



AUDITOR'S REPORT

We have audited the attached Balance Sheet of **INTEGRATED RURAL UPLIFTMENT SERVICE, KIYAM, THOUBAL DISTRICT, MANIPUR** as at 31.3.2019 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. All the expenses have been made in cash.

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 are in agreement with the Books of Accounts & Records produced before us and reflect:


- (i) In the case of the Balance sheet the Assets and Liabilities arising from the cash transactions of the above named organisation as at 31.3.2019.
- (ii) In the case of Income and Expenditure Account the excess of expenditure over income of the above named organisation on the basis of the receipts and payments for the year ending on 31.3.2019.
- (iii) In the case of Receipts and Payments Account the actual receipts and disbursement for the period as above.

Date : This 8th day of April, 2019

Place : Imphal.

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

CA., M.K. Maheshwari, F.C.A.,
Partner (Branch in-charge, Imphal)
Firm Regn. No. 318191E
Mem. No. 054272


Secretary,
Integrated Rural Upliftment
Service (IRUS), Kiyam



**INTEGRATED RURAL UPLIFTMENT SERVICE,
KIYAM, THOUBAL DISTRICT, MANIPUR.**

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

RECEIPTS	AMOUNTS(Rs)	PAYMENTS	AMOUNTS(Rs)
To Opening Balance :		By Senior Citizens' Home	
Cash in Hand	5,772.00	a) Staff Salary:	
Cash at Bank	10,665.50	- Superintendent	
		@Rs.125000 x 12m	1,50,000.00
" Grant-in-Aid :		- Social worker	
Received from Government		@Rs.8000x 12m.	96,000.00
of India, Ministry of Social		- Yoga Therapist	
Justice and Empowerment,		@Rs.5000 x 12m	60,000.00
Department of Social Just-		- Nurse	
ice & Empowerment, New Delhi,		@Rs.6500 x 12m	78,000.00
vide sanctioned letter		- Cook	
No.15-14(20)/2015-16-Sr.C.I		@Rs.8000x 12m.	96,000.00
Dt.28/03/2019, 1st Instalment		- Multi Tasking Staff	
for the year 2018-19	9,45,169.00	@Rs.8000x3nos.x12m	2,88,000.00
			<u>7,68,000.00</u>
" Temporary Borrowing	11,45,169.00	b) Health Care :	
" Organisation contribution (contra)	2,10,037.00	- Food	6,84,375.00
" Members subscription	1,65,000.00	- Doctor Part time	1,98,000.00
" Special contribution	2,70,500.00	- Medicine	50,000.00
		- Clothing, Oil, Soap	1,00,000.00
			<u>10,32,375.00</u>
		c) Building Rent	
		@Rs.15000 x12m	1,80,000.00
		d) Recreation	60,000.00
		e) Misc. & Unforeseen	60,000.00
		f) Non-Recurring Expenses	
		(Furniture, Equipments	
		Utensils & other materials)	2,00,000.00
		Sub total (a+b+c+d+e)	23,00,375.00
		" Other Prog. Expenses :	
		- Drug Abuse Awareness	
		programme	20,600.00
		- Women & Child Welfare	
		Programme	12,600.00
		- Library-cum-information	
		Centre	8,520.00
		- Youth Development	
		Centre	15,400.00
		- Free Health Care Camp	9,500.00
		- Vocational training	
		programme	<u>20,800.00</u>
			87,420.00



[Signature]
Secretary,
Integrated Rural Upliftment
Service (IRUS), Kiyam

" Organisation contribution (Contra)	2,10,037.00
" Repayment of borrowing	16,495.00
" <u>Administrative Expenses :</u>	
- Staff Salary	60,000.00
- Rent	48,000.00
- Printing & Stationery	3,860.00
- Travelling & Conveyance	6,420.00
- Bank charge	649.00
- Contingencies	4,210.00
	<u>1,23,139.00</u>
" <u>Closing Balance :</u>	
Cash in Hand	4,361.00
Cash at Bank	10,485.50
	<u>27,52,312.50</u>
	<u>27,52,312.50</u>

