

Ref

Date.....

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 Trust or Institution.

We have examined the Balance Sheet of "TRIRANGA YUBAK SANGHA" At:- Mahakhanda, Po- Rengali, Via. Agalpur, Dist: Balangir (Odisha) as at **31st March, 2018** and the Income & Expenditure Account and Receipt & Payments Account for the year ended on that date which are in agreement with the books of account maintained by the said Organisation.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above named Institutions visited by us so far as appears from our examination of books and proper returns adequate for the purposes of audit have been received from the branches at Nil.

In our opinion and to the best of our information and according to explanations given to us the said accounts give a true and fair view, subject to Annexure A attached to this Report:

- (i) in the case of the Balance Sheet, of the state of affairs of the above named institution as at **31st March, 2018**.
- (ii) in the case of the Income & Expenditure account, of the excess of Expenditure over Income of its accounting year ended on **31st March, 2018**.
- (iii) in the case of Receipts & Payments Account for the total receipts and payments made of its accounting year ended on **31st March, 2018**.

For Narendra K. Jain & Associates
Chartered Accountants
Firm Regd. No: 322048E

N.K. Jain

(CA N.K. Jain)
Partner
(M.No.085121)

Place : Balangir
Date : 27.06.2018.



ANNEXURE

Statement of Particulars

1. Application of Income for Charitable or Religious Purposes

As on ...31.03.2018.....

- | | | | | | |
|--|----------------------------------|-------------------|----------------|--------------|---|
| 1. Amount of income of the previous year applied to charitable or religious purposes in India during that year. |Rs. 47,83,788.84 | | | | |
| 2. Whether the trust/institution* has exercised the option under clause (2) of the explanation to section 11(I) ? 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. |No..... | | | | |
| 3. Amount of income <table style="display: inline-table; vertical-align: middle; border: none;"><tr><td style="text-align: center;"><u>accumulated or set apart*</u></td></tr><tr><td style="text-align: center;">finally set apart</td></tr></table> for application to charitable or religious purposes, to the extent if does not exceed 25 percent of the income derived from property held under trust <table style="display: inline-table; vertical-align: middle; border: none;"><tr><td style="text-align: center;"><u>Wholly*</u></td></tr><tr><td style="text-align: center;">In part only</td></tr></table> for such purposes | <u>accumulated or set apart*</u> | finally set apart | <u>Wholly*</u> | In part only |Not Applicable.....

.....Nil..... |
| <u>accumulated or set apart*</u> | | | | | |
| finally set apart | | | | | |
| <u>Wholly*</u> | | | | | |
| In part only | | | | | |
| 4. Amount of income eligible for exemption under section 11(I) (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 purposes 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 there of |Not Applicable..... | | | | |
| 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 the income accumulated or set apart for specified purposes under section 11(2) in any earlier year – |No..... | | | | |
| 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 |Not Applicable..... | | | | |
| b. has ceased to remain invested in any security referred to in section 11(2) (b) (i) or deposited in any account referred to in section 11(2) (b) (ii) or section 11(2) (b) (iii), or |Not Applicable..... | | | | |
| c. has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, in the year immediately following the expiry thereof ?
If so, the details thereof |Not Applicable..... | | | | |



AUDIT REPORT U/S 12A(B)

II. Application for use of Income or Property for the Benefit of Persons 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) (hereinafter referred to in this Annexure as such persons) ? 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.
.....No.....
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 to any such person ? If so, give details thereof together with the consideration received.
.....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 manner ? If so, give details.
.....No.....



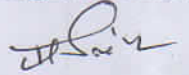
: TRIRANGA YUBAK SANGHA :
At-Mahakhanda, Post :-Rengali, Dist.Balangir(Odisha)

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH,2018.

