



**FORM NO 10 B**  
{ See rule 17B }

**Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions**

We have examined the balance sheet of **EMPOWERMENT FOR REHABILITATION ACADEMIC & HEALTH (EFRAH)**, Flat no-393, Block No. 13, DDA Flats, Kalkaji, New Delhi-110019 as at **31<sup>st</sup> March-2012**, and the Income & Expenditure account for the period ended on that date which are in agreement with the books of account maintained by the said institution.

These financial statements are the responsibility of the Societies management. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named institution visited by us so far as appears from our examination of the books, and proper returns adequate for the purpose of audit have been received from branches not visited by us, subject to the comments given below :


In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named society as at **March-2012** and
- (ii) in the case of the Income & Expenditure account, of the surplus of its period ended on **March 2012.**

The prescribed particulars are enclosed hereto.

Place : NOIDA  
Dated : 25-09-2012

**For Keshari Keshari & Co.**  
Chartered Accountant

  
(Santosh Kumar Keshari)  
Partner

Membership No. 077873



## STATEMENT OF PARTICULARS

### I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

- |   |              |
|---|--------------|
| 1) Amount of Income of the previous year Revenue ExpRs. 93,88,787 applied to Charitable or religious purpose-Depreciation 1,27,943 in India during that year.   | Rs 95,16,730 |
| 2) Whether the institution has exercised the option under clause (2) of the explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. | NIL          |
| 3) Amount of income accumulated or set apart/ finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15% of the income derived from property held under trust wholly/in part only for such purposes.   | Rs.7,510     |
| 4) Amount of income eligible for exemption u/s 11(1)(c) (give details)  | NIL          |
| 5) Amount of Income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes u/s 11(2).  | NIL          |
| 6) Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.   | N.A.         |
| 7) Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof.    | NO           |
| 8) Whether, during the previous year, any part of income accumulated or set apart for specified purposes u/s 11(2) in any earlier year :-   |              |
| a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or   | N.A.         |
| b) has ceased to remain invested in any security referred to in Section 11(2)(b)(i) or deposited in any account referred to in Section 11(2)(b)(ii) or 11(2)(b)(iii), or  | N.A.         |





- c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereto? If so, the details thereof. NO

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

- 1) Whether any part of the income or property of the trust/institution was lent, or continues to be lent, in the previous year to any person referred to in Section 13(3) (herein after referred to in this annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any. No
- 2) Whether any land, building or other property of the trust/institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any. No
- 3) Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details. Honorarium  
Mr. Sayeed Ahmed  
(Secretary)  
Rs. 188000/-
- 4) Whether the services of the trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any. No
- 5) Whether any share, security, or other property was purchased by or on behalf of the trust/institution during the previous year from any such person? If so, give details thereof, together with the consideration paid. No
- 6) Whether any share, security or other property was sold by or on behalf of the trust/institution, during the previous year to any such person? If so, give details thereof together with the consideration received. No

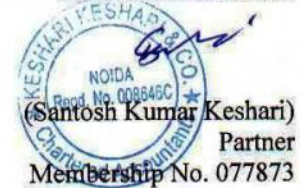


- 7) Whether any income or property of the trust/ institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted. NO
- 8) Whether the income or property of the trust/ institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details. No
- III. Investments held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a Substantial Interest. No

Sl.No.	Name and address of the concern	Whether the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col.4 exceeded 5 per cent of the capital of the concern during the previous year-say, yes/no
1	2	3	4	5	6
		N	I	L	
Total					

Place : NOIDA  
Dated : 25-09-2012

**For Keshari Keshari & Co.**  
Chartered Accountant

  
(Santosh Kumar Keshari)  
Partner  
Membership No. 077873

**EMPOWERMENT FOR REHABILITATION ACADEMIC & HEALTH (EFRAH)**

**BALANCE SHEET AS AT 31-03-2012**

SOURCES OF FUNDS		As at 31/Mar/12
<b>CAPITALS :</b>		
Balance B/d	2,150,318	
Add: Net Income over Expenditure for the year	7,510	
		2,157,828
<b>UNSECURED LOANS</b>		152,660
<b>CURRENT LIABILITIES</b>		
Sundry Creditors		356,574
Salary Payable		-
Audit Fee Payable		-
Expenses Payable		3,298
	<b>Total</b>	<b>2,670,360</b>
<b>APPLICATION OF FUNDS</b>		
<b>FIXED ASSETS (Annexure-I)</b>		536,231
<b>CURRENTS ASSETS</b>		
Cash In Hand		62,715
Bank Account		231,569
Receivable Account		1,839,845
	<b>Total</b>	<b>2,670,360</b>

