



S. L. Gangwal & Company

CHARTERED ACCOUNTANTS

AUDIT REPORT

We have examined the balance sheet of DAYASAGAR [name of the trust or institution] as at 31/03/2014 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution

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. In our opinion, proper books of account have been kept by the head office and the branches of the above-named institution visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view: -

- i. in the case of the balance sheet of the state of affairs of the above-named institution as at 31/03/2014.
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2014.

The prescribed particulars are annexed hereto.

Place :Guwahati
Date : 20.09.2014

For S.L GANGWAL AND COMPANY
Chartered Accountants



Amit Kankaria
(AMIT KUMAR KANKARIA)
Partner
Membership No: 068974
Registration No: 004649C

DAYASAGAR
31, SWAHID PATH, SURVEY
BELTOLA, GUWAHATI
REGD NO. RS/KAM/240/L/102 OF 2001-12
BALANCE SHEET AS AT 31ST MARCH, 2014

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
General Fund A/c					
Opening Balance	60,400.00		Fixed Assets		14,210.00
Excess/(Deficit) of income over Expenditure	3,870.00		Furniture & Fixture (ob)		
		64,270.00	Computer & Accessories (ob)	33,650.00	
			Addition During the year	4,450.00	38,100.00
			Current Assets Loans & Advances		
			Cash in Hand		11,960.00
Total		64,270.00	Total		64,270.00

For and on behalf of
Dayasagar

Schedule '4' Notes on Accounts & Significant Accounting Policies

In Terms of our report of even date Annexed hereto

For, S.L Gangwal & Company
Chartered Accountants

FRN 004649C

Amit Kumar
Amit Kumar Kankaria
Partner
M No. 068974



Place: Guwahati
Dated: 20th September, 2014

DAYASAGAR
31, SWAHID PATH, SURVEY
BELTOLA, GUWAHATI
REGD NO. RS/KAM/240/L/102 OF 2001-12

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2014

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
By Bank Charges			To Members Contribution	352.00	254,740.00
By rent Paid		168,000.00	To Donation from Well Wishers	462,500.00	248,500.00
By Staff Salary		65,200.00	To Sale of Training Materials	56,400.00	1,169,907.00
By Electricity Expenses		15,458.00	To Grant in Aid received for Skill Upgradation Training Program on Handloom Weaving	8,545.00	
By Telephone Expenses		19,078.00	To Grant in Aid received for Conducting Training for Grass Root Worker like masons Pump etc.	974,334.00	3,561,480.00
By Printing & Stationery					
By Misc Expenses					
By Programme Expenses					
As per Schedule 1		3,460,890.00			
By Conducting Training for grassroot worker like Masons, Pump, mechanics etc					
As per Schedule 2					
By Skill Upgradation Training programme on Handloom Weaving under Mukhya Mantri Mahila Samridhi Aahoni		3,680,470.00			
As per Schedule 3					
To Surplus transferred to General Fund		3,870.00			
Total		8,915,097.00	Total		8,915,097.00

For and on behalf of
Dayasagar

In Terms of our report of even date Annexed hereto

For, S.L Gangwal & Company
Chartered Accountants

FRN 004649C

Amit Kumar Kankaria
Amit Kumar Kankaria
Partner

M No. 068974



Place: Guwahati
Dated: 20th September, 2014

DAYASAGAR
31, SWAHID PATH, SURVEY
BELTOLA, GUWAHATI
REGD NO. RS/KAM/240/L/102 OF 2001-12

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2014

RECEIPT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
To Opening Balance		By Bank Charges & Misc	12,540.00	352.00
Cash in Hand		By rent Paid		168,000.00
To Members Contribution		By Staff Salary	254,740.00	462,500.00
TO Donation from Well Wishers		By Staff Foodings	248,500.00	65,200.00
To Sale of Training Materials		By Electricity Expenses	1,169,907.00	56,400.00
To Grant in Aid received for Skill Upgradation Training Program on Handloom Weaving		By Telephone Expenses		15,458.00
		By Printing & Stationery		8,545.00
		By Misc Expenses	3,561,480.00	19,078.00
To Grant in Aid received for Conducting Training for Grass Root Worker like masons Pump etc.		By Programme Expenses As per Schedule 1	3,680,470.00	974,334.00
		By Conducting Training for grassroot worker like Masons, Pump, mechanics etc As per Schedule 2		3,460,890.00
		By Skill Upgradation Training programme on Handloom Weaving under Mukhya Mantrir Mahila Samridhi Achori As per Schedule 3		3,680,470.00
		By Computer Accessories		4,450.00
		By Closing Balance		
		Cash in hand		11,960.00
Total	8,927,637.00	Total	8,927,637.00	8,927,637.00