L I A B I L I T I E S	AMOUNT (Rs.)	A S S E T S	AMOUNT (Rs.)
CAPITAL FUND :		FIXED ASSETS :	
Opening Balance	9,63,237.38	As per Schedule-C	7,94,562.75
Less : Excess of Expenditure over Income trfd.from Income & Expenditure Account	9,07,495.84	CURRENT ASSETS, LOAN & ADVANCES :	
	55,741.54	1) Loan to Krishna Krupa Trust	18,000.00
EXPENSES PAYABLE		2) Security deposit to NHM, Bargarh (ASHA training)	18,529.00
Audit fees	17,459.00	3) <u>T.D.S.</u> F.Y. 2016-17	1,680.00
LOAN ACCOUNT		4) <u>Cash & Bank Balance :</u>	
Bhelamani Sahu	7,88,000.00	As per Schedule-B	28,428.79
	8,61,200.54		8,61,200.54

AUDITOR'S REPORT
AS PER OUR SEPARATE REPORT OF EVEN DATE ATTACHED.

For NARENDRA K. JAIN & ASSOCIATES,
Chartered Accountants.
Firm Regd. No: 322048E



(CA N.K. JAIN)
Partner
Membership No. 085121



PLACE: BALANGIR.
Date : 27.06.2018.

: TRIRANGA YUBAK SANGHA :
At/Mahakhanda, Post :-Rengali, Dist.Balangir(Odisha)

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2017 TO 31.03.2018.

EXPENDITURE	AMOUNT (Rs.)	I N C O M E	AMOUNT (Rs.)
To Honorarium	39,000.00	By Grant-in-aid :	
To Travelling Expenses	22,113.00	(1) Received from NABARD, Balangir (FI)	10,440.00
To Printing & stationery	9,359.00	(2) Received from NABARD, BBSR(SVP)	1,70,837.00
To Audit fees	9,960.00	(3) Received from NHM, Bargarh for ASHA Trg.	1,03,993.00
To Office rent & maintenance	36,000.00	(4) Received from B.D.O. Agalpur for construction of IHHL	24,60,000.00
To Newspaper & periodicals	9,000.00	(5) Received from DWSM, Balangir for Swachh Bharat Abhijan	1,11,500.00
To Bank charges/Revenue stamp	1,978.84	(6) Received from DWSM, Balangir for construction of IHHL	7,32,000.00
To Training on safe drinking water	1,00,000.00	(7) DRDA, Bargarh for NREGS Social audit	9,000.00
To Telephone/Internet	4,617.00	(8) VASUNDHARA Bhubaneswar	53,000.00
To Health Awareness programme	1,000.00	(9) ZSS, NUHM, Bargarh	44,096.00
To Organic farming	94,900.00	By Membership renewal fees	36,94,866.00
To Financial literacy	21,000.00	By Donation	1,500.00
To Seed village programme, Balangir	55,100.00	By Bank Interest	2,42,600.00
To Seed village programme, Bargarh	1,29,900.00	By Excess of Expenditure over Income trfd.to Capital Fund	6,064.00
To Vocational training	50,000.00		
To Swachh Bharat Abhijan	1,41,000.00		
To Construction of IHHL	31,76,750.00		
To Training on textile	1,00,000.00		
To Water conservation campaign	1,00,000.00		
To Yoga Camp	1,00,000.00		
To Promotion of Drumstick plantation	65,100.00		
To SHGs training	18,887.00		
To ASHA-HBNC training	1,12,000.00		
To Promotion of Dairy farming	97,000.00		
To Computer training	50,000.00		
To Website maintenance	12,000.00		
To Capacity building of staff	8,692.00		
To Peoples' control over resources like land, water, forest, coal,minerals,commons livelihoods	27,000.00		
To Vulnerability Assessment	44,450.00		
To Interface with District Administration	10,000.00		
To Democratization of the society, economy and polity at all levels	8,000.00		
To Promotion of Millet farming	1,00,000.00		
To Consultancy charges	5,000.00		
To Electricity & water	11,082.00		
To Depreciation (As per Schedule-C)	81,637.00		
	48,52,525.84		48,52,525.84

AUDITOR'S REPORT
AS PER OUR SEPARATE REPORT OF EVEN DATE ATTACHED.