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

EXPENDITURE	AMOUNTS (Rs)	INCOME	AMOUNTS (Rs)
To <u>Senior Citizens' Home</u> (As per details in Receipts & Payments Account)	21,00,375.00	By <u>Grant-in-Aid :</u> (As per details in Receipts & Payments Account)	9,45,169.00
" <u>Other Prog. Expenses :</u> (As per details in Receipts & Payments Account)	87,420.00	" Members subscription	1,65,000.00
" <u>Administrative Expenses :</u> (As per details in Receipts & Payments Account)	1,23,139.00	" Special contribution	2,70,500.00
" <u>Depreciation :</u> (As per Schedule - "A")	56,489.82	" <u>Capital Fund :</u> (Excess of expenditure over income transferred)	9,86,754.82
	<u>23,67,423.82</u>		<u>23,67,423.82</u>

[Signature]
Secretary,
Integrated Rural Development
Service



BALANCE SHEET AS AT 31ST MARCH 2019

LIABILITIES	AMOUNT (Rs)	ASSETS	AMOUNT (Rs)
Capital Fund :			
Opening Balance	9,65,099.17	Cash in hand	4,361.00
Less: Excess of Expenditure over Income transferred	9,86,754.82	Cash at Bank	10,485.50
	(21,655.65)	Fixed Assets :	
		(As per Schedule - "A")	12,04,742.86
Advance Refundable :			
As per last Account	1,14,427.00	Loan to Project a/c	
		As per last Account	99,330.00
Temporary Borrowings			
(Multiple Service)		Transferred to project A/c.	
As per last Account	99,330.00	(As per last Account)	
Add: During the year	11,45,169.00	a) Women Labour	18,000.00
	12,44,499.00		
Borrowing from Gen. A/c			
(As per last a/c)		Suspense Account	350.99
a) MSCOP	16,495.00		
Less: Repayment during the year	16,495.00		
	NIL		
	13,37,270.35		13,37,270.35

For INTEGRATED RURAL UPLIFTMENT SERVICE,

Secretary,

*Secretary,
Integrated Rural Upliftment
Service (IRUS), Kivam*

Date : This 8th day of April, 2019

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)
Firm Regn. No. 318191E
Mem.No.054272.*



INTEGRATED RURAL UPLIFTMENT SERVICE (IRUS)
KIYAM, THOUBAL DISTRICT, MANIPUR.

SCHEDULE "A" : FIXED ASSETS :

Sl. No.	Items	Book Value as on 1/4/2018	Addition during the Yr.	Sale Discarded during the Yr.	Total	Depreciation Rate	Amount	Net Book Value as on 31/3/2019
GENERAL PROG.:								
1.	Furniture	30,059.53		-	30,059.53	10%	3,005.95	27,053.57
2.	Tools & Equipments	14,368.14		-	14,368.14	15%	2,155.22	12,212.92
3.	Type Writer	920.39		-	920.39	10%	92.04	828.35
4.	Water Filter	34.40		-	34.40	10%	3.44	30.96
5.	Wall Clocks	12.32		-	12.32	10%	1.23	11.08
6.	Looms	71,011.53		-	71,011.53	10%	7,101.15	63,910.38
	Embroidery & Tailoring Machines	32,745.04		-	32,745.04	15%	4,911.76	27,833.28
8.	Library Books	28,000.66		-	28,000.66	40%	11,200.26	16,800.39
9.	Utensils	57.38		-	57.38	10%	5.74	51.64
10.	Computer with Acc.	4,082.52		-	4,082.52	40%	1,633.01	2,449.51
11.	Land	3,90,000.00		-	3,90,000.00	%	-	3,90,000.00
12.	Building Construction (WIP)	4,78,791.11		-	4,78,791.11	5%	23,939.56	4,54,851.56
PUBLIC LIBRARY CENTRE:								
	Books	2,585.08		-	2,585.08	40%	1,034.03	1,551.05
14.	Equipments	287.68		-	287.68	15%	43.15	244.53
15.	Furniture	1,891.94		-	1,891.94	10%	189.19	1,702.74
Multi Service Centre :								
16.	Furniture, Equipments Utensils & other materials	1,928.11	2,00,000.00	-	2,01,928.11	%	-	2,01,928.11
NYK :								
17.	TV Sets	1,277.03		-	1,277.03	15%	191.55	1,085.48
18.	Books	1,815.96		-	1,815.96	40%	726.38	1,089.58
19.	Office Rack	181.01		-	181.01	10%	18.10	162.91
20.	S Type Cushion Chair	309.08		-	309.08	10%	30.91	278.17
21.	Trend Plastic Chair	233.95		-	233.95	10%	23.40	210.56
Screen Printing :								
22.	Computer	351.07		-	351.07	40%	140.43	210.64
23.	Expose Machine	288.75		-	288.75	15%	43.31	245.44
		10,61,232.68	2,00,000.00	-	12,61,232.68		56,489.82	12,04,742.86

[Signature]
Secretary,
Integrated Rural Upliftment
Service (IRUS), Kiyam.





