



We have audited the account of **THE EVANGELICAL ASSEMBLY CHURCH, RENGKAI ROAD, CHURACHANDPUR, MANIPUR, FCRA Registration No. 194140012** Dated 12/08/1986 for the financial year ending the 31st March 2025 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) the brought forward foreign contribution at the beginning of the financial year 2024-25 was **Rs. 36,07,550.18**;
- (ii) foreign contribution worth **Rs. 23,86,839.00** was received by the Association during the financial year 2024-25;
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon worth **Rs. 79,762.00** was received by the Association during the financial year 2024-25;
- (iv) the balance of unutilised foreign contribution with the Association at the end of the financial year 2024-25 was **Rs. 10,58,331.74**;
- (v) 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.
- (vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.
- (vii) The association has utilized the foreign contribution received for the purpose(s) it is registered under Foreign Contribution (Regulation) Act, 2010

We have examined all relevant books and records, and I hereby certify the following activities/project wise and location wise details of receipt and utilisation of foreign contribution: -

Sl. No	Name of project/ activity	Address/ location	Previous balance		Receipt during the year		Utilised		Balance	
			in cash	in kind	in cash	in kind	in cash	in kind	in cash	in kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	BROT	Rengkai Road, Churachandpur, Manipur	36,07,550.18	NIL	24,66,601.00	NIL	50,15,819.44	NIL	10,58,331.74	NIL
			-	NIL	-	NIL	-	NIL	-	NIL
			36,07,550.18	NIL	24,66,601.00	NIL	50,15,819.44	NIL	10,58,331.74	NIL
	<b>TOTAL ::</b>									

We have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of my knowledge and belief **THE EVANGELICAL ASSEMBLY CHURCH, RENGKAI ROAD, CHURACHANDPUR, MANIPUR** has not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder:

For, **S.L. GANGWAL & CO.**  
 Chartered Accountants

*(Signature)*

Mehul Jais  
 Partner  
 M. No. 31316  
 FR No. 0046



PLACE :- **IMPHAL**  
 DATED :- **5TH SEPTEMBER, 2025**  
 UDIN:- **25313107BMLJAVK6930**



THE EVANGELICAL ASSEMBLY CHURCH  
RENGKAI ROAD, CHURACHANDPUR  
MANIPUR  
ACCOUNT :- FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2025

LIABILITIES	AMOUNT	ASSETS & PROPERTIES	AMOUNT
<b>FOREIGN FUND A/C</b>		<b>FIXED ASSETS</b>	
Opening Balance	18,48,047.60	As per Schedule "A"	7,05,890.74
Less deficit as per income & expend. account	-26,68,830.12		
	<u>-8,20,782.52</u>		
 MI Fund Received Project to be implemented in 2024-25	 25,85,005.00	<b>A) CURRENT ASSETS</b>	
		<b>Closing Balance :-</b>	
		Cash at Bank :-	
		SBI A/c No. 40072980087 (FC) New Delhi	12,162.76
		SBI A/c No.11343702475 (FC) Local	10,41,090.98
		Cash in Hand	5,078.00
 <b>TOTAL::</b>	 <u><u>17,64,222.48</u></u>	 <b>TOTAL::</b>	 <u><u>17,64,222.48</u></u>

As per our report of even date annexed

PLACE :- IMPHAL

DATED :- 5TH SEPTEMBER, 2025  
UDIN :- 25313107BMJAVK6930



For, S.L. GANGWAL & Co.  
Chartered Accountants

*Mehul J.*  
Mehul J.,  
Partner  
M. No. 3131  
FR No. 0017



THE EVANGELICAL ASSEMBLY CHURCH  
RENGKAI ROAD, CHURACHANDPUR  
MANIPUR  
ACCOUNT :- FOREIGN CONTRIBUTION ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
By Brot Expenses :- (As per schedule "B")	30,35,934.44	To Grant-in-aid Brot	23,86,839.00
By MI project Expenses :- (As per schedule "C")	19,77,525.00	To Bank Interest (BROT)	33,387.00
		To Bank Interest (MI Project)	46,375.00
By Stationery	2,360.00		

