



Independent Auditor's Report

Opinion

We have audited the financial statements of "CENTRE FOR COMMUNITY INITIATIVE" of MALSAWM ABILITY RESOURCE CENTRE, PEARSONMUN, CHURACHANDPUR, MANIPUR: 795006 (the entity), which comprise the balance sheet as at 31st March 2022, Receipts and Payments Account and the Income and Expenditure Account for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with applicable Laws.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 Standalone Financial Statements

Management is responsible for the preparation of the financial statements in accordance with applicable Law 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.

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Signed by: Sanju
Chakraborty
Reason: Audit
Location: Churachandpur,
India
Date: 09-Jun-2022 (11:34
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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.

For
SANJU CHAKRABORTY AND CO
Chartered Accountants
FRN:327414E

CA SANJU CHAKRABORTY
Proprietor
Mem No:300910
UDIN: 22300910AKRHBE3802

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Signed by: Sanju
Chakraborty
Reason: Audit
Location: Churachandpur,
India
Date: 09-Jun-2022 (11:34
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CENTRE FOR COMMUNITY INITIATIVE
Malsawm Ability Resource Centre, Pearsonmun, Churachandpur:795006, Manipur
REGD NO.6 OF 2002

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2022

RECEIPTS	AMOUNT	TOTAL(Rs)	PAYMENTS	AMOUNT	TOTAL(Rs)
To Opening Balance			By TMI Expenses		20,50,568.60
Cash in hand	1,51,110.00		(As per annexure)		
Cash at Bank	<u>11,57,414.29</u>	13,08,524.29	By GAD Expenses		29,17,615.00
			(As per annexure)		
To Fund Receive for TMI		16,81,725.22	By GIVE INDIA-FCRA		27,90,437.22
(As per annexure)			(As per annexure)		
			By GIVE INDIA-Local		3,82,113.00
			(As per annexure)		
To Fund Receive for GAD		30,02,780.00	By RAISE Expenses		4,39,270.00
(As per annexure)			(As per annexure)		
To RAISE Fund Received Local Contribution		1,26,693.80	By NFI Expenses		2,40,000.00
To NFI Fund Received		2,40,000.00	(As per annexure)		
To FCRA Grant from GIVE India		27,95,139.00	By NABARD Springshed		1,65,370.00
To APPI		19,70,250.00	(As per annexure)		
To NABARD Springshed Fund		9,17,601.00	By DISHA Early Intervention		11,40,082.00
			(As per annexure)		
To Grant from WIPRO		13,04,404.00	By APPI Expenses(Covid 19 Humanitarian)		19,70,250.00
To Disha Scheme - The National Trust		10,24,000.00	(As per annexure)		
To GAD- ICRF 2.0 Bereaved by Covid 19		3,90,000.00	By WIPRO Project Expenses		11,49,888.90
To GAD - Give India Fundraising		77,562.65	(As per annexure)		
			By Loan and Advance		
To Individual Donation-Support for Disabilities		5,858.40	DISHA	7,51,077.00	
To Bank Reversed/Refund		-	GAD	2,10,802.00	
To Loan and Advances Adjusted		9,05,751.00	TMI	<u>80,384.00</u>	10,42,263.00
To Bank Interest					
FC	556.00		By Bank Charge		
RAISE	830.00		FC	22,380.00	
8080 A/C	2,999.00		Corpus	443.20	
GAD	856.00		GAD	767.00	
TMI	2,459.00		Disha Scheme (0667)	<u>70.80</u>	23,661.00
WIPRO	5,422.00				
Disha Scheme (0667)	<u>2,147.00</u>	15,269.00	By Closing Balance		
			Cash in hand	17,953.00	
			Cash at Bank	<u>14,36,086.64</u>	14,54,039.64
Total:		1,57,65,558.36	Total:		1,57,65,558.36

As per our report of even date annexed

SANJU CHAKRABORTY & CO.
Chartered Accountants
FRN:327414E

CA SANJU CHAKRABORTY
Proprietor
Mem no:300910

Date:09/06/2022
Place:Churachandpur


For
Centre for Community Initiative

Secretary
Secretary,
Centre for Community Initiative

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Signed by: Sanju
Chakraborty
Reason: Audit
Location: Churachandpur,
India
Date: 09-Jun-2022 (11:34
PM)



