

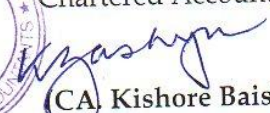


### Audit Certificate

We have audited the accounts of **DIYA FOUNDATION, Loharghat, Kamrup, Assam -781120**, for the year ending 31st March, 2019 and examined all relevant books and vouchers and certify that according to the audited accounts:

- i. The brought forward foreign contribution at the beginning of the year 01/04/2018 was Rs **60,278.50**
- ii. Foreign contribution of Rs. **45,16,282.00** was received by the Association during the year ended 31<sup>st</sup> March 2019.
- iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/ worth Rs **22,676.00** was received by the Association during the financial year ended 31<sup>st</sup> March 2019.
- iv. The balance of unutilized foreign contribution with the Association at the end of the year ended 31<sup>st</sup> March 2019 was Rs **3,30,863.98**
- v. Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi. The information furnished in this certificate and in the enclosed Balance Sheet and Statement of Receipt and Payment is correct as checked by us.
- vii. The association has utilized the foreign contribution received for the purpose(s) it is registered/granted prior permission under Foreign Contribution (Regulation) Act, 2010.

Date: 09/08/2019  
Place: Guwahati

In terms of our Report of even date  
**For D. Das & Associates**  
Chartered Accountants  
  
**CA. Kishore Baishya**  
Partner  
Membership No :305230

**DIYA FOUNDATION**  
LOHARGHAT :: KAMRUP (RURAL) :: ASSAM :: 781120  
**BALANCE SHEET AS ON 31ST MARCH 2019**

PARTICULARS	NOTES	Rupees as at 31 / 03 / 2019	Rupees as at 31 / 03 / 2018
<b>A LIABILITIES :</b>			
<b>1. General Fund</b>		421.87	421.87
<b>2. Assets Fund</b>			
Fixed Assets	1	2,43,476.00	2,93,504.00
<b>3. Current Liabilities</b>			
Unspent Grant In Aid	2	3,30,863.98	60,278.50
TDS Payable		-	4,000.00
<b>TOTAL (A)</b>		<b>5,74,761.85</b>	<b>3,58,204.37</b>
<b>B ASSETS :</b>			
<b>1. Non - Current Assets</b>			
<b>Fixed Assets</b>			
Fixed Assets	3	2,43,476.00	2,93,504.00
<b>2. Current Assets</b>			
Cash In Hand	4	9,628.00	7,865.00
Cash At Bank	5	3,21,657.85	56,835.37
<b>TOTAL (B)</b>		<b>5,74,761.85</b>	<b>3,58,204.37</b>

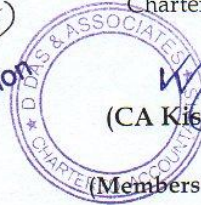


Date : 09 / 08 / 2019  
Place : Guwahati

In terms of our report on even date  
**For D. Das & Associates**  
Chartered Accountants

(MARTIN RAJSHA)  
Secretary  
Diya Foundation

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



DIYA FOUNDATION

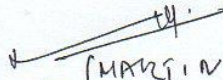
LOHARGHAT :: KAMRUP (RURAL) :: ASSAM:: 781120

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2019

PARTICULARS	NOTES	Rupees as at 31/03/2019	Rupees as at 31/03/2018
<b>A INCOME</b>			
<u>REVENUE FROM GRANTS &amp; CONTRIBUTIONS :</u>			
Grant In Aid Receive	6	42,66,806.00	34,93,178.00
<b>TOTAL (A)</b>		<u>42,66,806.00</u>	<u>34,93,178.00</u>
<b>B EXPENDITURE</b>			
Grant In Aid Expenses	7	42,66,806.00	34,93,178.00
<b>TOTAL (B)</b>		<u>42,66,806.00</u>	<u>34,93,178.00</u>
<b>C Deficit (-) / Surplus (+)</b>		-	-

