

INDEPENDENT AUDITOR'S REPORT

To The Members of **Aparajita Samajik Samiti** ,
Village & Post – Bojhi (Distt- Mau)

Opinion

We have audited the financial statements of **M/s Aparajita Samajik Samiti (PAN- AABAA0201D)** which comprise the balance sheet at March 31st 2019, and the Income and Expenditure account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2019, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) to the extent applicable to it and disclosed in the notes to accounts.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in India, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.
Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

For Anshuman Gupta & Co.
Chartered Accountants
FRN 023997C

(Anshuman Gupta)
Proprietor, M.No. 436313



Date : 29-10-2019, Lucknow

UDIN: 19436313AAAAABE5009

APARAJITA SAMAJIK SAMITI, VILLAGE & POST - BOJHI, (DISTT.-MAU)

BALANCE SHEET AS AT MARCH 31, 2019

LIABILITIES	Annx	AMT (RS.)	ASSETS	Annx	AMT (RS.)
I) Capital Fund			I) Fixed Assets		
Op as per Last account		65,125.35	(As per Annexure - 3)		
Add: Excess of Income over expenditure		53,866.22	1 Under General Fund	3(A)	45,429.00
			2 Under JTT Project Grant	3(B)	23,123.00
II) Grants Under Project Schemes			3 Under Tata Educational & Development Trust (SLIP)	3(C)	27,915.00
a) Balance of Revenue Grant (Cr. Bal)		119,592.36	4 Under SDDT Project Grant	3(D)	25,528.00
Balance of Revenue Grant (Dr. Bal)		-8,032.50	5 Under CASA Project Grant	3(E)	63,438.00
Less: Dr. bal of grant trfd as per contra	1	111,559.86			185,433.00
		-8,032.50	II) Current Assets & Loans and Advances		
			A) Grant receivable from GHS as per		
			Contra	1	8,032.50
b) Bal of Grant Utilised for Capital Expenditure	2	140,004.00	Cash and Bank Balances		
			Cash in Hand		
III) Current Liabilities and Provisions			i - Under General Programme		7547.93
Payable Under GHS Project		34,760.00	ii - Under CASA Programme		12,891.00
Audit Fee payable		8,260.00	iii - Under GHS Programme		36.00
					20,474.93
			C) Balances at Bank		
			i SBI, Kaisarganj (A/c No. 8618)		10,189.50
			ii UBI, Kaisarganj (A/c No-4152)		32,358.92
			iii SBI, Kaseranj (A/c No. 4887)		2,526.00
			iv UBI, Kaisarganj (A/c No. 7921)		5,525.30
			v UBI, Naralbandh (A/c No. 3699)		129,200.81
			vi Allahabad Bank (SB A/c No. -695)		22,976.97
					202,777.50
			D) Loans and Advances		
			TDS deducted for AY 2019-20		4,890.00
TOTAL		421607.93	TOTAL		421607.93

Accounting policies and notes on accounts- Annexure -5

AUDITORS' REPORT:

In terms of our Report on Balancesheet of even date attached

(Sheela Pandey)
President

(Kiran Bais)
Secretary

Aparajita Samajik Samiti
Mau (U.P.)

Date: 29.10.2019
Place: Lucknow

For Anshuman Gupta & Co.
Chartered Accountants
F R No.023997C

(Anshuman Gupta)
Proprietor
M.No. 436313



APARAJITA SAMAJIK SAMITI, VILLAGE & POST- BOJHI, (DISTT.- MAU)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON MARCH 31, 2019

EXPENDITURE	Annex	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To, Expenses under Administrative and General Programme	4	328,389.72	By, Income Under General Fund:	
To, Expenses under CASA Project		249711.64	i Membership Fee	3,507.00
To, Expenses under NABARD Project		40,969.00	ii Donations from Members & Public	355,200.00
To, Expenses under GHS Project		252,535.00	iii Interest from bank	9,965.00
			iv Other Incomes	1,827.94
			v Excess Provision written back	19,576.00
To, Payment under SDTT-TCL Sujlam Suflam Project		81,729.50	By, Expenses under Programme chargeable from respective Grant :	
To, Depreciation on Assets: Under General Programme		7,820.00	- From CASA Grant	249,711.64
To, Balance being excess of expenditure over income transferred to Balance Sheet		53,866.22	- From NABARD Grant	40,969.00
			- From GHS Grant	252,535.00
			- From SDTT-TCL Sujlam Suflam Grant	81,729.50
TOTAL		1,015,021.08	TOTAL	1,015,021.08

