



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, 2020, 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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Bahuguna & Associates
Chartered Accountants

Audit, Tax & Advisory

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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, 2020;
- (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 : 05 JAN 2021
Place : Haldwani



For Bahuguna & Associates

Firm Regn. No. 016796C

Chartered Accountants

R.K. Bahuguna

Partner

Membership No. 074151

UDIN: 21074151AAAADZ7074

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

BIOGAS CDM PROJECT
BALANCE SHEET AS AT 31/03/2020

Liabilities	Amount(Rs.)	Assets	Amount(Rs.)
Capital Fund		Fixed Assets	
Capital Account		Truck	698,100.00
		Motorcycles	469,080.00
Loans (Liability)		Tristle Biogas Solution	529,000.00
Advances		Server, Terminals & UPS	447,327.00
Advances for sale of GS CERs as per Emission Reduction Purchase Agreement			2,143,507.00
F/Y 2016 17	33,200,000.00	Current Assets	
F/Y 2017 18	19,575,785.00	Cash-in-hand	
F/Y 2018 19	250,000.00	Bank Accounts	
	53,025,785.00	AUCB-1619	143,072.74
Less: Retired Carbon (ERPA Receipt)	12,467,070.00		143,072.74
	40,558,715.00	General Fund	
Current Liabilities		Opening Balance	50,811,426.20
Account Payable	181,430.00	Less: Excess of Income ove Expenditurer year transferred from I & E Accou	12,357,860.94
			38,453,565.26
	40,740,145.00		40,740,145.00

As per our report of even date

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



(Signature)
 R.K. Bahuguna
 Partner
 M.No. 074151

Dated: **05 JAN 2021**
 Place: Haldwani

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

BIOGAS CDM PROJECT
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2020

Expenditure	Amount(Rs.)	Income	Amount(Rs.)
Indirect Expenses		Indirect Income	
BIOGAS CDM Project Expenditure		Grant	4,613,000.00
Excavation	405,000.00	Bank Interest	10,423.00
Hardware	10,500.00		
Stoves	84,000.00	Retired Carbon (ERPA Receipt)	12,467,070.00
Gobar Filling	408,000.00		
Supervision Charges	378,400.00		
Monthly Meeting	85,478.00		
Biogas Misc & Supervision	469,670.00		
Audit Fees	30,000.00		
Staff Salaries	1,808,750.00		
Village Volunteers	292,574.00		
Bio Gas Repair and Maintinace	109,850.00		
GS Issuance Fees	75,000.00		
Fuel & Maintenance - Truck	62,263.00		
Field Expenses - Case Workers Travel	413,574.00		
	4,633,059.00		
Administrative Expenses			
Office Running Costs	96,073.38		
FCS Tech Team			
Bank Charges	3,499.68		
	99,573.06		
Excess of Income over Expenditure transferred to B/S (General Fund A/c.)		> 12,357,860.94	
	17,090,493.00		17,090,493.00

As per our report of even date



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

(Signature)
 R.K. Bahuguna
 Partner
 M.No. 074151

Dated: 05 JAN 2021
 Place: Haldwani

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

BIOGAS CDM PROJECT
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2020

Receipts	Amount(Rs.)	Payments	Amount(Rs.)
Opening Balance		Indirect Expenses	
Cash in hand	212.00	BIOGAS CDM Project Expenditure	
Bank Account		Excavation	405,000.00
AUCB 1619	71,639.80	Hardware	10,500.00
		Stoves	84,000.00
		Gobar Filling	408,000.00
		Supervision Charges	378,400.00
		Monthly Meeting	85,478.00
		Biogas Misc & Supervision	469,670.00
		Audit Fees	30,000.00
Bank Interest	10,423.00	Staff Salaries	1,808,750.00
Grant Received and Donation	4,613,000.00	Village Volunteers	292,574.00
		Bio Gas Repair and Maintenance	109,850.00
Accounts Payable	180,430.00	GS Issuance Fees	75,000.00
		Fuel & Maintenance - Truck	62,263.00
		Field Expenses - Case Workers Trav	413,574.00
			4,633,059.00
		Administrative Expenses	
		Office Running Costs	96,073.38
		Bank Charges	3,499.68
			99,573.06
		Closing Balance	
		Cash-in-hand	
		Bank Account	
		AUCB-1619	143,072.74
			143,072.74
	4,875,704.80		4,875,704.80

As per our report of even date

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



(Signature)
 R.K. Bahuguna
 Partner
 M.No. 074151

05 JAN 2021

Dated:
 Place: Haldwani