

**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, 2014** 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 recognised when actually received rather than when earned similarly expenses are recognised 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, 2014**.
- (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 : : 18TH MAY, 2014**



**Sr. S.L. GANGWAL & CO.**  
Chartered Accountants

*Jyoti Kumar Jain*  
Partner  
M No. 77090  
F.R. No. 004649C

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

Thangal Bazar,  
Imphal (Manipur)

PEOPLES' ENDEAVOUR FOR SOCIAL CHANGES(PESCH)  
TAMENGLONG  
MANIPUR

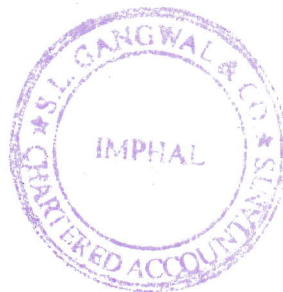
ACCOUNT:: CONSOLIDATED STATEMENT

BALANCESHEET AS AT 31ST MARCH,2014

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>CAPITAL FUND::</b>		<b>FIXED ASSETS:</b>	
Opening Capital Fund	1,229,887.87	(As per Annexure "K ")	571,934.70
Less: Deficit transfer from I/E A/C	<u>102,991.06</u>		
	<b>1,332,878.93</b>	<b>LOAN &amp; ADVANCE</b>	
<b>LOAN &amp; ADVANCE :</b>		<b>CURRENT ASSETS</b>	
		<b>Closing Balances:: (Annexure "A")</b>	
		Cash in hand	5,212.00
		Cash at Bank	711,107.24
		DBI Program advance	<u>44,625.00</u>
			760,944.24
<b>GRAND TOTAL</b>	<u><b>1,332,878.93</b></u>	<b>GRAND TOTAL</b>	<u><b>1,332,878.94</b></u>

As per report of even date annexed

PLACE :: IMPHAL  
DATED::18TH MAY,2014



Sr. S.L. GANGWAL & CO.  
Chartered Accountants  
Jyoti Kumari Jain  
Partner  
M No. 77090  
F.R. No. 094649C

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

**Thangal Bazar,  
 Imphal (Manipur)**

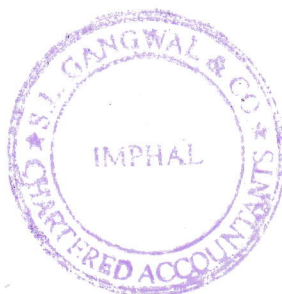
PEOPLES' ENDEAVOUR FOR SOCIAL CHANGES(PESCH)  
 TAMENGLONG  
 MANIPUR

**ACCOUNT:: CONSOLIDATED STATEMENT  
 INCOME & EXPENDITURE ACCOUNT AS AT 31ST MARCH,2014**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Expenditure under RNBA/EED Programme (Annexure "B")	1,595,788.00	Grant in Aid (As per Annexure "I")	4,046,371.24
Expenditure under RNBA/JTT Programme (Annexure "C")	767,129.00	Bank Interest(As per Annexure "J")	19,002.00
(Annexure "D")	794.00	Received under General Account	-
Payment under Coalition on Environment and Natural Resources(CENRs)	572,718.00	Contribution from Beneficiary	432,049.00
Payment under Repair on Flood affected houses in Assam and Manipur(HFH)	186,639.00	Amount not repayable to creditors	2,958.00
Payment under Food Security for small and marginal farmers of Manipur through Diversion Based Irrigation (DBI) (Annexure "G")	881,812.00		
Payment under System of Rice Intensification(SRI) for household food security in Manipur (Annexure "H ")	291,124.00		
Depreciation (As per Annexure "K")	101,385.18		
Excess of Expenditure over Income			
Transfer to Capital Fund	102,991.06		
<b>GRAND TOTAL</b>	<b>4,500,380.24</b>	<b>GRAND TOTAL</b>	<b>4,500,380.24</b>

