



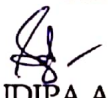
AUDIT CERTIFICATE

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 2023 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 19,54,891.04
2. Foreign contribution of/worth Rs. 1,47,78,826.00 was received by the Association during the financial year 2022-23.
3. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. 93,312.00 was received by the Association during the financial year 2022-23.
4. The balance of unutilized foreign contribution with the association at the end of the financial year 2022-23 was Rs.13,82,460.68.
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:- 31.07.2023


CA SUDIPA ACHARJEE
PARTNER
MEMBERSHIP NO.: 305209
UDIN No.- 23305209BGSLET4754



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

FOREIGN CONTRIBUTION BALANCE SHEET AS ON 31st MARCH, 2023

LIABILITIES		AMOUNT (Rs.)	ASSETS		AMOUNT (Rs.)
GENERAL FUND			FIXED ASSETS		
Opening Balance	50,86,988.04		(Schedule "E")		27,27,617.00
Less: Excess of Expenditure over Income transferred from I/E Account	9,76,910.36	41,10,077.68			
			CURRENT ASSETS (SCH 'A')		
			Cash at Bank		13,82,460.68
TOTAL		41,10,077.68	TOTAL		41,10,077.68
					-


SCHEDULE 'F' SIGNIFICANT ACCOUNTING POLICIES

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

PLACE: GUWAHATI
 DATE:-31.07.2023


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

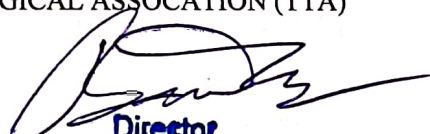


TANGKHUL THEOLOGICAL ASSOCIATION (TTA)
HAMLEIKHONG HUNGPUNG UKHRUL DIST , MANIPUR - 795142

FOREIGN CONTRIBUTION INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023


EXPENDITURE		AMOUNT (Rs.)	INCOME		AMOUNT (Rs.)
To	Project Expenses	1,54,44,568.36	By	Foreign Contribution Received	1,47,78,826.00
"	Depreciation	4,04,480.00	"	Bank Interest Received	93,312.00
			"	Excess of Expenditure over Income transferred to General Fund Account	9,76,910.36
TOTAL		1,58,49,048.36	TOTAL		1,58,49,048.36

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


Director
Tangkhul Theological
Association

PLACE: GUWAHATI
DATE:-31.07.2023

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


CA. SUDIPA ACHARJEE
PARTNER
MEMBERSHIP NO.: 305209

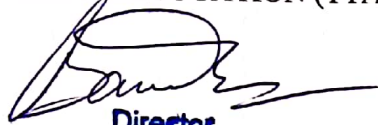


TANGKHUL THEOLOGICAL ASSOCIATION (TTA)
 HAMLEIKHONG HUNGPUNG UKHRUL DIST , MANIPUR - 795142

**FOREIGN CONTRIBUTION RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st
 MARCH, 2023**

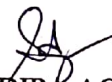
R E C E I P T S	SCH	AMOUNT (Rs.)	P A Y M E N T S	SCH	AMOUNT (Rs.)
To Opening Balance	A	19,54,891.04	By Project Expenses	B	1,54,44,568.36
" Foreign Contribution Received	C	1,47,78,826.00	" Closing Balance	A	13,82,460.68
" Bank Interest Received	D	93,312.00			
TOTAL		1,68,27,029.04	TOTAL		1,68,27,029.04
					-

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


Director
 Tangkhul Theological
 Association

PLACE: GUWAHATI
 DATE:-31.07.2023

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, 2023

SCHEDULE "A": OPENING & CLOSING BALANCE

PARTICULARS	BALANCE AS ON 01.04.2022	BALANCE AS ON 31.03.2023
Cash in Hand	30,000.00	-
Cash at Bank		
Bank A/C (IOB 2337)	12,560.44	31,240.64
Bank A/C (UBI-0633)	14,06,325.08	216.12
Bank A/C (IOB 24880)	4,67,374.42	13,22,556.84
Bank A/C (SBI-3931)	28,220.10	28,447.08
TDS Receivable	10,411.00	-
TOTAL	19,54,891.04	13,82,460.68

