



F.C. and local ✓

H.K. Agrawala & Associates  
Chartered Accountants

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Above Indian Overseas Bank  
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Guwahati-781001  
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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 GUWAHATI GANA SEVA SOCIETY, GUWAHATI, (ASSAM), as at 31<sup>st</sup> March 2015 and the Income and Expenditure Account for the year ended on those dates which are in agreement with the books of account maintained by the said trust/institution. These financial statements are the responsibility of the management of the society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. 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.

We report that:

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, the above named institution has kept proper books of account, so far as appears from our examination of books.

In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view.

i. In the case of Balance Sheet, of the state of affairs of the above named trust or institution as at 31<sup>st</sup> March 2015.

And

ii. In the case of Income and Expenditure Account, of the Surplus of its accounting year ended 31<sup>st</sup> March 2015.

The prescribed particulars are annexed hereto.

PLACE: GUWAHATI  
DATE: 03.08.2015



FOR: H. K. AGRAWALA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN-319293E

CA. HARISH KUMAR AGRAWALA  
PARTNER  
MEMBERSHIP NO. 305209

**ANNEXURE**  
Statement of Particulars

**1. 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	63,82,947
2	Whether the trust / institution <sup>2</sup> has exercised the option under clause (2) of the Explanation to section 11 (1) ? If so, the details of amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	Nil
3	Amount of income accumulated or set apart <sup>3</sup> / finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 percent of the Income derived from property held under trust wholly <sup>4</sup> / in part only for such purposes.	11,04,096
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)	NOT APPLICABLE
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	NOT APPLICABLE
7	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 (10) ? If so, the details thereof	NOT APPLICABLE
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:	NOT APPLICABLE
	a) has been applied for purpose other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	NOT APPLICABLE
	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	NOT APPLICABLE
	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	NOT APPLICABLE



**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 / 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. NO
- 2 Whether any land building or other property of the \*trust / institution 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. NO
- 3 Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details. NO
- 4 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. NO
- 5 Whether any share, security or other property was purchased by or on behalf of the \*trust / institution during the previous year from any such person? If so, give details thereof together with the consideration paid. NO
- 6 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. NO
- 7 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 together with the amount of income or value of property so diverted. NO
- 8 Whether the 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. NO

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

Sl. No.	Name & address of the concern	Whether the Concern is a Company, No. and class of shares held	Nominal Value of the investment	Income from the investment	Whether the amount in (c) (ii) exceeded 5% of the concern during the previous year. YES/NO
1	2	3	4	5	6
NIL					
<b>Total</b>					

PLACE: GUWAHATI  
DATE: 01.08.2013



FOR: H.R. AGRAWALA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
BIN-3182916

CA. HARSH KUMAR AGRAWALA  
PARTNER  
MEMBERSHIP NO. 5476

GUWAHATI GANA SEVA SOCIETY,  
G.N.B. ROAD, AMBARI, GUWAHATI - ASSAM

BALANCE SHEET AS AT 31<sup>st</sup> MARCH, 2015

LIABILITIES	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
<b>GENERAL FUND</b>		<b>FIXED ASSETS</b>	
Opening Balance	12,12,035.44	(As per Schedule C)	2,08,030.00
Add. Net Surplus Transferred to General Fund	6,34,883.00	<b>CURRENT ASSETS</b>	
	18,46,918.44	Cash-in-hand	9,36,890.90
<b>PROJECT FUND</b>		Cash-at-bank	13,87,086.54
(As per Schedule B)	12,85,109.00		23,23,977.44
<b>Total (Rs.)</b>	31,32,027.44	<b>Total (Rs.)</b>	31,32,027.44

