

AUDIT REPORT

OF

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

LAMSHANG BAZAR, IMPHAL WEST, MANIPUR

FOR

THE PERIOD 01.04.2023 TO 31.03.2024



AUDITORS

DHEERAJ PODDAR & ASSOCIATES

Chartered Accountants

**Behind PWD Colony,
East Chowkidinghee, Sashan Para**

Ph: 09864549387

E-mail-dheerajpoddar2010@gmail.com

DIBRUGARH, ASSAM



DHEERAJ PODDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

BACK SIDE OF PWD COLONY,
EAST CHOWKIDINGHEE, SASHAN PARA,
DIBRUGARH, ASSAM, 786001
Ph.- 9864549387
Email: dheerajpoddar2010@gmail.com

INDEPENDENT AUDITORS' REPORT

We have Audited the annexed Balance sheet of the **INSTITUTE OF SOCIAL RESEARCH DEVELOPMENT (ISR)** of LAMSHANG BAZAR, IMPHAL WEST, MANIPUR as at 31st March, 2024 and also the annexed Income and Expenditure Account and Receipt & Payment Account for the year ended on that date and report that :-

We conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

We have obtained all the information's and explanations which to the best of our knowledge and belief were necessary for the purpose of our examination.

The Statement of account deal with this report are in agreement with the books of accounts subject to notes on accounts. The accounts of the Association have been prepared on Cash Basis except on certain occasion wherever necessary accrual basis has been followed.

The statement of account deal with this report are compiled from the books of account maintained and produced by the above mentioned association:-





DHEERAJ PODDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

BACK SIDE OF PWD COLONY,
EAST CHOWKIDINGHEE, SASHAN PARA,
DIBRUGARH, ASSAM, 786001
Ph.- 9864549387
Email: dheerajpoddar2010@gmail.com

- 1) In the case of the balance sheet, of the State of affairs of the Institute as at 31st Mar 2024.
- 2) In the case of the Income and Expenditure Account of the excess of income over expenditure for the period ended on that date.
- 3) In case of Receipts and Payments Account of the receipts and payments during the period ended on that date.

For, Dheeraj Poddar & Associates
Chartered Accountants

CA. Dheeraj Poddar
Proprietor
Mem. No. 307690
Firm Reg. No. 329126E



Place: Dibrugarh
Date: 24/07/2024

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

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2024

LIABILITIES	₹	ASSETS	₹
Capital Account:		Fixed Assets	8,18,823.00
Opening Balance	17,14,470.03		
Less: Surplus during the Year	14,19,329.93	Loan & Advances:	
	31,33,799.96	Security Deposit for Office Rent	1,00,000.00
		Advance to Staffs	47,550.00
Current Liabilities		Current Assets	
Payable for Empowering the Communities to Promote Welfare of Working Buffalo in Manipur		Cash in hand (General A/c)	14,465.96
Initiation of Mass Vaccination including	53,295.00	Cash in hand (FC A/c)	-
		(As Certified by the Management)	
		Cash with Indian Bank (FC A/Cs)	
		i) A/c No. 50290623702	54,110.97
		ii) A/c No. 7516262698	186.30
		iii) A/c No. 7605754145	12,51,138.43
		iv) A/c No. 7309079040	8,91,538.00
		v) A/c No. 7605765124	9,282.30
		Cash with SBI (FC A/c)	-
		A/c No. 40102372986	-
Total:	31,87,094.96	Total:	31,87,094.96

IN TERMS OF OUR REPORT OF EVEN DATE

Notes on Accounts forms Integral part of Report.

For, DHEERAJ PODDAR & ASSOCIATES

Chartered Accountants

CA DHEERAJ PODDAR

Proprietor

Mem. No. 307690

UDIN- 24307690BKBIWG9766



INSTITUTE OF SOCIAL RESEARCH DEVELOPMENT (ISRD)