For and on behalf of
Dayasagar

In Terms of our report of even date Annexed hereto



For, S.L. Gangwal & Company
Chartered Accountants
FRN 008649C

Amit Kumar Kankaria
Amit Kumar Kankaria
Partner
M No. 068974

Place: Guwahati
Dated: 20th September, 2014

DAYASAGAR
31, SWAHID PATH, SURVEY
BELTOLA, GUWAHATI
REGD NO. RS/KAM/240/L/102 OF 2001-12

SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2014
RECEIPT & PAYMENT ACCOUNT AND INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON THAT DATE

SCHEDULE 1 OF PROGRAMME EXPENSES

Skill Development Programme		125,458.00
Financial help to Poor Students		210,256.00
Tailoring, Embroidery, Cutting Knitting & Training Programme		165,258.00
Women & Child Development Programme		125,400.00
Education Awareness Programme		121,914.00
Livestock development Programme		54,843.00
Plantation programme		70,615.00
Training programme of food processing industry		100,590.00
Total(Rs.)		974,334.00

SCHEDULE 2 OF CONDUCTING TRAINING FOR GRASSROOT WORKERS

Mason training for Two Days (989 nos)		
Printing & Stationery	105,214.00	
Refreshment	310,258.00	
TA for trainees	205,400.00	
DA for trainees	210,540.00	831,412.00
Pump mechanic Training for One days (983 Nos)		
Printing & Stationery	67,500.00	
Refreshment	66,900.00	
TA for trainees	169,620.00	
DA for trainees	104,540.00	408,560.00
Water Quality issue, 1/2 day training programme (10015 nos)		
Printing & Stationery	400,600.00	
Refreshment	400,600.00	
TA for trainees	1,419,718.00	2,220,918.00
Total(Rs.)		3,460,890.00



DAYASAGAR
31, SWAHID PATH, SURVEY
BELTOLA, GUWAHATI
REGD NO. RS/KAM/240/L/102 OF 2001-12

SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2014
RECEIPT & PAYMENT ACCOUNT AND INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON THAT DATE

SCHEDULE 3 OF EXPENDITURE INCURRED ON HANDLOOM WEAVING

Master Weaver for 3 Months		540,000.00
Helper for 3 Months		216,000.00
Tool Kits		
Raw Material		1,177,270.00
Accommodation		360,000.00
Administrative Expenses		
Supervisor	240,000.00	
TA of beneficiaries @ 800/-	560,400.00	
TA of beneficiaries @ 450/-	67,500.00	
TA of beneficiaries @ 100	75,400.00	
Accommodation with DA	288,500.00	
DA of beneficiaries	80,000.00	
Contingencies	75,400.00	1,387,200.00
Total(Rs.)		<u><u>3,680,470.00</u></u>



DAYASAGAR

31,SWAHID PATH,SURVEY,BELTOLA,GUWAHATI-781006(ASSAM)

**SCHEDULE '4' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS ATTACHED TO AND
FORMING PART OF BALANCE SHEET AS AT 31ST MARCH,2014**

1.METHOD OF ACCOUNTING:

The accounting policies refer to the specific accounting principles and the methods of applying those principles adopted by the enterprise in the preparation and presentation of financial statements. But all revenue and costs are charged according to cash system of accounting

2.FIXED ASSETS:

Fixed asset is an asset held with the "intention" of being used for the purpose of producing or providing goods or services and is not held for sale in the normal course of business.

Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation commissioning.. Expenses incurred upto the date of putting the assets in working condition for its intended use are capitalized. Expenses relating to repairs and maintenance are charged to revenue account.

3.GRANTS:

Government grants received during the year is recognized as income over the periods necessary to match them with the related costs which they are intended to compensate.Unutilised grants are treated as Current liabilities.

2.HUMAN RESOURCE DEVELOPMENT

To Charge to revenue all expenses and income relating to training and human development in the year in which it is incurred or earned.

