



Audit Certificate

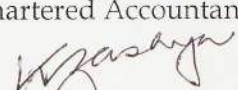
We have audited the accounts of **DIYA FOUNDATION, Loharghat, Kamrup, Assam -781120**, for the year ending 31st March, 2020 and examined all relevant books and vouchers and certify that according to the audited accounts:

- i. The brought forward foreign contribution at the beginning of the year 01/04/2019 was Rs **3,30,863.98**.
- ii. Foreign contribution of Rs. **57,39,378.00** was received by the Association during the year ended 31st March 2020.
- iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/ worth Rs **38,260.00** was received by the Association during the financial year ended 31st March 2020.
- iv. The balance of unutilized foreign contribution with the Association at the end of the year ended 31st March 2020 was Rs **20,06,756.00**
- 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: 16/08/2020
Place: Guwahati


Secretary
DIYA FOUNDATION



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

(CA. Kishore Baishya)
Partner
Membership No :305230

UDIN : 20305230AAAAHD8369

DIYA FOUNDATION
LOHARGHAT :: KAMRUP (RURAL) :: ASSAM:: 781120
BALANCE SHEET AS ON 31ST MARCH 2020

PARTICULARS	NOTES	Rupees as at 31 / 03 / 2020	Rupees as at 31 / 03 / 2019
A LIABILITIES :			
1. General Fund	1	89.69	421.87
2. Assets Fund			
Fixed Assets	2	2,64,218.00	2,43,476.00
3. Current Liabilities			
Unspent Grant In Aid	3	20,06,756.00	3,30,863.98
Expense Payable PHF		60,155.00	-
Expense Payable Selco Foundation		29,596.00	
TOTAL (A)		23,60,814.69	5,74,761.85
B ASSETS :			
1. Non - Current Assets			
Fixed Assets			
Fixed Assets	4	2,64,218.00	2,43,476.00
2. Current Assets			
Loan & Advance		6,073.00	
Cash In Hand	5	2,189.00	9,628.00
Cash At Bank	6	20,88,334.69	3,21,657.85
TOTAL (B)		23,60,814.69	5,74,761.85

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

Secretary
DIYA Foundation

Secretary
DIYA FOUNDATION

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



Date : 16/ 08 / 2020
Place : Guwahati

UDIN 20305230AAAHD8369

DIYA FOUNDATION

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

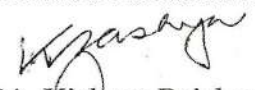
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2020

PARTICULARS	NOTES	Rupees as at 31/03/2020	Rupees as at 31/03/2019
A INCOME			
REVENUE FROM GRANTS & CONTRIBUTIONS :			
Grant In Aid Receive	7	4,101,495.82	4,266,806.00
	TOTAL (A)	4,101,495.82	4,266,806.00
B EXPENDITURE			
Grant In Aid Expenses	8	4,101,828.00	4,266,806.00
	TOTAL (B)	4,101,828.00	4,266,806.00
C Deficit (-)/ Surplus (+)		(332.18)	-

Date: 16/08/2020
Place: Guwahati


Secretary
DIYA FOUNDATION



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

(CA. Kishore Baishya)
Partner
Membership No :305230

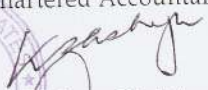
DIYA FOUNDATION
LOHARGHAT :: KAMRUP (RURAL) :: ASSAM:: 781120
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2020

PARTICULARS	NOTES	Rupees as at 31 / 03 / 2020	Rupees as at 31 / 03 / 2019
A RECEIPTS			
<u>Opening Balance</u>		9,628.00	7,865.00
Cash In Hand			
Cash At Bank	9	3,21,657.85	56,835.37
Grant In Aid Receive	10	57,39,378.00	45,16,282.00
Interest Receive From Savings Bank Account	11	38,260.00	22,676.00
TOTAL (A)		61,08,923.85	46,03,658.37
B PAYMENTS			
Grant In Aid Expenses	12	39,33,177.00	42,51,906.00
Fixed Assets Purchase	13	78,900.00	14,900.00
Bank Charges		250.16	1,566.52
TDS			4,000.00
Loan & Advance		6,073.00	-
<u>Closing Balance</u>			
Cash In Hand	14	2,189.00	9,628.00
Cash At Bank	15	20,88,334.69	3,21,657.85
TOTAL (B)		61,08,923.85	46,03,658.37

