



**THE EVANGELICAL ASSEMBLY CHURCH**  
**RENGKAI ROAD, CHURACHANDPUR**  
**MANIPUR**

**ACCOUNT :- RELIEF & DEVELOPMENT DEPARTMENT CONSOLIDATED**  
**AUDITOR'S REPORT**

We have Audited the annexed Balance sheet of above mentioned Society as on **31ST MARCH, 2024** Receipts & Payments account for the period from **01.04.2023 TO 31.03.2024** 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 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.

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 on **31ST MARCH, 2024**
- (ii) In the case of Income & Expenditure account for the Surplus for the period ended on that date.
- (iii) In the case of Receipts and Payments account of the actual receipts and payments for the period ended on that date.

**PLACE :: IMPHAL**  
**DATED :: 27TH SEPTEMBER, 2024**  
**UDIN :: 24313107BKBSKY7146**



For, S.L. GANGWAL & CO  
Chartered Accountants

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



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**BALANCE SHEET AS AT 31ST MARCH, 2024**

LIABILITIES	A M O U N T	ASSETS & PROPERTIES	A M O U N T
<b>GENERAL FUND A/C</b>		<b>FIXED ASSETS</b>	
Opening Balance	960,643.39	(As per schedule "F")	1,697,045.00
Add surplus as per income & expend. account	1,564,655.03	<b>A) CURRENT ASSETS</b> Closing Balance :- As Per Schedule "G"	3,726,908.42
	2,525,298.42		
Temporary Borrowing :-			
Opening Balance	8,56,750.00		
Less:- Repayment	5,43,100.00		
	313,650.00		
MI Restrict Fund Received Project to be implemented in 2024-25	2,585,005.00		
<b>TOTAL::</b>	<b>5,423,953.42</b>	<b>TOTAL::</b>	<b>5,423,953.42</b>

PLACE : : IMPHAL

DATED : : 27TH SEPTEMBER, 2024  
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**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024**

EXPENDITURE	A M O U N T	I N C O M E	A M O U N T
<b>By General Expenses :-</b> (As per schedule "A")	794,678.29	<b>To General Receipts :-</b> (As per schedule "A-1")	1,209,868.00
<b>By TDF Expenses :-</b> (As per schedule "B")	831,171.00	<b>To TDF Receipts:-</b> (As per schedule "B-1")	831,213.00
<b>By Brot Expenses :-</b> (As per schedule "C")	2,698,399.68	<b>To Brot receipts</b> (As per schedule "C-1")	4,026,241.00
<b>By Brot Own Means Expenses :-</b> (As per schedule "D")	189,850.00	<b>To Brot Own Means Receipts :-</b> (As per schedule "D-1")	200,525.00
By Relief	3,600,000.00	To Relief	3,600,000.00
By Bank Charges (FCRA)	2,455.00		
To Depreciation	186,638.00		
To surplus tfd.to capital account	1,564,655.03		
<b>TOTAL ::</b>	<b>9,867,847.00</b>	<b>TOTAL::</b>	<b>9,867,847.00</b>
	=====		=====

**As Per our report of even date annexed**

**PLACE :: IMPHAL**

**DATED :: 27TH SEPTEMBER, 2024  
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RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

RECEIPTS	A M O U N T	PAYMENTS	A M O U N T
To Opening Balance :- (As per schedule "G")	239,412.39	By General Expenses :- (As per schedule "A")	1,337,778.29
To General Receipts :- (As per schedule "A-1")	1,209,868.00	By TDF Expenses :- (As per schedule "B")	831,171.00
To TDF Receipts:- (As per schedule "B-1")	831,213.00	By Brot Expenses :- (As per schedule "C")	2,698,399.68
To Brot receipts (As per schedule "C-1")	4,026,241.00	By Brot Own Means Expenses :- (As per schedule "D")	189,850.00
To Brot Own Means Receipts :- (As per schedule "D-1")	200,525.00	By Relief	3,600,000.00
To MI Restrict Fund Received Project to be implemented in 2024-25	2,585,005.00	By Bank Charges (FCRA)	2,455.00
To Relief	3,600,000.00	By Fixed Assets :- (As per schedule "F")	305,702.00
		By Closing Balance :- (As per schedule "G")	3,726,908.42
<b>TOTAL ::</b>	<b>12,692,264.39</b>	<b>TOTAL ::</b>	<b>12,692,264.39</b>

