



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

ACCOUNT :- RELIEF & DEVELOPMENT DEPARTMENT CONSOLIDATED

AUDITORS REPORT

We have Audited the annexed Balance sheet of above-mentioned Society as at **31st March, 2025** and also attached Income & Expenditure Account and Receipts & Payments Account for the period from **01.04.2024 to 31.03.2025** 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 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. We have relied on Management representation both orally and in written to a large extent.

Subject to above:-

The statements 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, 2025**
- (ii) In the case of Income & Expenditure account for the Deficit of 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 :- 5TH SEPTEMBER, 2025
UDIN :- 25313107BMJAVL8082**



For, S.L. GANGWAL & CO
Chartered Accountants


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



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RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

RECEIPTS	A M O U N T	PAYMENTS	A M O U N T
To Opening Balance :- (As per schedule "G")	37,26,908.42	By General Expenses :- (As per schedule "A")	7,15,552.02
To General Receipts :- (As per schedule "A-1")	7,65,987.00	By TDF Expenses :- (As per schedule "B")	1,01,201.00
To TDF Receipts :- (As per schedule "B-1")	49,099.00	By Brot Expenses :- (As per schedule "C")	30,35,934.44
To Brot receipts (As per schedule "C-1")	24,20,226.00	By MI project Expenses :- (As per schedule "D")	19,77,525.00
To MI project receipts :- (As per schedule "D-1")	46,375.00	By Brot Own Means Expenses :- (As per schedule "E")	1,67,650.00
To Brot Own Means Receipts :- (As per schedule "E-1")	1,69,740.00	By Stationery	2,360.00
		By Closing Balance :- (As per schedule "G")	11,78,112.96
TOTAL ::	71,78,335.42 =====	TOTAL ::	71,78,335.42 =====

As Per our report of even date annexed

PLACE :- IMPHAL

DATED :- 5TH SEPTEMBER, 2025
 UDIN :- 25313107BMJAVL8082



For, S.L. GANGWAL & CO
 Chartered Accountants

Melind Jain
 Melind Jain
 Partner
 M. No. 313107
 FR No. 0046/PIC



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SCHEDULE "A" OF RDD GENERAL EXPENSES

PARTICULARS	AMOUNT
Bank charges	
Board meeting	5,350.00
Sitting Allowance	2,700.00
TA/ DA	34,582.00
Stationery	500.00
Refreshment	11,372.00
Office Running Cost	11,984.00
Misc. Expenses	1,28,627.00
Salary of Staff	4,75,696.40
Brot project Own Means contribution	9,150.00
Audit Fee	35,400.00
Bank Charges	190.62
TOTAL ::	<u>7,15,552.02</u>

SCHEDULE "A-1" OF RDD GENERAL RECEIPTS

PARTICULARS	AMOUNT
Contribution	7,54,090.00
Bank Interest	1,687.00
Rental Charges Income from Sewing Machine	2,500.00
Relief	5,710.00
	<u>7,63,987.00</u>
Temporary Borrowing	2,000.00
TOTAL ::	<u>7,65,987.00</u> =====

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SCHEDULE "B" OF TDF PAYMENTS

PARTICULARS	AMOUNT
NABARD Refund	5,846.00
Personnel :	
Field Assistants	8,800.00
Overheads :	<u>38,555.00</u>
Program Advance	<u>53,201.00</u>
	48,000.00

TOTAL ::	1,01,201.00
	=====

SCHEDULE "B-1" OF TDF RECEIPTS

PARTICULARS	AMOUNT
General Fund	2,000.00
General Fund (Local)	2,000.00
Bank Interest	<u>749.00</u>
	4,749.00
Temporary Borrowing	25,000.00
Program Advance	<u>19,350.00</u>
	49,099.00

TOTAL ::	49,099.00
	=====

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SCHEDULE "C" OF BROT EXPENSES

