

# AUDIT REPORT

(FCRA)

NAME

NORTH EAST RESEARCH & SOCIAL WORK NETWORKING

WARD NO. 8, KOKRAJHAR

DIST. KOKRAJHAR (BTR) ASSAM - 783370

## STATEMENT OF ACCOUNTS/DOCUMENTS

01. CERTIFICATE.
02. BALANCE SHEET AS ON 31.03.2025.
03. EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025.
04. RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2025.
05. FINANCIAL YEAR ENDING ON 31.03.2025.
06. ASSESSMENT YEAR 2025-26.

AUDITOR

**HARISH K AGARWAL & CO.,**

CHARTERED ACCOUNTANTS

A.O.C. ROAD, BONGAIGAON

P.O. & DIST. BONGAIGAON

ASSAM – 783380



## CERTIFICATE

We have audited the accounts of "**NORTH EAST RESEARCH & SOCIAL WORK NETWORKING**," **WARD No.8, Kokrajhar P. O. & DIST. Kokrajhar (ASSAM)-783370**, Society Registration No: RS/KJR/253/F/55 of 2005-2006 registered under the Societies Registration Act XXI of 1860 at registrar of Societies, Assam, Guwahati, REGD. NO. 320 of 2000 of Assam for the financial year ending on 31<sup>st</sup> March 2025 and examined all relevant books and vouchers and certify that according to the audited account:

- i) The brought forward foreign contribution at the beginning of the financial year was Rs. **13,06,565.41**
- ii) Foreign contribution of /worth Rs. NIL was received by the Association during the financial year 2024-25
- iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. **25,385.00** was received by the Association during the financial year 2024-25
- iv) The balance of unutilized foreign contribution with the Association at the end of the financial year 2024-25 was Rs. **13,31,950.41**
- 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 & statement of Receipt and payment is correct as checked by us.
- vii) The Association has utilized the Foreign Contribution received for the purpose (s) it is registered/granted prior permission under Foreign Contribution (Regulation) Act, 2010.

"I have examined all relevant books and records, and I hereby certify the following activities/project wise and location wise details of receipt and utilization of foreign contribution:-



Contd.....Page/2



# # Page/2 # #

SL No.	Name of Project/activity	Address/Location	Previous Balance		Receipt during the year		Utilised		Balance	
			In Cash	In Kind	In Cash	In Kind	In Cash	In Kind	In Cash	In Kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Supporting Suluk Gwijn Vidhalaya to ensure education of 1000 Adhivashi children, Strenthening school management commitiee , VLCPC and Livelihood of the poor families	Sapkata and Jhawarbil Kokrajhar Assam 783 370	7,57,417.50	0.00	0.00	0.00	0.00	0.00	7,57,417.50	0.00
2	Livelihood with farmers and SHGs	Karigaon Kokrajhar District ASSAM -783370	2,21,052.00	0.00	0.00	0.00	0.00	0.00	2,21,052.00	0.00
3	Supporting 12 years of education to the 10000 internally displaced girls affected by conflict and flood	Tipkai, Kashiabari, Bilasipara of Kokrajhar and Dhubri District of Assam	6,24,747.81	0.00	0.00	0.00	0.00	0.00	6,24,747.81	0.00

I have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of my knowledge and belief "**NORTH EAST RESEARCH & SOCIAL WORK NETWORKING**" has not violated any provisions of the Foreign Contribution (Regulation) Act,2010 or rules made thereunder or notifications issued thereunder.

Place: Bongaigaon

Date : 11.12.2025



FOR: HARISH K AGARWAL & CO.,  
CHARTERED ACCOUNTANTS  
FIRM REGD.NO.325104 E

21-12  
(HARISH KUMAR AGARWALA)  
PARTNER

MEMBERSHIP NO. 061829  
UDIN :25061829BMFYBC3105

## INDEPENDENT AUDITOR'S REPORT

### Report on the Financial statements :

We have audited the accompanying financial statements (FCRA Grant) of "**NORTH EAST RESEARCH & SOCIAL WORK NETWORKING" WARD NO. 8, VILL. HATIMATA, P.O. & DIST. KOKRAJHAR, BTC, ASSAM-783370**" which comprise the Balance Sheet as at 31<sup>st</sup> March, 2025 and the statement of Receipt & Payment and Income & Expenditure Account for the period 01.04.2024 to 31.03.2025.

