



AUDIT REPORT

We have examined the balance sheet of DAYASAGAR as at 31/03/2017 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 31/03/2017.
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2017.

The prescribed particulars are annexed hereto.

For S.L GANGWAL AND COMPANY
Chartered Accountants

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

Place :Guwahati
Date : 01.07.2017



ANNEXURE
STATEMENT OF PARTICULARS
I 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.	8760109
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.	No
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.	NIL
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	No
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)	0
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.	NA
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.	NA
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	No
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	No
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	No

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.	NO
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.	NO



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.	MANTI DAS RENT PAID RS. 180000/-
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

For S.L GANGWAL AND COMPANY

Chartered Accountants

(AMIT KUMAR KANKARIA)

Partner

Membership No: 068974

Registration No: 004649C

Place :Guwahati

Date : 01/07/2017



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 31.03.2017

	RECEIPT	SCH	AMOUNT(Rs.)	AMOUNT(Rs.)	PAYMENT	SCH	AMOUNT(Rs.)	AMOUNT(Rs.)
To	Opening Balance Cash in Hand Cash at Bank		3,66,979.00 35,67,234.50	39,34,213.50	By Bank Charges			575.00
"	Members Contribution " Donation from Well Wishers " Sale of Training Materials			7,38,000.00 7,69,697.00 5,14,396.00	" Programme Expenses Conducting Training for grassroots worker like Masons, Pump, mechanics etc	2		1,73,550.00
"	Grant in Aid received from Directorate Social Welfare Assam	1		28,98,000.00 29,00,000.00	" Skill Upgradation Training programme on Handloom Weaving under Mukhya Mantrir Mahila Samidhi Achni	4		51,10,562.00
"	Advance receipt				" Administrative Expenses	5		13,41,843.00
"					" Tendor Deposit			1,06,000.00
"					" Closing Balance Cash at Bank Cash in hand		32,98,659.50 1,117.00	32,99,776.50
					Total(Rs.)		117,54,306.50	117,54,306.50

For and on behalf of
DayaSagar

Place: Guwahati
 Dated: 1st Day of July, 2017

In Terms of our report of even date annexed
 For, S.L.Gangwal & Company
 Chartered Accountants
 FRN 004649C

 Amit Kumar Karkaria
 Partner
 M No. 068974



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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2017

	EXPENDITURE	SCH	AMOUNT(Rs.)	AMOUNT(Rs.)	INCOME	SCH	AMOUNT(Rs.)	AMOUNT(Rs.)
By	Bank Charges	2	575.00	To	Members Contribution		7,38,000.00	
"	Programme Expenses		1,73,550.00	"	Donation from WellWishers		7,69,697.00	
"	Conducting Training for grassroots worker like Masons, Pump, mechanics etc	3	17,22,000.00	"	Sale of Training Materials		5,14,396.00	
"				"	Grant in Aid received from Directorate Social Welfare Assam	1	28,98,000.00	
"	Skill Upgradation Training programme on Handloom Weaving under Mukhya Mantrir Mahila Samridhi Achoni	4	51,10,562.00	"	Unutilised Grant in Aid received from Directorate Social Welfare Assam		33,46,318.00	
"	Administrative Expenses	5	13,41,843.00					
"	Income Tax (AY 2016-17)		4,11,579.00					
"	Surplus transferred to General Fund		(4,93,698.00)					
	Total(Rs.)				Total(Rs.)		82,66,411.00	
								82,66,411.00

