

সংগে সন সর্মেট সাজন সাজন সাজন

S.L. Gangwal & Company

Chartered Accountants

**RURAL AID SERVICE (RAS)
HAPPY VALLEY, TUIBUONG
CHURACHANDPUR DISTRICT,
MANIPUR**



**Thangal Bazar,
Imphal (Manipur)**

ACCOUNT :- CONSOLIDATED

AUDITORS REPORT

We have Audited the annexed Balance sheet of above mentioned Society as at **31st 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 recognised when actually received rather than when earned similarly expenses are recognised 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 standards 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.

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, 2023**
- (ii) In the case of Income and 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

DATED : : 11TH OCTOBER, 2023

UDIN : : 23313107BGUHXT9335



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

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



RURAL AID SERVICE (RAS)
HAPPY VALLEY, TUIBUONG
CHURACHANDPUR DISTRICT,
MANIPUR

ACCOUNT :- CONSOLIDATED

BALANCE SHEET AS AT 31ST MARCH, 2023

LIABILITIES	A M O U N T	ASSETS & PROPERTIES	A M O U N T
GENERAL FUND A/C		FIXED ASSETS	
Opening Balance	1,727,461.89	(As per schedule "F")	782,000.00
Add Surplus as per income & expend. account	183,395.40	A) CURRENT ASSETS Closing Balance :- (As per schedule "G")	1,301,517.29
	1,910,857.29	B) LOANS AND ADVANCES	
Temporary Borrowing (CIF) :-		TDS	15,126.00
Opening Balance	518,790.00	Temporary Loan to RMF	502,145.00
Add:- Addition	1,091,645.00	Less:- Recovered	484,496.00
Less:- Repayment	1,405,000.00		17,649.00
	205,435.00		
TOTAL::	2,116,292.29	TOTAL::	2,116,292.29

As Per our report of even date annexed

PLACE : : IMPHAL

DATED : : 11TH OCTOBER, 2023
UDIN :- 23313107BGUHXT9335



For, S.L. GANGWAL & CO
Chartered Accountants

Mehul Jain

Mehul Jain
Partner

M. No. 313107
FR No. 004649C



RURAL AID SERVICE (RAS)
 HAPPY VALLEY, TUIBUONG
 CHURACHANDPUR DISTRICT,
 MANIPUR

ACCOUNT :- CONSOLIDATED

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

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To TDF Project under NABARD:-		By General Receipts :-	
(As per schedule "A")	4,726,911.00	Member Contribution	663,000.00
To Azim Premzi Philanthropic Initiative project :-		Membership fee	55,000.00
(As per schedule "B")	1,254,545.50	Interest	15,005.00
To Springshed Project Under NABARD :-		Misc Receipts	12,890.24
(As per schedule "C")	2,017,754.00	By received from TDF Springshed :-	
To Childline Project expenses :-		Grant-in-aid received SBI (11343706559)	271,000.00
(As per schedule "D")	1,452,774.16	Grant-in-aid received Canara (110060243527)	5,727,000.00
To General expenses :-		Bank Interest	22,987.00
(As per schedule "E")	1,237,120.18	By Azim premzi :-	
		Grant-in-aid received	1,253,000.00
		Bank Interest	6,721.00
		By Springshed Project :-	
		Grant-in-aid received SBI (11343706559)	125,000.00
		Canara Bank (4768101007527)	1,023,356.00
		Bank Interest	5,667.00
		By Childline Project :-	
		Grant-in-aid received	1,764,964.00
		Bank Interest	1,478.00
		By TDS Refund Interest	205.00
		By Received from NEDFCL	12,500.00
 To Depreciation	 87,273.00		
 To Surplus tfd.to capital account	 183,395.40		
TOTAL::	10,959,773.24	TOTAL::	10,959,773.24

