

INDEPENDENT AUDITOR'S REPORT

To,
The Members,
GUWAHATI GANA SEVA SOCIETY
GUWAHATI, (ASSAM)

Opinion

We have audited the financial statements of **GUWAHATI GANA SEVA SOCIETY, GUWAHATI, ASSAM** which comprise the Balance Sheet as at March 31, 2025, Income & Expenditure Account and Receipt and Payments Account the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2025, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



Paragraph 40(b) of this SA explains that the shaded material below can be located in an Appendix to the auditor's report. Paragraph 40(c) explains that when law, regulation or national auditing standards expressly permit, reference can be made to a website of an appropriate authority that contains the description of the auditor's responsibilities, rather than including this material in the auditor's report, provided that the description on the website addresses, and is not inconsistent with, the description of the auditor's responsibilities below.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.


Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For, M/s H.K.Agrawala and Associates
Chartered Accountants
FRN 319293E

Dated : 19-07-2025
Place: Guwahati



CA Harish kumar Agrawala
Partner
M.No.054776
UDIN: 25054776BMGXOR1390



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

BALANCE SHEET AS AT 31st MARCH, 2025

<u>LIABILITIES</u>	<u>AMOUNT (Rs.)</u>	<u>ASSETS</u>	<u>AMOUNT (Rs.)</u>
<u>GENERAL FUND</u>		<u>FIXED ASSETS</u>	
Opening Balance	29,88,562.58	(As per Schedule 'B')	16,49,944.00
Add: Net Surplus Transferred from I/E A/c	5,96,696.36	<u>INVESTMENT</u>	
	35,85,258.94	Fixed Deposit	19,31,843.00
<u>PROJECT FUND</u>		<u>LOANS & ADVANCES</u>	
(As per Schedule A)	31,61,444.64	TDS Receivable	10,176.00
		<u>CURRENT ASSETS</u>	
		Cash-in-hand	5,093.52
		Cash-at-Bank	31,49,647.06
Total (Rs.)	67,46,703.58	Total (Rs.)	67,46,703.58

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

FOR AND ON BEHALF OF
GUWAHATI GANA SEVA SOCIETY,

PLACE : GUWAHATI
DATE : 19-07-2025



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

CA. HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO.: 054776



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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH , 2025
GENERAL FUND

EXPENDITURE	AMOUNT (Rs.)	I N C O M E	AMOUNT (Rs.)
To Other Expenses		By Donation Received	
Travel Expenses	13,229.00	General Purpose	12,77,001.00
Electricity Expenses	61,500.00	" Interest Received	
Vehicle Running & Maintenance	87,387.00	SB Interest	1,14,402.00
Computer Maintenance	15,500.00	FD Interest	1,01,012.00
Printing & Stationery	34,950.00	Interest on IT Refund	1,124.00
Duties & Taxes	659.00		
Website Maintenance	18,880.00		
Professional Fees	67,790.00		
Bank Charges	561.00		
Postage, Telephone & Internet	7,234.10		
Safeguarding Policy	91.54		
General Expenses	12,131.00		
	3,19,912.64		
" Depreciation	3,12,721.00		
" Excess of Income over Expenditure c/d	8,60,905.36		
Total(Rs)	14,93,539.00	Total(Rs)	14,93,539.00
To Interest Transferred to Project Fund	66,551.00	By Excess of Income over Expenditure b/d	8,60,905.36
" Transferred to Project Fund	1,97,658.00		
" Net Surplus transferred to General Fund	5,96,696.36		
	8,60,905.36		8,60,905.36

FOR AND ON BEHALF OF
GUWAHATI GANA SEVA SOCIETY,



PLACE : GUWAHATI
DATE : 19-07-2025



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




CA. HARISH KUMAR 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, 2025

RECEIPTS	AMOUNT (Rs.)		PAYMENTS	AMOUNT (Rs.)
To Opening Balance			By Project Expenses (Sch A)	
Cash in Hand	44,823.13		Revenue Expenses	1,54,92,174.40
Cash at Bank	49,67,204.24			
Fixed Deposit	8,40,933.00		* Other Expenses	
TDS/TCS Receivable	<u>26,805.00</u>	58,79,765.37	Travel Expenses	13,229.00
			Electricity Expenses	61,500.00
* Donation Received			Vehicle Running & Maintenance	87,387.00
For Project Purpose (Sch- A)	1,35,47,642.25		Computer Maintenance	15,500.00
For General Purpose	<u>12,77,001.00</u>	1,48,24,643.25	Printing & Stationery	34,950.00
			Duties & Taxes	659.00
* Interest Received			Website Maintenance	18,880.00
SB Interest	1,14,402.00		Professional Fees	67,790.00
FD Interest	1,01,012.00		Bank Charges	561.00
Interest on TDS Refund	<u>1,124.00</u>	2,16,538.00	Postage, Telephone & Internet	7,234.10
			Safeguarding Policy	91.54
			General Expenses	<u>12,131.00</u>
				3,19,912.64
			* Capital Expenditure	
			Computer & Accessories	12,100.00
			* Closing Balance	
			Cash in Hand	5,093.52
			Cash at Bank	31,49,647.06
			Fixed Deposit	19,31,843.00
			TDS/TCS Receivable	<u>10,176.00</u>
				50,96,759.58
Total (Rs.)		<u><u>2,09,20,946.62</u></u>	Total (Rs.)	<u><u>2,09,20,946.62</u></u>

