



**INDEPENDENT AUDITOR'S REPORT**

We have audited the attached Balance Sheet of **WEAKER SECTION DEVELOPMENT COUNCIL, KHANGSHIM, P.O. KAKCHING, MANIPUR** as at **31.3.2016** 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 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 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. 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 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 31.3.2016.
  - 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 31.3.2016.
  - iii) In the case of Receipts and Payments Account the actual receipts and disbursement for the period as above.

Date : This 14th day of July, 2016.

Place : Imphal.



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

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

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

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016.**  
**(CONSOLIDATED GENERAL ACCOUNT).**

RECEIPTS	AMOUNTS(Rs)	PAYMENTS	AMOUNTS(Rs)
To <b>Opening Balance :</b>		By <b>Capacity building for involving women in governance (CORDAID) :-</b>	
<u>Cash in hand :</u>		A) <b>Foreign Contribution Account :</b>	
- General Account	13,280.00	a) <b>Capacity Building for WinG Promoters :</b>	
<u>Project Account</u>		- Fund Raising/Local Resource mobilisation	53,390.00
- CSD Project	578.00	- District Level Annual WinG conference (70 participants for 2 days)	52,700.00
- CENRs	753.00	- Strengthening Women Leadership	4,32,360.00
- DBI	195.00		<u>5,38,450.00</u>
- SLM (Local)	<u>2,000.00</u>		
	16,806.00	b) <b>Lobby and Advocacy :</b>	
<u>Cash at bank :</u>		- Documentation	3,400.00
a) <b>UBI, Kakching</b>		- Consultation with Tribe Leaders, Elders, Academicians and Concerned Individuals on Customary Laws at District Level	10,175.00
<u>A/c No. 0256010110280 :</u>			<u>13,575.00</u>
- General Account	1,618.75	c) <b>Documentation :</b>	
- DBI	<u>22,781.00</u>	- Collection of Cases pertaining to gender based violence, property inheritance & child custody	22,439.00
	24,399.75		<u>22,439.00</u>
b) <b>UBI, Kakching</b>		d) <b>Campaigns/Observations :</b>	
<u>A/c No. 0256010112279 :</u>		- Widows Day	20,000.00
- General Account	2,739.00		<u>20,000.00</u>
	4,78,871.00	e) <b>Administrative Partner Level : Personnel</b>	
c) <b>FC Project Account :</b>		- Project Manager (Rs.15,000 per months)	1,05,000.00
- <u>SBI, A/c No. 11835328362</u>		- P.F. for Project Manager Rs.1800	12,600.00
CORDAID	3,07,934.00	- Accountant (Rs. 10,000/- per month)	70,000.00
CENRs	<u>1,70,937.00</u>	- P.F. Accountant @Rs.1200	8,400.00
		- Salary for Driver	7,000.00
		- PF for driver	840.00
			<u>2,03,840.00</u>
" <b>Grant-in-Aid :</b>			
a) Received from CORDAID, Netherland through IRDSO, for Capacity for involving Wangjing women in governance as under :			
- Dtd. 04/04/2015.	5,00,000.00		
b) Received from Foundation for Social Transformation JN Barooah Lane, Jorpukhuri, Guwahati 781001, Assam Dtd. 17/08/2015	50,000.00		
c) Received from The International Rehabilitation Council for Torture Victims Copenhagen Europe Center, Vesterbrogade 149, Building 4, 3rd floor Denmark Dtd. 17/11/2015.	15,39,440.00		



d) Received from Women Earth Alliance, 2150 Allston Way Suite 460 Berkeley, CA 94704 USA dtd. 21/07/2015.	63,250.00	
e) Received from Centre for Microfinance & Livelihood (CML), 18 Bye Lane - 3, Chandan Nagar, Beltola, Guwahati, Kamrup Assam through RTGS Dated 17/08/2015.	9,98,200.00	
f) Received from RNBA for DBI dtd. as under :- Dtd. 28/05/2015.	<u>4,18,600.00</u>	
		35,69,490.00

