Donyi Polo Cultural & Charitable Trust

HIM Guest House,Bank Tinali, Itanagar,
Papumpare District, Arunachal Pradesh

Financial Statement
for the Year ending as on 31st March, 2023

Ramesh Chandra Roy & Associates
Chartered Accountants
Kogey Commercial Complex, Zero Point Tinali
Itanagar, Arunachal Pradesh-791111
Tel. No. - 0360-2217235
Email-rameshsw7@hotmail.com

Ramesh Chandra Roy & Asso.
Chartered Accountants

Kogey Commercial Complex
'O' Point Tinali, Itanagar-791111
Tel-0360-2217235
email-rameshsw7@hotmail.com

INDEPENDENT AUDITOR'S REPORT

To,
The Chairman
Donyi Polo Cultural & Charitable Trust
HIM Guest House, Bank Tinali, Itanagar
Papum Pare District, Arunachal Pradesh

Report on Financial Statement

We have audited the accompanying financial statements of **Donyi Polo Cultural & Charitable Trust**, HIM Guest House, Bank Tinali, Itanagar, District Papum Pare, Arunachal Pradesh, which comprise the balance sheet as at ***31st March, 2023*** and the consolidated Income & Expenditure account along with the consolidated Receipt and Payment account for the year ending on that date annexed thereto and a summary of significant accounting policies.

Management's responsibility for Financial Statement

Management of **Donyi Polo Cultural & Charitable Trust** is responsible for the preparation of these consolidated financial statements that give true and fair view of the financial position, financial performance and cash flows of the society in accordance with the Generally Accepted Accounting Principles and the applicable statutes. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of consolidated financial statements that give true and fair view and free from material misstatement whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing as applicable matters related to going concern and using going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's consolidated financial reporting process.

Auditor's Responsibility

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

Ramesh Chandra Roy & Asso.
Chartered Accountants

Kogey Commercial Complex
'O' Point Tinali, Itanagar-791111
Tel-0360-2217235
email-rameshaw7@hotmail.com

misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosure in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, of the financial position of **Donyi Polo Cultural & Charitable Trust,** HIM Guest House, Bank Tinali, Itanagar, District Papum Pare, Arunachal Pradesh, as at ***31st March, 2023,*** and of its financial performance and its cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

Emphasis of Matter

We draw attention to notes to accounts of the financial statements which describe the impact of financial transactions on society. Volume and nature of collective impact of observations read with disclosures made in the notes of accounts, not being material, our opinion is not qualified in respect of those matters.

Report on Other Legal and Regulatory Requirements

We report that:

a. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.

b. In our opinion, proper books of accounts as required by law have been kept by the Society so far as appears from our examination of those books.

c. The Balance Sheet, Receipt & Payment Account and Income and Expenditure Account dealt with by this report are in agreement with the books of account.

Ramesh Chandra Roy & Asso.
Chartered Accountants

Kogey Commercial Complex
'O' Point Tinali, Itanagar-791111
Tel-0360-2217235
email: rameshaw7@hotmail.com

In our opinion, and to the best of our information and according to the explanations given to us, the said financial statements, read together with the notes to the account thereon gives the information required by law in the manner so required and give a true and fair view in conformity with the Generally Accepted Accounting Principles in India.

a) In the case of Balance Sheet, of the State of Affairs of the **Donyi Polo Cultural & Charitable Trust**, as at ***31st March, 2023***;

b) In the case of the Income and Expenditure Account, the surplus for the period ended on that date and;

c) In the case of Receipts and Payment accounts, the transactions for the period ended on that date.

For Ramesh Chandra Roy & Asso.
Chartered Accountants
FRN. 016170N

CA Ramesh Chandra Roy
Partner
M.N.-097004
UDIN: 23097004BGUHAL1523

Place: Itanagar
Date: 16th December, 2023

Chairman cum Settlor
Donyi Polo Cultural
and Charitable Trust

Secretary
Donyi Polo Cultural
and Chairtable Trust

Ramesh Chandra Roy & Asso.
Chartered Accountants

Kogey Commercial Complex
'O' Point Tinali, Itanagar-791111
Tel-0360-2217235
email-rameshsw7@hotmail.com

Donyi Polo Cultural & Charitable Trust

HIM Guest House, Bank Tinali, Itanagar, Papum Pare District, Arunachal Pradesh

Significant Accounting Policies and Notes on Accounts

(Attached to and forming part of the Audit Report for the period ending 31.03.2023)

1. **Accounting Policy:**
   a) The books of Accounts have been maintained on the Cash Basis System of Accounting.
   b) The Accounting of expenditure is based on the release of payments.
2. **Books & Records Maintenance:**
   a) We suggest maintaining the "Double Entry System" of Book Keeping.
   b) Fixed Assets and consumable Register were under updation and reconciliation with Financial Records.

