

ANNUAL FINANCIAL  
REPORT FOR THE  
FINANCIAL YEAR ENDING  
31<sup>ST</sup> MARCH 2021

MEERUT SEVA SAMAJ  
(INDIAN CURRENCY  
ACCOUNTS)

MEERUT



# UMAKANT MANJU & ASSOCIATES

Chartered Accountants

CA Umakant Agarwal  
FCA, MBA, LL.B., DISA (ICAI)

665/2, Mangal Panday Nagar, Meerut-250 002  
Ph. : +91-121-2760900,  
Cell : +91-9837790094, +91-9358415838  
E-mail : umakant.ca@gmail.com  
umakant@umaca.in

## AUDITOR'S REPORT

We have audit the balance sheet of **Meerut Seva Samaj (Indian Currency Accounts), Meerut** as at **31<sup>st</sup> March, 2021** together with the enclosed Income and Expenditure Account and Receipt & payment Account for the financial year ended on that date, with the books of accounts and vouchers kept by the society and certify that the same are correct in accordance with the books of accounts that have been produced before us and as per information and explanations given to us, which we have relied upon.

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 above named society as at **31<sup>st</sup> March, 2021** and,
- (ii) In the case of the Income and Expenditure of the Deficit of the accounting period ended **31<sup>st</sup> March, 2021**.

These financial statements are the responsibility of the society's management. Our responsibility is to express an opinion on these financial statement 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 financial statements are free of material mis – Statement. 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 management, as well as evaluating the overall financial statement presentation.

We believe that our audit provides a reasonable basis for our opinion.

Date: 27.09.2021  
Place: Meerut


For Umakant Manju and Associates  
Chartered Accountants



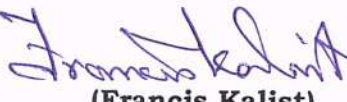
*Umakant Agarwal*  
CA UmakantAgrawal  
LLB., FCA., DISA., MBA  
M.N. 077926

**MEERUT SEVA SAMAJ (I C ACCOUNTS) MEERUT**  
**BALANCE SHEET AS AT 31ST MARCH, 2021**

31.03.2020	PARTICULARS	Note No.	31.03.2021
<b><u>LIABILITES</u></b>			
9644439.90	Trust Society Funds	1	9969216.34
6296517.67	Specific Projects - Balances	2	6079858.31
<b>1,59,40,957.57</b>			<b>1,60,49,074.65</b>
<b><u>ASSETS</u></b>			
1542463.00	Fixed Assets At Cost	3	1607713.00
Syndicate Bank, Meerut			
7500000.00	- In Fixed Deposit Account		7300000.00
273258.87	- In Saving Bank Account		217149.81
1833739.26	- Interest Accrued on Fixed Deposits		2003997.76
Advances			
464092.72	Income Tax on FDRs - TDS K.K.M. Leprosy Colony, Dehradun Bank of India, Dehradun		430908.72
1800000.00	- In Fixed Deposit Account		1800000.00
2679850.72	- In Saving Bank Account	2689305.36	
(152447.00)	-Cheque Issued But Not Presented	0.00	2689305.36
<b>1,59,40,957.57</b>			<b>1,60,49,074.65</b>

  
 (Simon V.)  
 Accountant

  
 (John Chiman)  
 Director


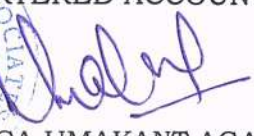
  
 (Francis Kalist)  
 President

**AUDITOR'S REPORT**

In terms of our separate report of even date, annexed.

PLACE: MEERUT  
 DATE: 27-09-2021

FOR UMAKANT MANJU & ASSOCIATES  
 CHARTERED ACCOUNTANTS

  
  
 CA UMAKANT AGARWAL  
 LL.B, FCA, MBA, DISA  
 UDIN: 21077926AAAAEN298

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# MEERUT SEVA SAMAJ, MEERUT

## RECEIPT & PAYMENT STATEMENT (I C ACCOUNTS)

F.Y. 2019-20	Particulars	Note No.	F.Y. 2020-21
<b>RECEIPTS</b>			
13506535.11	Opening Balance as on 01.04.20	7	14398494.57
3748918.00	Specific Projects Receipts	8	2705004.00
1409774.46	Other Receipts	9	610631.99
<b>1,86,65,227.57</b>			<b>1,77,14,130.56</b>
<b>PAYMENTS</b>			
2844955.00	Specific Projects Payments		
	-Revenue Payments	10	2856413.36
28310.00	-Purchase of Assets	10	65250.00
Charitable Activities Expenses			
1466632.00	-Revenue Payments	11	821476.00
80400.00	-Purchase of Assets	11	0.00
384474.00	Other Expenses	12	138131.55
14398494.57	Closing Balance as on 31.03.2021.	7	14441361.65
<b>1,92,03,265.57</b>			<b>1,83,22,632.56</b>

(Shajimon V.)  
Accountant

(John Chiman)  
Director

(Francis Kalist)  
President

### AUDITOR'S REPORT

In terms of our separate report of even date, annexed.

