

Cod Merc

**ANNUAL REPORT
2022-2023**

**CENTRE FOR COMMUNITY DEVELOPMENT,
THROUGH NETWORK, EDUCATION, RESEARCH,
TRAINING, RESOURCE MOBILIZATION AND
CAPACITY BUILDING (COD NERC)**

Vision: Building a society where every human being have freedom, equal opportunity and dignity and participate without any discrimination based on caste, class, creed, color, religion and gender for optimum sustainable development through integrated and holistic approach.

Believes: Equality, Justice, Dignity, Non-Judgmental and Non-discrimination.

Empower the people and impart a feeling of ownership towards their well-being and welfare so that the people themselves could take initiative to maintain their overall living condition.

Mission:

- *Taking steps towards filling the gaps that exist between the people/community and the services through integrated and holistic approach of intervention.*

Create an environment where everyone can play the role and participate towards for the promotion of optimum sustainable development.

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Cod Nerc is an NGO founded in 2005 strive to work towards the welfare and development of women who mainly live their life in the last miles among other objectives it has. Existing in the state of Mizoram in the corner of the north eastern part of India, it has been engaged in multi-dimensional tasks like health, entrepreneurship, women economic promotional activity, stressing on women's collective initiatives, skill development and linkages to marketing of their products, improving women network and task for empowerment intervention.



If we look back the Cod Nerc existential philosophical background, we are still in the right direction to achieve our set goal to serve the people in need to create a bridge to link with the people and the services for which Cod Nerc has various interventions like Livelihood Promotional Activity, Education & Health, Skill Building, Women Empowerment, Farmers welfare, response to disaster etc. We realize again that our presence has a meaning eventhough it might be small and unheard but the people living in the last miles sips and smell our intervention. It is our conviction to be an agent of change to serve the people, society & community by linking with funders, philanthropist, well-wishers and other hero who are untiringly empathizing for helping people. One of Cod Nerc's mission is to pave the way to promote cooperation, network and coordination to effectively utilizing the services available from different development players like Government, Non-Government Development Agencies and to be as far as possible a ground partners to work in the ground zero, we valued as working as servant working with people to feel their pulse. It is our message and humble request to parent with us in whatever way possible to serve the people and invites different expertise to implement their dream through us.

Each one of us would like to be and having a dream to help the needy people, thinking to do something good for the mankind but generally our dream are scattered, vanish afterward due to the fact that we have no connection with the agency to partner who are working in the ground zero, therefore, it is our humble message to people who dream to do good for a cause, be it like skill development, women empowerment, anti-begging activity, youth welfare & development, children care & support and many more. Cod Nerc is one of the ground partners you can work with. We look forward to have a future where better cooperation of development players are improving and flourishing an ecosystem where different contributors are closely working together thereby minimizing human suffering.

May God bless you All

Thank You!

(B. LALCHHANZOVA)

Founder, Cod Nerc

About Us:

Cod Nerc is a non-profit organization working with the people since 2005 in many parts of the districts in Mizoram. Basically working at grass root level and reaching the horizontal reality of the community. It gives values to experience gained by the community; each and every intervention it delivers are explore from the community. It has a strong & vibrant team work with proper governance system, promptness in responsibility. It also focuses on the development of the community through uplifting and empowerment while maintaining equality and justice. The organization has been organizing various skill development trainings among both rural and urban youths who lack access to information and communication method. They also work on public health and educating women on rights and possible skill development in collaboration with various implementing partners. Cod Nerc is committed to strengthening culture and identifying steps to skill building even more inclusive work environment. The name implies the characteristic of its versatility to response to the dynamic human needs, driven by contextual need face by a community/society, prioritizes the emergent needs of the people and trying to contribute towards the achievement of the Sustainable Development Goal (SDG). It delivers services in consultation with the people, gives emphasis on people led intervention and gives importance to sustainable development.

ABOUT PROJECTS AND PROGRAMS-

1. Livelihood and Social Entrepreneurship

a. NABFINS PROJECT-

i. Current scenario of Nabfins implementation:

Nabfins Limited is an initiative of NABARD born out of serious concern about the practices of NBFC MFIs in which they provide loan as Group SHG and JLG. It was implemented in Mizoram in 2016 so was by Cod Nerc as Business and Development Correspondent (B&DC) with Nabfins Limited signed the agreement since then.

ii. Process of Sensitization and Mobilization :

In order to provide loan to any member or group, Cod Nerc maintain strict guidelines in which they study and verify the applicants before making decision of disbursing loans. Moreover, all the require documents are collected and make sure they do not have ongoing loan payment before availing loan from Nabfins through Cod Nerc. The necessary processes to follow in order to avail loan are: member must form a group consisting of 4-7 members per group only female which are not related or one person per Household, every group member must have personal bank account. After all these criteria are fulfilled, Cod Nerc, being B&DC of Nabfins Limited verify and recommend it for sponsor and again Nabfins staffs and Cod Nerc conducted group grading. Only if they have passed through the various verifications, loan are disbursed to group member own bank account in a very less interest amount. In fact, the loanees from vulnerable community does not have problem in repayment. Cod Nerc represent as guarantor for all groups and provide door steps services so that nobody face problem in accessing the loan or in repayment. Cod Nerc provide doorstep service; helped collect loan by visiting every households every month and remind them their due date for repayment beforehand.

iii. Loan Disbursement details -

Sl.No	Year	No of Groups formed	No of Members	Total amount disbursed
1	2016	25	208	30,70,000
2	2017	128	683	2,11,70,000
3	2018	270	1360	3,91,75,000
4	2019	279	1308	4,61,10,000
5	2020	49	227	90,30,000
6	2021	56	250	1,04,00,000
7	2022	22	103	39,90,000
8	2023	NIL	NIL	NIL

iv. Area covered/ no of District and Villages -

Sl. No	District	No. of Villages	No. of groups	No. of members
1	Aizawl	40	101	613
2	Serchhip	25	90	438
	TOTAL	65	191	1051

