



INTEGRATED RURAL DEVELOPMENT AGENCY
HANGUL, P.O. MAYANG IMPHAL
MANIPUR

BALANCE SHEET AS AT 31ST MARCH, 2024

PARTICULARS		Note	31/03/2024	31/03/2023
A	Equity and Liabilities			
	General Fund	1	-22,62,730.33	-6,68,307.71
B	Borrowing :			
	Craft Training Centre		1,28,920.00	4,97,920.00
	IRDA Urdu Study Centre		3,13,200.00	3,13,200.00
	IRDA Computer Trg. Centre		2,92,000.00	2,92,000.00
	Revaluation Reserve Land(B/fd)		1,08,500.00	1,08,500.00
	(Senior Citizen's Home)		8,49,356.00	8,49,356.00
	Expenses Payable: (As per schedule "G")		17,22,079.00	11,46,000.00
			11,51,324.67	25,38,668.29
C	Non-Recurring Assets:-			
	Property, Plant and Equipments Etc	9	22,79,884.00	25,05,166.00
D	Current Assets:-			
	Cash in Hand & at Bank	3	17,440.67	33,502.29
TOTAL::			22,97,324.67	25,38,668.29

Per out report of even date annexed

PLACE :: IMPHAL

DATED :: 15TH JUNE, 2024
 UDIN::24313107BKBRQE4767

(Signature)
 Secretary
 Integrated Rural Development Agency,
 Hangul, Manipur



For S.L. GANGWAL & CO
 Chartered Accountants

(Signature)
 Mehul Jain
 Partner
 M. No. 313107
 FR No. 004640C



INTEGRATED RURAL DEVELOPMENT AGENCY
HANGUL, P.O. MAYANG IMPHAL
MANIPUR

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

PARTICULARS	Note	F.Y. 2023-24	F.Y. 2022-23
A Income:-			
Gross Income	4	19,15,965.00	11,36,191.00
Other Income	5	4,225.00	9,973.00
TOTAL::		19,20,190.00	11,46,164.00

PARTICULARS	Note	F.Y. 2023-24	F.Y. 2022-23
A Expenditure:-			
Recurring Expenditure	6	13,16,362.00	21,58,641.04
Employee benefits expenses (Salaries, Wages, other)	7	2,40,000.00	1,40,000.00
Other Expenses	8	10,889.62	7,889.40
Expenses Payable: (As per schedule "G")		17,22,079.00	11,46,000.00
B Depreciation	9	2,25,282.00	2,50,571.00
C Surplus/Deficit) during the year		-15,94,422.62	-25,56,937.44
TOTAL::		19,20,190.00	11,46,164.00

Per out report of even date annexed

PLACE :: IMPHAL

DATED :: 15TH JUNE, 2024
UDIN::24313107BKBRQE4767

[Signature]
Secretary
Integrated Rural Development Agency,
Hangul, Manipur



For, S.L. GANGWAL & CO
Chartered Accountants

[Signature]
Mehul Jain
Partner
M. No. 313107
FR No 004649C



INTEGRATED RURAL DEVELOPMENT AGENCY
HANGUL, P.O. MAYANG IMPHAL
MANIPUR
ACCOUNT:- CONSOLIDATED

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

Receipts		Note	F.Y. 2023-24	F.Y. 2022-23
A	Opening Balance:- Cash in Hand & at Bank	2	33,502.29	2,67,112.73
B	Gross Receipts	4	19,15,965.00	11,36,191.00
C	Other Receipts	5	4,225.00	9,973.00
D	Temporary Borrowing: (Senior Citizens Home) (IRDA Urdu Study Centre) (IRDA Computer Trg. Centre)		5,50,000.00	8,49,356.00 1,04,400.00 73,000.00
TOTAL::			25,03,692.29	24,40,032.73
Payment		Note	F.Y. 2023-24	F.Y. 2022-23
A	Recurring Expenditure	6	13,16,362.00	21,58,641.04
B	Employee benefits expenses (Salaries, Wages, other)	7	2,40,000.00	1,40,000.00
C	Other Expenses	8	10,889.62	7,889.40
D	Non-Recurring Expenses (Details)	9	0.00	0.00
E	Repayment of Borrowing: (Craft Training Centre) (Senior Citizens Home) Closing Balance:- Cash in Hand & at Bank		3,69,000.00 5,50,000.00	1,00,000.00
		3	17,440.67	33,502.29
TOTAL::			25,03,692.29	24,40,032.73

