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**FORM NO. 10B**

[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 **HIGHRANGE DEVELOPMENT SOCIETY, AAATH 3988 C** [name and PAN of the trust or institution] as at 31<sup>st</sup> March 2016 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes 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 purposes 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 Institution as at 31<sup>st</sup> March 2016 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31<sup>st</sup> March 2016.

The prescribed particulars are annexed hereto.

Place: **Thodupuzha**  
Date: **23-Jun-2016**



**For Jose Kappen & Co**

  
**Shyjo Joseph FCA**  
Partner, M. No. 211819  
Firm reg No. 001362s  
Chartered Accountants, Kallel Complex, Pala  
Road, Thodupuzha

2.	Whether any land, building or other property of the 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.	No
4.	Whether the services of the 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 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 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 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 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. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.**

Sl. No	Name and address of the concern	Where 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
<b>Total</b>					

Place: **Thodupuzha**  
Date: **23-Jun-2016**



**For Jose Kappen & Co**

  
**Shyjo Joseph FCA**  
Partner, M. No. 211819  
Firm reg No. 001362s  
Chartered Accountants, Kallel Complex, Pala  
Road, Thodupuzha

**HIGHRANGE DEVELOPMENT SOCIETY**

**BISHOP'S HOUSE , KARIMPAN**

**IDUKKI-685602**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016**

<u>EXPENDITURE</u>	Rs.	Ps.	<u>INCOME</u>	Rs.	Ps.
<b><u>RELIEF FUND</u></b>			<b><u>RELIEF FUND</u></b>		
To Housing Assistance	4,000.00		By Bank Interest	17,211.00	
" Medical Assistance	1,00,300.00		" Contributions from Parishes	2,22,110.00	
" Other Assistance	34,880.00		" Contributions from		
" Relief Assistance	20,000.00		Religious Houses	99,100.00	
" Education Assistance	1,500.00				
" Contributions-KSSF	10,000.00				
" Karunavarsham Expenses	35,168.00				
" Travelling Expenses	4,000.00				
<b><u>NURSERY MANAGEMENT</u></b>			<b><u>NURSERY MANAGEMENT</u></b>		
" Printing & Stationery	680.00		" Distribution of Plants & Seeds	3,31,725.00	
" Purchase-Plants & Seeds	2,44,652.00		" Bank Interest	9.00	
" Labour Charges	2,500.00				
<b><u>TRIBAL DEVELOPMENT</u></b>			<b><u>TRIBAL DEVELOPMENT</u></b>		
" Bank Charges	116.00		" Interest Received	49,599.00	
" Medical Expenses	5,000.00		" Contributions	3,08,180.00	
" Office Expenses	4,810.00		" Agricultural Income	20,000.00	
" Food Expenses	988.00		" Mid Day Meal Programme	61,000.00	
" Salary	3,40,000.00				
" Gift & Donation	7,150.00				
" Repairs & Maintenance	173.00				
" Agricultural Expenses	4,400.00				
" Electricity Charges	3,524.00				
" Mid -Day Meal Programme Expenses	61,260.00				
" Miscellaneous Expenses	1,500.00				
" News Paper & Periodicals	1,820.00				
" Postage & Telephone Charges	866.00				
" School Day Celebration	9,437.00				
" Travelling Expenses	15,004.00				
<b><u>AGRICULTURE- NURSERY</u></b>			<b><u>AGRICULTURE- NURSERY</u></b>		
" Cattle Rearing Expenses	5,950.00		Agricultural Income	3,09,170.00	
" Wages	73,575.00		" Sale of Animals	8,520.00	
" Agriculture Implements	17,793.00		" Bank Interest	2,586.00	
" Medicine	4,841.00		" Subsidy Received	1,940.00	
" Labour Charges	1,45,764.00				
" Purchase of Animals	18,500.00				
" Purchases	68,620.00				



" Mannure, Fertilizer Etc.	570.00
" Miscellaneous Expenses	467.00
" Bank Charges	60.00

