

FINANCIAL STATEMENTS

FOR

F/Y 2021 – 2022

A/Y 2022 – 2023

OF

**INSTITUTE OF SOCIAL RESEARCH
DEVELOPMENT (ISRD)
LAMSHANG BAZAR, IMPHAL WEST,
MANIPUR-795146**



PREPARED BY

SABIN MADEN & ASSOCIATES

75 PDA Complex, Lamphel Super Market
Lamphelpat, Imphal West-795004, Manipur



M/s SABIN MADEN & ASSOCIATES
Chartered Accountants

75 PDA Complex, Lamphel Super Market
Lamphelpat, Imphal West- 795004, Manipur

Auditor's Report

We have audited the accompanying financial statements of **INSTITUTE OF SOCIAL RESEARCH DEVELOPMENT (ISRD)** hereinafter referred to as "**The Society**" PAN: **AAAAI3452K** located at **LAMSHANG BAZAR, IMPHAL WEST, MANIPUR** which comprise the balance sheet as at 31st March 2022, and Income & Expenditure Account for the year ended and summary of significant accounting policies and other explanatory information.

Management is responsible for:

1. Completeness and accuracy of the underlying data and the accountant's complete disclosure of all material and relevant information.
2. Maintaining adequate accounting and other records and internal controls and selecting and applying appropriate accounting policies.
3. Preparation and presentation of financial statements in accordance with the applicable laws and regulations if any.
4. Establishing controls to safeguard the assets of the entity and preventing and detecting frauds or other irregularities.
5. Establishing controls for ensuring that the activities of the entity are carried out in accordance with the applicable laws and regulations and preventing and detecting any noncompliance.

We have conducted our audit in accordance with the standard 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 the procedure 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 assessments the auditor considers internal control relevant to the firm's preparation and fair presentation of the financial statement 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 and evaluating the overall presentation of the financial statements.



M/s SABIN MADEN & ASSOCIATES
Chartered Accountants

75 PDA Complex, Lamphel Super Market
Lamhelpat, Imphal West- 795004, Manipur

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

In our opinion and the best of my information and in accordance with the explanations given to us, the financial statements of the said **SOCIETY** for the year ended on 31st March 2022 are prepared, in all material respects, in accordance with prevalent law of India.

For, SABIN MADEN & ASSOCIATES
(Chartered Accountants)



Place: Imphal

Dated: 02/09/2022

CA Sabin Maden Limbu

Mem. No. 552456

Firm Reg. No.038976N

UDIN: 22552456AQQYSF9495

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

BALANCE SHEET AS AT 31ST. MARCH, 2022

LIABILITIES		ASSETS & PROPERTIES	
GENERAL FUND A/C		FIXED ASSETS	
Opening Balance	5,81,194.56	(As per Sch "A")	4,68,936.00
Less: Deficit during the Year	1,04,420.00		
	4,76,774.56		
		CURRENT ASSETS, LOAN AND ADVANCES :	
		A) CURRENT ASSETS	
		" Cash in Hand	4,063.36
		(As certified by the management)	
		" Cash with Indian Bank	3,775.20
		" Cash with SBI	0.00
TOTAL::		4,76,774.56	TOTAL:: 4,76,774.56

In term of our separate report of even date

Notes on Accounts from integral parts of Report

For **SABIN MADEN & ASSOCIATES**
(Chartered accountants)



CA SABIN MADEN LIMBU
Mem No. 552456
Firm Regd No. 038976N
UDIN : 22552456AQQYSF9495

For, **INSTITUTE OF SOCIAL RESEARCH DEVELOPMENT (ISRD)**

Place: Imphal
Date 02/09/2022

INSTITUTE OF SOCIAL RESEARCH DEVELOPMENT (ISRD)
LAMSHANG BAZAR, IMPHAL WEST, MANIPUR
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

EXPENDITURE		INCOME	
By, Administrative Expenses:-		To, General Receipts:	
" Staff Salary	2,34,000.00	" Members Subscription	48,000.00
" Printing & Stationery	5,355.00	" Members Contribution	1,80,000.00
" Meeting Expenses	15,425.00		
" Rent	42,000.00	To, Local Contribution for Programmes	2,50,000.00
" Travelling & Conveyance	12,500.00		
" Communication Expenses	6,055.00	To, Grant-in-Aid Receipts From:-	
" Newspaper & Periodicals	4,856.00	" Charities Aid Foundation, USA	7,17,245.20
" Audit Fee	6,000.00	" Taiwan Foundation, Taiwan	2,16,784.00
" Bank Charges	232.00	" AYNi-FIMI, Peru	6,84,740.00
By, Empowering the Indigenous women for a Sustainable Future in Manipur			
" Conducting a baseline survey on SHR in 4 district	23,754.00		
" Venue Rental	30,000.00	To, Bank Interest	6,200.00
" Facilitator Fees	27,000.00		
" Food (30 participants/2 days)	90,000.00		
" Accommodation	2,70,000.00		
" Travel Allowances	1,80,000.00		
" Training Kits	13,500.00		
" Community Sensitization Program	50,486.00		
By, Seminar on Roles of Youth in Promotion of Peace and Harmony in Manipur			
" Cost of Hall Hiring	12,000.00		
" Working Lunch for 50 Participants for 2 Days	75,000.00		
" Accommodation Cost for 25 Participants for 2 Days	1,29,784.00		
By Empowering the Youths for a Bright Future			
" Salary for Project Coordinator	1,80,000.00		
" Honorarium for 5 peer Mobilizers	3,00,000.00		
" Meeting Cost	1,20,000.00		
" Training Cost	86,000.00		
" Local Travel	36,000.00		
" Communication	9,970.00		
" Postage	1,275.20		
By, General Program Expenses:			
" Awareness Prog. On COVID 19	1,76,224.00		
By Depreciation	69,973.00	To Excess of Expenditure over Income	1,04,420.00
TOTAL::	22,07,389.20	TOTAL::	22,07,389.20

