

JANA UNNAYAN SAMITI TRIPURA

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

31st March, 2019

L. D' SOUZA & CO.

CHARTERED ACCOUNTANTS

Branch Office : 3rd Floor, Peace Center, Above South Indian Bank, Ambari,
Guwahati - 781 001.

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

Phone : 0361 - 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, 2019 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, 2019.
- (ii) In the case of the Income and Expenditure Account the excess of Income over Expenditure of the above named organisation on the basis of the receipts and payments for the year ending 31st March, 2019,
- (iii) In the case of Receipts and Payments account the actual receipts and disbursement for the period as above.

GUWAHATI :
DATED : 22nd July, 2019



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

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

**Membership No. 153622
UDIN : 19153622AAAABO5544**

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

Computation of Income

PAN : AAAAT9167C

12A Registration No. : 1513/12A/CA/98-99/123-25 dated 03.06.1998

Assessment Year : 2019-20

CAPITAL GAINS :

Sale of Land on		33,00,000.00	
Cost of acquisition in 2009-10	7,12,840.00		
Indexed cost		13,48,616.00	
		19,51,384.00	
Less : Exemption U/S 11 (1A) of the Income Tax Act, 1961		19,51,384.00	0.00

INCOME :

Interest		6,77,708.00	
Interest in Earmarked Fund		21,292.00	6,99,000.00

Voluntary Contributions :

Donations and Grants in Earmarked Fund		209,45,958.00	
General Donations		20,000.00	209,65,958.00
Income from Other Sources			34,63,600.00

Less : Administrative Expenses

	251,28,558.00
	18,24,811.00
	<u>233,03,747.00</u>

LESS : APPLICATION :

Project Expenses		202,87,382.00	
Other Expenses		12,61,420.00	
Capital Expenditure	15,70,894.00		
Less : Assets out of Earmarked Funds	15,70,894.00	0.00	215,48,802.00

Less : Income set aside U/S 11 (1) (a) of the
 Income Tax Act, 1961

	17,54,945.00
	17,54,945.00

Taxable Income

	<u>0.00</u>
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Tax on Taxable Income		0.00
Tax Paid :		
Tax Deducted at Source	72,535.00	
Tax Collected at Source	<u>15,163.00</u>	87,698.00
Refund Due		<u><u>87,698.00</u></u>

For Jana Unnayan Samiti Tripura

Lumen Monteiro
 Bishop Lumen Monteiro
 President





H.O. : 2nd Floor, N.D.T.A. Shopping Complex, Opp. Liberty Cinema, Sadar, Nagpur-440001. Tel : 0712-6612665

BRANCH : 3rd Floor, Peace Center Building, G.N.B. Road, Ambari, Guwahati-781001. Tel : 0361-2730417

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 institution

We have examined the Balance Sheet of **JANA UNNAYAN SAMITI TRIPURA, BISHOP'S HOUSE, DURJOYNAGAR, AIRPORT ROAD, AGARTALA, TRIPURA** as at 31st March, 2019 and the Income and Expenditure 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 explanation 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 above named trust/institution so far, as appears from our examination of the books, subject to the comments given below.

The particulars set forth in the annexure are as per information and explanations given by the trustees.

In our opinion and to the best of our information, and according to the 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 trust/institution as at 31st March, 2019; and
- (ii) in the case of the income and expenditure account, of the surplus of its accounting year ending on 31st March, 2019.

The prescribed particulars are annexed hereto.

GUWAHATI :

DATED : 22nd July, 2019



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

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

**Membership No. 153622
UDIN : 19153622AAAABO5544**

ANNEXURE
Statement of Particulars

I. Application of Income for charitable or religious purposes		
1.	Amount of income of the previous year applied to charitable or religious purposes in India during the year.	Rs. 233,73,613.00
2.	Whether the trust/institution has exercised the option under clause (2) of the 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 per cent of the income derived from property held under trust wholly/in part only such purposes.	Rs. 17,54,945.00
4.	Amount of income eligible for exemption under section 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 purpose under section 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 under section 11 (2) in any earlier year-	Nil
(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	
(b)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, 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, details,

II. Application of use of Income of property for the benefit of person 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) (here in 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 | During the year Fr. Jeevan has been paid a salary of Rs. 169,380.00 in his capacity as Director of the Organisation as per the terms of his employment. |
| 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 from any such person? If so, give details thereof together with the consideration paid. | 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 substantial Interest.

