

AUDITED STATEMENTS OF ACCOUNTS

For the Financial Year:
1ST APRIL 2017 TO 31ST March 2018

OF

INSTITUTE OF SOCIAL RESEARCH DEVELOPMENT (ISRD)
LAMSHANG BAZAR, IMPHAL WEST, MANIPUR

AUDITOR

POOJA KABRA & Co

Chartered Accountant

Jail Colony Post Box 452,
Kohima-797001, Nagaland
Camp Office::19th PDA Complex
Lamphel Super Market, Imphal, Manipur



AUDITOR'S REPORT

We have audited the accompanying financial statements of **INSTITUTE OF SOCIAL RESEARCH DEVELOPMENT (ISRD)** (hereinafter referred to as "The Society") **LAMSHANG BAZAR, IMPHAL WEST, MANIPUR** which comprise the balance sheet as at 31st March 2018, and Income & Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation of these financial statements based on our audit. We conducted our audit in accordance with the standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from materials misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial Statement. The procedures selected depend on the auditors' judgment including the assessments of the risk of material misstatement, whether due to fraud or error. In making those risk assessment, the auditor consider internal control relevant to the firms preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for audit opinion.

In our opinion and to the best of my information and according to the explanations given to us, the financial statements of the said society for the year ended on 31st March 2018 are prepared, in all material respects, in accordance with prevalent law of India.

Date: 25/04/2018
Lamphel/Imphal



For, Pooja Kabra & Co.
Chartered Accountants

(Pooja Kabra)
M.No.-069392
FRN-329212E

INSTITUTE OF SOCIAL RESEARCH DEVELOPMENT (ISRD)
LAMSHANG BAZAR, IMPHAL WEST, MANIPUR

BALANCE SHEET AS AT 31ST. MARCH, 2018

LIABILITIES	A M O U N T	ASSETS & PROPERTIES	A M O U N T
GENERAL FUND A/C		FIXED ASSETS	
Opening Balance	12,54,768.50	(As per Sch "A")	10,35,667.00
Add: Surplus during the Year	27,271.65		
	<u>12,82,040.15</u>		
Temporary Borrowing:-		CURRENT ASSETS, LOAN AND ADVANCES :	
NUEPA bfd	26,000.00	A) CURRENT ASSETS	
NCW bfd	22,500.00		
		Cash with BOB	1,872.15
		Cash with Allahabad Bank	2,40,160.00
		Cash in Hand	4,341.00
		Receivable Grant:-	
		NUEPA bfd	26,000.00
		NCW bfd	22,500.00
		B) LOANS & ADVANCES	
		Loan to SHGs bfd	4,51,000.00
		Less: Recovered during the Year	4,51,000.00
TOTAL::	13,30,540.15	TOTAL::	13,30,540.15