**GIRIJYOTHY SHG FEDERATION -**

**BOOKS & REGISTERS**

" Opening Stock	85,290.00
" Printing Charges	38,168.00

**GIRIJYOTHY SHG FEDERATION RESOURCE**

**MOBILISATION SCHEME**

Service Charges to SHG Federation	1,42,479.00
" Bank Charges	12.00

**ORGANIC INPUT PRODUCTION CENTRE**

" Purchase of Fertilizer	41,350.00
" Labour Charges	7,425.00

**GIRIJYOTHI RABBIT MEAT PROCESSING CENTRE**

" Travelling Expenses	50.00
" Electricity Charges	16,166.00
" Food Expenses of Labours	620.00
" Miscellaneous Expenses	166.00
" Vehicle Expenses	1,100.00
" Labour Charges	1,100.00
" Purchase of Rabbit	22,946.00
Unit Membership Fee Paid	8,000.00

**GIRIJYOTHI ORGANIC INPUT CENTRE**

" Opening Stock	4,24,483.99
" Purchases	16,39,507.10
" Allowance to Salesman	55,868.00
" Bank Charges	57.00
" Accounting Charges	12,000.00
" Electricity Charges	1,085.00
" Handling Charges	22,779.00
" Miscellaneous Expenses	8,539.00
" Printing & Stationery	1,125.00
" Rent	27,000.00
" Salary	82,500.00
" Postage & Telephone Charges	9,335.00
" Transportation Charges	75,920.00
" Travelling Expenses	3,490.00

**GENERAL ACCOUNT**

" Allowances to Animator	1,40,000.00
" Audit Fee	22,900.00
" Salary & Allowances	3,84,000.00

**GIRIJYOTHY SHG FEDERATION -**

**BOOKS & REGISTERS**

" Distribution of Books & Forms	56,099.00
" Bank Interest	428.00
" Closing Stock(as valued by the Director)	65,290.00

**GIRIJYOTHY SHG FEDERATION RESOURCE**

**MOBILISATION SCHEME**

" Bank Interest	1,23,657.00
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**ORGANIC INPUT PRODUCTION CENTRE**

" Sales-Fertilizer	2,26,800.00
" Closing Stock(as valued by the Director)	24,860.00

**GIRIJYOTHI RABBIT MEAT PROCESSING CENTRE**

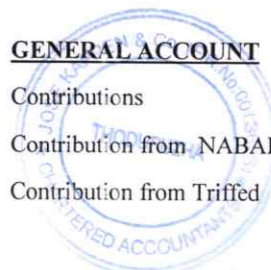
" Bank Interest	44.00
" Sale of Meat	28,115.00

**GIRIJYOTHI ORGANIC INPUT CENTRE**

" Sales	18,62,412.00
" Bank Interest	1,128.00
" Agape Councelling Centre	24,000.00
" Closing Stock(as valued by the Director)	5,94,879.04

**GENERAL ACCOUNT**

" Contributions	1,95,395.00
" Contribution from NABARAD	5,65,466.00
" Contribution from Triffed	50,000.00



