



H.K. Agrawala & Associates
Chartered Accountants

Sabitri Lalit Bharali Bhawan
Above Indian Overseas Bank
M. N. Road, Panbazar
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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 NORTH EAST NETWORK, GUWAHATI, as at 31st March 2019 and the Income and Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said Institution.

We have obtained all the information and explanations which to the best of our knowledge belief, were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above named society so far as appears from our examination of books, subjects to the comments given below:

In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view :

i. In the case of Balance Sheet, of the state of affairs of the above named Institution at 31st March 2019.

and

ii In the case of Income and Expenditure Account, of the Surplus of its accounting year ended 31st March 2019.

The prescribed particulars are annexed hereto.

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

CA. HARISH KUMAR AGRAWALA
PARTNER

Membership No.054776
UDIN: 19054776AAAACX4275

PLACE : GUWAHATI
DATE : 27.08.2019



ANNEXURE
Statement of Particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1	Amount of Income of the previous year applied to charitable or religious purposes in India during the year	3,74,41,411
2	Whether the trust / institution* has exercised the option under clause (2) of the Explanation to section II (I) ? If so, the details of amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	-
3	Amount of income accumulated or set apart* / finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 percent of the Income derived from property held under trust wholly* / in part only for such purposes.	66,07,308
4	Amount of income eligible for exemption under section II (I) (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 II (2)	NOT APPLICABLE
6	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section II (2) (b) ? If so, the details thereof	NOT APPLICABLE
7	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section II (I) in any earlier year is deemed to be income of the previous year under section II (IB) ? If so, the details thereof	NOT APPLICABLE
8	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section II (2) in any earlier year-	NOT APPLICABLE
	a) has been applied for purpose other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	NOT APPLICABLE
	b) has ceased to remain invested in any security referred to in section II (2) (b) (i) or deposited in any account referred to in section II (2) (b) (ii) or section II (2) (b) (iii), or	NOT APPLICABLE
	c) has not been utilised for purposes 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	NOT APPLICABLE



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 be lent, in the previous year to any person referred 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 nature of security, if any
- 2 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
- 3 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

NO

Yes

Salary to Manisha Behal (Executive Director) during the FY 2018-19 Rs. 7,20,000/-

- 4 Whether the service 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
- 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
- 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, give details thereof together with the consideration received
- 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 together with the amount of income or value of property so diverted
- 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

NO

NO

NO

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 & address of the concern	Whether 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 concern during the previous year, YES/NO
1	2	3	4	5	6
----- NIL -----					
Total					

PLACE : GUWAHATI
Date: 27.08.2019

FOR: H.K.AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN319293F

CA. HARISH KUMAR AGRAWALA
PARTNER
Membership No 054776



BALANCE SHEET AS AT 31st MARCH, 2019

Schedule 'C' - Notes on Account and Significant Accounting Policies

NORTH EAST NETWORK
GUWAHATI, ASSAM

INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH, 2019
GENERAL FUND

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Okum Guest House Expenses	53,857.00	By Donations & Contribution Received	75,91,397.00
" Handloom	1,20,053.90		
" Training & Workshop	79,103.00	" <u>Interest on Savings Account</u>	
" <u>Tranning on Weaving at Chizami</u>		General Fund	5,95,727.01
Weaving Material Purchased	2,76,360.00		
Other Expenses	6,13,100.74	" <u>Interest on FD Account</u>	
		General Fund	47,84,512.94
" <u>Tranning & Counselling Expenses(APPI)</u>			
Revenue Expenses	53,11,710.40	" <u>Other Receipts</u>	
		General Fund	13,30,381.33
" <u>Administrative Expenses</u>			
Salary & Wages	4,53,022.91	" Okum Guest House	85,070.00
Audit Fees	23,500.00	" Liability Waiver	2,00,000.00
Printing & Stationery	97,945.00	" Handloom	2,72,157.00
Bank Charges	6,685.71	" Jironi	27,800.00
Travelling & Conveyance	1,51,232.00		
Postage & Courier	2,187.00		
Repairs & Maintenance	1,28,338.00		
Insurance Premium	86,003.00		
Resource Fees	12,500.00		
Annual Maintenance Charges	53,600.00		
Electricity Charges	10,645.00		
Honararium	26,870.00		
Fuel Cost	17,055.00		
Professional Fees	1,25,169.00		
Food & Accomodation Cost	3,16,333.00		
Employee PF	46,505.37		
General expenses	1,45,155.00		
FC Refund	9,890.00		
	17,12,635.99		
" Depreciation	12,88,535.00		
" Excess of Income over Expenditure			
Transferred to Balance Sheet	54,31,689.25		
	1,48,87,045.28		1,48,87,045.28

