



**FORM No. 10BB**  
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause(b) of the tenth proviso to clause(23C) of section 10 or a trust or institution which is required to be furnished under sub-clause(ii) of clause(b) of section 12A

We have examined the balance sheet of **BHAVADA DEVI MEMORIAL PHILANTROPIC TRUST** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-MAR-2023** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications

- (1) As reported by the management details of specified persons as defined in section 13(3) of the Income Tax Act, 1961 comprising of the Governing Body members only have been maintained.
- (2) Our objectives are to obtain reasonable assurance about whether the information contained in Annexure to Form 10BB as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors report in form 10BB 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.

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

- (i) in the case of the balance sheet, of the state of affairs of the above named Trust as on **31-MAR-2023** and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2023**

subject to the following observations/qualifications

The prescribed particulars are annexed hereto.

For ARUN RATHI AND ASSOCIATES  
Chartered Accountants  
(Firm Regn No.: 0327369E)



*Arun Rathi*

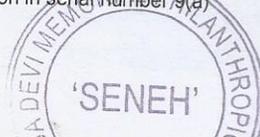
(ARUN RATHI)  
PARTNER  
Membership No: 300577

Place :GUWAHATI  
Date : 31-Oct-2023  
UDIN : 23300577BGVYDJ1126

**ANNEXURE  
Statement of particulars**

Basic Details	1.	PAN of the auditee 01		AABTB8287B							
	2.	Name of the auditee		BHAVADA DEVI MEMORIAL PHILANTROPIC TRUST							
	3.	Assessment Year		2023-24							
	4.	Previous Year		1-APR-2022 to 31-MAR-2023							
	5.	Registered Address of the auditee		NA, Nizara Path, Narkasur, Kahilipara, Guwahati, ASSAM, 781019							
	6.	Other addresses, if applicable		No							
Legal	7.	Type of the auditee		Trust							
	8.	Whether the auditee is established under an instrument?		Yes							
Management	9.	9(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/ Trustee (s)/ Members of society/ Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year									
		Name of person	Relation	Relation Other	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Code	PAN Or Aadhar	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		ATUL CHANDRA BARUAH	Trustee			ACWPB7078F	PAN	Yes	No		CHINAKI PATH INDIA
		MINA BARUAH	Trustee			BGTPB2373K	PAN	Yes	No		BELTOLA INDIA
		ANJANA BARUAH	Trustee			AEAPB2992N	PAN	Yes	No		NARIKOLB ARI INDIA
		DIPALI BARUAH	Trustee			ACFPB6958H	PAN	Yes	No		NARIKOLB ARI INDIA
		DR. MIHIR KUMAR BARUAH	Trustee			ACIPB9016H	PAN	Yes	No		NEMCARE INDIA
		MITRA PHUKAN	Trustee			ARUPP5698N	PAN	Yes	No		NARENGI INDIA
		RABHIJIT BAROOAH	Trustee			AJBPB1012B	PAN	Yes	No		NARIKOLB ARI INDIA
		DR. NIRBHAY CHANDRA RABHA	Trustee			ABWPR1789C	PAN	Yes	No		GUWAHATI INDIA
		PARESH CHANDRA DEBCHOU DHURY	Trustee			ACGPD4988E	PAN	Yes	No		GUWAHATI INDIA
		UMAKANT A MAHANTA	Trustee			AGFPM9804P	PAN	Yes	No		GUWAHATI INDIA
		DR. BIKASH SAIKIA	Trustee			AAAPS9680G	PAN	Yes	No		GUWAHATI INDIA
		MINANTI BARTHAKUR	Trustee			AGTPB3354R	PAN	Yes	No		GUWAHATI INDIA
		PADMAPARI MAHANTA	Trustee			ACDPM5195P	PAN	Yes	No		GUWAHATI INDIA
		PURABI KAKOTI	Trustee			ATXPB9717F	PAN	Yes	No		GUWAHATI INDIA
		RINA BARTHAKUR	Trustee			AHZPB4570G	PAN	Yes	No		GUWAHATI INDIA
		SANGITA DUTTA	Trustee			APGPD3515Q	PAN	Yes	No		GUWAHATI INDIA
		ABHAY CHANDRA HAZARIKA	Trustee			AFJPH6755D	PAN	Yes	No		GUWAHATI INDIA
	SUJIT BAKHARE DIA	Trustee			AHTPB3770G	PAN	Yes	No		GUWAHATI INDIA	

