



AUDITOR'S REPORT

We have audited the attached Consolidated Balance Sheet of **COD NERC, 2nd Floor, Dr. C. Lalthanga Building, Zodin Square, Aizawl, Mizoram – 796001 (Center for Community Development through Network, Education, Research, Resource Mobilization & Capacity Building)** as on 31.03.2022 and the Consolidated Receipts & Payments Account and Consolidated Income & Expenditure Account for the year ended on the date annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with the 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 of material misstatement. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

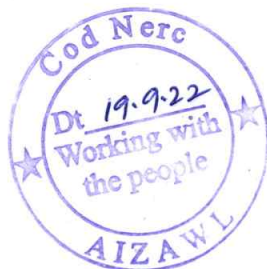
We hereby report that we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;

1. In our opinion, proper books of account as required by law have been kept by the Society so far as appears from our examination of those books;
2. The Consolidated Balance Sheet, Consolidated Receipts & Payments Account and Consolidated Income & Expenditure Account dealt with by this report are in agreement with the books of account;
3. The transactions which have come to our notice have been along the accepted and prescribed lines;

In our opinion and to the best of our information and according to the explanation given to us the said accounts, gives the information in the manner so required and gives a true and fair view:-

- i. In the case of the Consolidated Balance Sheet, of the state of affairs of the Society as at 31.03.2022
- ii. In the case of Consolidated Receipts & Payments Account, of the transactions entered into for the year ended 31.03.2022
- iii. In the case of Consolidated Income & Expenditure Account, of the transactions entered into for the year ended 31.03.2022

Date: 15.09.2022
Place: Aizawl



Manjiv Singh
General Secretary
Cod Nerc



For Jewel Fanai & Co
FRN: 332062E

CA Jewel Lalthasangzeli Fanai
M.No : 314886

UDIN: 22314886ASHDQT9985

P. S. S. S.
Chairman
Cod Nerc

COD NERC

**2nd Floor, Dr. C. Lalthanga Building, Zodin Square, Aizawl, Mizoram - 796001
(Center for Community Development through Network, Education, Research, Resource Mobilization & Capacity Building)**

Consolidated Receipt and Payments Account for the year ended 31st March 2022

Receipt	Amount (Rs)	Payment	Amount (Rs)
Opening balance		Programme Cost	
Cash in Hand	10,300.00	Bread Fur die Welt	6,00,550.00
Cash at Bank		Paul Hamlyn Foundation	11,60,660.00
Paul Hamlyn Foundation	40,272.00	DKA Austria	8,49,303.00
Cod Nerc 4	2,353.50	Food Supplement Distribution	77,470.00
Bread fur die Welt	153.30	Development Focus	2,91,500.00
Development Focus	34,778.00	MSACS TI (Khawzawl & Thenzawl)	37,08,700.00
COD NERC General	1,43,067.25	Skill Development Training (SIDBI)	1,20,540.00
	2,30,924.05	Barefoot College International	1,47,000.00
Grant-in-Aid		DDUGKY	10,58,631.00
Bread fur die Welt	8,60,777.95	Farmer Producer Organization (NABARD)	2,85,000.00
Paul Hamlyn Foundation	21,80,330.00	Tribal Development Fund (NABARD)	11,20,000.00
DKA Austria	8,49,303.00	LEDP (NABARD)	4,10,500.00
Barefoot College International	1,47,000.00		98,29,854.00
Grant From Development Focus	2,56,000.00	Administrative Cost	
MSACS TI (Khawzawl & Thenzawl)	37,08,700.00	Bread fur die Welt Office Utilities	70,000.00
Skill Development Training (SIDBI)	1,20,540.00	Paul Hamlyn Foundation Staff Salary	2,22,000.00
DDUGKY	78,31,289.00	Office Utilities Paul Hamlyn Foundation	52,631.00
Farmer Producer Organization (NABARD)	2,85,000.00	Bread fur die Welt Salary	1,56,000.00
Tribal Development Fund (NABARD)	31,18,400.00	Staff Salary NABFINS	3,60,000.00
LEDP (NABARD)	4,10,500.00	Stationery	1,24,537.26
	1,97,67,839.95		9,85,168.26
Other Receipts		Bank Charges	
Consultancy Fees	4,53,198.00	Bread fur die Welt	3,850.10
Income Tax Refund of FY 2019-20	73,785.00	Bread fur die Welt	17.70
Interest on Tax Refund of FY 2019-20	3,685.00	Development Focus	265.60
	5,30,668.00	COD NERC General	265.50
			4,398.90
Bank Interest		Closing Balance	
Paul Hamlyn Foundation	17,577.00	Cash in hand	17,000.00
Bread fur die Welt	4,853.00	Cash at Bank	
COD NERC 4	32.00	Bread fur die Welt	35,384.15
Development Focus	1,425.00	Paul Hamlyn Foundation	8,02,888.00
COD NERC General	2,397.00	COD NERC 4	2,367.80
DDUGKY	27,947.00	Development Focus	438.30
	54,231.00	DDUGKY	68,00,604.84
		COD NERC General	1,07,158.75
		Tribal Development Fund (NABARD)	19,98,400.00
			97,64,241.84
	2,05,83,663.00		2,05,83,663.00