PLACE: MEERUT  
DATE: 27-09-2021

FOR UMAKANT MANJU & ASSOCIATES  
CHARTERED ACCOUNTANTS

CA UMAKANT AGARWAL  
LL.B, FCA, MBA, DISA

UDIN: 21077926AAAA EN 298

# MEERUT SEVA SAMAJ ( I C ACCOUNTS) MEERUT

## INCOME & EXPENDITURE STATEMENT

F.Y. 2019-20	Particulars	Note No.	F.Y. 2020-21
	<b>Revenue:</b>		
1409774.46	Revenue Receipts From Other Projects	4	610631.99
2788509.00	Revenue Receipts From Specific Projects	13	2098403.36
<b>41,98,283.46</b>	<b>Total Revenue</b>		<b>27,09,035.35</b>
	<b>Expenses:</b>		
1466632.00	Charitable Activities Expenses	5	821476.00
384474.00	Other Expenses	6	138131.55
2748859.00	Specific Projects Expenses	14	2024651.36
<b>45,99,965.00</b>	<b>Total Expenses</b>		<b>29,84,258.91</b>
<b>-4,01,681.54</b>	<b>Net Excess of Expenditure over Income/ Income over Expenditure</b>		<b>-2,75,223.56</b>
593887.44	Balance of Income from Last Year		192205.90
<b>1,92,205.90</b>	<b>Balance of Income Carried over to Balance Sheet</b>		<b>-83,017.66</b>

  
(Shajimon V.)  
Accountant

  
(John Chiman)  
Director

  
(Francis Kalist)  
President

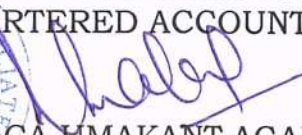
### AUDITOR'S REPORT

In terms of our separate report of even date, annexed.

PLACE: MEERUT  
DATE: 24/09/2021

FOR UMAKANT MANJU & ASSOCIATES  
CHARTERED ACCOUNTANTS



  
CA UMAKANT AGARWAL  
LL.B, FCA, MBA, DISA  
UDIN: 21077926 AAAAEN 2983

# MEERUT SEVA SAMAJ (I C ACCOUNTS) MEERUT

## TRUST SOCIETY FUNDS

NOTE NO.: 1

31.03.2020 PARTICULARS

31.03.2021

	(i) Amount for which assets have been acquired for the projects of the Trust Society, However taken as spent for charitable purposes :	
1366130.00	- As per Contra-MSS / Other Agencies	1366130.00
	(ii) Excess of Income Over Expenditure	
192205.90	- As per Income & Expenditure Account	(83017.66)
	(iii) Corpus Funds	
	At MSS, Meerut	
6286104.00	- Balance as on 31.03.2021	6886104.00
	At K.K.M., Dehradun	
1800000.00	- Balance as on 31.03.2021	1800000.00
<u>96,44,439.90</u>		<u>99,69,216.34</u>

## SPECIFIC PROJECTS BALANCES

NOTE NO.: 2

31.03.2020 PARTICULARS

31.03.2021

### Specific Projects - Balances

To be spent in accordance with the various stipulations of the respective Projects :

2527403.72	- K.K.M. Leprosy Colony	2689305.36
513059.95	- Hunger & Disease Campaign	386999.95
2092606.00	- Promotion of Rural Development Programme	2443305.00
1122220.00	- Diocesan Golden Jubilee Education Scholarship	519020.00
19228.00	- Micro Insurance Commission	19228.00
22000.00	- SHG's/JLG/Kissan Club Formation	22000.00

62,96,517.67

60,79,858.31

  
(Shajimon V.)  
Accountant

  
(John Chiman)  
Director

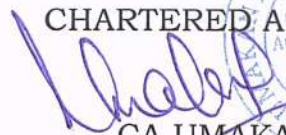
  
(Francis Kalist)  
President

### AUDITOR'S REPORT

In terms of our separate report of even date, annexed.

