

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 2024, 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.



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.

Place:-CHURACHANDPUR

Date:25/04/2024

UDIN: 24300910BKBLEL1986



**For SANJU CHAKRABORTY AND CO
Chartered Accountants
FRN: 327414E**

Sanju Chakraborty

**SANJU CHAKRABORTY
(CHARTERED ACCOUNTANT)
Membership No. 300910**

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

RECEIPT AND PAYMENT ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2024

RECEIPT			PAYMENT		
HEAD OF ACCOUNT	AMOUNT	TOTAL	HEAD OF ACCOUNT	AMOUNT	TOTAL
To, Opening Balance:			By:		
Cash :			Expenditure detail		
(As per Annexure)		8,353.00	<u>GAD</u>	77,69,695.06	77,69,695.06
			(As per Annexure)		
Bank :			<u>TMI</u>	34,11,114.88	34,11,114.88
(As per Annexure)		2,12,826.23	(As per Annexure)		
Fund Received:			<u>NABARD:</u>		
<u>GAD</u>			(As per Annexure)		7,85,500.00
(As per Annexure)		69,56,216.48			
Fund Received:			<u>Wipro:</u>		
<u>TMI</u>			(As per Annexure)		22,22,091.00
(As per Annexure)		34,17,422.54			
<u>Loan & Advances</u>			Oak Foundation:		
Loan and Advances (GAD)	4,95,540.00		Support for IDPs at Relief Centres	16,62,680.00	16,62,680.00
Loan and Advances NABARD	19,700.00				
Loan and Advances NABARD I	7,45,550.00	12,60,790.00	<u>Give Foundation:</u>		
			Support for Children with Disabilities	2,21,694.54	2,21,694.54
			Analog Devices Inc	3,00,000.00	3,00,000.00
Give Foundation:		4,71,070.73	<u>The National Trust:</u>		
(As per Annexure)			Disha - Early Intervention	10,90,937.35	10,90,937.35
The National Trust - Disha Scheme	11,88,000.00	11,88,000.00	<u>Loan & Advances:</u>		
NABARD Village Watershed Committ	10,37,742.00	10,37,742.00	Loan & Advances (GAD)	3,53,490.00	
NABARD Springshed II Management	1,25,000.00	1,25,000.00	Loan & Advances GAD Repayment	2,00,300.00	
Wipro - Making Education for Accessil	19,41,743.00		Loan & Advance TDF Sapling Transf	5,00,000.00	
One Time Grant	3,00,000.00	22,41,743.00	Loan & Advance GAD	1,50,000.00	
Oak Foundation	16,63,092.00	16,63,092.00	Loan & Advances (TMI)	50,000.00	12,53,790.00
Dasra	10,12,536.00	10,12,536.00	Bank charges:		
Analog Devices Inc	6,00,000.00	6,00,000.00	GAD	649.00	
Bank Interest:			TMI	88.50	
GAD	1,460.00		FC	7,248.38	
TMI	3,294.00		Disha - Early Intervention	3.53	7,989.41
FC	4,350.00				
Disha	1,941.00		By Closing Balance:		
NABARD/TDF-Project Management	2.00		Cash :		
NABARD/BAISF TDF-Project Measures	9.00		(As per Annexure)		7,405.00
NABARD/ VWC	4,951.00		Bank		
Wipro	8,970.00	24,977.00	(As per Annexure)		14,86,871.74
TOTAL		2,02,19,768.98	TOTAL		2,02,19,768.98

As per our report of even date annexed

SANJU CHAKRABORTY & CO.
Chartered Accountants
FRN:327414E



CA SANJU CHAKRABORTY
Proprietor
Mem no:300910

Date:25/04/2024
Place:Churachandpur

For
Centre for Community Initiative

Secretary
Secretary

Centre for Community Initiative

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

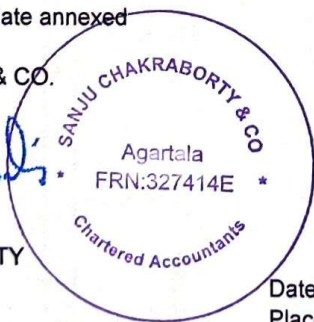
INCOME AND EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2024

