



R. Pal & Co.

Chartered Accountants

Membership No - 54234

Firm Registration No: 322343E

C.P.I Office Campus, Quinton Road, Shillong, Pin- 793001 Office: () 0364-2224371, E-mail: - ranadhirpal@gmail.com

AUDITOR'S REPORT

We have verified the attached Consolidated Balance Sheet as at 31.03.2025 and the annexed Consolidated Income & Expenditure Account and Consolidated Receipts and Payments Account for the year ended **31st March 2025** of **NORTH EAST INDIA COMMITTEE ON RELIEF AND DEVELOPMENT: NEAR BIJINI COMPLEX, BHAGYAKUL, LAITUMKHRAH, SHILLONG-793003, MEGHALAYA (CONSOLIDATED)** with the books of accounts and supporting as made available to us for the verification and certify that we have found the same in agreement therewith.

Place : Shillong
Date :02nd July 2025



For R. Pal & Co.
Chartered Accountants

(RANADHIR PAL)

Proprietor

Membership No:- 54234

FRN:- 322343E

UDIN: 25054234BMMKXL3352

NORTH EAST INDIA COMMITTEE ON RELIEF AND DEVELOPMENT
NEAR BIJINI COMPLEX, BHAGYAKUL, LAITUMKHAH, SHILLONG-793003, MEGHALAYA

CONSOLIDATED BALANCE SHEET AS AT 31.03.2025

LIABILITIES	3/31/2025	3/31/2024	ASSETS	3/31/2025	3/31/2024
<u>GENERAL FUND :</u>			<u>FIXED ASSETS :</u>		
Per last account	29,975,830.26	31,393,014.78	As Per Schedules 'C'	1,792,966.00	1,549,733.00
Add/Less: Excess of Income Over Expenditure	1,417,184.52	1,647,410.05			
	31,393,014.78	33,040,424.83	<u>INVESTMENT :</u>		
<u>GRATUITY FUND :</u>			Fixed Deposit With Canara bank	7,329,957.82	12,436,959.00
Per last account	927,986.46	927,986.46			
<u>CORPUS FUND :</u>			<u>CURRENT ASSETS :</u>		
Per last account	454,638.00	454,638.00	As per Schedule 'B'	25,167,270.47	18,276,906.24
			Interest Receivable	28,399.00	28,399.00
			TDS	50,456.00	423,642.00
			Security Deposits		
			Per last account	60,000.00	60,000.00
Total Rupees	32,775,639.24	34,423,049.29	Total Rupees	34,429,049.29	32,775,639.24

Place : Shillong
Date : 02nd July 2025



In terms of our report of even date
For R Pal & Co.
Chartered Accountants

(RANADHIR PAL)
Proprietor
(Membership No. 054234)
FRN No. 0322343E
UDIN: 25054234BMMKXL3352

NORTH EAST INDIA COMMITTEE ON RELIEF AND DEVELOPMENT
NEAR BIJINI COMPLEX, BHAGYAKUL, LAITUMKHRAH, SHILLONG-793003, MEGHALAYA
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

