



H.O. : 2nd Floor, N.D.T.A. Shopping Complex, Opp. Liberty Cinema, Sadar, Nagpur-440001. Tel : 0712-6612665

B.O. : 3rd Floor, Peace Center, Above South Indian Bank, G.N.B. Road, Ambari, Guwahati-781001. Tel : 0361-2730417

## CERTIFICATE

We have audited the accounts of **INSTITUTE OF THE BROTHERS OF ST. GABRIEL SOCIETY PROVINCE OF N.E. INDIA, MONTFORT VILLA, AIZAWL - 796 005/MIZORAM** for the year ending 31st March, 2021 and examined all relevant books and vouchers and certify that according to the audited accounts :

- (i) The brought forward foreign contribution at the beginning of the year was Rs. 33,61,958.66.
- (ii) Foreign contribution of worth Rs. 50,66,319.00 was received by the Association during the year 2020-21 excluding interest of Rs. 28,025.00.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2020-21 was Rs. 30,17,699.00.
- (iv) 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 16 of the Foreign contribution (Regulation) Rules, 2011
- (v) The information furnished above and in the enclosed Balance Sheet and Statement of Receipts and Payments is correct and checked by us.

3rd Floor, Peace Centre,  
Above South Indian Bank,  
G.N.B. Road, Ambari  
GUWAHATI - 781 001 (Assam)

Dated : 11th October, 2021

For L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No.101974W

  
BIJESH BALAKRISHNAN  
PARTNER

Membership No. 153645  
UDIN : 21153645AAAAWG8478





### AUDITOR'S REPORT TO THE MEMBERS:

We have audited the attached Balance Sheet of **INSTITUTE OF THE BROTHERS OF ST. GABRIEL SOCIETY PROVINCE OF N.E. INDIA, AIZAWL** as at 31st March, 2021 and also the Income and Expenditure Account and Receipts and Payments Account of the Trust for the year ended on that date annexed thereto. These financial statements are the responsibility of the Trust's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes, examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

- A. We have obtained all the information and explanation which to the best of our knowledge and belief, were necessary for the purpose of our audit.
- B. In our opinion, proper books of accounts as required by the Foreign Contribution [Regulation] Act, 2010 (42 of 2010) and the Foreign Contribution [Regulation] Rules, 2011 have been kept by the society so far as appears from our examination of these books.
- C. The Balance Sheet and Income and Expenditure Account and Receipts and Payments Account dealt with by these report are in agreement with the books of accounts of the Trust.
- D. It is the policy of the Trust to prepare its financial statements on the cash receipts and disbursements basis. On this basis, revenue and the related assets are recognised when received rather than when earned, and expenses are recognised when paid rather than when the obligation is incurred. In our opinion, the financial statements give a true and fair view of the assets and liabilities arising from cash transactions of **Institute of the Brothers of St. Gabriel Society Province of N.E. India, Aizawl** as at 31st March, 2021, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.

FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No.101974W

  
BIJESH BALAKRISHNAN  
PARTNER

Membership No. 153645  
UDIN : 21153645AAAAWG8478

Guwahati :

Dated : 11th October, 2021

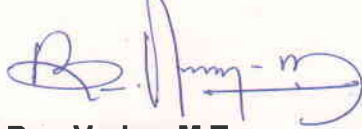


## NOTES TO ACCOUNTS

### SIGNIFICANT ACCOUNTING POLICIES :

1. The accounts are prepared on historical cost convention.
2. The fixed assets are stated at historical cost and no depreciation has been provided .
3. Accounts are maintained on Cash Basis.
4. The revenue is recognised when actually received rather than when they are earned and the expenses are recognised when actual payments are made rather than when they are incurred.