PLACE :: IMPHAL  
 DATED::18TH MAY,2014

As per report of even date annexed



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

*Jyoti Kumar Jain*  
 Partner  
 M No: 77098  
 F.R. No: 084649C

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

**Thangal Bazar,  
 Imphal (Manipur)**

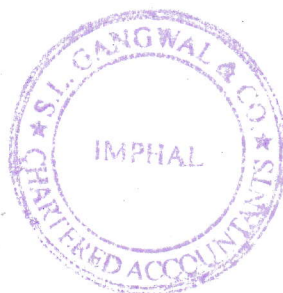
PEOPLES' ENDEAVOUR FOR SOCIAL CHANGES (PESCH)  
 TAMENGLONG  
 MANIPUR

ACCOUNT: : CONSOLIDATED STATEMENT  
 RECEIPTS & PAYMENTS AS AT 31ST MARCH, 2014

RECEIPT	AMOUNT	PAYMENT	AMOUNT
OPENING BALANCES:		Payment under RNBA/EED Programme (Annexure "B")	1,595,788.00
Cash & Bank bal.(Annexure "A")	503,284.00		
		Payment under RNBA/JTT Programme (Annexure "C")	767,129.00
		Payment under General A/c (Annexure "D")	794.00
Contribution from Beneficiaries	432,049.00	Payment under Coalition on Environment and Natural Resources(CENRs) (Annexure "E")	572,718.00
Bank Interest (Annexure "J")	19,002.00		
		Payment under Repair on Flood affected houses in Assam and Manipur(HFH India) (Annexure "F")	186,639.00
Grant In Aid (Annexure "I")	4,046,371.24		
		Payment under Food Security for small and marginal farmers of Manipur through Diversion Based Irrigation (DBI) (Annexure "G")	881,812.00
Programme Advances EED		Payment under System of Rice Intensification(SRI) for household food security in Manipur (Annexure "H ")	291,124.00
EED	55250	Programme Advances	
JTT	992	DBI	44625
	56,242.00		44,625.00
		Closing Balances:::(Annexure"A")	
		Cash in hand	5,212
		Cash at Bank	711,107.24
GRAND TOTAL	5,056,948.24	GRAND TOTAL	716,319.24
			5,056,948.24

As per report of even date annexed

PLACE :: IMPHAL  
 DATED::18TH MAY,2014



S.L. GANGWAL & CO.  
 Chartered Accountants  
 Jyoti Kumar Jain  
 Partner  
 M No. 77090  
 F.R. No. 0046495

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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	548.00	
RNBA/JTT A/C	180.00	
RNBA/DBI A/C		4,213.00
RNBA/SRI A/C		999.00
CENRs Project A/C		
GENERAL A/C		
Sub-Total	728.00	5,212.00
<b>CASH AT BANK</b>		
A/C No. 0325010110584	128,181.00	709,105.24
A/C No. 0325010109668	373,662.00	1,312.00
A/C No. 0325010109667	713.00	690.00
Sub-Total	502,556.00	711,107.24
<b>GRAND TOTAL</b>	<b>503,284.00</b>	<b>716,319.24</b>

ANNEXURE "B" of Payment under Environment Development & Management Programme  
 under RNBA/EED Programme

PARTICULARS	EED	Own Means	TOTAL
<b>Main phase II</b>			
1.1 Training & Workshops	10,500.00		10,500.00
1.2 Natural Resource Managements (NRM)	345,000.00	113,929.00	458,929.00
1.3 Livelihood Intervention	273,000.00	48,200.00	321,200.00
Research Advocacy and Networking for			
1.4 Resource Rights	45,000.00		45,000.00
1.5 Community Mobilization & Organization	88,300.00		88,300.00
1.6 Withdrawal of phase I villages			-
2 Personnel Cost	554,600.00		554,600.00
3.1 Administration & Coordination	117,259.00		117,259.00
3.2 Procurement			-
4 Development of Community Assets			-
Sub Total	1,433,659.00	162,129.00	1,595,788.00
<b>GRAND TOTAL</b>	<b>1,433,659.00</b>	<b>162,129.00</b>	<b>1,595,788.00</b>




ANNEXURE "C" of Payment under Tribal Food Security through Community base land & biodiversity Management under RNBA/JTT

Code no.	PARTICULARS	JTT	Own Means	TOTAL
A.	PERSONNEL COST			
1	Program Staff	205,700.00		205,700.00
2	Administrative staff	77,000.00		77,000.00
C.	PROGRAMME COST			
4	Capacity Building	59,384.00		59,384.00
4.3.	Convergence	15,400.00	2,200.00	17,600.00
4.4.	Community organization			-
4.5.	NRM(Natural Resource Management)	40,400.00		40,400.00
4.6.	Livelihood	229,367.00	37,000.00	266,367.00
4.7.	Innovative programme	15,000.00		15,000.00
D.	OVERHEAD COST	85,678.00		85,678.00
	Sub-Total	727,929.00	39,200.00	767,129.00
	GRAND TOTAL	727,929.00	39,200.00	767,129.00

ANNEXURE "D" of Payment under GENERAL ACCOUNT

PARTICULARS	TOTAL
Bank Charge	794.00
Sub-Total	794.00
GRAND TOTAL	794.00

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

PARTICULARS	CENRs	TOTAL
5 Activities under Socio-Economic Dimension		
5.1 Awareness raising and outreach program- 4000Sq Km	114,750.00	114,750.00
5.2 labour force, participation for youth, women and physically challenged)	112,000.00	112,000.00
5.3 Training on community Health and Safety at 7 centres	84,000.00	84,000.00
5.4 Skill Training on alternate livelihood in 7 Centres	112,000.00	112,000.00
7 Secretariat Budget	-	-
7.5 Set up 2 (Two) resource centres in Manipur equipped with office space, stationeries and communication facilities	80,000.00	80,000.00
7.7 Coalition Documents compilation, printing dissemination	69,968.00	69,968.00
Sub Total	572,718.00	572,718.00
GRAND TOTAL	572,718.00	572,718.00



ANNEXURE "F" of Repair of Flood affected houses in Assam & Manipur under  
HFH India Project

