

**PEOPLE'S ENDEAVOUR FOR SOCIAL CHANGES (PESCH)  
KAMARANGA, JIRIBAM**

## AUDITORS REPORT

We have Audited the annexed Balance sheet of above mentioned society as at **31st March, 2009** 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 abovementioned society :-

(i) In the case of Balance Sheet, the state of affairs of the society as at **31st March, 2009**

(ii) In the case of Income & Expenditure account for the Surplus 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

DATE :: 8th June, 2009



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

*Jyoti Kumar Jain*  
Partner  
M.No. 77090

*[Signature]*  
Director  
People's Endeavour For  
Social Change (PESCH)



PEOPLE'S ENDEAVOUR FOR SOCIAL CHANGES (PESCH)  
KAMARANGA, JIRIBAM

ACCOUNT :: GENERAL CONSOLIDATED

**BALANCE SHEET AS ON 31ST MARCH 2009**

| LIABILITIES                              | AMOUNT     | AMOUNT              | AMOUNT                     | AMOUNT              |
|--|------------|---------------------|----------------------------|---------------------|
| <b>CAPITAL FUND</b>                      |            |                     | <b>FIXED ASSETS</b>        | 783,849.24          |
| Opening Balance                          | 824,401.30 |                     | (Annexure "G")             |                     |
| Less: Surplus transfer from I/E          | 210,216.94 |                     | <b>LOAN &amp; ADVANCES</b> |                     |
|  |            | 1,034,618.24        | Loan advance               |                     |
| <b>LOAN &amp; ADVANCES (LIABILITIES)</b> |            |                     | Opening balance            | 343,693.00          |
| Saving Deposit                           | 137,505.00 |                     | Add: Addition during yrs   | 364,751.00          |
| Add: Addition during the yrs             | 536,645.00 |                     | Less: Recovery during yrs  | 171,346.00          |
| Less: Refund during the yrs              | 317,354.00 | 356,796.00          |                            | 537,098.00          |
| Borrowings (RMO)                         |            | 180,136.00          | <b>CURRENT ASSTS</b>       |                     |
|  |            |                     | Staff advance and others   | 122,377.00          |
|  |            |                     | Program Advance (JTT)      | 47,979.00           |
|  |            |                     | Program Advance (EED)      | 66,126.00           |
|  |            |                     | Cash & Bank Balance        | 14,121.00           |
| <b>GRAND TOTAL</b>                       |            | <b>1,571,550.24</b> | <b>GRAND TOTAL</b>         | <b>1,571,550.24</b> |

As per report of even date annexed

PLACE:: IMPHAL

DATE :: 8TH JUNE, 2009



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

*Jyoti Kumar Jain*  
Partner  
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**S.L. Gangwal & Company**

**Chartered Accountants**

PEOPLE'S ENDEAVOUR FOR SOCIAL CHANGES (PESCH)

KAMARANGA, JIRIBAM

**Thangal Bazar,  
Imphal (Manipur)**

**ACCOUNT :: GENERAL CONSOLIDATED**

**INCOME & EXPENDITURE FOR THE YEAR ENDING 31ST MARCH, 2009**

| EXPENDITURE   | AMOUNT                     | INCOME                        | AMOUNT                     |
|---|----------------------------|-------------------------------|----------------------------|
| Expenditure under<br>RNBA/EED Program<br>(Annexure "B")                   | 1,049,466.00               | Interest recovery             | 44,384.00                  |
| Expenditure under<br>RNBA/JTT Program<br>(Annexure "C")                   | 488,518.00                 | Miscellaneous Income          | 250.00                     |
| Expenditure under General<br>Account (Annexure "D")                       | 25,950.00                  | Bank interest                 | 1,718.00                   |
| Expenditure under RMO<br>(Annexure "E")                                   | 118,719.00                 | Contribution from Beneficiary | 92,200.00                  |
|   |                            | General Contribution          | 79,500.00                  |
| Depreciation (Annexure "G")   | 96,078.06                  | <b>Grand in Aid:</b>          |                            |
|   |                            | Under RNBA/EED Project        |                            |
|   |                            | Capacity Phase                | 65,832.00                  |
|   |                            | Main Phase                    | 1,122,064.00               |
|   |                            | Under RNBA/JTT Project        | 583,000.00                 |
| <b>Excess of Income over<br/>Expenditure transfer to<br/>General Fund</b> | 210,216.94                 |                               |                            |
| <b>GRAND TOTAL</b>  | <b><u>1,988,948.00</u></b> | <b>GRAND TOTAL</b>            | <b><u>1,988,948.00</u></b> |

As per report of even date annexed

PLACE:: IMPHAL

DATE :: 8TH JUNE, 2009



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

*Jyoti Kumar Jain*  
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**Partner**  
**M.No. 77090**

Director  
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Thangal Bazar, Imphal (Manipur)

