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**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 31<sup>st</sup> March 2022 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 14,68,917.06
2. Foreign contribution of/worth Rs. 1,30,66,084.34 was received by the Association during the financial year 2021-22.
3. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs.1,15,196.66 was received by the Association during the financial year 2021-22.
4. The balance of unutilized foreign contribution with the association at the end of the financial year 2021-22 was Rs.19,54,891.04.
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: 23-06-2022

  
CA SUDIPA ACHARJEE  
PARTNER  
MEMBERSHIP NO.: 305209  
UDIN No.- 22305209ALMPJJ1109



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

**FOREIGN CONTRIBUTION BALANCE SHEET AS ON 31st MARCH, 2022**

LIABILITIES		AMOUNT (Rs.)	ASSETS		AMOUNT (Rs.)
<b>GENERAL FUND</b>			<b>FIXED ASSETS</b>		31,32,097.00
Opening Balance	51,46,575.06		(Schedule "E")		
Less: Excess of Expenditure over Income transferred from I/E Account	59,587.02	50,86,988.04	<b>CURRENT ASSETS (SCH 'A')</b>		
			Cash in Hand	30,000.00	
			Cash at Bank	19,14,480.04	
			TDS Receivable	10,411.00	19,54,891.04
<b>TOTAL</b>		<b>50,86,988.04</b>	<b>TOTAL</b>		<b>50,86,988.04</b>

**SCHEDULE 'F' SIGNIFICANT ACCOUNTING POLICIES**

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

*[Signature]*  
 PLACE: GUWAHATI  
 DATE: 23-06-2022 **Director**  
**Tangkhul Theological**  
**Association**

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

*[Signature]*  
 CA. SUDIPA ACHARJEE  
 PARTNER  
 MEMBERSHIP NO.: 305209

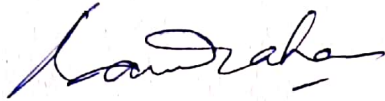


**TANGKHUL THEOLOGICAL ASSOCIATION (TTA)**  
HAMLEIKHONG HUNGPUNG UKHRUL DIST, MANIPUR - 795142

**FOREIGN CONTRIBUTION INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2022**


<b>EXPENDITURE</b>		<b>AMOUNT (Rs.)</b>	<b>INCOME</b>		<b>AMOUNT (Rs.)</b>
To	Project Expenses	1,27,05,718.02	By	Foreign Contribution Received	1,30,66,084.34
"	Depreciation	5,35,150.00	"	Bank Interest Received	1,15,196.66
			"	Excess of Expenditure over Income transferred to General Fund Account	59,587.02
<b>TOTAL</b>		<b>1,32,40,868.02</b>	<b>TOTAL</b>		<b>1,32,40,868.02</b>

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



PLACE: GUWAHATI  
DATE: 23-06-2022  
**Director**  
**Tangkhu Theological**  
**Association**

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



CA. SUDIPA ACHARJEE  
PARTNER  
MEMBERSHIP NO.: 305209

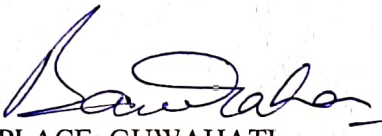


**TANGKHUL THEOLOGICAL ASSOCIATION (TTA)**  
HAMLEIKHONG HUNG PUNG UKHRUL DIST, MANIPUR - 795142


**FOREIGN CONTRIBUTION RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st  
MARCH, 2022**

R E C E I P T S		SCH	AMOUNT (Rs.)	P A Y M E N T S		SCH	AMOUNT (Rs.)
To	Opening Balance	A	14,68,917.06	By	Project Expenses	B	1,27,05,718.02
"	Foreign Contribution Received	C	1,30,66,084.34	"	Closing Balance	A	19,44,480.04
"	Bank Interest Received	D	1,15,196.66				
<b>TOTAL</b>			<b>1,46,50,198.06</b>	<b>TOTAL</b>			<b>1,46,50,198.06</b>