PLACE: MEERUT  
DATE: 27/09/2021

FOR UMAKANT MANJU & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
CA UMAKANT AGARWAL  
LL.B, FCA, MBA, DISA  
UDIN: 21077926AAAAEN  
2983

# MEERUT SEVA SAMAJ ( I C ACCOUNTS) MEERUT

## REVENUE RECEIPTS

NOTE NO.: 4

### 31.03.2020 PARTICULARS

31.03.2021

559271.07	Bank Interest	472798.99
681209.00	Seminar Receipts	77778.00
54907.00	Miscellaneous Receipts	56785.00
114387.39	Interest on TDS	3270.00

**14,09,774.46**

**6,10,631.99**

## CHARITABLE ACTIVITIES EXPENSES

NOTE NO.: 5

### 31.03.2020 PARTICULARS

31.03.2021

434867.00	Seminar / Workshop Expenses	99809.00
17574.00	NGO Networking	1110.00
62530.00	Festival Days & Celebration	14760.00
196268.00	SAKHI project	223338.00
283743.00	Uphold Dignity Through Emp. Women & Adolescent	241976.00
117838.00	Empowerment of Rural Women & Adolescent Girls	6795.00
10369.00	Educational Assistance	0.00
343443.00	Empowering of R.Women & Adol.Through Skill Devp.	233688.00

**14,66,632.00**

**8,21,476.00**

(Shajimon V.)  
Accountant

(John Chiman)  
Director

(Francis Kalist)  
President

## AUDITOR'S REPORT

In terms of our separate report of even date, annexed.

FOR UMAKANT MANJU & ASSOCIATES  
CHARTERED ACCOUNTANTS

PLACE: MEERUT  
DATE: 27/09/2021



CA UMAKANT AGARWAL  
LL.B, FCA, MBA, DISA

UDIN: 2107792CAAAAEN298

# MEERUT SEVA SAMAJ, MEERUT (I C ACCOUNTS)

## OTHER EXPENSES

NOTE NO.: 6

F.Y. 2019-20 PARTICULARS

F.Y. 2020-21

131598.00	Legal Expenses	28330.00
23741.00	Travelling & Conveyance	14880.00
78641.00	Staff Welfare & Promotion	58543.00
1350.00	Bank Charges	2826.55
72484.00	Building Maintenance	9196.00
28640.00	Office Maintenance	2194.00
19634.00	Vehicle Fuel & Maintenance	6832.00
12751.00	Governing Body Meeting/PSC Meeting	0.00
8035.00	Annual Subscription & Periodicals	3330.00
0.00	Generator Running & Maintenance	12000.00
7600.00	Misc. Exps.	0.00

**3,84,474.00**

**1,38,131.55**

(Shajimon V.)  
Accountant

(John Chiman)  
Director

(Francis Kalist)  
President

### AUDITOR'S REPORT

In terms of our separate report of even date, annexed.

FOR UMAKANT MANJU & ASSOCIATES  
CHARTERED ACCOUNTANTS

PLACE: MEERUT  
DATE: 27/09/2021

CA-UMAKANT AGARWAL  
LL.B, FCA, MBA, DISA  
UDIN: 21077926AAA EN-298



**MEERUT SEVA SAMAJ (I C ACCOUNTS) MEERUT****FIXED ASSETS FORMING PART OF BALANCE SHEET AS AT March 31st, 2021****NOTE NO. : 3****S. PARTICULARS****C****O****S****T****No.**

	<b>AS ON 01.04.2020</b>	<b>ADDITIONS DURING THE YEAR</b>	<b>SALES DURING THE YEAR</b>	<b>COST WRITEN OFF DURING THE YEAR</b>	<b>TOTAL COST OF SALES/ DISPOSAL DURING THE YEAR</b>	<b>AS ON 31.03.2021</b>
<b><u>Tangible Assets</u></b>						
1 Sewing Machine	19972.00	0.00	0.00	0.00	0.00	19972.00
2 Computers	62863.00	0.00	0.00	0.00	0.00	62863.00
3 Furniture & Fixtures	43469.00	0.00	0.00	0.00	0.00	43469.00
4 U.P.S.	30020.00	0.00	0.00	0.00	0.00	30020.00
5 Mxer Grinder	2155.00	0.00	0.00	0.00	0.00	2155.00
6 Jeep - UP15 AJ-3524	541584.00	0.00	0.00	0.00	0.00	541584.00
7 Jeep - UP15 CV-6147 (Part of Asset)	300000.00	0.00	0.00	0.00	0.00	300000.00
8 TVS -Scooty -UP15-2765	36500.00	0.00	0.00	0.00	0.00	36500.00
9 LCD Projector	44000.00	21000.00	0.00	0.00	0.00	65000.00
10 Laptop	81200.00	0.00	0.00	0.00	0.00	81200.00
11 Printer	16500.00	0.00	0.00	0.00	0.00	16500.00
12 Cooler	13300.00	0.00	0.00	0.00	0.00	13300.00
13 Geyser	27210.00	0.00	0.00	0.00	0.00	27210.00
14 Air Conditioner	174000.00	0.00	0.00	0.00	0.00	174000.00