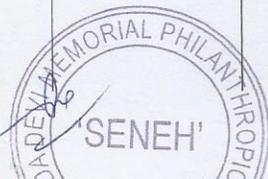
9(b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person in serial number 9(a)



*[Handwritten signature]*

	Name	Unique Identification Number	ID code	PAN Or Aadhar	Non-individual person [as mentioned in row no 9(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Commencement of activities	10. (i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year						No		
	(ii)	If yes in 10 (i), date of commencement of activities								
	(iii)	If the answer to 10(i) is yes, whether application for registration under [sub-clause (iii)] of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?								
	(iv)	If yes in 10(iii) above, the date of application for registration or approval.								
Details of Place where books of accounts and	11. (i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee ?						Yes		
	(ii)	If yes in (i) above, whether books of account maintained are maintained at registered office?						Yes		
	(iii)	If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained								
	(a)	Address of such place where the books are maintained								
	(b)	Date of decision by management to keep account at such place dd/mm/yyyy								
(c)	Date of intimation to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA									
Voluntary contributions	12.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 14 >							Yes	
	13.	Sum Total of donations reported in Form No. 10BD furnished by the auditee for the previous year								3727512
	14.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD								0
	15.	Total voluntary contributions received by the auditee during the previous year [13+14]								3727512
	16.	Total foreign contribution out of the total voluntary contributions stated in 15								0
	17.	Voluntary Contribution forming part of corpus (which are included in 15)								1602017
	18.	Anonymous donations taxable @30% under section 115BBC								0
	19.	Application outside India for which approval as per the proviso to clause (c) of sub-section (1) of section 11 has been obtained.								0
	20.	Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)]								2125495
	21.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15								3453821
	22.	Income required to be applied in India by the auditee during the previous year [20+21]								5579316
Application of Income	23.	Application of Income (excluding application not eligible and reported under serial number 27)								
	(i)	Total amount applied for charitable or religious purposes in India during the previous year							2048724	
	(ii)	Amount which was not actually paid during the previous year [if included in (i)(c)]							11800	
	(iii)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year							26230	
	(iv)	Total amount to be allowed as application [23(i)-23(ii)+23(iii)]							2063154	
	(v)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.							0	
	(vi)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year.							0	
		Amount to be disallowed from application								
	(vii)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40							0	
	(viii)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A								
	(A)							No	0	
	(B)							No	0	
	(ix)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus							0	
	(x)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects							0	
	(xi)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act							0	
	(xii)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained							0	
	(xiii)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained							0	
	(xiv)	Applied for any purpose beyond the objects of the auditee							0	
	(xv)	Any other disallowance							0	
	(xvi)	Total allowable application ( (23(iv)+23(v)+23(vi))-(23(vii) to 23(xv))							2063154	
(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11							2679265		
(xviii)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11							0		