To Depreciation 1,19,611.68

To Deficit tfd.to capital  
account -26,68,830.12

TOTAL :: 24,66,601.00

TOTAL:: 24,66,601.00

As per our report of even date annexed

PLACE :- IMPHAL

DATED :- 5TH SEPTEMBER, 2025  
UDIN :- 25313107BMJAVK6930



For. S.L. Gangwal & Co.  
Chartered Accountants

*M. No.*  
Mehul  
Partner  
M. No. 3131  
FR No. 0016





THE EVANGELICAL ASSEMBLY CHURCH  
RENGKAI ROAD, CHURACHANDPUR  
MANIPUR  
ACCOUNT :- FOREIGN CONTRIBUTION ACCOUNT

SCHEDULES ANNEXED THERETO AND FORMING PART OF BALANCE SHEET  
AS AT 31ST MAR., 2025 AND RECEIPTS & PAYMENT ACCOUNT AND  
INCOME & EXPENDITURE ACCOUNT FOR  
THE YEAR ENDED ON THAT DATE  
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SCHEDULE "A" OF FIXED ASSETS AS AT 31ST MARCH, 2025

PARTICULARS	OPENING BALANCE	ADDITION DURING THE YEAR	TOTAL	RATE	DEPRECIATION	W.D.V. AS ON 31-03-2025
Building Construction	51,011.24		51,011.24	5%	2,550.56	48,460.68
Motor Cycle	5,570.11		5,570.11	15%	835.52	4,734.60
Furniture	53,271.94		53,271.94	10%	5,327.19	47,944.74
Computer	15.98		15.98	40%	6.39	9.59
Resource Building	2,09,500.44		2,09,500.44	5%	10,475.02	1,99,025.42
Computer & Accessories (EED)	1,396.22		1,396.22	40%	558.49	837.73
Furniture (EED)	7,174.09		7,174.09	10%	717.41	6,456.68
Power Backup System (Solar)(EE	22,375.64		22,375.64	15%	3,356.35	19,019.30
Vehicle (Bolero) (EED)	2,20,466.58		2,20,466.58	15%	33,069.99	1,87,396.59
Computer & Accessories (CENRs	1,637.71		1,637.71	40%	655.08	982.63
Mobile Phone	811.73		811.73	40%	324.69	487.04
Two Wheeler	1,56,693.25		1,56,693.25	15%	23,503.99	1,33,189.27
Laptop	76,438.80		76,438.80	40%	30,575.52	45,863.28
Printer	5,875.20		5,875.20	40%	2,350.08	3,525.12
Projector-MI	13,263.48		13,263.48	40%	5,305.39	7,958.09
<b>TOTAL ::</b>	<b>8,25,502.42</b>		<b>8,25,502.42</b>		<b>1,19,611.68</b>	<b>7,05,890.74</b>

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THE EVANGELICAL ASSEMBLY CHURCH  
 RENGKAI ROAD, CHURACHANDPUR  
 MANIPUR  
 ACCOUNT :- FOREIGN CONTRIBUTION ACCOUNT

