AMD & ASSOCIATES
ARTERED ACCOUNTANTS

IMPHAL BRANCH
THANGAL BAZAR
IMPHAL, MANIPUR

AUDITOR'S REPORT

We have audited the attached Balance Sheet of **WEAKER SECTION DEVELOPMENT COUNCIL, KHANGSHIM, P.O. KAKCHING, MANIPUR** as at **31.3.2024** and also the attached Income and Expenditure Account and Receipts and Payments Account in respect of **CONSOLIDATED GENERAL ACCOUNT** for the year ended on that date. date.

Organisation's Responsibility for Financial Statements

2. The management of the organisation is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement.

Auditor's responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with generally accepted Accounting principles.

4. An audit involves performing procedure to obtain, on a test basis, audit evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and reasonability of accounting estimates made by the management as well as evaluating the overall presentation of financial statements.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

6. It is the policy of the organisation to maintain its accounts and prepare its financial statement on cash receipts and disbursement basis. On this basis revenue and related assets are recognised when actually received rather than when earned and expenses are recognised when paid rather than when the obligation is incurred.

7. Under the scope of audit we have not verified the physical implementation of the programme activities at field level and hence we are unable to comment on the same.

8. Instances of cash Payments have been observed which should be avoided as far as practicable in future. The Practice of Cash payments should be gradually discarded.

9. The organisation has not obtained registration under the GST as it is registered under Section 12AA of the Income Tax Act and hence exempt from all of the GST.

10. **Opinion**

In our opinion and to the best of our information and belief and according to information and explanation given to us the said financial statements prepared on the basis of above method of accounting are in agreement with the Books of Accounts & Records produced before us and reflect:

(i) In the case of the Balance sheet the Assets and Liabilities arising from the cash transactions of the above named organisation as at **31.3.2024.**

(ii) In the case of Income and Expenditure Account the excess of expenditure over income of the above named organisation on the basis of the receipts and payments for the year ending on **31.3.2024.**

(iii) In the case of Receipts and Payments Account the actual receipts and disbursement for the period as above.

Date: This 20th Day of September, 2024.
Place : Imphal.

For **M/S AMD & ASSOCIATES**
Chartered Accountants,

AMD & ASSOCIATES * IMPHAL Regn. No. 318191E * CHARTERED ACCOUNTANTS

CA., M.K. Maheshwari, F.C.A.,
Partner (Branch in-charge, Imphal)
Firm Regn. No. 318191E
Mem. No. 054272
UDIN NO: 24054272BKBOGM6690

AMD & ASSOCIATES
ARTERED ACCOUNTANTS

IMPHAL BRANCH
THANGAL BAZAR
IMPHAL, MANIPUR

AUDITOR'S REPORT

We have audited the attached Balance Sheet of **WEAKER SECTION DEVELOPMENT COUNCIL, KHANGSHIM, P.O. KAKCHING, MANIPUR** as at **31.3.2024** and also the attached Income and Expenditure Account and Receipts and Payments Account in respect of **CONSOLIDATED GENERAL ACCOUNT** for the year ended on that date. date.

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2. The management of the organisation is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement.

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(i) In the case of the Balance sheet the Assets and Liabilities arising from the cash transactions of the above named organisation as at **31.3.2024.**

(ii) In the case of Income and Expenditure Account the excess of expenditure over income of the above named organisation on the basis of the receipts and payments for the year ending on **31.3.2024.**

(iii) In the case of Receipts and Payments Account the actual receipts and disbursement for the period as above.

Date: This 20th Day of September, 2024.
Place : Imphal.

For **M/S AMD & ASSOCIATES**
Chartered Accountants,

AMD & ASSOCIATES IMPHAL Regn No 318191E CHARTERED ACCOUNTANTS

CA., M.K. Maheshwari, F.C.A.,
Partner (Branch in-charge, Imphal)
Firm Regn. No. 318191E
Mem. No. 054272
UDIN NO: 24054272BKBOGM6690

WEAKER SECTION DEVELOPMENT COUNCIL
KHANGSHIM, P.O. KAKCHING, MANIPUR.

