

NAME	UTTARAKHAND ASSOCIATION FOR POSITIVE PEOPLE PEOPLE LIVING WITH HIV/AIDS
ADDRESS	31 - D.L. ROAD, DEHRADUN ( UTTARAKHAND )
PAN NO	AAAAU 4446 K
DATE OF CREATION	20-02-2010
PREVIOUS YEAR	2017-2018
ASSESSMENT YEAR	2018-2019
REG NO	385 / 2009-10 DT 20/02/2010
REG U/S 12 AA	YES vide Reg No 108 / 2012-13 DT. 19.09.2013
REG U/S 80 G	YES vide Reg No 100 / 2012-13 Dt 29.10.2013

### COMPUTATION OF INCOME

#### INCOME FROM OTHER SOURCES

Surplus ( Deficit ) as per Income & Expenditure Account

5,010.00

#### Income During the year

Voluntary Contribution

1,457,365.00

Interest income

3,301.00

Misc Income

-

Capital Donation

-

**Total**

**1,460,666.00**

#### Utilization during the year

As per Income & Expenditure Account

1,455,656.00

Purchase of Fixed Assets

7,500.00

Capital Exp ( Legal Expenses on Land Transfer )

-

**Total**

**1,463,156.00**

Surplus (Deficit) for the year

**(2,490.00)**

Percentage of Utilisation

**99.83**

Gross Total Income

Nil

Less : TDS

Nil

**REFUNDABLE**

Nil

#### PRINCIPAL CONTACT DETAILS

NAME : PAWAN BHARDWAJ

FN : OM PRAKASH

PAN : BZJPB4756P DOB : 06/11/1974

AADHAR : 9185 8459 8656

ADDRESS : H.NO.4, MOHALLA ACHARYAN KANKHAL

PO KANKHAL, HARDWAR UK - 249408

#### BANK DETAILS

BOB SB # 00880100013022 IFSC : BARB0XTDEHR

BOB SB # 00880100013972 IFSC : BARB0XTDEHR

CORP BANK SB # 520101017833937 IFSC : CORP0001749

CORP BANK SB # 520101012230698 IFSC : CORP0001749

**For Uttarakhand Association for  
People Living with HIV/AIDS**



**Sachin Agrawal & Co.**  
CHARTERED ACCOUNTANTS

Office No. 18, First Floor,  
Shiva Palace, Opposite Secretariat  
57/19, Rajpur Road, Dehra Dun

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 **Uttarakhand Association for Positive People living with HIV/Aids**, REG OFF NO : - 31 – D.L. ROAD, DEHRADUN UTTARAKHAND ( REGISTRATION NO 385/2009-10 DT 20-2-10 ) HAVING PAN – **AAAAU4446K**, as at 31<sup>ST</sup> MARCH 2018 and the Income & Expenditure account along with Receipt & Payment Account for the year ended on that date, which are in agreement with the books of account maintained by the said society.

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 said society so far as appears from our examination of the books and proper returns adequate for the purpose 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–

- in the case of the balance sheet, of the state of affairs of the above-named society/ trust/institution as at 31<sup>st</sup> March 2018 and
- in the case of the profit and loss account, of the Surplus its accounting year ending on 31<sup>st</sup> March 2018.

The prescribed particulars are annexed hereto.

Dated: 28-09-2018  
Place: Dehradun



For Sachin Agrawal & Co.  
Chartered Accountants

CA Sachin Agrawal – FCA  
Mem no 078414

# SACHIN AGRAWAL & CO. CHARTERED ACCOUNTANTS

REG : Uttarakhand Association for Positive People living with HIV/Aids,  
REG OFF NO : - 31 - D.L. ROAD, DEHRADUN UTTARAKHAND

## ANNEXURE

### Statement of Particulars

#### I. Application of income for charitable or religious purposes

- Amount of income of the previous year applied to charitable or religious purposes in India during that year : **Rs 14,63,156/-**
- 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 year : **NO**
- Amount of income accumulated or set apart\* to charitable or religious purposes,
  - finally set apart
 Purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly/in part only for such purposes : **NIL**
- Amount of income eligible for exemption under section 11(1)(c) (Give details) : **NO**
- 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**
- 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 : **NIL**
- 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 thereof : **NIL**
- Whether, during the previous year, any part of income accumulated or set apart for specified purpose under section 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 : **NIL**
  - (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 : **NIL**
  - (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, or in the year immediately following the expiry thereof? : **NIL**  
If so, details thereof : **NA**