FOR AND ON BEHALF OF
GUWAHATI GANA SEVA SOCIETY,


PLACE : GUWAHATI
DATE : 19-07-2025



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


CA. HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO.: 054776



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

SCHEDULE 'A' OF PROJECT FUND AS ON 31.03.2025

PARTICULARS OF PROJECT	OPENING BALANCE	RECEIVED			UTILISED			CLOSING BALANCE		
		CONTRIBUTION	INTEREST	FD INTEREST	Transferred	TOTAL	CAPITAL		REVENUE	TOTAL
Educational Help to Poor Student (FOHARS)	771,656.00	-	2,615.00	4,166.00	-	44,731.00	-	1,40,000.00	1,40,000.00	6,76,447.00
Emergency Relief Fund	10,41,388.18	6,76,230.00	21,770.00	-	-	6,98,000.00	-	9,17,549.24	9,17,549.24	8,22,038.94
Global Program India: Poverty reduction and food security, promoting social inclusion of marginalised groups as well as increasing the resilience to disasters in high-risk areas (BMZ)	-	-	-	-	16,063.00	16,063.00	-	16,063.00	16,063.00	-
Emergency Humanitarian Relief Response to the Victims of Flood disasters in Balesa and Kamrup Metro District of Assam (Manos Unidas) (Phase II)	-	1,27,000.00	-	-	-	1,27,000.00	-	1,27,000.00	1,27,000.00	-
SHELTER PROJECT-II PHASE: Tribal Widows Program in Malia, Goalpara District, Assam (Project no: IND/76558)(Manos Unidas)	14,853.00	1,18,441.00	-	-	-	1,18,441.00	-	1,33,326.00	1,33,326.00	-
HEALTHY	-	-	-	-	1,81,595.00	1,81,595.00	-	1,81,595.00	1,81,595.00	-
DRR	29,000.13	2,92,040.00	-	-	-	2,92,040.00	-	3,21,046.13	3,21,046.13	3.00
Global Program India: Poverty reduction and food security, promoting social inclusion of marginalised groups as well as increasing the resilience to disasters in high-risk areas (BMZ)	10,042.40	1,05,410.00	-	-	-	1,06,410.00	-	1,16,452.40	1,16,452.40	-
Revival and Strengthening of Traditional Socio-Economic, Governance and Health Systems through People Led Development (PLD) - FAHM Northeast IV, (Caritas India/AM sector) (Project No: P. 321-900-1908 ZG)	5,08,966.18	16,64,869.25	-	-	-	16,64,869.25	-	20,43,815.99	20,43,815.99	1,30,019.44
Ecological Hostels: Kitchen Garden & Preservation	3,66,925.90	46,40,255.00	-	-	-	46,40,255.00	-	46,00,887.64	46,00,887.64	4,06,533.26
Emergency Humanitarian - Manos Unidas	-	26,60,361.00	-	-	-	26,60,361.00	-	26,60,361.00	26,60,361.00	-
DRR-Manos Unidas	8,553,404.00	32,61,996.00	-	-	-	32,61,996.00	-	29,88,997.00	29,88,997.00	11,26,433.00
SHELTER PROJECT-II PHASE: Tribal Widows Program in Malia, Goalpara District, Assam (Project no: IND/76558)(Manos Unidas)	12,45,781.00	-	-	-	-	-	-	12,45,781.00	12,45,781.00	-
TOTAL (Rs)	48,41,797.79	1,35,47,642.25	23,385.00	42,166.00	1,97,668.00	1,38,11,851.25	-	1,54,92,174.40	1,54,92,174.40	31,61,444.64



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

SCHEDULE : " B " OF FIXED ASSETS AS ON 31.03.2025

DESCRIPTION OF ASSETS	RATE OF DEPN.	OPENING BALANCE	ADDITIONS DURING THE YEAR	TOTAL	DEPRECIATION DURING THE YEAR	W.D.V. AS ON 31.03.2025
Furniture & Fixture	10%	8,178.68	-	8,178.68	818.00	7,360.68
Vehicle	15%	16,16,841.75	-	16,16,841.75	2,42,526.00	13,74,315.75
Equipments	15%	1,98,364.57	-	1,98,364.57	29,755.00	1,68,609.57
Water Installation	15%	13,005.00	-	13,005.00	1,951.00	11,054.00
Audio Visual Equipment	15%	51,354.00	-	51,354.00	7,703.00	43,651.00
Computer & Accessories	40%	62,821.00	12,100.00	74,921.00	29,968.00	44,953.00
Total(Rs)		19,50,565.00	12,100.00	19,62,665.00	3,12,721.00	16,49,944.00



GUWAHATI GANA SEVA SOCIETY
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GUWAHATI, ASSAM

SCHEDULE 'C' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ATTACHED
TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2025

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.