EXPENDITURE	AMOUNT	TOTAL(Rs)	INCOME	AMOUNT	TOTAL(Rs)
To TMI Expenses (As per annexure)		34,06,759.88	By Fund Receive for TMI (As per annexure)		34,17,422.54
To GAD Expenses (As per annexure)		54,56,575.06	By Fund Receive for GAD (As per annexure)		69,56,216.48
To Give Foundation Expenses (As per annexure)		2,21,694.54	By Give Foundation Fund Received		4,71,070.73
To Oak Foundation: Support for IDPs at Relief Centres		16,62,680.00	By Oak Foundation		16,63,092.00
To NABARD Fund Expense (As per annexure)		7,85,500.00	By NABARD Fund Received (As per annexure)		11,62,742.00
To DISHA Early Intervention (As per annexure)		10,90,937.35	By Grant from WIPRO (As per annexure)		22,41,743.00
To WIPRO Project Expenses (As per annexure)		22,22,091.00	By National Foundation for India		
To Analog Devices Inc		3,00,000.00	By The National Trust - Disha Scheme (As per annexure)		11,88,000.00
To Bank Charge			By Bank Interest		
	GAD 649.00		GAD 1,460.00		
	TMI 88.50		TMI 3,294.00		
	FC 7,248.38		FC 4,350.00		
	Disha - Early Intervention 3.53	7,989.41	Disha 1,941.00		
			NABARD/TDF-Project Management 2.00		
			NABARD/BAISF TDF-Project Meas 9.00		
			NABARD/ VWC 4,951.00		
			Wipro 8,970.00		24,977.00
To Excess of Income Over Expenditure		35,83,572.51			
Total:		1,87,37,799.75	Total:		1,87,37,799.75

As per our report of even date annexed

SANJU CHAKRABORTY & CO.
Chartered Accountants
FRN:327414E

Sanju Chakraborty



CA SANJU CHAKRABORTY
Proprietor
Mem no:300910

Date:25/04/2024
Place:Churachandpur

For
Centre for Community Initiative

[Signature]
Secretary,
Centre for Community Initiative

CENTRE FOR COMMUNITY INITIATIVE
Malsawm Ability Resource Centre, Pearsonmun, Churachandpur: 795006, Manipur
REGD NO. 6 OF 2002
ACCOUNT: Consolidated Account
BALANCE SHEET AS AT 31st MARCH 2024

LIABILITIES	Amount	TOTAL (Rs.)	ASSETS	Amount	TOTAL (Rs.)
CAPITAL FUND			FIXED ASSETS		36,05,540.25
Opening Balance	16,42,502.38		As per Schedule B		
Less: Excess of Expenditure over Income	<u>35,83,572.51</u>	52,26,074.89	CURRENT ASSETS, LOAN AND ADVANCES :		
<i>Corpus Grant</i>	33,265.00		Advances		
Add: Fund received during thr year	-		Op Bal:	2,19,522.90	
Less: Expenses from Corpus Grant	<u>-</u>	33,265.00	Add: During the year	12,53,790.00	
Loan from Individuals		53,000.00	Less: Advance adjusted	<u>12,60,790.00</u>	2,12,522.90
			Cash in hand	7,405.00	
			Cash at Bank	14,86,871.74	14,94,276.74
Total:		53,12,339.89	Total:		53,12,339.89

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

CA SANJU CHAKRABORTY
Proprietor
Mem no:300910



Date:25/04/2024
Place:Churachandpur

For
Centre for Community Initiative

Secretary

Secretary
Centre for Community Initiative

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, 2024

TMI Expenses

Particulars	TOTAL (Rs.)
Admin and Program Expenses	
Staff salary	29,55,551.00
Printing & Stationeries	25,703.00
Utility	58,030.88
Repairs & Maintenance	36,655.00
Travelling & Conveyance	58,883.00
Training & Capacity Building	14,207.00
Therapeutic Service	120.00
Events	13,810.00
Welfare Expenses (Staff, Students, Parents)	74,982.00
Honorarium of Volunteers/Contracts	1,67,500.00
Assets & Properties	4,355.00
Medicare	1,088.00
Miscellaneous	230.00
Total	34,11,114.88

GIVE INDIA EXPENSES

GIVE INDIA EXPENSES	Amount
Support for Children with Disabilities	2,21,694.54
Total	2,21,694.54

NABARD EXPENSES

NABARD EXPENSES	Amount
TDF - Project Management	19,700.00
TDF/BAISF - Project Measures	7,45,550.00
Springshed - II G Bualjang & Tuilakjang	20,250.00
Total	7,85,500.00



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
YEAR ENDED 31st MARCH, 2024

SCHEDULE "A2"

TMI Fund Received

Particulars			TOTAL (Rs.)
Regular Contribution			
Registration Fees			2,66,000.00
Fund Raising			68,100.00
Donation Box			19,870.00
Individual Donors			5,79,134.00
Child Support			8,35,244.54
Early Intervention			67,200.00
Therapeutic Service			39,700.00
Miscellaneous			5,850.00
Grant			10,36,324.00
Advocacy Program			5,00,000.00
Total			34,17,422.54

