M/S AMD & ASSOCIATES
CHARTERED ACCOUNTANTS

IMPHAL BRANCH
THANGAL BAZAR
IMPHAL, MANIPUR

AUDITOR'S REPORT

We have audited the attached Balance Sheet of **WEAKER SECTION DEVELOPMENT COUNCIL,** KHANGSHIM, P.O. KAKCHING, 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.** (Except for Audit Fees Payable which has been accounted for under Accrual Basis).
    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.** (Except for Audit Fees Payable which has been accounted for under Accrual Basis).
    iii) In the case of Receipts and Payments Account the actual receipts and disbursement for the period as above.

Date: This **20th day of September, 2023.**
Place : Imphal.

AMD & ASSOCIATES
IMPHAL
Regd. No
318191E
CHARTERED ACCOUNTANTS

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

CA M.K. Maheshwari, FCA,
Partner (Imphal Branch),
Firm Regn. No. 318191E
Mem. No. 054272
UDIN No. 23054272BGWIWX4758

WEAKER SECTION DEVELOPMENT COUNCIL
KHANGSHIM, P.O. KAKCHING, MANIPUR.

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023.
(CONSOLIDATED GENERAL ACCOUNT).

RECEIPTS		AMOUNTS(Rs)
To **Opening Balance :**		
A) Cash in hand :		
- General Account	56.95	
Project Account		
- CSD Project	578.00	
- CASA Project	79.00	
		713.95
B) Cash at bank :		
a) *PNB, Kakching Branch, SB A/c No. 0256010110280 :*		
- General Account	2,810.85	
	2,810.85	
b) *PNB, Kakching Branch, SB A/c No. 0256010112279 :*		
- General Account	2,973.75	
	2,973.75	
c) *SBI, Kangsang (Pallel) Branch,*		
- *Saving A/c No. 11835328362*		
FC Fund Account		
- Promotion of Livelihood Options for Women	2,212.45	
	2,212.45	
d) SBI, Kangsang (Pallel) Branch, Saving A/c No. 37727834596		
- General Account	21.00	
- CASA Project	326.95	
	347.95	
e) PNB, Kakching A/c No. 0256010767101		
- Handloom Training, TATA Trusts/CML	6,190.30	
	6,190.30	
f) *AXIS Bank SB A/c No. 921010045206677 :*		
General Account	5,534.00	
	5,534.00	
g) *S.B.I New Delhi Main Branch, SB A/c No. 040121737652 :*		
FC Fund Account	0.00	
	0.00	
		20,069.30

PAYMENTS		AMOUNTS(Rs)
By **Strengthening Community Action for Development in North East :**		
- Bank charges	5,664.79	
- Strengthening of CBOs, PIOs & Existing Institute	1,24,534.00	
- Skill Building, Tech Training on Livelihood/ Org.	1,64,509.00	
- Advocacy, Networking & Alliance Building	1,76,730.00	
- Plot Innovative Models for Promoting Collective	59,817.00	
- Gender Mainstreaming	75,000.00	
- Mainstreaming Local Capacities & Evaluation	46,249.00	
- Planning, Monitoring & Evaluation	1,33,878.00	
- Personnel Costs	5,18,000.00	
- Coordination & Administration	82,907.00	
		13,87,288.79
" **Covid-19 Community Based Monitoring & Social Mobilization :**		
- Volunteer Honorarium	3,45,000.00	
- Printing & Stationery	600.00	
- Bank Charges	88.50	
		3,45,688.50
" **General Account :**		
- Honorarium to caretaker	60,000.00	
- Bank Charges	70.80	
		60,070.80
" **Closing Balance :**		
A) Cash in hand :		
- General Account	56.95	
Project Account		
- CSD Project	578.00	
		634.95
B) *Cash at bank :*		
a) *PNB, Kakching Branch, SB A/c No. 0256010110280 :*		
- General Account	2,886.85	
	2,886.85	

