

COLLECTIVES FOR INTEGRATED LIVELIHOOD INITIATIVES

FCRA Registration No. : 231661407

BALANCE SHEET (FOREIGN CONTRIBUTION) AS AT 31 MARCH, 2023

Particulars	Note No.	As at 31 March, 2023 (₹)	As at 31 March, 2022 (₹)
FUNDS AND LIABILITIES			
FUNDS			
(a) Earmarked Fund	3	395,427,823	769,369,721
(b) Other Funds	4	3,094,839	2,116,024
		398,522,662	771,485,745
LIABILITIES			
(a) Payables	5	3,574	-
(b) Provisions	6	-	818,018
		3,574	818,018
TOTAL		398,526,236	772,303,763
ASSETS			
Fixed assets			
(a) Fixed assets	7	3,094,839	2,116,024
		3,094,839	2,116,024
Current Assets			
(a) Loans and advances	8	9,235,092	15,793,426
(b) Cash and bank balances	9	386,196,305	754,394,313
		395,431,397	770,187,739
TOTAL		398,526,236	772,303,763
See accompanying notes forming part of the financial statements	1-15		

In terms of our certificate dated 3rd Aug'23 attached.
For Deloitte Haskins & Sells LLP
Chartered Accountants

For and on behalf of the
COLLECTIVES FOR INTEGRATED LIVELIHOOD INITIATIVES



Joe Pretto
Partner



Ganesh Neelam
Executive Director



Arun Pandhi
President

Place : Mumbai
Date: August 3, 2023

Place : Mumbai
Date: August 3, 2023



COLLECTIVES FOR INTEGRATED LIVELIHOOD INITIATIVES

FCRA Registration No. : 231661407

INCOME AND EXPENDITURE ACCOUNT (FOREIGN CONTRIBUTION) FOR THE YEAR ENDED 31 MARCH, 2023

Particulars	Note No.	For the Year Ended 31 March, 2023 (₹)	For the Year Ended 31 March, 2022 (₹)
Income			
Transferred from Earmarked Funds		597,035,712	431,890,260
Transferred from Fixed Assets Fund			
- For Depreciation	4	763,543	842,960
- For Assets written off	4	8,141	-
Total Income		597,807,396	432,733,220
Expenses			
Expenditure on objects of the Society			
(i) Project Expenses	10	586,899,129	424,052,931
(ii) Employee benefit expenses	11	5,150,273	3,558,901
(iii) Establishment Expenses	12	4,994,451	4,278,428
(iv) Depreciation expense	7	763,543	842,960
Total expenses		597,807,396	432,733,220
Excess of Income over expenditure		-	-
See accompanying notes forming part of the financial statements	1-15		

In terms of our certificate dated 3rd Aug'23 attached.

For Deloitte Haskins & Sells LLP
Chartered Accountants

Joe Pretto
PartnerPlace : Mumbai
Date: August 3, 2023

For and on behalf of the

COLLECTIVES FOR INTEGRATED LIVELIHOOD INITIATIVES


Ganesh Neelam
Executive Director
Place : Mumbai
Date: August 3, 2023

Arun Pandhi
President



COLLECTIVES FOR INTEGRATED LIVELIHOOD INITIATIVES

RECEIPT AND PAYMENT ACCOUNT (FOREIGN CONTRIBUTION) FOR THE YEAR ENDED 31 MARCH, 2023

FCRA Registration No. : 231661407

For the Year Ended 31 March, 2022 (₹)	Receipts	For the Year Ended 31 March, 2023 (₹)	For the Year Ended 31 March, 2022 (₹)	Payments	For the Year Ended 31 March, 2023 (₹)
44,020,189	Opening Balance B/f	242,194,313	423,234,913	Project Expenditures	586,895,555
682,800,000	Bank Balance	512,200,000	3,558,901	Employee Benefit expenses	5,150,273
	Fixed deposit		4,278,428	Establishment expenses	4,994,451
444,214,810	Grant received	205,752,497	633,017	Fixed assets purchased	1,750,499
26,274,909	Interest earned on Grants	19,091,816	6,500	Security Deposit	-
564,109	Tax deducted at source refund received	-	10,822,111	Advance to Vendors	-
-	Security Deposit	135,000	473,918	TDS Assets on interest money	34,696
-	Advance to Vendors	6,458,030	86,596	Provident Fund paid	-
-	Assets Written off	66,502	383,552	Gratuity paid	818,018
			1,768	Professional Tax paid	-
			-	Assets Written off	58,361
				Closing Balance C/f	
				Bank Balance	68,396,990
				Fixed deposit	317,799,315
1,197,874,017	Total	985,898,158	1,197,874,017	Total	985,898,158

In terms of our certificate dated 3rd Aug'23 attached.

