

# JAGRATI YUWA MANCH SAMITI

*Power House Colony*

*Shahnagar-488448*

PAN : AAATJ6134E, Reg.No. :

## **-: Trust Audit Report :-**

**F.Y. 2019-20**

**A.Y. 2020-21**



### **Auditors :-**

**SUSHIL KUMAR SHARMA & CO.**

Chartered Accountants

SHAMBHU TALKIES ROAD, NEAR OLD INCOME TAX OFFICE,  
NAI BASTI,

KATNI : 483501

Phone: 07622-403797, Mobile: 9827038557, Email: sks@casksharma.com

**PAN : AAJFS0705M**



**SUSHIL KUMAR SHARMA & CO.**  
CHARTERED ACCOUNTANTS

PHONE: 07622-403797  
MOBILE : 9300533897  
9827038557  
E MAIL: sks@casksharma.com

Near Old Income Tax office  
Shambhu Talkies Road  
KATNI 483 501  
(Madhya Pradesh)

## INDEPENDENT AUDITOR'S REPORT

### **Report on the Financial Statements**

We have audited the accompanying financial statements of **Jagrati Yuwa Manch Samiti, (M.P.)** which comprise the Balance Sheet as at 31 March 2020, & Receipts & Payments and for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position & financial performance of the Assessee in accordance with the Accounting Standards issued by The ICAI. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks 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 Assessee preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- in the case of the Balance Sheet, the state of affairs of the Assessee as at 31 March 2020;
- in the case of the Income & Expenditure Account excess of Income over Expenditure for the accounting year ended on 31 March 2020.

Place: Shambhu Talkies Road, Katni

Date : 07.09.2020

UDIN: 20071523AAAAFI6386

For Sushil Kumar Sharma & Co.  
(CHARTERED ACCOUNTANTS)

(S. K. SHARMA)  
Membership No. 71523  
(FRN-005093C)

**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 trusts or institutions**

We have examined the **Balance Sheet** of **JAGRATI YUWA MANCH SAMITI (PAN: AAATJ6134E)** as at **31-Mar-2020** and the **Income and expenditure account** for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit.

In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us.

So far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the **Balance Sheet**, of the state of affairs of the abovenamed trust as at **31-Mar-2020** and
- (ii) in the case of the **Income and expenditure account**, of the **Profit** of its accounting year ending on **31-Mar-2020**

The prescribed particulars are annexed hereto.

**SUSHIL KUMAR SHARMA & CO.**

Chartered Accountants

**SUSHIL KUMAR SHARMA**

Partner

Place **KATNI**Date **07-09-2020**

Mem.No.: 071523

UDIN : 20071523AAAAFI6386

FRN No.: 005093C



**ANNEXURE**

Statement of Particulars

**I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS**

01	Amount of income of the previous year applied to charitable or religious purposes in India during that year	Rs. 9898387/-
02	Whether the trust 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 beelied to charitable or religious purposes in India during the previous year.	No
03	Amount of income (Accumulated or set apart) for application to charitable or religious purposes, to the extent it does not exceed 15% of the income derived from property held under trust (wholly) for such purposes.	No
04	Amount of income eligible for exemption u/s.11(1)(c) (give details)	No
05	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes u/s.11(2)	Nil
06	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 thereof.	No
07	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 u/s.11(1B)? If so, the details thereof.	No
08	Whether, during the previous year, any part of income accumulated or set apart for specified purposes u/s.11(2) in any earlier year-	
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	No
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	No
c	has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof.	No



**II.APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF  
PERSONS REFERRED TO IN SECTION 13(3)**

01	Whether any part of the income or property of the trust 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 person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
02	Whether any land, building or other property of the trust 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
03	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
04	Whether the services of the trust 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
05	Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
06	Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
07	Whether any income or property of the trust 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
08	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No



**III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST**

Sr. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5% of the capital of the concern during the previous year-say, Yes/No
1	2	3	4	5	6
1			0	0	
<b>** TOTAL **</b>			0	0	

**SUSHIL KUMAR SHARMA & CO.**

Chartered Accountants

**SUSHIL KUMAR SHARMA**

Partner

Mem.No.: 071523

UDIN : 20071523AAAAFI6386

FRN No.: 005093C

Place **KATNI**  
Date **07-09-2020**



Power House Colony, Shahnagar - 488448

## for the period ended 31st March 2020

Total(A+B+C+D+E)

Dr Sushil Kumar Sharma & Co.  
(CHARTERED ACCOUNTANTS)

~~As per our report of even date annexed~~

(S. K. SHARMA)  
Membership No. 71523  
(FRN-005093C)