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

  
PLACE: GUWAHATI  
DATE: 23-06-2022  
**Director**  
**Tangkhul Theological**  
**Association**

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

  
CA. SUDIPA ACHARJEE  
PARTNER  
MEMBERSHIP NO.: 305209



**FOREIGN CONTRIBUTION ACCOUNT**  
SCHEDULES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2022

**SCHEDULE "A": OPENING & CLOSING BALANCE**

PARTICULARS	BALANCE AS ON 01.04.2021	BALANCE AS ON 31.03.2022
Cash in Hand	30,000.00	30,000.00
<b>Cash at Bank</b>		
Bank A/C (IOB 2337)	27,038.26	12,560.44
Bank A/C (UBI-0633 )	9,68,545.08	14,06,325.08
Bank A/C (IOB 24880)	4,43,333.72	4,67,374.42
Bank A/C (SBI-3931)		28,220.10
<b>TOTAL</b>	<b>14,68,917.06</b>	<b>19,44,480.04</b>

**SCHEDULE "B": PROJECT EXPENSES**

PROJECT TITLE: Ensuring Socio- Economic Cultural and Ecological Security of the people in the Region: N-IND-2020-0049		
PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>PROJECT EXPENSES</b>		
<b>1.1 TRAINING OF TRAINERS</b>		
1.1.1 Organizational Management	37,320.00	
1.1.2 Leadership Training	28,790.00	
1.1.3 Building Relationship	24,200.00	
1.1.4 Workshop / Training for TTA Members	5,79,530.00	6,69,840.00
<b>1.2 Women Skill development</b>		
1.2.2 One day consultation for weaving trainees	24,510.00	
1.2.3 Traditional Weaving ,Tailoring and Embroidery training	3,28,912.00	3,53,422.00
<b>1.3 CAPACITATING WOMEN FOR LEADERSHIP</b>		
1.3.1 Consultation on women leadership	13,330.00	
1.3.2 Leadership Training	49,210.00	
1.3.3 Strategic Planning & Training	60,500.00	1,23,040.00
<b>1.4 Ecology and Environment</b>		
1.4.1 Workshop on water scarcity and forest protection	90,640.00	
1.4.2 Program on ecological balance (flora & fauna)	1,20,120.00	
1.4.4 Rain water harvesting	84,720.00	2,95,480.00
<b>1.5 Research and Documentation</b>		
1.5.1 Concept and policies development	25,260.00	
1.5.2 Research and data collection	39,550.00	
1.5.3 Survey	63,690.00	1,28,500.00
<b>1.6 Networking</b>		
		99,020.00
<b>1.7 Staff Training</b>		
		4,956.00
<b>2. PERSONNEL</b>		
2.1 Programme Staff Salaries & PF	27,98,117.00	
2.2 Administrative Staff Salaries & PF	12,27,111.00	40,25,228.00
<b>PROJECT ADMINISTRATION</b>		
3.1 Running Cost		1,54,496.72
<b>SUB TOTAL</b>		<b>58,53,982.72</b>

PROJECT TITLE :Enhancing Capacity of the leaders of vulnerable communities for coping with impact of climate change and conflicts:N-IND-2021-0042		
PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)
1.1. Centre Based Training	1,93,680.00	
1.2. Mobile Training	1,08,500.00	
1.3. Open Program	1,64,810.00	
1.4. Networking	21,000.00	
1.6. Programme Field Visit	29,010.00	
1.7. Programme Field Staff & other Training	96,964.00	
1.8. Programme Field Mentoring & others	2,76,000.00	
1.9. Trainer Visit	13,200.00	
1.10. Corona Relief Measures	15,76,530.00	
2.1. Programme Staff Salaries	27,25,664.00	
2.2. Administrative Staff Salaries	7,31,484.00	
3.1. House Rent	2,64,000.00	
3.2. Running Cost	1,49,295.30	
3.3. Audit Fees and other expenses	62,998.00	
3.4. TTA Maintenance	3,09,600.00	
4.0 Procurement	1,29,000.00	
<b>SUB TOTAL</b>		<b>68,51,735.30</b>
<b>GRAND TOTAL</b>		<b>1,27,05,718.02</b>