Date : 16 / 08 / 2020
Place : Guwahati

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)

UDIN 20305230AAAHD8369

DIYA FOUNDATION
LOHARGHAT :: KAMRUP (RURAL) :: ASSAM :: 781120
DEPRECIATION ON FIXED ASSETS
FINANCIAL YEAR 2019-2020

Note No **4**

SCHEDULE "A"

: FIXED ASSETS :

<u>Name of the Item</u>	<u>W.D.V. As on 01/04/19</u>	<u>Addition (Deduction)</u>	<u>Rate of Depn.</u>	<u>Depreciation of the year</u>	<u>W.D.V. as on 31/03/20</u>
Block "A" (0%)					
Block "B" (10%)					
Furniture (PHF)	40,185.00		10%	4,019.00	36,166.00
Furniture (NFI)	11,305.00		10%	1,131.00	10,174.00
Fillter (NFI)	2,850.00		10%	285.00	2,565.00
Block "C" (15%)					
Two Wheeler (NFI)	49,691.00		15%	7,454.00	42,237.00
Two Wheeler (PHF)	62,358.00		15%	9,354.00	53,004.00
Protoble Active Speaker (PHF)	10,614.00		15%	1,592.00	9,022.00
Prienter (PHF)	12,737.00		15%	1,911.00	10,826.00
Prienter HP-419 (PHF)		14,900.00	15%	1,118.00	13,782.00
Canon Digital Camera PHF	-	15,000.00	15%	1,125.00	13,875.00
PHF Projector Screen		9,000.00	15%	675.00	8,325.00
Block "D" (60%)					
Laptop (PHF)	53,736.00		40%	21,494.00	32,242.00
Lenovo Thinkpad Laptop (Sustain+)		40,000.00	40%	8,000.00	32,000.00
	<u>2,43,476.00</u>	<u>78,900.00</u>		<u>58,158.00</u>	<u>2,64,218.00</u>