Balance Sheet as at 31/03/2024.

(Amount in R

	Particulars	Note	At 31st March, 2024.	At 31st March, 2023.
I	**EQUITY AND LIABILITIES**			
1	**General Funds**			
(a)	General Fund	3	1,35,21,823.30	1,41,23,674.
			1,35,21,823.30	1,41,23,674.
2	Unutilized Grants:			
			0.00	0.
3	**Non-current liabilities**			
(a)	Long-term borrowings	16	2,01,772.00	2,01,772.
(b)	Other long-term liabilities	17	2,44,009.00	2,44,009.
			4,45,781.00	4,45,781.
4	Current liabilities			
			0.00	0.
	Total		**1,39,67,604.30**	**1,45,69,455.**
II	**ASSETS**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment			
(i)	Property, Plant and Equipment	15	1,35,75,289.00	1,39,96,928.
(ii)	Capital work in progress		-	-
(b)	Other non-current assets	18	3,66,638.00	3,66,638.
			1,39,41,927.00	1,43,63,566.
2	**Current assets :**			
(a)	Cash balances	6	25,677.30	2,05,889.
(b)	Short Term Loans and Advances		-	-
(C)	Other current assets		0.00	-
			25,677.30	2,05,889.
	Total		**1,39,67,604.30**	**1,45,69,455.**
	Brief about the Entity	1		
	Summary of significant accounting policies	2		

Note: All the Notes and Annexures as mentioned above and annexed to the accounts are forming an integral part of the accounts.

For **WEAKER SECTION DEVELOPMENT COUNCIL**

Secretary
Weaker Section's Development Council
Khangshim Village

President/Secretary,

Date: This 20th Day of September, 2024.
Place: Imphal

As per our Report of even date annexed herewith

For, **M/S AMD & ASSOCIATES**
Chartered Accountants,

AMD & ASSOCIATES
IMPHAL
Regd No
318191E
CHARTERED ACCOUNTANTS

CA., M.K. Maheshwari, F.C.A.,
Partner (Branch in-charge, Imphal)
Firm Regn. No. 318191E
Mem. No. 054272
UDIN NO: 24054272BKBOGM6690

WEAKER SECTION DEVELOPMENT COUNCIL
KHANGSHIM, P.O. KAKCHING, MANIPUR.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2024.

(Amount in Rs.)

	PARTICULARS	Note	F.Y. 2023-24	F.Y. 2022-23
A	**Income:**			
i)	Gross Income	13	7,30,739.26	19,69,261.00
ii)	Other Income	8	3,112.00	8,893.00
iii)	Grants in aid Receivables			
	Total (A)		**7,33,851.26**	**19,78,154.00**
B	**Expenditure:**			
i)	Recurring Expenditure	14	8,54,063.12	17,32,977.29
ii)	Employee benefits expense (Salaries, wages, other)	11	60,000.00	60,000.00
iii)	Other Expenditure	12	0.00	70.80
iv)	Depreciation	15	4,21,639.00	4,93,570.00
	Total (B)		**13,35,702.12**	**22,86,618.09**
C	**Surplus/(Deficit) during the year (A-B)**		**-6,01,850.86**	**-3,08,464.09**
	TOTAL (B+C)		**7,33,851.26**	**19,78,154.00**

Note: All the Notes and Annexures as mentioned above and annexed to the accounts are forming an integral part of the accounts.

For **WEAKER SECTION DEVELOPMENT COUNCIL**

Secretary
Weaker Section's Development Council
Khangshim Village

President/Secretary,

Date: This 20th Day of September, 2024.
Place: Imphal

As per our Report of even date annexed herewith.