Per out report of even date annexed

PLACE :: IMPHAL

DATED :: 15TH JUNE, 2024
UDIN::24313107BKBRQE4767

[Signature]
Secretary
Integrated Rural Development Agency,
Hangul, Manipur



For, S.L. GANGWAL & CO
Chartered Accountants

[Signature]
Mehul Jain
Partner
M. No. 313107
FR No. 004649C



INTEGRATED RURAL DEVELOPMENT AGENCY
HANGUL, P.O. MAYANG IMPHAL
MANIPUR
ACCOUNT:- CONSOLIDATED

Note-1 General Fund

Sl No.	Particulars	F.Y. 2023-24	F.Y. 2022-2023
i)	Opening Balance	-6,68,307.71	18,88,629.73
ii)	Add:Less: Surplus/Deficit during the year	-15,94,422.62	-25,56,937.44
	Closing Balance	-22,62,730.33	-6,68,307.71

Note-2 Details of Opening Cash in Hand & at Bank
(Forming Part of Receipts and Payment Account)

Sl No.	Particulars	F.Y. 2023-24	F.Y. 2022-2023
	Cash at bank:		
i)	SBI- A/c No.40362562040 (FCRA-Delhi A/c)	49.00	1,573.00
ii)	IOB A/c No.7442 (FCRA-Utilised A/c)	2,808.56	1,84,322.60
iii)	IOB A/c No.7680 (General Account)	9,461.43	9,238.83
iv)	SBI-Current A/c No. 34056307435 (General Account)	12,219.30	61,667.30
vi)	SBI-A/c No. 30434121565 (ICTC Account)	6,014.00	5,854.00
vii)	Cash in hand	2,950.00	4,257.00
	Opening Balance	33,502.29	2,67,112.73

Note-3 Details of Closing Cash in Hand & at Bank
(Forming Part of Receipts and Payment Account)

Sl No.	Particulars	F.Y. 2023-2024	F.Y. 2022-2023
	Cash at bank:		
i)	SBI- A/c No.40362562040 (FCRA-Delhi A/c)	18.00	49.00
ii)	IOB A/c No.7442 (FCRA-Utilised A/c)	2,863.94	2,808.56
iii)	IOB A/c No.7680 (General Account)	602.43	9,461.43
iv)	SBI-Current A/c No. 34056307435 (General Account)	11,396.30	12,219.30
v)	SBI-A/c No. 30434121565 (ICTC Account)		6,014.00
vi)		2,560.00	2,950.00
vii)	Cash in hand		
	Closing Balance	17,440.67	33,502.29

UDIN::24313107BKBRQE4767

[Signature]
Secretary
Integrated Rural Development Agency,
Hangul, Manipur





INTEGRATED RURAL DEVELOPMENT AGENCY
HANGUL, P.O. MAYANG IMPHAL
MANIPUR
ACCOUNT:- CONSOLIDATED

Note-4 Gross Receipts (Forming Part of Receipts and Payment Account)

