

JANA UNNAYAN SAMITI TRIPURA, AGARTALA

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

31st March, 2024

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, BISHOP'S HOUSE, DURJOYNAGAR, AIRPORT ROAD, AGARTALA, TRIPURA** as at 31st March, 2024 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 material 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, 2024.
- (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, 2024.
- (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 :24153622BKFFRI8513

GUWAHATI :

DATED : 21st June, 2024

**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, 2024

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.

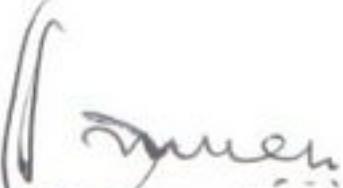
4. Provision for taxation :

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 :

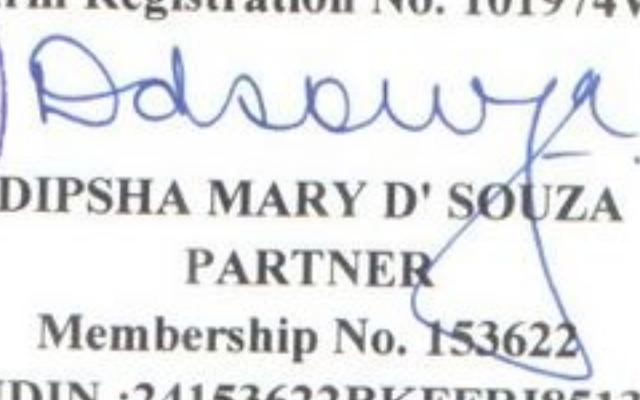
5. Physical verification of cash was not carried out.

For Jana Unnayan Samiti Tripura, Agartala


Bishop Lumen Monteiro
President

GUWAHATI :
DATED : 21st June, 2024



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

**DIPSHA MARY D' SOUZA
PARTNER
Membership No. 153622
UDIN :24153622BKFFRI8513**

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

Computation of Income

PAN : AAAAT9167C

12A Registration No. : AAAAT9167CE2016

Assessment Year : 2024-25

INCOME :

Interest 99,080.00

Voluntary Contributions :

Donations and Grants in Earmarked Fund 1,09,96,257.00

Income from Other Sources 16,19,935.00

1,27,15,272.00

Less : Administrative Expenses 11,38,410.00

1,15,76,862.00

LESS : APPLICATION :

Project Expenses 66,80,823.00

Other Expenses 2,32,266.00

Capital Expenditure 90,990.00 70,04,079.00

45,72,783.00

Less : Income set aside U/S 11 (1) (a) of the
Income Tax Act, 1961 15,72,783.00

Less : Income accumulated U/S 11 (2) of the
Income Tax Act, 1961 30,00,000.00 45,72,783.00

Taxable Income 0.00

Tax on Taxable Income 0.00

Tax Paid :
Tax Deducted at Source 14,282.00

Refund Due 14,282.00

For Jana Unnayan Samiti Tripura

Bishop Lumen Monteiro
President

JANA UNNAYAN SAMITI TRIPURA, AGARTALA

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

BALANCE SHEET AS AT 31ST MARCH, 2024

<u>FUNDS AND LIABILITIES</u>	<u>RUPEES</u>	<u>PROPERTY AND ASSETS</u>	<u>RUPEES</u>	<u>RUPEES</u>
<u>FUND ACCOUNT:</u>				
Balance as per last Balance Sheet	2,07,14,892.85			2,16,44,478.78
Add : Transfer from Projects on Completion of Projects in Previous years				As per Schedule 'A' Annexed
	<u>18,06,145.23</u>			
	<u>2,25,21,038.08</u>			
	<u>6,90,973.62</u>	<u>2,18,30,064.46</u>		
Less : Deficit during the year				
<u>STAFF WELFARE FUND:</u>				
Balance as per last Balance Sheet				Income Tax (TDS) recoverable from Government
				2,84,315.00
				59,650.00
				1,39,289.00
				<u>20,000.00</u>
				<u>5,03,254.00</u>
<u>PROJECT FUNDS:</u>				
Balance as per last Balance Sheet				Revolving Advances to Staff
Add : Donations and Grants received				Micro Finance Advance
				Staff Advances
				32,63,885.80
				<u>1,09,96,256.75</u>
				<u>1,42,60,142.55</u>
				<u>18,06,145.23</u>
				<u>66,80,823.00</u>
				<u>57,73,174.32</u>
<u>OTHER LIABILITIES:</u>				
Outstanding Expenses				58,36,675.00
Provident Fund				
Professional Tax				
				<u>12,770.00</u>
				<u>9,549.00</u>
				<u>6,908.00</u>
				<u>29,227.00</u>
				<u>2 80 34 407 78</u>
				<u>carried forward</u>

carried forward



brought forward ...

