



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 31<sup>st</sup> MARCH, 2023 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 relied on Management representation both orally and in written to a large extent.

Subject to above:-

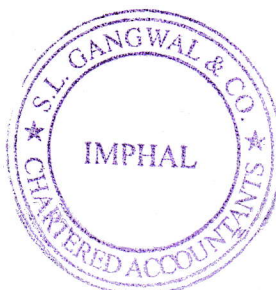
The statement of account deal with this report are compiled from the Books of Account maintained by the above mentioned Society—

- (i) In the case of Balance Sheet, the state of affairs of the Society as at 31<sup>st</sup> MARCH, 2023
- (ii) In the case of Income & Expenditure account for 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.
- (iv) The society is not registered under GST therefore GST records are not maintained by the Society, and hence we are unable to verify the same

PLACE :: IMPHAL

DATED:: 13TH SEPTEMBER, 2023  
UDIN: 23313107BGUHPV7074

Director  
People's Endeavour for  
Social Changes (PESCH)



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

Partner  
M. No. 313107  
FR No. 004649C



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TAMENGLONG  
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ACCOUNT:: CONSOLIDATED STATEMENT

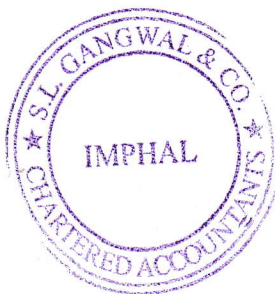
BALANCESHEET AS AT 31ST MARCH,2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>CAPITAL FUND::</b>		<b>FIXED ASSETS:</b>	
Opening Capital Fund	10,44,015.02	(As per Annexure "G")	13,61,799.52
	<u>10,44,015.02</u>		
Less: Deficit as per I/E statement	6,59,150.47		
	<u>17,03,165.49</u>		
<b>Temporary Borrowing:</b>			
Add: Borrowing during period	5,61,300.00		
		<b>Closing Balances:: (Annexure "A")</b>	
		Cash in hand	3,58,673.00
		Cash at Bank	5,43,992.97
<b>GRAND TOTAL</b>	<u><u>22,64,465.49</u></u>	<b>GRAND TOTAL</b>	<u><u>9,02,665.97</u></u> <u><u>22,64,465.49</u></u>

As per report of even date annexed

PLACE :: IMPHAL

DATED:: 13TH SEPTEMBER, 2023  
UDIN: 23313107BGUHPV7074



For, S.L. GANGWAL & CO  
Chartered Accountants

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

*AD I*  
Director  
People's Endeavour for  
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PEOPLES' ENDEAVOUR FOR SOCIAL CHANGES(PESCH)  
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ACCOUNT:: CONSOLIDATED STATEMENT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Expenditure under NABARD Programme (Annexure "B")	49,77,887.60	Grant In Aid (Annexure "C")	22,55,000.00
Bank charges from Bal (Annexure "E")	291.85	Bank Interest (Annexure "D")	28,708.52
		<u>Beneficiary Contribution:</u>	92,500.00
Expenditure under GGF Programme (Annexure "F")	2,21,545.60	General Donation/contribution	0
Expenditure under MVHA Programme (Annexure "G")	20,000.00	Unutilised project Fund:-	4,50,000.00
Expenditure under General Programme (Annexure "H")	8,000.00	TDF under NABARD	27,32,971.00
		FPO under NABARD	2,88,539.00
Depreciation (As per Annexure "I")	1,80,314.00	GGF Project	<u>2,19,471.00</u>
			32,40,981.00
<i>Excess of Expenditure over Income transfer to Capital Fund</i>	6,59,150.47		
<b>GRAND TOTAL</b>	<u><b>60,67,189.52</b></u>	<b>GRAND TOTAL</b>	<u><b>60,67,189.52</b></u>

