



AUDITOR'S REPORT

We have audited the attached Balance Sheet of **INTEGRATED RURAL UPLIFTMENT SERVICE, KIYAM, THOUBAL DISTRICT, MANIPUR** as at 31st March 2025 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. Instances of Cash payments have been observed which should be avoid 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 31/03/2025.
- (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 31/03/2025.
- (iii) In the case of Receipts and Payments Account the actual receipts and disbursement for the period as above.

Date : This 18th day of April, 2025
Place : Imphal.



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Secretary
Integrated Rural Upliftment
Service (IRUS), Kiyam

For **M/S MAHESHWARI KUMAR & CO.**
Chartered Accountants

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CA, M.K. Maheshwari, F.C.A.,
Proprietor,
Firm Regn No. 333968E
M.No. 054272.
UDIN No.:25054272BMHZQZ9901

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

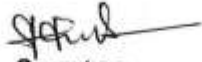
BALANCE SHEET AS AT 31/03/2025

(Amount in Rs.)

Particulars		Note	F.Y. 2024-25	F.Y. 2023-24
I	EQUITY AND LIABILITIES			
1	General Funds			
(a)	General Fund	3	(18,66,238.27)	(19,17,483.27)
(b)	Reserves and surplus		(18,66,238.27)	(19,17,483.27)
2	Non-current liabilities			
(a)	Borrowings		29,53,355.00	30,49,406.00
(b)	Advance Refundable (as per last a/c)		1,14,427.00	1,14,427.00
	Total		12,01,543.73	12,46,349.73
II	ASSETS			
1	Non-current assets	12		
(a)	Property, Plant and Equipment			
(i)	Property, Plant and Equipment		10,59,914.71	11,01,922.71
(ii)	Capital work in progress			
b)	Loan to Project a/c (As per last a/c)		99,330.00	99,330.00
c)	Transferred to Project a/c (As pe last a/c) (Women labour)		18,000.00	18,000.00
d)	Suspense A/c		350.99	350.99
			11,77,595.70	12,19,603.70
2	Current assets :			
(a)	Cash and bank balances	5	23,948.01	26,746.01
	Total		23,948.01	26,746.01
			12,01,543.71	12,46,349.71
	Brief about the Entity	1		
	Summary of significant accounting policies	2		

Note: All the Notes and Annexures as mentioned above and annexed to the accounts are forming an integral part of A/c

For, INTEGRATED RURAL UPLIFTMENT SERVICE,



Secretary
 Secretary,
 Integrated Rural Upliftment
 Service (IRUS), Kiyam

Date : This 18th day of April, 2025
Place : Imphal.

As per our Report of even date annexed herewith.



For **M/S MAHESHWARI KUMAR & CO.**
Chartered Accountants


CA, M.K. Maheshwari, F.C.A.,
 Proprietor,
 Firm Regn No. 333968E
 M.No. 054272.
UDIN No.:25054272BMHZQZ9901

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2025

(Amount in Rs.)

	PARTICULARS	Note	F.Y. 2024-25	F.Y. 2023-24
A	Income:			
i)	Gross Income	6	36,28,489.00	47,48,307.00
ii)	Other Income			
	Total (A)		36,28,489.00	47,48,307.00
B	Expenditure:			
i)	Recurring Expenditure	9	33,70,836.00	39,41,307.00
ii)	Employee benefits expense (Salaries, wages,	10	72,000.00	72,000.00
iii)	Other Expenditure	11	92,400.00	88,649.00
iv)	Depreciation	12	42,008.00	46,907.00
	Total (B)		35,77,244.00	41,48,863.00
C	Surplus/(Deficit) during the year (A-B)		51,245.00	5,99,444.00
	TOTAL (B+C)		36,28,489.00	47,48,307.00

Note: All the Notes and Annexures as mentioned above and annexed to the accounts are forming an integral part of A/c

For, INTEGRATED RURAL UPLIFTMENT SERVICE,


Secretary

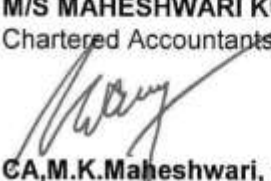
Secretary,
Integrated Rural Upliftment
Service (IRUS), Kiyam

Date : This 18th day of April, 2025
Place : Imphal.



As per our Report of even date annexed herewith.

For M/S MAHESHWARI KUMAR & CO.
Chartered Accountants


CA, M.K. Maheshwari, F.C.A.,
Proprietor,

Firm Regn No. 333968E
M.No. 054272.

