



**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, Haldwani (Uttarakhand)** as at 31<sup>st</sup> March, 2017, 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:

- a) 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.
- b) 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, 2017;
- (ii) In so far as it relates to the statement of Income & Expenditure Account, the surplus of the society for the year ended on that date; and

Dated **10 JUN 2017**  
Place : Haldwani



**For Bahuguna & Associates**  
Firm Regn. No. 016796C  
Chartered Accountants  
**R.K. Bahuguna**  
Partner  
Membership No. 074151



**SOCIETY FOR THE UPLIFTMENT OF VILLAGERS & DEVELOPMENT OF HIMALAYAN AREAS (SUIDHA)**  
**KARAYAL JOLASAL, RAJA RANI VIHAR NEAR BIRLA SCHOOL HALDWANI (UTTARAKHAND)**  
**PROJECT: BIOGAS CDM PROJECT**  
**INCOME & EXPENDITURE ACCOUNT OF BIOGAS CDM PROJECT FOR THE YEAR ENDED 31/03/2017**

EXPENDITURE	AMOUNT (IN INR)	INCOME	AMOUNT (IN INR)
<b>To BIOGAS CDM Project Expenditure :</b>		<b>By Other Receipts/Income :</b>	
Excavation	638,000.00	Intrest on Saving Bank account :	66,354.00
Bricks	8,596,788.69		66,354.00
Sand	2,859,924.61		
Cement	5,141,796.56		
Hardware	2,045,725.18		
Jelly	874,461.67		
Stoves	1,171,900.00		
Mason Wages	2,997,500.00		
Gobar Filling	638,000.00		
Staff Salaries	1,327,399.00		
CDM Consultancy - Monitoring Report	1,265,000.00		
DOE Verification Fees	345,150.00		
GS Issuance Fees	692,097.00		
Fuel & Maintenance - Truck	42,393.00		
Field Expenses - Case Workers Travel	194,895.00		
Pre-ERPA Construction	2,130,684.00		
	30,961,714.71		
<b>To Other Administrative Expenses :</b>		<b>Excess of Expenditure over Income</b>	
Office Running Costs	40,265.00	<b>transferred to B/S (General Fund A/c.) :</b>	30,944,435.28
FCS Tech Team	3,911.00		
Bank Charges	4,898.57		
	49,074.57		
	31,010,789.28		31,010,789.28

As per our report of even date

For Bahuguna & Associates  
 Firm Regn. No. 016796C  
 Chartered Accountants



*R.K. Bahuguna*  
 R.K. Bahuguna  
 Partner  
 M.No. 074151

Dated: **10 JUN 2017**  
 Place: Haldwani

**Society For The Upliftment  
 of Villagers & Development  
 of Himalayan Areas**

*President*  
 President

**Society for the Upliftment of Villagers  
 and Development of Himalayan Areas**

*Secretary*  
 Secretary

**SOCIETY FOR THE UPLIFTMENT OF VILLAGERS & DEVELOPMENT OF HIMALAYAN AREAS (SUVIDHA)**  
**KARAYAL JOLASAL, RAJA RANI VIHAR NEAR BIRLA SCHOOL HALDWANI (UTTARAKHAND)**  
**PROJECT: BIOGAS CDM PROJECT**  
**RECEIPTS & PAYMENTS ACCOUNT OF BIOGAS CDM PROJECT FOR THE YEAR ENDED 31/03/2017**

RECEIPTS	AMOUNT (IN INR)	PAYMENTS	AMOUNT (IN INR)
To Opening Balances :		By BIOGAS CDM Project Expenditure :	
Cash :	-	Excavation	638,000.00
Bank :	-	Bricks	8,596,788.69
To Other Receipts/Income :		Sand	2,859,924.61
Interest on Saving Bank account	66,354.00	Cement	5,141,796.56
	<u>66,354.00</u>	Hardware	2,045,725.18
To Advances :		Jelly	874,461.67
Program Advance	33,200,000.00	Stoves	1,171,900.00
	<u>33,200,000.00</u>	Mason Wages	2,997,500.00
		Gobar Filling	638,000.00
		Staff Salaries	1,327,399.00
		CDM Consultancy - Monitoring Report	1,265,000.00
		DOE Verification Fees	345,150.00
		GS Issuance Fees	692,097.00
		Fuel & Maintenance - Truck	42,393.00
		Field Expenses - Case Workers Travel	194,895.00
		Pre-ERPA Construction	2,130,684.00
			<u>30,961,714.71</u>
		By Other Administrative Expenses :	
		Office Running Costs	40,265.00
		FCS Tech Team	3,911.00
		Bank Charges	4,898.57
			<u>49,074.57</u>
		By Capital Expenditure :	
		Truck	698,100.00
		Motorcycles	469,080.00
		Tristle Biogas Solution	529,000.00
		Server, Terminals & UPS	447,327.00
			<u>2,143,507.00</u>
		By Closing Balances :	
		Cash :	327.26
		Bank :	111,730.46
			<u>112,057.72</u>
	<u>33,266,354.00</u>		<u>33,266,354.00</u>

As per our report of even date

For Bahuguna & Associates  
 Firm Regn. No 016796C  
 Chartered Accountants



R.K. Bahuguna  
 Partner  
 M.No. 074151

Dated: **10 JUN 2017**  
 Place: Haldwani

**Society For The Upliftment  
 of Villagers & Development  
 of Himalayan Areas**

*[Signature]*  
 President

**Society for the Upliftment of Villagers  
 and Development of Himalayan Areas**

*[Signature]*  
 Secretary