Since COVID-19 that hugely effected Nabfins loan repayment and its business leading to new disbursement on hold and further continue to loan disbursement and loan collection simultaneously decrease. Loan disbursement to new group has been halted since August 2021, no loans has been granted out, currently we are monitoring on loan repayment collection. Also, the organisation act as a guarantor for all groups and provide door steps services so that nobody face problems in accessing the loan or in repayment Cod Nerc even helped collect loan by visiting every household every month and remind them their due date for repayment beforehand.

v. Current existing Group:

At present, we monitor 1051 per members (Live loan account) altogether from two district i.e. Aizawl and Serchhip.



b. SOLAR PROJECT

i. SOLAR MAMA (Solar engineer) :

Cod Nerc implemented Solar Mama Project in collaboration with Barefoot College International (BCI), Rajasthan since November 2021. This project aims on promoting sustainable development with a focus on women empowerment among the rural communities, by providing free training and solar powered equipment i.e., home lighting system. The project aim on total inclusion of all women between the age group of 18 to 50 irrespective of their educational qualification or family background but one can participate as long as they are interested in the business. It also aims on promoting sustainable development with a focus on rural communities, by providing solar powered equipment i.e. Home Lighting System.

Through this project 5 women had undergone technical training at **BCI campus in Tilonia, Ajmer district Rajasthan** for a period of 5 months and were certified Solar Mama/ engineer:

Sl No	Name	Address	Block	District	Year of training
1	Babie Lalnunpari	Zohmun	Darlawn RD	Aizawl	2022
2	Ramhnginglovi	Mauchar	Darlawn RD	Aizawl	2023
3	Vanlalfaki	Kahwpuar	Darlawn RD	Aizawl	2023
4	Lalparvuli	Sakawrdai	Darlawn RD	Aizawl	2022
5	Lalthangkimi	Tinghmun	Darlawn RD	Aizawl	2022

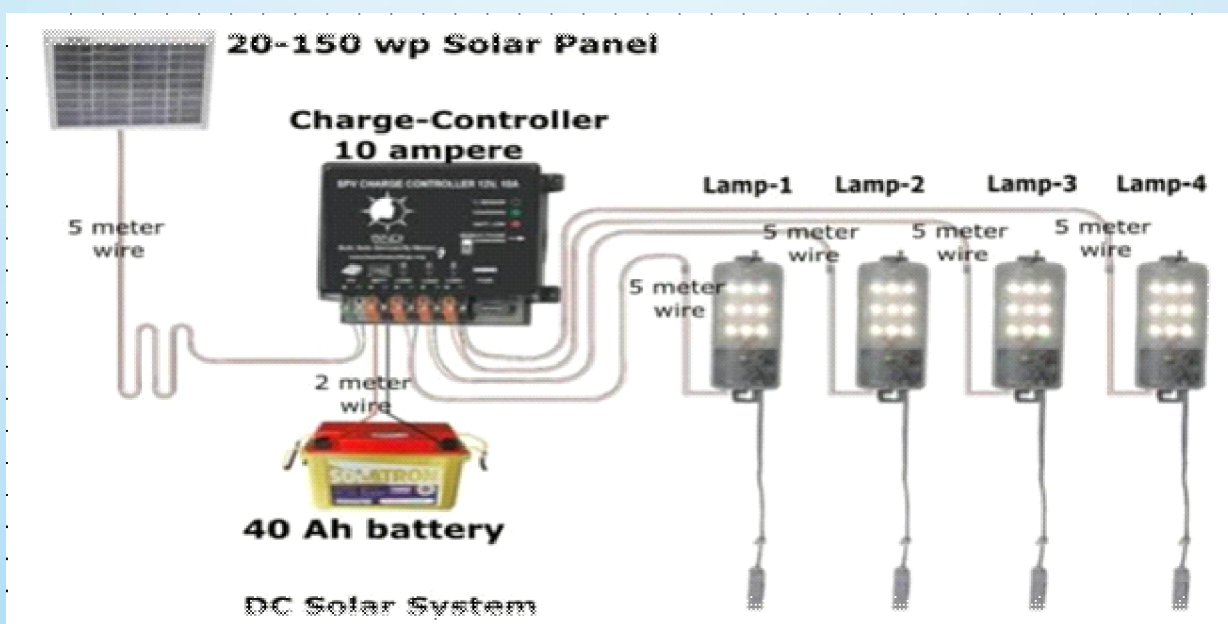


Fig : Solar Home Lighting System

After completion of their training, solar and its equipment set was distributed to 50 households in each of the 5 covered villages. The installation and maintenance is taken care by the Mamas in their respective villages. For the smooth functioning of the project, Village Energy Environment Committee (VEEC) was established in which a joint bank account was opened and managed by the committee members. The contribution of Rs. 170 per households (for 1 to 1 and half year) by the beneficiaries is kept in that account in which 60% of the total contribution is utilize for the Mamas monthly salary i.e. Rs. 5100, the remaining 40% of the monthly contribution will be spent for replacing the batteries after 5 years and maintenance of the Home Lightning System, change of batteries or repair of equipment etc. Besides the monthly salary, the solar mamas/engineers continue with the sales business of solar products earning 10-20% commission from the actual price. Through this project a total of 250 households are covered under this Project, 50 household per village. The ENRICH curriculum builds entrepreneurial skills through information on Financial literacy, Environmental Stewardship, Livelihood Skills and other relevant topics.



