



AUDIT CERTIFICATE


We have audited the accounts of NORTHEAST NETWORK, GUWAHATI, (FC Registration No. 020840010 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.

1. The brought forward foreign contribution at the beginning of the year was Rs. 3,17,18,983.82
2. Foreign contribution of worth Rs2,47,17,077.30 was received by the Association during the financial year 2018-19.
3. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. 53,79,113.57 was received by the Association during the financial year 2018-19.
4. The balance of unutilized foreign contribution with the association at the end of the financial year 2018-19 was Rs 3,18,47,918.20
5. 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.
6. The information in this certificate and in the enclosed Balance Sheet and Statement of Receipts and Payments is correct as checked by us.
7. 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: 27.08.2019




CA. HARISH KR AGRAWALA
PARTNER
MEMBERSHIP NO 054776
UDIN: 19054776AAAACU4189

NORTH EAST NETWORK
GUWAHATI, ASSAM

FOREIGN CONTRIBUTION BALANCE SHEET AS AT 31st MARCH, 2019

LIABILITIES	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
<u>GENERAL FUND ACCOUNT</u>		<u>FIXED ASSETS</u>	
Opening Balance	1,00,85,736.50	(As per Schedule 'B')	71,22,747.90
Add: Net surplus transferred from I & E Account	37,58,856.61	<u>CURRENT ASSETS, LOANS & ADVANCES</u>	
	<u>1,38,44,593.11</u>	Fixed deposit	2,11,15,016.54
Less: Transfer from Project Fund	5,97,522.00	Liabilities	(12,622.00)
	<u>1,32,47,071.11</u>	Advances	8,32,473.33
Add: Addition to Fixed Asset out of Project Fund	1,35,500.00	Cash at Bank	98,25,543.56
	<u>1,33,82,571.11</u>	Cash in Hand	<u>87,506.77</u>
			3,18,47,918.20
<u>PROJECT FUND ACCOUNT</u> (As per Schedule 'A')	77,09,571.99		
<u>CORPUS FUND ACCOUNT</u>	1,78,78,523.00		
	<u>TOTAL (Rs.) 3,89,70,666.10</u>		<u>TOTAL (Rs.) 3,89,70,666.10</u>


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

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



NORTH EAST NETWORK
GUWAHATI, ASSAM

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

GENERAL FUND

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Training & Workshop	54,323.00	By <u>Foreign Contribution Received</u>	
" <u>Administrative Expenses</u>		General Fund	20,000.00
Salary & Wages	2,04,980.00	" <u>Interest on savings Account</u>	
Printing & Stationery	80,145.00	General Fund	2,93,099.37
Bank Charges	4,814.70	" <u>Interest on FD Account</u>	
Postage & Courier	1,505.00	General Fund	47,84,512.94
Electricity Expenses	10,645.00	" Liability written back	2,00,000.00
Repairs & Maintenance	33,351.00		
Insurance Expenses	27,629.00		
Annual Maintenance Charges	53,600.00		
FC Refund	9,890.00		
General Expenses	1,43,005.00		
Professional Fees	<u>1,25,169.00</u>		
	6,94,733.70		
" Depreciation	7,89,699.00		
" Excess of Income over Expenditure Transferred to Balance Sheet	37,58,856.61		
	<u>52,97,612.31</u>		<u>52,97,612.31</u>