**S.L. Gangwal & Company**

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PEOPLE'S ENDEAVOUR FOR SOCIAL CHANGES (PESCH)

KAMARANGA, JIRIBAM

Thangal Bazar,  
Imphal (Manipur)

ACCOUNT :: GENERAL CONSOLIDATED

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2009

| RECEIPTS                                     | AMOUNT              | PAYMENT  | AMOUNT              |
|--|---------------------|--|---------------------|
| <b>OPENING BALANCE:</b><br>(Annexure "A")    |                     | Payment under RNBA/EED<br>Program (Annexure "B") | 1,139,866.00        |
| Cash & Bank Balance                          | 3,655.00            | Payment under RNBA/JTT<br>Program( Annexure "C") | 538,518.00          |
| Received under General<br>Account            | 79,500.00           | Payments under General<br>Account (Annexure "D") | 79,268.00           |
| Contribution from Beneficiary                | 92,200.00           | Payments under RMO<br>(Annexure "E")             | 929,020.00          |
| Received under RMO<br>Account (Annexure "F") | 932,761.00          |  |                     |
| <b>Grand in Aid:</b>                         |                     | <b>Program Advance:</b>                          |                     |
| Under RNBA/EED Project                       |                     | Program Advance (JTT)                            | 47,979.00           |
| Capacity Phase                               | 65,832.00           | Program Advance (EED)                            | 66,126.00           |
| Main Phase                                   | 1,122,064.00        | Repayment of Borrowings                          | 65,832.00           |
| Under RNBA/JTT Project                       | 583,000.00          |  |                     |
| Bank Interest                                | 1,718.00            | <b>CLOSING BALANCE:</b><br>(Annexure "A")        |                     |
|  |                     | Cash & Bank Balance                              | 14,121.00           |
| <b>GRAND TOTAL</b>                           | <b>2,880,730.00</b> | <b>GRAND TOTAL</b>                               | <b>2,880,730.00</b> |

As per report of even date annexed

PLACE:: IMPHAL

DATE :: 8TH JUNE, 2009



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

Jyoti Kumar Jain  
Partner  
M.No. 77090

Director  
People's Endeavour For  
Social Change (PESCH)



PEOPLES ENDEAVOUR FOR SOCIAL CHANGES (PESCH)  
 TAMENGLONG  
 MANIPUR  
 ACCOUNT: GENERAL CONSOLIDATED STATEMENT

ANNEXURE "A" of Cash & Bank Balance

| CASH IN HAND     | OPENING<br>BALANCE | CLOSING<br>BALANCE |
|------------------|--------------------|--------------------|
| RMO              | 407.00             | 4,148.00           |
| RNBA/EED Account |                    | 239.00             |
| JTT A/C          |                    | 47.00              |
| General A/C      |                    | 232.00             |
| Sub total        | 407.00             | 4,666.00           |
| CASH AT BANK     |                    |                    |
| RMO              | 2,007.00           | 2,007.00           |
| FC A/C           | 600.00             | 6,596.00           |
| JTT A/C          | -                  | 211.00             |
| General A/C      | 641.00             | 641.00             |
| Sub total        | 3,248.00           | 9,455.00           |
| GRAND TOTAL      | 3,655.00           | 14,121.00          |

ANNEXURE "B" of Payment under RNBA/EED Program

| PARTICULARS                  | EED          | OWN MEANS | TOTAL        |
|------------------------------|--------------|-----------|--------------|
| Capacity building            | 127,784.00   | -         | 127,784.00   |
| NRM                          | 148,950.00   | 31,700.00 | 180,650.00   |
| Livelihood                   | 62,000.00    |           | 62,000.00    |
| Community assets development | 136,000.00   | 58,000.00 | 194,000.00   |
| Personnel cost               | 414,924.00   |           | 414,924.00   |
| Co-ordination                | 70,108.00    |           | 70,108.00    |
| Sub total                    | 959,766.00   | 89,700.00 | 1,049,466.00 |
| Vehicle Two Wheeler          | 55,150.00    |           | 55,150.00    |
| Furniture                    | 16,850.00    |           | 16,850.00    |
| Computer                     | 18,400.00    |           | 18,400.00    |
| Sub Total:                   | 90,400.00    | -         | 90,400.00    |
| GRAND TOTAL                  | 1,050,166.00 | 89,700.00 | 1,139,866.00 |





