

**S.L. Gangwal & Company**  
Chartered Accountants



**Thangal Bazar,  
Imphal (Manipur)**

**SOCIAL DEVELOPMENT FOUNDATION (TRUST)  
PALACE COMPOUND, IMPHAL  
MANIPUR**

### **AUDITORS REPORT**

We have Audited the annexed Balance sheet of above mentioned Society as at **31st March, 2021** and also attached Income & Expenditure account and Receipts & Payments account for the year ended on that date and report that:-

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

The Compilation of Financial Statement is the responsibility of the Management. Our Responsibility is to express an opinion on this financial statement. We have conducted our Audit as per auditing standard generally accepted in India. Those standard require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis statements. An Audit includes examining of test basis evidence supporting the amounts disclosed in the financial statements. We have conducted the Audit on Test Check Basis and due to Curfew/Lockdown in the state of Manipur because of Covid Pandemic, the scope of Audit was curtailed to large extent and accordingly Physical Verification and third Party Confirmation were not possible to a large extent. As such we had relied on Management representation both orally and in written to a large extent.

The statement of account deal with this report are in agreement with the books of account. The Accounts of the Society have been prepared on Cash basis. On this basis revenue and related assets are recognised when actually received rather than when earned similarly expenses are recognised when paid rather than when obligation is incurred.

The statement of account deal with this report are compiled from the Books of Account maintained by the above mentioned Society :-

- (i) In the case of Balance Sheet, the state of affairs of the Society as at **31st March, 2021**
- (ii) In the case of Income & Expenditure account for the deficit for the year ended on that date.
- (iii) In the case of Receipts and Payments account of the actual receipts and payments during the year ended on that date.

**PLACE :: IMPHAL**

**DATED :: 11TH November, 2021**  
**UDIN :21313107AAABXG5734**

**Chairman Cum Secretary**  
**Social Development**  
**Foundation (TRUST)**



**For, S.L. GANGWAL & CO.**  
**Chartered Accountants**

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



**SOCIAL DEVELOPMENT FOUNDATION (TRUST)**  
**PALACE COMPOUND, IMPHAL**  
**MANIPUR**

**BALANCE SHEET AS ON 31ST MARCH, 2021**

LIABILITIES	A M O U N T	ASSETS & PROPERTIES	A M O U N T
<b>FOREIGN FUND A/C</b>		<b>Furniture &amp; Fixture</b>	<b>5,620.00</b>
Opening Balance	23,032.37	Less : Depreciation	562.00
			-----
			5,058.00
Less deficit as per		<b>Tools &amp; Equipments</b>	<b>3,358.00</b>
income & expend.		Less : Depreciation	504.00
account	-7,523.50		-----
			2,854.00
	-----	<b>Computer &amp; Accessories</b>	<b>309.90</b>
	15,508.87	Less : Depreciation	31.00
			-----
			278.90
TDS Payable	918.00	<b>Sports Materials</b>	<b>8,039.97</b>
		Less : Depreciation	804.00
			-----
Fund Accumulated for Specified			7,235.97
Purpose U/s 11(2)	703,869.34		

**A) CURRENT ASSETS**

Cash in Hand ( General)	1,000.00
Cash in Hand (FCRA)	1,513.00
Cash at bank (SBI, Imphal)	
A/c No.10929179818	702,356.34

**TOTAL::** 720,296.21

**TOTAL::** 720,296.21

Per our report of even date annexed

PLACE : : IMPHAL

DATED : : 11th November, 2021  
UDIN : 21313107AAABXG5734



For, S.L. GANGWAL & CO.  
Chartered Accountants

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

*[Signature]*  
Chairman Cum Secretary  
Social Development  
Foundation (TRUST)



