

FORM No. 10B
[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 subsection (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.

We have examined the balance sheet of **PEOPLES RESOURCE DEVELOPMENTS ASSOCIATION** [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-2024** 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 serial number 14 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

- (1) The assessee is responsible for the preparation of the Annexure-Statement of particulars required to be furnished along with Form No.10B that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, Circulars etc. that are to be included in the Statement. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
- (2) It is not possible for us to verify whether the receipts, payments have been accepted or made otherwise than by an account payee cheque or an account payee bank draft, as necessary evidence is not in the possession of the assessee
- (3) It is not possible for us to verify the amount set apart of earlier previous years for general accumulation along with calculation of such 15 percent as the necessary evidence is not in the possession of the assessee in respect of clause 27(C) or 37(C) of Form No. 10BB or 10B. Thus, reliance has been placed on the information provided in the management representation
- (4) The Information provided in Clause 10(a) and Clause 41 of these form is as per information provided to us. We have relied on the information and detail Provided by the Management. Other Members details were not provided to us by the Management. However details of Foreign Contributor and Grant in Aid from Government and Companies are not reflected in Clause 41 as in the opinion of the Management they are not specified person as they are Agencies which provided funds for carrying out specified objects. However details of the same are provided in the Financial Statement annexed with these report.
- (5) The assessee has maintained Books of account in software/ EXCEL and to the extent applicable has maintained books of accounts as per Rules 17A at the registered office of the Assessee. As per Information and according to our verification Generally and Substantially Books of accounts as required under Rule 17AA has been maintained.
- (6) Income and Expenditure account has been prepared on Conventional basis and through Computation effect of section 11(1A) has been given
- (7) On the Date of Signing of these Audit report there was no violation u/s 13 (10), however date of Filing Audit report and ITR is not due.

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 * fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31-MAR-2024** 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-2024**

subject to the following observations/qualifications



- (1) The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance in accordance with the applicable financial reporting framework. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
- (2) An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
- (3) We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
- (4) As the basis for the auditors opinion, SAs require the auditor to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error. Reasonable assurance is a high level of assurance. It is obtained when the auditor has obtained sufficient appropriate audit evidence to reduce audit risk i.e., the risk that the auditor expresses an inappropriate opinion when the financial statements are materially misstated to an acceptably low level. However, reasonable assurance is not an absolute level of assurance, because there are inherent limitations of an audit which result in most of the audit evidence on which the auditor draws conclusions and bases the auditors opinion being persuasive rather than conclusive

The prescribed particulars are annexed hereto.

For S L GANGWAL & CO
Chartered Accountants
(Firm Regn No.: 0004649C)



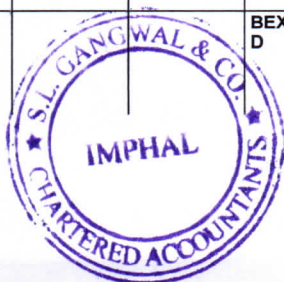
Place :IMPHAL
Date : 02-Aug-2024
UDIN : 24313107BKBSAJ5703

A handwritten signature in black ink, appearing to read "Mehul Jain".