**For The Institute of Brothers of St. Gabriel Society**  
Province of N.E. India, Aizawl



**Bro. Varkey M.T.**  
**President**

**Guwahati :**

**Dated : 11th October, 2021**



**FOR L. D' SOUZA & CO.,**  
**CHARTERED ACCOUNTANTS**  
Firm Registration No.101974W



**BIJESH BALAKRISHNAN**  
**PARTNER**

Membership No. 153645  
UDIN : 21153645AAAAWG8478

**INSTITUTE OF THE BROTHERS OF ST. GABRIEL SOCIETY  
PROVINCE OF N.E. INDIA, AIZAWL**

**FOREIGN CONTRIBUTION ACCOUNT**

**BALANCE SHEET AS AT 31ST MARCH, 2021**

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES
<b>CAPITAL FUND :</b>				
Balance as per last Balance Sheet	59,422,702.55		<b>BUILDINGS :</b>	
Add : Surplus during the year	22,102.58	59,444,805.13	Balance as per last Balance Sheet	53,162,211.89
			<b>WELL AND WATER SUPPLY :</b>	
			Balance as per last Balance Sheet	2,894,084.00
<b>FOREIGN CONTRIBUTION PENDING UTILISATION :</b>			<b>OFFICE EQUIPMENTS :</b>	
As per Schedule Annexed		1,873,160.76	Balance as per last Balance Sheet	130,372.00
<b>OTHER LIABILITIES :</b>			<b>VEHICLES :</b>	
Tax Deducted at Source		2,973.00	Balance as per last Balance Sheet	2,086,248.00
			<b>LIBRARY BOOKS :</b>	
			Balance as per last Balance Sheet	30,324.00
			<b>CASH AND BANK BALANCES :</b>	
			With The South Indian Bank Ltd.	
			On Savings Bank Account	
			Account No. 0473053000000984	2,818,769.85
			Account No. 0745053000000666	36,586.00
			Account No. 05410530000005153	41,108.12
			Cash in Hand (Projects)	37,926.00
			Cash in Hand	83,309.03
				3,017,699.00
				<b>61,320,938.89</b>
<b>carried forward ...</b>			<b>carried forward ...</b>	
				<b>61,320,938.89</b>



brought forward ...

61,320,938.89

brought forward ...

61,320,938.89

TOTAL RUPEES ...

61,320,938.89

TOTAL RUPEES ...

61,320,938.89

As per our report of even date.

For Insititute of the Brothers of St. Gabriel Society  
Province of N.E. India, Aizawl



Bro. Varkey M.T.  
President



Guwahati :  
Dated : 11th October, 2021



FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No.101974W



BIJESH BALAKRISHNAN  
PARTNER

Membership No. 153645  
UDIN : 21153645AAAAAWG8478

**INSTITUTE OF THE BROTHERS OF ST. GABRIEL SOCIETY  
PROVINCE OF N.E. INDIA, AIZAWL**

**SCHEDULE OF FOREIGN CONTRIBUTION PENDING UTILISATION**

Sr. No.	Particulars	Balance as on 01.04.2020	Receipts during the year	Interest during the year	Transfers	Utilisation during the year	Balance as on 31.03.2021
1	2	3	4	5	6	7	8
<b>EDUCATIONAL ACTIVITY</b>							
01	Regional Action on Inclusive Education in NE	1,532,152.00	3,024,502.00	450.88	0.00	3,333,621.88	1,223,483.00
02	Inclusive Development for Children and Youngsters with Disabilities	0.00	600,000.00	0.00	0.00	380,000.00	220,000.00
03	Training College for the Special Education Teachers	165,417.00	0.00	0.00	0.00	0.00	165,417.00
04	Education for the Poor and Disabled	23,800.00	24,480.00	0.00	0.00	23,800.00	24,480.00
05	Training Programmes	66,732.00	0.00	0.00	0.00	0.00	66,732.00
06	Community Based Rehabilitation of Persons with Disabilities in Guwahati	8,290.00	423,745.00	0.00	0.00	314,904.00	117,131.00
07	Community Based Rehabilitation of Persons with Disabilities in Tura	24,872.00	438,170.00	0.00	-24,800.00	438,170.00	72.00
08	Creating Equal Opportunities for Everyone - Inclusive Education	418,260.00	370,222.00	4,795.76	0.00	737,432.00	55,845.76
<b>SOCIAL WORK</b>							
09	Community Based Rehabilitation of Persons with Disabilities in Guwahati - COVID-19 Relief	0.00	80,200.00	0.00	24,800.00	105,000.00	0.00
10	Community Based Rehabilitation of Persons with Disabilities in Tura - COVID-19 Relief	0.00	105,000.00	0.00	0.00	105,000.00	0.00
<b>TOTAL RUPEES ...</b>		<b>2,239,523.00</b>	<b>5,066,319.00</b>	<b>5,246.64</b>	<b>0.00</b>	<b>5,437,927.88</b>	<b>1,873,160.76</b>