# MEERUT SEVA SAMAJ (I C ACCOUNTS) MEERUT

FIXED ASSETS FORMING PART OF BALANCE SHEET AS AT March 31st, 2021

NOTE NO. : 3

S. PARTICULARS

C

O

S

T

No.

	AS ON 01.04.2020	ADDITIONS DURING THE YEAR	SALES DURING THE YEAR	COST WRITEN OFF DURING THE YEAR	TOTAL COST OF SALES/ DISPOSAL DURING THE YEAR	AS ON 31.03.2021
<b><u>Tangible Assets</u></b>						
15 Refrigerator	30900.00	0.00	0.00	0.00	0.00	30900.00
16 Washing Machine	12800.00	0.00	0.00	0.00	0.00	12800.00
17 Water Purifier	15000.00	0.00	0.00	0.00	0.00	15000.00
18 CCTV Camera	26100.00	0.00	0.00	0.00	0.00	26100.00
19 Digital Camera	36580.00	0.00	0.00	0.00	0.00	36580.00
20 Xerox Multifuction Machine	28310.00	0.00	0.00	0.00	0.00	28310.00
21 Sanitizer Tunnel	0.00	44250.00	0.00	0.00	0.00	44250.00
<b>Total</b>	<b>15,42,463.00</b>	<b>65,250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,07,713.00</b>

(Shajimon V.)  
Accountant

(John Chimam)  
Director

(Francis Kalist)  
President

### AUDITOR'S REPORT

In terms of our separate report of even date, annexed.

PLACE: MEERUT

DATE: 27-09-2021

FOR UMAKANT MANJU & ASSOCIATES  
CHARTERED ACCOUNTANTS



CA UMAKANT AGARWAL  
LL.B, FCA, MBA, DISA

UDIN: 21077926AAAAEN2983

**MEERUT SEVA SAMAJ (I C ACCOUNTS) MEERUT****RECEIPTS & PAYMENTS ACCOUNT - I C ACCOUNTS**

NOTE NO.: 7

**OPENING - CLOSING BALANCES**

01.04.2020	Particulars	31.03.2021
	Bank Accounts	
7500000.00	- In Fixed Deposit Accounts	7300000.00
273258.87	- In Saving Bank Accounts	217149.81
4327403.72	K.K.M. Leprosy Colony, Dehradun	4489305.36
1833739.26	Interest Accrued on Fixed Deposit	2003997.76
464092.72	Income Tax-TDS Meerut Seva Samaj	430908.72
<b>1,43,98,494.57</b>		<b>1,44,41,361.65</b>

**SPECIFIC PROJECTS RECEIPTS**

01.04.2020	Particulars	31.03.2021
3106018.00	K.K.M. Leprosy Colony, Dehradun	1346204.00
35500.00	Hunger & Disease Campaign	0.00
50700.00	Diocesan Golden Jubilee Education Scholarship Fund	35800.00
80400.00	SHG Formation NABARD, Dehradun	94000.00
476300.00	Promotion of Rural Development Program	1229000.00
0.00	Micro Insurance Commission	0.00
0.00	SHG's/JLG/Kissan Club Formation	0.00
<b>37,48,918.00</b>		<b>27,05,004.00</b>

**OTHER RECEIPTS**

01.04.2020	Particulars	31.03.2021
559271.07	Bank Interest	472798.99
681209.00	Seminar Receipts	77778.00
54907.00	Miscellaneous Receipts	56785.00
114387.39	Interest on TDS	3270.00
<b>14,09,774.46</b>		<b>6,10,631.99</b>

  
(Shajimon V.)  
Accountant

  
(John Chiman)  
Director

  
(Francis Kalist)  
President

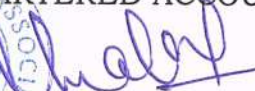
**AUDITOR'S REPORT**

In terms of our separate report of even date, annexed.

