

M.K. Bardoloi & Co.

CHARTERED ACCOUNTANTS
JORHAT

M.K. Bardoloi, M.Com, F.C.A, DISA (ICAI), CISA
Ritesh Agarwalla, M.Com, F.C.A., DISA (ICAI)
Preety Bansal, B.Com, A.C.S, F.C.A, DISA (ICAI)



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Jorhat-785001, Assam
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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 **AYANG TRUST**
GARAMUR, P.O.: GARAMUR – 785 104,
Dist. :- MAJULI (ASSAM)

as at 31st March, 2023

[name of the trust or institution]

And the Income and Expenditure Account for the year ended on that date which is 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 accounts have been kept by the head office and the branches of the above-named institution 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 31st Match, .2023 and
- ii. in the case of the Income and Expenditure account, of the excess of income over expenditure for the period from 01st April, 2022 to 31st March, 2023.

The prescribed particulars are annexed hereto.

Place :- Jorhat
Date :- 30.06.2023.

For M.K. BARDOLOI & CO.
Chartered Accountants,
Firm Regn. No. :- 315123E

(M.K. BARDOLOI)
Sr. Partner
Membership No. :- 052300
UDIN :- 23052300BGVSZR7631

Notes :

1. *Strike out whichever is not applicable.
2. This Report has to be given by--
 - i. a chartered accountant within the meaning of the chartered Accountants Act, 1949 (38 of 1949); or
 - ii. any person who, in relation to any State, is, by virtue of the provisions of sub-section (2) of section 226 of the Companies Act, 1956 (1 to 1956), entitled to be appointed to act as an auditor of the company registered in that State.
3. Where any of the matters stated in this Report is answered in the negative, or with a qualification the report shall state the reasons for the same.

**ANNEXURE
STATEMENT OF PARTICULARS**

Application of income for charitable or religious purposes.

Amount of income of the previous year applied to charitable or religious purposes in India during that year.

Rs. 7,62,85,828.75

Whether the trust/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

Amount of income accumulated or set apart*/finally set apart for application to charitable or religious purposes, to the extent it does not exceed 25 per cent of the income derived from property held under trust wholly*/in part only for such purposes.

NIL

4. Amount of income eligible for exemption under section 11(1)(c) [Give details]

NIL

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)

NIL

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.

Cash and bank balances –
Rs. 33,23,003.08

NO

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.

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 *trust/institution was lent, or continues 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 of security, if any.

NO



Whether any land, building or other property of the *trust/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

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

Whether the services of the *trust/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.

YES

Details	Amount (Rs.)
Salary paid to Sri Bipin Shivaji Dhane Chairperson of the Trust	Rs. 6,07,680.00
Salary paid to Sri Krishna Kanta Pegu (Trustee)	Rs. 96,996.00

5. Whether any share, security, or other property was purchased by or on behalf of the *trust/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 *trust/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 *trust/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 *trust/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
1	2	3	4	5	6
	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL
	NIL	NIL	NIL	NIL	NIL



NIL	NIL	NIL	NIL	NIL
NIL	NIL	NIL	NIL	NIL
NIL	NIL	NIL	NIL	NIL
NIL	NIL	NIL	NIL	NIL
NIL	NIL	NIL	NIL	NIL
NIL	NIL	NIL	NIL	NIL
NIL	NIL	NIL	NIL	NIL
NIL	NIL	NIL	NIL	NIL
NIL	NIL	NIL	NIL	NIL
NIL	NIL	NIL	NIL	NIL
NIL	NIL	NIL	NIL	NIL
Total	NIL	NIL	NIL	NIL

For, M.K. BARDOLOI & CO.

Chartered Accountants,

FIRM Regd. No. S-123456789



M.K. Baroloi

(M.K. BARDOLOI)

S. Partner

Membership No.: 052300

Membership No.: 052300

Place :- Jorhat
Date :- 30.06.2023.

Bipin Shivaji Dhave
FOR
MANAGING TRUSTEE
AYAN'S TRUST



INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the **AYANG TRUST (ACCOUNT :- CONSOLIDATED), KULAMUA VILLAGE, GARAMUR - 785 104** which comprise the Balance Sheet as on 31st March, 2023 and the Statement of Income and Expenditures and Statement of Receipts and Payments for the year ended on that date, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend upon the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India :

Contd.....p/2



I.K. Bardoloi & Co.

CHARTERED ACCOUNTANTS
JORHAT

Bardoloi, M.Com, F.C.A, DISA (ICAI), CISA
Agarwalla, M.Com, F.C.A., DISA (ICAI)
Bansal, B.Com, A.C.S, F.C.A, DISA (ICAI)



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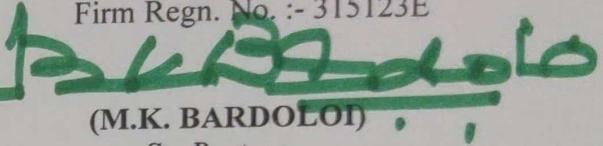
(2)

- a) In the case of the Balance Sheet, of the state of affairs of the *Ayang Trust* (Consolidated Account), for the period ended on 31st March, 2023;
- b) In the case of the Statement of Income & Expenditures, of the excess of Income over Expenditure for the year ended on 31st March, 2023; and
- c) In the case of Statement of Receipts and Payments for the year ended on 31st March, 2023, of the cash flows for the period ended on that date.

For M.K. BARDOLOI & CO.,

Chartered Accountants

Firm Regn. No. :- 315123E


(M.K. BARDOLOI)

Sr. Partner

Membership No. : 052300

UDIN :- 23052300BGVSZR7631



Place :- Jorhat

Date :- 30.06.2023.

AYANG TRUST
KULAMUA VILLAGE, GARAMUR, MAJULI - 785104

BALANCE SHEET (CONSOLIDATED) AS ON 31.03.2023.

