

COMPUTATION OF ASSESSABLE INCOME

NAME OF CLIENT : NOWGONG SPORTS ASSOCIATION

ASSESSMENT YEAR: 2025-26

ACCOUNTING YEAR: 2024-25

NAGAON (ASSAM)

PAN: AAAAN7821R

INCOME FROM OTHER SOURCES

Donation Received

Donation Reported in 10BD	0.00	
Donation not reported in 10BD	30,00,000.00	
Foreign Contribution Received		
FC Donation	0	
FC Interest	0	
Other Receipts (Sale of assets, etc)	0	0
Corpus Donation		0
Donation in Kind		0
	30,00,000	
Less: Corpus Donation u/s11(d)	0	30,00,000

Income other than voluntary contributions derived from property held under the trust

Fee Received	0	
Interest Income	64,288	
Income from Mutual Fund	0	
Other Income	1,66,62,296	1,67,26,584
		1,97,26,584
Less: Disallownce of donation to registered associations @15%		0
		1,97,26,584
Less: Amount of income accumulated or set apart for application to Charitable or religious purposes to the extent of 15% of income	6,25,627	
Less: Disallownce of donation to registered associations @15%	0	6,25,627
		1,91,00,957
TOTAL INCOME TO BE APPLIED DURING THE YEAR		1,91,00,957

Less: Income applied towards the Objects

a) Revenue Expenditure	2,00,52,779
b) Donation paid to 12A/10(23C) registered association with similar object	0
Less: 15% of donation to registered associations	0
c) Repayment of Loan	0
d) Capital Expenditure	11,09,739
TOTAL EXPENDITURE	2,11,62,518

Less: Disallowances

a) TDS deductible but not deducted (30% amount disallowed)	0
b) Expenditure above Rs.10000 to a person other than banking mode	0
c) Donation paid as Corpus	0
	2,11,62,518
	0

Less: Short application of earlier years

TOTAL ALLOWABLE APPLICATION 2,11,62,518

Less: Excess Amount applied out of accumulation of earlier years amount of income of the previous year applied

20,61,561

Add: Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub section (1) of Section 11

0

Add: Amount deemed to have been applied during the previous year sub section (2) of Section 11

0 20,61,561
1,91,00,957

TOTAL INCOME	0.00
TAX PAYABLE	0.00
TDS Receivable	0.00
Tax Refundable	

INDEPENDENT AUDITOR'S REPORT

To,
The Members,
Nowgong Sports Association
R.K.B. Road
Nagaon, Assam

Opinion

We have audited the financial statements of **NOWGONG SPORTS ASSOCIATION**, which comprise the balance sheet as at March 31, 2025, Income & Expenditure Account and Receipt and Payments Account the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2025, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

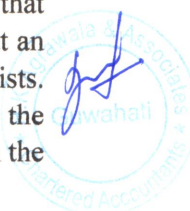
Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



Paragraph 40(b) of this SA explains that the shaded material below can be located in an Appendix to the auditor's report. Paragraph 40(c) explains that when law, regulation or national auditing standards expressly permit, reference can be made to a website of an appropriate authority that contains the description of the auditor's responsibilities, rather than including this material in the auditor's report, provided that the description on the website addresses, and is not inconsistent with, the description of the auditor's responsibilities below.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.


We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Dated : 07.07.2025

Place: Guwahati



For, M/s H.K.Agrawala and Associates
Chartered Accountants
FRN 319293E


CA Harish Kr. Agrawala
Partner

M.No.054776

UDIN NO: 25054776BMGXMQ8558

NOWGONG SPORTS ASSOCIATION
R.K.B ROAD
DISTRICT : NAGAON, ASSAM

BALANCE SHEET AS ON 31ST MARCH ' 2025

LIABILITIES	SCH	AMOUNT (Rs)	A S S E T S	SCH	AMOUNT (Rs)
General Fund	A	3,60,74,831.05	Fixed Assets	D	4,28,41,551.94
Loans & Liabilities	B	57,07,000.00	Current Assets	E	3,36,641.00
Current liabilities	C	25,83,672.80	Loans & Advances	F	8,09,800.00
			Cash in hand		34,266.49
			Cash at Bank	G	3,43,244.42
TOTAL (RS.)		<u>4,43,65,503.85</u>	TOTAL (RS.)		<u>4,43,65,503.85</u>

