



HUSSAIN & CO.

CHARTERED ACCOUNTANTS

E-mail : sadiquekanakpur@yahoo.co.in

CA. Sadique Hussain, F.C.A.

GANESHGURI, G. S. ROAD

(NEAR CANARA BANK)

GUWAHATI-781006

☎ : 0361-2266943 (O)

Cell : 98641-18425

UDIN : 19055034AAAACJ9461

AUDITOR'S REPORT

We have audited the accompanying financial statement of the "NAVODAY FOUNDATION", Vill.: Pukhuripar, P.O.: Kawli, P.S.Tamulpur, Dist.: Baksa (BTAD), Assam, Pin.: 781360, for the year ended on **31st March' 2019**. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statement. An audit includes examining on a test basis, evidence supporting the amount of Receipt & Payment, review of internal controls and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement. We believe that our audit provides a reasonable basis for our opinion.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of accounts dealt with in this report are in agreement with the books of accounts.

In our opinion and to the best of our information and according to information given to us, the said accounts give a True and Fair view —

- (i) In the case of the Balance sheet, of the State of Affairs of the above named society as on **31/03/2019**.
- (ii) In the case of Income and Expenditure account, the excess of *Expenditure* over *Income* for the year ended on **31/03/2019**.

And

- (iii) In the case of all the Receipt and Payment account, the total amount of receipt and payment made during the year ended on **31/03/2019**.

FOR HUSSAIN & CO.

CHARTERED ACCOUNTANTS

[F.R.N. 320102E]



(CA.SADIQUE HUSSAIN, FCA)

PROPRIETOR

M. NO.055034

Dated, Guwahati:
03/08/2019



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NAVODAY FOUNDATION

VILLAGE:PUKHURIPAR, P.O. KAWLI

P.S. TAMULPUR, DIST. BAKSA(BTAD)

ASSAM, PIN-781360

REGD. NO- RS/BAK/260/K/103 OF 2016-17

Balance Sheet as on 31/03/2019

<u>Liabilities</u>	<u>Amt. in Rs.</u>	<u>Assets</u>	<u>Amt. in Rs.</u>
<u>General fund A/c</u>		<u>Furniture & Fixtures (At Cost)</u>	
Opening Balance	5,900.00	Opening Balance	: 5,400.00
Less: Excess of expenditure over income trfd.from Income & Expenditure A/c	<u>7,404.00</u> : -1,504.00	<u>Closing balance</u>	
Temporary Loan received from <u>President and Secretary</u>		Cash in hand	982.00
Opening Balance	2,600.00	<u>Cash at Bank</u>	
Received during the year	<u>52,750.00</u>	Bal. with UCO Bank, Tampur Br. SB A/C No. 7710110227183	<u>5,464.00</u> : 6,446.00
Less : repaid during the year	<u>42,000.00</u> : 13,350.00		
	<u>11,846.00</u>		<u>11,846.00</u>

Sch I - Notes on Accounts & Accounting Policies

In terms of our separate report of even date, examined and found correct.

FOR HUSSAIN & CO.

CHARTERED ACCOUNTANTS

[F.R.N. 320102E]

Dated, Guwahati :
03/08/2019



(CA. SADIQUE HUSSAIN, FCA)

PROPRIETOR

M.No.055034

Krishna Sen.
Secretary
Navoday Foundation
Date -



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NAVODAY FOUNDATION

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P.S. TAMULPUR, DIST. BAKSA (BTAD)

ASSAM, PIN-781360

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Statement of Income & Expenditure A/c for the year ended on 31/03/2019

<u>Expenditure</u>	<u>Amt. in Rs.</u>	<u>Income</u>	<u>Amt. in Rs.</u>
To <u>Administrative Expenses</u>		By Grant in aid received from	
Printing and Stationary	4,920.00	Nehru Yuba Kendra,	
Refreshment expenses	3,500.00	Dist. Baksa (BTAD),	
Repair and maintenance	400.00	Assam	: 78,000.00
Travelling and			
Conveyance	1,110.00	" Grant in aid received from	
Misc. expenses	<u>5,744.00</u>	SeSTA, Bongaigaon,	
	: 15,674.00	for training programme	
" Expenses incurred for organising		on mushroom cultivation	: 15,000.00
Kabaddi competition sponsored			
by Nehru Yuba Kendra, Dist. Baksa		Bank Interest	: 250.00
(BTAD), Assam	: 14,930.00		
" Expenses on training programme on		" Excess of expenditure	
mushroom cultivation sponsored by		over income trfd.	
SeSTA and Nehru Yuba Kendra	: 45,750.00	to Balance Sheet	: 7,404.00
" Expenses on training programme on			
cutting and tailoring sponsored by			
Nehru Yuba Kendra	: 12,500.00		
" Expenses on celebration of various			
important days	: 11,800.00		
	<u>1,00,654.00</u>		<u>1,00,654.00</u>

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In terms of our separate report of even date, examined and found correct.

