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, 2024

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, 2024*** 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 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

Subject to our observation on the financial statement attached as annexure-A herewith, 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, 2024,*** 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-rameshsw7@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, 2024***;

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

Place: Itanagar
Date: 30th December, 2024

CA Ramesh Chandra Roy
Partner
M.N.-097004
UDIN:24097004BKDGBQ3841

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.
   c) Record for Grant Register and Grant Expenses utilization were under updation and have yet not been reconciled with the financial records.
   d) Assets procured out of Grant Fund were not depreciated as per prevailing depreciation rates.

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

CA Ramesh Chandra Roy
Partner
M.N. 097004

Place: Itanagar

Date: 30th December, 2024

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 2024

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 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

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

Place: Itanagar
Date: 30-12-2024

Ramesh Chandra Roy & Asso.
Chartered Accountants

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

Annexure-A

General Observations on the Accounts of Donyi Polo Cultural and Charitable Trust for the F.Y-2023-24

(Forming integral part of the Balance-Sheet dated 31-03-2024)

(i) Books of accounts of trust have been maintained in Tally Software without activation of proper security features and audit trail which leaves a control gap over integrity of financial statement.

(ii) Fixed assets register has not been updated and reconciled with the financial records of the Trust.

(iii) No register have been initiated for the donations received by Trust in-kind whose nominal values have been taken in the financial accounts at Rs 1/- Money Receipts register have not been maintained as per the prescribed format for 80G beneficiaries. Several donation entries have been recorded in the accounting system without narration.

(iv) No budget has been prepared and approved by the Board of Trustees for the respective years of expenditure.

(v) Expenditure reporting format and periodicity of reporting need be formalized, several SMCs has not reported their expenditure summary during the stipulated financial period.

(vi) Proper record for Grant Fund and Grant Utilization have not been maintained; several supporting for the grant expenses were internal in nature. No utilization from Corpus Fund had taken place during the year. Expenses for fooding incurred during the period amounting to Rs 33.23 lakhs were not supported with proper consumption details. Addition of assets out of Grant Fund during the period amounting to Rs 68.90 Lakhs were not depreciated as per prevailing rates nor their completion certificates have been kept on record.

(vii) Receipt and Repayments of temporary advances from trustees as well as staff members were not always been routed through Banking transactions.

(viii) Related party transactions need be avoided in future. Treasurer and other Managing Committee Members name should not appear in the financial statement rather expenses payment should be made to third parties.

(ix) Several expenses details were not provided to us for cross verification.

For Ramesh Chandra Roy & Asso.
Chartered Accountants
FRN No. 016170N

(Ramesh Chandra Roy)
Partner
M.N.-97004

Place: Itanagar
Date: 30-12-2024

Donyi Polo Cultural & Charitable Trust

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

Balance Sheet as on 31st March, 2024

Liabilities	Sch. No.	Amount as on 31-03-2024	Assets	Sch. No.	Amount as on 31-03-2024
General Fund:	I	58,73,454.43	**Fixed Assets** *(As per Annexure II)*		1,18,90,109.42
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
			Current Assets		
Total Fund		**90,43,875.93**	Loans & Advances		3,62,300.00
Unutilized Grant	IV	2,84,33,491.83			
Grant Reserve		68,90,208.00			
Loans & Advances	V	34,35,000.00	**Closing Balance**		
Current Liabilities			*TDS Receivable*		0.00
TDS Payable		0.00			
Provisions	VI	7,97,647.00	*Cash at Bank*	VIII	3,53,47,813.34
Donation Received in Advance		0.00	*Cash in Hand*		0.00
Total		**4,86,00,222.76**	**Total**		**4,86,00,222.76**

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
RAMESH CHANDRA ROY & ASSOCIATES
CA Ramesh Chandra Roy
(Partner)
M.N.-097004
UDIN: 24097004BKDGBQ3841

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: 30/12/2024
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, 2024