FIG: SOLAR Mamas 2023 Batch



Field visit by BCI



HLS Installation by Mauchar Solar Engineer



Baseline survey by BCI Team

- ii. **Solar Sakhi:** Under this Project BCI also implement an entrepreneurship model called '**Solar Sakhi**' since 2022 October, their main objectives is to sell the products like Home lighting system, Bindi torch, diva torch etc made by BCI in return they received a 25% of incentive from the product sold . Here, they undergo a training (same as Solar Mamas) of 3 months at **IDA Don bosco campus Dimapur, Nagaland** . Till date 4 women has completed training and now taking up the business where they took the orders and do the selling in the state earning 10-20% commission



Fig : Solar Sakhi trainee at AIDA Campus

c. Integrated Tribal Development Fund (TDF)

Project: This project is implemented after signing of MoU with NABARD at Darlawn R.D Block in three villages; Sakawrdai, Zohmun and Tinghmun which is the exterior part of Aizawl district. It is a 6 years began in 2022. The Project targets 200 tribal farmers with an emphasis on promotion of sustainable livelihood activities, 160 farmers for orchard farming and 40 farmers for piggery development. The 160 orchard farmers are divided in two batches 1st & 2nd Batch i.e. 80 farmers per Batch, 40 farmers from Sakawrdai, 30 farmers from Zohmun and 10 farmers from Tinghmun. Initially, Litchi and papaya will be cultivated as the main crop and king chili as the intercrop plant. At the same time, pig rearing will be included for other livelihood activities.



This project aims to improve the living conditions of the target group with improved farming for better productivity, increase livelihood opportunities and decrease dependence for environmental service from common pool resources and enhance Agriculture marketing practices among the rural farmers.

Farming Design: The upland developed where Litchi as the main crop, papaya & chilli are as cover crops in view of adaptability to the selected area and market demands and Pig rearing included for other livelihood activity for 40 families. The lands would be developed through adequate land development measures and critical irrigation facility to provide maximum returns to the families.



FIG: Litchi Plantation

Farmers covered till date are as under:

Sl No	No of Orchard Plantation farmers (1 st Batch)	Village
1	40	Sakawrdai
2	30	Zohmun
3	10	Tingmun
4	No of Livelihood Farmers	
5	10	Sakawrdai
6	10	Zohmun
7	20	Tingmun

Additionally, 80 farmers will be selected for the 2nd Batch in all the 3 covered villages. Supply Input for 1st batch farmers and livelihood farmers are as follows:

Particular	Total Target	Achievement	Remark
Orchard Development	UNIT	UNIT	
Litchi saplings	80 Nos	80 Nos	To each 80 1 st Batch farmers during the year 2022
Papaya Saplings	85 Nos	85 Nos	To each 80 1 st Batch farmers during the year 2022
King chilli saplings	300 Nos	300 Nos	To each 80 1 st Batch farmers during the year 2022
Slaked lime	25 kg	25 kg	To each 80 1 st Batch farmers during the year 2022
Fertilizers (Vermicompost)	50 kg	50 kg	To each 80 1 st Batch farmers during the year 2022

Water Resource Development			
Irrigation pipe system	200 Meters	200 Meters	To each 80 1 st Batch farmers during the year 2022
Silpaulin Sheet	1 piece	1 piece	To each 80 1 st Batch farmers during the year 2022
Livelihood Components			
Construction of pigsty	4 bags of cement and 4 iron sheet (8ft)	4 bags of cement and 4 iron sheet (8ft)	To each 40 farmers on the year 2023
Piglets	3 Nos	3 Nos	To each 40 farmers on the year 2023
Pigfeed	100 kg	75 kg	To each 40 farmers on the year 2023
Entry Point Activity	Rs 50,000/-	Rs 50,000/-	Handed in cash to each Village Development Committee on January 2023
Innovative Intervention - CHC	9 Nos Knapsack Sprayer	9 Nos Knapsack Sprayer	3 pieces in each village
	9 Nos Weeder	9 Nos Weeder	3 pieces in each village
Health Components-			
Providing water filter	102 Nos of filter	59 Nos filter	Will be again distributed on the 3 rd Year of the Project
Animal Health Camp	Medicines and piglets supplements	Medicines and piglets supplements	During June 2023

Entry Point Activity: Here EPA are the Project initiation activities that make the Village Community feel the entry of Tribal Development Fund Project in the village. It also prevent people in selected villages from losing their interest in the Project and keep them involved. Here, the Project provides each villages with different EPAs as shown that can be seen in this pictures.



Fig: Bazar shed at Tinghmun



Fig : Waiting Shed at Zohmun



Fig: Public Urinal Shed at Sakawrdai



Fig: Piggery Farmers



Fig : Animal Health Camp





Fig: Handling of Pig feed and buckets to farmers

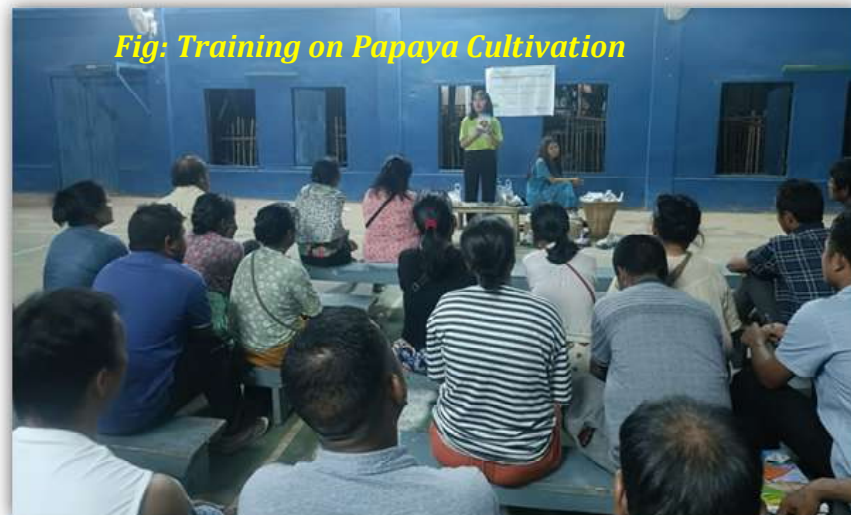


Fig: Training on Papaya Cultivation

d. Project “Deen Dayal Upadhyaya Grameen Kaushalya Yojana” (DDUGKY)

