

JANA UNNAYAN SAMITI TRIPURA, AGARTALA

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

31st March, 2025

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

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

B.O. : 3rd Floor, Peace Center, Above South Indian Bank, G.N.B. Road, Ambari, Guwahati-781001. Tel : 0361-2730417

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

1. We have audited the attached Balance Sheet of **JANA UNNAYAN SAMITI TRIPURA, LEMBUCHERRA, WEST TRIPURA - 799 210, TRIPURA** as at 31st March, 2025 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, 2025.
- (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, 2025.
- (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 : 25153622BMRKNX4123

GUWAHATI :
DATED : 21st June, 2025

**JANA UNNAYAN SAMITI TRIPURA, LEMBUCHERRA, WEST TRIPURA - 799 210,
TRIPURA**

Accounting Policies and Notes Forming Part of Accounts for the year ended 31st March, 2025

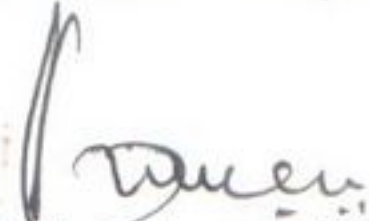
SIGNIFICANT ACCOUNTING POLICIES :

- 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 : 21st June, 2025



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


DIPSHA MARY D' SOUZA
PARTNER

**Membership No. 153622
UDIN : 25153622BMRKNX4123**

Jana Unnayan Samiti Tripura,
[West Damdamia,
Lembucherra,
WEST TRIPURA - 799 210 (TRIPURA)

Computation of Income

PAN : AAAAT9167C

12A Registration No. : AAAAT9167CE20167

Assessment Year : 2025-26

INCOME :

Interest		2,43,390.00
Voluntary Contributions :		
Donations and Grants in Earmarked Fund		72,47,467.00
Income from Other Sources		22,90,757.00
		<hr/>
		97,81,614.00
Less : Administrative Expenses		20,87,711.00
		<hr/>
		76,93,903.00

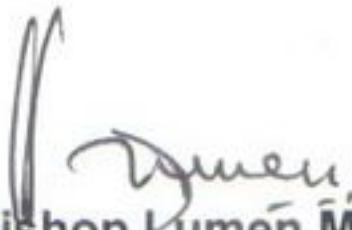
LESS : APPLICATION :

Project Expenses	1,19,87,221.00	
Other Expenses	4,68,609.00	
	<hr/>	
	1,24,55,830.00	
Less : Spent out of income accumulated U/S 11 (2) of the Income Tax Act, 1961 in A.Y. 2024-25	30,00,000.00	94,55,830.00
		<hr/>
Excess Spent		17,61,927.00
		<hr/>
Taxable Income		0.00
		<hr/>
Tax on Taxable Income		0.00
Tax Paid :		
Tax Deducted at Source		30,154.00
		<hr/>
Refund Due		<u>30,154.00</u>

ACCUMULATION OF INCOME U/S 11 (2) OF THE INCOME TAX ACT, 1961

Year	Opening Balance	Addition/Utilised during the year	Closing Balance
A.Y. 2024-25	30,00,000.00	-30,00,000.00	0.00
TOTAL RUPEES	<u>30,00,000.00</u>	<u>-30,00,000.00</u>	<u>0.00</u>

For Jana Unnayan Samiti Tripura


Bishop Lumen Monteiro
President



JANA UNNAYAN SAMITI TRIPURA, AGARTALA

[West Damdania, Lembucherra, West Tripura – 799 210 (Tripura)]

BALANCE SHEET AS AT 31ST MARCH, 2025

FUNDS AND LIABILITIES	RUPEES	PROPERTY AND ASSETS	RUPEES
<u>FUND ACCOUNT :</u>		<u>FIXED ASSETS :</u>	
Balance as per last Balance Sheet	2,18,30,064.46	As per Schedule 'A' Annexed	2,06,82,091.56
Less : Deficit during the year	9,84,560.39	<u>DEPOSITS :</u>	
		With NABFINS	50,000.00
		<u>ADVANCES :</u>	
<u>STAFF WELFARE FUND :</u>		Income Tax (TDS) recoverable from Government	1,82,254.00
Balance as per last Balance Sheet	4,01,942.00	Revolving Advances to Staff	59,650.00
<u>PROJECT FUNDS :</u>		Micro Finance Advance	1,08,153.00
Balance as per last Balance Sheet	57,73,174.32	Staff Advances	20,000.00
Add : Donations and Grants received	72,47,466.50		
Less : Expenses incurred during the year	1,30,20,640.82	<u>CASH AND BANK BALANCES :</u>	
	1,19,87,221.00	As per Schedule 'B' Annexed	11,98,187.33
<u>OTHER LIABILITIES :</u>			
Outstanding Expenses	12,770.00		
Professional Tax	6,700.00		
TOTAL RUPEES ...	2,23,00,335.89	TOTAL RUPEES ...	2,23,00,335.89