Expenditure	Amount as on 31-03-2024	Income	Amount as on 31-03-2024
To Establishment & Operational Expenses	1,28,36,100.17	By Grant-in-Aid Utilized	1,99,21,508.17
To Financial Help/Unit Establishment & Assistance	0.00	By Bank Interest	3,43,564.00
To Celebration Expenses	1,95,200.00	By Corpus Fund Interest	0.00
		By Membership Fees	0.00
		By Advertisement Charges	0.00
		By Miscellaneous Income	0.00
		By Donation	13,09,501.00
To Corpus Contribution	0.00		
To Depreciation	4,53,478.00		
Grant Reserve	68,90,208.00		
To Excess of Income over Expenditure	11,99,587.00		
Total	**2,15,74,573.17**	**Total**	**2,15,74,573.17**

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: 30/12/2024
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, 2024

Receipt	Amount As on 31-03-2024	Payment	Amount As on 31-03-2024
Opening Balance			
Cash at Bank	45,58,495.51	**Establishment & Operational Expenses**	1,24,54,227.17
Cash in Hand	3,19,088.00	**Financial Help/Unit Establishment & Assistance**	0.00
TDS Receivable	1,800.00	**Celebration Expenses**	1,95,200.00
General Donation	13,09,501.00		
Corpus Donation	0.00		
Bank Interest (Saving)	3,43,564.00		
STDR Interest (Corpus)	0.00		
Membership Fees	0.00		
Advertisement Charges	0.00	Assets Purchase	68,90,208.00
Miscelleneous Receipt	0.00	Loans Repaid	0.00
Capital Receipts	0.00	Loans & Advances	0.00
Loan Received	0.00		
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 Received	4,83,55,000.00	**Closing Balance**	
(As per Ann-VII)		*TDS Receivable*	0.00
		Cash at Bank	3,53,47,813.34
		Cash in Hand	0.00
Total	**5,48,87,448.51**	**Total**	**5,48,87,448.51**

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

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

Date: 30/12/2024
Place:Itanagar

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 2023-24

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	0.10	270377.00	0.00	0.00	270377.00	44753.00	0.00	22562.00	67315.00	203062.00	225624.00
Land	0.00	30000.00	0.00	0.00	30000.00	0.00	0.00	0.00	0.00	30000.00	30000.00
School Building	0.05	3981783.00	0.00	0.00	3981783.00	400440.00	0.00	179067.00	579507.00	3402276.00	3581343.00
Office Equipment	0.15	449875.00	0.00	0.00	449875.00	137778.00	0.00	46815.00	184593.00	265282.00	312097.00
Computer & Typewriter	0.40	62580.00	0.00	0.00	62580.00	25032.00	0.00	15019.00	40051.00	22529.00	37548.00
Vehicle	0.15	974650.42	0.00	0.00	974650.42	420986.00	0.00	83050.00	504036.00	470614.42	553664.42
Other Misc. Assets	0.15	799921.00	0.00	0.00	799921.00	276939.00	0.00	78447.00	355386.00	444535.00	522982.00
Capital Construction (NNY Seppa)	0.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Machineries	0.15	242500.00	0.00	0.00	242500.00	52379.00	0.00	28518.00	80897.00	161603.00	190121.00
Total		6811686.42	0.00	0.00	6811686.42	1358307.00	0.00	453478.00	1811785.00	4999901.42	5453379.42

Grant-in-Aid-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
School Building	0.00	0.00	2948300.00	0.00	2948300.00	0.00	0.00	0.00	0.00	2948300.00	0.00
Approach Road to School	0.00	0.00	2000000.00	0.00	2000000.00	0.00	0.00	0.00	0.00	2000000.00	0.00
Vehicle	0.00	0.00	1941908.00	0.00	1941908.00	0.00	0.00	0.00	0.00	1941908.00	0.00
Total		0.00	6890208.00	0.00	6890208.00	0.00	0.00	0.00	0.00	6890208.00	0.00
Grand Total		6811686.42	6890208.00	0.00	13701894.42	1358307.00	0.00	453478.00	1811785.00	11890109.42	5453379.42