Liabilities		Amount	Assets	Amount	
General Fund :			Fixed Assets :		
As per last a/c		2,49,38,462.36	As per Annexure - I enclosed	4,56,61,054.58	
Add :- a) Previous year TDS adjustments		470.00		4,56,61,054.58	
b) Income Tax Refund for the A Y - 2021-22		5,085.00			
Add :- Excess of Income over expenditures during the year					
Current Liabilities :					
ESIC		19,108.00			
Provident Funds		85,648.00			
Professional Taxes		9,350.00			
Liability for TDS		92,294.00			
Salary Payable		5,824.00			
Staff Welfare		700.00			
Sundry Creditors (as per Annexure - VII)		81,985.00			
		2,94,909.00			
			Closing Balances :		
			Cash in hand	29,951.40	
			Cash at Bank :		
			PNB, Garamur Br., A/c No. 2200010013554 - (Ayang Trust)	4,51,384.45	
			PNB, Garamur Br., A/c No. 2200010063814 - (MITA-Trust)	14,539.06	
			FD with PNB, Garamur Br. - A/c No. 2200100009409 - (Trust)	10,00,000.00	
			FD with PNB Garamur Br.-A/c No. 2200100009874 - (Trust)	10,00,000.00	
			PNB, Garamur Br., A/c No. 2200050001755 - (School Bldg.)	47,104.11	
			PNB, Garamur Br., A/c No. 2200050001786 (School)	1,42,520.86	
			SBI, Garamur Br., A/c No. 365559580158 (School)	4,51,499.49	
			PNB, Garamur Br., A/c No. 2200050001793 (Livelihood)	30,996.23	
			Axis Bank, Garamur Br., A/c No. 922010007515967	80,007.48	
			Axis Bank, Garamur Br., A/c No. 922020067254450	25,000.00	
			Axis Bank, Garamur Br., A/c No. 922020067399252	25,000.00	
			Axis Bank, Garamur Br., A/c No. 922020067555164	25,000.00	
				33,23,003.08	
			Total -- Rs.	5,01,03,659.66	
				Total -- Rs.	5,01,03,659.66



AUDITOR'S REPORT

Signed on the date of even date
For, M.K. BARDOOLI & CO.
Chartered Accountants,
FR Noida Office E
Firm Ref. No.: 315123E
M.K. BARDOOLI
(M.K. BARDOOLI)
Sr. Partner
Membership No.: 03300



Place : Jorhat
Date : 30.06.2023.

Bipin FOR Shri Dhan
Bipin MANAGING TRUSTEE
AYAN TRUST

INCOME AND EXPENDITURE ACCOUNT (CONSOLIDATED) FOR THE YEAR ENDED ON 31.03.2023.

<u>Expenditure</u>	<u>Amount</u>	<u>Income</u>	<u>Amount</u>
To Expenditures :			
Administrative Expenditure - Ayang Trust (as per R/P A/c)	38,60,659.85	By School Collections :	5,90,000.00
Humming Bird School	(39,56,291.59)	Fees Collections from Students	5,90,000.00
Humming Bird School Hostel	(5,43,814.00)	" Grants-in-Aids :	
Mental Illness Treatment	(3,48,937.08)	Axis Bank Ltd.	3,47,73,180.00
Livelihood Programme	(29,52,658.71)	For Humming Bird School & Hostel	1,00,50,000.00
Community Library	(2,31,749.00)	For Flood DDR Project	4,48,23,180.00
Community Initiative	(3,53,398.00)	TATA Sai Airlines Ltd	2,96,301.00
Axis Flood DDR Project	(1,00,74,255.52)	Azim Premji Foundation	15,00,000.00
Axis Projects for HBS & Hostel	(73,14,386.00)	Soft Line Pvt Ltd	10,00,000.00
Seed Community Library	(56,47,556.00)	Manovor High School	4,26,773.00
Flood Relief	(32,43,821.00)	HT Pareekh Foundation	55,83,000.00
Meri Mitti	(24,97,243.00)	NABARD	8,24,316.00
Wipro Educational Grants	(12,03,009.00)	Nudge Lifeskills Fund	17,00,000.00
Community Centre	(19,98,347.00)	Wipro Foundation	12,00,000.00
		Young Volunteers Organisation	19,97,506.00
NABARD Schemes		" Donations & Subscriptions (from) :	5,93,51,076.00
Bee Keeping	(- Do -)	Sri Anil Kantilal Samaiya	1,53,443.00
LEDP Bamboo & Cane Crafts	(- Do -)	Arogya Seva	1,54,384.00
LEDP Handloom Activity for Home Décor	(- Do -)	Babu Joseph	2,85,274.00
LEDP Tailoring Arunachal	(- Do -)	Bengal Finance Pvt. Ltd.	2,83,455.00
MEDP Bakery	(- Do -)	Public Donations & Subscriptions	1,07,546.00
MEDP Food Processing	(- Do -)	Re-imbursement from NABARD	1,03,372.00
MEDP Training on Food Processing	(- Do -)	Sunbird Trust	6,00,000
Pink Mushroom	(- Do -)		3,59,534.00
Promotion of New FPO	(- Do -)		2,97,738.00
Tribal Development Fund	(- Do -)		22,151.00
		" Other Receipts :	1,35,86,100.00
		Bank Interest	4,59,99,022.75
		MITA Fees	42,05,507.29
		Sale (Lekope - Livelyhood Programme)	2,48,64,733.30
		Gas Cylinder Subsidy	
		Other Miscellaneous Receipts	
		Rent & Mess Fees from Ayang Staffs	
		Rent & Mess Fees from HBS Staffs	
		NGO overhead charges	
		Interest on Income Tax Refund	
		Exhibition Receipts	
		Other Deduction	
		Total -- Rs.	7,50,69,263.34
		Total -- Rs.	7,50,69,263.34

" Depreciation as per Annexure - I

" Excess of Income over expenditures transferred to Balance Sheet



AUDITOR'S REPORT

Signed in terms of section 11(2)(a) of the
Chartered Accountants Act, 1950.