For NARENDRA K. JAIN & ASSOCIATES,
Chartered Accountants.
Firm Regd. No: 322048E

(Signature)

(CA N.K. JAIN)
Partner
Membership No. 085121



PLACE: BALANGIR.
Date : 27.06.2018.

: TRIRANGA YUBAK SANGHA :
At/-Mahakhanda, Post :-Rengali, Dist.Balangir(Odisha)

CONSOLIDATED RECEIPT & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2017 TO 31.03.2018.

R E C E I P T S	AMOUNT (Rs.)	P A Y M E N T S	AMOUNT (Rs.)
To OPENING BALANCE :		By Honorarium	39,000.00
As per Schedule-A	1,05,391.63	By Travelling Expenses	22,113.00
To Grant-in-aid :		By Printing & stationery	9,359.00
(1) Received from NABARD, Balangir (FI) 10,440.00		By Audit fees	15,909.00
(2) Received from NABARD, BBSR(SVP) 1,70,837.00		By Office rent & maintenance	36,000.00
(3) Received from NHM, Bargarh for ASHA Trg. 1,03,993.00		By Newspaper & periodicals	9,000.00
(4) Received from B.D.O. Agalpur for construction of IHHL 24,60,000.00		By Bank charges/Revenue stamp	1,978.84
(5) Received from DWSM, Balangir for Swachh Bharat Abhijan 1,11,500.00		By Training on safe drinking water	1,00,000.00
(6) Received from DWSM, Balangir for construction of IHHL 7,32,000.00		By Telephone/Internet	4,617.00
(7) DRDA, Bargarh for NREGS Social audit 9,000.00		By Health Awareness programme	1,000.00
(8) VASUNDHARA Bhubaneswar 53,000.00		By Organic farming	94,900.00
(9) ZSS, NUHM, Balangir 76,995.00		By Financial literacy	21,000.00
(10) ZSS, NUHM, Bargarh 44,096.00	37,71,861.00	By Seed village programme, Balangir	55,100.00
To Membership renewal fees 1,500.00		By Seed village programme, Bargarh	1,29,900.00
To Donation 2,42,600.00		By Vocational training	50,000.00
To Bank Interest 6,064.00		By Printing of Books on Farmer Suicide	1,200.00
To Loan received from Bhelamani Sahu 7,88,000.00		By Swachh Bharat Abhijan	1,41,000.00
		By Construction of IHHL	31,76,750.00
		By Training on textile	1,00,000.00
		By Water conservation campaign	1,00,000.00
		By Yoga Camp	1,00,000.00
		By Promotion of Drumstick plantation	65,100.00
		By SHGs training	18,887.00
		By ASHA-HBNC training	1,12,000.00
		By Promotion of Dairy farming	97,000.00
		By Computer training	50,000.00
		By Strengthening and operationalisation of MAS	62,100.00
		By Strengthening of ASHA	400.00
		By Website maintenance	12,000.00
		By Capacity building of staff	8,692.00
		By Fixed day immunisation	2,250.00
		By Regularization Urban Health Nutrition Day	13,300.00
		By Peoples' control over resources like land, water, forest, coal, minerals, commons livelihoods	27,000.00
		By Vulnerability Assessment	44,450.00
		By Interface with District Administration	10,000.00
		By Democratization of the society, economy and polity at all levels	8,000.00
		By Promotion of Millet farming	1,00,000.00
		By Consultancy charges	5,000.00
		By Electricity & water	11,082.00
		By Loan to Krushna Kripa Trust	18,000.00
		By CAPITAL ITEMS :	
		Computer system	12,900.00
		By CLOSING BALANCE :	
		As per Schedule-B	28,428.79
	49,15,416.63		49,15,416.63

AUDITOR'S REPORT

AS PER OUR SEPARATE REPORT OF EVEN DATE ATTACHED.

For NARENDRA K. JAIN & ASSOCIATES,
Chartered Accountants.
Firm Regd. No: 322048E



(Signature)

(CA N.K. JAIN)
Partner

Membership No. 085121

PLACE: BALANGIR.
Date : 27.06.2018.