For Ramesh Chandra Roy & Asso.
Chartered Accountants
FRN. 016170N

CA Ramesh Chandra Roy
Partner
M.N.-097004

Place: Itanagar

Date: 16th December, 2023

Donyi Polo Cultural and Charitable Trust
HIM Guest House, Bank Tinali, Itanagar, Papum Pare District, Arunachal Pradesh

Notes on accounts for the year ended March, 31 2023

1. **Background**

Donyi Polo Cultural & Charitable Trust is a Public Charitable Trust registered under the Indian Trust Act with Registration No. **B-IV/239/19 dated 6th September 2019.** It Works for the **Welfare of Cultural & Social Upliftment of the Tribal Residents of the State of Arunachal Pradesh.**

2. **Significant accounting policies**

2.1. Basic of preparation of financial statements

The financial statements are prepared under the historical cost convention, on the accrual basis of accounting and in accordance with accounting **Principles Generally Accepted in India** and comply with the accounting standards issued by the institute of **Chartered Accountant of India (ICAI).**

2.2. Use of Estimates

The preparation of the financial statements is in conformity with the generally accepted accounting principles which requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of financial statements and the reported amount of revenues and expenses during the reporting period. Management believes that that the estimates used in the preparation of financial statements are prudent and reasonable. Future results could differ from these estimates.

2.3. Fixed assets and depreciations

The Fixed assets are stated at cost less accumulated depreciation. Depreciation on assets is provided on the Written down Value Method.

2.4. Impairment of assets

The trust determines whether there is any indication of impairment of the carrying amount of its assets. The recoverable amount of such assets are estimated, if any indication exists and impairment loss is recognized wherever the carrying amount of assets exceeds its recoverable amount.

2.5. Investments

Bank Fixed deposits are stated at face value.

2.6. Income Recognition

Income is recognized on receipt basis other than Grants. **Grants are recognized on mercantile basis.**

2.7. Employee Benefits

The gratuity and leave encashment is accounted for as and when it is actually paid. The trust has not accounted its liability for future Gratuity benefits based on the actuarial valuation as at the Balance Sheet date.

2.8. Taxes on Income

Current tax is determined in accordance with the provisions of **Income Tax Act, 1961.**

2.9. Provision, contingent liabilities and contingent assets

As informed by the management there are contingent liabilities

2.10. Provision for Advances

Provision for advance given to various parties is made based on the management's analysis of the recoverability of such advances outstanding as at the Balance Sheet date.

3. **Previous year figures have been regrouped/reclassified wherever necessary.**

General Secretary
Donyi Polo Cultural & Charitable Trust
Arunachal Pradesh
HO: Itanagar (A.P.)

Secretary
Donyi Polo Cultural
and Chairtable Trust

Place: Itanagar
Date: 16-12-2023

In terms of our report of even date annexed.
For Ramesh Chandra Roy & Associates
Chartered Accountants
FRN.016170N

CA. Ramesh Chandra Roy
(Partner)
M.N.:097004

President
Donyi Polo Cultural & Charitable Trust
Arunachal Pradesh
HO: Itanagar (A.P.)

Chairman cum Settlor
Donyi Polo Cultural
and Charitable Trust

Donyi Polo Cultural & Charitable Trust

HIM Guest House, Bank Tinali,Itanagar, Papumpare District
Arunachal Pradesh

Balance Sheet as on 31st March, 2023

Liabilities	Sch. No.	Amount as on 31-03-2023	Assets	Sch. No.	Amount as on 31-03-2023
General Fund:	I	46,73,867.43	**Fixed Assets** (*As per Annexure II*)		54,53,379.42
Corpus Fund	II	25,10,000.00	**Capital Constructions**		10,00,000.00
Endowment/Earmarked Fund	III	6,60,421.50	***Fixed Deposits***		0.00
Unutilized Grant	IV	0.00			
			Current Assets		
Total Fund		**78,44,288.93**	Loans & Advances		3,62,300.00
Loans & Advances	IV	34,35,000.00	**Closing Balance**		
Current Liabilities			*TDS Receivable*	V	1,800.00
Provisions	VI	4,15,774.00	*Cash at Bank*		45,58,495.51
Donation Received in Advance		0.00	*Cash in Hand*		3,19,088.00
Total		**1,16,95,062.93**	**Total**		**1,16,95,062.93**

Certified above figures as true and correct
President
Donyi Polo Cultural & Charitable Trust
Arunachal Pradesh
HO: Itanagar (A.P.)

Chairman cum Settlor
Donyi Polo Cultural
and Charitable Trust

In terms of our report of even date annexed.
For Ramesh Chandra Roy & Associates
Chartered Accountants
FRN.016170N

CA Ramesh Chandra Roy
(Partner)
M.N.-097004
UDIN: 23097004BGUHAL1523

M. No. 097001

Certified above figures as true and correct
General Secretary

Donyi Polo Cultural & Charitable Trust
Arunachal Pradesh
HO: Itanagar (A.P.)

