



H.K. Agrawala & Associates
Chartered Accountants

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Above Indian Overseas Bank
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FORM NO. 10B
(See Rule 17B)

AUDIT REPORT UNDER SECTION 12A (b) OF THE INCOME TAX ACT, 1961 IN THE CASE OF CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTIONS

We have examined the Balance Sheet of PEOPLES ACTION FOR DEVELOPMENT, BALIGAON GOGAMUKH DHEMAJI as at 31st March 2013 and the Income and Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said trust/institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, the above named institution has kept proper books of account, so far as appears from our examination of books.

In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view:

i. In the case of Balance Sheet, of the state of affairs of the above named trust or institution as at 31st March 2013.

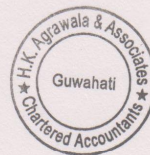
And

ii. In the case of Income and Expenditure Account, of the surplus of its accounting year ended 31st March 2013.

The prescribed particulars are annexed hereto.

PLACE: GUWAHATI
DATE : 02.08.2013

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

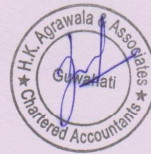


CA. HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO. 054776

ANNEXURE
Statement of Particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1	Amount of Income of the previous year applied to charitable or religious purposes in India during the year	1,48,54,550
2	Whether the trust / institution* has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	NIL
3	Amount of income accumulated or set apart* / finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 percent of the Income derived from property held under trust wholly* / in part only for such purposes.	12,91,981
4	Amount of income eligible for exemption under section 11 (1) (C) (Give details)	NIL
5	Amount of income, in addition to the amount referred to in item 3 above accumulated or set apart for specified purposes under section 11 (2)	NA
6	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11 (2) (b) ? If so, the details thereof	NA
7	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11 (1) in any earlier year is deemed to be income of the previous year under section 11 (1B)? If so, the details thereof	NA
8	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11 (2) in any earlier year-	NA
	a) has been applied for purpose other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	NA
	b) has ceased to remain invested in any security referred to in section 11 (2) (b) (i) or deposited in any account referred to in section 11 (2) (b) (ii) or section 11 (2) (b) (iii), or	NA
	c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof ? If so, the details thereof	NA



**II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS
REFERRED TO IN SECTION 13 (3)**

- | | |
|---|----------|
| 1 Whether any part of the income or property of the * trust / institution was lent, or continues to be lent, in the previous year to any person referred to in section 13 (3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any | _____ NO |
| 2 Whether any land building or other property of the * trust / institution was made, or continued to be made available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any | _____ NO |
| 3 Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details | _____ NO |
| 4 Whether the service of the trust/ institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any | _____ NO |
| 5 Whether any share, security or other property was purchased by or on behalf of the *trust / institution during the previous year from any such person? If so, give details thereof together with the consideration paid | _____ NO |
| 6 Whether any share, security or other property was sold by or on behalf of the *trust / institution during the previous year to any such person? If so, give details thereof together with the consideration received | _____ NO |
| 7 Whether any income or property of the *trust / institution was diverted during the previous year in favour of any such person? If so, give details together with the amount of income or value of property so diverted | _____ NO |
| 8 Whether the income or property of the *trust / institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details | _____ NO |

**III. INVESTMENT HELD AT ANY TIME DURING THE PREVIOUS YEAR (S) IN CONCERNS
IN WHICH PERSONS REFERRED TO IN SECTION 13 (3) HAVE A SUBSTANTIAL INTEREST**

Sl.No.	Name & address of the concern	Whether the Concern is a Company, No. and class of shares held	Nominal Value of the investment	Income from the investment	Whether the amount in col.(4) exceeded 5% of the concern during the previous year, YES/NO
1	2	3	4	5	6
----- NIL -----					
Total					

