



## INDEPENDENT AUDITOR'S REPORT

We have audited the accompanied financial statement of "DIYA FOUNDATION", Loharghat, Kamrup (Rural) Assam. Pin 781120 which comprises of the Balance Sheet as at 31<sup>st</sup> March 2020, and the income and expenditure account for the year ended.

### *Management's Responsibility for the financial Statements*

Management is responsible for the preparation of these financial statements in accordance with Meghalaya Societies Registration Act, XII of 1983. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

- Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
- An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
- We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Secretary  
DIYA FOUNDATION



## Opinion

In our opinion and to the best of our information and according to the explanations given to us the financial statements of Diya Foundation for the year ended 31<sup>st</sup> March 2020 are prepared, in all material respects, in accordance with

- (i) in the case of the balance sheet, of the state and affairs of the society as at 31<sup>st</sup> March, 2020, and
- (ii) in the case of the income and expenditure account, of the excess of the surplus over expenditure 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 that date.

Date: 16.08.2020

Place: Guwahati

  
Secretary  
DIYA FOUNDATION

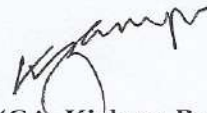


In terms of our Report of even date

For D. Das & Associates

Chartered Accountants



  
(CA. Kishore Baishya)

Partner

Membership No :305230

UDIN : 20305230AAAAHC1755


**DIYA FOUNDATION**

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

THYNROIT :: SMIT :: EAST KHASI HILLS :: MEGHALAYA-793015 (Registered Office)

**BALANCE SHEET AS ON 31ST MARCH 2020**

PARTICULARS	NOTES	Rupees as at 31/03/2020	Rupees as at 31/03/2019
<b>A LIABILITIES :</b>			
1. General Fund	1	40,330.89	38,826.01
<b>2. Assets Fund</b>			
Fixed Assets (Foreign Grants)	2	2,64,128.00	2,43,476.00
Fixed Assets ( National Grant)	3	59,123.00	68,822.00
<b>3. Corpus Fund</b>			
Donation For land Purchase		60,000.00	60,000.00
<b>4. Current Liabilities</b>			
Loan From Keisham		50,000.00	50,000.00
Loan From RGVN	4	1,01,659.00	1,01,659.00
Unspent Grant In Aid (Foreign)	5	20,06,756.00	3,30,863.98
Unspent Grant In Aid (National)	6	-	64,466.62
Irrigation Development Fund (IDF)	7	84,210.00	1,51,790.00
Expense Payable PHF		60,155.00	-
Expense Payable Selco Foundation		29,596.00	-
<b>TOTAL (A)</b>		<b>27,55,957.89</b>	<b>11,09,903.61</b>
<b>B ASSETS :</b>			
<b>1.Non - Current Assets</b>			
<b>Fixed Assets</b>			
FC Fixed Assets	8	2,64,128.00	2,43,476.00
Own Fixed Assets	9	2,43,604.00	2,94,005.00
National Grant Fixed Assets	10	59,123.00	68,822.00
<b>2. Current Assets, Loan &amp; Advance</b>			
Loan To Piggery Beneficiary	11	12,467.00	63,467.00
Tax Deduction At Source	12	38,024.00	21,834.00
Loan & Advance		6,073.00	-
Cash In Hand	13	19,713.00	17,013.00
Cash At Bank	14	21,12,825.89	4,01,286.61
<b>TOTAL (B)</b>		<b>27,55,957.89</b>	<b>11,09,903.61</b>

  
 Secretary  
 DIYA FOUNDATION  
 Secretary  
 Diya Foundation



For D. Das & Associates  
Chartered Accountants

*(Signature)*  
(CA Kishore Baishya)

Partner

(Membership No. :305230)

Date : 16/ 08 / 2020

Place : Guwahati

UDIN : 20305230AAAAHC1755



**DIYA FOUNDATION**

LOHARGHAT :: KAMRUP (RURAL) :: ASSAM:: 781120 ( Head Office)  
THYNROIT :: SMIT :: EAST KHASI HILLS :: MEGHALAYA-793015 (Registered Office)  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2020**