As Per our report of even date annexed

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DATED :: 27TH SEPTEMBER, 2024  
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**SCHEDULE "A" OF RDD GENERAL EXPENSES**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Bank charges	125.21
Board meeting	11,534.00
TA/ DA	30,507.00
Stationery	530.00
Refreshment	13,229.00
Office Running Cost	34,481.08
Misc. Expenses	160,139.00
Personnel Cost	479,250.00
Brot project Own Means contribution	40,000.00
Relief	24,883.00
	-----
	794,678.29
Repayment of temporary borrowing	543,100.00
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<b>TOTAL ::</b>	<b>1,337,778.29</b>
	=====

**SCHEDULE "A-1" OF RDD GENERAL RECEIPTS**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Contribution	574,900.00
Bank Interest	3,568.00
Misc. income	1,400.00
Refund of Service charge from Fiinnovation	630,000.00
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<b>TOTAL ::</b>	<b>1,209,868.00</b>
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**SCHEDULE "B" OF TDF PAYMENTS**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Horticulture plantation and maintenance	417,500.00
Training and Capacity Building	17,918.00
Women Development	159,600.00
Community Health	10,050.00
Bank Interest refunded to NABARD	6,178.00
<b>Personnel :</b>	
Project Coordinator	4,000.00
Field Assistants	162,600.00
Accountant	15,400.00
Overheads :	37,925.00
<b>TOTAL ::</b>	<b>831,171.00</b>

**SCHEDULE "B-1" OF TDF RECEIPTS**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Grant-in-aid	825,600.00
Bank Interest	5,613.00
<b>TOTAL ::</b>	<b>831,213.00</b>

**SCHEDULE "C" OF BROT EXPENSES**

<b>PARTICULARS</b>	<b>AMOUNT</b>
<b>Programme Activities :-</b>	
1) Community Mobilisation	29,850.00
2) Capacity Building	20,801.00
3) Improved local forests & biodiversity conservation and ecosystem services while enhancing capacity on Payment for Ecosystem Services (PES)	1,296,420.00
4) Enhanced land tenure security of the tribal and marginalized communities in Manipur	70,910.00
5) Increased access to entitlement of improved housing, education, financial inclusion and health schemes and insurances	20,320.00
6) Consultancy	8,260.00
7) Traveling and Conveyance (Program)	60,695.00
8) Personnel (Program staff)	586,000.00
9) Personnel (Admin staff)	504,000.00
10) Administration	101,143.68
	-----
	2,698,399.68
<b>11) Procurement :-</b>	
Laptop (2 nos.)	94,980.00
Furniture (1 Almirah)	19,500.00
Furniture set (Chair)	32,900.00
Office vehicle (Two wheeler)	158,322.00
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	305,702.00
<b>TOTAL ::</b>	<b>3,004,101.68</b>





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**SCHEDULE "C-1" OF BROT RECEIPTS**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Grant-in-aid	4,003,903.00
Bank Interest	22,338.00
<b>TOTAL ::</b>	<b>4,026,241.00</b>

**SCHEDULE "D" OF BROT OWN MEANS EXPENSES**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Community Mobilisation	10,000.00
Institution Building for Forest protection & management	29,850.00
Homestead System	38,000.00
Horticulture System	112,000.00
<b>TOTAL ::</b>	<b>189,850.00</b>

**SCHEDULE "D-1" OF BROT OWN MEANS RECEIPTS**

<b>PARTICULARS</b>	<b>AMOUNT</b>
Contribution	200,000.00
bank Interest	525.00
<b>TOTAL ::</b>	<b>200,525.00</b>

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SCHEDULES ANNEXED THERETO AND FORMING PART OF BALANCE SHEET  
 AS AT 31ST MAR., 2024 AND RECEIPTS & PAYMENT ACCOUNT AND  
 INCOME & EXPENDITURE ACCOUNT FOR  
 THE YEAR ENDED ON THAT DATE

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SCHEDULE "F" OF FIXED ASSETS AS AT 31ST MARCH, 2024