For and on behalf of
 DaySagar

In Terms of our report of even date annexed

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

 Amit Kumar Kankaria
 Partner
 M No. 068974

Place: Guwahati
 Dated: 1st Day of July, 2017



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

BALANCE SHEET AS AT 31ST MARCH, 2017

	LIABILITIES	AMOUNT(Rs.)	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)	AMOUNT(Rs.)
<u>General Fund A/c</u>				<u>Fixed Assets</u>		
Opening Balance	15,07,555.50			Furniture & Fixture (ob)		14,210.00
Add: Surplus Transferred from I/E A/c	(4,93,698.00)	10,13,857.50		Computer & Accessories (ob)		38,100.00
<u>Current Liabilities</u>				Library Books (ob)		10,000.00
Skill Upgradation Training Programme Fund Against Purchase of Fixed Assets			27,60,000.00	Fixed Assets (Under Skill Development Programme) Tools & Equipments (ob)	3,57,350.00	
Advance/ receipt from Members etc against expenses		29,00,000.00		Tools & Equipments (Skill Upgradation Training Programme)	27,60,000.00	31,17,350.00
				<u>Current Assets</u>		
				IT Refund Receivable (AY 2016-17)	88,421.00	
				Tendor Deposit	1,06,000.00	1,94,421.00
				Cash in Hand		1,117.00
				Cash at Bank		
				HDFC Bank A/c No. 50200009568472		32,98,659.50
				Total(Rs.)	66,73,857.50	Total(Rs.)
						66,73,857.50

For and on behalf of
 DayaSagar

Place: Guwahati
 Dated: 1st Day of July, 2017

Schedule '4'-Notes on Accounts & significant Accounting Policies

In Terms of our report of even date annexed

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

 Amit Kumar Kankaria
 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 31.03.2017
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 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.II/09 Dated-22.04.2016	25,00,000.00	
Conducting Training Programme Under Mahila Samridhi Yojana sanctioned by Social Welfare Department Govt. of Assam Vide Section Letter No. DSW(G)/21/2015/Pt.II/10 Dated-21.04.2016	3,98,000.00	28,98,000.00
Total(Rs.)		28,98,000.00



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 31.03.2017
RECEIPT & PAYMENT ACCOUNT AND INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON THAT DATE

SCHEDULE 2 OF PROGRAMME EXPENSES		Amount(Rs.)
Plantation Programme		65,200.00
Women Empowerment Programme		69,750.00
Observed World Women's Day		38,600.00
	Total(Rs)	1,73,550.00

SCHEDULE 3 OF CONDUCTING TRAINING FOR GRASSROOT WORKERS		Amount(Rs.)
Mason training for Two Days (1000 nos)		
Printing & Stationery	92,500.00	
Refreshment	1,81,500.00	
TA for trainees	1,20,000.00	
DA for trainees	1,20,000.00	
Accommodation for trainees	1,43,000.00	6,57,000.00
Pump mechanic Training for One days (1000 Nos)		
Printing & Stationery	60,000.00	
Refreshment	1,65,000.00	
TA for trainees	1,64,000.00	
DA for trainees	1,68,000.00	5,57,000.00
Water Quality issue,1/2 day training programme (13070 nos)		
Printing & Stationery	22,500.00	
Refreshment	1,01,500.00	
TA for trainees	2,07,000.00	
DA for trainees	1,77,000.00	5,08,000.00
		Total(Rs)
		17,22,000.00



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

SCHEDULE ANNEXED TO AND FORMING PART OF BALANCE SHEET AS AT 31.03.2017
RECEIPT & PAYMENT ACCOUNT AND INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON THAT DATE

SCHEDULE 5 OF ADMINISTRATIVE EXPENSES		Amount(Rs.)
Rent Paid		1,80,000.00
Staff Salary		7,37,500.00
Staff Fooding		71,198.00
Electricity Expenses		87,475.00
Telephone Expenditure		47,848.00
Printing & Stationery		75,147.00
Misc Expenses		1,42,675.00
	Total(Rs.)	13,41,843.00

SCHEDULE 4 OF EXPENDITURE INCURRED ON HANDLOOM WEAVING TRAINING UNDER MUKHYA MANTRIR MAHILA SAMRIDHI ACHONI		Amount(Rs.)
Master Weaver for 10 Nos, 12 Months		18,00,000.00
Helper for 10 Nos, 12 Months		8,40,000.00
Raw Material		3,47,562.00
Administrative Expenses		
Supervisor		1,20,000.00
TA of beneficiaries @ 800/-		7,80,000.00
TA of beneficiaries @ 300/-		2,92,500.00
TA of beneficiaries @ 800/-		7,80,000.00
Accomodation with DA		1,31,500.00
DA of beneficiaries		19,000.00
		21,23,000.00
	Total(Rs.)	51,10,562.00



DAYASAGAR

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

**SCHEDULE '7' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS ATTACHED TO AND
FORMING PART OF BALANACE SHEET AS AT 31ST MARCH,2017**

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.

