

**Government of India**



**INCOME-TAX DEPARTMENT  
ACKNOWLEDGEMENT**

Received with thanks from **SAPNA** a return of income in  
Form No. ITR 7 for assessment year 2010-11, having the following particulars.

PERSONAL INFORMATION	Name <b>SAPNA</b>		PAN <b>A A B A S 8 1 1 7 J</b>		
	Flat/Door/Block No <b>D-8/8086</b>		Name Of Premises/Building/Village		
	Road/Street/Post Office		Area/Locality <b>VASANT KUNJ</b>		
	Town/City/District <b>NEW DELHI</b>		State <b>DELHI</b>		Status (fill the code) <b>0 8</b>
	Designation of Assessing Officer		Original or Revised		
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income		1	0
	2	Deductions under Chapter-VI-A		2	0
	3	Total Income		3	0
	3a	Current Year loss (if any)		3a	0
	4	Net tax payable		4	0
	5	Interest payable		5	0
	6	Total tax and interest payable		6	0
	7	Taxes Paid			
		a	Advance Tax	7a	0
		b	TDS	7b	0
	c	TCS	7c	0	
	d	Self Assessment Tax	7d	0	
	e	Total Taxes Paid (7a+7b+7c +7d)	7e	0	
	8	Tax Payable (6-7e)		8	0
	9	Refund (7e-6)		9	0
Receipt No. Date			Seal and Signature of receiving official		

02282  
Office of the Asst. Jt. Dir (E)  
Range-II, Delhi-110092  
**29 SEP 2010**  
Dy. No.....

## SAPNA

**PAN :** AABAS8117J  
**CIRCLE :** Addl./Jt. DIT(E) 1

**ASSESSMENT YEAR :** 2010-2011  
**PREVIOUS YEAR ENDING :** 31.03.2010

### COMPUTATION OF TAXABLE INCOME

**A. INCOME FROM OTHER SOURCES**

Donations received during the year	4879107	
Interest on Savings Account with UTI Bank	27219	
Interest on Fixed Deposit with UTI Bank	8026	
	4914352	
<b><u>Less: Expenses</u></b>		
Charity Expenses	2824920	
Administration Expenses	315656	3140576
	1773776	
<b><u>Less:</u></b>		
i) 15% of income accumulated U/s 11(1)(a) of the Income Tax Act, 1961 (To the extent of available income)	737153	
i) Income accumulated U/s 11(2)	1036623	1773776
		NIL
<b>GROSS TOTAL INCOME</b>		NIL
<b><u>Less: Admissible Deductions</u></b>		NIL
<b>TAXABLE INCOME</b>		NIL
Income Tax due		NIL
Income Tax Paid		NIL

**SUDHIR PRATAP SINGH**  
General Secretary  
**SAPNA**



## NAGPAL NAGPAL AND ASSOCIATES

[CHARTERED ACCOUNTANTS]

Kripa/Ritambhara Building (Tribhuvan Complex), Ishwar Nagar (W),  
Mathura Road, New Delhi-110065  
Tel : +91-11-26841089, 26848842, 26322655 Fax : +91-11-42603170  
Email : nna@airtelmail.in

**AUDITOR'S REPORT U/S, 12A (b)  
FORM NO. 10 B  
(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 Statement of Affairs of SAPNA as at 31<sup>st</sup> March, 2010 and the Income & Expenditure Account for the period ending on that date which are in agreement with the books of account maintained by the said Society.

We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purposes of our audit. In our opinion, proper books of account have been kept by the Society so far as appears from our examination of the books, 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:-

- a) In the case of Statement of Affairs, of the state of affairs of the above named Society as at 31<sup>st</sup> March, 2010 and
- b) In the case of Income & Expenditure Accounts, of the excess of income over expenditure of its accounting period ending on 31<sup>st</sup> March, 2010.

The prescribed particulars are annexed hereto.



Place: New Delhi  
Date: 25<sup>th</sup> September, 2010

For Nagpal Nagpal & Associates  
(Chartered Accountants)

*Pardeep K. Nagpal*

(Pardeep K. Nagpal)  
Partner

Membership No. 84014  
Firm Regd. No. 012719N

ANNEXURE

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES.

- |    |  |                 |
|----|--|-----------------|
| 1  | Amount of income of the previous year applied to charitable or religious purposes in India during the year.  | Rs. 31,40,576/- |
| 2. | Whether the trust 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 previous year. | NO              |
| 3. | Amount of income accumulated or set apart for application to charitable or religious 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.        | Rs. 7,37,153/-  |
| 4. | Amount of income eligible for exemption under section 11(1)(c)(give details).  | NIL             |
| 5. | 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)  | Rs. 10,36,623/- |
| 6. | 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.  | N.A             |
| 7. | Whether any part of the income in respect of which 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. | NO              |



8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes 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

N.A

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

N.A

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? If so, the details thereof.