For Empowerment for Rehabilitation  
Academic & Health (Efrac)

  
Secretary


  
Treasurer

Date: 25-09-2012  
Place: Delhi



**Secretary**  
**Empowerment For Rehabilitation**  
**Academic & Health (EFRAH)**

As per our report of even date  
for Keshari Keshari & Co.  
Chartered Accountants  
Reg. No. 008646C

  
(Santosh Kumar Keshari)  
Partner  
M. No. 077873  
Date: 25-09-2012  
Place: Noida





**EMPOWERMENT FOR REHABILITATION ACADEMIC & HEALTH (EFRAH)  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR THE YEAR ENDED 31 MARCH 2012**

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Administration & Management Expenses	633,339	By Donation	605,151
To Women Awareness Programm Expenses	495,464	By Grants received from:-	
To Reproductive & Child Health Program Expenses	1,262,728	Room To Read	621,571
To Capacity Building	170,260	Room To Read West Zone	60,281
To Community & Education Committee Expenses	387,984	Meljol	643,567
To Advocacy & Workshop Expenses	2,074,030	Delhi Commission for Women	247,047
To Teaching, Learning, IEC Material Expenses	210,395	Essel Social Welfare Foundation	2,769,200
To Recreation & Cultural Expenses	684,037	Delhi State Aids Control Society	1,421,300
To Books & Stationery Expenses	58,683	OXFAM India	1,680,000
To Miscellaneous Expenses	185,483	GRC-Mission Convergence	1,436,321
To School Library Furniture Expenses	172,000	By Membership Fees	3,000
To Conveyance & Travel	250,694	By Interest	56,302
To Rent	369,200		
To Salary & Partime Personal	2,325,570		
To Reporting & Documentation Expenses	108,920		
To Depreciation	127,943		
To Excess of Income over Expenditure	7,510		
<b>Total</b>	<b>9,543,740</b>	<b>Total</b>	<b>9,543,740</b>

For Empowerment for Rehabilitation  
Academic & Health (Efrah)

As per our report of even date  
for Keshari Keshari & Co.  
Chartered Accountants  
Reg. No. 008646C

  
Secretary

  
Treasurer

  
Partner  
M. No. 007873  
Date: 25-09-2012  
Place: Noida

Date: 25-09-2012  
Place: Delhi



**Secretary**  
**Empowerment For Rehabilitation**  
**Academic & Health (EFRAH)**

**EMPOWERMENT FOR REHABILITATION ACADEMIC & HEALTH (EFRAH)**

**DEPRECIATION SCHEDULE FOR THE YEAR ENDING 31-03-2012**

Annexure -I

S. No	GROSS BLOCK		DEPRECIATION					NET BLOCK	
	Description of Asset	Actual cost/ Cost as on 01.04.2011	Additions upto 30-9-11	Additions after 30-9-11	Deductions	Cost as on 31.3.2012	Rate	Amount	As on 31.3.2012
1	EQUIPMENTS	330,832	17,775	2,230	-	350,837	15%	52,458	298,379
2	PRINTER	21,699	-	-	-	21,699	15%	3,255	18,444
3	FURNITURE & FIXTURE	175,646	-	-	-	175,646	10%	17,565	158,082
4	MOBILE	8,827	-	-	-	8,827	15%	1,324	7,503
6	AIRCONDITIONER	11,626	-	-	-	11,626	15%	1,744	9,882
8	COMPUTER	82,814	-	-	-	82,814	60%	49,689	33,126
9	FAN	12,725	-	-	-	12,725	15%	1,909	10,816
		644,169	17,775	2,230	-	664,174		127,943	536,231

For Empowerment for Rehabilitation  
Academic & Health (Efrah)

*Signature*  
Secretary

*Signature*  
Treasurer

As per our report of even date  
for Keshari Keshari & Co.  
Chartered Accountants  
Reg. No. 08646C

*Signature*  
(Santosh Kumar Keshari)  
Partner  
M. No. 077873



Place: Delhi  
Date: 25-09-2012



**Secretary**  
**Empowerment For Rehabilitation**  
**Academic & Health (EFRAH)**