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 Secretary
 DIYA FOUNDATION



DIYA FOUNDATION
LOHARGHAT :: KAMRUP (RURAL) :: ASSAM:: 781120
NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2020

Note No	Particulars	Rupees as at 31/03/2020	Rupees as at 31/03/2019
1	<u>General Fund</u>		
	Opening Balance	421.87	421.87
	Less: Deficit for The Year	(332.18)	-
	Total	89.69	421.87
2	<u>Fixed Assets</u>		
	Gross value of Fixed Assets	2,43,476.00	2,93,504.00
	Add: Addition	78,900.00	14,900.00
		3,22,376.00	3,08,404.00
	Less: Depreciation During The Year	(58,158.00)	(64,928.00)
	Net Value Of Fixed Assets After Depreciation	2,64,218.00	2,43,476.00
3	<u>Unspent Grant In Aid</u>		
	<u>a) Grant From NFI</u>		
	Opening Balance	12,215.57	17,895.57
	Grant Received During cuurent period	-	71,130.00
	Add: Interest	-	-
	Less : Grant utilized	(11,787.82)	(76,810.00)
	Less: Bank Charge	-	-
	Less: Transfer To THF Grant Amount	(427.75)	-
	Total (a)	-	12,215.57
	<u>b) Grant From NFI-THE</u>		
	Opening Balance	98,864.78	19,622.14
	Grant Received During cuurent period	4,16,878.00	11,69,615.00
	Add: Interest	2,583.00	3,961.00
	Add: Transfer From NFI Grant	427.75	-
	Less : Grant utilized	(5,08,500.00)	(10,93,643.00)
	Less: Bank Charge	(73.16)	(690.36)
	Total (b)	10,180.37	98,864.78
	<u>c) Grant Receive From Centre For Catalyzing Change</u>		
	Opening Balance	4,957.76	6,987.79
	Grant Received During cuurent period	8,31,645.00	7,97,827.00
	Add: Interest	971.00	2,844.00
	Less : Grant utilized	(8,34,755.00)	(8,02,552.00)
	Less: Bank Charge	(4.07)	(149.03)
	Total (c)	2,814.69	4,957.76
	<u>d) Grant Receive from Paul Hamlyn Foundation</u>		
	Opening Balance	2,14,825.87	15,773.00
	Grant Received During cuurent period	27,42,855.00	24,77,710.00
	Add: Interest	26,527.00	15,871.00
	Less : Grant utilized	(25,00,148.00)	(22,93,801.00)
	Less: Bank Charge	(115.94)	(727.13)
	Total (d)	4,83,943.93	2,14,825.87
	<u>e) Grant Receive from Selco Foundation</u>		
	Opening Balance	-	-
	Grant Received During cuurent period	7,48,000.00	-
	Add: Interest	4,515.00	-
	Less : Grant utilized	(1,50,053.00)	-
	Less: Bank Charge	(26.01)	-
	Total (e)	6,02,435.99	-
	<u>f) Grant Receive from CINI under Sustain Plus</u>		
	Opening Balance	-	-
	Grant Received During cuurent period	10,00,000.00	-
	Add: Interest	3,664.00	-
	Less : Grant utilized	(96,252.00)	-
	Less: Bank Charge	(30.98)	-
	Total (f)	9,07,381.02	-
	Total (a + b + c + d + e + f)	20,06,756.00	3,30,863.98



Secretary
DIYA FOUNDATION

DIYA FOUNDATION
LOHARGHAT :: KAMRUP (RURAL) :: ASSAM:: 781120
NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2020

Note No	Particulars	Rupees as at 31/03/2020	Rupees as at 31/03/2019
5	<u>Cash In Hand</u>		
	NFI Cash	-	1,379.00
	THF Cash	1,702.00	73.00
	PHF Cash	487.00	5,745.00
	WRA Cash	-	2,431.00
		2,189.00	9,628.00
6	<u>Cash At Bank</u>		
	PNB Account (1382000100117701)	20,79,856.32	2,11,697.32
	PNB Account (1382000100138917)	8,478.37	1,09,960.53
		20,88,334.69	3,21,657.85
7	<u>Grant In Aid Receive</u>		
	Grant In Aid From NFI	11,787.82	76,810.00
	Grant In Aid From NFI-THF	5,08,500.00	10,93,643.00
	Grant In Aid From Centre For Catalyzing Change	8,34,755.00	8,02,552.00
	Grant In Aid From Paul Hamlyn Foundation	25,00,148.00	22,93,801.00
	Grant In Aid From Selco foundation	1,50,053.00	-
	Grant In Aid From CINI Under Sustain Plus	96,252.00	-
		41,01,495.82	42,66,806.00
8	<u>Grant In Aid Expenses</u>		
	a) NFI Program Expenses		
	HR & Admin Cost	-	18,000.00
	Capital Cost	-	14,900.00
	Program Cost	-	19,980.00
	Overhead Cost	12,120.00	23,930.00
	Total (a)	12,120.00	76,810.00
	b) NFI-THF program Expenses		
	HR & Admin Cost	2,58,000.00	4,77,600.00
	Program Cost	2,20,590.00	5,64,245.00
	Overhead Cost	29,910.00	51,798.00
	Total (b)	5,08,500.00	10,93,643.00
	c) Centre For Catalyzing Change (RMC) Program Expenses		
	HR & Admin Cost	2,32,670.00	3,36,520.00
	Program Cost	5,42,146.00	3,67,230.00
	Overhead Cost	59,939.00	98,802.00
	Total (c)	8,34,755.00	8,02,552.00
	d) Paul Hamlyn Foundation Program Expenses		
	HR & Admin Cost	3,73,500.00	7,00,030.00
	Capital Cost	38,900.00	-
	Program Cost	19,03,991.00	14,59,678.00
	Overhead Cost	1,83,757.00	1,34,093.00
	Total (d)	25,00,148.00	22,93,801.00
	e) Selco Foundation Program Expenses		
	HR & Admin Cost	90,935.00	-
	Capital Cost	-	-
	Program Cost	59,118.00	-
	Overhead Cost	-	-
	Total (e)	1,50,053.00	-
	f) CINI Under Sustain Plus Program Expenses		
	HR & Admin Cost	32,850.00	-
	Capital Cost	40,000.00	-
	Program Cost	6,920.00	-
	Overhead Cost	16,482.00	-
	Total (f)	96,252.00	-
	TOTAL (a+b+c+d+e+f)	41,01,828.00	42,66,806.00