UDIN No.:25054272BMHZQZ9901

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


RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31/03/2025

Receipts		Note	F.Y. 2024-25	F.Y. 2023-24
A	Opening Balance : Cash in Hand & at bank	4	26,746.01	22,786.01
B	Gross Receipts	6	36,28,489.00	47,48,307.00
C	Other (Contra)	7	1,21,918.00	1,83,341.00
D	Temporary borrowings	8	5,12,425.00	6,08,476.00
TOTAL			42,89,578.01	55,62,910.01

Sl.	Payments	Note	F.Y. 2024-25	F.Y. 2023-24
A	Recurring Expenditure	9	33,70,836.00	39,41,307.00
B	Non-recurring Expenditure		NIL	NIL
C	Employee benefits expense (Salaries, wages, other)	10	72,000.00	72,000.00
D	Other Expenditure	11	92,400.00	88,649.00
E	Repayment of borrowings	8	6,08,476.00	12,50,867.00
F	Others (Contra)	7	1,21,918.00	1,83,341.00
G	Closing Balance: Cash in Hand & at bank	5	23,948.01	26,746.01
Total			42,89,578.01	55,62,910.01

Note: All the Notes and Annexures as mentioned above and annexed to the accounts are forming an integral part of A/c

For, INTEGRATED RURAL UPLIFTMENT SERVICE,

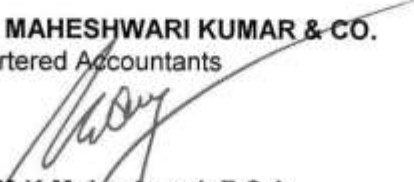

Secretary
Secretary,
Integrated Rural Upliftment
Service (IRUS), Kiyam

Date : This 18th day of April, 2025
Place : Imphal.

As per our Report of even date annexed herewith.

For **M/S MAHESHWARI KUMAR & CO.**
Chartered Accountants




CA, M.K. Maheshwari, F.C.A.,
Proprietor,
Firm Regn No. 333968E
M.No. 054272.
UDIN No.:25054272BMHZQZ9901

Note - 1

Pan No. (Organisation) **AABAT6176A**
Address: **KIYAM, THOUBAL DISTRICT, MANIPUR.**
Nature of activity: **Charitable Activities**
Regd. Details **Manipur Societies Registration Act, 1989**

Societies Registration No. **84 of 1991**

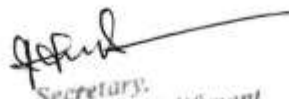
Date of Registration **30/12/1991**

12A Registration Details **NA**

Details of the existing office bearer

Designation	Chairman/President	Secretary	Treasurer
Name	Yumnam Dhanabir Singh	Thingujam Open Singh	Thingujam Promila Devi
Address	Thoubal Kiyam Mayai Leikai	Thoubal Kiyam Mayai Leikai	Thoubal Kiyam Mayai Leikai
Pan No	BSMPS0144M	DEMPS3869Q	CSLPD8555Q
Adhaar No	8802 2683 5089	3497 0496 0187	4532 5628 7243
Phone No.	9436 207560	70057 24498	60095 60270
Email ID	dhanabiry86@gmail.com	openthingujam@gmail.com	langlenthingujam6@mail.c o.




Secretary,
Integrated Rural Upliftment
Service (IRUS), Kiyam

Note - 2 SIGNIFICANT ACCOUNT POLICIES

A Accounting Standards as applicable to non-corporate entities :

Classification of the entity for applicability of AS (Level IV)

Accounting Standard	Applicable Accounting Standards	Requirements	Applicability to entity and compliance observations
AS1	Applicable	Disclosure of Accounting Policies	Cash basis of accounting
AS2	Applicable	Inventory valuation	Not applicable
AS4	Not Applicable	Contingencies and Events occurring after the Balance Sheet date	Reviewed and accessed while finalising of the accounts though not reported anywhere as cash basis of accounting is followed.
AS5	Applicable	Surplus or deficit for the period, Prior period items and changes in accounting policies	Surplus or deficit based on cash system of accounting.
AS7	Applicable	Construction contracts	Not applicable
AS9	Applicable	Revenue recognition	On cash basis
AS10	Applicable with disclosure exemption	Property plant and equipment	As explained in Point No. 1 (AS1) and depreciation on WDV
AS11	Applicable with disclosure exemption	Foreign exchange rate changes	Not applicable
AS12	Applicable with disclosure exemption	Accounting for Govt. grants	Normally on cash basis except in few cases where based on the sanction letter it is recognised on accrual basis.
AS13	Applicable with disclosure exemption	Accounting for investments	At cost when acquired
AS15	Applicable with exemption	Employee Benefits	Employee benefits like bonus, EPF, PPF duly disclosed in accounts.
AS16	Applicable	Borrowing costs	Generally charged as revenue except in case of capital assets when it is charged to assets.
AS19	Applicable with disclosure exemption	Accounting for Lease	
AS22	Applicable only for current tax related provisions	Accounting for taxes on income	Cash basis, no provision for any tax is provided
AS26	Applicable with disclosure exemption	Intangible Assets	
AS29	Applicable	Provision for contingent liabilities and contingent assets	Not applicable and contingent liabilities though reviewed and accessed on yearly basis but no disclosure is made as cash basis of accounting is followed.



