

**PEOPLES' ENDEAVOUR FOR SOCIAL CHANGES (PESCH)
TAMENGLONG
MANIPUR**

AUDITORS REPORT

We have Audited the annexed Balance sheet of above mentioned Society as at **31st March, 2016** and also attached Income & Expenditure account and Receipts & Payments account for the year ended on that date and report that:-

We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our examination.

The statement of account deal with this report are in agreement with the books of account. The Accounts of the Society have been prepared on Cash basis. On this basis revenue and related assets are recognized when actually received rather than when earned similarly expenses are recognized when paid rather than when obligation is incurred.

The statement of account deal with this report are compiled from the Books of Account maintained by the above mentioned Society :-

- (i) In the case of Balance Sheet, the state of affairs of the society as at **31st March, 2016**
- (ii) In the case of Income & Expenditure account for the deficit for the year ended on that date.
- (iii) In the case of Receipts and Payments account of the actual receipts and payments during the year ended on that date.

PLACE :: IMPHAL

DATED :: 30TH APRIL, 2016



S.L. GANGWAL & CO.
Chartered Accountants

Jyoti Kumar Jain
Partner
M No. 77090
FR No. 004649C

PEOPLES' ENDEAVOUR FOR SOCIAL CHANGES(PESCH)
 TAMENGLONG
 MANIPUR

ACCOUNT:: CONSOLIDATED STATEMENT

BALANCESHEET AS AT 31ST MARCH,2016

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CAPITAL FUND::		FIXED ASSETS:	
Opening Capital Fund	1,522,195.04	(As per Annexure "K ")	1,137,370.21
Less: Deficit transfer from I/E A/C	287,297.59		
	<u>1,234,897.45</u>	LOAN & ADVANCE	

Closing Balances::

Cash in hand	1,692.00	
Cash at Bank(Annexure"A")	<u>95,835.24</u>	97,527.24

GRAND TOTAL	<u><u>1,234,897.45</u></u>	GRAND TOTAL	<u><u>1,234,897.45</u></u>
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As per report of even date annexed

PLACE :: IMPHAL

DATED::30TH APRIL,2016




For, S.L. GANGWAL & CO
 Chartered Accountants

Jyoti Kumar Jain
 Partner

M No. 77090
 F R No. 004649C

PEOPLES' ENDEAVOUR FOR SOCIAL CHANGES(PESCH)
 TAMENGLONG
 MANIPUR

ACCOUNT:: CONSOLIDATED STATEMENT

INCOME & EXPENDITURE ACCOUNT AS AT 31ST MARCH,2016

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Expenditure under RNBA/EED Programme (Annexure "B")	1,430,879.00	Grant in Aid (As per Annexure "H")	2,095,108.00
		Bank Interest(As per Annexure "I")	9,010.00
Payment under NABARD Programme (Annexure "C")	54,950.00	Contribution from Beneficiary	260,540.00
Environment and Natural Resources(CENRs) (Annexure "D")	92,975.00		
Bank charges from Bal (Annexure "J")	55.00		
Payment under Food Security for small and marginal farmers of Manipur through Diversion Based Irrigation (DBI) (Annexure "E")	527,397.00		
Payment under System of Rice Intensification(SRI) for household food security in Manipur (Annexure "F ")	293,500.00	Excess of Expenditure over Income trans to Capital Fund	287,297.59
Depreciation (As per Annexure "K")	252,199.59		
GRAND TOTAL	2,651,955.59	GRAND TOTAL	2,651,955.59

As per report of even date annexed

PLACE :: IMPHAL

DATED::30TH APRIL,2016



S.L. GANGWAL & CO
 Chartered Accountants

Jyoti Kumar Jain
 Partner
 M No. 77090
 FR No. 0046490

PEOPLES' ENDEAVOUR FOR SOCIAL CHANGES (PESCH)
TAMENGLONG
MANIPUR

ACCOUNT: : CONSOLIDATED STATEMENT

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2016

RECEIPT	AMOUNT	PAYMENT	AMOUNT
OPENING BALANCES:		Payment under RNBA/EED-Brot Programme (Annexure "B")	1,430,879.00
Cash & Bank bal.(Annexure "A")	132,625.24		
		Payment under NABARD Programme (Annexure "C")	54,950.00
Contribution from Beneficiaries	260,540.00	Payment under Coalition on Environment and Natural Resources(CENRs) (Annexure "D")	92,975.00
Bank Interest (Annexure "H")	9,010.00		
Grant In Aid (Annexure "G")	2,095,108.00	Payment under Food Security for small and marginal farmers of Manipur through Diversion Based Irrigation (DBI) (Annexure "E")	527,397.00
		Payment under System of Rice Intensification(SRI) for household food security in Manipur (Annexure "F ")	293,500.00
		Bank charges from Bal (Annexure "J")	55.00
		Closing Balances	
		Cash in hand	1,692.00
		Cash at Bank (Annexure"A")	95,835.24
GRAND TOTAL	<u>2,497,283.24</u>	GRAND TOTAL	<u>2,497,283.24</u>