### Management's Responsibility for the Financial Statements :

Management is responsible for preparation of these financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility :

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risk of material misstatement of the financial misstatements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the institute's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Contd.....Page/2

**Opinion :**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

- a) In the case of the Balance Sheet (FCRA Grant) of the state of affairs of the Trust as at 31.03.2025.
- b) In the case of Income & Expenditure (FCRA Grant) of the "**Deficit**" for the year ending on 31.03.2025.
- c) In the case of Receipt & Payment account (FCRA Grant) of the transactions for the year ending on 31.03.2025.

Place : Bongaigaon.

Date : 11.12.2025

**FOR : HARISH K AGARWAL & CO.,**

CHARTERED ACCOUNTANTS

FR. NO. 325104E



(HARISH KUMAR AGARWALA)

PARTNER

MEMBERSHIP NO. 061829

**UDIN : 25061829BMFYBC3105**

**NORTH EAST RESEARCH & SOCIAL WORK NETWORKING**

VILL-KUMGURI, P.O.CHANDRAPARA,P.S- KOKRAJHAR

**DIST. KOKRAJHAR-783370 (BTR) ASSAM**

**FCRA**

**BALANCE SHEET AS ON 31.03.2025**

<b>LIABILITIES</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>ASSETS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
<b>GENERAL FUND</b> (As per SCH "A")		(10,42,968.67)	<b>FIXED ASSETS</b> (As per SCH "C")		6,18,548.23
<b>FIXED ASSETS FUND A/c</b> Opening Balance		16,87,684.00	<b>LOAN &amp; ADVANCES</b> (As per SCH "D")		2,97,434.00
<b>PROJECT LIABILITY</b> (As per SCH "B")		16,03,217.31	<b>CLOSING BALANCE</b> (As per SCH "E")		13,31,950.41
<b>Total :-</b>		<b>22,47,932.64</b>	<b>Total :-</b>		<b>22,47,932.64</b>

IN TERMS OF OUR REPORT OF EVEN DATE

**FOR : HARISH K AGARWAL & CO.,**

(CHARTERED ACCOUNTANTS)

FIRM. REGD. No. 325104E



**(HARISH KUMAR AGARWALA)**

PARTNER

MEMBERSHIP NO. 061829

**UDIN:25061829BMFYBC3105**

Place : Bongaigaon.

Date : 11.12.2025

**NORTH EAST RESEARCH & SOCIAL WORK NETWORKING**

VILL-KUMGURI, P.O.CHANDRAPARA,P.S- KOKRAJHAR

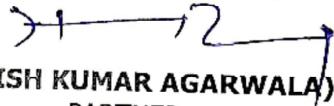
**DIST. KOKRAJHAR-783370 (BTR) ASSAM****FCRA****INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025**

<b>EXPENDITURE</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>INCOME</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
To Depreciation		62,190.35	By <b>Bank Interest</b>		25,385.00
			By Deficit		<b>36,805.35</b>
<b>Total :-</b>		<b>62,190.35</b>	<b>Total :-</b>		<b>62,190.35</b>

IN TERMS OF OUR REPORT OF EVEN DATE

Place : Bongaigaon.

Date : 11.12.2025

**FOR : HARISH K AGARWAL & CO.,**(CHARTERED ACCOUNTANTS)  
FIRM, REGD. No. 325104E  
**(HARISH KUMAR AGARWALA)**  
PARTNER  
MEMBERSHIP NO. 061829  
**UDIN:25061829BMFYBC3105**

**NORTH EAST RESEARCH & SOCIAL WORK NETWORKING**  
 VILL-KUMGURI, P.O.CHANDRAPARA,P.S- KOKRAJHAR  
**DIST. KOKRAJHAR-783370 (BTR) ASSAM**

**FCRA**

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2025**

RECEIPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
To <b>OPENING BALANCE</b> ( As per SCH "E")		13,06,565.41			
To <b>Bank Interest</b> FCRA Main New Delhi (A/c No.40102572769)	413.00				
FC Utilization Fund (A/c No.11029619959)	24,560.00				
FC Utilization Fund (A/c No.36032789591)	412.00	25,385.00	By <b>CLOSING BALANCE</b> (As per SCH "E")		13,31,950.41
<b>Total :-</b>		<b>13,31,950.41</b>	<b>Total :-</b>		<b>13,31,950.41</b>