SCHEDULE 'U' :- SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

FOR AND ON BEHALF OF
NOWGONG SPORTS ASSOCIATION
NAGAON

AS PER OUR REPORT OF EVEN DATE
For : H.K.AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 319293E

Place : GUWAHATI
DATE : 07.07.2025

CA. HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO. 054776



INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2025

CA. HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO. 054776

NOWGONG SPORTS ASSOCIATION
R.K.B ROAD
DISTRICT : NAGAON, ASSAM

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2025

RECEIPTS	SCH	AMOUNT(Rs.)	PAYMENTS	SCH	AMOUNT(Rs.)
To <u>Opening Balance</u>			By Salary & Remuneration		14,75,143.00
Cash in Hand		29,667.49	" Tournament/ Ranking Expenses	M	24,82,837.00
Cash in Bank	G	19,91,329.78	" Cricket Academy Expenses	N	4,90,400.00
Fixed Deposit		<u>2,31,923.00</u>	" <u>Cricket Tournament Expenses</u>	O	15,38,773.00
			" Expenses for Independence Day Cup Football Tourname	P	19,55,410.00
" Cricket Academy Receipts	H	6,26,975.00	" Indoor Games Coaching Expenses	Q	7,41,644.00
" Cricket Tournament Receipts	I	29,92,777.00	" 3rd. Sports Week Expenses	R	51,000.00
" Football Tournament	J	4,87,210.00	" 4th. Sports Week Expenses	S	2,45,175.00
" Receipts From Indoor Games Coaching	K	10,05,450.00	" National Football Game - 2024 Expenses		53,99,001.00
" Other Income	L	1,15,49,884.24	" Other Expenses	T	14,11,718.50
" Donation & Contribution		30,00,000.00	" <u>Uniform Expenses</u>		55,900.00
" <u>Interest Received</u>			" Repairs & Maintenance		27,20,675.00
Bank Interest		47,635.00	" Meetings Expenses		2,12,692.00
Interest on FD		16,193.00	" Medical Aid		3,558.00
on IT Refund		<u>460.00</u>	" Professional Fees		2,35,900.00
" Increase in TDS & GST Liabilities		1,22,729.26	" Bank Charges		8,882.36
" Increase in Other Liabilities		1,440.00	" Entertainment & Refreshment Expenses		21,740.00
" Decrease in Loans & Advances		5,47,000.00	" Electricity Expenses		2,61,440.00
" Income Tax Refund		11,700.00	" Insurance		12,236.00
			" Printing & Stationary		5,33,550.00
			" TA & DA		1,81,710.00
			" Rates & Taxes		12,160.00
			" Interest on TDS & GST		1,234.00
			" Decrease in Rent Advance (Current Liabilities)		8,74,229.00
			" <u>Capital Expenditure</u>		
			Construction of Building		2,34,649.00
			Computer Accessories		35,100.00
			Furniture		4,05,110.00
			Equiptments		<u>4,34,880.00</u>
					11,09,739.00
			" <u>Closing Balance</u>		
			Cash in hand		34,266.49
			Cash at Bank	G	3,43,244.42
			Fixed Deposit		<u>2,48,116.00</u>
					6,25,626.91
TOTAL (RS.)		<u>2,26,62,373.77</u>	TOTAL (RS.)		<u>2,26,62,373.77</u>

FOR AND ON BEHALF OF
NOWGONG SPORTS ASSOCIATION
NAGAON

PLACE : GUWAHATI
DATE : 07.07.2025

AS PER OUR REPORT OF EVEN DATE
For : H.K.AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 319293E

CA. HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO. 054776



NOWGONG SPORTS ASSOCIATION
R.K.B ROAD
DISTRICT : NAGAON, ASSAM

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31.03.2025

SCHEDULE- 'A' of General Fund

Particulars		Amount (in Rs.)
Opening Balance	3,88,09,230.67	
Less: Excess of Expenditure Over Income		
Transferred from Income & Expenditure account	27,34,399.62	3,60,74,831.05
Total		3,60,74,831.05



