



Audit Certificate

We have audited the accounts of **DIYA FOUNDATION, Loharghat, Kamrup, Assam -781120**, for the year ending 31st March, 2021 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 01/04/2020 was Rs 20,06,756.00.
- ii. Foreign contribution of Rs. 1,09,92,534.00 was received by the Association during the year ended 31st March 2021.
- iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/ worth Rs 1,00,812.00 was received by the Association during the financial year ended 31st March 2021.
- iv. The balance of unutilized foreign contribution with the Association at the end of the year ended 31st March 2021 was Rs 24,24,283.72
- 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: 10/09/2021
Place: Guwahati



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


(CA. Kishore Baishya)
Partner

Membership No :305230

UDIN : 21305230AAAAGU9534

DIYA FOUNDATION
LOHARGHAT :: KAMRUP (RURAL) :: ASSAM: 781120
BALANCE SHEET AS ON 31ST MARCH 2021

PARTICULARS	NOTES	Rupees as at 31/03/2021	Rupees as at 31/03/2020
A LIABILITIES :			
1. General Fund	1	89.69	89.69
2. Assets Fund			
Fixed Assets	2	3,38,194.00	2,64,218.00
3. Current Liabilities			
Unspent Grant In Aid	3	24,24,283.72	20,06,756.00
Expense Payable PHF		1,50,000.00	60,155.00
Expense Payable Selco Foundation		-	29,596.00
TOTAL (A)		29,12,567.41	23,60,814.69
B ASSETS :			
1. Non - Current Assets			
Fixed Assets			
Fixed Assets	4	3,38,194.00	2,64,218.00
2. Current Assets			
Loan & Advance		13.00	6,073.00
Cash In Hand	5	347.00	2,189.00
Cash At Bank	6	25,74,013.41	20,88,334.69
TOTAL (B)		29,12,567.41	23,60,814.69

Date : 10/09/2021
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 :- 21305230AAAAGU9534

DIYA FOUNDATION
LOHARGHAT :: KAMRUP (RURAL) :: ASSAM :: 781120
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2021

PARTICULARS	NOTES	Rupees as at 31/03/2021	Rupees as at 31/03/2020
A INCOME			
<u>REVENUE FROM GRANTS & CONTRIBUTIONS :</u>			
Grant In Aid Receive	7	1,06,63,824.00	41,01,495.82
TOTAL (A)		1,06,63,824.00	41,01,495.82
B EXPENDITURE			
Grant In Aid Expenses	8	1,06,63,824.00	41,01,828.00
TOTAL (B)		1,06,63,824.00	41,01,828.00
C Deficit (-) / Surplus (+)		-	(332.18)

Date : 10/09/2021
Place : Guwahati

(Signature)
Secretary
DiYA Foundation
Secretary
DiYA Foundation



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



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

UDIN :- 21305230AAAAGU9534

DIYA FOUNDATION
LOHARGHAT :: KAMRUP (RURAL) :: ASSAM: 781120
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2021

PARTICULARS	NOTES	Rupees as at 31/03/2021	Rupees as at 31/03/2020
A RECEIPTS			
<u>Opening Balance</u>			
Cash In Hand		2,189.00	9,628.00
Cash At Bank	9	20,88,334.69	3,21,657.85
Grant In Aid Receive	10	1,09,92,534.00	57,39,378.00
Loan & Advances		6,073.00	
Interest Receive From Savings Bank Account	11	1,00,812.00	38,260.00
TOTAL (A)		1,31,89,942.69	61,08,923.85
B PAYMENTS			
Grant In Aid Expenses	12	1,04,67,343.61	39,33,177.00
Fixed Assets Purchase	13	1,46,500.00	78,900.00
Bank Charges		1,725.67	250.16
TDS			
Loan & Advance		13.00	6,073.00
<u>Closing Balance</u>			
Cash In Hand	14	347.00	2,189.00
Cash At Bank	15	25,74,013.41	20,88,334.69
TOTAL (B)		1,31,89,942.69	61,08,923.85

