



## AUDITOR'S REPORT TO THE MEMBERS

We have audited the attached Balance Sheet of **ASSISI SEVASADAN TRUST, NAGEPALLI, DISTRICT GADCHIROLI - FOREIGN CONTRIBUTION ACCOUNT** as at 31st March, 2019 and also the Income and Expenditure Account and Receipts and Payments Account of the Trust for the year ended on that date annexed thereto. These financial statements are the responsibility of the Trust's Management. 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 from material misstatements. An audit includes, examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

- A. We have obtained all the information and explanation which to the best of our knowledge and belief, were necessary for the purpose of our audit.
- B. In our opinion, proper books of accounts as required by the Foreign Contribution [Regulation] Act, 2010 (42 of 2010) and the Foreign Contribution [Regulation] Rules, 2011 have been kept by the trust so far as appears from our examination of these books.
- C. The Balance Sheet and Income and Expenditure Account dealt with by these report are in agreement with the books of accounts of the Trust.
- D. It is the policy of the Trust to prepare its financial statements on the cash receipts and disbursements basis. On this basis, revenue and the related assets are recognised when received rather than when earned, and expenses are recognised when paid rather than when the obligation is incurred. In our opinion, the financial statements give a true and fair view of the assets and liabilities arising from cash transactions of Assisi Sevasadan Trust, Nagepalli, District Gadchiroli as at 31st March, 2019, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.

**NAGPUR :**

**Dated : 8th July, 2019**



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

  
**BIJESH BALAKRISHNAN**  
PARTNER


Membership No. 153645  
UDIN : 19153645AAAADD3558

## NOTES TO ACCOUNTS

### SIGNIFICANT ACCOUNTING POLICIES :

1. The accounts are prepared on historical cost convention.
2. The fixed assets are stated at historical cost and no depreciation has been provided .
3. Accounts are maintained on Cash Basis.
4. The revenue is recognised when actually received rather than when they are earned and the expenses are recognised when actual payments are made rather than when they are incurred.

**For Assisi Seva Sadan Trust**



**Chief Functionary**

**NAGPUR :**

**Dated : 8th July, 2019**



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



**BIJESH BALAKRISHNAN  
PARTNER**

**Membership No. 153645**

**UDIN : 19153645AAAADD3558**



**ASSISI SEVASADAN TRUST, NAGEPALLI, GADCHIROLI DISTRICT**

**FOREIGN CONTRIBUTION ACCOUNT**

**BALANCE SHEET AS AT 31ST MARCH, 2019**

|  | RUPEES        | RUPEES                      | RUPEES   |
|--|---------------|-----------------------------|--|
| <b>FUNDS AND LIABILITIES</b>                   |               |                             | <b>PROPERTY AND ASSETS</b>   |
| <b><u>BUILDING FUND :</u></b>                  |               |                             |  |
| Balance as per last Balance Sheet              | 17,334,172.96 |                             | <b><u>LAND :</u></b><br>Balance as per last Balance Sheet<br>250,000.00  |
| <b><u>CAPITAL ASSET FUND :</u></b>             |               |                             |  |
| Balance as per last Balance Sheet              | 2,785,090.44  |                             | <b><u>BUILDINGS :</u></b><br>Balance as per last Balance Sheet<br>18,743,518.08  |
| <b><u>VEHICLE FUND :</u></b>                   |               |                             |  |
| Balance as per last Balance Sheet              | 1,281,561.83  |                             | <b><u>WELL :</u></b><br>Balance as per last Balance Sheet<br>223,119.00  |
| <b><u>INCOME AND EXPENDITURE ACCOUNT :</u></b> |               |                             |  |
| Balance as per last Balance Sheet              | 1,657,368.85  |                             |  |
| Less : Deficit during the year                 | 470,788.56    |                             | <b><u>DRINKING WATER FACILITIES :</u></b><br>Balance as per last Balance Sheet<br>61,122.00  |
|  |               |                             | <b><u>FURNITURE AND EQUIPMENTS :</u></b><br>Balance as per last Balance Sheet<br>1,557,456.00<br>Add : Additions during the year<br>619,752.00<br><hr/> 2,177,208.00 |
|  |               |                             | <b><u>COMPUTERS :</u></b><br>Balance as per last Balance Sheet<br>192,300.00   |
|  |               |                             | <b><u>VEHICLES :</u></b><br>Balance as per last Balance Sheet<br>852,661.00  |
| carried forward ...                            |               | <b><u>22,587,405.52</u></b> | <hr/> <b>22,499,928.08</b>   |



brought forward ...