N.A.

**II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)**

1. Whether any part of the income or property of the trust 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

2. Whether any land, building or other property of the trust was made, or continued to be 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

3. Whether any payment was made to any such person during the previous

NIL



year by way of salary, allowance or other-wise? If so, give details

- |   |     |
|---|-----|
| 4. Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation  | NIL |
| 5. Whether any share, security or other property was purchased by on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid            | NIL |
| 6. Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received.           | NIL |
| 7. Whether any income or property of the trust 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 |
| 8. Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.  | NIL |



**II. INVESTMENT HELD AT ANY TIME DURING THE PREVIOUS YEAR (S) IN CONCERNS IN WHICH PERSON REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST.**

NAME AND ADDRESS OF THE CONCERN	WHERE THE CONCERN IS A COMPANY NUMBER AND CLASS OF SHARES HELD	NOMINAL VALUE OF INVESTMENT	INCOME FROM THE INVESTMENT	WHETHER THE AMT. IN COL. 4 EXCEEDED 5 PERCENT OF THE CAPITAL OF THE CONCERN DURING THE PREVIOUS YEAR SAY YES/NO.
1.	2.	3.	4.	5.
N.A.	N.A.	NIL	NIL	N.A.
<b>TOTAL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>



Place: New Delhi  
Date: 25<sup>th</sup> September, 2010

For Nagpal Nagpal & Associates  
(Chartered Accountants)

*Pardeep Nagpal*

(Pardeep K. Nagpal)  
Partner  
Membership No. 84014  
Firm Regd. No. 012719N






SAPNA, NEW DELHI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2010

<u>EXPENSES</u>	<u>AMOUNT IN RUPEES</u>	<u>INCOME</u>	<u>AMOUNT IN RUPEES</u>
To Alwar Free Old-Age Home Running Exp.	111000.00	By Donations	4879106.85
To Bank Charges	3569.00	By Interest on Savings Accounts	27219.00
To Cellphone & Telephone Expenses	50096.00	By Interest on Fixed Deposits with Bank	8026.00
To Depreciaton	97111.00		
To Fees & Taxes	5000.00		
To Free Distribution of Food	941480.00		
To Free Distribution of Medicines & Medical equipments	380256.00		
To Free Medical Treatment	211797.00		
To Insurance	3592.00		
To Internet Charges	8635.00		
To Newspaper & Periodicals	7186.00		
To Other Charity Expenses	28150.00		
- Alwar Centre	18562.00		
- Computer Literacy Centre	10768.00		
- Public Health Care Centre	35932.00		
- Safdarjung Dharmshala	16136.00		
- Trauma Centre	569.00		
- Others			

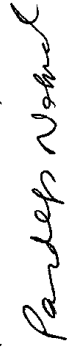


<u>EXPENSES</u>	<u>AMOUNT IN RUPEES</u>	<u>INCOME</u>	<u>AMOUNT IN RUPEES</u>
To Printing & Stationery	46471.00		
To Rent	38500.00		
To Repair & Maintenance	47313.00		
To Salary & Honorarium	954704.00		
To Staff Uniform	1659.00		
To Staff Welfare	5024.00		
To Travelling & Conveyance	47478.00		
To Vehicles & Ambulance Running Exp.	68088.00		
To Web-site Expenses	1500.00		
To Excess of Income over Expenditure	1773775.85		
	<u>4914351.85</u>		<u>4914351.85</u>

  
TREASURER

AUDITOR'S REPORT

As per our Report of even date attached  
FOR NAGPAL NAGPAL & ASSOCIATES  
(Chartered Accountants)

  
(PARDEEP K. NAGPAL)  
PARTNER

  
GENERAL SECRETARY



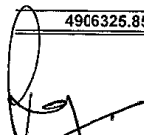
PLACE: NEW DELHI  
DATED: 25TH SEPTEMBER, 2010

**SAPNA, NEW DELHI**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2010**

<u>EXPENSES</u>	<u>AMOUNT IN RUPEES</u>	<u>INCOME</u>	<u>AMOUNT IN RUPEES</u>
To Alwar Free Old-Age Home Running Exp.	107470.00	By Donations	4879106.85
To Bank Charges	3569.00	By Interest on Savings Accounts	27219.00
To Cellphone & Telephone Expenses	52016.00		
To Fees & Taxes	5000.00		
To Free Distribution of Food	790856.00		
To Free Distribution of Medicines & Medical equipments	359756.00		
To Free Medical Treatment	195492.00		
To Insurance	3592.00		
To Internet Charges	10195.00		
To Newspaper & Periodicals	7629.00		
To Other Charity Expenses			
- Alwar Centre	28150.00		
- Computer Literacy Centre	18562.00		
- Public Health Care Centre	10768.00		
- Safdarjung Dharmshala	35167.00		
- Trauma Centre	16136.00		
- Others	303.85		
To Printing & Stationery	46962.00		
To Purchase of Fixed Assets	164787.00		
To Rent	38500.00		
To Repair & Maintenance	40773.00		
To Salary & Honorarium	811130.00		
To Staff Uniform	1659.00		
To Staff Welfare	5494.00		
To Travelling & Conveyance	43999.00		
To Vehicles & Ambulance Running Exp.	67043.00		
To Web-site Expenses	1500.00		
To Excess of Income over Expenditure	2039817.00		
	<u>4906325.85</u>		<u>4906325.85</u>