PEOPLES ENDEAVOUR FOR SOCIAL CHANGES (PESCH)  
TAMENGLONG  
MANIPUR  
ACCOUNT: GENERAL CONSOLIDATED STATEMENT

ANNEXURE "C" of Payment under RNBA/JTT Program

| PARTICULARS                                     | JTT        | O/M      | TOTAL      |
|---|------------|----------|------------|
| Capacity building                               | 11,828.00  |          | 11,828.00  |
| Administration                                  | 50,285.00  |          | 50,285.00  |
| Program/Administrative cost                     | 192,000.00 |          | 192,000.00 |
| Community organization                          | 7,000.00   |          | 7,000.00   |
| Baseline & planning & PRA                       | 14,906.00  |          | 14,906.00  |
| Foundation activities                           | 12,500.00  | 2,500.00 | 15,000.00  |
| CBNRM works including Biodiversity conservation | 187,500.00 |          | 187,500.00 |
| Awareness camps & Exhibition participation      | 9,999.00   |          | 9,999.00   |
| Sub Total:                                      | 486,018.00 | 2,500.00 | 488,518.00 |
| Asset Creation                                  |            |          |            |
| Computer Set                                    | 50,000.00  |          | 50,000.00  |
| GRAND TOTAL                                     | 536,018.00 | 2,500.00 | 538,518.00 |

ANNEXURE "D" of Payments under General Account

| PARTICULARS            | AMOUNT    |
|------------------------|-----------|
| Makino project account | 15,066.00 |
| Project or RPCNEI      | 4,000.00  |
| Administration         | 6,884.00  |
| Sub total              | 25,950.00 |
| Assets Creatoion:      |           |
| Building Construction  | 26,928.00 |
| Computer               | 26,390.00 |
| Sub total              | 53,318.00 |
| GRAND TOTAL            | 79,268.00 |





**ANNEXURE "E" of Payments under RMO**

| <b>PARTICULARS</b> | <b>AMOUNT</b>     |
|--------------------|-------------------|
| Staff Salary       | 102,000.00        |
| Office expenses    | 12,514.00         |
| Traveling          | 4,205.00          |
| <b>Sub total</b>   | <b>118,719.00</b> |
| Staff advance      | 2,500.00          |
| Advance to Office  | 119,877.00        |
| Office Equipment   | 5,819.00          |
| Loan advance       | 364,751.00        |
| Saving Refund      | 317,354.00        |
| <b>Sub total</b>   | <b>810,301.00</b> |
| <b>GRAND TOTAL</b> | <b>929,020.00</b> |

**ANNEXURE "F" of Received under RMO**

| <b>PARTICULARS</b>   | <b>AMOUNT</b>     |
|----------------------|-------------------|
| Saving Deposit       | 536,645.00        |
| Loan recovery        | 171,346.00        |
| Interest recovery    | 44,384.00         |
| Miscellaneous Income | 250.00            |
| <b>Borrowings</b>    | <b>180,136.00</b> |
| <b>GRAND TOTAL</b>   | <b>932,761.00</b> |





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**S.L. Gangwal & Company**

Chartered Accountants

Thangal Bazar,  
Imphal (Manipur)

PEOPLE'S ENDEAVOUR FOR SOCIAL CHANGES (PESCH)  
KAMARANGA, JIRIBAM

Annexure "G" of Fixed Assets

| PARTICULARS                           | Opening Balance   | Addition<br>During Year | Total             | Depreciation     | W. D. V AS ON<br>31/03/2009 |
|---------------------------------------|-------------------|-------------------------|-------------------|------------------|-----------------------------|
| <b>Assets under General Account:</b>  |                   |                         |                   |                  |                             |
| Land                                  | 200,000.00        | -                       | 200,000.00        |                  | 200,000.00                  |
| Building Construction                 | 374,175.00        | 26,928.00               | 401,103.00        | 74,835.00        | 326,268.00                  |
| Computer Set                          | 43,800.00         | 26,390.00               | 70,190.00         | 8,760.00         | 61,430.00                   |
| Furniture & Fixture                   | 54,546.30         |                         | 54,546.30         | 10,909.26        | 43,637.04                   |
| tools & Equipment                     | 2,849.00          |                         | 2,849.00          | 569.80           | 2,279.20                    |
| Cyclostile                            | 3,080.00          |                         | 3,080.00          | 616.00           | 2,464.00                    |
| Cycle                                 | 1,940.00          |                         | 1,940.00          | 388.00           | 1,552.00                    |
| <b>Assets under RMO Account;</b>      |                   |                         |                   |                  |                             |
| Office Equipment                      | -                 | 5,819.00                | 5,819.00          | -                | 5,819.00                    |
| <b>Assets under RNBA/EED Project</b>  |                   |                         |                   |                  |                             |
| Vehicle Two Wheeler                   | -                 | 55,150.00               | 55,150.00         | -                | 55,150.00                   |
| Furniture                             | -                 | 16,850.00               | 16,850.00         | -                | 16,850.00                   |
| Computer                              | -                 | 18,400.00               | 18,400.00         | -                | 18,400.00                   |
| <b>Assets under RNBA/JTT Project;</b> |                   |                         |                   |                  |                             |
| Computer Set                          | -                 | 50,000.00               | 50,000.00         | -                | 50,000.00                   |
| <b>TOTAL::</b>                        | <b>680,390.30</b> | <b>199,537.00</b>       | <b>879,927.30</b> | <b>96,078.06</b> | <b>783,849.24</b>           |

