



MANISH KATARIA & ASSOCIATES

(Chartered Accountants)

Add:155/12 G-Block Street No-8 Prem Nagar

Najafgarh New Delhi-110043

Independent Auditor's Report

To the Members of

ASSOCIATION OF PRASAR BHARATI ENGINEERING EMPLOYEES RADIO COLONY, KINGSWAY CAMP ROAD, Dr. Mukherjee Nagar NORTH WEST DELHI-110091

Report on the Financial Statements

We have audited the accompanying financial statements of ASSOCIATION OF PRASAR BHARATI ENGINEERING EMPLOYEES established by Government of National Capital Territory of Delhi, a society registered under Societies Registration Act, 1860, hearing registration no. District North dated 02th Nov 2018, which comprises Balance Sheet as at 31st March, 2021, Income and Expenditure Account and Receipt & Payment for the year then ended. summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management of ASSOCIATION OF PRASAR BHARATI ENGINEERING EMPLOYEES are responsible for maintenance of adequate accounting records with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, in accordance with the Societies Registration Act, 1860. This responsibility also include selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that 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 the 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 financial control relevant to the Societies preparation and fair presentation of financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the 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 on the financial statements,

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid accounts and financial statements give a true and fair view in conformity with the accounting principles generally accepted in India_

- (i) The balance sheet, read with notes thereon is a full and fair balance sheet containing all the necessary particulars, is properly drawn up so as to exhibit a true and fair view of state of affairs of the Society as on 31st March 2021 in conformity with accounting principles generally accepted in India:
- (ii) The Income and Expenditure Account, read with the notes thereon Shows a true balance of the excess of Expenditure over Income, inconformity with accounting principles generally accepted in India, for the year covered by the account:
- (iii) In the case of the Receipt and Payment Account of the Receipts and Payments for the year ended 31.03.2021.
- (iv) In our opinion, the aforesaid financial statements comply with accounting standards to the extent applicable to the society and
- (v) In our opinion, the society has utilized the proceeds of the grants only for the purposes for which it was received and is in accordance with the respective grant agreement.



Report on Other Legal and Regulatory Requirements

With respect to other matters to be included in the Auditor's Report, in our opinion and to the best of our information and according to the explanations given to us-

- i. There are no pending litigations which would impact the financial position of the society.
- ii. The transactions of the Societies, which have come to our notice, have been within the powers of the Societies.

For Manish Kataria and Associates
CHARTERED ACCOUNTANTS



CA Manish Kataria
M.No - 528532
FRN- 028081N

Place: - New Delhi

Date:- 31.12.2021

UDIN 21528532AAAADF7044.

Significant Accounting Policies-Disclosures & Notes on Accounts

A) Significant Accounting Policies:

1) Basis of Preparation

The financial statements of ASSOCIATION OF PRASAR BHARATI ENGINEERING EMPLOYEES (the Society") have been prepared under the historical cost convention, on the "Accrual basis", following the going concern assumption, Unless Stated otherwise and in accordance with the accounting principles generally accepted in India and relevant guidance note issued by the Institute of Chartered accountants of India.

2) Revenge Recognition:

ASSOCIATION OF PRASAR BHARATI ENGINEERING EMPLOYEES has only saving bank Interests income which is recognized as income as and when credited to the respective fund bank account.

3) Notes to Accounts

Cash & Bank Balances

All the transaction regarding the receipt & payments are done through the banking channel only. The cash balance as on March,31 2021 is Nil. The society has maintained separate hank accounts for the separate schemes.

4. Current Liabilities & Provision

A. The current liabilities as shown in the balance sheets represents the provision made to the outstanding liability.

B. No event subsequent to the balance sheet date has occurred which requires adjustment of, or disclosures of, the financial statement and notes thereon.

5) Payments to Auditors:-

Auditors Remuneration	31.03.2021	31.03.2020
Audit Fees (For both the F.Y2020-21&2019-20)	5,000	0
<u>Excluding Taxes</u>	0	0
Total	5,000	0



8) It is observed that society management is required to hold the general meeting on or before 31.01.2021 for the financial year 2020-21. However, as informed to us no such meeting has been held till date.

9) Previous Year figures have been regrouped and rearranged wherever considered necessary to make them comparable with those of the current year.

For & on the behalf of

**ASSOCIATION OF PRASAR BHARATI
ENGINEERING EMPLOYEES**

Hari Pratap Gautam
Treasurer

Himanshu Prakash
Treasurer

Place: New Delhi
Dated: 31.12.2021

For & on the behalf of

Manish Kataria and Associates
Chartered Accountants
Firm Registration No. 028081N



Manish Kataria
M.No.-528532

UDIN: 21528532 AAAA DF 7044

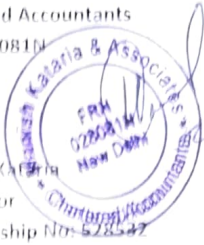
Association of Prasar Bharati Engineering Employee
 IF 4, 893/ABC 3rd FLOOR Ward no.8 KH No 1151/3, Vrinda Apartment Mehrauli New Delhi 110030
 Income and Expenditure A/c As on 31-03-2021

Expenditure	Amount	Receipt	Amount
staff welfare	3,800.00	Donation Receipt	34,800.00
Website Expense	8,224.00	Interest	1,166.00
telephone expense	7,000.00	Excess of income over Expenditure	3,995.00
Printing and stationery	2,245.00		
office expenses	7,642.00		
charity & Donation	11,050.00		
Total	39,961.00	Total	39,961.00

Summary of Significant accounting policies

Accompanying notes are an integral part of the financial statement

As per our Report of even date
 For Manish Kataria & Associates
 Chartered Accountants
 FRN-028081M



Manish Kataria
 Proprietor
 Membership No-528547
 Place Delhi
 Date 31.12.2021

Himanshu Prakash
 Treasurer

Hari Pratap Gautam
 Treasurer

UDIN 21528532AAAADF7044

Association of Prasar Bharati Engineering Employee
 TF-4, 893/ABC 3rd FLOOR Ward no.8 KH No 1151/3, Vrinda Apartment Mehrauli New Delhi 110030
 Inomce and Expenditure A/c As on 31-03-2021

Liabilities	Amount	Assets	Amount
Corpus'Fund	50,000.00	Cash at Bank	41,161.03
Provision	5,000.00	Debtor	13,838.97
Total	55,000.00	Total	55,000.00

Summary of Significant accounting policies
 Accompanying notes are an integral part of the financial statement

As per our Report of even date
 For Manish Kataria & Associates
 Chartered Accountants
 FRN:028081N



Manish Kataria
 Proprietor
 Membership No. 21528532
 Place Delhi
 Date 31.12.2021

Himanshu Prakash
 Treasurer

Hari Pratap Gautam
 Treasurer

UDIN: 21528532 AAAA DF 7044