



AUDIT REPORT

of

ASHAJYOTI N.G.O

(Regn. No. RS/DAR/247/K/46 of 2014-15)

Sipajhar, Distt.- Darrang, Assam, 784145

for

FINANCIAL YEAR : 2022-23

Auditors:

M/S B BORPUZARI & ASSOCIATES

Chartered Accountants

2nd Floor, Pathak House No. 13,
Sewali Path, Swaraj Nagar, Hengrabari Road,
Ganeshguri, Guwahati- 781006, Assam

Contact No.: 70029-73823

Email id: bborpuzariandassociates@gmail.com



AUDITOR'S REPORT

We have audited the attached Balance Sheet as at 31st March, 2023, the Income & Expenditure Account and Receipt & Payment Account for the period ended on that date of **ASHAJYOTI**, a Charitable Society, having its Office at Sipajhar, Distt.: Darrang, 784145, Assam, and registered with the Registrar of Societies, Guwahati, bearing **Regn. No. RS/DAR/247/K/46 of 2014-15**.

These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit, subject to the society's valid certificate of registration under the Societies Registration Act, XXI of 1860.

We have conducted our audit in accordance with the standards on auditing 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. We believe that our audit provides a reasonable basis for our opinion.

Further, we report that:

- a) We have obtained all the information and explanations 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 have been kept by the Society, so far as appears from our examination of the books.
- c) The Balance Sheet and the Income & Expenditure Account dealt with by this report are in agreement with the books of account.
- d) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.
 - i) In the case of the Balance Sheet, of the State of the Society's affairs as at 31st March, 2023, and
 - ii) In the case of Income & Expenditure Account, of the Excess of Income over Expenditure for the year ended on that date.

For, **B Borpuzari & Associates**
Chartered Accountants
FRN: 332554E



B. Borpuzari

CA Bitupon Borpuzari
(Proprietor)
M No. – 313351

Date: 13.07.2023
Place: Guwahati

UDIN: 23313351BGVWOW9741



Notes & Observations forming part of our audit report for the financial year 2022-23:

1. **Cash Basis:**
The books of accounts of the Society are prepared following the cash basis of accounting.
2. **Bank Account:**
The Society maintains a single bank account with the Punjab National Bank, Sipajhar branch. Bank Balances as on 31st March, 2023 as per cash book has been reconciled with the passbook balances as on date.
3. **Error in recording of Loans during FY 2018-19:**
During the year under our audit, loan totaling ₹ 5,81,000 were repaid to three different parties namely ₹ 4 lacs to Mr. Sajid Rahman, ₹ 1,51,000 to Mr. Arbind Kr. Agarwal and ₹ 30,000 to Others. All these loans were taken by the society during the FY 2018-19 out of which ₹ 4,81,000 were inadvertently recorded under the head 'Donations'.
The same amount (to the extent wrongly recorded) being repaid during this year are shown as adjustment in the Income & Expenditure Account for the year.

For, **B Borpuzari & Associates**
Chartered Accountants
FRN: 332554E



B. Borpuzari

CA Bitupon Borpuzari
(Proprietor)
M No. – 313351

Date: 13.07.2023
Place: Guwahati

UDIN: 23313351BGVWOW9741

ASHAJYOTI

Sipajhar, Dist: Darrang, Assam, PIN - 784145
(Societies Regn. No. RS/DAR/247/K/46 of 2014-15)

Balance Sheet as at 31st March, 2023

Liabilities	Amount (₹)	Assets	Amount (₹)
(I) Capital Fund:		(I) Fixed Assets:	1,00,782.68
Opening Balance (37,516.67)		(as per Annexure - II)	
Less: Surplus transferred from Income & Expenditure A/c 2,40,499.08	2,02,982.41		
(II) Unsecured Loans:			
i) From Executive Members:			
Opening Balance 1,75,000.00			
Less: Repayment during the year 1,00,000.00			
75,000.00			
Less: Waived by President 15,000.00			
60,000.00			
Less: Waived by Director 60,000.00	-		
ii) From Executive Director:		(II) Current Assets:	
Opening Balance -		a) Closing Balance:	
Add: Taken during the year 17,300.00		i) Cash in hand 919.40	
17,300.00		ii) Cash at Bank: 1,01,280.33	1,02,199.73
Less: Waived by Director 17,300.00	-	(PNB A/c No. 2022010027803)	
Total	2,02,982.41	Total	2,02,982.41

As per our Report of even date annexed,
For, **B Borpuzari & Associates**
Chartered Accountants
FRN: 332554E

B. Borpuzari

CA Bitupon Borpuzari
(Proprietor)
ICAI M No. 313351

Dated: 13.07.2023
Place: Guwahati

UDIN: 23313351BGVWOW9741

For, **ASHAJYOTI**

[Signature]
(Chairman)