Accounting policies and notes on accounts- Annexure -5

AUDITORS' REPORT:

In terms of our Report on Balancesheet of even date attached

For Anshuman Gupta & Co.
Chartered Accountants
F R No.023997C

(Anshuman Gupta)
Proprietor
M.No. 436313

(Sheela Pandey)
President

Secretary
Aparajita Samajik Samiti
Mau (U.P.)

Date: 29.10.2019
Place: Lucknow



By, Cash and Bank Balances as at 01.04.2019

A Cash in Hand

- Under General Programme
- Under CASA Programme
- Under GHS Programme

7547.93
12,891.00
36.00

20,474.93

B Balances at Bank

- i SBI, Kaisarganj (A/c No. 8618)
- ii UBI, Kaisarganj (A/c No 4152)
- iii SBI, Kaserganj (A/c No. 4887)
- iv UBI, Kaisarganj (A/c No. 7921)
- v UBI, Narainbandh (A/c No. 3699)
- vi Allahabad Bank (SB A/c No. 695)

10,189.50
32,358.92
2,526.00
5,525.30
129,200.81
22,976.97

TOTAL
1,392,200.13

202,777.50
1,392,200.13

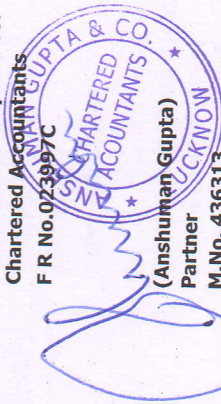
AUDITORS' REPORT

We have checked the foregoing Receipt and Payment Account for the year ended on 31st March, 2019 and found the same to be correct and in conformity with the books of accounts maintained, information supplied and explanation furnished to us.

For Anshuman Gupta & Co.

Chartered Accountants

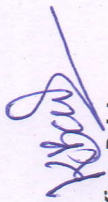
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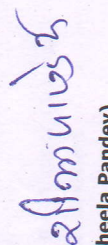


(Anshuman Gupta)

Partner

M.No. 436313


(Kiran Bais)
Secretary


(Sheela Pandey)
President
Aparajita Samajik Samiti
Mau (U.P.)

Secretary
Aparajita Samajik Samiti
Mau (U.P.)

Date: 29.10.2019
Place: Lucknow

APARAJITA SAMAJIK SAMITI, VILLAGE & POST - BOJHI, (DISTT.-MAU)

(Annexure - 1)

PROJECT GRANTS UTILISED FOR REVENUE EXPENDITURE

SN	PROJECT TITLE	Op. Bal As at 01.04.2018 (+ Cr. Bal.) ; (minus bal denotes receivable)	Grant Recd During the Year	Total	Grant Utilised During the Year	Grant Returned/ Refund During the year	Grant Transferred to Capital Grant	Total	Cl. Bal of Grant as at 31.03.2019 (+ Cr. Bal.) ; (minus bal denotes receivable)
1	2	3	4	5 = 3+4	6	7	8	9 = 6+7+8	10 = 5 - 9
1	Grant from CASA Project	-118171.47	487475.47	369304.00	249711.64	0.00	0.00	249711.64	119592.36
2	Grant from GHS Project	0.00	244502.50	244502.50	252535.00	0.00	0.00	252535.00	-8032.50
3	Grant from Nabard	-62373.00	103342.00	40969.00	40969.00	0.00	0.00	40969.00	0.00
4	Grant Under SDTT-TCL Suilam -Suflam Project	49174.73	32554.77	81729.50	81729.50	0.00	0.00	81729.50	0.00
5	Grant under Tata Edu & Dev Trust (SLIP)	20293.84	0.00	20293.84	0.00	20293.84	0.00	20293.84	0.00
TOTAL		-111075.90	867874.74	756798.84	624945.14	20293.84	00000.00	645238.98	111559.86



[Signature]
Secretary
Aparajita Samajik Samiti
Mau (U.P.)