IN TERMS OF OUR REPORT OF EVEN DATE

**FOR : HARISH K AGARWAL & CO.,**  
 CHARTERED ACCOUNTANTS  
 FIRM, REGD. No. 325104E



(HARISH KUMAR AGARWALA)  
 PARTNER  
 MEMBERSHIP NO. 061829  
**UDIN:25061829BMFYBC3105**

Place : Bongaigaon

Date : 11.12.2025

**NORTH EAST RESEARCH & SOCIAL WORK NETWORKING**  
 VILL-KUMGURI, P.O.CHANDRAPARA,P.S- KOKRAJHAR  
DIST. KOKRAJHAR-783370 (BTR) ASSAM

**F C R A**

**General Fund Account.**

**SCHEDULE : "A"**

<b>Particulars</b>	<b>Amount</b>	<b>Amount</b>
<b>GENERAL FUND</b>		
Opening Balance	(10,06,163.32)	
Less : Adjustment	-	
Less : Deficit	(36,805.35)	(10,42,968.67)
<b>Total :-</b>		<b>(10,42,968.67)</b>

**Project Liabilities**

**SCHEDULE : "B"**

<b>Donor</b>	<b>Opening Balance as on 01.04.2024</b>	<b>Rcd.During the period</b>	<b>Total</b>	<b>Utilized during the period</b>	<b>Closing Balance as on 31.3.2025</b>
DKA Austria	7,57,417.50	-	7,57,417.50	-	7,57,417.50
BfdW	2,35,014.50	-	2,35,014.50	-	2,35,014.50
Oxfam India	3,552.50	-	3,552.50	-	3,552.50
Oxfam NOVIB	(33,884.00)	-	(33,884.00)	-	(33,884.00)
MALALA FUND	6,24,747.81	-	6,24,747.81	-	6,24,747.81
Shramika Vikasa Kendram	16,369.00	-	16,369.00	-	16,369.00
<b>Total :-</b>	<b>16,03,217.31</b>	-	<b>16,03,217.31</b>	-	<b>16,03,217.31</b>

IN TERMS OF OUR REPORT OF EVEN DATE

FOR : **HARISH K AGARWAL & CO.,**  
 CHARTERED ACCOUNTANTS  
 FIRM. REGD. NO. 325104E

21-12



**(HARISH KUMAR AGARWALA)**  
 PARTNER  
 MEMBERSHIP NO. 061829  
UDIN:25061829BMFYBC3105

Place : Bongaigaon

Date : 11.12.2025

**NORTH EAST RESEARCH & SOCIAL WORK NETWORKING**  
 VILL-KUMGURI, P.O.CHANDRAPARA,P.S- KOKRAJHAR  
DIST. KOKRAJHAR-783370 (BTR) ASSAM

**F C R A**

**SCHEDULE : "C"**

**Fixed Assets (F.Y. 2024-25)**

SL. NO.	Particulars	WDV As on 01.04.2024	Addition		Total	Depreciation		WDV As on 31.03.2025
			Before Sept.	After Sept.		Rate of Dep.	Amount	
1	Computer & Accessories	1,842.85	-	-	1,842.85	40%	737.14	1,105.71
2	Laptop	4,606.50	-	-	4,606.50	40%	1,842.60	2,763.90
3	Motor Bike	1,43,249.81	-	-	1,43,249.81	15%	21,487.47	1,21,762.34
4	MIVA Austria Motor cycle	8,905.61	-	-	8,905.61	15%	1,335.84	7,569.77
5	Digital Camera (TDH)	16,066.12	-	-	16,066.12	15%	2,409.92	13,656.20
6	Computer & Printer, Portable Generator	1,20,818.74	-	-	1,20,818.74	15%	18,122.81	1,02,695.93
7	Bi-Cycles	34,593.48	-	-	34,593.48	15%	5,189.02	29,404.46
8	Office Furniture & Equipment	1,00,611.23	-	-	1,00,611.23	10%	10,061.12	90,550.11
9	Inverter/Battery	10,044.23	-	-	10,044.23	10%	1,004.42	9,039.81
10	Campus	2,40,000.00	-	-	2,40,000.00	-	-	2,40,000.00
<b>Total :-</b>		<b>6,80,738.57</b>	-	-	<b>6,80,738.57</b>		<b>62,190.35</b>	<b>6,18,548.22</b>