For and on behalf of
North East Network

Neelika Bala


Place : Guwahati
Date : 27.08.2019

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

[Signature]
CA Harish Kr. Agrawala
Partner
Membership No : 054776



NORTH EAST NETWORK
GUWAHATI, ASSAM

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

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
<u>To Opening Balance</u>		<u>By Project Expenses (Schedule 'A')</u>	
Fixed Deposit	2,26,87,151.16	Capital Expenses	1,35,500.00
Cash at Bank	83,90,574.32	Revenue Expenses	2,38,78,463.89
Liabilities	(2,34,645.00)		
Advances	7,99,974.77	" Training & Workshop	54,323.00
Cash in Hand	75,928.57		
	3,17,18,983.82	" <u>Administrative Expenses</u>	
" <u>Foreign Contribution Received</u>		Salary & Wages	2,04,980.00
Project Fund (Schedule 'A')	2,46,97,077.30	Printing & Stationery	80,145.00
General Fund	20,000.00	Bank Charges	4,814.70
	2,47,17,077.30	Postage & Courier	1,505.00
" <u>Interest on savings Account</u>		Electricity Expenses	10,645.00
Project Fund	1,01,501.26	Repairs & Maintenance	33,351.00
General Fund	2,93,099.37	Insurance Expenses	27,629.00
	3,94,600.63	Annual Maintenance Charges	53,600.00
" <u>Interest on FD Account</u>		FC Refund	9,890.00
General Fund	47,84,512.94	General Expenses	1,43,005.00
	47,84,512.94	Professional Fees	1,25,169.00
" <u>Liability Waiver</u>	2,00,000.00		6,94,733.70
	2,00,000.00	" <u>Capital Expenditure</u>	
		Flat Purchased	49,00,000.00
		Furniture	11,100.00
		Fire Extinguisher	1,500.00
		Microwave Oven	4,400.00
		Air Conditioner	77,900.00
		Geyser	13,800.00
		Inverter	35,200.00
		Aquaguard	12,130.00
		Refrigerator	11,000.00
		Computer	1,37,205.90
			52,04,235.90
		" <u>Closing Balance</u>	
		Fixed deposit	2,11,15,016.54
		Cash at Bank	98,25,543.56
		Liabilities	(12,622.00)
		Advances	8,32,473.33
		Cash in Hand	87,506.77
			3,18,47,918.20
Total (Rs.)	6,18,15,174.69	Total (Rs.)	6,18,15,174.69

For and on behalf of
North East Network

Manish Deb


Place : Guwahati
Date : 27.08.2019

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

H.K. Agrawala
CA Harish Kr. Agrawala
Partner
Membership No : 054776




NORTH EAST NETWORK
J.N.BOROOAH LANE, JORPUKHURI, GUWAHATI, ASSAM

SCHEDULES ANNEXED TO AND FORMING PART OF FOREIGN CONTRIBUTION
BALANCE SHEET AS ON 31st MARCH 2019

SCHEDULE 'A' OF PROJECT FUND

PARTICULARS OF PROJECT	OPENING BALANCE	CONTRIBUTION					UTILISED			CLOSING BALANCE
		RECEIVED	Interest	Other Receipts	Transfer *	TOTAL	CAPITAL	REVENUE	TOTAL	
Self Employed Women Association (SEWA) Programme	93,543.27	323534.33	8,770.00		-	4,25,847.60		2,14,840.82	2,14,840.82	2,11,006.78
Strengthening Womens Leadership and Peace Building	28,666.00				(28,666.00)	-			-	-
A Comprehensive Approach to Facilitate State Accountability & Gender Justice in NE India	(2,67,010.71)	-			6,50,000.00	3,82,989.29	-	-	-	3,82,989.29
Addressing and 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)
Civil Society and Police Reform: A study of Police Women in Assam and Meghalaya.	6,913.00				(6,913.00)	-			-	-
Sowing Diversity- Harvesting Security through Women, Seed and Nutrition in Four different ecosystems of India	5,414.00					5,414.00	-	-	-	5,414.00
To Strengthen Millet growing communities of India, acknowledge their right to nutritious food, sustainable livelihoods; reclaim millets into the framing and policy landscape 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
Green Hub: Youth Based Digital Docu-center 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
OKUM: Engaging Disadvantaged Women in Assam	1,36,195.00	-				1,36,195.00	-	1,33,767.00	1,33,767.00	2,428.00
Green Hub	65,694.00	-				65,694.00	60,900.00	6.00	60,906.00	4,788.00
Innagural event of book release and for the coordination & Networking fee	75,410.00	-				75,410.00	-	-	-	75,410.00
Regional Hub at Guwahati	16,899.00	-			(16,899.00)	-	-	-	-	-
South Asia Young Women leadership and mentoring programme	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
Study of Shelter Homes for Women Survivors of Violence in Five States of India	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
Green Hub	4,04,447.00	99,545.00	12.00			5,04,004.00		5,04,004.00	5,04,004.00	-
Green Hub Medi Assist Festival	1,344.40	-				1,344.40		-	-	1,344.40
Write Petition in High Court	2,18,529.00	-				2,18,529.00		3,250.00	3,250.00	2,15,279.00
Weaving as a Tool for the Empowerment of Rural Women in Three States of North East India	-	53,51,322.40				53,51,322.40	43,000.00	2,22,274.00	2,65,274.00	50,86,048.40