**Project Account :**

a) <u>Capacity building for involving women in governance :-</u>		
- Bank Interest	8,870.00	
- Own Means/Local	44,500.00	
b) OAK & Laluz		
- Bank Interest	2,698.00	
d) <u>Food Security for small and marginal farmers of Manipur through Diverson Base Irrigation :-</u>		
- Bank Interest	1,498.00	
- Local Contribution	70,300.00	
e) <u>Empowering Women Group :-</u>		
Bank Interest	<u>626.00</u>	
		1,28,492.00

**General Account :**

a) Membership fee	60,000.00	
b) Membership Subscription	3,25,000.00	
c) Donation/Contribution from RPC (RWUS)	3,55,000.00	
d) Sale Proceed	4,50,000.00	
e) Contribution		
f) <u>Bank Interest :-</u>		
UBI, A/c No. 0256010110280	2,979.00	
UBI, A/c No. 0256010112279	<u>1,450.00</u>	
		11,94,429.00

f) <u>Office Running Cost :</u>		
- Stationery (Rs.5000 per year)		2,500.00
- Phone, Fax, Internet (Rs.7000 per year)		3,000.00
- Field visit and coordination expenses (Rs.7000 per year)		3,000.00
- Audit fees (Rs.10,000/- per year)		5,000.00
- Contingency (Rs. 10,000/- per year)		<u>5,000.00</u>
		<u>18,500.00</u>
Sub Total (A)=		<u>8,16,804.00</u>

**B) Own Contribution :**

a) <u>Capacity Building for WinG Promoters :</u>		
- Fund Raising/Local Resource mobilisation		10,000.00
- District Level Annual WinG conference (70 participants for 2 days)		<u>16,000.00</u>
		<u>26,000.00</u>
b) <u>Lobby and Advocacy :</u>		
- Consultation with Tribe Leaders, Elders, Academicians and Concerned Individuals on Customary Laws at District Level		<u>8,500.00</u>
		<u>8,500.00</u>
c) <u>Campaigns/Observations :-</u>		
- Widows Day		<u>10,000.00</u>
		<u>10,000.00</u>
Sub Total (B)=		<u>44,500.00</u>
Sub Total (A + B + C)=		8,61,304.00

**IRCT Victims Commemoration Fund & La Luz Fund :**

a) <u>Salaries for health Professionals :-</u>		
- Honorarium for Health Professor		3,15,000.00
b) <u>Salaries for Legal Professionals :-</u>		
- Honorarium for Legal Professor		1,05,000.00



- <u>Other costs related to access to justice programme</u>	
i) Legal Consultancy fee	35,000.00
ii) Documentation and Reporting	20,900.00
c) <u>Salaries for Administrative Staff :</u>	
- Honorarium for Part Time Accountant (Somorjit)	29,000.00
- Honorarium for Assistant Administrative Staff (Sophy)	43,000.00
- Honorarium for Administrative Staff (Kriti)	44,500.00
- Honorarium for Officer Assistant (Memcha)	31,500.00
d) <u>Other Salaries :</u>	
- Honorarium for Prog. Director (Immanual)	2,10,000.00
- Honorarium for Senior Counsellor (Sunitibala)	70,000.00
- Honorarium for Prog. Coordinator (Nikola)	70,000.00
- Honorarium for Research Officer (Sangeeta)	28,000.00
- Honorarium for Client Service Professional (Kumari)	56,000.00
e) <u>Fixed costs (Rental etc.)</u>	
- Office Rent for the month of April to March, 2016	1,80,000.00
- Electric Bill	7,000.00
- Water Bill	2,500.00
- Newspaper Bill	4,000.00
- Telephone/Internet/Fax	38,081.00
f) <u>Other Costs (Travel, Seminar etc.)</u>	
- 26 June, Observation/ for Banner	24,495.00
- Internal Seminar	1,240.00
- Physiotherapy in House Training	8,420.00
g) <u>Treatment costs - medical and psychological :</u>	
- Medical Treatment/ Purchase of medicine	72,857.00
- Social Support of Sunita, Bijni	11,000.00