PLACE : GUWAHATI
Date : 02.08.2013



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

CA. HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO. 300-54776

PEOPLES ACTION FOR DEVELOPMENT
BALIGAON, GOGAMUKH
DHEMAJI, ASSAM

BALANCE SHEET AS ON 31st MARCH, 2013

LIABILITIES	AMOUNT(RS)	ASSETS	AMOUNT(RS)
GENERAL FUND		Fixed Assets	
Opening Balance	4,19,847.55	(from Sch 'A')	2,54,642.25
Add: Excess of Income over		Loans & Advances	
Expenditure transferred from I/E a/c	12,94,405.35	Loan to SHG	1,270.00
		Cash at Bank	
		Cash at Bank	12,72,858.83
		Cash in Hand	1,85,481.82
			14,58,340.65
TOTAL (Rs.)	17,14,252.90	TOTAL (Rs.)	17,14,252.90

Schedule L : Notes on account and significant accounting policies

FOR AND ON BEHALF OF
PEOPLES ACTION FOR
DEVELOPMENT

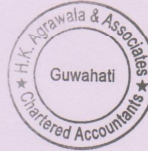
PLACE : GUWAHATI
DATE : 02.08.2013

Wilfred Topno



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

CA HARISH KR. AGRAWALA
PARTNER
MEMBERSHIP NO - 54776



**PEOPLES ACTION FOR DEVELOPMENT
BALIGAON, GOGAMUKH
DHEMAJI, ASSAM**

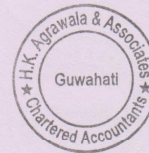
**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH ' 2013**

EXPENDITURE	SCH	AMOUNT	INCOME	AMOUNT
To Sustainable Livelihood development among the landless Tea Labourers in Two Blocks of North Lakhimpur District	B	5,24,709.00	By Donation & Contribution	1,60,81,697.71
" Capacity Building and Policy Advocacy on Dams and Adivasi Mahasabha	C	7,41,300.00	" Membership Fee	12,000.00
" Humanitarian Assistance to Vulnerable Population Affected	D	1,00,000.00	" Bank Interest	52,834.00
" Support to the Flood Affected Families of Naduar, Sonitpur	E	88,56,171.00		
" Empowerment of Adivasi Women Through the Development of Weaving Skills	F	9,75,000.00		
" DA Start up ACTION AID	G	21,841.00		
" DA Start up ACTION AID (Additional)	H	21,12,894.00		
" Emergency Respond to Flood in Assam	I	4,07,959.00		
" Children Sponsorship	J	2,81,049.00		
" LRP Action Aid	K	31,500.00		
" Functions & Celebrations		6,57,697.18		
" Administrative Expenses		4,030.00		
" Depreciation		71,665.18		
" Excess of Income over Expenditure transferred to General Fund		66,311.00		
		12,94,405.35		
TOTAL (Rs.)		1,61,46,531.71	TOTAL (Rs.)	1,61,46,531.71