As per our report of even date

For, Jana Unnayan Samiti Tripura, Agartala

Bishop Lumen Monteiro
Bishop Lumen Monteiro
President

GUWAHATI :
DATED : 21st June, 2025



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

Dipsa Mary D' Souza
DIPSHA MARY D' SOUZA
PARTNER

Membership No. 153622
UDIN : 25153622BMRKNX4123



JANA UNNAYAN SAMITI TRIPURA, AGARTALA

[West Damdania, Lembucherra, West Tripura - 799 210 (Tripura)]

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

	RUPEES	RUPEES	INCOME	RUPEES
To ADMINISTRATIVE EXPENSES :				
Stationery and Printing	79,280.00			2,04,421.00
Bank Charges and Commission	41,810.17			38,969.00
Salaries and Allowances	1,24,500.00			
Stipend to Trainees	1,19,000.00			
Provident Fund Administration Charges	8,400.00			9,93,743.00
Postage and Communication	15,292.00			1,21,490.00
Electricity Charges	41,596.00			1,92,406.00
Newspapers and Periodicals	2,495.00			2,939.00
Travelling and Conveyance	77,303.00			10,975.00
Computer Repairs and Maintenance	3,842.00			9,22,704.00
Vehicle Repairs and Maintenance	2,23,892.00			46,500.00
Functions and Celebrations	35,750.00			
Repairs and Maintenance	11,79,848.00			22,90,757.00
Interest on Late Payment of T.D.S.	450.00			
Website Maintenance	12,390.00			9,84,560.39
Audit Fees and Professional Charges	91,507.00			
Management Contribution to Provident Fund	30,356.00	20,87,711.17		
" OTHER EXPENSES :				
Training Centre Expenses	26,835.00			
Programme Expenses	4,24,824.00			
Garden Expenses	16,950.00	4,68,609.00		
" DEPRECIATION WRITTEN OFF :				
As per Schedule 'A' Annexed		9,62,387.22		
		35,18,707.39	carried forward ...	35,18,707.39



brought forward ...

35,18,707.39

brought forward ...

35,18,707.39

TOTAL RUPEES ...

35,18,707.39

TOTAL RUPEES ...

35,18,707.39

As per our report of even date

For Jana Unnayan Samiti Tripura, Agartala


Bishop Lumen Monteiro
President



GUWAHATI :
DATED : 21st June, 2025

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




DIPSHA MARY D' SOUZA
PARTNER

Membership No. 153622
UDIN : 25153622BMRKNX4123

JANA UNNAYAN SAMITI TRIPURA, AGARTALA

[West Damdamia, Lembucherra, West Tripura – 799 210 (Tripura)]

SCHEDULE 'A'

SCHEDULE OF FIXED ASSETS

Sr. No	Particulars	Rate of Depreciation	Balance as on 01.04.2024	Additions during the year	Sold during the year	Total	Depreciation for the year	Balance as on 31.03.2025
1	2	3	4	5	6	7	8	9
1	Land	0%	47,73,400.00	0.00	0.00	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%	1,40,38,075.78	0.00	0.00	1,40,38,075.78	7,01,904.22	1,33,36,171.56
4	Farm House	5%	10,74,555.00	0.00	0.00	10,74,555.00	53,728.00	10,20,827.00
5	Farm Sheds	5%	35,104.00	0.00	0.00	35,104.00	1,755.00	33,349.00
6	SHG Training Hall	5%	3,78,539.00	0.00	0.00	3,78,539.00	18,927.00	3,59,612.00
7	Well	10%	18,827.00	0.00	0.00	18,827.00	1,883.00	16,944.00
8	Furniture	10%	74,866.00	0.00	0.00	74,866.00	7,487.00	67,379.00
9	Generator	10%	1,75,498.00	0.00	0.00	1,75,498.00	17,550.00	1,57,948.00
10	Vehicles	15%	8,53,729.00	0.00	0.00	8,53,729.00	1,28,059.00	7,25,670.00
11	Equipments	15%	1,34,411.00	0.00	0.00	1,34,411.00	20,162.00	1,14,249.00
12	Farm Equipments	15%	5,031.00	0.00	0.00	5,031.00	755.00	4,276.00
13	Computers and Accessories	40%	25,443.00	0.00	0.00	25,443.00	10,177.00	15,266.00
TOTAL RUPEES ...			2,16,44,478.78	0.00	0.00	2,16,44,478.78	9,62,387.22	2,06,82,091.56



JANA UNNAYAN SAMITI TRIPURA, AGARTALA

[West Damdamia, Lembucherra, West Tripura – 799 210 (Tripura)]