For and on behalf of
North East Network

Place : Guwahati
Date : 27.08.2019



As per our report of even date
For : H.K.Agrawala & Associates
Chartered Accountants
FRN 319293E

CA Harish Kr. Agrawala
Partner
Membership No : 054776



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

For and on behalf of
North East Network

As per our report of even date
For : H.K.Agrawala & Associates
Chartered Accountants
FRN 319293E

CA Harish Kr. Agrawala
Partner
Membership No : 054776



SCHEDULE 'A' OF PROJECT FUND

PARTICULARS OF PROJECT	OPENING BALANCE	CONTRIBUTION			TOTAL	CAPITAL	UTILISED		CLOSING BALANCE
		Received	Other Receipts	Interest			REVENUE	TOTAL	
Employed Women Association (SEWA) Income	93,543.27	3,23,534.33		8,770.00	4,25,847.60		2,14,840.82	2,14,840.82	2,11,006.78
Training Women Leadership and Building	28,666.00								
Comprehensive Approach to Facilitate Accountability & Gender Justice in NE	(2,67,010.71)								
Training & Redressing Gender Based Discrimination in North East India	35,83,305.23	1,16,96,056.80		53,224.26	1,53,32,586.29		1,59,29,122.83	1,59,29,122.83	(5,96,536.54)
Society and Police Reform: A study of Women in Assam and Meghalaya	6,913.00								
Diversity- Harvesting Security in Women, Seed and Nutrition in different ecosystems of India	5,414.00				5,414.00				5,414.00
Strengthen Millet growing communities and acknowledge their right to nutritious food, sustainable livelihoods, and millets into the framing and policy of India	12,573.70	3,58,000.00		5,295.00	3,75,868.70		3,09,724.13	3,09,724.13	66,144.57
Hub: Youth Based Digital Documentation for people's biodiversity	7,48,049.00	12,41,997.00			19,90,046.00		19,90,037.20	19,90,037.20	8.80
Hub: Engaging Disadvantaged Women in rural event of book release and for the nation & Networking fee	1,36,195.00				1,36,195.00		1,33,767.00	1,33,767.00	2,428.00
Hub: Asia Young Women leadership and training programme	65,694.00				65,694.00	60,900.00	6.00	60,906.00	4,788.00
Shelter Homes for Women of Violence in Five States of India	75,410.00				75,410.00				75,410.00
Hub: Asia Young Women leadership and training programme	16,899.00								
Shelter Homes for Women of Violence in Five States of India	4,61,849.43	6,79,264.00		25,887.00	11,67,000.43		6,88,787.15	6,88,787.15	4,78,213.28
Hub: Asia Young Women leadership and training programme	7,35,614.00	7,90,801.00			15,26,415.00	31,600.00	14,91,718.76	15,23,318.76	3,096.24
Hub: Asia Young Women leadership and training programme	4,04,447.00	99,545.00		12.00	5,04,004.00		5,04,004.00	5,04,004.00	
Hub: Asia Young Women leadership and training programme	1,344.40				1,344.40				1,344.40
Hub: Asia Young Women leadership and training programme	2,18,529.00				2,18,529.00		3,250.00	3,250.00	2,15,279.00
Hub: Asia Young Women leadership and training programme		53,51,322.40			53,51,322.40	43,000.00	2,22,274.00	2,65,274.00	50,86,048.40
Hub: Asia Young Women leadership and training programme		30,000.00			30,000.00		30,000.00	30,000.00	
Hub: Asia Young Women leadership and training programme		11,04,079.95			11,04,079.95		6,25,598.00	6,25,598.00	4,78,481.95
Hub: Asia Young Women leadership and training programme		60,008.82			60,008.82		52,479.00	52,479.00	7,529.82
Hub: Asia Young Women leadership and training programme		16,63,230.00		7,472.00	16,70,702.00		8,05,548.00	8,05,548.00	8,65,154.00
Hub: Asia Young Women leadership and training programme		7,99,488.00		841.00	8,00,329.00		8,00,329.00	8,00,329.00	
Hub: Asia Young Women leadership and training programme		4,99,750.00			4,99,750.00		76,978.00	76,978.00	4,22,772.00
Hub: Asia Young Women leadership and training programme		4,41,289.00		7,505.00	8,73,055.08		8,00,964.70	8,00,964.70	72,090.38
Hub: Asia Young Women leadership and training programme	1,76,514.08				55,716.50		1,53,188.00	1,53,188.00	(97,471.50)
Hub: Asia Young Women leadership and training programme	5,716.50				5,716.50				
Hub: Asia Young Women leadership and training programme	69,247.00				69,247.00				69,247.00
Hub: Asia Young Women leadership and training programme	(1,215.07)				(1,215.07)				(1,215.07)
Hub: Asia Young Women leadership and training programme	7,677.05	5,42,116.00		1,623.00	4,53,416.05		5,58,307.00	5,58,307.00	(1,04,890.95)
Hub: Asia Young Women leadership and training programme	(93,034.60)				(93,034.60)				(93,034.60)
Hub: Asia Young Women leadership and training programme	(1,43,785.00)	1,70,028.00			26,243.00				26,243.00