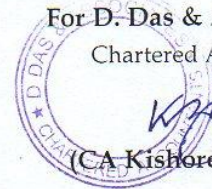
Date : 09 / 08 / 2019  
Place : Guwahati




  
(MANOJ RAMHA)  
Secretary  
DiYA Foundation  
Secretary  
DiYA Foundation

In terms of our report on even date

For D. Das & Associates  
Chartered Accountants



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

**DIYA FOUNDATION**

LOHARGHAT :: KAMRUP (RURAL) :: ASSAM :: 781120

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2019**

PARTICULARS	NOTES	Rupees as at 31 / 03 / 2019	Rupees as at 31 / 03 / 2018
<b>A RECEIPTS</b>			
<u>Opening Balance</u>			
Cash In Hand		7,865.00	916.00
Cash At Bank	8	56,835.37	1,67,055.94
Grant In Aid Receive	9	45,16,282.00	33,71,084.00
Interest Receive From Savings Bank Account	10	22,676.00	15,258.00
	<b>TOTAL (A)</b>	<b>46,03,658.37</b>	<b>35,54,313.94</b>
<b>B PAYMENTS</b>			
Grant In Aid Expenses	11	42,51,906.00	31,58,018.00
Fixed Assets Purchase	12	14,900.00	3,31,160.00
Bank Charges		1,566.52	435.57
TDS		4,000.00	-
<u>Closing Balance</u>			
Cash In Hand	13	9,628.00	7,865.00
Cash At Bank	14	3,21,657.85	56,835.37
	<b>TOTAL (B)</b>	<b>46,03,658.37</b>	<b>35,54,313.94</b>



Date : 09 / 08 / 2019  
Place : Guwahati

*(MARTIN RAJSHA)*  
Secretary  
DiYA Foundation  
**Secretary**  
**DiYA Foundation**

In terms of our report on even date  
For **D. Das & Associates**  
Chartered Accountants




*(CA Kishore Baishya)*  
Partner  
(Membership No. :305230)

# DIYA FOUNDATION

LOHARGHAT :: KAMRUP (RURAL) :: ASSAM:: 781120  
NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2019

Note No	Particulars	Rupees as at 31 / 03 / 2019	Rupees as at 31 / 03 / 2018
1	<b><u>Fixed Assets</u></b>		
	Gross value of Fixed Assets	2,93,504.00	3,31,160.00
	Add: Addition	14,900.00	-
		<u>3,08,404.00</u>	<u>3,31,160.00</u>
	Lees: Depreciation During The Year	(64,928.00)	(37,656.00)
	Net Value Of Fixed Assets After Depreciation	<u>2,43,476.00</u>	<u>2,93,504.00</u>
2	<b><u>Unspent Grant In Aid</u></b>		
	<b><u>a) Grant From NFI</u></b>		
	Opening Balance	17,895.57	12,791.57
	Grant Received During cuurent period	71,130.00	1,36,373.00
	Add: Interest	-	-
	Less : Grant utilized	(76,810.00)	(1,31,269.00)
	Less: Bank Charge	-	-
	<b>Total (a)</b>	<u>12,215.57</u>	<u>17,895.57</u>
	<b><u>b) Grant From NFI-THF</u></b>		
	Opening Balance	19,622.14	45,261.00
	Grant Received During cuurent period	11,69,615.00	14,23,678.00
	Add: Interest	3,961.00	6,982.00
	Less : Grant utilized	(10,93,643.00)	(14,56,090.00)
	Less: Bank Charge	(690.36)	(208.86)
	<b>Total (b)</b>	<u>98,864.78</u>	<u>19,622.14</u>
	<b><u>c) Grant Receive From Centre For Catalyzing Change</u></b>		
	Opening Balance	6,987.79	1,09,497.50
	Grant Received During cuurent period	7,97,827.00	5,72,178.00
	Add: Interest	2,844.00	2,265.00
	Less : Grant utilized	(8,02,552.00)	(6,76,726.00)
	Less: Bank Charge	(149.03)	(226.71)
	<b>Total (c)</b>	<u>4,957.76</u>	<u>6,987.79</u>
	<b><u>d) Grant Receive from Paul Hamlyn Foundation</u></b>		
	Opening Balance	15,773.00	-
	Grant Received During cuurent period	24,77,710.00	12,38,855.00
	Add: Interest	15,871.00	6,011.00
	Less : Grant utilized	(22,93,801.00)	(12,29,093.00)
	Less: Bank Charge	(727.13)	-
	<b>Total (d)</b>	<u>2,14,825.87</u>	<u>15,773.00</u>
	<b>Total (a + b + c + d)</b>	<u>3,30,863.98</u>	<u>60,278.50</u>
4	<b><u>Cash In Hand</u></b>		
	NFI Cash	1,379.00	259.00
	NFI-THF Cash	73.00	995.00
	PHF Cash	5,745.00	6,605.00
	WRA Cash	2,431.00	6.00
		<u>9,628.00</u>	<u>7,865.00</u>
5	<b><u>Cash At Bank</u></b>		
	PNB Account ( 1382000100117701)	2,11,697.32	20,239.48
	PNB Account ( 1382000100138917)	1,09,960.53	36,595.89
		<u>3,21,657.85</u>	<u>56,835.37</u>