Fund Received from GAD

Particulars			TOTAL (Rs.)
Membership fee			3,200.00
Donation			35,86,798.20
Fundraising			67,436.28
Networking			17,000.00
Contribution			21,810.00
Miscellaneous			1,700.00
Inclusive Education Program			4,49,506.00
DiDRR			5,32,886.00
Grant			22,34,120.00
Establishment			21,320.00
Livelihood			20,440.00
Total			69,56,216.48

Give Foundation Received

Particulars			TOTAL (Rs.)
Mission: Equality in Disability (GAD)			2,72,379.34
Mission: Equality in Disability (FC)			1,96,537.00
Individual Donation			2,154.39
Total			4,71,070.73



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, 2024

NABARD Fund

Particulars	TOTAL (Rs.)
Grant from NABARD	10,37,742.00
Total	10,37,742.00

WIPRO Grand Received

Particulars	TOTAL (Rs.)
Grant received from WIPRO Foundation	19,41,743.00
CSR OneTime Grant	3,00,000.00
Total	22,41,743.00

DISHA

Particulars	TOTAL (Rs.)
Grant from The National Trust	11,88,000.00
Total	11,88,000.00



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
YEAR ENDED 31st MARCH, 2024

GAD Expenses

Particulars	Total(Rs)
Admin and Program Expenses:	
Staff Salary	22,81,274.00
Staff Welfare	1,03,707.00
Printing and Stationery	42,039.00
Repair & Maintenance	23,412.00
Travelling & Conveyance	83,630.00
Postage & Courier	84,431.00
Utility Bills	1,79,919.60
Training & Capacity Building	76,937.20
DIDRR	5,63,695.00
Grant	10,36,324.00
Establishment	1,88,999.26
Advocacy Program	12,405.00
EPF Subscription	3,31,932.00
Audit and Consultancy	99,120.00
Meeting & Conference	580.00
Assets & Properties	23,13,120.00
Miscellaneous	98,930.00
Fundraising	33,400.00
Employees' Savings	2,15,840.00
Total	77,69,695.06

DISHA Early Intervention		Total(Rs)
Particulars		
I.01: Honorarium (Recurring)	7,76,593.00	
I.04: Office Expenses (Recurring)	68,344.35	
I.05: Transportation Expenses (Recurring)	1,86,000.00	
I.11: Contingencies Expenses (Program Expenses)	60,000.00	
Total	10,90,937.35	



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, 2024

WIPRO Project Expenses			TOTAL (Rs.)
Making Education Accessible for All			19,22,091.00
Supplimentary Edu for Children at Relief Centres in Churachandpur & Kangpokpi:			
InSIDE NE, Kangpokpi			1,50,000.00
CCI, Churachandpur			1,50,000.00
Total			22,22,091.00



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

Schedule of Cash and Bank Balance

Particulars	Opening Balance	Closing Balance
Cash in hand	Cash	Cash
GAD	4,735.00	2,232.00
CBR	-	
RAISE	-	
TMI	3,618.00	5,173.00
NFI		
CORPUS	-	
FCRA	-	
NATIONAL TRUST	-	
Total:	8,353.00	7,405.00

Cash at Bank	Opening Balance	Closing Balance
SBI 11343708080(FCRA)	56.00	4.00
SBI FCRA Delhi	25,696.58	2,237.39
SBI 35939303908 (RAISE)	854.00	10,11,411.66
SBI 35939259266 (NFI)		
SBI 36993165614(GAD-Curr)	84,701.21	27,288.97
SBI 31908571010(GAD-SB)	11,049.00	77,476.00
WIPRO		28,622.00
NABARD VWC (6697)		1,92,393.00
NABARD TDF Prj Management		2.00
NABARD TDF Prj Measures		9.00
SBI 31905604642(TMI)	87,042.34	45,000.50
CBI 3649994800(CORPUS)	3,427.10	3,427.10
Bank of Baroda 83440100000667(National Trust)		99,000.12
Total:	2,12,826.23	14,86,871.74

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

Sanju Chakraborty

CA SANJU CHAKRABORTY
Proprietor
Mem no:300910

Date:25/04/2024
Place:Churachandpur



For
Centre for Community Initiative

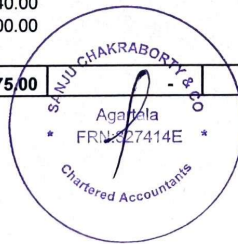
[Signature]
Secretary
Centre for Community Initiative