tion of five short documentary ese languages"	96,655.85					96,655.85		54,143.95		54,143.95		
Part Support for project Green orth east Network for recurring re during 2016-17"	1,215.13					1,215.13						
ity Group Awareness programmes	(43,458.00)				43,458.00							
Here Department, Government of	(2,43,008.00)					11,53,042.00		9,59,768.00		1,93,274.00		
a	(2,675.87)					(2,675.87)				(2,675.87)		
b	37,854.00					1,90,657.00				1,90,657.00		
ity Cultural Interpretation Centre- Cum Library	3,02,159.00					3,02,159.00	44,000.00	3,54,617.90		3,98,617.90		(96,458.90)
WEAVES: Empowering ged Women in Assam	10,814.05					10,814.05		4,275.00		4,275.00		6,539.05
al Assistance towards Green Hub			3,060.00		(1,49,747.00)	7,86,812.00		9,31,033.50		9,31,033.50		(1,44,221.50)
018-19"												
ity for Food, Nutrition and Energy						6,65,022.00		6,68,886.85		6,68,886.85		(3,864.85)
al Training Centre		100.00					100.00					100.00
(Rc.)	65,08,111.44	1,13,649.26	6,40,980.00			3,63,10,765.00	1,79,500.00	2,85,63,648.79		2,85,43,148.79		77,67,616.21



Manish Bera



NORTH EAST NETWORK
GUWAHATI, ASSAM

SCHEDULE "B" OF FIXED ASSETS AS ON 31.03.2019

ARTICULARS	RATE OF DEPN	WDV AS ON 01.04.18	ADDITION	DEDUCTION	TOTAL	DEPRECIATION DURING THE YEAR	WDV AS ON 31.03.19
Land	0%	3,01,000.00	-	-	3,01,000.00	-	3,01,000.00
Plant and Machinery	5%	-	49,00,000.00	-	49,00,000.00	2,45,000.00	46,55,000.00
Office Equipment	15%	11,63,629.00	79,430.00	-	12,43,059.00	1,86,459.00	10,56,600.00
Furniture & Fixtures	10%	1,52,275.00	58,100.00	-	2,10,375.00	21,038.00	1,89,337.00
Motor Vehicle	15%	12,51,919.00	-	-	12,51,919.00	1,87,788.00	10,64,131.00
Resource Centres	10%	15,51,571.00	-	-	15,51,571.00	1,55,157.00	13,96,414.00
A System	15%	23,454.00	-	-	23,454.00	3,518.00	19,936.00
Construction of House Building	5%	11,34,439.72	-	-	11,34,439.72	56,722.00	10,77,717.72
Construction Of Chowkidar Cottage	5%	8,24,890.00	-	-	8,24,890.00	41,245.00	7,83,645.00
Camera	15%	7,82,111.00	-	-	7,82,111.00	1,17,317.00	6,64,794.00
Computer & Accessories	60%	75,136.00	2,78,795.90	-	3,53,931.90	2,12,359.00	1,41,572.90
Generator	15%	1,50,323.75	-	-	1,50,323.75	22,549.00	1,27,774.75
Water Installation	15%	1,84,652.00	-	-	1,84,652.00	27,698.00	1,56,954.00
Air Conditioner	15%	-	77,900.00	-	77,900.00	11,685.00	66,215.00
TOTAL (Rs)		75,95,400.47	53,94,225.90	-	1,29,89,626.37	12,88,535.00	1,17,01,091.37



Munish Kumar Deka

NORTH EAST NETWORK
GUWAHATI

SCHEDULE 'C' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON
ACCOUNTS ATTACHED TO AND FORMING PART OF 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 incidental expenses form part of the value of assets capitalized. Expenses incurred up to the date of putting the assets in working condition for its intended use are only capitalized with relative assets. Expenses for maintenance and repairs are charged to revenue incurred.

Contrary to standard accounting practice and accounting standard no.10 issued by The Institute of Chartered Accountants of India Fixed Assets are stated at written down value method without showing the original cost and accumulated depreciation.

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 used for whole year on assets if purchased during the year. Further, no depreciation on the asset is provided in the year in which it is sold/ discarded irrespective 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 transaction and to prepare and finalise annual accounts on historical cost basis .

Munisha Debbar