" Bank Charges	67.00	" Service Charges from LIC	38,386.00
" Electricity Charges	37,283.00	" Bank Interest	5,846.00
" Bank Charges-Habitat Project	2,602.00	" Bank Interest-FC	12,890.00
" Food Expenses	40,864.00	" Interest on I.T.refund	741.00
" Gift & Donations	23,800.00	" Contribution-NEAC	26,000.00
" Office Expenses	79,549.00		
" Postage	4,828.00		
" Staff Welfare Fund	72,000.00		
" Allowances to LIC Collection Staff	21,639.00		
" TA to Animators	29,501.00		
" Tax & Insurance	41,941.00		
" Telephone Charges	40,927.00		
" Trifeed-Honey Training Expenses	50,000.00		
" Travelling & Food Expenses	28,862.00		
" Vehicle Maintenance	1,27,547.00		
" Staff Meeting Expenses	4,150.00		
" Accounting Charges	28,100.00		
" Miscellaneous Expenses	5,855.00		
" Repairs & Maintenance	7,525.00		
" NABARD-Anamika Pennorukkam	3,20,000.00		
" NABARD-Annual gathering of farmer's Clu	20,000.00		
" NABARD-Chakka Maholsavam	25,000.00		
" NABARD-Exposure Visit	35,325.00		
" NABARD-JLG incentives	1,01,000.00		
" NABARD-MEDP Training Expenses	50,000.00		
" Annual Gathering Expenses	33,510.00		
" Household Articles	1,600.00		
" News Paper & Periodicals	3,720.00		
" NEAC	26,000.00		
" Printing & Stationery	3,300.00		
" Pension Scheme-Staff	6,000.00		
" Bank Interest	2,300.00		
" Bank Charges-FC	825.00		
" Tribal School Expenses	34,500.00		

**SAFP**

" Allowance to FDP Coordinator	1,00,800.00
" Salary To Animators	68,250.00
" Administrative Expenses	31,500.00
" Family Development Programme	23,01,705.00
" Annual Gathering Expenses	28,350.00
" <u>Tribal School Running Expenses:-</u>	
Artistic Skill Development	14,469.00
Capacity Enhancement Programme	2,500.00
Annual Day Celebration Expenses	10,000.00

**SAFP**

" <u>Contribution from SAFP for:-</u>	
RB Programme	25,30,605.00
Tribal School	68,969.00



Educational Scholarship	15,000.00
Learning Aids	15,500.00
Exposure for Teachers	4,000.00
Study Tour for Children	7,500.00

### SPED III

" TA & Administrati Chronicle	72,002.00
" Animators Salary	2,41,920.00
" Assistant Co-ordinators Salary	74,088.00
" Salary to Co-ordinators	1,32,300.00
" Environmental Programme Expenses	61,500.00
" Economic Growth Programme Expenses	2,60,000.00
" Food Security	1,64,000.00
" Research & Documentation	
NGO Level	8,000.00
" Gender Mainstreaming	2,19,000.00
" Educational Expenses	81,500.00
" Health and Hygiene Expenses	1,04,000.00
" Annual Self Evaluation Expenses	10,000.00
" Good Governance	10,000.00
" Programme End Family Data Collection	28,294.00
" Bank Charges	251.00

### LIGHTKIN HOME LIGHTING

" Opening Stock	79,900.00
" Purchases of Solar Light	4,40,200.00

### INCOME GENERATION PROGRAMME

" Opening Stock	36,375.00
" Purchases:-	
CFL	9,250.00
Soap Powder	24,100.00
Solar	2,49,600.00
Soap Materials	2,61,176.00
" Allowance to Soap unit Staff	40,215.00
" Travelling Expenses	3,163.00

### KSSF-WELFARE OF SPINSTERS

" Livelihood Programme for Spinsters	20,000.00
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### NABARD -UPNRM PROJECT

" Grant Disbursement For:-	
Agricultural Implements	97,883.00
Check Dam	1,50,000.00
Fruit Plants Cultivation	4,000.00
" Bank Charges	54.50
" Documentation Expenses	28,000.00

### SPED III

" Contribution from SAFP for :-	
Administrative Expenses	65,846.00
Salary to Animator	2,41,920.00
Salary to Asst: Co-Ordinator	74,088.00
Salary to Co-ordinator	1,32,300.00
Economic Growth	2,60,000.00
Educational Expenses	81,500.00
Environmental Programme	61,500.00
Food Security	1,64,000.00
Gender Mainstreaming	2,19,000.00
Good Governance	10,000.00
Health and Hygiene Expenses	1,04,000.00
Research & Documentation	
NGO Level	4,000.00
Programme End Family Data Collectio	28,294.00
" Bank Interest	2,653.00

### LIGHTKIN HOME LIGHTING

" Distribution of Solar Light	5,17,600.00
" Bank Interest	790.00
" Closing Stock(as valued by the Director)	75,000.00