Laidang

Signature

Date:- 24/07/2024

Place : Dibrugarh

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

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED AS AT 31ST MARCH 2024

EXPENDITURE	₹	INCOME	₹
By, Empowering the Communities to Promote Welfare of Working Buffalo in Manipur			
Meeting with Stakeholders	10000.00	To, Members Subscription	7,500.00
Travel Support for Volunteer for vaccination	285000.00	To, Members Contribution	1,50,000.00
Initiation of Mass Vaccination including	217060.00		
Consultative Meeting with JD	3000.00	To, SPANA, UK	15,66,084.00
Operational of Emergency Unit	20000.00	To, Julius Baer Foundation, Switzerland	45,21,625.00
Promoted better working conditions for	270000.00	To, WWDP Germany	12,34,690.00
Reduced cruelty to animals with support	67500.00	To, UK ONLINE GIVING FOUNDATION	24,503.66
Project Manager	150000.00	To, Taiwan Foundation for Democracy	3,27,175.00
Team Leader	96000.00	To, Amplify Change, UK	22,74,469.43
Field Coordinator 1	90000.00		
Field Coordinator 2	90000.00	To, By, Interest	50,953.40
Accountant	90000.00		
Local Travel - Project Manager	9000.00		
Local Travel - Field Coordinator	22000.00		
Local Travel - Team Leader	13000.00		
Rent, Communication, Office consumables	125500.00		
Bank Charges	153.70		
By, Empowering of 600 Early Drop-out & Never to School Tribal Girls through Education in Manipur			
Consumable for 4 Learning Centres	144000.00		
Books, Bags and Stationery	400000.00		
School Uniform	400000.00		
Recreation Items for Children	81020.00		
Childrens Library	59580.00		
Medicinal Support Service	19400.00		
Meeting with Parents	80000.00		
Meeting with Education Dept	10000.00		
Assessment of Students	20000.00		
Baseline Assessment of Families	39900.00		
Meeting with Govt Dept	40000.00		
Referral and Linkages of Families	63700.00		
Impact Assessment	30000.00		
Focus Group Discussion and Documentation	50000.00		
Community Sensitization	80000.00		
District Children Forum	50000.00		
Meeting with Elected Members	20000.00		
Children's Event	63520.00		
Printing of IEC Materials	29680.00		
Formation of PIMC	36300.00		
Project Manager	360000.00		
Field Coordinator	240000.00		
Educators	774480.00		
M&E Officer	240000.00		
Accountant	240000.00		
Rent for 4 Centre & Office	660000.00		
Local Travel Costs	144000.00		
Office Consumables	84100.00		
Communication Cost	38400.00		
Audit Fee	20000.00		
Bank Charges	1850.40		
By, Empowering Marginalized Women to Access Rights to Land and Inheritance Property in Manipur			
Project Coordinator	204000.00		
Filed Coordinator - 2 nos.	240000.00		



Accountant	96000.00	
Rent	180000.00	
Office supply - water, electricity and st	20300.00	
Communication	17400.00	
Local Travel	51050.00	
Mobilization of Meira Paibi (Women To	13500.00	
Capacity Building Programs on Wome	384000.00	
Evaluation Cost	10000.00	
Engagement with Key Stakeholders	6000.00	
Helpline Communication Cost	3000.00	
Media Reporting	18500.00	
District level networking forum	13000.00	
Policy Dialogue	20000.00	
Bank Charges	273.70	
By, Materials for Bridge Education		
Exercise Books	12000.00	
Pen and Pencils	3854.66	
Drawing paper	8000.00	
By, Workshop on Digital Based Gender Violence against Women		
Accommodation for Participants	53900.00	
Food , Tea and Snacks, Venue Rental	86195.00	
Printing Cost	20402.00	
Travel Cost	165000.00	
Bank Charges	4245.60	
Enhancing Women Rights to Safe Abortion and Care in Manipur		
Project Director	52500.00	
Program Manager	87500.00	
Field Co-Ordinator 1	70000.00	
Field Co-Ordinator 2	70000.00	
Field Co-Ordinator 3	70000.00	
Finance Officer	70000.00	
M&E Officer	70000.00	
Consultant Fee for Strenthening MEL	40000.00	
Training Cost for Staff	29900.00	
Consultant Fee for Development of Toi	30000.00	
Printing Cost for Tools & Questionnaires	9924.00	
Travel Cost for Baseline Assessment & C	45000.00	
Food & Refreshment Expenses for Base	26200.00	
Cost for Conducting 20 Nos of FGD Ses	56000.00	
Travel Cost for Reaching Out & Identify	23950.00	
Office Supply	16000.00	
Rent	35000.00	
Bank Charges	64.00	
By, SBI Bank Charges (FC A/c)	12,293.40	
By, Bank Charges (Local A/c)	3,555.10	
By, Payable for Empowering the Communities to Promote Welfare of Working Buffalo in Manipur		
Initiation of Mass Vaccination includin	53,295.00	
By, Depreciation	1,57,724.00	
By, Excess of income over expenditure	14,19,329.93	
Total:	1,01,57,000.49	Total: 1,01,57,000.49

IN TERMS OF OUR REPORT OF EVEN DATE

Notes on Accounts forms Integral part of Report.

