




**AUDIT CERTIFICATE**

We have audited the accounts of **GUWAHATI GANA SEVA SOCIETY, G.N.B ROAD, AMBARI, GUWAHATI-781001 (ASSAM)**, (FC Registration No. 020780064 in the State of Assam), for the year ending the 31<sup>st</sup> March 2019 and examined all relevant books and vouchers and certify that according to the audited accounts.

- i. The brought forward foreign contribution at the beginning of the financial year was Rs. 27,98,369.59
- ii. Foreign contribution of worth Rs. 1,07,33,554.00 was received by the Association during the financial year 2018-19
- iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. 95,596.00 was received by the Association during the financial year 2018-19
- iv. The balance of unutilized foreign contribution with the association at the end of the financial year 2018-19 was Rs.48,27,387.99
- v. Certified that the Association has maintained the accounts of Foreign Contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 ( 42 of 2010 ) read with Rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi. The information in this certificate and in the enclosed Balance Sheet and Statement of Receipts and Payments is correct as checked by us.
- vii. The association has utilized the foreign contribution received for the purpose(s) it is registered under Foreign Contribution (Regulation) Act, 2010

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

PLACE: GUWAHATI  
DATE: 28.06.2019

  
CA. SUDIPA ACHARJEE  
PARTNER  
MEMBERSHIP NO 305209



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

**FOREIGN CONTRIBUTION BALANCE SHEET AS AT 31<sup>st</sup> MARCH, 2019**

<b>LIABILITIES</b>	<b>AMOUNT (Rs.)</b>	<b>A S S E T S</b>	<b>AMOUNT (Rs.)</b>
<b><u>GENERAL FUND</u></b> (As Per Sch A)	6,52,011.24	<b><u>FIXED ASSETS</u></b> (As per Schedule 'C')	4,12,954.25
		<b><u>CURRENT ASSETS</u></b>	
		Cash in Hand	7,550.00
<b><u>PROJECT FUND</u></b> (As per Schedule B)	45,88,331.00	Cash at Bank	46,09,887.99
		Advances	<u>2,09,950.00</u>
			48,27,387.99
<b>Total (Rs.)</b>	<u><u>52,40,342.24</u></u>	<b>Total (Rs.)</b>	<u><u>52,40,342.24</u></u>

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

FOR AND ON BEHALF OF  
GUWAHATI GANA SEVA SOCIETY

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



CA. SUDIPA ACHARJEE  
PARTNER

MEMBERSHIP NO.: 305209

PLACE : GUWAHATI  
DATE : 28.06.2019



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

**FOREIGN CONTRIBUTION INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2019**


**GENERAL FUND ACCOUNT**

EXPENDITURE	AMOUNT (Rs.)	I N C O M E	AMOUNT (Rs.)
To Administrative Expenses	66,825.45	By Bank Interest Received	95,596.00
" Depreciation	72,636.00	" Excess of Expenditure Transferred to General Fund	43,865.45
Total(Rs)	<u>1,39,461.45</u>	Total(Rs)	<u>1,39,461.45</u>

FOR AND ON BEHALF OF  
GUWAHATI GANA SEVA SOCIETY

PLACE : GUWAHATI  
DATE : 28.06.2019

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

  
CA. SUDIPA ACHARJEE  
PARTNER  
MEMBERSHIP NO.: 305209



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

**FOREIGN CONTRIBUTION RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2019**

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<b>To Opening Balance</b>		By Project Expenses (Sch B)	87,33,306.15
Cash at Bank	27,98,369.59	" <b>Administrative Expenses</b>	
" <b>Foreign Contribution Received</b>		Audit Fees	9,985.00
For Projects (Sch B)	1,07,33,554.00	Refreshment Expenses	31,879.85
" Bank Interest Received	95,596.00	Vehicle Running & Maintenance	12,600.00
		Printing & Stationery	2,184.00
		Functions & celebration	2,649.00
		Postage & courier	533.00
		Computer Maintenance	5,471.00
		Bank Charge	1,523.60
			66,825.45
		" <b>Closing Balance</b>	
		Cash in Hand	7,550.00
		Cash at Bank	46,09,887.99
		Advances	2,09,950.00
			48,27,387.99
<b>Total (Rs.)</b>	<b>1,36,27,519.59</b>	<b>Total (Rs.)</b>	<b>1,36,27,519.59</b>

