

Audit Report

U/S 44AB of the Income Tax Act, 1961

Financial Year 2024-2025
Assessment Year 2025-2026

**THE FOUNDATION FOR SOCIAL
TRANSFORMATION ENABLING
NORTH EAST INDIA**

J N BAROOAH LANE, JORPUKHURI,
Guwahati, Assam-781001



Audited by

Bikash Laxmi & Associates

Chartered Accountants
1st Floor, Saraf Building
A.T. Road, Guwahati-781001
E-Mail ID: blaghyit@yahoo.com

FORM No. 10B
[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 subsection (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.

I have examined the balance sheet of **THE FOUNDATION FOR SOCIAL TRANSFORMATION ENABLING NORTH EAST INDIA** [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-2025** 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.

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

In my 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 serial number 14 of the Annexure:

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

- (1) **Cash in Hand has been taken as certified by the management, and no physical verification of the same has been made**
- (2) **We have relied upon some of the internal vouchers provided by the management for expenses incurred.**

In my opinion and to the best of my information, and according to information given to me, 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 * fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31-MAR-2025** 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-2025**

subject to the following observations/qualifications

- (1) **Form 10B has been prepared on the basis of the accounts maintained by the assessee and produced before us and which were broadly verified by us and duly certified by the above named assessee**

The prescribed particulars are annexed hereto.

For **BIKASH LAXMI & ASSOCIATES**
Chartered Accountant
(Firm Regn No.: 0324491E)



(**BIKASH AGARWALA**)
PROPRIETOR
Membership No: 060403

Place : guwahati
Date : 25-Sep-2025
UDIN : 25060403 BMI DKP 8118



ANNEXURE
Statement of particulars

Basic Details	1.	PAN of the auditee	AABTT2249K
	2.	Name of the auditee	THE FOUNDATION FOR SOCIAL TRANSFORMATION ENABLING NORTH EAST INDIA
	3.	Assessment Year	2025-2026
	4.	Previous Year	From 1-APR-2024 to 31-MAR-2025
	5.	Registered Address of the auditee	BOROOAH NILOY H NO 1 , Guwahati G.P.O. Guwahati , Guwahati, KAMRUP KAMRUP, ASSAM, 781001, INDIA
	6.	Other addresses, if applicable	No
Legal	7.	Type of the auditee	Society
	8.	Whether the auditee is established under an instrument?	Yes

Registration Details	9. Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)				
	Section under which registered/provisionally registered or approved/ provisionally approved /notified	Date of registration/provisional registration or approval/ provisionally approval/ notification(dd/mm/yyyy)	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration//provisional registration/approval/pr ovisional approval/notification is effective(dd/mm/yyyy)
	(1)	(2)	(3)	(4)	(5)
	Sub clause (i) of clause (ac) of sub -section (1) of section 12A	23-Sep-2021	AABTT2249KE20119	CIT	01-Apr-2021

Management	10. 10(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)
	ENAKSHI DUTTA	Members of society			AGRPD657 6H	PAN	Yes	No		Santoor Apartments 507, Jayanagar, 6th Mile, Khana para S.O, Guwahati, KAMRUP, Assam, 781022 INDIA
	Ms. Patricia Mukhim	Members of society			AHZPM580 5B	PAN	Yes	No		ribong, shillong, Lawsohtun B.O, Shillong, EAST KHASI HILLS, meghalaya, 793004 INDIA
	Dr. Monisha Behal	Members of society			AADPB912 6H	PAN	Yes	No		Seuji Apartment, chandmari, Silpukhuri S.O, Guwahati, KAMRUP, Assam, 781003 INDIA
Dr. Roshmi Goswami	Members of society			ABSPG233 2G	PAN	Yes	No		Indralaya, Lashaumiere, Shillong G.P.O., Shillong, EAST KHASI HILLS, meghalaya, 793001 INDIA	



Riewad V Warjri	Members of society			AAAPW159 6M	PAN	Yes	No		Green Haven, Near IIM Shillong,, Upper Nongthymmai, Nongthymmai S.O, Nongthymmai (Laitkroh), EAST KHASI HILLS, meghalaya, 793014 INDIA
Mrinal Gohain	Members of society			AHDPG651 3A	PAN	Yes	No		Kharguli, Near Barthakur Clinic, Barthakur Clinic Rd, Kharguli S.O, Guwahati, KAMRU P, Assam, 781004 INDIA
Ritupon Gogoi	Members of society			AGUPG007 7H	PAN	Yes	No		Sunrise Apartment, Lakhimipath, Beltola S.O, Guwahati, KAMRU P, Assam, 781028 INDIA
Ketaki Banerji Bardalai	Members of society			ACQPB077 6Q	PAN	Yes	No		44, Naujan Road, Guwahati G.P.O., Guwahati, KAMRU P, Assam, 781001 INDIA

10(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year

Name	Unique Identification Number	ID code	PAN Or Aadhar	Non-individual person [as mentioned in row no 10(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)

Objects

11.	Objects of the auditee						Yes	
	Religious						Yes	
	Relief of poor						Yes	
	Education						Yes	
	Medical relief						No	
Yoga							Yes	
Preservation of environment (including watersheds, forests and wildlife)							Yes	
Preservation of monuments or places or objects of artistic or historic interest							Yes	
Advancement of any other objects of general public utility							Yes	
12.	(i)	Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?					No	
	(ii)	If yes, please furnish following information:-						
	(A)	date of such modification/ adoption (DD/MM/YYYY)						
	(B)	Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.						No
(C)	If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A							



S.No	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration
1				

Commencement of activities

13.	(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 13 (i) , date of commencement of activities			
	(iii)	If the answer to 13(i) is yes, whether application for registration under section 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 13(iii) above, provide the following details regarding application for registration under section 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			
		S.No	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application_URN of such registration
		1			

Details of Place where books of accounts and other documents have been maintained

14.	(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)	Provide the following details of the books of account and other documents									
	S.No.	Nature of Books of Account	Whether maintained by the auditee (Yes/No)	Whether maintained in a computer system (Yes/No)	Whether maintained at registered office (Yes/No)	If maintained at any place other than the registered place				Whether the books of account have been audited (Yes/No)	
						Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Date of intimation to Assessing Officer		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
1	Cash book	Yes	Yes	Yes			No		Yes		
2	Ledger	Yes	Yes	Yes			No		Yes		
3	Journal	Yes	Yes	Yes			No		Yes		