NOWGONG SPORTS ASSOCIATION

R.K.B ROAD

DISTRICT : NAGAON, ASSAM

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON
31.03.2025

SCHEDULE- 'B' of Loans & Liabilities

Particulars	Amount (in Rs.)
<u>Rent Security Deposits</u>	
Opening Balance	57,05,000.00
Security Deposits for Temporary Grounds Rent	2,000.00
Total	57,07,000.00

SCHEDULE- 'C' of Current Liabilities

Particulars	Amount (in Rs.)
GST Payable	1,51,986.30
Rent Advance	23,69,646.50
Advance Received (Scrap)	50,000.00
H.K. Agrawala & Associates	1,440.00
TDS Payable	10,600.00
	25,83,672.80



NOWGONG SPORTS ASSOCIATION
R.K.B ROAD
DISTRICT : NAGAON, ASSAM

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31st MARCH, 2025

SCHEDULE 'D' OF FIXED ASSETS

PARTICULARS	RATE OF DEPN.	BALANCE AS ON 01.04.2024	ADDITIONS/ (DEDUCTIONS)	TOTAL	DEPRECIATION DURING THE YEAR	W. D. V AS ON 31.03.2025
Audio Visual Equipments	15%	1,150.74	-	1,150.74	173.00	977.74
Computer & Accessories	40%	42,268.03	35,100.00	77,368.03	30,947.00	46,421.03
Equipments	15%	1,87,206.71	4,34,880.00	6,22,086.71	93,313.00	5,28,773.71
Furnitures & Fittings	10%	5,39,791.76	4,05,110.00	9,44,901.76	94,490.00	8,50,411.76
Household Equipments	15%	6,368.28	-	6,368.28	955.00	5,413.28
Sports Equipments	15%	83,458.24	-	83,458.24	12,519.00	70,939.24
Water Installation	15%	864.01	-	864.01	130.00	734.01
Building & Construction	5%	4,31,45,432.98	2,34,649.00	4,33,80,081.98	21,69,004.00	4,12,11,077.98
Sports Infrastructure Building	5%	1,33,477.19	-	1,33,477.19	6,674.00	1,26,803.19
TOTAL (Rs.)		4,41,40,017.94	11,09,739.00	4,52,49,756.94	24,08,205.00	4,28,41,551.94



NOWGONG SPORTS ASSOCIATION

R.K.B ROAD

DISTRICT : NAGAON, ASSAM

**SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON
31.03.2025**

SCHEDULE- 'E' of Current Assets

Particulars		Amount (in Rs.)
<u>Fixed Deposits</u>		
Opening Balance	2,31,923.00	
Add: Interest Accrued During the Year	16,193.00	2,48,116.00
Gas Cylinder Security		500.00
Load Security with ASEB		48,555.00
TDS Receivable		39,470.00
Total		3,36,641.00

SCHEDULE- 'F' of Loans & Advances

Particulars		Amount (in Rs.)
Dip Saikia	2,500.00	
Ajay Sharma	6,000.00	
Ajit Deka	26,500.00	
Advance Arun Sobhasaria	1,00,000.00	
Advance for Printing	5,000.00	
Anil Bordoloi	14,000.00	
Ashok Arya	5,000.00	
Pranjal Borah(Badminton Remuneration)	10,000.00	
Bichitra Deka	5,000.00	
Nekibur Rahman	9,000.00	
Advance to Imarul Islam (Kitchen)	1,21,000.00	
Advance to Architect	4,00,000.00	
Imarul Islam (New Gymnastics Hall)	40,800.00	
Adv. to Umesh Boruah(New Building Consctruction)	15,000.00	
Purbanchal Compu Prints (Advance for Printing)	50,000.00	8,09,800.00
Total		8,09,800.00