EXPENDITURE		INCOME	
<u>NABARD :</u>		<u>NABARD :</u>	
a) Integrated Tribal Development Project (ITDP)-NABARD- Mairang Block	2343350.70	a) Integrated Tribal Development Project (ITDP)-NABARD- Mairang Block	1318100.00
b) Bank Interest Refunded-ITDP Mairang	36323.00	b) Integrated Tribal Development Project (ITDP)-NABARD- Mawkyrwat	1749150.00
c) Integrated Tribal Development Project (ITDP)-NABARD- Mawkyrwat	1698582.54	c) Integrated Tribal Development Project (ITDP)-NABARD- Mawryngkneng	1688700.00
d) Bank Interest Refunded-ITDP Mawkyrwat	27955.00	d) Farmers Producer Organization (FPO) Jirang Block	179000.00
e) Integrated Tribal Development Project (ITDP)-NABARD- Mawryngkneng	5206445.48	e) Farmers Producer Organization (FPO) Mairang Block	412000.00
f) Farmers Producer Organization (FPO) Jirang Block	289419.45	f) Micro Enterprise Development Project (MEDP) - NABARD Mizoram	75000.00
g) Farmers Producer Organization (FPO) Mairang Block	511590.00	g) NABARD- Livelihood and Enterprise Development Programme (LEDP)	310000.00
h) NABARD- Livelihood and Enterprise Development Programme (LEDP)	336600.00	h) Integrated Tribal Development Project (ITDP)-NABARD- CACHAR, ASSAM	1368000.00
i) Integrated Tribal Development Project (ITDP)-NABARD- Umling, Ri-Bhoi Block	3516416.89	i) Integrated Tribal Development Project (ITDP DIYUN)-NABARD- Changlang	1594000.00
j) Bank Interest Refunded-ITDP Umling	69985.00	j) Farmers Producer Organization (FPO) Diyun Block	59000.00
k) Integrated Tribal Development Project (ITDP)-NABARD- CACHAR, ASSAM	985849.56		8752950.00
l) Bank Interest Refunded-ITDP Cachar	10483.00		
m) Integrated Tribal Development Project (ITDP DIYUN)-NABARD- Changlang	1613294.00		
n) Farmers Producer Organization (FPO) Diyun Block	55090.00		
o) Micro Enterprise Development Project (MEDP) - NABARD Mizoram	150000.00		
	16851384.62		
<u>Azim Premji Foundation</u>		<u>Azim Premji Foundation</u>	
a) Food Security and Livelihood Improvement Project in Mizoram	456891.00	a) Food Security and Livelihood Improvement Project in Mizoram	5258000.00
<u>Mission Foundation:</u>		<u>Mission Foundation:</u>	
a) Outreach Programme on Basic Elderly Care for Family Members	25000.00	a) Outreach Programme on Basic Elderly Care for Family Members	25000.00
<u>TERI</u>		<u>TERI</u>	
a) Restoration of Degraded Land for Food and Income Security Project	1366353.00	a) Restoration of Degraded Land for Food and Income Security Project	1200000.00
<u>WORLD RENEW</u>		<u>WORLD RENEW</u>	
a) Sonapur Integrated Community Development Project (SICDP)	2520629.00	a) Sonapur Integrated Community Development Project (SICDP)	2897058.00
b) Dimoria Food Security and Nutrition Focused Agriculture Programme (DFSP)	3026585.00	b) Dimoria Food Security and Nutrition Focused Agriculture Programme (DFSP)	3183743.00
c) Peace Building and Justice	710295.00	c) Peace Building and Justice	850649.00
d) CFGB Food Security & Livelihood Improvement Project	693749.00	d) Emergency Response to Displaced Communities	1724022.00
	6951258.00	e) CFGB Food Security & Livelihood Improvement Project	7400963.00
<u>TEARFUND</u>		<u>TEARFUND</u>	
a) Promoting Creation Care Project (PCCP)	2786165.00	a) Promoting Creation Care Project (PCCP)	2662750.00
<u>AFA: ASIAN FARMERS' ASSOCIATION</u>		<u>AFA: ASIAN FARMERS' ASSOCIATION</u>	
a) Asia Pacific Farmers Program (APFP)	836637.00	a) Farmers Organization for Asia (FO4A)	3923661.00
b) Farmers Organization for Asia (FO4A)	2708775.54	b) Farmers Organization for Asia (FO4A) Challenge Fund	530856.00
c) Farmers Organization for Asia (FO4A) Challenge Fund	1110197.72		4454517.00
	4655610.26		
<u>OTHERS :</u>		<u>OTHER RECEIPTS :</u>	
a) Mizoram Community Development Project (MCDP) NEICORD	187257.00	a) Donation & Contribution : General	10000.00
b) Skill Development Programme-NEICORD	1201200.00	b) Interest on Bank Account	336172.00
	1388457.00	c) Interest on Fixed Deposit	397210.82
			743382.82
		Interest on Income Tax Refund	34572.00
Balance C/f	34481118.88	Balance C/f	39187606.82