2,80,34,407.78

brought forward ...

2,80,34,407.78

TOTAL RUPEES ...

2,80,34,407.78

TOTAL RUPEES ...

2,80,34,407.78

For Jana Unnayan Samiti Tripura, Agartala
Bishop Lumen Monteiro

President
GUWAHATI :
DATED : 21st June, 2024



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

DIPSHA MARY D' SOUZA
PARTNER
Membership No. 153622
UDIN :24153622BKFFRI8513

As per our report of even date

JANA UNNAYAN SAMITI TRIPURA, AGARTALA

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

	EXPENDITURE	RUPEES	INCOME	RUPEES
To <u>ADMINISTRATIVE EXPENSES :</u>			By <u>INTEREST REALISED :</u>	
Stationery and Printing	71,192.72		On Fixed Deposits	53,347.00
Bank Charges and Commission	14,716.68		On Savings Bank Account	<u>45,733.00</u>
Audit Fees	94,483.00			99,080.00
Salaries and Allowances	1,82,500.00		" <u>INCOME FROM OTHER SOURCES :</u>	
Stipend to Trainees	3,13,800.00		Training Centre Receipts	6,87,102.00
Provident Fund Administration Charges	7,700.00		Vocational Training Income	1,30,240.00
Postage and Communication	27,585.00		Service Charges	370.00
Electricity Charges	9,655.00		Transportation Income	1,90,616.00
Newspapers and Periodicals	4,128.00		Interest on Micro Finance	8,422.00
Travelling and Conveyance	70,280.00		Garden Income	<u>6,03,185.00</u>
Computer Repairs and Maintenance	300.00			16,19,935.00
Vehicle Repairs and Maintenance	1,96,029.00		" Deficit carried over to Balance Sheet	6,90,973.62
Functions and Celebrations	27,750.00			
Repairs and Maintenance	20,186.00			
Interest on Late Payment of T.D.S.	886.00			
Website Maintenance	12,390.00			
Professional Fees	74,600.00			
Miscellaneous Expenses	<u>10,229.00</u>	11,38,410.40		
" <u>OTHER EXPENSES :</u>				
Training Centre Expenses	92,919.00			
Programme Expenses	1,28,367.00			
Garden Expenses	<u>10,980.00</u>	2,32,266.00		
carried forward ...				<u>13,70,676.40</u>
				24,09,988.62
carried forward ...				



24,09,988.62

brought forward ...

13,70,676.40

brought forward ...

" DEPRECIATION WRITTEN OFF :

As per Schedule 'A' Annexed

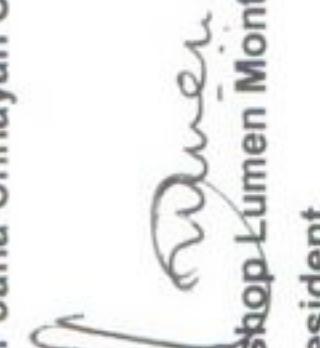
TOTAL RUPEES ...

10,39,312.22

TOTAL RUPEES ...

24,09,988.62

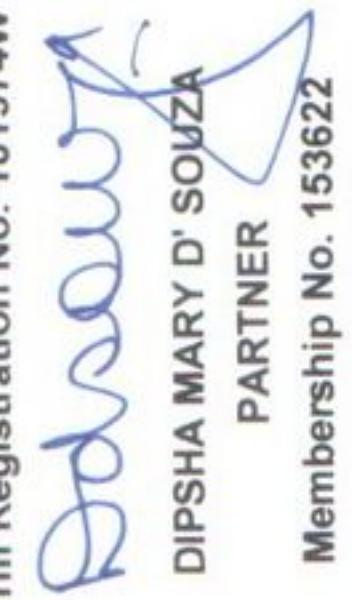
For Jana Unnayan Samiti Tripura, Agartala


Bishop Lumen Monteiro
President

GUWAHATI :

DATED : 21st June, 2024



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

DIPSHA MARY D' SOUZA
PARTNER
Membership No. 153622
UDIN :24153622BKFFRI8513



As per our report of even date

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 01.04.2023	Additions during the year	Sold during the year	Total	Depreciation for the year	Balance as on 31.03.2024
						4	5	6