NOWGONG SPORTS ASSOCIATION
R.K.B ROAD
DISTRICT : NAGAON, ASSAM

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31.03.2025

SCHEDULE- 'G' of Cash at Bank

Account No.	Bank Name	Opening Balance as on 01.04.2024	Closing Balance as on 31.03.2025
241042010027555	Apex Bank Limited	3,34,166.03	9,484.07
3139322204	Central Bank of India	19,685.00	19,685.00
794921049	HDFC Bank	-	87,402.00
10965242870	State Bank of India	3,96,415.67	23,429.67
31302807148	State Bank of India	2,44,757.14	82,457.14
0031010059560	Punjab National Bank	42,617.71	43,746.38
412602010009422	Union Bank of India	6,814.91	15,082.39
412602010009281	Union Bank of India	9,46,873.32	61,957.77
TOTAL		19,91,329.78	3,43,244.42



NOWGONG SPORTS ASSOCIATION

R.K.B ROAD

DISTRICT : NAGAON, ASSAM

SCHEDULES ANNEXED TO AND FORMING PART OF INCOME & EXPENDITURE
ACCOUNT FOR THE YEAR ENDED 31.03.2025

SCHEDULE- 'H' of Cricket Academy Receipts

Particulars	Amount (in Rs.)
Admission & Monthly Fees	6,26,975.00
Total	6,26,975.00

SCHEDULE- 'I' of Cricket Tournament Receipts

Particulars	Amount (in Rs.)
Assam Premier League (2024-25) Received	1,25,000.00
Assam Premier League Receipt (2023-24)	50,000.00
Cricket Summer Camp Receipt	1,00,000.00
J.K.Baruah U-19 Inter Dist. (Participation) Receipt	20,000.00
Koustav Kashyap Inter College College- (Received)	10,000.00
N.Ahmed 2nd Round (Participation) Received	25,000.00
N.Ahmed Trophy 1sr Round (Participation) Received	25,000.00
N.Ahmed Trophy (1st Round)- Received	11,49,692.00
N.Ahmed Trophy (2nd Round) Received	6,41,195.00
Pulin Das U-14 Cricket (Participation) Received	25,000.00
R.J.Baruah U-16 Inter Dist.(Participation)Receipt	15,000.00
U-14 Inter Dist.Cricket Received	6,86,890.00
Women Cricket Participation- Receipt	25,000.00
Women Cricket Summer Camp Receipt	50,000.00
Women Inter Dist. Cricket (Participation) Received	25,000.00
Women T-20 Cricket Received	20,000.00
Total	29,92,777.00



NOWGONG SPORTS ASSOCIATION

R.K.B ROAD

DISTRICT : NAGAON, ASSAM

SCHEDULES ANNEXED TO AND FORMING PART OF INCOME & EXPENDITURE
ACCOUNT FOR THE YEAR ENDED 31.03.2025

SCHEDULE- 'J' of Independence Day Cup Football Tournament, 2024 Receipts

Particulars	Amount (in Rs.)
Donation Received	4,10,000.00
Entry Fees	16,000.00
Gate Collection	18,210.00
NSA Members Contribution	26,000.00
Season Card Tenant	16,000.00
Vendor Fees	1,000.00
Total	4,87,210.00

SCHEDULE- 'K' of Receipts from Indoor Games Coaching

Particulars	Amount (in Rs.)
Fees For Badminton Coaching	7,75,150.00
Fee For Table Tennis Coaching	2,30,300.00
Total	10,05,450.00



NOWGONG SPORTS ASSOCIATION

R.K.B ROAD

DISTRICT : NAGAON, ASSAM

SCHEDULES ANNEXED TO AND FORMING PART OF INCOME & EXPENDITURE
ACCOUNT FOR THE YEAR ENDED 31.03.2025

SCHEDULE- 'L' of Other Income

Particulars	Amount (in Rs.)
Admission Athletics	54,775.00
Admission Basketball	33,150.00
Admission Carrom	100.00
Admission Football	1,72,800.00
Admission Gymnastics	71,200.00
Admission Hockey	2,300.00
Admission Kabaddi	11,675.00
Admission Volleyball	7,450.00
Admission for Club Registration	2,400.00
Admission Form Sale	9,700.00
Advertisement for Gallery Wall	1,35,000.00
Annual Affiliation Renewal Fees	20,500.00
Bordoloi Trophy Received	1,00,000.00
Club Transfer - Receipt	2,360.00
Entry Fees from Sports League	25,100.00



NOWGONG SPORTS ASSOCIATION

R.K.B ROAD

DISTRICT : NAGAON, ASSAM

SCHEDULES ANNEXED TO AND FORMING PART OF INCOME & EXPENDITURE
ACCOUNT FOR THE YEAR ENDED 31.03.2025

SCHEDULE- 'L' of Other Income (Contd.)