(MEHUL JAIN)
PARTNER
Membership No: 313107

**ANNEXURE
Statement of particulars**

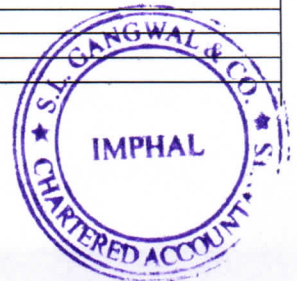
Basic Details	1.	PAN of the auditee		AAAAP3000G							
	2.	Name of the auditee		PEOPLES RESOURCE DEVELOPMENTS ASSOCIATION							
	3.	Assessment Year		2024-2025							
	4.	Previous Year		From 1-APR-2023 to 31-MAR-2024							
	5.	Registered Address of the auditee		. - , Bishnupur Ward No. II (LLI), Nambol S.O , Bishnupur Ward No. II (LLI), Bishnupur Bishnupur, MANIPUR, 795134, INDIA							
	6.	Other addresses, if applicable		No							
Legal	7.	Type of the auditee		Society							
	8.	Whether the auditee is established under an instrument?		Yes							
Registration Details	9.	Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)									
		Section under which registered/provisionally registered or approved/ provisionally approved /notified	Date of registration/provisional registration or approval/ provisionally approval/ notification(dd/mm/yyyy)	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration/provisional registration/approval/pr ovisional approval/notification is effective(dd/mm/yyyy)					
		(1)	(2)	(3)	(4)	(5)					
		Clause (a) of sub-section (1) of section 12AB of the Act	24-Sep-2021	AAAAP3000GE20160	CIT EXEMTION	01-Apr-2021					
		Clause (i) of second proviso to sub-section (5) of section 80G of the Act	24-Sep-2021	AAAAP3000GF20218	CIT EXEMTION	01-Apr-2021					
		FCRA	20-Feb-1989	194190015	MINISTRY OF HOME AFFAIRS	20-Feb-1989					
	DARPAN PORTAL	01-Feb-2016	MN/2016/0100718	NITI AAYOG	01-Feb-2016						
Management	10.	10(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 Identificatio 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)
		Huidrom Shanti Singh	Trustee			HPHPS815 0C	PAN	Yes	No		Ishok Makha,Manipur,795134 INDIA
		Khundrakp am Memton Devi	Trustee			GDRPD795 7R	PAN	Yes	No		Nambol Thiyam,Manipur,795134 INDIA
		Longjam Suranjoy Singh	Trustee			DGHPS953 0M	PAN	Yes	No		Ishok Makha,Manipur,795134 INDIA
		Huidrom Romen Singh	Trustee			BZSPS0931 E	PAN	Yes	No		Ishok Awang,Manipur,795134 INDIA
		Nongmaith em Dhanapati Devi	Trustee			GFCPD546 2Q	PAN	Yes	No		Ishok Makha,Manipur,795134 INDIA
		Seram Brojen Singh	Trustee			KKUPS459 0F	PAN	Yes	No		Ishok Makha,Manipur,795134 INDIA
		Naorem Babita Devi	Trustee			BEXPL1202 D	PAN	Yes	No		Leimapokp am Makha Leikai,Manipur,795134 INDIA



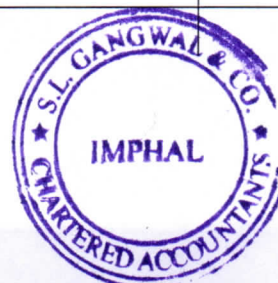
		10(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year									
		Name	Unique Identification Number	ID code	PAN Or Aadhar	Non-individual person [as mentioned in row no 10(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)	
Objects	11.	Objects of the auditee Religious Relief of poor Education Medical relief Yoga Preservation of environment (including watersheds, forests and wildlife) Preservation of monuments or places or objects of artistic or historic interest Advancement of any other objects of general public utility							No Yes Yes Yes Yes Yes No No		
	12.	(i)	Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?							No	
		(ii)	If yes, please furnish following information:-								
		(A)	date of such modification/ adoption (DD/MM/YYYY)								
		(B)	Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.							No	
	(C)	If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A									
		S.No	Date of Application	Status of registration in pursuance of application			Date of Registration or cancellation based on such application	URN of such registration			
		1									
Commencement of activities	13.	(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 13 (i) , date of commencement of activities								
		(iii)	If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?								
		(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section								
			S.No	Date of Application	Status of registration in pursuance of application			Date of Registration or cancellation based on such application	URN of such registration		
		1									
Details of Place where books of accounts and other documents have	14.	(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							Yes	
		(ii)	Provide the following details of the books of account and other documents								
		S.No.	Nature of Books of Account	Whether maintained by the auditee (Yes/No)	Whether maintained in a computer system (Yes/No)	Whether maintained at registered office (Yes/No)	If maintained at any place other than the registered place			Whether the books of account have been audited (Yes/No)	



					Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Date of intimation to Assessing Officer	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Cash book	Yes	Yes	Yes			No		Yes
2	Ledger	Yes	Yes	Yes			No		Yes
3	Journal	Yes	Yes	Yes			No		Yes
Advancement of General Public Utility	15.	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then,-?							
	(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?						No	
	(B)	If yes, then percentage of receipt from such activity vis-?-vis total receipts							
	(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility						No	
	(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?						No	
	(E)	If yes, then percentage of receipt from such activity vis-?-vis total receipts							
	(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility						No	
16.	If ?A? or ?D? in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution								
	S.No.	Name of Project/ Institution				Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)			
	Total								
Business Undertaking	17.	(i) Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11						No	
		(ii) If yes, then provide the following details of the business undertaking:							
		Nature of Business Undertaking	Sector	Sub Sector	Business Code	Whether separate books of account have been maintained for the business undertaking	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11	
Business Incidental to Objects	18.	(i) Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be						No	
		(ii) If yes, then provide the following details of such business:							
		(a)	Nature of Business						
		(b)	Sector						
			Sub Sector						
			Business Code						
	(c)	Whether separate books of account have been maintained for the business						No	