For Deloitte Haskins & Sells LLP

Chartered Accountants

Joe Pretto
Joe Pretto
Partner

Place : Mumbai
Date: August 3, 2023

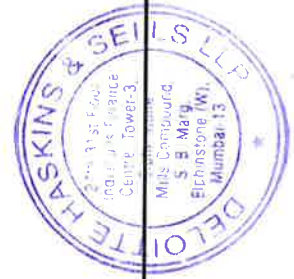
Ganesh Neelam
Ganesh Neelam
Executive Director

Place : Mumbai

Date: August 3, 2023

For and on behalf of the
COLLECTIVES FOR INTEGRATED LIVELIHOOD INITIATIVES

Arun Pandhi
Arun Pandhi
President



COLLECTIVES FOR INTEGRATED LIVELIHOOD INITIATIVES

Notes forming part of financial statements

Significant Accounting policies and Notes to Accounts for the year ending 31 March, 2023

1 Background of CINI (The Society)

CINI is registered under the Societies Act 1860, vide registration number (S/58648/2007). The Society is working in the areas of enhancement of livelihoods and expanding quality of life choices for tribal communities in the Central India Tribal belt.

The Society incurs expenditure by way of grants given towards objects and project expenses which represents initiatives/activities undertaken by the Society.

The Society is registered under Section 12AA of Income Tax Act 1961, vide letter dated 4 March, 2009 (renewed letter dated September 24, 2021 and validity till AY: 2026-2027). The Society has also obtained the certificates under Section 80G of the Income Tax Act 1961, vide letter dated 14 March, 2011 (renewed letter dated September 24, 2021 and validity till AY: 2026-2027).

The Society is also registered under Foreign Contribution (Regulations) Act, 2010 ("FCRA") vide registration no. 231661407 dated 22 February, 2013. The earlier registration was valid from 22 February, 2013 to 21 February, 2018. The certificate has been further renewed for a period of five years from February 22, 2018 to February 21, 2023.

2 Significant Accounting Policies:

2.1 Basis of Accounting:

The Financial Statement has been prepared on a cash basis except for gratuity and advance to vendors which is accounted for on accrual basis.

The Society has accounted for Restricted Grants in its financial statements to the extent these have been applied for the objective during the year.

The Society utilises the funds either through its own resources or through its Associate Partner Organisations. All these Associates Partner Organisations are registered under section 12A of Income Tax Act.

The Society is a level II enterprise under the classification made by the Institute of Chartered Accountants of India (ICAI) of "Applicability of Accounting Standards to Small and Medium Sized Enterprises (SMEs)". Consequently, exemption/relaxation from certain disclosures requirements of Accounting Standards to SMEs' have been availed.

2.2 Revenue Recognition:

- a) Earmarked Grants are initially credited to a Liability account in the Balance Sheet and are transferred to Income and Expenditure Account in the year in which and to the extent to which the Society complies with the conditions attached to them. Interest from fixed deposit created from such fund and interest on savings accounts are transferred to respective grants.
- b) Interest income is recognized in the year of receipt
- c) Fund Received from foreign donors are kept in designated bank accounts and separate books of account are also maintained as per FCRA rules.

2.3 Foreign Currency Transactions:

The Society has received foreign contributions under Foreign Contribution Regulatory Act, 2010 read with FCRA Rules, 2011. The foreign contribution received has been accounted for in the books the basis of FIRC copies issued by the authorised banker. The exchange rate mentioned in the FIRC copy is taken as conversion rate for the purpose of converting foreign contribution in INR.