AMD & ASSOCIATES
IMPHAL
CHARTERED ACCOUNTANTS

Receipts (continued)		Amounts (Rs)
" **Grant-in-Aid :**		
a) Received from Centre for Social Equity and Inclusion (CSEI), New Delhi	5,19,600.00	
b) Received from Brot Fur Die Welt Caroline Michaelis-Str.1, 10115 Berlin, Germany	13,89,661.00	
		19,09,261.00
" **Project Account :**		
a) **TATA TRUSTS/CML Handloom Weaving Training cum Production Centre :**		
- Bank Interest	168.00	
	168.00	
b) **Promotion of Livelihood Options for Women :**		
- Bank Interest	60.00	
	60.00	
Sub total (a + b) =		228.00
" **General Account :**		
- Membership Fee	60,000.00	
- *Bank Interest :*		
i) PNB, Saving Account No. 0256010110280	76.00	
ii) PNB, Saving Account, No. 0256010112279 :	80.00	
iii) AXIS Saving Account No. 92101004520667	4,664.00	
		64,820.00
" **FCRA UC A/c**		
SBI, Kangsang (Pallel) Branch, Saving A/c No. 37727834596		
- FC Fund Account		3,845.00
-		
		19,98,937.25

Payments (continued)		Amounts (Rs)
b) *PNB, Kakching Branch, SB A/c No. 0256010112279 :*		
- General Account	3,018.35	
	3,018.35	
c) *SBI, Kangsang (Pallel) Branch,*		
- *Saving A/c No. 11835328362 FC Fund Account*		
- Promotion of Livelihood Options for Women	2,272.45	
	2,272.45	
d) *SBI, Kangsang (Pallel) Branch, Saving A/c No. 37727834596*		
- General Account	21.00	
- CASA Project	6,623.16	
	6,644.16	
e) *PNB, Kakching A/c No. 0256010767101*		
- Handloom Training, TATA Trusts/CML	6,322.90	
	6,322.90	
f) *AXIS Bank SB A/c No. 921010045206677 :*		
General Account	1,84,109.50	
	1,84,109.50	
g) *S.B.I New Delhi Main Branch, SB A/c No. 040121737652 :*		
FC Fund Account	0.00	
	0.00	
		2,05,254.21
		19,98,937.25

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023.

EXPENDITURE	AMOUNTS (Rs)	INCOME	AMOUNTS (Rs)
To **Strengthening Community Action for Development in North East :** (As per details in Receipts and Payments Account)	13,87,288.79	By **Grant-in-Aid :** (As per details in Receipts and Payments Account)	19,09,261.00
" **Covid-19 Community Based Monitoring & Social Mobilization :** (As per details in Receipts and Payments Account)	3,45,688.50	" **Project Account :** (As per details in Receipts and Payments Account)	228.00
		" **General Account :** (As per details in Receipts & Payments Account)	64,820.00

AMD & ASSOCIATES ★ IMPHAL Regd No 318191E ★ CHARTERED ACCOUNTANTS

General Account : (As per details in Receipts and Payments Account)	60,070.80	**FCRA UC A/c** (As per details in Receipts & Payments Account)	3,845.00
Depreciation : (As per Schedule - A)	4,93,570.00	**Capital Fund :** (Excess of Expenditure over Income Transferred)	3,08,464.09
	22,86,618.09		**22,86,618.09**

BALANCE SHEET AS ON 31ST MARCH 2023.

