



AUDITOR'S REPORT

We have audited the attached Balance Sheet of **RURAL SERVICE AGENCY (RSA), PALACE COMPOUND, IMPHAL - MANIPUR** as at **31.3.2023** and also the attached Income and Expenditure Account and Receipts and Payments Account in respect of "**CONSOLIDATED GENERAL 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 generally accepted Accounting Principles.
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 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 avoided as far as practicable in future. The practice of cash payments should be gradually discarded.
9. The organisation has not obtained registration under the GST as it is registered under Section 12AA of the Income Tax Act and hence exempt from all of the GST.
10. 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 31.3.2023.
 - 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 31.3.2023.
 - iii) In the case of Receipts and Payments Account the actual receipts and disbursement for the period as above.

Dated: This 3rd day of June, 2023
Place: Imphal

Secretary
Rural Service Agency



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
UDIN No.:23054272BGWGXE4982

**RURAL SERVICE AGENCY (RUSA)
PALACE COMPOUND, IMPHAL - MANIPUR**



**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023
(Consolidated General Account)**

RECEIPTS	AMOUNT(Rs)	PAYMENTS	AMOUNT(Rs)
To Opening Balance:		By Targeted Intervention Project	
Cash in hand		- Infrastructure and Administrative Cost	2,17,766.34
- TI Project	1,072.00	- Human Resource Cost	11,02,000.00
- General	2,469.20	- Travel Expenses	1,46,100.00
		- Programme Cost	1,09,800.00
		- Clinic Service & TI	2,50,268.41
		- Commodities	4,49,000.00
			22,74,934.75
Cash at Bank		" Senior Citizens' Home	
- IOB (TI Project) -15453	19,273.75	(Under the Scheme of Atal	
- IOB A/C . 15454	5,668.90	Vayo Abhyuday Yoiana, AVYAY)	
- FCRA (IOB) A/c 0373	1,658.56	a) Staff Salary :	
- SBI A/c 0959	4,562.90	- Suprintendent	1,12,500.00
		- Social Worker	72,000.00
		- Yoga Therapist	45,000.00
		- Nurse	58,500.00
		- Cook	72,000.00
		- Multi Tasking Staffs	2,16,000.00
			5,76,000.00
	31,164.11	b) Rent for Building	1,35,000.00
" Grant-In-Aid:		c) Health Care & Nutritional:	
a) Received from Manipur		- Food expenses	5,40,000.00
State AIDS Control Society		- Hon.of Doctor	1,48,500.00
(MACS) Imphal, Manipur		- Medicines	72,000.00
vide sanctioned letter No.		- Clothing, Oil, soap etc.	72,000.00
T-27068/1/2022-e-MACS and			8,32,500.00
T-37066/10/2017/TI/MACS Pt.		d) Recreation & Production	45,000.00
Installments as under:		e) Water & Electricity	20,000.00
-Dt.29/07/2022, 1st Inst.	7,51,433.00	f) Misc. expenses :	
-Dt.20/10/2022, 2nd Inst.	7,51,433.00	- Printing & Stationery	3,000.00
-Dt.28/02/2023, 3rd Inst.	7,51,434.00	- Maintenance of furniture	7,000.00
	22,54,300.00	- Contingencies	
b) Received from Govt. of India		(Travel & others etc.)	18,074.00
Ministry of Social Justice &			28,074.00
Empowerment, New Delhi		(Sub-total a+b+c+d+e+f)	16,36,574.00
vide sanctioned letter no.		" Skill development programme	
AG-15014/13/2021-Sr.C-1		on Modern Colour Painting for	
Dt.06/09/2022,		School Drop Out Students	
Installments as under:		- Equipments & raw materials	33,933.82
(for the year 2022-23)		- Hon.for Guest faculty	35,000.00
-Dt.06/09/2022, 1st Inst.	5,55,951.00	- Lunch/catering	45,000.00
-Dt.18/03/2023, 2nd Inst.	6,80,623.00	- Refreshment	6,370.00
	12,36,574.00	- TA for Trainers	69,000.00
c) Received from National		- Miscellaneous expenses	7,201.00
Bank for Agriculture and			1,96,504.82
Rural Development (NABARD)			
Manipur, Regional Office,			
Lamphelpat, Imphal.vide			
-NB (MNR)-136/MCID/			
LEDP-RUSA/2019-20	1,89,000.00		
-NB(MNR)/177/OF DD-			
Skill 2020-21	1,96,467.30		
	3,85,467.30		
(Sub-total a+b+c)	38,76,341.30		


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**Received from People
Resource Development
Association, Bishnupur,
Manipur**



- Forestry and Climate change	25,000.00	
- Human Rights	25,000.00	50,000.00

" Public Donation		2,03,000.00
" Members Subscription		2,52,000.00
" Shop Rent		70,000.00
" Staff Contribution		2,22,550.00

