



**KESHARI KESHARI & CO.**  
CHARTERED ACCOUNTANTS

C-167, SECTOR-19, NOIDA-201301 (U.P.)  
☎ : 9810109647, 0120-4312652, Fax: 0120-4546583  
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**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 **March-2011**, 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-2011** and
- (ii) in the case of the Income & Expenditure account, of the surplus of its period ended on **March 2011**.

The prescribed particulars are enclosed hereto.

Place : NOIDA  
Dated : 10-09-2011

For Keshari Keshari & Co.  
Chartered Accountant  
NOIDA  
Regd. No. 008646C  
(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 Exp Rs. 1,04,50,865 applied to Charitable or religious purpose-Depreciation Rs. 2,11,673 in India during that year.                                                                                    | <u>Rs 1,06,62,538</u> |
| 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. 38,209            |
| 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                                                                                                                          | N.A.                  |



Section 11(2)(b)(ii) or 11(2)(b)(iii), or

- 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 thereof? 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. 1,70,000/-
- 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 : 10-09-2011

For Keshari Keshari & Co.  
Chartered Accountant  
  
(Santosh Kumar Keshari)  
Partner  
Membership No. 077873

NAME OF THE ASSESSEE	EMPOWERMENT FOR REHABILITATION ACADEMIC & HEALTH (EFRAH)
ADDRESS	Flat No. 393, Block no. 13, DDA Flats Kalkaji, New Delhi-110019
STATUS	SOCIETY
ASSESSMENT YEAR	2011-2012
PREVIOUS YEAR	2010-2011
PAN	AAATE0866E
WARD / CIRCLE	DELHI

**STATEMENT OF ASSESSABLE INCOME**

		Amount(Rs.)
<b>INCOME FROM OTHER SOURCES</b>		
a) Voluntary Contributions including donations for Corpus fund	448,072	
b) Interest Income	57,443	
c) Others as per Income & Exp. Account	10,195,232	
Total (A)		10,700,747
Less:		
a) Applied for charitable Purpose in India during the previous Year	10,662,538	
b) Amt. accumulated or set apart / finally set apart , for application for charitable purpose to the extent it does not exceed 15% of total income u/s 11(1)(a)	38,209	
c) Amount eligible for exemption u/s 11(1)(d)	-	
Total (B)	10,700,747	
Total Income from other sources (A-B)		-
<b>GROSS TOTAL INCOME</b>		-
Less: Deduction u/ch VI A		-
Total Income		-
Total Income (Rounded Off)		-
Tax on Total Income		-
Rebate u/ch VIII		-
Tax Payable		-
Add: Surcharge thereon		-
Total Tax Payable		-
Less: Tax deducted at source		-
Balance Tax Payable		-
Add: Interest Payable		-
Paid U/S 140 - A		-
<b>BALANCE PAYABLE / (REFUNDABLE)</b>		-

For Empowerment for Rehabilitation  
Academic & Health (Efrac)

*(Signature)*  
Secretary

*(Signature)*  
Treasurer



Secretary  
Empowerment For Rehabilitation  
Academic & Health (EFRAH)

**EMPOWERMENT FOR REHABILITATION ACADEMIC & HEALTH (EFRAH)**  
**BALANCE SHEET AS AT 31-03-2011**

SOURCES OF FUNDS		As at 31/Mar/10
<b>CAPITALS :</b>		
Balance B/d	2,112,109	
Add: Net Income over Expenditure for the year	38,209	2,150,318
<b>UNSECURED LOANS</b>		239,660
<b>CURRENT LIABILITIES</b>		
Sundry Creditors		(6,183)
Salary Payable		-
Audit Fee Payable		51,000
Expenses Payable		132,400
	<b>Total</b>	<b>2,567,195</b>
<b>APPLICATION OF FUNDS</b>		
<b>FIXED ASSETS (Annexure-I)</b>		644,170
<b>CURRENTS ASSETS</b>		
Cash In Hand		31,274
Bank Account		485,702
Recievable Account		1,406,048
	<b>Total</b>	<b>2,567,195</b>

For Empowerment for Rehabilitation  
Academic & Health (Efrac)

Secretary

Treasurer

As per our report of even date,  
for Keshari Keshari & Co.