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

**FOREIGN CONTRIBUTION RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2022**

**SCHEDULE "C": GRANT RECEIVED UNDER VARIOUS PROJECTS**

<b>PARTICULARS</b>	<b>AMOUNT (Rs.)</b>
<b>PROJECT TITLE: Ensuring Socio- Economic cultural and Ecological Security of the people in the Region: N-IND-2020-0049</b> Fund Received From Bftw	62,29,214.34
<b>PROJECT TITLE: Enhancing Capacity of the leaders of vulnerable communities for coping with impact of climate change and conflicts: N-IND-2021-0042</b> Fund Received From Bftw	68,36,870.00
<i>Total Receipts</i>	<b>1,30,66,084.34</b>

**SCHEDULE D: DETAILS OF INTEREST UNDER VARIOUS PROJECTS**

<b>PARTICULARS</b>	<b>AMOUNT (Rs.)</b>
<b>PROJECT TITLE: Ensuring Socio- Economic cultural and Ecological Security of the people in the Region: N-IND-2020-0049</b> Bank Interest	76,290.66
<b>PROJECT TITLE: Enhancing Capacity of the leaders of vulnerable communities for coping with impact of climate change and conflicts: N-IND-2021-0042</b> Bank Interest	38,906.00
<i>Total Interest</i>	<b>1,15,196.66</b>