4	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee	Yes	Yes	Yes			No		Yes
5	Original bills wherever issued to the person and receipts in respect of payments made by the person	Yes	Yes	Yes			No		Yes
6	Any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected	Yes	Yes	Yes			No		Yes
7	Record of all the projects and institutions run by the person containing details of their name, address and objectives	Yes	Yes	Yes			No		Yes
8	Record of application of income etc. out of income during the previous year as per rule 17AA(1)(d)(ii i)	Yes	Yes	Yes			No		Yes



	(ii) If yes, then provide the following details of such business:	
	(a) Nature of Business	
	(b) Sector	
	Sub Sector	
	Business Code	
	(c) Whether separate books of account have been maintained for the business	No
(d) Whether the business is incidental to the attainment of the objects of the auditee	No	
(e) Profits and gains from the business during the previous year		

TDS on receipts	19 Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q :										
	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)	Nature	Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10 (Yes/No)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

20. Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable. **No**

Voluntary contributions	21. Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >	Yes	
	22. Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year	3695100	
	23. Donations not reported in Form No 10BD /Not required to fill Form No. 10BD		
	(i) Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G	0	
	(ii) Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G)	0	
	(iii) Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(a) Cash donations exceeding Rs. 2000	0
		(b) Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction	0
	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(c) Others < Please specify the nature >	0
		(d) Total (a)+(b)+(c)	0
	(iv) Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD	0	
	(v) Donations received in kind	0	
(vi) Anonymous Donations referred to in section 115BBC			
(a) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC	0		
(b) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC	0		



	(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC							0	
	(d)	Other anonymous donations taxable @ 30 % under section 115BBC							0	
	(e)	Total (a+b+c+d)							0	
(vii)		Any other voluntary contribution not part of Form No. 10BD <Please specify the nature>						foreign contribution	12831040	
(viii)		Total donation not reported in Form No 10BD [23(i)+23(ii)+23(iii)(d)+23(iv)+23(v)+23(vi)(e)+23(vii)]							12831040	
24.		Total voluntary contributions received by the auditee during the previous year [22+23(viii)]							16526140	
25.		Total foreign contribution out of the total voluntary contributions stated in 24							12831040	
26.		Voluntary Contribution forming part of corpus (which are included in 24)								
	(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11							0	
	(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11							0	
27.		Voluntary Contributions required to be applied by the auditee during the previous year [24-{23(vi)(d)+26A+ 26B}]							16526140	
Income to be applied	28.	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 24)							716939	
	29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11							0	
	30.	Income required to be applied in India by the auditee during the previous year [27+28-29]							17243079	
Application of Income	31.	Application of Income (excluding application not eligible and reported under serial number 37)								
	(i)				+Electronic(In Rs)		Other than Electronic(In Rs.)		Total Amount in Rs.	
	(a)	Contribution or donation to any other person during the previous year			0		0		0	
	(b)	Object wise application other than the application provided in (a)								
		(I) Religious					0		0 0	
	(II)	Relief of poor			13185472		558247		13743719	
	(III)	Education			0		0		0	
	(IV)	Medical relief			0		0		0	
	(V)	Yoga			0		0		0	
	(VI)	Preservation of environment (including watersheds, forests and wildlife)			1173320		10788		1184108	
	(VII)	Preservation of monuments or places or objects of artistic or historic interest			0		0		0	
	(VIII)	Advancement of any other objects of general public utility			0		0		0	
	(IX)	Application which cannot be specifically categorised under to			444090		0		444090	
	(X)	Total			14802882		569035		15371917	
	(c)	Total application [(a) + (b)(X)]			14802882		569035		15371917	
	(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person								
		S.No	Name of person to whom amount paid or credited	PAN of such person	Amount of application(Rs)	Mode of application			TDS	
						+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	
									Section under which TDS has been deducted	
	(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]								194587
	(iv)	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								35716
	(v)	Total amount to be allowed as application [31(i)(c)- 31(iii)+31(iv)]								15213046
	(vi)	Bifurcation of application in 31 (v) into Revenue or Capital								15213046
		(a)	Revenue							14768956
		(b)	Capital							444090
	(vii)	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
	(viii)	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									
	(ix)	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
	(x)	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								0



	(xi)	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
	(xii)	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
	(xiii)	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
	(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained		0
	(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained		0
	(xvi)	Applied for any purpose beyond the objects of the auditee		0
	(xvii)	Any other disallowance		0
	(xviii)	Total allowable application [$\sqrt{31(v)+31(vii)+31(viii) - \sqrt{31(ix) \text{ to } 31(xvii)}}$]		15213046
	(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub_section (1) of section 11		0
	(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11		0
	(xxi)	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		2030033
				0
	32.	Taxable Income [30- $\sqrt{31(xviii) \text{ to } 31(xxii)}$]		0
	33.	Income taxable under section 115BBI		
	(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	
	(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	
	(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	No	
	(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	No	
	(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No	
	(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or 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-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	No	
	(c)	(i) Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	
		(ii) Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No	
	(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen per cent. of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	No	
	(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	No	
	34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC		0
	35.	Other Income		
	(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	No	
	(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G		0
	(c)	Income as per Explanation 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G		0
	(d)	Income chargeable under sub-section (4) of section 11		0
	36.	Details of capital asset transferred under sub-section (1A) of section 11		
	(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	
	(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No	
	(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No	
	(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No	

section 115BBI

Other Income

Capital Asset



Application of income out of different sources	37.			Application of income out of the following sources during the previous year	=+Electronic(In Rs)	Other than Electronic(In Rs.)_Amount in Rs.
	(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	0	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	0	0
	(C)	Income of earlier previous years up to 15% accumulated or set apart		0	0	0
	(D)	Corpus		0	0	0
	(E)	Borrowed fund		0	0	0
	(F)	Any other		0	0	0

38.	Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37									
	S.no	Name of person to whom amount paid or credited	PAN	Amount of application(Rs)	Mode of Application			TDS		
					=+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted	Amount of TDS

13(10) and 22nd proviso to section 10(23C)	39.	(i)	Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?							
		(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?							
		(a)	Provision of proviso to clause (15) of section 2 is applicable							
		(b)	condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated							
		(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated							
		(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated							
		(iii)	If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13							
		(a)	Income for the previous year							
		(b)	Total Expenditure incurred in India, for the objects of the auditee,							
		(c)	Expenditure to be disallowed							
		(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed							
		(ii)	Expenditure from any loan or borrowing							
		(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and							
		(iv)	Expenditure in the form of contribution or donation to any person.							
		(v)	Capital expenditure							
(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40									
(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-sections 3 or 3A of section 40A									
(viii)	Any other disallowance									
(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)									
(d)	Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [a - b+c(ix)]									