  
 Secretary  
 Diya Foundation

**DIYA FOUNDATION**  
LOHARGHAT :: KAMRUP (RURAL) :: ASSAM:: 781120  
**DEPRECIATION ON FIXED ASSETS**  
**FINANCIAL YEAR 2018-2019**

Note No **3**

SCHEDULE "A"

: FIXED ASSETS :

<u>Name of the Item</u>	<u>W.D.V. As on 01/04/18</u>	<u>Addition (Deduction)</u>	<u>Rate of Depn.</u>	<u>Depreciation of the year</u>	<u>W.D.V. as on 31/03/19</u>
Block "A" (0%)					
Block "B" (10%)					
Furniture (PHF)	44,650.00		10%	4,465.00	40,185.00
Furniture (NFI)		11,900.00	10%	595.00	11,305.00
Fillter (NFI)	-	3,000.00	10%	150.00	2,850.00
Block "C" (15%)					
Two Wheeler (NFI)	58,460.00		15%	8,769.00	49,691.00
Two Wheeler (PHF)	73,362.00		15%	11,004.00	62,358.00
Protoble PA Speaker	12,487.00		15%	1,873.00	10,614.00
Prienter	14,985.00		15%	2,248.00	12,737.00
Block "D" (60%)					
Laptop	89,560.00		40%	35,824.00	53,736.00
	<u>2,93,504.00</u>	<u>14,900.00</u>		<u>64,928.00</u>	<u>2,43,476.00</u>



*(MARLIN RAJSHA)*  
 Secretary  
 DiYA Foundation  
 Secretary  
 DiYA Foundation



*(CA Kishore Baishya)*  
 Partner  
 (Membership No. :305230)

Date : 09 / 08 / 2019

Place : Guwahati

# DIYA FOUNDATION

LOHARGHAT :: KAMRUP (RURAL) :: ASSAM:: 781120  
 NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2019