In term of our separate report of even date

Notes on Accounts from integral parts of Report

For SABIN MADEN & ASSOCIATES
(Chartered accountants)


For, INSTITUTE OF SOCIAL RESEARCH DEVELOPMENT (ISRD)



CA SABIN MADEN LIMBU
Mem No. 552456
Firm Regd No. 038976N
UDIN : 22552456AQYYSF9495

Place: Imphal
Date 02/09/2022

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2021 TO 31ST MARCH 2022

RECEIPTS		PAYMENTS	
To, Opening Balance:-		By, Administrative Expenses:-	
" Cash in hand	30,222.95	" Staff Salary	2,34,000.00
" Cash with Indian Bank	10,044.00	" Printing & Stationery	5,355.00
" Cash with BOB (A/c No. 11973)	2,018.61	" Meeting Expenses	15,425.00
		" Rent	42,000.00
To, General Receipts:		" Travelling & Conveyance	12,500.00
" Members Subscription	48,000.00	" Communication Expenses	6,055.00
" Members Contribution	1,80,000.00	" Newspaper & Periodicals	4,856.00
		" Audit Fee	6,000.00
To, Local Contribution for Programmes	2,50,000.00	" Bank Charges	232.00
		By, Empowering the Indigenous women for a Sustainable Future in Manipur	
To, Grant-in-Aid Receipts From:-		" Conducting a baseline survey on SHR in 4	23,754.00
" Charities Aid Foundation, USA	7,17,245.20	" Venue Rental	30,000.00
" Taiwan Foundation, Taiwan	2,16,784.00	" Facilitator Fees	27,000.00
" AYNi-FIMI, Peru	6,84,740.00	" Food (30 participants/2 days)	90,000.00
		" Accommodation	2,70,000.00
		" Travel Allowances	1,80,000.00
To, Bank Interest	6,200.00	" Training Kits	13,500.00
		" Community Sensitization Program	50,486.00
		By Seminar on Roles of Youth in Promotion of and Harmony in Manipur	
		" Cost of Hall Hiring	12,000.00
		" Working Lunch for 50 Participants for 2 Da	75,000.00
		" Accommodation Cost for 25 Participantsfor	1,29,784.00
		By Empowering theYouths for a Bright Future	
		" Salary for Project Coordinator	1,80,000.00
		" Honorarium for 5 peer Mobilizers	3,00,000.00
		" Meeting Cost	1,20,000.00
		" Training Cost	86,000.00
		" Local Travel	36,000.00
		" Communication	9,970.00
		" Postage	1,275.20
		By General Program Expenses:	
		" Awareness Prog. On COVID 19	1,76,224.00
		By Closing Balance:	
		" Cash in Hand	4,063.36
		(As certified by the management)	
		" Cash with Indian Bank	3,775.20
		" Cash with SBI	0.00
TOTAL::	21,45,254.76	TOTAL::	21,45,254.76

In term of our separate report of even date

Notes on Accounts from integral parts of Report

For **SABIN MADEN & ASSOCIATES**
(Chartered accountants)



CA SABIN MADEN LIMBU
Mem No. 552456
Firm Regd No. 038976N
UDIN : 22552456AQQYSF9495

For, **INSTITUTE OF SOCIAL RESEARCH DEVELOPMENT (ISRD)**

Place: Imphal
Date 02/09/2022

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

*Schedule Annexed thereto and forming Part of the Balance Sheet as on 31st March 2022
And Receipts & Payments Account And Income & Expenditure Account For The Year Ended On That Date.*

Schedule "A" FIXED ASSETS

Sl.No	Particulars	Book Value as on 01/04/2021	Addition during the Year	Sales/Disca red during the Year	Total	Depreciation		Net Book Value as on 31/03/2022
						Rate	Amount	
1	Furniture & Fixture	35,534.00	-	-	35,534.00	10%	3,553.00	31,981.00
2	Tools & Equipments	9,144.00	-	-	9,144.00	15%	1,372.00	7,772.00
3	Tailoring & Embroidery Machine	1,35,904.00	-	-	1,35,904.00	15%	20,386.00	1,15,518.00
4	Computer & Accessories	20,455.00	-	-	20,455.00	40%	8,182.00	12,273.00
5	Recreational Indoor	3,815.00	-	-	3,815.00	10%	382.00	3,433.00
6	Library Books	614.00	-	-	614.00	10%	61.00	553.00
7	Modern Relling Machine (Projec	5,663.00	-	-	5,663.00	15%	849.00	4,814.00
8	Modern Relling Machine	27,498.00	-	-	27,498.00	15%	4,125.00	23,373.00
9	Utensils	17,269.00	-	-	17,269.00	15%	2,590.00	14,679.00
10	Workshed	2,79,571.00	-	-	2,79,571.00	10%	27,957.00	2,51,614.00
11	Sports Materials	3,442.00	-	-	3,442.00	15%	516.00	2,926.00
Total		5,38,909.00	-	-	5,38,909.00		69,973.00	4,68,936.00