Chaitanya Charan Datta, M.A., CA,
FR NIMCO & Associates

Firm Regn. No. 315123E

Firm Regn. No. 315123E

(M. K. BAROOA & CO. (P.) LTD.)

Sr. Partner

Membership No.: 06329000



Place : Jorhat
Date : 30.06.2023

Dipin Shuvaji Dhowe
FOR
Dipin Shuvaji Dhowe
MANAGING TRUSTEE
AYAN TRUST

M. K. Barooa & Co. (P.) Ltd.
Signed in terms of section 11(2)(a) of the
Chartered Accountants Act, 1950.
Chaitanya Charan Datta, M.A., CA,
FR NIMCO & Associates
Firm Regn. No. 315123E
Firm Regn. No. 315123E
(M. K. BAROOA & CO. (P.) LTD.)
Sr. Partner
Member No.: 06329000

AYANG TRUST
KULAMUA VILLAGE, GARAJMUR, MAJULI - 785614

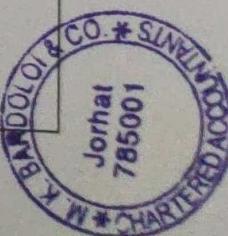
RECEIPTS AND PAYMENTS (CONSOLIDATED) ACCOUNT FOR THE YEAR ENDED ON 31.03.2023.

Receipts	Amount	Payments	Amount	Amount
To <u>Opening Balance :</u>				
Cash in hand				
Cash at Bank :				
PNB, Garamur Br., A/c No. 2200010013554 (Ayang Trust)	1,17,077.40			
PNB, Garamur Br., A/c No. 2200010063814 (MTA-Trust)	16,11,208.37			
FD with PNB, Garamur Br. A/c No. 220010009409 (Trust)	9,672.14			
FD with PNB, Garamur Br. A/c No. 220010009874 (School Bldg)	10,00,000.00			
PNB, Garamur Br., A/c No. 2200050001755 (School Bldg)	10,00,000.00			
PNB, Garamur Br., A/c No. 2200050001786 (School)	2,61,590.01			
SBL, Garamur Br., A/c No. 36559580158 (School)	31,931.80			
PNB, Garamur Br., A/c No. 2200050001793 (Livelihood)	4,37,148.49			
Axis Bank, Garamur Br., A/c No. 92201000715967	70,832.28			
	25,335.00			
" <u>School Collections :</u>				
Fees Collections from Students	45,64,795.49			
	5,90,000.00			
" <u>Grants-in-Aids :</u>				
Axis Bank Ltd.	5,90,000.00			
For Humming Bird School	3,47,73,180.00			
For Flood DDR Project	1,00,50,000.00			
TATA Sai Airlines Ltd	4,48,23,180.00			
Azim Premji Foundation	2,96,301.00			
Soft Line Pvt Ltd	15,00,000.00			
Manovor High School	10,00,000.00			
HT Pareekh Foundation	4,26,773.00			
NABARD	55,83,000.00			
Nudge Lifeskills Fund	8,24,316.00			
Wipro Foundation	17,00,000.00			
Young Volunteers Organisation	12,00,000.00			
	19,97,506.00			
" <u>Capital Expenditure :</u>				
Salary/Stipend to Staffs	5,93,51,076.00			
Books & Copies & Uniforms for students				
Consultant's Fees - Architect				
Repair & Maintenance - Computer				
Medical Expenses				
School Sports Activity				
Miscellaneous Expenses				
Travelling & Local Conveyance				
Electricity expenses				
Refreshment Expenses				
Printing & Stationery				
Repair & Maintenance - Building				
Theatre Programme Expenditures				
Academic Training				
	1,35,86,100.00			
" <u>Donations & Subscriptions (from) :</u>				
Sri Anil Kantilal Samaiya	5,50,000.00			
Atogya Seva	30,000.00			
Babu Joseph	6,93,000.00			
Bengal Finance Pvt. Ltd.	94,50,000.00			
Public Donation & Subscriptions	19,29,600.00			
Re-imbursement from NABARD	3,500.00			
Sunbird Trust	9,30,000.00			
	1,35,86,100.00			
To <u>Administrative Expenditure (Ayang Trust) :</u>				
Staff Salary				
Events Expenses				
Miscellaneous Expenses				
Printing & Stationery				
Travelling & Local Conveyance				
House Rent				
Audit Expenses				
Electricity Expenses				
Repair & Maintenance				
Food & Refreshments				
Training Expenses				
Telephone & Internet				
Postage & Courier				
Repair & Maintenance - Vehicle				
General Insurance				
Recumption Expenses				
Interest on TDS				
Staff Welfare				
Professional Fees				
Bank Charges				
" <u>Humming Bird School Expenditures :</u>				
Salary/Stipend to Staffs				
Books & Copies & Uniforms for students				
Consultant's Fees - Architect				
Repair & Maintenance - Computer				
Medical Expenses				
School Sports Activity				
Miscellaneous Expenses				
Travelling & Local Conveyance				
Electricity expenses				
Refreshment Expenses				
Printing & Stationery				
Repair & Maintenance - Building				
Theatre Programme Expenditures				
Academic Training				
	15,00,000.00			