This project is under the Ministry of Rural Development (MoRD) and is part of National Rural livelihood Mission (NRLM) having task with the dual objectives of adding diversity to the incomes of rural poor families and cater to the career aspirations of rural youth. The project focused on skill building of rural youth between the ages of 15 to 35 years from poor families. As a part of the Skill India campaign, it plays an instrumental role in supporting the social and economic programs of the government like the Make In India, Digital India, Smart Cities and Start-Up India, Stand-Up India campaigns. On the 14th January 2022, Cod Nerc signed MoU with Mizoram State Rural Livelihood Mission (MzSRLM) to this project targeting to train on “Domestic data entry Operator” among 300 youth within 3 years covering all districts in the state. However, due to delay for a year in processing some formalities in Kaushal Bharat and training could not be commencing after one year. Therefore, Cod Nerc decided to terminate with effective from April 2023.



Classroom, dormitory and computer lab all set up for the training (DDEO)



2. WELFARE INTERVENTION :

a. Strengthening Community Action for Development of NE India:

This focuses on empowering the most vulnerable groups in the society covering 12 villages in Serchhip district & 3 villages in Aizawl district. Active steps were taken up towards helping the people through CBOs and local NGOs. In this reporting period the project focuses on skill development such as;

- i. Training On Pickle Making
- ii. Training on Medicinal Plan
- iii. Training on Organic Farming
- iv. Baking Training

Through this training, large numbers of beneficiaries are aware of the technique and its correct procedure on the subject, business prospect of the mentioned industry, new technology that could be adopted for improving and value addition in the products. Besides these trainings, other activities were also being taken up. For instance, on 24th June 2022 Career Guidance workshop was conducted for High School students covering 9 villages of Serchhip Block and 3 localities in Thenzawl. The program was led by *Zo-Career Solution* as resource person which is one of the best students guide's agencies in the state.

Additionally, Gender Mainstreaming - Awareness on Sexual Harassment and women's rights program was conducted covering three Villages in Serchhip –II Block (Thenzawl East, Kanan Vengthar and Serchhip –I Block namely Hmar Veng, AOC, Chhim Veng, Bazar, Vengchung, Chhim Veng, New Serchhip, Field Veng, Dinthar and P&E). CBOs, POs, different Civil Societies were the main target group. In this program, total 57 individuals attended, of which 54 are female and 3 male. As always, the project never ceases to observe International Women's Day on 8th March every year in which hundreds of women showed up for the event. This particular event is usually observed in Community Hall in various localities and villages where the leaders, resource persons highlighted the importance of women participation in every sector for a development society, encourage them to step out of their comfort zone and empower other women around them.



Fig: Training on Pickle making

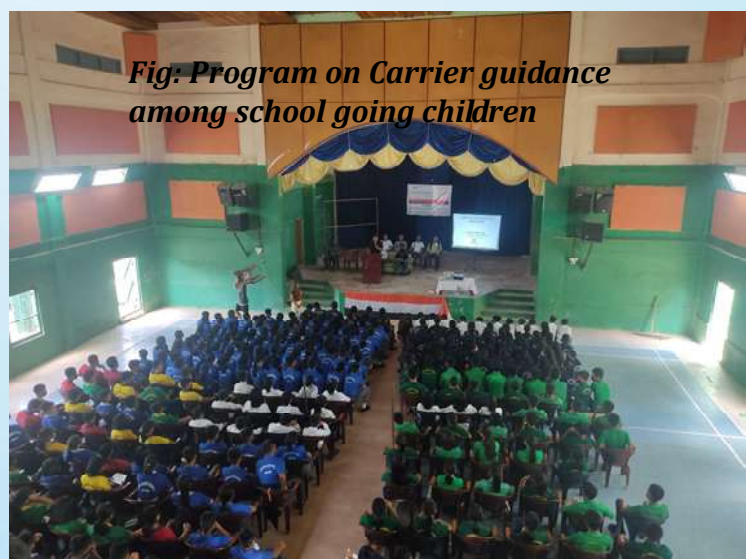


Fig: Program on Career guidance among school going children

In these programs, staffs or in-charge of Centre Administrator One-Stop Centre (Schemes under Ministry of Women and Child Development Government of India) usually led the program as resource person, share experienced and aware about necessity of women rights.



b. PROJECT - 'HOW ARE YOU?'

This worthwhile project was started in 2019 covering 21 different localities with 250 families within Aizawl city under the guidance and linkages with the local authority since the very beginning such as MUP (Mizo Upa Pawl), MHIP (Mizo Hmeichhe Insuihkhawm Pawl) and YMA (Young Mizo Association). This project uses two types of toolkits which is NAT (Need Assessment Toolkit) and MCC (Measuring Coping Capacity) to complete its tasks. This effort continues by assisting the poor families based on their specific demands and is still ongoing with steady progress.



Fig: VISITING HAY FAMILIES

The 'How Are You?' team has undertaken a number of activities, some of which are listed below:



i. Home Visit To better understand each family's status and requirements and follow-up plans, home visits were conducted in a variety of households of the 'How Are You' families as usual.



ii. Neighborhood Support Committee (NSC): One of the visions and most significant of the project is creating NSC (Neighborhood Support Committee) for the families among the HAY who are really in need. Since they are in lack of close families and neighborhoods and face discrimination as a result of their poverty, this NSC assists the needy when they are in difficulties as well as on special occasions and presented any type of report regarding the families to the HAY team on their behalf.



iii. **Educational Support:** Due to the fact that some HAY families need financial assistance for their children because of a lack of money, educational help has been implemented on this project. When the project team first took initiatives and approached the principal of the Home Missions School, students were directly accepted to their school which is one of the top private schools in Aizawl. Three students were now currently admitted with free entrance and free half of the monthly fees.