Date:- 07.09.2020



# JAGRITI YUWA MANCH SAMITI

Power House Colony Shahnagar - 488448

Income & Expenditure/Utilization Account for the period ended 31st March 2020

Particulars	LOCAL Account	LWS Account	TI Jabalpur Account	TI Satna Account	PLA Program	R.N.T.C.P Program	Total	Particulars	LOCAL Account	LWS Account	TI Jabalpur Account	TI Satna Account	PLA Program	R.N.T.C.P Program	Total
Administrative Expenses	324771.44	118168.00	188949.00	191653.50	168708.00		992249.94	Grants :							
Human Resource :		1863431.00	573104.00	723838.00			3160373.00	MPSACS Bopal		2479821.00	1695193.00	1751402.00			5926416.00
Mid Media Cost		65480.00					65480.00	Fund for Fixed Assets			15000.00				15000.00
Programme Expenses		209493.00	28550.00	51150.00			289193.00	R N T C P Program Panna						1358900.00	1358900.00
Travel Cost		410647.00	90927	122631.00			624205.00	CMHO Panna					2209207.00		2209207.00
Honorarium			416489.00	527800.00			944289.00	<u>Less : Return of Grant</u>			177000.00				177000.00
Service Related Expenses			750.00	35020.00			35770.00		0.00	2479821.00	1533193.00	1751402.00	2209207.00	1358900.00	9332523.00
Commodities			39000.00	116986.00			155986.00	<u>Donations :</u>							
Source Migrant Camp Exps.				20000.00			20000.00	Local Donations	64980.00						64980.00
AF & Active Woman Activists Training Cost					975079.00		975079.00								
District Level Administrative Works(Cons & Tra)					330000.00		330000.00	<u>Other Income :</u>							
Block Level Administrative Works(Cons & Tra)					696000.00		696000.00	Administrative Income	115129.00						115129.00
<u>Exps. Under Project R.N.T.C.P Program Panna</u>								NAWARD BHOPAL FC FEE	162000.00						162000.00
District Programm Coordinator						212400	212400	Bank Interest	13147.00		0.00	12677.00	9699.00	0.00	42410.00
Finance Assitance						24000	24000	Bank Interest on FC A/c	921.00						921.00
HUB Agents						584100	584100	Interest from FD	175930.00						175930.00
Jyms Ad 10%						125400	125400	Interest From ITR A Y 17-18	4494.00						4494.00
MIS Assistant						70800	70800								
SCT Agents						129800	129800								
Treatment Coordinator						212400	212400								
<b>Unutilized Fund Transfer</b>			195424.00	-24999.50	49119.00	0.00	39032.50								
<b>Excess of Income over</b>		-180511.00					211829.56								
<b>Expenditure Transfer to</b>															
<b>Total</b>	536601.00	2486708.00	1533193.00	1764079.00	2218906.00	1358900.00	9898387.00		536601.00	2486708.00	1533193.00	1764079.00	2218906.00	1358900.00	9898387.00

Place:Shambhu Talkies Road,Katni (M.P)

Date:- 07.09.2020

As per our report of even date annexed

For Sushil Kumar Sharma & Co.  
(CHARTERED ACCOUNTANTS)

(S. K. SHARMA)  
Membership No. 71523  
(FRN-005093C)



# JAGRITI YUWA MANCH SAMITI

Power House Colony

Shahnagar - 488448

## Receipts & Payment A/c

for the period ended 31st March 2020

Receipts	Local Account	LWS Account	TI Jabalpur Account	TI Satna Account	PLA Programme	R.N.T.C.P Programme	Total
<b>Opening Balances :</b>							
Cash	1497.00						1497.00
State Bank of India 11551465208	10894.00				2175.00		13069.00
State Bank of India 11551465219	13338.45						13338.45
State Bank of India 31478122505	173279.19						173279.19
State Bank of India		81076.00					81076.00
State Bank of India			241191.00				241191.00
United Bank of India				892572.50			892572.50
<b>A</b>	<b>199008.64</b>	<b>81076.00</b>	<b>241191.00</b>	<b>892572.50</b>	<b>2175.00</b>	<b>0.00</b>	<b>1416023.14</b>
<b>Grants :</b>							
MPSACS Bopal		2479821.00	1695193.00	1751402.00			5926416.00
Fund for Fixed Assets			15000.00				15000.00
R.N.T.C.P Program Panna						1358900.00	1358900.00
CMHO Panna					2209207.00		2209207.00
<b>Less : Return of Grant</b>			177000.00				177000.00
<b>B</b>	<b>0.00</b>	<b>2479821.00</b>	<b>1533193.00</b>	<b>1751402.00</b>	<b>2209207.00</b>	<b>1358900.00</b>	<b>9332523.00</b>
<b>Donations :</b>							
Local Donations	64980.00						64980.00
<b>C</b>	<b>64980.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>64980.00</b>
<b>Other Income :</b>							
Administrative Income	115129.00						115129.00
Naward Bhopal FC Fee	162000.00						162000.00
Bank Interest	13147.00	6887.00		12677.00	9699.00		42410.00
Bank Interest on FC A/c	921.00						921.00
Interest From FD	175930.00						175930.00
Interest From ITR A.Y.17-18	4494.00						4494.00
<b>D</b>	<b>471621.00</b>	<b>6887.00</b>	<b>0.00</b>	<b>12677.00</b>	<b>9699.00</b>	<b>0.00</b>	<b>500884.00</b>
<b>Other Receipts :</b>							
Fixed Deposit	800000.00						800000.00
Sundry Creditors	15690.00	105698.00	52977.00				174365.00
Income Tax Refund A.Y.17-18	64916.00						64916.00
<b>E</b>	<b>880606.00</b>	<b>105698.00</b>	<b>52977.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1039281.00</b>
<b>Loans &amp; Advances :</b>							
Jagrati Yuwa Manch				43.28			43.28
TDS Recd. F.Y. 2018-19		49751.00	27184.00	37643.00			114578.00
<b>F</b>	<b>0.00</b>	<b>49751.00</b>	<b>27184.00</b>	<b>37686.28</b>	<b>0.00</b>	<b>0.00</b>	<b>114621.28</b>
<b>Current Liabilities :</b>							
Sehat Sakhi Honorarium, Travel Payble					7380.00		7380.00
<b>G</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7380.00</b>	<b>0.00</b>	<b>7380.00</b>
<b>Total (A+B+C+D+E+F)</b>	<b>1616215.64</b>	<b>2723233.00</b>	<b>1854545.00</b>	<b>2694337.78</b>	<b>2228461.00</b>	<b>1358900.00</b>	<b>12475692.42</b>



