

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

**ACCOUNT: : CONSOLIDATED STATEMENT  
AUDITORS REPORT**

We have Audited the annexed Balance sheet of above mentioned Society as at **31ST MARCH, 2021** 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 Compilation of the Financial Statement is the responsibility of the Management. Our responsibility is to express an opinion on this financial statement. We have conducted our Audit as per auditing standard generally accepted in India . Those standard require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining of test basis evidence supporting the amounts disclosed in the financial statements. We have conducted the Audit on Test Check Basis and due to Curfew/Lockdown in the State of Manipur because of Covid Pandemic , the scope of Audit was curtailed to large extent and accordingly Physical Verification and third Party Confirmation were not possible to a large extent. As such we had relied on Management representation both orally and in written to a large extent.

Subject to above:-

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, 2021**
- (ii) In the case of Income & Expenditure account for the deficit 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 : : 10<sup>TH</sup> SEPTEMBER, 2021  
UDIN: 21313107AAABIR7997**

**Director  
People's Endeavour for  
Social Changes (PESCH)**



**For, S.L. GANGWAL & CO.**  
Chartered Accountants

*Mehul Jain*  
Partner  
M. No. 313107  
FR No. 004649C

PEOPLES' ENDEAVOUR FOR SOCIAL CHANGES(PESCH)  
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ACCOUNT:: CONSOLIDATED STATEMENT

BALANCESHEET AS AT 31ST MARCH,2021

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>CAPITAL FUND::</b>		<b>FIXED ASSETS:</b>	
Opening Capital Fund	16,11,813.68	(As per Annexure "G")	11,61,376.52
Add: New asset creation	6,34,800.00		
	22,46,613.68		
Less: Deficit as per I/E statement	(9,19,838.16)		
	13,26,775.52	<b>LOAN &amp; ADVANCE</b>	
<b>LOAN &amp; ADVANCE :</b>			
Temporary Borrowing:		<b>Prog. Advance::</b>	
Previous Borrowing	25,990.00	Under FPO NABARD programme	64,990.00
Add: Borrowing during period	24,000.00		
Sub total	49,990.00		
Less: Repayment of borrowings	-		
	49,990.00		
		<b>Closing Balances:: (Annexure "A")</b>	
		Cash in hand	6,369.00
		Cash at Bank	1,44,030.00
			1,50,399.00
<b>GRAND TOTAL</b>	<b>13,76,765.52</b>	<b>GRAND TOTAL</b>	<b>13,76,765.52</b>

As per report of even date annexed

PLACE :: IMPHAL

DATED:: 10TH SEPTEMBER, 2021  
 UDIN: 21313107AAABIR7997

For, S.L. GANGWAL & CO.  
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**ACCOUNT:: CONSOLIDATED STATEMENT**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Expenditure under RNBA/EED-Brot Programme (Annexure "B")	9,63,286.65	Grant In Aid (Annexure "D")	18,15,100.00
Expenditure under NABARD Programme (Annexure "C")	13,81,631.00	Bank Interest (Annexure "E")	15,985.00
Bank charges from Bal (Annexure "F")	391.01	<b>Beneficiary Contribution:</b>	
Expenditure under Beti Bachao Bati Padho Programme (Annexure "G")	50,000.00	RNBA/Brot Project	11,200.00
Expenditure under GGF Programme (Annexure "H")	4,89,144.15	NABARD Programme	1,87,000.00
Office building construction	5,00,000.00	CPH/AAAAP61608-AY2019-20	2,930.00
Depreciation (As per Annexure "I")	68,600.35	General Donation/contribution	5,01,000.00
<i>Excess of Expenditure over Income transfer to Capital Fund</i>	(9,19,838.16)		
<b>GRAND TOTAL</b>	<b>25,33,215.00</b>	<b>GRAND TOTAL</b>	<b>25,33,215.00</b>

