



AUDIT CERTIFICATE

We have audited the accounts of **NORTH EASTERN REGIONAL YOUTH COMMISSION, AMBARI, GUWAHATI (FC Registration No. 020780090 in the state of Assam)**, for the year ending the 31st March 2018 and examined all relevant books and vouchers and certify that according to the audited accounts.

- i. The brought forward foreign contribution at the beginning of the year was Rs. 12,59,435.09..
- ii. Foreign contribution of worth Rs. 43,95,794.50 was received by the Association during the financial year 2017-18.
- iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth Rs. 34,413.00 was received by the Association during the financial year 2017-18.
- iv. The balance of unutilized foreign contribution with the association at the end of the financial year 2017-18 was Rs. 7,84,400.09.
- v. Certified that the Association has maintained the accounts of Foreign Contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with Rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi. The information in this certificate and in the enclosed Balance Sheet and Statement of Receipts and Payments is correct as checked by us.
- vii. The association has utilized the foreign contribution received for the purpose(s) it is registered under Foreign Contribution (Regulation) Act, 2010

FOR: H. K. AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN- 319293E

PLACE: GUWAHATI
DATE: 25.09.2018

CA SUDIPA ACHARJEE
PARTNER
MEMBERSHIP NO. 305209



**NORTH EASTERN REGIONAL YOUTH COMMISSION
AMBARI : GUWAHATI - 781001**

FOREIGN CONTRIBUTION BALANCE SHEET AS AT 31st MARCH, 2018

LIABILITIES	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
<u>GENERAL FUND</u>		<u>FIXED ASSETS</u>	
Opening Balance	14,39,295.09	(As per Schedule - " A ")	1,47,638.00
Less: Excess of Expenditure over Income transferred from I & E Account	<u>5,07,257.00</u>	<u>CURRENT ASSETS</u>	
	9,32,038.09	Cash in Hand	24,828.81
		Cash at Bank	7,57,270.28
		TDS Receivables	<u>2,301.00</u>
			7,84,400.09
TOTAL (Rs.)	<u><u>9,32,038.09</u></u>	TOTAL (Rs.)	<u><u>9,32,038.09</u></u>

SCHEDULE 'B' - NOTES ON ACCOUNT AND SIGNIFICANT ACCOUNTING POLICIES

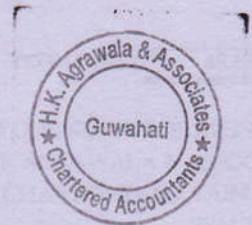
FOR AND ON BEHALF OF
NORTH EASTERN REGIONAL YOUTH COMMISSION
AMBARI : GUWAHATI - 781001

AS PER OUR REPORT OF EVEN DATE
FOR : H.K.AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 319293E

PLACE : GUWAHATI
DATE : 25.09.2018



CA SUDIPA ACHARJEE
PARTNER
MEMBERSHIP NO : 305209



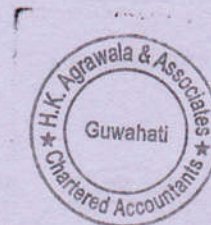
FOREIGN CONTRIBUTION INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2018

