

# **JANA UNNAYAN SAMITI TRIPURA, AGARTALA**

Bishop's House, Durjoynagar, Airport Road, Agartala - 799 009 (Tripura)

**31st March, 2023**

## **L. D' SOUZA & CO.**

CHARTERED ACCOUNTANTS

**Branch Office** : 3rd Floor, Peace Centre, G.N.B. Road, Ambari,  
Guwahati - 781 001.

**Head Office** : 2nd Floor, NDTA Shopping Complex, Opp. Liberty Cinema,  
Residency Road, Sadar, Nagpur - 440 001.

**Phone** : +91 361 - 2730417





## INDEPENDENT AUDITOR'S REPORT

### Report on the Financial Statements

1. We have audited the attached Balance Sheet of **JANA UNNAYAN SAMITI TRIPURA, BISHOP'S HOUSE, DURJOYNAGAR, AIRPORT ROAD, AGARTALA, TRIPURA** as at 31st March, 2023 and also the Income and Expenditure Account and Receipts and Payments Account of the Society for the year ended on that date annexed thereto.

### Organisation's Responsibility for Financial Statements

2. The Management of the organisation is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement.

### Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We 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.
4. An audit involves performing procedure to obtain, on a test basis, audit evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement including the assessment of the risk of mater misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and reasonability of accounting estimates made by the management as well as evaluating the overall presentation of financial statements.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
6. It is the policy of the organisation to maintain its accounts and prepare its financial statement on cash receipts and disbursement basis. On this basis revenue and related assets are recognised when actually received rather than when earned and expenses are recognised when paid rather than when the obligation is incurred.





7. **Opinion**

In our opinion and to the best of our information and belief and according to information and explanation given to us the said financial statements prepared on the basis of above method of accounting read with Significant Accounting Policies and Notes on Account attached thereto give true and fair view in accordance with significant accounting policy adopted by the management.

- (i) In the case of the Balance Sheet the Assets and Liabilities arising from the cash transactions of the above said organisation as at 31st March, 2023.
- (ii) In the case of the Income and Expenditure Account the excess of Expenditure over Income of the above named organisation on the basis of the receipts and payments for the year ending 31st March, 2023.
- (iii) In the case of Receipts and Payments account the actual receipts and disbursement for the period as above.



**FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W**

  
**DIPSHA MARY D' SOUZA  
PARTNER**

**Membership No. 153622  
UDIN : 23153622BGYIMB2534**

**GUWAHATI :  
DATED : 29th June, 2023**



**JANA UNNAYAN SAMITI TRIPURA, BISHOP'S HOUSE, DURJOYNAGAR, AIRPORT  
ROAD, AGARTALA, TRIPURA**

**Accounting Policies and Notes Forming Part of Accounts for the year ended 31st March, 2023**

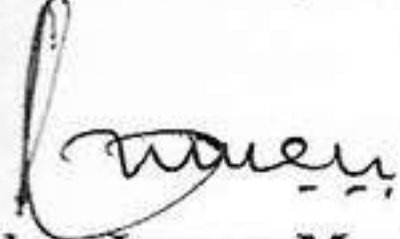
**SIGNIFICANT ACCOUNTING POLICIES :**

- 1. Method of Accounting :**  
Accounts are maintained on cash basis i.e. Income and Expenditure are recognised and accounted when they are actually received or paid and not when they are earned or incurred.
- 2. Fixed Assets :**  
The fixed assets are stated at written down value i.e. cost of acquisition less depreciation provided.
- 3.** The liabilities in respect of superannuation, gratuity, leave salary and other retirement/terminal benefits, if any, on the final settlement of accounts of the employees, who leave the service of the Trust from time to time are accounted on cash basis.
- 4. Provision for taxation :**  
Provision for income tax has not been made since the trustees claim that the income of the trust is exempt U/S 11 of the Income Tax Act, 1961.

**NOTES TO ACCOUNTS :**

- 5.** Physical verification of cash was not carried out.

