



INDEPENDENT AUDITOR'S REPORT

We have audited the attached Revised Balance Sheet of **THE INTEGRATED RURAL MANAGEMENT ASSOCIATION (IRMA), URANGPAT VILLAGE, SAIKUL BLOCK SADAR HILLS, SENAPATI DISTRICT - MANIPUR.** as at **31st March 2017** and also the attached Income and Expenditure Account and Receipts and Payments Account for the year ended on that date.

Organisation's Responsibility for Financial Statements

2 The management of the organisation is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement.

Auditor's responsibility

3 Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards 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 misstatement.

4 An audit involves performing procedure to obtain, on a test basis, audit evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and reasonability of accounting estimates made by the management as well as evaluating the overall presentation of financial statements.

5 We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

6 It is the policy of the organisation to maintain its accounts and prepare its financial statement on cash receipts and disbursement basis. On this basis revenue and related assets are recognised when actually received rather than when earned and expenses are recognised when paid rather than when the obligation is incurred.

7 Under the scope of audit we have not verified the physical implementation of the programme activities at field level and hence we are unable to comment on the same.

8 Instance of Cash payments have been observed which should be avoided as far as practicable in future. The practice of cash payments should be gradually discarded

9 **Opinion**

In our opinion and to the best of our information and belief and according to information and explanation given to us the said financial statements prepared on the basis of above method of accounting read with Significant Accounting Policies and Notes on Account attached thereto and subject to management letter attached give true and fair view in accordance with significant accounting policy adopted by the management:

- i) In the case of the Balance sheet the Assets and Liabilities arising from the cash transactions of the above named organisation as at **31/03/2017**.
- ii) In the case of Income and Expenditure Account the excess of Income over Expenditure of the above named organisation on the basis of the receipts and payments for the year ending on **31/03/2017**.
- iii) In the case of Receipts and Payments Account the actual receipts and disbursement for the period as above.

Date : This 11th day of September, 2017.

Place : Imphal.



For **M/S AMD & ASSOCIATES**
Chartered Accountants,


CA., M.K. Maheshwari, F.C.A.,
Partner (Branch in-charge, Imphal)
Mem. No. 300-54272
Firm Regn. No. 318191E

THE INTEGRATED RURAL MANAGEMENT ASSOCIATION (IRMA),
URANGPAT VILLAGE, SAIKUL BLOCK SADAR HILLS, SENAPATI DISTRICT - MANIPUR.

REVISED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017.

RECEIPTS	AMOUNT(Rs)	PAYMENTS	AMOUNT(Rs)
Tc Opening Balance:		By IGSSS FC Account :	
<u>Cash in hand :</u>		- Facilitation of Session With	
General Account	4,174.60	5 Groups of Boys in 5 Villages	55,018.00
Save the Children	2,090.00	- Facilitation of Session Meeting	
IGSSS FC	689.00	With 5 Groups of Older Men in	
IGSSS Local	230.00	5 Villages	57,058.00
SEDCORMS	41.00	- Facilitation of Functional	
Response	145.00	Literacy with 5 Women	
		Groups in 5 Villages	59,606.00
		- Workshop for Girls Groups	
<u>Cash at bank:</u>		on SRHR Issues	58,817.00
General	2,867.87	- Issue Base Awareness	
CORDAID	5,164.90	Generation Campaign	9,270.00
SEDCORMS	5,024.00	- Staff Capacity/Review Meeting	3,385.00
		- IEC Materials/Documents	2,000.00
		- Presenting of Monitoring	
		Tools	5,000.00
			<u>2,50,154.00</u>
Grant-In-Aid :		" Programme Support Cost:	
a) Received from Indo-Global		<u>Programme Staff:</u>	
Social Service Society (IGSSS)		Project Co-ordinator	1,44,000.00
a). Dt .30/04/2016	1,29,900.00	Animator (2 nos)	1,44,000.00
b). Dt . 04/05/2016	3,21,320.00	Accountant (Part Time)	84,000.00
c). 26/09/2016	1,24,326.00	Social Security	8,800.00
d). 26/12/2016	3,56,965.00		<u>3,80,800.00</u>
b) Received from Bal Raksha		" Programme Staff (Travel)	
Bharat (Save the Children)		Project Co-ordinator	20,198.00
1st & 2nd Floor Plot		Animator (2 nos)	27,791.00
No. 91, Sector 44, Gurgao		Travel of Chief Functionary	15,500.00
Through RTGS on		Outstation/IGSSS Review	
a). Dt. 30/04/2016	1,65,000.00	Meeting Travel	36,267.00
b). Dt. 18/05/2016	42,078.00		<u>99,756.00</u>
c). Dt. 30/06/2016	49,750.00	" Facilitation Cost:	
Received from Rural		Office Rent/Maintenences	48,000.00
Women Upliftment Society		Telephone/Internet	12,716.00
Churchandpur	1,98,485.00	Postage/Courier	2,420.00
d) Received from SEDCORMS		Printing & Stationery	9,454.00
for Service Charge	2,25,972.78		<u>72,590.00</u>
			8,03,300.00
	16,13,796.78		