Sl.No.	Name and address of the concerns	Where the concern company, number and class of shares held	Nominal Value of the	Income from the Investment	Whether the amount in col. 4 exceeded 5% of the Capital of the concern during the previous year - say Yes/No
1	2	3	4	5	6
-----Nil-----					
Total -----Nil-----					

GUWAHATI :
DATED : 22nd July, 2019



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

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

**Membership No. 153622
UDIN : 19153622AAAABO5544**

**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, 2019

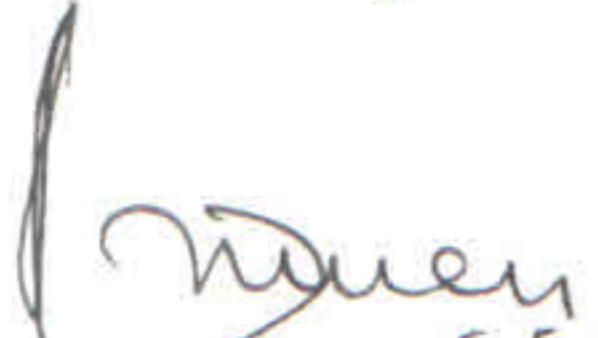
SIGNIFICANT ACCOUNTING POLICIES :

- 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 : 22nd July, 2019



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


**DIPSHA MARY D' SOUZA
PARTNER**

**Membership No. 153622
UDIN : 19153622AAAABO5544**

JANA UNNAYAN SAMITI TRIPURA, AGARTALA

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

BALANCE SHEET AS AT 31ST MARCH, 2019

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
FUND ACCOUNT :			FIXED ASSETS :		
Balance as per last Balance Sheet	166,39,344.56		As per Schedule 'A' Annexed		101,42,451.00
Add : Assets out of Earmarked Funds	15,70,894.00				
Add : Surplus during the year	30,91,820.88	213,02,059.44	INVESTMENTS :		
			In Fixed Deposits		
STAFF WELFARE FUND :			With Canara Bank in Staff Welfare Fund		3,75,050.45
Balance as per last Balance Sheet	3,53,758.39				
Add : Interest on Fixed Deposits	21,292.06	3,75,050.45	DEPOSITS :		
			With NABFINs		50,000.00
PROJECT FUNDS :					
Balance as per last Balance Sheet	42,65,777.73		ADVANCES :		
Add : Donations and Grants received	209,45,958.19		Income Tax (TDS) recoverable from Government		2,93,053.00
	252,11,735.92		Revolving Advances to Staff		33,650.00
Less : Expenses incurred during the year	202,87,381.50	49,24,354.42	Micro Finance Advance		4,12,084.00
			Staff Advances		20,000.00
OTHER LIABILITIES :			Professional Tax		1,600.00
Outstanding Expenses		12,770.00			
			CASH AND BANK BALANCES :		
			As per Schedule 'B' Annexed		152,86,345.86
TOTAL RUPEES ...		266,14,234.31	TOTAL RUPEES ...		266,14,234.31

As per our report of even date

For Jana Unnayan Samiti Tripura, Agartala

D. Lumen Monteiro
Bishop-Lumen Monteiro
President

GUWAHATI :
DATED : 22nd July, 2019



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W
L. D. Souza
DIPSHA MARY D' SOUZA
PARTNER
Membership No. 153622
UDIN : 19153622AAAAABO5544