		(d) Whether the business is incidental to the attainment of the objects of the auditee	No								
		(e) Profits and gains from the business during the previous year									
		19 Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q :									
TDS on receipts	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)	Nature	Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10 (Yes/No)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.									No
Voluntary contributions	21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >									
	22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year									0
	23.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD									
		(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G								0
		(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G)								0
		(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G				(a)	Cash donations exceeding Rs. 2000			0
			Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G				(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction			0
			Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G				(c)	Others < Please specify the nature > NA			0
			Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G				(d)	Total (a)+(b)+(c)			0
		(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD								0
		(v)	Donations received in kind								0
		(vi)	Anonymous Donations referred to in section 115BBC								
			(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC							0
			(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC							0
			(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC							0
			(d)	Other anonymous donations taxable @ 30 % under section 115BBC							0
			(e)	Total (a+b+c+d)							0
	(vii)	Any other voluntary contribution not part of Form No. 10BD ⁢Please specify the nature>				VA AND FCRA				16935122	



	(viii)	Total donation not reported in Form No 10BD [23(i)+23(ii)+23(iii)(d)+23(iv)+23(v)+23(vi)(e)+23(vii)]			16935122				
	24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]			16935122				
	25.	Total foreign contribution out of the total voluntary contributions stated in 24			16590067				
	26.	Voluntary Contribution forming part of corpus (which are included in 24)							
	(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11			0				
	(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11			0				
	27.	Voluntary Contributions required to be applied by the auditee during the previous year [24-{23(vi)(d)+26A+ 26B}]			16935122				
Income to be applied	28.	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 24)			638349				
	29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11			0				
	30.	Income required to be applied in India by the auditee during the previous year [27+28-29]			17573471				
Application of Income	31.	Application of Income (excluding application not eligible and reported under serial number 37)							
	(i)		+Electronic(In Rs)	Other than Electronic(In Rs.)	Total Amount in Rs.				
	(a)	Contribution or donation to any other person during the previous year			0				
	(b)	Object wise application other than the application provided in (a)							
	(I)	Religious			0				
	(II)	Relief of poor			5742034				
	(III)	Education			0				
	(IV)	Medical relief			0				
	(V)	Yoga			0				
	(VI)	Preservation of environment (including watersheds, forests and wildlife)			9816792				
	(VII)	Preservation of monuments or places or objects of artistic or historic interest			0				
	(VIII)	Advancement of any other objects of general public utility			0				
	(IX)	Application which cannot be specifically categorised under to			0				
	(X)	Total			15558826				
	(c)	Total application [(a) + (b)(X)]			15558826				
	(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person							
	S.No	Name of person to whom amount paid or credited	PAN of such person	Amount of application(Rs)	Mode of application	TDS			
					+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted
	(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]				384358			
	(iv)	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			
	(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]				17789280			
	(vi)	Bifurcation of application in 31(v) into Revenue or Capital				17789280			
	(a)	Revenue				16535686			
	(b)	Capital				1253594			
	(vii)	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			
	(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year during that previous year.				0			
	Amount to be disallowed from application								
(ix)	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 (ia) of clause (a) of section 40				0				
(x)	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				
(xi)	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				
(xii)	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				



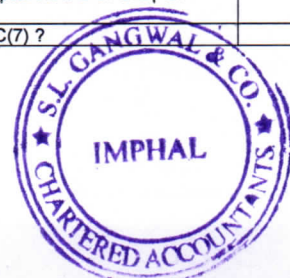
	(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act		0	
	(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained		0	
	(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained		0	
	(xvi)	Applied for any purpose beyond the objects of the auditee		0	
	(xvii)	Any other disallowance		0	
	(xviii)	Total allowable application [$\sqrt{31(v)+31(vii)+31(viii)}$? $\sqrt{31(ix)}$ to 31(xvii)]		17789280	
	(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub section (1) of section 11		0	
	(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11		0	
	(xxi)	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	
	32.	Taxable Income [30- $\sqrt{31(xviii)}$ to 31(xxi)]		-215809	
section 115BBI	33.	Income taxable under section 115BBI			
	(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No		
	(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No		
	(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	No		
	(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	No		
	(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No		
	(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or 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-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10	No		
	(c)	(i) Whether the auditee has any income which is not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No		
	(ii)	Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No		
	(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen per cent. of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	No		
(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	No			
	34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC		0	
Other Income	35.	Other Income			
	(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	No		
	(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G		0	
	(c)	Income as per Explanation 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G		0	
	(d)	Income chargeable under sub-section (4) of section 11		0	
Capital Asset	36.	Details of capital asset transferred under sub-section (1A) of section 11			
	(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No		
	(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No		
	(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No		
	(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No		
Application of income out of different	37.	Application of income out of the following sources during the previous year	=+Electronic(In Rs)	Other thanElectronic(In Rs.)	Amount in Rs.
	(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	0	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	0	0