**JAGRITI YUWA MANCH SAMITI**

Power House Colony

Shahnagar - 488448

**Receipts & Payment A/c**

for the period ended 31st March 2020

Payement	Local Account	LWS Account	TI Jabalpur Account	TI Satna Account	PLA Programme	R.N.T.C.P Programme	Total
Administrative Expenses	324771.44	118168.00	188949.00	191653.50	168708.00		992249.94
Human Resource		1863431.00	573104.00	723838.00			3160373.00
Mid Media Cost		65480.00					65480.00
Programme Expenses		209493.00	28550.00	51150.00			289193.00
Travel Cost :		410647.00	90927.00	122631.00			624205.00
Honorarium			416489.00	527800.00			944289.00
Service Related Expenses :			750.00	35020.00			35770.00
Commodities			39000.00	116986.00			155986.00
Sourc Migrant Camp Exps.				20000.00			20000.00
AF & Active Woman Activists Training Cost :					975079.00		975079.00
District Level Administrative Works(Cons & Tra)					330000.00		330000.00
Block Level Administrative Works(Cons & Tra)					696000.00		696000.00
Exps. Under Project R.N.T.C.P Program Panna						1358900.00	1358900.00
<b>Fixed Assets</b>	9700.00		15000.00	30000.00			54700.00
<b>Deposit</b>							
Jal Nigam Maryadit Bhopal	110060.00						110060.00
Paid to Creditors :				620077.00			620077.00
Loans & Advances :	736260.28	49296.00	33504.00	34728.00	10255.00		864043.28
<b>Closing Balances :</b>							
Cash	137.00						137.00
State Bank of India 11551465208					48419.00		48419.00
FC A/c no. 11551465219	14141.45						14141.45
State Bank of India 31478122505	421145.47						421145.47
State Bank of India		6718.00					6718.00
State Bank of India 37480224452			468272.00				468272.00
United Bank of India				220454.28			220454.28
<b>Total Payments</b>	<b>1616215.64</b>	<b>2723233.00</b>	<b>1854545.00</b>	<b>2694337.78</b>	<b>2228461.00</b>	<b>1358900.00</b>	<b>12475692.42</b>

Place:Shambhu Talkies Road,Katni (M.P)

Date:- 07.09.2020

As per our report of even date annexed

**For Sushil Kumar Sharma & Co.**  
**(CHARTERED ACCOUNTANTS)**

(S. K. SHARMA)  
Membership No. 71523  
IFRN-005093C)