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

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

Note - 3 : General Fund : (Forming Part Of Balance Sheet)

(Amount in Rs.)

Sr. No.	Particulars	F.Y. 2024-25	F.Y. 2023-24
	Opening Balance	(19,17,483.27)	(25,16,927.27)
	Add/L Surplus/Deficit during the year	51,245	5,99,444.00
	Closing Balance	(18,66,238.27)	(19,17,483.27)
		(18,66,238.27)	(19,17,483.27)

Note - 4 : Details of Opening Cash In Hand and Cash at Bank

(Forming Part Of Receipts And Payments Account)

(Amount in Rs.)

Sr. No.	Particulars	F.Y. 2024-25		F.Y. 2023-24	
A)	<u>Cash in hand :</u>				
	l) General Account	15,945.00	15,945.00	12,298.00	12,298.00
B)	<u>Cash at bank :</u>				
	l) General Account :	10,801.01	10,801.01	10,488.01	10,488.01
		26,746.01		22,786.01	

Note - 5 : Details of Closing Cash in Hand and Cash at Bank

(Forming Part Of Receipts And Payments Account)

Amount (Rs.)

Sr. No.	Particulars	F.Y. 2024-25		F.Y. 2023-24	
A)	<u>Cash in hand :</u>				
	l) General Account	13,258.00	13,258.00	15,945.00	15,945.00
B)	<u>Cash at bank :</u>				
	l) General Account :	10,690.01	10,690.01	10,801.01	10,801.01
		23,948.01		26,746.01	



Handwritten Signature
Secretary,
Integrated Rural Upliftment
Service (IRUS), Kiyam

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

Note - 6 : Gross Receipts (Forming Part of Receipts and Payments Account) :

		(Amount in Rs.)	
Sl. No.	Particulars	FY. 2024-25	FY. 2023-24
I)	Grants in aid :		
	(a) Grants (As per annexure G-1)	24,12,489.00	34,97,407.00
	(b) CSR-Grants	-	-
	(c) Others specific grants	-	-
	(d) FCRA contributions/grants	-	-
	TOTAL (I)	24,12,489.00	34,97,407.00
II)	Donation/Voluntary contribution :		
	(a) Donation (80G organisation)	-	-
	(b) Special Contribution	7,96,000.00	8,00,400.00
	(c) Members subscription	4,20,000.00	4,50,500.00
	(d) Contribution/Donation from public and well wisher	-	-
	(e) Contribution from trustees	-	-
	(f) Membership Renewal fees	-	-
	(g) Show & performance	-	-
	(h) Misc./other receipts	-	0.00
	TOTAL (II)	12,16,000.00	12,50,900.00
	TOTAL (I)+(II)	36,28,489.00	47,48,307.00

Note-7 Others (Contra items):(Forming Part of Receipts and Payments Account) :

Sl. No	Particulars	FY. 2024-25	FY. 2023-24
1	Organisation Contribution		
a)	Senior Citizens' Home	1,21,918.00	1,83,341.00
	Total	1,21,918.00	1,83,341.00



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Secretary,
Integrated Rural Upliftment
Service (IRUS), Kiyam

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

Note- 8 Borrowings :

Sl. No.	Particulars	F.Y. 2025	F.Y. 2024
A	<u>Short Term Borrowings</u> (As per last A/c)		
1	General Account	NIL	NIL
2	Senior Citizen Home	5,12,425.00	6,08,476.00
	Total A	5,12,425.00	6,08,476.00
B	<u>Long Term Borrowings</u> (As per last A/c)		
1	General Account	21,41,600.00	21,41,600.00
	Less: Repayment	21,41,600.00	NIL
2	Senior Citizen Home	9,07,806.00	15,50,197.00
	Less: Repayment	6,08,476.00	12,50,867.00
	Total B	24,40,930.00	24,40,930.00
	Total (a+b)	29,53,355.00	30,49,406.00