For, **M/S AMD & ASSOCIATES**
Chartered Accountants,

AMD & ASSOCIATES
IMPHAL
Regd. No
318191E
CHARTERED ACCOUNTANTS

CA., M.K. Maheshwari, F.C.A.,
Partner (Branch in-charge, Imphal)
Firm Regn. No. 318191E
Mem. No. 054272
UDIN NO: 24054272BKBOGM6690

WEAKER SECTION DEVELOPMENT COUNCIL
KHANGSHIM, P.O. KAKCHING, MANIPUR.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31/03/2024.

(Amount In Rs.)

	Receipts	Note	F.Y. 2023-24	F.Y. 2022-23
A	**Opening Balance :**			
	Cash in Hand & at bank	4	2,05,889.16	20,783.25
B	Gross Receipts	7	7,30,739.26	19,69,261.00
C	Other Receipts	8	3,112.00	8,893.00
	TOTAL		**9,39,740.42**	**19,98,937.25**

Sl.	Payments	Note	F.Y. 2023-24	F.Y. 2022-23
A	Recurring Expenditure	9	8,54,063.12	17,32,977.29
B	Non-recurring Expenditure	10	0.00	0.00
C	Employee benefits expense (Salaries, wages, other)	11	60,000.00	60,000.00
D	Other Expenditure	12	0.00	70.80
F	**Closing Balance:**			
	Cash in Hand	5	25,677.30	2,05,889.16
	Total		**9,39,740.42**	**19,98,937.25**

Note: All the Notes and Annexures as mentioned above and annexed to the accounts are forming an integral part of the accounts.

For **WEAKER SECTION DEVELOPMENT COUNCIL**

Secretary
Weaker Section's Development Council
Khangshim Village

President/Secretary,

Date: This 20th Day of September, 2024.
Place: Imphal

As per our Report of even date annexed herewith.

For, **M/S AMD & ASSOCIATES**
Chartered Accountants

ASSOCIATES IMPHAL Regd. No 318191E CHARTERED ACCOUNTANTS

CA., M.K. Maheshwari, F.C.A.,
Partner (Branch in-charge, Imphal)
Firm Regn. No. 318191E
Mem. No. 054272
UDIN NO: 24054272BKBOGM6690

Note - 1

Pan No. (Organisation)	**AAAAT9299D**
Address:	**KHANGSHIM, P.O. KAKCHING, MANIPUR.**
Nature of activity:	**Charitable Activities**
Regd. Details	**Under Manipur Societies Registration Act of 1989**
Registration No.	**No. 234 of 1992**
Date of Registration	**17th Day of June 1992**
12A Registration Details	
Registration No.	**AAAAT9299DF20214**
Date of Registration	**28TH Day of May, 2021**

Details of the existing office bearer

	President	Secretary	Treasurer
Name	Tongamran Tontang	Ms. Shangnaidar Tontang	Toshang Khaling
Address	Khangshim	Khangshim	Thalem
Pan No	ATXPT5657J	AGFPT7549E	AUIPT4011A
Adhaar No	3971 4133 3192	8281 5325 3849	7610 9160 1643
Phone No.	70058 36588	89741 99265	9233581603
Email ID	tongamran@gmail.com	shangnaidar@gmail.com	khalingtoshang@gmail.com

Note - 2 SIGNIFICANT ACCOUNT POLICIES

A Accounting Standards as applicable to non-corporate entities :

Classification of the entity for applicability of AS (Level IV)

Accounting Standard	Applicable Accounting Standards	Requirements	Applicablity to entity and compliance observations
AS1	Applicable	Disclosure of Accounting Policies	Cash basis of accounting
AS2	Applicable	Inventory valuation	Not applicable
AS4	Not Applicable	Contingencies and Events occuring after the Balance Sheet date	Reviewed and accessed while finalising of the accounts though not reported anywhere as cash basis of accounting is followed.
AS5	Applicable	Surplus or deficit for the period, Prior period items and changes in accounting policies	Surplus or deficit based on cash system of accounting
AS7	Applicable	Construction contracts	Not applicable
AS9	Applicable	Revenue recognition	On cash basis
AS10	Applicable with disclosure exemption	Property plant and equipment	As explained in Point No. 1 (AS1) and depreciation on WDV

