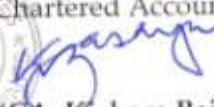




AUDITOR'S REPORT

1. We have prepared the balance sheet of "DIYA FOUNDATION, ", Village- Thynroit, P.O. SMIT, District- East Khasi Hills, Meghalaya-793015 for the year ended 31st March 2017 and also the Income & Expenditure Account and Receipts & Payments Account for the year ended, which are in agreement with the books of account maintained by the said trust.
2. (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.
(B) In our opinion, proper books of account have been kept by the head office of the assessee so far as appears from our examination of the books.
(C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes there on, give a true and fair view ;
 - (i) in the case of the balance sheet , of the state and affairs of the assessee as at 31st March, 2017, and
 - (ii) in the case of the income and expenditure account, of the excess of the expenditure over income for the year ended on that date.
 - (iii) In the case of the Receipts & Payment Account, the total amount of Receipt & Payment made during the year ended on 31.03.2017

Date: 30.07. 2017
Place: Guwahati

In terms of our Report of even date
For D. Das & Associates
Chartered Accountants

(CA- Kishore Baishya)
Partner
Membership No :305230

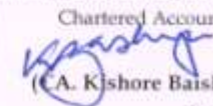

Secretary
DIYA Foundation

DIYA FOUNDATION
THYNROIT :: SMIT :: EAST KHASI HILLS :: MEGHALAYA-793015

BALANCE SHEET AS AT 31ST MARCH 2017

LIABILITIES	AMOUNT	ASSETS	AMOUNT
General Fund :		Fixed Assets :	
Opening Balance	1,75,913.37	(As per Schedule 'A')	4,34,551.00
Add : Excess Transferred from I / E A/c	(56,493.59)		
	1,19,419.78		
Corpus Fund:			
Donation for Land Purchase	60,000.00		
Earmarked Fund			
Grant in AID from HABITAT	12,61,000.00		
Grant Utilised	(12,58,662.00)		
	2,338.00		
Grant from SDTT		Current Assets, Loans & Advances :	
Unspent Balance	7,82,486.72	Loan to Piggery Beneficiary	
Grant Received	21,71,000.00	Opening Balance	1,73,927.00
Add: Interest	37,489.00	Add: Additional Loan	-
Less: Grant utilised	(24,36,823.00)		1,73,927.00
Less: Bank Charges	(491.93)	Less: Repayment	(73,960.00)
	5,53,660.79		99,967.00
Grant from NFI		Sundry Advance	
Grant received	5,02,216.00	SDTT Programme	3,396.00
Add: Interest	2,252.00		
Less: Grant Utilised	(4,91,387.00)	Tax Deducted at Sources (FY 2016-17)	2,007.00
Less: Bank Charges	(289.43)		
	12,791.57		
Grant from THF-NFI			
Grant received	8,42,790.00		
Add: Interest	460.00		
Less Grant Utilised	(7,97,730.00)		
Less: Bank Charges	(259.00)		
	45,261.00		
Diya Foundation FC Account		Bank Balances	
Grant from Centre for Catalyzing Change		Cash at Bank	
Opening balance	421.87	(IDBI A/c No : 1123104000005821)	372.00
Grant received	1,26,500.00	(PNB A/c No : 1382000100117598)	11,549.53
Add: Interest	3,136.00	(PNB A/c No : 1382000100120574)	5,50,264.79
Less Grant Utilised	(20,000.00)	(PNB A/c No : 1382000100117701)	1,09,087.19
Less: Bank Charges	(138.50)	(PNB A/c No : 1382000100138917)	57,968.75
	1,09,919.37	(PNB A/c No : 1382000100127230)	2,292.75
Loan from RGVN	1,51,659.00	(AGVB A/c No : 7279010067616)	7,413.50
Loan from KEISHAM	50,000.00	Cash In Hand	3,970.00
Current Liabilities			
Irrigation Development Fund	1,77,790.00		
Total :	12,82,839.51	Total :	12,82,839.51

This is the Balance Sheet Account referred to in our Report of even date.

In terms of our Report of even date
For D. Das & Associates
Chartered Accountants

(A. Kishore Baishya)
Partner
(Membership No. :305230)




