



S. Sahoo & Co.

Chartered Accountants

Independent Auditor's Report

To
the Members of Board
GeoHazard Society
71, B-Floor, Vinobapuri, Lajpat Nagar- II
New Delhi - 110024

Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of GeoHazard Society [Registration No. S-60672, PAN: AABTG1522G], which comprise the Balance Sheet as at 31 March 2019, the Income and Expenditure Account, significant accounting policies and notes to the financial statements.
2. In our opinion and to the best of our information and according to the explanations given to us the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the Organization and the rules made thereunder, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Organization as at 31 March 2019, and its surplus and its income liable to contribution for the year ended on that date.

Basis of Opinion

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



Responsibilities of the Management for the Financial Statements

4. The Trustee ('management') is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Organization in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Organization and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.
5. In preparing the financial statements, management is responsible for assessing the Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

6. 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 Standards on Auditing 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.
7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism 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 including the utilization certificates submitted by the sub-recipients, 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.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of Organization'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 Organization'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 Organization to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
8. We communicate with the management 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.

Other Matter

9. The financial statements of the Organization for the year ended 31 March 2018 were audited by the predecessor auditor, M/s. BSR & Associates LLP, who have expressed an unqualified opinion on those financial statements vide their audit report dated 21 August 2018.
10. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961, on the financial statements prepared by the management as required by the provisions of the Income-Tax Act, 1961 covering the same period as these accompanying financial statements.

Report on Other Legal and Regulatory Requirements

11. As required under sub section (2) of section 33 and 34 of the Act, we report as under for the year ended 31 March 2019:



- a. Organization has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the Organization on regular basis. The books of accounts are maintained in Delhi location. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the Organization and the same is maintained in accordance with the provisions of the Act and the rules made thereunder;
- b. Receipts and disbursements are properly and correctly shown in the accounts;
- c. The cash balance, vouchers, bank book etc. are in custody of Chief Executive Officer and the same are in agreement with Books of account on the date of our audit;
- d. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;
- e. President and Treasurer of the Organization appeared before us and furnished all information required for audit;
- f. In our opinion and according to the information provided to us, no property or funds of the Organization were applied for any object or purpose other than the object or purpose of the Organization;
- g. Organization has invested its surplus in fixed deposit in scheduled Bank as defined in Reserve Bank of India Act, 1934 as well as under the provisions of section 11(5) of the Income Tax Act.;
- h. In our opinion and according to the information provided to us, in this year there is no alienation in the immovable property of the Organization;
- i. There is no special matter which we may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner;
- j. In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public Organization or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of Organization or misapplication or any other misconduct on the part of the trustee or any other person while in the management of the Organization were identified;
- k. Minutes of the meeting was maintained and documented in the minute register after the conclusion and approval of that meeting minutes in the subsequent meeting.;



- l. In our opinion and according to the information provided to us, no trustee has any interest in the investment of the Organization;
- m. In our opinion and according to the information provided to us, no trustee is a debtor or creditor of the Organization. Further, Organization only has investment in the form of fixed deposits and all fixed deposits are in name of the Organization;
- n. In our opinion and according to the information provided to us, no irregularities were pointed out in the books of accounts of previous year.

For & on Behalf:
S. Sahoo & Co.
Chartered Accountants



A handwritten signature in purple ink that reads "S. Sahoo". The signature is written in a cursive style and is positioned to the right of the professional seal.

CA. Subhajit Sahoo, FCA, LLB
Partner
M. M. No. 057426 (UDIN: 19057426AAAAMM1939)
F.R.N.: 0322952E

Date: 30-08-2019
Place: New Delhi

GEOHAZARDS SOCIETY
71, B-Floor, Vinobapuri, Lajpat Nagar - II
New Delhi - 110024

Balance Sheet as on 31st March 2019

	Schedule	Amount in Rs.	
		2018-19	2017-18
Sources of Funds			
I. General Fund			
Opening Balance		1,396,959	1,915,009
Add : Surplus transferred from Income & Expenditure A/C		1,254,381	(518,050)
		2,651,340	1,396,959
II. Loan Fund			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
		-	-
		-	-
Total	[I + II]	2,651,340	1,396,959
Application of Funds			
I. Fixed Assets			
Gross Block	[01]	115,480.21	104,660
Less : Depreciation		52,110.15	39,184
Closing Book Value		63,370	65,477
A. Current Assets, Loans & Advance			
Cash in Hand		701	558
Cash at Bank		2,533,064	1,018,065
Loans & Advances	[02]	241,280	258,279
Sundry Debtor		100,000	235,230
	A	2,875,045	1,512,132
B. Current Liabilities & Provisions			
Audit Fees Payable		59,000	56,150
Expenses Payble	[03]	228,075	124,500
	B	287,075	180,650
II. Net Current Assets			
	[A - B]	2,587,970	1,331,482
Total	[I + II]	2,651,340	1,396,959