AMD & ASSOCIATES IMPHAL Regd No 318191E CHARTERED ACCOUNTANTS

AS11	Applicable with disclosure exemption	Foreign exchange rate changes	Not applicable
AS12	Applicable with disclosure exemption	Accounting for Govt. grants	Normally on cash basis except in few cases where based on the sanction letter it is recognised on accrual basis.
AS13	Applicable with disclosure exemption	Accounting for investments	At cost when acquired
AS15	Applicable with exemption	Employee Benefits	Employee benefits like bonus, EPF, PPF duly disclosed in accounts.
AS16	Applicable	Borrowing costs	Generally charged as revenue except in case capital assets when it is charged to assets.
AS19	Applicable with disclosure exemption	Accounting for Lease	
AS22	Applicable only for current tax related provisions	Accounting for taxes on income	Cash basis, no provisio for any tax is provided
AS26	Applicable with disclosure exemption	Intangible Assets	
AS29	Applicable	Provision for contingent liabilities and contingent assets	Not applicable and contingent liabilites though reviewed and accessed on yearly bas but no disclosure is ma as cash basis of accounting is followed.

AMD & ASSOCIATES
IMPHAL
Regd No
318191E
CHARTERED ACCOUNTANTS

WEAKER SECTION DEVELOPMENT COUNCIL
KHANGSHIM, P.O. KAKCHING, MANIPUR.

Note - 3 : General Fund :

(Amount in Rs.

Sr. No.	Particulars	F.Y. 2023-24		F.Y. 2022-23	
	Opening Balance	1,41,23,674.16		1,44,32,138.25	
	Add/Less Surplus/Deficit during the year	-6,01,851		-3,08,464.09	
	Closing Balance		1,35,21,823.30		1,41,23,674.1
			1,35,21,823.30		**1,41,23,674.1**

Note - 4 : Details of Opening Cash In Hand and Cash at Bank
(Forming Part Of Receipts And Payments Account)

Amount (Rs.

Sr. No.	Particulars	F.Y. 2023-24		F.Y. 2022-23	
A)	Cash in hand :				
	I) General Account	56.95		56.95	
	II) Project Account				
	- CSD	578.00		578.00	
	- CASA	0.00		79.00	
			634.95		713.9
B)	Cash at Bank :				
	a) *PNB, Kakching Branch, SB A/c No. 0256010110280 :*				
	- General Account	2,886.85		2,810.85	
	b) *PNB, Kakching Branch, SB A/c No. 0256010112279 :*				
	- General Account	3,018.35		2,973.75	
	c) *SBI, Kangsang (Pallel) Branch,*				
	- *Saving A/c No. 11835328362 FC Fund Account*				
	- Promotion of Livelihood Options for Women	2,272.45		2,212.45	
	d) *SBI, Kangsang (Pallel) Branch, Saving A/c No. 37727834596*				
	- General Account	21.00		21.00	
	- CASA Project	6,623.16		326.95	
	e) *PNB, Kakching A/c No. 0256010767101*				
	- Handloom Training, TATA Trusts/CML	6,322.90		6,190.30	
	f) *AXIS Bank SB A/c No. 921010045206677 :*				
	General Account	1,84,109.50		5,534.00	
	g) *S.B.I New Delhi Main Branch, SB A/c No. 040121737652 :*				
	FC Fund Account			0.00	
			2,05,254.21		20,069
			2,05,889.16		**20,783**

Note - 5 : Details of Closing Cash In Hand and Cash at Bank
(Forming Part Of Receipts And Payments Account) ;