PARTICULARS	AMOUNT
A) Programme Cost :-	
1) Community Mobilisation	
1.0. Project Activities :-	
1.2 Capacity Building :	
1.2.1. Attending Workshops & Training Centre	39,248.00
1.3. Improved local forests & biodiversity conservation and ecosystem services while enhancing capacity on Payment for Ecosystem Services (PES) :	
1.3.1.1 Awareness meeting with Villagers Around	32,340.00
1.3.1.2. Organised meeting & Workshop with CSO/NGO	82,800.00
1.3.2. Institute Building for Forest protection & management	33,315.00
1.3.4. Homestead System	2,89,500.00
1.3.5. Horticulture System	7,59,000.00
1.3.7. Training of Target Beneficiaries	47,770.00
	12,44,725.00
4) Enhanced land tenure security of the tribal and marginalized communities in Manipur :	
1.4.1.1. Organised Capital Building of Village Youth on Land Tenure	16,440.00
1.4.2. Land Use Plan (land Tenure Linked Land Use)	4,530.00
1.4.3. Conduct Advocacy Meeting with Clan Leaders	15,850.00
	36,820.00
5) Increased access to entitlement of improved housing, education, finance inclusion and health schemes and insurances :	
1.5.1. Awareness & Cap. Building of Village Youth	32,300.00
1.6.Consultancy :	
1.6.2. Finance Consultancy Fee	35,234.00
1.7. Traveling and Conveyance (Program) :	
1.7.2. Project Co-Ordinator (Travel)	69,039.00
1.7.3. Field Co-Ordinator (Travel)	6,300.00
1.7.5. Field Executive (Travel)	25,223.00
1.7.6. Travelling & Conveyances of Consultant	20,309.44
	1,20,871.44
2.0. Personnel :-	
2.1. Project Staff :	
2.1.2. Program/Project Manager	3,00,300.00
2.1.3. Field Co-Ordinator	2,45,700.00
2.1.5. Field Executive	2,18,400.00
	7,64,400.00
2.2. Administration Staff :-	
2.2.3. Accountants Salary	3,22,300.00
2.2.6. Directors-PIO	2,93,000.00
	6,15,300.00
3.0. Administration :-	
3.1.1.Administration Cost :	
3.1. Overhead Cost	46,805.56
3.2. Accounts & Audit Charges & Travelling & Acco	54,860.44
3.3. Traveling and conveyance (Admin. Staff)	45,370.00
	1,47,036.00
TOTAL ::	30,35,934.44

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SCHEDULE "C-1" OF BROT RECEIPTS

PARTICULARS	AMOUNT
Grant-in-aid Brot	23,86,839.00
Bank Interest	33,387.00
TOTAL ::	<u><u>24,20,226.00</u></u>

SCHEDULE "D" OF MI PROJECT EXPENSES

PARTICULARS	AMOUNT
A. House Care Group Formation (Siliguri) :	
Friends Meeting 200 people -for A Day	1,46,550.00
Literatures including New Manual & Ethics & Val	1,00,000.00
Meeting Logistics for A Day	14,400.00
Refreshment & Logistics to Dev. Consultants	2,31,000.00
Travel Expenses for the Dev.	<u>3,85,000.00</u>
	8,76,950.00
B. 20 Lay Leaders Training :	
Fooding	3,09,000.00
Resource Materials for the Training	<u>2,700.00</u>
	3,11,700.00
Business as a Mission :	
Printing of Pouch & Transport	99,120.00
Resource Materials to Promote Business as a Mission	<u>84,641.00</u>
	1,83,761.00
C. Cultural /Social Event :	
3. Camps and Other Events	1,32,000.00
3. Sports Events	85,000.00
Expenses for 12 Care Groups	<u>1,80,000.00</u>
	3,97,000.00
D. Project Management :	
Event Related Travel Expenses	35,114.00
Project Supervisor -Cum-Documtor	<u>96,000.00</u>
	1,31,114.00
House Care group Formation :	
Travel Expenses for 2 Communicators	77,000.00
	<u><u>19,77,525.00</u></u>

SCHEDULE "D-1" OF MI PROJECT RECEIPTS

PARTICULARS	AMOUNT
MI Project Fund	46,375.00
	<u><u>46,375.00</u></u>

SCHEDULE "E" OF BROT OWN MEANS EXPENSES

PARTICULARS	AMOUNT
Increased Access to Entitlements	7,650.00
Homestead System	47,500.00
Horticulture System	1,12,500.00
TOTAL ::	<u><u>1,67,650.00</u></u>