#### II. Application or use of income or property for the benefit of persons referred to in section 13(3)

- Whether any part of the income or property of the income 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 person)? If so, give details of the amount, rate of interest charged and the nature of security, if any : **NIL**



# SACHIN AGRAWAL & CO. CHARTERED ACCOUNTANTS

REG : Uttarakhand Association for Positive People living with HIV/Aids,  
REG OFF NO : - 31 - D.L. ROAD, DEHRADUN UTTARAKHAND

## ANNEXURE

### Statement of Particulars

- Whether any land, building or other property of the trust/institution was 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 : **NIL**
- Whether any payment was made to any such person during, the previous year by way of salary, allowance or otherwise? If so, give details : **NIL**
- 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 : **NIL**
- Whether any share, security or other property was purchased 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 paid. : **NIL**
- 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. : **NIL**
- 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. : **NIL**
- Whether any income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details : **NIL**

### III. Investment held at any time during the previous year (s) in concern in which person referred to in section 13(3) have a substantial interest

Sl.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 per cent of the capital of the concern during the previous year- say Yes/No
1	2	3	4	5	6
Total					

Dated: 28-09-2018  
Place: Dehradun



For Sachin Agrawal & Co  
Chartered Accountants

CA Sachin Agrawal – FCA  
Mem no 078414



# Sachin Agrawal & Co.

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57/19, Rajpur Road, Dehra Dun

## UTTARAKHAND ASSOCIATION FOR POSITIVE PEOPLE LIVING WITH HIV/AIDS

Reg Off : H. No. 31, DL Road, Dehradun ( Uttarakhand )

### BALANCE SHEET AS ON 31.03.2018

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>GENERAL FUND</b>			<b>FIXED ASSETS</b>		
Opening Balance	58,818.00		<b>Furniture &amp; Fixture</b>	16,619.00	
Add : Surplus during the year	5,010.00	63,828.00	Add: Addition 12-8-2017	7,500.00	
				24,119.00	
<b>CURRENT LIABILITIES</b>			Less : Depreciation @ 10%	2,412.00	21,707.00
Audit Fee payable		7,080.00	<b>Computer &amp; Printer</b>	19,936.00	
Unspent Balance of Grant In Aid			Add: Addition	-	
from MAMTA - HIMC for Vihaan Project		5,252.55		19,936.00	
			Less : Depreciation @ 40%	7,974.00	11,962.00
			<b>Office Fan</b>	2,824.00	
			Add: Addition	-	
				2,824.00	
			Less : Depreciation @ 15%	424.00	2,400.00
			<b>Telephone &amp; Mobile</b>	-	
			Add: Addition 27-01-2018	2,240.00	
				2,240.00	
			Less : Depreciation @ 15%	168.00	2,072.00
			<b>CURRENT ASSETS</b>		
			TDS Receivable -2012-13		10,340.00
			Advance to R.D.Shukla - Staff		12,000.00
			<b>Cash &amp; Bank Balances</b>		
			Cash in Hand ( Vihaan Project )	-	
			Cash In Hand	1,017.00	
			<b>Bank Account Vihaan Project</b>		
			Corp # 520361012230698	5,252.55	
			<b>Bank Account - Other</b>		
			Corp Bk # 520101017833937(FCRA)	1,131.00	
			BOB # 00880100013022	1,410.00	
			BOB # 00880100013972	6,869.00	15,679.55
<b>Total Rs....</b>		<b>76,160.55</b>	<b>Total Rs....</b>		<b>76,160.55</b>

Dated : 28-09-2018  
Place : Dehradun

As per our audit report of even date,

for Sachin Agrawal & Co.  
Chartered Accountants



[ CA - Sachin Agrawal - FCA ]  
Mem. No. 078414

[ President ]

[ Secretary ]

[ Treasurer ]

For Uttarakhand Association for  
Positive People Living with HIV/AIDS



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## UTTARAKHAND ASSOCIATION FOR POSITIVE PEOPLE LIVING WITH HIV/AIDS

Reg Off : H.No. 31, DL Road, Dehradun ( Uttarakhand )