**JAGRITI YUWA MANCH SAMITI (Local)**

Power House Colony

Shahnagar - 488448

**Balance Sheet**

for the period ended 31st March 2020

Liabilities	Amount	Assets	Amount
<b>General Fund :</b>		<b>Fixed Assets :</b>	
Opening Balance	1158655.64	Land	26460.00
Add : Transfer from JBP TI Project	85800.00	Vehicles	45000.00
Add : Excess of Income over Expenditure	211829.56	Computer & Equipments	447727.00
	1456285.20	Furniture & Fixtures	431179.00
			950366.00
<b>Loans :</b>		<b>Deposit</b>	
Loan from Secretary JYMS	124790.00	Jal Nigam Maryadit Bhopal	110060.00
Loan LWS Scheme	90729.00		
Loan TI Project, Jabalpur	8548.00		
Satna TI Project	204.72		
Loan for Credit Limit	190000.00		
	414271.72	<b>Loans &amp; Advances :</b>	
<b>Creditors :</b>		<b>Advance</b>	
Opening	2000.00	Chandrabhan Tiwari	10000.00
Add : During the year	15690.00	Ramsewak	5000.00
	17690.00	Rohit Vishwakarma	3000.00
		Prahlad Lodhi	3000.00
<b>Other Current Liabilities :</b>			21000.00
Employment Fund	326881.00	Credit Limit Deposit CMHO, Panna	183135.00
		Loan for PLA Programme	190000.00
		PLA Account	639.00
		Other Loans & Advances	5185.00
		Other TDS Liabilities	30017.00
		TDS Receivable	32373.00
		TDS (A.Y. 2017-18)	108145.00
		Less : during the year	64916.00
		TDS (A.Y. 2018-19)	99122.00
		TDS A.Y. 2019-20	114578.00
			719278.00
		<b>Cash &amp; Bank :</b>	
		Cash	137.00
		FC A/c no. 11551465219	14141.45
		State Bank of India 31478122505	421145.47
			435423.92
	<b>2215127.92</b>		<b>2215127.92</b>

PLACE : KATNI

DATE : 07.09.2020

AS PER OUR REPORT OF EVEN DATE ANNEXED

For Sushil Kumar Sharma & Co.  
(CHARTERED ACCOUNTANTS)S. K. SHARMA  
Membership No. 71523  
(FRN-005093C)

**JAGRITI YUWA MANCH SAMITI (Local)**

Power House Colony  
Shahnagar - 488448

**Income & Expenditure**  
for the period ended 31st March 2020

Particulars	Amount	Particulars	Amount
<b>Administrative Expenses :</b>		<b>Donations :</b>	
Audit Fee	12500.00	Local Donations	64980.00
Office exps.	10495.00		
Consultancy fee	68004.72	<b>Other Income :</b>	
Meeting exps.	870.00	Administrative Income	115129.00
Printing exps.	4000.00	NAWARD BHOPAL FC FEE	162000.00
NHM BHOPAL	2295.00	Bank Interest	13147.00
Salary	9000.00	Bank Interest on FC (Previous year)	473.00
Travelling exps	42065.00	Bank Interest on FC A/c	448.00
Web exps.	7000.00	Interest from FD	175930.00
Interest Paid on FDR Loan	168319.00	Interest From ITR A.Y.17-18	4494.00
Bank Charge	104.72		471621.00
Bank Charges on FC Account	118.00		
	324771.44		
<b>Excess of Income over Expenditure</b>	<b>211829.56</b>		
	<b>536601.00</b>		<b>536601.00</b>

PLACE : KATNI

DATE : 07.09.2020

AS PER OUR REPORT OF EVEN DATE ANNEXED

For Sushil Kumar Sharma & Co.  
(CHARTERED ACCOUNTANTS)

(S. K. SHARMA)  
Membership No. 71523  
(FRN-005093C)

# JAGRITI YUWA MANCH SAMITI (Local)

Power House Colony  
Shahnagar - 488448

Receipts & Payment A/c  
for the period ended 31st March 2020

Receipts	Amount	Payment	Amount
<b>Opening Balances :</b>		<b>Administrative Expenses :</b>	
Cash	1497.00	Audit Fee	12500.00
State Bank of India 11551465208	10894.00	Office exps.	10495.00
State Bank of India 11551465219	13338.45	Consultancy fee	68004.72
State Bank of India 31478122505	173279.19	Meeting exps.	870.00
	199008.64	Printing exps.	4000.00
<b>Donations :</b>		NHM BHOPAL	2295.00
<b>Local Donations</b>	64980.00	Salary	9000.00
		Travelling exps	42065.00
<b>Other Income :</b>		Web exps.	7000.00
Administrative Income	115129.00	Interest Paid on FDR Loan	168319.00
NAWARD BHOPAL FC FEE	162000.00	Bank Charge	104.72
Bank Interest	13147.00	Bank Charges on FC Account	118.00
Bank Interest on FC (Previous year)	473.00		324771.44
Bank Interest on FC A/c	448.00	<b>Fixed Assets</b>	
Interest from FD	175930.00	Music Player	3700.00
Interest From ITR A.Y.17-18	4494.00	R.O.System	6000.00
	471621.00		9700.00
<b>Other Receipts :</b>		<b>Deposit</b>	
Fixed Deposit	800000.00	Jal Nigam Maryadit Bhopal	110060.00
Sundry Creditors	15690.00		
Income Tax Refund A.Y.2017-18	64916.00	<b>Loan &amp; Advance</b>	
	880606.00	<b>Advance</b>	
		Chandrabhan Tiwari	10000.00
		Ramsewak	5000.00
		Rohit Vishwakarma	3000.00
		Prahlad Lodhi	3000.00
		Satna TI	43.28
		PLA account	639.00
		TDS (F.Y. 2018-19)	114578.00
		Loan From FD	600000.00
			736260.28
		<b>Closing Balances :</b>	
		Cash	137.00
		FC A/c no. 11551465219	14141.45
		State Bank of India 31478122505	421145.47
			435423.92
	<b>1616215.64</b>		<b>1616215.64</b>



