



S. L. Gangwal & Company

CHARTERED ACCOUNTANTS

AUDIT REPORT

We have examined the balance sheet of DAYASAGAR [name of the trust or institution] as at 31/03/2016 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 31/03/2016.
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2016.

The prescribed particulars are annexed hereto.

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Place :Guwahati
Date : 01.07.2016



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, 2016

LIABILITIES	AMOUNT(Rs.)	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)	AMOUNT(Rs.)
General Fund A/c			Fixed Assets		
Opening Balance	210,598.00		Furniture & Fixture (ob)		14,210.00
Add: Surplus Transferred from I/E A/c	1,296,957.50	1,507,555.50	Computer & Accessories (ob)		38,100.00
Current Liabilities			Library Books (ob)		10,000.00
Skill Upgradation Training Programme Fund			Fixed Assets (Under Skill Development Programme)		
Against Purchase of Fixed Assets		2,760,000.00	Tools & Equipments (ob)	357,350.00	
			Tools & Equipments (Skill Upgradation Training Programme)	2,760,000.00	3,117,350.00
Unutilised Grant in Aid received from Social Welfare Department, Govt. of Assam		3,346,318.00	Current Assets		
			Advance Tax Paid		500,000.00
			Cash in Hand		366,979.00
			Cash at Bank		3,567,234.50
			HDFC Bank A/c No. 50200009568472		
Total(Rs.)		7,613,873.50	Total(Rs.)		7,613,873.50

For and on behalf of
DayaSagar

Schedule '7'-Notes on Accounts & significant Accounting Policies

In Terms of our report of even date annexed

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

Place: Guwahati
Dated: 1st Day of July, 2016

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 31.03.2016

EXPENDITURE	SCH	AMOUNT(Rs.)	AMOUNT(Rs.)	INCOME	SCH	AMOUNT(Rs.)	AMOUNT(Rs.)
By Bank Charges				To Members Contribution			356,800.00
" Programme Expenses	2		38,996.50	" Donation from Well Wishers			296,857.00
" Conducting Training for grassroot worker like Masons, Pump, mechanics etc	3		1,541,450.00	" Sale of Training Materials			675,856.00
" Skill Upgradation Training programme on Handloom Weaving under Mukhya Mantrir Mahila Samridhi Achari	4		6,321,000.00	" Grant in Aid received from Director Water & Sanitation Support organisation, Govt. of Assam	1(A)		17,905,000.00
" Testing of Water quality at Source at field Level	5		9,739,382.00	" Grant in Aid received from Directorate Social Welfare Assam	1(B)		9,719,518.00
" Administrative Expenses	6		5,500,000.00	" Unutilised Grant in Aid under Skill Upgradation Training Programme			1,106,450.00
" Unutilised Grant in Aid received from Social Welfare Department, Govt. of Assam			2,276,377.00				
" Surplus transferred to General Fund			3,346,318.00				
Total(Rs.)			1,296,957.50	Total(Rs.)			30,060,481.00

For and on behalf of
DayaSagar

In Terms of our report of even date annexed

Place: Guwahati
Dated: 1st Day of July, 2016

For, S.I 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

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2016

RECEIPT	SCH	AMOUNT(Rs.)	AMOUNT(Rs.)	PAYMENT	SCH	AMOUNT(Rs.)	AMOUNT(Rs.)
To Opening Balance							
Cash in Hand		15,675.00		By Bank Charges		897,388.00	38,996.50
Cash at Bank		881,713.00		" Programme Expenses	2	"	1,541,450.00
" Members Contribution				"			
" Donation from Well Wishers				"			
" Sale of Training Materials				"			
" Grant in Aid received from Director Water & Sanitation Support organisation, Govt. of Assam	1(A)		17,905,000.00	Conducting Training for grassroot worker like Masons, Pump, mechanics etc	3		6,321,000.00
" Grant in Aid received from Directorate Social Welfare Assam	1(B)		9,719,518.00	Skill Upgradation Training programme on Handloom Weaving under Mukhya Mantrir Mahila Samridhi Achni	4		9,739,382.00
				Testing of Water quality at Source at field Level	5		5,500,000.00
				Administrative Expenses	6		2,276,377.00
				Advance Tax Paid			500,000.00
				Closing Balance			
				Cash at Bank			
				Cash in hand			
Total(Rs.)			29,851,419.00	Total(Rs.)			29,851,419.00

