



AUDIT CERTIFICATE


We have audited the accounts of **TANGKHUL THEOLOGICAL ASSOCIATION (TTA)**, Hamleikhong hungpung, District- Ukhrul, Manipur- 795142, (Registration No. 194140043 in the state of Manipur), for the year ending the 31st March 2021 and examined all relevant books and vouchers and certify that according to the audited accounts.

1. The brought forward foreign contribution at the beginning of the financial year was 10,60,743.62.
2. Foreign contribution of/worth Rs. 1,28,87,478.00 was received by the Association during the financial year 2020-21.
3. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. 1,13,765.00 was received by the Association during the financial year 2020-21.
4. The balance of unutilized foreign contribution with the association at the end of the financial year 2020-21 was Rs. 14,79,328.06.
5. 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.
6. The information in this certificate and in the enclosed Balance Sheet and Statement of Receipts and Payments is correct as checked by us.
7. The association has utilized the foreign contribution received for the purpose(s) it is registered under Foreign Contribution (Regulation) Act, 2010

FOR: H. K. AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 319293E

PLACE: GUWAHATI
DATE: 20-07-2021




CA HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO.: 054776
UDIN No.- 21054776AAAAEZ7788

TANGKHUL THEOLOGICAL ASSOCIATION (TTA)
HAMLEIKHONG HUNG PUNG UKHRUL DIST, MANIPUR - 795142

FOREIGN CONTRIBUTION BALANCE SHEET AS ON 31st MARCH, 2021


| LIABILITIES | AMOUNT (Rs.) | ASSETS | AMOUNT (Rs.) |
|---|---------------------|---------------------------------|---------------------|
| GENERAL FUND | | FIXED ASSETS | 36,67,247.00 |
| Opening Balance | 43,52,711.62 | (Schedule "E") | |
| Less: Adjustments in fixed assets | (2,09,447.00) | | |
| Add: Excess of Income over Expenditure transferred from I/E Account | 10,03,310.44 | CURRENT ASSETS (SCH 'A') | |
| | | Cash in Hand | 30,000.00 |
| | | Cash at Bank | 14,38,917.06 |
| | | TDS Receivable | 10,411.00 |
| | | | 14,79,328.06 |
| TOTAL | 51,46,575.06 | TOTAL | 51,46,575.06 |

SCHEDULE 'F' SIGNIFICANT ACCOUNTING POLICIES

FOR AND ON BEHALF OF
TANGKHUL THEOLOGICAL ASSOCIATION (TTA)
UKHRUL, MANIPUR

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

PLACE: GUWAHATI
DATE: 20-07-2021


Director
Tangkhul Theological
Association




CA. HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO.: 054776

TANGKHUL THEOLOGICAL ASSOCIATION (TTA)
HAMLEIKHONG HUNGPUNG UKHRUL DIST , MANIPUR - 795142

FOREIGN CONTRIBUTION INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

| EXPENDITURE | | AMOUNT (Rs.) | INCOME | | AMOUNT (Rs.) |
|--------------|---|-----------------------|--------------|-------------------------------|-----------------------|
| To | Project Expenses | 1,12,77,745.56 | By | Foreign Contribution Received | 1,28,87,478.00 |
| " | Depreciation | 7,20,187.00 | " | Bank Interest Received | 1,13,765.00 |
| " | Excess of Income over Expenditure transferred to General Fund Account | 10,03,310.44 | | | |
| TOTAL | | 1,30,01,243.00 | TOTAL | | 1,30,01,243.00 |

FOR AND ON BEHALF OF
TANGKHUL THEOLOGICAL ASSOCIATION (TTA)
UKHRUL, MANIPUR



Director
Tangkhul Theological
Association

PLACE: GUWAHATI
DATE: 20-07-2021

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



CA. HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO.: 054776

TANGKHUL THEOLOGICAL ASSOCIATION (TTA)
HAMLEIKHONG HUNG PUNG UKHRUL DIST , MANIPUR - 795142

FOREIGN CONTRIBUTION RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st
MARCH, 2021

| R E C E I P T S | SCH | A M O U N T (Rs.) | P A Y M E N T S | SCH | A M O U N T (Rs.) |
|---------------------------------|-----|-----------------------|---------------------|-----|-----------------------|
| To Opening Balance | A | 10,60,743.62 | By Project Expenses | B | 1,25,93,069.56 |
| " Foreign Contribution Received | C | 1,28,87,478.00 | " Closing Balance | A | 14,68,917.06 |
| " Bank Interest Received | D | 1,13,765.00 | | | |
| TOTAL | | 1,40,61,986.62 | TOTAL | | 1,40,61,986.62 |