**JAGRITI YUWA MANCH SAMITI (LWS)**

Power House Colony  
Shahnagar - 488448

**Balance Sheet**  
for the period ended 31st March 2020

Liabilities		Amount	Assets		Amount
<b>Unutilized Fund :</b>			<b>Loans &amp; Advances :</b>		
Opening Balance	126228.00		Jgrati Yuwa Manch	90729.00	
Less : Utilized fund of the earlier year	<u>180511.00</u>	-54283.00	TDS (A.Y. 2020-21).	<u>49296.00</u>	140025.00
<b>Creditors :</b>			<b>Cash &amp; Bank :</b>		
Opening Balance	95328.00		State Bank of India		
Add : Net During the Year	<u>105698.00</u>	201026.00			6718.00
		<u><u>146743.00</u></u>			<u><u>146743.00</u></u>

PLACE : KATNI

DATE : 07.09.2020

AS PER OUR REPORT OF EVEN DATE ANNEXED

For Sushil Kumar Sharma & Co.  
(CHARTERED ACCOUNTANTS)

  
(S. K. SHARMA)  
Membership No. 71523  
(FRN-005093C)

**JAGRITI YUWA MANCH SAMITI (LWS)**

Power House Colony

Shahnagar - 488448

**Utilization Account**

for the period ended 31st March 2020

Particulars	Dr.Amount	Particulars	Cr.Amount
<b><u>Admin Expenses :</u></b>		<b><u>Grants :</u></b>	
Computer Maintenance	4050.00	MPSACS Bhopal	2479821.00
Mobile Expenses	6600.00		
Office Expenses	29518.00	<b><u>Other Income :</u></b>	
Rent	48000.00	Bank Interest	6887.00
Support to Management	<u>30000.00</u>		
	118168.00		
<b><u>Human Resource :</u></b>			
Cluster Link Workers	1286148.00		
District Resource Person	252000.00		
M & E and Account Assistant	132000.00		
Zonal Supervisor	<u>193283.00</u>		
	1863431.00		
<b><u>Mid Media Cost :</u></b>			
Mid Media	65480.00		
<b><u>Programme Expenses :</u></b>			
Advocacy Activities	18555.00		
Community Based Screening	15800.00		
Development of IEC	30448.00		
Health Camp	113940.00		
Village Meetings	16500.00		
Review Meetings	3600.00		
Social Marketing of Condom	6035.00		
Stigma Reduction Activities	<u>4615.00</u>		
	209493.00		
<b><u>Travel Cost :</u></b>			
for Cluster Link Workers	334152.00		
for Zonal Supervisor	<u>76495.00</u>		
	410647.00		
<b>Utilized fund of the earlier year</b>	<b>-180511.00</b>		
	<u><u>2486708.00</u></u>		<u><u>2486708.00</u></u>

PLACE : KATNI

DATE : 07.09.2020

S PER OUR REPORT OF EVEN DATE ANNEXE

For Sushil Kumar Sharma & Co.  
(CHARTERED ACCOUNTANTS)(S. K. SHARMA)  
Membership No. 71523  
(FRN-005093C)



**JAGRITI YUWA MANCH SAMITI (LWS)**

Power House Colony

Shahnagar - 488448

**Receipts & Payment A/c**  
for the period ended 31st March 2020

<b>Receipts</b>	<b>Amount</b>	<b>Payment</b>	<b>Amount</b>
<b><u>Opening Balances :</u></b>		<b><u>Admin Expenses :</u></b>	
State Bank of India	81076.00	Computer Maintenance	4050.00
		Mobile Expenses	6600.00
<b><u>Grants :</u></b>		Office Expenses	29518.00
MPSACS Bhopal	2479821.00	Rent	48000.00
		Support to Management	30000.00
			118168.00
<b><u>Other Income :</u></b>		<b><u>Human Resource :</u></b>	
Bank Interest	6887.00	Cluster Link Workers	1286148.00
<b><u>Sundry Creditors</u></b>		District Resource Person	252000.00
Add : During the year	3098345.00	M & E and Account Assistant	132000.00
Less: During the year	2992647.00	Zonal Supervisor	193283.00
	105698.00		1863431.00
<b><u>Loans &amp; Advances</u></b>		<b><u>Mid Media Cost :</u></b>	
TDS Recd.F.Y. 2018-19	49751.00	Mid Media	65480.00
		<b><u>Programme Expenses :</u></b>	
		Advocacy Activities	18555.00
		Community Based Screening	15800.00
		Development of IEC	30448.00
		Health Camp	113940.00
		Village Meetings	16500.00
		Review Meetings	3600.00
		Social Marketing of Condom	6035.00
		Stigma Reduction Activities	4615.00
			209493.00
		<b><u>Travel Cost :</u></b>	
		for Cluster Link Workers	334152.00
		for Zonal Supervisor	76495.00
			410647.00
		<b><u>Loans &amp; Advances:</u></b>	
		TDS F.Y.2020-21	49296.00
		<b><u>Closing Balances :</u></b>	
		State Bank of India	6718.00
	<b><u>2723233.00</u></b>		<b><u>2723233.00</u></b>