SCHEDULE 'C' OF SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

FOR AND ON BEHALF OF  
GUWAHATI GANA SEVA SOCIETY,



ACF GUWAHATI  
DATE: 08/03/2015

AS PER CHECK POINT OF EVEN DATE  
FOR H.K. AGRAWALA & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FON-319295E



CA HARISHANKAR AGRAWALA  
PARTNER  
MEMBERSHIP NO. 104175



GUWAHATI GANA SEVA SOCIETY,  
G.N.B. ROAD, AMBARI, GUWAHATI, ASSAM

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2015

GENERAL FUND

EXPENDITURE	AMOUNT (Rs.)	I N C O M E	AMOUNT (Rs.)
To Programme Expense	7,93,742.00	By Donation & Contribution	1,13,500.00
- Distribution of Water Filter	1,17,740.00	- Program Receipt	16,01,513.00
- Charity & Donation	25,300.00	- Bank Interest Received	41,812.00
- Administrative Expenses	96,206.00		
- Depreciation	1,41,579.00		
- Excess of Income over Expenditure c/d	5,87,258.00		
<b>Total(Rs)</b>	<b>17,56,825.00</b>	<b>Total(Rs)</b>	<b>17,56,825.00</b>
- Not Surplus Transferred to General Fund	6,34,883.00	By Excess of Income over Expenditure b/d	5,87,258.00
		- Addition to Fixed Assets out Project Fund	52,625.00
	<b>6,34,883.00</b>		<b>6,34,883.00</b>

FOR AND ON BEHALF OF  
GUWAHATI GANA SEVA SOCIETY.



PLACE, GUWAHATI  
DATE: 15/06/2015

AS PER OUR REPORT OF EVEN DATE  
FOR H.K. AGRAWAL & ASSOCIATES  
CHARTERED ACCOUNTANTS  
BON-310936



CA. HARSHVIR AGRAWALA  
PARTNER  
MEMBERSHIP NO.: 054726

**GUWAHATI GANA SEVA SOCIETY,  
G.N.E. ROAD, AMBARI, GUWAHATI - ASSAM**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2015**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>To Opening Balance</b>		<b>By Project Expenses (Sch II)</b>	54,18,536.00
Cash in Hand	1,32,722.40		
Cash at Bank	11,99,818.04		
		<b>* Programme Expenses</b>	
- Project Receipts (Sch- II)	57,30,218.00	Conduct Training Expenses	45,000.00
- Donation & Contribution	1,13,500.00	Training on System of Rice Intensification (NAHARD)	3,35,175.00
- Program Receipt	16,01,513.00	Programme on Capacity Building	25,300.00
* Bank Interest Received	41,812.00	Programme on Gender Equity	15,800.00
		Programme on Human Rights Education	50,826.00
		Medical Camp	56,989.00
		Programme on Resource Mobilisation	8,500.00
		Programme on SHG Strengthening	96,400.00
		Social Survey Expenses	21,035.00
		Training on candle Making for self employment	30,000.00
		Training on Wafer Making for self employment	64,347.00
		Educational Help to Poor Students	46,170.00
			7,93,742.00
		* Distribution of Water Filter	1,17,740.00
		* Charity & Donation	25,300.00
		<b>** Administrative Expenses</b>	
		Computer Maintenance	650.00
		Functions & Celebrations	12,300.00
		Professional Fees	16,851.00
		Registration Fees	8,733.00
		Telephone & Internet	750.00
		Printing & Stationery	656.00
		Vehicle Repairs & Maintenance	77,906.00
		Web Hosting Expense	2,628.00
		Electricity Expenses	3,942.00
		Audit Fees	14,607.00
			96,206.00
		<b>** Capital Expenditure</b>	
		Wafer Baking Machine	44,082.00
		<b>** Closing Balance</b>	
		Cash in Hand	8,36,890.00
		Cash at Bank	13,87,086.54
			23,23,977.44
<b>Total (Rs.)</b>	<b>88,19,583.44</b>	<b>Total (Rs.)</b>	<b>88,19,583.44</b>

FOR AND ON BEHALF OF  
GUWAHATI GANA SEVA SOCIETY.