For, DHEERAJ PODDAR & ASSOCIATES

Chartered Accountants

CA DHEERAJ PODDAR

Proprietor

Mem. No. 307690

UDIN- 24307690BKBIWG9766



INSTITUTE OF SOCIAL RESEARCH DEVELOPMENT (ISRD)

Koidang

Signature

Date:- 24/07/2024

Place : Dibrugarh

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

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2023 TO 31ST MARCH 2024

RECEIPTS	₹	PAYMENTS	₹
To, Opening Balance:		By, Empowering the Communities to	
Cash in hand (General A/c)	3,676.36	Promote Welfare of Working Buffalo in	
Cash at Bank (FC A/c)	5,402.00	Meeting with Stakeholders	10000.00
Cash with Indian Bank		Travel Support for Volunteer for vaccination	285000.00
i) A/c No. 7309079040	9,31,378.70	Initiation of Mass Vaccination including T	217060.00
ii) A/c No. 50290623702	4,915.97	Consultative Meeting with JD	3000.00
Cash with Bank of Baroda		Operational of Emergency Unit	20000.00
(A/c No. 10160100011973)	2,350.00	Promoted better working conditions for v	270000.00
		Reduced cruelty to animals with support	67500.00
		Project Manager	150000.00
		Team Leader	96000.00
To, Members Subscription	7,500.00	Field Coordinator 1	90000.00
To, Members Contribution	1,50,000.00	Field Coordinator 2	90000.00
		Accountant	90000.00
		Local Travel - Project Manager	9000.00
To, SPANA, UK	15,66,084.00	Local Travel - Field Coordinator	22000.00
To, Julius Baer Foundation, Switzerland	45,21,625.00	Local Travel - Team Leader	13000.00
To, WWDP Germany	12,34,690.00	Rent, Communication, Office consumab	125500.00
		Bank Charges	153.70
To, UK ONLINE GIVING FOUNDATION	24,503.66	By, Empowering of 600 Early Drop-out &	
		Never to School Tribal Girls through	
To, Taiwan Foundation for Democracy	3,27,175.00	Consumable for 4 Learning Centres	144000.00
To, Amplify Change, Uk	22,74,469.43	Books, Bags and Stationery	400000.00
		School Uniform	400000.00
To, By, Interest	50,953.40	Recreation Items for Children	81020.00
		Childrens Library	59580.00
		Medicinal Support Service	19400.00
		Meeting with Parents	80000.00
		Meeting with Education Dept	10000.00
		Assessment of Students	20000.00
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		Meeting with Govt Dept	40000.00
		Referral and Linkages of Families	63700.00
		Impact Assessment	30000.00
		Focus Group Discussion and Documenta	50000.00
		Community Sensitization	80000.00
		District Children Forum	50000.00
		Meeting with Elected Members	20000.00
		Children's Event	63520.00
		Printing of IEC Materials	29680.00
		Formation of PIMC	36300.00
		Project Manager	360000.00
		Field Coordinator	240000.00
		Educators	774480.00
		M&E Officer	240000.00
		Accountant	240000.00
		Rent for 4 Centre & Office	660000.00
		Local Travel Costs	144000.00
		Office Consumables	84100.00
		Communication Cost	38400.00
		Audit Fee	20000.00
		Bank Charges	1850.40
		By, Empowering Marginalized Women to	
		Access Rights to Land and Inheritance	
		Project Coordinator	204000.00
		Filed Coordinator - 2 nos.	240000.00
		Accountant	96000.00
		Rent	180000.00
		Office supply - water, electricity and stat	20300.00
		Communication	17400.00
		Local Travel	51050.00
		Mobilization of Meira Paibi (Women Torc	13500.00
		Capacity Building Programs on Women's	384000.00
		Evaluation Cost	10000.00
		Engagement with Key Stakeholders	6000.00