Expenditure Incurred for	40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details								
	(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure						No		
	(b)	Total income of auditee during the previous year								
	(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]								

Person referred to in 13(3)	41.	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	ENAKSHI DUTTA	AGRPD6576H		Santoor Apartments 507,Jayanagar, 6th Mile,Khanapara S.O,Guwahati,KAMRUP, Assam,781022 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	Ms. Patricia Mukhim	AHZPM5805B		ribong,shillong,Lawsot un B.O,Shillong,EAST KHASI HILLS,meghalaya,79300 4 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	Dr. Monisha Behal	AADPB9126H		Seuji Apartment,chandmari,Sil pukhuri S.O,Guwahati,KAMRUP, Assam,781003 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	Dr. Roshmi Goswami	ABSPG2332G		Indralaya,Lashaumiere,S hillong G.P.O.,Shillong,EAST KHASI HILLS,meghalaya,79300 1 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	Riewad V Warjri	AAAPW1596M		Green Haven, Near IIM Shillong,,Upper Nonthymmai,Nongthym mai S.O,Nongthymmai(Laitkr oh),EAST KHASI HILLS,meghalaya,79301 4 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	Mrinal Gohain	AHDPG6513A		Kharguli, Near Barthakur Clinic,Barthakur Clinic Rd,Kharguli S.O,Guwahati,KAMRUP, Assam,781004 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	Ritupon Gogoi	AGUPG0077H		Sunrise Apartment,Lakhimi path,Beltola S.O,Guwahati,KAMRUP, Assam,781028 INDIA
4-any trustee of the trust or manager (by whatever name called) of the institution	Ketaki Banerji Bardalai	ACQPBO776Q		44,Naujan Road,Guwahati G.P.O.,Guwahati,KAMRU P,Assam,781001 INDIA

42.	Details of transactions referred to in section 13 (2)			
(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both			No
(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;			No
(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;			No
(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;			No
(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate;			No
(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;			No
(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person			No
(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.			No
43.	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation			
	Income of the auditee has been applied, other than for the objects of the trust or institution.			No
(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.			No
(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.			No
(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.			No
(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.			No
(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.			No
(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non_compliance has occurred, has either not been disputed or has attained finality.			No

Specified Violation



44.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	No	
45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?	No	
46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?	No	
47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?	No	
48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	No	
49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?		Yes
49. (A)	Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?		No



Schedule Corpus: Details of Corpus

Type of corpus donation	Opening balance at the beginning of the previous year (Corpus not applied till the beginning of the previous year)(1)	Received/ Treated as corpus during the previous year)(2)	Applied during the previous year(3)	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions)(4)	Total amount invested or deposited back in to corpus(5)	Financial year in which (4) was applied earlier(6)	Closing balance (7)[(1+2+5)-3]	Invested in modes specified in section 11(5)(8)	Amount taxed in previous assessment year(9)	Invested in modes other than specified in section 11(5) as on last day of the previous year(10)	If corpus donation is of type (i) then whether it fulfills the following conditions			
											Amount applied out of corpus for the purpose other than for which the voluntary contribution was made	Contribution or donation to any person;	Maintained as not separately identifiable	Invested or deposited in the forms and modes other those specified under sub-section (5) of section 11.
(i) Representing donations received for the renovation or repair of places notified under 80G(2)(b) on or after 01.04.2020							0							
(ii) Other than (i) above received on or after 01.04.2021							0							
(iii) Other than (i) and (ii) above							0							



Schedule FC: Details of foreign contribution		
Nature of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years (In Rs.)	Details of the total application from such contribution during the previous year Amount In Rs.
(i) corpus	0	0
(ii) non- corpus	12831040	14208728
Total	12831040	14208728

Schedule TDS/TCS									
Tax Deduction and Collection Account Number (TAN)	Section	For Others, please specify	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SHLT00976D	194C		36500	36500	36500	365	0	0	0
SHLT00976D	Others	192B Salary To Non-Govt Employees	5775636	1088580	1088580	50000	0	0	0
SHLT00976D	Others	194JB Fee for Professional Services	442500	442500	442500	44250	0	0	0

Schedule Statement of TDS/TCS				
Tax deduction and collection account number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
SHLT00976D	24Q	31-Jul-2024	24-Jul-2024	Yes
SHLT00976D	24Q	31-Oct-2024	23-Oct-2024	Yes
SHLT00976D	24Q	31-Jan-2025	16-Jan-2025	Yes
SHLT00976D	24Q	31-May-2025	19-May-2025	Yes
SHLT00976D	26Q	31-Jul-2024	24-Jul-2024	Yes
SHLT00976D	26Q	31-Oct-2024	23-Oct-2024	Yes
SHLT00976D	26Q	31-May-2025	14-May-2025	Yes



THE FOUNDATION FOR SOCIAL TRANSFORMATION ENABLING NORTH EAST INDIA
J N BAROOAH LANE, JORPUKHURI, GUWAHATI 781001
(A Society registered under the Societies Registration Act, 1860: Regn no: RS/KAM/240/A-1/664 dt 27/12/05)

CONSOLIDATED

BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2025

CAPITAL & LIABILITIES	AMOUNT (Rs)	ASSETS & PROPERTY	AMOUNT (Rs)
<u>FUND ACCOUNT:</u>		<u>FIXED ASSETS:</u>	
- FCRA	58,13,682.77	- FCRA	7,33,990.00
- NON FCRA	36,66,789.72	- NON FCRA	1,28,594.00
	94,80,472.49		8,62,584.00
<u>CORPUS FUND:</u>		<u>FIXED DEPOSITS:</u>	
- FCRA	13,53,810.00	- FCRA	65,54,640.00
- NON FCRA	8,86,941.00	- NON-FCRA	15,79,236.92
	22,40,751.00		81,33,876.92
<u>RESERVE FUND:</u>		<u>TAX DEDUCTED AT SOURCE:</u>	
- FCRA	4,50,000.00	- FCRA	1,58,036.00
		- NON-FCRA	10,354.00
			1,68,390.00
<u>CURRENT LIABILITIES & PROVISIONS:</u>		<u>CLOSING BANK BALANCES:</u>	
- FCRA	4,94,975.00	- FCRA	6,62,270.77
- NON FCRA	1,18,889.00	- NON FCRA	29,46,498.80
			36,08,769.57
		<u>CLOSING CASH BALANCES:</u>	
		- FCRA	3,531.00
		- NON FCRA	7,936.00
			11,467.00
	1,27,85,087.49		1,27,85,087.49