	(C)	. Income of earlier previous years up to 15% accumulated or set apart		215809		0		215809	
	(D)	. Corpus		0		0		0	
	(E)	. Borrowed fund		0		0		0	
	(F)	. Any other (NA)		0		0		0	
13(10) and 22nd proviso to section 10(23C)	38.	Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37							
		S.no	Name of person to whom amount paid or credited	PAN	Amount of application(Rs)	Mode of Application		TDS	
					=+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	
								Section under which TDS has been deducted	
								Amount of TDS	
13(10) and 22nd proviso to section 10(23C)	39.	(i)	Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?						
		(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?						
		(a)	Provision of proviso to clause (15) of section 2 is applicable						
		(b)	condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated						
		(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated						
		(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated						
		(iii)	If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13						
		(a)	Income for the previous year						0
		(b)	Total Expenditure incurred in India, for the objects of the auditee,						0
		(c)	Expenditure to be disallowed						
		(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed						0
		(ii)	Expenditure from any loan or borrowing						0
		(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and						0
	Expenditure Incurred for	40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details						
(a)		Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure					No		
(b)		Total income of auditee during the previous year							0
(c)		Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]							0
Person referred to in 13(3)		41.	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	
			4-any trustee of the trust or manager (by whatever name called) of the institution	Huidrom Shanti Singh	HPHPS8150C	846853373977		Ishok Makha,Bishnupur,Nambol S.O,Iskok,BISHNUPUR, Manipur,795134 INDIA	
		4-any trustee of the trust or manager (by whatever name called) of the institution	Khundrakpam Memton Devi	GDRPD7957R	969977305706		Nambol Thiyam,Bishnipur,Nambol S.O,Nambol Sub-Division,BISHNUPUR,Manipur,795134 INDIA		



	4-any trustee of the trust or manager (by whatever name called) of the institution	Longjam Suranjot Singh	DGHP59530M	609410885318		Ishok Makha, Bishnupur, Nambol S.O, Iskok, BISHNUPUR, Manipur, 795134 INDIA
	4-any trustee of the trust or manager (by whatever name called) of the institution	Huidrom Singh	BZSP50931E	306960623689		Ishok Awang, Bishnupur, Nambol S.O, Iskok, BISHNUPUR, Manipur, 795134 INDIA
	4-any trustee of the trust or manager (by whatever name called) of the institution	Nongmaithem Dhanapati Devi	GFCPD5462Q	623669359655		Ishok Makha, Bishnupur, Nambol S.O, Iskok, BISHNUPUR, Manipur, 795134 INDIA
	4-any trustee of the trust or manager (by whatever name called) of the institution	Seram Brojen Singh	KKUPS4590F	689019758988		Ishok Makha, Bishnupur, Nambol S.O, Iskok, BISHNUPUR, Manipur, 795134 INDIA
	4-any trustee of the trust or manager (by whatever name called) of the institution	Naorem Babita Devi	BEXPL1202D	804048320734		Leimapokpam Makha, Bishnupur, Nambol S.O, Leimapokpam, BISHNUPUR, Manipur, 795134 INDIA
	42. Details of transactions 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 trust or institution 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;				Yes
	(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
	(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
Specified Violation	43. 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
	44. 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 (6) 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?					
	45. In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?					
46. Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?						
47. Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?						
48. Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?						
49. Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?						
49. (A) Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?						



Schedule FC: Details of foreign contribution		
Nature of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years (In Rs.)	Details of the total application from such contribution during the previous year Amount In Rs.
(i) corpus		
(ii) non- corpus	16590067	16368486
Total	16590067	16368486

Schedule SP-c: Details of salary, allowance or otherwise which is paid to the specified person out of the resources of the auditee for services rendered by him during the previous year							
S.No.	Name of specified person	PAN of specified person	Nature of services rendered by specified person	Details of payment for the previous year			
				Nature of payment	Specific Nature of Payment	Amount of payment (in Rs)	Reasonable amount for services
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	L SURANJOY SINGH	DGHPS9530M	PROFESSION AL	Salary		38000	420000

Schedule TDS/TCS									
Tax Deduction and Collection Account Number (TAN)	Section	For Others, please specify	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (6)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SHLP03329E	194C		871217	871217	871217	17424	0	0	0
SHLP03329E	194J		255520	255520	255520	24976	0	0	0

Schedule Statement of TDS/TCS				
Tax deduction and collection account number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
SHLP03329E	26Q	31-Jul-2023	29-Sep-2023	Yes
SHLP03329E	26Q	31-Jan-2024	31-Jan-2024	Yes
SHLP03329E	26Q	31-May-2024	21-May-2024	Yes

