ꯁ.ꯂ. ꯒꯥꯡꯋꯥꯜ ꯑꯥꯡ ꯀꯣꯝꯄꯥꯟꯅꯤ
S.L. Gangwal & Company
Chartered Accountants

Thangal Bazar,
Imphal (Manipur)

We have audited the account of **INTEGRATED RURAL DEVELOPMENT SERVICE ORGANISATION-IRDSO, WANGJING, MANIPUR-795148, FCRA** Registration **No. 194200012 Dated 17/01/1991** for the financial year ending the **31st March 2025** and examined all relevant books and vouchers and certify that according to the audited account:

(i) the brought forward foreign contribution at the beginning of the financial year **2024-25** was **Rs. 3,48,805.20;**

(ii) foreign contribution worth **Rs. 47,85,045.00** was received by the Association during the financial year **2024-25;**

(iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon **worth Rs. 24 515.00** was received by the Association during the financial year **2024-25;**

(iv) the balance of unutilised foreign contribution with the Association at the end of the financial year **2024-25** was **Rs. 23,82,137.93;**

(v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) **Act, 2010 (42 of 2010)** read with rule 17 of the Foreign Contribution (Regulation) **Rules, 2011.**

(vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.

(vii) The association has utilized the foreign contribution received for the purpose(s) it is registered under Foreign Contribution (Regulation) Act, 2010

We have examined all relevant books and records, and I hereby certify the following activities/project wise and location wise details of receipt and utilisation of foreign contribution: -

Sl. No	Name of project/ activity	Address/ location	Previous balance		Receipt during the year		Utilised		Balance	
			in cash	in kind	in cash	in kind	in cash	in kind	in cash	in kind
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Strengthening Local Initiatives for Child Rights to Protection (DKA Austria)	Thoubal District Manipur		NIL	8,93,932.00	NIL	3,52,135.47	NIL	5,41,796.53	NIL
2	Economic Empowerment of Indigenous Women	All Over Manipur	1,90,485.76		12,21,722.00		13,98,719.78		13,487.98	
3	Making & Remaking of Women Leaders(Paul Hamlyn Foundation)	Thoubal Kakching and Imphal East District			16,07,873.00		8,83,478.12		7,24,394.88	
4	Family Planning and Reproductive Health	Thoubal and Imphal West District Manipur			10,81,699.00		2,302.76		10,79,396.24	
5	Expenses of Strengthening Community Action for Development in NE India (Bread For The World)	Thoubal and Kakching District Manipur	1,44,390.53		2,184.00		1,39,543.94		7,030.59	
6	Bank Interest	Thoubal District Manipur	13,928.91		2,150.00		47.20		16,031.71	
	TOTAL ::		3,48,805.20	NIL	48,09,560.00	NIL	27,76,227.27	NIL	23,82,137.93	NIL

We have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of my knowledge and belief **INTEGRATED RURAL DEVELOPMENT SERVICE ORGANISATION-IRDSO, WANGJING, MANIPUR-795148** has not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder;

PLACE :- IMPHAL
DATED :-30/09/2025
UDIN:- 25313107BMJBMF4295

S.L. GANGWAL & CO. ★ CHARTERED ACCOUNTANTS ★ IMPHAL

For, S.L. GANGWAL & CO
Chartered Accountants

Mehul Jain
Partner
M. No. 313107
FR No. 0046 19C

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S.L. Gangwal & Company
Chartered Accountants

Thangal Bazar,
Imphal (Manipur)

INTEGRATED RURAL DEVELOPMENT SERVICE ORGANISATION, WANGJING
THOUBAL DISTRICT, MANIPUR - 795148.