Contd. 2



Balance B/f	34481118.88	Balance B/f	39187606.82
ADMINISTRATION EXPENSES :			
a) Bank Charges	67516.61		
b) Board Meeting	211434.00		
c) Audit Fees	169920.00		
b) Office Rent	255428.00		
c) Repair and Maintenance	13300.00		
d) Vehicle Insurance	6870.00		
e) EPF	29272.00		
f) Electricity Charges	10895.60		
g) Office Running and Maintenance	6470.00		
h) Phone and Internet Charges	45858.80		
i) Printing and Stationaries	33222.00		
j) Vehicle Maintenance	13940.00		
k) Website Maintenance	81304.00		
l) Travel Expenses	6690.00		
m) Professional Tax	19905.00		
n) Staff Insurance	303415.00		
o) Staff Salary	1509329.88	2784770.89	
Depreciation		274307.00	
Excess of Expenditure Over Income		1647410.05	
Total Rupees	39187606.82	Total Rupees	39187606.82

Place : Shillong
Date : 02nd July 2025



In terms of our report of even date
For R Pal & Co.
Chartered Accountants

(RANADHIR PAL)
Proprietor
(Membership No. 054234)
FRN No. 0322343E
UDIN: 25054234BMMKXL3352

NORTH EAST INDIA COMMITTEE ON RELIEF AND DEVELOPMENT
NEAR BIJINI COMPLEX, BHAGYAKUL, LAITUMKHAH, SHILLONG-793003, MEGHALAYA

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2025

RECEIPTS		PAYMENTS	
Opening Balances :		NABARD :	
As per Schedule 'A'	18276906.24	a) Integrated Tribal Development Project (ITDP)-NABARD- Mairang Block	2343350.70
Fixed Deposit With Bank of Borada	4140050.00	b) Bank Interest Refunded-ITDP Mairang	36323.00
Fixed Deposit With Canara bank	8296909.00	30713865.24	
NABARD :		c) Integrated Tribal Development Project (ITDP)-NABARD- Mawkyrwat	1698582.54
a) Integrated Tribal Development Project		d) Bank Interest Refunded-ITDP Mawkyr	27955.00
(ITDP)-NABARD- Mairang Block	1318100.00	e) Integrated Tribal Development Project	
b) Integrated Tribal Development Project (ITDP)-NABARD- Mawkyrwat	1749150.00	(ITDP)-NABARD- Mawryngkneng	5245945.48
c) Integrated Tribal Development Project (ITDP)-NABARD- Mawryngkneng	1688700.00	f) Farmers Producer Organization (FPO) Jirang Block	289419.45
d) Farmers Producer Organization (FPO) Jirang Block	179000.00	g) Farmers Producer Organization (FPO) Mairang Block	511590.00
e) Farmers Producer Organization (FPO) Mairang Block	412000.00	h) NABARD- Livelihood and Enterprise Development Programme (LEDP)	336600.00
f) Micro Enterprise Development Project (MEDP) - NABARD Mizoram	75000.00	i) Integrated Tribal Development Project (ITDP)-NABARD- Umling, Ri-Bhoi Block	3573916.89
g) NABARD- Livelihood and Enterprise Development Programme (LEDP)	310000.00	j) Bank Interest Refunded-ITDP Umling	69985.00
h) Integrated Tribal Development Project (ITDP)-NABARD- CACHAR, ASSAM	1368000.00	k) Integrated Tribal Development Project (ITDP)-NABARD- CACHAR, ASSAM	985849.56
i) Integrated Tribal Development Project (ITDP DIYUN)-NABARD- Changlang	1594000.00	l) Bank Interest Refunded-ITDP Cachar	10483.00
j) Farmers Producer Organization (FPO) Diyun Block	59000.00	m) Integrated Tribal Development Project (ITDP DIYUN)-NABARD- Changlang	1613294.00
	8752950.00	n) Farmers Producer Organization (FPO) Diyun Block	55090.00
		o) Micro Enterprise Development Project (MEDP) - NABARD Mizoram	150000.00
			16948384.62
Azim Premji Foundation		Azim Premji Foundation	
a) Food Security and Livelihood Improvement Project in Mizoram	5258000.00	a) Food Security and Livelihood Improvement Project in Mizoram	620531.00
Mission Foundation:		Mission Foundation:	
a) Outreach Programme on Basic Elderly Care for Family Members	25000.00	a) Outreach Programme on Basic Elderly Care for Family Members	25000.00
TERI		TERI	
a) Restoration of Degraded Land for Food and Income Security Project	1200000.00	a) Restoration of Degraded Land for Food and Income Security Project	1366353.00
WORLD RENEW		WORLD RENEW	
a) Sonapur Integrated Community Development Project (SICDP)	2897058.00	a) Sonapur Integrated Community Development Project (SICDP)	2520629.00
b) Dimoria Food Security and Nutrition Focused Agriculture Programme (DFSP)	3183743.00	b) Dimoria Food Security and Nutrition Focused Agriculture Programme (DFSP)	3026585.00
c) Peace Building and Justice Communities	850649.00	c) Peace Building and Justice Communities	710295.00
d) Emergency Response to Displaced Communities	1724022.00	d) CFGB Food Security & Livelihood Improvement Project	943849.00
e) CFGB Food Security & Livelihood Improvement Project	7400963.00		7201358.00
	16056435.00		
TEARFUND		TEARFUND	
a) Promoting Creation Care Project (PCCP)	2662750.00	a) Promoting Creation Care Project (PCCP)	2786165.00
AFA: ASIAN FARMERS' ASSOCIATION		AFA: ASIAN FARMERS' ASSOCIATION	
a) Farmers Organization for Asia (FO4A)	3923661.00	a) Asia Pacific Farmers Program (APFP)	836637.00
b) Farmers Organization for Asia (FO4A) Challenge Fund	530856.00	b) Farmers Organization for Asia (FO4A)	2708775.54
	4454517.00	c) Farmers Organization for Asia (FO4A) Challenge Fund	1110197.72
			4655610.26
Balance C/f	69123517.24	Balance C/f	33603401.88