Secretary
Donyi Polo Cultural
and Chairtable Trust

Date: 16/12/2023
Place:Itanagar

Donyi Polo Cultural & Charitable Trust

HIM Guest House, Bank Tinali,Itanagar, Papumpare District
Arunachal Pradesh

Income & Expenditure Account for the financial year ending 31st March, 2023

Expenditure	Amount as on 31-03-2023	Income	Amount as on 31-03-2023
To Establishment & Operational Expenses	92,59,251.53	By Grant-in-Aid	85,05,101.00
To Financial Help/Unit Establishment & Assistance	0.00	By Bank Interest	1,62,245.00
To Celebration Expenses	98,000.00	By Corpus Fund Interest	0.00
		By Membership Fees	0.00
		By Advertisement Charges	0.00
		By Miscellaneous Income	660.00
		By Donation	1,30,000.00
To Corpus Contribution	0.00		
To Depreciation	4,69,246.00		
To Excess of Income over Expenditure	-10,28,491.53		
Total	**87,98,006.00**	**Total**	**87,98,006.00**

Certified above figures as true and correct
President
Donyi Polo Cultural & Charitable Trust
Arunachal Pradesh
HO: Itanagar (A.P.)
Chairman cum Settlor
Donyi Polo Cultural
and Charitable Trust

Date: 16/12/2023
Place:Itanagar

In terms of our report of even date annexed.
For Ramesh Chandra Roy & Associates
Chartered Accountants
FRN.016170N

CA. Ramesh Chandra Roy
(Partner)
M.N.-097004

Certified above figures as true and correct
General Secretary

Donyi Polo Cultural & Charitable Trust
Arunachal Pradesh
HO: Itanagar (A.P.)
Secretary
Donyi Polo Cultural
and Chairtable Trust

Donyi Polo Cultural & Charitable Trust

HIM Guest House, Bank Tinali,Itanagar, Papumpare District
Arunachal Pradesh

Receipt & Payment Account for the financial year ending 31st March, 2023

Receipt	Amount As on 31-03-2023	Payment	Amount As on 31-03-2023
Opening Balance			
Cash at Bank	**42,44,930.04**	**Establishment & Operational Expenses**	91,83,114.53
Cash in Hand	8,95,369.00	**Financial Help/Unit Establishment & Assistance**	0.00
TDS Receivable	4,340.00	**Celebration Expenses**	98,000.00
General Donation	1,30,000.00		
Corpus Donation	0.00		
Bank Interest (Saving)	1,62,245.00		
STDR Interest (Corpus)	0.00		
Membership Fees	0.00		
Advertisement Charges	0.00	Assets Purchase	9,17,147.00
Miscelleneous Receipt	660.00	Loans Repaid	10,00,000.00
Capital Receipts	0.00	Loans & Advances	0.00
Loan Received	21,35,000.00		
F.D. Encashed	0.00	Corpus Fund	0.00
Donation received in Advance	0.00	Endowment Fund/Earmarked/Designated Fund Expenses	0.00
Loans & Advances	0.00	Capital Expenditure	0.00
General Donation	0.00	Fixed Deposits	0.00
Endowment Fund	0.00		
Grant-in-Aid	85,05,101.00	**Closing Balance**	
		TDS Receivable	1,800.00
		Cash at Bank	45,58,495.51
		Cash in Hand	3,19,088.00
Total	**1,60,77,645.04**	**Total**	**1,60,77,645.04**

Certified above figures as true and correct
President
Donyi Polo Cultural & Charitable Trust
Arunachal Pradesh
HO: Itanagar (A.P.)

Chairman cum Settlor
Donyi Polo Cultural
and Charitable Trust

In terms of our report of even date annexed.
For Ramesh Chandra Roy & Associates
Chartered Accountants
FRN.016470N

CA. Ramesh Chandra Roy
(Partner)
M.N.-007004

Certified above figures as true and correct
General Secretary

Donyi Polo Cultural & Charitable Trust
Arunachal Pradesh
HO: Itanagar (A.P.)