- Treatment Assistance Expenses/Counselling charge of Haobijam Reson, Bijini and Wangthoi Amon	4,500.00	
h) <u>Treatment costs - Equipment, Tools</u>		
- Purchase of BP Apparatus, Sthethoscope, Weighing Scale & Resting Chair	8,635.00	
i) <u>Treatment costs - Other</u>		
<u>Transport cost for clients, physio-therapy costs</u>		
- Field visit expense/ Follow up visit/treatment charges, local travel etc.		
	<u>1,21,510.00</u>	
		15,42,138.00
" <b><u>Coalition on Environment and Natural Resources (CENRs) :</u></b>		
a) <u>Capacity building :</u>		
- Awareness on relevant Legislations and Policies (30 partici-pants)		
		21,980.00
b) <u>Assessment :</u>		
- How women are affected by exploitation of land & natural resources (CCP & TMG) 25 heads - (1 no.)	45,200.00	
c) Interface with Govt./ Concern Authorities/ Policy makers - (1 no.)	47,290.00	
d) <u>Personnel Cost :</u>		
- Partners Level	48,000.00	
e) Administration Cost :		
- Stationeries, Internet, Phone, Fax	5,720.00	
- Audit fee and expenses	<u>3,500.00</u>	
		1,71,690.00
" Empowering Women Groups for Accessing their rights and entitlements and hence reduce violence against women and right to livelihood in Chandel District		61,834.00



" **Food Security for small and marginal farmers of Manipur through Diverson Base Irrigation :**

I) <u>Project Fund :</u>	
a) Personnel Cost	52,800.00
	<u>52,800.00</u>
b) <u>Programme Cost :</u>	
- Construction of Drinking Water Reservoir	3,62,540.00
	<u>3,62,540.00</u>
c) Overhead Cost	27,734.00
	<u>27,734.00</u>
Sub total (I)=	<u>4,43,074.00</u>

II) **Local Fund :**

a) <u>Construction of Drinking Water reservoir :</u>	
- Intake Chamber	8,600.00
- Service Reservoir	12,700.00
RCC Cistern Tank	24,000.00
Water Supply Pipe line	25,000.00
Sub total ( II )=	<u>70,300.00</u>
<b>Sub Total ( I + II ) =</b>	<b>5,13,374.00</b>

" **Relief Work during Flood & Landslide :**

- <u>Personnel :</u>	
i) Relief Coordinator	20,000.00
- <u>Programme Cost :</u>	
i) <u>Fuel (JCB)</u>	
	2,59,500.00
- <u>Machine Charges</u>	
i) JCB	5,99,500.00
- Driver Charge for JCB & Bull Dozer	21,700.00
- Wages for Care Taker	10,000.00
- Machine Transportation charge (Bull Dozer)	23,000.00
- Food for workers	29,490.00
- <u>Overhead Cost :</u>	
i) Travelling to and fro from sight areas	14,500.00
ii) Misc. overheads	<u>20,273.00</u>