" Other Receipts :			
Bank Interest	2,33,677.00		
MTA Fees	2,04,415.00		
Sale (Lekope - Livelyhood Programme)	5,87,382.00		
Gas Cylinder Subsidy	221.34		
Other Miscellaneous Receipts	6,887.00		
Rent & Mess Fees from Ayang Staffs	1,60,500.00		
Rent & Mess Fees from HBS Staffs	2,58,900.00		
NGO Charges	78,000.00		
Interest on Income Tax Refund	355.00		
Exhibition Receipts	7,250.00		
Other Deduction	4,500.00		
" Loans & Advances :			
Sundry Creditors	15,42,087.34		
Soman Suppliers			
Abhigyan Books & Stationery	7,015.00		
Add Extra Enterprise	11,280.00		
AT Enterprise	6,250.00		
Anaya Associates	3,000.00		
M.K Store	375.00		
M/s Lamino Printing Press	5,940.00		
Omi Store	4,950.00		
Pakjo	2,700.00		
SKB Enterprise	420.00		
UD Dolma Restaurant	3,020.00		
YR Enterprise	2,480.00		
Lekope, Majuli JLG SHG	5,575.00		
Salary Advances recovered	28,980.00		
Agricultural Loan refunds by Beneficiaries	4,35,500.00		
Programme Advance adjustments	1,90,000.00		
Water Motor Loan recovered	42,17,370.00		
Security Deposit against Room Rent	52,160.00		
Salary Payable	1,50,000.00		
Statutory Deductions	5,824.00		
ESIC	1,88,157.00		
Provident Fund	8,36,841.00		
Professional Tax	92,248.00		
Staff Welfare	3,92,900.00		
Libilities for TDS	3,70,580.00		
" Previous year's TDS adjustment	70,13,565.00		
" Income Tax Refund for the AY 2021-22	470.00		
	5,085.00		
" Capital Expenditures :			
Furniture & Fixtures			
" Humming Bird School Hostel Expenditures :			
Residential Uniform	1,16,562.00		
Electricity Expenses	34,832.00		
Stationery Supports to Students	14,760.00		
Repair & Maintenance	3,15,436.00		
Travelling & Local Conveyance	3,000.00		
Medical Expenses	57,544.00		
Printing & Stationery	1,680.00		
	5,43,814.00		
" Expenditures to-wards Mental Illness Treatment :			
Staff Salary	1,49,308.00		
Medicine Expenses	1,04,706.00		
Volunteer Fees	64,050.00		
Printing & Stationery	4,540.00		
Travelling & Local Conveyance	7,940.00		
Refreshment Expenses	11,045.00		
Training Expenses	7,328.00		
Bank Charges	20.08		
	3,48,937.08		
" Expenditure to-wards Lively Hood Programme :			
Consultant Fees	1,75,000.00		
Staff Salary	10,42,560.00		
Stipends	2,48,855.00		
Travelling & Local Conveyance	1,46,446.00		
Honorarium	15,000.00		
Lease Rent	20,000.00		
House Rent	1,67,251.00		
Refreshment Expenses	58,091.00		
Shipping Charges	27,937.00		
Software Expenses	16,583.00		
Training Expenses	61,612.00		
Weavers Honorarium	2,23,432.00		
Repair & Maintenance	74,204.00		
Raw Materials	2,19,019.00		
Financial Assistance to Lekope JLG	2,50,000.00		
Printing & Stationery	14,035.00		
Purchase of Materials	1,77,889.00		
Miscellaneous Expenses	13,930.00		
Bank Charges	814.71		
	29,52,658.71		

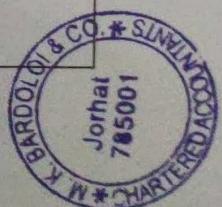
" Previous year's TDS adjustment
" Income Tax Refund for the AY 2021-22



	" Expenditure to-wards Community Library :	96,933.00
	Staff Salary	34,000.00
	Stipend	5,016.00
	Library Support	43,556.00
	Travelling & Local Conveyance	39,258.00
	House Rent	7,716.00
	Training Expenses	2,615.00
	Printing & Stationery	2,655.00
	Miscellaneous Expenses	2,31,749.00
	" Expenditure to-wards Community Initiative :	
	Community Supports	1,14,448.00
	Sponsorship Students	2,38,950.00
		3,53,398.00
	" Expenditure to-wards Axis Flood DDR Projects :	
	CSR Contribution to Ayang Trust for Building flood resilient communities in Majuli	
	Administrative Expenditure :	
	Contingency	69,376.52
	Rent, Communication and Organisation Development	5,44,711.00
		6,14,087.52
	" Program Cost :	
	Workshop/Capacity Building on Disaster Risk Reduction	7,47,093.00
	Computer & Printer	1,79,680.00
	Country Boat	10,00,161.00
	Distribution of Water Filter	7,49,760.00
	Elevated Community Centers with Toilets	42,41,907.00
	Elevated Hand Pump	13,40,022.00
	Travels	1,25,159.00
		83,83,782.00
	" Programme Salaries :	
	Project Co-ordinator	1,97,336.00
	Accountant	1,63,800.00
	Architect (Resource Persons)	1,95,300.00
	Consultants	1,88,000.00
	Program Lead	1,56,000.00
	Project Director	1,75,950.00
		10,76,386.00
	" Expenditure to-wards Axis Projects :	
	CSR Contribution to Ayang Trust for School, Hostel Infrastructure & Operating Cost	
	School Expenditure :	
	Assistant Teachers	18,77,099.00
	Associate Teachers	5,45,525.00
	Senior Teachers	11,82,923.00
		36,05,547.00