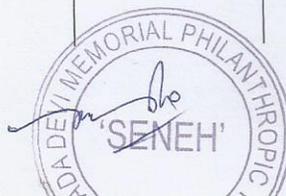
	(xix)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income				836897	
	24.	Taxable Income 22-[23(xvi) to 23(xix)]				0	
	25.	Income taxable under section 115BBI				0	
	26.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC				0	
Application of income out of different sources	27.	Application of income out of the following sources during the previous year					
	(A)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year				0	
	(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year				0	
	(C)	Income of earlier previous years up to 15% accumulated or set apart				0	
	(D)	Corpus				0	
	(E)	Borrowed fund				0	
	(F)	Any other				0	
Person referred to in 13(3)	28.	Details of specified person** as referred to in sub-section (3) of section 13					
		Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted	If code 2 selected in column (1) specify the amount of contribution made to the auditee	Address/Foreign Address
		4-any trustee of the trust or manager (by whatever name called) of the institution	ATUL CHANDRA BARUA	ACWPB7078F			27 A CHINAKI PATH, NARIKAL BARI, Zoo Road S.O, Guwahati, KAMRUP, Assam, 781024 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	DR. NIRBHAY CH RABHA	ABWPR1789C			H/NO -60, DAKHIN KAHILIPARA PATH, BHAGADUTTTAPUR, Kahilipara S.O, Guwahati, KAMRUP, Assam, 781019 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	MR. PARESH DEV CHOUDHURY	ACGPB4988E			26 KUNDIL NAGAR,, BASISTHA CHARALI,, Beltola S.O, Guwahati, KAMRUP, Assam, 781028 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	DR. BIKASH SAIKIA	AAAPS9680G			78HOUSE NO 7, AJODHYA PATH,, JONAKPUR, KAHILIPARA, Kahilipara S.O, Guwahati, KAMRUP, Assam, 781019 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	DR. PADMAPANI MAHANTA	ACDPM5195P			BHAGADUTTAPUR, KAHILIPARA, Kahilipara S.O, Guwahati, KAMRUP, Assam, 781019 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	MR. RABHIJIT BAROOAH	AJBPB1012B			H NO 24, AMBIKAGIRI PATH, ZOO ROAD, Zoo Road S.O, Guwahati, KAMRUP, Assam, 781024 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	DR. UMAKANTA MAHANTA	AGFPM9804P			A1 1A SYNERYY IMPERIAL, BHAGADUTTAPUR, KAHILIPARA, Kahilipara S.O, Guwahati, KAMRUP, Assam, 781019 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	MRS. SHILA BARUA	ACUPB7840D			H/NO -2, BYE LANE -2, K.P BARUA ROAD, KRISHNA NAGAR, CHANDMARI, Silpukhuri S.O, Guwahati, KAMRUP, Assam, 781003 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	MRS. DIPALI BARUA	ACFPB6958H			27 A, CHINAKI PATH, NARIKAL BARI, Zoo Road S.O, Guwahati, KAMRUP, Assam, 781024 INDIA
	4-any trustee of the trust or manager (by whatever name called) of the institution	MRS MINOTI BORTHAKUR	AGTPB3354R			H/NO -22, AMRITPUR PATH, GANESHGURI CHARALI, Assam Sachivalaya S.O, Guwahati, KAMRUP, Assam, 781006 INDIA	