LIABILITIES		AMOUNT (Rs)	ASSETS	AMOUNT (Rs)
Capital Fund :			**Cash in hand**	
Opening Balance	1,44,32,138.25		(As per details in Receipts and Payments account)	634.95
Less: Excess of Expenditure over Income Transferred	3,08,464.09	1,41,23,674.16	**Cash at Bank** (As per details in Receipts and Payments account)	2,05,254.21
Temporary Borrowing : As per last accout		16,000.00		
Loan from RNBA/WSDC Support		20,000.00	**Fixed Assets :** (As per Schedule - A)	1,39,96,928.00
WSDC Saving : As per last account		298.00	**SHG Loan TCP Project : Paid to Beneficiaries** As per last account	72,691.00
SHG Loan from TCP Project : As per last account		1,38,520.00	**SHG Saving Deposit (TCP Project) :** As per last account	53,070.00
SHG Saving Deposit to TCP Project As per last Account		2,43,711.00	**Saving Deposit (TCP Project) :** As per last account	4,940.00
			TCP Account (Deposit/SHG Account)	1,28,137.00
TATA TRUSTS/CML Handloom training : a) Temporary Borrowing : (As per last account)		27,252.00	**Micro Finance :** a) *Loan to SHGs :* As per last account	1,07,800.00
		1,45,69,455.16		**1,45,69,455.16**

For **WEAKER SECTION DEVELOPMENT COUNCIL**

President/Secretary,
Secretary
Weaker Section's Development Council
Khangshim Village

Date: This **20th day of September, 2023.**
Place : Imphal.

As per our Report of even date annexed herewith.

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

AMD & ASSOCIATES IMPHAL Regd. No. 318191E CHARTERED ACCOUNTANTS

CA M.K. Maheshwari, FCA,
Partner (Imphal Branch)
Firm Regn. No. 318191E,
Mem. No. 054272,
UDIN No. 23054272BGWIWX4758

WEAKER SECTION DEVELOPMENT COUNCIL
KHANGSHIM, P.O. KAKCHING, MANIPUR.

SCHEDULE A : Fixed Assets :

Sl. No.	Items	Book Value as on 1/4/2022.	Addition during the Yr.	Sale/ Discar-ded during the Yr	Total	Depreciation Rate	Amounts	Net Book Value as on 31/3/2023.
1.	Land	1,07,80,000.00	---	---	1,07,80,000.00	0%	---	1,07,80,000.00
2.	Building	4,194.00	---	---	4,194.00	10%	420.00	3,774.00
3.	Furniture & Fixture	2,818.00	---	---	2,818.00	10%	282.00	2,536.00
4.	Tools & Equipments	586.00	---	---	586.00	15%	88.00	498.00
5.	Water Tank	2,367.00	---	---	2,367.00	10%	237.00	2,130.00
6.	Training Hall	48,778.00	---	---	48,778.00	10%	4,878.00	43,900.00
7.	Toilet	768.00	---	---	768.00	10%	77.00	691.00
8.	Sundry Assets	696.00	---	---	696.00	10%	70.00	626.00
9.	Printer	280.00	---	---	280.00	15%	42.00	238.00
10.	Generator	563.00	---	---	563.00	15%	85.00	478.00
11.	Motor Bike (2 nos)	4,006.00	---	---	4,006.00	30%	1,202.00	2,804.00
12.	Vehicle	12,368.00	---	---	12,368.00	30%	3,711.00	8,657.00
13.	**PEARL Project :**							
-	LCD	3.00	---	---	3.00	0%	---	3.00
-	Furniture	4,516.00	---	---	4,516.00	10%	452.00	4,064.00
14.	**CORDAID Project :**							
-	Computer with LCD Monitor with battery & UPS	5.00	---	---	5.00	0%	---	5.00
-	Laptop	3.00	---	---	3.00	0%	---	3.00
-	Chairs	7,500.00	---	---	7,500.00	10%	750.00	6,750.00
-	Table	6,495.00	---	---	6,495.00	10%	650.00	5,845.00
-	Bookshelf	1,252.00	---	---	1,252.00	10%	126.00	1,126.00
-	Godrej Almirah	4,835.00	---	---	4,835.00	10%	484.00	4,351.00
-	Generator	4,669.00	---	---	4,669.00	15%	701.00	3,968.00
-	Office cum training hall	3,31,192.00	---	---	3,31,192.00	10%	33,120.00	2,98,072.00
-	Solar Plate	6,972.00	---	---	6,972.00	10%	698.00	6,274.00
-	Battery	8,366.00	---	---	8,366.00	10%	837.00	7,529.00
-	Accessories	1,741.00	---	---	1,741.00	10%	175.00	1,566.00
-	Bolero	1,07,373.00	---	---	1,07,373.00	30%	32,212.00	75,161.00
-	Printer	7,747.00	---	---	7,747.00	15%	1,163.00	6,584.00
-	Furniture, lodging materials	86,093.00	---	---	86,093.00	10%	8,610.00	77,483.00
15.	**Coalition on Environment and Natural Resources (CENRs) :**							
-	Computer with Acc.	201.00	---	---	201.00	40%	81.00	120.00