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2.4 Employee Benefits:

a) **Short Term Benefits:**

Short term employee Benefits are accounted as an expenses in the Income And Expenditure Account in the year in which the payment are made.

b) **Post Employment Benefit Plans:**

Contribution to Provident Fund are recognised as an expense in the Income And Expenditure Account when the employees have rendered services entitling them to contribution.

Charge and provision for gratuity is recorded based on actuarial valuation done by an independent actuary.

2.5 Fixed Assets and Depreciation:

a) Fixed assets are stated at written down value i.e. cost of acquisition less accumulated depreciation. Cost of acquisition of fixed asset includes all direct expenses relating to acquisition of the asset.

b) Fixed assets fund is created for the fixed assets purchased from specific grant received.

c) Fixed assets value upto ₹ 5,000/- is fully depreciated in the year of acquisitions.

d) Depreciation is provided on the written down value method in accordance with the rates prescribed under Income Tax Act which are given as below

Nature of Assets	Rate of Depreciation Percentage
Computer & Software	40%
Furniture & Fixture	10%
Plant & Machinery	15%
Office Equipment	15%
Books & Periodicals	40%

2.6 Grant:

Grants paid to implementing partners are accounted as an expense in the year of payment.

2.7 Taxation:

The Society is registered under Section 12AA of the Income Tax Act, 1961, vide letter dated March 4, 2009 (renewed letter dated September 24, 2021) which entitles it to claim an exemption from income tax provided certain conditions laid down in the Income Tax Act 1961 are complied with. Provision for tax will be made only in the year in which the Society is unable to establish reasonable certainty of its ability to fulfil these conditions.



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COLLECTIVES FOR INTEGRATED LIVELIHOOD INITIATIVES

Notes forming part of the financial statements

Note 3 Earmarked Fund

Particulars	As at 31 March, 2023 (₹)	As at 31 March, 2022 (₹)
Balance at beginning of the year	769,369,721	731,403,279
Add: Received/(adjusted) during the year	205,752,497	444,214,810
Add: Interest Income received during the year	19,091,816	26,274,909
Less: Transferred to Income and Expenditure Account	597,035,712	431,890,260
Less: Transferred to Fixed Assets Fund	1,750,499	633,017
Total	395,427,823	769,369,721

*Refer Note 3.1 for details

Note 4 Other Funds

Particulars	As at 31 March, 2023 (₹)	As at 31 March, 2022 (₹)
Fixed Asset Capital fund		
Balance at the beginning of the year	2,116,024	2,325,967
Add: Received during the year	1,750,499	633,017
Less: Transferred to Income and Expenditure Account	763,543	842,960
Less: Deletion during the year	8,141	-
Total	3,094,839	2,116,024

Note 5 Payables

Particulars	As at 31 March, 2023 (₹)	As at 31 March, 2022 (₹)
Payables		
Other Liability	2,082	-
Statutory Dues		
Employee State Insurance Payable	1,492	-
Total	3,574	-

Note 6 Provisions

Particulars	As at 31 March, 2023 (₹)	As at 31 March, 2022 (₹)
Provision for Employee Benefit		
Provision for gratuity	-	818,018
Total	-	818,018



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COLLECTIVES FOR INTEGRATED LIVELIHOOD INITIATIVES
Notes forming part of the financial statements