4-any trustee of the trust or manager (by whatever name called) of the institution	MRS. MEENA BARUA	BGTPB2373K			H/NO -1 SHANTI PATH,, ZOO ROAD,, Zoo Road S.O,Guwahati,KAMRUP, Assam,781024 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	MRS ANJANAN BARUA	AEAPB2992N			27 A ,CHINAKI PATH, NARIKAL BARI, ,Zoo Road S.O,Guwahati,KAMRUP, Assam,781024 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	MRS SANGITA DUTTA	ATGPD3515Q			3 BYELANE -1, ,SOUTH LACHIT NAGAR ULUBARI, Ulubari S.O,Guwahati,KAMRUP, Assam,781007 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	MS MRS. RINA BORTHAKUR	AHZPB4570G			H/NO -304, PALMS ENCLAVE A-409, B.R PATH, BELTOLA ,Beltola S.O,Guwahati,KAMRUP, Assam,781028 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	MR. SUJIT BAKHAREDA	AHTPB3770G			H/NO -2 DINESH OJHA PATH,, NEAR BIG BAZAR,BHANGAGARH, Dispur S.O,Guwahati,KAMRUP, Assam,781005 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	MR. ABHAY CH. HAZARIKA	AFJPH6755D			HATIGAON SIJUBARI ROAD,HATIGAON,Hatigaon Chariali S.O,Guwahati,KAMRUP, Assam,781038 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	MS JUTIKA DEVI	AKTPD4061H			6,,SANDHYACHAL PATH LAKHMI MANDIR,BASISTHA, ,Beltola S.O,Guwahati,KAMRUP, Assam,781028 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	MRS RASHMI BARUA	BWZPB3342J			B -11/8058, ,VASANT KUNJ SOUTH WEST DELHI,Vasant Kunj,Vasant Kunj,SOUTH WEST DELHI,Delhi,110070 INDIA
2-any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	SAATHIRE SOCIAL IMPACT	AAYCS9135K		2516039	CORPORATE OFFICE,2ND FLOOR, ,RIGEL NO-15-19, DODDANEKKUNDI,Doddanekkundi B.O,Bangalore North,BANGALORE,Kar nataka,560037 INDIA
2-any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	MINISTRY SOCIAL WELFARE			1000000	ASSAM SECRETARIATE BLOCK D ,Dispur S.O,Guwahati,KAMRUP, Assam,781005 INDIA
2-any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	GIVE INDIA	AABCG2322D		328695	1ST FLOOR, RIGEL NO-15-19, ,DODDANEKKUNDI,Doddanekkundi B.O,Bangalore North,BANGALORE,Kar nataka,560037 INDIA



2-any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	SURAJIT MITRA	ADTPM5618E		100000	161/8, RASH BEHARI AVENUE,Ballygunge S.O,Kolkata,KOLKATA, West Bengal,700019 INDIA
2-any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	AMARJYOTI BARUA	AENPB9155R		500000	805 8/BXI VASANT KUNJ,Vasant Kunj,Vasant Kunj,SOUTH WEST DELHI,Delhi,110070 INDIA
2-any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	ATUL CHANDRA BARUA	ACWPB7078F		370340	27, CHINAKI PATH NARIKAL BARI,Zoo Road S.O,Guwahati,KAMRUP, Assam,781024 INDIA
2-any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	DINESH CH. CHOUDHURY	ABSPC7506N		55000	HOUSE NO-37A, SIXMILE ANANDA NAGAR,Khanapara S.O,Guwahati,KAMRUP, Assam,781022 INDIA
2-any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	DIPALI BARUA	ACFPB6958H		100000	27, CHINAKI PATH NARIKAL BARI,Zoo Road S.O,Guwahati,KAMRUP, Assam,781024 INDIA
2-any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	GURUKUL	AAATV3959R		100000	TELENGANA INDIA
2-any person who has made a substantial contribution to the trust or institution, that is to say, any person whose total contribution up to the end of the relevant previous year exceeds fifty thousand rupees	MINOTI BORTHAKUR	AGTPB3354R		100000	HOUSE NO-22, AMRITPUR PATH ,GANESHGURI CHARALI, INDIA