[Signature]
(Executive Director)

ASHAJYOTI

Sipajhar, Dist: Darrang, Assam, PIN - 784145
(Societies Regn. No. RS/DAR/247/K/46 of 2014-15)

Income & Expenditure Account for the year ended 31st March, 2023

Expenditure	Amount (₹)	Income	Amount (₹)
To Project Expenditure: (under "Asha for Children with Disability")		By Project Grant received from "IDeA - the ant", a Charitable Trust Project: "Asha for Children with Disability"	8,33,970.00
i) Staff Salary 3,70,000.00			
ii) Home Visit 3,000.00		By Grants-in-aid, received from:	
iii) Workshop with Community Leader 10,435.00		i) IMPS 2,000.00	
iv) Monthly Care Giver Meet 7,175.00		ii) NYK 22,600.00	
v) Office Rent 48,000.00		iii) MSME 1,42,922.00	
vi) Travelling Expenses 27,000.00		iv) Legal Service Authority 30,000.00	
vii) Printing & Stationery 7,200.00		v) Gramin Bharat Missoin 6,00,000.00	
viii) Training of Caregiver 8,030.00		vi) Karunadhara 33,640.00	8,31,162.00
ix) Exposure Visit of Staff 30,390.00		By Admission Fees received (from Special School for Children with Disability)	43,700.00
x) Programme For Flood Relief 2,79,770.00			
xi) Street Play 6,000.00	7,97,000.00	By Member's Subscriptions	72,000.00
To Programme Expenditure (as per Annexure - I)	3,87,072.00	By Donations	4,45,791.00
To Staff Salary (Special School for Children with Disability)	35,000.00	By Early Intervention Fee (Therapy Fees)	2,34,600.00
To General Administrative Expenses:		By Other Receipts:	
i) Salaries to Staff 3,69,500.00		i) Sale of Handloom & Weaving Materials	40,800.00
ii) Refreshment 15,670.00		By Bank Interest	3,211.00
iii) Travelling Expenses 14,610.00		By Previous year's loan Waived-Off:	
iv) Printing & Stationery 49,837.00		i) By President 15,000.00	
v) Newspaper & Periodicals 3,411.00		ii) By Executive Director 77,300.00	92,300.00
vi) Office Rent 56,000.00			
vii) Office Expenses 1,01,558.00			
viii) Electricity 11,308.00			
ix) Remuneration 15,000.00	6,36,894.00		
To Adjustment for Earlier year's Loan (Refer Note No. 3)	4,81,000.00		
To Bank Charges	349.10		
To Depreciation	19,719.82		
To Excess of Income over Expenditure transferred to the Balance Sheet	2,40,499.08		
Total	25,97,534.00	Total	25,97,534.00

As per our Report of even date annexed,
For, **B Borpuzari & Associates**
Chartered Accountants
FRN: 332554E

B. Borpuzari

CA Bitupon Borpuzari
(Proprietor)
ICAI M No. 313351

Dated: 13.07.2023
Place: Guwahati

UDIN: 23313351BGVWOW9741

For, ASHAJYOTI

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(Chairman)

Shy

(Executive Director)

ASHAJYOTI
Sipajhar, Dist: Darrang, Assam, PIN - 784145
(Societies Regn. No. RS/DAR/247/K/46 of 2014-15)