PARTICULARS	NOTES	Rupees as at 31 / 03 / 2020	Rupees as at 31 / 03 / 2019
<b>A INCOME</b>			
<b>I) REVENUE FROM GRANTS &amp; CONTRIBUTIONS :</b>			
Grant In Aid From FC Fund	15	41,01,495.82	42,66,806.00
Grant In Aid From National Fund	16	2,97,487.00	15,94,350.00
Other Income	17	4,22,265.00	2,90,396.00
<b>TOTAL (A)</b>		<b>48,21,247.82</b>	<b>61,51,552.00</b>
<b>B EXPENDITURE</b>			
Foreign Fund Expenses	18	41,01,828.00	42,66,806.00
National Fund Expenses	19	2,45,709.00	15,94,350.00
Own Fund Expenses	20	-	-
Other Expenses	21	4,21,804.94	2,47,502.50
Depreciation	9	50,401.00	21,673.00
<b>TOTAL (B)</b>		<b>48,19,742.94</b>	<b>61,30,331.50</b>
<b>C Deficit (-) / Surplus (+)</b>		<b>1,504.88</b>	<b>21,220.50</b>

Secretary  
 Secretary  
 DIYA FOUNDATION  
 DIYA Foundation



Date : 16 / 08 / 2020  
 Place : Guwahati



For D. Das & Associates  
 Chartered Accountants

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

UDIN : 20305230AAAHC1755

**DIYA FOUNDATION**

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THYNROIT :: SMIT :: EAST KHASI HILLS :: MEGHALAYA-793015 (Registered Office)

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2020**

PARTICULARS	NOTES	Rupees as at 31 / 03 / 2020	Rupees as at 31 / 03 / 2019
<b>A RECEIPTS</b>			
<b>I) Opening Balance</b>			
Cash In Hand	22	17,013.00	10,896.00
Cash At Bank	23	4,01,286.61	74,825.45
<b>II) Grant In Aid Receive</b>			
Grant In Aid Receive (Foreign Fund)	24	57,39,378.00	45,16,282.00
Grant In Aid Receive (National Fund)	25	2,09,792.00	16,35,128.00
Other Receipts	26	4,55,497.00	2,69,072.00
Interest Receive From Savings Bank Account	27	40,621.00	26,985.00
<b>TOTAL (A)</b>		<u><u>68,63,587.61</u></u>	<u><u>65,33,188.45</u></u>
<b>B PAYMENTS</b>			
<b>III) Grant In aid Expenses</b>			
Foreign Fund Expenses	28	39,33,177.00	42,51,906.00
National Fund Expenses	29	3,56,594.22	15,94,350.00
Own Program Expenses	30	-	-
Fixed Assets Purchase	31	78,900.00	14,900.00
Other Expenses	32	3,56,304.50	2,49,732.84
TDS Payable		-	4,000.00
<b>IV) Closing Balance</b>			
Loan & Advance		6,073.00	-
Cash In Hand	33	19,713.00	17,013.00
Cash At Bank	34	21,12,825.89	4,01,286.61
<b>TOTAL (B)</b>		<u><u>68,63,587.61</u></u>	<u><u>65,33,188.45</u></u>

Secretary  
DIYA FOUNDATION  
Secretary  
DIYA Foundation



Date : 16 / 08 / 2020

Place : Guwahati

For D. Das & Associates  
Chartered Accountants  
  
(CA Kishore Baishya)  
Partner  
(Membership No. :305230)