: TRIRANGA YUBAK SANGHA :
At/-Mahakhanda, Post :-Rengali, Dist.Balangir(Odisha)

Schedule for the year ended on 31.03.2018.

Sl. No.	PARTICULARS	AMOUNT (Rs.)
	OPENING BALANCE :	SCHEDULE-A
1	<u>Cash -in-hand</u>	
	General	519.00
	SMPUP	Nil
	Sustainable agriculture	
	Community process, Balangir	359.00
	W.F.	15.00
		893.00
2	<u>Cash-at-Bank :</u>	
	SBI, Duduka, S.B. A/c No. 11764402519	
	General	0.45
	Community process, Balangir	474.75
	Community process, Bargarh	874.00
	SBI(ADB)Balangir, S.B. A/c No. 30175277753(General)	7,031.25
	SBI, Loisingha, S.B. A/c No. 11600174247	
	General	1,011.84
	SMPUP	78,348.34
	Sustainable agriculture	3,093.00
	W.F.	13,665.00
		1,04,498.63
	TOTAL :-	1,05,391.63
	CLOSING BALANCE	SCHEDULE-B
1	<u>Cash -in-hand</u>	
	General	1,019.00
	SMPUP	Nil
	Sustainable agriculture	Nil
	Community process, Balangir	Nil
	W.F.	15.00
		1,034.00
2	<u>Cash-at-Bank :</u>	
	(i) SBI, Duduka, S.B. A/c No. 11764402519	
	General	0.45
	Community process, Balangir	1,052.75
	Community process, Bargarh	121.00
	(ii) SBI(ADB)Balangir, S.B. A/c No. 30175277753(General)	1,389.75
	(iii) SBI, Loisingha, S.B. A/c No. 11600174247	
	SMPUP	9,272.84
	Sustainable agriculture	3,093.00
	W.F.	12,465.00
		27,394.79
	TOTAL :-	28,428.79



: TRIRANGA YUBAK SANGHA :

At/-Mahakhanda, Post :-Rengali, Dist.Balangir(Odisha)

SCHEDULE-'C'

CONSOLIDATED SCHEDULE OF FIXED ASSETS FOR THE YEAR ENDED ON 31.03.2018.