Sl No.	Particulars	F.Y. 2023-2024	F.Y. 2022-2023
1)	Donation/Voluntary Contribution:-		
	By Member's Subscription	32,400.00	15,000.00
	By Member's Contribution	5,99,000.00	2,50,226.00
	By Local Contribution	4,97,290.00	2,43,500.00
2)	By IRDA Computer Trg. Centre:		
	Registration Fee	Nil	26,040.00
	Tuition Fee	Nil	84,000.00
	By IRDA Urdu Study Centre:		
	Registration Fee	Nil	16,200.00
3)	Grant in Aid Received from People's Resource Development Association	1,30,000.00	1,00,000.00
	Grant in Aid Received from Bread For The World (BFTW), Germany, Project No. N-IND-2020-0068/02 Dated 24/05/2022		2,43,934.00
	Grant in Aid Received from Bread For The World (BFTW), Germany, Project No. N-IND-2020-0068/02 Dated 14/10/2022		1,57,291.00
	Grant in Aid Received from Ministry of Social Justice & Empowerment, GOI, Vide Sanction Letter No.AG-15014/32/2021-Sr.C-I Dated 23/03/2024 as 1st installment of Year 2023-24	5,94,277.00	
	Grant in Aid Received from Bread For The World (BFTW), Germany, Project No. N-IND-2020-0068/02 Dated 10/08/2023	62,998.00	
	TOTAL::	19,15,965.00	11,36,191.00

Note-5 Other Receipts(Forming Part of Receipts and Payment Account)

Sl No.	Particulars	F.Y. 2023-2024	F.Y. 2022-2023
1)	Misc. Receipts Including Bank Interest	4,225.00	9,973.00
	TOTAL::	4,225.00	9,973.00

UDIN::24313107BKBRQE4767

Noted & Signed
Integrated Rural Development Agency,
Hangul, Manipur





INTEGRATED RURAL DEVELOPMENT AGENCY
HANGUL, P.O. MAYANG IMPHAL
MANIPUR
ACCOUNT:- CONSOLIDATED

Note-6 Recurring Expenditure (Forming part of Receipts and Payment Account)

Sl No.	Particulars	F.Y. 2023-2024	F.Y. 2022-2023
1)	Administrative Expenses :		
	Printing & Stationery	7,950.00	7,950.00
	Travelling & Conveyance	36,530.00	16,530.00
	Newspaper & Journals	3,980.00	3,980.00
	Postage & Telephone	3,650.00	3,650.00
	Repairing & Maintenance	35,870.00	25,870.00
	Meeting Expenses	6,590.00	6,590.00
2)	IRDA Computer Training Centre: (As per schedule "B")		1,82,950.00
3)	IRDA Urdu Study Centre: (As per schedule "C")		1,36,800.00
4)	Maintenance of Senior Citizens Home: (As per schedule "D")	7,16,277.00	9,49,356.00
5)	Community Based Sustainable Development & Adaptation to Climate Change: (As per schedule "E")	63,065.00	6,89,275.04
6)	Other Programme Expenses: (As per schedule "F")	4,42,450.00	2,35,690.00
	TOTAL::	13,16,362.00	21,58,641.04

Note-7 Employee Benefit Expenses :-

Sl No.	Particulars	F.Y. 2023-2024	F.Y. 2022-2023
i)	Salaries, Wages, Bonus and other Allowances	2,40,000.00	1,40,000.00
	TOTAL::	2,40,000.00	1,40,000.00

Note-8 Other Expenditure :-

Sl No.	Particulars	F.Y. 2023-2024	F.Y. 2022-2023
i)	Misc. Expenses including bank charges	10,889.62	7,889.40
	TOTAL::	10,889.62	7,889.40

UDIN::24313107BKBRQE4767

Michael R. Gangwal
Secretary
Integrated Rural Development Agency,
Hangul, Manipur