CENTRE FOR COMMUNITY INITIATIVE
Malsawm Ability Resource Centre, Pearsonmun, Churachandpur: 795006, Manipur
REGD NO.6 OF 2002
INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2022

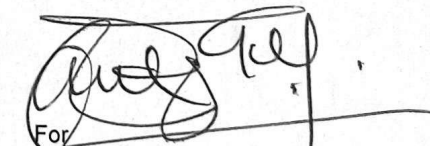
EXPENDITURE	AMOUNT	TOTAL(Rs)	INCOME	AMOUNT	TOTAL(Rs)
To TMI Expenses (As per annexure)		20,36,620.60	By Fund Receive for TMI (As per annexure)		16,81,725.22
To GAD Expenses (As per annexure)		27,61,864.00	By Fund Receive for GAD (As per annexure)		30,02,780.00
To GIVE INDIA-FCRA (As per annexure)		27,90,437.22	By RAISE Fund Received Local Contribution	1,26,693.80	
To GIVE INDIA-Local (As per annexure)		3,82,113.00	By NFI Fund Received	2,40,000.00	
To RAISE Expenses (As per annexure)		4,39,270.00	By FCRA Grant from GIVE India	27,95,139.00	
To NFI Expenses (As per annexure)		2,40,000.00	By APPI	19,70,250.00	
To NABARD Springshed (As per annexure)		1,65,370.00	By NABARD Springshed Fund	9,17,601.00	
To DISHA Early Intervention (As per annexure)		11,40,082.00	By Grant from WIPRO	13,04,404.00	
To APPI Expenses(Covid 19 Humanitarian) (As per annexure)		19,70,250.00	By Disha Scheme - The National Trust	10,24,000.00	
To WIPRO Project Expenses (As per annexure)		7,33,664.50	By GAD- ICRF 2.0 Bereaved by Covid 19	3,90,000.00	
To Bank Charge			By GAD - Give India Fundraising	77,562.65	
FC	22,380.00		By Individual Donation-Support for Disabilities	5,858.40	
Corpus	443.20		By Bank Interest		
GAD	767.00		FC	556.00	
Disha Scheme (0667)	70.80	23,661.00	RAISE	830.00	
			8080 A/C	2,999.00	
			GAD	856.00	
			TMI	2,459.00	
			WIPRO	5,422.00	
			Disha Scheme (0667)	2,147.00	15,269.00
To Depreciation		2,02,556.00			
To Excess of Income Over Expenditure		6,65,394.75			
Total:		1,35,51,283.07	Total:		1,35,51,283.07

As per our report of even date annexed

SANJU CHAKRABORTY & CO.
Chartered Accountants
FRN:327414E

CA SANJU CHAKRABORTY
Proprietor
Mem no:300910

Date:09/06/2022
Place:Churachandpur


For
Centre for Community Initiative

Secretary
Secretary,
Centre for Community Initiative

eSign

Signed by: Sanju
Chakraborty
Reason: Audit
Location: Churachandpur,
India
Date: 09-Jun-2022 (11:34
PM)



CENTRE FOR COMMUNITY INITIATIVE
Malsawm Ability Resource Centre, Pearsonmun, Churachandpur: 795006, Manipur
REGD NO.6 OF 2002
BALANCE SHEET AS AT 31st MARCH 2022

LIABILITIES	Amount	TOTAL (Rs.)	ASSETS	Amount	TOTAL (Rs.)
CAPITAL FUND			FIXED ASSETS		14,26,886.69
Opening Balance	23,32,234.48		As per Schedule B		
Add: Excess of Income over Expenditure	6,65,394.75	29,97,629.23	CURRENT ASSETS , LOAN AND ADVANCES :		
<i>Corpus Grant</i>	33,265.00		Advances		
Add: Fund received during thr year	-		Op Bal:	66,455.90	
Less: Expenses from Corpus Grant	-	33,265.00	Add: During the year	10,42,263.00	
Loan from Individuals		53,000.00	Less: Advance adjusted	9,05,751.00	2,02,967.90
			Cash in hand	17,953.00	
			Cash at Bank	14,36,086.64	14,54,039.64
Total:		30,83,894.23	Total:		30,83,894.23

As per our report of even date annexed
For
SANJU CHAKRABORTY & CO.
Chartered Accountants
FRN:327414E