Date : 10/09/2021
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 :- 21305230AAAAGU9534

DIYA FOUNDATION
 LOHARGHAT :: KAMRUP (RURAL) :: ASSAM:: 781120
 NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2021

Note No	Particulars	Rupees as at 31/03/2021	Rupees as at 31/03/2020
1	General Fund		
	Opening Balance	89.69	421.87
	Less: Deficit for The Year	-	(332.18)
	Total	89.69	89.69
2	Fixed Assets		
	Gross value of Fixed Assets	2,64,218.00	2,43,476.00
	Add: Addition	1,46,500.00	78,900.00
			3,22,376.00
	Less: Depreciation During The Year	(72,524.00)	(58,158.00)
	Net Value Of Fixed Assets After Depreciation	3,38,194.00	2,64,218.00
3	Unspent Grant In Aid		
	a) Grant From NFI		
	Opening Balance	-	12,215.57
	Grant Received During current period	-	-
	Add: Interest	-	-
	Less : Grant utilized	-	(11,787.82)
	Less: Bank Charge	-	-
	Less: Transfer To THF Grant Amount	-	(427.75)
	Total (a)	-	-
	b) Grant From NFI-THF		
	Opening Balance	10,180.37	98,864.78
	Grant Received During current period	-	4,16,878.00
	Add: Interest	193.00	2,583.00
	Add: Transfer From NFI Grant	-	427.75
	Less : Grant utilized	-	(5,08,500.00)
	Less: Bank Charge	(104.76)	(73.16)
	Less: Grant In Aid Refund to NFI	(10,268.61)	-
	Total (b)	-	10,180.37
	c) Grant Receive From Centre For Catalyzing Change		
	Opening Balance	2,814.69	4,957.76
	Grant Received During current period	17,62,634.00	8,31,645.00
	Add: Interest	5,028.00	971.00
	Less : Grant utilized	(17,67,267.00)	(8,34,755.00)
	Less: Bank Charge	(204.19)	(4.07)
	Total (c)	3,005.50	2,814.69

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DIYA FOUNDATION
 LOHARGHAT :: KAMRUP (RURAL) :: ASSAM:: 781120
 NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2021

Note No	Particulars	Rupees as at 31 / 03 / 2021	Rupees as at 31 / 03 / 2020
<u>d) Grant Receive from Paul Hamlyn Foundation</u>			
	Opening Balance	4,83,943.93	2,14,825.87
	Grant Received During cuurent period	74,41,900.00	27,42,855.00
	Add: Interest	83,978.00	26,527.00
	Less : Grant utilized	(55,87,199.00)	(25,00,148.00)
	Less: Bank Charge	(1,344.71)	(115.94)
	Total (d)	24,21,278.22	4,83,943.93
<u>e) Grant Receive from Selco Foundation</u>			
	Opening Balance	6,02,435.99	
	Grant Received During cuurent period	-	7,48,000.00
	Add: Interest	2,385.00	4,515.00
	Less : Grant utilized	(6,04,751.00)	(1,50,053.00)
	Less: Bank Charge	(69.99)	(26.01)
	Total (e)	(0.00)	6,02,435.99
<u>f) Grant Receive from CINI under Sustain Plus</u>			
	Opening Balance	9,07,381.02	
	Grant Received During cuurent period	17,88,000.00	10,00,000.00
	Add: Interest	9,228.00	3,664.00
	Less : Grant utilized	(27,04,607.00)	(96,252.00)
	Less: Bank Charge	(2.02)	(30.98)
	Total (f)	0.00	9,07,381.02
Total (a + b + c + d + e + f)		24,24,283.72	20,06,756.00
5 <u>Cash In Hand</u>			
	NFI Cash	-	-
	THF Cash		1,702.00
	PHF Cash	347.00	487.00
	WRA Cash		-
		347.00	2,189.00