Helpline Communication Cost	3000.00
Media Reporting	18500.00
District level networking forum	13000.00
Policy Dialogue	20000.00
Bank Charges	273.70
By, Materials for Bridge Education	
Exercise Books	12000.00
Pen and Pencils	3854.66
Drawing paper	8000.00
By, Workshop on Digital Based Gender Violence against Women	
Accommodation for Participants	53900.00
Food , Tea and Snacks, Venue Rental	86195.00
Printing Cost	20402.00
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Enhancing Women Rights to Safe Abortion and Care in Manipur	
Project Director	52500.00
Program Manager	87500.00
Field Co-Ordinator 1	70000.00
Field Co-Ordinator 2	70000.00
Field Co-Ordinator 3	70000.00
Finance Officer	70000.00
M&E Officer	70000.00
Consultant Fee for Strenthening MEL	40000.00
Training Cost for Staff	29900.00
Laptop for Program Manager	49900.00
Laptop for M&E	49900.00
Printer	31500.00
LCD Projector	47000.00
Consultant Fee for Development of Tools & Ques	30000.00
Printing Cost for Tools & Questionnaires	9924.00
Travel Cost for Baseline Assessment & Collectio	45000.00
Food & Refreshment Expenses for Baseline Assess	26200.00
Cost for Conducting 20 Nos of FGD Sessions	56000.00
Travel Cost for Reaching Out & Identify of Kps	23950.00
Office Supply	16000.00
Rent	35000.00
Advance to Staff	47550.00
Bank Charges	64.00
By, SBI Bank Charges (FC A/c)	12,293.40
By, Bank Charges (Local A/c)	3,555.10
By, Capital Expenses:	
Laptop	90,000.00
Furniture & Fixture	28,000.00
Fridge	13,500.00
By, Closing Balance:	
Cash in hand (General A/c)	14,465.96
Cash in hand (FC A/c)	-
(As Certified by the Management)	
Cash with Indian Bank (FC A/Cs)	
i) A/c No. 50290623702	54,110.97
ii) A/c No. 7516262698	186.30
iii) A/c No. 7605754145	12,51,138.43
iv) A/c No. 7309079040	8,91,538.00
v) A/c No. 7605765124	9,282.30
Cash with SBI (FC A/c)	-
A/c No. 40102372986	-
Total: 1,11,04,723.52	Total: 1,11,04,723.52

IN TERMS OF OUR REPORT OF EVEN DATE

Notes on Accounts forms integral part of Report.

For, DHEERAJ PODDAR & ASSOCIATES
Chartered Accountants

CA DHEERAJ PODDAR
Proprietor

Mem. No. 307690

UDIN- 24307690BKBIWG9766



INSTITUTE OF SOCIAL RESEARCH DEVELOPMENT (ISRD)

Loidang

Signature

Date:- 24/07/2024

Place : Dibrugarh

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

**SCHEDULES ANNEXED THERETO AND FORMING PART OF BALANCE SHEET
AS AT 31ST MAR. 2024 AND RECEIPTS & PAYMENT ACCOUNT AND
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE**

SCHEDULE "A" OF FIXED ASSETS AS AT 31ST MARCH, 2024

PARTICULARS	OPENING BALANCE	ADDITION DURING THE YEAR	T O T A L	DEPN.	W.D.V. AS ON 31-03-2024
Furniture & Fixture	1,63,523.00	28,000.00	1,91,523.00	19,152.00	1,72,371.00
Tools & Equipments	6,606.00		6,606.00	991.00	5,615.00
Tailoring & Embroidery Machine	98,190.00		98,190.00	14,729.00	83,461.00
Computer & Accessories	1,08,464.00	90,000.00	1,98,464.00	79,386.00	1,19,078.00
Recreational Indoor	3,090.00		3,090.00	309.00	2,781.00
Library Books	498.00		498.00	50.00	448.00
Modern Relling Machine (Project)	4,092.00		4,092.00	614.00	3,478.00
Modern Relling Machine	19,867.00		19,867.00	2,980.00	16,887.00
Utensils	12,477.00		12,477.00	1,872.00	10,605.00
Workshed	2,26,453.00		2,26,453.00	33,968.00	1,92,485.00
Sports Materials	2,487.00		2,487.00	373.00	2,114.00
Fridge	8,500.00	13,500.00	22,000.00	3,300.00	18,700.00
Assets for FC A/c					
Furniture & Fixture	12,500.00		12,500.00	0.00	12,500.00
Laptop for Program Manager		49,900.00	49,900.00	0.00	49,900.00
Laptop for M&E		49,900.00	49,900.00	0.00	49,900.00
Printer		31,500.00	31,500.00	0.00	31,500.00
LCD Projector		47,000.00	47,000.00	0.00	47,000.00
TOTAL ::	6,66,747.00	3,09,800.00	9,76,547.00	1,57,724.00	8,18,823.00