**SOCIAL DEVELOPMENT FOUNDATION (TRUST)**  
PALACE COMPOUND, IMPHAL  
MANIPUR

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021**

<b>EXPENDITURE</b>	<b>AMOUNT</b>	<b>INCOME</b>	<b>AMOUNT</b>
<b>By Capacity Building :</b>		To Fund Received from CSD, Palace Compound, Imphal Manipur	754,300.00
Participatory assessment on Climate Change and disaster risk Training for Developing village Plan	192,810.00	To Fund Received from BftW	777,382.00
Awareness on Climate Change and gender Justice	80,000.00	To Members Contribution	3,000.00
<b>By Gender &amp; patriarchy/Musculinity :</b>		To Community Contribution for Covid19 Relief	30,000.00
Awareness on Patriarchy/Musculinity	119,000.00		
<b>By Personnel Expenses :-</b>			
<b>Program Staff :</b>			
Project Coordinator	96,800.00		
Community Mobilizer	67,200.00		
Assistant Coordinator	67,000.00		
<b>By Administration Cost ::</b>			
Printing, Stationeries, Phone, email, Bz Charges journal etc.	11,625.16		
Vehicle Hiring/maintennace	200,000.00		
By Covid 19 Relief to 30 Widows	32,000.00		
<b>By Depreciation</b>	<b>1,901.00</b>		
<b>To Fund Accumulated for Specified Purpose U/s 11(2)</b>	<b>703,869.34</b>		
To deficit tfd. to capital account	-7,523.50		
<b>TOTAL::</b>	<b>1,564,682.00</b>	<b>TOTAL::</b>	<b>1,564,682.00</b>

PLACE :: IMPHAL

Per our report of even date annexed

DATED :: 11th November, 2021  
UDIN : 21313107AAABXG5734

**For, S.L. GANGWAL & CO.**  
Chartered Accountants

*Mehul Jain*  
Partner

M. No. 313107  
FR No. 004649C

  
Chairman Cum Secretary  
Social Development  
Foundation (TRUST)





**SOCIAL DEVELOPMENT FOUNDATION(TRUST)**  
**PALACE COMPOUND, IMPHAL**  
**MANIPUR**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021**

RECEIPTS	A M O U N T	PAYMENTS	A M O U N T
To Cash in hand & at Bank	5,704.50	<b>By Capacity Building :</b>	
To Fund Received from CSD, Palace Compund, Imphal Manipur	754,300.00	Participatory assessment on Climate Change and disaster risk Training for Developing village Plan	192,810.00
To Fund Received from BftW	777,382.00	Awareness on Climate Change and gender Justice	80,000.00
To TDS Payable	918.00	<b>By Gender &amp; patriarchy/Musculinity :-</b>	
To Members Contribution	3,000.00	Awareness on Patriarchy/Musculinity	119,000.00
To Community Contribution for Covid19 Relief	30,000.00	<b>By Personnel Expenses :-</b>	
		<b>Program Staff :</b>	
		Project Coordinator	96,800.00
		Community Mobilizer	67,200.00
		Assistant Coordinator	67,000.00
		<b>By Administration Cost ::</b>	
		Printing,Staioneries, Phone, email,Bank Charges journal etc.	11,625.16
		Vehicle Hiring/maintennace	200,000.00
		By Covid 19 Relief to 30 Widows	32,000.00
		By Cash in Hand ( General)	1,000.00
		By Cash in Hand (FCRA)	1,513.00
		By Cash at bank (SBI, Imphal)	
		<b>A/c No.10929179818</b>	<b>702,356.34</b>
<b>TOTAL::</b>	<b>1,571,304.50</b>	<b>TOTAL::</b>	<b>1,571,304.50</b>

**PLACE :: IMPHAL**  
**DATED :: 11th November, 2021**  
**UDIN : 21313107AAABXG5734**

Per our report of even date annexed

  
Chairman Cum Secretary  
Social Development  
Foundation (TRUST)



**For, S.L. GANGWAL & CO.**  
Chartered Accountants

  
Mehul Jain  
Partner  
M. No. 313107  
FR No. 094649C



We have audited the accounts of SOCIAL DEVELOPMENT FOUNDATION (TRUST), PALACE COMPOUND (WEST), IMPHAL EAST, (MANIPUR), FCRA Registration No. 194130386 dated 20/10/2010 for the year ending 31st. March, 2021 and examined all relevant books vouchers and certify that according to the audited accounts.

(i) the brought forward foreign contribution at the beginning of the financial year 2020-21 was Rs.NIL;

(ii) foreign contribution of worth Rs. 15,31,682.00 NIL was received by the Association during the financial year 2020-21;

(iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth Rs. NIL was received by the Association during the financial year 2020-21;

(iv) the balance of unutilised foreign contribution with the Association at the end of the financial year 2020-21 was Rs. 6,98,164.84;

(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

**Place:: Imphal**

**Date:: 11th November, 2021**

**UDIN : 21313107AAABXF9738**



**For, S.L. GANGWAL & CO.**  
Chartered Accountants

**Mehul Jain**  
Partner

**M. No. 313107**  
**FR No. 004649C**



**SOCIAL DEVELOPMENT FOUNDATION(TRUST)**  
**PALACE COMPOUND, IMPHAL**  
**MANIPUR**  
**ACCOUNT : FOREIGN CONTRIBUTION**

