

JANA UNNAYAN SAMITI TRIPURA, AGARTALA

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

31st March, 2026

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, WEST DAMDAMIA, LEMBUCHERRA, WEST TRIPURA - 799 210, TRIPURA** as at 31st March, 2026 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, 2026.
- (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, 2026.
- (iii) In the case of Receipts and Payments account the actual receipts and disbursement for the period as above.



GUWAHATI :

DATED : 22nd June, 2026

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


**DIPSHA MARY D' SOUZA
PARTNER**

**Membership No. 153622
UDIN : 26153622HIGXS03517**

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

Accounting Policies and Notes Forming Part of Accounts for the year ended 31st March, 2026

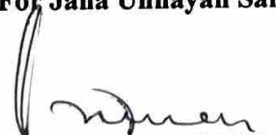
SIGNIFICANT ACCOUNTING POLICIES :

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, Lembucherra


Bishop Lumen Monteiros
President



GUWAHATI :

DATED : 22nd June, 2026

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




DIPSHA MARY D' SOUZA
PARTNER

**Membership No. 153622
UDIN : 26153622HIGXSO3517**

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

Computation of Income

PAN : AAAAT9167C

12A Registration No. : AAAAT9167CE20167

Assessment Year : 2026-27

INCOME :

Interest 82,492.00

Voluntary Contributions :

Donations and Grants in Earmarked Fund 85,13,711.00

General Donations 40,000.00 85,53,711.00

Income from Other Sources 19,18,447.00

1,05,54,650.00

Less : Administrative Expenses 11,59,816.00

93,94,834.00

LESS : APPLICATION :

Project Expenses 65,37,164.00

Other Expenses 5,46,659.00

Capital Expenditure 5,41,000.00 70,83,823.00

23,11,011.00

Less : Income set aside U/S 11 (1) (a) of the
Income Tax Act, 1961 13,11,011.00

Less : Income accumulated U/S 11 (2) of the
Income Tax Act, 1961 10,00,000.00 23,11,011.00

Taxable Income 0.00

Tax on Taxable Income 0.00

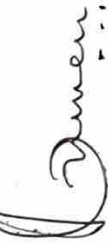
Tax Paid :
Tax Deducted at Source 2,545.00

Refund Due 2,545.00

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. 2026-27	0.00	10,00,000.00	10,00,000.00
TOTAL RUPEES	0.00	10,00,000.00	10,00,000.00

For Jana Unnayan Samiti Tripura



Bishop Lumen Montelro
President



JANA UNNAYAN SAMITI TRIPURA, AGARTALA

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

BALANCE SHEET AS AT 31ST MARCH, 2026

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
FUND ACCOUNT :			FIXED ASSETS :		
Balance as per last Balance Sheet	2,08,45,504.07		As per Schedule 'A' Annexed		2,03,01,581.34
Less : Deficit during the year	5,87,046.44	2,02,58,457.63	DEPOSITS :		
			With NABFINS		50,000.00
STAFF WELFARE FUND :			ADVANCES :		
Balance as per last Balance Sheet		4,01,942.00	Income Tax (TDS) recoverable from Government	1,54,645.00	
			Revolving Advances to Staff	59,650.00	
PROJECT FUNDS :			Micro Finance Advance	84,529.00	
Balance as per last Balance Sheet	10,33,419.82		Staff Advances	20,000.00	3,18,824.00
Add : Donations and Grants received	85,13,711.00				
	95,47,130.82				
Less : Expenses incurred during the year	65,37,163.58	30,09,967.24	CASH AND BANK BALANCES :		
			As per Schedule 'B' Annexed		30,29,157.53
OTHER LIABILITIES :					
Outstanding Expenses	12,770.00				
Goods and Service Tax	118.00				
Employees Provident Fund	4,326.00				
Employee State Insurance	4,924.00				
Professional Tax	7,058.00	29,196.00			
carried forward ...		2,36,99,562.87	carried forward ...		2,36,99,562.87



brought forward ...	2,36,99,562.87	brought forward ...	2,36,99,562.87
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TOTAL RUPEES ...	<u>2,36,99,562.87</u>	TOTAL RUPEES ...	<u>2,36,99,562.87</u>
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As per our report of even date

