



**FORM NO. 10B**

[See Rule 17B]

**Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of  
charitable or religious trusts or institutions**

We have examined the balance sheet of DAYASAGAR AABAD9531F [name and PAN of the trust or institution] as at 31/03/2015 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 31/03/2015
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2015

The prescribed particulars are annexed hereto.



**Place :Guwahati**  
**Date : 28/09/2015**

**For S.L GANGWAL AND COMPANY**  
**Chartered Accountants**

  
**(AMIT KUMAR KANKARIA)**  
**Partner**

**Membership No: 068974**  
**Registration No: 004649C**

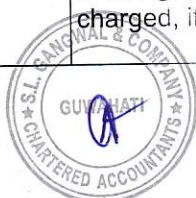
**ANNEXURE**  
**STATEMENT OF PARTICULARS**

*Application of income for charitable or religious purposes.*

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	<b>10982812</b>
2.	Whether the institution has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	<b>No</b>
3.	Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly for such purposes.	<b>146328</b>
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	<b>No</b>
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	<b>0</b>
6.	Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	<b>NA</b>
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B)? If so, the details thereof.	<b>NA</b>
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :-	
a.	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	<b>No</b>
b.	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii), or	<b>No</b>
c.	has not been utilised for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	<b>No</b>

**II. Application or use of income or property for the benefit of persons referred to in section 13 [3].**

1.	Whether any part of the income or property of the institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person) ? If so, give details of the amount, rate of interest charged and the nature of security, if any.	<b>NO</b>
2.	Whether any land, building or other property of the institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	<b>NO</b>





3.	Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.	NO
4.	Whether the services of the institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	NO
5.	Whether any share, security, or other property was purchased by or on behalf of the institution during the previous year from any such person? If so, give details thereof together with the consideration paid.	NO
6.	Whether any share, security, or other property was sold by or on behalf of the institution during the previous year to any such person? If so, the details thereof together with the consideration received.	NO
7.	Whether any income or property of the institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	NO
8.	Whether the income or property of the institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	NO



**III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.**

Sl.No	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No



Place :Guwahati  
Date : 28/09/2015

For S.L GANGWAL AND COMPANY  
Chartered Accountants

*Amit Kumar*

(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, 2015

LIABILITIES	AMOUNT	ASSETS	AMOUNT	AMOUNT
General Fund A/c		Fixed Assets		
Opening Balance	64,270.00	Furniture & Fixture (ob)	14,210.00	371,560.00
Excess/(Deficit) of Income over Expenditure	146,328.00	Addition during the year	357,350.00	
		Computer & Accessories (ob)		38,100.00
		Library Books (Addition during the year)		10,000.00
To Skill Upgradation Training Programme Fund		Fixed Assets (Under Skill Development Programme)		
Purchase of Fixed Assets	2,760,000.00	Tools & Equipments (ob)	NIL	
Unutilised Grant in Aid	1,106,450.00	Addition during the year	2,760,000.00	2,760,000.00
		Current Assets Loans & Advances		
		Cash in Hand		15,675.00
		Cash at Bank		881,713.00
		HDFC Bank A/c No. 50200009568472		
Total	4,077,048.00	Total		4,077,048.00



Place: Guwahati  
Dated: 28th September, 2015

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

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2015

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
By Bank Charges		287.00	By Members Contribution		356,800.00
By rent Paid		168,000.00	By Donation from Well Wishers		278,975.00
By Staff Salary		462,500.00	By Sale of Training Materials		1,421,365.00
By Staff Foodings		75,895.00			
By Electricity Expenses		61,257.00	By Grant in Aid received from Director Water & Sanitation Support organisation, Govt. of Assam		
By Telephone Expenses		16,875.00	Vide order No. Dir/WSSO/PHED/Assam/28/2014-15		
By Printing & Stationery		9,547.00	/4821/dated 20.12.2014		
By Misc Expenses		25,631.00	For Conducting Training for grassroot worker like Masons, Pump, mechanics etc		3,072,000.00
By Programme Expenses			Less: receivable		
As per Schedule 1		956,870.00			
By Conducting Training for grassroot worker like Masons, Pump, mechanics etc			By Grant in Aid received from Directorate Social Welfare Assam, Vide Sanction Letter No DSW(G)/21/2015/29 dated 11/02/2015		
As per Schedule 2		3,205,950.00	for Skill Upgradation Training programme on Handloom Weaving under Mukhya Mantrir Mahila Samridhi Achoni		6,000,000.00
By Skill Upgradation Training programme on Handloom Weaving under Mukhya Mantrir Mahila Samridhi Achoni	4,893,550.00				
As per Schedule 3	2,760,000.00	2,133,550.00			
Less: Purchase of Assets as per Programme					
To Skill Upgradation Training Programme Fund					
Purchase of Fixed Assets	2,760,000.00				
Unutilised Grant in Aid	1,106,450.00	3,866,450.00			
To Surplus transferred to General Fund		146,328.00			
Total		11,129,140.00	Total		11,129,140.00