Amount (Rs

Sr. No.	Particulars	F.Y. 2023-24		F.Y. 2022-23	
A)	**Cash in hand ;**				
	I) General Account	56.95		56.95	
	II) Project Account				
	- CSD	578.00		578.00	
	- CASA				
			634.95		634.9
B)	Cash at Bank ;				
	a) *PNB, Kakching Branch, SB A/c No. 0256010110280 ;*				
	- General Account (Dormant)	2,886.85		2,886.85	
	b) *PNB, Kakching Branch, SB A/c No. 0256010112279 ;*				
	- General Account (Dormant)	3,018.35		3,018.35	
	c) *SBI, Kangsang (Pallel) Branch,*				
	- *Saving A/c No. 11835328362 FC Fund Account*				
	- Promotion of Livelihood Options for Women (Dormant)	2,272.45		2,272.45	
	d) *SBI, Kangsang (Pallel) Branch, Saving A/c No. 37727834596*				
	- General Account			21.00	
	- CASA Project			6,623.16	
	- Project A	2,723.04			
	e) *PNB, Kakching A/c No. 0256010767101*				
	- Handloom Training, TATA Trusts/CML (Dormant)	6,322.90		6,322.90	
	f) *AXIS Bank SB A/c No. 921010045206677 ;*				
	General Account	7,818.76		1,84,109.50	
	g) *S.B.I New Delhi Main Branch, SB A/c No. 040121737652 ;*				
	FC Fund Account	0.00		0.00	
			25,042.35		2,05,254
			25,677.30		**2,05,88**

AMD & ASSOCIATES
IMPHAL
Regd No
318191E
CHARTERED ACCOUNTANTS

WEAKER SECTION DEVELOPMENT COUNCIL
KHANGSHIM, P.O. KAKCHING, MANIPUR.

Note 6 : Cash and Bank Balances (Forming part of Balance Sheet) :

(Amount in R

Sr. No.	Particulars	F.Y. 2023-24		F.Y. 2022-23	
A	**Cash and cash equivalents**				
	(a) *Cash on hand (As certified) :*				
	i) General Account	56.95		56.95	
	ii) Project Account				
	- CSD	578.00		578.00	
	- CASA	0.00		0.00	
			634.95		634.
	(a) *Cash at Bank :*				
	a) *PNB, Kakching Branch, SB A/c No. 0256010110280 :*				
	- General Account	2,886.85		2,886.85	
	b) *PNB, Kakching Branch, SB A/c No. 0256010112279 :*				
	- General Account	3,018.35		3,018.35	
	c) *SBI, Kangsang (Pallel) Branch,* - *Saving A/c No. 11835328362 FC Fund Account*				
	- Promotion of Livelihood Options for Women	2,272.45		2,272.45	
	d) *SBI, Kangsang (Pallel) Branch, Saving A/c No. 37727834596*				
	- General Account	0.00		21.00	
	- CASA Project	0.00		6,623.16	
	- Project Account	2,723.04			
	e) *PNB, Kakching A/c No. 0256010767101*				
	- Handloom Training, TATA Trusts/CML	6,322.90		6,322.90	
	f) *AXIS Bank SB A/c No. 921010045206677 :*				
	General Account	7,818.76		1,84,109.50	
	g) *S.B.I New Delhi Main Branch, SB A/c No. 040121737652 :*				
	FC Fund Account	0.00		0.00	
			25,042.35		2,05,254
	Total (I) =		**25,677.30**		**2,05,88**
	Total Cash and bank balances (I + II) =		**25,677.30**		**2,05,88**

AMD & ASSOCIATES
IMPHAL
Regd No
318191E
CHARTERED ACCOUNTANTS

Note - 7 : Gross Receipts (Forming Part of Receipts and Payments Account) :

(Amount in Rs.)