FOR AND ON BEHALF OF
PEOPLES ACTION FOR DEVELOPMENT

PLACE : GUWAHATI
DATE :02.08.2013

Wifred Jomo
PEOPLES ACTION FOR DEVELOPMENT (P.A.D.)
ESTD-2001
ASSAM



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

C.A. HARISH KR. AGRAWALA
PARTNER
MEMBERSHIP NO - 54776

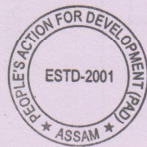
PEOPLES ACTION FOR DEVELOPMENT
BALIGAON,GOGAMUKH
DHEMAJI, ASSAM

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2013

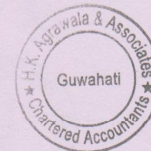
RECEIPTS	AMOUNT(RS)	PAYMENTS	SCH	AMOUNT(RS)
To <u>Opening Balance at</u>		By Sustainable Livelihood development among the landless Tea Labourers in Two Blocks of North Lakhimpur District	B	5,24,709.00
Cash at Bank	1,15,248.30			
Cash In Hand	51,111.00			
" Donation & Contribution	1,60,81,697.71	" Capacity Building and Policy Advocacy on Dams and People's Access and Control Over Natural Resources	C	7,41,300.00
" Membership Fee	12,000.00	" Adivasi Mahasabha	D	1,00,000.00
" Bank Interest	52,634.00	" Humanitarian Assistance to Vulnerable Population	E	88,56,171.00
		" Support to the Flood Affected Families of Naduar, Sonitpur District	F	9,75,000.00
		" Empowerment of Adivasi Women Through the Development of Weaving Skills		21,841.00
		" DA Start up ACTION AID	G	21,27,880.00
		" DA Start up ACTION AID (Additional)	H	4,07,959.00
		" Emergency Respond to Flood in Assam	I	2,81,049.00
		" Children Sponsorship		31,500.00
		" LRP Action Aid	J	7,11,446.18
		" Functions & Celebrations		4,030.00
		" Administrative Expenses	K	71,665.18
		" <u>Closing Balance</u>		
		Cash at Bank		12,72,858.83
		Cash In Hand		1,85,481.82
				14,58,340.65
TOTAL (Rs.)	1,63,12,891.01	TOTAL (Rs.)		1,63,12,891.01

FOR AND ON BEHALF OF
PEOPLES ACTION FOR
DEVELOPMENT

PLACE :GUWAHATI
DATE :02.08.2013



Wilfred Jopno



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

CA HARISH KR. AGRAWALA
PARTNER
MEMBERSHIP NO.-54776

PEOPLES ACTION FOR DEVELOPMENT
BALIGAON, GOGAMUKH
DHEMAJI, ASSAM

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31.03.2013

SCHEDULE 'A' OF FIXED ASSETS AS ON 31st MARCH, 2013

PARTICULARS	RATE OF DEPN	GROSS BLOCK		DEPRECIATION		WDV AS ON 31.03.2013		
		AS ON 31.3.2012	ADDITIONS	TOTAL	UP TO 31.03.2012		DURING THE YEAR	TOTAL
Furniture & Fixtures	10%	1,21,871.00	-	1,21,871.00	38,834.30	8,304.00	47,138.30	74,732.70
Motorcycle	15%	90,881.00	-	90,881.00	25,219.35	9,849.00	35,068.35	55,812.65
Camera	15%	14,900.00	28,736.00	43,636.00	2,235.00	6,210.00	8,445.00	35,191.00
Computer	60%	24,000.00	39,999.00	63,999.00	14,400.00	29,759.00	44,159.00	19,840.00
Inverter & Battery	15%	30,854.00	-	30,854.00	4,628.10	3,934.00	8,562.10	22,291.90
Printer Cum Scanner	15%	62,600.00	-	62,600.00	9,390.00	7,982.00	17,372.00	45,228.00
Fan	15%	2,140.00	-	2,140.00	321.00	273.00	594.00	1,546.00
Total (Rs.)		3,47,246.00	68,735.00	4,15,981.00	95,027.75	66,311.00	1,61,338.75	2,54,642.25



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PEOPLES ACTION FOR DEVELOPMENT
BALIGAON, GOGAMUKH
DHEMAJI, ASSAM

SCHEDULES ANNEXED TO AND FORMING PART OF
BALANCE SHEET AS ON 31st MARCH 2013

SCHEDULE : 'B' OF SUSTAINABLE LIVELIHOOD DEVELOPMENT AMONG THE LANDLESS TEA
LABOURERS IN TWO BLOCKS OF NORTH LAKHIMPUR DISTRICT

PARTICULARS		AMOUNT (Rs.)
Programme Cost	3,11,944.00	
Personnel Cost	1,72,150.00	
Administrative Expenses	40,615.00	
		5,24,709.00
		5,24,709.00

SCHEDULE : 'C' OF CAPACITY BUILDING AND POLICY ADVOCACY ON DAMS AND PEOPLE'S
ACCESS AND CONTROL OVER NATURAL RESOURCES

PARTICULARS		AMOUNT (Rs.)
Programme Cost	4,94,300.00	
Personnel Cost	1,84,000.00	
Administrative Expenses	63,000.00	
		7,41,300.00
		7,41,300.00