As Per our report of even date annexed

PLACE :: IMPHAL

DATED :: 11TH OCTOBER, 2023
 UDIN :- 23313107BGUHXT9335



For, S.L. GANGWAL & CO
 Chartered Accountants

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



RURAL AID SERVICE (RAS)
 HAPPY VALLEY, TUIBUONG
 CHURACHANDPUR DISTRICT,
 MANIPUR

ACCOUNT :- CONSOLIDATED

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

PAYMENTS	AMOUNT	RECEIPTS	AMOUNT
To TDF Project under NABARD:- (As per schedule "A")	4,726,911.00	By Opening Balance:- (As per schedule "G")	874,102.89
To Azim Premzi Philanthropic Initiative project :- (As per schedule "B")	1,254,545.50	By General Receipts :-	
To Springshed Project Under NABARD :- (As per schedule "C")	2,017,754.00	Member Contribution	663,000.00
To Childline Project expenses :- (As per schedule "D")	1,452,774.16	Membership fee	55,000.00
To General expenses :- (As per schedule "E")	1,237,120.18	Interest	15,005.00
		Misc Receipts	12,890.24
		Recovered from RMFS	484,496.00
		By received from TDF Springshed :-	
		Grant-in-aid received SBI (11343706559)	271,000.00
		Grant-in-aid received Canara (110060243527)	5,727,000.00
		Bank Interest	22,987.00
To Repayment of Borrowing (Childline)	1,405,000.00	By Azim premzi :-	
To Fixed Assets :- (As per schedule "F")	17,800.00	Grant-in-aid received	1,253,000.00
		Bank Interest	6,721.00
		By Springshed Project :-	
		Grant-in-aid received SBI (11343706559)	125,000.00
		Canara Bank (4768101007527)	1,023,356.00
		Bank Interest	5,667.00
		By Childline Project :-	
		Grant-in-aid received	1,764,964.00
		Bank Interest	1,478.00
		Temporary Borrowing	1,091,645.00
		By TDS Refund	3,405.00
		By TDS Refund Interest	205.00
		By Received from NEDFCL	12,500.00
To Closing Balance :- (As per schedule "G")	1,301,517.29		
TOTAL::	13,413,422.13		13,413,422.13

As Per our report of even date annexed

PLACE :: IMPHAL

DATED :: 11TH OCTOBER, 2023
 UDIN :- 23313107BGUHXT9335



For, S.L. GANGWAL & CO
 Chartered Accountants

Mehul Jain
 Partner

M. No. 313107
 FR No. 004649C



RURAL AID SERVICE (RAS)
 HAPPY VALLEY, TUIBUONG
 CHURACHANDPUR DISTRICT,
 MANIPUR

ACCOUNT :- CONSOLIDATED

SCHEDULE "A" TDF PROJECT UNDER NABARD

PARTICULARS	AMOUNT
Recurring Expenditure :-	
Staff Salary :	
Director (10000x6)	60,000.00
Field Coordinator (12000x6)	72,000.00
Accountant	60,000.00
	192,000.00
Project Related Expenses :-	
Horticulture, Soil Conservation & Water Resource development	4,157,500.00
Women Development	136,000.00
Training and Capacity building	179,000.00
	4,472,500.00
Administrative Expenses :-	
Office Rent	12,000.00
Overhead expenses:-	
Travelling & Conveyance	21,500.00
Telephone, Internet, Fax	3,600.00
Stationary	4,500.00
Documentation	3,250.00
Audit	15,000.00
Miscellaneous	1,350.00
Bank charge	1,211.00
	50,411.00
	4,726,911.00
Administrative Expenses :-	
Office furniture & Fixture	17,800.00
	17,800.00
TOTAL ::	4,744,711.00

SCHEDULE "B" AZIM PREMZI PHILANTHROPIC INITIATIVE PROJECT

PARTICULARS	AMOUNT
Recurring Expenditure :-	
Staff Salary :	
Project Manager (Rs.22500pm)	135,000.00
Project Coordinator (Rs.24000pm)	144,000.00
Field Coordinator (Rs. 12000pm x 2person)	144,000.00
Accountant	122,550.00
	545,550.00
Project Related Expenses :-	
Developing Village action plan	203,430.00
Extention services by community resource person	72,000.00
Audit, Evaluation and Learning	120,000.00
Travel	122,800.00
	518,230.00
Administrative Expenses :-	
Office Rent	18,000.00
Office Maintenance	13,500.00
Electricity	4,000.00
Internet Connection	9,000.00
Photocopy and Stationary	6,500.00
Bank Charge	265.50
Miscellaneous	139,500.00
	190,765.50
	1,254,545.50