UDIN : 20305230AAAHC1755



**DIYA FOUNDATION**

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

Notes	Particulars	As at	As at
		31/03/2020	31/03/2019
		Rs.	Rs.
<b>1</b>	<b>General Fund</b>		
	Opening Balance	38,826.01	17,605.51
	Add/Less: Surplus / (Deficit) for The Year	1,504.88	21,220.50
		<u>40,330.89</u>	<u>38,826.01</u>
<b>2</b>	<b>Fixed Assets (Foreign Grants)</b>		
	Gross value of Fixed Assets	2,43,476.00	2,93,504.00
	Add: Addition	78,900.00	14,900.00
		<u>3,22,376.00</u>	<u>3,08,404.00</u>
	Less: Depreciation During The Year	(58,158.00)	(64,928.00)
	Net Value Of Fixed Assets After Depreciation	<u>2,64,218.00</u>	<u>2,43,476.00</u>
<b>3</b>	<b>Fixed Assets (National Grants)</b>		
	Gross value of Fixed Assets	68,822.00	80,469.00
	Add: Addition	-	-
		<u>68,822.00</u>	<u>80,469.00</u>
	Less: Depreciation During The Year	(9,699.00)	(11,647.00)
	Net Value Of Fixed Assets After Depreciation	<u>59,123.00</u>	<u>68,822.00</u>
<b>4</b>	<b>Loan From RGVN</b>		
	Opening Balance	1,01,659.00	1,01,659.00
	Less: Repayment	-	-
		<u>1,01,659.00</u>	<u>1,01,659.00</u>
<b>5</b>	<b>Unspent Grant In Aid (Foreign)</b>		
	<b>a) Grant From NFI</b>		
	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)	-
	<b>Total (a)</b>	<u>-</u>	<u>12,215.57</u>
	<b>b) Grant From NFI-THF</b>		
	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)
	<b>Total (b)</b>	<u>10,180.37</u>	<u>98,864.78</u>
	<b>c) Grant Receive From Centre For Catalyzing Change</b>		
	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)
	<b>Total (c)</b>	<u>2,814.69</u>	<u>4,957.76</u>

*M'*  
Secretary  
DIYA FOUNDATION



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NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2020

Notes	Particulars	As at	As at
		31 / 03 / 2020	31 / 03 / 2019
		Rs.	Rs.
	<b>d) Grant Receive from Paul Hamlyn Foundation</b>		
	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)
	<b>Total (d)</b>	<b>4,83,943.93</b>	<b>2,14,825.87</b>
	<b>e) Grant Receive from Selco Foundation</b>		
	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)	-
	<b>Total (e)</b>	<b>6,02,435.99</b>	<b>-</b>
	<b>f) Grant Receive from CINI Under Sustain Plus</b>		
	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)	-
	<b>Total (f)</b>	<b>9,07,381.02</b>	<b>-</b>
	<b>Total (a + b + c + d + e + f)</b>	<b>20,06,756.00</b>	<b>3,30,863.98</b>
<b>6</b>	<b>Unspent Grant In Aid (National)</b>		
	<b>a) Grant Receive From The ANT</b>		
	Opening Balance	20,115.00	-
	Grant Received During cuurent period	45,671.00	20,115.00
	Less : Grant utilized	65,786.00	-
	<b>Total (a)</b>	<b>-</b>	<b>20,115.00</b>
	<b>b) Grant Receive From SDTT</b>		
	Opening Balance	44,351.62	6,609.44
	Grant Received During current period	-	13,69,000.00
	Add: Interest	783.00	2,743.00
	Less: Bank Charge	(35.40)	(13,33,337.00)
	Less : Grant In Aid Refund To SDTT	(45,099.22)	(663.82)
	<b>Total (b)</b>	<b>-</b>	<b>44,351.62</b>
	<b>Total (a + b)</b>	<b>-</b>	<b>64,466.62</b>
<b>7</b>	<b>Irrigation Development Fund (IDF)</b>		
	Opening Balance	1,51,790.00	1,66,790.00
	Received During current period	-	-
	Less : Grant utilized	(67,580.00)	(15,000.00)
		<b>84,210.00</b>	<b>1,51,790.00</b>
<b>11</b>	<b>Loan To Piggery Beneficiary</b>		
	Opening Balance	63,467.00	99,967.00
	Less: Repayment	(51,000.00)	(36,500.00)
	<b>Closing Balance</b>	<b>12,467.00</b>	<b>63,467.00</b>
<b>12</b>	<b>Tax Deduction At Source</b>		
	Opening Balance	21,834.00	2,076.00
	Add: Addition	16,190.00	19,758.00
		<b>38,024.00</b>	<b>21,834.00</b>