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

Date: 30/12/2024
Place:Itanagar

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
FRN016170N

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

Annexure 'VI'

Provisions & Payments for the financial year ending 31st March, 2024

PARTICULARS	OPENING BALANCE	PROVISIONS FOR THE YEAR 2023-24 EXPENDITURE	PAYMENT	NET BALANCE
Trust Main Body Administration Expenses				
Salary/Honorarium	3,00,000.00	56,94,794.00	53,51,421.00	6,43,373.00
Office Expenses	0.00	0.00	0.00	0.00
Telephone & Electricity bill	0.00	0.00	0.00	0.00
Transportation Charges	0.00	17,350.00	17,350.00	0.00
General Expenses	0.00	1,09,251.00	1,09,251.00	0.00
Momentos & Gift Items	0.00	0.00	0.00	0.00
Printing & Stationery Exp	0.00	5,07,348.00	5,07,348.00	0.00
Refreshment & Fooding Expenses	1,08,774.00	33,22,960.00	33,22,960.00	1,08,774.00
Promotion Expenses	7,000.00	0.00	7,000.00	0.00
Bank Charges	0.00	2,393.17	2,393.17	0.00
Rental Charges	0.00	0.00	0.00	0.00
Labour & Wages	0.00	1,10,000.00	1,10,000.00	0.00
Winter Clothings Distribution	0.00	4,75,038.00	4,75,038.00	0.00
Medical Campaign	0.00	16,77,500.00	16,77,500.00	0.00
Repairs & Maintenance	0.00	93,070.00	93,070.00	0.00
Society Renewal Fees	0.00	0.00	0.00	0.00
Travel,Tour & Conveyance	0.00	1,28,188.00	1,28,188.00	0.00
POL Expenses	0.00	0.00	0.00	0.00
Incentives	0.00	0.00	0.00	0.00
Audit Fees/Professional Charges	0.00	45,500.00	0.00	45,500.00
Gurukul Expenses	0.00	3,30,020.00	3,30,020.00	0.00
Consultancy Expenses	0.00	3,22,688.00	3,22,688.00	0.00
Sub Total: (A)	**4,15,774.00**	**1,28,36,100.17**	**1,24,54,227.17**	**7,97,647.00**
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				
Indigenous Faith Day Celebration	0.00	1,95,200.00	1,95,200.00	0.00
Local Dress Distribution	0.00	0.00	0.00	0.00
Sub Total: (D)	**0.00**	**1,95,200.00**	**1,95,200.00**	**0.00**
Grand Total (A+B+C+D)	**4,15,774.00**	**1,30,31,300.17**	**1,26,49,427.17**	**7,97,647.00**

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: 30/12/2024
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

Schedules as referred in the Balance-Sheet of the Trust as at end of Financial year 2023-24

Annexure 'I'

Sl.No.	General Fund			Amount
1		**Opening balance as per last Bal. Sheet**		46,73,867.43
	Add:	Surplus/(Deficit for the year)		11,99,587.00
	Add:	Loan adjustment for prior period		0.00
	Add:	General Donation		0.00
	Total			58,73,454.43

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 'IV'

Sl.No.	Funding Agency	Unutilized Grant Opening Bal	Grant Received	Expenditure	Closing Bal.
1	Govt. of A.P. Indegenious Dept.	**0.00**	4,29,00,000.00	1,61,68,970.17	**2,67,31,029.83**
2	M/s RITES Limited, CSR-Fund	0.00	33,55,000.00	16,77,500.00	**16,77,500.00**
3	PNB, CSR Fund	0.00	5,00,000.00	4,75,038.00	**24,962.00**
2	M/s Oil India, CSR Fund	0.00	16,00,000.00	16,00,000.00	**0.00**
	Total	**0.00**	**4,83,55,000.00**	**1,99,21,508.17**	**2,84,33,491.83**

Annexure 'V'

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	Loan	0.00	0.00	0.00	**0.00**
3	Waghe Educational Trust	1,35,000.00	0.00	0.00	**1,35,000.00**
4	Donyi Polo Yelem Kebang	20,00,000.00	0.00	0.00	**20,00,000.00**
	Total	**34,35,000.00**	**0.00**	**0.00**	**34,35,000.00**