INDEPENDENT AUDITOR'S REPORT

We have audited the attached Balance Sheet of **INTEGRATED RURAL UPLIFTMENT SERVICE, KIYAM, THOUBAL DISTRICT, MANIPUR** as at 31.3.2018 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. All the expenses have been made in cash.

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 31.3.2018.
- (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 31.3.2018.
- (iii) In the case of Receipts and Payments Account the actual receipts and disbursement for the period as above.

Date : This 9th day of April, 2018

Place : Imphal.

[Signature]
Secretary,
Integrated Rural Upliftment
Service (IRUS), Kiyam



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

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

INTEGRATED RURAL UPLIFTMENT SERVICE,
KIYAM, THOUBAL DISTRICT, MANIPUR.

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018

RECEIPTS	AMOUNTS(Rs)	PAYMENTS	AMOUNTS(Rs)
To Opening Balance :		By Multi Service Centre for	
Cash in Hand	10,743.00	Older Persons:	
Cash at Bank	10,324.50	a) Staff Salary:	
		- Manager	
" Grant-in-Aid :		@Rs.5550 per month	66,600.00
Received from Government		- Social worker	
of India, Ministry of Social		@Rs.2775 per month	33,300.00
Justice and Empowerment,		- Care Taker	
Department of Social Just-		@Rs.1850 per month	22,200.00
ice & Empowerment, Delhi,		- Cook	
vide sanctioned letter		@Rs.1480 per month	17,760.00
a) No.15-14(20)/2015-16-Sr.C.I		- Sweeper	
Dt.30/05/2017, full & final		@Rs.1110 per month	13,320.00
inst. for the year 2016-17	2,97,990.00		<u>1,53,180.00</u>
b) No.15-14(20)/2015-16-Sr.C.I		b) Rent/Maintenance:	
Dt.20/03/2018, full & final		- Building Rent/Maintenance	
inst. for the year 2017-18	<u>5,95,980.00</u>	@Rs.4000 per month	48,000.00
	8,93,970.00		
" Members subscription	65,000.00	c) Health Care/ Nutrition	
" Recover from Project A/c	2,97,990.00	- Health Care(Doctor, Medicines	
" Organisation contribution (contra)	67,530.00	etc.Nutrition and hygiene)	4,04,500.00
		d) Recreation :	
		- Recreation (Books, Magazine,	
		Newspapers, Outing etc.)	33,350.00
		e) Miscellaneous:	
		- Miscellaneous & Unforeseen	
		(Electricity, Water etc.)	24,480.00
		Sub-Total(a+b+c+d+e)	6,63,510.00
		" Other Prog. Expenses :	
		- Food Processing &	
		Preservation Training	21,800.00
		- Women & Child Welfare	
		Programme	12,700.00
		- Library-cum-information	
		Centre	10,460.00
		- Youth Development	
		Centre	17,200.00
		- Yoga training programme	14,400.00



[Signature]
Secretary,
Integrated Rural Upliftment
Service (IRUS), Kiyam

- Free Health Care Camp	15,370.00	
- Vocational training programme	18,200.00	1,10,130.00
" Capital Expenses:		
- Library books	5,400.00	
- Building construction	61,350.00	66,750.00
" Organisation contribution (Contra)		
" Repayment of Borrowing for the year 2016-17		67,530.00
		2,97,990.00
" Administrative Expenses :		
- Staff Salary	60,000.00	
- Rent	48,000.00	
- Printing & Stationery	3,150.00	
- Travelling & Conveyance	7,440.00	
- Contingencies	4,620.00	1,23,210.00
" Closing Balance :		
Cash in Hand		5,772.00
Cash at Bank		10,665.50

13,45,557.50

13,45,557.50

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018

<u>EXPENDITURE</u>	<u>AMOUNTS (Rs)</u>	<u>INCOME</u>	<u>AMOUNTS (Rs)</u>
To Multi Service Centre for (As per details in Receipts & Payments Account)	6,63,510.00	By Grant-in-Aid : (As per details in Receipts & Payments Account)	8,93,970.00
" Other Prog. Expenses : (As per details in Receipts & Payments Account)	1,10,130.00	" Members subscription	65,000.00
" Administrative Expenses : (As per details in Receipts & Payments Account)	1,23,210.00		
" Depreciation : (As per Schedule - "A")	55,940.13		
" Capital Fund : (Excess of income over expenditure transferred)	6,179.87		
	9,58,970.00		9,58,970.00