" Bank Interest

- IOB A/c No.15453 (TI Project)	1,361.00	
- IOB (15454)	265.00	
- IOB (373)	46.00	1,672.00

**" Organisation Contribution
(Contra)**

- Senior Citizen's Home	4,00,000.00	
- Skill Development	37.52	4,00,037.52

**" Livelihood and Enterprise
Development Programme
Scientific Teachnique of
Mushroom Production**

a) <u>2 Days Refresher training</u>		
- Honorarium		10,000.00
- Spond Mushroom		5,720.00
- Spices		8,000.00
- Printing & Stationery Materials		3,100.00
- Misc/contingency		27,180.00
		<u>54,000.00</u>

b) <u>Exposure visit</u>		
- Refreshment		3,000.00
- Travelling expenses		17,000.00
		<u>20,000.00</u>

c) <u>Mentoring hand holding lindages</u>		
- Incentive to staff		55,000.00

d) <u>Administrative Cost</u>		
- Printing & Stationery		10,500.00
- Travelling & Transportator		25,500.00
- Refreshment		7,800.00
- Contingencies		16,200.00
		<u>60,000.00</u>

Sub-Total (a+b+c+d) 1,89,000.00

**" Sharing and learning prog.
on protection of Forestry &
Climate change**

- Training fee	2,000.00	
- TA	6,000.00	
- Printing & stationery	1,190.00	
- Lunch & refreshment	13,300.00	
- Exposure visit	600.00	
- Misc.(including travel)	1,910.00	25,000.00

**" One Day training of
Human Rights**

- Training fee	2,000.00	
- TA	9,000.00	
- Printing & stationery	1,040.00	
- Lunch & refreshment	11,780.00	
- Misc.(including travel)	1,180.00	25,000.00

**" One Day capacity building
programme for youths**

- Hon.to Guest faculty	1,000.00	
- Banner	300.00	
- Refreshment	750.00	
- Printing & stationery	750.00	
- Travelling & conveyance	1,300.00	
- Contingencies	1,500.00	5,600.00



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" <u>Awareness programme on Children Rights & Women Empowerment</u>		
- Hon. to Resource Persons	1,000.00	
- Printing & Stationery	1,200.00	
- Refreshment	1,500.00	
- Travelling & Conveyance	1,000.00	
- Misc.expenses	<u>2,300.00</u>	7,000.00
" <u>International & National Observation:</u>		
- World Health Day	12,500.00	
- International Candle Light Day	8,300.00	
- International Day of Older Persons	15,200.00	
- Observation of International Day Against Drug Abuse	13,600.00	
- International Youth day	8,400.00	
- World AIDS Day	12,500.00	
- International Volunteers Day	9,500.00	
- International Women Day	12,100.00	
- Consumer Right Day	8,900.00	
- World Disabled Day	<u>14,000.00</u>	1,15,000.00
" <u>Administrative Cost:</u>		
- Staff Salary	1,80,000.00	
- Printing & stationery	12,500.00	
- Travelling & Conveyance	10,500.00	
- Contingencies	<u>7,600.00</u>	2,10,600.00
" Organization Contribution (contra)		4,00,037.52
" <u>Closing Balance:</u>		
Cash in hand		
- TI Project	1,072.00	
- General	<u>5,497.88</u>	6,569.88
<u>Cash at Bank</u>		
- IOB (TI Project) -15453	Nil	
- IOB A/C . 15454	5,961.10	
- FCRA (IOB) A/c 0373	1,610.16	
- SBI I A/c (Imphal) 0959	10,913.90	
- SBI I A/c (Delhi) 5299	<u>Nil</u>	18,485.16
<hr/>		
51,10,306.13		51,10,306.13



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INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023



EXPENDITURE	AMOUNT(Rs)	INCOME	AMOUNT(Rs)
To Targeted Intervention Project (As per Receipts & Payments A/c)	22,74,934.75	By Grants-In-Aid: (As per Receipts & Payments A/c)	38,76,341.30
" Senior Citizens' Home" (As per Receipts & Payments A/c)	16,36,574.00	" Received from People Resource Development Association, Bishnupur, Manipur (As per Receipts & Payments A/c)	50,000.00
" Skill development programme on Modern Colour Painting for School Drop Out Students (As per Receipts & Payments A/c)	1,96,504.82	" Public Donation	2,03,000.00
" Livelihood and Enterprise Development Programme Scientific Teachnique of Mushroom Production (As per Receipts & Payments A/c)	1,89,000.00	" Members Subscription	2,52,000.00
" Sharing and learning prog. on protection of Forestry & Climate change (As per Receipts & Payments A/c)	25,000.00	" Shop Rent	70,000.00
" One Day training of Human Rights (As per Receipts & Payments A/c)	25,000.00	" Staff Contribution	2,22,550.00
" One Day capacity building programme for youths (As per Receipts & Payments A/c)	5,600.00	" Bank Interst	
" Awareness programme on Children Rights & Women Empowerment (As per Receipts & Payments A/c)	7,000.00	- IOB A/c No.15453 (TI Project)	1,361.00
" International & National Observation: (As per Receipts & Payments A/c)	1,15,000.00	- IOB (15454)	265.00
" Administrative Cost: (As per Receipts & Payments A/c)	2,10,600.00	- IOB (373)	46.00
" Depreciation : As per Schedule A	68,557.00	" Capital Fund: (Excess of expenditure over income transferred)	78,207.27
	47,53,770.57		47,53,770.57