For and on behalf of
DayaSagar

Place: Guwahati
Dated: 1st Day of July, 2016

In Terms of our report of even date annexed



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

Amit Kumar Kankaria

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Partner
M No. 068974

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 31.03.2016
RECEIPT & PAYMENT ACCOUNT AND INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON THAT DATE

SCHEDULE 1 OF GRANT-IN-AID RECEIPT STATEMENT		Amount(Rs.)
(A) Director Water & Sanitation Support organisation, Govt. of Assam		
Against Sec. Letter no. DIR/WSSO/PHED/ASSAM/04/2015-16/146 Dated-06.04.2015 For Conducting Training Programme for Grassroot Level Worker from G.P.		500,000.00
For Testing of Water Quality at Source at Level Field WSSO Under PHED Govt. of Assam Vide Letter no. DIR/WSSO/PHED/ASSAM/21/2015-16/253 Dtd-13.04.2015		5,500,000.00
Against Sec. Letter no. DIR/WSSO/PHED/ASSAM/04/2015-16/135 Dated-06.04.2015 For Conducting Training Programme for Grassroot Level Worker from G.P.	3,431,000.00	
From WSSO Under PHED Govt. of Assam Vide Letter no. DIR/WSSO/PHED/ASSAM/04/2015-16/135 Dtd-06.04.2015 for Conducting Training Programme like Mason Pump Machine etc.	1,553,000.00	4,984,000.00
From WSSO Under PHED Govt. of Assam Vide Letter no. DIR/WSSO/PHED/ASSAM/04/2015-16/146 Dtd-04.04.2015 for Conducting Training Programme like Mason Pump Machine etc.	2,500,000.00	
From WSSO Under PHED Govt. of Assam Vide Letter no. DIR/WSSO/PHED/ASSAM/04/2015-16/146 Dtd-04.04.2015 for Conducting Training Programme like Mason Pump Machine etc.	1,421,000.00	3,421,000.00
Sanctioned by WSSO Under PHED Govt. of Assam Vide Letter no. DIR/WSSO/PHED/ASSAM/28/2014-15/4821 Dtd-20.12.2014		3,000,000.00
Total(Rs.)		17,905,000.00
(B) Director Social Welfare Assam		
Conducting Training Programme Under Mahila Samridhi Yojana sanctioned by Social Welfare Department Govt. of Assam Vide Section Letter No. DSW(G)/21/2015/Pt.1/128 Dated-02.06.2016	1,673,159.00	
Conducting Training Programme Under Mahila Samridhi Yojana sanctioned by Social Welfare Department Govt. of Assam Vide Section Letter No. DSW(G)/21/2015/Pt.1/128 Dated-02.06.2016	1,673,159.00	
Bank Charges Deducted	13,441.00	3,359,759.00
Conducting Training Programme Under Mahila Samridhi Yojana sanctioned by Social Welfare Department Govt. of Vide Section Letter No. DSW(G)/21/2015/Pt.1/127 Dated-02.06.2016	1,503,444.00	
Conducting Training Programme Under Mahila Samridhi Yojana sanctioned by Social Welfare Department Govt. of Vide Section Letter No. DSW(G)/21/2015/Pt.1/127 Dated-02.06.2016	1,484,556.00	
Bank Charges Deducted	12,000.00	3,000,000.00
Conducting Training Programme Under Mahila Samridhi Yojana sanctioned by Social Welfare Department Govt. of Assam Vide Section Letter No. DSW(G)/21/2015/Pt.1/132 Dated-26.06.2016	1,673,159.00	
Conducting Training Programme Under Mahila Samridhi Yojana sanctioned by Social Welfare Department Govt. of Assam Vide Section Letter No. DSW(G)/21/2015/Pt.1/132 Dated-26.06.2016	1,673,159.00	
Bank Charges Deducted	13,441.00	3,359,759.00
Total(Rs.)		9,719,518.00



