



INDEPENDENT AUDITOR'S REPORT

To the members of

Society for the Upliftment of Villagers & Development of Himalayan Areas(SUVIDHA)
Haldwani (Uttarakhand)

Report on the Financial Statements

We have audited the attached Balance Sheet of **Society for the Upliftment of Villagers & Development of Himalayan Areas(SUVIDHA)** as at 31st March, 2023, the Statement of Receipt & Payment and Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

Management's Responsibility For The Financial Statements

Management is responsible for the preparation of these financial statements that give a true & fair view of the financial position & financial performance in accordance with accounting standards generally accepted in India. This responsibility includes the design, implementation & maintenance of internal control relevant to the preparation & presentation of the financial statements that give a true & fair view and are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

We conducted our audit in accordance with 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 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.

Opinion

We also 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 our audit.
- In our opinion, proper books of account, as required by the law, have been kept, so far as appears from our examination of those books.



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- c) The Balance Sheet and the statement of Receipt & Payment and Income & Expenditure Account dealt with by this report are in agreement with the books of account.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the significant Accounting Policies and other notes thereon give the information required & in the manner so required, and present a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) In so far as it relates to Balance Sheet, of the state of affairs of the society as at 31st March, 2023;
- (ii) In so far as it relates to the statement of Income & Expenditure Account, the deficit of the society for the year ended on that date; and

Dated : 25/10/2023
Place : Haldwani



For Bahuguna & Associates

Firm Regn. No. 016796C

Chartered Accountants

R.K. Bahuguna

Partner

Membership No. 074151

UDIN:23074151BGWOXB7805

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SOCIETY FOR THE UPLIFTMENT OF VILLAGERS & DEVELOPMENT OF HIMALYAN AREAS(SUVIDHA)
MADHAV PURAN, UDAYLALPUR, RTO ROAD PO ANANDPUR, HALDWANI

BALANCE SHEET AS AT 31/03/2023

	SCHEDULE	AMOUNT(RS)	AMOUNT(RS)
<u>SOURCES OF FUNDS</u>			
<u>I.FUND BALANCE</u>			
a> General Fund	[01]	1,69,86,065.53	
b> Asset Fund	[02]	43,44,140.79	2,13,30,206.32
<u>II.LOAN FUND</u>			
a> Secured Loans		-	
b> Unsecured Loans		-	
TOTAL RS	[I + II]		2,13,30,206.32
<u>APPLICATION OF FUNDS</u>			
<u>I.FIXED ASSETS</u>			
a> Opening Block	[03]	68,73,424.00	
b> Add: Addition during the year		29,61,003.00	
c> Less: Depreciation		54,90,286.21	
d> Closing Block		43,44,140.79	43,44,140.79
<u>II.INVESTMENTS</u>			
			80,75,968.00
<u>III.CURRENT ASSETS, LOANS & ADVANCES</u>			
a> Grant Receivable		3,32,06,627.95	
b> Cash & Bank Balance	[04]	3,86,54,453.20	
c> Other Current Assets	[05]	32,17,383.00	
	A	7,50,78,464.15	
<u>LESS:CURRENT LIABILITIES & PROVISIONS</u>			
a> Unspent Grant Balance		93,75,893.99	
b> Current Liabilities	[06]	5,67,92,472.63	
	B	6,61,68,366.62	
NET CURRENT ASSETS	[A - B]		89,10,097.53
TOTAL RS	[I + II + III]		2,13,30,206.32

Significant Accounting Policies and Notes to Accounts

[10]

The schedules referred to above form an Integral part of the Balance Sheet.

For & on Behalf:
Bahuguna & Associates
Chartered Accountants
FRN No: 016796C

[CA. R.K. Bahuguna]
Partner
MM No: 074151

Date : 25.10.2023
Place : Haldwani
UDIN:23074151BGWOXB7805



For & on behalf:
Society for the Upliftment of Villagers &
Development of Himalyan Areas (SUVIDHA)

[Signature]

SOCIETY FOR THE UPLIFTMENT OF VILLAGERS & DEVELOPMENT OF HIMALYAN AREAS(SUVIDHA)
MADHAV PURAN, UDAYLALPUR, RTO ROAD PO ANANDPUR, HALDWANI

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31/03/2023

	SCHEDULE	AMOUNT(RS)	AMOUNT(RS)
I.INCOME			
Grants	[07]		23,56,93,953.60
Donation			9,764.00
Interest Income	[08]		11,73,508.50
Administration Charges Recovered from Project			93,04,651.76
			24,61,81,877.86

II.EXPENDITURE

Expenditure on objects of the society

Preservation of environment

Footprint Climate Action		3,66,20,755.13	
Verified Carbon Emission Reduction Programme		2,42,10,588.56	
Sustainable Agriculture Programme		5,82,03,192.40	
Prayaas - Bio Gas CDM		41,14,978.60	
Water Hygiene		33,36,622.00	
Livelihood Projects		24,37,196.00	12,89,23,332.69

Relief to the Poor Projects

Holistic Rural Development - Assam		2,05,45,522.50	
Holistic Rural Development - MP		1,59,94,819.51	
Focused Rural Development Project		2,96,51,148.60	
Gram Sewa		25,78,049.20	6,87,69,539.81

Education

Digital Learning and education development in Schools			2,84,24,766.86
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Other Programme Expenses

29,60,947.00

Non-Recurring Expenses

29,61,003.00

Establishment and Administrative Expenses

[09] 1,52,18,865.14

Depreciation

[03] 54,90,286.21

Less: Transferred to Asset Fund

54,90,286.21

24,72,58,454.50

III.EXCESS OF INCOME OVER EXPENDITURE

(10,76,576.64)

Significant Accounting Policies and Notes to Accounts

[10]

The schedules referred to above form an Integral part of the Income & Expenditure Account.