Contd. 2



Balance B/f	69123517.24	Balance B/f	33603401.88
<u>OTHER RECEIPTS :</u>		<u>OTHERS :</u>	
a) Donation & Contribution :		a) Mizoram Community Development	
General	10000.00	Project (MCDP) NEICORD	187257.00
b) Interest on Bank Account	336172.00	b) Skill Development Programme-NEICO	1201200.00
c) Interest on Fixed Deposit	397210.82		1388457.00
	743382.82		
Income Tax Refunded	469988.00	<u>ADMINISTRATION EXPENSES :</u>	
Interest on Income Tax Refund	34572.00	a) Bank Charges	67518.61
	504560.00	b) Board Meeting	211434.00
		c) Audit Fees	169920.00
		b) Office Rent	255428.00
		c) Repair and Maintenance	13300.00
		d) Vehicle Insurance	6870.00
		e) EPF	29272.00
		f) Electricity Charges	10895.60
		g) Office Running and Maintenance	6470.00
		h) Phone and Internet Charges	45858.80
		i) Printing and Stationaries	33222.00
		j) Vehicle Maintenance	13940.00
		k) Website Maintenance	81304.00
		l) Furniture	6800.00
		m) Travel Expenses	6690.00
		n) Professional Tax	19905.00
		o) Staff Insurance	303415.00
		p) Staff Salary	1509329.88
			2791570.89
		<u>OTHER PAYMENTS :</u>	
		a) TDS on FD	96802.00
		<u>Closing Balances :</u>	
		As per Schedule 'B'	25167270.47
		Fixed Deposit With Canara bank	7323957.82
			32491228.29
Total Rupees	<u>70371460.06</u>	Total Rupees	<u>70371460.06</u>

Place : Shillong
Date : 02nd July 2025



In terms of our report of even date
For R Pal & Co.