Signed in terms of our separate report of even date



For Bikash Laxmi & Associates
Chartered Accountants
FRN-324491E



CA Bikash Agarwala
Proprietor
M no- 060403

(Ritupon Gogoi)

Executive Director, FST

Date : 25/09/2025
Place : Guwahati

Enakshi Dutta

(Enakshi Dutta)
Chairperson, FST

Mrinal Gohain

(Mrinal Gohain)
Treasurer, FST

UDIN: 25060403 GMIDKP 811

THE FOUNDATION FOR SOCIAL TRANSFORMATION ENABLING NORTH EAST INDIA
J N BAROOAH LANE, JORPUKHURI, GUWAHATI 781001
(A Society registered under the Societies Registration Act, 1860: Regn no: RS/KAM/240/A-1/664 dt 27/12/05)

CONSOLIDATED

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

EXPENDITURE	AMOUNT (Rs)	INCOME	AMOUNT (Rs)
<u>PROJECT EXPENDITURE (FCRA):</u>		<u>PROJECT INCOME (FCRA):</u>	
- GDSSIL- EXPENSES	46,14,397.00	- GRANT IN AID RECEIVED	1,28,31,040.00
- HCF- EXPENSES	17,62,094.00		
- GFCF EXPENDITURES 2023	15,00,143.00	<u>INCOME (NON-FCRA):</u>	
- MALALA FUND EXPENDITURES	41,98,202.00	- NON CORPUS DONATIONS & MEMBERS FEES	19,100.00
- MANOS UNIDAS EXPENDITURES	11,84,108.00	- GRANT IN AID RECEIVED	36,80,000.00
- SOCIAL CHANGE INITIATIVE EXPENDITURES	2,62,329.00		
- UNITARIAN UNIVERSALIST ASSOCIATION EXPENDITURES	4,38,665.00	<u>INTEREST RECEIVED:</u>	
- OTHERS- EXPENDITURE	12,734.60	- FCRA	5,85,815.00
		- NON FCRA	1,27,124.31
<u>PROJECT EXPENDITURE (NON FCRA):</u>			
- RNPF	8,43,253.00		
- APF EXPENSES	1,08,080.00		
- OTHER EXPENSES	3,821.00		
<u>DEPRECIATION ON FIXED ASSETS:</u>			
- FCRA	2,10,309.00		
- NON FCRA	34,019.00		
	2,44,328.00		
BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO BALANCE SHEET	20,70,924.71		
	1,72,43,079.31		1,72,43,079.31

Signed in terms of our separate report of even date



For Bikash Laxmi & Associates
Chartered Accountants
FRN-324491E

(Signature)
CA Bikash Agarwala
Proprietor
M no- 060403

UDIN: 25060403 BMIDK P8118

Date : 25/09/2025
Place : Guwahati

(Signature)

(Enakshi Dutta)
Chairperson , FST

(Signature)
(Mrinal Gohain)
Treasurer, FST

(Signature)
(Ritupon Gogoi)
Executive Director, FST

THE FOUNDATION FOR SOCIAL TRANSFORMATION ENABLING NORTH EAST INDIA
J N BAROOAH LANE, JORPUKHURI, GUWAHATI 781001
(A Society registered under the Societies Registration Act, 1860: Regn no: RS/KAM/240/A-1/664 dt 27/12/05)

CONSOLIDATED

RECEIPT AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

RECEIPTS	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)
OPENING BANK BALANCES:		PROJECT EXPENDITURE:	
- FCRA	12,62,954.37	- FCRA	1,37,90,613.00
- NON FCRA	2,25,080.49	- NON FCRA	9,20,821.00
	14,88,034.86		1,47,11,434.00
OPENING CASH BALANCES:		BANK CHARGES:	
- FCRA	9,714.00	- FCRA	12,734.60
- NON FCRA	10,884.00	- NON FCRA	650.00
	20,598.00		13,384.60
PROJECT GRANT IN AID RECEIVED:		PURCHASE OF FIXED ASSETS:	
- FCRA	1,28,31,038.00	- FCRA	3,15,590.00
- NON FCRA	36,80,000.00	- NON FCRA	1,28,500.00
	1,65,11,038.00		4,44,090.00
REVENUE RECEIPTS:		OTHER EXPENSES:	
- NON- CORPUS REVENUE - NON FCRA	79,142.00	- FCRA	30,370.00
	79,142.00	- NON FCRA	13,767.00
INTEREST RECEIVED:			44,137.00
- FCRA	1,98,372.00	CLOSING BANK BALANCES:	
- NON FCRA	23,066.31	- FCRA	6,62,270.77
	2,21,438.31	- NON FCRA	29,46,498.80
OTHER RECEIPTS:			36,08,769.57
- FCRA	5,13,031.00	CLOSING CASH BALANCES:	
- NON FCRA	-	- FCRA	3,531.00
	5,13,031.00	- NON FCRA	7,936.00
	1,88,33,282.17		11,467.00
			1,88,33,282.17

Signed in terms of our separate report of even date



For Bikash Laxmi & Associates
Chartered Accountants
FRN-324491E

(Signature)
CA Bikash Agarwala
Proprietor
M no- 060403

UDIN: 25060403BMIDKP818

Date : 25/09/2025
Place : Guwahati

(Signature)

(Enakshi Dutta)
Chairperson , FST

(Signature)

(Mrinal Gohain)
Treasurer, FST

(Signature)

(Ritupon Gogoi)
Executive Director, FST

THE FOUNDATION FOR SOCIAL TRANSFORMATION ENABLING NORTH EAST INDIA
J N BAROOAH LANE, JORPUKHURI, GUWAHATI 781001
(A Society registered under the Societies Registration Act, 1860: Regn no: RS/KAM/240/A-1/664 dt 27/12/05)