22,587,405.52

brought forward ...

22,499,928.08

**CASH AND BANK BALANCES :**

With Bank of Maharashtra  
On Savings Bank Account  
Account No. 20141038784  
Cash in Hand

78,585.44  
8,892.00

87,477.44

TOTAL RUPEES ...

22,587,405.52

TOTAL RUPEES ...

22,587,405.52

As per our report of even date.

*Sd/ [Signature]*

NAGPUR :

Dated : 8th July, 2019

CHIEF FUNCTIONARY

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

*[Signature]*

BIJESH BALAKRISHNAN  
PARTNER

Membership No. 153645  
UDIN : 19153645AAAAADD3558



# ASSISI SEVASADAN TRUST, NAGEPALLI, GADCHIROLI DISTRICT

## FOREIGN CONTRIBUTION ACCOUNT

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

| EXPENDITURE  | RUPEES           | RUPEES              | INCOME                                    | RUPEES           | RUPEES       |
|--|------------------|---------------------|---|------------------|--------------|
| <b>To EXPENDITURE ON MEDICAL RELIEF AND LEPROSY WORK :</b> |                  |                     | <b>By FOREIGN CONTRIBUTION RECEIVED :</b> |                  |              |
| Salaries to Staff  | 1,318,524.00     |                     | For Medical Relief and Leprosy Works      |                  | 1,688,661.00 |
| Medical Allowance  | 7,500.00         |                     |   |                  |              |
| Provident Fund Contributions                               | 102,310.00       |                     | <b>" INTEREST REALISED :</b>              |                  |              |
| Medicines  | 62,731.00        |                     | On Fixed Deposits                         | 16,973.00        |              |
| Medical Products   | 7,168.00         |                     | On Savings Bank Account                   | <u>12,770.00</u> | 29,743.00    |
| Footwear   | 24,472.00        |                     |   |                  |              |
| Health Education Expenses                                  | 43,813.00        |                     | " Deficit carried over to Balance Sheet   |                  | 470,788.56   |
| Fuel for Equipments  | 9,400.00         |                     |   |                  |              |
| Minor Medical and Laboratory Equipments                    | 5,777.00         |                     |   |                  |              |
| Equipment Maintenance                                      | 8,684.00         |                     |   |                  |              |
| Spareparts for Transport Means                             | 68,289.00        |                     |   |                  |              |
| Communication Expenses                                     | 14,498.00        |                     |   |                  |              |
| Spareparts for Office Equipments                           | 1,000.00         |                     |   |                  |              |
| Rent   | 6,000.00         |                     |   |                  |              |
| Fuel for Vehicles  | 174,826.00       |                     |   |                  |              |
| Transportation Means                                       | 56,474.00        |                     |   |                  |              |
| Food for Patients  | 50,716.00        |                     |   |                  |              |
| Office Expenses  | 4,167.00         |                     |   |                  |              |
| Social Assistance  | 17,605.00        |                     |   |                  |              |
| Public Relations, Bank Charges and Audit Fees              | 7,826.00         |                     |   |                  |              |
| Uniform Expenses   | 4,490.00         |                     |   |                  |              |
| Leprosy Elimination Programme                              | 95,000.00        |                     |   |                  |              |
| FTA Administration   | 24,000.00        |                     |   |                  |              |
| Other Expenses   | <u>73,231.00</u> | 2,188,501.00        |   |                  |              |
|  |                  | <u>2,188,501.00</u> |   |                  |              |
| carried forward ...  |                  |                     | carried forward ...                       |                  | 2,189,192.56 |



brought forward ... 2,188,501.00 brought forward ... 2,189,192.56

" ADMINISTRATIVE EXPENSES :

Bank Charges and Commission

691.56

TOTAL RUPEES ...

2,189,192.56

TOTAL RUPEES ...

2,189,192.56

As per our report of even date.