### INCOME GENERATION PROGRAMME

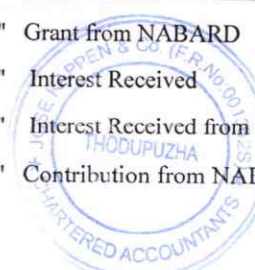
" Sales :-	
CFL	21,810.00
Soap Powder	52,988.00
Solar	3,31,450.00
Chicken	84,521.00
Tailoring Machine	12,500.00
" Income from Soap units	4,51,395.00
" Closing Stock(as valued by the Director)	57,848.00

### KSSF-WELFARE OF SPINSTERS

" Contribution from KSSF	20,000.00
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### NABARD -UPNRM PROJECT

" Grant from NABARD	4,23,500.00
" Interest Received	29,548.00
" Interest Received from Beneficiaries	78,422.00
" Contribution from NABARD	4,130.00



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" Preparation/Distribution of IEC Materials	25,000.00
" Salary to Field Co-ordinators	98,000.00
" Salary to Project Co-ordinators	1,40,000.00
" Soil Testing Expenses	62,500.00
" Survey Expenses	3,140.00
" Training & capacity Building	1,10,480.00
" Travelling Expenses	56,000.00
" Interest paid to NABARD	6,64,293.00

**NMDFC/KSBCDC**

" Bank Interest	40.00
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**JALANIDHI PROJECT-MARAYOOR**

" Bank Charges	209.00
" Electricity Charges	10,470.00
" News Paper & Periodicals	1,200.00
" Office Expenses	30,152.00
" Printing & Stationery	17,197.00
" Professional Tax	12,150.00
" Salary	16,88,400.00
" Telephone Expenses	9,383.00
" Training Expenses	57,500.00
" Travelling Expenses	1,38,954.00
" Postage	435.00

**JALANIDHI PROJECT-MARAYOOR**

" Interest	826.00
" Contributions from Jalanidhi	19,57,333.00

**KARIKKINTHOLAM WATER SHED PROJECT**

" Administration Expenses	7,384.00
" Co-ordinator's Salary	1,02,000.00
" Field Co ordinator's Salary	68,000.00
" Travelling & Food Expenses	13,600.00

**KARIKKINTHOLAM WATER SHED PROJECT**

" Contributions	1,90,790.00
" Bank Interest	40.00

**SHG FEDERATION LOAN ACCOUNT**

" Bank Charges	136.00
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**SHG FEDERATION LOAN ACCOUNT**

" Interest	67,163.00
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**KSSF-PROTECTION OF CHILD RIGHT**

" Child Right Awareness	10,000.00
" Child Right Interface Meeting	5,000.00

**KSSF-PROTECTION OF CHILD RIGHT**

" Contribution from KSSF	15,000.00
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**NABARD-TDF**

**Project Management (PM)**

To Animator Allowance	1,65,000.00
" Field Co-ordinator's Salary	1,30,500.00
" Project Co-ordinator's Salary	60,000.00
" Salary to Asst. Agriculturist	10,000.00
" Printing & Stationery	200.00

**NABARD-TDF**

By **Contribution from NABARD:-**

Project Management (PM)	14,01,000.00
Project Intervention (PI)	71,08,400.00

**Project Intervention (PI)**

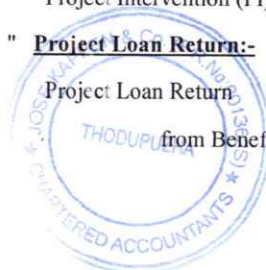
" Training Programme Expenses	48,250.00
" Establishment of Orchard & Maintenance	2,96,250.00
" Labour Charges	1,98,000.00
" Renewable Energy Conservation	6,04,800.00