FOR AND ON BEHALF OF
NORTH EASTERN REGIONAL YOUTH COMMISSION
AMBARI : GUWAHATI - 781001

PLACE : GUWAHATI
DATE : 25.09.2018



MEMBERSHIP NO: 305209



NORTH EASTERN REGIONAL YOUTH COMMISSION
AMBARI : GUWAHATI - 781001

FOREIGN CONTRIBUTION RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2018

RECEIPTS		AMOUNT (Rs.)	PAYMENTS		AMOUNT (Rs.)
To Opening Balance					
Cash in Hand	94,767.31		By Youth Pastoral		10,28,167.00
Cash at Bank	8,62,366.78		" Faith Formation for Youth NE India		3,72,169.00
Advances	3,00,000.00		" Regional Youth Convention		3,00,000.00
TDS Receivable	2,301.00	12,59,435.09	" Faith Formation Programme		1,87,013.00
" Foreign Contribution Received		43,95,794.50	" Effective Skills Training (Kindermission)		
			Programme Cost	7,06,950.00	
Interest Received			Administrative Cost	64,714.50	
Bank Interest		34,413.00	Transportation & Travel	1,02,000.00	
"			Staff Development Programmes	2,69,400.00	
			Personnel Costs	4,89,600.00	16,32,664.50
			" Rural Development Training Program in North East India		
			Salary & Wages	7,84,000.00	
			Training on Social & Development Issues	97,680.00	
			Training of Village Health Workers	1,02,170.00	
			Training on Agriculture	3,22,343.00	
			Operational Costs	37,030.00	
			Administrative Costs	42,000.00	13,85,223.00
			" Bank Charges		6.00
			" Closing Balance		
			Cash in hand	24,828.81	
			Cash at Bank	7,57,270.28	
			TDS Receivable	2,301.00	7,84,400.09
TOTAL (RS.)		56,89,642.59	TOTAL (RS.)		56,89,642.59

FOR AND ON BEHALF OF
NORTH EASTERN REGIONAL YOUTH COMMISSION
AMBARI : GUWAHATI - 781001

AS PER OUR REPORT OF EVEN DATE
FOR : H.K.AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 319293E

PLACE : GUWAHATI
DATE : 25.09.2018



Sdg
CA SUDIPA ACHARJEE
PARTNER
MEMBERSHIP NO: 305209



NORTH EASTERN REGIONAL YOUTH COMMISSION
AMBARI : GUWAHATI - 781001

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2018

SCHEDULE : " A " OF FIXED ASSETS

Particulars	Rate of Depn	GROSS BLOCK				DEPRECIATION				WDV as on 31.03.2018
		As on 01.04.2017	Addition during the year	Sold during the year	Total	Up to 31.03.2017	Accumulated Depreciation on sold asset	Depreciation for the year	Total	
Equipments	15%	2,39,593.00	-		2,39,593.00	1,78,727.00		9,130.00	1,87,857.00	51,736.00
Vehicle	15%	-	-		-	-		-	-	-
Computer	60%	1,73,680.00	-		1,73,680.00	1,62,028.00		6,991.00	1,69,019.00	4,661.00
Printer	15%	16,500.00	-		16,500.00	6,331.00		1,525.00	7,856.00	8,644.00
Audio Visual Equipment	15%	1,60,810.00	-		1,60,810.00	63,637.00		14,576.00	78,213.00	82,597.00
Total (Rs)		5,90,583.00	-		5,90,583.00	4,10,723.00		32,222.00	4,42,945.00	1,47,638.00



**NORTH EASTERN REGIONAL YOUTH COMMISSION
AMBARI, GUWAHATI**

**SCHEDULE 'B' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS
ATTACHED TO AND FORMING PART OF FOREIGN CONTRIBUTION BALANCE SHEET AS AT
31st MARCH 2018**

1. FIXED ASSETS:-

To account fixed assets at cost of acquisition inclusive of inward freight, duties, taxes and incidental expenses relating to acquisition. In respect of expansion, involving construction, related proportionate expenses from part of the value of assets capitalized. Expenses incurred up to the date of putting the asset in working condition for its intended use are also capitalized with relative assets. Expenses for maintenance and repairs are charged to revenue as incurred.

2. METHOD OF ACCOUNTING:-

To recognized revenue and to charge against revenue all costs and expenses on cash system of accounting.

3. HUMAN RESOURCE DEVELOPMENT:-

To charge to revenue all expenses and income relating to training and human development in the year in which it is incurred or earned.

4. CONTINGENT LIABILITIES:-

Not to provide for any contingent liabilities except for cases where provision needs to be made based on expert opinion.

5. DEPRECIATION:-

To calculate depreciation on fixed assets on written down value method and to provide such depreciation irrespective of the period of use for whole year on assets if purchased during the year. Further, no depreciation on an asset is provided in the year in which it is sold/discarded irrespective of the period of its use during the year.

6. INVESTMENT:-

To value investment at cost. Cost includes all direct expenses related to acquisition including cost of acquisition.

7. GENERAL:-

To maintain and record transactions and to prepare and finalize annual accounts on historical cost basis.