In terms of our report attached

For Jewel Fanai & Co
FRN: 332062E

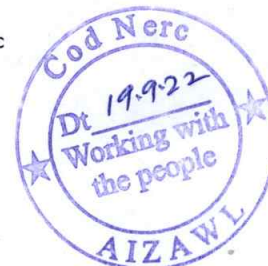


ca Jewel Lalthasangzeli Fanai
M.No : 314886

Date: 15-09-2022
Place: Aizawl

Mary Soyate
**General Secretary
Cod Nerc
Mizoram, Aizawl**

For Cod Nerc



C. Paul
**Chairman
Cod Nerc
Mizoram : Aizawl**

COD NERC

**2nd Floor, Dr. C. Lalthanga Building, Zodin Square, Aizawl, Mizoram - 796001
(Center for Community Development through Network, Education, Research, Resource Mobilization & Capacity Building)**

Consolidated Income and Expenditure for the year ended 31st Mach 2022

Expenditure	Amount (Rs)	Income	Amount (Rs)
Programme Cost		Grant in Aid Utilized	
Bread Fur die Welt	6,00,550.00	Bread fur die Welt	8,26,550.00
Paul Hamlyn Foundation	11,60,660.00	Paul Hamlyn Foundation	14,35,291.00
DKA Austria	8,49,303.00	DKA Austria	8,49,303.00
Food Supliment Distribution	77,470.00	Grant From Development Focus	2,56,000.00
Development Focus	2,91,500.00	MSACS TI (Khawzawl & Thenzawl)	37,08,700.00
MSACS TI (Khawzawl & Thenzawl)	37,08,700.00	Barefoot Collge International	1,47,000.00
Barefoot Collge International	1,47,000.00	DDUGKY	10,58,631.00
Farmer Producer Organization (NABARD)	2,85,000.00	Farmer Producer Organization (NABARD)	2,85,000.00
Tribal Development Fund (NABARD)	11,20,000.00	Tribal Development Fund (NABARD)	11,20,000.00
LEDP (NABARD)	4,10,500.00	LEDP (NABARD)	4,10,500.00
Skill Development Trainning (SIDBI)	1,20,540.00	Skill Development Trainning (SIDBI)	1,20,540.00
DDUGKY	10,58,631.00		
	98,29,854.00		1,02,17,515.00
Administrative Cost		Other Income	
Bread fur die Welt Office Utilities	70,000.00	Prior Period Income	73,785.00
Paul Hamlyn Foundation Staff Salary	2,22,000.00	Interest on Tax Refund of FY 2019-20	3,685.00
Office Utilities Paul Hamlyn Foundation	52,631.00	Consultancy Fees	4,79,671.00
Bread fur die Welt Salary	1,56,000.00		5,57,141.00
Staff Salary NABFINS	3,60,000.00		
Stationery	1,24,537.26		
	9,85,168.26	Bank Interest	
Bank Charges		Paul Hamlyn Foundation	17,577.00
Bread fur die Welt	3,850.10	Bread fur die Welt	4,853.00
COD NERC 4	17.70	COD NERC 4	32.00
Development Focus	265.60	Development Focus	1,425.00
COD NERC General	265.50	COD NERC General	2,397.00
	4,398.90	DDUGKY	27,947.00
Depreciation	24,728.97		54,231.00
		Excess of Expenditure over Income	15,263.13
	1,08,44,150.13		1,08,44,150.13