SL. No	PARTICULARS	RATE OF DEPRN.	WDV as on 01.04.2017	ADDITIONS		TOTAL	DEPRECIATION	WDV as on 31.03.2018
				UP TO 30.09.2017	From 01.10.17 to 31.03.18			
1	Land	0%	46,783.00	-	-	46,783.00	-	46,783.00
	TOTAL (A)		46,783.00	-	-	46,783.00	-	46,783.00
2	Building	5%	3,96,827.26	-	-	3,96,827.26	19,841.36	3,76,985.90
	TOTAL (B)		3,96,827.26	-	-	3,96,827.26	19,841.36	3,76,985.90
3	Furniture & fixtures	10%	1,07,396.50	-	-	1,07,396.50	10,739.65	96,656.85
4	Almirah	10%	1,506.20	-	-	1,506.20	150.62	1,355.58
5	Dress materials	10%	1,757.17	-	-	1,757.17	175.72	1,581.45
6	Tent materials	10%	38,940.54	-	-	38,940.54	3,894.05	35,046.49
7	Library books	10%	5,814.76	-	-	5,814.76	581.48	5,233.28
8	Sports materials	10%	18,618.57	-	-	18,618.57	1,861.86	16,756.71
9	Visual Aids	10%	4,948.96	-	-	4,948.96	494.90	4,454.06
10	White Board	10%	1,096.20	-	-	1,096.20	109.62	986.58
11	Mettress	10%	14,543.55	-	-	14,543.55	1,454.36	13,089.19
12	Utensils	10%	11,222.22	-	-	11,222.22	1,122.22	10,100.00
	TOTAL (C)		2,05,844.67	-	-	2,05,844.67	20,584.48	1,85,260.19
13	Bicycle	15%	2,918.00	-	-	2,918.00	437.70	2,480.30
14	Musical instruments	15%	899.25	-	-	899.25	134.89	764.36
15	Electrical & fittings	15%	10,645.57	-	-	10,645.57	1,596.84	9,048.73
16	T.V.Set	15%	11,855.92	-	-	11,855.92	1,778.39	10,077.53
17	Ceiling Fan	15%	11,184.56	-	-	11,184.56	1,677.68	9,506.88
18	Generator set	15%	28,784.14	-	-	28,784.14	4,317.62	24,466.52
19	Water Pump	15%	1,422.02	-	-	1,422.02	213.30	1,208.72
20	Projector	15%	7,680.23	-	-	7,680.23	1,152.03	6,528.20
21	Digital camera	15%	13,546.57	-	-	13,546.57	2,031.99	11,514.58
22	DVD Player	15%	1,207.14	-	-	1,207.14	181.07	1,026.07
23	BENQ Projector	15%	18,746.16	-	-	18,746.16	2,811.92	15,934.24
24	Scanner	15%	1,641.71	-	-	1,641.71	246.26	1,395.45
25	Battery (Inverter)	15%	5,794.27	-	-	5,794.27	869.14	4,925.13
26	Two Wheeler	15%	65,507.25	-	-	65,507.25	9,826.09	55,681.16
27	Refrigerater	15%	5,794.27	-	-	5,794.27	869.14	4,925.13
	TOTAL (D)		1,87,627.06	-	-	1,87,627.06	28,144.06	1,59,483.00
28	Computer system	40%	10,917.95	-	12,900.00	23,817.95	6,947.18	16,870.77
29	Printer	40%	14,144.00	-	-	14,144.00	5,657.60	8,486.40
30	Computer (Laptop)	40%	575.81	-	-	575.81	230.32	345.49
31	Dongal Dilink	40%	580.00	-	-	580.00	232.00	348.00
	TOTAL (E)		26,217.76	-	12,900.00	39,117.76	13,067.10	26,050.66
	GRAND TOTAL(A TO E)		8,63,299.75	-	12,900.00	8,76,199.75	81,637.00	7,94,562.75



: TRIRANGA YUBAKA SANGHA :
At/-Mahakhanda, Post :-Rengali, Dist.Balangir(Odisha)

**CONSOLIDATED BANK RECONCILIATION STATEMENT FOR THE YEAR
ENDED ON 31.03.2018.**

(1) S.B.I. LOISINGHA, S.B.A/c -11600174247

Balance as per cash book	24,830.84
Add: Cheque issued but not yet presented bearing Cheque No.908964, Dtd. 28.03.2018	4,617.00
Balance as per pass book	29,447.84

(2) SBI(ADB), Balangir, S.B. A/c No.30175277753

Balance as per cash book	1,389.75												
Add: Cheque issued but not yet presented bearing													
<table><thead><tr><th><u>Cheque No.</u></th><th><u>Date</u></th><th><u>Amount</u></th><td></td></tr></thead><tbody><tr><td>517722</td><td>28.03.2018</td><td>12,000.00</td><td></td></tr><tr><td>517723</td><td>28.03.2018</td><td>2,000.00</td><td align="right">14,000.00</td></tr></tbody></table>	<u>Cheque No.</u>	<u>Date</u>	<u>Amount</u>		517722	28.03.2018	12,000.00		517723	28.03.2018	2,000.00	14,000.00	
<u>Cheque No.</u>	<u>Date</u>	<u>Amount</u>											
517722	28.03.2018	12,000.00											
517723	28.03.2018	2,000.00	14,000.00										
Balance as per pass book	15,389.75												

For NARENDRA K. JAIN & ASSOCIATES,
Chartered Accountants.
Firm Regd. No: 322048E



**(CA N.K.JAIN)
Partner**

Membership No. 085121



PLACE : BALANGIR
Date : 27.06.2018.