

Ref 19085121AAAADH2826

Date : 30.08.2019

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, 2019** 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, 2019**.
- (ii) in the case of the Income & Expenditure account, of the excess of Expenditure over Income of its accounting year ended on **31st March, 2019**.
- (iii) in the case of Receipts & Payments Account for the total receipts and payments made of its accounting year ended on **31st March, 2019**.

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

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

Place : Balangir
Date : 30.08.2019.



ANNEXURE

Statement of Particulars

1. Application of Income for Charitable or Religious Purposes

- As on ...31.03.2019.....
1. Amount of income of the previous year applied to charitable or religious purposes in India during that year.Rs. 8,75,269.45

 2. Whether the trust/institution* has exercised the option under clause (2) of the explanation to section 11(1) ? 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

<u>accumulated or set apart*</u>	for
finally set apart	application to charitable or religious purposes, to the extent if does not exceed 25 percent of the income derived from property held under trust
<u>Wholly*</u>	for such
In part only	purposes

.....Not Applicable.....

 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 ofNot 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 thereofNo.....

 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, orNot 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), orNot 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 thereofNot 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 anyNo.....
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 anyNo.....
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,2019.

L I A B I L I T I E S		AMOUNT (Rs.)	A S S E T S		AMOUNT (Rs.)
<u>CAPITAL FUND :</u>			<u>FIXED ASSETS :</u>		
Opening Balance	55,741.54		As per Schedule-C		7,34,744.69
Less : Excess of Expenditure over Income trfd.from Income & Expenditure Account	1,51,461.51	(95,719.97)	<u>CURRENT ASSETS, LOAN & ADVANCES :</u>		
<u>EXPENSES PAYABLE</u>			1) Advance to Hrudananda Naik		7,000.00
Audit fees	24,516.00		2) Security deposit to NHM, Bargarh (ASHA training)		18,529.00
Office rent	88,855.00	1,13,371.00	3) <u>T.D.S.</u> F.Y. 2016-17		1,680.00
<u>LOAN ACCOUNT</u>			4) <u>Cash & Bank Balance :</u>		
Bhelamani Sahu		7,88,000.00	As per Schedule-B		43,697.34
		8,05,651.03			8,05,651.03

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

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

N.K. Jain

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



PLACE: BALANGIR.
Date : 30.08.2019.

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

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019.

EXPENDITURE	AMOUNT (Rs.)	I N C O M E	AMOUNT (Rs.)
To Salary	74,900.00	By Grant-in-aid :	
To Travelling Expenses	1,04,646.00	(1) Received from NABARD, Balangir for GRLTP	27,404.00
To Printing & stationery	19,609.00	(2) Received from NABARD, BBSR(SVP)	67,108.00
To Newspaper & periodicals	5,215.00	(3) Received from Rise Against Hunger, Bangaluru, India	2,01,500.00
To Bank charges	860.45	(4) Received from B.D.O. Padampur for social audit	23,700.00
To Telephone/Internet	1,000.00	(5) Received from DWSM, Balangir for Swachh Bharat Abhijan	1,68,636.00
To Documentation	4,000.00	(6) VASUNDHARA Bhubaneswar	1,46,475.00
To Meeting Expenses	5,250.00	By Membership renewal fees	6,34,823.00
To Honorarium	2,42,900.00	By Donation	1,200.00
To Office rent	88,855.00	By Bank Interest	1,61,000.00
To Audit fees	7,057.00	By Excess of Expenditure over Income trfd.to Capital Fund	2,103.00
To PKVY Application fees	1,050.00		
To Environment Awareness Campaign	20,000.00		
To SHGs training-GRLTP	13,604.00		
To Formation & promotion of FPO	1,82,000.00		
To Developing Demonstration unit on vegetable cultivation	76,000.00		
To Website maintenance	15,000.00		
To Consultancy charges	12,500.00		
To Amount trfd.to ACTIONAID	823.00		
To Depreciation (As per Schedule-C)	75,318.06		
	9,50,587.51		9,50,587.51

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

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



N.K. Jain

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

PLACE: BALANGIR.
Date : 30.08.2019.

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

CONSOLIDATED RECEIPT & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019.