Note No	Particulars	Rupees as at 31 / 03 / 2019	Rupees as at 31 / 03 / 2018
6	<b>Grant In Aid Receive</b>		
	Grant In Aid From NFI	76,810.00	1,31,269.00
	Grant In Aid From NFI-THF	10,93,643.00	14,56,090.00
	Grant In Aid From Centre For Catalyzing Change	8,02,552.00	6,76,726.00
	Grant In Aid From Paul Hamlyn Foundation	22,93,801.00	12,29,093.00
		42,66,806.00	34,93,178.00
7	<b>Grant In Aid Expenses</b>		
	<b>a) NFI Program Expenses</b>		
	HR & Admin Cost	18,000.00	18,000.00
	Capital Cost	14,900.00	63,200.00
	Program Cost	19,980.00	6,100.00
	Overhead Cost	23,930.00	43,969.00
	<b>Total (a)</b>	76,810.00	1,31,269.00
	<b>b) NFI-THF program Expenses</b>		
	HR & Admin Cost	4,77,600.00	4,89,600.00
	Program Cost	5,64,245.00	8,43,151.00
	Overhead Cost	51,798.00	1,23,339.00
	<b>Total (b)</b>	10,93,643.00	14,56,090.00
	<b>c) Centre For Catalyzing Change (RMC) Program Expenses</b>		
	HR & Admin Cost	3,36,520.00	2,23,000.00
	Program Cost	3,67,230.00	4,04,109.00
	Overhead Cost	98,802.00	49,617.00
	<b>Total (c)</b>	8,02,552.00	6,76,726.00
	<b>d) Paul Hamlyn Foundation Program Expenses</b>		
	HR & Admin Cost	7,00,030.00	3,75,000.00
	Capital Cost	-	2,67,960.00
	Program Cost	14,59,678.00	5,56,560.00
	Overhead Cost	1,34,093.00	29,573.00
	<b>Total (d)</b>	22,93,801.00	12,29,093.00
	<b>TOTAL (a+b+c+d)</b>	42,66,806.00	34,93,178.00
8	<b>Cash At Bank</b>		
	PNB Account ( 1382000100117701)	20,239.48	1,09,087.19
	PNB Account ( 1382000100138917)	36,595.89	57,968.75
		56,835.37	1,67,055.94
9	<b>Grant In Aid Receive</b>		
	Grant In Aid From Centre for Catalyzing Change	7,97,827.00	5,72,178.00
	Grant In Aid From THF-NFI	11,69,615.00	14,23,678.00
	Grant In Aid Receive From NFI	71,130.00	1,36,373.00
	Grant In Aid Receive from PHF	24,77,710.00	12,38,855.00
		45,16,282.00	33,71,084.00
10	<b>Interest Receive From Savings Bank Account</b>		
	(PNB A/c No : 1382000100117701)	18,715.00	8,276.00
	(PNB A/c No : 1382000100138917)	3,961.00	6,982.00
		22,676.00	15,258.00




Secretary  
 MAZLIM  
 DIYA Foundation

# DIYA FOUNDATION

LOHARGHAT :: KAMRUP (RURAL) :: ASSAM:: 781120  
NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2019

Note No	Particulars	Rupees as at 31 / 03 / 2019	Rupees as at 31 / 03 / 2018
11	<b><u>Grant In Aid Expenses</u></b>		
	Grant In Aid From Centre for Catalyzing Change	8,02,552.00	6,76,726.00
	Grant In Aid From THF-NFI	10,93,643.00	14,56,090.00
	Grant In Aid Receive From NFI	61,910.00	68,069.00
	Grant In Aid Receive from PHF	22,93,801.00	9,57,133.00
		<b>42,51,906.00</b>	<b>31,58,018.00</b>
12	<b><u>Fixed Assets Purchase</u></b>		
	Two Wheeler NFI		63,200.00
	Two Wheeler PHF		79,310.00
	Furniture		47,000.00
	Projector NFI		-
	Printer		16,200.00
	Computer & Softwares		-
	Laptop		1,11,950.00
	Protobale PA Speaker		13,500.00
	Furniture (NFI)	11,900.00	-
	Fillter	3,000.00	-
		<b>14,900.00</b>	<b>3,31,160.00</b>
13	<b><u>Cash In Hand</u></b>		
	NFI Cash	1,379.00	259.00
	NFI-THF Cash	73.00	995.00
	PHF Cash	5,745.00	6,605.00
	WRA Cash	2,431.00	6.00
		<b>9,628.00</b>	<b>7,865.00</b>
14	<b><u>Cash At Bank</u></b>		
	PNB Account ( 1382000100117701)	2,11,697.32	20,239.48
	PNB Account ( 1382000100138917)	1,09,960.53	36,595.89
		<b>3,21,657.85</b>	<b>56,835.37</b>



  
 (MARTIN RAUSHA)  
 Secretary  
 DiYA Foundation