ACCOUNT :: FOREIGN FUND ACCOUNT

BALANCE SHEET AS AT 31ST MARCH 2025

LIABILITIES :	AMOUNT	ASSETS :	AMOUNT
FOREIGN FUND A/C			
Opening Balance	5,77,736.07		
		FIXED ASSETS : (As per Scheduled"F")	2,93,433.87
Less :- Deficit as per Income & Expenditure a/c	13,98,903.73		
	19,76,639.80	**CASH AND BANK BALANCE:**	
Expenses Payable :			
I) e-Nupikeithel			
1.Travel	97,865.00		
2.Supplies	3,690.00		
3.Contractual Services	4,68,883.00		
4.Other Direct Costs	1,15,750.00		
II) bftw Project :			
Audit fee payable	12,744.00		
		a. Cash in Hand	8,069.00
		b. Cash at Bank (As per scheduled "C")	23,74,068.93
	26,75,571.80	**TOTAL**	**26,75,571.80**

As per our report of even date of annexed

PLACE :: IMPHAL

DATE :: 30/09/2025

UDIN : 25313107BMJBMF4295

S.L. GANGWAL & CO. ★ CHARTERED ACCOUNTANTS ★ IMPHAL

For, S.L. GANGWAL & CO
Chartered Accountants

Mehul Jain
Partner
M. No. 313107
FR No. 001649C

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S.L. Gangwal & Company
Chartered Accountants

Thangal Bazar,
Imphal (Manipur)

INTEGRATED RURAL DEVELOPMENT SERVICE ORGANISATION, WANGJING
THOUBAL DISTRICT, MANIPUR - 795148.

ACCOUNT :: FOREIGN FUND ACCOUNT

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
By Expenses of Strengthening Local Initiatives for Child Rights to Protection (DKA Austria) (As per Scheduled"B")	3,19,435.47	To Grant In Aid a) Strengthening Local Initiatives for Child Rights to Protection (DKA Austria)	8,88,287.00
By Expenses of e-Nupikeithel (US Embassy) New Delhi (As per Scheduled"C")	20,84,907.78	b) e-Nupikeithel (US Embassy New Delhi)	12,15,085.00
By Expenses of Making & Remaking of Women Leaders (Paul Hamlyn Foundation) (As per Scheduled"D")	7,68,069.12	c) Making & Remaking of Women Leaders(Paul Hamlyn Foundation)	15,99,974.00
By Expenses of Strengthening Community Action for Development in NE India (Bread For The World) (As per Scheduled"E")	1,52,287.94	d) Prerena (American India Foundation)	10,81,699.00
By Bank Charges (AIF)	2,302.76		24,515.00
By Bank Charges (Old A/c)	47.20		
By Depreciation	83,606.00		
By Surplus Trf to foreign Fund A/c	13,98,903.73		
TOTAL	**48,09,560.00**	**TOTAL**	**48,09,560.00**

As per our report of even date of annexed

PLACE :: IMPHAL

DATE :: 30/09/2025

UDIN : 25313107BMJBMF4295

S.L. GANGWAL & CO. ★ CHARTERED ACCOUNTANTS ★ IMPHAL

For, S.L. GANGWAL & CO
Chartered Accountants

Mehul Jain
Partner
M. No. 313107
FR No. 004649C

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S.L. Gangwal & Company
Chartered Accountants

Thangal Bazar,
Imphal (Manipur)

INTEGRATED RURAL DEVELOPMENT SERVICE ORGANISATION, WANGJING
THOUBAL DISTRICT, MANIPUR - 795148.

ACCOUNT :: FOREIGN FUND ACCOUNT

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2025

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To OPENING BALANCE:		By Expenses of Strengthening Local	
CASH IN HAND	9,761.00	Initiatives for Child Rights to Protection	
CASH AT BANK		(DKA Austria)	3,52,135.47
(As per Scheduled"A")	3,39,044.20	(As per Scheduled"B")	
To Grant In Aid		By Expenses of e-Nupikeithel	
a) Strengthening Local Initiatives for		(US Embassy) New Delhi	
Child Rights to Protection (DKA Austria)	8,88,287.00	(As per Scheduled"C")	13,98,719.78
b) e-Nupikeithel (US Embassy New Delhi)	12,15,085.00	By Expenses of Making & Remaking of	
c) Making & Remaking of Women		Women Leaders (Paul Hamlyn	
Leaders(Paul Hamlyn Foundation)	15,99,974.00	Foundation)	
d) Prerena (American India Foundation)	10,81,699.00	(As per Scheduled"D")	8,83,478.12
		By Expenses of Strengthening Community	
		Action for Development in NE India	
		(Bread For The World)	
		(As per Scheduled"E")	1,39,543.94
		By Bank Charges (AIF)	2,302.76
To Bank interest	24,515.00	By Bank Charges (Old A/c)	47.20
		By CLOSING BALANCE	
		Cash in Hand	8,069.00
		Cash at Bank	
		(As per scheduled "F")	23,74,068.93
TOTAL	**51,58,365.20**	**TOTAL**	**51,58,365.20**