FCRA ACCOUNT

BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2025

CAPITAL & LIABILITIES	AMOUNT (Rs)	ASSETS & PROPERTY	AMOUNT (Rs)
FC FUND ACCOUNT:		FIXED ASSETS:	
- As per last a/c	65,79,809.37	- As per Annexure II :	7,33,990.00
Less : Excess of Expenditure over Income From I/E A/c	7,66,126.60	FIXED DEPOSITS:	
	58,13,682.77	- wih SBI, Chenikuthi Br.	
FCRA CORPUS FUND:		As per last a/c	67,10,338.00
- Corpus Fund	13,53,810.00	Less: Maturity	5,43,827.00
RESERVE FUND:		Less: Tds	43,141.00
- Reserve Fund	4,50,000.00	Add : Interest Accd.	4,31,270.00
CURRENT LIABILITIES & PROVISIONS:		TAX DEDUCTED AT SOURCE:	
- Audit Fees Payable (2024-25)	53,750.00	- TDS	- 71,091.00
- Gratuity Provision	3,20,586.00	- TDS on FD Interest	12,418.00
Add: Current Year Provision	36,361.00	- TDS on FD Interest F.Y. 23-24	31,386.00
- Payable to Non FCRA A/c IT Refund	10,314.00	- TDS on FD Interest F.Y. 24-25	43,141.00
- Professional Tax Payable	3,044.00	CASH & BANK BALANCES :	
- EPF Employee Contribution	70,920.00	- Cash in Hand	3,531.00
	81,12,467.77	- SBI A/c No.: 30043373015	6,44,894.55
		- SBI A/c No.: 40102526665	17,376.22
			81,12,467.77

Note: Opening and Closing Balances of Project Fund are Bifurcated in Annexure I



For Bikash Laxmi & Associates
Chartered Accountants
FRN-324491E

Signed in terms of our separate report of even date




CA Bikash Agarwala
Proprietor
M no- 060403
UDIN: 250604030 MIDK P8118

Date : 25/09/2025

Place : Guwahati


(Enakshi Dutta)
Chairperson, FST


(Mrinal Gohain)
Treasurer, FST


(Ritupon Gogoi)
Executive Director, FST

THE FOUNDATION FOR SOCIAL TRANSFORMATION ENABLING NORTH EAST INDIA
J N BOROOAH LANE, JORPUKHURI, GUWAHATI 781001
(A Society registered under the Societies Registration Act, 1860: Regn no: RS/KAM/240/A-1/664 dt 27/12/05)

FCRA ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

EXPENDITURE	AMOUNT (Rs)	INCOME	AMOUNT (Rs)
<u>GDSSIL- EXPENSES</u>		<u>GRANT IN AID RECEIVED</u>	
- Program Cost	40,66,340.00	- GDSSIL- Grant	47,54,967.00
- Admin Cost	5,40,458.00	- HCF- Grant	14,96,401.00
- Capital Expenditures	7,599.00	- Malala Fund- Grant	39,83,760.00
	46,14,397.00	- Manos Unidas- Grant	21,26,279.00
		- UUA- Grant	4,69,631.00
		- Misc Receipts	2.00
<u>GFCF- 2023 PROJECT EXPENSES</u>			1,28,31,040.00
- Personnel Cost	6,24,000.00		
- Programme Cost	8,23,935.00	<u>INTEREST RECEIVED</u>	
- Administrative Cost	52,208.00	- Savings Bank Interest	
	15,00,143.00	- SBI A/c No : 40102526665	93,916.00
		- SBI A/c No : 30043373015	60,629.00
			1,54,545.00
<u>HCF- EXPENSES</u>		- Fixed Deposit Interest	
- Personnel Cost	11,95,794.00	- SBI A/c No : 30043373015	4,31,270.00
- Training and Meeting Costs	3,71,680.00		
- Travel Related Costs	1,13,386.00		
- Administrative Cost	81,234.00		
	17,62,094.00		
<u>MALALA FUND- EXPENSES</u>			7,66,126.60
- Personnel	11,32,434.00	Balance being Excess of Expenditure	
- Fringe Benefits	64,874.00	over Income trd. To Balance Sheet	
- Travel	7,08,854.00		
- Supplies	71,157.00		
- Contractual	1,19,904.00		
- Other Direct Cost	12,95,530.00		
- Indirect Cost	7,07,203.00		
- Malala Fund Directed Champion Travel	98,246.00		
	41,98,202.00		
<u>MANOS UNIDAS- EXPENSES</u>			
- Equipments/Materials	700.00		
- Labour/Salaries	5,51,000.00		
- Project Activities	3,88,850.00		
- Operational Costs	2,28,558.00		
- Administrative Costs	15,000.00		
	11,84,108.00		
<u>SCI- EXPENSES</u>			
- Other Costs	2,62,329.00		
<u>UUA- EXPENSES</u>			
- UUA Convening Expenses	4,38,665.00		

Erakshi Dutta



Anuraj Jahaan

Boa

EXPENDITURE	AMOUNT (Rs)	INCOME	AMOUNT (Rs)
OTHER EXPENSES			
- Bank Charges	12,734.60		
- Depreciation on Fixed Assets	2,10,309.00		
	1,41,82,981.60		1,41,82,981.60

Signed in terms of our separate report of even date



For Bikash Laxmi & Associates
Chartered Accountants
FRN-324491E


CA Bikash Agarwala
Proprietor

Date : 25/09/2025

Place : Guwahati



(Enakshi Dutta)
Chairperson, FST



(Mrinal Gohain)
Treasurer, FST

UDIN: 250604030110KPS118


(Rituporn Gogoi)
Executive Director, FST

THE FOUNDATION FOR SOCIAL TRANSFORMATION ENABLING NORTH EAST INDIA
J N BAROOAH LANE, JORPUKHURI, GUWAHATI 781001
(A Society registered under the Societies Registration Act, 1860: Regn no: RS/KAM/240/A-1/664 dt 27/12/05)