Particulars	Amount (in Rs.)
International Olympic Day- Received	1,00,000.00
IPL Cricket Ticket (Refund)	13,150.00
National Football Games,2024-Received	40,00,000.00
New Club Affiliation Fees Received	5,000.00
Permission Fees Football	1,000.00
Permission Fees Volleyball	2,500.00
Prize Money Received-3rd Div.Football	15,000.00
Protest Fees	1,600.00
Renewal Form	1,040.00
Renewal & Registration Form Sale	1,860.00
Sale of Old Wood & Machine	3,48,216.00
Season Card Tenant (IDCFT,2023)	8,000.00
Sponsorship (IDCFT,2023)	1,00,000.00
Temporary Ground & Room Use Fees	1,34,000.00
T.Nath Memorial Ranking Table Tennis-Received	5,07,200.00
Transformer Maintanance Charges	2,30,000.00
Rent Receipts	54,32,808.24
Total	1,15,49,884.24



NOWGONG SPORTS ASSOCIATION

R.K.B ROAD

DISTRICT : NAGAON, ASSAM

SCHEDULES ANNEXED TO AND FORMING PART OF INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31.03.2025

SCHEDULE- 'M' of Tournament/Ranking Expenses

Particulars	Amount (in Rs.)
Athletics	97,320.00
Basketball	76,894.00
Basketball U-17 Wonen Inter Dist. Championship-2024	2,28,140.00
Bordoloi Trophy Expenses	97,830.00
Food Expenses	30,000.00
Football	5,49,074.00
Gymnastics	39,500.00
Gymnastics Coaching Camp	17,200.00
Hockey	2,90,806.00
Hockey Inter Dist. Expenses(2024-25)	47,175.00
Inter District Gymnastics Exp.	29,000.00
Kabaddi	75,290.00
T.Nath Memorial Ranking Table Tennis-Expenses	7,77,296.00
Volleyball	1,04,280.00
Women Hockey Inter Dist.Expenses(2023-24)	23,032.00
Total	24,82,837.00



NOWGONG SPORTS ASSOCIATION

R.K.B ROAD

DISTRICT : NAGAON, ASSAM

**SCHEDULES ANNEXED TO AND FORMING PART OF INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31.03.2025**

SCHEDULE- 'N' of Cricket Academy Expenses

Particulars	Amount (in Rs.)
Cricket Expenses	3,05,500.00
Cricket Pitch	42,900.00
Remuneration to Coach	1,42,000.00
Total	4,90,400.00

SCHEDULE- 'O' of Cricket Tournament Expenses

Particulars	Amount (in Rs.)
Pulin Das U-14 Inter Dist. Cricket,2025	3,840.00
U-14 Inter Dist. Cricket Tournament Expenses	1,94,220.00
Assam Premier League Exp. (2024-25)	1,90,288.00
Cricket Summer Camp Exp.	56,765.00
J.K.Baruah U-19 (Participation)-Expenses	25,250.00
K.K. Baruah Inter College Cricket Exp.	8,400.00
N.Ahmed Inter Dist. 2nd Round (Participation)- Exp	14,300.00
N.Ahmed Sr.Inter Dist. Cricket (Participation)	24,160.00
N.Ahmed Trophy (1st Round)-Expenses	4,22,205.00
N.Ahmed Trophy (2nd Round)-Expenses	4,48,315.00
Pulin Das U-14 Inter Dist. (Participation)	22,000.00
R.J. Baruah Inter Dist.Cricket Participation	16,000.00
U-14 Open Trial Camp Expenses	7,650.00
Women Cricket Participation- Expenses	60,720.00
Women Cricket Selection Camp	1,010.00
Women T-20 Cricket Tournament Expenses	43,650.00
Total	15,38,773.00