As per our report of even date of annexed

PLACE :: IMPHAL

DATE :: 30/09/2025

UDIN : 25313107BMJBMF4295

S.L. GANGWAL & CO. ★ CHARTERED ACCOUNTANTS ★ IMPHAL

For. S.L. GANGWAL & CO
Chartered Accountants

Mehul Jain
Partner
M. No. 313107
FR No. 004649C

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S.L. Gangwal & Company
Chartered Accountants

Thangal Bazar,
Imphal (Manipur)

INTEGRATED RURAL DEVELOPMENT SERVICE ORGANISATION, WANGJING
THOUBAL DISTRICT, MANIPUR - 795148.

ACCOUNT :: FOREIGN FUND ACCOUNT

SCHEDULED "A" OPENING BALANCE AS ON 01-04-2025

Particulars		Amount
CASH IN HAND :		
Bread For The World		5,215.00
US Embassy New Delhi		4,546.00
Sub Total		**9,761.00**
CASH AT BANK		
IOB A/c No 073201000003060		13,928.91
Subsidiary/Utilised Fc Account IOB A/c No. 292901000009237 :		
Bread For The World	1,39,095.53	
FC. Utilisation Account No. 292901000014815(US Embassy)	1,85,939.76	
SBI NDMB a/c No. 40187757128 (BFTW)	80.00	3,25,115.29
Sub Total		3,39,044.20
Grant Total		**3,48,805.20**

SCHEDULED "B" EXPENSES OF STRENGTHENING LOCAL INITIATIVES FOR CHILD RIGHTS TO PROTECTION (DKA AUSTRIA)

Particulars	Amount
Expenses Reimburse	*40,930.00*
1.Personal Cost	
1.1 Director	*72,000.00*
1.2 Program Manager	*1,20,000.00*
1.3 Accountant	*30,000.00*
2.Administrative Cost	
2.1.1 Stationery	*2,135.00*
2.1.2 Electricity	*4,500.00*
2.1.4 Communications	*6,383.00*
2.1.6 Bank Charges	*2,437.47*
2.1.7 Report Compilation & Printing	*2,520.00*
3.Programme Cost	
3.1 Awareness at the Community Level	
3.1.2 Refreshment	*4,250.00*
3.1.3 Resource Person	*6,000.00*
3.4 Documentation	
3.4.1 Baseline Data Collection	*3,780.00*
3.4.2 Communication & Transport Cost	*9,500.00*
3.4.3 Report of the Baseline	*15,000.00*
	3,19,435.47
Fixed Assets	
3.5 Acquisitions/tools/furnitures	*32,700.00*
TOTAL ::	**3,52,135.47**

UDIN : 25313107BMJBMF4295

S.L. GANGWAL & CO. ★ CHARTERED ACCOUNTANTS ★ IMPHAL

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S.L. Gangwal & Company
Chartered Accountants

Thangal Bazar,
Imphal (Manipur)

INTEGRATED RURAL DEVELOPMENT SERVICE ORGANISATION, WANGJING
THOUBAL DISTRICT, MANIPUR - 795148.

ACCOUNT :: FOREIGN FUND ACCOUNT

SCHEDULED "C" EXPENSES OF e-NUPIKEITHEL
(US EMBASSY NEW DELHI)

Indirect Expenses		
Bank Charges		*2,822.78*
Project Expenses PAID		
1.Travel		*7,23,325.00*
2.Supplies		*60,435.00*
3.Contractual Services		*1,86,458.00*
4.Other Direct Costs		*4,25,679.00*
	Sub-total A	*13,98,719.78*
Project Expenses payable :		
1.Travel		*97,865.00*
2.Supplies		*3,690.00*
3.Contractual Services		*4,68,883.00*
4.Other Direct Costs		*1,15,750.00*
	Sub-total B	*6,86,188.00*
	TOTAL ::)A+B	**20,84,907.78**