**INSTITUTE OF THE BROTHERS OF ST. GABRIEL SOCIETY  
PROVINCE OF N.E. INDIA, AIZAWL  
FOREIGN CONTRIBUTION ACCOUNT**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021**

	RUPEES	INCOME	RUPEES
<b>To ADMINISTRATIVE EXPENSES :</b>			
Bank Charges and Commission	675.78	<b>By INTEREST REALISED :</b>	
		On Savings Bank Account	22,778.36
" Surplus carried over to Balance Sheet	22,102.58	<b>DONATIONS AND CONTRIBUTIONS :</b>	
		Donations for Aims and Objects	
<b>TOTAL RUPEES ...</b>	<b>22,778.36</b>	<b>TOTAL RUPEES ...</b>	<b>22,778.36</b>

As per our report of even date.

For Institute of the Brothers of St. Gabriel Society  
Province of N.E. India, Aizawl

  
Bro. Varkey M.T.  
President



FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No.101974W



  
BIJESH BALAKRISHNAN  
PARTNER

Membership No. 153645  
UDIN : 21153645AAAAAWG8478

Guwahati :  
Dated : 11th October, 2021

**INSTITUTE OF THE BROTHERS OF ST. GABRIEL SOCIETY  
PROVINCE OF N.E. INDIA, AIZAWL**

**FOREIGN CONTRIBUTION ACCOUNT**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021**

	RUPEES	RUPEES	RUPEES
<b>To BALANCE ON 01.04.2020 :</b>			
With The South Indian Bank Ltd.			
On Savings Bank Account			
Account No. 0473053000000984	3,184,779.63		
Account No. 0745053000000666 (Utilisation)	35,759.00		
Account No. 05410530000005153 (Utilisation)	13,580.00		
Cash in Hand (Projects)	35,447.00		
Cash in Hand	92,393.03	3,361,958.66	
<b>" FOREIGN CONTRIBUTION RECEIVED :</b>			
<b>Towards Education :</b>			
For Regional Action on Inclusive Education in North East India	3,024,502.00		
For Community Based Rehabilitation of Persons with Disabilities in Guwahati	423,745.00		
For Community Based Rehabilitation of Persons with Disabilities in Tura	438,170.00		
For Inclusive Development for Children and Youngsters with Disabilities	600,000.00		
For Creating Equal Opportunities for Everyone - Inclusive Education	370,222.00		
For Education and Training of Novices	24,480.00	4,881,119.00	
<b>Towards Social Work :</b>			
For Community Based Rehabilitation of Persons with Disabilities in Tura - COVID-19 Relief	80,200.00		
For Community Based Rehabilitation of Persons with Disabilities in Guwahati - COVID-19 Relief	105,000.00	185,200.00	
<b>" INTEREST REALISED :</b>			
On Savings Bank Account	22,778.36		
<b>carried forward ...</b>	<b>22,778.36</b>	<b>8,428,277.66</b>	
<b>By EDUCATIONAL EXPENSES :</b>			
<b>Regional Action on Inclusive Education in North East India :</b>			
Awareness Posters on Disability, ADLS, Health and Hygiene, Etc.		20,000.00	
Coordination Partners		117,972.00	
Delivery of Calibrated CRE for RCI Registers Special Educators on Inclusive Education		19,184.00	
E-Prashala Android, Projector Screen, Speaker Set, Library Kit, Library Books, Lenovo Tablet for CLC		690,272.00	
Local Travel of Partners to SSA Schools		6,380.00	
Office Cost and Audit		112,500.00	
Overhead Costs Partners		87,500.00	
Solar Panel/Inverter - CLC		749,728.00	
Teaching and Learning Materials - Library		44,357.00	
Teaching and Learning Materials - CLC		40,000.00	
Technical Staff with Partners		1,179,720.00	
Training and Capacity Building in Comprehensive Accessibility, Gender and Child Protection		50,278.00	
Travel for Coordinating Partners		27,000.00	
Accounting Costs, Partners (Accountant)		188,712.00	
Bank Charges and Commission		18.88	
			3,333,621.88
<b>Creating Equal Opportunities for Everyone - Inclusive Education :</b>			
Documentation and Publication of Good Practices		44,254.00	
Setting up the Sensory Park and Gym for Students with and without Disabilities		523,495.00	
Physiotherapist Salary		66,000.00	
Salary of Special Educator		67,725.00	
Salary of Project Accountant		35,958.00	
			737,432.00
<b>carried forward ...</b>			<b>4,071,053.88</b>





brought forward ...