INTEGRATED RURAL DEVELOPMENT AGENCY
HANGUL, P.O. MAYANG IMPHAL
MANIPUR

NOTE-9 OF FIXED ASSETS AS AT 31ST MARCH, 2024

Particulars/Assets	Gross Block as at April 22	Addition	Total as at 31.03.2023	Rate	Depreciation 31.03.2023	Net Block 31.03.2023	Gross Block as at April 23	Addition	Total as at 31.03.2024	Depreciation 31.03.2024	Net Block 31.03.2024
General Account:-											
Land	1,20,000.00		1,20,000.00			1,20,000.00	1,20,000.00		1,20,000.00		1,20,000.00
Building	2,28,365.00		2,28,365.00	5%	11,418.00	2,16,947.00	2,16,947.00		2,16,947.00	10,847.00	2,06,100.00
Multipurpose Hall	2,07,951.00		2,07,951.00	5%	10,398.00	1,97,553.00	1,97,553.00		1,97,553.00	9,878.00	1,87,675.00
Furniture & Fixture	2,718.00		2,718.00	10%	272.00	2,446.00	2,446.00		2,446.00	245.00	2,201.00
Senior Citizen's Home:-											
Furniture	1,367.00		1,367.00	10%	137.00	1,230.00	1,230.00		1,230.00	123.00	1,107.00
CCTV Camera & Website Develop	85,000.00		85,000.00	10%	12,750.00	72,250.00	72,250.00		72,250.00	10,838.00	61,412.00
Embroidery/Dress Designing:-											
Embroidery Machine	966.00		966.00	15%	145.00	821.00	821.00		821.00	123.00	698.00
Furniture	445.00		445.00	10%	45.00	400.00	400.00		400.00	40.00	360.00
Tailoring Training Unit:-											
Machines	879.00		879.00	15%	132.00	747.00	747.00		747.00	112.00	635.00
CSD Account:-											
Furniture	3,658.00		3,658.00	10%	366.00	3,292.00	3,292.00		3,292.00	329.00	2,963.00
Marciful English School:-											
Furniture	1,72,482.00		1,72,482.00	10%	17,248.00	1,55,234.00	1,55,234.00		1,55,234.00	15,523.00	1,39,711.00
Building	13,93,962.00		13,93,962.00	10%	1,39,396.00	12,54,566.00	12,54,566.00		12,54,566.00	1,25,457.00	11,29,109.00
Games & Sports Items	1,842.00		1,842.00	15%	246.00	1,396.00	1,396.00		1,396.00	209.00	1,187.00
Water Tank	50,567.00		50,567.00	15%	7,585.00	42,982.00	42,982.00		42,982.00	6,447.00	36,535.00
Pucca Latrine	1,28,085.00		1,28,085.00	10%	12,809.00	1,15,276.00	1,15,276.00		1,15,276.00	11,348.00	1,03,928.00
Construction of Washroom											
our Toilet Complex	2,52,134.00		2,52,134.00	10%	25,213.00	2,26,921.00	2,26,921.00		2,26,921.00	22,692.00	2,04,229.00
Tools & Equipments	8,530.00		8,530.00	15%	1,280.00	7,250.00	7,250.00		7,250.00	1,088.00	6,162.00
PA System	9,650.00		9,650.00	15%	1,448.00	8,202.00	8,202.00		8,202.00	1,230.00	6,972.00
Utensils	7,783.00		7,783.00	10%	778.00	7,005.00	7,005.00		7,005.00	701.00	6,304.00
Cycle Shed	62,586.00		62,586.00	10%	6,259.00	56,327.00	56,327.00		56,327.00	5,631.00	50,696.00
Capart:-											
Tailoring Machine	7,208.00		7,208.00	15%	1,081.00	6,127.00	6,127.00		6,127.00	919.00	5,208.00
Embroidery Machine	10,234.00		10,234.00	15%	1,535.00	8,699.00	8,699.00		8,699.00	1,306.00	7,394.00
Sissors, T-Scale, Electric Iron,											
Measuring Tape, Spindle	1,545.00		1,545.00	10%	232.00	1,313.00	1,313.00		1,313.00	197.00	1,116.00
TOTAL ::	27,55,737.00		27,55,737.00		2,50,811.00	25,05,166.00	25,05,166.00		25,05,166.00	2,25,282.00	22,79,884.00