Note 3.1 Earmarked Fund projectwise details

Sl. No.	Project Name	Opening Balance as on 1 April, 2022	Grant Received/ (adjusted) during the year	Interest received during the year	Transfer to Income and Expenditure Account	Transfer to Fixed Assets Capital Fund	Grant returned to Donor	Adjustments	Transferred to General Fund	Closing Balance as on 31 March, 2023
1	Bill and Melinda Gates Foundation (BMGF)	183,788	-	1,969	176,937	-	-	-	-	6,820
1.1	Integrated Water and Sanitation model for Rural India	1,636,362	-	22,298	1,428,911	45,961	-	-	-	183,788
1.2	India Agritech Incubation Network	137,217	-	1,981,212	137,217	-	-	-	-	0
		71,900,690	-	-	73,744,625	-	-	-	-	137,217
	Sub Total (A)	321,005	-	1,969	316,154	-	-	-	-	6,820
		73,536,992	-	2,003,510	75,173,536	45,961	-	-	-	321,005
2	Ford Foundation									
2.1	Support to nurture micro-entrepreneurs for sustainable rural innovation and entrepreneurship development	(0)	-	-	-	-	-	-	-	(0)
		1,991,103	-	-	1,991,103	-	-	-	-	(0)
	Sub Total (B)	(0)	-	-	-	-	-	-	-	(0)
		1,991,103	-	-	1,991,103	-	-	-	-	(0)
3	Stichting IKEA Foundation									
3.1	Sustain + Platform	707,373,369	198,030,001	17,507,036	546,095,832	1,406,724	-	-	-	375,407,850
		647,745,089	384,670,490	24,020,058	348,742,851	319,417	-	-	-	707,373,369
	Sub Total (C)	707,373,369	198,030,001	17,507,036	546,095,832	1,406,724	-	-	-	375,407,850
		647,745,089	384,670,490	24,020,058	348,742,851	319,417	-	-	-	707,373,369
4	United Nations Foundation									
4.1	Behaviour Change Communication for clean Cooking in Bihar and Uttar Pradesh, India	214,900	-	-	214,900	-	-	-	-	(0)
		210,063	-	4,837	-	-	-	-	-	214,900
	Sub Total (D)	214,900	-	-	214,900	-	-	-	-	(0)
		210,063	-	4,837	-	-	-	-	-	214,900
5	Foundation for Learning Equality									
5.1	Improvement in Learning Outcome in the areas of Digital Literacy, Student engagement and increased retention through implementation of Kolibri hardware.	1,111	-	-	1,111	-	-	-	-	0
		133,999	-	1,102	4,290	129,700	-	-	-	1,111
	Sub Total (E)	1,111	-	-	1,111	-	-	-	-	0
		133,999	-	1,102	4,290	129,700	-	-	-	1,111



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Note 3.1 Earmarked Fund projectwise details

Sl. No.	Project Name	Opening Balance as on 1 April, 2022	Grant Received/ (adjusted) during the year	Interest received during the year	Transfer to Income and Expenditure Account	Transfer to Filled Assets Capital Fund	Grant returned to Donor	Adjustments	Transferred to General Fund	Closing Balance as on 31 March, 2023
6	DASRA									
6.1	Conducting pilots to experiment new enterprise templates technology development, capacity building modules etc. in two clusters covering approximately 10000 Households.	714,856	-	-	714,856	-	-	-	-	(0)
		2,966,413	-	61,444	2,313,001	-	-	-	-	714,856
	Sub Total (F)	714,856	-	-	714,856	-	-	-	-	(0)
		2,966,413	-	61,444	2,313,001	-	-	-	-	714,856
7	Nunhems Netherlands BV									
7.1	Sustainable Vegetable Crop Farming for 2000 farmers across 600 acres of agricultural land in selected Gram Panchayats of Harchandapur block and adjoining blocks of Champua Subdivision of Keonjhar, Orissa	23,975	-	-	-	23,975	-	-	-	(0)
		3,589,818	-	122,217	3,550,121	137,939	-	-	-	23,975
	Sub Total (G)	23,975	-	-	-	23,975	-	-	-	(0)
		3,589,818	-	122,217	3,550,121	137,939	-	-	-	23,975
8	DAIRUSH DMCC									
8.1	To offer information and solutions across the Menstrual Hygiene Management (MHM) value chain to promote the goal of safe and effective Menstrual Hygiene Management to 800 women and 200 adolescent girls in Dahod districts, 10 villages of Gujarat in 6 months	0	-	-	-	-	-	-	-	0
		94,243	-	1,532	95,775	-	-	-	-	(0)
	Sub Total (H)	0	-	-	-	-	-	-	-	0
		94,243	-	1,532	95,775	-	-	-	-	(0)
9	International Water Management Institute									
9.1	Strengthening Capacity in South Asia for Scaling-up Climate-Smart Agriculture Technologies, Practices and Services	1,181,970	-	-	1,181,970	-	-	-	-	0
9.2	IWMI - Solar-Innovation	1,135,559	-	45,411	-	-	-	-	-	1,181,970
		1,381,450	1,035,187	83,886	2,491,283	-	-	-	-	9,240
		-	1,376,680	8,514	3,744	-	-	-	-	1,381,450
	Sub Total (I)	2,563,420	1,035,187	83,886	3,673,253	-	-	-	-	9,240
		1,135,559	1,376,680	54,925	3,744	-	-	-	-	2,563,420