Secretary
Donyi Polo Cultural
and Chairtable Trust

Date: 16/12/2023

Donyi Polo Cultural & Charitable Trust

HIM Guest House, Bank Tinali,Itanagar, Papumpare District
Arunachal Pradesh

Schedule of Fixed Assets of the Trust as at end of Financial year 2022-23

Sch-VII

Fixed Assets Schedule												
Particulars	**Rate of Dep**	**Gross Block**				**Dep Block**				**Net Block**	
		Opening Value	Addition	Sales	Closing Value	Opening Dep	Adj for Sales	Dep. Current Year	Closing Dep.	Cl. WDV	Op. WDV
Furniture & Fixtures	10%	2,25,861.00	44,516.00	0.00	2,70,377.00	26,573.00	0.00	18,180.00	44,753.00	2,25,624.00	1,99,288.00
Land	0%	30,000.00	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	30,000.00	30,000.00
School Building	5%	32,64,232.00	7,17,551.00	0.00	39,81,783.00	2,14,653.00	0.00	1,85,787.00	4,00,440.00	35,81,343.00	30,49,579.00
Office Equipment	15%	4,49,875.00	**0.00**	0.00	4,49,875.00	86,172.00	0.00	51,606.00	1,37,778.00	3,12,097.00	3,63,703.00
Computer & Typewriter	40%	0.00	62,580.00	0.00	62,580.00	0.00	0.00	25,032.00	25,032.00	37,548.00	0.00
Vehicle	15%	9,74,650.42	0.00	0.00	9,74,650.42	3,23,280.00	0.00	97,706.00	4,20,986.00	5,53,664.42	6,51,370.42
Other Misc. Assets	15%	7,99,921.00	0.00	0.00	7,99,921.00	2,06,320.00	0.00	70,619.00	2,76,939.00	5,22,982.00	5,93,601.00
Machineries	15%	1,50,000.00	92,500.00	0.00	2,42,500.00	32,063.00	0.00	20,316.00	52,379.00	1,90,121.00	1,17,937.00
Total		58,94,539.42	9,17,147.00	0.00	68,11,686.42	8,89,061.00	0.00	4,69,246.00	13,58,307.00	54,53,379.42	50,05,478.42

Certified above figures as true and correct
President
***Donyi Polo Cultural & Charitable Trust* Arunachal Pradesh**
HO: Itanagar (A.P.)

Chairman cum Settlor
Donyi Polo Cultural and Charitable Trust

Date: 16/12/2023
Place:Itanagar

In terms of our report of even date annexed.
For Ramesh Chandra Roy & Associates
Chartered Accountants
FRN.016170N

CA. Ramesh Chandra Roy
(Partner)
M.N. 097004

M. No. 097004
ITANAGAR

Certified above figures as true and correct
General Secretary

Donyi Polo Cultural & Charitable Trust Arunachal Pradesh
HO: Itanagar (A.P.)

Secretary
Donyi Polo Cultural
and Chairtable Trust

Donyi Polo Cultural & Charitable Trust

HIM Guest House, Bank Tinali,Itanagar, Papumpare District
Arunachal Pradesh

Annexure 'VI'

Provisions & Payments for the financial year ending 31st March, 2023

PARTICULARS	OPENING BALANCE	PROVISIONS FOR THE YEAR 2022-23		NET BALANCE
		EXPENDITURE	PAYMENT	
Trust Main Body Administration Expenses				
Salary/Honorarium	0.00	31,54,675.00	28,54,675.00	3,00,000.00
Office Expenses	0.00	0.00	0.00	0.00
Telephone & Electricity bill	0.00	0.00	0.00	0.00
Carrying & Hire Charges	0.00	0.00	0.00	0.00
Medicine Expenses	0.00	0.00	0.00	0.00
Momentos & Gift Items	0.00	0.00	0.00	0.00
Printing & Stationery Exp	0.00	1,88,297.00	1,88,297.00	0.00
Refreshment & Fooding Expenses	3,10,137.00	25,21,361.00	27,22,724.00	1,08,774.00
Promotion Expenses	0.00	18,325.00	11,325.00	7,000.00
Bank Charges	0.00	3,615.53	3,615.53	0.00
Rental Charges	0.00	0.00	0.00	0.00
Utilities & Consumables	0.00	0.00	0.00	0.00
Misc. Expenses		32,500.00	32,500.00	0.00
Medical Campaign	0.00	19,50,000.00	19,50,000.00	0.00
Repairs & Maintenance	0.00	25,696.00	25,696.00	0.00
Society Renewal Fees	0.00	1,50,000.00	1,50,000.00	0.00
Travel,Tour & Conveyance	0.00	67,679.00	67,679.00	0.00
POL Expenses	0.00	81,303.00	81,303.00	0.00
Incentives	0.00	3,00,000.00	3,00,000.00	0.00
Advetisement Expenses	0.00	0.00	0.00	0.00
Consultancy Expenses	29,500.00	7,65,800.00	7,95,300.00	0.00
Sub Total: (A)	**3,39,637.00**	**92,59,251.53**	**91,83,114.53**	**4,15,774.00**
To Financial Help/Unit Establishment & Assistance				
Medical Assistance	0.00	0.00	0.00	0.00
Other Assistance	0.00	0.00	0.00	0.00
Sub Total: (C)	**0.00**	**0.00**	**0.00**	**0.00**
Celebration Expenses				
Annual Function Celebration, HCM, Govt. of A.P.	0.00	0.00	0.00	0.00
Local Dress Distribution	0.00	98,000.00	98,000.00	0.00
Sub Total: (D)	**0.00**	**98,000.00**	**98,000.00**	**0.00**
Grand Total (A+B+C+D)	**3,39,637.00**	**93,57,251.53**	**92,81,114.53**	**4,15,774.00**

Certified above figures as true and correct
President
Donyi Polo Cultural & Charitable Trust
Arunachal Pradesh
HO: Itanagar (A.P.)

