

Handbook on Financial Audit and Reporting in NGOs



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Description The handbook on Financial Audit is written by Mr. Manoj Fogla and Mr. Sanjay Patra, The authors are Qualified Chartered Accountants with in depth knowledge and hands on experience in the Voluntary Sector. The book provides an overview on Financial Audit for a development organization along with the reporting requirements in the sector. It highlights the importance of the proper audit procedures and internal processes with regard to the voluntary organizations. It provides guidance on the various laws and regulations that a voluntary sector Auditor should comply with while carrying on the Audit process. It further discusses the Accounting and Assurance standards issued by the Institute of Chartered Accountants of India. The book provides an easy use checklist for Audit in a non governmental organization. It also covers important aspects such as Accrual Basis of Accounting, Going Concern Aspects, and Application of Income Tax Act, Audit of the Assets held by the non governmental organization.

This book also acts as a guide to the voluntary organizations who have to undergo the audit procedure and can easily deal with the requirements of an auditor which have to be complied by their organization for undergoing the process of audit. The book will be of great help to both the Auditors and the voluntary organizations as it provides the practical aspects of Audit and are highly recommended to be put to practical use.

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