### INCOME & EXPENDITURE A/c FOR THE YEAR ENDED MARCH 31st 2018

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Vihaan Project (Care & Support) ( As per Annexure - "A" )	1,141,134.45		
Unspent Balance of Grant in Aid CY	5,252.55	1,146,387.00	
<b>OTHER EXPENSES</b>			
Audit Fees	7,080.00		
Advocacy	2,500.00		
Books & Periodicals	1,554.00		
Board Meeting	2,000.00		
Community Care Centre Expenses	24,747.00		
Consultant Salary	43,200.00		
Electricity Charges	900.00		
Emergency Referral Fund Expenses	5,299.00		
Festival Celebration Expenses	6,029.00		
Legal & Professional Charges	5,900.00		
Office Rent Expenses	7,100.00		
Late Fees paid	1,020.00		
Printing & Stationary Charges	8,266.00		
Meeting & Seminars Expenses	5,173.00		
Office Expenses	10,036.00		
Postage & Courier	735.00		
Repair & Maintenance	3,595.00		
Salary & Honorarium	122,700.00		
Staff Welfare	7,199.00		
Telephone & Mobile Charges	5,249.00		
Traveling & Conveyance	11,482.00		
Water Charges	988.00		
Website Designing & Maintenance	3,776.00		
World's Aids Day Expenses	7,563.00		
World's T.B Day Expenses	4,200.00	298,291.00	
Depreciation on Fixed Assets		10,978.00	
Surplus being excess of Income over Expenditure		5,010.00	
<b>Total Rs....</b>	<b>1,460,666.00</b>	<b>Total Rs....</b>	<b>1,460,666.00</b>

Dated : 28-09-2018  
Place : Dehradun

As per our audit report of even date,

for Sachin Agrawal & Co.  
Chartered Accountants

[ President ]

[ Secretary ]

[ Treasurer ]



[ CA - Sachin Agrawal - FCA ]  
Mem. No. 078414

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## UTTARAKHAND ASSOCIATION FOR POSITIVE PEOPLE LIVING WITH HIV/AIDS

Reg Off : H.No. 31, DL Road, Dehradun ( Uttarakhand )

### RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD ENDED MARCH 31st 2018

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
<b>To Balance B/d</b>		Vihaan Project (Care & Support) ( As per Annexure - "B" )	1,141,134.45
Cash in Hand ( Vihaan Project )	-		
Cash In Hand	2,717.00		
<b>Bank Account Vihaan Project</b>		<b>OTHER EXPENSES</b>	
CORP# 520361012230698	55,752.00	Audit Fees LY	12,650.00
<b>Bank Account - Other</b>		Advocacy	2,500.00
Corp Bk # 520101017833937(FCRA)	1,089.00	Books & Periodicals	1,554.00
BOB # 00880100013022	1,358.00	Board Meeting	2,000.00
BOB # 00880100013972	8,035.00	Community Care Centre Expenses	24,747.00
	68,951.00	Consultant Salary	43,200.00
<b>Grant from MAMTA-HIMC for Vihaan</b>		Electricity Charges	900.00
<b>Care &amp; Support Centre Project</b>	1,087,988.00	Emergency Referral Fund Expenses	5,299.00
Add : Saving Bank Interest	2,647.00	Festival Celebration Expenses	6,029.00
	1,090,635.00	Legal & Professional Charges	5,900.00
<b>OTHER INCOME</b>		Office Rent Expenses	7,100.00
Donation & Members Contributions	313,625.00	Late Fees paid	1,020.00
Saving Bank Interest	654.00	Printing & Stationary Charges	8,266.00
	314,279.00	Meeting & Seminars Expenses	5,173.00
		Office Expenses	10,036.00
		Postage & Courier	735.00
		Repair & Maintenance	3,595.00
		Salary & Honorarium	122,700.00
		Staff Welfare	7,199.00
		Telephone & Mobile Charges	5,249.00
		Traveling & Conveyance	11,482.00
		Water Charges	988.00
		Website Designing & Maintenance	3,776.00
		World's Aids Day Expenses	7,563.00
		World's T.B Day Expenses	4,200.00
			303,861.00
		Paid to Gupta Printers & Stationers of LY	3,450.00
		Additions to Fixed Assets during the year	9,740.00
		<b>Cash &amp; Bank Balances</b>	
		Cash in Hand ( Vihaan Project )	-
		Cash In Hand	1,017.00
		<b>Bank Account Vihaan Project</b>	
		CORP# 520361012230698	5,252.55
		<b>Bank Account - Other</b>	
		Corp Bk # 520101017833937(FCRA)	1,131.00
		BOB # 00880100013022	1,410.00
		BOB # 00880100013972	6,869.00
			15,679.55
<b>Total Rs....</b>	<b>1,473,865.00</b>	<b>Total Rs....</b>	<b>1,473,865.00</b>