9,97,963.00

" **Flood & Landslide in Manipur :**

- Hiring of Machine (JCB)	30,000.00
- Fuel cost for JCB	<u>20,000.00</u>

50,000.00



" <b>General Account :</b>		
a) <b>Programme Expenses :</b>		
- Staff Capacity building	20,000.00	
- Market Support to SHG/ Farmer's Club/Artisans	3,50,000.00	
- Training and workshop	43,000.00	
b) <b>Administration &amp; Maintenance :</b>		
- Staff Salary	3,00,000.00	
- Office Expenses	34,500.00	
- Vehicle Maintenance	1,00,000.00	
- Relief (Flood & Land slides)	2,90,000.00	
- Travelling/Meeting expenses	36,700.00	
- Bank charge	0.50	
- Audit cost	9,000.00	
		11,83,200.50
" SLM (Administrative Expenses)		2,000.00
" <b>Closing Balance :</b>		
<b>Cash in hand :</b>		
- General Account	4,351.00	
<b>Project Account</b>		
- CSD Project	578.00	
- Relief work (F&L)	237.00	
		5,166.00
<b>Cash at bank :</b>		
a) <b>UBI, Kakching</b>		
<b>A/c No. 0256010110280 :</b>		
- General Account		7,329.75
b) <b>UBI, Kakching</b>		
<b>A/c No. 0256010112279 :</b>		
- General Account		17,185.50
c) <b>FC Project Account :</b>		
<b>SBI, A/c No. 11835328362</b>		
- Empowering Women Group		2,042.00
	<b>54,15,226.75</b>	<b>54,15,226.75</b>

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016.**

<b>EXPENDITURE</b>	<b>AMOUNTS (Rs)</b>	<b>INCOME</b>	<b>AMOUNTS (Rs)</b>
To <b>Capacity building for involving women in governance (CORDAID) :- Foreign Contribution Account :</b> (As per details in Receipts and Payments Account)	8,61,304.00	By <b>Grant-in-Aid :</b> (As per details in Receipts and Payments Account)	35,69,490.00
		" <b>Project Account :</b> (As per details in Receipts and Payments Account)	1,28,492.00



" <b><u>IRCT Victims Commemoration Fund &amp; La Luz Fund :</u></b> (As per details in Receipts and Payments Account)	15,42,138.00	" <b><u>General Account :</u></b> (As per details in Receipts & Payments Account)	11,94,429.00
" <b><u>Coalition on Environment and Natural Resources (CENRs) :</u></b> (As per details in Receipts and Payments Account)	1,71,690.00	" <b><u>Capital Fund :</u></b> (Excess of expenditure over income transferred)	7,37,663.50
" Empowering Women Groups for Accessing their rights and entitlements and hence reduce violence against women and right to livelihood in Chandel District	61,834.00		
" <b><u>Food Security for small and marginal farmers of Manipur through Diverson</u></b> (As per details in Receipts and Payments Account)	5,13,374.00		
" <b><u>Relief Work during Flood &amp; Landslide :</u></b> (As per details in Receipts and Payments Account)	9,97,963.00		
" <b><u>Flood &amp; Landslide in Manipur :</u></b> (As per details in Receipts and Payments Account)	50,000.00		
" <b><u>General Account :</u></b> (As per details in Receipts & Payments Account)	11,83,200.50		
" SLM (Administrative Expenses)	2,000.00		
" <b><u>Depreciation :</u></b> (As per Schedule - A )	2,46,571.00		
	<b>56,30,074.50</b>		<b>56,30,074.50</b>

**BALANCE SHEET AS ON 31ST MARCH 2016.**

<b><u>LIABILITIES</u></b>		<b><u>AMOUNT (Rs)</u></b>	<b><u>ASSETS</u></b>		<b><u>AMOUNT (Rs)</u></b>
<b><u>Capital Fund :</u></b>			<b><u>Cash in hand</u></b>		
Opening Balance	12986622.75		(As per details in Receipts and Payments account )		5,166.00
Less : Excess of expenditure over income transferred	737663.50		<b><u>Cash at Bank</u></b>		
		1,22,48,959.25	(As per details in Receipts and Payments account )		26,557.25
<b><u>Temporary Borrowing :</u></b>			<b><u>Fixed Assets :</u></b>		
As per last account		16,000.00	(As per Schedule - A )		1,22,69,127.00
Loan from RNBA/WSDC Support		20,000.00			
<b><u>WSDC Saving</u></b>			<b><u>SHG Loan TCP Project :</u></b>		
As per last account		298.00	<b><u>Paid to Beneficiaries</u></b>		
			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

**Micro Finance :**

a) Loan to SHGs :

As per last account

1,07,800.00

**1,26,67,488.25**

**1,26,67,488.25**

For **WEAKER SECTION DEVELOPMENT COUNCIL**

President/Secretary,

Date : This 14th day of July, 2016.