CA SANJU CHAKRABORTY
Proprietor
Mem no:300910

Date:09/06/2022
Place:Churachandpur

For
Centre for Community Initiative

Secretary,
Centre for Community Initiative

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Chakraborty
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Location: Churachandpur,
India
Date: 09-Jun-2022 (11:34
PM)



CENTRE FOR COMMUNITY INITIATIVE (CCI)
Malsawm Ability Resource Centre, Pearsonmun, Churachandpur: 795006, Manipur
Regd. No. 6 of 2002

SCHEDULE ANNEXED TO AND FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT FOR THE FINANCIAL
YEAR ENDED 31st MARCH, 2022

TMI Expenses

Particulars	TOTAL (Rs.)
Admin and Programme Expenses	
Staff salary	18,22,665.00
Printing & Stationeries	9,791.00
Utility	27,481.60
Repairs & Maintenance	11,847.00
Travelling & Conveyance	4,359.00
Medicare	562.00
Welfare Expenses (Staff, Students, Parents)	59,047.00
Honorarium of Volunteers	64,508.00
Training & Capacity Building	33,650.00
Miscellaneous	2,710.00
Assets & Properties	13,948.00
Total	20,50,568.60

GIVE INDIA EXPENSES

FC - Give India ICRF 2.0	13,61,427.00
GAD - ICRF 2.0	3,78,573.00
GAD - Audit fee/UC	3,540.00
FC - Food & Dry Ration	4,91,647.00
FC - Vaccination Drive	8,97,600.00
Support for Disabilities	39,763.22
Total	31,72,550.22

CENTRE FOR COMMUNITY INITIATIVE (CCI)
Malsawm Ability Resource
Regd. No. 6 of 2002

SCHEDULE ANNEXED TO AND FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT FOR THE FINANCIAL
YEAR ENDED 31st MARCH, 2021

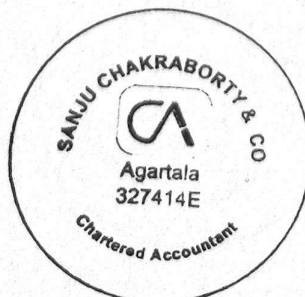
SCHEDULE "A2"

TMI Fund Received

Particulars	TOTAL (Rs.)
Regular Contribution	
Registration Fees	1,65,300.00
Donation Box	51,249.00
Individual Donors	11,42,533.00
Child Support	1,73,800.00
Parents Contributions	98,750.00
Miscellaneous	50,093.22
Total	16,81,725.22

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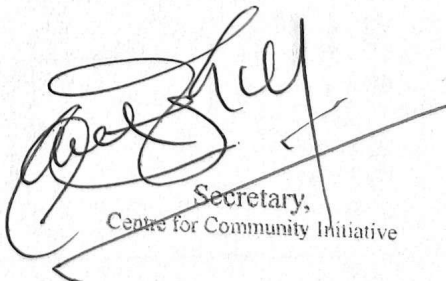
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India
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Secretary,
Centre for Community Initiative

GAD Fund Received:

Particulars	TOTAL (Rs.)
Membership fee	3,000.00
Donation	27,15,503.00
Fundraising	48,697.00
Networking	29,100.00
EPF	-
Contribution	31,480.00
Miscellaneous	35,000.00
WIPRO Adm Cost	40,000.00
Grant to CCI - GAD A/C	1,00,000.00
	30,02,780.00


Secretary,
Centre for Community Initiative

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Chakraborty
Reason: Audit
Location: Churachandpur,
India
Date: 09-Jun-2022 (11:34
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CENTRE FOR COMMUNITY INITIATIVE (CCI)
Malsawm Ability Resource Centre, Pearsonmun, Churachandpur: 795006, Manipur

Regd. No. 6 of 2002

SCHEDULE ANNEXED TO AND FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT FOR THE FINANCIAL
 YEAR ENDED 31st MARCH, 2022

GAD Expenses

	Total(Rs)
Admin and Programme Expenses:	
Staff Salary	13,62,402.00
Staff Welfare	1,59,008.00
Consultancy (Legal and Professional Charges)	10,500.00
Printing and Stationery	56,555.00
Repair & Maintenance	47,776.00
Travelling & Conveyance	62,110.00
Utility Bills (Water, Electric, Internet, LPG etc)	1,65,209.84
Sustainable Development	10,000.00
Advocacy Program	12,850.00
Audit	71,980.00
Miscellaneous	29,327.00
Assets & Properties	1,55,751.00
Documentation & Media	2,200.00
Establishment	4,68,122.16
Postage & Courier	352.00
EPF Subscription	3,02,472.00
Grant from CCI - GAD A/C	1,000.00
	29,17,615.00