PLACE: GUWAHATI  
DATE: 03.08.2015

AS PER OUR REPORT OF EVEN DATE  
FOR: H.K. AGRAWAL & ASSOCIATES  
CHARTERED ACCOUNTANTS  
1136-2107011



CA. HARISH CH. AGRAWAL  
PARTNER  
MEMBERSHIP NO. 054776

**GI WAHATI GANA SEVA SOCIETY,  
G.N.B. ROAD, AMBAR, GI WAHATI, ASSAM**

Schedules Annexed to, and forming part of Balance Sheet as on 31.03.2015

**SCHEDULE 'A' OF PROJECT FUND AS ON 31.03.2015**

PARTICULARS OF PROJECT	OPENING BALANCE	RECEIVED		TOTAL	CAPITAL	UTILISED		Closing Balance
		CONTRIBUTION	INTEREST			Transferred	REVENUE	
Vocational Training for School Dropouts Youth	-	8,66,000.00	-	8,66,000.00	82,625.00	-	6,92,851.00	1,20,524.00
Enhanced Livelihood through Empowered Civil Society Organisation in Baksa District, Assam	4,21,363.00	13,34,300.00	-	13,34,300.00	-	-	(2,65,785.00)	4,89,878.00
Integrated Development of the Rural Tribes of Nagaon District of Assam	5,52,564.00	16,81,627.00	-	16,81,627.00	-	-	15,58,984.00	6,74,207.00
Farm Narratives	-	13,48,291.00	-	13,48,291.00	-	-	13,48,291.00	-
Emergency & Relief Support	-	5,00,000.00	-	5,00,000.00	-	-	5,00,000.00	-
<b>TOTAL (Rs.)</b>	<b>9,73,427.00</b>	<b>57,99,218.00</b>	<b>-</b>	<b>87,30,218.00</b>	<b>82,625.00</b>	<b>-</b>	<b>53,65,911.00</b>	<b>12,85,109.00</b>



GUWAHATI GANA SEVA SOCIETY,  
G.N.B. ROAD, AMBARI, GUWAHATI - ASSAM

SCHEDULE - B OF FIXED ASSETS AS ON 31.03.2015

DESCRIPTION OF ASSETS	RATE OF DEPN.	OPENING BALANCE	ADDITIONS DURING THE YEAR.	TOTAL	DEPRECIATION DURING THE YEAR.	W.D.V. AS ON 31.03.2015
Vehicle	15%	7,58,427.75		7,58,427.75	1,13,764.00	6,44,663.75
Furniture & Fixture	10%	2,392.68	15,000.00	17,392.68	1,729.00	15,563.68
Equipments	15%	92,301.57	81,707.00	1,75,998.57	26,086.00	1,47,822.57
Total(Rs)		8,52,922.00	96,707.00	9,49,629.00	1,41,579.00	8,08,050.00





GUWAHATI GANA SEVA SOCIETY

GUWAHATI, ASSAM

SCHEDULE 'C' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ATTACHED  
TO AND FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2015

FIXED ASSETS:-

To account fixed assets at cost of acquisition inclusive of inward freight, duties, taxes and incidental expenses relating to acquisition. In respect of expansion involving construction related incidental expenses form part of the value of assets capitalised. Expenses incurred up to the date of putting the assets in working condition for its intended use are only capitalised with relative assets. Expenses for maintenance and repairs are charged to revenue.

Contrary to standard accounting practice and accounting standard no 10 issued by The Institute of Chartered Accountants of India fixed assets are stated at written down value without showing the original cost and accumulated depreciation.

METHOD OF ACCOUNTING:-

To recognize revenue and to charge against revenue all costs and expenses on cash system of accounting.

HUMAN RESOURCE DEVELOPMENT:-

To charge to revenue all expenses and income relating to training and human development in the year in which it is incurred or earned.

CONTINGENT LIABILITIES:-

Not to provide for any contingent liabilities except for cases where provision needs to be made based on expert opinion.

DEPRECIATION:-

To calculate depreciation on fixed assets on written down value method and to provide such depreciation irrespective of the period of use for whole year on assets if purchased during the year. Further, no depreciation on the asset is provided in the year in which it is sold/ discarded irrespective of the period of its use during the year.

GENERAL:-

To maintain and record transactions and to prepare and finalize annual accounts on historical cost basis.