NOWGONG SPORTS ASSOCIATION

R.K.B ROAD

DISTRICT : NAGAON, ASSAM

**SCHEDULES ANNEXED TO AND FORMING PART OF INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31.03.2025**

SCHEDULE- 'P' of Independence Day Cup Football Tournament Expenses

Particulars	Amount (in Rs.)
Accommodation	9,440.00
Closing Ceremony	24,030.00
Drinking Water	6,750.00
Food Expenses	2,56,820.00
Football	10,400.00
Gamucha	15,000.00
Gift to Referees	4,400.00
Ground Arrangement	24,000.00
Guest Entertentment	27,000.00
Medel,Trophy Etc.	30,000.00
Opening Ceremony	14,500.00
Photography & Videography	16,000.00
Postage & Courier	1,350.00
Printing Expenses	62,200.00
Prize Money	3,00,000.00
Publicity	33,350.00
Referee Expenses	82,100.00
Stage Decoration	59,000.00
T.A. & D.A	54,200.00
Team Epenses	8,69,670.00
Tent House Expenses	30,900.00
Ticket Printing	9,300.00
Tournament Registration Fees	15,000.00
Total	19,55,410.00



NOWGONG SPORTS ASSOCIATION

R.K.B ROAD

DISTRICT : NAGAON, ASSAM

**SCHEDULES ANNEXED TO AND FORMING PART OF INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31.03.2025**

SCHEDULE- 'Q' of Indoor Games Coaching and Maintenance Expenses

Particulars	Amount (in Rs.)
Badminton Expenses	1,19,080.00
Badminton Remuneration	1,34,000.00
Electricity (Indoor Stadium)	1,46,436.00
Indoor Cricket Repairing	10,596.00
Indoor Generator Running Expenses	20,570.00
Indoor Insurance	10,800.00
Indoor Repairing & Renovation	1,12,705.00
Table Tennis	72,900.00
Table Tennis Coaching Camp-Expenses	30,557.00
TableTennis Remuneration	84,000.00
Total	7,41,644.00

SCHEDULE- 'R' 3rd. Sports Week Expenses

Particulars	Amount (in Rs.)
Trophy & Sports Items	51,000.00
Total	51,000.00



NOWGONG SPORTS ASSOCIATION

R.K.B ROAD

DISTRICT : NAGAON, ASSAM

**SCHEDULES ANNEXED TO AND FORMING PART OF INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31.03.2025**

SCHEDULE- 'S' of 4th Sports Week Expenses

Particulars	Amount (in Rs.)
Carrom	19,900.00
Carrying Charge	7,700.00
Gymnastics	6,850.00
Hockey	12,600.00
Kabaddi	10,000.00
Lime	2,700.00
Photo	4,000.00
Prize Money	84,000.00
Stationery	1,325.00
Table Tennis	15,600.00
Trophy	65,000.00
Volleyball	15,500.00
Total	2,45,175.00

SCHEDULE- 'T' of Other Expenses

Particulars	Amount (in Rs.)
IDCFT, 2023 Expenses	57,250.00
Accommodation (IDCFT 2022)	4,67,000.00
Memento & Medail (IDCFT,2023)	11,000.00
Sports Equipment Donation to Sub-Association	45,130.00
Sports Goods Supply (2022-23)	1,80,000.00
Felicitation Expenses	81,150.00
Telephone & Internet Expenses	14,581.00
Computer Running & Maintenance	25,065.00
Functions & Celebrations	2,23,691.00
General Expenses	2,55,051.50
Generator Running Expense	3,400.00
Financial Aid	30,000.00
Affiliation Fee Paid	3,000.00
Club Transfer Expenses	3,150.00
Entry Fee Paid	1,000.00
National Sports Day & Nurul Amin Smriti Divas	11,250.00
Total	14,11,718.50



NOWGONG SPORTS ASSOCIATION
R.K.B ROAD, DISTRICT: NAGAON, ASSAM

SCHEDULE 'U' OF NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES
ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2025

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 form part of the value of assets capitalised. Expenses incurred up to the date of putting the assets in working condition for its intended use are also capitalized with relative assets. Expenses for maintenance and repairs are charged to revenue as 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.

2. METHOD OF ACCOUNTING:-

To recognize 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. GENERAL:-

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