As per report of even date annexed

PLACE :: IMPHAL

DATED::30TH APRIL,2016

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S.L. GANGWAL & CO.
Chartered Accountants

[Handwritten Signature]
Jyoti Kumar Jain
Partner
M No. 7090
FR No. 004649C

Thangal Bazar, Imphal (Manipur)

S.L. Gangwal & Company
Chartered Accountants

Thangal Bazar,
Imphal (Manipur)

PEOPLES' ENDEAVOUR FOR SOCIAL CHANGES (PESCH)
TAMENGLONG
MANIPUR

ACCOUNT:: CONSOLIDATED STATEMENT

ANNEXURE "A" OF CASH & BANK BALANCES

CASH IN HAND	OPENING BALANCES	CLOSING BALANCES
RNBA/EED Project A/C	1,749.00	45.00
RNBA/DBI A/C		
RNBA/SRI A/C	4,103.00	1,647.00
CENRs Project A/C		
GENERAL A/C		
Local Contribution-PESCH		
Sub-Total	5,852.00	1,692.00
CASH AT BANK		
A/C No. 0325010110584	32,856.24	33,746.24
A/C No. 0325010109668	92,187.00	60,224.00
A/C No. 0325010109667	639.00	707.00
A/C No. 0325010299527	1,091.00	1,158.00
Sub-Total	126,773.24	95,835.24
GRAND TOTAL	132,625.24	97,527.24

ANNEXURE "B" of Payment under Environment Development & Management
Programme under RNBA/EED-Brot Programme (Main Phase III)

PARTICULARS	EED	Local contribution	TOTAL
Main phase III			
1.1 Community and Institution Empowerment (Capacity Building)	51,700.00		51,700.00
1.2 Enhanced Ecosystem Productivity and Resilience	484,400.00	58,000.00	542,400.00
1.3 Market-based Livelihoods Augmentation	10,800.00		10,800.00
1.4 Recognized Resource Rights	980.00		980.00
1.5 Community Mobilization & Organization			-
2 Personnel Cost (13 months salary & 10% increase every year)	725,840.00		725,840.00
3.1 Administration & Coordination	99,159.00		99,159.00
4 Evaluation			-
5 Reserved Fund			-
Sub-Total	1,372,879.00	58,000.00	1,430,879.00
3.2 Procurements (Program tools)::			
3.2.1 Vehicle 4 wheeler (Bolero LX)			-
3.2.2 Computer & accessories			-
3.2.3 Furniture			-
3.2.6 Solar power backup system			-
Sub Total	-	-	-
GRAND TOTAL	1,372,879.00	58,000.00	1,430,879.00



Thangal Bazar, Imphal (Manipur)

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PEOPLES' ENDEAVOUR FOR SOCIAL CHANGES (PESCH)
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ANNEXURE "C" of Payment under NABARD Programme

PARTICULARS		TOTAL
Financial Literacy camp		54,950.00
	Sub-Total	54,950.00
	GRAND TOTAL	54,950.00

ANNEXURE "D" of Payment under Coalition on Environment and Natural Resources (CENRs) Project

Budget Code	PARTICULARS	CENRs	TOTAL
3	Campaign:		
3.1	Observation of World Environment day	35,773.00	35,773.00
7	Personnel cost:		
7.1.1	Assistant Prog. Coordinator	27,000.00	27,000.00
7.1.2	Part time Accountant	21,000.00	21,000.00
9	Administration Cost::		
9.1	Stationeries, Internet, phone, Fax etc	7,202.00	7,202.00
9.3	Audit fee & expenses	2,000.00	2,000.00
	Sub-Total::	92,975.00	92,975.00
	GRAND TOTAL :::	92,975.00	92,975.00

ANNEXURE "E" of Food Security for small and marginal farmers of Manipur through Diversion Based Irrigation (DBI)

Budget Code	PARTICULAR	DBI	OM	TOTAL
	1 PERSONNEL COST			
1.1	Program staff	5,500.00		5,500.00
1.2	Administrative staff	3,300.00		3,300.00
	3 PROGRAM COST::			
3.1	Capacity building	10,000.00		10,000.00
3.2	Community Mobilization cost			-
3.3	Irrigation	345,380.00	150,500.00	495,880.00
3.5	Convergence			-
3.6	Revolving fund support			-
	4 OVERHEAD COST::			
	Office running cost	12,717.00		12,717.00
	Sub-Total	376,897.00	150,500.00	527,397.00
	GRAND TOTAL	376,897.00	150,500.00	527,397.00



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Thangal Bazar,
 Imphal (Manipur)

PEOPLES' ENDEAVOUR FOR SOCIAL CHANGES (PESCH)
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ANNEXURE "F" of System of Rice Intensification (SRI) for household food security in Manipur