iv. Free Skills Development Training: At Jenny's Baking Institute in Ramhlun South, free training for developing skills in baking was provided for the HAY families. It was made available to the 17 trainees who enrolled and expressed a willingness to participate, totaling 17. The purpose of this program is to recognize the HAY family members' abilities and to help them become more self-sufficient and income-generating. The direction for this baking course was offered by Jenny's Baking Institute after being contacted by the HAY team. The owner of the institute, Ms. Jenny, expressed a strong interest in the project and offered to support it by lowering the training expenses. The HAY team was appreciative of the institute's unexpected support. In trainees in fact received quality training through this initiative.



v. Business Start-up: After an in-depth study about each family, the selected families who are capable of starting their own business are provided financial support for business startup. Moreover, financial assistance is provided for expanding their businesses to some of the families. Based on the family needs, support is currently being given in the form of various services based on the needs of the family.



vi. **Sensitization** : The HAY team meets with Mr. Lalrinenga Sailo, the mayor of the Aizawl Municipal Corporation, as well as a member of the Synod Social Front, Executive Secretary Rev. Dr. K. Lallawmzuala and Coordinator Mr. R. Lalnuntluanga, in order to inform them of Project How Are You's work and ask for their future participation. Meeting both went well smoothly.



Fig: Sensitization -AMC Mayor & Synod Social Front



c. Humanitarian Relief in Champhai district

This initiative has been going on since February 2022, that Cod Nerc agreed to help out 500 families co-implemented with Impulse NGO Network (INGON) Shillong for 6 consecutive months for the unfortunate displaced people from Myanmar taking refuge in camp that are arranged and provided by the YMA different parts of Mizoram. The details activities undertaken are as below:



- i. **Dry Ration Program:** The Dry Ration Program was started from the month of March 2022. It was distributed among the 500 families of selected Displaced people in Champhai District namely – Zote, Zokhawthar, Mualkawi, Khuangleng, South Khawbung, Khuangthing, Sesih and Lianpui Villages. The duration of the Dry Ration Program was 6 months, which started from March 2022 till August 2022. Dry ration items include - Rice, Chana/Dal, Potato, Onion, Cooking Oil, Soap, Sugar and Turmeric.

Other ration include one-time ration such as - Utensils, Sanitary Pads and Cerelac (Nutrition for babies). During 29th April, 2023 Dry Ration was distributed again at Zokhawthar Village among 100 families of Displaced People. The rate of displaced people has been increasing in Zokhawthar Village, *the Village Level Relief committee* could not provide the needed ration among the displaced people so it was reported to Funders and agreed to provide other rations for the Displaced People at Zokhawthar Village.

- ii. **Agroforestry Program:** The Agroforestry Program was carried out from July 2022, started at Khuangleng Village as a Pilot Project among 45 beneficiaries. During this Pilot Project crops seeds introduced are; Cabbage, Bean, Potato, Soybean and Corn/ Maize. Other equipment includes vermicompost and kna psack Sprayer.

The below table is the different kind of Crop and Product Analysis including total Value from different crops for first phase agroforestry:



French Bean	Total Production in Kg	8136
	Value In INR	5,69,520.00
Maize/Corn	Total Production in Kg	9030
	Value In INR	13,54,500.00
Potato	Total Production in Kg	965
	Value In INR	38,600.00
Cabbage	Total Production in Kg	8815
	Value In INR	6,17,050.00
Soybean	Total Production in Kg	2408
	Value In INR	3,61,200.00
Total value of different crops		29,40,870.00

Since January 2023, the Agroforestry program has been going on and extended to Khuangleng, Lianpui and Sesih Villages. The Agroforestry Program includes Short Term and Long Term. Short Term crops for 2nd Phase are - Seeds – Corn/Maize, Pumpkin, Bean, Cabbage and chili are procured and are supply to farmers. Organic compost (150 quintals) - 75 quintals of Vermi-Compost have been delivered and stored in storage facilities and supplied to farmers. Another 75 quintals were delivered in the second week of May and supplied to the farmers. Long term crop in this new phase (2nd phase) is Apple and one family from Khuangleng starts it as pilot project. The below table is the different kind of Crop and Product Analysis including total Value from different crops for 2nd phase agroforestry:

CowPea/Bean	Total Production in Kg	1838
	Value In INR	111720
Maize/Corn	Total Production in Kg	Ongoing crop. Silky growth stage.
	Value In INR	
Potato	Total Production in Kg	4304
	Value In INR	172160
Cabbage	Total Production in Kg	50
	Value In INR	5000
Pumpkin	Total Production in Kg	147
	Value In INR	7350

On 3rd Phase starting from March 2023 short term crop programme has been extended to South Khawbung and Khuangthing Villages. Short Term Crops in this phase are- Cabbage, Chili, Cowpea/Beans, Corn/Maize and Pumpkin. For the Long Term Agroforestry Program - Orange and Apple Plantation was selected. 50 families are selected from the 5 Villages (Khungleng, Sesih, Lianpui, Khawbung and Khuangthing Villages) in which 10 farmers are selected from each village. Third/Final Phase Agroforestry covers 150 families, 100 families (100 acres) for short term crop and 50 families (50 hectare) for long term crop. Total land coverage is 225 acres.

Total Value from different crop for 3rd phase agroforestry (also includes stages of crop growth):

French Bean	Total Production in Kg	85
	Value In INR	5100
Maize/Corn	Total Production in Kg	Silky growth stage
	Value In INR	
Chili	Total Production in Kg	Seeds expected to be sown on October
	Value In INR	
Cabbage	Total Production in Kg	440
	Value In INR	30800
Pumpkin	Total Production in Kg	140
	Value In INR	7000

iii. Weaving Program: Weaving program has been undertaken in Champhai District for both Displaced People and Community people as a whole starting from Mualkawi and Zokhawthar Village. Survey was conducted in 2022 in which personal profile and Beneficiary list was recorded/collected, 1 (one) Master Trainer and 2 (two) Designer were also selected at the same time. Through this initiative, beneficiaries received Traditional loom as their equipment. Now, the team are all ready to start the actual weaving program once their waits on yarn is over. As per discussion with the Village Community leaders of Zokhawthar, the training centre will be Zokhawthar MHIP hall, which will be under the guidance of Master Trainer and Designers. Two villages will be cover in this activity.