**BALANCE SHEET AS ON 31ST MARCH, 2021**

<b>LIABILITIES</b>	<b>A M O U N T</b>	<b>ASSETS &amp; PROPERTIES</b>	<b>A M O U N T</b>
<b>FOREIGN FUND A/C</b>			
Opening Balance	NIL		
Add surplus as per income & expend. account	697,246.84		
	<hr/>		
	697,246.84		
TDS Payable	918.00		
		<b>A) CURRENT ASSETS</b>	
		Cash in Hand	1,513.00
		Cash at bank (SBI, Imphal) A/c No.	696,651.84
<b>TOTAL::</b>	<hr/> <b>698,164.84</b> <hr/>	<b>TOTAL::</b>	<hr/> <b>698,164.84</b> <hr/>

Per our report of even date annexed

PLACE : : IMPHAL

DATED : : 11th November, 2021  
UDIN : 21313107AAABXF9738



**For, S.L. GANGWAL & CO.**  
Chartered Accountants

*Mehul Jain*  
**Mehul Jain**  
Partner

**M. No. 313107**  
**FR No 004649C**

**Chairman Cum Secretary**  
**Social Development**  
**Foundation (TRUST)**



**SOCIAL DEVELOPMENT FOUNDATION (TRUST)**  
PALACE COMPOUND, IMPHAL  
MANIPUR  
ACCOUNT : FOREIGN CONTRIBUTION

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>By Capacity Building :</b>		To Fund Received from CSD, Palace Compund, Imphal Manipur	754,300.00
Participatory assessment on Climate Change and disaster risk Training for Developing village Plan	192,810.00	To Fund Received from BftW	777,382.00
Awareness on Climate Change and gender Justice	80,000.00		
<b>By Gender &amp; patriarchy/Musculinity :-</b>			
Awareness on Patriarchy/Musculinity	119,000.00		
<b>By Personnel Expenses :-</b>			
<b>Program Staff :</b>			
Project Coordinator	96,800.00		
Community Mobilizer	67,200.00		
Assistant Coordinator	67,000.00		
<b>By Administration Cost ::</b>			
Printing, Stationeries, Phone, email, Ban Charges journal etc.	11,625.16		
Vehicle Hiring/maintennace	200,000.00		
 To surplus tfd. to capital account	 697,246.84		
<b>TOTAL::</b>	<b>1,531,682.00</b>	<b>TOTAL::</b>	<b>1,531,682.00</b>
	=====		=====

PLACE : : IMPHAL

DATED : : 11th November, 2021  
UDIN : 21313107AAABXF9738



**For, S.L. GANGWAL & CO.**  
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M. No. 313107  
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**Chairman Cum Secretary**  
Social Development  
Foundation (TRUST)



SOCIAL DEVELOPMENT FOUNDATION (TRUST)  
PALACE COMPOUND, IMPHAL  
MANIPUR  
ACCOUNT : FOREIGN CONTRIBUTION

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

RECEIPTS	A M O U N T	PAYMENTS	A M O U N T
To Cash in hand & at Bank	NIL	By Capacity Building :	
To Fund Received from CSD, Palace Compound, Imphal Manipur	754,300.00	Participatory assessment on Climate Change and disaster risk Training for Developing village Plan	192,810.00
To Fund Received from BftW	777,382.00	Awareness on Climate Change and gender Justice	80,000.00
To TDS Payable	918.00	<b>By Gender &amp; patriarchy/Musculinity :-</b>	
		Awareness on Patriarchy/Musculinity	119,000.00
		<b>By Personnel Expenses :-</b>	
		<b>Program Staff :</b>	
		Project Coordinator	96,800.00
		Community Mobilizer	67,200.00
		Assistant Coordinator	67,000.00
		<b>By Administration Cost ::</b>	
		Printing, Stationeries, Phone, email, Bank Charges journal etc.	11,625.16
		Vehicle Hiring/maintenance	200,000.00
		By Cash in Hand	1,513.00
		By Cash at bank (SBI, Imphal) A/c No.	696,651.84
<b>TOTAL::</b>	<b>1,532,600.00</b>	<b>TOTAL::</b>	<b>1,532,600.00</b>

PLACE : : IMPHAL  
DATED : : 11th November, 2021  
UDIN : 21313107AAABXF9738



**For, S.L. GANGWAL & CO.**  
Chartered Accountants

*Mehul Jain*  
Partner

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