Chairman cum Settlor
Donyi Polo Cultural
and Charitable Trust

Date: 16/12/2023
Place:Itanagar

In terms of our report of even date annexed.
For Ramesh Chandra Roy & Associates
Chartered Accountants
FRN.016470N

CA. Ramesh Chandra Roy
(Partner)
M.N.-097004

Certified above figures as true and correct
General Secretary

Donyi Polo Cultural & Charitable Trust
Arunachal Pradesh
HO: Itanagar (A.P.)

Secretary
Donyi Polo Cultural
and Chairtable Trust

Donyi Polo Cultural & Charitable Trust

HIM Guest House, Bank Tinali,Itanagar, Papumpare District
Arunachal Pradesh

Schedules as referred in the Balance-Sheet of the Trust as at end of Financial year 2022-23

Annexure 'I'

Sl.No.	General Fund			Amount
1		**Opening balance as per last Bal. Sheet**		**57,02,358.96**
	Add:	Surplus/(Deficit for the year)		-10,28,491.53
	Add:	Loan adjustment for prior period		0.00
	Add:	General Donation		0.00
	Total			**46,73,867.43**

Annexure 'II'

Sl.No.	Corpus Fund			Amount
1		**Opening balance:**		**25,10,000.00**
	Add:	Contribution Received		**0.00**
	Add:	Interest Capitalized		0.00
	Total			**25,10,000.00**

Annexure 'III'

Sl.No.	Funding Agency	Unutilized Grant Opening Bal	Income	Expenditure	Surplus/(Deficit)	Closing Bal.
1					0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00

Annexure 'IV'

Sl.No.	Party's name	Loans & Advances-Credit Balances Opening Bal	Taken during the year	Repaid during the year		Closing Bal.
1	M/s Art Enterprises	13,00,000.00	0.00	0.00		13,00,000.00
2	Mr Katung Wahge	10,00,000.00		10,00,000.00		0.00
3	Waghe Educational Trust	0.00	1,35,000.00			1,35,000.00
4	Donyi Polo Yelem Kebang		20,00,000.00			20,00,000.00
	Total	**23,00,000.00**	**21,35,000.00**	**10,00,000.00**	**0.00**	**34,35,000.00**

Annexure 'V'

Sl.No.	Bank Balances			Amount
1		**Bank Name:**		
		Donyi Polo Khumko *(Pasighat-PNB/A/c No. 8831000100020135)*		41,33,236.45
		DPC & CT (Seppa-SBI-A/c No.)		12,375.00
		Menjwk Menkok Rwgww (Basar-SBI-A/c No.8681)		2,415.72
		Uco Bank-*(Itanagar-A/c No. 14820110028940)*		3,99,553.74
		Nyubu Nyegam Yerko MWYA (Union Bank A/c No-50336)		10,914.60
	Total			**45,58,495.51**

Certified above figures as true and correct
President
Donyi Polo Cultural & Charitable Trust Arunachal Pradesh
HQ: Itanagar

Chairman cum Settlor
Donyi Polo Cultural
and Charitable Trust

Date: 16/12/2023
Place Itanagar

In terms of our report of even date annexed
For Ramesh Chandra Roy & Associates
Chartered Accountants
FRN 016120N

CA. Ramesh Chandra Roy
(Partner)
M.N. 097004

Certified above figures as true and correct
General Secretary
Donyi Polo Cultural & Charitable Trust
Arunachal Pradesh
HQ: Itanagar (A.P.)

Secretary
Donyi Polo Cultural
and Chairtable Trust

Donyi Polo Cultural & Charitable Trust
HIM Guest House, Bank Tinali,Itanagar, Papumpare District
Arunachal Pradesh

Schedul forming part of Balance Sheet as at 31st March, 2023

SCHEDULE - III-DESIGNATED/EARMARKED/ENDOWMENT FUNDS

Amount in Rupees

Particulars	Fund wise Breakup				Total	
	Grant- (Capital Assets)	DPC&CT(Seppa)	Fund C	Endowment Funds	Current Year	Previous year
A.						
a) Opening balance	0.00	6,60,421.50	0.00	0.00	6,60,421.50	0.00
b) Additions during the year	0.00	0.00	0.00	0.00	0.00	0.00
c) Income from investments made of the funds	0.00	0.00	0.00	0.00	0.00	0.00
d) Accured interest on investments/Advances	0.00	0.00	0.00	0.00	0.00	0.00
e) Interest on Savings Bank a/c	0.00	0.00	0.00	0.00	0.00	0.00
f) other additions (specify nature)	0.00	0.00	0.00	0.00	0.00	0.00
Transfer from Grant-in-Aid (Admin. Exp. OH 31)	0.00	0.00	0.00	0.00	0.00	0.00
Transfer from Income & Expenditure A/c	0.00	0.00	0.00	0.00	0.00	0.00
Total (A)	**0.00**	**6,60,421.50**	**0.00**	**0.00**	**6,60,421.50**	**0.00**
B.						
Utilisation/Expenditure towards objectives of funds						
i) Capital Expenditure						
a) Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00
b) Capital Work in Progress	0.00	0.00	0.00	0.00	0.00	0.00
b.1) Capital Work in Progress-Advance payment for Foreign Purchases	0.00	0.00	0.00	0.00	0.00	0.00
c) Intangible Assets	0.00	0.00	0.00	0.00	0.00	0.00
ii) Revenue Exppenditure	0.00	0.00	0.00	0.00	0.00	
iii) Transfer to Income & Expenditure A/c / Grant	0.00	0.00	0.00	0.00	0.00	0.00
Total (B)	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Closing balance at the year end (A-B)	**0.00**	**6,60,421.50**	**0.00**	**0.00**	**6,60,421.50**	**0.00**
Represented by						
Cash & Bank Balances		0.00			0.00	0.00
Investments					0.00	0.00
Interest accrued but not due					0.00	0.00
Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