Secretary,
Integrated Rural Upliftment
Service (IRUS), Kivam



BALANCE SHEET AS AT 31ST MARCH 2018

LIABILITIES		AMOUNT (Rs)	ASSETS	AMOUNT (Rs)
Capital Fund :			Cash in hand	5,772.00
Opening Balance	9,58,919.30		Cash at Bank	10,665.50
Add: Excess of income over expenditure transferred	<u>6,179.87</u>	9,65,099.17	Fixed Assets :	
			(As per Schedule - "A")	10,61,232.68
Advance Refundable :			Loan to Project a/c	
As per last Account		1,14,427.00	As per last Account	3,97,320.00
			Less: Recovered	<u>2,97,990.00</u>
				99,330.00
Temporary Borrowings			Transferred to project A/c.	
(Multiple Service)			(As per last Account)	
As per last Account	3,97,320.00		a) Non-residential	43,875.00
Less: Repayment	<u>2,97,990.00</u>	99,330.00	b) Women Labour	18,000.00
Borrowing from Gen. A/c			Suspense Account	350.99
(As per last a/c)				
a) Non-residential		43,875.00		
b) MSCOP		16,495.00		
		12,39,226.17		12,39,226.17

For INTEGRATED RURAL UPLIFTMENT SERVICE,

Secretary,

[Signature]
Secretary,
Integrated Rural Upliftment
Service (IRUS), Kivam

Date : This 9th day of April, 2018
Place : Imphal.

As per our Report of even date annexed herewith.



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

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

INTEGRATED RURAL UPLIFTMENT SERVICE (IRUS)
KIYAM, THOUBAL DISTRICT, MANIPUR.

SCHEDULE "A" : FIXED ASSETS :

Sl. No.	Items	Book Value as on 1/4/2017	Addition during the Yr.	Sale Discarded during the Yr.	Total	Depreciation Rate	Amount	Net Book Value as on 31/3/2018
GENERAL PROG.:								
1.	Furniture	33,399.47		-	33,399.47	10%	3,339.95	30,059.53
2.	Tools & Equipments	16,903.70		-	16,903.70	15%	2,535.55	14,368.14
3.	Type Writer	1,022.65		-	1,022.65	10%	102.27	920.39
4.	Water Filter	38.23		-	38.23	10%	3.82	34.40
5.	Wall Clocks	13.68		-	13.68	10%	1.37	12.32
6.	Looms	78,901.70		-	78,901.70	10%	7,890.17	71,011.53
7.	Embroidery & Tailoring Machines	38,523.57		-	38,523.57	15%	5,778.54	32,745.04
8.	Library Books	25,711.84	5,400.00	-	31,111.84	10%	3,111.18	28,000.66
9.	Utensils	63.76		-	63.76	10%	6.38	57.38
10.	Computer with Acc.	10,206.30		-	10,206.30	60%	6,123.78	4,082.52
11.	Land	3,90,000.00		-	3,90,000.00	%	-	3,90,000.00
12.	Building Construction (WIP)	4,42,640.64	61,350.00	-	5,03,990.64	5%	25,199.53	4,78,791.11
PUBLIC LIBRARY CENTRE:								
13.	Books	2,872.31		-	2,872.31	10%	287.23	2,585.08
14.	Equipments	338.45		-	338.45	15%	50.77	287.68
15.	Furniture	2,102.15		-	2,102.15	10%	210.22	1,891.94
Multi Service Centre :								
16.	Equipments, Utensils & Furniture	2,142.35		-	2,142.35	10%	214.23	1,928.11
NYK :								
17.	TV Sets	1,502.39		-	1,502.39	15%	225.36	1,277.03
18.	Books	2,017.73		-	2,017.73	10%	201.77	1,815.96
19.	Office Rack	201.12		-	201.12	10%	20.11	181.01
20.	S Type Cushion Chair	343.42		-	343.42	10%	34.34	309.08
21.	Trend Plastic Chair	259.95		-	259.95	10%	25.99	233.95
Screen Printing :								
22.	Computer	877.68		-	877.68	60%	526.61	351.07
23.	Expose Machine	339.71		-	339.71	15%	50.96	288.75
		10,50,422.81	66,750.00	-	11,17,172.81		55,940.13	10,61,232.68



[Signature]
Secretary,
Integrated Rural Upliftment
Service (IRUS), Kiyam