Note- 9 Recurring Expenditure:

Sl. No.	Particulars	Annexure	FY. 2025	FY. 2024
-	Senior Citizens' Home	E2	24,38,356.00	24,38,357.00
-	Specil drive for Cataract detection for senior citizen	E3	-	6,10,000.00
-	Senior Citizen Home for Women	E4	8,37,350.00	8,35,600.00
-	Other Programme Expenses	E5	95,130.00	57,350.00
	Total		33,70,836.00	39,41,307.00

Note- 10 Employee benefits expense:

Sl. No.	Particulars	FY. 2025	FY. 2024
	(Including contract labour)		
(a)	Salaries, wages, bonus and other allowances (Staff Salary)	72,000.00	72,000.00
(b)	Contribution to provident and other funds		
(c)	Gratuity expenses		
(d)	Staff welfare expenses		
	Total Employee benefits expense	72,000.00	72,000.00



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

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

Note- 11 Other Expenses:

Sl. No.	Particulars	FY. 2024	FY. 2023
(a)	Audit Fee	7,000.00	5,000.00
(b)	Bank charge		649.00
(c)	Contingencies	10,550.00	10,250.00
(d)	Documentation		
(e)	Meeting Expenses	5,500.00	5,200.00
(f)	Music instrument repairing & costume repairing		
(g)	Office Rent	48,000.00	48,000.00
(h)	News paper & Magazine		
(i)	Postal & communication		
(j)	Printing & Stationery	7,200.00	6,150.00
(k)	Refreshment		
(l)	Travelling & Conveyance	14,150.00	13,400.00
	Total	92,400.00	88,649.00



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

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

Note- 11 : Property, Plant and Equipment (Tangible Assets) (owned assets) :


Particulars /Assets	Land	Building	Furniture & Fixture	Machinery & Plant	Other Assets (A)	Other Assets (B)	Computer & Accessories	(Amount in Rs.)	
								Total	Total
Gross Block									
At 1 April 2023	3,90,000.00	3,89,978.35	21,438.40	26,164.76	50,858.22	3,01,928.11	574.59		11,80,942.43
Additions									
Deductions/Adjustments									
At 1 April 2024	3,90,000.00	3,89,978.35	21,438.40	26,164.76	50,858.22	3,01,928.11	574.59		11,80,942.43
Additions									
Deductions/Adjustments									
At 31 March 2024	3,90,000.00	3,89,978.35	21,438.40	26,164.76	50,858.22	3,01,928.11	574.59		11,80,942.43
At 31 March 2025	3,90,000.00	3,89,978.35	21,438.40	26,164.76	50,858.22	3,01,928.11	574.59		11,80,942.43
Rate	0%	10%	10%	15%	10%	0%	40%		
Depreciation/Adjustments									
At 1 April 2023	-	19,498.92	2,143.84	3,894.52	6,345.60	-	229.84		32,112.72
Additions	-	37,048.00	1,929.00	3,341.00	4,451.00	-	138.00		46,907.00
Deductions/Adjustments									
At 1 April 2024	-	56,546.92	4,072.84	7,235.52	10,796.60	-	367.84		79,019.72
Additions	-	33,343.00	1,737.00	2,839.00	4,006.00	-	83.00		42,008.00
Deductions/Adjustments									
At 31 March 2024	-	56,546.92	4,072.84	7,235.52	10,796.60	-	367.84		79,019.72
At 31 March 2025	-	89,889.92	5,809.84	10,074.52	14,802.60	-	450.84		1,21,027.72
Net Block									
At 31 March 2024	3,90,000.00	3,33,431.43	17,365.56	18,929.24	40,061.62	3,01,928.11	206.75		11,01,922.71
At 31 March 2025	3,90,000.00	3,00,088.43	15,628.56	16,090.24	36,055.62	3,01,928.11	123.75		10,59,914.71

Capital Work in Progress

F.Y. 2023-24 F.Y. 2023-24

Opening Balance	-	-
Add: Additions during the year	-	-
Less: Capitalized during the year	-	-
Closing Balance (B)	-	-





 Secretary,
 Integrated Rural Upliftment
 Service (IRUS), Kiyam

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

Annexure: G1- DETAILS OF GRANTS RECEIVED : (forming part of Receipts & Payments A/c and Income & Expenditure A/c)