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.)
PROJECT EXPENSES		
TRAINING OF TRAINERS		
Organizational Management	2,72,450.00	
Leadership Training	3,04,450.00	
Building Relationship	62,800.00	
Workshop / Training for TTA Members	8,36,765.00	
Follow Up Programmes	2,06,165.00	
Programme Assessment	2,18,745.00	19,01,375.00
Women Skill development		
Women Motivation	31,800.00	
One day consultation for weaving trainees	42,230.00	
Traditional Weaving, Tailoring and Embroidery training	9,87,965.00	10,61,995.00
CAPACITATING WOMEN FOR LEADERSHIP		
Consultation on women leadership	1,32,640.00	
Leadership Training	2,73,550.00	
Strategic Planning & Training	1,06,320.00	5,12,510.00
Ecology and Environment		
Workshop on water scarcity and forest protection	1,69,370.00	
Program on ecological balance (flora & fauna)	1,82,890.00	
TTA Forest Maintenance	2,80,600.00	
Rain water harvesting	1,60,750.00	7,93,610.00
Research and Documentation		
Concept and policies development	17,680.00	
Research and data collection	1,53,010.00	
Survey	1,96,560.00	3,67,250.00
Networking		2,80,780.00
Staff Training		58,614.00
Staff Travel		64,720.00
PERSONNEL COST		
Programme Staff Salaries & PF	32,36,363.00	
Administrative Staff Salaries & PF	9,34,740.00	41,71,103.00
PROJECT ADMINISTRATION		
Running Cost		1,41,023.34
SUB TOTAL		93,52,980.34
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.)
Centre Based Training	4,26,763.00	
Mobile Training	2,38,690.00	
Open Program	3,53,830.00	
Networking	73,860.00	
Building Development Perspective	65,872.00	
Programme Field Visit	1,03,891.00	
Programme Field Staff & other Training	68,135.00	
Programme Field Mentoring & others	2,76,000.00	
Trainer Visit	85,399.00	
Corona Relief Measures	5,25,250.00	
Programme Staff Salaries	23,32,985.00	
Administrative Staff Salaries	7,66,454.00	
House Rent	2,64,000.00	
Running Cost	1,45,221.02	
Audit Fees and other expenses	55,638.00	
TTA Maintenance	3,09,600.00	
SUB TOTAL		60,91,588.02
GRAND TOTAL		1,54,44,568.36



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

FOREIGN CONTRIBUTION RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

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: N-IND-2020-0049 Fund Received From Bftw	76,04,122.00
PROJECT TITLE: Enhancing Capacity of the leaders of vulnerable communities for coping with impact of climate change and conflicts: N-IND-2021-0042 Fund Received From Bftw	71,74,704.00
<i>Total Receipts</i>	1,47,78,826.00

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: N-IND-2020-0049 Bank Interest	65,158.00
PROJECT TITLE: Enhancing Capacity of the leaders of vulnerable communities for coping with impact of climate change and conflicts: N-IND-2021-0042 Bank Interest	28,154.00
<i>Total Interest</i>	93,312.00