Local (IGSSS)	80,593.00	" Block Level Consultation Meet		1,29,900.00
* Members Contribution	71,976.00			
		" <u>IGSSS Local Account :</u>		
		- Facilitation of Session With 5 Groups of Boys in 5 Villages	26,117.00	
		- Facilitation of Session Meeting With 5 Groups of Older Men in 5 Villages	18,099.00	
		- Facilitation of Functional Literacy with 5 Women Groups in 5 Villages	21,818.00	
		- Workshop for Girls Groups on SRHR Issues	14,534.00	80,568.00
		" <u>Manipur Earthquake Response</u>		
		- Communication/Utilities/Consumable	9,018.00	
		- CFS Facilitator Honorarium	36,000.00	
		- Transportation & Ware house	17,250.00	
		- Travel Cost for Partner	20,400.00	
		- Salary for Project Co-ordinator	27,000.00	
		- Salary for Finance/Adm. Officer	9,750.00	
		- Salary for Documentation Officer	12,000.00	
		- Salary for Community Mobilaizer	15,000.00	
		- Warehouse Security Guard	15,000.00	
		- Warehouse Rent	30,000.00	1,91,418.00
		" Repayment of Borrowing		67,500.00
		" <u>Strengthening the Participation of Women in Local Governance & Decision Making:</u>		
		- Regional co-ordinator	65,000.00	
		- Providing 22 Leadership Training Persanality Development Training , Training for Understanding Rights, Entitlements and Scheme related to Women	9,560.00	
		- 546 Meeting/Interface with Relevent Govt. Authorities, Line Department, village Apex Bodies	28,190.00	
		- 16 Leadership Training for 500 Aspiring Women Leader, Elected Representatives (PRLs+ADCs) 4.5% of the total Population	27,060.00	
		- 66 Consultations and FGDS with existing Women Elected Representative to Effectionary Participate on Decision Making	12,750.00	



- 99 Consultation with CSOs and CBOS for Women Rights Programme in PRLs /ADCS	38,606.00	
- Base Line AND endline	<u>2,800.00</u>	1,83,966.00
" <u>SEDCORMS Project :</u>		
- Garbage collection Fee	1,800.00	
- Bank Charge	328.93	
- Telephone	3,719.00	
- Electric Bill	1,000.00	
- Fuel	1,000.00	
- Staff Salary	1,86,000.00	
- Internet Recharge	500.00	
- Refreshment	200.00	
- News & Magazine	<u>750.00</u>	1,95,297.93
" <u>General Account :</u>		
a) <u>Recurring Expenses :</u>		
i) <u>Office Cost :</u>		
- Stationery	10,100.00	
- Office Rent	36,000.00	
- Travel	8,500.00	
- Refreshment	4,600.00	
- Petrol fuel	6,500.00	
- Meeting	1,850.00	
- Bank charge	699.93	
- Hospitality	<u>6,570.00</u>	74,819.93
" <u>Closing Balance:</u>		
<u>Cash in hand :</u>		
General		4,700.00
IGSSS Local		255.00
<u>Cash at bank:</u>		
General		
APPI	14,519.00	
CORDAID	4,807.97	
SEDCORMS	<u>35,740.32</u>	55,067.29
		<u>17,86,792.15</u>
	<u>17,86,792.15</u>	



REVISED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017.

EXPENDITURE	AMOUNTS (Rs)	INCOME	AMOUNTS (Rs)
T_c IGSSS FC Account :		By Grant-In-Aid :	
(As per details in Receipts and Payments Account)	9,33,200.00	(As per details in Receipts and Payments Account)	16,13,796.78
" IGSSS Local Account :		" Members Contribution	71,976.00
(As per details in Receipts and Payments Account)	80,568.00		
" Manipur Earthquake Response		" Local (IGSSS)	
(As per details in Receipts and Payments Account)	1,91,418.00	(As per details in Receipts and Payments Account)	80,593.00
" SEDCORMS Project:			
(As per details in Receipts and Payments Account)	1,95,297.93		
" Strengthening the Participation of Women in Local Governance & Decision Making:			
(As per details in Receipts and Payments Account)	1,83,966.00		
" General Account :			
(As per details in Receipts & Payments Account)	74,819.93		
" Depreciation:			
(As per Schedule- "A")	30,513.00		
" Capital Fund :			
(Excess of Income over Expenditure Transferred)	76,582.92		
	17,66,365.78		17,66,365.78



REVISED BALANCE SHEET AS AT 31ST MARCH 2017.