FOR AND ON BEHALF OF
TANGKHUL THEOLOGICAL ASSOCIATION (TTA)
UKHRUL, MANIPUR

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



Director
Tangkhum Theological
Association

PLACE: GUWAHATI
DATE: 20-07-2021





CA. HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO.: 054776

FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2021

SCHEDULE "A": OPENING & CLOSING BALANCE

| PARTICULARS | BALANCE AS ON 01.04.2020 | BALANCE AS ON 31.03.2021 |
|----------------------|-----------------------------|-----------------------------|
| Cash in Hand | 6,664.00 | 30,000.00 |
| Cash at Bank | | |
| Bank A/C (IOB 2337) | 1,200.34 | 27,038.26 |
| Bank A/C (UBI-0633) | 1,007.50 | 9,68,545.08 |
| Bank A/C (IOB 24880) | 10,51,871.78 | 4,43,333.72 |
| TOTAL | 10,60,743.62 | 14,68,917.06 |

SCHEDULE "B": PROJECT EXPENSES

| PROJECT TITLE: Ensuring Socio- Economic Cultural and Ecological Security of the people in the Region | | |
|--|--------------|---------------------|
| PARTICULARS | AMOUNT (Rs.) | AMOUNT (Rs.) |
| PROJECT EXPENSES | | |
| 1.1 TRAINING OF TRAINERS | | |
| 1.1.1 Organizational Management | 25,200.00 | |
| 1.1.2 Leadership Training | 48,950.00 | |
| 1.1.3 Building Relationship | 28,552.36 | |
| 1.1.4 Workshop / Training for TTA Members | 6,43,940.00 | |
| 1.1.5 Follow up programmes | 2,440.00 | 7,49,082.36 |
| 1.2 Women Skill development | | |
| 1.2.1 Women Motivation | 32,580.00 | |
| 1.2.2 One day consultation for weaving trainees | 17,390.00 | |
| 1.2.3 Traditional Weaving, Tailoring and Embroidery training | 2,78,778.00 | |
| Embroidery Machine | 50,660.00 | |
| Sewing Machine | 15,011.00 | 3,94,419.00 |
| 1.3 CAPACITATING WOMEN FOR LEADERSHIP | | |
| 1.3.1 Consultation on women leadership | 23,940.00 | |
| 1.3.2 Leadership Training | 48,340.00 | 72,280.00 |
| 1.4 Ecology and Environment | | |
| 1.4.1 Workshop on water scarcity and forest protection | 95,560.00 | |
| 1.4.2 Program on ecological balance (flora & fauna) | 52,680.00 | |
| 1.4.3 TTA forest maintenance | 29,390.00 | |
| 1.4.4 Rain water harvesting | 87,640.00 | 2,65,270.00 |
| 1.6 Networking | | |
| | | 69,389.00 |
| 1.8 Staff Training | | |
| 2. PERSONNEL | | |
| 2.1 Programme Staff Salaries | 26,15,901.72 | |
| 2.2 Administrative Staff Salaries | 11,06,717.72 | 37,22,619.44 |
| PROJECT ADMINISTRATION | | |
| 3.1 Running Cost | | 2,51,936.70 |
| Capital Expenditure | | |
| Computer & Printer | 1,84,900.00 | |
| Furniture | 38,000.00 | |
| Vehicle | 10,92,424.00 | 13,15,324.00 |
| SUB TOTAL | | 68,42,400.50 |

| PROJECT TITLE : Enhancing Capacity of the leaders of vulnerable communities for coping with impact of climate change and conflicts | | |
|--|--------------|-----------------------|
| PARTICULARS | AMOUNT (Rs.) | AMOUNT (Rs.) |
| 1.1. Centre Based Training | 5,45,315.00 | |
| 1.2. Mobile Training | 1,07,960.00 | |
| 1.3. Open Program | 78,000.00 | |
| 1.4. Research and Documentation | 69,980.00 | |
| 1.6. Staff and FTG Development | 12,000.00 | |
| 1.7. Staff Travel | 30,388.00 | |
| 1.9. Mentoring Support | 2,64,000.00 | |
| 2.1. Programme Staff Salaries | 22,21,378.00 | |
| 2.2. Administrative Staff Salaries | 7,60,620.00 | |
| 7.0. COVID Relief | 7,89,760.00 | |
| Running Cost | 8,71,268.06 | |
| SUB TOTAL | | 57,50,669.06 |
| GRAND TOTAL | | 1,25,93,069.56 |



TANGKHUL THEOLOGICAL ASSOCIATION (TTA)
HAMLEIKHONG HUNG PUNG UKHRUL DIST, MANIPUR - 795142

FOREIGN CONTRIBUTION RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

SCHEDULE "C": GRANT RECEIVED UNDER VARIOUS PROJECTS

| PARTICULARS | AMOUNT (Rs.) |
|---|-----------------------|
| PROJECT TITLE: Ensuring Socio- Economic cultural and Ecological Security of the people in the Region Fund Received From Bftw | 78,03,094.00 |
| PROJECT TITLE: Enhancing Capacity of the leaders of vulnerable communities for coping with impact of climate change and conflicts Fund Received From Bftw | 50,84,384.00 |
| <i>Total Receipts</i> | 1,28,87,478.00 |