**JAGRITI YUWA MANCH SAMITI (TI Jabalpur)**

Power House Colony

Shahnagar - 488448

**Balance Sheet**

for the period ended 31st March 2020

Liabilities	Amount	Assets	Amount
<b>Unutilized Fund :</b>		<b>Fixed Assets</b>	
Opening Balance	248615.00	Freeze	11200.00
Less : Transferred to Local Account	85800.00	Equipment	3800.00 15000.00
Add : Unutilized fund during the year	195424.00		
	358239.00		
<b>Creditors :</b>		<b>Loans &amp; Advances :</b>	
Opening Balance	114108.00	TDS (A.Y.2020-21)	33504.00
Add : Increase During the Year	1360665.00	Jagrati Youva Manch	8548.00 42052.00
Less : Payment to Creditors	1307688.00		
	167085.00		
		<b>Cash &amp; Bank :</b>	
		State Bank of India	468272.00
			525324.00
			525324.00

Place : Katni

Date : 07.09.2020

As per our report of even date annexed

For Sushil Kumar Sharma & Co.  
(CHARTERED ACCOUNTANTS)

(S. K. SHARMA)  
Membership No. 71523  
(FRN-005093C)

**JAGRITI YUWA MANCH SAMITI (TI Jabalpur)**

Power House Colony

Shahnagar - 488448

**Utilization Account**

for the period ended 31st March 2020

Particulars	Dr. Amount	Particulars	Cr. Amount
<b><u>Administrative Expenses :</u></b>		<b><u>Grants :</u></b>	
Office Expenses	48000.00	MP Rajya AIDS Control Society	1695193.00
Bank Charges	354.00	Fund for Fixed Assets	15000.00
RECRUITMENT COST	895.00	Less : Return of Grant	<u>177000.00</u>
Rent for Office cum DIC	132000.00		1533193.00
AMC	4200.00		
Documentation Cost Including	<u>3500.00</u>		
Cost for BCC Matrerial	<b>188949.00</b>		
<b><u>Human Resource :</u></b>			
Program Manager	170806.00		
M & E cum Accountant	134838.00		
Councelor	124064.00		
ORW	143396.00		
	<b>573104.00</b>		
<b><u>Program Cost :</u></b>			
Advocacy Meetings	5500.00		
Community Events	6000.00		
DIC Level Meeting	4000.00		
Demand Generation Expenses	8450.00		
Review Meetings	<u>4600.00</u>		
	<b>28550.00</b>		
<b><u>Travelling Expenses :</u></b>			
Admin Purpose	8400.00		
Program Manager	10071.00		
MEA Officer	4285.00		
Councillor/ ANM	7955.00		
ORWs	18716.00		
PE s	41500.00		
	<b>90927.00</b>		
<b><u>Honorarium :</u></b>			
Project Director	39998.00		
Peer Educator	327516.00		
Consultation Fee for Referral	48975.00		
	<b>416489.00</b>		
<b><u>Service Related Expenses :</u></b>			
CBS Camp		750.00	
<b><u>Commodities :</u></b>			
Lubricant		39000.00	
<b>Unutilized fund during the year</b>	<b>195424.00</b>		
	<b><u>1533193.00</u></b>		<b><u>1533193.00</u></b>

Place : Katni

Date : 07.09.2020

As per our report of even date annexed.  
(CHARTERED ACCOUNTANTS)  
(S. K. SHARMA)  
Membership No. 71523  
(FRN-005093C)