Secretary
DIYA Foundation

Date : 30 / 07 / 2017
Place : Guwahati

DIYA FOUNDATION
THYNROIT :: SMIT :: EAST KHASI HILLS :: MEGHALAYA-793015

INCOME & EXPENDITURE ACCOUNT
FOR THE PERIOD 01-04-2016 TO 31-03-2017

EXPENSES	AMOUNT	INCOME	AMOUNT
To <u>Administrative Expenses :</u>		By Grant in Aid from SDTT	24,36,823.00
Staff Salary	87,000.00	* Grant in Aid From HABITAT	12,58,662.00
Audit Fees	40,000.00	* Irrigation Development Fund (IDF)	2,59,056.00
Bank Charges	1,406.68	* Grant In Aid From Centre for Catalyzing Change	20,000.00
Meghalaya P Tax		* Grant In Aid From THF-NFI	7,97,730.00
Misc Expenses	1,220.00	* Grant Receive From NFI	4,91,387.00
Office Expenses	8,847.00	* USHA Programme Receive	19,975.00
Depreciation	56,176.00	* Service Charge to RGVN Receive.	1,16,246.00
* <u>Programme Expenses :</u>		* Study Centre's share from KKHSOU	1,33,700.00
Expenses for Handloom Programme	1,77,746.00	* Receipts for Survey for CML	32,700.00
* Expenses for Programme		* Receive From Tribal Cultural Society	5,000.00
Consultancy Fees Paid	2,000.00	* Farmer Contribution for Irrigation Dev. Development	15,670.00
Expense for Pump Purchase.	15,670.00	* Instalation Fees from Farmers	5,200.00
Intern From TATA Steel Expense	3,500.00	* Sale of Handloom Products	1,87,247.00
Interns From IIE Expense	350.00	* Bank Interest	1,710.00
Service Charge to RGVN Paid.	51,876.00	* Interns from IIE receive	6,650.00
Survey for CML Expense	15,602.00	* Miscellaneous Receive	14,200.00
Training Exps	3,500.00	* Commission Received from Birla Sun Life Insurance	2,027.09
* Habitat For Humanity India Project	12,58,662.00	* Excess of Expenses over Income trff to General Fund A/c	56,493.59
* Irrigation Dev. Fund (IDF)	2,59,056.00		
* KKHSOU Study Centre Expenses	1,11,950.00		
* USHA Program Expense	19,975.00		
* Expenses for Backward Cultivation SDTT Project	24,36,823.00		
* Expenses for Centre for Catalyzing Change	20,000.00		
* Expenses for THF-NFI	9,21,034.00		
* Expenses for NFI	3,68,083.00		
	<u>58,60,476.68</u>	Total ₹ :	<u>58,60,476.68</u>

This is the Income & Expenditure Account referred to in our Report of even date.

In terms of our Report of even date

For D. Das & Associates

Chartered Accountants



(CA Kishore Baishya)

Partner

(Membership No. :305230)

Date : 30 / 07 / 2017

Place : Guwahati

Secretary
DIYA Foundation

DIYA FOUNDATION

THYNROIT :: SMIT :: EAST KHASI HILLS :: MEGHALAYA-793015

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2017
FOR THE PERIOD 01-04-2016 TO 31-03-2017**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance :		By Administrative Expenses :	
Cash In Hand	3,137.00	Staff Salary	87,000.00
Cash At Bank		Audit Fees	40,000.00
(IDBI A/c No : 1123104000005821)	10,556.00	Bank Charges	2,585.54
(PNB A/c No : 1382000100117598)	21,609.37	Meghalaya P Tax	1,997.94
(PNB A/c No : 1382000100120574)	7,76,147.72	Misc Expenses	1,220.00
(PNB A/c No : 1382000100117701)	421.87	Office Expenses	8,847.00
(PNB A/c No : 1382000100127230)	2,371.00		<u>1,41,650.48</u>
* Grant in Aid from SDTT	21,71,000.00	Expenses for Handloom Programe	1,77,746.00
* Grant in Aid From HABITAT	12,61,000.00	Expenses for Programe	
" Irrigation Development Fund (IDF)	2,20,624.00	Consultancy Fees Paid	2,000.00
" Grant In Aid From Centre for Catalyzing Change	1,26,500.00	Expense for Pump Purchase.	15,670.00
* Grant In Aid From THF-NFI	8,42,790.00	Intern From TATA Steel Expense	3,500.00
" Grant Receive From NFI	5,02,216.00	Interns From IIE Expense	350.00
" USHA Programme Receive	19,975.00	Service Charge to RGVN Paid.	51,876.00
" Service Charge to RGVN Receive.	1,14,407.00	Survey for CML Expense	15,602.00
" Study Centre's share from KKHSOU	1,33,700.00	Training Exps	3,500.00
" Receipts for Survey for CML	32,700.00	Habitat For Humanity India Project	12,58,662.00
" Receive From Tribal Cultural Society	5,000.00	Irrigation Dev. Fund (IDF)	2,58,807.00
" Farmer Contribution for Irrigation Dev Development	15,670.00	KKHSOU Study Centre Expenses	1,11,950.00
* Instalation Fees from Farmers	5,200.00	USHA Program Expense	19,975.00
* Sale of Handloom Products	1,87,247.00	Expenses for Backward Cultivation SDTT Project	24,32,131.06
* Loan repaid by Piggery Beneficiary	73,960.00	Expenses for Centre for Catalyzing Change	20,000.00
* Sundry Advance Receive	76,967.00	Expenses for THF-NFI	9,21,034.00
* Bank Interest	45,047.00	Expenses for NFI	3,68,083.00
* Interns from IIE receive	6,650.00	Loan repaid to RGVN	75,000.00
* Miscellaneous Receive	14,200.00	* Fixed Assets :	
* Commission Received from Birla Sun Life Insurance	1,859.09	Laptop NFI	-
		Misc. NFI	-
		Projector NFI	-
		Furniture & Fixture	27,400.00
		Computer & Softwares	20,900.00
		Handloom Jakard	
		Machine	2,200.00
			<u>50,500.00</u>