For & on Behalf:

Bahuguna & Associates

Chartered Accountants

FRN No: 0167960

[CA. R.K. Bahuguna]

Partner

MM No: 074151

Date : 25.10.2023

Place : Haldwani

UDIN:23074151BGWOXB7805



For & on behalf:

**Society for the Upliftment of Villagers &
Development of Himlayan Areas (SUVIDHA)**

(Signature)

SOCIETY FOR THE UPLIFTMENT OF VILLAGERS & DEVELOPMENT OF HIMALYAN AREAS(SUVIDHA)
MADHAV PURAN, UDAYLALPUR, RTO ROAD PO ANANDPUR, HALDWANI

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD ENDED ON 31/03/2023

RECEIPTS

	SCHEDULE	AMOUNT(RS)	AMOUNT(RS)
Cash & Bank Balance b/d:			2,13,17,497.11
Grants		26,46,49,522.44	
Donation		9,764.00	
Interest Income		11,73,508.50	26,58,32,794.94
Increase in Loans & Advances			1,97,503.00
			28,73,47,795.05

IL.PAYMENT

Expenditure on objects of the society

Preservation of environment

Footprint Climate Action	3,45,68,055.14	
Verified Carbon Emission Reduction Programme	2,30,53,214.26	
Sustainable Agriculture Programme	5,80,59,192.40	
Prayaas - Bio Gas CDM	41,14,978.60	
Water Hygiene	32,36,622.00	
Livelihood Projects	23,78,625.00	12,54,10,687.40

Relief to the Poor Projects

Holistic Rural Development - Assam	1,90,32,471.00	
Holistic Rural Development - MP	1,48,30,322.00	
Focused Rural Development Project	2,78,75,866.00	
Gram Sewa	25,78,049.20	6,43,16,708.20

Education

Digital Learning and education development in Schools		2,70,85,592.00
Other Programme Expenses		29,60,947.00
Non-Recurring Expenses		29,61,003.00

Establishment and Administrative Expenses

Decrease in Current Liabilities		1,52,18,865.14
		26,63,571.11

Cash & Bank Balance c/d:		4,67,30,421.20
		28,73,47,795.05

Significant Accounting Policies and Notes to Accounts

[10]

The schedules referred to above form an Integral part of the Receipts & Payment Account.

For & on Behalf:
Bahuguna & Associates
Chartered Accountants
FRN No: 016796C

JCA. R.K. Bahuguna
Partner
MM No: 074151

Date : 25.10.2023
Place : Haldwani
UDIN:23074151BGWOXB7805



For & on behalf:
Society for the Upliftment of Villagers &
Development of Himlayan Areas (SUVIDHA)

SOCIETY FOR THE UPLIFTMENT OF VILLAGERS & DEVELOPMENT OF HIMALYAN AREAS(SUIDHA)
MADHAV PURAN, UDAYLALPUR, RTO ROAD PO ANANDPUR, HALDWANI

F.Y. 2022-23

AMOUNT(RS)

Schedules forming part of financial statements

SCHEDULE [01] : GENERAL FUND

Opening Balance b/f		
Add: Opening Balance of General Fund-CDM Project	3,06,31,574.95	
Less: Transferred to Asset Fund	(91,18,234.89)	
Add: Excess of Income over Expenditure	34,50,697.89	
Transferred from Income & Expenditure Account	(10,76,576.64)	1,69,86,065.53
TOTAL RS.		<u>1,69,86,065.53</u>

SCHEDULE [02] : ASSET FUND

Opening Balance b/f		
Add: Transferred from Feneral Fund	34,22,726.11	
Add: Assets purchased during the year	34,50,697.89	
Less: Depreciation charged during the year	29,61,003.00	
	54,90,286.21	43,44,140.79
TOTAL RS.		<u>43,44,140.79</u>

SCHEDULE [04] : CASH & BANK BALANCE

Cash in Hand	27,538.00	
Cash at Bank	3,86,26,915.20	3,86,54,453.20
TOTAL RS.		<u>3,86,54,453.20</u>

SCHEDULE [05] : OTHER CURRENT ASSETS

Security Deposits		15,15,009.00
Staff / Vendor Advances		7,13,393.00
TDS Receivable		9,88,981.00
TOTAL RS.		<u>32,17,383.00</u>

SCHEDULE [06] : CURRENT LIABILITIES

Advances for sale of GS CERs		1,12,58,675.00
Expenses Payable		4,06,17,541.78
Expenses Payable - Closed Projects		48,16,255.85
Other Payable		1,00,000.00
TOTAL RS.		<u>5,67,92,472.63</u>

SCHEDULE [08] : INTEREST INCOME

Bank Interest		6,18,881.50
Interest on FD		4,20,608.00
Interest on IT Refund		1,34,019.00
TOTAL RS.		<u>11,73,508.50</u>





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F.Y. 2022-23

AMOUNT(RS)

Schedules forming part of financial statements

SCHEDULE [09] : ESTABLISHMENT & ADMINSTRATIVE EXPENSES

Staff Salaries	
Rent	1,03,67,424.40
Legal & Professional Fees	5,60,000.00
Travel	13,54,398.98
Bank Charges	8,68,447.00
Software Charges	10,889.26
Office Expenses	1,22,618.00
Office Utilities & Maintenance Charges	9,50,794.20
Insurance	9,39,299.30
	44,994.00

TOTAL RS.

1,52,18,865.14

