



H.K. Agrawala & Associates
Chartered Accountants

Sabitri Lalit Bharali Bhawan
Above Indian Overseas Bank
M. N. Road, Panbazar
Guwahati - 781001
Phone : (0361) 2511158
e-mail : harishkr_ca@yahoo.com

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 2019 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. 7,84,400.09.
- ii. Foreign contribution of worth Rs. 6,09,387.50 was received by the Association during the financial year 2018-19.
- iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth Rs. 10,396.00 was received by the Association during the financial year 2018-19.
- iv. The balance of unutilized foreign contribution with the association at the end of the financial year 2018-19 was Rs.78,006.09.
- 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

CA SUDIPA ACHARJEE
PARTNER

MEMBERSHIP NO. 305209

UDIN NO.-19305209AAAAC8577

PLACE: GUWAHATI
DATE: 26.09.2019



NORTH EASTERN REGIONAL YOUTH COMMISSION
AMBARI : GUWAHATI - 781001

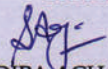
FOREIGN CONTRIBUTION BALANCE SHEET AS AT 31st MARCH, 2019

LIABILITIES	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
GENERAL FUND		FIXED ASSETS	
Opening Balance	9,32,038.09	(As per Schedule - " A ")	1,24,327.00
Less: Excess of Expenditure over Income transferred from I & E Account	7,29,705.00	CURRENT ASSETS	
	2,02,333.09	Cash in Hand	16,200.31
		Cash at Bank	59,504.78
		TDS Receivables	2,301.00
			78,006.09
TOTAL (Rs.)	2,02,333.09	TOTAL (Rs.)	2,02,333.09

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


CA SUDIPA ACHARJEE
PARTNER
MEMBERSHIP NO : 305209



NORTH EASTERN REGIONAL YOUTH COMMISSION
AMBARI : GUWAHATI - 781001

FOREIGN CONTRIBUTION INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2019

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
Youth Ministry Training	67,500.00	By Foreign Contribution Received	6,09,387.50
Seminar & Workshop	2,09,866.00		
Youth Pastoral Development Training	3,99,521.50	" <u>Interest Received</u>	
		Bank Interest	10,396.00
<u>Effective Skills Training Programme</u>			
Programme Cost	55,200.00		
Administrative Cost	4,35,700.00	" Excess of Expenditure over Income	
Transportation & Travel	36,341.00	transferred to General Fund A/C	7,29,705.00
Personnel Costs	<u>1,22,000.00</u>		
	6,49,241.00		
Bank Charges	49.00		
Depreciation	23,311.00		
TOTAL (Rs.)	<u><u>13,49,488.50</u></u>		TOTAL (Rs.) <u><u>13,49,488.50</u></u>

IN 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

(Signature)

CA SUDIPA ACHARJEE
PARTNER
MEMBERSHIP NO: 305209

AMBARI: GUWAHATI
31-03-2019



NORTH EASTERN REGIONAL YOUTH COMMISSION
AMBARI : GUWAHATI - 781001

FOREIGN CONTRIBUTION RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2019

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
Opening Balance			
Cash in Hand	24,828.81	By Youth Ministry Training	67,500.00
Cash at Bank	7,57,270.28	" Seminar & Workshop	2,09,866.00
TDS Receivable	<u>2,301.00</u>	" Youth Pastoral Development Training	3,99,521.50
Foreign Contribution Received	6,09,387.50	" <u>Effective Skills Training Programme</u>	
		Programme Cost	55,200.00
		Administrative Cost	4,35,700.00
Interest Received		Transportation & Travel	36,341.00
Bank Interest	10,396.00	Personnel Costs	<u>1,22,000.00</u>
			6,49,241.00
		" Bank Charges	49.00
		" <u>Closing Balance</u>	
		Cash in hand	16,200.31
		Cash at Bank	59,504.78
		TDS Receivable	<u>2,301.00</u>
			78,006.09
TOTAL (RS.)	<u><u>14,04,183.59</u></u>	TOTAL (RS.)	<u><u>14,04,183.59</u></u>

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

OFFICE - GUWAHATI
DATE - 26.03.2019



Sudipa Acharjee

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 2019

SCHEDULE : " A " OF FIXED ASSETS

Particulars	Rate of Depn	GROSS BLOCK			DEPRECIATION			WDV as on 31.03.2019
		As on 01.04.2018	Addition during the year	Total	Up to 31.03.2018	Depreciation for the year	Total	
Equipments	15%	2,39,593.00	-	2,39,593.00	1,87,857.00	7,760.00	1,95,617.00	43,976.00
Computer	40%	1,73,680.00	-	1,73,680.00	1,69,019.00	1,864.00	1,70,883.00	2,797.00
Printer	15%	16,500.00	-	16,500.00	7,856.00	1,297.00	9,153.00	7,347.00
Audio Visual Equipment	15%	1,60,810.00	-	1,60,810.00	78,213.00	12,390.00	90,603.00	70,207.00
Total (Rs)		5,90,583.00	-	5,90,583.00	4,42,945.00	23,311.00	4,66,256.00	1,24,327.00



Arpani



**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 2019**

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.



Shruti