(Anneure - 2)

PROJECT GRANTS UTILISED FOR CAPITAL EXPENDITURE

SN	PROJECT TITLE	Op. Bal As at 01.04.2018 (Cr. Bal.)	Capital Grant Recd During the year	Total	Grant Utilised During the Year	Depreciation Charged / Adjstured with Grant	Grant Returned/ Refund During the year	Total	Cl. Bal of Grant as at 31.03.2019
1	2	3	4	5 = 3 + 4	6	7	8	9 = 6+7+8	10 = 5 - 9
1	Grant Under CASA Project	73,795	-	73,795	-	10,357	-	10,357	63,438
2	Grant Under GHS Project	-	-	-	-	-	-	-	-
3	Grant Under SDTT-TCL Suilam -Suflam Project	31,066	-	31,066	-	5,538	-	5,538	25,528
4	Grant Under JTT Project	26,996	-	26,996	-	3,873	-	3,873	23,123
5	Grant under Tata Edu & Dev Trust (SLIP)	34,895	-	34,895	-	6,980	-	6,980	27,915
	TOTAL	166,752	-	166,752	-	26,748	-	26,748	140,004

[Signature]
Secretary
Aparajita Samajik Samiti
Mau (U.P.)



APARAJITA SAMAJIK SAMITI, VILLAGE & POST- BOJHI, (DISTT.-MAU)

Fixed Assets For The Year Ended 31st March, 2019

ANNEXURE -3

ASSETS UNDER GENERAL FUND ACCOUNT

ANNEXURE -3(A)

Particulars	Opening Balance as on 01-04-2018	Additions During Year		Total as on 31- 03-2019	Rate of Depreciation	Depreciation for the Year	Closing balance as on 31-03- 2019
		Before 180 Days	After 180 Days				
Furniture	7,658.00	-	-	7,658.00	10%	766.00	6,892.00
Training Equipments	2,947.00	-	-	2,947.00	15%	442.00	2,505.00
Office Equipments	859.00	-	-	859.00	15%	129.00	730.00
Typewriter	1,455.00	-	-	1,455.00	15%	218.00	1,237.00
Blender	3,359.00	-	-	3,359.00	15%	504.00	2,855.00
Inverter and Battery	6,509.00	-	-	6,509.00	15%	976.00	5,533.00
Electric Fan	1,381.00	-	-	1,381.00	10%	138.00	1,243.00
Inter	64.00	-	-	64.00	40%	26.00	38.00
Mobile	20,895.00	-	-	20,895.00	15%	3,134.00	17,761.00
aptop	1,075.00	-	-	1,075.00	40%	430.00	645.00
Water Filter	7,047.00	-	-	7,047.00	15%	1,057.00	5,990.00
	53,249.00	-	-	53,249.00		7,820.00	45,429.00

ASSETS UNDER JTT GRANT

ANNEXURE -3(B)

Particulars	Opening Balance as on 01-04-2018	Additions During Year		Total as on 31- 03-2019	Rate of Depreciation	Depreciation for the Year	Closing balance as on 31-03- 2019
		Before 180 Days	After 180 Days				
Computer with Printer	482.00	-	-	482.00	40%	193.00	289.00
Motorcycle	19,487.00	-	-	19,487.00	15%	2,923.00	16,564.00
Accounting Software	124.00	-	-	124.00	40%	50.00	74.00
Office Furniture	6,849.00	-	-	6,849.00	10%	685.00	6,164.00
External Hard Disk	54.00	-	-	54.00	40%	22.00	32.00
TOTAL	26,996.00	-	-	26,996.00		3,873.00	23,123.00




 Apairajita Samajik Samiti
 Mau (U)