*Secretary*  
 DIYA FOUNDATION





**DIYA FOUNDATION**

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

THYNROIT :: SMIT :: EAST KHASI HILLS :: MEGHALAYA-793015 (Registered Office)

**NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2020**

Notes	Particulars	As at	As at
		31 / 03 / 2020	31 / 03 / 2019
		Rs.	Rs.
<b>13</b>	<b>Cash In Hand (a+b)</b>		
	<b>a) FC Cash In Hand</b>		
	NFI Cash	-	1,379.00
	THF Cash	1,702.00	73.00
	PHF Cash	487.00	5,745.00
	WRA Cash	-	2,431.00
	<b>Total (a)</b>	<b>2,189.00</b>	<b>9,628.00</b>
	<b>b) Non FC Cash In Hand</b>		
	Handloom Cash	77.00	77.00
	SDTT Cash		163.00
	DF Cash	2,353.00	7,145.00
	MITA Cash	15,094.00	
	<b>Total (b)</b>	<b>17,524.00</b>	<b>7,385.00</b>
	<b>Total (a + b)</b>	<b>19,713.00</b>	<b>17,013.00</b>
<b>14</b>	<b>Cash At Bank (a+b)</b>		
	<b>a) FC Cash At Bank</b>		
	PNB Account ( 1382000100117701)	20,79,856.32	2,11,697.32
	PNB Account ( 1382000100138917)	8,478.37	1,09,960.53
	<b>Total (a)</b>	<b>20,88,334.69</b>	<b>3,21,657.85</b>
	<b>b) National Cash At Bank</b>		
	(PNB A/c No : 1382000100117598)	4,220.22	9,180.54
	(PNB A/c No : 1382000100145078)	14,198.18	20,264.00
	(IDBI A/c No : 1123104000005821)	413.00	398.00
	(AGVB A/c No : 7279010067616)	2,767.00	2,730.00
	(PNB A/c No : 1382000100127230)	2,892.80	2,867.60
	(PNB A/c No. 1382000100120574 )	-	44,188.62
	<b>Total (b)</b>	<b>24,491.20</b>	<b>79,628.76</b>
	<b>Total (a + b)</b>	<b>21,12,825.89</b>	<b>4,01,286.61</b>
<b>15</b>	<b>Grant In Aid From FC Fund</b>		
	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	-
		<b>41,01,495.82</b>	<b>42,66,806.00</b>
<b>16</b>	<b>Grant In Aid From National Fund</b>		
	Grant In Aid From SDTT	-	13,33,337.00
	Grant In Aid From Farm2Food Foundation	44,121.00	-
	Grant In Aid From The ANT	65,786.00	-
	Black Pepper Program-CML		2,46,013.00
	Irrigation Development Fund	67,580.00	15,000.00
	Grant In Aid From VikashAnvesh Foundation	1,20,000.00	-
		<b>2,97,487.00</b>	<b>15,94,350.00</b>



*Secretary*  
DIYA FOUNDATION





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**NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2020**