NAGPUR :

Dated : 8th July, 2019

CHIEF FUNCTIONARY



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



BIJESH BALAKRISHNAN  
PARTNER

Membership No. 153645  
UDIN : 19153645AAAAADD3558



# ASSISI SEVASADAN TRUST, NAGEPALLI, GADCHIROLI DISTRICT

## FOREIGN CONTRIBUTION ACCOUNT

### RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

|   | RUPEES       | RUPEES       |
|---|--------------|--------------|
| <b>RECEIPTS</b>                               |              |              |
| <b>To BALANCE ON 01.04.2018 :</b>             |              |              |
| With Bank of Maharashtra, Allapalli           |              |              |
| On Fixed Deposits                             | 602,779.00   |              |
| On Savings Bank Account                       | 574,100.00   |              |
| Account No. 20141038784                       | 1,139.00     |              |
| Cash in Hand                                  | 1,178,018.00 |              |
|   | 2,294,836.00 |              |
| <b>" FOREIGN CONTRIBUTION RECEIVED :</b>      |              |              |
| <b>Towards Social Work</b>                    |              |              |
| For Medical Relief and Leprosy Work           | 1,688,661.00 |              |
| <b>" INTEREST REALISED :</b>                  |              |              |
| On Fixed Deposits                             | 16,973.00    |              |
| On Savings Bank Account                       | 12,770.00    |              |
|   | 29,743.00    |              |
|   | 2,896,422.00 |              |
| carried forward ...                           |              |              |
| <b>PAYMENTS</b>                               |              |              |
| <b>By MEDICAL RELIEF AND LEPROSY WORK :</b>   |              |              |
| Salaries to Staff                             |              | 1,318,524.00 |
| Medical Allowance                             |              | 7,500.00     |
| Provident Fund Contributions                  |              | 102,310.00   |
| Medicines                                     |              | 62,731.00    |
| Medical Products                              |              | 7,168.00     |
| Footwear                                      |              | 24,472.00    |
| Health Education Expenses                     |              | 43,813.00    |
| Fuel for Equipments                           |              | 9,400.00     |
| Minor Medical and Laboratory Equipments       |              | 5,777.00     |
| Equipment Maintenance                         |              | 8,684.00     |
| Spareparts for Transport Means                |              | 68,289.00    |
| Communication Expenses                        |              | 14,498.00    |
| Spareparts for Office Equipments              |              | 1,000.00     |
| Rent  |              | 6,000.00     |
| Fuel for Vehicles                             |              | 174,826.00   |
| Transportation Means                          |              | 56,474.00    |
| Food for Patients                             |              | 50,716.00    |
| Office Expenses                               |              | 4,167.00     |
| Social Assistance                             |              | 17,605.00    |
| Public Relations, Bank Charges and Audit Fees |              | 7,826.00     |
| Uniform Expenses                              |              | 4,490.00     |
| Leprosy Elimination Programme                 |              | 95,000.00    |
| FTA Administration                            |              | 24,000.00    |
| Other Expenses                                |              | 73,231.00    |
|   |              | 2,188,501.00 |
| carried forward ...                           |              |              |
|   | 2,896,422.00 | 2,188,501.00 |



brought forward ... 2,896,422.00 brought forward ... 2,188,501.00

|                                     |                     |
|-------------------------------------|---------------------|
| " <u>ADMINISTRATIVE EXPENSES</u> :  |                     |
| Bank Charges and Commission         | 691.56              |
| " <u>CAPITAL EXPENDITURE</u> :      |                     |
| Equipments                          | 619,752.00          |
| " <u>BALANCE ON 31.03.2019</u> :    |                     |
| With Bank of Maharashtra, Allapalli |                     |
| On Savings Bank Account             | 78,585.44           |
| Account No. 20141038784             | 8,892.00            |
| Cash in Hand                        | 87,477.44           |
| <b>TOTAL RUPEES ...</b>             | <b>2,896,422.00</b> |

As per our report of even date.

FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W  
*Balwant*  
BIJESH BALAKRISHNAN  
PARTNER  
Membership No. 153645  
UDIN : 19153645AAAAADD3558



*Balwant*

CHIEF FUNCTIONARY



NAGPUR :  
Dated : 8th July, 2019