SCHEDULED "D" EXPENSES OF MAKING & REMAKING OF WOMEN LEADERS
(PAUL HAMLYN FOUNDATION)

Bijeta (Program Liabilities)			
Malemkhombi (Program Liabilities)			
1.PERSONNEL			
Admin Expenses			
1.5 Utilities			*4,300.00*
1.4 Consummables & Communication			*6,541.12*
Admin Personnel			
1.2 Accountant Cum Admin Part Time			*47,340.00*
1.3 Office Assistant			*67,200.00*
2.PROGRAM COST			
2.1 Lead Animator			*1,20,960.00*
2.2 Assistant Animator			*94,080.00*
2.3 Media & Content Writer			*72,000.00*
2.4 Block Mobilisers 4			*1,92,000.00*
3.PROGRAMME EXPENSES			
3.10 Travel Expenses of Team			*10,668.00*
3.11 Review & Planning Meeting			*12,390.00*
3.1 Training of Community Women Leaders			*54,970.00*
3.2 Campaigns/Events/Celebrations			*78,540.00*
3.3 Curriculum Development for TOT of wing Leader			*4,600.00*
3.7 Staff Capacity Building Training & Exposuire			*2,480.00*
			7,68,069.12
4. PROGRAM TOOLS/ASSETS & FURNITURE			
Computer		*64,999.00*	
Furniture for Office		*29,910.00*	
Printer		*20,500.00*	1,15,409.00
	TOTAL ::		***8,83,478.12***

UDIN : 25313107BMJBMF4295

S.L. GANGWAL & CO. ★ CHARTERED ACCOUNTANTS ★ IMPHAL

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S.L. Gangwal & Company
Chartered Accountants

Thangal Bazar,
Imphal (Manipur)

INTEGRATED RURAL DEVELOPMENT SERVICE ORGANISATION, WANGJING
THOUBAL DISTRICT, MANIPUR - 795148.

ACCOUNT :: FOREIGN FUND ACCOUNT

SCHEDULED - "E" EXPENSES OF STRNGTHENING COMMUNITY ACTION FOR DEVELOPMENT IN NE INDIA (BREAD FOR THE WORLD)

PARTICULARS		AMOUNT
1. Project Activities		
1.1 Strengthening of CBO, PIO & Existing Inst.		26,670.00
1.7 Planning, Monitoring & Evaluation		220.00
2. Personal		
2.1 Program Personal Cost		
2.1a Project Coordinator		38,250.00
2.1b Asst Project Coordinator		30,000.00
2.1c Field Staff / Animator		16,500.00
2.2 Admin Personal Cost		
2.2a Accountant		26,250.00
3. Coordination & Administration		
3.2 Telephone, Internet, Postage		1,180.00
3.3 Office Maintenance		300.00
3.7 Bank Charges		173.94
	Sub-total A	**1,39,543.94**
Audit fee Payable		12,744.00
	TOTAL::	1,52,287.94

SCHEDULED - "F" CLOSING BALANCE AS AT 31ST MARCH 2025

Particulars	Amount
CASH IN HAND	
DKA Austria	3,462.00
Bread For The World	205.00
Paulm Hamlyn Foundation	1,486.00
US Embassy	2,916.00
Sub Total	**8,069.00**
CASH AT BANK	
IOB A/c No 073201000003060	14,269.71
Subsidiary/Utilised Fc Account IOB A/c No. 292901000009237 :-	
DKA Austria	5,38,334.53
Bread For The World	6,825.59
FC. Utilisation Account No. 292901000014815 :-	
US Embassy	10,571.98
Paul Hamlyn Foundation	7,22,001.88
BOI A/c No. 505321110000001:-	
American India Foundation	10,79,396.24
SBI NDMB a/c No. 40187757128 :-	
Paul Hamlyn Foundation	907.00
American India Foundation	1,762.00
Sub Total	23,74,068.93
Grant Total	**23,82,137.93**

UDIN : 25313107BMJBMF4295

S.L. GANGWAL & CO. ★ CHARTERED ACCOUNTANTS ★ IMPHAL

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S.L. Gangwal & Company
Chartered Accountants

Thangal Bazar,
Imphal (Manipur)

INTEGRATED RURAL DEVELOPMENT SERVICE ORGANISATION, WANGJING
THOUBAL DISTRICT, MANIPUR - 795148.