For Jana Unnayan Samiti Tripura, Lembucherra




Bishop Lumen Monteiro
President

GUWAHATI :
DATED : 22nd June, 2026

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




DIPSHA MARY D' SOUZA
PARTNER
Membership No. 153622
UDIN : 26153622HIGXSO3517

JANA UNNAYAN SAMITI TRIPURA, AGARTALA

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026

EXPENDITURE	RUPEES	RUPEES	INCOME	RUPEES	RUPEES
To ADMINISTRATIVE EXPENSES :			By INTEREST REALISED :		
Stationery and Printing	28,724.00		On Fixed Deposits	16,220.00	
Bank Charges and Commission	14,787.97		On Savings Bank Account	66,272.00	82,492.00
Salaries and Allowances	2,38,200.00				
Stipend to Trainees	36,000.00		" DONATIONS AND CONTRIBUTIONS :		
Provident Fund Administration Charges	7,984.00		General Donations		40,000.00
Postage and Communication	16,749.00				
Electricity Charges	94,050.00		" INCOME FROM OTHER SOURCES :		
Newspapers and Periodicals	3,045.00		Training Centre Receipts	2,99,637.24	
Travelling and Conveyance	72,471.00		Vocational Training Income	6,38,868.51	
Computer Repairs and Maintenance	4,000.00		Transportation Income	2,00,925.00	
Vehicle Repairs and Maintenance	1,80,411.00		Interest on Micro Finance	1,554.00	
Functions and Celebrations	7,500.00		Interest on Income Tax Refund	1,656.00	
Repairs and Maintenance	2,33,721.00		Garden Income	7,75,806.00	19,18,446.75
Website Maintenance	12,390.00				
Audit Fees and Professional Charges	2,09,783.00		" Deficit carried over to Balance Sheet		5,87,046.44
" OTHER EXPENSES :					
Training Centre Expenses	65,929.00				
Programme Expenses	4,71,730.00				
Garden Expenses	9,000.00	5,46,659.00			
" DEPRECIATION WRITTEN OFF :					
As per Schedule 'A' Annexed		9,21,510.22			
carried forward ...		26,27,985.19	carried forward ...		26,27,985.19



brought forward ...

26,27,985.19

brought forward ...

26,27,985.19

TOTAL RUPEES ...

26,27,985.19

TOTAL RUPEES ...

26,27,985.19

As per our report of even date

For Jana Unnayan Samiti Tripura, Lembucherra



[Signature]
Bishop Lumen Monteiro
President

GUWAHATI :

DATED : 22nd June, 2026

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



[Signature]
DIPSHA MARY D' SOUZA
PARTNER
Membership No. 153622
UDIN : 26153622HIGXSO3517

JANA UNNAYAN SAMITI TRIPURA, AGARTALA

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

SCHEDULE 'A'