7

**NORTH EAST RESEARCH & SOCIAL WORK NETWORKING**  
 VILL-KUMGURI, P.O.CHANDRAPARA,P.S- KOKRAJHAR  
**DIST. KOKRAJHAR-783370 (BTR) ASSAM**

**F C R A**

**Loans & Advances**

**SCHEDULE : "D"**

Name	Opening Balance as on 01.04.2024	Loan/Advance Given	Total	Received during the year	Closing Balance as on 31.3.2025
Raju Kr. Narzary	2,97,434.00	-	2,97,434.00	-	2,97,434.00
<b>Total :-</b>	<b>2,97,434.00</b>	<b>-</b>	<b>2,97,434.00</b>	<b>-</b>	<b>2,97,434.00</b>



**NORTH EAST RESEARCH & SOCIAL WORK NETWORKING**

VILL-KUMGURI, P.O.CHANDRAPARA,P.S- KOKRAJHAR

**DIST. KOKRAJHAR-783370 (BTR) ASSAM**

**FCRA**

**SCHEDULE : "E"**

**Cash & Bank Balances**

Particulars	Opening Balance as on 01.04.2024	Closing Balance as on 31.03.2025
SBI A/c No. 11029619959	11,85,292.26	12,09,852.26
SBI A/c No. 36032789591 (THF)	20,155.18	20,567.18
SBI A/c No. 7747 (TDH ECHO)	70.87	70.87
SBI, New Delhi A/c No. 40102572769	15,184.10	15,597.10
<b>Total (A)</b>	<b>12,20,702.41</b>	<b>12,46,087.41</b>
<b>Cash in Hand</b>	<b>85,863.00</b>	<b>85,863.00</b>
<b>Total (B)</b>	<b>85,863.00</b>	<b>85,863.00</b>
<b>Total :- (A)+(B)</b>	<b>13,06,565.41</b>	<b>13,31,950.41</b>

**SCHEDULE : "F"**

**Current Liabilities**

Particulars	Opening Balance	Deducted during the year	Deposited during the year	Closing Balance as on 31.03.2025
Provident Fund	-	-	-	-
Professional Tax	-	-	-	-
Malala PF Contribution	-	-	-	-
<b>Total :-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

IN TERMS OF OUR REPORT OF EVEN DATE

**FOR : HARISH K AGARWAL & CO.,**

CHARTERED ACCOUNTANTS

FIRM. REGD. NO. 325104E



**HARISH KUMAR AGARWALA**

PARTNER

MEMBERSHIP NO. 061829

**UDIN:25061829BMFYBC3105**

Place : Bongaigaon

Date : 11.12.2025

**NORTH EAST RESEARCH & SOCIAL WORK NETWORKING**  
VILL-KUMGURI, P.O.CHANDRAPARA,P.S- KOKRAJHAR  
**DIST. KOKRAJHAR-783370 (BTR) ASSAM**

**FCRA**

**BANK RECONCILIATION STATEMENT AS ON 31.03.2025**

01. **SBI A/c. No. 11029619959**

Bank Balance as per Cash Book	12,09,852.26
Add : Interest not taken in Cash Book	<u>8,168.00</u>
Bank Balance as per Pass Book	<b>12,18,020.26</b>

02. **SBI A/c. No. 36032789591**

Bank Balance as per Cash Book	20,567.18
Add : Interest not taken in Cash Book	<u>137.00</u>
Bank Balance as per Pass Book	<b>20,704.18</b>

03. **SBI A/c No.36032297747**

Bank Balance as per Cash Book	70.87
Bank Balance as per Pass Book	<b>70.87</b>

04. **SBI (New Delhi, Main Branch) A/c. No. 40102572769**

Bank Balance as per Cash Book	15,597.10
Bank Balance as per Pass Book	<b>15,597.10</b>