As per report of even date annexed

PLACE :: IMPHAL

DATED:: 13TH SEPTEMBER, 2023  
UDIN: 23313107BGUHPV7074

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



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

ACCOUNT: : CONSOLIDATED STATEMENT

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

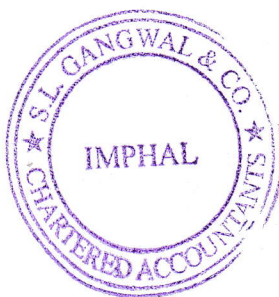
RECEIPT	AMOUNT	PAYMENT	AMOUNT
OPENING BALANCES:			
Cash & Bank bal. (Annexure "A")	32,58,482.50	Payment under NABARD Programme (Annexure "B")	50,43,487.60
Temporary Borrowing	5,61,300.00	Bank charges (Annexure "E")	291.85
Grant In Aid (Annexure "C")	22,55,000.00	Payment under GGF Programme (Annexure "F")	2,21,545.60
Bank Interest (Annexure "D")	28,708.52	Payment under MVHA Programme (Annexure "G")	20,000.00
Beneficiary Contribution:	92,500.00	Payment under General Programme (Annexure "H")	4,58,000.00
General Donation/contribution	4,50,000.00		
		Closing Balances:: (Annexure "A")	
		Cash in hand	3,58,673.00
		Cash at Bank	5,43,992.97
GRAND TOTAL	66,45,991.02	GRAND TOTAL	9,02,665.97
			66,45,991.02

As per report of even date annexed

PLACE :: IMPHAL

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UDIN: 23313107BGUHPV7074

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People's Endeavour for  
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ACCOUNT:: CONSOLIDATED STATEMENT

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

Global greengrants Fund (GGF)

GENERAL(NABARD) A/C

Farmer Producer Organization (FPO),NABARD

Tribal Development Fund(TDF),NABARD

Sub-Total

OPENING  
BALANCES

CLOSING  
BALANCES

40.00

29.00

379.00

3,58,294.00

69.00

3,58,673.00

CASH AT BANK

PNB A/C No. 0325010110584 (JTT)

PNB A/C No. 0325010109667 (General)

PNB A/C No. 0325010299527 (OMC)

CBI A/C No. 3658184964 (Another FC Utilisation account)

PNB A/C No. 0325010496438 (OSAAT)

PNB A/C No. 0325010564151( FC Utilisation account)

SBI New Delhi A/c No. 40108975648

SBI A/C No.40723335143(TDF)

SBI A/C No.40723456736(TDF)

Sub-Total

-

3,176.00

2,96,617.38

2,030.22

1,523.61

1,563.61

2,20,675.80

2,500.50

4,274.61

7,027.13

1,190.10

1,065.11

1,161.00

-

2,62,558.00

58,304.50

24,70,413.00

4,68,325.90

32,58,413.50

5,43,992.97

GRAND TOTAL

32,58,482.50

9,02,665.97

UDIN: 23313107BGUHPV7074

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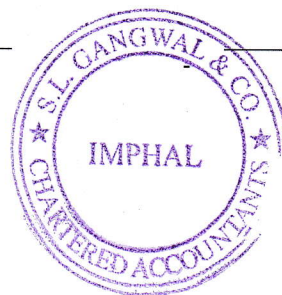
PEOPLES' ENDEAVOUR FOR SOCIAL CHANGES (PESCH)  
TAMENGLONG  
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ANNEXURE "B" of Payment under NABARD Programme