ASSETS UNDER TATA EDUCATIONAL & DEVELOPMENT TRUST (SLIP)

ANNEXURE -3(C)

Particulars	Opening Balance as on 01-04-2018	Additions During Year		Total as on 31-03-2019	Rate of Depreciation	Depreciation for the Year	Closing balance as on 31-03-2019
		Before 180 Days	After 180 Days				
Laptop, Printer and Accessories	11,635.00	-	-	11,635.00	40%	4,654.00	6,981.00
Office Furniture	23,260.00	-	-	23,260.00	10%	2,326.00	20,934.00
TOTAL	34,895.00	-	-	34,895.00		6,980.00	27,915.00

ASSETS UNDER SDTT-TCL GRANT

ANNEXURE -3(D)

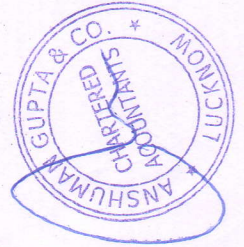
Particulars	Opening Balance as on 01-04-2018	Additions During Year		Total as on 31-03-2019	Rate of Depreciation	Depreciation for the Year	Closing balance as on 31-03-2019
		Before 180 Days	After 180 Days				
Computer with Printer	7,190.00	-	-	7,190.00	40%	2,876.00	4,314.00
Office Furniture	18,391.00	-	-	18,391.00	10%	1,839.00	16,552.00
Digital Camera	5,485.00	-	-	5,485.00	15%	823.00	4,662.00
TOTAL	31,066.00	-	-	31,066.00		5,538.00	25,528.00

ASSETS UNDER CASA GRANT

ANNEXURE -3(E)

Particulars	Opening Balance as on 01-04-2018	Additions During Year		Total as on 31-03-2019	Rate of Depreciation	Depreciation for the Year	Closing balance as on 31-03-2019
		Before 180 Days	After 180 Days				
Computer & Printer	1,524.00	-	-	1,524.00	40%	610.00	914.00
Motor Cycle	3,236.00	-	-	3,236.00	15%	485.00	2,751.00
Furniture	28,671.00	-	-	28,671.00	15%	4,301.00	24,370.00
Camera	21,873.00	-	-	21,873.00	10%	2,187.00	19,686.00
	18,491.00	-	-	18,491.00	15%	2,774.00	15,717.00
TOTAL	73,795.00	-	-	73,795.00		10,357	63,438

Aparajita Samajik Samiti
Secretary
Mau (U.P.)



APARAJITA SAMAJIK SAMITI, VILLAGE & POST- BOJHI, (DISTT.- MAU)

Annexure to Income and Expenditure Account

Annexure 4

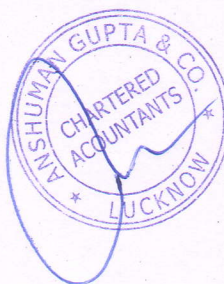
Expenses under Adminisitrative and General Programme

i	<u>Famous Day Celebrations and Awareness</u>	
	World AIDS Day	5,350.00
	World No Tobacco Day	5,150.00
	International Human Right Day	4,500.00
	International Women Day	18,700.00
	World Population Day	5,730.00
	World Enviroment Day	<u>5,080.00</u>
		44,510.00
ii	Exposure/Visit to Kisan Mela	37,580.00
iii	Agriculture Demonstration and Extension	100,500.00
iv	Family Planning	54,234.00
v	Training on Personal Hygiene to Girls	9,560.00
vi	Village Chaupal	9,235.00
vii	General Board Meeting	2,890.00
viii	Governing Board Meeting	6,175.00
ix	Office Consumables	6,933.00
xv	Rent for office and Project office	27,000.00
xi	Office Exps General	2,299.00
xii	Statutory Audit Fee	8,260.00
xiii	Travelling Expenses	13,842.00
xiv	Bank Charges	390.72
xv	Printing and Stationery	4,981.00

Total

328,389.72


Secretary
Aparajita Samajik Samiti
Mau (U.P.)