Secretary
 DiYA Foundation



DIYA FOUNDATION

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

NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2021

Note No	Particulars	Rupees as at 31 / 03 / 2021	Rupees as at 31 / 03 / 2020
6	Cash At Bank		
	PNB Account (1382000100117701)	25,74,013.41	20,79,856.32
	PNB Account (1382000100138917)		8,478.37
		25,74,013.41	20,88,334.69
7	Grant In Aid Receive		
	Grant In Aid From NFI		11,787.82
	Grant In Aid From NFI-THF		5,08,500.00
	Grant In Aid From Centre For Catalyzing Change	17,67,267.00	8,34,755.00
	Grant In Aid From Paul Hamlyn Foundation	55,87,199.00	25,00,148.00
	Grant In Aid From Selco foundation	6,04,751.00	1,50,053.00
	Grant In Aid From CINI Under Sustain Plus	27,04,607.00	96,252.00
		1,06,63,824.00	41,01,495.82
8	Grant In Aid Expenses		
	a) NFI Program Expenses		
	HR & Admin Cost	-	-
	Capital Cost	-	-
	Program Cost	-	-
	Overhead Cost		12,120.00
	Total (a)	-	12,120.00
	b) NFI-THF program Expenses		
	HR & Admin Cost		2,58,000.00
	Program Cost		2,20,590.00
	Overhead Cost		29,910.00
	Total (b)	-	5,08,500.00
	c) Centre For Catalyzing Change (RMC) Program Expenses		
	HR & Admin Cost	1,10,350.00	2,32,670.00
	Program Cost	16,32,188.00	5,42,146.00
	Overhead Cost	24,729.00	59,939.00
	Total (c)	17,67,267.00	8,34,755.00
	d) Paul Hamlyn Foundation Program Expenses		
	HR & Admin Cost	8,41,774.00	3,73,500.00
	Capital Cost	1,52,084.00	38,900.00
	Program Cost	43,56,850.00	19,03,991.00
	Overhead Cost	2,36,491.00	1,83,757.00
	Total (d)	55,87,199.00	25,00,148.00

Secretary
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DIYA FOUNDATION
 LOHARGHAT :: KAMRUP (RURAL) :: ASSAM:: 781120
 NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2021

Note No	Particulars	Rupees as at 31/03/2021	Rupees as at 31/03/2020
	e) Selco Foundation Program Expenses		
	HR & Admin Cost	17,000.00	90,935.00
	Capital Cost		
	Program Cost	5,87,751.00	59,118.00
	Overhead Cost		
	Total (e)	6,04,751.00	1,50,053.00
	f) CINI Under Sustain Plus Program Expenses		
	HR & Admin Cost	5,97,850.00	32,850.00
	Capital Cost	12,000.00	40,000.00
	Program Cost	19,92,039.00	6,920.00
	Overhead Cost	1,02,718.00	16,482.00
	Total (f)	27,04,607.00	96,252.00
	TOTAL (a+b+c+d+e+f)	1,06,63,824.00	41,01,828.00
9	Cash At Bank		
	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
10	Grant In Aid Receive		
	Grant In Aid From Centre for Catalyzing Change	17,62,634.00	8,31,645.00
	Grant In Aid From THF-NFI	-	4,16,878.00
	Grant In Aid Receive From NFI	-	-
	Grant In Aid Receive from PHF	74,41,900.00	27,42,855.00
	Grant In Aid Receive from Selco Foundation	-	7,48,000.00
	Grant In Aid Receive from CINI Under Sustain+	17,88,000.00	10,00,000.00
		1,09,92,534.00	57,39,378.00

Secretary
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DIYA FOUNDATION
 LOHARGHAT :: KAMRUP (RURAL) :: ASSAM:: 781120
 NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2021