FCRA ACCOUNT

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

RECEIPTS	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)
OPENING BALANCES :		GDSSIL- EXPENSES	
- SBI A/c No : 40102526665	84,300.14	- Program Cost	40,46,692.00
- SBI A/c No : 30043373015	11,78,654.23	- Admin Cost	5,01,458.00
- Cash in Hand	9,714.00	- Capital Expenditures	7,599.00
	12,72,668.37		45,55,749.00
GRANT IN AID RECEIVED		GFCF- 2023 PROJECT EXPENSES	
- GDSSIL- Grant	47,54,967.00	- Personnel Cost	6,10,572.00
- HCF- Grant	14,96,401.00	- Programme Cost	8,17,888.00
- Malala Fund- Grant	39,83,760.00	- Administrative Cost	42,208.00
- Manos Unidas- Grant	21,26,279.00		14,70,668.00
- UUA- Grant	4,69,631.00	HCF- EXPENSES	
	1,28,31,038.00	- Personnel Cost	11,73,362.00
INTEREST RECEIVED:		- Training and Meeting Costs	3,71,680.00
- Savings Bank Interest		- Travel Related Costs	1,13,386.00
- SBI A/c No : 40102526665	93,916.00	- Administrative Cost	71,234.00
- SBI A/c No : 30043373015	60,629.00		17,29,662.00
	1,54,545.00	MALALA FUND- EXPENSES	
- Fixed Deposit Interest		- Personnel	11,14,546.00
- SBI A/c No : 40102526665	-	- Fringe Benefits	64,560.00
- SBI A/c No : 30043373015	43,827.00	- Travel	7,08,854.00
	43,827.00	- Supplies	71,157.00
OTHER RECEIPTS:		- Contractual	1,19,904.00
- Misc Receipts	2.00	- Other Direct Cost	12,95,530.00
- Fixed Deposit Matured	5,00,000.00	- Indirect Cost	6,92,203.00
	5,00,002.00	- Malala Fund Directed Champion Travel	98,246.00
- Advances for field workers settled (FY 2023-24)	13,029.00		41,65,000.00
	13,029.00	MANOS UNIDAS- EXPENSES	
		- Equipments/Materials	700.00
		- Labour/Salaries	5,50,432.00
		- Project Activities	3,88,850.00
		- Operational Costs	2,28,558.00
			11,68,540.00
		SCI- EXPENSES	
		- Other Costs	2,62,329.00
		UUA- EXPENSES	
		- UUA Convening Expenses	4,38,665.00
		OTHER EXPENSES	
		- Bank Charges	12,734.60
		- TDS on Audit Fees 2024-25	5,250.00
		- Professional Tax paid for FY 2023-24	1,760.00
		- Audit Fees Paid- FY 2023-24	23,360.00
			43,104.60
C/F	1,48,15,109.37	C/F	1,38,33,717.60

Erakshidatta



Arindam Jahaan

[Signature]

THE FOUNDATION FOR SOCIAL TRANSFORMATION ENABLING NORTH EAST INDIA
J N BAROOAH LANE, JORPUKHURI, GUWAHATI 781001
(A Society registered under the Societies Registration Act, 1860: Regn no: RS/KAM/240/A-1/664 dt 27/12/05)

FCRA ACCOUNT

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

RECEIPTS	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)
B/F	1,48,15,109.37	B/F	1,38,33,717.60
		<u>PURCHASE OF FIXED ASSETS :</u>	
		- Computers/Laptops	1,84,900.00
		- Furniture & Fittings	43,900.00
		- Scanning and Printing Machine	15,300.00
		- Office Equipment	71,490.00
			3,15,590.00
		<u>By CLOSING BALANCES :</u>	
		- SBI A/c No : 40102526665	17,376.22
		- SBI A/c No : 30043373015	6,44,894.55
		- Cash in Hand	3,531.00
			6,65,801.77
	1,48,15,109.37		1,48,15,109.37

Signed in terms of our separate report of even date



For Bikash Laxmi & Associates
Chartered Accountants
FRN-324491E

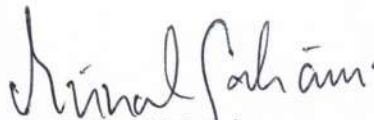

CA Bikash Agarwala
Proprietor
M no- 060403

UDIN: 25060403BMIDKPS118

Date : 25/09/2025
Place : Guwahati



(Enakshi Dutta)
Chairperson, FST



(Mrinal Gohain)
Treasurer, FST



(Ritupon Gogoi)
Executive Director, FST

Abbreviations:

- * GDSSIL- GDS Services International Limited - Manthan - Churning
- * GFCF- Global Fund for Community Foundation- Organising urban occupational group to collectives for accessing rights & entitlement
- * Manos Unidas- Khutlang (Working in unison towards empowerment)
- * HCF- Human Capability Foundation - Strengthen Capacity for Efficiency and Effectiveness
- * Malala Fund- Young Girls Access to Education
- * SCI- Social Change Initiative- Reserve for Learning Visits and Networking Fund
- * UUA- Unitarian Universalist Association- To undertake meetings towards promoting women's leadership skills in the North East region of India.

THE FOUNDATION FOR SOCIAL TRANSFORMATION ENABLING NORTH EAST INDIA
J N BAROOAH LANE, JORPUKHURI, GUWAHATI 781001

(A Society registered under the Societies Registration Act, 1860: Regn no: RS/KAM/240/A-1/664 dt 27/12/05)

Annexure-I

FCRA PROJECT FUND 2024-25

SI No	Project Fund Name	Opening Balance as on 01.04.2024	Amount Receipt during the year	Interest Receipt against the Project	Total	Amount Utilised during the year (Revenue)	Amount Utilised during the year (Capital)	Total	Transferred/ Adjusted FST General Fund	Balance as on 31.03.2025
1	Global Fund for Community Foundation- Awahan Phase III	18,72,494.00	-	-	18,72,494.00	15,00,143.00	-	15,00,143.00	-	3,72,351.00
2	GDSIL- GDS Services International Limited - Manthan - Churning	19,59,516.00	47,54,967.00	-	67,14,483.00	46,14,397.00	43,590.00	46,57,987.00	-	20,56,496.00
3	Malala Fund-Young Girls Access to Education	6,83,967.38	39,83,760.00	41,220.00	47,08,947.38	41,98,202.00	-	41,98,202.00	-	5,10,745.38
4	Human Capability Foundation- Strengthen Capacity for Efficiency and Effectiveness	-	14,96,401.00	13,215.00	15,09,616.00	17,62,094.00	1,48,900.00	19,10,994.00	-	(4,01,378.00)
5	Assam Foundation of North America- Amrapari: We can	20,884.00	-	-	20,884.00	-	-	-	-	20,884.00
6	Manos Unidas- Khutiang (Working in unison towards empowerment)	-	21,26,279.00	18,777.00	21,45,056.00	11,84,108.00	56,300.00	12,40,408.00	-	9,04,648.00
7	Unitarian Universalist Association- Promoting women's leadership skills in the North East region	-	4,69,631.00	-	4,69,631.00	4,38,665.00	-	4,38,665.00	-	30,966.00



Snakshi Dutta

Prinjal Ghosh

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Sl No	Project Fund Name	Opening Balance as on 01.04.2024	Amount Receipt during the year	Interest Receipt against the Project	Total	Amount Utilised during the year (Revenue)	Amount Utilised during the year (Capital)	Total	Transferred/ Adjusted FST General Fund	Balance as on 31.03.2025
8	Social Change Initiative Fund	1,32,607.46	-	-	1,32,607.46	2,62,329.00	-	2,62,329.00	-	(1,29,721.54)
	Total	46,69,468.84	1,28,31,038.00	73,212.00	1,75,73,718.84	1,39,59,938.00	2,48,790.00	1,42,08,728.00	-	33,64,990.84