In Terms of our report of even date on the foot of the Balancesheet Annexed hereto



For, S.L. Gangwal & Company  
Chartered Accountants  
FRN 004649C

*[Signature]*  
Amit Kumar Kankaria  
Partner

M No. 068974

Place: Guwahati  
Dated: 28th September, 2015



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 31.03.2015

RECEIPT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
To Opening Balance		By Bank Charges	11,960.00	287.00
Cash in Hand		By rent Paid		168,000.00
Cash at Bank		By Staff Salary		462,500.00
		By Staff Foodings	356,800.00	75,895.00
To Members Contribution		By Electricity Expenses	278,975.00	61,257.00
TO Donation from Well Wishers		By Telephone Expenses	1,421,365.00	16,875.00
To Sale of Training Materials		By Printing & Stationery		9,547.00
		By Misc Expenses		25,631.00
To Grant in Aid received from Director Water & Sanitation Support organisation, Govt. of Assam Vide order No. Dir/WSSO/PHED/Assam/28/2014-15 /4821/dated 20.12.2014		By Programme Expenses As per Schedule 1		956,870.00
For Conducting Training for grassroot worker like Masons, Pump, mechanics etc	3,168,000.00	By Conducting Training for grassroot worker like Masons, Pump, mechanics etc As per Schedule 2	3,072,000.00	3,205,950.00
Less: receivable	96,000.00			
To Grant in Aid received from Directorate Social Welfare Assam, Vide Sanction Letter No DSW(G)/21/2015/29 dated 11/02/2015 for Skill Upgradation Training programme on Handloom Weaving under Mukhya Mantrir Mahila Samridhi Achoni		By Skill Upgradation Training programme on Handloom Weaving under Mukhya Mantrir Mahila Samridhi Achoni As per Schedule 3	6,000,000.00	4,893,550.00
		By Purchase of Furniture & Fixture		357,350.00
		By Purchase of Library Books		10,000.00
		By Closing Balance		881,713.00
		Cash at Bank		15,675.00
		Cash in hand		
<b>Total</b>		<b>Total</b>	<b>11,141,100.00</b>	<b>11,141,100.00</b>

In Terms of our report of even date on the foot of the Balancesheet Annexed hereto

For, S.L Gangwal & Company  
Chartered Accountants  
FRN 004649C

Amit Kumar Kankaria  
Partner  
M No. 068974

Place: Guwahati  
Dated: 28th September, 2015



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 31.03.2015  
RECEIPT & PAYMENT ACCOUNT AND INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED ON THAT DATE**

**SCHEDULE 1 OF PROGRAMME EXPENSES**

Skill Development Programme	134,850.00	
Financial help to Poor Students	245,000.00	
Tailoring, Embroidery, Cutting Knitting & Training Programme	185,500.00	
Women & Child Development Programme	138,600.00	
Education Awareness Programme	137,570.00	
Livestock development Programme	115,350.00	
<b>Total</b>		<b>956,870.00</b>

**SCHEDULE 2 OF CONDUCTING TRAINING FOR GRASSROOT WORKERS**

Mason training for Two Days (989 nos)		
Printing & Stationery	98,900.00	
Refreshment	296,700.00	
TA for trainees	197,800.00	
DA for trainees	<u>296,700.00</u>	890,100.00
Pump mechanic Training for One days (983 Nos)		
Printing & Stationery	93,300.00	
Refreshment	93,300.00	
TA for trainees	186,600.00	
DA for trainees	<u>139,950.00</u>	513,150.00
Water Quality issue, 1/2 day training programme (10015 nos)		
Printing & Stationery	400,600.00	
Refreshment	400,600.00	
TA for trainees	<u>1,001,500.00</u>	1,802,700.00
<b>Total</b>		<b>3,205,950.00</b>





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 31.03.2015  
RECEIPT & PAYMENT ACCOUNT AND INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED ON THAT DATE

SCHEDULE 3 OF EXPENDITURE INCURRED ON HANDLOOM WEAVING TRAINING UNDER MUKHYA MANTRIR MAHILA  
SAMRIDHI ACHONI

Master Weaver for 2 Months		360,000.00
Helper for 2 Months		144,000.00
<b>Tool Kits</b>		
Heavy Built Shuttle Frame Loom	1,800,000.00	
Design Dev Equipment	180,000.00	
Pre Weaving Equipment	180,000.00	
Stores & Spares	<u>600,000.00</u>	2,760,000.00
Raw Material		600,000.00
Accomodation		180,000.00
Administrative Expenses		
Supervisor	120,000.00	
TA of beneficiaries @ 800/-	373,600.00	
TA of beneficiaries @ 450/-	49,500.00	
TA of beneficiaries @ 100	63,500.00	
Accomodation with DA	144,250.00	
DA of beneficiaries	38,100.00	
Contingencies	<u>60,600.00</u>	849,550.00
<b>Total</b>		<u><u>4,893,550.00</u></u>