RURAL AID SERVICE (RAS)
 HAPPY VALLEY, TUIBUONG
 CHURACHANDPUR DISTRICT,
 MANIPUR

ACCOUNT :- CONSOLIDATED

SCHEDULE "C" OF SPRINGSHED BASED WATERSHED DEVELOPMENT PROJECT UNDER NABARD
 PARTICULARS

AMOUNT

Recurring Expenditure :-

Staff Salary :

Project Manager (Rs.10000pm)	60,000.00	
Project Coordinator (Rs.7000pm)	42,000.00	
Accountant (Rs 7000pm)	42,000.00	
Office assistance (Rs 5000pm)	30,000.00	
Field Man (Rs 5000pm)	30,000.00	
		204,000.00

Project Related Expenses :-

Dryland Bench Terrace	158,998.00	
Water Harvesting Structure	41,218.00	
Brush wood Dam	45,000.00	
Horticulture Plantation	381,660.00	
Afforestation	245,537.00	
Collection Chamber	33,958.00	
Outlet Tank	14,426.00	
Gabion Type Checked Dam	87,480.00	
Staggered trench	32,954.00	
Earthen dug-out pond	133,560.00	
Livelihood Activities on-farm	50,000.00	
Livelihood Activities off-farm	50,000.00	
Capacity building	299,610.00	
Corpus fund	150,000.00	
		1,724,401.00

Administrative Expenses :-

Office expenses	47,092.00	
Miscellaneous	10,000.00	
Motor cycle expenses (Fuel)	18,000.00	
Transportation cost	14,000.00	
Bank Charge	261.00	
		89,353.00

2,017,754.00

UDIN :- 23313107BGUHXT9335





**RURAL AID SERVICE (RAS)
 HAPPY VALLEY, TUIBUONG
 CHURACHANDPUR DISTRICT,
 MANIPUR**

SCHEDULE "D" OF CHIDLIN PROJECT EXPENSES

PARTICULARS	AMOUNT
Recurring Expenditure :-	
Staff Salary :	
Coordinator (Rs. 14000 pm)	168,000.00
Team members (Rs. 8000 pm)	576,000.00
Part time counsellor (Rs. 8000 pm)	96,000.00
Volunteers (Rs. 6000 pm)	72,000.00
	912,000.00
Client Related Expenses :-	
Medical	8,800.00
Shelter	50,000.00
Restoration	72,900.00
Nutrition	68,300.00
Travel	145,000.00
	345,000.00
Administrative Expenses :-	
Computer Maintenance	7,000.00
Communication	2,280.00
Telephone/Mobile	4,576.00
Local Conveyance	7,000.00
Stationery	12,000.00
Awareness material	30,000.00
Internet Connection	7,200.00
Training & Orientation	28,000.00
Accountant Honorarium	30,000.00
Open House	6,000.00
Office Rent	18,000.00
Bank Charges	318.16
Miscellaneous	43,400.00
	195,774.16
TOTAL ::	1,452,774.16

SCHEDULE "E" OF GENERAL EXPENSES

PARTICULARS	AMOUNT
TA/DA	156,000.00
Office expenses	360,000.00
Staff Honorariums	180,000.00
Audit fee	25,000.00
Contingencies	50,000.00
Office renovation	382,000.00
Vehicle repairing	83,796.00
Bank Charge	324.18
	1,237,120.18
TOTAL ::	1,237,120.18

UDIN :- 23313107BGUHX9335





RURAL AID SERVICE (RAS)
HAPPY VALLEY, TUIBUONG
CHURACHANDPUR DISTRICT,
MANIPUR

SCHEDULES ANNEXED THERETO AND FORMING PART OF BALANCE SHEET
AS AT 31ST MAR., 2023 AND RECEIPTS & PAYMENT ACCOUNT AND
INCOME & EXPENDITURE ACCOUNT FOR
THE YEAR ENDED ON THAT DATE