SCHEDULE D: DETAILS OF INTEREST UNDER VARIOUS PROJECTS

| PARTICULARS | AMOUNT (Rs.) |
|---|---------------------|
| PROJECT TITLE: Ensuring Socio- Economic cultural and Ecological Security of the people in the Region Bank Interest | 60,906.00 |
| PROJECT TITLE: Enhancing Capacity of the leaders of vulnerable communities for coping with impact of climate change and conflicts Bank Interest | 52,859.00 |
| <i>Total Interest</i> | 1,13,765.00 |



TANGKHUL THEOLOGICAL ASSOCIATION (TTA)
HAMLEIKHONG HUNG PUNG UKHRUL DIST, MANIPUR - 795142

FOREIGN CONTRIBUTION ACCOUNT

SCHEDULES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2021
SCHEDULE "E": FIXED ASSETS AS AT 31ST MARCH, 2021

| SL. No. | PARTICULARS | RATE OF DEPN. | BALANCE AS ON 01.04.2020 | ADDITIONS | DELETIONS/ ADJUSTMENTS | TOTAL | DEPRECIATION | BALANCE AS ON 31.03.2021 |
|---------|--|---------------|--------------------------|---------------------|------------------------|---------------------|--------------------|--------------------------|
| | Pilot Project | | | | | | | |
| 1 | Furniture | 10% | 60.00 | - | - | 60.00 | 6.00 | 54.00 |
| 2 | Library Books | 15% | 220.00 | - | 1.00 | 219.00 | 33.00 | 186.00 |
| 3 | Office Equipment's | 10% | 41.00 | - | - | 41.00 | 4.00 | 37.00 |
| | Adult Education Centre | | | | | | | |
| 4 | Building | 10% | 62,474.00 | | 11,834.00 | 50,640.00 | 5,064.00 | 45,576.00 |
| 5 | Furniture | 10% | 228.00 | | | 228.00 | 23.00 | 205.00 |
| 6 | TV, VCP | 15% | 3,913.00 | | | 3,913.00 | 587.00 | 3,326.00 |
| 7 | Land | 0% | 10,00,000.00 | | | 10,00,000.00 | - | 10,00,000.00 |
| | Comprehensive Training and Research | | | | | | | |
| 8 | Almirah | 10% | 37,289.00 | | | 37,289.00 | 3,729.00 | 33,560.00 |
| 9 | Beddings | 10% | 14,000.00 | | | 14,000.00 | 1,400.00 | 12,600.00 |
| 10 | Books /library | 10% | 24,683.00 | | | 24,683.00 | 2,468.00 | 22,215.00 |
| 11 | Camera | 15% | 853.00 | | 445.00 | 408.00 | 61.00 | 347.00 |
| 12 | Computer | 40% | 25,285.00 | | 2,250.00 | 23,035.00 | 9,214.00 | 13,821.00 |
| 13 | Equipment's | 15% | 7,762.00 | | | 7,762.00 | 1,164.00 | 6,598.00 |
| 14 | Furniture & Fittings | 10% | 53,236.00 | | | 53,236.00 | 5,324.00 | 47,912.00 |
| 15 | Gas New Connection | 15% | 6,638.00 | | | 6,638.00 | 996.00 | 5,642.00 |
| 16 | Generator | 15% | 1,08,300.00 | | 310.00 | 1,07,990.00 | 16,199.00 | 91,791.00 |
| 17 | Projector | 15% | 18,517.00 | | | 18,517.00 | 2,778.00 | 15,739.00 |
| 18 | Solar Battery | 15% | 27,560.00 | | | 27,560.00 | 4,134.00 | 23,426.00 |
| 19 | Utensils | 15% | 25,927.00 | | | 25,927.00 | 3,889.00 | 22,038.00 |
| 20 | Vehicle | 30% | 4,08,996.00 | | 1,76,193.00 | 2,32,803.00 | 69,841.00 | 1,62,962.00 |
| 21 | Xerox Machine | 15% | 729.00 | | | 729.00 | 109.00 | 620.00 |
| | Development of Human Potential | | | | | | | |
| 22 | Bed and Beddings | 10% | 27,460.00 | | | 27,460.00 | 2,746.00 | 24,714.00 |
| 23 | Car Stereo | 15% | 14,628.00 | | 14,342.00 | 286.00 | 43.00 | 243.00 |
| 24 | Computer | 40% | 28,943.00 | | | 28,943.00 | 11,577.00 | 17,366.00 |
| 25 | Cycles | 15% | 1,170.00 | | 7.00 | 1,163.00 | 174.00 | 989.00 |
| 26 | Equipment's | 15% | 11,478.00 | | | 11,478.00 | 1,722.00 | 9,756.00 |
| 27 | Fax Machine | 15% | 3,551.00 | | 2,893.00 | 658.00 | 99.00 | 559.00 |