SCHEDULE OF FIXED ASSETS

Sr. No	Particulars	Rate of Depreciation	Balance as on 01.04.2025	Additions during the year	Sold during the year	Total	Depreciation for the year	Balance as on 31.03.2026
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%	1,33,36,171.56	5,41,000.00	0.00	1,38,77,171.56	6,93,859.22	1,31,83,312.34
4	Farm House	5%	10,20,827.00	0.00	0.00	10,20,827.00	51,041.00	9,69,786.00
5	Farm Sheds	5%	33,349.00	0.00	0.00	33,349.00	1,667.00	31,682.00
6	SHG Training Hall	5%	3,59,612.00	0.00	0.00	3,59,612.00	17,981.00	3,41,631.00
7	Well	10%	16,944.00	0.00	0.00	16,944.00	1,694.00	15,250.00
8	Furniture	10%	67,379.00	0.00	0.00	67,379.00	6,738.00	60,641.00
9	Generator	10%	1,57,948.00	0.00	0.00	1,57,948.00	15,795.00	1,42,153.00
10	Vehicles	15%	7,25,670.00	0.00	0.00	7,25,670.00	1,08,851.00	6,16,819.00
11	Equipments	15%	1,14,249.00	0.00	0.00	1,14,249.00	17,137.00	97,112.00
12	Farm Equipments	15%	4,276.00	0.00	0.00	4,276.00	641.00	3,635.00
13	Computers and Accessories	40%	15,266.00	0.00	0.00	15,266.00	6,106.00	9,160.00
TOTAL RUPEES ...			2,06,82,091.56	5,41,000.00	0.00	2,12,23,091.56	9,21,510.22	2,03,01,581.34



JANA UNNAYAN SAMITI TRIPURA, AGARTALA

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

SCHEDULE 'B'

SCHEDULE OF CASH AND BANK BALANCES

	Rupees	Rupees
<u>ON SAVINGS BANK ACCOUNTS :</u>		
With The South Indian Bank Ltd.		
Account No. 0541053000001144	64,276.93	
Account No. 0541053000002796	8,29,381.18	
Account No. 0541053000008570	9,75,682.40	
Account No. 0541053000008603	5,76,291.50	
With State Bank of India		
Account No. 30396741295	1,89,363.39	
Account No. 040186138959	3,02,874.91	
With Bank of Baroda		
Account No. 79050100002193	91,151.12	30,29,021.43
<u>CASH IN HAND :</u>		
Local Account	20.00	
Foreign Contribution Account	116.10	136.10
TOTAL RUPEES ...		30,29,157.53



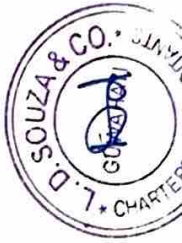
JANA UNNAYAN SAMITI TRIPURA, AGARTALA

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

LOCAL ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026

RECEIPTS	RUPEES	PAYMENTS	RUPEES	RUPEES
To <u>BALANCE ON 01.04.2025 :</u> On Savings Bank Account With The South Indian Bank Ltd. Account No. 0541053000001144 With State Bank of India Account No. 30396741295 With Bank of Baroda Account No. 79050100002193 Cash in Hand		By <u>ADMINISTRATIVE EXPENSES :</u> Stationery and Printing Bank Charges and Commission Stipend to Trainees Provident Fund Administration Charges Postage and Communication Electricity Charges Newspapers and Periodicals Travelling and Conveyance Computer Repairs and Maintenance Vehicle Repairs and Maintenance Functions and Celebrations Repairs and Maintenance Salaries and Allowances Website Maintenance Audit Fees and Professional Charges		28,724.00 798.91 36,000.00 7,984.00 16,749.00 65,899.00 3,045.00 31,272.00 4,000.00 1,80,411.00 7,500.00 2,33,721.00 1,24,100.00 12,390.00 2,09,783.00
" <u>INTEREST REALISED :</u> On Savings Bank Account				9,62,376.91
" <u>DONATIONS AND CONTRIBUTIONS :</u> General Donations				
" <u>OTHER RECEIPTS :</u> Training Centre Receipts Programme Receipts Transportation Income Interest on Micro Finance Interest on Income Tax Refund Garden Income Micro Finance Recoveries	2,99,637.24 6,38,868.51 2,00,925.00 1,554.00 1,656.00 7,75,806.00 23,624.00	" <u>OTHER EXPENSES :</u> Training Centre Expenses Programme Expenses Garden Expenses	65,929.00 4,71,730.00 9,000.00	5,46,659.00
" <u>CAPITAL EXPENDITURE :</u> Buildings				5,41,000.00
carried forward ...	19,42,070.75	carried forward ...	4,34,622.60	20,50,035.91