SCHEDULE "F" OF FIXED ASSETS AS AT 31ST MARCH, 2023

PARTICULARS	OPENING BALANCE	ADDITION DURING THE YEAR	T O T A L	DEPRECIATION	W.D.V. AS ON 31-03-2023
Furniture & Fixture	22,092.00	NIL	22,092.00	2,209.00	19,883.00
Tools & Equipments	2,173.00	NIL	2,173.00	326.00	1,847.00
Computer & Accessories	4,157.00	NIL	4,157.00	1,663.00	2,494.00
Almirah & Table	37,493.00	NIL	37,493.00	3,749.00	33,744.00
Fly Shuttle Loom	13,252.00	NIL	13,252.00	1,988.00	11,264.00
Land & Building	349,500.00	NIL	349,500.00	NIL	349,500.00
Fencing	26,064.00	NIL	26,064.00	1,303.00	24,761.00
Asset under RNBA/EED:-					
Motor Cycle	9,009.00	NIL	9,009.00	1,351.00	7,658.00
Furniture	24,717.00	NIL	24,717.00	2,472.00	22,245.00
Vehicle	220,466.00	NIL	220,466.00	33,070.00	187,396.00
Power Backup System (Solar)	5,555.00	NIL	5,555.00	2,222.00	3,333.00
Asset under RNBA/JTT:-					
Two Wheeler	14,141.00	NIL	14,141.00	2,121.00	12,020.00
Furniture	6,430.00	NIL	6,430.00	643.00	5,787.00
SRI Project :-					
Furniture	2,965.00	NIL	2,965.00	297.00	2,668.00
RAS MFI :-					
Bike	14,371.00	NIL	14,371.00	2,156.00	12,215.00
Laptop	6,256.00	NIL	6,256.00	2,502.00	3,754.00
Furniture	5,230.00	NIL	5,230.00	523.00	4,707.00
Under MFI (Moreh) :-					
Bike	10,667.00	NIL	10,667.00	1,600.00	9,067.00
Steel Almirah	4,648.00	NIL	4,648.00	465.00	4,183.00
Fridge	2,157.00	NIL	2,157.00	324.00	1,833.00
CHILDLINE PROJECT :-					
Furniture & Fixture	11,810.00	NIL	11,810.00	1,181.00	10,629.00
Computer with Webcam & UPS	9,720.00	NIL	9,720.00	3,888.00	5,832.00
Asset under RNBA/BROT:-					
Computer with printers	31,320.00	NIL	31,320.00	12,528.00	18,792.00
LCD Projectors	17,280.00	NIL	17,280.00	6,912.00	10,368.00
TDF Under NABARD :-					
Office furniture & Fixture	NIL	17,800.00	17,800.00	1,780.00	16,020.00
TOTAL ::	851,473.00	17,800.00	869,273.00	87,273.00	782,000.00

UDIN :- 23313107BGUHXT9335





RURAL AID SERVICE (RAS)
HAPPY VALLEY, TUIBUONG
CHURACHANDPUR DISTRICT,
MANIPUR

SCHEDULE "G" OPENING BALANCE AND CLOSING BALANCE

PARTICULARS	OPENING BALANCE	CLOSING BALANCE
MFI :-		
MFI cash in hand	2,418.00	2,418.00
MFI cash at Bank	NIL	NIL
GENERAL :-		
Cash in Hand (Gen)	NIL	6,683.00
cash at Bank (Gen) SBI A/c No. 11343706559	735.36	1,433.42
CHILDLINE :-		
Child Line Project cash in Hand	NIL	1,159.00
Child Line Project cash at Bank PNB A/c No. 0255010118779	3,440.53	2,594.37
SPRINGSHED :-		
SBI A/c No. 11343706559	169,000.00	NIL
Canara Bank NABARD Springshed A/c No. 4768101007527	698,509.00	3,778.00
Cash in hand	NIL	NIL
TDF NABARD :-		
Canara Bank A/c No. 110000243527 (TDF NABARD)	NIL	1,277,276.00
SBI A/c No. 11343706559	NIL	NIL
Cash in hand	NIL	NIL
APPI :-		
Cash at Bank SBI A/c No. 41141528773	NIL	6,175.50
Cash in hand	NIL	NIL
	874,102.89	1,301,517.29

UDIN :- 23313107BGUHXT9335