FOR AND ON BEHALF OF  
GUWAHATI GANA SEVA SOCIETY

PLACE : GUWAHATI  
DATE : 28.06.2019

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

  
CA. SUDIPA ACHARJEE  
PARTNER  
MEMBERSHIP NO.: 305209



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

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH'2018

SCHEDULE 'A' OF GENERAL FUND ACCOUNT AS ON 31.03.2019

PARTICULARS	AMOUNT(RS.)	PARTICULARS	AMOUNT(RS.)
To Deficit Transferred from I/E A/c	43,865.45	By Balance b/d	6,95,876.69
" Balance c/d	6,52,011.24		
TOTAL (Rs.)	<u><u>6,95,876.69</u></u>	TOTAL (Rs.)	<u><u>6,95,876.69</u></u>



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

**SCHEDULE 'B' OF PROJECT FUND AS ON 31.03.2019**

PARTICULARS OF PROJECT	RECEIVED		TOTAL	UTILISED		CLOSING BALANCE
	CONTRIBUTION	INTEREST		CAPITAL	REVENUE	
Community Uheserd Regional Effort in Health Care in North East India (CURE)	-	21,49,265.00	21,49,265.00	-	18,64,295.00	2,84,970.00
Women-Led Community Empowerment and Development Programmes (WCEDP) in Baksa, Hojai and Morigaon Districts, Assam	6,02,263.00	8,08,681.00	8,08,681.00	-	14,10,944.00	-
Integrated Development of the Rural Tribal of Nogaon District of Assam	-	-	-	-	-	-
Farm Northeast	22,293.00	10,40,130.00	10,40,130.00	-	10,54,873.00	7,550.00
Training on Herbal Medicine Making & Low Cost Home Based Nutritional remedies for touring Sitisers working under Archdiocese Guwahati (	1,11,540.00	-	-	-	1,11,540.00	-
Educational Programme	1,31,102.00	-	-	-	-	1,31,102.00
Promotion of Organic Farming & Food Security Among Hostel Children	6,98,359.15	-	-	-	6,98,359.15	-
Supporting Tribal adolescent girls towards Empowerment, Amity and Development (STEAD) in Baksa District, Assam( STEAD -IND/ 7085)	10,22,526.00	13,26,318.00	13,26,318.00	-	15,65,996.00	7,82,848.00
ocational Training for Dropouts & Unemployed Youth under of Cuwahati, Assam (VT-499 / AS-NE/2015)	-	5,50,000.00	5,50,000.00	-	5,04,500.00	45,500.00
ecological Hostel & Kitchen Gardens- Kinder Mission	-	35,59,950.00	35,59,950.00	-	2,84,780.00	32,75,170.00
Empowering Rural Tribal Communities in Assam (Hilton Ground)	-	9,48,350.00	9,48,350.00	-	9,48,350.00	-
Inclusion of persons with disabilities in the disaster risk reduction programmes-DRR (CARITAS India)	-	3,50,860.00	3,50,860.00	-	2,89,669.00	61,191.00
<b>TOTAL (Rs.)</b>	<b>25,88,083.15</b>	<b>1,07,33,554.00</b>	<b>1,07,33,554.00</b>	<b>-</b>	<b>87,33,306.15</b>	<b>45,88,331.00</b>



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

**SCHEDULE : " C " OF FIXED ASSETS AS ON 31.03.2019**

DESCRIPTION OF ASSETS	RATE OF DEPN.	GROSS BLOCK			DEPRECIATION		W.D.V. AS ON 31.03.19
		ORIGINAL VALUE	ADDITIONS	TOTAL	AS ON 31.03.18	DURING THE YEAR	
Vehicle	15%	11,01,885.00	-	11,01,885.00	7,22,458.25	56,914.00	3,22,512.75
Camera	15%	15,350.00	-	15,350.00	13,493.50	278.00	1,578.50
Furniture & Fixture	10%	5,000.00	-	5,000.00	950.00	405.00	3,645.00
Equipment	15%	1,92,129.00	-	1,92,129.00	91,872.00	15,039.00	85,218.00
<b>Total(Rs)</b>		<b>13,14,364.00</b>	<b>-</b>	<b>13,14,364.00</b>	<b>8,28,773.75</b>	<b>72,636.00</b>	<b>4,12,954.25</b>



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

SCHEDULE 'D' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS  
ATTACHED TO AND FORMING PART OF FOREIGN CONTRIBUTION BALANCE SHEET AS AT  
31<sup>ST</sup> MARCH 2019

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 capitalized. Expenses incurred up to the date of putting the assets in working condition for its intended use are only capitalized with relative assets. Expenses for maintenance and repairs are charged to revenue.

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.

INVESTMENTS:-

To value investments at cost. Cost includes all direct expenses related to acquisition including cost of acquisition.

GENERAL:-

To obtain and record transaction and to prepare and finalize annual accounts on historical cost basis.