SCHEDULE 'B'

SCHEDULE OF CASH AND BANK BALANCES

	Rupees	Rupees
ON FIXED DEPOSITS :		
With South Indian Bank Ltd.		3,90,000.00
ON SAVINGS BANK ACCOUNTS :		
With The South Indian Bank Ltd.		
Account No. 0541053000001144	2,37,442.48	
Account No. 0541053000002796	1,34,699.15	
With State Bank of India		
Account No. 30396741295	1,12,262.29	
Account No. 040186138959	20,412.95	
With Bank of Baroda		
Account No. 79050100002193	15,051.83	
With Canara Bank		
Account No. 2348101001875	2,33,971.53	7,53,840.23
CASH IN HAND :		
Local Account	22,646.00	
Foreign Contribution Account	31,701.10	54,347.10
TOTAL RUPEES ...		11,98,187.33



brought forward ... 15,43,810.00 5,03,534.37 brought forward ... 25,49,509.77

Income Tax Refund for A.Y. 2020-21	1,07,026.00	"	OTHER HEADS :	
Income Tax Refund for A.Y. 2023-24	10,907.00		Tax Deducted at Source (A.Y. 2024-25)	10,973.00
Income Tax Refund for A.Y. 2024-25	14,282.00		Micro Finance Advances	45,000.00
Garden Income	9,22,704.00		Tax Deducted at Source	14,973.00
Miscellaneous Income	46,500.00	26,45,229.00	Employees Provident Fund	1,29,121.00
			Professional Tax	11,784.00
				<u>2,11,851.00</u>

"	BALANCE ON 31.03.2025 :	
	On Savings Bank Account	
	With The South Indian Bank Ltd.	2,37,442.48
	Account No. 0541053000001144	
	With State Bank of India	1,12,262.29
	Account No. 30396741295	
	With Bank of Baroda	15,051.83
	Account No. 79050100002193	
	Cash in Hand	22,646.00
		<u>3,87,402.60</u>

TOTAL RUPEES ... 31,48,763.37

TOTAL RUPEES ... 31,48,763.37

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 Monteiro
Bishop Lumen Monteiro
President

GUWAHATI :
DATED : 21st June, 2025

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



Dipsa Mary D' Souza
DIPSHA MARY D' SOUZA
PARTNER

Membership No. 153622
UDIN : 25153622BMRKNX4123

JANA UNNAYAN SAMITI TRIPURA, AGARTALA

[West Damdamia, Lembucherra, West Tripura – 799 210 (Tripura)]

FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

RECEIPTS	RUPEES	PAYMENTS	RUPEES	RUPEES
To <u>BALANCE ON 01.04.2024</u> :				
On Fixed Deposits			41,510.40	
With The South Indian Bank Ltd.			94,500.00	1,36,010.40
On Savings Bank Account	17,88,000.00			
With State Bank of India				
Account No. 040186138959	17,90,199.95		19,65,971.00	
With Canara Bank			21,38,467.00	
Account No. 2348101001875	2,56,029.53			
With The South Indian Bank Ltd.				
Account No. 0541053000002796	11,93,774.05		20,19,705.00	
Cash in Hand	4,42,082.10	54,70,085.63	17,20,979.00	
			13,91,679.00	
			17,77,615.00	
			8,43,605.00	1,18,58,021.00
" <u>FOREIGN CONTRIBUTION RECEIVED FOR</u>				
<u>PROJECTS</u> :				
Facilitating Agriculture Regeneration Measures	16,27,647.50			
Engineering Empowerment of Reang Group	17,79,127.00			
Learning Centres for Indigenous Children for				
School Re-Enrolment Prevention of School				
Dropout and Child Labour	19,88,212.00			
Flood Relief	17,23,280.00			
				19,181.00
" <u>INTEREST REALISED</u> :				
On Fixed Deposits	2,04,421.00			
On Savings Bank Account	31,224.00	2,35,645.00		
				20,412.95
carried forward ...	1,28,23,997.13	carried forward ...	4,10,412.95	1,20,13,212.40



brought forward ...

1,28,23,997.13

brought forward ...

4,10,412.95 1,20,13,212.40

With Canara Bank
Account No. 2348101001875
With The South Indian Bank Ltd.
Account No. 0541053000002796
Cash in Hand

2,33,971.53

1,34,699.15

31,701.10 8,10,784.73

TOTAL RUPEES ...


1,28,23,997.13

TOTAL RUPEES ...

1,28,23,997.13

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


Bishop Lumen Monteiro
President



GUWAHATI :
DATED : 21st June, 2025

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




DIPSHA MARY D' SOUZA
PARTNER

Membership No. 153622
UDIN : 25153622BMRKNY3969