 Secretary
 Rural Service Agency





BALANCE SHEET AS AT 31ST MARCH 2023

LIABILITIES	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)
Revolving Fund		Cash in hand	6,569.88
As per last A/c	10,000.00	Cash at Bank	18,485.16
Loan from RMK		Fixed Assets :	
As per last A/c	23,791.00	As per Schedule A	19,05,841.00
Refundable Grant (RGVN)		Advance :	
As per last A/c	21,555.00	As per last Account	4,104.00
Advance Refundable/Temporary borrowing		Revolving Fund :	
As per last A/c	19,77,642.28	As per last Account	1,41,584.97
Temporary Borrowings :		Closing Stock (SM)	
As per last A/c	7,49,466.00	(As per last A/c)	2,000.00
		Closing Stock	
		(As certified)	4,90,500.00
		Project Fund	
		(After adjusting this year deficit)	2,13,369.27
	27,82,454.28		27,82,454.28

For RURAL SERVICE AGENCY (RSA)


Secretary
Secretary
Rural Service Agency

Dated: This 3rd day of June, 2023
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
UDIN No.:23054272BGWGXE4982


Secretary
Rural Service Agency

**RURAL SERVICE AGENCY (RUSA)
PALACE COMPOUND (WEST), IMPHAL, MANIPUR**



SCHEDULE "A" : FIXED ASSETS :

Sl. No.	Items	Book Value as on 1/4/2022	Addition during the Yr.	Sale/ Discarded during the Yr	Total	Depreciation Rate	Amounts	Net Book Value as on 31/3/2023
-	Land	11,85,000.00			11,85,000.00	0%	-	11,85,000.00
-	Office Building	3,03,408.00			3,03,408.00	10%	30,341.00	2,73,067.00
-	Spining Hall	238.00			238.00	25%	60.00	178.00
-	Machine, Tools & Equipments	1,318.00			1,318.00	25%	330.00	988.00
-	Purchase of Van	9,999.00			9,999.00	25%	2,500.00	7,499.00
-	Furniture & Fixtures	14,534.00			14,534.00	10%	1,453.00	13,081.00
-	Ceiling fan	3,398.00			3,398.00	15%	510.00	2,888.00
-	Stand fan	2,051.00			2,051.00	15%	308.00	1,743.00
-	Equipments	333.00			333.00	25%	83.00	250.00
-	Furniture & Fixtures	3,743.00			3,743.00	25%	936.00	2,807.00
-	Trg. Shed (Tara Loom)	371.00			371.00	25%	93.00	278.00
-	Tara Loom	1,725.00			1,725.00	25%	431.00	1,294.00
-	Library Books	5,917.00			5,917.00	10%	592.00	5,325.00
-	Vehicle (Jeep, Car & Van)	2,894.00			2,894.00	25%	724.00	2,170.00
-	Computer	3,262.00			3,262.00	20%	652.00	2,610.00
-	Xerox Machine	2,228.00			2,228.00	15%	334.00	1,894.00
	Community Care Centre Project :							
-	Bed	6,221.00			6,221.00	15%	933.00	5,288.00
-	Mattress	2,869.00			2,869.00	15%	430.00	2,439.00
-	Linen	1,731.00			1,731.00	15%	260.00	1,471.00
-	Furniture	760.00			760.00	25%	190.00	570.00
-	Kitchen Equipments	430.00			430.00	25%	108.00	322.00
	Patient Care Equipments							
-	Auto clave	357.00			357.00	25%	89.00	268.00
-	Recreational Facilities	221.00			221.00	25%	55.00	166.00
	Office Use :							
-	Table	760.00			760.00	15%	114.00	646.00
-	Chair	677.00			677.00	15%	102.00	575.00
-	Computer	393.00			393.00	25%	98.00	295.00
-	Filling Cabinet & Cash Box	924.00			924.00	15%	139.00	785.00
-	Generator & other acc.	6,166.00			6,166.00	15%	925.00	5,241.00
-	Iron Godrej	874.00			874.00	15%	131.00	743.00
	ISM & H Hospital							
-	kitchen Equipments	313.00			313.00	25%	78.00	235.00
-	Patients Care Equipments	3,850.00			3,850.00	25%	963.00	2,887.00
-	kitchen Furniture	5,522.00			5,522.00	15%	828.00	4,694.00
-	Furniture & Fixtures of Patient Care & Office	1,897.00			1,897.00	25%	474.00	1,423.00
-	Reference Book	14,138.00			14,138.00	10%	1,414.00	12,724.00
-	Iron bed	3,119.00			3,119.00	15%	468.00	2,651.00
-	linen	4,632.00			4,632.00	10%	463.00	4,169.00
-	Matress	2,668.00			2,668.00	10%	267.00	2,401.00