**JAGRITI YUWA MANCH SAMITI (TI Jabalpur)**

Power House Colony

Shahnagar - 488448

**Receipts & Payment A/c**

for the period ended 31st March 2020

Particulars	Cr .Amount	Particulars	Dr. Amount
<b><u>Opening Balances :</u></b>		<b><u>Administrative Expenses :</u></b>	
State Bank of India	241191.00	Office Expenses	48000.00
		Bank Charges	354.00
<b><u>Grants :</u></b>		RECRUITMENT COST	895.00
MP Rajya AIDS Control Society	1695193.00	Rent for Office cum DIC	132000.00
Fund for Fixed Assets	15000.00	AMC	4200.00
Less : Return of Grant	<u>177000.00</u>	Documentation Cost Including	<u>3500.00</u>
	1533193.00	Cost for BCC Matrerial	
<b><u>Sundry Creditors</u></b>		<b><u>Human Resource :</u></b>	
Add : during the Year	1360665.00	Program Manager	170806.00
Less : during the year	<u>1307688.00</u>	M & E cum Accountant	134838.00
		Councelor	124064.00
<b><u>Loans &amp; Advances</u></b>		ORW	143396.00
TDS (2018-19)	27184.00	<b><u>Program Cost :</u></b>	
		Advocacy Meetings	5500.00
		Community Events	6000.00
		DIC Level Meeting	4000.00
		Demand Generation Expenses	8450.00
		Review Meetings	<u>4600.00</u>
			28550.00
		<b><u>Travelling Expenses :</u></b>	
		Admin Purpose	8400.00
		Program Manager	10071.00
		MEA Officer	4285.00
		Councillor/ ANM	7955.00
		ORWs	18716.00
		PE s	41500.00
			90927.00
		<b><u>Honorarium :</u></b>	
		Project Director	39998.00
		Peer Educator	327516.00
		Consultation Fee for Referral	48975.00
			416489.00
		<b><u>Service Related Expenses :</u></b>	
		CBS Camp	750.00
		<b><u>Commodities :</u></b>	
		Lubricant	39000.00
		<b><u>Fixed Assets</u></b>	
		Freeze	11200.00
		Equipment	<u>3800.00</u>
			15000.00
		<b><u>Loans &amp; Advances :</u></b>	
		TDS (2020-21)	33504.00
		<b><u>Closing Balance :</u></b>	
		State Bank of India	468272.00
	<u><b>1854545.00</b></u>		<u><b>1854545.00</b></u>



**JAGRITI YUWA MANCH SAMITI (TI Satna)**

Power House Colony  
Shahnagar - 488448

**Balance Sheet**  
for the period ended 31st March 2020

<b>Liabilities</b>	<b>Amount</b>	<b>Assets</b>	<b>Amount</b>
<b>Utilized Fund :</b>		<b>Fixed Assets</b>	
Opening Balance	-58881.50	Computer & Equipments :	66000.00
Add : Utilized fund of the earlier year	<u>-24999.50</u>	Furniture & Fixtures	<u>20000.00</u> 86000.00
		Start Up Cost for Clinic	15000.00
<b>Creditors :</b>		CBS(Freeze & Container)	<u>15000.00</u> 30000.00
Opening Balance	757545.00		
Add : Increase During the Year	1329240.00	<b>Loans &amp; Advances :</b>	
Less : Payment to Creditors	<u>1878617.00</u>	Jagrati Yuwa Manch	
		Opening Balance	248.00
<b>Other Current Liabilities :</b>		less : Received during the Year	<u>43.28</u> 204.72
Honorarium Payable	186400.00	TDS (A.Y. 2020-21).	34728.00
Source Migrant Expenses Payable	60000.00		
Travelling Expenses Payable	<u>700.00</u>	<b>Cash &amp; Bank :</b>	
	247100.00	United Bank of India	<u>220454.28</u>
	<u><b>371387.00</b></u>		<u><b>371387.00</b></u>

PLACE : KATNI

DATE : 07.09.2020

AS PER OUR REPORT OF EVEN DATE ANNEXED

For Sushil Kumar Sharma & Co.  
(CHARTERED ACCOUNTANTS)

(S. K. SHARMA)  
Membership No. 71523  
(FRN-005093C)

**JAGRITI YUWA MANCH SAMITI (TI Satna)**

Power House Colony

Shahnagar - 488448

**Utilization Account**

for the period ended 31st March 2020

Particulars	Amount	Particulars	Amount
<b><u>Administrative Expenses :</u></b>		<b><u>Grants :</u></b>	
Office Expenses	47997.00	MP Rajya AIDS Control Society	1751402.00
Bank Charges	7.50		
Recruitment Cost	1250.00	<b><u>Other Income :</u></b>	
Rent for Office cum DIC	120000.00	Bank Interest	12677.00
AMC	5100.00		
Bio Waste Disposal	9995.00		
Insurance to Staff	3304.00		
Documentation Cost(incl. Bcc Matter)	4000.00		
	191653.50		
<b><u>Human Resource :</u></b>			
Program Manager	180000.00		
M & E cum Accountant	143612.00		
ANM	89855.00		
ORW	310371.00		
	723838.00		
<b><u>Program Cost :</u></b>			
Advocacy Meetings	7000.00		
Community Events	14000.00		
DIC Level Meeting	5400.00		
Review Meetings	4800.00		
Strengthen Outreach Activities	6750.00		
Demand Generation Expenses	13200.00		
	51150.00		
<b><u>Travelling Expenses :</u></b>			
Admin Purpose	8400.00		
Programme Manager	10500.00		
M & E	4500.00		
Councillor/ ANM	7530.00		
ORWs	39501.00		
Pes	52200.00		
	122631.00		
<b><u>Honorarium :</u></b>			
Project Director	40000.00		
Peer Educator	414000.00		
Consultation Fee for Doctor for Referral	34687.50		
Doctor /Visting Physician	39112.50		
	527800.00		
<b><u>Service Related Expenses :</u></b>			
Syphilis Testing	21410.00		
Absses Meeting	13610.00		
	35020.00		
<b><u>Commodities :</u></b>			
Lubes	11773.00		
Needle Syringes Exchange Programme	105213.00		
	116986.00		
<b>Source Migrant Camp Exps.</b>	20000.00		
<b>Utilized fund of the earlier year</b>	-24999.50		
	<b>1764079.00</b>		<b>1764079.00</b>