Sl. No.	Particulars	F.Y. 2023-24	F.Y. 2022-23
I)	**Grants in aid :**		
	(a) FCRA Grants (As per Annexure"A")	6,06,739.00	19,09,261.00
	(b) Others specific grants	NIL	NIL
	TOTAL (I)	**6,06,739.00**	**19,09,261.00**
II)	**Donation/Voluntary contribution :**		
	(a) Members Fee	60,000.00	60,000.00
	(b) Donation	64,000.26	
	TOTAL (II)	1,24,000.26	60,000.00
	TOTAL (I)+(II)	7,30,739.26	19,69,261.00

Note - 8 : Other Receipts :

(Amount in Rs.)

Sl. No.	Particulars	F.Y. 2023-24	F.Y. 2022-23
(a)	**Bank Interest**		
	General Account :		
	i) PNB, Saving Account No. 0256010110280		76.00
	ii) PNB, Saving Account, No. 0256010112279 :		80.00
	iii) AXIS Saving Account No. 921010045206677 :	709.00	4,664.00
	Project Account :		
	i) TATA TRUSTS/CML Handloom Weaving Training cum Production Centre :		168.00
	ii) Promotion of Livelihood Options for Women :		60.00
	FCRA UC A/c		
	SBI, Kangsang (Pallel) Branch, Saving A/c No. 37727834596	2,403.00	3,845.00
	Total other income	3,112.00	8,893.00

AMD & ASSOCIATES IMPHAL Regd No 318191E CHARTERED ACCOUNTANTS

WEAKER SECTION DEVELOPMENT COUNCIL
KHANGSHIM, P.O. KAKCHING, MANIPUR.

Note- 9 : Recurring Expenditure (Forming part of Receipts and Payments Account) :

(Amount in Rs.)

Sl. No.	Particulars	F.Y. 2023-24		F.Y. 2022-23	
1.	**General Account :**				
	a) *Covid-19 Community Based Monitoring & Social Mobilization :* (As per Details in Annexure"B")	1,71,000.00		3,45,688.50	
	b) Education Support Centre (As per Details in Annexure"B")	70,000.00			
	Sub total (1) =		2,41,000.00		3,45,688.50
2.	**Project Account :**				
	a) *Strengthening Community Action for Development in North East :* (As per Details in Annexure"B")	6,13,063.12	6,13,063.12	13,87,288.79	13,87,288.79
	Total (1 + 2) =		**8,54,063.12**		**17,32,977.29**

Note - 10 : Non-recurring Expenditure :

(Amount in Rs.)

Sl. No.	Particulars	F.Y. 2023-24		F.Y. 2022-23	
1.	**General**				
	-				
	-				
	-		-		0.00
	Total		-		-

Note- 11 : Employee benefits expense :

(Amount in Rs.)

Sl. No.	Particulars	F.Y. 2023-24	F.Y. 2022-23
1.	Honorarium to Caretaker	60,000.00	60,000.00
	Total Employee benefits expense	60,000.00	60,000.00

Note - 12 : Other Expenditure :

(Amount in Rs.)

Sl. No.	Particulars	F.Y. 2023-24	F.Y. 2022-23
(a)	Bank Charges		70.80
(b)			
	Total	0.00	70.80

AMD & ASSOCIATES
IMPHAL
Regd No
318191E
CHARTERED ACCOUNTANTS

WEAKER SECTION DEVELOPMENT COUNCIL
KHANGSHIM, P.O. KAKCHING, MANIPUR.

Note- 13 : Gross Income (Forming part of Income & Expenditure Account) :

(Amount In Rs.)

Sl No.	Particulars	F.Y. 2023-24	F.Y. 2022-23
I)	**Revenue Grants received :**		
	(a) FCRA Grants (As per Annexure"A")	6,06,739.00	19,09,261.00
	(b) Others specific grants	NIL	NIL
	TOTAL (I)	**6,06,739.00**	**19,09,261.00**
II)	**Donation/Voluntary contribution**		
	(a) Members fee	60,000.00	60,000.00
	(b) Donation	64,000.26	
	TOTAL (II)	1,24,000.26	60,000.00
	TOTAL (I)+(II)	7,30,739.26	19,69,261.00

Note- 14 : Recurring Expenditure (Forming part of Income & Expenditure Account) :