Code.no	PARTICULAR	SRI	OM	TOTAL
1	PERSONNEL COST			
1.1.	Programme staff	84,090.00		84,090.00
1.2.	Administrative staff	29,442.00		29,442.00
2	CAPITAL COST			
3	PROGRAMME COST			
3.1.	Capacity building	43,330.00	40,010.00	-
3.2.	Field support activities	19,280.00	12,030.00	83,340.00
3.3.	Research & Documentation			31,310.00
3.4.	Experience sharing workshop			-
4	OVERHEAD COST			
4.2.	Overhead cost at NGO level	65,318.00		-
				65,318.00
	Sub-Total	241,460.00	52,040.00	
	GRAND TOTAL	241,460.00	52,040.00	293,500.00
				293,500.00

ANNEXURE "G" of Grant in Aid

PARTICULARS	AMOUNT
Under RNBA/EED-Brot Project Phase III	
Under RNBA/JTT Project :	1,389,185.00
SRI	
DBI	248,555.00
Under CENRs Project	367,418.00
Under NABARD Programme	35,000.00
	54,950.00
GRAND TOTAL	2,095,108.00



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PEOPLES' ENDEAVOUR FOR SOCIAL CHANGES (PESCH)
TAMENGLONG
MANIPUR

ACCOUNT:: CONSOLIDATED STATEMENT

ANNEXURE "H" of INTEREST

PARTICULARS

A/C No. 0325010109668
A/C No. 0325010110584
A/C No. 0325010109667
A/C No. 0325010299527

Sub Total

GRAND TOTAL

AMOUNT

8,002.00
871.00
68.00
69.00
9,010.00
9,010.00

ANNEXURE "I" of KIND CONTRIBUTION (GRANT)

PARTICULARS

Under RNBA/EED-Brot Project Phase III (Main phase III)

GRAND TOTAL::

AMOUNT

-

-

ANNEXURE "J" of BANK CHARGES (Minimum bal.)

PARTICULARS

A/C No. 0325010109668
A/C No. 0325010110584
A/C No. 0325010299527
A/C No. 0325010109667

GRAND TOTAL::

AMOUNT

NIL
53.00
NIL
2.00
55.00



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PEOPLES' ENDEAVOUR FOR SOCIAL CHANGES (PESCH)
TAMENGLONG
MANIPUR

ACCOUNT:: CONSOLIDATED STATEMENT

ANNEXURE "K" of Fixed Assets

PARTICULARS	OPENING BALANCE	ADDITION DURING YEAR	TOTAL	DEPRECIATION	W.D.V AS ON 31/03/16
Assets under General Account::					
Land	200,000.00		200,000.00		200,000.00 ✓
Building Construction	163,759.29		163,759.29		147,383.36 ✓
Computer Set	2,123.02		2,123.02	16,375.93	849.21 ✓
Furniture & Fixture	23,190.52		23,190.52	1,273.81	20,871.47 ✓
Tools & Equipment	1,016.86		1,016.86	2,319.05	915.17 ✓
Cycle	-		-	101.69	- ✓
Almirah (Steel)	1,338.44		1,338.44	-	- ✓
Almirah (wooden)	4,740.32		4,740.32	133.84	1,204.60 ✓
Filture (steel)	-		-	474.03	4,266.29 ✓
Furniture & Fixture	4,546.77		4,546.77	-	- ✓
Printer	-		-	454.68	4,092.10 ✓
Computer with Camera	1,939.20		1,939.20	-	- ✓
Sub-Total:	402,654.43	-	402,654.43	22,296.55	380,357.87
Asset under RNBA/EED Project:					
Vehicle Two Wheeler (Discover)	16,193.61		16,193.61	2,429.04	13,764.57 ✓
Furniture	34,126.21		34,126.21	3,412.62	30,713.59 ✓
Computer with Printer	54,427.64		54,427.64	32,656.58	21,771.06 ✓
Global Positioning System (GPS)	1,536.00		1,536.00	921.60	614.40 ✓
Vehicle Four(4) Wheeler (Bolero LX)	687,719.00		687,719.00	103,157.85	584,561.15 ✓
Power backup system(Solar backup system)	69,800.00		69,800.00	41,880.00	27,920.00 ✓
Sub-Total:	863,802.46	-	863,802.46	184,457.70	679,344.77
Assets under RNBA/JTT Project:					
Computer with Printer	1,632.00		1,632.00	979.20	652.80 ✓
Furniture	14,580.00		14,580.00	1,458.00	13,122.00 ✓
Two Wheeler	46,960.91		46,960.91	7,044.14	39,916.77 ✓
Sub-Total:	63,172.91	-	63,172.91	9,481.34	53,691.57
Asset under IGSSS/PEARL Project:					
Laptop	1,440.00		1,440.00	864.00	576.00 ✓
LCD Projector	-		-	-	- ✓
Sub-Total:	1,440.00	-	1,440.00	864.00	576.00
Asset under CENRs Project:					
Projector(Sony)	55,000.00		55,000.00	33,000.00	22,000.00 ✓
External power backup system	3,500.00		3,500.00	2,100.00	1,400.00 ✓
Sub-Total:	58,500.00	-	58,500.00	35,100.00	23,400.00
GRAND TOTAL	1,389,569.80	-	1,389,569.80	252,199.59	1,137,370.21