SCHEDULE "E-1" OF BROT OWN MEANS RECEIPTS

PARTICULARS	AMOUNT
Contribution	1,69,150.00
bank Interest	590.00
TOTAL ::	<u><u>1,69,740.00</u></u>

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SCHEDULES ANNEXED THERETO AND FORMING PART OF BALANCE SHEET
 AS AT 31ST MAR., 2025 AND RECEIPTS & PAYMENT ACCOUNT AND
 INCOME & EXPENDITURE ACCOUNT FOR
 THE YEAR ENDED ON THAT DATE

SCHEDULE "F" OF FIXED ASSETS AS AT 31ST MARCH, 2025

PARTICULARS	OPENING BALANCE	ADDITION DURING THE YEAR	TOTAL	DEPRECIATION	W.D.V. AS ON 31-03-2025
Furniture	4,462.00		4,462.00	446.00	4,016.00
Generator	1,487.00		1,487.00	223.00	1,264.00
Computer & Accessories					
Digital Camera					
Motor Cycle	4,400.00		4,400.00	660.00	3,740.00
Furniture	5,268.00		5,268.00	527.00	4,741.00
Computer					
Computer under JTT					
EED (BROT)					
Furniture	70,810.00		70,810.00	7,081.00	63,729.00
Resource Centre Building	3,00,000.00		3,00,000.00		3,00,000.00
Computer					
Furniture	5,230.00		5,230.00	523.00	4,707.00
Power Backup System (Solar)					
Vehicle	2,69,968.00		2,69,968.00	40,495.00	2,29,473.00
Store Construction for Rural maat	30,968.00		30,968.00	3,097.00	27,871.00
Office Building Construction	8,02,186.00		8,02,186.00	40,109.00	7,62,077.00
Table	2,378.00		2,378.00	238.00	2,140.00
Chair	959.00		959.00	96.00	863.00
Laptop	57,044.00		57,044.00	22,818.00	34,226.00
Used Vehicle (Four Wheel)	87,707.00		87,707.00	13,156.00	74,551.00
Mobile					
Almirah	6,997.00		6,997.00	700.00	6,297.00
Computer & Accessories					
Motor Cycle	7,780.00		7,780.00	1,167.00	6,613.00
Mobile Phone	812.00		812.00	325.00	487.00
RNBA/BfW Project :-					
Laptop(ASUS VivoBook 14)	5,573.00		5,573.00	2,229.00	3,344.00
Laptop(Acer Aspire3)	3,629.00		3,629.00	1,452.00	2,177.00
Printers (2pieces)	2,981.00		2,981.00	1,192.00	1,789.00
Projector-MI	5,702.00		5,702.00	2,281.00	3,421.00
MEITEI COMMUNITY LEADERS :-					
Laptop (1 No.)	10,249.00		10,249.00	4,100.00	6,149.00
Printer (1 No.)	2,894.00		2,894.00	1,158.00	1,736.00
LCD Projector (1 No.)	7,561.00		7,561.00	3,024.00	4,537.00
TOTAL ::	16,97,045.00		16,97,045.00	1,47,097.00	15,49,948.00

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SCHEDULE "G" OPENING BALANCE AND CLOSING BALANCE

PARTICULARS	OPENING BALANCE	CLOSING BALANCE
EAC(FC) :		
SBI A/c No. 40072980087 (FC) New Delhi	25,94,112.82	12,162.76
SBI A/c No.11343702475 (FC) Local	10,10,148.36	10,41,090.98
Cash in Hand	3,289.00	5,078.00
EAC/RDD General :		
cash at bank	26,208.72	72,405.70
Bank A/c No. 40013134657		2,000.00
Bank A/c No. 40013134986		2,000.00
cash in hand	2,886.48	2,421.48
SRI :		
cash at bank	0.04	0.04
cash in hand	NIL	NIL
RNBA/BfW (FC)		
cash at bank	NIL	NIL
cash in hand	NIL	NIL
TDF/NABARD		
cash at bank	67,348.00	8,154.00
cash in hand	12,240.00	20,035.00
BROT :-		
cash at bank	NIL	NIL
cash in hand	NIL	NIL
BROT (OM):-		
cash at bank	10,675.00	12,765.00
cash in hand	NIL	NIL
TOTAL ::	37,26,908.42	11,78,112.96

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