Chartered Accountants

Reg. No. 0008646C

(Santosh Kumar Keshari)

Partner



Date: 10-09-2011

Place: Delhi



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

M. No. 077873

Date: 10-09-2011

Place: Noida

**EMPOWERMENT FOR REHABILITATION ACADEMIC & HEALTH (EFAH)  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR THE YEAR ENDED 31 MARCH 2011**

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Administration & Management Expenses	617,767	By Donation	448,072
To Exposure Visit	15,330	By Grants receive 1 from:-	
To Women Awareness Programm Expenses	990,775	OXFAM Novib	493,656
To Reproductive & Child Health Program Expenses	909,870	Room To Read West Zone	3,019,674
To Capacity Building	515,238	Essel Social Welfare Foundation	1,322,700
To Community & Education Committee Expenses	415,986	Oxfam India Jitendra Kohli	12,900
To Advocacy & Workshop Expenses	1,679,437	DCW	162,000
To Teaching, Learning, IEC Material Expenses	530,509	Delhi State Aids Control Society	1,474,276
To Recreation & Cultural Expenses	3,800	OXFAM India	2,088,440
To Books & Stationery Expenses	315,925	GRC-Mission Convergence	1,608,075
To Miscellaneous Expenses	19,793	By Membership Fees	13,511
To School Library Furniture Expenses	67,500	By Interest	57,443
To Conveyance & Travel	442,488		
To Rent	633,600		
To Salary & Parttime Personal	3,005,147		
To Donation	129,280		
To Association for Voluntary Contribution	144,640		
To Enviornment Awarness Exp.	780		
To Audit Fees	13,000		
To Depreciation	211,673		
To Excess of Income over Expenditure	38,209		
Total	10,700,747	Total	10,700,747

For Empowerment for Rehabilitation  
Academic & Health (Efrah)

  
Secretary

  
Treasurer

As per our report of even date  
for Keshari Keshari & Co.

Chartered Accountants

Reg. No. 008646C



(Santosh Kumar Keshari)

Partner

M. No. 077873

Date: 10-09-2011

Place: Noida

Date: 10-09-2011

Place: Delhi



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

## EMPOWERMENT FOR REHABILITATION ACADEMIC & HEALTH (EFRAH)

### DEPRECIATION SCHEDULE FOR THE YEAR ENDING 31-03-2011

Annexure -I

S. No.	GROSS BLOCK		DEPRECIATION					NET BLOCK	
	Description of Asset	Actual cost/ Cost as on 01.04.2010	Additions upto 30-9-10	Additions after 30-9-10	Deductions	Cost as on 31.3.2011	Rate	Amount	As on 31.3.2011
1	EQUIPMENTS	319,754	69,460	-	-	389,214	15%	58,382	330,832
2	PRINTER	25,528	-	-	-	25,528	15%	3,829	21,699
3	FURNITURE & FIXTURE	154,943	40,220	-	-	195,163	10%	19,516	175,646
4	MOBILE	8,752	-	1,500	-	10,252	15%	1,425	8,827
6	AIRCONDITIONER	13,678	-	-	-	13,678	15%	2,052	11,626
8	COMPUTER	170,788	36,250	-	-	207,038	60%	124,223	82,815
9	FAN	14,970	-	-	-	14,970	15%	2,246	12,725
		708,413	145,930	1,500	-	855,843		211,673	644,170

For Empowerment for Rehabilitation  
Academic & Health (Efrah)

*[Signature]*  
Secretary

*[Signature]*  
Treasurer



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

Place: Delhi  
Date: 10-09-2011