PLACE : KATNI

DATE : 07.09.2020

For Sushil Kumar Sharma & Co.  
(CHARTERED ACCOUNTANTS)  
AS PER OUR REPORT OF EVEN DATE ANNEXED

(S. K. SHARMA)  
Membership No. 71523  
(FRN-005093C)

**JAGRITI YUWA MANCH SAMITI (TI Satna)**

Power House Colony

Shahnagar - 488448

**Receipts & Payment A/c**

for the period ended 31st March 2020

<b>Receipts</b>	<b>Amount</b>	<b>Payment</b>	<b>Amount</b>
<b><u>Opening Balances :</u></b>		<b><u>Administrative Expenses :</u></b>	
United Bank of India	892572.50	Office Expenses	47997.00
		Bank Charges	7.50
		Recruitment Cost	1250.00
<b><u>Grants :</u></b>		Rent for Office cum DIC	120000.00
MP Rajya AIDS Control Society	1751402.00	AMC	5100.00
		Bio Waste Disposal	9995.00
<b><u>Other Income :</u></b>		Insurance to Staff	3304.00
Bank Interest	12677.00	Documentation Cost(incl. Bce Matter)	4000.00
			191653.50
<b><u>Loans &amp; Advances :</u></b>		<b><u>Human Resource :</u></b>	
Jgrati Yuwa Manch	43.28	Program Manager	180000.00
TDS F.Y.2018-19	37643.00	M & E cum Accountant	143612.00
		ANM	89855.00
		ORW	310371.00
			723838.00
		<b><u>Program Cost :</u></b>	
		Advocacy Meetings	7000.00
		Community Events	14000.00
		DIC Level Meeting	5400.00
		Review Meetings	4800.00
		Strengthen Outreach Activities	6750.00
		Demand Generation Expenses	13200.00
			51150.00
		<b><u>Travelling Expenses :</u></b>	
		Admin Purpose	8400.00
		Programme Manager	10500.00
		M & E	4500.00
		Councillor/ ANM	7530.00
		ORWs	39501.00
		Pes	52200.00
			122631.00
		<b><u>Honorarium :</u></b>	
		Project Director	40000.00
		Peer Educator	414000.00
		Consultation Fee for Doctor for Referral	34687.50
		Doctor /Visting Physician	39112.50
			527800.00
		<b><u>Service Related Expenses :</u></b>	
		Syphilis Testing	21410.00
		Absses Meeting	13610.00
			35020.00
		<b><u>Commodities :</u></b>	
		Lubes	11773.00
		Needle Syringes Exchange Programme	105213.00
			116986.00
		<b><u>Sourc Migrant Camp Exps.</u></b>	20000.00
		<b><u>Paid to Creditors :</u></b>	
		1878617.00	
		Less: During the year	1329240.00
			549377.00
		<b><u>Paid to Other Current Liabilities</u></b>	
		556900.00	
		Less: During the year	486200.00
			70700.00
			620077.00
		TDS F.Y.2019-20	34728.00
		<b><u>Fixed Assets</u></b>	
		Start Up Cost for Clinic	15000.00
		CBS	15000.00
			30000.00
		<b><u>Closing Balances :</u></b>	
		United Bank of India	220454.28
			2694337.78
	<b>2694337.78</b>		





## Notes

### (1) Method of Accounting

The Assesses is maintaining his Books of Accounts on Mercantile System of Accounting.

### (2) Assets and Liabilities

Assets and Liabilities are recorded at historical cost to the concern. These costs are not adjusted to reflect to changing value of the purchasing power of money.

### (3) Other Expenditure

Other Expenditure is recorded at the time of their occurrence.

### (4) Other current assets & liabilities

AS explained to us Current assets and Current Liabilities are stated at the realisable value in the normal course of business.

### (5) Contingent Liabilities

In the Opinion of the assessee, the provision of all known liabilities is adequate and not in excess of the amount reasonably necessary. However, no ascertainment of contingencies has been made.

### (6) Other Accounting Policies

These Are Consistent With The Generally Accepted Accounting Principles.

### (7) General

Considering the voluminous nature of transactions of assessee, we have applied test checks and compliance tests for verifying the information required on the transactions reported.

### (8) Petty Expenses

some petty expenses are not in proper format and with proper supporting but they are reasonable looking into the nature of business of Auditee

For JAGRATI YUWA MANCH SAMITI

Mr. Ram Lakhan Tiwari

Trustee

Place KATNI

Date 07-09-2020

SUSHIL KUMAR SHARMA & CO.

Chartered Accountants

SUSHIL KUMAR SHARMA

Partner

Mem.No.: 071523

FRN No.: 005093C