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[F.R.N. 320102E]



Dated, Guwahati :

03/08/2019

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ASSAM, PIN-781360
REGD. NO- RS/BAK/260/K/103 OF 2016-17

Statement of Receipt & Payment A/c for the year ended on 31/03/2019

<u>Receipt</u>	<u>Amt. in Rs.</u>	<u>Payment</u>	<u>Amt. in Rs.</u>
<u>Opening Balance</u>		<u>Administrative Expenses</u>	
Cash in hand	2,082.00	Printing and Stationary	4,920.00
		Refreshment expenses	3,500.00
<u>Cash at Bank</u>		Repair and maintenance	400.00
Bal. with UCO Bank,		Travelling and Conveyance	1,110.00
Tamulpur Br. SB A/C No.		Misc. expenses	<u>5,744.00</u> : 15,674.00
7710110227183	<u>1,018.00</u> : 3,100.00		
Grant in aid received from Nehru		Expenses incurred for organising	
Yuba Kendra, Dist. Baksa (BTAD),		Kabaddi competition sponsored	
Assam	: 78,000.00	by Nehru Yuba Kendra, Dist. Baksa	
		(BTAD), Assam	: 14,930.00
Grant in aid received from SeSTA,		Expenses on training programme on	
Bongaigaon, for training programme		mushroom cultivation sponsored by	
on mushroom cultivation	: 15,000.00	SeSTA and Nehru Yuba Kendra	: 45,750.00
Temporary Loan received from		Expenses on training programme on	
President and Secretary	: 52,750.00	cutting and tailoring sponsored by	
		Nehru Yuba Kendra	: 12,500.00
Bank Interest	: 250.00	Expenses on celebration of various	
		important days	: 11,800.00
		Repayment of loan from President	
		and secretary	: 42,000.00
		<u>Closing balance</u>	
		Cash in hand	982.00
		<u>Cash at Bank</u>	
		Bal. with UCO Bank,	
		Tamulpur Br. SB A/C No.	
		7710110227183	<u>5,464.00</u> : <u>6,446.00</u>
	<u><u>1,49,100.00</u></u>		<u><u>1,49,100.00</u></u>

Sch I - Notes on Accounts & Accounting Policies

In terms of our separate report of even date, examined and found correct.

FOR HUSSAIN & CO.
CHARTERED ACCOUNTANTS
[F.R.N. 320102E]

Dated, Guwahati :
03/08/2019




(CA. SADIQUE HUSSAIN, FCA)
PROPRIETOR
M.No.055034

Krishna

“ NAVODAY FOUNDATION ”
VILLAGE: PUKHURIPAR, P.O. KAWLI,
P.S. TAMULPUR, DIST. BAKSA (BTAD),
ASSAM, PIN-781360
REGD. NO- RS/BAK/260/K/103 OF 2016-17

Accounting Policies & Notes on Accounts during the year 2018-19

A) Significant Accounting policies

I. Basis of preparation of financial statements

The Accounts have been prepared on the historical cost basis, on the Principle of going concern. Accounting policies unless specifically stated to be otherwise are consistent with and are in accordance with generally accepted accounting principles.

II. Revenue Recognition

All expenses and income to the extent considered payable and receivable are accounted for on mercantile basis.

III. Cash and cash equivalent

It comprises cash in hand and cash at bank, and is reflected in Balance Sheet as on 31/03/2019.

IV. Fixed Assets

Fixed Assets are valued at cost.


In terms of our report of even date, examined & found correct.

Dated, Guwahati
03/08/2019



FOR HUSSAIN & CO.
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[F.R.N.320102E]


(CA. SADIQUE HUSSAIN, FCA)
PROPRIETOR
M. NO:055034


Secretary
Navoday Foundation
Date -