



F. C. and Jordan
H.K. Agrawala & Associates
Chartered Accountants

Sabitri Lalit Bharali Bhawan
Above Indian Overseas Bank
M.N. Road, Panbazar
Guwahati-781001
Phone: (0361) 2511158, 2519732
e-mail: harishkr_ca@yahoo.com

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 31st March 2014 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 this financial statement based on our audit.

We conducted our audit in accordance with the auditing standards 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 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 signification 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 31st March 2014

And

ii. In the case of Income and Expenditure Account, of the surplus of its accounting year ended 31st March 2014.

The prescribed particulars are annexed hereto.

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

CA. HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO.-54776

PLACE: GUWAHATI
DATE : 22.09.2014



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	<u>3,987,882</u>
2 Whether the trust / institution* has exercised the option under clause (2) of the Explanation to section II (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.	<u>112,699</u>
3 Amount of income accumulated or set apart* / 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* / in part only for such purposes.	<u>723,625</u>
4 Amount of income eligible for exemption under section II (1) (C) (Give details)	<u>NIL</u>
5 Amount of income, in addition to the amount referred to in item 3 above accumulated or set apart for specified purposes under section II (2)	<u>NOT APPLICABLE</u>
6 Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section II (2) (b) ? If so, the details thereof	<u>NOT APPLICABLE</u>
7 Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section II (1) in any earlier year is deemed to be income of the previous year under section II (1B) ? If so, the details thereof	<u>NOT APPLICABLE</u>
8 Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section II (2) in any earlier year-	<u>NOT APPLICABLE</u>
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	<u>NOT APPLICABLE</u>
b) has ceased to remain invested in any security referred to in section II (2) (b) (i) or deposited in any account referred to in section II (2) (b) (ii) or section II (2) (b) (iii), or	<u>NOT APPLICABLE</u>
c) has not been utilised 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	<u>NOT APPLICABLE</u>



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 service 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 (5) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13 (3) HAVE A SUBSTANTIAL INTEREST

1	2	3	4	5	6
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 col.(4) exce 5% of the concern during the previ year, YES/NO	
NIL					
Total					

PLACE : GUWAHATI
DATE : 22.09.2014

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



CA. HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO. 54776

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

BALANCE SHEET AS AT 31st MARCH, 2014

LIABILITIES		AMOUNT (Rs.)	ASSETS		AMOUNT (Rs.)
GENERAL FUND			FIXED ASSETS		
Opening Balance	807,937.46		(As per Schedule 'C')		852,922.00
Add: Net Surplus Transferred to General Fund	404,097.98	1,212,035.44	CLOSING BALANCE		
	<u>404,097.98</u>		Cash-in-hand	132,722.40	
PROJECT FUND			Cash-at-Bank	<u>1,199,818.04</u>	1,332,540.44
(As per Schedule B)		973,427.00			
Total (Rs.)		<u><u>2,185,462.44</u></u>	Total (Rs.)		<u><u>2,185,462.44</u></u>


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

FOR AND ON BEHALF OF
GUWAHATI GANA SEVA SOCIETY,




PLACE : GUWAHATI
DATE : 22.09.2014

AS PER OUR REPORT OF EVEN DATE
FOR: H.K. AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-319293E


CA. HARISH KR. AGRAWALA
PARTNER
MEMBERSHIP NO.: 054776



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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2014

GENERAL FUND

EXPENDITURE	AMOUNT (Rs.)	I N C O M E	AMOUNT (Rs.)
To Human Rights Education Training	50,255.00	By Donation & Contribution	768,760.00
* Resource Mobilisation	132,920.00	* Program Receipt	235,901.00
* Relief to the Victims of Natural Calamity	100,000.00	* Bank Interest Received	50,395.00
* Cnr Board Training Expense	50,626.00		
* Courses & Seminar	4,000.00		
* Educational Expenses	50,000.00		
* Charity & Donation	2,750.00		
* Prayer Expenses	10,789.00		
* Administrative Expenses			
Postage & Telephone	8,655.00		
Refreshment Expenses	2,131.00		
Salary & Wages	42,300.00		
Bank Charges	56.00		
Printing & Stationery	2,531.00		
Repairs & Maintenance	940.00		
Miscellaneous Expenses	9,910.00		
Travelling Expenses	8,950.00		
Electricity Expenses	15,136.00		
Audit Fees	39,046.00		
	129,855.00		
* Depreciation	130,366.00		
* Excess of Income over Expenditure C/d	373,495.00		
Total(Rs)	1,055,056.00	Total(Rs)	1,055,056.00
To Transferred to Project Fund	7,151.02	By Excess of Income over Expenditure b/d	373,495.00
* Net Surplus Transferred to General Fund	404,097.98	* Addition to Fixed Assets out of Project Fund	37,754.00
	411,249.00		411,249.00