As per report of even date annexed

PLACE :: IMPHAL

DATED:: 10TH SEPTEMBER, 2021  
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ACCOUNT: : CONSOLIDATED STATEMENT

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<b>OPENING BALANCES:</b>			
Cash & Bank bal.(Annexure "A")	8,85,706.81	Payment under RNBA/EED-Brot	
<b>Programme Advance:</b>		Programme (Annexure "B")	9,63,286.65
Under FPO NABARD programme	43,000.00		
Under Beti bachao Beti padho	50,000.00	Payment under NABARD	
Under Greengrants Fund (GGF)	63,920.00	Programme (Annexure "C")	13,81,631.00
		Bank charges (Annexure "F")	391.01
Grant In Aid (Annexure "D")	18,15,100.00		
Bank Interest (Annexure "E")	15,985.00	Payment under Beti Bachao Beti padho	
		Programme (Annexure "G")	50,000.00
<b>Beneficiary Contribution:</b>		Payment under GGF Programme	
RNBA/Brot Project	11,200.00	(Annexure "H")	4,89,144.15
NABARD Programme	1,87,000.00	Office Building construction	5,00,000.00
CPH/AAAAP61608-AY2019-20	2,930.00	<b>Prog. Advance::</b>	
General Donation/contribution	5,01,000.00	Under FPO NABARD programme	64,990.00
<b>Temporary Borrowing:</b>	24,000.00	<b>Closing Balances::(Annexure"A")</b>	
		Cash in hand	6,369.00
		Cash at Bank	1,44,030.00
			<u>1,50,399.00</u>
<b>GRAND TOTAL</b>	<u><b>35,99,841.81</b></u>	<b>GRAND TOTAL</b>	<u><b>35,99,841.81</b></u>

As per report of even date annexed

PLACE :: IMPHAL

DATED:: 10TH SEPTEMBER, 2021  
UDIN: 21313107AAABIR7997

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Partner

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*[Signature]*  
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ACCOUNT:: CONSOLIDATED STATEMENT

ANNEXURE "A" OF CASH & BANK BALANCES  
CASH IN HAND

	OPENING BALANCES	CLOSING BALANCES
RNBA/EED Project A/C	-	-
OSAAT A/C	-	-
GENERAL(NABARD) A/C	-	-
Farmer Producer Organization (FPO),NABARD		6,369.00
Local Contribution account		
Global greengrants Fund (GGF)		

Sub-Total

6,369.00

CASH AT BANK

UBI A/C No. 0325010110584 (JTT)	NIL	3,003.00
UBI A/C No. 0325010109667 (General)	4,53,883.50	1,31,005.18
UBI A/C No. 0325010299527 (OMC)	1,557.75	1,480.61
CBI A/C No. 3658184964 (Another FCRA account)	4,26,224.25	3,162.70
UBI A/C No. 0325010496438 (OSAAT)	4,041.31	4,152.61
UBI A/C No. 0325010564151( FC Utilization account)	-	1,225.90
SBI New Delhi Main branch (Main FCRA account)	-	-

Sub-Total

8,85,706.81

1,44,030.00

GRAND TOTAL

8,85,706.81

1,50,399.00

ANNEXURE "B" of Payment under Enhanced Ecosystem,Livelihoods Resilience  
under RNBA/EED-Brot Programme

PARTICULARS	EED	Local contribution	TOTAL
Baseline,PRA and Micro Planning	29,575.00		29,575.00
Formation of VDC	6,200.00		6,200.00
Improve Governance and enhanced entitlements	13,215.00	-	13,215.00
Enhanced food busket and improved nutrition	44,800.00	11,200.00	56,000.00
Personnel Cost	5,98,824.00		5,98,824.00
Administration cost	36,172.65		36,172.65
Procurement	1,34,800.00		1,34,800.00
Relief program for Covid-19	88,500.00		88,500.00

Sub-Total

9,52,086.65

11,200.00

9,63,286.65

GRAND TOTAL

9,52,086.65

11,200.00

9,63,286.65

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ANNEXURE "C" of Payment under NABARD Programme

PARTICULARS	NABARD	Local contribution	TOTAL
<b>Construction of Rural Haat at Kaimai village</b>			
Cost of Materials and vehicle charge	8,13,196.00	1,87,000.00	10,00,196.00
Electrification	6,070.00		6,070.00
Inauguration Programme	10,734.00		10,734.00
Mistry Charged	1,70,000.00		1,70,000.00
Promotion of SHGs( Sangai & Orange Festival)	44,000.00		44,000.00
<b>Farmer Producer Organization(FPO)</b>			
<b>Formation &amp; Establishment</b>			
1.Registration	63,491.00	-	63,491.00
2. FPO Administration/CEO Remuneration	87,140.00		87,140.00
<b>Sub total of schedule "C"</b>	<b>11,94,631.00</b>	<b>1,87,000.00</b>	<b>13,81,631.00</b>