UDIN:24313107BKBRQE4767

Mohd. R. Singh
Secretary
Integrated Rural Development Agency
Hangul, Manipur





INTEGRATED RURAL DEVELOPMENT AGENCY
HANGUL, P.O. MAYANG IMPHAL
MANIPUR
ACCOUNT:- CONSOLIDATED

SCHEDULE "B" OF IRDA COMPUTER TRAINING CENTRE

PARTICULARS	F.Y. 2022-23	F.Y. 2023-24
To Honorarium to Part Time Urdu Teacher (2 Nos.)	48,000.00	NIL
To Stationery/AMC etc.	25,950.00	NIL
To Diesel & Electric Bill & Others	23,650.00	NIL
To Repairing & Maintenance	24,900.00	NIL
To Telephone Bills, Fax & Internet	6,850.00	NIL
To Postage Charges	4,530.00	NIL
To Advertisement & Publicity	4,890.00	NIL
To Miscellaneous Expenses	18,230.00	NIL
To NCPUL Registration	25,950.00	NIL
TOTAL ::	1,82,950.00	NIL

SCHEDULE "C" OF IRDA URDU STUDY CENTRE

PARTICULARS	F.Y. 2022-23	F.Y. 2023-24
Honorarium to Urdu Teacher	96,000.00	NIL
Stationery, Postage, Phone, Fax, Transportation,		NIL
Water Charges, Course Materials, Electricity	24,600.00	NIL
NCPUL Registration	16,200.00	NIL
TOTAL ::	1,36,800.00	NIL

SCHEDULE "D" OF MAINTENANCE OF SENIOR CITIZEN'S HOME

PARTICULARS	F.Y. 2022-23	F.Y. 2023-24
Recurring Expenses:-		
Staff Honorarium(3 months):		
Superintendent (1No.)		38,638.23
Social Worker (1 No.)		24,728.49
Yoga Therapist (1 No.)		15,455.25
Nurse (1 No.)		20,091.75
Cook (1 No.)		24,728.50
Accountant (1 No.)		18,000.00
Multi Tasking Staff (3 Nos.)		74,185.25
Building Rent(3 months)		49,500.00
Health Care/Nutritional Support:		
Food Expenses	6,68,306.00	2,82,974.55
Doctor (1 No.) Part Time		51,002.25
Hygiene		12,499.98
Medicine Expenses	60,000.00	25,758.75
Clothing, Oil, Soap	1,09,500.00	25,758.75
Recreation & Production Related	56,260.00	15,455.25
Toiletries		7,500.00
Water & Electricity		25,000.00
Misc. & Unforeseen Expenses	55,290.00	5,000.00
TOTAL ::	9,49,356.00	7,16,277.00

UDIN::24313107BKBRQE4767

[Signature]
Secretary
Integrated Rural Development Agency
Hangul, Manipur





INTEGRATED RURAL DEVELOPMENT AGENCY
HANGUL, P.O. MAYANG IMPHAL
MANIPUR
ACCOUNT:- CONSOLIDATED

SCHEDULE "E" OF COMMUNITY BASED SUSTAINABLE DEVELOPMENT
AND ADAPTATION TO CLIMATE CHANGE

PARTICULARS	F.Y. 2022-23	F.Y. 2023-24
1. Programme Cost:		
1.1.1 Capacity Building:		
1.1.1.a Participatory Assessment on Climate Change and Disaster Risk (PACDR) Training for Developing Village Plan	15,000.00	
1.1.1.b Awareness on Climate Change & Gender	51,000.00	
1.1.2. Coordination And Networking:		
1.1.2.a Meeting with Policy Makers on Climate Change, Adaptation and Gender	20,253.00	
1.1.2.b. Thematic Meeting with Intellectual & Management	42,000.00	
1.1.3. Gender/Patriarchy & Masculinity:		
1.1.3.a.Honorarium for Village Volunteers	1,79,099.16	
1.1.3.b. Awareness on Patriarchal and Masculinity	13,000.00	
1.1.3.c Support to Women Farmers on Promoting Organic Farming & Climate Ad	28,000.00	
2. Personal Costs:		
2.1.1. Programme Staff:		
2.1.1.a Project Coordinator	1,10,000.00	21,000.00
2.1.1.b Community Mobilizer	90,000.00	17,000.00
2.2.1. Administrative Staff:		
2.2.1.a Accountant	26,200.00	19,641.60
3.1. Administration Costs:		
3.1.a Printing, Stationery, Phone, Fax, e-mail, journal, etc.	3,554.90	
3.1.b Health/ Personal Insurance	NIL	
3.1.c Refreshment, Traveling, Electricity, etc.	NIL	
3.1.d Audit And Audit Expenses	8,980.00	4,130.00
3.1.g EC Meeting Expenses	NIL	
Bank Charges	2,187.98	1,293.40
TOTAL ::	5,89,275.04	63,065.00