FOR AND ON BEHALF OF
GUWAHATI GANA SEVA SOCIETY,

PLACE: GUWAHATI
DATE: 22.09.2014



AS PER OUR REPORT OF EVEN DATE
FOR: H.K. AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
IBRN-319283E

CA. HARISH KR. AGRAWALA
PARTNER
MEMBERSHIP NO.: 054776



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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2014

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
To Opening Balance		By Project Expenses (Sch B)	3,068,192.00
Cash in Hand	121,657.40		
Cash at Bank	374,599.04	496,256.44	
" Project Receipts (Sch- B)	3,769,110.00	* Human Rights Education Training	50,255.00
" Donation & Contribution	768,760.00	* Resource Mobilisation	132,920.00
" Program Receipt	235,901.00	* Relief to the Victims of Natural Calamity	100,000.00
" Bank Interest Received	50,395.00	* Coir Board Training Expense	50,626.00
		* Courses & Seminar	4,000.00
		* Educational Expenses	50,000.00
		* Charity & Donation	2,750.00
		* Prayer Expenses	10,789.00
		" Administrative Expenses	
		Postage & Telephone	8,655.00
		Refreshment Expenses	2,131.00
		Salary & Wages	42,500.00
		Bank Charges	56.00
		Printing & Stationery	2,531.00
		Repairs & Maintenance	940.00
		Miscellaneous Expenses	9,910.00
		Travelling Expenses	8,950.00
		Electricity Expenses	15,136.00
		Audit Fees	39,046.00
			129,855.00
		" Capital Expenditure	
		Purchase of Vehicle	388,495.00
		" Closing Balance	
		Cash in Hand	132,722.40
		Cash at Bank	1,199,818.04
			1,332,540.44
Total (Rs.)	5,320,422.44	Total (Rs.)	5,320,422.44

FOR AND ON BEHALF OF
GUWAHATI GANA SEVA SOCIETY,

PLACE: GUWAHATI
DATE: 22.09.2014



AS PER OUR REPORT OF EVEN DATE
FOR: H.K. AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN-319293E

CA. HARISH K.R. AGRAWALA
PARTNER
MEMBERSHIP NO : 054776



SCHEDULE 'A' OF PROJECT FUND AS ON 31.03.2014

PARTICULARS OF PROJECT	OPENING BALANCE		RECEIVED			CAPITAL	UTILISED		Total Balance
	Total		CONTRIBUTION	INTEREST	Transferred		TOTAL	REVENUE	
Provision of free food for the poor (2012-E)	(1,156.21)		-	-	1,156.21	-	-	-	-
Welfare of Children	(11,293.72)		-	-	11,293.72	-	-	-	-
Community Managed Disaster Risk Reduction (CMDRR)	146,303.00		-	-	2,412.00	-	146,715.00	146,715.00	-
Vocational Training for School Dropouts/Youth	75,794.00		86,750.00	-	-	37,754.00	124,790.00	162,544.00	-
Micro Project	50,000.00		-	-	-	-	50,000.00	50,000.00	-
Peace building Initiative	(63.09)		-	-	63.09	-	-	-	-
Enhanced Livelihood through Empowered Civil Society Organ	-		1,057,700.00	-	-	-	636,337.00	636,337.00	421,363.00
Integrated Development of the Rural Tribes of Nagaon District	-		1,496,725.00	-	-	-	946,691.00	946,691.00	550,064.00
Farm Nurseries	-		1,125,905.00	-	-	-	1,125,905.00	1,125,905.00	-
Integrated Rural Development Programme (IRDP)	7,774.00		-	-	(7,774.00)	-	-	-	-
TOTAL (Rs.)	265,537.98		3,769,110.00	-	7,151.02	37,754.00	3,030,430.00	3,068,182.00	473,427.00



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

SCHEDULE : " B " OF FIXED ASSETS AS ON 31.03.2014

DESCRIPTION OF ASSETS	RATE OF DEPN.	OPENING BALANCE	ADDITIONS DURING THE YEAR	TOTAL	DEPRECIATION DURING THE YEAR	W.D.V. AS ON 31.03.2014
Vehicle	15%	503,772.75	388,495.00	892,267.75	133,840.00	758,427.75
Furniture & Fixture	10%	2,547.68		2,547.68	255.00	2,292.68
Equipments	15%	70,718.57	37,754.00	108,472.57	16,271.00	92,201.57
Total(Rs)		577,039.00	426,249.00	1,003,288.00	150,366.00	852,922.00

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