- a. Zokhawthar – 16 Weavers
- b. Mualkawi- 14 Weavers

IV. Medical Equipment: On 13th July 2023, Medical Equipment was distributed among 59 Health Care Centres in Champhai District and Flag off Program and Handing over Program was conducted in which Champhai Deputy Commissioner was Chief Guest during the day, under the guidance of Chief Medical Officer, Senior Medical Officer and Staff.



The items donated are attached below:-

Product Code	HS Code	Description	Transformer Needed (only for 220-240V countries)	Number Ordered	Estimated Value (USD \$)
302	6307909800	Surgical Caps And Hats, Shoe Covers		10	11.5
305.99	3926201010	Gloves, Non-sterile		10	100
307.199	9004909000	Masks, surgical		5	10.5
308.199	4823909000	Gowns, Isolation Level 1 and Level 2		10	20
308.299	4823909000	Gowns, Isolation or Biohazard, Level 3 and Level 4		20	40
312.99	9004909000	N-95 Masks		10	42
703.99	9018390030	IV Catheters/ Including Huber, Butterfly, Fistula		2	11
704.99	9018390000	IV Extension & Secondary Tubing		5	13.5
705.99	9018390000	IV Primary Tubing, Including Blood Tubing		5	15.75
708.99	9018310040	Needles, Mixed Gauges		5	50
712.99	9018310040	Syringes, 10cc & 12cc		10	27.5

These commodities are donated for humanitarian assistance. Not to be resold. Not for exchange for profit or gain. No Commercial value. All documents are final

4/30/2022

Product Code	HS Code	Description	Transformer Needed (only for 220-240V countries)	Number Ordered	Estimated Value (USD \$)
5110	9402900010	Bed, Emergency Relief, Patient	none	100	2201
5205	9021100090	Cane, Forearm, Other	none	15	7.8
5237	9021101000	Crutches	none	25	4.5
6201.1	9402900000	Vinyl Bed Surface, ERB	none	100	559
7217	8713100000	Wheelchair, Adult	none	5	36.8

Total: 3150.85



Handling of Blanket to displaced people



3. HEALTH INTERVENTION:

Since 2008 the organization implemented two TIs (Targeted Intervention) that focus on people living with HIV/AIDS, Injecting Drug User (IDU), Female Sex Worker (FSW) aiming to eradicate the numerous uses of drugs and its relating problems. We continue to work on reducing the hazardous spread of HIV/AIDS in Thenzawl, Serchhip district and Khawzawl in Khawzawl district

a. Targeted Intervention (TI) Thenzawl – In thenzawl TI, the project deals with Injecting Drug User (IDU) and Female Sex Worker (FSW). As on April 2023, Thenzawl

DIC, registered clients includes 249 IDU Clients, 49 FSW and 46 IDU dispensing for OST, who are all in the age group of 19 – 44.

Activities undertaken/ Work Done:

- Advocacy meeting is held in different places with different community leaders. It is held 6 times during 2022 – 2023 regarding needle/syringe exchange programme and on OST.



- Numbers of Health Camp : 2
- Numbers of Community Events : 2
- Community Clean up: once a month throughout year.
- 2 days In-house training which is held at DIC conference hall on Mapping of population size estimation.

- Mapping 5 areas in and around the town of Thenzawl which is done by the staff, in this mapping the main aim is to find out how many High Risk groups are there in the area.
- Strengthening Outreach Activities in 5 places.
- DIC levels meetings which is done every month.
- New syringe dispense center where the client freely exchange their syringe through One Community member.



Fig: Community Events



Fig: Staff Meeting





Fig: Health Camp



Fig: Cleanliness drive

b. Targeted Intervention (TI) Khawzawl

While in Khawzawl district, the area Cover are: DIC Vengthar Khawzawl, Sub-DIC Zuchhip, Khawzawl and Sub-DIC Kawlkulh. Altogether there are 550 IDU (including 2 newly HIV case detected) who are in the age group of 17- 45 in which 183 clients are dispensing for Opioid Substitution Therapy (OST).

WORKDONE & ACTIVITIES UNDERTAKEN	
Target (IDU)	550
HRG Ever Register	1233
Validated	535
New Clients Register	68
Clients drop out	67
Condom Demand	26676
Condom Distribution	21419
Condom Distribution through Outlets	13640
Condom Distribution through Social Marketing	243
Needles and Syringes Demand	84079
Needles and Syringes Distribution	81266
Needles and Syringes Return	75310
Secondary Distribution of Needles and Syringes	
a) Distributed	561
b) Return	262
No. of OST Clients	183
No. of HIV Positive HRG	107
No. of HIV Positive On ART	102
No. of HRG Viral Count	24
No. of HRG Viral Count suppress	17
No. of HIV test:	215
a) 1st test	154
b) 2nd test	61
No. of Positive Found	12
No. of HIV Positive linked to ART	14
Clinic Visit:	534
No. of Syphilis test:	215
a) 1st test	229
b) 2nd test	262
Spouse Register	40
Spouse HIV Test	33
No. of In-house Training	13 times
Staff training	4 times
Staff meeting	13 times
Advocacy	6 times
Overdose cases	13 times
Hotspot Level Meeting	24 times
DIC Level Meeting	12 times



With these two Targeted Intervention (TIs), various services are being delivered. The Service Provides are as follows:

