

# **AUDIT REPORT**

**OF**

## **GREEN GLOBE (RURAL DEVELOPMENT ORGANISATION) SARUPETA, BARPETA, ASSAM - 781318**

**COVERING THE PERIOD FROM  
01.04.2020 - 31.03.2021**

Conducted by:-

**D.PATWARY & CO**

CHARTERED ACCOUNTANTS

1<sup>ST</sup> FLOOR, MASTER ENCLAVE

UDAYACHAL PATH, CHRISTIAN BASTI

G.S. ROAD, GUWAHATI - 781005, ASSAM

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# **D. PATWARY & CO.**

CHARTERED ACCOUNTANTS

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MOBILE : +919435148296  
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## **INDEPENDENT AUDITOR'S REPORT**

### **Opinion**

We have audited the accompanying financial statements of **GREEN GLOBE (RURAL DEVELOPMENT ORGANISATION), Sarupeta, Barpeta, Assam - 781318** which comprise the Balance Sheet as at 31 March 2021, the Statement of Income & Expenditure and the Receipt & Payment Account for the year then ended.

In our opinion, the accompanying financial statements gives a true and fair view of the financial position of the entity as at March 31, 2021 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.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis of Matter**

Most of the expenses are made in cash and supported by Internal vouchers  
Books of accounts are maintained on cash system of accounting

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

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and 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.

A further description of the auditor's responsibilities for the audit of the financial statements is located at Appendix to this Audit Report This description forms part of our auditor's report.

For, D. Patwary & Co.  
Chartered Accountants



Amit Patwari, Partner

M. No. 061971

FRN: 324523E

UDIN: **21061971AAAANS8909**

Place : Guwahati

Date : 30/11/2021





## Appendix to the Auditor's Report

**GREEN GLOBE (RURAL DEVELOPMENT ORGANISATION), Sarupeta, Barpeta, Assam - 781318**  
**For the Year Ended 31.03.2021**

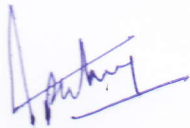
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards

For, D. Patwary & Co.  
Chartered Accountants



Amit Patwari, Partner

M. No. 061971

FRN: 324523E

UDIN: 21061971AAAANS8909

Place : Guwahati


Date : 30/11/2021

**GREEN GLOBE (RURAL DEVELOPMENT ORGANISATION)**  
**SARUPETA : BARPETA : ASSAM - 781318**

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2021**

<u>RECEIPTS</u>	<u>AMOUNT</u> (Rs.)	<u>PAYMENTS</u>	<u>AMOUNT</u> (Rs.)
<b>To Opening Balance</b>			
- Cash in Hand	13,341.50	By Printing & Stationery	2,500.00
- Cash at Bank		By Office Expenses	2,800.00
- SBI (33810225419)	<u>79,825.50</u>	By Health Checkup Camp	17,100.00
To Membership Fees	33,000.00	By Office Rent	24,000.00
To Donation	26,000.00	By Bank Charges	649.00
	83,500.00	By Women's Literacy Program	17,690.50
		By site expenses	103,600.00
		<b><u>By Closing Balance</u></b>	
		- Cash in Hand	8,251.00
		- Cash at Bank	
		- SBI (33810225419)	<u>59,076.50</u>
			67,327.50
<b>TOTAL</b>	<u><u>235,667.00</u></u>	<b>TOTAL</b>	<u><u>235,667.00</u></u>

For D.Patwary & Co.  
Chartered Accountants

  
Amit Patwari, Partner  
M. No. 061971  
UDIN:21061971AAAANS8909  
Place:Guwahati  
Date: 30/11/2021



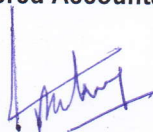


**GREEN GLOBE (RURAL DEVELOPMENT ORGANISATION)**  
**SARUPETA : BARPETA : ASSAM - 781318**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021**

<u>EXPENDITURE</u>	<u>AMOUNT</u> <u>(Rs.)</u>	<u>INCOME</u>	<u>AMOUNT</u> <u>(Rs.)</u>
To SBM Expenses	-	By Fund from Govt (SBM)	-
To Bank Charges	649.00	By Membership Fees	33,000.00
To Depreciation	3,020.68	By Donation	26,000.00
To Printing & Stationery	2,500.00		83,500.00
To Office Expenses	2,800.00		-
To Health Checkup Camp Exps	17,100.00		
To Office Rent	24,000.00		
To Women's Literacy Program	17,690.50		
To Site Expenses	103,600.00		
To Excess of Income over Expenditure Transferred to Balance Sheet	(28,860.18)		
<b>TOTAL</b>	<b><u>142,500.00</u></b>	<b>TOTAL</b>	<b><u>142,500.00</u></b>

For D.Patwari & Co.  
Chartered Accountants



Amit Patwari, Partner  
M. No. 061971  
UDIN:21061971AAAANS8909  
Place: Guwahati  
Date: 30/11/2021




**GREEN GLOBE (RURAL DEVELOPMENT ORGANISATION)**  
**SARUPETA : BARPETA : ASSAM - 781318**

**BALANCE SHEET AS ON 31.03.2021**

<u>LIABILITIES</u>	<u>AMOUNT</u> (Rs.)	<u>ASSETS</u>	<u>AMOUNT</u> (Rs.)
<b><u>CAPITAL ACCOUNTS</u></b>		<b><u>FIXED ASSETS</u></b>	
- As per last account	123,373.25	<b><u>- Furniture &amp; Fixtures</u></b>	
- Add : Excess of income over		As per Last year	21,834.17
- Expenditure	<u>(28,860.18)</u>	Less : Depreciation	<u>2,183.42</u>
	94,513.07		19,650.24
<b><u>CURRENT LIABILITIES &amp; PROVISION</u></b>	-	<b><u>- Misc Fixed Assets</u></b>	
		As per Last year	8,372.59
		Less : Depreciation	<u>837.26</u>
			7,535.33
		<b><u>CURRENT ASSETS</u></b>	
		<b><u>Cash &amp; Bank Balance</u></b>	
		- Cash in Hand	8,251.00
		<b><u>- Cash at Bank</u></b>	
		- SBI (33810225419)	<u>59,076.50</u>
			67,327.50
<b>TOTAL</b>	<u><u>94,513.07</u></u>	<b>TOTAL</b>	<u><u>94,513.07</u></u>

For D.Patwary & Co.  
Chartered Accountants



Amit Patwari, Partner  
M. No. 061971  
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Date: 30/11/2021