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%	1,46,85,932.00	90,990.00	0.00	1,47,76,922.00	7,38,846.22	1,40,38,075.78
4 Farm House	5%	11,31,111.00	0.00	0.00	11,31,111.00	56,556.00	10,74,555.00
5 Farm Sheds	5%	36,952.00	0.00	0.00	36,952.00	1,848.00	35,104.00
6 SHG Training Hall	5%	3,98,462.00	0.00	0.00	3,98,462.00	19,923.00	3,78,539.00
7 Well	10%	20,919.00	0.00	0.00	20,919.00	2,092.00	18,827.00
8 Furniture	10%	83,185.00	0.00	0.00	83,185.00	8,319.00	74,866.00
9 Generator	10%	1,94,998.00	0.00	0.00	1,94,998.00	19,500.00	1,75,498.00
10 Vehicles	15%	10,04,387.00	0.00	0.00	10,04,387.00	1,50,658.00	8,53,729.00
11 Equipments	15%	1,58,131.00	0.00	0.00	1,58,131.00	23,720.00	1,34,411.00
12 Farm Equipments	15%	5,919.00	0.00	0.00	5,919.00	888.00	5,031.00
13 Computers and Accessories	40%	42,405.00	0.00	0.00	42,405.00	16,962.00	25,443.00

TOTAL RUPEES ...

2,25,92,801.00 **90,990.00** **0.00** **2,26,83,791.00** **10,39,312.22** **2,16,44,478.78**



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 South Indian Bank Ltd.		1,788,000.00
<u>ON SAVINGS BANK ACCOUNTS :</u>		
With The South Indian Bank Ltd.	58,996.44	
Account No. 0541053000001144		
Account No. 0541053000002796	1,193,774.05	
With State Bank of India	273,724.01	
Account No. 30396741295		
Account No. 040186138959	1,790,199.95	
With Bank of Baroda	20,986.92	
Account No. 79050100002193		
With Canara Bank		3,593,710.90
Account No. 2348101001875	<u>256,029.53</u>	
<u>CASH IN HAND :</u>		
Local Account	12,882.00	
Foreign Contribution Account	<u>442,082.10</u>	454,964.10
TOTAL RUPEES ...		<u><u>5,836,675.00</u></u>



JANA UNNAYAN SAMITI TRIPURA, AGARTALA

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

LOCAL ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

RECEIPTS	RUPEES	PAYMENTS	RUPEES
To BALANCE ON 01.04.2023 :			
On Savings Bank Account		Stationery and Printing	71,192.72
With The South Indian Bank Ltd.		Bank Charges and Commission	292.18
Account No. 0541053000001144	57,540.44	Audit Fees	94,483.00
With State Bank of India		Stipend to Trainees	3,13,800.00
Account No. 30396741295	90,326.83	Provident Fund Administration Charges	7,700.00
With Bank of Baroda		Postage and Communication	27,585.00
Account No. 79050100002193	30,086.00	Electricity Charges	9,655.00
Cash in Hand	10,446.00	Newspapers and Periodicals	4,128.00
"		Travelling and Conveyance	70,280.00
INTEREST REALISED :		Computer Repairs and Maintenance	300.00
On Fixed Deposits	15,569.00	Vehicle Repairs and Maintenance	1,62,029.00
On Savings Bank Account	5,906.00	Functions and Celebrations	27,750.00
"		Repairs and Maintenance	20,186.00
PROJECT RECEIPTS :		Interest on Late Payment of T.D.S.	886.00
Women Empowerment	3,125.00	Salaries and Allowances	1,44,000.00
Education Accompaniment in Korbook	11,266.00	Website Maintenance	12,390.00
Engineering Empowerment of Reang Group	68,000.00	Professional Fees	74,600.00
Learning Centres for Indigenous Children for School Re-Enrolment Prevention of School Dropout and Child Labour		Miscellaneous Expenses	10,229.00
SMILE Education Project	45,976.00		10,51,485.90
	1,43,224.00		
" OTHER EXPENSES :			
Training Centre Expenses		92,919.00	
Programme Expenses		1,28,367.00	
carried forward ...			
	4,81,465.27		
		carried forward ...	
			2,21,286.00
			10,51,485.90