Annexure 'VIII'

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)		2,926.72
		DPC & CT-Uco Bank-*(Itanagar-A/c No. 14820110028940)*		3,05,94,912.48
		Nyubu Nyegam Yerko MWYA (Union Bank A/c No-50336)		8,148.69
		TAPOR MIBANG & TAPUN TAKI-NTP-SBI-4736		2,93,631.00
		Nyubu Nyegam Yerko RANG (SBI- A/c No-6393)		3,02,583.00
	Total			3,53,47,813.34

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: 30/12/2024
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

Annexure-VII

Grant received during the year ending 31-03-2024

S.N.	PARTICULARS	AMOUNT
1	Received from Govt. of Arunachal Pradesh, Dept. of Indigenous Faith	4,29,00,000.00
2	Received from M/s RITES Limited (CSR Fund)	33,55,000.00
3	Received from PNB (CSR Fund)	5,00,000.00
4	Received from M/s Oil India (CSR Fund)	16,00,000.00
	TOTAL	**4,83,55,000.00**

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: 30/12/2024
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

Schedul forming part of Balance Sheet as at 31st March, 2024

SCHEDULE - III-DESIGNATED/EARMARKED/ENDOWMENT FUNDS

Annexure 'III'

Amount in Rupees

Particulars	Fund wise Breakup				Total	
	Grant- (Capital Assets)	DPC&CT (Seppa)	Fund C	Endownment Funds	Current Year	Previous year
A.						
a) Opening balance	0.00	6,60,421.50	0.00	0.00	6,60,421.50	6,60,421.50
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**	**6,60,421.50**
B.						
Utilisation/Expenditure towards objectives of funds						
ii) 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**	**6,60,421.50**
Represented by						
Cash & Bank Balances	0.00	0.00	0.00	0.00	0.00	0.00
Investments	0.00	0.00	0.00	0.00	0.00	0.00
Interest accrued but not due	0.00	0.00	0.00	0.00	0.00	0.00
Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

RAMESH 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 2024

	Cheque/DD No.	Amount(In Rs.)	
Balance as per Bank Book			3,53,47,813.34
Add: Opening Difference			
Bank Balance as per Pass Book			**3,53,47,813.34**

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:
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 2023-24

	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	**2024-25**	
	Previous Year	**2023-24**	
	Statement of Income	Amount (Rs)	Amount (Rs)
	Income from Other Sources		
i)	Interest on Fixed Deposits		
ii)	Interest on Saving Bank	3,43,564.00	
iii)	Grant-in-Aid Utilized	1,99,21,508.17	
iv)	Donations	13,09,501.00	
v)	Staff Welfare Fund	0.00	
vi)	Other Income	0.00	**2,15,74,573.17**
	Less: Back Office Contribution		0.00
	Net Income		**2,15,74,573.17**
(i)	Amount applied to charitable or religious purpose in India during previous year	**1,99,21,508.17**	
(ii)	Amount accumulated or set apart or finally set apart for application to Charitable or religious purposes not exceeding 15 % of Income	**11,99,587.00**	
(iii)	Amount of Income deemed to have been applied for Charitable or Religious purposes in India during the	**4,53,478.00**	
(iv)	Amount in addition to the amount referred in (ii) above accumulated U/s 11(2)		**2,15,74,573.17**
	Net Taxable Income		**0.00**
	Tax Payable		
	Less: Tax Deducted at Source		
	Refund due		

Amount applied to Charitable or Religious Purpose in India during the previous year	**Amount (Rs)**
Establishment Expenses	1,28,36,100.17
Fixed Assets	68,90,208.00
Capital Expenses	0.00
Expenditure on the objects of the Trust (Unit Establishment expenses & Financial Assistance)	1,95,200.00
Total	**1,99,21,508.17**
Less Back office Expenses	0 00
Net Expenditure	**1,99,21,508.17**