brought forward ...	19,42,070.75	4,34,622.60	brought forward ...	20,50,035.91
Professional Tax	358.00		" <u>OTHER HEADS :</u>	
Employees Provident Fund	4,326.00		Tax Deducted at Source (A.Y. 2026-27)	2,545.00
Goods and Service Tax	118.00			
Employee State Insurances	4,924.00		" <u>BALANCE ON 31.03.2026 :</u>	
Income Tax Refund for A.Y. 2025-26	10,973.00	19,62,769.75	On Savings Bank Account	
			With The South Indian Bank Ltd.	64,276.93
			Account No. 0541053000001144	
			With State Bank of India	
			Account No. 30396741295	1,89,363.39
			With Bank of Baroda	
			Account No. 79050100002193	91,151.12
			Cash in Hand	20.00
				3,44,811.44
TOTAL RUPEES ...	23,97,392.35	23,97,392.35	TOTAL RUPEES ...	23,97,392.35

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, Lembucherra



Bishop Lumen Monteiro
President

GUWAHATI :

DATED : 22nd June, 2026

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



DIPSHA MARY D' SOUZA
PARTNER
Membership No. 153622
UDIN : 26153622HIGXSO3517

JANA UNNAYAN SAMITI TRIPURA, AGARTALA

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

FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2026

RECEIPTS	RUPEES	PAYMENTS	RUPEES
To BALANCE ON 01.04.2025 :			
On Fixed Deposits			
With The South Indian Bank Ltd.	3,90,000.00	Bank Charges and Commission	13,989.06
On Savings Bank Account		Electricity Charges	28,151.00
With State Bank of India		Travelling and Conveyance	41,199.00
Account No. 040186138959	20,412.95	Salaries and Allowances	1,14,100.00
With Canara Bank			1,97,439.06
Account No. 2348101001875	2,33,971.53		
With The South Indian Bank Ltd.			
Account No. 0541053000002796	1,34,699.15		
Cash in Hand	31,701.10		
FOREIGN CONTRIBUTION RECEIVED FOR			
PROJECTS :			
Facilitating Agriculture Regeneration Measures	10,16,868.00	Engineering Empowerment of Reang Group	5,42,243.58
Engineering Empowerment of Reang Group	10,43,768.00	Facilitating Agriculture Regeneration Measures	10,22,495.00
Learning Centres for Indigenous Children for		Learning Centres for Indigenous Children for	
School Re-Enrolment Prevention of School		School Re-Enrolment Prevention of School	
Dropout and Child Labour		Dropout and Child Labour	16,09,226.00
Socio Economic Empowerment of Single Women		Socio Economic Empowerment of Single Women	19,00,808.00
Women Empowerment		Women Empowerment	14,62,391.00
			65,37,163.58
BALANCE ON 31.03.2026 :			
On Savings Bank Account			
With State Bank of India			
Account No. 040186138959			3,02,874.91
With The South Indian Bank Ltd.			
Account No. 0541053000002796			8,29,381.18
Account No. 05410530000008570			9,75,682.40
Account No. 05410530000008603			5,76,291.50
Cash in Hand			116.10
			26,84,346.09
INTEREST REALISED :			
On Fixed Deposits			
carried forward ...	16,220.00	carried forward ...	94,18,948.73



brought forward ...	16,220.00	93,24,495.73	brought forward ...	94,18,948.73
On Savings Bank Account	59,052.00	75,272.00		

" OTHER RECEIPTS :

Income Tax Refund for A.Y. 2025-26

19,181.00

TOTAL RUPEES ...

94,18,948.73

TOTAL RUPEES ...

94,18,948.73

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, Lembucherra



[Signature]
Bishop Lumen Monteiro
President

GUWAHATI :

DATED : 22nd June, 2026

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



[Signature]
DIPSHA MARY D' SOUZA
PARTNER
Membership No. 153622
UDIN : 26153622LGUKTL7958