SCHEDULE : 'D' OF ADIVASI MAHASBHA

PARTICULARS		AMOUNT (Rs.)
IEC Material Development	42,000.00	
Publication of Mahasabha Patrika	50,000.00	
Stationery	8,000.00	
		1,00,000.00
		1,00,000.00

SCHEDULE : 'E' OF HUMANITARIAN ASSISTANCE TO VULNERABLE POPULATION AFFECTED BY
FLOOD IN ASSAM

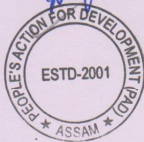
PARTICULARS		AMOUNT (Rs.)
Personnel/ Staf Cost	97,500.00	
General Equipments/Supplies & Stationery	44,678.00	
Other Cost	4,88,754.00	
Result Area-Livelihood	48,55,454.00	
Result Area-Shelter	17,28,440.00	
Result Area-Wash	16,41,345.00	
		88,56,171.00
		88,56,171.00

SCHEDULE : 'F' OF SUUPPORT TO THE FLOOD AFFECTED FAMILIES OF NADUAR, SONITPUR
DISTRICT

PARTICULARS		AMOUNT (Rs.)
Programme Cost	9,53,885.00	
Administrative Cost	21,115.00	
		9,75,000.00
		9,75,000.00

SCHEDULE : 'G' OF DA START UP ACTION AID

PARTICULARS		AMOUNT (Rs.)
Personnel Cost	6,40,468.00	
Programme Cost	10,68,191.00	
Administrative Cost	4,04,235.00	
		21,12,894.00
<u>Capital Expenditure</u>		
Digital Camera		14,986.00
		21,27,880.00
		21,27,880.00



PEOPLES ACTION FOR DEVELOPMENT
BALIGAON, GOGAMUKH
DHEMAJI, ASSAM

SCHEDULES ANNEXED TO AND FORMING PART OF
BALANCE SHEET AS ON 31st MARCH 2013

SCHEDULE : 'H' OF DA START UP ACTION AID (ADDITIONAL)

PARTICULARS		AMOUNT (Rs.)
Programme Cost	2,49,673.00	4,07,959.00
Personnel Cost	1,58,286.00	
		4,07,959.00

SCHEDULE : 'I' OF EMERGENCY RESPOND TO FLOOD IN ASSAM

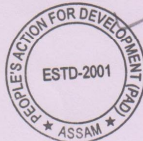
PARTICULARS		AMOUNT (Rs.)
Programme Cost	1,80,552.00	2,81,049.00
Personnel Cost	15,000.00	
Administrative Cost	85,497.00	
		2,81,049.00

SCHEDULE : 'J' OF LRP ACTION AID

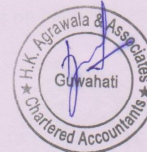
PARTICULARS		AMOUNT (Rs.)
Programme Cost	1,93,571.00	6,57,697.18
Personnel Cost	3,19,070.00	
Administrative Cost	1,45,056.18	
<u>Capital Expenditure</u>		
Computer	39,999.00	53,749.00
Digital Camera	13,750.00	
		7,11,446.18

SCHEDULE : 'K' OF ADMINISTRATIVE EXPENSES

PARTICULARS		AMOUNT (Rs.)
Meeting Expenses	12,958.00	71,665.18
Bank Charges	1,367.18	
Postage & Stationery	5,450.00	
Salary & Wages	24,000.00	
Travelling Expenses	6,604.00	
Office Maintenance	21,286.00	
		71,665.18



Wilfred Jopno



PEOPLES ACTION FOR DEVELOPMENT
BALIGAON GOGAMUKH DHEMAJI

SCHEDULE 'L' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2013

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 incurred.

METHOD OF ACCOUNTING:-

To recognized 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 used 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 maintained and record transaction and to prepare and finalize annual accounts on historical cost basis.

Witfred Jyano