R E C E I P T S	AMOUNT (Rs.)	P A Y M E N T S	AMOUNT (Rs.)
To OPENING BALANCE :			
As per Schedule-A	28,428.79	By Salary	74,900.00
To Grant-in-aid :		By Travelling Expenses	1,04,646.00
(1) Received from NABARD, Balangir for GRLTP	27,404.00	By Printing & stationery	19,609.00
(2) Received from NABARD, BBSR(SVP)	67,108.00	By Newspaper & periodicals	5,215.00
(3) Received from Rise Against Hunger, Bangaluru, India	2,01,500.00	By Bank charges	860.45
(4) Received from B.D.O. Padampur for social audit	23,700.00	By Telephone/Internet	1,000.00
(5) Received from DWSM, Balangir for Swachh Bharat Abhijan	1,68,636.00	By Documentation	4,000.00
(6) VASUNDHARA Bhubaneswar	1,46,475.00	By Meeting Expenses	5,250.00
To Membership renewal fees	1,200.00	By Honorarium	2,42,900.00
To Donation	1,61,000.00	By PKVY Application fees	1,050.00
To Bank Interest	2,103.00	By Environment Awareness Campaign	20,000.00
To Loan recovered from Krushna Krupa Trust	18,000.00	By SHGs training-GRLTP	13,604.00
		By Formation & promotion of FPO	1,82,000.00
		By Developing Demonstration unit on vegetable cultivation	76,000.00
		By Website maintenance	15,000.00
		By Consultancy charges	12,500.00
		By Amount trfd.to ACTIONAID	823.00
		By Advance to Hrudananda Naik	7,000.00
		By CAPITAL ITEMS :	
		Computer Monitor	7,500.00
		Bicycle	8,000.00
		By CLOSING BALANCE :	
		As per Schedule-B	43,697.34
	8,45,554.79		8,45,554.79

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 : 30.08.2019.

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

Schedule for the year ended on 31.03.2019.

Sl. No.	PARTICULARS	AMOUNT (Rs.)
	OPENING BALANCE :	SCHEDULE-A
1	<u>Cash -in-hand</u>	
	General	1,019.00
	SMPUP	Nil
	Sustainable agriculture	Nil
	Community process, Balangir	Nil
	W.F.	15.00
2	<u>Cash-at-Bank :</u>	1,034.00
	(i) SBI, Duduka, S.B. A/c	
	<u>No. 11764402519</u>	
	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	
	<u>No. 11600174247</u>	
	SMPUP	9,272.84
	Sustainable agriculture	3,093.00
	W.F.	12,465.00
	TOTAL :-	27,394.79
		28,428.79
	CLOSING BALANCE	SCHEDULE-B
1	Cash -in-hand	Nil
2	<u>Cash-at-Bank :</u>	
	(i) SBI, Duduka, S.B. A/c	
	<u>No. 11764402519</u>	
	General	40.45
	Community process, Balangir	1,052.75
	Community process, Bargarh	121.00
	(ii) SBI(ADB) Balangir, S.B. A/c	
	No. 30175277753 (General)	569.95
	(iii) SBI, Loisingha, S.B. A/c	
	<u>No. 11600174247</u>	
	SMPUP	2,827.19
	W.F.	Nil
	Sustainable livelihood	4,500.00
	C.F.R.	34,586.00
	TOTAL :-	43,697.34
		43,697.34



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

SCHEDULE-'C'

CONSOLIDATED SCHEDULE OF FIXED ASSETS FOR THE YEAR ENDED ON 31.03.2019.

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%	3,76,985.90	-	-	3,76,985.90	18,849.30	3,58,136.60
	TOTAL (B)		3,76,985.90	-	-	3,76,985.90	18,849.30	3,58,136.60
3	Furniture & fixtures	10%	96,656.85	-	-	96,656.85	9,665.68	86,991.17
4	Almirah	10%	1,355.58	-	-	1,355.58	135.56	1,220.02
5	Dress materials	10%	1,581.45	-	-	1,581.45	158.15	1,423.30
6	Tent materials	10%	35,046.49	-	-	35,046.49	3,504.65	31,541.84
7	Library books	10%	5,233.28	-	-	5,233.28	523.33	4,709.95
8	Sports materials	10%	16,756.71	-	-	16,756.71	1,675.67	15,081.04
9	Visual Aids	10%	4,454.06	-	-	4,454.06	445.41	4,008.65
10	White Board	10%	986.58	-	-	986.58	98.66	887.92
11	Mettress	10%	13,089.19	-	-	13,089.19	1,308.92	11,780.27
12	Utensils	10%	10,100.00	-	-	10,100.00	1,010.00	9,090.00
	TOTAL (C)		1,85,260.19	-	-	1,85,260.19	18,526.03	1,66,734.16
13	Bicycle	15%	2,480.30	-	8,000.00	10,480.30	972.05	9,508.25
14	Musical instruments	15%	764.36	-	-	764.36	114.65	649.71
15	Electrical & fittings	15%	9,048.73	-	-	9,048.73	1,357.31	7,691.42
16	T.V.Set	15%	10,077.53	-	-	10,077.53	1,511.63	8,565.90
17	Ceiling Fan	15%	9,506.88	-	-	9,506.88	1,426.03	8,080.85
18	Generator set	15%	24,466.52	-	-	24,466.52	3,669.98	20,796.54
19	Water Pump	15%	1,208.72	-	-	1,208.72	181.31	1,027.41
20	Projector	15%	6,528.20	-	-	6,528.20	979.23	5,548.97
21	Digital camera	15%	11,514.58	-	-	11,514.58	1,727.19	9,787.39
22	DVD Player	15%	1,026.07	-	-	1,026.07	153.91	872.16
23	BENQ Projector	15%	15,934.24	-	-	15,934.24	2,390.14	13,544.10
24	Scanner	15%	1,395.45	-	-	1,395.45	209.32	1,186.13
25	Battery (Inverter)	15%	4,925.13	-	-	4,925.13	738.77	4,186.36
26	Two Wheeler	15%	55,681.16	-	-	55,681.16	8,352.17	47,328.99
27	Refrigerater	15%	4,925.13	-	-	4,925.13	738.77	4,186.36
	TOTAL (D)		1,59,483.00	-	8,000.00	1,67,483.00	24,522.46	1,42,960.54
28	Computer system	40%	16,870.77	7,500.00	-	24,370.77	9,748.31	14,622.46
29	Printer	40%	8,486.40	-	-	8,486.40	3,394.56	5,091.84
30	Computer (Laptop)	40%	345.49	-	-	345.49	138.20	207.29
31	Dongal Dilink	40%	348.00	-	-	348.00	139.20	208.80
	TOTAL (E)		26,050.66	7,500.00	-	33,550.66	13,420.27	20,130.39
	GRAND TOTAL(A TO E)		7,94,562.75	7,500.00	8,000.00	8,10,062.75	75,318.06	7,34,744.69