CHANDRA ROY & ASSOCIATES ITANAGAR

Donyi Polo Cultural & Charitable Trust

HIM Guest House, Bank Tinali,Itanagar, Papumpare District
Arunachal Pradesh

Bank Reconciliation Statement as on 31st March 2023

	Cheque/DD No.	Amount(In Rs.)	
Balance as per Bank Book			45,58,495.51
Add: Opening Difference			
Bank Balance as per Pass Book			**45,58,495.51**

Certified above figures as true and correct
President
Donyi Polo Cultural & Charitable Trust
Arunachal Pradesh
HO: Itanagar (A.P.)

Chairman cum Settlor
Donyi Polo Cultural
and Charitable Trust

Date: 16/12/2023
Place:Itanagar

In terms of our report of even date annexed.
For Ramesh Chandra Roy & Associates
Chartered Accountants
FRN 016170N

CA. Ramesh Chandra Roy
(Partner)
M.N.-097004

Certified above figures as true and correct
General Secretary

Donyi Polo Cultural & Charitable Trust
Arunachal Pradesh
HO: Itanagar (A.P.)

Secretary
Donyi Polo Cultural
and Chairtable Trust

Donyi Polo Cultural & Charitable Trust

HIM Guest House, Bank Tinali,Itanagar, Papumpare District
Arunachal Pradesh

Computation of Taxable Income of the Trust as at end of Financial year 2022-23

	Assessee:	**Donyi Polo Cultural & Charitable Trust**	
	Address	Him Guest House, Bank Tinali, Itanagar, Papum Pare District, Arunachal Prdaesh	
	PAN	**AADTD3976H**	
	Date of Formation	6th September, 2019	
	Assessment year	**2023-24**	
	Previous Year	**2022-23**	
	Statement of Income	Amount (Rs)	Amount (Rs)
	Income from Other Sources		
i)	Interest on Fixed Deposits		
ii)	Interest on Saving Bank	1,62,245.00	
iii)	Grant		
iv)	Donations	1,30,000.00	
v)	Staff Welfare Fund	0.00	
vi)	Other Income	85,05,761.00	**87,98,006.00**
	Less: Back Office Contribution		0.00
	Net Income		**87,98,006.00**
(i)	Amount applied to charitable or religious purpose in India during previous year	**1,02,74,398.53**	
(ii)	Amount accumulated or set apart or finally set apart for application to Charitable or religious purposes not exceeding 15 % of Income	**-10,28,491.53**	
(iii)	Amount of Income deemed to have been applied for Charitable or Religious purposes in India		**92,45,907.00**
(iv)	Amount in addition to the amount referred in (ii) above accumulated U/s 11(2)		**-4,47,901.00**
	Net Taxable Income		
	Tax Payable		
	Less: Tax Deducted at Source		
	Refund due		

RAMESH CHANDRA ROY & ASSOCIATES
M. No. 0700[illegible]
ITANAGAR

Amount applied to Charitable or Religious Purpose in India during the previous year	Amount (Rs)
Establishment Expenses	92,59,251.53
B. Fixed Assets	9,17,147.00
C. Capital Constructions	0.00
D. Expenditure on the objects of the Trust (Unit Establishment expenses & Financial Assistance)	98,000.00
Total	**1,02,74,398.53**
Less: Back office Expenses	0.00
Net Expenditure	**1,02,74,398.53**

RAMESH CHANDRA ROY & ASSOCIATES
CA
M. No. 097064
ITANAGAR

Donyi Polo Cultural & Charitable Trust

HIM Guest House, Bank Tinali,Itanagar, Papumpare District
Arunachal Pradesh

Statement for opening figures of Balance Sheet as on 31st March, 2022

Liabilities	Sch. No.	Amount as 31-03-2022	Assets	Sch. No.	Amount as 31-03-2022
General Fund:	I	57,02,358.96	**Fixed Assets** *(As per Annexure II)*	VII	50,05,478.42
Corpus Fund	II	25,10,000.00	**Capital Constructions**		10,00,000.00
Endowment/Earmarked Fund	III	6,60,421.50	***Fixed Deposits***		0.00
Unutilized Grant	IV	0.00			
			Current Assets		
Total Fund		**88,72,780.46**	Loans & Advances		3,62,300.00
Loans & Advances	V	23,00,000.00	**Closing Balance**		
			TDS Receivable		4,340.00
Current Liabilities			Cash at Bank	IX	42,44,930.04
Provisions	VI	3,39,637.00	Cash in Hand		8,95,369.00
Total		**1,15,12,417.46**	**Total**		**1,15,12,417.46**

Certified above figures as true and correct
President
Donyi Polo Cultural & Charitable Trust**Arunachal Pradesh**
HO: Itanagar (A.P.)