In term of our seperate report even date

Signature of Secretary

Date: 28/04/2017

Place: Imphal

For, Pooja Kabra & Co.
Chartered Accountants



(Pooja Kabra)
M.No.-069392
FRN-329212E

INSTITUTE OF SOCIAL RESEARCH DEVELOPMENT (ISRD)
LAMSHANG BAZAR, IMPHAL WEST, MANIPUR
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Administrative Expenses:-		By Members Subscription	48,000.00
Staff Salary	2,22,000.00	By Members Contribution	94,500.00
Printing & Stationery	7,425.00	By Local Contribution	52,450.00
Meeting Expenses	20,526.00		
Rent	42,000.00	By Net Sales Proceeds From	
Travelling & Conveyance	7,560.00	Training Products:-	
Telephone Expenses	5,850.00	Nursery Plantation	85,624.00
Newspaper & Periodicals	3,245.00	Agriculture & Horticulture Products	1,19,053.00
Audit Fee	3,000.00	Embroidery & Tailoring Products	1,18,625.00
Bank Charges	1,315.35	Cane & Bamboo Products	58,566.00
		By Consultancy Services Fees	47,452.00
To Improve Social Economic status of 150 Tribal Women		By Grant-in-Aid Receipts From:-	
Training Prog. On Formation of SHGs	7,200.00	NASSCOM Foundation, New Delhi	13,40,000.00
Communication Cost	3,150.00	Shamdasani Foundation, Hong Kong	30,000.00
Office Running Cost including Consumables	4,200.00	The Marr Murning Trust, UK	89,667.50
Training Cost for Embroidery works including Consumables	75,117.50	Taiwan Foundation for Democracy, Taiwan	1,25,158.00
To, Enhancing Local Capacities of Peace to address the issue of Culture of Mob Justice in Manipur		Next World Community Foundation, USA	1,87,238.00
Venue Rental	32,000.00	Czech Republic's	5,55,813.00
Printing Expenses	17,440.00		
Local Transportation	12,150.00	By, Bank Interest	1,764.00
Food & Other Consumables	1,91,127.00		
To, Support to Embroidery and Tailoring Materials			
Consumables for Tailoring	14,250.00		
Consumables for Embroidery	12,750.00		
Embroidery Frame	3,000.00		
To, Skill Development Training Programme for Women			
Vocational Instructor	72,000.00		
Consumables for Training Programme	75,000.00		
Meeting with Bankers, Buyer and Seller Meet	20,000.00		
Cost of Visit to market, production, buyers and Seller houses	20,238.00		
To, Vocational Training Programme for 150 Women through Embroidery and Tailoring			
Trainees Toolkits for Embroidery, Tailoring and weaving	78,000.00		
To, Raise Awareness on e-waste among Stakeholders			
Activity	3,88,805.00		
Workshop	3,23,970.00		
Personal Cost	1,62,000.00		
Miscellaneous	20,000.00		
Outreach & Programme Cost	40,574.00		
Stationery	53,995.00		
Communication & PR	99,105.00		
Printing & Publication	79,095.00		
Admin	38,456.00		
Service Tax	1,34,000.00		



To, Programme Expenses:

Community Led conservation strategies to protect and preserve waste land & water bodies	1,95,624.00
Local Capacities for Peace to Promote Communal Harmony	28,654.00
Community Outreach Programme for LGBT	35,846.00
Action Research to promote protection of Indigenous Plants & Species	1,24,125.00
Sensitisation Programme on Climate Change mitigation & adaptation	31,405.00
Sensitisation Programme on Practices affecting women wellbeings	28,244.00
Community Programme on SRH including Menstruate Hygiene for Young key Populatio	70,210.00
To Depreciation	1,21,987.00
To, Excess of Income over Expenditure	27,271.65

TOTAL:: 29,53,910.50

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In term of our seperate report even date

Signature of Secretary

Date: 25/04/2018
Lamphei/Imphal

For, Pooja Kabra & Co.
Chartered Accountants



A handwritten signature in blue ink, appearing to read "Pooja Kabra".

(Pooja Kabra)
M.No.-069392
FRN-329212E

INSTITUTE OF SOCIAL RESEARCH DEVELOPMENT (ISRD)