Sl. No.	Particulars	F.Y. 2023-24		F.Y. 2022-23	
1.	**General Account :**				
	a) *Covid-19 Community Based Monitoring & Social Mobilization :* (As per Details in Annexure"B")	1,71,000.00		3,45,688.50	
	b) Education Support Centre (As per Details in Annexure"B")	70,000.00			
	Sub total (1) =		2,41,000.00		3,45,688.50
2.	**Project Account :**				
	a) *Strengthening Community Action for Development in North East :* (As per Details in Annexure"B")	6,13,063.12		13,87,288.79	
			6,13,063.12		**13,87,288.79**
	Total (1 + 2) =		**8,54,063.12**		**17,32,977.29**

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Note- 15 : Property, Plant and Equipment (Tangible Assets) (owned assets) :

(Amount in Rs.)

Particulars /Assets	Land	Building	Furniture & Fixture	Vehicle	Computer	Machinery & Plant	Other Assets	Total
Gross Block								
As at 1 April 2022	1,07,80,000.00	3,84,932.00	1,49,109.00	1,23,747.00	6,238.00	19,17,600.00	11,28,872.00	1,44,90,498.00
Additions								0.00
Deductions/Adjustments								0.00
As at 1 April 2023	1,07,80,000.00	3,84,932.00	1,49,109.00	1,23,747.00	6,238.00	19,17,600.00	11,28,872.00	1,44,90,498.00
Additions	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Deductions/Adjustments								0.00
At 31st March, 2023.	**1,07,80,000.00**	**3,84,932.00**	**1,49,109.00**	**1,23,747.00**	**6,238.00**	**19,17,600.00**	**11,28,872.00**	**1,44,90,498.00**
At 31st March, 2024.	**1,07,80,000.00**	**3,84,932.00**	**1,49,109.00**	**1,23,747.00**	**6,238.00**	**19,17,600.00**	**11,28,872.00**	**1,44,90,498.00**
Rate	**0%**	**10%**	**10%**	**30%**	**40%**	**15%**	**10%**	
Depreciation/Adjustments								
As at 1 April 2022								0.00
Additions	0.00	38,495.00	14,916.00	37,125.00	2,493.00	2,87,649.00	1,12,892.00	4,93,570.00
Deductions/Adjustments								0.00
As at 1 April 2023	0.00	38,495.00	14,916.00	37,125.00	2,493.00	2,87,649.00	1,12,892.00	4,93,570.00
Additions	0.00	34,644.00	13,419.00	25,987.00	1,498.00	2,44,493.00	1,01,598.00	4,21,639.00
Deductions/Adjustments								0.00
At 31st March, 2023.	**0.00**	**38,495.00**	**14,916.00**	**37,125.00**	**2,493.00**	**2,87,649.00**	**1,12,892.00**	**4,93,570.00**
At 31st March, 2024.	**0.00**	**73,139.00**	**28,335.00**	**63,112.00**	**3,991.00**	**5,32,142.00**	**2,14,490.00**	**9,15,209.00**
Net Block								
At 31st March, 2023.	1,07,80,000.00	3,46,437.00	1,34,193.00	86,622.00	3,745.00	16,29,951.00	10,15,980.00	**1,39,96,928.00**
At 31st March, 2024.	**1,07,80,000.00**	**3,11,793.00**	**1,20,774.00**	**60,635.00**	**2,247.00**	**13,85,458.00**	**9,14,382.00**	**1,35,75,289.00**

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Note - 16 : Long-term borrowings :

Sl. No.	Particulars	F.Y. 2023-24	F.Y. 2022-23
A)	TEMPORARY BORROWINGS : (As per Last A/c)	16,000.00	16,000.00
B)	Loan from RNBA/WSDC Support (As per Last A/c)	20,000.00	20,000.00
C)	SHG from TCP Project (As per Last A/c)	1,38,520.00	1,38,520.00
D)	TATA TRUSTS/CML Handloom training : (As per Last A/c)	27,252.00	27,252.00
		2,01,772.00	**2,01,772.00**