SCHEDULE "F" OF OTHER PROGRAMME EXPENSES

PARTICULARS	F.Y. 2022-23	F.Y. 2023-24
Workshop cum Observation of International Human Rights Day	25,460.00	
Workshop on Global Warming & Climate Change	23,850.00	30,280.00
Workshop on Dealing with the Past for the CSOs	25,790.00	50,360.00
Health & Family Welfare Awareness Programme	19,870.00	49,580.00
Workshop on Women & Gender Empowerment	23,450.00	45,470.00
Skill Training Programme	34,930.00	58,530.00
Workshop on Human Trafficking in North East India	20,590.00	50,930.00
Drugs & HIV/AIDS Awareness Programme	13,650.00	46,260.00
Training on PME for the NGO Staffs	15,360.00	
Training on Documentation & Reporting	16,980.00	
Training on Accounting Procedures & Audit Practices	15,760.00	52,480.00
Workshop on Advance Youth Leadership Training		58,560.00
TOTAL ::	2,35,690.00	4,42,450.00

UDIN::24313107BKBRQE4767

Handwritten Signature
Secretary
Integrated Rural Development Agency
Hangul, Manipur





INTEGRATED RURAL DEVELOPMENT AGENCY
HANGUL, P.O. MAYANG IMPHAL
MANIPUR
ACCOUNT:- CONSOLIDATED

SCHEDULE "G" OF EXPENSES PAYABLE (MAINTENANCE OF SENIOR CITIZEN'S HOME)

PARTICULARS	F.Y. 2022-23	F.Y. 2023-24
Staff Honorarium:-		
Superintendent(1 No.)	1,50,000.00	1,15,914.77
Social Worker (1 No.)		74,185.51
Counsellor	96,000.00	
Yoga Therapist(1 No.)	60,000.00	46,365.75
Nurse(1 No.)	78,000.00	60,275.25
Cook(1 No.)	96,000.00	74,185.50
Accountant (1 No.)		54,000.00
Multi Tasking Staff (3 Nos.)	2,88,000.00	2,22,555.75
Building Rent	1,80,000.00	1,48,500.00
Health Care/Nutritional Support :		
Food Expenses		4,22,171.45
Part Time Doctor(1 No.)	1,98,000.00	1,53,008.75
Hygiene		37,500.02
Medicine Expenses		77,276.25
Clothing.Oil, Soap etc.		77,276.25
Recreation & Production Related(9months)		46,365.75
Toiletries(9 months)		22,500.00
Water & Electricity(9 months)		75,000.00
Misc.&Unforeseen Expenses(9 months)		15,000.00
TOTAL ::	11,46,000.00	17,22,079.00

UDIN::24313107BKBRQE4767

Md. Rafiqul
Secretary
Integrated Rural Development Agency
Hangul, Manipur.





**INTEGRATED RURAL DEVELOPMENT AGENCY
HANGUL, P.O. MAYANG IMPHAL
MANIPUR
ACCOUNT:- CONSOLIDATED**

AUDITORS REPORT

We have Audited the annexed Balance Sheet of above mentioned society as at 31st MARCH, 2024 and also attached Income & Expenditure account and Receipts & Payments account for the year 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 statements 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 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 at 31st MARCH, 2024
- (ii) In the case of Income & Expenditure account deficit for 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.
- (iv) The Society is not registered under GST therefore GST records are not maintained by the Society, and hence we are unable to verify the same.

PLACE :: IMPHAL

**DATED :: 15TH JUNE, 2024
UDIN::24313107BKBRQE4767**



For, S.L. GANGWAL & CO
Chartered Accountants

Mehul Jain
Mehul Jain
Partner

M. No. 313107
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