" **Bank Interest:-**

Project Management (PM)	4,256.00
Project Intervention (PI)	20,729.00

" **Project Loan Return:-**

Project Loan Return from Beneficiary	325.00
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" TDF Project Survey	26,400.00
" Women Health Development	19,500.00
" Other Livelihood Activities	4,26,060.00

**Project Loan (PL)**

" Interest Paid to NABARD	325.00
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" Bank Charges	113.00
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**SAMASWAS**

" Awareness Programme Expenses	15,000.00
" Medical Assistance	6,88,000.00
" Printing & Stationery	24,390.00
" Bank Charges	172.00
" Travelling Expenses	200.00

**CARITAS-ASHAKIRANAM CANCER CAMPAIGN**

" Printing & Distribution of IEC Materials	48,000.00
" Street Play/Short Film	30,000.00
" Training of IDRT Team	26,428.00
" Data Collection Expenses	5,000.00

**SHG FEDERATION-SOAP PRODUCTION UNIT**

" Raw-Materials	1,00,000.00
" Establishment of Production Unit	1,50,000.00
" Orientation of Marketing	50,000.00
" Miscellaneous Expenses	25,000.00
" Training Expenses	18,750.00

**FPO-JACKFRUIT AND ORGANIC**

" <u>Mobilisation of New Farmers:-</u> Organic	10,000.00
Jackfruit	10,000.00

" <u>Office Expenses:-</u> Organic	20,000.00
Jackfruit	20,000.00

" <u>Registartion of FPO:-</u> Organic	30,000.00
Jackfruit	30,000.00

" <u>Salary to CEO:-</u> Organic	30,000.00
Jackfruit	30,000.00

" <u>Salary to POPI Resource Person:-</u> Organic	5,000.00
Jackfruit	5,000.00

" Training & Exposure Visit-Jackfruit	10,000.00
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" Training Programme-Organic	7,500.00
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**SAMASWAS**

" Contribution from Parishes	1,78,000.00
" Contributions	6,64,920.00
" Bank Interest	2,737.00

**CARITAS-ASHAKIRANAM CANCER CAMPAIGN**

" Contribution from Caritas India	2,00,000.00
" Contributions	30,000.00

**SHG FEDERATION-SOAP PRODUCTION UNIT**

" Contributions	93,750.00
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**FPO-JACKFRUIT AND ORGANIC**

" Contribution from NABARD	2,10,000.00
" Bank Interest	1,748.00





JACKFRUIT VALUE ADDITION UNIT

" Basic Infrastructure	2,52,304.00
" Chakkamela Expenses	50,000.00
" Distribution of Seedlings	1,25,000.00
" Training Expenses-Farmers	1,80,000.00
" FPO-Formation & Registration	97,696.00

CHAI-CHILD ASSISTANCE DIFFERENTIALLY

ABLED

" Educational Scholarship Disbursement	4,00,000.00
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CHAI-GRASSROOT COMICS

" Grassroot Comics	30,000.00
" Excess of Income over	

Expenditure 58,10,604.45  
2,49,96,820.04

JACKFRUIT VALUE ADDITION UNIT

" Contribution	4,55,000.00
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CHAI-CHILD ASSISTANCE DIFFERENTIALLY

ABLED

" Contribution	8,21,000.00
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CHAI-GRASSROOT COMICS

" Contribution	30,000.00
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2,49,96,820.04