CENTRE FOR COMMUNITY INITIATIVE (CCI)
Malsawm Ability Resource Centre, Pearsonmun, Churachandpur: 795006, Manipur
REGD. NO. 6 OF 2002
ACCOUNT: Consolidated Account

SCHEDULE ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH, 2024

SCHEDULE "B"
FIXED ASSETS

DESCRIPTION OF FIXED ASSETS	LAST ACCOUNT AS ON 01-04-2023	ADDITION DURING THE YEAR	SALE/DESCARDED DURING YEAR	TOTAL	DEPRECIATION		BALANCE AS ON 31-03-2024
					RATE	AMOUNT	
Furniture and fixture	1,56,108.37			1,56,108.37	-	-	1,56,108.37
Tools and equipment	30,411.77	-		30,411.77	-	-	30,411.77
Embroidery machine	-			-	-	-	-
Building and playground	52,171.69			52,171.69	-	-	52,171.69
Maruti van	41,599.28			41,599.28	-	-	41,599.28
Room extension	2,51,253.05			2,51,253.05	-	-	2,51,253.05
Website Design	6,561.00			6,561.00	-	-	6,561.00
Laptop and accessories	73,100.16	-		73,100.16	-	-	73,100.16
Printers	10,796.52			10,796.52	-	-	10,796.52
Porch extension	16,910.89			16,910.89	-	-	16,910.89
Fan	5,030.10			5,030.10	-	-	5,030.10
GUN Machine	2,332.80			2,332.80	-	-	2,332.80
Gas regulator and Pipe	306.18			306.18	-	-	306.18
Oxygen Concentrator	59,968.22	-		59,968.22	-	-	59,968.22
Chinese Checker	400.95			400.95	-	-	400.95
Therapy Equipment	4,18,649.51	-		4,18,649.51	-	-	4,18,649.51
School Building	1,62,464.76			1,62,464.76	-	-	1,62,464.76
Sintex for TMI @ 2000 ltrs		12,000.00		12,000.00	-	-	12,000.00
Infrastructure Development		8,000.00		8,000.00	-	-	8,000.00
Generator/Corolla - CL 3900		31,000.00		31,000.00	-	-	31,000.00
Epson M205 printer		18,000.00		18,000.00	-	-	18,000.00
EICHER Pro 2065 E SRL SCL/School Bus		22,34,120.00		22,34,120.00	-	-	22,34,120.00
Wall Fan		10,000.00		10,000.00	-	-	10,000.00
Lock (Tala Big)		350.00		350.00	-	-	350.00
Sata 8 SSD 2:5 Inch Hard drive & case		2,575.00		2,575.00	-	-	2,575.00
Steel plate & Bowl		490.00		490.00	-	-	490.00
Plier		340.00		340.00	-	-	340.00
Sword		600.00		600.00	-	-	600.00
Total:	12,88,065.25	23,17,475.00	-	36,05,540.25		-	36,05,540.25



ACCOUNTING POLICIES & NOTES ON ACCOUNTS

1. General :-
Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.
2. Revenue Recognition :-
Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.
3. Fixed Assets :-
Fixed Assets are stated at their written down value.
4. Depreciation :-
Depreciation has been provided as per the rates prescribed under Income Tax Rules 1962 except non-charging of additional depreciation on new plant & machinery purchased, if any, during the year.
5. Borrowing cost:-
Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence. The amount of borrowing cost capitalized during the year is Nil.
6. Investments :-
Investments are stated at cost.
7. Sundry Creditors, Sundry Debtors, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
8. No provision of tax as required by AS-22 issued by the Institute of Chartered Accountants of India has been made. The Institution is registered u/sec 12AA
9. Since the information regarding applicability of MSMED Act, 2006 to the various suppliers/parties is not available with the Assessee, hence information as required vide clause 22 of Chapter V of MSMED Act, 2006 is not being given.
10. Amount not recognized as revenue during the previous year due to lack of reasonably certainty of its ultimate collection is Rs. Nil

As per Our Separate Audit Report of Even date attached.

For SANJU CHAKRABORTY AND CO
Chartered Accountants

Sanju Chakraborty
(SANJU CHAKRABORTY)
CHARTERED-ACCOUNTANT
Membership No. 300910
Registration No. 327414E
Place:- Churachandpur
Date: - 25/04/2024



For
CENTRE FOR COMMUNITY INITIATIVE

Rauzagin Tonsing
RAUZAGIN TONSING
SECRETARY
Secretary,
Centre for Community Initiative