**BHAVADA DEVI MEMORIAL PHILANTHROPIC TRUST**

H.NO-31, NIZARA PATH, NARAKASUR  
KAHILIPARA, GUWAHATI-781019, ASSAM

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023**

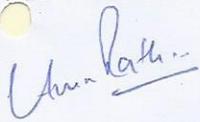
EXPENDITURE		AMOUNT (₹)	INCOME		AMOUNT (₹)
To	Audit Fees	11,800.00	By	Receipts from Main Objects	4,883,358.20
"	Annual Day Expenses	111,736.00	"	Fixed Deposits Interest	625,702.00
"	Bank Charges	37.17	"	Bank Interest	13,738.00
"	Consultancy Fees	14,160.00	"	Sale of Produced Items	56,315.00
"	Expenditure for Mid Day Meal	44,195.00	"	Interest on IT Refund	202.00
"	Expenditure on Flood Relief	130,577.00			
"	Entertainment Expenses	58,110.00			
"	Electricity Bill	58,548.00			
"	Fooding Expenses	162,517.00			
"	House Keeping Expenses	241,830.00			
"	Medical Expenses	366,472.59			
"	Staff Salary	457,300.00			
"	Sanitary Npakin Expenses	99,979.96			
"	Travelling Allowances	180,000.00			
"	Website maintenance	6,502.00			
"	Statue Inauguration and Book Lunch	29,939.00			
"	Depreciation	80,277.00			
"	Excess of Income over Expenditure	3,525,334.48			
		5,579,315.20			5,579,315.20

Signed in terms of our report of even date.

**For ARUN RATHI AND ASSOCIATES**

Chartered Accountants

FRN No. 327369E



**CA. ARUN RATHI**

(Partner)

Membership No. 300577

Date : 31.10.2023

Place: Guwahati



**For, BHAVADA DEVI MEMORIAL PHILANTHROPIC TRUST**

(PRESIDENT / SECRETARY)  
Managing Trustee  
BDMP Trust

(TREASURER)

Member Finance  
BDMP Trust



**BHAVADA DEVI MEMORIAL PHILANTHROPIC TRUST**H.NO-31, NIZARA PATH, NARAKASUR  
KAHILIPARA, GUWAHATI-781019, ASSAM**BALANCE SHEET AS AT 31.03.2023**

LIABILITIES	AMOUNT (₹)	AMOUNT (₹)	ASSETS	AMOUNT (₹)	AMOUNT (₹)
<b>Corpus Fund:</b>			<b>FIXED ASSETS</b>		
Corpus Fund	4,685,838.61	6,287,856.51	As per Sch A		2,875,966.37
Add : Corpus Donations recd	1,602,017.90		<b>INVESTMENTS</b>		
<b>General Fund</b>		13,475,273.11	Vijaya Bank FDR (Sch B)		16,431,965.00
Opening Balance	9,949,938.63		<b>CURRENT ASSET</b>		
Add : Surplus as per I/E Account	3,525,334.48		TDS Refundable (Earlier Years)		52,237.00
<b>CURRENT LIABILITY &amp; PROVISION</b>			TDS (AY 20-21)		4,053.00
Expenses Payable		11,800.00	TDS (AY 22-23)		52,039.00
Audit Fees Payable			TDS (AY 23-24)		62,571.00
			Cash at Bank		285,117.25
			Cash in Hand		10,981.00
		19,774,929.62			19,774,929.62

Signed in terms of our report of even date.

**For ARUN RATHI AND ASSOCIATES**

Chartered Accountants

FRN No. 327369E

**CA. ARUN RATHI**

(Partner)

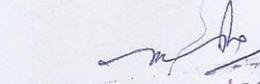
Membership No. 300577

Date : 31.10.2023

Place: Guwahati



For, BHAVADA DEVI MEMORIAL PHILANTHROPIC TRUST

  
(PRESIDENT/SECRETARY)  
Managing Trustee  
BDMP Trust  
(TREASURER)  
Member Finance  
BDMP Trust