1. **Behaviour Change Communication:** This component involves understanding and assessment of individual and group practices/behaviour which can pose risk to HIV infection. Development of context specific strategies/activities to address the risk of infection through peer counseling, counseling through counselors, creating enabling environment to reinforce safe practices. Under NACP-III, the Peers, Outreach workers¹ lead the activities under this component through one to one sessions and group sessions among the community. There are also group, issue specific Information Education and Communication (IEC) materials are developed to further augment behaviour change.
2. **Access to STI services:** This component is aimed at improving the access to STI services as STI (both symptomatic and asymptomatic) pose greater risk for HIV infection and which is high among the High Risk Groups (HRGs).
3. **Provision of commodities to ensure safe practices** TI programme ensure safe practices by providing choices and options of easy accessibility, availability and acceptability. The commodities (only male lubricated latex condoms) supplied through peers, outreach workers and social marketing. The social marketing is supported through two channels: Direct budget provision under TI and through appointment of social marketing agencies.
4. **Enabling Environment through structural intervention:** This component of enabling environment was introduced in NACP-II focusing creation of an environment facilitating the access to information, services and commodities by the high risk groups. It is essential to note that these HRGs are considered marginalized section of the society super imposed with stigma and discrimination. Also it is desirable that an effective enabling environment creates a reinforcing atmosphere for sustenance of safe practices and behaviour reducing their vulnerability. Hence, under NACP-III, NACO envisage identification of power structures and their influence on the access and control over resources for sustaining safe behaviour

and practices. There are provision for building the capacity of HRGs to advocate for themselves in creating enabling environment as well as control of requisite resources to address the issues of stigma and discrimination.

5. Community Organising and Ownership Building NACO envisage that engaging Community Based Organisation (CBOs) in programme management through developing their capacity and ownership will lead to steering of community agenda through themselves only. Presently the TIs have been able to provide services through peers representing the community, where community playing a passive role. Experience shows such strategy has not been able to achieve the desired scale and coverage, reduce the violence and discrimination which impede active participation in accessing services optimally. Thus it has not been able to develop community norms to steer the programme in its desired manner which can further sustain the behaviour change. Hence, NACO envisage to mobilise the at-risk communities to play proactive role in implementation as CBOs, while the NGOs will continue to play the role as capacity builders and support agents, thereby putting the prevention responsibility on those who are themselves at risk.



FORM No. 10BB
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A.

We have examined the balance sheet of COD NERC [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-MAR-2023 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure.

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications.

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view

- (i) in the case of the balance sheet, of the state of affairs of the above named Trust as on 31-MAR-2023 and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on 31-MAR-2023

subject to the following observations/qualifications.

The prescribed particulars are annexed hereto.

For DEY AND DUTTA
Chartered Accountants
(Firm Regn No.: 0319221E)

(SHIBA BRATA DUTTA)
PARTNER
Membership No: 054580



Place : SILCHAR
Date : 31-Oct-2023
UDIN : 23064680BGVXIH1118

General Secretary
Cod Nerc
Mizoram, Aizawl

Treasurer
Cod Nerc
Mizoram, Aizawl

ANNEXURE Statement of particulars											
Basic Details	1	PAN of the auditee 01								AABAC4488N	
	2	Name of the auditee								COD NERC	
	3	Assessment Year								2023-24	
	4	Previous Year								1-APR-2022 to 31-MAR-2023	
	5	Registered Address of the auditee								2Nd Floor, Dr C Lalithanga Building, Zodin Square, Near Mahatma Gandhi Statue., Tiangnuam (Part), AIZAWL, Aizawl H.O, Mizoram, 796001	
	6	Other addresses, if applicable								No	
Legal	7	Type of the auditee								Trust	
	8	Whether the auditee is established under an instrument?								Yes	
Management	9(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/ Trustee (s)/ Members of society/ Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year										
		Name of person	Relation	Relation Other	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Code	PAN Or Aadhar	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		CHHAKCH HUAK LALMUANT HANGA	Director			AHQPL3824N	PAN	Yes	No		CODNERC, AIZAWL, Aizawl H.O, Tiangnuam (Part), AIZAWL, Mizoram, 796001 INDIA
	9(b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person in serial number 9(a)										
		Name	Unique Identification Number	ID code	PAN Or Aadhar	Non-individual person [as mentioned in row no 9(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Commencement of activities	10.	(i) Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year								No	
		(ii) If yes in 10 (i), date of commencement of activities									
		(iii) If the answer to 10(i) is yes, whether application for registration under [sub-clause (ix)] of clause (ac) of sub-section (1) of section 12A or application for approval under clause (ii) of the proviso to clause (23C) of section 10 has been filed?									
		(iv) If yes in 10(iii) above, the date of application for registration or approval.									
Details of Place where books of accounts are maintained	11.	(i) Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee?								No	
		(ii) If yes in (i) above, whether books of account maintained are maintained at registered office?								Yes	
		(iii) If No in (i) above, provide the following details regarding any place other than the registered place where the books of account are maintained									
		(a)	Address of such place where the books are maintained								
	(b)	Date of decision by management to keep account at such place dd/mm/yyyy									
	(c)	Date of intimation to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA									
Voluntary contributions	12.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 14 >									
	13.	Sum Total of donations reported in Form No. 10BD furnished by the auditee for the previous year								0	
	14.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD								0	
	15.	Total voluntary contributions received by the auditee during the previous year [13+14]								0	
	16.	Total foreign contribution out of the total voluntary contributions stated in 15								0	
	17.	Voluntary Contribution forming part of corpus (which are included in 15)								0	
	18.	Anonymous donations taxable @30% under section 115BCC								0	
	19.	Application outside India for which approval as per the proviso to clause (c) of sub-section (1) of section 11 has been obtained.								0	
	20.	Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)]								0	
	21.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15								0	
22.	Income required to be applied in India by the auditee during the previous year [20+21]								0		