Chairman cum Settlor
Donyi Polo Cultural
and Charitable Trust

17,01,834.00

Date: 10/12/2023
Place:Itanagar

Certified above figures as true and correct
General Secretary

Donyi Polo Cultural & Charitable Trust
Arunachal Pradesh
HO: Itanagar (A.P.)

Secretary
Donyi Polo Cultural
and Chairtable Trust

Donyi Polo Cultural and Charitable Trust

HIM Guest House, Bank Tinali, Itanagar, Papumpare District, Arunachal Pradesh

To,

The Partner
Ramesh Chandra Roy & Associates
Chartered Accountants
Kogey commercial complex,
Ziro Point Tinali, Itanagar,

SUB: **Management representation in connection with certification of accounts related to Balance Sheets for the period as on 31/03/2023.**

Dear Sir,

This representation letter is provided in connection with your engagement for compilation and verification of the financial statements of **Donyi Polo Cultural and Charitable Trust** for the period referred above. We fully understand that this engagement is not for the purpose of regular audit of our accounts. Your scope of working is limited upto compilation of raw accounting data provided by us in the proper format of Balance-Sheet along with Income & Expenditure Account. This compilation would be from the basic internal records provided by us. **Your working scope is excluded from independent verification of data provided by us for compilation. I, in capacity of General Secretary Donyi Polo Cultural and Charitable Trust, undertake whole responsibility for any material mis-statement/errors whatsoever inherent therein.** Further the Balance Sheets for the Financial Year 2022-23 were prepared for the internal accounting purpose only.

We have been duly clarified for **express exclusion of any liability of your firm for any consequences arising out of this compilation done by you. We acknowledge our responsibility for preparation of financial statements in accordance with the requirements of the said and we vouch for the correctness of data produced by us for the purpose of compilation.**

We confirm, to the best of our knowledge and belief, the following representations:

01. **OPENING BALANCE**

Donyi Polo Cultural and Charitable Trust is established in 2019 as per registration no. B-IV/239/19 dated 6th September 2019 under the Indian Trust act 1882 but no regular books of accounts have been maintained by the Society. Hence books of account is prepared for the first time therefore no opening figure is required.

02. **ACCOUNTING POLICIES**

The financial statements have been prepared on Hybrid Basis and have been maintained **under "Single Entry System" of Accounting.**

03. **ASSETS**

The Entity has a satisfactory title to all assets and there are, no liens or encumbrances on that assets, except for those disclosed specifically in the financial statements.
Certified that all assets as shown in the Balance Sheet were in physical possession of the Entity and were held in its own name as on the date of Balance Sheet. The realizable value of these Assets were not less than the value as stated in the books of accounts. They were physically verified at the year end and shortages if any, have been duly adjusted in Financial Books.
Assets have not been revalued during the year.

04. **FIXED ASSETS**

The net book values at which fixed assets are stated in the Balance Sheet are arrived at:
After taking into account all capital expenditure on additions thereto, but no expenditure properly chargeable to revenue;
After eliminating the cost and accumulated depreciation relating to items sold, discarded, demolished, or destroyed;
After providing adequate depreciation on fixed assets during the period.
Your compilation scope expressly excludes physical verification of Assets.

Donyi Polo Cultural and Charitable Trust
HIM Guest House, Bank Tinali, Itanagar, Papumpare District, Arunachal Pradesh

05. **CAPITAL COMMITMENTS**

At the Balance Sheet date, there were no outstanding commitments for capital expenditure excepting those disclosed in the financial statements.

06. **INVESTMENTS**

The current investments as appearing in the Balance Sheet consist of only such investments as are by their nature readily realizable and intended to be held for not more than one year from the respective dates on which they were made. All other investments have been shown in the Balance Sheet as 'Long-term Investments'.

Current investments have been valued at the lower of cost and fair value. Long-term investments have been valued at cost, except that any permanent diminution in their value has been provided for in ascertaining their carrying amount.

All the investments produced to you for verification belong to the Entity and they do not include any investments held on behalf of any other person. The Entity has clear title to all its investments including such investments which are in the process of being registered in the name of the Entity or which are not held in the name of the Entity and there are no charges against the investments of the Entity except those appearing in the records of the Entity.

07. **INVENTORIES**

Inventories at the year end consisted of the following:

	2021-22	2022-23
Raw Materials (including components)		
Work-in-Process		
Finished Goods(Including by-products)		
Total		

All quantities were determined by actual physical count or weight or measurement that was taken under our supervision and in accordance with written instructions.