In terms of our report attached

For Jewel Fanai & Co
FRN: 332062E



ca Jewel Lalthasangzeli Fanai
M.No : 314886

Date: 15-09-2022
Place: Aizawl

Mayboyote
General Secretary
Cod Nerc
Mizoram, Aizawl

For Cod Nerc



C. Smit
Chairman
Cod Nerc
Mizoram : Aizawl

Consolidated Balance Sheet as at 31st Mach 2022

Liabilities	Amount (Rs)	Assets	Amount (Rs)
CAPITAL FUND		FIXED ASSETS	
Opening Balance	3,71,606.47	Furniture & Fixture	97,087.50
Less: Deficit during the year	15,263.13	Less: Accumulated Depreciation @ 10%	18,446.62
			78,640.88
CURRENT LIABILITIES		Office Equipment	76,148.10
UNUTILIZED GRANT		Less: Accumulated Depreciation @ 30%	38,835.53
Bread for die Welt			37,312.57
Opening Balance	-		
Add: Received during the year	8,60,777.95		
Less: Utilized during the year	8,26,550.00		
	34,227.95		
Paul Hamlyn Foundation		CURRENT ASSETS	
Opening Balance	-	Tax Deducted at Source	26,473.00
Add: Received during the year	21,80,330.00	Closing Balance	
Less: Utilized during the year	14,35,291.00	Cash in Hand	17,000.00
	7,45,039.00	Cash at Bank	
DKA Austria		Bread for die welt	35,384.15
Opening Balance	-	Paul Hamlyn Foundation	8,02,888.00
Add: Received during the year	8,49,303.00	COD NERC 4	2,367.80
Less: Utilized during the year	8,49,303.00	Development Fund	438.30
	-	DDUGKY	68,00,604.84
Barefoot College International		COD NERC General	1,07,158.75
Opening Balance	-	Tribal Development Fund (NABARD)	19,98,400.00
Add: Received during the year	1,47,000.00		97,64,241.84
Less: Utilized during the year	1,47,000.00		
	-		
Development Focus			
Opening Balance	-		
Add: Received during the year	2,56,000.00		
Less: Utilized during the year	2,56,000.00		
	-		
MSACS TI (Khawzawl & Thenzawl)			
Opening Balance	-		
Add: Received during the year	37,08,700.00		
Less: Utilized during the year	37,08,700.00		
	-		
Skill Development Training (SIDBI)			
Opening Balance	-		
Add: Received during the year	1,20,540.00		
Less: Utilized during the year	1,20,540.00		
	-		
DDUGKY			
Opening Balance	-		
Add: Received during the year	78,31,289.00		
Less: Utilized during the year	10,58,631.00		
	67,72,658.00		
Farmer Producer Organization (NABARD)			
Opening Balance	-		
Add: Received during the year	2,85,000.00		
Less: Utilized during the year	2,85,000.00		
	-		
Tribal Development Fund (NABARD)			
Opening Balance	-		
Add: Received during the year	31,18,400.00		
Less: Utilized during the year	11,20,000.00		
	19,98,400.00		
LEDP (NABARD)			
Opening Balance	-		
Add: Received during the year	4,10,500.00		
Less: Utilized during the year	4,10,500.00		
	-		
	99,06,668.29		99,06,668.29

In terms of our report attached

For Jewel Fanai & Co
FRN: 332062Eca Jewel Lalhasangzeli Fanai
M.No: 314886Date: 15-09-2022
Place: Aizawl

Clay Dymate
General Secretary
Cod Nerc
Mizoram, Aizawl

For Cod Nerc