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Note 3.1 Earmarked Fund projectwise details

Sl. No.	Project Name	Opening Balance as on 1 April, 2022	Grant Received/ (adjusted) during the year	Interest received during the year	Transfer to Income and Expenditure Account	Transfer to Fixed Assets Capital Fund	Grant returned to Donor	Adjustments	Transferred to General Fund	Closing Balance as on 31 March, 2023
10	Bevelander Foundation									
10.1	Jharkhand Hockey Programme - Hockey is more than just a Game	855,958	458,500	74,514	1,373,142	-	-	-	-	15,830
		-	851,500	5,284	826	-	-	-	-	855,958
	Sub Total (J)	855,958	458,500	74,514	1,373,142	-	-	-	-	15,830
			851,500	5,284	826					855,958
11	IN Covid Support FZE LLC									
11.1	Healthcare support to rural and tribal communities in Jharkhand	57,301,127	-	1,424,411	41,673,330	319,800	-	-	-	16,732,408
		-	57,316,140	-	15,013	-	-	-	-	57,301,127
	Sub Total (K)	57,301,127	-	1,424,411	41,673,330	319,800	-	-	-	16,732,408
			57,316,140		15,013					57,301,127
12	Ashden									
12.1	Promoting Holders As LKP in Central India-Odisha	-	98,808	-	-	-	-	-	-	98,808
		-	-	-	-	-	-	-	-	-
	Sub Total (L)	-	98,808	-	-	-	-	-	-	98,808
			-	-	-					-
13	World Cup Hockey									
13.1	Exposure to International Hockey Matches in Rourkela at World Cup Hockey 2023	-	750,000	-	637,206	-	-	-	-	112,794
		-	-	-	-	-	-	-	-	-
	Sub Total (M)	-	750,000	-	637,206	-	-	-	-	112,794
			-	-	-					-
14	RIST-THA									
14.1	Scaling up Mission Lakshatti Kisan (Bringing Prosperity & Unlocking potential)	-	5,380,001	-	2,335,928	-	-	-	-	3,044,073
		-	-	-	-	-	-	-	-	-
	Sub Total (N)	-	5,380,001	-	2,335,928	-	-	-	-	3,044,073
			-	-	-					-
	Grand Total (A+B+C+D+E+F+G+H+I+J+K+L+M+N)	769,369,721	205,751,497	19,091,816	597,035,712	1,750,499	-	-	-	395,427,823
	Previous Year	731,403,279	444,214,810	26,274,509	431,890,260	633,017	-	-	-	769,369,721

- 1) Closing balance represent amounts received from various donors for specific projects under taken/ to be undertaken by the society as per its objects, which have remained unutilized as at the Balance Sheet date.
- 2) Previous year figures are in Lacs
- 3) Interest Income is allocated among projects on the basis of management estimates.
- 4) * represents projects closed during the year
- 5) ** Projects closed during previous year.



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COLLECTIVES FOR INTEGRATED LIVELIHOOD INITIATIVES
Notes forming part of the financial statements