ACCOUNT :: FOREIGN FUND ACCOUNT

SCHEDULES ANNEXED THERETO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2025 AND RECEIPTS AND PAYMENTS ACCOUNT AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

SCHEDULED "F" OF FIXED ASSETS AS AT 31ST MARCH, 2025

Sl.no	Particulars of Assets	As per last Account	Addition	Sold/ Discarded	Total Amount	Depreciation Rate	Depreciation Amount	WDV AS ON 31-03-2025
1	**AFPRO/EZE/(IRDEP-PK V)**							
	a. Furniture	3,172.56			3,172.56	10%	317.00	2,855.56
	b. Office cum community shed	6,240.79			6,240.79	10%	624.00	5,616.79
	Sub-Total	**9,413.34**			**9,413.34**		**941.00**	**8,472.34**
2	**CHILD CARE INTERNATIONAL**							
	a. Furniture	799.77			799.77	10%	80.00	719.77
	Sub-Total	**799.77**			**799.77**		**80.00**	**719.77**
3	**INTEGRATED DEVELOPMENT FOR SUSTAINABILITY - IDS (AFPRO/EED PK - VIII)**							
	a. Furniture	816.36			816.36	10%	82.00	734.36
	Sub-Total	**816.36**			**816.36**		**82.00**	**734.36**
4	**CAPACITY BUILDING FOR INVOLVING WOMEN IN GOVERNANCE (CORDAID - 102388)**							
	a. Tally software	2,015.74	-		2,015.74	15%	302.00	1,713.74
	d.Chairs	19,919.39			19,919.39	10%	1,992.00	17,927.39
	e. Tables	11,273.97			11,273.97	10%	1,127.00	10,146.97
	f. Bookselves	3,316.82			3,316.82	10%	332.00	2,984.82
	g. Godrej	3,252.63			3,252.63	15%	488.00	2,764.63
	Sub-Total	**39,778.56**	-	-	**39,778.56**		**4,241.00**	**35,537.56**
7	**Women in Governance for Their security and Peace (CORDAID - 109659)**							
	a. Laptop	74.08	-		74.08	40%	30.00	44.08
	c. SUZUKI (ERTIGA)	65,653.80	-		65,653.80	15%	9,848.00	55,805.80
	Sub-Total	**65,727.88**	-		**65,727.88**		**9,878.00**	**55,849.88**
	Nupi-keithel Project							
	Window Laptops 4	**55,609.96**			55,609.96	40%	22,244.00	33,365.96
	Sub-Total	**55,609.96**	-		**55,609.96**		**22,244.00**	**33,365.96**
	E-Nupikeithel							
	Furniture & Fixtures	**56,785.00**			56,785.00	**10%**	5,679.00	**51,106.00**
	Sub-Total	**56,785.00**	-		**56,785.00**		**5,679.00**	**51,106.00**
8	**PHF**							
	Computer		64,999.00		64,999.00	40%	26,000.00	**38,999.00**
	Furniture for Office		29,910.00		29,910.00	10%	2,991.00	**26,919.00**
	Printer		20,500.00		20,500.00	40%	8,200.00	**12,300.00**
	Sub-Total	-	**1,15,409.00**	-	**1,15,409.00**		**37,191.00**	**78,218.00**
	DKA Austria							
	Furniture & Fixtures		**32,700.00**		32,700.00	10%	3,270.00	**29,430.00**
	Sub-Total	-	**32,700.00**		**32,700.00**		**3,270.00**	**29,430.00**
	Grant - Total	**2,28,930.87**	**1,48,109.00**		**3,77,039.87**		**83,606.00**	**2,93,433.87**

UDIN : 25313107BMJBMF4295

S.L. GANGWAL & CO. ★ IMPHAL ★ CHARTERED ACCOUNTANTS