" OTHER RECEIPTS :		
Training Centre Receipts	6,87,102.00	
Vocational Training Income	1,30,240.00	
Service Charges	370.00	
Transportation Income	1,90,616.00	
Interest on Micro Finance	8,422.00	
Micro Finance Recoveries	1,26,789.00	
Professional Tax	9,496.00	
Tax Deducted at Source	9,413.00	
Employees Provident Fund	9,549.00	
Garden Income	6,03,185.00	
	17,75,182.00	
" PROJECT EXPENSES :		
SMILE Education Project Expenses	2,88,000.00	
Women Empowerment	3,125.00	
Engineering Empowerment of Reang Group	68,000.00	
Learning Centres for Indigenous Children for School Re-Enrolment Prevention of School Dropout and Child Labour	45,976.00	
Education Accompaniment in Korbook	11,266.00	
	4,16,367.00	
" OTHER HEADS :		
Tax Deducted at Source (A.Y. 2024-25)	14,282.00	
Micro Finance Advances	60,000.00	
Tax Deducted at Source	14,963.00	
Professional Tax	9,704.00	
	98,949.00	
" CAPITAL EXPENDITURE :		
Buildings (JUST Quarter)	90,990.00	
" BALANCE ON 31.03.2024 :		
On Savings Bank Account		
With The South Indian Bank Ltd.		
Account No. 0541053000001144	58,996.44	
With State Bank of India		
Account No. 30396741295	2,73,724.01	
With Bank of Baroda		
Account No. 79050100002193	20,986.92	
Cash in Hand	12,882.00	
	3,66,589.37	
	22,56,647.27	carried forward ...
	22,56,647.27	brought forward ...
	4,81,465.27	4,81,465.27
	2,21,286.00	2,21,286.00
	10,51,485.90	10,51,485.90



brought forward ...

22,56,647.27

brought forward ...

22,56,647.27

TOTAL RUPEES ...

22,56,647.27

TOTAL RUPEES ...

22,56,647.27

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 : 21st June, 2024

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

DIPSHA MARY D'SOUZA
PARTNER
Membership No. 153622
UDIN : 24153622BKFFRI8513



JANA UNNAYAN SAMITI TRIPURA, AGARTALA

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

FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

RECEIPTS	RUPEES	PAYMENTS	RUPEES
To BALANCE ON 01.04.2023 :			
On Fixed Deposits	4,000.00		
With The South Indian Bank Ltd.			14,424.50
On Savings Bank Account			38,500.00
With State Bank of India			<u>34,000.00</u>
Account No. 040186138959	6,502.75	"	86,924.50
With Canara Bank	2,38,704.53	Educational Centres against School Drop out of	
Account No. 2348101001875		the Indigenous Reang in Agartala	2,41,598.00
With The South Indian Bank Ltd.	46,655.00	Engineering Empowerment of Reang Group	16,35,718.00
Account No. 0541053000002796	<u>6,93,333.10</u>	Facilitating Agriculture Regeneration Measures	23,26,473.00
Cash in Hand	10,19,195.38	Learning Centres for Indigenous Children for	
		School Re-Enrolment Prevention of School	
		Dropout and Child Labour	18,17,192.00
		Women Empowerment	<u>2,43,475.00</u>
PROJECT EXPENSES :			
		"	62,64,456.00
		On Fixed Deposits	
		With The South Indian Bank Ltd.	
		On Savings Bank Account	17,88,000.00
		With State Bank of India	
		Account No. 040186138959	17,90,199.95
		With Canara Bank	
		Account No. 2348101001875	2,56,029.53
		FOREIGN CONTRIBUTION RECEIVED FOR	
PROJECTS :			
		"	
Facilitating Agriculture Regeneration Measures	25,76,192.75		
Engineering Empowerment of Reang Group	18,59,061.00		
Learning Centres for Indigenous Children for			
School Re-Enrolment Prevention of School			
Dropout and Child Labour	20,26,300.00		
Socio Economic Empowerment of 180 Single			
Women	17,79,926.00		
Women Empowerment	10,89,266.00		
Livelihood Support	<u>13,93,920.00</u>	1,07,24,665.75	
		carried forward ...	
			<u>1,17,43,861.13</u>
			38,34,229.48
			63,51,380.50



" <u>INTEREST REALISED</u> :		1,17,43,861.13	brought forward ...
On Fixed Deposits	37,778.00		
On Savings Bank Account	<u>39,827.00</u>		
		TOTAL RUPEES ...	<u>1,18,21,466.13</u>

" <u>INTEREST REALISED</u> :		38,34,229.48	63,51,380.50
With The South Indian Bank Ltd.			
Account No. 0541053000002796	11,93,774.05		
Cash in Hand	<u>4,42,082.10</u>		<u>54,70,085.63</u>
		TOTAL RUPEES ...	<u>1,18,21,466.13</u>

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



GUWAHATI :
DATED : 21st June, 2024

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

DIPSHA MARY D' SOUZA
PARTNER
Membership No. 153622
UDIN : 24153622BKFFRK1603