PARTICULARS	OPENING BALANCE	ADDITION DURING THE YEAR	T O T A L	DEPRECIATION	W.D.V. AS ON 31-03-2024
Furniture	4,958.00		4,958.00	496.00	4,462.00
Generator	1,750.00	NIL	1,750.00	263.00	1,487.00
Computer & Accessories	17.00	NIL	17.00	17.00	
Digital Camera	46.00	NIL	46.00	46.00	
Motor Cycle	5,177.00	NIL	5,177.00	777.00	4,400.00
Furniture	5,853.00	NIL	5,853.00	585.00	5,268.00
Computer	2.00	NIL	2.00	2.00	
Computer under JTT	10.00	NIL	10.00	10.00	
<b>EED (BROT)</b>					
Furniture	26,278.00	52,400.00	78,678.00	7,868.00	70,810.00
Resource Centre Building	300,000.00	NIL	300,000.00		300,000.00
Computer	149.00	NIL	149.00	149.00	
Furniture	5,811.00	NIL	5,811.00	581.00	5,230.00
Power Backup System (Solar)	62.00	NIL	62.00	62.00	
Vehicle	159,287.00	158,322.00	317,609.00	47,641.00	269,968.00
Store Construction for Rural maat	34,409.00	NIL	34,409.00	3,441.00	30,968.00
Office Building Construction	844,406.00	NIL	844,406.00	42,220.00	802,186.00
Table	2,642.00	NIL	2,642.00	264.00	2,378.00
Chair	1,066.00	NIL	1,066.00	107.00	959.00
Laptop	94.00	94,980.00	95,074.00	38,030.00	57,044.00
Used Vehicle (Four Wheel)	103,185.00	NIL	103,185.00	15,478.00	87,707.00
Mobile	7.00	NIL	7.00	7.00	
Almirah	7,775.00	NIL	7,775.00	778.00	6,997.00
Computer & Accessories	175.00	NIL	175.00	175.00	
Motor Cycle	9,153.00	NIL	9,153.00	1,373.00	7,780.00
Mobile Phone	1,353.00	NIL	1,353.00	541.00	812.00
<b>RNBA/BfW Project :-</b>					
Laptop(ASUS VivoBook 14)	9,288.00	NIL	9,288.00	3,715.00	5,573.00
Laptop(Acer Aspire3)	6,048.00	NIL	6,048.00	2,419.00	3,629.00
Printers (2pieces)	4,968.00	NIL	4,968.00	1,987.00	2,981.00
Projector-MI	9,504.00	NIL	9,504.00	3,802.00	5,702.00
<b>MEITEI COMMUNITY LEADERS :-</b>					
Laptop (1 No.)	17,082.00	NIL	17,082.00	6,833.00	10,249.00
Printer (1 No.)	4,824.00	NIL	4,824.00	1,930.00	2,894.00
LCD Projector (1 No.)	12,602.00	NIL	12,602.00	5,041.00	7,561.00
<b>TOTAL ::</b>	<b>1,577,981.00</b>	<b>305,702.00</b>	<b>1,883,683.00</b>	<b>186,638.00</b>	<b>1,697,045.00</b>

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**SCHEDULE "G" OPENING BALANCE AND CLOSING BALANCE**

PARTICULARS	OPENING BALANCE	CLOSING BALANCE
<b>EAC(FC) :</b>		
SBI A/c No. 40072980087 (FC) New Delhi	499.00	2,594,112.82
SBI A/c No.11343702475 (FC) Local	2,361.86	1,010,148.36
Cash in Hand	NIL	3,289.00
<b>EAC/RDD General :</b>		
cash at bank	154,956.01	26,208.72
cash in hand	2,049.48	2,886.48
<b>SRI :</b>		
cash at bank	0.04	0.04
cash in hand	NIL	NIL
<b>RNBA/BfW (FC)</b>		
cash at bank	NIL	NIL
cash in hand	NIL	NIL
<b>TDF/NABARD</b>		
cash at bank	76,649.00	67,348.00
cash in hand	2,897.00	12,240.00
<b>BROT :-</b>		
cash at bank	NIL	NIL
cash in hand	NIL	NIL
<b>BROT (OM):-</b>		
cash at bank	NIL	10,675.00
cash in hand	NIL	NIL
<b>TOTAL ::</b>	<b>239,412.39</b>	<b>3,726,908.42</b>

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