Secretary
DIYA FOUNDATION



DIYA FOUNDATION

LOHARGHAT :: KAMRUP (RURAL) :: ASSAM:: 781120
NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2020

Note No	Particulars	Rupees as at 31 /03/ 2020	Rupees as at 31 /03/ 2019
9	Cash At Bank		
	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>
10	Grant In Aid Receive		
	Grant In Aid From Centre for Catalyzing Change	8,31,645.00	7,97,827.00
	Grant In Aid From THF-NFI	4,16,878.00	11,69,615.00
	Grant In Aid Receive From NFI	-	71,130.00
	Grant In Aid Receive from PHF	27,42,855.00	24,77,710.00
	Grant In Aid Receive from Selco Foundation	7,48,000.00	-
	Grant In Aid Receive from CINI Under Sustain+	10,00,000.00	-
		<u>57,39,378.00</u>	<u>45,16,282.00</u>
11	Interest Receive From Savings Bank Account		
	(PNB A/c No : 1382000100117701)	35,677.00	18,715.00
	(PNB A/c No : 1382000100138917)	2,583.00	3,961.00
		<u>38,260.00</u>	<u>22,676.00</u>
12	Grant In Aid Expenses		
	Grant In Aid Expense From Centre for Catalyzing Change	8,34,755.00	8,02,552.00
	Grant In Aid Expense From THF-NFI	5,08,500.00	10,93,643.00
	Grant In Aid Expense From NFI	12,120.00	61,910.00
	Grant In Aid Expense from PHF	24,01,093.00	22,93,801.00
	Grant In Aid Expense from Selco Foundation	1,20,457.00	-
	Grant In Aid Expense from CINI Under Sustain+	56,252.00	-
		<u>39,33,177.00</u>	<u>42,51,906.00</u>
13	Fixed Assets Purchase		
	Camera (PHF)	15,000.00	-
	HP Prierter (PHF)	14,900.00	-
	Projector Screen(PHF)	9,000.00	-
	Laptop (CINI)	40,000.00	-
	Prierter	-	-
	Computer & Softwares	-	-
	Laptop	-	-
	Protoble PA Speaker	-	-
	Furniture (NFI)	-	11,900.00
	Fillter	-	3,000.00
		<u>78,900.00</u>	<u>14,900.00</u>
14	Cash In Hand		
	NFI Cash	-	1,379.00
	THF Cash	1,702.00	73.00
	PHF Cash	487.00	5,745.00
	WRA Cash	-	2,431.00
		<u>2,189.00</u>	<u>9,628.00</u>
15	Cash At Bank		
	PNB Account (1382000100117701)	20,79,856.32	2,11,697.32
	PNB Account (1382000100138917)	8,478.37	1,09,960.53
		<u>20,88,334.69</u>	<u>3,21,657.85</u>


Secretary
DIYA FOUNDATION