Neelika Beka




People's Expectation from Budgets	-	30,000.00				30,000.00		30,000.00	30,000.00	
From the Margins: Exploring Low-income migrant worker's access to basic services and protection in the context of India's Urban Transformation in Guwahati	-	11,04,079.95				11,04,079.95		6,25,598.00	6,25,598.00	4,78,481.95
Green Hub (General FC)	-	60,008.82				60,008.82		52,479.00	52,479.00	7,529.82
"Green Hub: Youth Based Digital Docu-center for people's biodiversity"	-	16,63,230.00	7,472.00			16,70,702.00		8,05,548.00	8,05,548.00	8,65,154.00
Green Hub	-	7,99,488.00	841.00			8,00,329.00		8,00,329.00	8,00,329.00	-
Green Hub	-	4,99,750.00				4,99,750.00		76,978.00	76,978.00	4,22,772.00
TOTAL (Rs.)	63,27,435.32	2,46,97,077.30	1,01,501.26	-	5,97,522.00	3,17,23,535.88	1,35,500.00	2,38,78,463.89	2,40,13,963.89	77,09,571.99

Manojit Beka



NORTH EAST NETWORK
GUWAHATI, ASSAM

SCHEDULE "B" OF FIXED ASSETS AS ON 31.03.2019

PARTICULARS	RATE OF DEP	WDV AS ON 01.04.18	ADDITION	DEDUCTION	TOTAL	DEPRECIATION DURING THE YEAR	WDV AS ON 31.03.19
Land	0%	1,56,000.00		-	1,56,000.00	-	1,56,000.00
Equipment	15%	6,99,688.00	79,430.00	-	7,79,118.00	1,16,868.00	6,62,250.00
Air Conditioner	15%	-	77,900.00	-	77,900.00	11,685.00	66,215.00
Furniture & Fixtures	10%	41,810.00	14,100.00	-	55,910.00	5,591.00	50,319.00
Water Installation	15%	12,495.00		-	12,495.00	1,874.00	10,621.00
Vehicle	15%	10,37,154.00		-	10,37,154.00	1,55,573.00	8,81,581.00
Community Centres	10%	5,66,428.00		-	5,66,428.00	56,643.00	5,09,785.00
Computer & Accessories	60%	59,136.00	2,68,305.90	-	3,27,441.90	1,96,465.00	1,30,976.90
Flat Purchased	5%	-	49,00,000.00	-	49,00,000.00	2,45,000.00	46,55,000.00
TOTAL (Rs)		25,72,711.00	53,39,735.90	-	79,12,446.90	7,89,699.00	71,22,747.90

Neelika Beka



NORTH EAST NETWORK, GUWAHATI

SCHEDULE 'C' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON
ACCOUNTS ATTACHED TO AND FORMING PART OF FOREIGN CONTRIBUTION
BALANCE SHEET AS AT 31ST MARCH 2019

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 without showing the original cost and accumulated depreciation.

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 its use during the year.

METHOD OF ACCOUNTING:-

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

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.

CONTINGENT LIABILITIES:-

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

INVESTMENTS :-

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

GENERAL:-

To obtain and record transaction and to prepare and finalize annual accounts on historical cost basis.

Mande Bora