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 31.03.2016
RECEIPT & PAYMENT ACCOUNT AND INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON THAT DATE

SCHEDULE 2 OF PROGRAMME EXPENSES		Amount(Rs.)
Plantation Programme		252,000.00
Financial help to Poor Students		345,000.00
Women Empowerment Programme		186,000.00
Training Programme on cutting, Knitting & Embroidery		275,600.00
Education Awareness Programme		187,350.00
Organizing Water Quality Testing Programme		243,500.00
Observed World Women's Day		52,000.00
Total(Rs)		1,541,450.00

SCHEDULE 3 OF CONDUCTING TRAINING FOR GRASSROOT WORKERS		Amount(Rs.)
Mason training for Two Days (1000 nos)		
Printing & Stationery	100,000.00	
Refreshment	600,000.00	
TA for trainees	200,000.00	
DA for trainees	300,000.00	
Accommodation for trainees	400,000.00	1,600,000.00
Pump mechanic Training for One days (1000 Nos)		
Printing & Stationery	100,000.00	
Refreshment	200,000.00	
TA for trainees	200,000.00	
DA for trainees	300,000.00	800,000.00
Water Quality issue, 1/2 day training programme (13070 nos)		
Printing & Stationery	653,500.00	
Refreshment	653,500.00	
TA for trainees	1,307,000.00	
DA for trainees	1,307,000.00	3,921,000.00
Total(Rs)		6,321,000.00



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SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2016
RECEIPT & PAYMENT ACCOUNT AND INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON THAT DATE

SCHEDULE 4 OF EXPENDITURE INCURRED ON HANDLOOM WEAVING TRAINING UNDER MUKHYA MANTRIR MAHILA SAMRIDHI ACHONI		Amount(Rs.)
Master Weaver for 15 Nos, 12 Months		2,700,000.00
Helper for 15 Nos, 12 Months		1,260,000.00
Tool Kits		
Heavy Built Shuttle Frame Loom	1,800,000.00	
Design Dev Equipment	180,000.00	
Pre Weaving Equipment	180,000.00	
Stores & Spares	555,000.00	2,715,000.00
Raw Material		668,082.00
Administrative Expenses		
Supervisor	720,000.00	
TA of beneficiaries @ 800/-	514,400.00	
TA of beneficiaries @ 300/-	195,000.00	
TA of beneficiaries @ 800/-	514,400.00	
Accommodation with DA	431,500.00	
DA of beneficiaries	21,000.00	2,396,300.00
Total(Rs.)		9,739,382.00



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SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2016
RECEIPT & PAYMENT ACCOUNT AND INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON THAT DATE

SCHEDULE 5 OF Testing of Water Quality at Source at Field Level		Amount(Rs.)
Water Sampling, GPS Data & Sanitary Surveyance		2,970,000.00
Sample Analysis		1,100,000.00
Laboratory Record Entry		220,000.00
Laboratory Database management		330,000.00
Online Data Entry		550,000.00
Laboratory Maintenance		330,000.00
Total(Rs.)		5,500,000.00

SCHEDULE 6 OF ADMINISTRATIVE EXPENSES		Amount(Rs.)
Rent Paid		180,000.00
Staff Salary		1,740,000.00
Staff Fooding		85,450.00
Electricity Expenses		97,675.00
Telephone Expenditure		52,360.00
Printing & Stationery		83,472.00
Misc Expenses		37,420.00
Total(Rs.)		2,276,377.00



DAYASAGAR

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

**SCHEDULE 'A' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS ATTACHED TO AND
FORMING PART OF BALANCE SHEET AS AT 31ST MARCH,2016**

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.