LIABILITIES	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)
Capital Fund:		Cash in hand	
Opening Balance	9,02,488.37	General	4,700.00
Add :Excess of Income over		IGSSS Local	255.00
Expenditure Transferred)	<u>76,582.92</u>	Cash at bank	
	9,79,071.29	APPI	14,519.00
Temporary Borrowing		CORDAID	4,807.97
a). Save the Children		SEDCORMS	35,740.32
(As per last year)	67,500.00		
Less: Repayment	<u>67,500.00</u>	Fixed Assets :	
	NIL	(As per Schedule- "A")	9,19,049.00
	9,79,071.29		9,79,071.29

For **THE INTEGRATED RURAL MANAGEMENT ASSOCIATION (IRMA),**


Secretary



Date : This 11th day of September, 2017.
Place : Imphal.

As per our Report of even date annexed herewith



For **M/S AMD & ASSOCIATES**
Chartered Accountants,


CA., M.K. Maheshwari, F.C.A.,
Partner (Branch in-charge, Imphal)
Mem. No. 300-54272
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THE INTEGRATED RURAL MANAGEMENT ASSOCIATION (IRMA),

URANGPAT VILLAGE, SAIKUL BLOCK SADAR HILLS, SENAPATI DISTRICT - MANIPUR.

SCHEDULE "A" : FIXED ASSETS :

Sl. No.	Items	Book Value as on 1/4/2016.	Addition during the Yr.	Sale/ Discarded during the Yr	Total	Depreciation Rate	Amounts	Net Book Value as on 31/3/2017.
General Account :								
1.	Furniture & Fixtures	27,118.00	---	---	27118.00	10%	2712.00	24406.00
2.	Tools & Equipments	6,018.00	---	---	6018.00	15%	903.00	5115.00
3.	Embroidery/Knitting Machine	10,982.00	---	---	10,982.00	15%	1648.00	9,334.00
4.	Looms	3,420.00	---	---	3420.00	10%	342.00	3078.00
5.	Handloom workshed	19,091.00	---	---	19091.00	10%	1910.00	17181.00
6.	Steel Plate	663.00	---	---	663.00	10%	67.00	596.00
7.	1.Pump Set	138.00	---	---	138.00	60%	83.00	55.00
8.	12 Chair	2,166.00	---	---	2166.00	10%	217.00	1949.00
9.	2 Tables	2,868.00	---	---	2868.00	10%	287.00	2581.00
10.	Construction of Training Hall	1,00,000.00	-	---	1,00,000.00	0%	---	1,00,000.00
Capacity Building for Involving Women in Governance :								
11.	Computer Set	656.00	---	---	656.00	60%	394.00	262.00
12.	Computer with Accessories	5,514.00	---	---	5,514.00	60%	3309.00	2,205.00
13.	Laptop	400.00	---	---	400.00	60%	240.00	160.00
14.	Chairs	9,155.00	---	---	9155.00	10%	916.00	8239.00
15.	Table	9,373.00	---	---	9373.00	10%	938.00	8435.00
16.	Bookself	1,429.00	---	---	1429.00	20%	286.00	1143.00
17.	Godrej Almirah	4,357.00	---	---	4357.00	20%	872.00	3485.00
18.	1 Generator	439.00	---	---	439.00	60%	264.00	175.00
19.	Construction of Office training Hall	6,62,867.00	---	---	6,62,867.00	0%	---	6,62,867.00
20.	Solar Plate	10,439.00	-	---	10439.00	15%	1566.00	8873.00
21.	Battery	12,528.00	-	---	12528.00	15%	1880.00	10648.00



	NEDFI :							
22.	Furniture	3,871.00	---	---	3871.00	10%	388.00	3483.00
	IFAD :							
23.	Computer Table	4,428.00	---	---	4428.00	10%	443.00	3985.00
24.	Table	2,065.00	---	---	2065.00	10%	207.00	1858.00
25.	Chair	2,834.00	---	---	2834.00	10%	284.00	2550.00
26.	Camera	7,246.00	-	---	7246.00	15%	1087.00	6159.00
27.	Furniture	10,207.00	-	---	10207.00	10%	1021.00	9186.00
28.	Carpet	18,546.00	-	---	18546.00	15%	2782.00	15764.00
29.	Curtain	983.00	-	---	983.00	10%	99.00	884.00
30.	Helmet	442.00	-	---	442.00	15%	67.00	375.00
31.	Books	583.00	-	---	583.00	10%	59.00	524.00
	Coalition on Environment and Natural Resources)							
32.	Computer with Accessories	8,736.00		---	8,736.00	60%	5242.00	3,494.00
		9,49,562.00		---	9,49,562.00		30,513.00	9,19,049.00