**AVADA DEVI MEMORIAL PHILANTHROPIC TRUST**  
 O-31, NIZARA PATH, NARAKASUR  
 HILIPARA, GUWAHATI-781019, ASSAM

FY : 2022-23

**STATEMENT OF INVESTMENT IN FIXED ASSETS**

**NEXURE : A**

S.R. No	PARTICULARS	DEP. RATE	OP. W.D.V.		ADDITION		SALE / TRANSFER	NET BALANCE	DEPRECIATION DURING THE YEAR	BALANCE AS ON 31.03.2023
			AS ON 01.04.22	180 days or more	Less than 180 days					
<b>BLOCK A</b>	<b>PLANT &amp; MACHINERY (DEP. @ 15%)</b>									
1	Television	15%	936.75	-	-	-	-	936.75	141.00	795.75
2	Electronic Stove	15%	468.38	-	-	-	-	468.38	70.00	398.38
3	Motor Cycle	15%	-	-	-	-	-	36,377.00	5,457.00	30,920.00
4	TVS Sports Bike	15%	36,377.00	-	-	-	-	5,283.00	792.00	4,491.00
5	Mobile	15%	5,283.00	-	-	-	-	-	-	-
<b>BLOCK B</b>	<b>BUILDING (DEP. @ 5%)</b>									
1	Building	5%	1,196,534.75	-	-	-	-	1,196,534.75	59,827.00	1,136,707.75
2	Building Construction -CWIP	5%	1,322,859.00	33,020.00	27,000.00	-	-	1,382,879.00	-	1,382,879.00
<b>BLOCK C</b>	<b>LAND (NON DEPRECIABLE) (DEP. @ 0%)</b>									
1	Land	0%	217,250.00	-	-	-	-	217,250.00	-	217,250.00
<b>BLOCK D</b>	<b>COMPUTER (DEP. @ 40%)</b>									
1	Computer	40%	10,295.49	-	-	-	-	10,295.49	4,118.00	6,177.49
<b>BLOCK E</b>	<b>FURNITURE &amp; FIXTURES (DEP. @ 10%)</b>									
1	Furniture & Fixture	10%	37,940.00	-	15,000.00	-	-	52,940.00	4,544.00	48,396.00
<b>BLOCK F</b>	<b>BUILDING (DEP. @ 10%)</b>									
1	Construction of A Clinic	10%	12,793.00	-	-	-	-	12,793.00	1,279.00	11,514.00
2	Kitchen Renovation	10%	40,486.00	-	-	-	-	40,486.00	4,049.00	36,437.00
<b>GRAND TOTAL</b>			2,881,223.37	33,020.00	42,000.00	-	-	2,956,243.37	80,277.00	2,875,966.37



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HAVADA DEVI MEMORIAL PHILANTHROPIC TRUST  
 .NO-31, NIZARA PATH, NARAKASUR  
 AHILIPARA, GUWAHATI-781019, ASSAM