| 28 | Furniture | 10% | 39,771.00 | | | 39,771.00 | 3,977.00 | 35,794.00 |
| 29 | Generator | 15% | 6,118.00 | | | 6,118.00 | 918.00 | 5,200.00 |
| 30 | Library Book | 10% | 74,725.00 | | 1,103.00 | 73,622.00 | 7,362.00 | 66,260.00 |
| 31 | Other Assets | 10% | 8,842.00 | | 2,787.00 | 6,055.00 | 606.00 | 5,449.00 |
| 32 | Solar Battery | 15% | 10,148.00 | | | 10,148.00 | 1,522.00 | 8,626.00 |
| 33 | TV VCR | 15% | 4,226.00 | | 521.00 | 3,705.00 | 556.00 | 3,149.00 |
| 34 | Utensils | 15% | 9,219.00 | | | 9,219.00 | 1,383.00 | 7,836.00 |
| 35 | Vehicle | 30% | 2,66,447.00 | | (13,757.00) | 2,80,204.00 | 84,061.00 | 1,96,143.00 |
| 36 | Water & Electrical Utility | 15% | 311.00 | | 311.00 | - | - | - |
| 37 | Xerox Machine | 15% | 1,056.00 | | | 1,056.00 | 158.00 | 898.00 |
| | Uniting and Preparing Peoples for Peace and development | | | | | | | |
| 38 | Car | 30% | 18,809.00 | | | 18,809.00 | 5,643.00 | 13,166.00 |
| 39 | Computer | 40% | 2,796.00 | | | 2,796.00 | 1,118.00 | 1,678.00 |
| 40 | Digital Camera | 15% | 1,607.00 | | | 1,607.00 | 241.00 | 1,366.00 |
| 41 | Furniture | 10% | 46,458.00 | | | 46,458.00 | 4,646.00 | 41,812.00 |
| | Bftw Projects | | | | | | | |
| 42 | Computer & Printer | 40% | 17,260.00 | 1,84,900.00 | | 2,02,160.00 | 80,864.00 | 1,21,296.00 |
| 43 | Furniture | 10% | 1,31,521.00 | 38,000.00 | | 1,69,521.00 | 16,952.00 | 1,52,569.00 |
| 44 | Bedding Curtain | 10% | 18,696.00 | | | 18,696.00 | 1,870.00 | 16,826.00 |
| 45 | Books | 10% | 3,193.00 | | | 3,193.00 | 319.00 | 2,874.00 |
| 46 | Jeep (Vehicle) | 15% | - | 10,82,013.00 | | 10,82,013.00 | 1,62,302.00 | 9,19,711.00 |
| 47 | Almirah | 10% | 44,874.00 | | 44,874.00 | - | - | - |
| 48 | Utensils | 15% | 10,932.00 | | | 10,932.00 | 1,640.00 | 9,292.00 |
| | Enhancing Capacity of the Leaders of Vulnerable communities for coping with impacts of climate change and conflicts | | | | | | | |
| 49 | Computer | 40% | 32,400.00 | | | 32,400.00 | 12,960.00 | 19,440.00 |
| 50 | Furniture | 10% | 50,286.00 | | | 50,286.00 | 5,029.00 | 45,257.00 |
| 51 | Utensils | 15% | 8,164.00 | | | 8,164.00 | 1,225.00 | 6,939.00 |
| 52 | Vehicle | 30% | 5,70,168.00 | | (34,667.00) | 6,04,835.00 | 1,81,451.00 | 4,23,384.00 |
| | TOTAL | | 32,91,968.00 | 13,04,913.00 | 2,09,447.00 | 43,87,434.00 | 7,20,187.00 | 36,67,247.00 |



TANGKHUL THEOLOGICAL ASSOCIATION (TTA)
HAMLEIKHONG HUNG PUNG,, DISTRICT- UKHRUL,
MANIPUR- 795142

SCHEDULE 'F' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ATTACHED TO
AND FORMING PART OF FOREIGN CONTRIBUTION BALANCE SHEET AS AT 31ST MARCH, 2021

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 from part of the value of assets capitalized. Expenses incurred up to the date of putting the asset 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.

METHOD OF ACCOUNTING:-

To recognized revenue and to charge against revenue all costs and expenses on cash system of accounting.

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.

CONTINGENT LIABILITIES:-

Not to provide for any contingent liabilities except for cases where provision needs to be made based on expert opinion.

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.

GENERAL:-

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