Signed in terms of our separate report of even date



For Bikash Laxmi & Associates
Chartered Accountants
FRN-324491E



CA Bikash Agarwala
Proprietor
M no- 060403

UDIN: 250604036MIDKPE118

Date : 25/09/2025
Place : Guwahati

Minral Gohain
(Minral Gohain)
Treasurer, FST

Enakshi Dutta
(Enakshi Dutta)
Chairperson, FST

Ritupoo Gogoi
(Ritupoo Gogoi)
Executive Director, FST

THE FOUNDATION FOR SOCIAL TRANSFORMATION ENABLING NORTH EAST INDIA

J N BAROOAH LANE, JORPUKHURI, GUWAHATI 781001

(A Society registered under the Societies Registration Act, 1860: Regn no: RS/KAM/240/A-1/664 dt 27/12/05)

Annexure-II

FCRA FIXED ASSETS AS ON 31.03.2025

Sl No	Particulars	Rate of Depreciation	WDV as on 01.04.2024	Addition	Sale of Fixed Assets	Total	Depreciation During the Year	WDV as on 31.03.2025
1	Furniture & Fittings	10%	1,89,671.00	43,900.00	-	2,33,571.00	21,162.00	2,12,409.00
2	Office Equipments	15%	2,47,884.00	71,490.00	-	3,19,374.00	47,906.00	2,71,468.00
3	Computers	40%	1,59,330.00	1,84,900.00	-	3,44,230.00	1,34,172.00	2,10,058.00
4	Scanner & Printers	15%	31,824.00	15,300.00	-	47,124.00	7,069.00	40,055.00
	Total (Rs)		6,28,709.00	3,15,590.00	-	9,44,299.00	2,10,309.00	7,33,990.00

Signed in terms of our separate report of even date



For Bikash Laxmi & Associates
Chartered Accountants
FRN-324491E



CA Bikash Agarwala
Proprietor
M no- 060403

UDIN: 25060403BMIDK98118

Date : 25/09/2025
Place : Guwahati

Enakshi Dutta

(Enakshi Dutta)
Chairperson , FST

Mrinal Gohain

(Mrinal Gohain)
Treasurer, FST

Ritupon Gogoi

(Ritupon Gogoi)
Executive Director, FST

THE FOUNDATION FOR SOCIAL TRANSFORMATION ENABLING NORTH EAST INDIA
J N BAROOAH LANE, JORPUKHURI, GUWAHATI 781001
(A Society registered under the Societies Registration Act, 1860: Regn no: RS/KAM/240/A-1/664 dt 27/12/05)

NON- FCRA ACCOUNT

BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2025

CAPITAL & LIABILITIES	AMOUNT (Rs)	ASSETS & PROPERTY	AMOUNT (Rs)
NON FC FUND ACCOUNT:		FIXED ASSETS:	
- As per last a/c	8,29,738.41	- As per Annexure III :	1,28,594.00
Add : Excess of Income over Expenditure tfd. From I/E A/c	28,37,051.31	FIXED DEPOSITS:	
	36,66,789.72	- with Canara Bank	14,85,528.92
CORPUS REVENUE RECEIPTS:		As per last a/c	1,04,062.00
- Corpus Fund	8,86,941.00	Add: Accd. Interest for the year	15,89,590.92
	4,887.00	Less: TDS Deducted during the year	10,354.00
CURRENT LIABILITIES & PROVISIONS:			15,79,236.92
- Income Tax Refund		TAX DEDUCTED AT SOURCE:	
- Gratuity Provision	50,000.00	- TDS FY 2024-25	10,354.00
Add: Current Year Provision	30,512.00		
- TDS Payable To FCRA	33,490.00	CLOSING BALANCES:	
	46,72,619.72	- Cash in hand	7,936.00
		- HDFC Bank	25,43,302.00
		- Canara Bank	4,03,196.80
			29,54,434.80
			46,72,619.72

Signed in terms of our separate report of even date



For Bikash Laxmi & Associates
Chartered Accountants
FRN-324491E

(Signature)
CA Bikash Agarwala
Proprietor
M no- 060403

UDIN: 25060408BMIDKPS118

(Signature)
(Ritupon Gogoi)
Executive Director, FST

Date : 25/09/2025
Place : Guwahati

(Signature)

(Enakshi Dutta)
Chairperson, FST

(Signature)

(Mrinal Gohain)
Treasurer, FST

THE FOUNDATION FOR SOCIAL TRANSFORMATION ENABLING NORTH EAST INDIA
J N BAROOAH LANE, JORPUKHURI, GUWAHATI 781001
(A Society registered under the Societies Registration Act, 1860: Regn no: RS/KAM/240/A-1/664 dt 27/12/05)

NON- FCRA ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

EXPENDITURE	AMOUNT (Rs)	INCOME	AMOUNT (Rs)
<u>RNPF- EXPENSES:</u>		<u>GRANT IN AID RECEIVED:</u>	
- Personnel Cost	3,22,592.00	- RNPF Grant	10,00,000.00
- Programme Cost	4,76,902.00	- APF Grant	26,80,000.00
- Administrative Expenses	43,759.00		
	8,43,253.00	<u>DONATION AND OTHER RECEIPTS:</u>	
<u>APF- EXPENSES:</u>		- Local/ Individual Donations	15,100.00
- Fixed Assets/CAPEX	8,880.00	- Membership Fees	4,000.00
- Travel, Boarding & Lodging	13,750.00		
- Program Expenses	68,250.00		
- Administration Cost	17,200.00		
	1,08,080.00	<u>INTEREST RECEIVED:</u>	
<u>OTHER EXPENSES:</u>		- Interest Received (Savings)	20,078.31
- Admin Expenses	3,171.00	- Interest Received (Fixed Deposit)	1,04,062.00
- Bank Charges	650.00	- Interest on IT Refund	2,984.00
	3,821.00		
- Depreciation on Fixed Assets	34,019.00		
Balance being Excess of Income over Expenditure trd. To Balance Sheet	28,37,051.31		
	38,26,224.31		38,26,224.31