JANA UNNAYAN SAMITI TRIPURA, AGARTALA

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

EXPENDITURE	RUPEES	RUPEES	INCOME	RUPEES	RUPEES
To ADMINISTRATIVE EXPENSES :			By INTEREST REALISED :		
Stationery and Printing	1,42,785.00		On Fixed Deposits	4,71,389.38	
Bank Charges and Commission	18,709.40		On Savings Bank Account	2,06,319.00	6,77,708.38
Audit Fees	46,022.00				
Salaries and Allowances	4,22,064.00		" DONATIONS AND CONTRIBUTIONS :		
Stipend to Trainees	1,06,600.00		General Donations		20,000.00
Honorarium	2,000.00				
Postage and Communication	21,334.00		" INCOME FROM OTHER SOURCES :		
Electricity Charges	57,664.00		Training Centre Receipts	10,97,037.00	
Newspapers and Periodicals	5,679.00		Administrative Charges	10,11,813.00	
Travelling and Conveyance	2,07,166.00		Vocational Training Income	1,76,304.00	
Staff Welfare Expenses	320.00		Service Charges	1,98,083.00	
Computer Repairs and Maintenance	78,900.00		Transportation Income	2,34,630.00	
Vehicle Repairs and Maintenance	3,48,422.00		Interest on Micro Finance	6,778.00	
Functions and Celebrations	11,369.00		Gains from Sale of Land	25,87,160.00	
Medical Expenses	3,032.00		Gains from Sale of Vehicle	1,35,136.00	
Repairs and Maintenance	3,39,105.00		Income from Micro Finance	4,68,194.00	
Website Expenses	12,390.00		Garden Income	1,35,625.00	60,50,760.00
Advertisement	1,250.00	18,24,811.40			
" OTHER EXPENSES :					
Training Centre Expenses	8,63,928.10				
Training and Seminars	42,165.00				
Programme Expenses	2,39,185.00				
Garden Expenses	9,042.00				
Donations and Charity	1,07,100.00	12,61,420.10			
" DEPRECIATION WRITTEN OFF :					
As per Schedule 'A' Annexed		5,70,416.00			
" Surplus carried over to Balance Sheet		30,91,820.88			
carried forward ...		67,48,468.38	carried forward ...		67,48,468.38



brought forward ...

67,48,468.38

brought forward ...

67,48,468.38

TOTAL RUPEES ...


67,48,468.38

TOTAL RUPEES ...

67,48,468.38

As per our report of even date


For Jana Unnayan Samiti Tripura, Agartala


Bishop Lamen Monteiro
President

GUWAHATI :
DATED : 22nd July, 2019



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


DIPSHA MARY D' SOUZA
PARTNER
Membership No. 153622
UDIN : 19153622AAAAABO5544

JANA UNNAYAN SAMITI TRIPURA, AGARTALA

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

SCHEDULE 'A'

SCHEDULE OF FIXED ASSETS

Sr. No	Particulars	Rate of Depreciation	Balance as on 01.04.2018	Additions during the year	Sold during the year	Total	Depreciation for the year	Balance as on 31.03.2019
1	2	3	4	5	6	7	8	9
1	Land	0%	55,26,240.00	0.00	7,12,840.00	48,13,400.00	0.00	48,13,400.00
2	Fish Pond	0%	57,000.00	0.00	0.00	57,000.00	0.00	57,000.00
3	Buildings	5%	7,94,967.00	0.00	0.00	7,94,967.00	39,748.00	7,55,219.00
4	Farm House	5%	14,61,797.00	0.00	0.00	14,61,797.00	73,090.00	13,88,707.00
5	Farm Sheds	5%	47,755.00	0.00	0.00	47,755.00	2,388.00	45,367.00
6	SHG Training Hall	5%	5,14,955.00	0.00	0.00	5,14,955.00	25,748.00	4,89,207.00
7	Well	10%	35,428.00	0.00	0.00	35,428.00	3,543.00	31,885.00
8	Furniture	10%	1,40,876.00	0.00	0.00	1,40,876.00	14,088.00	1,26,788.00
9	Generator	10%	3,30,232.00	0.00	0.00	3,30,232.00	33,023.00	2,97,209.00
10	Vehicles	15%	9,07,605.00	15,70,894.00	2,14,864.00	22,63,635.00	3,39,545.00	19,24,090.00
11	Bike	15%	7,954.00	0.00	0.00	7,954.00	1,193.00	6,761.00
12	Equipments	15%	2,26,248.00	0.00	0.00	2,26,248.00	33,937.00	1,92,311.00
13	Farm Equipments	15%	13,340.00	0.00	0.00	13,340.00	2,001.00	11,339.00
14	Computers and Accessories	40%	5,280.00	0.00	0.00	5,280.00	2,112.00	3,168.00
TOTAL RUPEES ...			100,69,677.00	15,70,894.00	9,27,704.00	107,12,867.00	5,70,416.00	101,42,451.00