	" <u>Capital Cost :</u> Boundary Wall with Gate & Security Cabin Multi-Purpose Auditorium Music Room Playground School Furniture Generator Set Hostel Boundary Wall Hostel Children (LKG-Class) 24 Children Kitchen-cum-Dining Water Filtration Tank	32,71,636.00 75,63,625.00 1,33,460.00 6,76,198.00 4,83,495.00 3,46,000.00 20,44,193.00 48,77,848.00 76,41,421.00 5,07,430.00	2,75,45,306.00
" <u>Hostel Expenditure :</u>			
	<u>Hostel Operating Cost :</u>		
	Consumables	1,28,202.00	
	Food & Nutrition	24,75,036.00	
	Cook	2,73,700.00	
	Farm-in-Charge	1,21,300.00	
	Nanny	1,36,948.00	
	Security Guard	3,31,073.00	
	Nurse	1,08,000.00	
	Warden	1,34,580.00	
	" <u>Expenditure to-wards Community Library :</u>		
	<u>Personel Cost :</u>		
	Program Mangement Team	2,12,250.00	
	Monitoring Evaluation & Learning Anchor		
	Program Lead	3,63,090.00	
		50,266.00	
	" <u>Traning & Resource team :</u>		
	Ayang Model Liabary Facilitator		
	" <u>Intervention Team :</u>		
	Community Library Executive	6,20,317.00	
	Community Engagement & Library Intervent	3,27,162.00	
	" <u>Community Library facilitation team :</u>		
	Xopun Sanchi (Com Lib Facilitator)	\$,32,500.00	
	Ayang Mobile Library Team	60,000.00	
	" <u>Travel :</u>		
	Travelling Expenses	1,22,166.00	
		22,87,751.00	
	" <u>Capital Cost (Support to Community Library) :</u>		
	Board Games & Puzzles	99,325.00	
	Books	12,01,534.00	
	Furnishing	1,99,836.00	
	Stationary, Art and Craft Supplies	1,00,120.00	
		16,00,815.00	



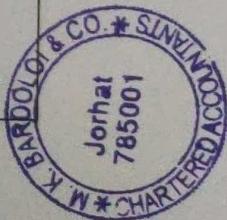
	" <u>Training Cost :</u> Boat Camp (Induction traing of XS & 1 day Traing of LMC) Communications Refreshments Training Materials, Printing & Stationery Xopun Sarathi Monthly Meeting	1,99,189.00 2,236.00 3,335.00 3,22,436.00 1,16,451.00 6,43,647.00
" <u>M & E :</u> M & E Consultancy Baseline Survey & Com Anboarding	41,300.00 5,716.00 47,016.00	
" <u>Administrative Cost :</u> Admin Executive Director Admin Finance & Admin Officer Office Rent Ayang Model Library Rent New Office Set Up Health Insurance Employer Miscellaneous & Exigencies	1,82,529.00 1,33,021.00 37,500.00 31,500.00 5,94,265.00 43,032.00 46,480.00 10,68,327.00	
" <u>Capital Expenditures :</u> Furniture & Fixtures	55,695.00 55,695.00	
" <u>Expenditure to-wards Flood Relief :</u> Flood Relief Expenses	32,43,821.00 32,43,821.00	
" <u>Expenditure to-wards NABARD Schemes :</u> <u>Bee Keeping</u>	47,500.00 Honorarium paid to volunteers Administrative Expenses Contingency Training Expenses Field Level Demonstration Expenses Follow up/Escort Services	
" <u>Expenditure to-wards NABARD Schemes :</u> <u>LEDIP Bamboo & Cane Crafts</u>	20,000.00 5,000.00 50,780.00 15,163.00 15,000.00 1,53,443.00	
" <u>Expenditure to-wards NABARD Schemes :</u> <u>Handholding Mentoring for Credit Link & Marketing</u>	51,114.00 Exposure Visit (Bamboo) Purchase of Raw Materials, Tools etc. Skill Upgradation Training Stipend Trainee	
	21,310.00 1,500.00 34,910.00 23,050.00 22,500.00 1,54,384.00	



	" <u>Expenditure to-wards NABARD Schemes :</u> <u>LEDP Handloom Activity for Home Décor</u> Boarding Charges Handholding Mentoring for Credit Link & Marketing Purchase of Raw Materials, Tools, etc. Skill Upgradation Training Stipend Trainee	34,584.00 9,049.00 1,67,391.00 30,000.00 44,250.00 2,85,274.00
" <u>Expenditure to-wards NABARD Schemes :</u> <u>LEDP Tailoring Arunachal</u>	11,060.00 1,70,810.00 20,924.00 1,000.00 79,661.00 2,83,455.00	
" <u>Expenditure to-wards NABARD Schemes :</u> <u>MEDP Bakery</u>	45,938.00 3,000.00 24,000.00 22,500.00 12,108.00 1,07,546.00	
" <u>Expenditure to-wards NABARD Schemes :</u> <u>MEDP Food Processing</u>	45,100.00 3,000.00 24,000.00 22,500.00 8,772.00 1,03,372.00	
" <u>Expenditure to-wards NABARD Schemes :</u> <u>MEDP training on Food Processing Mustard & Ginger</u>	6,000.00 6,000.00	
" <u>Expenditure to-wards NABARD Schemes :</u> <u>Pink Mushroom</u>	1,36,894.00 25,000.00 10,000.00 36,000.00 9,600.00 25,000.00 36,425.00 15,000.00 16,855.00 48,760.00 3,59,534.00	



	" <u>Expenditure to-wards NABARD Schemes :</u> Promotion of New FPO Administrative Cost	2,97,738.00	2,97,738.00
	" <u>Expenditure to-wards NABARD Schemes :</u> Tribal Development Fund Contingency	22,151.00	22,151.00
	" <u>Expenditure to-wards Meri Mitti :</u> Capacity building/Exposure visit for core Team Capacity building workshop for land leaders Capacity building workshop for women producer group on agriculture & exposure visit for group leader Local Conveyance Programme Support Sensitization workshop using theatre Women Resource Centre Renovation & Equipments	1,14,284.00 4,62,178.00 1,44,903.00 54,163.00 14,77,018.00 1,34,363.00 1,10,334.00	24,97,243.00
	" <u>Expenditure to-wards Wipro Educational Grants :</u> Co-ordinator Salary Monitoring & Evaluation Anchor Salary Programme Associate Salary Programme Director Salary Programme Leader Salary Subject Specialist Salary Training & Resource Executive Salary	42,968.00 2,81,256.00 1,35,872.00 3,13,778.00 1,57,650.00 1,05,000.00 1,66,485.00	12,03,009.00
	" <u>Expenditure to-wards Community Centre :</u> Community Centre (Cost of furniture/fixtures & stationeries) Computer & Printer Outlet Storage & Cafe Programme Support Part Cost Training of Women entrepreneurs with IHM	3,21,592.00 1,01,450.00 9,31,021.00 2,40,000.00 4,04,284.00	19,98,347.00
	" <u>Capital Expenditures :</u> Library Books Furniture (School) Hostel Building	1,08,949.00 11,586.00 19,88,530.00	21,09,065.00
	" <u>Loans & Advances :</u> Salary Advances to Staffs Agricultural Loan to Beneficiaries Loan to Sri Ananta Pegu	6,27,730.00 20,00,00 3,00,00	