ANNEXURE "D" of Grant in Aid

PARTICULARS	AMOUNT
<b>Foreign fund</b>	
Under RNBA/EED-Brot Project	9,42,100.00
<b>Local Fund</b>	
Under NABARD Programme	
Farmer Producer Organisation (FPO)	2,73,000.00
Gramya Vikas Nidhi {(GVN) Kaimai village}	6,00,000.00
<b>Sub total of schedule "D"</b>	<b>18,15,100.00</b>

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ANNEXURE "E" of BANK INTEREST

PARTICULARS	AMOUNT
A/C No. 0325010110584	73.00
A/C No. 0325010109667	3,251.00
A/C No. 0325010496438	129.00
A/C No. 0325010299527	69.00
A/C No. 3658184964	12,184.00
A/C No. 0325010564151	279.00
Sub total of schedule "E"	<u>15,985.00</u>

ANNEXURE "F" of BANK CHARGES

PARTICULARS	AMOUNT
A/C No. 0325010110584	-
A/C No. 0325010299527	146.14
A/C No. 0325010496438	17.70
A/C No. 0325010109667	139.32
A/C No. 0325010564151	53.10
A/C No. 3658184964	34.75
Sub total of schedule "F"	<u>391.01</u>

ANNEXURE "G" of Beti Bachao Beti Padho Programme

PARTICULARS	AMOUNT
<i>Programme cost:</i>	
Fooding and lodging	8,300.00
Travelling and conveyance	41,700.00
Sub total of schedule "G"	<u>50,000.00</u>

ANNEXURE "H" of GGF Programme

PARTICULARS	AMOUNT
<i>Programme Cost:</i>	
Promotion of indogenous Cotton farming	2,37,720.00
Processing and value addition of Cotton	1,27,645.00
Honararium of field Coordinator	1,00,000.00
<i>Administration Cost:</i>	
Travelling and conveyance	12,800
Accounts and Audit and office maintenance	10,979.15
Sub total of schedule "H"	<u>4,89,144.15</u>

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**S.L. Gangwal & Company**  
 Chartered Accountants

Thangal Bazar,  
 Imphal (Manipur)

PEOPLES' ENDEAVOUR FOR SOCIAL CHANGES (PESCH)  
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ACCOUNT:: CONSOLIDATED STATEMENT

ANNEXURE "I" of Fixed Assets

PARTICULARS	OPENING BALANCE	ADDITION DURING YEAR	TOTAL	DEPRECIATION	W.D.V AS ON 31/03/2021
<b>Assets under General Account::</b>					
Land	2,00,000.00		2,00,000.00		2,00,000.00
Building Construction	96,698.22	5,00,000.00	5,96,698.22	9,669.82	5,87,028.40
Furniture & Fixture	13,693.77		13,693.77	1,369.38	12,324.39
Almirah (wooden)	2,799.11		2,799.11	279.91	2,519.20
Furniture & Fixture	2,684.82		2,684.82	268.48	2,416.34
<b>Asset under RNBA/EED Project:</b>					
Vehicle Two Wheeler	50,641.16		50,641.16	7,596.17	43,044.99
Furniture	8,075.51		8,075.51	403.78	7,671.73
Computer with Printer	4,715.61	91,468.64	96,184.25	9,618.43	86,565.83
Vehicle Four(4) Wheeler (Bolero LX)	1,69,522.75		1,69,522.75	25,428.41	1,44,094.34
Power backup system(Solar backup system)	7,689.17		7,689.17	768.92	6,920.25
Android Device	9,210.60		9,210.60	9,210.60	-
LCD Projector		43,331.36	43,331.36	-	43,331.36
<b>Assets under RNBA/JTT Project:</b>					
Furniture	8,609.34		8,609.34	860.93	7,748.41
Two Wheeler	20,836.81		20,836.81	3,125.52	17,711.29
<b>GRAND TOTAL</b>	<b>5,95,176.87</b>	<b>6,34,800.00</b>	<b>12,29,976.87</b>	<b>68,600.35</b>	<b>11,61,376.52</b>

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