FOREIGN CONTRIBUTION ACCOUNT

SCHEDULES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2023
SCHEDULE "E": FIXED ASSETS AS AT 31ST MARCH, 2023

Sl.N o.	PARTICULARS	RATE OF DEPN.	BALANCE AS ON 01.04.2022	ADDITIONS	DELETIONS/ ADJUSTMENTS	TOTAL	DEPRECIATION	BALANCE AS ON 31.03.2023
	Pilot Project							
1	Furniture	10%	49.00	-	-	49.00	5.00	44.00
2	Library Books	15%	158.00	-	-	158.00	24.00	134.00
3	Office Equipment's	10%	33.00	-	-	33.00	3.00	30.00
	Adult Education Centre							
4	Building	10%	41,018.00	-	-	41,018.00	4,102.00	36,916.00
5	Furniture	10%	184.00	-	-	184.00	18.00	166.00
6	TV, VCP	15%	2,827.00	-	-	2,827.00	424.00	2,403.00
7	Land	0%	10,00,000.00	-	-	10,00,000.00	-	10,00,000.00
	Comprehensive Training and Research							
8	Almirah	10%	30,204.00	-	-	30,204.00	3,020.00	27,184.00
9	Beddings	10%	11,340.00	-	-	11,340.00	1,134.00	10,206.00
10	Books /library	10%	19,993.00	-	-	19,993.00	1,999.00	17,994.00
11	Camera	15%	295.00	-	-	295.00	44.00	251.00
12	Computer	40%	8,293.00	-	-	8,293.00	3,317.00	4,976.00
13	Equipment's	15%	5,608.00	-	-	5,608.00	841.00	4,767.00
14	Furniture & Fittings	10%	43,121.00	-	-	43,121.00	4,312.00	38,809.00
15	Gas New Connection	15%	4,796.00	-	-	4,796.00	719.00	4,077.00
16	Generator	15%	78,022.00	-	-	78,022.00	11,703.00	66,319.00
17	Projector	15%	13,378.00	-	-	13,378.00	2,007.00	11,371.00
18	Solar Battery	15%	19,912.00	-	-	19,912.00	2,987.00	16,925.00
19	Utensils	15%	18,732.00	-	-	18,732.00	2,810.00	15,922.00
20	Vehicle	30%	1,14,073.00	-	-	1,14,073.00	34,222.00	79,851.00
21	Xerox Machine	15%	527.00	-	-	527.00	79.00	448.00
	Development of Human Potential							
22	Bed and Beddings	10%	22,243.00	-	-	22,243.00	2,224.00	20,019.00
23	Car Stereo	15%	207.00	-	-	207.00	31.00	176.00
24	Computer	40%	10,420.00	-	-	10,420.00	4,168.00	6,252.00
25	Cycles	15%	841.00	-	-	841.00	126.00	715.00
26	Equipment's	15%	8,293.00	-	-	8,293.00	1,244.00	7,049.00
27	Fax Machine	15%	475.00	-	-	475.00	71.00	404.00
28	Furniture	10%	32,215.00	-	-	32,215.00	3,222.00	28,993.00
29	Generator	15%	4,420.00	-	-	4,420.00	663.00	3,757.00
30	Library Book	10%	59,634.00	-	-	59,634.00	5,963.00	53,671.00
31	Other Assets	10%	4,904.00	-	-	4,904.00	490.00	4,414.00
32	Solar Battery	15%	7,332.00	-	-	7,332.00	1,100.00	6,232.00
33	TV VCR	15%	2,677.00	-	-	2,677.00	402.00	2,275.00
34	Utensils	15%	6,661.00	-	-	6,661.00	999.00	5,662.00
35	Vehicle	30%	1,37,300.00	-	-	1,37,300.00	41,190.00	96,110.00
36	Water & Electrical Utility	15%	-	-	-	-	-	-
37	Xerox Machine	15%	763.00	-	-	763.00	114.00	649.00
	Uniting and Preparing Peoples for Peace a							
38	Car	30%	9,216.00	-	-	9,216.00	2,765.00	6,451.00
39	Computer	40%	1,007.00	-	-	1,007.00	403.00	604.00
40	Digital Camera	15%	1,161.00	-	-	1,161.00	174.00	987.00
41	Furniture	10%	37,631.00	-	-	37,631.00	3,763.00	33,868.00
	Bftw Projects							
42	Computer & Printer	40%	72,778.00	-	-	72,778.00	29,111.00	43,667.00
43	Furniture	10%	1,37,312.00	-	-	1,37,312.00	13,731.00	1,23,581.00
44	Bedding Curtain	10%	15,143.00	-	-	15,143.00	1,514.00	13,629.00
45	Books	10%	2,587.00	-	-	2,587.00	259.00	2,328.00
46	Jeep (Vehicle)	15%	7,81,754.00	-	-	7,81,754.00	1,17,263.00	6,64,491.00
47	Almirah	10%	-	-	-	-	-	-
48	Utensils	15%	7,898.00	-	-	7,898.00	1,185.00	6,713.00
	Enhancing Capacity of the Leaders of Vulnerable communities for coping with impacts of climate change and conflicts							
49	Computer	40%	11,664.00	-	-	11,664.00	4,666.00	6,998.00
50	Furniture	10%	40,731.00	-	-	40,731.00	4,073.00	36,658.00
51	Utensils	15%	5,898.00	-	-	5,898.00	885.00	5,013.00
52	Vehicle	30%	2,96,369.00	-	-	2,96,369.00	88,911.00	2,07,458.00
	TOTAL		31,32,097.00			31,32,097.00	4,04,480.00	27,27,617.00



TANGKHUL THEOLOGICAL ASSOCIATION (TTA)
HAMLEIKHONG HUNGPUNG,, 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, 2023**

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.