All goods included in the inventory are the property of the Entity, none of the goods ate held as consignee for others or as bailee, and, except as set out below, none of the goods are subject to any charge.

All inventories owned by the Entity, wherever located, have been recorded, including goods sent on consignment.

Inventories do not include goods sold to customers for which delivery is yet to be made.

Inventories have been valued on the following basis/bases:

Raw Materials (including components) :NIL
Work-in-Process : Completed Basis
Finished Goods (including by-products) : FIFO
Maintenance supplies and Stores and Spare Parts :FIFO
Loose Tools :FIFO
Others (specify each major head separately) :FIFO

The provisions made in respect of excess, slow-moving, damaged, or obsolete inventories and these, in our view, are adequate.

No item of inventories has a net realizable value in the ordinary course of business which is less than the amount at which it is included in inventories.

The basis/bases of valuation is/are the same as that/those used in the previous year.

08. **DEBTORS, LOANS AND ADVANCES**

The debtors appearing in the books as at the date of the Balance Sheet are considered good and fully recoverable with the exception of those specifically shown as "doubtful" in the Balance Sheet.

09. **OTHER CURRENT ASSETS**

In the opinion of the management; other current assets have a value on realization in the ordinary course of the Entity's business which is at least equal to the amount at which they are stated in the Balance Sheet, except those specifically mentioned the financial statements.

Donyi Polo Cultural and Charitable Trust

HIM Guest House, Bank Tinali, Itanagar, Papumpare District,
Arunachal Pradesh

010. **CASH IN HAND**

Certified that the Cash in Hand appearing in the respective Balance-Sheets, were physically held by the Entity, were checked and found correct

011. **LIABILITIES**

We have recorded all known liabilities in the financial statements. We have disclosed in notes to the financial statements all guarantees that we have given to third parties and all other contingent liabilities.

Certified that all known liabilities have been duly accounted for in the books of Accounts and there were no other unaccounted outstanding liabilities besides those reflected in the respective Balance-Sheets.

The contingent liabilities as on Balance Sheet dates are nil. Contingent liabilities disclosed in the notes to the financial statements do not include any contingencies which are likely to result in a loss and which, therefore, require adjustment of assets or liabilities.

012. **PROVISIONS FOR CLAIMS AND LOSSES**

Provision has been made in the accounts for all known losses and claims of material amounts. There have been no events subsequent to the Balance Sheet date which require adjustment of, or disclosure in, the financial statements or notes thereto.

013. **INCOME & EXPENDITURE ACCOUNT**

Except as disclosed in the financial statements, the results for the year were not materially affected by:

Transactions of a nature not usually undertaken by the Concern;
Circumstances of an exceptional or non-recurring nature;
Charges or credits relating to prior years;
Changes in accounting policies.

014. **GENERAL**

The following have been properly recorded and, when appropriate, adequately disclosed in the financial statements:

Losses arising from sale and purchase commitments.
Agreements and options to buy back assets previously sold.
Assets pledged as collateral.

There have been no irregularities involving management or employees who have a significant role in the system of internal control that could have a material effect on the financial statements. The financial statements are free of material misstatements, including omissions. We have complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regularly authorities that could have a material effect on the financial statements in the event of non-compliance.

We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.

015. **BUSINESS CERTIFICATE**

It is certified that the Entity did not carry on any business either in partnership or otherwise other than those specifically disclosed in the financial statement.

Donyi Polo Cultural and Charitable Trust

HIM Guest House, Bank Tinali, Itanagar, Papumpare District,
Arunachal Pradesh

016. **FINANCIAL TRANSACTIONS:-**

This is to certify herewith that all the transactions reflected in the Balance-Sheet have been duly verified as per the internal control mechanism of the Entity and same were duly recorded in the statement of accounts counter-signed herewith.

Cash transactions were made as per the prevailing practice and due to normal business compulsions. We undertake full responsibility for the transactions reflected in the statement of accounts counter-signed herewith.

017. **RELATED PARTY TRANSACTIONS:-**

This is to certify herewith that transactions to related parties have not been made during the period referred above.

We do hope that you may find the certificate in order.

018. **GENERAL:-**

i. The following have been properly recorded and, when appropriate, adequately disclosed in the financial statements:
   a. Losses arising from sale and purchase commitments.
   b. Agreements and options to buy back assets previously sold.
   c. Assets pledged as collateral.

ii. There have been no irregularities involving management or employees who have a significant role in the system of internal control that could have a material effect on the financial statements.

iii. The financial statements are free of material misstatements, including omissions.

iv. The Party has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

v. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.

vi. All observations pertaining to the financial statement under review have duly been explained to us and I am quite aware of its impact on the financial statement. I/We hereby have consented to the observations explained by auditors.

Thanking you,

(General Secretary)
Donyi Polo Cultural and Charitable Trust

Secretary
Donyi Polo Cultural
and Chairtable Trust

Place: Itanagar
Date : 16-12-2023