**For Jana Unnayan Samiti Tripura, Agartala**

  
**Bishop Lumen Monteiro**  
President



**GUWAHATI :**  
**DATED : 29th June, 2023**



**FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W**

  
**DIPSHA MARY D' SOUZA**  
PARTNER

**Membership No. 153622**  
**UDIN : 23153622BGYIMB2534**



**Jana Unnayan Samiti Tripura,**  
Bishop's House,  
Durjoynagar,  
Airport Road,  
**AGARTALA - 799 009 (TRIPURA)**

Computation of Income

PAN : AAAAT9167C

12A Registration No. : AAAAT9167CE20167

Assessment Year : 2023-24

**INCOME :**

Interest		1,48,400.00
<b>Voluntary Contributions :</b>		
Donations and Grants in Earmarked Fund		48,67,081.00
Income from Other Sources		17,56,914.00
Sale of Land		14,00,000.00

81,72,395.00

Less : Administrative Expenses

18,79,567.00

62,92,828.00

**LESS : APPLICATION :**

Project Expenses	70,31,567.00	
Other Expenses	5,40,489.00	
Capital Expenditure	15,13,660.00	90,85,716.00

Excess Spent

27,92,888.00

Tax on Taxable Income

0.00

Tax Paid :

Tax Deducted at Source

10,907.00

Refund Due

10,907.00

For Jana Unnayan Samiti Tripura

*Lumen*

Bishop Lumen Monteiro  
President





# JANA UNNAYAN SAMITI TRIPURA, AGARTALA

[Bishop's House, Durgajnagar, Airport Road, Agartala - 799 009 (Tripura)]

## BALANCE SHEET AS AT 31ST MARCH, 2023

FUNDS AND LIABILITIES	RUPEES	PROPERTY AND ASSETS	RUPEES
<b>FUND ACCOUNT :</b>		<b>FIXED ASSETS :</b>	
Balance as per last Balance Sheet	2,13,52,727.31	As per Schedule 'A' Annexed	2,25,92,801.00
Less : Deficit during the year	6,37,834.46	<b>DEPOSITS :</b>	
		With NABFINS	50,000.00
		4,01,942.00	
<b>STAFF WELFARE FUND :</b>		<b>ADVANCES :</b>	
Balance as per last Balance Sheet		Income Tax (TDS) recoverable from Government	2,70,033.00
		Revolving Advances to Staff	59,650.00
<b>PROJECT FUNDS :</b>		Micro Finance Advance	2,06,078.00
Balance as per last Balance Sheet	54,28,371.30	Staff Advances	20,000.00
Add : Donations and Grants received	48,67,081.00		5,55,761.00
Less : Expenses incurred during the year	1,02,95,452.30		
	70,31,566.50	<b>CASH AND BANK BALANCES :</b>	
		As per Schedule 'B' Annexed	12,07,594.65
<b>OTHER LIABILITIES :</b>			
Outstanding Expenses	12,770.00		
Tax Deducted at Source	5,550.00		
Professional Tax	7,116.00		
		<b>TOTAL RUPEES ...</b>	<b>2,44,06,156.65</b>
			<b>2,44,06,156.65</b>

As per our report of even date

For Jana Unnayan Samiti Tripura, Agartala

*Bishop Lumen Monteiro*  
Bishop Lumen Monteiro  
President



GUWAHATI :  
DATED : 29th June, 2023

FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W

*D. Souza*  
DIPSHA MARY D' SOUZA  
PARTNER

Membership No. 153622  
UDIN : 23153622BGYIMB2534









35,43,148.22

brought forward ...

35,43,148.22

brought forward ...

35,43,148.22

TOTAL RUPEES ...

35,43,148.22

TOTAL RUPEES ...