Note 7- Fixed Assets

Particulars	Gross Block (at Cost)					Depreciation			Net Block	
	Opening Balance as on 1 April, 2022	Additions during the year	Deletions' Adjustment during the year	Closing balance as on 31 March, 2023	Opening Balance as on 1 April, 2022	Depreciation for the year	Deletion/ Adjustment during the year	Closing balance as on 31 March, 2023	As on 31 March, 2023	
Assets created out of Earmarked Fund										
Computer & Software	3,211,887	343,775	30,900	3,524,762	2,110,448	514,098	30,738	2,593,808	930,954	
	2,777,826	434,061	-	3,211,887	1,429,140	681,308	-	2,110,448	1,101,439	
Office Equipment	656,155	808,055	-	1,464,210	227,153	143,405	-	370,558	1,093,652	
	505,141	151,014	-	656,155	136,423	90,730	-	227,153	429,002	
Furnitures and Fixtures	1,048,806	598,669	-	1,647,475	476,126	104,105	-	580,231	1,067,244	
	1,000,864	47,942	-	1,048,806	407,482	68,644	-	476,126	572,680	
Plant & Machinery	47,402	-	35,602	11,800	34,499	1,935	27,623	8,811	2,989	
	47,402	-	-	47,402	32,221	2,278	-	34,499	12,903	
Total Tangible Assets from earmarked funds	4,964,250	1,750,499	66,502	6,648,247	2,848,226	763,543	58,361	3,553,408	3,094,839	
<i>Previous Year</i>	<i>4,331,233</i>	<i>633,017</i>	<i>-</i>	<i>4,964,250</i>	<i>2,005,266</i>	<i>842,960</i>	<i>-</i>	<i>2,848,226</i>	<i>2,116,024</i>	

Note:

i) Previous year figures are in Italics



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COLLECTIVES FOR INTEGRATED LIVELIHOOD INITIATIVES

Notes forming part of the financial statements

Note 8 Loans and advances (Unsecured, considered good)

Particulars	As at 31 March, 2023 (₹)	As at 31 March, 2022 (₹)
Security deposits	2,500	137,500
Advance Income Tax (TDS recoverable on interest received)	867,115	832,419
Other Loan and advances	8,365,477	14,823,507
Total	9,235,092	15,793,426

Note 9 Cash and Bank Balances

Particulars	As at 31 March, 2023 (₹)	As at 31 March, 2022 (₹)
Cash and Bank Balance		
Balances with banks		
(i) In Saving accounts	68,396,990	242,194,313
(ii) Short term fixed deposits	317,799,315	512,200,000
Total	386,196,305	754,394,313



Balance

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COLLECTIVES FOR INTEGRATED LIVELIHOOD INITIATIVES

Notes forming part of the financial statements

Note 10 Project Expenses

Particulars	For the Year Ended 31 March, 2023 (₹)	For the Year Ended 31 March, 2022 (₹)
Employee Benefit Expenses	12,244,983	14,694,432
Staff Welfare Expenses	27,401	533,165
Contributions to Gratuity, Provident & other funds	1,105,213	1,090,389
Honorarium and Consultancy Fees	72,159,767	86,589,062
Travel and Conveyance	8,018,855	3,958,796
Miscellaneous expenses	2,929,007	1,316,017
Training & Capacity building	4,984,058	1,751,091
Programme Expenses	485,429,845	314,119,979
Total	586,899,129	424,052,931

Note 11 Employee Benefit expense

Particulars	For the Year Ended 31 March, 2023 (₹)	For the Year Ended 31 March, 2022 (₹)
Salaries	4,627,531	3,231,582
Contributions to Gratuity, Provident & other funds	373,655	229,425
Staff Welfare Expenses	149,087	97,894
Total	5,150,273	3,558,901

Note 12 Establishment Expenses

Particulars	For the Year Ended 31 March, 2023 (₹)	For the Year Ended 31 March, 2022 (₹)
Professional / Consultant fees - Non Program	4,050,160	3,942,267
Travel & Conveyance	663,602	136,983
Electricity Charges	7,327	2,279
Insurance Charges	-	108
Office Rent	21,441	78,419
Bank Charges	23,598	32,684
Office Expenses	197,962	81,238
Other Expenses	22,221	4,450
Loss on Fixed Asset Written Off	8,140	-
Total	4,994,451	4,278,428



Sanjay

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- 13 The bifurcation of costs (primarily overheads) within various projects have been done based on Management's Judgement.
- 14 Foreign Contribution (Regulation) Amendment Act, 2020 (33 of 2020), notified on 28th September'2020 came into force on 29th September'2020. Point No 3 of the Act, prohibited sub-granting of foreign contribution to any other entity. Accordingly, the Society is not making any onward grants from the date of the notification.
- 15 Previous year figures have been regrouped/reclassified wherever necessary.

For and on behalf of the
COLLECTIVES FOR INTEGRATED LIVELIHOOD INITIATIVES


Ganesh Neelam
Executive Director


Arun Pandhi
President

Place : Mumbai
Date: August 3, 2023