AMD & ASSOCIATES ★ IMPHAL Regd No 318191E ★ CHARTERED ACCOUNTANTS

16.	**Handloom Weaving Training cum Production Centre :**							
a)	Local Means :							
-	Workshed (Local)	1,22,762.00	---	---	1,22,762.00	10%	12,277.00	1,10,485.00
-	Looms (Fly Shuttle Loom) (Local)	7,119.00	---	---	7,119.00	10%	712.00	6,407.00
b)	*Grant-in-aid:*							
-	Workshed	8,68,484.00	---	---	8,68,484.00	10%	86,849.00	7,81,635.00
-	Sewing Machine	22,627.00	---	---	22,627.00	15%	3,395.00	19,232.00
-	Overlocking Machines	3,016.00	---	---	3,016.00	15%	453.00	2,563.00
-	Iron	753.00	---	---	753.00	15%	113.00	640.00
-	Jaquard Machines	9,050.00	---	---	9,050.00	15%	1,358.00	7,692.00
-	Embroidery Machines	37,714.00	---	---	37,714.00	15%	5,658.00	32,056.00
-	Looms (Fly Shuttle Loom)	39,857.00	---	---	39,857.00	10%	3,986.00	35,871.00
-	Whiteboards	2,124.00	---	---	2,124.00	10%	213.00	1,911.00
-	Tables	4,781.00	---	---	4,781.00	10%	479.00	4,302.00
-	Chairs	11,160.00	---	---	11,160.00	10%	1,116.00	10,044.00
-	Stools	7,970.00	---	---	7,970.00	10%	797.00	7,173.00
-	Dining Tables - Wooden	9,565.00	---	---	9,565.00	10%	957.00	8,608.00
-	Plates - Glass Set (Steel) 2 set	3,718.00	---	---	3,718.00	10%	372.00	3,346.00
-	Solar Lighting Installation	66,790.00	---	---	66,790.00	10%	6,679.00	60,111.00
17.	**SELCO Foundation Project :**							
a)	**Promotion of Livelihood Options for Women :**							
-	Laptop	6,029.00	---	---	6,029.00	40%	2,412.00	3,617.00
-	Printer	13,869.00	---	---	13,869.00	15%	2,081.00	11,788.00
-	Solar Power Loom	9,89,520.00	---	---	9,89,520.00	15%	1,48,428.00	8,41,092.00
-	Embroidery Machine	1,01,655.00	---	---	1,01,655.00	15%	15,249.00	86,406.00
-	Solarising of Existing Embroidery Machines	2,05,830.00	---	---	2,05,830.00	15%	30,875.00	1,74,955.00
-	Warping Machine	50,677.00	---	---	50,677.00	15%	7,602.00	43,075.00
-	Solarising of Existing Tailoring Machines	2,42,153.00	---	---	2,42,153.00	15%	36,323.00	2,05,830.00
-	Solarising of Warping Machines	86,936.00	---	---	86,936.00	15%	13,041.00	73,895.00
-	Bobbin Winding Machines	79,475.00	---	---	79,475.00	15%	11,922.00	67,553.00
-	Solarising of Bobbin Winding Machines	60,477.00	---	---	60,477.00	15%	9,072.00	51,405.00
		1,44,90,498.00	---	---	**1,44,90,498.00**		**4,93,570.00**	**1,39,96,928.00**

AMB & ASSOCIATES
IMPHAL
Regd No.
315451E
CHARTERED ACCOUNTANTS