As per our report of even date

FOR L. D' SOUZA & CO.,  
 CHARTERED ACCOUNTANTS  
 Firm Registration No. 101974W

*Dsouza*  
 DIPSHA MARY D' SOUZA  
 PARTNER  
 Membership No. 153622  
 UDIN : 23153622BGGYIMB2534



For Jana Unnayan Samiti Tripura, Agartala



*Monteiro*  
 Bishop Lumen Monteiro  
 President

GUWAHATI :  
 DATED : 29th June, 2023



# JANA UNNAYAN SAMITI TRIPURA, AGARTALA

[Bishop's House, Durjoynagar, Airport Road, Agartala - 799 009 (Tripura)]

## SCHEDULE 'A'

### SCHEDULE OF FIXED ASSETS

Sr. No	Particulars	Rate of Depreciation	Balance as on		Additions during the year	Sold during the year	Total	Depreciation for the year	Balance as on 31.03.2023
			01.04.2022	31.03.2023					
1	2	3	4	5	6	7	8	9	
1	Land	0%	48,13,400.00	3,60,000.00	4,00,000.00	47,73,400.00	0.00	47,73,400.00	
2	Fish Pond	0%	57,000.00	0.00	0.00	57,000.00	0.00	57,000.00	
3	Buildings	5%	1,44,43,141.22	10,15,735.00	0.00	1,54,58,876.22	7,72,944.22	1,46,85,932.00	
4	Farm House	5%	11,90,643.00	0.00	0.00	11,90,643.00	59,532.00	11,31,111.00	
5	Farm Sheds	5%	38,897.00	0.00	0.00	38,897.00	1,945.00	36,952.00	
6	SHG Training Hall	5%	4,19,434.00	0.00	0.00	4,19,434.00	20,972.00	3,98,462.00	
7	Well	10%	23,243.00	0.00	0.00	23,243.00	2,324.00	20,919.00	
8	Furniture	10%	92,428.00	0.00	0.00	92,428.00	9,243.00	83,185.00	
9	Generator	10%	2,16,665.00	0.00	0.00	2,16,665.00	21,667.00	1,94,998.00	
10	Vehicles	15%	11,81,632.00	0.00	0.00	11,81,632.00	1,77,245.00	10,04,387.00	
11	Equipments	15%	1,18,102.00	67,935.00	0.00	1,86,037.00	27,906.00	1,58,131.00	
12	Farm Equipments	15%	6,963.00	0.00	0.00	6,963.00	1,044.00	5,919.00	
13	Computers and Accessories	40%	685.00	69,990.00	0.00	70,675.00	28,270.00	42,405.00	
<b>TOTAL RUPEES ...</b>			<b>2,26,02,233.22</b>	<b>15,13,660.00</b>	<b>4,00,000.00</b>	<b>2,37,15,893.22</b>	<b>11,23,092.22</b>	<b>2,25,92,801.00</b>	





# JANA UNNAYAN SAMITI TRIPURA, AGARTALA

[Bishop's House, Durjoynagar, Airport Road, Agartala - 799 009 (Tripura)]

## SCHEDULE 'B'

### SCHEDULE OF CASH AND BANK BALANCES

	Rupees	Rupees
<b><u>ON FIXED DEPOSITS :</u></b>		
With South Indian Bank Ltd.		4,000.00
<b><u>ON SAVINGS BANK ACCOUNTS :</u></b>		
<b>With The South Indian Bank Ltd.</b>		
Account No. 0541053000001144	57,540.44	
Account No. 0541053000002796	46,655.00	
<b>With State Bank of India</b>		
Account No. 30396741295	90,326.83	
Account No. 040186138959	6,502.75	
<b>With Bank of Baroda</b>		
Account No. 79050100002193	30,086.00	
<b>With Canara Bank</b>		
Account No. 2348101001875	2,68,704.53	4,99,815.55
<b><u>CASH IN HAND :</u></b>		
Local Account	10,446.00	
Foreign Contribution Account	6,93,333.10	7,03,779.10
<b>TOTAL RUPEES ...</b>		<b>12,07,594.65</b>





# JANA UNNAYAN SAMITI TRIPURA, AGARTALA

[Bishop's House, Durgachar, Airport Road, Agartala - 799 009 (Tripura)]