**FOREIGN CONTRIBUTION ACCOUNT**

SCHEDULES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2022  
SCHEDULE "E": FIXED ASSETS AS AT 31ST MARCH, 2022

Sl.N o.	PARTICULARS	RATE OF DEPN.	BALANCE AS ON 01.04.2021	ADDITIONS	DELETIONS/ ADJUSTMENTS	TOTAL	DEPRECIATION	BALANCE AS ON 31.03.2022
	<b>Pilot Project</b>							
1	Furniture	10%	54.00	-	-	54.00	5.00	49.00
2	Library Books	15%	186.00	-	-	186.00	28.00	158.00
3	Office Equipment's	10%	37.00	-	-	37.00	4.00	33.00
	<b>Adult Education Centre</b>							
4	Building	10%	45,576.00	-	-	45,576.00	4,558.00	41,018.00
5	Furniture	10%	205.00	-	-	205.00	21.00	184.00
6	TV, VCP	15%	3,326.00	-	-	3,326.00	499.00	2,827.00
7	Land	0%	10,00,000.00	-	-	10,00,000.00	-	10,00,000.00
	<b>Comprehensive Training and Research</b>							
8	Almirah	10%	33,560.00	-	-	33,560.00	3,356.00	30,204.00
9	Beddings	10%	12,600.00	-	-	12,600.00	1,260.00	11,340.00
10	Books /library	10%	22,215.00	-	-	22,215.00	2,222.00	19,993.00
11	Camera	15%	347.00	-	-	347.00	52.00	295.00
12	Computer	40%	13,821.00	-	-	13,821.00	5,528.00	8,293.00
13	Equipment's	15%	6,598.00	-	-	6,598.00	990.00	5,608.00
14	Furniture & Fittings	10%	47,912.00	-	-	47,912.00	4,791.00	43,121.00
15	Gas New Connection	15%	5,642.00	-	-	5,642.00	846.00	4,796.00
16	Generator	15%	91,791.00	-	-	91,791.00	13,769.00	78,022.00
17	Projector	15%	15,739.00	-	-	15,739.00	2,361.00	13,378.00
18	Solar Battery	15%	23,426.00	-	-	23,426.00	3,514.00	19,912.00
19	Utensils	15%	22,038.00	-	-	22,038.00	3,306.00	18,732.00
20	Vehicle	30%	1,62,962.00	-	-	1,62,962.00	48,889.00	1,14,073.00
21	Xerox Machine	15%	620.00	-	-	620.00	93.00	527.00
	<b>Development of Human Potential</b>							
22	Bed and Beddings	10%	24,714.00	-	-	24,714.00	2,471.00	22,243.00
23	Car Stereo	15%	243.00	-	-	243.00	36.00	207.00
24	Computer	40%	17,366.00	-	-	17,366.00	6,946.00	10,420.00
25	Cycles	15%	989.00	-	-	989.00	148.00	841.00
26	Equipment's	15%	9,756.00	-	-	9,756.00	1,463.00	8,293.00
27	Fax Machine	15%	559.00	-	-	559.00	84.00	475.00
28	Furniture	10%	35,794.00	-	-	35,794.00	3,579.00	32,215.00
29	Generator	15%	5,200.00	-	-	5,200.00	780.00	4,420.00
30	Library Book	10%	66,260.00	-	-	66,260.00	6,626.00	59,634.00
31	Other Assets	10%	5,449.00	-	-	5,449.00	545.00	4,904.00
32	Solar Battery	15%	8,626.00	-	-	8,626.00	1,294.00	7,332.00
33	TV VCR	15%	3,149.00	-	-	3,149.00	472.00	2,677.00
34	Utensils	15%	7,836.00	-	-	7,836.00	1,175.00	6,661.00
35	Vehicle	30%	1,96,143.00	-	-	1,96,143.00	58,843.00	1,37,300.00
36	Water & Electrical Utility	15%	-	-	-	-	-	-
37	Xerox Machine	15%	898.00	-	-	898.00	135.00	763.00
	<b>Uniting and Preparing Peoples for Peace and development</b>							
38	Car	30%	13,166.00	-	-	13,166.00	3,950.00	9,216.00
39	Computer	40%	1,678.00	-	-	1,678.00	671.00	1,007.00
40	Digital Camera	15%	1,366.00	-	-	1,366.00	205.00	1,161.00
41	Furniture	10%	41,812.00	-	-	41,812.00	4,181.00	37,631.00
	<b>Bftw Projects</b>							
42	Computer & Printer	40%	1,21,296.00	-	-	1,21,296.00	48,518.00	72,778.00
43	Furniture	10%	1,52,569.00	-	-	1,52,569.00	15,257.00	1,37,312.00
44	Bedding Curtain	10%	16,826.00	-	-	16,826.00	1,683.00	15,143.00
45	Books	10%	2,874.00	-	-	2,874.00	287.00	2,587.00
46	Jeep (Vehicle)	15%	9,19,711.00	-	-	9,19,711.00	1,37,957.00	7,81,754.00
47	Almirah	10%	-	-	-	-	-	-
48	Utensils	15%	9,292.00	-	-	9,292.00	1,394.00	7,898.00
	<b>Enhancing Capacity of the Leaders of Vulnerable communities for coping with impacts of climate change and conflicts</b>							
49	Computer	40%	19,440.00	-	-	19,440.00	7,776.00	11,664.00
50	Furniture	10%	45,257.00	-	-	45,257.00	4,526.00	40,731.00
51	Utensils	15%	6,939.00	-	-	6,939.00	1,041.00	5,898.00
52	Vehicle	30%	4,23,384.00	-	-	4,23,384.00	1,27,015.00	2,96,369.00
	<b>TOTAL</b>		<b>36,67,247.00</b>	<b>-</b>	<b>-</b>	<b>36,67,247.00</b>	<b>5,35,150.00</b>	<b>31,32,097.00</b>



**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 31<sup>ST</sup> MARCH, 2022**

**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 recognize 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.