GENERAL SECRETARY

  
TREASURER


PLACE: NEW DELHI  
DATED: 25TH SEPTEMBER, 2010



AUDITOR'S REPORT

As per our Report of even date attached

FOR NAGPAL NAGPAL & ASSOCIATES  
(Chartered Accountants)

  
(PARDEEP K. NAGPAL)  
PARTNER

SAPNA, NEW DELHI

**SCHEDULE 'A'**  
**FIXED ASSETS AND DEPRECIATION**

PARTICULARS	RATE OF DEP.	OPENING	ADDITIONS DURING		SOLD DURING THE YEAR	Total AS ON 31.3.2010	DEPRECIATION FOR THE YEAR	CLOSING W.D.V AS ON 31.03.2010
		W.D.V AS ON 01.04.09	Upto 30.09.09	THE YEAR From 01.10.09 to 31.03.10				
Ambulance	15.00%	101150.00	0.00	0.00	0.00	101150.00	15173.00	85977.00
Cellphones	15.00%	6614.00	0.00	0.00	0.00	6614.00	992.00	5622.00
Computers & Printers	60.00%	3772.00	26380.00	203326.00	0.00	233478.00	79089.00	154389.00
Electrical Fittings & Fixtures	10.00%	10328.00	3000.00	6600.00	0.00	19928.00	1663.00	18265.00
Furniture & Fixtures	10.00%	0.00	0.00	3876.00	0.00	3876.00	194.00	3682.00
<b>TOTAL</b>		<u>121864.00</u>	<u>29380.00</u>	<u>213802.00</u>	<u>0.00</u>	<u>365046.00</u>	<u>97111.00</u>	<u>267935.00</u>



## SAPNA

### NOTES ON ACCOUNTS

(Forming part of the Balance Sheet as at 31/03/2010)

#### 1. Significant Accounting Policies

##### A. Basis of preparation of financial statement

- a. The financial statements are prepared under the historical cost convention, on an accrual basis and comply with the mandatory accounting standards issued by the Institute on Chartered Accounts of India.
- b. Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.

##### B. Fixed Assets and Depreciation

- a. Fixed Assets are stated at cost of acquisition including directly attributable cost of bringing the asset to its working condition for intended use.
- b. Depreciation is provided on written down value method in accordance with the rates prescribed in the income Tax Act, 1961.

##### C. Revenue Recognition

All income and expenditure items having a material bearing on the Financial Statements are recognized on accrual basis.



Place: New Delhi  
Dated: 25<sup>th</sup> September, 2010

For NAGPAL NAGPAL AND ASSOCIATES  
(Chartered Accountants)

*Pardeep Nagpal*  
(PARDEEP K. NAGPAL)  
Partner  
M.No.-084014  
Firm Regd. No. 012719N

SAPNA, NEW DELHI

DETAILS OF SUNDRY CREDITORS AS ON 31ST MARCH, 2010

<u>PARTICULARS</u>	<u>AMTOUNT IN RUPEES</u>
Anil Yadav	1868.00
Anirudh Kela Godam	7500.00
B.Ravi Chandran	58000.00
Chandran Kumar	37526.00
Daili Mart	765.00
Gaja Nand	23618.00
Help Line Pharmacy	23075.00
Help Line Pharmacy -PHCC	7930.00
Hemant Kumar	1662.00
Jagdish Kumar Yadav	1718.00
Micro Solutions	78395.00
Om Electric & Sanitary	2400.00
Rakesh Kumar	1400.00
R.P. Singh	14624.00
Sanjay	3200.00
Shiv Paint	1340.00
Sri Ganesh & Co	6156.00
Ved Prakash	685.00
Venu Eye Institute & Research Centre	16305.00
	<u>288167.00</u>

LIST OF EXPENSES PAYABLE AS ON 31ST MARCH, 2010

Cellphone & Telephone Expenses	1900.00
Free Distribution of Other Misc. Items	497.00
Free Distribution of Medical Treatment & Medicines	1277.00
Repair & Maintenance Vehicle	1045.00
Printing & Stationery	20.00
Repair & Maintenance	1400.00
Salary & Honorarium	143574.00
Staff Welfare	310.00
Travelling & Conveyance	4366.00
	<u>154389.00</u>