Sl. No.	Grant in-aid received from	Project Title	For the Financial year 2025		For the Financial year 2024		Amount (Rs.)
			Sanction Letter No.	Date	Sanction Letter No.	Date	
1	Received from Govt. of India Ministry of Social Justice & Empowerment, New Delhi	"Senior Citizens' Home" (Under the Scheme of Integrated Programme for Senior Citizens)	No.AG-15014/12/2021-Sr.C-I, full & final for 2023-24	Dt.08/11/2024	No.AG-15014/12/2021-Sr.C-I (2nd inst. for 2022-23)	Dt.23/06/2023,	6,25,690.00
			No.AG-15014/12/2021-Sr.C-I, 1st inst. of 2024-25	Dt.04/02/2025	No.AG-15014/12/2021-Sr.C-I (full & final for 2022-23)	Dt.23/06/2023,	5,63,755.00
	received from Government of Manipur, Secretariat Social Welfare	Special drive for Cataract detection for senior citizens	NA	NA	No.AG-15014/12/2021-Sr.C-I (1st inst. for 2023-24)	Dt.28/02/2024	17,07,962.00
			NA	NA	CSSS-1202/1/2023-SW-SW	Dt.14/08/2023	6,00,000.00
		TOTAL 1					34,97,407.00


 Secretary,
 Integrated Rural Upliftment
 Service (IRUS), Kiyam



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

(Annexure)

Annexure- E2 : Senior Citizens' Home

Sl. No.	Particulars	FY. 2025	FY. 2024
1	<i>Staf Salary</i>		
	-Superintendent (@Rs.12879.41 x 12m)	1,54,553.00	1,54,553.00
	-Social worker (@Rs.8,242.83x 12m.)	98,914.00	98,914.00
	-Yoga Therapist (@Rs.5151.75 x 12m)	61,821.00	61,821.00
	-Staff Nurse (@Rs.6697.25 x 12m)	80,367.00	80,367.00
	-Cook (@Rs.8242.83x 12m.)	98,914.00	98,914.00
	-Multi Tasking Staff (@Rs.8242.80x3nos.x12m)	2,96,741.00	2,96,742.00
	-Accountant (part time) (@Rs.6000X1X12m)	72,000.00	72,000.00
2	<i>Health Care</i>		
	-Food	7,05,146.00	7,05,146.00
	-Doctor Part time	2,04,009.00	2,04,009.00
	-Hygiene	50,000.00	50,000.00
	-Medicine	1,03,035.00	1,03,035.00
	-Clothing, Oil, Soap	1,03,035.00	1,03,035.00
3	Building Rent @Rs.16500 x12m	1,98,000.00	1,98,000.00
4	Recreation & production related	61,821.00	61,821.00
5	Toiletries	30,000.00	30,000.00
6	Water & Electricity	1,00,000.00	1,00,000.00
7	Miscellaneous & Unforeseen	20,000.00	20,000.00
	Total	24,38,356.00	24,38,357.00

Annexure- E3 : Special drive for Cataract detection for senior citizens

Sl. No.	Particulars	FY. 2025	FY. 2024
1	Honorarium to Doctors	-	2,00,000.00
2	Hon. to Paramedical Staffs	-	1,50,000.00
3	Medicines	-	1,00,000.00
4	Transportation charges	-	1,00,000.00
5	Miscellaneous	-	60,000.00
	Total	-	6,10,000.00

Annexure- E4 : Senior Citizen Home for Women

Sl. No.	Particulars	FY. 2025	FY. 2024
1	Staff Honorarium	2,79,600.00	2,79,600.00
2	Health Care (Food, Medicine, Clothes oil, P.T Doctor etc.)	3,10,200.00	3,08,500.00
3	Water & Electricity	60,000.00	60,000.00
4	Building Rent	1,80,000.00	1,80,000.00
5	Miscellaneous	7,550.00	7,500.00
	Total	8,37,350.00	8,35,600.00

Annexure- E6 : Other Programme Expenses

Sl. No.	Particulars	FY. 2025	FY. 2024
1	Youth Development Centre	16,100.00	15,250.00
2	Library cum-information Centre	12,450.00	11,600.00
3	Skill development programme	32,130.00	30,500.00
4	Women & Child Welfare Programme	34,450.00	-
	Total	95,130.00	57,350.00

*Integrated Rural Upliftment
Service (IRUS), Kiyam*