Programme advance paid		45,80,350.00
Waier Motor Loan		74,299.00
Security Deposit against Room Rent		21,000.00
Advance with Sundry Debtors		
Sri Amrit Hazarika	5,300.00	
Gouri Store	20.00	
Sri Lakhajit Doley	30,000.00	
Own Fund	7,200.00	
Sri Prabhat Hazarika	480.00	
Sri Pradip Mahanta	18.00	
Sri Rubul Hazarika	1,300.00	
Sri Simanta Das	24.00	
Statutory Deductions		
ESIC	1,69,049.00	
Provident Fund	7,51,193.00	
Professional Tax	82,898.00	
Staff Welfare	3,92,200.00	
TDS Payable	2,78,286.00	
" Closing Balances :		
Cash in hand	29,951.40	
Cash at Bank :		
PNB, Garamur Br, A/c No. 2200010013554 (Ayang Trust)	4,51,384.45	
PNB, Garamur Br, A/c No. 2200010063814 (MITA-Trust)	14,539.06	
FD with PNB, Garamur Br - A/c No. 2200100009409 (Trust)	10,00,000.00	
FD with PNB Garamur Br - A/c No. 2200100009874 (Trust)	10,00,000.00	
PNB, Garamur Br, A/c No. 2200050001755 (School Bldg.)	47,104.11	
PNB, Garamur Br, A/c No. 2200050001786 (School)	1,42,520.86	
SBI, Garamur Br, A/c No. 36559580158 (School)	4,51,499.49	
PNB, Garamur Br, A/c No. 2200050001793 (Livelihood)	30,996.23	
Axis Bank, Garamur Br, A/c No. 922010007515967	80,007.48	
Axis Bank, Garamur Br, A/c No. 922020067254450	25,000.00	
Axis Bank, Garamur Br, A/c No. 922020067399252	25,000.00	
Axis Bank, Garamur Br, A/c No. 922020067555164	25,000.00	
Total --	33,23,003.08	
		Total - Rs. 8,66,53,178.83
		Total - Rs. 8,66,53,178.83

AUDITOR'S REPORT

For, M. K. BARDOLOI & CO.,

Chartered Accountants,

FRN NO. 112122E

Firm Regn. No. 315123E

Jyoti Barcelo

(M. K. BARDOLOI)
Sr. Partner
Membership No.: 03390
Membership No.: 032300

Bipin Shyam Doley
FOR
BIPIN SHYAM DOLEY
MANAGING TRUSTEE
AYANG TRUST

Place :- Jorhat
Date :- 30.06.2023.



ACCOUNT :- CONSOLIDATED

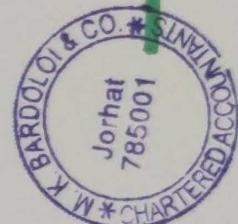
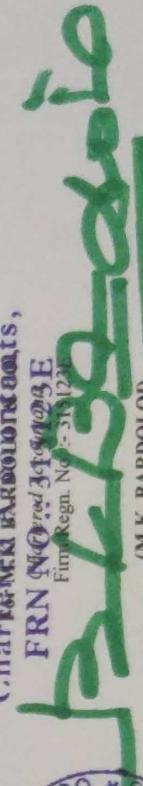
Annexure - I

Statement of Fixed Assets as on 31.03.2023.