Notes	Particulars	As at	As at
		31 / 03 / 2020	31 / 03 / 2019
		Rs.	Rs.
<b>17</b>	<b><u>Other Income</u></b>		
	USHA Programme Receive		27,000.00
	Persons With Disability Program	1,92,190.00	44,850.00
	FPO Training Receive - SRIJAN	31,640.00	
	Study Centre's share from KKHSOU		8,500.00
	Internet Sathi Program		9,000.00
	What Women Want Campaign		1,97,580.00
	Sale of Handloom Products		1,900.00
	Training Fees Receive-IIE	4,500.00	
	Training Fees Receive-Spice Board		-
	Training Fees Receive-Spice Board	36,800.00	-
	Youth Bol Campaign	1,55,557.00	-
	Interest on Bank	1,578.00	1,566.00
		<u>4,22,265.00</u>	<u>2,90,396.00</u>
<b>18</b>	<b><u>Foreign Fund Expenses</u></b>		
	NFI Program Expenses	12,120.00	76,810.00
	NFI-THF program Expenses	5,08,500.00	10,93,643.00
	Centre For Catalyzing Change (RMC) Program Expenses	8,34,755.00	8,02,552.00
	Paul Hamlyn Foundation Program Expenses	25,00,148.00	22,93,801.00
	Selco Foundation Program Expenses	1,50,053.00	
	CINI Under Sustain Plus Program Expenses	96,252.00	
		<u>41,01,828.00</u>	<u>42,66,806.00</u>
<b>19</b>	<b><u>National Fund Expenses</u></b>		
	SDTT Program Expenses	-	13,33,337.00
	VikashAnvesh Foundation Expenses	1,20,000.00	
	Farm2Food Foundation Expenses	58,129.00	
	Black Pepper Program-CML		2,46,013.00
	Irrigation Development Fund Program Expenses	67,580.00	15,000.00
		<u>2,45,709.00</u>	<u>15,94,350.00</u>
<b>20</b>	<b><u>Own Program Expenses</u></b>		
		-	-
<b>21</b>	<b><u>Other Expenses</u></b>		
	Staff Salary		22,300.00
	Audit Fees		147.50
	Bank Charges	865.94	
	Training Expenses - IIE	4,500.00	
	Office Expenses		11,686.00
	FPO Training Expenses -SRIJAN	26,000.00	
	Travelling Epenses		1,289.00
	Expenses for Irrigation Program		-
	KKHSOU Study Centre Expenses		5,000.00
	Persons With Disability Program	2,34,999.00	38,702.00
	What Women Wantt Campaign		1,68,378.00
	Youth Bol Campaign Expenses	1,18,640.00	
	Training Expenses - Spices Board	36,800.00	
		<u>4,21,804.94</u>	<u>2,47,502.50</u>



*[Signature]*  
**Secretary**  
**DIYA FOUNDATION**



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**DEPRECIATION ON FIXED ASSETS (FOREIGN GRANTS)  
 FINANCIAL YEAR 2019-2020**

Note No: 8

: FIXED ASSETS :

Name of the Item	W.D.V. As on 01/04/19	Addition (Deduction)	Rate of Depn.	Depreciation of the year	W.D.V. as on 31/03/20
<b>Block "A" (0%)</b>					
<b>Block "B" (10%)</b>					
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
<b>Block "C" (15%)</b>					
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
<b>Block "D" (60%)</b>					
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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 DIYA FOUNDATION





**DEPRECIATION ON FIXED ASSETS (OWN)**  
**FINANCIAL YEAR 2019-20**

Note No 9

: **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>
<b>Block "A" (0%)</b>					
Land & Building	1,70,040.00	-		-	1,70,040.00
<b>Block "B" (10%)</b>					
Furniture & Fixtures	51,425.00		10%	5,143.00	46,282.00
<b>Block "C" (15%)</b>					
Weighing & Packing Machine	2,116.00	-	15%	2,116.00	-
Machinery	32,096.00	-	15%	4,814.00	27,282.00
Looms	30,483.00	-	15%	30,483.00	-
Handloom Jakard Machine	1,351.00	-	15%	1,351.00	-
Printer	49.00	-	15%	49.00	-
<b>Block "D" (40%)</b>					
Computer & Softwares	6,445.00	-	40%	6,445.00	-
	<u>2,94,005.00</u>	<u>-</u>		<u>50,401.00</u>	<u>2,43,604.00</u>



*(Signature)*  
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**DEPRECIATION ON FIXED ASSETS (NATIONAL GRANTS)**  
**FINANCIAL YEAR 2019-2020**