PLACE: MEERUT  
DATE: 27-09-2021

FOR UMAKANT MANJU & ASSOCIATES  
CHARTERED ACCOUNTANTS



  
CA UMAKANT AGARWAL  
LL.B, FCA, MBA, DISA

UDIN: 2107726AAAEN298

# MEERUT SEVA SAMAJ (I C ACCOUNTS) MEERUT

## SPECIFIC PROJECTS PAYMENTS

NOTE NO.: 10

31.03.2021

01.04.2020	Particulars		
2192500.00	K.K.M. Leprosy Colony, Dehradun		1184302.36
146630.00	-Hunger & Disease Campaign		126060.00
	<b>-Promotion of Rural Development Program</b>	404406.00	
	-Purchase of Assets	65250.00	
	-BHOOME - Project	185307.00	
413735.00	-SAKSHAM -Phase-II	223338.00	878301.00
40000.00	-Diocesan Golden Jubilee Education Scholarship Fund		639000.00
80400.00	-SHG Formation NABARD Dehradun		94000.00
<b>28,73,265.00</b>			<b>29,21,663.36</b>

## CHARITABLE ACTIVITIES EXPENSES

NOTE NO.: 11

31.03.2021

01.04.2020	Particulars		
	Seminar - Workshop Expenses		
434867.00	-Revenue Payments		99809.00
80400.00	-Purchase of Assets		0.00
17574.00	NGO Networking		1110.00
62530.00	Festival Days & Celebration		14760.00
196268.00	SAKHI Project		223338.00
10369.00	Educational Assistance		0.00
117838.00	Empowerment of Rural Women & Adolescent Girls		6795.00
283743.00	Uphold Dignity Through Emp. Women & Adolescents		241976.00
343443.00	Empowering of R.Women & Adolescent Through Skill Devpt.		233688.00
<b>15,47,032.00</b>			<b>8,21,476.00</b>

## OTHER EXPENSES

NOTE NO.: 12

31.03.2021

01.04.2020	Particulars		
131598.00	Legal Expenses		28330.00
23741.00	Travelling & Conveyance		14880.00
78641.00	Staff Welfare & Promotion		58543.00
1350.00	Bank Charges		2826.55
72484.00	Building Maintenance		9196.00
28640.00	Office Maintenance		2194.00
19634.00	Vehicle Fuel & Maintenance		6832.00
12751.00	Governing Body Meeting/PSC Meeting		0.00
8035.00	Annual Subscription & Periodicals		3330.00
0.00	Generator Running & Maintenance		12000.00
7600.00	Misc. Exps.		0.00
<b>3,84,474.00</b>			<b>1,38,131.55</b>

(Shajimon V.)  
Accountant

(John Chiman)  
Director

(Francis Kalist)  
President

### AUDITOR'S REPORT

In terms of our separate report of even date, annexed.

FOR UMAKANT MANJU & ASSOCIATES  
CHARTERED ACCOUNTANTS

PLACE: MEERUT  
DATE: 27-09-2021



CA UMAKANT AGARWAL  
LL.B, FCA, MBA, DISA

UDIN: 21077920AAAAEN2983

**MEERUT SEVA SAMAJ (I C ACCOUNTS) MEERUT****SPECIFIC PROJECTS NET RECEIPTS****NOTE NO.: 13**

<b>31.03.2020</b>	<b>Particulars</b>	<b>31.03.2021</b>
40000.00	Diocesan Golden Jubilee Education Scholarship Fund	35800.00
146630.00	Hunger & Disease	0.00
2188144.00	K.K.M. Leprosy Colony, Dehradun	1184302.36
413735.00	Rural Development Program	878301.00
<b>27,88,509.00</b>		<b>20,98,403.36</b>

**SPECIFIC PROJECTS NET EXPENSES****NOTE NO.: 14**  
**31.03.2021**

<b>31.03.2020</b>	<b>Particulars</b>	<b>31.03.2021</b>
40000.00	Diocesan Golden Jubilee Education Scholarship Fund	35800.00
146630.00	Hunger & Disease	0.00
2176804.00	K.K.M. Leprosy Colony, Dehradun	1175800.36
385425.00	Rural Development Program	813051.00
<b>27,48,859.00</b>		<b>20,24,651.36</b>

**(Shajimon V.)  
Accountant**  
**(John Chiman)  
Director**  
**(Francis Kalist)  
President****AUDITOR'S REPORT**

In terms of our separate report of even date, annexed.