LAMSHANG BAZAR, IMPHAL WEST, MANIPUR

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2017 TO 31ST MARCH 2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
By Opening Balance:-		To Administrative Expenses:-	
Cash with Allahabad Bank	1,325.00	Staff Salary	2,22,000.00
Cash with BOB	1,30,265.50	Printing & Stationery	7,425.00
Cash in hand	4,524.00	Meeting Expenses	20,526.00
		Rent	42,000.00
By Members Subscription	48,000.00	Travelling & Conveyance	7,560.00
By Members Contribution	94,500.00	Telephone Expenses	5,850.00
By Local Contribution	52,450.00	Newspaper & Periodicals	3,245.00
		Audit Fee	3,000.00
By Net Sales Proceeds From Training Products:-		Bank Charges	1,315.35
		To Improve Social Economic status of 150 Tribal Women	
Nursery Plantation	85,624.00	Training Prog. On Formation of SHGs	7,200.00
Agriculture & Horticulture Products	1,19,053.00	Communication Cost	3,150.00
Embroidery & Tailoring Products	1,18,625.00	Office Running Cost including Consumables	4,200.00
Cane & Bamboo Products	58,566.00	Training Cost for Embroidery works including Consumables	75,117.50
By Consultancy Services Fees	47,452.00	To, Enhancing Local Capacities of Peace to address the issue of Culture of Mob Justice	
		Venue Rental	32,000.00
By Grant-in-Aid Receipts From:-		Printing Expenses	17,440.00
NASSCOM Foundation, New Delhi	13,40,000.00	Local Transportation	12,150.00
Shamdasani Foundation, Hong Kong	30,000.00	Food & Other Consumables	1,91,127.00
The Marr Munning Trust, UK	89,567.50	To, Support to Embroidery and Tailoring Materials	
Taiwan Foundation for Democracy, Taiwan	1,25,158.00	Consumables for Tailoring	14,250.00
Next World Community Foundation, USA	1,87,238.00	Consumables for Embroidery	12,750.00
Czech Republic's Development Cooperation	5,55,813.00	Embroidery Frame	3,000.00
By, Bank Interest	1,764.00	To, Skill Development Training Programme for Women	
By, Recovered from SHGs	4,51,000.00	Vocational Instructor	72,000.00
		Consumables for Training Programme	75,000.00
		Meeting with Bankers, Buyer and Seller Meet	20,000.00
		Cost of Visit to market, production, buyers and Seller houses	20,238.00
		To, Vocational Training Programme for 150 Women through Embroidery and Tailoring	
		15 Procurement of Silk Reeling Machine	87,000.00
		Trainees Toolkits for Embroidery, Tailoring and weaving	78,000.00
		15 Embroidery Machines	1,53,000.00
		To, Raise Awareness on e-waste among Stakeholders	
		Activity	3,88,805.00
		Workshop	3,23,970.00
		Personal Cost	1,62,000.00
		Miscellaneous	20,000.00
		Outreach & Programme Cost	40,574.00
		Stationery	53,995.00
		Communication & PR	99,105.00
		Printing & Publication	79,095.00
		Admin	38,456.00
		Service Tax	1,34,000.00



To, Programme Expenses:

Community Led conservation strategies to protect and preserve waste land & water bodies	1,95,624.00
Local Capacities for Peace to Promote Communal Harmony	28,654.00
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Sensitisation Programme on Climate Change mitigation & adaptation	31,405.00
Sensitisation Programme on Practices affecting women wellbeings	28,244.00
Community Programme on SRH including Menstruate Hygiene for Younf key Population	70,210.00

To, Capital Expenses:

Computer & Accessories	2,50,000.00
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To, Closing Balance:

Cash with Allahabad Bank	2,40,160.00
Cash at Bank (BOB)	1,872.15
Cash in Hand	4,341.00

(As certified by the management)

TOTAL:: 35,41,025.00

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In term of our seperate report even date

Signature of Secretary

Date: 25/04/2018
Lamphel/Impha

For, Pooja Kabra & Co.
Chartered Accountants



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M.No.-069392
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INSTITUTE OF SOCIAL RESEARCH DEVELOPMENT (ISRD)
LAMSHANG BAZAR, IMPHAL WEST, MANIPUR

SCHEDULES ANNEXED THERETO AND FORMING PART OF BALANCE SHEET
AS AT 31ST MAR. 2018 AND RECEIPTS & PAYMENT ACCOUNT AND
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

SCHEDULE "A" OF FIXED ASSETS AS AT 31ST MARCH, 2018

PARTICULARS	OPENING BALANCE	ADDITION DURING THE YEAR	T O T A L	DEPN.	W.D.V. AS ON 31-03-2018
Furniture & Fixture	54,837.00	0.00	54,837.00	5,484.00	49,353.00
Tools & Equipments	18,079.00	0.00	18,079.00	2,712.00	15,367.00
Tailoring & Embroidery Machine	28,718.00	2,40,000.00	2,68,718.00	40,308.00	2,28,410.00
Computer & Accessories	14,205.00	2,50,000.00	2,64,205.00	8,523.00	2,55,682.00
Recreational Indoor	5,888.00	0.00	5,888.00	589.00	5,299.00
Library Books	4,800.00	0.00	4,800.00	2,880.00	1,920.00
Modern Relling Machine (Project)	11,199.00	0.00	11,199.00	1,680.00	9,519.00
Modern Relling Machine	54,372.00	0.00	54,372.00	8,156.00	46,216.00
Utensils	30,456.00	0.00	30,456.00	3,046.00	27,410.00
Workshed	4,31,438.00	0.00	4,31,438.00	43,144.00	3,88,294.00
Sports Materials	13,662.00	0.00	13,662.00	5,465.00	8,197.00
TOTAL ::	6,67,654.00	4,90,000.00	11,57,654.00	1,21,987.00	10,35,667.00