**Secretary
DIYA Foundation**



DIYA FOUNDATION

THYNROIT :: SMIT :: EAST KHASI HILLS :: MEGHALAYA-793015

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2017
FOR THE PERIOD 01-04-2016 TO 31-03-2017

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
		Closing Balance :	
		Cash In Hand	3,970.00
		Cash At Bank	
		(IDBI A/c No : 1123104000005821)	372.00
		(PNB A/c No : 1382000100117598)	11,549.53
		(PNB A/c No : 1382000100120574)	5,50,264.79
		(PNB A/c No : 1382000100117701)	1,09,087.19
		(PNB A/c No : 1382000100138917)	57,968.75
		(PNB A/c No : 1382000100127230)	2,292.75
		(AGVB A/c No : 7279010067616)	7,413.50
Total :	66,70,955.05	Total :	66,70,955.05

This is the Receipts & Payments Account referred to in our Report of even date.

In terms of our Report of even date

For D. Das & Associates

Chartered Accountants

For and on behalf of the
Diya Foundation

Secretary

Secretary
DIYA FOUNDATION



(Signature)
(CA Kishore Baishya)

Partner

(Membership No. :305230)

Date : 30 / 07 / 2017

Place : Guwahati

DIYA FOUNDATION
THYNROIT :: SMIT :: EAST KHASI HILLS :: MEGHALAYA-793015

SCHEDULE "A"

: FIXED ASSETS :

<u>Name of the Item</u>	<u>W.D.V. As on 01/04/16</u>	<u>Addition (Deduction)</u>	<u>Rate of Depn.</u>	<u>Depreciation of the year</u>	<u>W.D.V. as on 31/03/17</u>
Block "A" (0%)					
Land & Building	1,70,040.00	-		-	1,70,040.00
Block "B" (10%)					
Furniture & Fixtures	67,209.00	-	10%	6,721.00	60,488.00
Block "C" (15%)					
Weighing & Packing Machine	3,445.00	-	15%	517.00	2,928.00
Machinery	52,262.00	-	15%	7,839.00	44,423.00
Looms	22,236.00	27,400.00	15%	7,445.00	42,191.00
Handloom Jakard Machine	-	2,200.00	15%	330.00	1,870.00
Block "D" (60%)					
Computer & Softwares	8,177.00	20,900.00	60%	11,176.00	17,901.00
Printer	169.00	-	60%	101.00	68.00
	<u>3,23,538.00</u>	<u>50,500.00</u>		<u>34,129.00</u>	<u>3,39,909.00</u>

DiYa Foundation -SDTT Project

<u>Name of the Item</u>	<u>W.D.V. As on 01/04/16</u>	<u>Addition (Deduction)</u>	<u>Rate of Depn.</u>	<u>Depreciation of the year</u>	<u>W.D.V. as on 31/03/17</u>
Block "A" (0%)					
Block "B" (10%)					
Furniture & Fixtures	29,081.00	-	10%	2,908.00	26,173.00
Filter	1,368.00	-	10%	137.00	1,231.00
Block "C" (15%)					
Camera	18,615.00	-	15%	2,792.00	15,823.00
Generator	54,145.00	-	15%	8,122.00	46,023.00
Block "D" (60%)					
Laptop	13,480.00	-	60%	8,088.00	5,392.00
	<u>1,16,689.00</u>	<u>-</u>		<u>22,047.00</u>	<u>94,642.00</u>


Secretary
DIYA Foundation



DIYA FOUNDATION
THYNROIT :: SMIT :: EAST KHASI HILLS :: MEGHALAYA-793015

: NOTES ON ACCOUNTS :

1. METHOD OF ACCOUNTING

The Accounts are maintained under mercantile basis

2. FIXED ASSETS :

Expenditures incurred on Capital Items comprises of cost, levies and are directly attributable to cost of bringing the assets to their working condition have been taken to Fixed Assets.

3. DEPRECIATION :

Depreciation has been provided as per the provisions of the Income Tax Act, 1961.

4. CASH IN HAND :

Cash In hand certified by management

5. CASH AT BANK :

All bank accounts are reconciled

6. FINANCIAL STATEMENTS :

The financial statements are the responsibility of the firms management, our responsibility is to express an opinion on the financial statement based on our audit.

7. EXPENSES VOUCHING :

The expenses has been vouched on the basis of internal vouchers produced before us by the management.

8. REVENUE RECOGNISATION :

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the society and the revenue can be reliably measured.

Grants and donations for specific projects are recognized as income to the extent utilised during the year as terms of agreement/ sanction and utilised amounts are carried forward as liability and disclosed as 'Unutilised Grant Balance' under Other Current Liabilities until the actual expenditure is incurred.

Interest income is recognised on a time proportion basis taking into account the amount outstanding and rate


**Secretary
DIYA Foundation**