Receipt & Payment Account for the year ended 31st March, 2023

Receipt	Amount (₹)	Payment	Amount (₹)
To Opening Balances:		By Project Expenditure:	
i) Cash in Hand 486.40		(under "Asha for Children with Disability")	
ii) Cash at Bank 50,995.43	51,481.83	i) Staff Salary 3,70,000.00	
(PNB A/c No. 2022010027803)		ii) Home Visit 3,000.00	
To Project Grant received from	8,33,970.00	iii) Workshop with Community Leader 10,435.00	
"IDeA - the ant", a Charitable Trust		iv) Monthly Care Giver Meet 7,175.00	
Project: "Asha for Children with Disability"		v) Office Rent 48,000.00	
To Grants-in-aid, received from:		vi) Travelling Expenses 27,000.00	
i) IMPS 2,000.00		vii) Printing & Stationery 7,200.00	
ii) NYK 22,600.00		viii) Training of Caregiver 8,030.00	
iii) MSME 1,42,922.00		ix) Exposure Visit of Staff 30,390.00	
iv) Legal Service Authority 30,000.00		x) Programme For Flood Relief 2,79,770.00	
v) Gramin Bharat Missoin 6,00,000.00		xi) Street Play 6,000.00	7,97,000.00
vi) Karunadhara 33,640.00	8,31,162.00	By Programme Expenditure	3,87,072.00
To Admission Fees received	43,700.00	(as per Annexure - I)	
(from Special School for Children with Disability)		By Staff Salary	35,000.00
To Member's Subscriptions 72,000.00		(Special School for Children with Disability)	
To Donations 4,45,791.00		By General Administrative Expenses:	
To Early Intervention Fee (Therapy Fees)	2,34,600.00	i) Salaries to Staff 3,69,500.00	
To Other Receipts:		ii) Refreshment 15,670.00	
i) Sale of Handloom & Weaving Materials 40,800.00		iii) Travelling Expenses 14,610.00	
To Bank Interest 3,211.00		iv) Printing & Stationery 49,837.00	
To Loan taken from members 95,950.00		v) Newspaper & Periodicals 3,411.00	
		vi) Office Rent 56,000.00	
		vii) Office Expenses 1,01,558.00	
		viii) Electricity 11,308.00	
		ix) Remuneration 15,000.00	6,36,894.00
		By Fixed Asset Purchase	17,201.00
		By Repayment of Earlier year's Loan	5,81,000.00
		(Refer Note No. 3)	
		By Repayment of loan to members	95,950.00
		By Bank Charges	349.10
		By Closing Balances:	
		i) Cash in Hand 919.40	
		ii) Cash at Bank 1,01,280.33	1,02,199.73
		(PNB A/c No. 2022010027803)	
Total	26,52,665.83	Total	26,52,665.83

As per our Report of even date annexed,
For, **B Borpuzari & Associates**
Chartered Accountants
FRN: 332554E

B. Borpuzari
CA Bitupon Borpuzari
(Proprietor)
ICAI M No. 313351

Dated: 13.07.2023
Place: Guwahati

UDIN: 23313351BGVWOW9741

For, **ASHAJYOTI**

h
(Chairman)

shy
(Executive Director)

ASHAJYOTI
Sipajhar, Dist: Darrang, Assam, PIN - 784145
(Societies Regn. No. RS/DAR/247/K/46 of 2014-15)

Annexure - I: Programme Expenditure:

Particulars	Amount (₹)
I) Expenses for:	
i) Special Education	3,900.00
ii) Pre-Independence Day	2,110.00
iii) Special School Inaguration Day	9,710.00
iv) Career Guidance Workshop	16,150.00
v) Wheel Chair Purchase	31,300.00
	63,170.00
II) Conduction of Various Programmes:	
i) Awareness Programme on Panchayati Raj System	3,210.00
ii) Awareness Programme on Special Education	8,620.00
iii) Cancer Care & Screening Programme	4,300.00
iv) Entreprenurship Skill Development Programme	61,760.00
v) Handloom & Weaving Training Programme	1,06,700.00
vi) One Day MSME Programme	15,950.00
vii) Skill Development Programme on Desktop Publishing	63,992.00
viii) Wheel Chair Distributing Programme	12,190.00
	2,76,722.00
III) Celebration of various Days:	
i) Birth Anniversary of Shayamaprasad Mukherjee	3,680.00
ii) Children's Day	2,705.00
iii) International Day of Person with Disabilities	30,010.00
iv) International Human Rights Day	3,015.00
v) International Literacy Day	3,170.00
vi) National Youth Day	4,600.00
	47,180.00
Grand Total	3,87,072.00

Annexure - II: Schedule of Fixed Assets and Depreciation

Sl. No	Name of Assets	W.D.V. as at 01-04-2022	Addition/ (Deletions) during the year	Total as at 31-03-2023	Rate	Depreciation during the year	W.D.V. as at 31-03-2023
		I	II	V=I+II-IV	VI	VII	VIII=V-VII
1	Furnitures & Fixtures	74,901.00	17,201.00	92,102.00	10%	8,350.15	83,751.85
2	Computers & Peripherals	16,416.00	-	16,416.00	40%	6,566.40	9,849.60
3	Playing Items	4,235.10	-	4,235.10	10%	423.51	3,811.59
4	Therapy Equipments	1,349.40	-	1,349.40	40%	539.76	809.64
5	Library Books	6,400.00	-	6,400.00	60%	3,840.00	2,560.00
	Total	1,03,301.50	17,201.00	1,20,502.50		19,719.82	1,00,782.68

As per our Report of even date annexed,
For, **B Borpuzari & Associates**
Chartered Accountants
FRN: 332554E

B. Borpuzari

CA Bitupon Borpuzari

(Proprietor)

ICAI M No. 313351

Dated: 13.07.2023

Place: Guwahati

For, **ASHAJYOTI**

J

(Chairman)

Vijay

(Executive Director)

UDIN: 23313351BGVWOW9741