PARTICULARS	HFH India	TOTAL
Repair of Flood affected houses in Assam & Manipur	186,639.00	186,639.00
Sub-Total	186,639.00	186,639.00
GRAND TOTAL	186,639.00	186,639.00

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

Budget Code	PARTICULAR	DBI	OM	TOTAL
<b>1 PERSONNEL COST</b>				
1.1	Program staff	55,000.00		55,000.00
1.2	Administrative staff	33,000.00		33,000.00
<b>3 PROGRAM COST::</b>				-
3.1	Capacity building	10,000.00		10,000.00
3.2	Community Mobilization cost	5,000.00		5,000.00
3.3	Irrigation	500,780.00	218,120.00	718,900.00
3.5	Convergence	4,000.00		4,000.00
3.6	Revolving fund support	15,000.00		15,000.00
<b>4 OVERHEAD COST::</b>				-
	Office running cost	40,912.00		40,912.00
	Sub-Total	663,692.00	218,120.00	881,812.00
	GRAND TOTAL	663,692.00	218,120.00	881,812.00

ANNEXURE "H" of System of Rice Intensification (SRI) for household food security in Manipur

Code.no	PARTICULAR	SRI	OM	TOTAL
<b>1 PERSONNEL COST</b>				
1.1.	Programme staff	126,322.00		126,322.00
1.2.	Administrative staff	20,000.00		20,000.00
<b>2 CAPITAL COST</b>				-
<b>3 PROGRAMME COST</b>				-
3.1.	Capacity building	32,000.00	12,600.00	44,600.00
3.2.	Field support activities	66,300.00		66,300.00
3.3.	Research & Documentation			-
3.4.	Experience sharing workshop			-
<b>4 OVERHEAD COST</b>				-
4.2.	Overhead cost at NGO level	33,902.00		33,902.00
	Sub-Total	278,524.00	12,600.00	291,124.00
	GRAND TOTAL	278,524.00	12,600.00	291,124.00

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**ANNEXURE "I" of Grant in Aid**

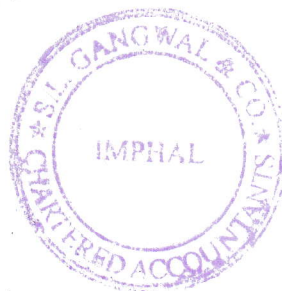
<b>PARTICULARS</b>	<b>AMOUNT</b>
Under RNBA/EED Project Phase II	994,823.00
Under RNBA/JTT Project :	
JTT	1,265,930.00
SRI	311,481.24
DBI	714,780.00
Under CENRs Project	572,718.00
Under HFH India Project	186,639.00
<b>GRAND TOTAL</b>	<b>4,046,371.24</b>

**ANNEXURE "J" of INTEREST**

<b>PARTICULARS</b>	<b>AMOUNT</b>
A/C No. 0325010109668	10,688.00
A/C No. 0325010110584	7,543.00
A/C No. 0325010109667	771.00
<b>GRAND TOTAL</b>	<b>19,002.00</b>

Sub Total

**19,002.00**  
**19,002.00**



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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 31/03/14
<b>Assets under General Account::</b>					
Land	200,000.00		200,000.00		200,000.00
Building Construction	202,171.97		202,171.97	20,217.20	181,954.77
Computer Set	13,268.88		13,268.88	7,961.33	5,307.55
Furniture & Fixture	28,630.27		28,630.27	2,863.03	25,767.24
Tools & Equipment	1,255.38		1,255.38	125.54	1,129.84
Cycle	908.27		908.27	908.27	-
Almirah (Steel)	1,652.40		1,652.40	165.24	1,487.16
Almirah (wooden)	5,852.25		5,852.25	585.23	5,267.03
Filture (steel)	481.95		481.95	48.20	433.76
Furniture & Fixture	5,613.30		5,613.30	561.33	5,051.97
Printer	4,207.50		4,207.50	2,524.50	1,683.00
Computer with Camera	12,120.00		12,120.00	7,272.00	4,848.00
<b>Asset under RNBA/EED Project:</b>					
Vehicle Two Wheeler	22,413.31		22,413.31	3,362.00	19,051.31
Furniture	23,612.60		23,612.60	2,361.26	21,251.34
Computer with Printer	28,454.00		28,454.00	17,072.40	11,381.60
Global Positioning System (GPS)	9,600.00		9,600.00	5,760.00	3,840.00
<b>Assets under RNBA/JTT Project:</b>					
Computer with Printer	10,200.00		10,200.00	6,120.00	4,080.00
Furniture	18,000.00		18,000.00	1,800.00	16,200.00
Two Wheeler	64,997.80		64,997.80	9,749.67	55,248.13
<b>Asset under IGSSS/PEARL Project:</b>					
Laptop	9,000.00		9,000.00	5,400.00	3,600.00
LCD Projector	10,880.00		10,880.00	6,528.00	4,352.00
<b>GRAND TOTAL</b>	<b>673,319.87</b>	<b>-</b>	<b>673,319.87</b>	<b>101,385.18</b>	<b>571,934.70</b>