Subject to our Audit Report attached



CHARTERED ACCOUNTANTS

Thodupuzha  
23.06.2016

**HIGHRANGE DEVELOPMENT SOCIETY**  
**BISHOP'S HOUSE**  
**KARIMPAN, IDUKKI-685602**

**BALANCE SHEET AS AT 31ST MARCH 2016**

<u>LIABILITIES</u>	Rs.	Ps.	<u>ASSETS</u>	Rs.	Ps.
<u>CAPITAL FUND</u>	86,10,610.27		<u>FIXED ASSETS</u>	57,00,874.00	
Add: Excess of Income					
over Expenditure	<u>58,10,604.45</u>	1,44,21,214.72	<u>ELECTRICITY DEPOSIT</u>	14,000.00	
<u>LOANS &amp; BORROWINGS</u>	1,69,75,783.00		<u>DEPOSIT WITH PANCHAYAT</u>	36,925.00	
<u>SUNDRY CREDITORS</u>	16,53,060.50		<u>LOANS &amp; ADVANCES</u>	81,93,394.70	
			<u>DEPOSIT FOR ROOM</u>	1,50,000.00	
			<u>SUNDRY DEBTORS</u>	3,11,914.50	
			<u>T.D.S</u>	5,09,640.50	
			<u>CLOSING STOCK</u> (As valued by		
			the Director)	8,17,877.04	
			<u>CASH &amp; BANK BALANCES:-</u>		
			Cash in hand	50,586.97	
			Cash at Banks	1,57,86,064.51	
			Fixed Deposits	14,78,781.00	
<b>TOTAL</b>	<u><u>3,30,50,058.22</u></u>		<b>TOTAL</b>	<u><u>3,30,50,058.22</u></u>	

Subject to our Audit Report attached

Thodupuzha  
 23.06.2016



  
 CHARTERED ACCOUNTANTS

**HIGHRANGE DEVELOPMENT SOCIETY**

**BISHOP'S HOUSE**

**KARIMPAN, IDUKKI-685602**

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2016**

**I FIXED ASSETS**

<u>Item</u>	<u>O/B</u>	<u>Addn</u>	<u>Dedn.</u>	<u>Total</u>
Land	8,38,000.00	-	-	8,38,000.00
Furniture & Fittings	4,91,849.00	-	-	4,91,849.00
Electrical Fittings	33,760.00	-	-	33,760.00
Library	31.00	-	-	31.00
Tape Recorder	447.00	-	-	447.00
Machinery & Equipments	1,84,720.50	-	-	1,84,720.50
Computer	2,17,452.00	3,600.00	-	2,21,052.00
Building Construction	29,33,796.50	-	-	29,33,796.50
Vehicle	8,23,618.00	-	-	8,23,618.00
LCD	91,400.00	-	-	91,400.00
Generator	54,900.00	-	-	54,900.00
Camera	6,500.00	20,800.00	-	27,300.00
	<u>56,76,474.00</u>	<u>24,400.00</u>	<u>-</u>	<u>57,00,874.00</u>

**II CASH AT BANKS**

Federal Bank SB A/c No.3733	23,79,026.00
SIB A/c No.22691	38,476.00
Federal Bank A/c No. 70446	1,140.00
SIB Murickassery SB A/c No.4040	3,82,201.80
The Federal Bank Ltd. A/c No. 40939	39,805.00
Vazhathope Co-op. Bank A/c No.714	285.00
The Federal Bank Ltd. A/c No. 42240	19,789.00
UBI SB A/c No. 8080	1,015.50
Idukki District Co-op. Bank No.0803 (Old A/c No. 4817)	13,724.00
The Federal Bank Ltd. A/c No. 40368	1,36,821.71
Union Bank of India,Idukki A/c No.430	10,643.00
SIB SB A/c No. 33017	74,717.00
SBTA/c No: 35595	10,205.00
The Mariyapuram Service Co operative bank A/c No.1939	27,282.00
SBT,Idukki,A/c No.67104071965	2,504.00
UBI, Idukki,A/c No.346702010023116	35,768.00
The Mariyapuram Service Co Operative bank,SB A/c No.2320	1,040.00
SIB A/c No.33531	1,794.00
Union Bank of India ,A/c No.23166	16,99,656.00
Union Bank of India ,A/c No.23167	41,77,376.50
SIB A/c No.37980	1,748.00
SIB A/c No.37794	1,16,785.00
UBI, A/c No.23812 - NABARD TDF (PI)	54,94,006.00
UBI, A/c No.23813 - NABARD TDF (PM)	10,30,256.00
UBI, A/c No.24405 - NABARD TDF (PL)	90,000.00
	<u>1,57,86,064.51</u>