Mary Soylet
General Secretary
Cod Nerc
Mizoram, Aizawl



Treasurer
Cod Nerc
Mizoram, Aizawl

Application of Income	23.	Application of Income (excluding application not eligible and reported under serial number 27)					
	(i)	Total amount applied for charitable or religious purposes in India during the previous year			17912540		
	(ii)	Amount which was not actually paid during the previous year [if included in (i)(c)]			0		
	(iii)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year			0		
	(iv)	Total amount to be allowed as application [23(i)-23(ii)+23(iii)]			17912540		
	(v)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year			0		
	(vi)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year			0		
	(vii)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (a) of clause (a) of section 40			0		
	(viii)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A			0		
	(A)	No			0		
	(B)	No			0		
	(ix)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus			0		
	(x)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects			0		
	(xi)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act			0		
	(xii)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained			0		
	(xiii)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained			0		
	(xiv)	Applied for any purpose beyond the objects of the auditee			0		
	(xv)	Any other disallowance			0		
	(xvi)	Total allowable application (23(i)+23(v)+23(vi)-(23(vii)+23(viii))			17912540		
	(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11			0		
	(xviii)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11			0		
	(xix)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income			0		
	24.	Taxable Income 22-(23(xvi) to 23(xix))				-17912540	
25.	Income taxable under section 115BBI				0		
26.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC				0		
Application of Income out of different sources	27.	Application of income out of the following sources during the previous year					
	(A)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year			0		
	(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year			0		
	(C)	Income of earlier previous years up to 15% accumulated or set apart			0		
	(D)	Corpus			0		
	(E)	Borrowed fund			0		
	(F)	Any other			0		
Person referred to in 13(3)	28.	Details of specified person** as referred to in sub-section (3) of section 13					
		Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted	If code 2 selected in column (1) specify the amount of contribution made to the auditee	Address/Foreign Address
		1-the author of the trust or the founder of the institution	CHHAKCHHUAK LALMUANTHANGA	AHQPL3824N			CODNERC,AIZAWL,Aizawl H.O, Tiangnuam (Part),AIZAWL, Mizoram, 796001 INDIA
	29.	Details of income/property referred to in section 13 (2)					
	(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both			No		
	(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation.			No		
	(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the auditee for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services.			No		
	(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation.			No		
	(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate.			No		

Mary Sangat

General Secretary
Cod Nong
Mizoram, Aizawl



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Treasurer
Cod Nong
Mizoram, Aizawl

(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate.	No	
(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No	
(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest	No	
30.	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation		
	Income of the auditee has been applied, other than for the objects of the trust or institution	No	
(a)	Income of the auditee has been applied, other than for the objects of the trust or institution	No	
(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives	No	
(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public	No	
(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste	No	
(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered	No	
(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality	No	
31.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (B) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	No	
32.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	No	



For Dey & Dutta
(Chartered Accountants)
S.B. Dutta
S.B. Dutta Partner
M. No.: 054580

Mey Sangah

General Secretary
Cod Nao
Mizoram, Aizawl

abz

Treasurer
Cod Nao
Mizoram, Aizawl

Cod Nerc
Aizawl, Mizoram
(Center for Community Development through Network, Education, Research, Resource Mobilization & Capacity Building)

Income and Expenditure for the year ended 31st March 2023

Expenditure	Amount (Rs)	Income	Amount (Rs)
To Programme Cost		By Bread for die Welt	1295521.00
Bread Fur die Welt		By Paul Hamlyn Foundation	2180600.00
Paul Hamlyn Foundation	946035.00	By Barefoot Collge International	147000.00
MSACS TI (Khawzawl & Thenzawl)	1767150.00	By ITD Tax Refund AY 2021-2022	26100.00
FPO (NABARD)	3967650.00	By Donation	333500.00
TDF (NABARD)	362000.00	By Consultance Fees for NABFIN	260872.00
LMS	2876249.00	By Member Contribution	26912.14
Barefoot Collge International	154350.00	By MSACS TI (Khawzawl & Thenzawl)	3967650.00
DDUGKY	147000.00	By National Agri Bank for Rural Dev	
To Administrative Cost	6022016.00	FPO	386382.00
BFDW Office Utilities	820856.00	TDF	2339500.00
PHF Staff Salaries	103498.80	LMS	154350.00
Office Utilities PHF	222000.00	By Bank Interest	
BfdW Admin Salary	66047.57	PHF	31083.00
Staff Salary NABFINS	158000.00	BFDW	5639.00
Stationaries	259200.00	COD NERC 4	80.00
To Bank Chargest	31861.20	TDF	33801.00
BFDW	9413.60	General (SBI)	1174.00
COD NERC 4	33.70	DDUGKY	42268.00
PHF	914.50	FPO	1575.00
GOD NERC GN	265.50		115620.00
To Depreciation		10626.70 By Deficit	6695590.98
	19057.85		
	17931598.12		17931598.12

Cod Nerc
Aizawl, Mizoram
(Center for Community Development through Network, Education, Research, Resource Mobilization & Capacity Building)
Balance Sheet as on 31st March 2023

Liabilities	Amount (Rs)	Assets	Amount (Rs)
Capital Fund:	9906668.29	Furniture & Fixture	97087.50
Less:- Deficit	6695590.98	Less: Accum Depreciatio	26310.70
	3211077.31	Office Equipment	76148.10
		Less: Accum Depreciat	50029.30
		By Closing Balance	26118.8
		BFDW Baroda Bank	121596.75
		PHF SBI	958458.93
		COD NERC 4 Baroda	2393.00
		COD NERC GN	483411.89
		FPO	25957.00
		TDF	1495452.00
		Cash in hand	3087269.57
			26912.14
	3211077.31		3211077.31



Mary Sangate
General Secretary
Cod Nerc
Aizawl, Mizoram

Treasurer
Cod Nerc
Mizoram, Aizawl

In terms of our report of even
date annexed
For S. B. Dey & Dutta
(Chartered Accountants)
S. B. Dutta Partner
M. No. 054580

UDIN-23054680B6VX1H1118