## LOCAL ACCOUNT

### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

RECEIPTS	RUPEES	PAYMENTS	RUPEES
<b>To BALANCE ON 01.04.2022 :</b>			
On Fixed Deposits		Stationery and Printing	65,548.00
With State Bank of India	10,00,000.00	Bank Charges and Commission	401.56
With The South Indian Bank Ltd.	6,000.00	Audit Fees	68,440.00
On Savings Bank Account		Stipend to Trainees	3,18,800.00
With The South Indian Bank Ltd.	1,524.82	Management Contribution to Provident Fund	3,642.00
Account No. 0541053000001144		Provident Fund Administration Charges	8,400.00
With State Bank of India	1,23,607.15	Postage and Communication	14,939.00
Account No. 30396741295		Electricity Charges	7,060.00
With Bank of Baroda	1,31,387.10	Newspapers and Periodicals	2,577.00
Account No. 79050100002193		Travelling and Conveyance	1,09,363.00
Cash in Hand	7,379.00	Computer Repairs and Maintenance	6,349.00
		Vehicle Repairs and Maintenance	1,20,695.00
<b>INTEREST REALISED :</b>		Functions and Celebrations	31,505.00
On Fixed Deposits	33,984.00	Repairs and Maintenance	7,27,189.00
On Savings Bank Account	9,693.00	Interest on Late Payment of T.D.S.	29.00
		Professional Fees	27,140.00
<b>PROJECT RECEIPTS :</b>			15,12,077.56
SMILE Nutrition Project	1,98,939.00		
Educational Centres against School Drop out of the Indigenous Reang in Agartala	68,929.60		
Women Empowerment	7,829.00		
<b>OTHER EXPENSES :</b>			
Training Centre Expenses	2,91,416.00		
Programme Expenses	1,96,758.00		
Garden Expenses	52,315.00		
<b>carried forward ...</b>	<b>2,75,697.60</b>	<b>carried forward ...</b>	<b>20,52,566.56</b>
	<b>13,13,575.07</b>		





brought forward ... 2,75,697.60 13,13,575.07 brought forward ... 20,52,566.56

Education Accompaniment in Korbook	44,715.00	"	<b>PROJECT EXPENSES :</b>	
SMILE Education Project	1,41,952.00		SMILE Education Project Expenses	3,58,200.00
			SMILE Nutrition Project Expenses	1,52,139.00
<b>OTHER RECEIPTS :</b>			Educational Centres against School Drop out of	
Training Centre Receipts	6,29,108.76		the Indigenous Reang in Agartala	68,929.60
Administrative Charges	9,080.00		Women Empowerment	7,829.00
Vocational Training Income	1,64,950.00		Education Accompaniment in Korbook	44,715.00
Service Charges	2,854.00			6,31,812.60
Transportation Income	1,22,873.00		<b>OTHER HEADS :</b>	
Interest on Micro Finance	8,018.00		Tax Deducted at Source (A.Y. 2023-24)	10,907.00
Interest on Income Tax Refund	5,446.00		Micro Finance Advances	1,20,000.00
Micro Finance Recoveries	1,24,346.00		Advance - Sale of Land	7,00,000.00
Professional Tax	11,784.00		Professional Tax	10,822.00
Sale of Land	14,00,000.00			8,41,729.00
Tax Deducted at Source	5,550.00		<b>CAPITAL EXPENDITURE :</b>	
Income Tax Refund for A.Y. 2021-22	27,042.00		Buildings (JUST Niwas)	6,58,543.00
Income Tax Refund for A.Y. 2022-23	56,602.00		Buildings (JUST Quarter)	3,57,192.00
Garden Income	8,14,584.00		Equipments	67,935.00
			Land	3,60,000.00
				14,43,670.00
			<b>BALANCE ON 31.03.2023 :</b>	
			On Savings Bank Account	
			With The South Indian Bank Ltd.	
			Account No. 0541053000001144	57,540.44
			With State Bank of India	
			Account No. 30396741295	90,326.83
			With Bank of Baroda	
			Account No. 79050100002193	30,086.00
			Cash in Hand	10,446.00
				1,88,399.27
carried forward ...	51,58,177.43		carried forward ...	51,58,177.43





brought forward ...

51,58,177.43

brought forward ...

51,58,177.43

TOTAL RUPEES ...

51,58,177.43

TOTAL RUPEES ...

51,58,177.43

We have verified the above Receipts and Payments account with the books of account and the vouchers relating thereto and we hereby report that in our opinion, proper books of account as required by law have been kept. The Receipts and Payments Account is in agreement with the books of account maintained. We have obtained all the information and explanations which to the best of belief were necessary for the purpose of our audit. The Receipts and Payments Account gives a true and fair view receipts and disbursements of Jana Unnayan Samiti Tripura, Agartala - Local Account.