Dated : 28-09-2018  
Place : Dehradun

As per our audit report of even date,

for Sachin Agrawal & Co.  
Chartered Accountants





# Sachin Agrawal & Co.

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Office No. 18, First Floor,  
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## UTTARAKHAND ASSOCIATION FOR POSITIVE PEOPLE LIVING WITH HIV/AIDS

Reg Off : H.No. 31, DL Road, Dehradun ( Uttarakhand )

### VIHAAN PROJECT (CARE & SUPPORT CENTER) PROJECT EXPENDITURE


#### Annexure - "A"


PARTICULARS	AMOUNT	AMOUNT
<b>HUMAN RESOURCES</b>		
Salary - Project Co-coordinator	134,925.00	
Salary - Accountant	71,106.00	
Salary - Counselor	76,581.00	
Salary - Out Reach Worker	333,659.00	
Salary - Peer Counselor	82,044.00	
Salary - Support Staff	21,879.00	
Project Oversight Cost	71,193.00	791,387.00
<b>TRAVEL RELATED COSTS</b>		
Travel Cost	12,700.00	
PD Travel	66,147.00	
Discrimination Response System ( DRS )	1,900.00	
Emergencies/Referral Services	3,332.00	84,079.00
<b>COMMUNICATION MATERIAL &amp; PUBLICATIONS</b>		
IEC Material		1,400.00
<b>PROGRAMME ADMINISTRATION COSTS</b>		
Books, Periodicals & Audio Visuals / IFC Material	1,950.00	
Rounding Off	0.45	
Communication Charges	45,625.00	
Office Running Expenses	47,756.00	
Office Space Rental	135,316.00	230,647.45
<b>PLANNING &amp; ADMINISTRATION</b>		
Advocacy Meetings / Social Entitlement Event	5,244.00	
Monthly Coordination Meeting ART/ CSC / DAPCU / TI	4,000.00	
Support Group Meeting	24,377.00	33,621.00
World AIDS Day		-
<b>Grand Total Rs.....</b>		<b>1,141,134.45</b>

Dated : 28-09-2018

Place : Dehradun

Annexed to the Income & Expenditure Account of even date.


  
[ President ]

  
[ Secretary ]

[ Treasurer ]



for Sachin Agrawal & Co.  
Chartered Accountants

  
[ CA - Sachin Agrawal - FCA ]  
Mem. No. 078414

For Uttarakhand Association for  
Positive People Living with HIV/AIDS

**UTTARAKHAND ASSOCIATION FOR POSITIVE PEOPLE LIVING WITH HIV/AIDS**  
**REGD ADDRESS AT 31- D.L. ROAD, DEHRADUN, UTTARAKHAND**  
**( HAVING PAN AAAAU4446K – REGISTERED U/S 12 AA)**

**NOTES ON ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES**  
**For the year ending 31<sup>st</sup> March 2018**

- Basis of Accounting : The accounts have been prepared on Mercantile basis. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.
- Fixed Assets : Fixed Assets are stated at cost less depreciation .
- Depreciation : Depreciation is provided on written down value basis at the rates applicable under Income Tax Act 1961.
- Revenue Recognition : The firm follows system of recording all incomes & expenditure on accrual basis.
- Employee Retirement Benefits : No gratuity is provided in the books of accounts as the same shall be recorded as and when paid. No gratuity paid during the year.
- Society Registration Certificate : 385/2009-2010 dt 20-02-2010
- There is no liability other than audit fee payable, Expenses Payable for project and unspent balance of Grant in aid.
- The period refer to above is 1/4/2017 to 31/3/2018
- The society is registered u/s 12AA vide registration no 108/2012-2013 dt 19-09-13 issued by Hon CIT, Dehradun. In lieu of above no provision for tax is made.
- Society is also registered u/s 80 G vide registration 5531/12-13 Dt 29-10-13, however no donation exceeding Rs 2,000/- in cash has been received by the society during the year under reference.
- The society received grant in aid from MAMTA – HIMC for Vihan Care & Support centre project of Rs 10,87,988/-, Last year unspent balance of Rs 55,752/- and interest recd Rs 2,647/- Total Rs 11,46,387/-, society had expended a sum of Rs 11,41,134.45/-. A unspent Balance of Grant of Rs 5252.55/- is carried forwarded for utilisation in further years.