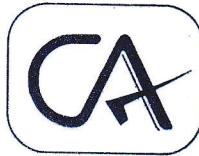
PARTICULARS	NABARD	Local contribution	TOTAL
<b>Farmer Producer Organization(FPO)</b>			
<b>Formation &amp; Establishment</b>			
1. Registration	8,000.00		8,000.00
2. FPO Administration/CEO Remuneration	1,26,000.00	-	1,26,000.00
3. Business Preparation	4,000.00		4,000.00
<b>Traning/Capacity building</b>			
1. Member's Mobilization/Awareness	10,500.00		10,500.00
2. Training to Board members	52,500.00		52,500.00
3. Training to CEO	17,500.00		17,500.00
4. Incentives to POPI for hand holding	70,000.00		70,000.00
<b>Sub-total</b>	<b>2,88,500.00</b>	<b>-</b>	<b>2,88,500.00</b>
<b>Rural Haat, Katangbiukaam</b>			
Cost of materials and vehicle hiring	4,00,450.00		4,00,450.00
Mistry and unskilled labour charged	32,500.00		32,500.00
Monitoring	16,700.00		16,700.00
<b>Own Mean contribution(OMC)</b>			
Village Authority		67,500.00	67,500.00
<b>Sub-total</b>	<b>4,49,650.00</b>	<b>67,500.00</b>	<b>5,17,150.00</b>
<b>Tribal Development Fund(TDF)</b>			
<b>1.Establishment of orchard and maintenance</b>			
Barbed wire fencing	8,40,000.00		8,40,000.00
Basins weeding and formation	1,20,000.00		1,20,000.00
Bee box keeping	6,61,000.00		6,61,000.00
Cereals/Vegetables	69,500.00		69,500.00
Compost pit making	50,000.00		50,000.00
Digging of pits	2,00,000.00		2,00,000.00
Orange and Lemon saplings	8,23,000.00		8,23,000.00
<b>2.Soil conservation</b>			
Contour bunding	1,12,500.00		1,12,500.00
Field Bund(Hedgerow's plantation)	75,000.00		75,000.00
<b>3.Water Resources Development</b>			
Water pond construction	3,60,000.00		3,60,000.00
<b>4.Women and health</b>			
Improved chulhas/cooking stoves	57,000.00		57,000.00
<b>5.Training and capacities building</b>			
Plantation Training	46,000.00		46,000.00
<b>6.Infrastructure</b>			
Computer,printer	65,600.00		65,600.00
<b>7.Programme Management</b>			
Horticulture Officer	19,500.00		19,500.00
Programme Co-ordinator	1,69,000.00		1,69,000.00
Village level worker	84,500.00		84,500.00
<b>8.Overheads</b>			
Bank deduction	731.60		731.60
Stationery	6,270.00		6,270.00
Telephones& fax	3,666.00		3,666.00
Travel costs	74,270.00		74,270.00
<b>Contingencies</b>	<b>2,23,000.00</b>		<b>2,23,000.00</b>
<b>Sub-total</b>	<b>40,60,537.60</b>		<b>40,60,537.60</b>

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Director  
People's Endeavour for  
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**Springshed Based watershed Development Program  
Activities**

Capacity Building	1,00,300.00		1,00,300.00
Entry point activities by Shramadan		25,000.00	25,000.00
EPA by shramadan by participants			
<b>Sub-total</b>	<b>1,00,300.00</b>	<b>25,000.00</b>	<b>1,25,300.00</b>

**Skill Training on mushroom farming**

**PARTICULARS**

Admin expenses	1760		1,760.00
Lodging facility	12700		2,600.00
Monitoring	2600		3,000.00
Pertaining survey, Inauguration and valediction	3000		2,100.00
Recurring cost for infrastructure(Rent,electricity)	2100		6,200.00
Refreshment	6200		15,000.00
Salary to faculties	15000		1,300.00
Tool kits	1300		7,340.00
Training materials	7340		
<b>Sub total</b>	<b>52000</b>	<b>0</b>	<b>52000</b>
<b>Sub total of schedule "B"</b>	<b>49,50,987.60</b>	<b>92,500.00</b>	<b>50,43,487.60</b>

**ANNEXURE "C" of Grant in Aid**

**PARTICULARS**

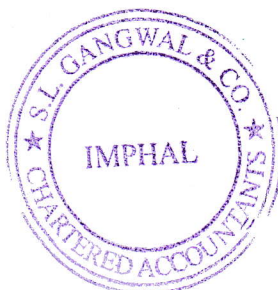
**Local Fund**

**AMOUNT**

Under NABARD Programme			
Springshed			
Skill training on mushroom farming	50,000.00		
Rural HAAT, Katangbeukam	52,000.00		
Tribal Development Fund(TDF)	3,00,000.00		
Manipur Voluntary	18,33,000.00	22,35,000.00	
	20,000.00	20,000.00	
<b>Sub total of schedule "C"</b>		<b>22,55,000.00</b>	