For Jana Unnayan Samiti Tripura, Agartala



*Lumen*  
Bishop Lumen Monteiro  
President

GUWAHATI :  
DATED : 29th June, 2023

FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W



*Dipsa*  
DIPSHA MARY D' SOUZA  
PARTNER  
Membership No. 163622  
UDIN : 23153622BGYIMB2534



# JANA UNNAYAN SAMITI TRIPURA, AGARTALA

[Bishop's House, Durgajnagar, Airport Road, Agartala - 799 009 (Tripura)]

## FOREIGN CONTRIBUTION ACCOUNT

### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

RECEIPTS	RUPEES	PAYMENTS	RUPEES
<b>To BALANCE ON 01.04.2022 :</b>			
On Fixed Deposits		Bank Charges and Commission	14,353.44
With The South Indian Bank Ltd.	5,63,000.00	Computer Maintenance	31,300.00
On Savings Bank Account		Electricity Charges	65,693.00
With State Bank of India	3,14,317.35	Salaries and Allowances	1,65,100.00
Account No. 040186138959		Vehicle Maintenance	63,853.00
With Canara Bank		Repairs and Maintenance	27,190.00
Account No. 2348101001875	2,61,032.53		3,67,489.44
With The South Indian Bank Ltd.			
Account No. 0541053000002796	21,99,600.44	<b>" PROJECT EXPENSES :</b>	
Cash in Hand	9,039.00	Educational Centres against School Drop out of	14,21,805.40
		the Indigenous Reang in Agartala	11,91,564.50
		Farm North East - III	4,40,502.00
		Farm North East - IV	6,36,755.00
		Women Empowerment	15,23,781.00
		Education Accompaniment in Korbook	11,85,346.00
		Livelihood Support	63,99,753.90
<b>" FOREIGN CONTRIBUTION RECEIVED FOR</b>		<b>" CAPITAL EXPENDITURE :</b>	
<b>PROJECTS :</b>		Computers and Accessories (Education Gangana-	10,000.00
Farm North East - III	6,86,830.00	gar)	
Farm North East - IV	7,54,958.00	Computers and Accessories (Farm North East-IV)	49,990.00
Education Accompaniment in Korbook	17,75,378.40	Computers and Accessories (Education Karbook)	10,000.00
Livelihood Support	11,87,550.00		
<b>" INTEREST REALISED :</b>			
On Fixed Deposits	81,079.00		
On Savings Bank Account	23,644.00		
carried forward ...	78,56,428.72	carried forward ...	68,37,233.34





brought forward ...

78,56,428.72

brought forward ...

68,37,233.34

" BALANCE ON 31.03.2023 :

On Fixed Deposits	
With The South Indian Bank Ltd.	4,000.00
On Savings Bank Account	
With State Bank of India	6,502.75
Account No. 040186138959	
With Canara Bank	
Account No. 2348101001875	2,68,704.53
With The South Indian Bank Ltd.	
Account No. 0541053000002796	46,655.00
Cash in Hand	6,93,333.10
	10,19,195.38

TOTAL RUPEES ...

78,56,428.72

TOTAL RUPEES ...

78,56,428.72

We have verified the above Receipts and Payments account with the books of account and the vouchers relating thereto and we hereby report that in our opinion, proper books of account as required by law have been kept. The Receipts and Payments Account is in agreement with the books of account maintained. We have obtained all the information and explanations which to the best of belief were necessary for the purpose of our audit. The Receipts and Payments Account gives a true and fair view receipts and disbursements of Jana Unnayan Samiti Tripura, Agartala - Foreign Contribution Account.

For Jana Unnayan Samiti Tripura, Agartala



*Lumen*  
Bishop Lumen Monteiro  
President

GUWAHATI :

DATED : 29th June, 2023



FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W

*Dipsa Mary D' Souza*  
DIPSHA MARY D' SOUZA  
PARTNER

Membership No. 153622  
UDIN : 23153622BGYIMC2360