Note- 17 : Other Long-term liabilities :

Sl. No.	Particulars	F.Y. 2023-24	F.Y. 2022-23
A)	WSDC Saving (As per Last A/c)	298.00	298.00
B)	SHG Saving Deposit to TCP Project (As per Last A/c)	2,43,711.00	2,43,711.00
		2,44,009.00	**2,44,009.00**

Note- 18 : Other Non-Current Assets :

Sl. No.	Particulars	F.Y. 2023-24	F.Y. 2022-23
A)	**SHG Loan TCP Project : Paid to Beneficiaries** (As per last account)	72,691.00	72,691.00
B)	**SHG Saving Deposit (TCP Project) :** As per last account	53,070.00	53,070.00
C)	**Saving Deposit (TCP Project) :** As per last account	4,940.00	4,940.00
D)	TCP Account (Deposit/SHG Account)	1,28,137.00	1,28,137.00
E)	**Micro Finance :** a) *Loan to SHGs :* As per last account	1,07,800.00	1,07,800.00
		3,66,638.00	**3,66,638.00**

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ANNEXURE - A : DETAILS OF GRANTS RECEIVED :

Sl. No.	Grant in-aid received from	For the Financial year 2024			For the Financial year 2023		
		Sanction Letter No.	Date	Amount (Rs.)	Sanction Letter No.	Date	Amount (Rs.)
1.	Received from Centre for Social Equity and Inclusion (CSEI), New Delhi	i)			i)		5,19,600.00
2	Received from Brot Fur Die Welt Caroline Michaelis-Str.1, 10115 Berlin, Germany	i)		3,47,014.00	ii)		
		ii)		2,59,725.00			13,89,661.00
				6,06,739.00			**19,09,261.00**

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Annexure"B" : Details of the Programme Expenses :

F.Y. 2022-23

SL. NO	PARTICULARS	AMOUNT(RS.)	
1	**General Account :**		
	" **Covid-19 Community Based Monitoring & Social Mobilization :**		
	- Volunteer Honorarium	3,45,000.00	
	- Printing & Stationery	600.00	
	- Bank Charges	88.50	
			3,45,688.50
2	**Project Account:**		
	" **Strengthening Community Action for Development in North East :**		
	- Bank charges	5,664.79	
	- Strengthening of CBOs, PIOs & Existing Institute	1,24,534.00	
	- Skill Building, Tech Training on Livelihood/Org.	1,64,509.00	
	- Advocacy, Networking & Alliance Building	1,76,730.00	
	- Plot Innovative Models for Promoting Collective	59,817.00	
	- Gender Mainstreaming	75,000.00	
	- Mainstreaming Local Capacities & Evaluation	46,249.00	
	- Planning, Monitoring & Evaluation	1,33,878.00	
	- Personnel Costs	5,18,000.00	
	- Coordination & Administration	82,907.00	
			13,87,288.79
			17,32,977.29

F.Y. 2023-24

SL. NO	PARTICULARS	AMOUNT(RS.)	
1	**General Account :**		
	" Covid-19 Community Based Monitoring & Social Mobilization :	1,71,000.00	
	" Education Support Centre	70,000.00	
			2,41,000.00
2	**Project Account:**		
	" **Strengthening Community Action for Development in North East :**		
	- Bank charges	3,735.12	
	- Strengthening of CBOs, PIOs & Existing Institute	10,396.00	
	- Skill Building, Tech Training on Livelihood/Org.	6,500.00	
	- Advocacy, Networking & Alliance Building	37,500.00	
	- Mainstreaming Local Capacities & Evaluation	13,777.00	
	- Planning, Monitoring & Evaluation	3,000.00	
	- Personnel Costs	4,44,000.00	
	- Coordination & Administration	94,155.00	
			6,13,063.12
			6,13,063.12

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