Place : Imphal.

As per our Report of even date annexed herewith.



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

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

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

**SCHEDULE of Fixed Assets :**

Sl. No.	Items	Book Value as on 1/4/2015.	Addition during the Yr.	Sale/ Discarded during the Yr	Total	Depreciation Rate Amounts		Net Book Value as on 31/3/2016.
1.	Land	1,07,80,000.00	---	---	10780000.00	0%	---	1,07,80,000.00
2.	Bulding	8,773.00	---	---	8773.00	10%	878.00	7,895.00
3.	Furniture & Fixture	5,896.00	---	---	5896.00	10%	590.00	5,306.00
4.	Tools & Equipments	1,834.00	---	---	1834.00	15%	276.00	1,558.00
5.	Water Tank	4,952.00	---	---	4952.00	10%	496.00	4,456.00
6.	Training Hall	1,01,986.00	---	---	101986.00	10%	10,199.00	91,787.00
7.	Computer Set	46.00	---	---	46.00	60%	28.00	18.00
8.	Toilet	1,611.00	---	---	1611.00	10%	162.00	1,449.00
9.	Sundry Assets	1,462.00	---	---	1462.00	10%	147.00	1,315.00
10.	Printer	881.00	---	---	881.00	15%	133.00	748.00
11.	Generator	1,762.00	---	---	1762.00	15%	265.00	1,497.00
12.	Motor Bike (2 nos)	19,109.00	---	---	19109.00	20%	3,822.00	15,287.00
13.	Vehicle	58,982.00	---	---	58982.00	20%	11,797.00	47,185.00
<b>PEARL Project</b>								
14.	LCD	442.00	---	---	442.00	60%	266.00	176.00
15.	Furniture	9,447.00	---	---	9447.00	10%	945.00	8,502.00
<b>CORDAID Project</b>								
16.	Computer with LCD Monitor with battery & UPS	742.00	---	---	742.00	60%	446.00	296.00
17.	Laptop	501.00	---	---	501.00	60%	301.00	200.00
18.	Chairs	15,687.00	---	---	15687.00	10%	1,569.00	14,118.00
19.	Table	13,583.00	---	---	13583.00	10%	1,359.00	12,224.00
20.	Bookshelf	2,624.00	---	---	2624.00	10%	263.00	2,361.00
21.	Godrej Almirah	10,116.00	---	---	10116.00	10%	1,012.00	9,104.00
22.	Generator	14,574.00	---	---	14574.00	15%	2,187.00	12,387.00
23.	Office cum training hall	6,92,447.00	---	---	692447.00	10%	69,245.00	6,23,202.00
11.	Solar Plate	14,580.00	---	---	14580.00	10%	1458.00	13122.00
12.	Battery	17,496.00	---	---	17496.00	10%	1750.00	15746.00
13.	Accessories	3,645.00	---	---	3645.00	10%	365.00	3280.00
14.	Bolero	5,12,000.00	---	---	512000.00	20%	102400.00	409600.00
15.	Printer	16,200.00	---	---	16200.00	10%	1620.00	14580.00
16.	Furniture, lodging materials	1,80,000.00	---	---	180000.00	10%	18000.00	162000.00
<b>Coalition on Environment and Natural Resources (CENRs) :</b>								
17.	Computer with Acc.	24,320.00	---	---	24320.00	60%	14592.00	9728.00
		<b>1,25,15,698.00</b>	<b>-</b>		<b>12515698.00</b>		<b>246571.00</b>	<b>12269127.00</b>