FY : 2022-23

ANNEXURE : B STATEMENT OF INVESTMENT IN FIXED DEPOSITS

Sl. No.	Bank Name	New Account No	Date	Opening Balance		Additions during the Year			Matured		Closing Balance		Total
				Principal	Int.	Principal	Int.	TDS	Principal	Int.	Principal	Int.	
1	BANK OF BARODA	78670300000864	21.08.12	1,123,647	170,937	66,056	6,605	66,056	6,605	1,123,647	230,388	1,354,035	
2	BANK OF BARODA	78670300002789	28.02.14	197,284	24,705	11,330	1,133	11,330	1,133	197,284	34,902	232,186	
3	BANK OF BARODA	78670300002188	16.08.15	251,531	27,715	14,595	1,459	14,595	1,459	251,531	40,851	292,382	
4	BANK OF BARODA	78670300000228	30.03.15	409,019	63,917	25,748	3,618	25,748	3,618	409,019	86,047	495,066	
5	BANK OF BARODA	78670300002546	13.01.16	522,128	61,161	31,497	3,150	31,497	3,150	522,128	89,508	611,636	
6	BANK OF BARODA	78670300001143	22.03.16	651,725	68,049	36,974	3,696	36,974	3,696	651,725	101,327	753,052	
7	BANK OF BARODA	78670300002149	07.09.19	428,194	61,322	25,580	1,516	25,580	1,516	428,194	85,386	513,580	
8	BANK OF BARODA	78670300001982	28.03.17	301,755	31,268	17,010	1,702	17,010	1,702	301,755	46,576	348,331	
9	BANK OF BARODA	78670300001372	06.11.17	453,821	57,977	26,789	2,679	26,789	2,679	453,821	82,087	535,908	
10	BANK OF BARODA	78670300000950	07.03.18	339,618	36,477	19,594	1,960	19,594	1,960	339,618	54,111	393,729	
11	BANK OF BARODA	78670300000611	01.02.19	425,044	47,112	24,797	2,479	24,797	2,479	425,044	69,430	494,474	
12	BANK OF BARODA	78670300001010	25.03.19	850,094	88,425	48,074	4,807	48,074	4,807	850,094	131,692	981,786	
13	BANK OF BARODA	78670300001017	29.03.19	318,784	32,992	17,950	1,796	17,950	1,796	318,784	49,146	367,930	
14	BANK OF BARODA	78670300000273	25.02.20	1,000,000	109,128	58,485	5,848	58,485	5,848	1,000,000	161,765	1,161,765	
15	BANK OF BARODA	78670300002337	25.03.20	400,000	41,610	22,620	2,262	22,620	2,262	400,000	61,968	461,968	
16	BANK OF BARODA	78670300002336	25.03.20	500,000	50,637	28,399	2,841	28,399	2,841	500,000	76,195	576,195	
17	BANK OF BARODA	78670300005111	26.03.21	750,000	35,642	4,352	39,994	4,352	39,994	-	-	567,868	
18	BANK OF BARODA	78670300001604	04.06.20	500,000	44,711	27,387	4,230	27,387	4,230	500,000	67,868	567,868	
19	BANK OF BARODA	78670100001251	31.03.22	200,000	1,097	-	-	-	-	-	-	-	
20	BANK OF BARODA	78670100005969	14.02.22	800,000	4,742	9,302	14,044	9,302	14,044	-	-	-	
21	BANK OF BARODA	78670300006622	02.08.22	750,000	1,233	750,000	1,233	750,000	1,233	-	-	-	
22	BANK OF BARODA	78670300006153	01.04.22	201,097	10,176	10,176	1,015	201,097	1,015	201,097	9,161	210,258	
23	BANK OF BARODA	78670300006743	03.09.22	2,500,000	87,574	87,574	8,758	2,500,000	8,758	2,500,000	78,816	2,578,816	
24	BANK OF BARODA	78670300007357	27.02.23	1,501,000	9,400	1,501,000	939	1,501,000	939	1,501,000	-	1,501,000	
25	BANK OF BARODA	78670300007482	29.03.23	2,000,000	780	2,000,000	78	2,000,000	78	2,000,000	-	2,000,000	
				10,422,644	1,059,624	6,952,097	625,702	62,571	2,500,000	65,531	14,874,741	1,557,224	16,431,965



**BHAVADA DEVI MEMORIAL PHILANTHROPIC TRUST**

H.NO-31, NIZARA PATH, NARAKASUR  
KAHILIPARA, GUWAHATI-781019, ASSAM

**SCHEDULE FORMING PART OF BALANCE SHEET**

**NOTES ON ACCOUNTS & SIGNIFICANT ACCOUNTING POLICIES**

**A SIGNIFICANT ACCOUNTING POLICIES**

**1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

- i Financial Statements have been prepared under the historical cost convention in accordance with generally accepted accounting principles.
- ii Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.

**2 FIXED ASSETS & DEPRECIATION**

- i Fixed Assets are valued at cost plus all other expenses related to its acquisition / installation and borrowing cost.
- ii Fixed Assets have been stated at written down value.
- iii Depreciation has been provided on W.D.V method by adopting the rates specified in the I.T. Rules.

**3 INVENTORIES**

Closing Stock have been valued at cost or net realisable value whichever is lower.

**4 REVENUE RECOGNITION**

All Income and Expenditure items having material bearing on the financial statements are recognised on accrual basis

**NOTES ON ACCOUNTS**

- 1 Parties balances are subject to confirmation, reconciliation and final adjustments, if any.
- 2 Figures for the previous year have been regrouped and / or rearranged wherever necessary.



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