Sl. No.	Particulars	O.B. as on 01.04.2022	Additions before September		Sale during the year	W.D.V. as on 31.03.2023	Rate of Depreciation	Depreciation during the year	W.D.V. as on 31.03.2023
			Additions before September	September					
1	Building	88,66,594.30	41,88,759.00	87,68,492.00		2,18,23,845.30	10%	17,43,959.93	2,00,79,885.37
2	Hostel Building	57,22,424.35	30,45,688.00	1,15,17,774.00		2,02,85,886.35	10%	14,52,699.94	1,88,33,186.42
3	Furniture	6,69,899.10	3,05,630.00	7,12,151.00		16,87,680.10	10%	1,33,160.46	15,54,519.64
4	Furniture [Education]	1,47,608.10				1,47,608.10	10%	14,760.81	1,32,847.29
5	Furniture [Livelihood]	16,200.00				16,200.00	10%	1,620.00	14,580.00
6	Furniture [MTA]	5,643.00				5,643.00	10%	564.30	5,078.70
7	Furniture (Admin)	2,68,340.95		54,040.00		3,22,380.95	10%	29,536.10	2,92,844.86
8	Furniture (Community Library)	9,000.00				9,000.00	10%	900.00	8,100.00
9	Computer & Printers	1,18,383.00				1,18,983.00	40%	47,593.20	71,389.80
10	Computer & Accessories : [Livelihood]	74,944.00				74,944.00	40%	29,977.60	44,966.40
11	Computer & Printers [Trust]	47,089.80				47,089.80	40%	18,835.92	28,253.88
12	Computer [Community Library]	2,79,600.00				2,79,600.00	40%	1,11,840.00	1,67,760.00
13	Tab [Livelihood]	12,000.00				12,000.00	40%	4,800.00	7,200.00
14	Mobile [Admin]	5,826.00				5,826.00	40%	2,330.40	3,495.60
15	Kitchen Equipments	50,088.80				50,088.80	15%	7,513.32	42,575.48
16	Motor Cycle	33,556.30				33,556.30	15%	5,033.45	28,522.86
17	Motor Cycle	88,689.00				88,689.00	15%	13,303.35	75,385.65
18	Miscellaneous Fixed Assets	1,89,812.65				1,89,812.65	15%	28,471.90	1,61,340.75
19	Electrical Equipments (Building)	1,97,636.90				1,97,636.90	15%	29,645.54	1,67,991.37
20	Mahindra Bolero Camper	5,55,508.15				5,55,508.15	15%	83,326.22	4,72,181.93
21	Weaving Machinery	57,826.35				57,826.35	15%	8,673.95	49,152.40
22	Books	2,84,153.93	1,08,949.00			3,93,102.93	10%	39,310.29	3,53,792.63
23	Forge Traveller	8,72,598.95				8,72,598.95	15%	1,30,889.84	7,41,709.11
24	Camera	56,100.00				56,100.00	15%	8,415.00	47,685.00
25	Laboratory Equipments	1,27,213.55				1,27,213.55	15%	19,082.03	1,08,131.52
26	Plant & Machinery (Livelyhood)	7,38,658.70				7,38,658.70	15%	1,10,798.81	6,27,859.90
27	CC TV (HBS)	83,760.00				83,760.00	40%	33,504.00	50,256.00
28	Generator (HBSH)	0.00		3,46,000.00		3,46,000.00	15%	25,950.00	3,20,050.00
29	Water Filtration Tank (HBSH)	0.00	1,34,701.00	3,72,729.00		5,07,430.00	10%	32,106.55	4,75,323.45
30	Furniture (Community Library)		6,195.00	49,500.00		55,695.00	10%	3,094.50	52,600.50
31	Sports Item			3,12,537.00		3,12,537.00	10%	15,626.85	2,96,910.15
32	Playground			3,63,661.00		3,63,661.00	10%	18,183.05	3,45,477.95
	Total - Rs.	1,95,79,755.87	77,89,922.00	2,24,96,884.00		0.00	4,98,66,561.87	42,05,507.29	4,56,61,054.58

AUDITOR'S REPORT

FOR Shri Swati Dhow
MANAGING TRUSTEE
AYAN's TRUST

For, W.K. BARDOOL & CO. of
Chartered Accountants,
FRN No.: 3191234
Firm Regd. No.: 3191234


(M.K. BAR DOOL)
Smt. Rani Das 52300
Membership No.: 052300

Place :- Jorhat
Date :- 30.06.2023.

AYANG TRUST
KULAMUA VILLAGE, GARAMUR, MAJULI - 785614

Bank Reconciliation Statement as on 31.03.2023

1. PNB, Garamur Branch (A/c No. 2200050001793)

Particulars				Amount
Bank balance as per cash book as on 31.03.2023				30,996.23
<u>Add :- Cheque issued but not presented to bank for payment</u>				
Sl. No.	Date	Cheque No.	Amount	
1	03.06.2022		2,656.00	
2	30.08.2022	242000	10,000.00	
				12,656.00
Bank balance as per bank statement as on 31.03.2023				43,652.23

AYANG TRUST
KULAMUA VILLAGE, GARAMUR, MAJULI - 785614

Bank Reconciliation Statement as on 31.03.2023

2. PNB, Garamur Branch (A/c No. 2200010013554)

Particulars				Amount
Bank balance as per cash book as on 31.03.2023				4,51,384.45
<u>Add :- Cheque issued but not presented to bank for payment</u>				
Sl. No.	Date	Cheque No.	Amount	
1	23.11.2022	644304	19,820.00	
				19,820.00
<u>Add :- Amount Credited at bank but not in Cash Book</u>				
Sl. No.	Date	Cheque No.	Amount	
1	31.03.2023	NA	6,400.00	
				6,400.00
Bank balance as per bank statement as on 31.03.2023				4,77,604.45



**AYANG TRUST
KULAMUA VILLAGE, GARAMUR,
MAJULI - 785104**

Annexure - II

1) Salary Advance with Staffs

Balance as on 31.03.2023

Sl No	Particulars	Amount	Amount
1	Sri Babul Pegu		2,500.00
2	Ms Bornali Kumbang		7,500.00
3	Sri Bhupen Bishwas		2,500.00
4	Sri Bikash Misong		30,000.00
5	Sri Biolin Pegu		2,000.00
6	Ms Digangana Medhi		5,500.00
7	Sri Dipumoni Hazarika		7,500.00
8	Ms Jowel Pegu Doley		12,500.00
9	Ms Kanya Kumari Gogoi		30,000.00
10	Sri Krishnakanta Pegu		4,000.00
11	Sri Monjit Kakoti		5,000.00
12	Sri Monuj Doley		30,000.00
13	Sri Nobinas Doley		48,500.00
14	Ms Pallabi Saikia		15,064.00
15	Late Pawan Pegu		15,000.00
16	Sri Pronob Doley		21,500.00
17	Sri Rahul Pegu		10,000.00
18	Ms Suborna Das		14,166.00
Total - Rs.			2,63,230.00