CENTRE FOR COMMUNITY INITIATIVE (CCI)
Malsawm Ability Resource Centre, Pearsonmun, Churachandpur: 795006, Manipur
 Regd. No. 6 of 2002

SCHEDULE ANNEXED TO AND FORMING PART OF THE RECEIPT & PAYMENT ACCOUNT FOR THE FINANCIAL

RAISE EXPENSES

Particulars	Total(Rs)
1.04 Training & Capacity Building	70625.00
5.07 State, Regn. Workshops	100000.00
6.01 Salary Tech. Staff	180332.00
3.01 Awareness RTE	20000.00
6.02 Coordinator Partner	11578.00
4.02 Local Travel by Partner SSA	23440.00
6.05 Accountant Part	18518.00
6.11 Office cost & Audit	14777.00
EPF Subscription	0.00
	439270.00

NFI Expenses:

Particulars	Total(Rs)
1.1: Training of Community volunteers/teachers/Neighborhood teachers	30,000.00
1.2: Honorarium to Community learning coordinators (6 Volunteers for 3 Months)	1,26,000.00
1.3: Learning platforms & portable physical Learning materials(Whiteboard, electronic/digital platforms etc)	30,000.00

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Signed by: Sanju Chakraborty
 Reason: Audit
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 Date: 09-Jun-2022 (11:34 PM)



Secretary,
 Centre for Community Initiative

1.4: Community Awareness and training of parents 30,000.00
 2.1: Project Co-ordinator 24,000.00

			2,40,000.00
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APPI Expenses

Particulars	Total(Rs)
Humanitarian Relief-I	
Food and Dry Ration	8,30,000.00
Hygiene Kits	1,05,353.00
Overhead Cost	95,000.00
Humanitarian Relief-II	
Food and Dry Ration & Hygiene Kits	8,78,147.00
Overhead Cost	61,750.00
	19,70,250.00

DISHA Early Intervention

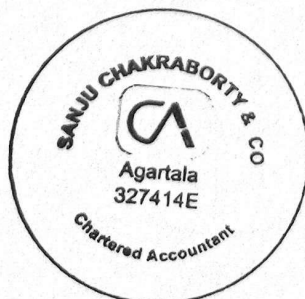
Particulars	Total(Rs)
1.01: Honorarium(Recurring)	5,89,302.00
1.04: Office Expenses (Recurring)	2,25,000.00
1.05: Transportation Expenses (Recurring)	1,20,000.00
1.11: Contingencies Expenses(Program Expenses)	2,05,780.00
	11,40,082.00

WIPRO Project Expenses

Particulars	Total(Rs)
Home School Program	
1.1: Awareness and identification of beneficiaries	5,800.00
1.2: Counselling and training to parents and Siblings	12,000.00
1.3: Development of TLMs	14,500.00
1.5: Therapeutic Services	50,000.00
Inclusive School Program	
2.1: Identification and Assessment of School	6,000.00
2.2: Sensitization	44,000.00
2.3: Capacity Building	6,000.00
Program Personnel	
3.1: Manager (MARC) - PT	50,000.00
3.2: Co-ordinator	90,000.00
3.3: Special Educator/Inclusive Educator	1,60,000.00
3.4: Home Teacher	2,00,000.00
3.5: Accountant (PT)	37,500.00
Admin & Overhead Cost	
4.1: Admin cost and Overhead expenses	50,000.00
CSR One Time Grant	
Assistive Device	1,65,541.40
Therapy Equipment to Support Therapy	1,87,369.40
Modified/Specialized TLM/Teaching Aids	63,313.60
Miscellaneous	7,864.50
	11,49,888.90

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 Location: Churachandpur, India
 Date: 09-Jun-2022 (11:34 PM)



[Signature]
 Secretary,
 Centre for Community Initiative

CENTRE FOR COMMUNITY INITIATIVE
Malsawm Ability Resource Centre, Pearsonmun, Churachandpur:795006, Manipur
REGD NO.6 OF 2002