Significant Accounting Policies and Notes to Accounts
In terms of our report of even date

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For & on Behalf:
S.Sahoo & Co.
Chartered Accountants

[CA Subhajit Sahoo, FCA, LLB]
Partner
MM No. 57426
FRN: 322952E

Place: New Delhi
Date:-

For:
Geohazards Society

President

Treasurer



GEOHAZARDS SOCIETY			
71, B-Floor, Vinobapuri, Lajpat Nagar - II New Delhi - 110024			
Income & Expenditure Account for the Year ended 31.03.2019			
			Amount in Rs.
INCOME	Schedule	2018-19	2017-18
Income from Training Programmes		-	1,343,846
Professional Fees		3,595,146	-
Grant in Aid		-	189,150
Interest Income		68,244	49,116
Total		3,663,390	1,582,112
EXPENDITURE			
Programme Expenditure			
Disaster Management Programme	[04]	15,000	71,555
Environmental Awareness Programme	[05]	1,906,844	1,346,184
Thales Project	[06]	-	322,501
Administrative Expenditure	[07]	472,924	345,849
Depreciation	[01]	12,926	14,073
Other Expenses	[08]	1,315	-
Total		2,409,009	2,100,162
Excess of Income over Expenditure transferred to General Fund		1,254,381	(518,050)

In terms of our report of even date

For & on Behalf:

S.Sahoo & Co.

Chartered Accountants

[CA Subhajit Sahoo, FCA, LLB]

Partner

MM No. 57426

FRN: 322952E

Place: New Delhi

Date:-

For:
Geohazards Society

President

Treasurer



GEOHAZARDS SOCIETY
71, B-Floor, Vinobapuri, Lajpat Nagar - II
New Delhi - 110024

Receipts & Payment Account for the Year ended 31.03.2019

			Amount in Rs.	
RECEIPT	Schedule	2018-19		
<u>Opening Balance</u>			2017-18	
Cash in Hand		558	2,531	
Cash at Bank		1,018,065	1,513,528	
Income from Training Programme		-	1,343,846	
Grant			189,150	
Professional Fees		3,595,146.00		
Interest Income		68,244.00	49,116	
Loans & Advances		257,338.00	19,941	
Total		4,939,351	3,118,112	
PAYMENT				
Programme Expenditure				
Disaster Management Programme	[09]	15,000	71,555	
Environmental Awareness Programme	[10]	1,906,844	1,346,184	
Thales Project	[11]	-	322,501	
Fixed assets purchased	[01]	10,820	13,400	
Administrative Expenditure	[12]	472,923	345,849	
Closing Balance				
Cash in Hand		701	558	
Cash at Bank		2,533,064	1,018,065	
Total		4,939,351	3,118,112	

In terms of our report of even date

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For & on Behalf:
S.Sahoo & Co.
Chartered Accountants



[CA Subhajit Sahoo, FCA, LLB]
Partner
MM No. 57426
FRN: 322952E

Place: New Delhi
Date:-

For:
Geohazards Society

President

Treasurer



Notes to financial statements for the year ended March 31, 2019

SCHEDULES	Amounts in Rs.	
	2018-19	2017-18
Schedule 02: Loan & Advances		
TDS Receivable	219,280	236,279
Security Deposit - Rent	22,000	22,000
TOTAL	241,280	258,279
Schedule 03: Expenses Payable		
Accounts Payable	20,500	124,500
O/S Consultancy Charges	51,000	
TDS Payable	21,641	
Salary Payable	134,934	
TOTAL	228,075	124,500
Income & Expenditure A/c		
Schedule 04: Disaster Management Programme		
Chief Minister Disaster relief fund	15,000.00	-
Salary & Honorarium	-	15,000
Travelling & Conveyance	-	56,555
TOTAL	15,000	71,555
Schedule 05: Environmental Awareness Programme		
Accommodation and Fooding	22,616.00	13,263
Consultancy Others	924,660.00	643,653
Salary	782,700.00	606,500
Printing and Stationery	44,216.00	46,698
Travelling	42,897.00	35,540
Shimla Hospital Safety Project Expense	14,342.00	
Internship Fee for Trainer	75,413	
Other Expenses	-	530
TOTAL	1,906,844	1,346,184
Schedule 06: THALES project		
Programme Expenses		
Salary to Project Staff	-	201,000
Printing & Stationery	-	5,846
Travelling	-	9,504
Administrative Expenses		
Consultancy Charges	-	43,650
Staff Welfare	-	3,685
Electricity Expenses	-	3,970
Internet & Telephone Expenses	-	2,530
Misc Expenses	-	5,126
Rent	-	47,190
TOTAL	-	322,501