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*(Signature)*  
Director  
People's Endeavour for  
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PEOPLES' ENDEAVOUR FOR SOCIAL CHANGES (PESCH)  
TAMENGLONG  
MANIPUR

ANNEXURE "D" of BANK INTEREST

PARTICULARS	AMOUNT
A/C No. 40108975648(FC)	16.00
A/C No. 0325010109667	1,986.00
A/C No. 0325010496438	2,752.52
A/C No. 0325010299527	40.00
A/C No. 3658184964(CBI)	2,218.00
A/C No. 0325010564151	29.00
A/C No.0325010110584(JTT)	3,176.00
A/C No.40723456736(Aben Range)	16,525.00
A/C No.40723335143(TDF PESCH)	1,966.00
Sub total of schedule "D"	28,708.52

ANNEXURE "E" of BANK CHARGES

PARTICULARS	AMOUNT
A/C No. 40108975648(FC)	-
A/C No. 0325010299527	-
A/C No. 0325010496438	-
A/C No. 0325010109667(General)	73.16
A/C No. 0325010564151	153.99
A/C No. 3658184964	64.70
A/C No.40723456736(Aben Range)	
A/C No.40723335143(TDF PESCH)	
Sub total of schedule "E"	291.85

ANNEXURE "F" of GGF Programme

PARTICULARS	AMOUNT
Programme Cost:	
Promotion of indigenous Cotton farming	
Cotton Ginning support	20,000.00
Cotton yarn processing to yardage	66,000.00
Personnel & Administration Costs:	
Honararium of field Co-ordinator	78,000
Travel expenses	44,000
Admin,Accounts,Communication Etc	13,545.60
Sub total of schedule "F"	2,21,545.60

ANNEXURE "G" of MVHA Programme

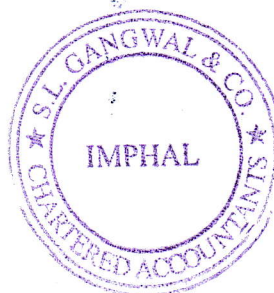
PARTICULARS	AMOUNT
Activities	
Awareness and meeting	20,000.00
Sub total of schedule "G"	20,000.00

ANNEXURE "H" of General

PARTICULARS	AMOUNT
Office building construction	4,50,000.00
Stationery,Electric bill,Printing etc	8,000.00
Sub total of schedule "H"	4,58,000.00

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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 31/03/2023
<b>Assets under General Account::</b>					
Land	2,00,000.00		2,00,000.00	-	2,00,000.00
Building Construction	5,28,325.40	4,50,000.00	9,78,325.40	97,833.00	8,80,492.40
Furniture & Fixture	11,092.39		11,092.39	1,109.00	9,983.39
Almirah (wooden)	2,267.20		2,267.20	227.00	2,040.20
Furniture & Fixture	2,174.34		2,174.34	217.00	1,957.34
<b>Asset under RNBA/EED Project:</b>					
Vehicle Two Wheeler	36,587.99		36,587.99	5,488.00	31,099.99
Furniture	6,904.73		6,904.73	690.00	6,214.73
Computer with Printer	51,939.83	65,600.00	1,17,539.83	47,016.00	70,523.83
Vehicle Four(4) Wheeler (Bolero LX)	1,22,480.34		1,22,480.34	18,372.00	1,04,108.34
Power backup system(Solar backup system)	5,882.25		5,882.25	882.00	5,000.25
LCD Projector	36,831.36		36,831.36	5,525.00	31,306.36
<b>Assets under RNBA/JTT Project:</b>					
Furniture	6,973.41		6,973.41	697.00	6,276.41
Two Wheeler	15,054.29		15,054.29	2,258.00	12,796.29
<b>GRAND TOTAL</b>	<b>10,26,513.52</b>	<b>5,15,600.00</b>	<b>15,42,113.52</b>	<b>1,80,314.00</b>	<b>13,61,799.52</b>

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