Schedule of Cash and Bank Balance

Particulars	Opening Balance	Closing Balance
Cash in hand	Cash	Cash
GAD	30,457.00	802.00
CBR	-	-
RAISE	1,16,466.00	-
TMI	3,537.00	16,501.00
NFI	650.00	650.00
CORPUS	-	-
FCRA	-	-
NATIONAL TRUST	-	-
Total:	1,51,110.00	17,953.00
Cash at Bank	Opening Balance	Closing Balance
SBI 11343708080(FCRA)	8,482.82	-
SBI FCRA Delhi	-	218.00
SBI 35939303908 (RAISE)	2,04,338.20	830.00
SBI 35939259266 (NFI)	413.00	413.00
SBI 36993165614(GAD-Curr)	3,50,126.84	1,82,829.49
SBI 31908571010(GAD-SB)	57,771.33	1,72,068.33
WIPRO	-	1,59,937.10
NABARD VWC (6697)	-	6,97,601.00
SBI 31905604642(TMI)	2,26,407.50	41,764.12
CBI 3649994800(CORPUS)	18,870.30	3,427.10
Bank of Baroda 83440100000667(National Trust)	2,91,004.30	1,76,998.50
Total:	11,57,414.29	14,36,086.64

As per our report of even date annexed
For
SANJU CHAKRABORTY & CO.
Chartered Accountants
FRN:327414E

CA SANJU CHAKRABORTY
Proprietor
Mem no:300910

Date:09/06/2022
Place:Churachandpur

For
Centre for Community Initiative

Secretary
Secretary
Centre for Community Initiative

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Chakraborty
Reason: Audit
Location: Churachandpur,
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Date: 09-Jun-2022 (11:34
PM)



CENTRE FOR COMMUNITY INITIATIVE (CCI)
Malsawm Ability Resource Centre, Pearsonmun, Churachandpur: 795006, Manipur
REGD. NO. 6 OF 2002
SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH, 2022

SCHEDULE "B"
FIXED ASSETS

DESCRIPTION OF FIXED ASSETS	LAST ACCOUNT AS ON 01-04-2021	ADDITION DURING THE YEAR	SALE/DESCARDED DURING YEAR	TOTAL	DEPRECIATION		BALANCE AS ON 31-03-2022
					RATE	AMOUNT	
Furniture and fixture	1,10,484.17	35,900.00		1,46,384.17	10%	14,638.42	1,31,745.75
Tools and equipment	17,947.41	19,598.00		37,545.41	10%	3,754.55	33,790.86
Embroidery machine	-			-	25%	-	-
Building and playground	72,209.97			72,209.97	15%	10,831.50	61,378.47
Maruti van	57,576.87			57,576.87	15%	8,636.54	48,940.33
Room extension	3,10,188.96			3,10,188.96	10%	31,018.90	2,79,170.06
Website Design	8,100.00			8,100.00	10%	810.00	7,290.00
Laptop and accessories	59,047.12	31,200.00		90,247.12	10%	9,024.72	81,222.40
Printers	13,329.05			13,329.05	10%	1,332.91	11,996.14
Porch extension	20,877.65			20,877.65	10%	2,087.77	18,789.88
Fan	6,210.00			6,210.00	10%	621.00	5,589.00
GUN Machine	2,880.00			2,880.00	10%	288.00	2,592.00
Gas regulator and Pipe	378.00			378.00	10%	37.80	340.20
Oxygen Concentrator		83,001.00		83,001.00	15%	12,450.15	70,550.85
Chinese Checker	495.00			495.00	10%	49.50	445.50
Therapy Equipment	1,63,221.30	4,16,224.40		5,79,445.70	15%	86,916.86	4,92,528.84
School Building	2,00,573.79			2,00,573.79	10%	20,057.38	1,80,516.41
Total:	10,43,519.29	5,85,923.40	-	16,29,442.69		2,02,556.00	14,26,886.69

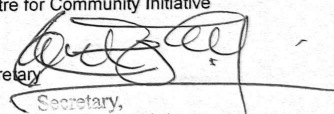
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For
SANJU CHAKRABORTY & CO.
 Chartered Accountants
 FRN:327414E

CA SANJU CHAKRABORTY
 Proprietor
 Mem no:300910

Dated:09/06/2022
 Place:Churachandpur

For
 Centre for Community Initiative

Secretary

 Secretary,
 Centre for Community Initiative

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