Note No	Particulars	Rupees as at 31/03/2021	Rupees as at 31/03/2020
11	<u>Interest Receive From Savings Bank Account</u>		
	(PNB A/c No: 1382000100117701)	1,00,619.00	35,677.00
	(PNB A/c No: 1382000100138917)	193.00	2,583.00
		<u>1,00,812.00</u>	<u>38,260.00</u>
12	<u>Grant In Aid Expenses</u>		
	Grant In Aid Expense From Centre for Catalyzing Change	17,67,267.00	8,34,755.00
	Grant In Aid Expense From THF-NFI	10,268.61	5,08,500.00
	Grant In Aid Expense From NFI	-	12,120.00
	Grant In Aid Expense from PHF	53,62,854.00	24,01,093.00
	Grant In Aid Expense from Selco Foundation	6,34,347.00	1,20,457.00
	Grant In Aid Expense from CINI Under Sustain+	26,92,607.00	56,252.00
		<u>1,04,67,343.61</u>	<u>39,33,177.00</u>
13	<u>Fixed Assets Purchase</u>		
	Camera (PHF)		15,000.00
	HP Prierter (PHF)		14,900.00
	Projector Screen(PHF)		9,000.00
	Laptop (CINI)		40,000.00
	Fan (PHF)	2,500.00	
	Steel Almirah (PHF)	12,000.00	
	Steel Almirah (Sustain Plus)	12,000.00	
	Laptop (PHF)	60,000.00	
	DSLR (PHF)	40,000.00	
	Printer (PHF)	20,000.00	
		<u>1,46,500.00</u>	<u>78,900.00</u>
14	<u>Cash In Hand</u>		
	THF Cash	-	1,702.00
	PHF Cash	347.00	487.00
	WRA Cash		
		<u>347.00</u>	<u>2,189.00</u>
15	<u>Cash At Bank</u>		
	PNB Account (1382000100117701)	25,74,013.41	20,79,856.32
	PNB Account (1382000100138917)	-	8,478.37
		<u>25,74,013.41</u>	<u>20,88,334.69</u>

Secretary
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DIYA FOUNDATION
LOHARGHAT :: KAMRUP (RURAL) :: ASSAM :: 781120
DEPRECIATION ON FIXED ASSETS
FINANCIAL YEAR 2020-2021

Note No : 4

SCHEDULE "A"

: FIXED ASSETS :

<u>Name of the Item</u>	<u>W.D.V. As on 01/04/20</u>	<u>Addition (Deduction)</u>	<u>Rate of Depn.</u>	<u>Depreciation of the year</u>	<u>W.D.V. as on 31/03/21</u>
Block "A" (0%)					
Block "B" (10%)					
Furniture (PHF)	36,166.00		10%	3,617.00	32,549.00
Furniture (NFI)	10,174.00		10%	1,017.00	9,157.00
Fillter (NFI)	2,565.00		10%	257.00	2,308.00
Steel Almirah (PHF)		12,000.00	10%	1,200.00	10,800.00
Steel Almirah (Sustain Plus)		12,000.00	10%	1,200.00	10,800.00
Block "C" (15%)					
Two Wheeler (NFI)	42,237.00		15%	6,336.00	35,901.00
Two Wheeler (PHF)	53,004.00		15%	7,951.00	45,053.00
Portable Active Speaker (PHF)	9,022.00		15%	1,353.00	7,669.00
Prienter (PHF)	10,826.00	20,000.00	15%	3,124.00	27,702.00
Prienter HP-419 (PHF)	13,782.00		15%	2,067.00	11,715.00
Canon Digital Camera PHF	13,875.00		15%	2,081.00	11,794.00
PHF Projector Screen	8,325.00		15%	1,249.00	7,076.00
Fan (PHF)	-	2,500.00	15%	375.00	2,125.00
DSLR Camera (PHF)	-	40,000.00	15%	3,000.00	37,000.00
Block "D" (60%)					
Laptop (PHF)	32,242.00	60,000.00	40%	24,897.00	67,345.00
Lenovo Thinkpad Laptop (Sustain+)	32,000.00		40%	12,800.00	19,200.00
	<u>2,64,218.00</u>	<u>1,46,500.00</u>		<u>72,524.00</u>	<u>3,38,194.00</u>



Secretary
 Diya Foundation