22,778.36

8,428,277.66

brought forward ...

4,071,053.88

Regional Action on Inclusive Education in North  
East India  
Creating Equal Opportunities for Everyone -  
Inclusive Education

**Inclusive Development for Children and  
Youngsters with Disabilities :**

Salary of Cook	200,000.00	
Salary of Special Educator	180,000.00	380,000.00

**Community Based Rehabilitation of Persons  
with Disabilities in Guwahati :**

Salary to Coordinators	83,412.00	
Salary to CBR Workers	206,352.00	
Livelihood Support Fund for Active VDPO at Village Level	10,000.00	
Formation of BDPO's	1,750.00	
Organize Talent Hunt got CwDs/PwDs	4,000.00	
Skill Training on Tailoring and Bee Keeping	6,920.00	
Transportation and Medication Support for PwMI and PWD with Epilepsy	2,470.00	314,904.00

**Community Based Rehabilitation of Persons  
with Disabilities in Tura :**

Salary to Coordinators	110,736.00	
Salary to CBR Workers	275,136.00	
Aids/Appliances	2,000.00	
Children's Club	2,298.00	
Travel PwMI	4,000.00	
Disability Certificate Camp	4,000.00	
Capacity Building of Village Level DPO (VDPO) in 14 Villages	40,000.00	438,170.00

**Education of the Poor and Disabled Children :**  
Education of the Poor and Disabled

23,800.00

**SOCIAL WORK EXPENSES :**

**Community Based Rehabilitation of Persons with  
Disabilities in Guwahati - COVID-19 Relief :**  
COVID-19 Relief Expenses  
**Community Based Rehabilitation of Persons with  
Disabilities in Tura - COVID-19 Relief :**  
COVID-19 Relief Expenses

105,000.00

105,000.00

carried forward ...

8,456,302.66

carried forward ...

5,437,927.88



brought forward ...

8,456,302.66

brought forward ...

5,437,927.88

" ADMINISTRATIVE EXPENSES :  
Bank Charges and Commission

675.78

" **BALANCE ON 31.03.2021 :**

With The South Indian Bank Ltd.

On Savings Bank Account

Account No. 0473053000000984

2,818,769.85

Account No. 0745053000000666 (Utilisation)

36,586.00

Account No. 05410530000005153 (Utilisation)

41,108.12

Cash in Hand (Projects)

37,926.00

Cash in Hand

83,309.03

**TOTAL RUPEES ...**

**8,456,302.66**

**TOTAL RUPEES ...**

**8,456,302.66**

We have verified the above Receipts and Payments account with the books of account and the vouchers relating thereto and we hereby report that in our opinion, proper books of account as required by law have been kept. The Receipts and Payments Account is in agreement with the books of account maintained. We have obtained all the information and explanations which to the best of belief were necessary for the purpose of our audit. The Receipts and Payments Account gives a true and fair view receipts and disbursements of the Institute of the Brothers of St. Gabriel Society Province of N.E. India, Aizawl - Foreign Contribution Account.

For Institute of the Brothers of St. Gabriel Society  
Province of N.E. India, Aizawl

  
Bro. Varkey M.T.  
President



Guwahati :  
Dated : 11th October, 2021

FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W



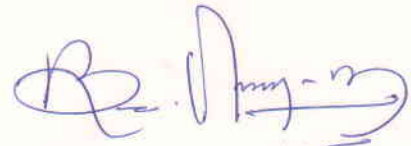
  
BIJESH BALAKRISHNAN  
PARTNER

Membership No. 153645  
UDIN : 21153645AAAAA WG8478

**Declaration Certificate of Chief Functionary**

I hereby declare that the above particulars furnished by me are true and correct. I also affirm that the receipt of foreign contribution and its utilization have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010, rules, notifications/ orders issued there-under from time to time and the foreign contribution was utilized for the purpose(s) for which the association was granted registration/ prior permission by the Central Government.

Place:  
Date:

  
VARKEY M.T.

Signature of the Chief Functionary  
(Name of the Chief Functionary in block letters)  
(Seal of the Association)