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Schedule 07: Administrative Expenditure		
Electricity Exp.	38,760.00	27,100
Insurance Expenses	4,342.00	-
Staff Welfare	-	54,092
Office Exp.	136,770.00	27,547
Legal and Professional Charges	-	4,600
Office Rent	207,400.00	142,840
Telephone & Internet Exp.	19,080.50	28,440
Audit Fee	66,570.00	61,230
Bank Charges	-	-
Consultancy Charges	-	-
TOTAL	472,924	345,849
Schedule 08: Other Expenses		
Misc Expenses Written off	1,315.00	-
	1,315	-
Receipt & Payment A/c		
Schedule 09: Disaster Management Programme		
Chief Minister Disaster relief fund	15,000.00	-
Salary & Honorarium	-	15,000
Travelling & Conveyance	-	56,555
TOTAL	15,000	71,555
Schedule 10: Environmental Awareness Programme		
Accommodation and Fooding	22,616.00	13,263
Consultancy Others	924,660.00	643,653
Salary	782,700.00	606,500
Printing and Stationery	44,216.00	46,698
Travelling	42,897.00	35,540
Shimla Hospital Safety Project Expense	14,342.00	-
Internship Fee for Trainer	75,413	-
Other Expenses	-	530
TOTAL	1,906,844	1,346,184
Schedule 11: THALES project		
Programme Expenses		
Salary to Project Staff	-	201,000
Printing & Stationery	-	5,846
Travelling	-	9,504
Administrative Expenses		
Consultancy Charges	-	43,650
Staff Welfare	-	3,685
Electricity Expenses	-	3,970
Internet & Telephone Expenses	-	2,530
Misc Expenses	-	5,126
Rent	-	47,190
TOTAL	-	322,501
Schedule 12: Administrative Expenditure		
Electricity Exp.	38,760	27,100
Insurance Expenses	4,342	-
Staff Welfare	-	54,092
Office Exp.	136,770	27,547
Legal and Professional Charges	-	4,600
Office Rent	207,400	142,840
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Consultancy Charges	66,570	61,230
TOTAL	472,923	345,849



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SCHEDULE 101 : FIXED ASSETS	GROSS BLOCK				DEPRECIATION				NET BLOCK			
	As at 01.04.2018	> 6 months	Addition < 6 months	Deletion	As at 31.03.2019	Rate of Dep.	Up to 01.04.2018	During the year Addition	Deletion	Up to 31.03.2019	As on 31.03.2019	As on 31.03.2018
Furniture & Fixture	26,218.55	4,320.00	-	-	30,538.55	10%	9,079.24	2,145.93	-	11,225.17	19,313.38	17,139.31
Disaster Training Equipments	3,061.69	-	-	-	3,061.69	15%	1,494.11	235.14	-	1,729.25	1,332.44	1,567.58
Camera	26,231.17	-	-	-	26,231.17	15%	9,598.49	2,494.90	-	12,093.39	14,137.78	16,632.68
Electric Kettle	405.73	-	-	-	405.73	15%	234.57	25.67	-	260.24	145.49	171.16
Heater	145.04	-	-	-	145.04	15%	83.86	9.18	-	93.04	52.00	61.18
Inverter	2,536.33	-	-	-	2,536.33	15%	1,466.31	160.50	-	1,626.81	909.52	1,070.02
Printer	2,296.24	-	-	-	2,296.24	40%	1,327.52	387.49	-	2,002.78	581.23	968.72
Presenter Logitech Cordless	5,506.13	-	-	-	5,506.13	15%	1,384.54	618.24	-	2,002.78	3,503.35	4,121.59
Ham & Air Purifier	9,738.76	-	-	-	9,738.76	40%	960.06	3,511.48	-	4,471.54	5,267.22	8,778.70
Fire Extinguisher	1,336.20	-	-	-	1,336.20	15%	515.61	123.09	-	638.70	697.50	820.59
Refridgrator	5,107.14	-	-	-	5,107.14	15%	1,970.72	470.46	-	2,441.18	2,665.96	3,136.42
Laptops	4,920.80	-	-	-	4,920.80	40%	4,448.40	188.96	-	4,637.36	283.44	472.40
Mobile Phones	1,803.73	6,500.00	-	-	8,303.73	15%	696.02	1,141.16	-	1,837.18	6,466.55	1,107.71
Air Conditioner	15,352.70	-	-	-	15,352.70	15%	5,924.23	1,414.27	-	7,338.50	8,014.20	9,428.47
TOTAL [A]	104,660.21	10,820.00	-	-	115,480.21		39,183.68	12,926.47	-	52,110.15	63,370.06	65,476.53



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Amount in Rs.