Secretary
Rural Service Agency





Creche Centre	-	-	-	-	-	-
- Furniture & Fixtures	7,258.00	-	7,258.00	10%	726.00	6,532.00
- Equipments	4,983.00	-	4,983.00	10%	498.00	4,485.00
- Girls Hostel	2,208.00	-	2,208.00	15%	331.00	1,877.00
- Women & Child Trafficking	1,073.00	-	1,073.00	15%	161.00	912.00
Combat Trafficking of Womenn & Children for Commercial Sexual Exploitation	-	-	-	-	-	-
- Furniture & Blackboard	1,647.00	-	1,647.00	10%	165.00	1,482.00
Vocational Training	-	-	-	-	-	-
- Furniture	7,042.00	-	7,042.00	15%	1,056.00	5,986.00
- Tools & Equipments	10,512.00	-	10,512.00	15%	1,577.00	8,935.00
Rehabilitation	-	-	-	-	-	-
- Furniture	1,048.00	-	1,048.00	15%	157.00	891.00
Drugs, De-addiction & Rehabilitation Centre :	-	-	-	-	-	-
- Cooking Vessels	2,762.00	-	2,762.00	20%	552.00	2,210.00
- Wooden Bed & Infrastructures	6,045.00	-	6,045.00	15%	907.00	5,138.00
- Furniture & Fixtures	7,920.00	-	7,920.00	15%	1,188.00	6,732.00
- kitchen Equipments	1,541.00	-	1,541.00	15%	231.00	1,310.00
Production Units	-	-	-	-	-	-
- Looms	13,876.00	-	13,876.00	10%	1,388.00	12,488.00
Short Stay home	-	-	-	-	-	-
- Beds	8,235.00	-	8,235.00	10%	824.00	7,411.00
- Mattress	5,834.00	-	5,834.00	10%	583.00	5,251.00
- Lenin	3,568.00	-	3,568.00	10%	357.00	3,211.00
- Cooking items	4,094.00	-	4,094.00	10%	409.00	3,685.00
RIAC	-	-	-	-	-	-
- AMC Expenses	1,512.00	-	1,512.00	10%	151.00	1,361.00
Girls Hostel for SC/ST	-	-	-	-	-	-
- Furniture & Fixtures	31,773.00	-	31,773.00	10%	3,177.00	28,596.00
- Tools & Equipments	6,354.00	-	6,354.00	10%	635.00	5,719.00
Computer Training Prog.	-	-	-	-	-	-
- Furniture & Fixtures	6,735.00	-	6,735.00	10%	674.00	6,061.00
- other Equipments	10,505.00	-	10,505.00	10%	1,051.00	9,454.00
- Purchase of Equipments	31,772.00	-	31,772.00	10%	3,177.00	28,595.00
Cultural Programme	-	-	-	-	-	-
- Music Equipment	7,060.00	-	7,060.00	10%	706.00	6,354.00
Mushroom Cultivation Unit	-	-	-	-	-	-
- Straw Chopper	22,000.00	-	22,000.00	0%	-	22,000.00
- Straw filling machine	18,000.00	-	18,000.00	0%	-	18,000.00
- Aluminium pot	3,800.00	-	3,800.00	0%	-	3,800.00
- Bucket	1,200.00	-	1,200.00	0%	-	1,200.00
- Plastic Rope	2,250.00	-	2,250.00	0%	-	2,250.00
- Plastic Drum	1,300.00	-	1,300.00	0%	-	1,300.00
- Plastic sheet	3,600.00	-	3,600.00	0%	-	3,600.00
- Signed board	950.00	-	950.00	0%	-	950.00
- Wooden Rack	3,000.00	-	3,000.00	0%	-	3,000.00
Senior Citizens' Home	-	-	-	-	-	-
- Installation of CCTV camera	1,34,000.00	-	1,34,000.00	0%	-	1,34,000.00
Total	19,74,398.00	-	19,74,398.00	0%	68,557.00	19,05,841.00


 Secretary
 Rural Service Agency