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

SCHEDULE-'C'

CONSOLIDATED SCHEDULE OF FIXED ASSETS FOR THE YEAR ENDED ON 31.03.2019.

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%	3,76,985.90	-	-	3,76,985.90	18,849.30	3,58,136.60
	TOTAL (B)		3,76,985.90	-	-	3,76,985.90	18,849.30	3,58,136.60
3	Furniture & fixtures	10%	96,656.85	-	-	96,656.85	9,665.68	86,991.17
4	Almirah	10%	1,355.58	-	-	1,355.58	135.56	1,220.02
5	Dress materials	10%	1,581.45	-	-	1,581.45	158.15	1,423.30
6	Tent materials	10%	35,046.49	-	-	35,046.49	3,504.65	31,541.84
7	Library books	10%	5,233.28	-	-	5,233.28	523.33	4,709.95
8	Sports materials	10%	16,756.71	-	-	16,756.71	1,675.67	15,081.04
9	Visual Aids	10%	4,454.06	-	-	4,454.06	445.41	4,008.65
10	White Board	10%	986.58	-	-	986.58	98.66	887.92
11	Mettress	10%	13,089.19	-	-	13,089.19	1,308.92	11,780.27
12	Utensils	10%	10,100.00	-	-	10,100.00	1,010.00	9,090.00
	TOTAL (C)		1,85,260.19	-	-	1,85,260.19	18,526.03	1,66,734.16
13	Bicycle	15%	2,480.30	-	8,000.00	10,480.30	972.05	9,508.25
14	Musical instruments	15%	764.36	-	-	764.36	114.65	649.71
15	Electrical & fittings	15%	9,048.73	-	-	9,048.73	1,357.31	7,691.42
16	T.V.Set	15%	10,077.53	-	-	10,077.53	1,511.63	8,565.90
17	Ceiling Fan	15%	9,506.88	-	-	9,506.88	1,426.03	8,080.85
18	Generator set	15%	24,466.52	-	-	24,466.52	3,669.98	20,796.54
19	Water Pump	15%	1,208.72	-	-	1,208.72	181.31	1,027.41
20	Projector	15%	6,528.20	-	-	6,528.20	979.23	5,548.97
21	Digital camera	15%	11,514.58	-	-	11,514.58	1,727.19	9,787.39
22	DVD Player	15%	1,026.07	-	-	1,026.07	153.91	872.16
23	BENQ Projector	15%	15,934.24	-	-	15,934.24	2,390.14	13,544.10
24	Scanner	15%	1,395.45	-	-	1,395.45	209.32	1,186.13
25	Battery (Inverter)	15%	4,925.13	-	-	4,925.13	738.77	4,186.36
26	Two Wheeler	15%	55,681.16	-	-	55,681.16	8,352.17	47,328.99
27	Refrigerater	15%	4,925.13	-	-	4,925.13	738.77	4,186.36
	TOTAL (D)		1,59,483.00	-	8,000.00	1,67,483.00	24,522.46	1,42,960.54
28	Computer system	40%	16,870.77	7,500.00	-	24,370.77	9,748.31	14,622.46
29	Printer	40%	8,486.40	-	-	8,486.40	3,394.56	5,091.84
30	Computer (Laptop)	40%	345.49	-	-	345.49	138.20	207.29
31	Dongal Dilink	40%	348.00	-	-	348.00	139.20	208.80
	TOTAL (E)		26,050.66	7,500.00	-	33,550.66	13,420.27	20,130.39
	GRAND TOTAL(A TO E)		7,94,562.75	7,500.00	8,000.00	8,10,062.75	75,318.06	7,34,744.69