PLACE: MEERUT  
DATE: 27-09-2021FOR UMAKANT MANJU & ASSOCIATES  
CHARTERED ACCOUNTANTS  
CA UMAKANT AGARWAL  
LL.B, FCA, MBA, DISA  
UDIN: 21077926AAAA EN 292

## MEERUT SEVA SAMAJ

## GENERAL CONTRIBUTION ACCOUNT (I C ACCOUNTS)

NOTE NO.: 3

## SPECIFIC CONTRIBUTIONS

Indian Contributions for Specific Purposes for the Period from 01.04.2020 to 31.03.2021

S. No	PARTICULARS	Opening Balance 01.04.2020	Receipts FY 2020-21	Expenditure From O.Balance 01.04.2020	Expenditure From Current Receipt FY 2020-21	Total Expenditure FY 2020-21	Closing Balance Out of Op.Balances	Closing Balance Out of Current Balances	Closing Balance 31.03.2021
1	Hunger & Disease	513059.95	0.00	126060.00	0.00	126060.00	386999.95	0.00	386999.95
2	K.K.M. Leprosy Colony, Dehradun	2527403.72	1346204.00	1184302.36	0.00	1184302.36	1343101.36	1346204.00	2689305.36
3	SHG Formation NABARD, Dehradun	0.00	94000.00	0.00	94000.00	94000.00	0.00	0.00	0.00
4	Diocesan Golden Jubilee Education Scholarship Fund	1122220.00	35800.00	639000.00	0.00	639000.00	483220.00	35800.00	519020.00
5	Promotion of Rural Development Program Revenue	2092606.00	1229000.00	878301.00	0.00	878301.00	1214305.00	1229000.00	2443305.00
6	Micro Insurance (Commission)	19228.00	0.00	0.00	0.00	0.00	19228.00	0.00	19228.00
7	SHG's/JLG/Kissan Club Formation	22000.00	0.00	0.00	0.00	0.00	22000.00	0.00	22000.00
		<b>62,96,517.67</b>	<b>27,05,004.00</b>	<b>28,27,663.36</b>	<b>94,000.00</b>	<b>29,21,663.36</b>	<b>34,68,854.31</b>	<b>26,11,004.00</b>	<b>60,79,858.31</b>

(Shajimon V.)  
Accountant

(John Chimman)  
Director

(Francis Kalist)  
President**AUDITOR'S REPORT**

In terms of our separate report of even date, annexed.

PLACE: MEERUT  
DATE: 27-09-2021

FOR UMAKANT MANJU & ASSOCIATES  
CHARTERED ACCOUNTANTS

CA UMAKANT AGARWAL  
 LL.B, FCA, MBA, DISA  
 UDIN: 21077926AAAAEN  
 2983

# MEERUT SEVA SAMAJ (IC ACCOUNTS), MEERUT

## Notes Forming Part of The Financial Year Ending 31<sup>st</sup> March, 2021

### Significant Accounting Policies:

1. Significant Accounting Policies Adopted in the Preparation of the Accounts are as under:

(i) **General : (a)** The Accounts of the Society have been prepared under the Historical Cost Convention using the cash method of accounting except where stated otherwise.

(b) Accounting policies not specifically referred otherwise are consistent and in consonance with generally accepted accounting principles.

(ii) **Fixed Assets :(a)** Fixed assets are stated at cost.

(b) The Cost of the fixed assets consist of its purchase price plus directly attributable cost for bringing the asset to working condition for its intended use.

(iii) **Revenue**

**Recognition : (a)** Income is recognized on actual receipt basis as per earlier years since inception.

(b) Interest on Deposits with bank is recognized on the basis of relevant certificates from banks on cash basis.

(c) Payment of gratuity to staff has been accounted for us and when, the same is paid on cash basis.

2. In the opinion of the management, the Current Assets are approximately of the value stated, if realized in the ordinary course of business.

3. Fixed Deposits with bank have been shown at their respective issue – principal value as and when they are created and interest thereon has been accounted for on cash receipt basis – as per last years since inception.

4. Income tax – TDS deducted by bank on deposits in respect of (a) IC Accounts: and (b) Unit – KKM Leprosy Colony, Dehradun have been accounted for in the IC Accounts of the Society at its Headquarters.

Date: 27.09.2021

Place: Meerut

For UmakantManju and Associates  
Chartered Accountants



C.A UmakantAgrawal

LLB., FCA., DISA., MBA

M.N. 077926