Signed in terms of our separate report of even date

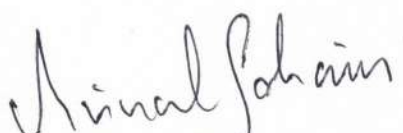


For Bikash Laxmi & Associates
Chartered Accountants
FRN-324491E

Date : 25/09/2025
Place : Guwahati


CA Bikash Agarwala
Proprietor
M no- 060403
UDIN:


(Enakshi Dutta)
Chairperson, FST


(Mrinal Gohain)
Treasurer, FST


(Ritupon Gogoi)
Executive Director, FST

THE FOUNDATION FOR SOCIAL TRANSFORMATION ENABLING NORTH EAST INDIA
J N BAROOAH LANE, JORPUKHURI, GUWAHATI 781001
(A Society registered under the Societies Registration Act, 1860: Regn no: RS/KAM/240/A-1/664 dt 27/12/05)

NON- FCRA ACCOUNT

RECEIPT AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

RECEIPTS	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)
OPENING BALANCE:		RNPF- EXPENSES:	
- Canara Bank	2,25,080.49	- Personnel Cost	2,92,080.00
- Cash in Hand	10,884.00	- Programme Cost	4,76,902.00
		- Administrative Expenses	43,759.00
	2,35,964.49		8,12,741.00
INTEREST RECEIVED:		APF- EXPENSES:	
- Interest Received (Savings)	20,078.31	- Fixed Assets/CAPEX	8,880.00
- Interest on IT Refund	2,988.00	- Travel, Boarding & Lodging	13,750.00
		- Program Expenses	68,250.00
GRANT IN AID RECEIVED:		- Administration Cost	17,200.00
- RNPF Grant	10,00,000.00		1,08,080.00
- APF Grant	26,80,000.00		
	36,80,000.00	OTHER EXPENSES:	
DONATION AND OTHER RECEIPTS:		- Admin Expenses	3,171.00
- Local/ Individual Donations	15,100.00	- Bank Charges	650.00
- Membership Fees	4,000.00	- Audit Fees Paid- FY 2023-24	10,000.00
- Income Tax Refund	60,042.00	- Professional Tax paid for FY 2023-24	596.00
	79,142.00		14,417.00
		PURCHASE OF FIXED ASSETS:	
		- Computers and Laptops	90,000.00
		- Equipments	38,500.00
			1,28,500.00
		CLOSING BALANCE:	
		- Canara Bank	4,03,196.80
		- HDFC Bank	25,43,302.00
		- Cash in Hand	7,936.00
			29,54,434.80
	40,18,172.80		40,18,172.80

Signed in terms of our separate report of even date

Date : 25/09/2025
Place : Guwahati



For Bikash Laxmi & Associates
Chartered Accountants
FRN-324491E

(Signature)
CA Bikash Agarwala
Proprietor
M no- 060403
UDIN:

(Signature)
(Enakshi Dutta)
Chairperson, FST

(Signature)
(Mrinal Gohain)
Treasurer, FST

(Signature)
(Ritupon Gogoi)
Executive Director, FST

Abbreviations:

- * RNPF- Rohini Nilekani Philanthropies Foundation- Niroopan: Citizen's Collectives for connecting city
- * APF- Azim Premji Philanthropic Initiatives Private Limited: Strengthening Girls Collective

THE FOUNDATION FOR SOCIAL TRANSFORMATION ENABLING NORTH EAST INDIA
 J N BARODAH LANE, JORPUKHURI, GUWAHATI 781001
 (A Society registered under the Societies Registration Act, 1860: Regn no: RS/KAM/240/A-1/664 dt 27/12/05)

Annexure-III

NON FCRA PROJECT FUND 2024-25

Sl No	Project Fund Name	Opening Balance as on 01.04.2024	Amount Receipt during the year	Interest Receipt against the Project	Total	Amount Utilised during the year (Revenue)	Amount Utilised during the year (Capital)	Total	Transferred/ Adjusted FST General Fund	Balance as on 31.03.2025
1	Azim Premji Philanthropic Initiatives Pvt. Ltd. Grant	-	26,80,000.00	-	26,80,000.00	1,08,080.00	1,28,500.00	2,36,580.00	-	24,43,420.00
2	Rohini Nilekani Philanthropies Foundation Grant	(1,54,187.00)	10,00,000.00	-	8,45,813.00	8,43,253.00	-	8,43,253.00	2,560.00	-
	Total	(1,54,187.00)	36,80,000.00	-	35,25,813.00	9,51,333.00	1,28,500.00	10,79,833.00	2,560.00	24,43,420.00

Signed in terms of our separate report of even date



For Bikash Laxmi & Associates
 Chartered Accountants
 FRN-324491E
 CA Bikash Agarwala
 Proprietor
 M no- 060403

UDIN: 25060403BMDKPS119

Mrinal Gohain
 (Mrinal Gohain)
 Treasurer, FST

Enakshi Dutta
 (Enakshi Dutta)
 Chairperson, FST

Date : 25/09/2025
 Place : Guwahati

(Ritupon Gogoi)
 Executive Director, FST

THE FOUNDATION FOR SOCIAL TRANSFORMATION ENABLING NORTH EAST INDIA
J N BAROOAH LANE, JORPUKHURI, GUWAHATI 781001

(A Society registered under the Societies Registration Act, 1860: Regn no: RS/KAM/240/A-1/664 dt 27/12/05)

Annexure-IV

NON FCRA FIXED ASSETS AS ON 31.03.2025

Sl No	Particulars	Rate of Depreciation	WDV as on 01.04.2024	Addition	Sale of Fixed Assets	Total	Depreciation During the Year	WDV as on 31.03.2025
1	Furniture & Fittings	10%	1,714.00	-	-	1,714.00	171.00	1,543.00
2	Equipments	15%	-	38,500.00	-	38,500.00	2,888.00	35,612.00
3	Computers and Laptops	40%	32,399.00	90,000.00	-	1,22,399.00	30,960.00	91,439.00
	Total (Rs)		34,113.00	1,28,500.00	-	1,62,613.00	34,019.00	1,28,594.00

Signed in terms of our separate report of even date



For Bikash Laxmi & Associates
Chartered Accountants
FRN-324491E



CA Bikash Agarwala
Proprietor
M no- 060403

UDIN: 25060403B MIDK P8118

Date : 25/09/2025
Place : Guwahati

Minul Chahain
(Minral Gohain)
Treasurer, FST

Enakshi Dutta
(Enakshi Dutta)
Chairperson, FST

(Ritupon Gogoi)
Executive Director, FST