SCHEDULE "B" OF BROT EXPENSES

PARTICULARS	AMOUNT
<b>A) Programme Cost :-</b>	
1 ) Community Mobilisation	
<b>1.0. Project Activities :-</b>	
<b>1.2 Capacity Building :</b>	
1.2.1. Attending Workshops & Training Centre	39,248.00
<b>1.3. Improved local forests &amp; biodiversity conservation and ecosystem services while enhancing capacity on Payment for Ecosystem Services (PES) :</b>	
1.3.1.1 Awareness meeting with Villagers Around	32,340.00
1.3.1.2. Organised meeting & Workshop with CSO/NGO	82,800.00
1.3.2. Institute Building for Forest protection & management	33,315.00
1.3.4. Homestead System	2,89,500.00
1.3.5. Horticulture System	7,59,000.00
1.3.7. Training of Target Beneficiaries	47,770.00
	12,44,725.00
<b>4) Enhanced land tenure security of the tribal and marginalized communities in Manipur :</b>	
1.4.1.1. Organised Capital Building of Village Youth on Land Tenure	16,440.00
1.4.2. Land Use Plan (land Tenure Linked Land Use)	4,530.00
1.4.3. Conduct Advocacy Meeting with Clan Leaders	15,850.00
	36,820.00
<b>5) Increased access to entitlement of improved housing, education, finance inclusion and health schemes and insurances :</b>	
1.5.1. Awareness & Cap. Building of Village Youth	32,300.00
<b>1.6.Consultancy :</b>	
1.6.2. Finance Consultancy Fee	35,234.00
<b>1.7. Traveling and Conveyance (Program) :</b>	
1.7.2. Project Co-Ordinator (Travel)	69,039.00
1.7.3. Field Co-Ordinator (Travel)	6,300.00
1.7.5. Field Executive (Travel)	25,223.00
1.7.6. Travelling & Conveyances of Consultant	20,309.44
	1,20,871.44
<b>2.0. Personnel :-</b>	
<b>2.1. Project Staff :</b>	
2.1.2. Program/Project Manager	3,00,300.00
2.1.3. Field Co-Ordinator	2,45,700.00
2.1.5. Field Executive	2,18,400.00
	7,64,400.00
<b>2.2. Administration Staff :-</b>	
2.2.3. Accountants Salary	3,22,300.00
2.2.6. Directors-PIO	2,93,000.00
	6,15,300.00
<b>3.0. Administration :-</b>	
<b>3.1.1.Administration Cost :</b>	
3.1. Overhead Cost	46,805.56
3.2. Accounts & Audit Charges & Travelling & Acco	54,860.44
3.3. Traveling and conveyance (Admin. Staff)	45,370.00
	1,47,036.00
<b>TOTAL ::</b>	<b>30,35,934.44</b>

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THE EVANGELICAL ASSEMBLY CHURCH  
RENGKAI ROAD, CHURACHANDPUR  
MANIPUR  
ACCOUNT :- FOREIGN CONTRIBUTION ACCOUNT

SCHEDULE "C" OF MI-PROJECT EXPENSES		AMOUNT
PARTICULARS		
<b>A. House Care Group Formation (Siliguri) :</b>		
Friends Meeting 200 people -for A Day	1,46,550.00	
Literatures including New Manual & Ethics & Val	1,00,000.00	
Meeting Logistics for A Day	14,400.00	
Refreshment & Logistics to Dev. Consultants	2,31,000.00	
Travel Expenses for the Dev.	<u>3,85,000.00</u>	8,76,950.00
<b>B. 20 Lay Leaders Training :</b>		
Fooding	3,09,000.00	
Resource Materials for the Training	<u>2,700.00</u>	3,11,700.00
<b>Business as a Mission :</b>		
Printing of Pouch & Transport	99,120.00	
Resource Materials to Promote Business as a Mission	<u>84,641.00</u>	1,83,761.00
<b>C. Cultural /Social Event :</b>		
3. Camps and Other Events	1,32,000.00	
3. Sports Events	85,000.00	
Expenses for 12 Care Groups	<u>1,80,000.00</u>	3,97,000.00
<b>D. Project Management :</b>		
Event Related Travel Expenses	35,114.00	
Project Supervisor -Cum-Documentor	<u>96,000.00</u>	1,31,114.00
<b>House Care group Formation :</b>		
Travel Expenses for 2 Communicators		<u>77,000.00</u>
		<u><b>19,77,525.00</b></u>

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