Chartered Accountants

(RANADHIR PAL)

Proprietor

(Membership No. 054234)

FRN No. 0322343E

UDIN: 25054234BMMKXL3352

NORTH EAST INDIA COMMITTEE ON RELIEF AND DEVELOPMENT
NEAR BIJNI COMPLEX, BHAGYAKUL, LAITUMKHAH, SHILLONG- 793003, MEGHALAYA
(CONSOLIDATED ACCOUNT)

Schedule 'C' : FIXED ASSETS

Sl. No.	Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		As at 01.04.2024	Addition during the year	Sold or Adjustment	As at 31.03.2025	As at 01.04.2024	Rate	Sold or Adjustment	For the year	As at 31.03.2025	As at 31.03.2025
1	Furniture										
	FC	271801.00	0.00	-	271801.00	175949.00	10%	-	9585.00	185534.00	86267.00
	Local	160400.81	51,940.00	-	212340.81	128365.81	10%	-	3544.00	131909.81	80431.00
2	Motor Cycle										
	FC	743282.00	-	-	743282.00	584711.00	15%	-	23786.00	608497.00	134785.00
	Local	57099.00	-	-	57099.00	50195.00	15%	-	1036.00	51231.00	5868.00
3	Computer										
	FC	1847640.00	214,500.00	-	2062140.00	1737452.00	40%	-	44075.00	1781527.00	280613.00
	Local	253261.50	200,000.00	-	453261.50	239936.50	40%	-	5330.00	245266.50	207995.00
4	Printer										
	FC	185,000.00	-	-	185000.00	118,400.00	40%	-	26640.00	145040.00	39960.00
	Local	-	-	-	-	-	40%	-	-	-	-
5	Laptop										
	FC	40000.00	-	-	40000.00	38507.00	40%	-	597.00	39104.00	896.00
	Local	-	-	-	-	-	40%	-	-	-	-
6	Vehicle										
	FC	0.00	-	-	-	-	-	-	-	-	-
	Local	1,124,530.00	-	-	1124530.00	312058.00	15%	-	121871.00	433929.00	690601.00
7	Equipments										
	FC	66825.00	10,200.00	-	77025.00	45839.00	15%	-	3148.00	48987.00	28038.00
	Local	0.00	-	-	-	-	15%	-	-	-	-
8	LCD Projector										
	FC	353479.00	-	-	353479.00	245788.00	15%	-	16154.00	261942.00	91537.00
	Local	-	-	-	-	-	15%	-	-	-	-
9	Cell Phone										
	FC	59630.00	-	-	59630.00	35861.00	15%	-	3565.00	39426.00	20204.00
	Local	-	-	-	-	-	15%	-	-	-	-
10	Camera										
	FC	109590.00	-	-	109590.00	60094.00	15%	-	7424.00	67518.00	42072.00
	Local	7990.00	-	-	7990.00	4711.00	15%	-	492.00	5203.00	2787.00
11	Refrigerator										
	FC	12000.00	-	-	12000.00	9638.00	15%	-	354.00	9992.00	2008.00
	Local	-	-	-	-	-	15%	-	-	-	-
12	Locker										
	FC	-	-	-	-	-	15%	-	-	-	-
	Local	75198.00	-	-	75198.00	38889.00	15%	-	5446.00	44335.00	30863.00
13	Room Heater										
	FC	-	-	-	-	-	15%	-	-	-	-
	Local	17400.00	-	-	17400.00	8999.00	15%	-	1260.00	10259.00	7141.00
14	Printer										
	FC	-	25,400.00	-	25400.00	-	15%	-	-	-	25400.00
	Local	-	15500.00	-	15500.00	-	15%	-	-	-	15500.00
		5385126.31	517540.00	0.00	5902666.31	3835393.31		0.00	274307.00	4109700.31	1792966.00



NORTH EAST INDIA COMMITTEE ON RELIEF AND DEVELOPMENT
NEAR BIJINI COMPLEX, BHAGYAKUL, LAITUMKHRAH, SHILLONG-793003,
MEGHALAYA

SGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR THE YEAR
ENDED 31ST MARCH 2025

1. The accounts are prepared on the basis of historical cost convention and on the accounting principles of a going concern. The income and expenditure are recognized on cash method of accounting.
2. Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.
3. a) Fixed assets have been stated at cost less depreciation.
b) Depreciation have been provided on written down value method as per the Provision of Income Tax Act 1961.
c) Depreciation on assets acquired during the year is provided for as under:
 - Assets put to use for more than 180 days – 100% as per the applicable rate.
 - Assets put to use for less than 180 days – 50% from the applicable rate.