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
<u>ON FIXED DEPOSITS :</u>		
With Canara Bank	36,75,808.34	
With South Indian Bank Ltd.	32,19,425.50	
With State Bank of India	68,90,529.48	137,85,763.32
<u>ON SAVINGS BANK ACCOUNTS :</u>		
With The Federal Bank Ltd.		
Account No. 19650100008854	48,176.70	
Account No. 19650100009811	44,789.50	
Account No. 19650100009845	27,217.70	
With The South Indian Bank Ltd.		
Account No. 0541053000001144	3,20,375.00	
Account No. 0541053000001400	2,081.37	
Account No. 0541053000001819	1,10,764.00	
Account No. 0541053000002796	-1,86,099.00	
With State Bank of India		
Account No. 30396741295	2,18,407.34	
With Vijaya Bank		
Account No. 870101010010905	7,29,836.40	
With Canara Bank		
Account No. 2348101001875	1,52,688.53	14,68,237.54
<u>CASH IN HAND :</u>		
Local Account	1,774.00	
Foreign Contribution Account	30,571.00	32,345.00
TOTAL RUPEES ...		152,86,345.86



<u>brought forward ...</u>	<u>2,36,179.00</u>	<u>58,10,911.17</u>	<u>brought forward ...</u>	<u>6,64,091.00</u>	<u>30,78,813.50</u>
North Eastern Rural Livelihood Project for Jirania Block	33,69,278.00		Intensive Malaria Control Programme - III Expense	178.00	
North Eastern Rural Livelihood Project for Lefunga Block	33,21,773.00		North Eastern Rural Livelihood Project for Jirania Block Expenses	33,79,296.50	
North Eastern Rural Livelihood Project for Mohonpur Block	32,21,435.00		North Eastern Rural Livelihood Project for Lefunga Block Expenses	33,53,131.50	
National Tobacco Control Program Expenses	37,000.00		North Eastern Rural Livelihood Project for Mohonpur Block Expenses	32,20,034.50	
SMILE Education Project	2,88,000.00	104,73,665.00	National Tobacco Control Program Expenses	37,000.00	106,53,731.50
" OTHER RECEIPTS :					
Training Centre Receipts	10,97,037.00		OTHER HEADS :		
Administrative Charges	10,11,813.00		Tax Deducted at Source (A.Y. 2019-20)	72,535.00	
Vocational Training Income	1,76,304.00		Micro Finance Advances	1,15,000.00	
Service Charges	1,98,083.00		Professional Tax	22,922.00	
Transportation Income	2,34,630.00		Tax Deducted at Source	8,997.00	2,19,454.00
Interest on Micro Finance	6,778.00		" INVESTMENTS :		
Gazet Revolving Fund recoveries	12,000.00		In Fixed Deposits with Canara Bank on Staff Welfare Fund		21,292.06
Micro Finance Recoveries	1,08,892.00		" BALANCE ON 31.03.2019 :		
Professional Tax	23,052.00		On Fixed Deposits		
Sale of Land	33,00,000.00		With Canara Bank	2,30,544.62	
Garden Income	1,35,625.00		With State Bank of India	68,90,529.48	
Tax Deducted at Source	8,997.00	63,13,211.00	On Savings Bank Account		
"					
			With The Federal Bank Ltd.	48,176.70	
			Account No. 19650100008854	44,789.50	
			Account No. 19650100009811	27,217.70	
			Account No. 19650100009845		
			With The South Indian Bank Ltd.		
			Account No. 0541053000001144	3,20,375.00	
			Account No. 0541053000001400	2,081.37	
			Account No. 0541053000001819	1,10,764.00	
			With State Bank of India		
			Account No. 30396741295	2,18,407.34	
			With Vijaya Bank		
			Account No. 870101010010905	7,29,836.40	
			Cash in Hand	1,774.00	86,24,496.11
carried forward ...					
		<u>225,97,787.17</u>	carried forward ...	<u>225,97,787.17</u>	



brought forward ...

225,97,787.17

brought forward ...

225,97,787.17

TOTAL RUPEES ...

225,97,787.17

TOTAL RUPEES ...

225,97,787.17

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


Bishop Lumen Monteiro
President

GUWAHATI :

DATED : 22nd July, 2019



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




DIPSHA MARY D' SOUZA
PARTNER

Membership No. 153622
UDIN : 19153622AAAAABO5544