APARAJITA SAMAJIK SAMITI, VILLAGE & POST- BOJHI, (DISTT.- MAU)

F.Y.2018-19

ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

ACCOUNTING POLICIES

1) **Basis of Preparation of Financial Statements**

Financial statements have been prepared on historical cost convention on accrual basis except membership fee and donation which are accounted on 'Cash Basis'.

2) **Revenue Recognition**

The Samiti follows the accrual system of accounting and recognizes Income and Expenditure on accrual basis. Income by way of donation and membership are accounted for on 'Cash basis' only.

3) **Grant-in-Aid**

- i) Grant is generally accounted for on the basis of Grant/Release letter and in the period for which it is sanctioned. In the case of continuing programme which is carried on for more than a year, it is accounted for on the basis of grant received.
- ii) Grants receivable from State and Central Government and other funding agencies are accounted on the basis of sanction/ release and details obtained and expenditure incurred towards respective scheme.
- iii) Un-Spent grant at the close of the year is considered as 'liability' unless it is returned back and/or carried forward in next year.

4) **Fixed Assets & Depreciation**

- i) Fixed assets are accounted for at cost/acquisition price and accordingly additions made therein are accounted for. Depreciation on assets is provided at the rates specified in Income Tax Act.
- ii) Depreciation on Assets created out of 'Capital Grant' is charged from the 'Capital Grant' and is not charged to Income and Expenditure Account.

5) **Impairment of Assets**

An assets is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to Income & Expenditure account in the year in which an assets is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been change in the estimate of recoverable amount.

6) **Provision, Contingent Liabilities and Contingent Assets**

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past event and it is probable that there will be an outflow of resources. Contingent liability are not recognized but disclosed in the notes to accounts. Contingent assets are neither recognized nor disclosed in the financial statement.

- 7) The Samiti follows all policies and procedures which are generally adopted by such organization.

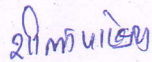
NOTES ON ACCOUNTS

- 1) Contingent Liabilities- Nil
- 2) Depreciation on assets have been provided at rates prescribed in Income Tax Act, 1961.
- 3) Income Tax is not payable on the Income of Samiti as the Samiti is a Charitable Society registered under 'The Society Registration Act, 1860' and has been granted registration u/s 12A of



Income Tax Act, 1961 from the office of Commissioner of Income tax, Gorakhpur w.e.f. 1.4.2010 per order dated 25.03.2011.

- 4) The Samiti has received general membership fee of Rs 501/- each from 7 members during the year.
- 5) Fixed assets have been physically verified by the management during the year and no material discrepancies were found on such verification.
- 6) Grant Utilisation: -
Grant from Government and /or other funding agencies have been accounted for on the basis of grant sanctioned / released for the specific project or programme. Balance of unspent grant is shown as liabilities and any excess amount is spent against grant, which if recoverable, is shown as grant receivable in the balance sheet.
- 7) Accounts of Project under CASA were audited by another firm of Chartered Accountants dated 25.05.2019 and the same has been considered and consolidated in the accounts.
- 8) No provisions for payment to staff against retirement benefits and leave encashment schemes etc. has been made as there is no permanent employees and further management considers that such provisions are not essential looking the present staff position.



(Sheela Pandey)

President

President

**Aparajita Samajik Samiti
Mau (U.P.)**



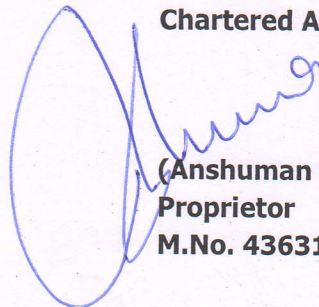
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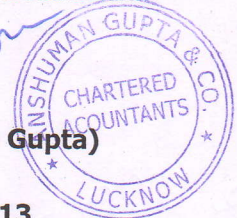
Secretary

Secretary

**Aparajita Samajik Samiti
Mau (U.P.)**

**For Anshuman Gupta & Co.
Chartered Accountants**


**(Anshuman Gupta)
Proprietor
M.No. 436313**



Date: 29/10/2019

Place: Lucknow