Note No 10

: 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 & Fixtures	21,200.00	-	10%	2,120.00	19,080.00
Filter	997.00	-	10%	100.00	897.00
Block "C" (15%)					
Camera	11,432.00	-	15%	1,715.00	9,717.00
Generator	33,252.00	-	15%	4,988.00	28,264.00
Block "D" (40%)					
Laptop	1,941.00	-	40%	776.00	1,165.00
	<u>68,822.00</u>	<u>-</u>		<u>9,699.00</u>	<u>59,123.00</u>



*W.*  
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**DIYA FOUNDATION**

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

THYNROIT :: SMIT :: EAST KHASI HILLS :: MEGHALAYA-793015 (Registered Office)

**NOTES TO RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020**

Notes	Particulars	As at	As at
		31/03/2020	31/03/2019
22	<b>Cash In Hand</b>		
	DF Cash	733.00	2,124.00
	MITA Cash	6,148.00	-
	FC Cash	9,628.00	7,865.00
	SDTT Cash	163.00	566.00
	Handloom Cash	77.00	77.00
	Irrigation Dev. Cash	264.00	264.00
		<u>17,013.00</u>	<u>10,896.00</u>
23	<b>Cash At Bank</b>		
	(PNB A/c No : 1382000100117701)	2,11,697.32	20,239.48
	(PNB A/c No : 1382000100138917)	1,09,960.53	36,595.89
	(PNB A/c No : 1382000100120574)	44,188.62	6,043.44
	(PNB A/c No : 1382000100127230)	2,867.60	962.40
	(IDBI A/c No : 1123104000005821)	398.00	386.00
	(PNB A/c No : 1382000100117598)	9,180.54	7,961.24
	(AGVB A/c No : 7279010067616)	2,730.00	2,637.00
	(PNB A/c No : 1382000100145078)	20,264.00	-
		<u>4,01,286.61</u>	<u>74,825.45</u>
24	<b>Grant In Aid Receive (Foreign Fund)</b>		
	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>
25	<b>Grant In Aid Receive (National Fund)</b>		
	Grant in Aid from SDTT	-	13,69,000.00
	Grant In Aid From Farm2Food Foundation	44,121.00	-
	Grant in Aid From ViakshAnvesh Foundation (VAF)	1,20,000.00	-
	Grant In Aid From The ANT (MITA)	45,671.00	20,115.00
	Black Pepper Program	-	2,46,013.00
	USHA Programme Receive	-	-
		<u>2,09,792.00</u>	<u>16,35,128.00</u>
26	<b>Other Receipts</b>		
	Loan repaid by Piggery Beneficiary	51,000.00	-
	Study Centre's share from KKHSOU	-	8,500.00
	Training Fees receive-IIIIE	4,500.00	-
	Sale of Handloom Products	-	1,900.00
	PMKVY Training -Spice Board	36,800.00	-
	FPO Training (SRIJAN)	31,007.00	-
	Youth Bol Campaign-C3	1,40,000.00	-
	Internet Sathi Program	-	9,000.00
	USHA Programme Receive	-	27,000.00
	Person With Disability Program	1,92,190.00	44,850.00
	What Women Want Campaign	-	1,77,822.00
		<u>4,55,497.00</u>	<u>2,69,072.00</u>
27	<b>Interest Receive From Savings Bank Account</b>		
	SDTT Project	783.00	2,743.00
	FC Account	38,260.00	22,676.00
	Handloom Program	96.00	76.00
	Diya Foundation	1,482.00	1,490.00
		<u>40,621.00</u>	<u>26,985.00</u>

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**DIYA FOUNDATION**  
 LOHARCHAT :: KAMRUP (RURAL) :: ASSAM:: 781120 ( Head Office)  
 THYNROIT :: SMIT :: EAST KHASI HILLS :: MEGHALAYA-793015 (Registered Office)  
 NOTES TO RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020