2) Agricultural Loan to Beneficiaries

Annexure - III

Balance as on 31.03.2023

Sl No	Particulars	Amount	Amount
1	Sri Biju Doley		100.00
2	Sri Diganta Das		100.00
3	Sri Sri Dinesh Payeng		500.00
4	Sri Girikanta Saikia		5,500.00
5	Ms Jaya Mili		2,500.00
6	Sri Krishna Kanta Pegu		5,500.00
7	Sri Manashjyoti Pegu		3,500.00
8	Sri Nahendra Mili		500.00
9	Sri Nilamoni Doley		5,500.00
10	Sri Niru Borah		5,500.00
11	Others		280.00
12	Sri Prafulla Pegu		10,000.00
13	Sri Pranjal Mili		500.00
14	Sri Rajib Mili		500.00
15	Sri Shasikapur Pegu		2,500.00
16	Sri Tarun Kakoti		1,500.00
Total - Rs.			44,480.00



|3) Programme advance with staffs

Annexure - IV

Balance as on 31.03.2023

SI No	Particulars	Amount	Amount
1	Sri Aboobacker Siddique P.K		-915.00
2	Sri Adith A.K		64,940.00
3	Sri Ajay Paul		1,56,481.00
4	Ms Aswthy Preetha Jaya Kumar		1.00
5	Sri Babul Pegu		10,905.00
6	Sri Bipin Shivaji Dhane		1,05,184.00
7	Sri Biswajit Dutta		34,513.00
8	Ms Bornali Kumbang		78.00
9	Ms Balashri Brintha		7,629.00
10	Sri Chandrakanta Pegu		16,240.00
11	Sri Domboru Payeng		200.00
12	Sri Debojit Mahanta		600.00
13	Sri Dipak Rajput		5,000.00
14	Sri Dharamjeet Kumar		2.00
15	Ms Iren A. Mathew		25,000.00
16	Ms Kanya Kumari Gogoi		7,994.00
17	Sri Krishnakanta Pegu		9,500.00
18	Sri Mabhab Doley		1,254.00
19	Ms Manashi Baishya		1,800.00
20	Ms Nikita Cheterjee		29,000.00
21	Ms Niruprova Doley		1,150.00
22	Sri Nobinash Doley		8,188.00
23	Sri Paniram Das		4,000.00
24	Ms Popy Regan		22,740.00
25	Sri Probob Doley		26,244.00
26	Sri Raja Baruah		7,500.00
27	Ms Riju Doley		9,055.00
28	Sri Sanjib Doley		1,209.00
29	Sri sankar Dutta		70.00
30	Sri Vatan Saini		1,000.00
31	Sri Bikash Misong		-18.00
32	Ms Digangana Medhi		-7.00
33	Sri Paban Das		-1.00
34	Sri Ranjit Doley		-110.00
35	Sri Sunil Karn		-15.00
Total - Rs.			5,56,411.00



4) Water Motor Loan

Anexure - V

Balance as on 31.03.2023

Sl No	Particulars	Amount	Amount
1	Sri Abhijit Doley		10,670.00
2	Sri Adju Doley		10,580.00
3	Sri Ankur Doley		-10,580.00
4	Ms Basanti Doley		10,670.00
5	Ms Biju Padi		-10,500.00
6	Sri Manash Kaman		1,580.00
7	Sri Rajib Morang		-10,580.00
8	Sri Romen Doley		10,580.00
9	Sri Sochikapur Doley		2,639.00
10	Ms Sujalata Das		7,080.00
	Total - Rs.		22,139.00

5) Advance with Sundry Debtors

Annexure - VI

Balance as on 31.03.2023

Sl No	Particulars	Amount	Amount
1	Sri Amrit Hazarika		5,300.00
2	Gouri Store		20.00
3	Sri Lakshyajit Doley		30,000.00
4	Own Fund		7,200.00
5	Sri Prabhat Hazarika		480.00
6	Sri Prodip Mahanta		18.00
7	Sri Rubul Hazarika		1,300.00
8	Sri Simanta Das		24.00
	Total - Rs.		44,342.00

6) Sundry Creditors

Annexure - VII

Balance as on 31.03.2023

Sl No	Particulars	Amount	Amount
1	Lekope, Majuli JLG SHG		28,980.00
2	Somani Suppliers		7,015.00
3	Abhigyan Books & Stationery		11,280.00
4	Add Extra Enterprise		6,250.00
5	AT Enterprise		3,000.00
6	Anaya Associates		375.00
7	M.K Store		5,940.00
8	M/s Lamnio Printing Press		4,950.00
9	Omi Store		2,700.00
10	Pakjo		420.00
11	SKB Enterprise		3,020.00
12	UD Dolma Restaurent		2,480.00
13	YR Enterprise		5,575.00
	Total - Rs.		81,985.00



**AYANG TRUST
(ACCOUNT :- CONSOLIDATED)
KULAMURA VILLAGE, GARMUR, MAJULI – 785 104 (ASSAM)**

FINANCIAL YEAR : 2022-23

Notes on Accounts for the Year Ended 31st March, 2023.

1. Significant Accounting Policies:

- a) The financial statements are prepared under historical cost convention and comply with applicable accounting standards issued by the Institute of Chartered Accountants of India.
- b) The closing stock has been physically verified by the Management and valued at cost as per the practice of the concern.
- c) The depreciation on Fixed Assets have been provided on WDV method at the rates & manner considering the life span of the lives of the assets as determined by the management of the Society.

2. Disclosure of Accounting Policies :

The accounts are prepared on the fundamental accounting assumption of going Concern consistency and accrual.

3. Revenue Recognition :

Expenses & Income considered payable & receivables respectively are accounted for on accrual basis.

4. Effects of Changes in the Accounting Policies:

There have been no changes in the accounting policies during the previous year from the earlier basis.

5. Prior Period & Extraordinary items:

There are no extraordinary and prior period items, which were debited/ credited to the Income & Expenditure Account during the year.

Auditor's Report

Signed in terms of our attached report of even date.



For M.K. BARDOLOI & CO.,
For, M.K. BARDOLOI & CO.
Chartered Accountants,
Firm Regn. No. 123E 5123E

Bardoloi
(M.M. KARADOLOI)
Sr. Partner
Membership No. N052300

Place :- Jorhat
Date :- 30.06.2023

**FOR
Bijan Silvati Dhar
MANAGING TRUSTEE
AYAN'S TRUST**