Notes	Particulars	As at	As at
		31 / 03 / 2020	31 / 03 / 2019
<b>28</b>	<b><u>Foreign Fund Expenses</u></b>		
	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>
<b>29</b>	<b><u>National Fund Expenses</u></b>		
	Grant in Aid from SDTT	-	13,33,337.00
	Grant In Aid Return To SDTT	45,099.22	-
	Farm2 Food Foundation	58,129.00	-
	VikashAnvesh Foundation (VAF)	1,20,000.00	-
	Grant In Aid From The ANT	65,786.00	-
	Black Pepper Program	-	2,46,013.00
	Irrigation Development Fund (IDF)	67,580.00	15,000.00
		<u>3,56,594.22</u>	<u>15,94,350.00</u>
<b>30</b>	<b><u>Own Program Expenses</u></b>		
		-	-
		-	-
<b>31</b>	<b><u>Fixed Assets Purchase</u></b>		
	<b>a) FC Fixed Assets</b>		
	Camera (PHF)	15,000.00	-
	HP Prierter (PHF)	14,900.00	-
	Projector Screen(PHF)	9,000.00	-
	Laptop (CINI)	40,000.00	-
	Furniture (NFI)	-	11,900.00
	Fillter	-	3,000.00
	<b>Total (a)</b>	<u>78,900.00</u>	<u>14,900.00</u>
	<b>b) Own Fixed Assets</b>		
		-	-
	<b>Total (b)</b>	<u>-</u>	<u>-</u>
	<b>Total (a + b)</b>	<u>78,900.00</u>	<u>14,900.00</u>
<b>32</b>	<b><u>Other Expenses</u></b>		
	Training Expenses-III	4,500.00	-
	Audit Fees	-	22,300.00
	Bank Charges	1,151.50	2,377.84
	Misc Expenses	-	-
	Office Expenses	-	11,686.00
	Training Expenses - Spices Board	36,800.00	-
	Travelling Expenses	-	1,289.00
	KKHSOU Study Centre Expenses	-	5,000.00
	What Women Campaign Expenses	-	1,68,378.00
	Persons With Disability	1,69,213.00	38,702.00
	FPO Training expenses - SRIJAN	26,000.00	-
	Yoth Bol Campaign Expenses	1,18,640.00	-
		<u>3,56,304.50</u>	<u>2,49,732.84</u>

  
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 NOTES TO RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020

Notes	Particulars	As at 31/03/2020	As at 31/03/2019
33	<b>Cash In Hand (a+b)</b>		
	<b>a) FC Cash In Hand</b>		
	NFI Cash		1,379.00
	THF Cash	1,702.00	73.00
	PHF Cash	487.00	5,745.00
	WRA Cash		2,431.00
	<b>Total (a)</b>	<u>2,189.00</u>	<u>9,628.00</u>
	<b>b) Non FC Cash In Hand</b>		
	Handloom Cash	77.00	77.00
	SDTT Cash		163.00
	MITA Cash	15,094.00	
	DF Cash	2,353.00	7,145.00
	<b>Total (b)</b>	<u>17,524.00</u>	<u>7,385.00</u>
	<b>Total (a + b)</b>	<u><u>19,713.00</u></u>	<u><u>17,013.00</u></u>
34	<b>Cash At Bank (a+b)</b>		
	<b>a) FC Cash At Bank</b>		
	PNB Account ( 1382000100117701)	20,79,856.32	2,11,697.32
	PNB Account ( 1382000100138917)	8,478.37	1,09,960.53
	<b>Total (a)</b>	<u>20,88,334.69</u>	<u>3,21,657.85</u>
	<b>b) National Cash At Bank</b>		
	(PNB A/c No : 1382000100117598)	4220.22	9180.54
	(IDBI A/c No : 1123104000005821)	413	398
	(AGVB A/c No : 7279010067616)	2767	2730
	(PNB A/c No : 1382000100127230)	2,892.80	2,867.60
	(PNB A/c No. 1382000100120574 )	0	44,188.62
	(PNB A/c No. 1382000100145078)	14,198.18	20,264.00
	<b>Total (b)</b>	<u>24,491.20</u>	<u>79,628.76</u>
	<b>Total (a + b)</b>	<u><u>21,12,825.89</u></u>	<u><u>4,01,286.61</u></u>

  
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