



**AUDITOR'S REPORT**

We have audited the attached Balance Sheet of **CENTRE FOR SOCIAL DEVELOPMENT, PALACE COMPOUND (WEST), IMPHAL - 1, MANIPUR** as at **31.3.2021** and also the attached Income and Expenditure Account and Receipts and Payments Account in respect of "**CONSOLIDATED GENERAL ACCOUNT**" for the year ended on that date.

**Organisation's Responsibility for Financial Statements :**

2. The management of the organisation is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement.


**Auditor's responsibility :**

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with generally accepted Accounting principles.
4. An audit involves performing procedure to obtain, on a test basis, audit evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risk of material misstatement of the financial statements, whether due to error. An audit also includes evaluating the appropriateness of accounting policies used and reasonability of accounting estimates made by the management as well as evaluating the overall presentation of financial statements.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
6. It is the policy of the organisation to maintain its accounts and prepare its financial statement on cash receipts and disbursement basis. On this basis revenue and related assets are recognised when actually received rather than when earned and expenses are recognised when paid rather than when the obligation is incurred.
7. Under the scope of audit we have not verified the physical implementation of the programme activities at field level and hence we are unable to comment on the same.
8. Instances of cash payments have been observed which should be avoided as far as practicable in future. The practice of cash payments should be gradually discarded.
9. The organisation has not obtained registration under the GST as it is registered under Section 12AA of the Income Tax Act and hence exempted from GST.
10. In our opinion and to the best of our information and belief and according to information and explanation given to us the said financial statements prepared on the basis of above method of accounting are in agreement with the Books of Accounts & Records produced before us and reflect:
- In the case of the Balance sheet the Assets and Liabilities arising from the cash transactions of the above named organisation as at 31.3.2021.
  - In the case of Income and Expenditure Account the excess of income over expenditure of the above named organisation on the basis of the receipts and payments for the year ending on 31.3.2021.
  - In the case of Receipts and Payments Account the actual receipts and disbursement for the period as above.

Date : This 1st day of October, 2021.  
Place : Imphal.



For M/S AMD & ASSOCIATES  
Chartered Accountants

  
CA., M.K. Maheshwari, F.C.A.,  
Partner (Branch in-charge, Imphal)  
Firm Regn. No. 318191E  
Mem. No. 054272  
UDIN No. 21054272AAACYH2723

**CENTRE FOR SOCIAL DEVELOPMENT,**  
**PALACE COMPOUND (WEST), IMPHAL - 1, MANIPUR.**

**Notes to Financial Statements :**

**A. Significant Accounting Policies :**

1. Accounting Convention:

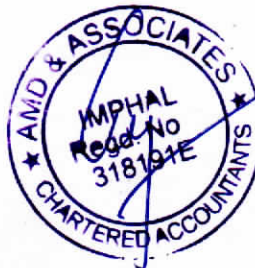
The Society follows cash method of accounting subject to compliance of specific provisions under Income Tax Act as may be applicable. The financial statements have been prepared in accordance with the Historical cost convention. The Financial Statements are prepared to comply with the accounting principles in India and the relevant provisions.

2. Fixed Assets, Depreciation and asset fund:

Fixed Assets are stated at cost of acquisition inclusive of freight, duties and taxes & direct expenses related to acquisition. No revaluation of fixed assets was made during the year. Depreciation on Fixed assets is provided on written down value method at the rates prescribed under the Income Tax Act, 1961 read with Income Tax Rules 1962.

3. Foreign Contribution :

- a) Foreign Contributions are accounted for on the basis of the credit advice received from Bank.



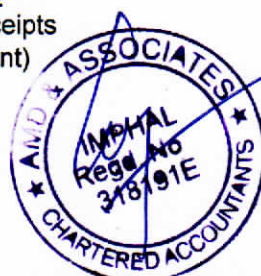
**CENTRE FOR SOCIAL DEVELOPMENT,  
PALACE COMPOUND (WEST), IMPHAL - 1, MANIPUR.**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021.  
(CONSOLIDATED GENERAL ACCOUNT)**

RECEIPTS	AMOUNT(Rs)	PAYMENTS	AMOUNT(Rs)
To <b>Opening Balance :</b>		By <b>Community Based</b>	
<u>Cash in hand &amp; at bank :</u>		<b>Sustainable Development</b>	
(As per Schedule - A)	9,37,224.97	<b>And Adaptation To Climate</b>	
		<b>Change :</b>	
		(As per Schedule - E)	3,12,37,517.49
" <b>Grant-in-aid :</b>		" <b>Conflict Transformation</b>	
a) Received from Bread		<b>and Reconciliation :</b>	
for the World,		(As per Schedule - F)	5,64,955.28
Caroline-Michaelis-		" <b>CSD Branch Admin :</b>	
Strabe I 10115, Berlin		- Agartala	10,053.63
- Germany for		- Itanagar	5,124.00
<b>Community Based</b>			15,177.63
<b>Sustainable</b>		" <b>General Account :</b>	
<b>Development And</b>		- General Admin Costs	67,729.14
<b>Adaptation To</b>		" <b>Advance :</b>	
<b>Climate Change</b>		(As per Schedule - D)	95,000.00
dated as under:-		" <b>Closing Balance :</b>	
- Dtd. 14/05/2020	1,07,40,600.00	<u>Cash in hand &amp; at bank :</u>	
- Dtd. 13/08/2020	1,21,68,300.00	(As per Schedule - A)	19,84,616.56
- Dtd. 01/12/2020	97,05,018.60		
	3,26,13,918.60		
" <b>Advance Recovered</b>			
- LCP Project	1,77,629.53		
- General Account			
Staff Advances	1,16,000.00		
	2,93,629.53		
" <b>General Account</b>			
- Office Rent	50,000.00		
- Members contribution	51,000.00		
- <b>Bank Interest :</b>			
i) SBI	47.00		
ii) PNB	15,984.00		
iii) IOB	3,192.00		
	1,20,223.00		
	<b>3,39,64,996.10</b>		<b>3,39,64,996.10</b>

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

EXPENDITURE	AMOUNTS (Rs)	INCOME	AMOUNTS (Rs)
" <b>Community Based</b>		By <b>Grant-in-aid :</b>	
<b>Sustainable Development</b>		(As per details in Receipts	
<b>And Adaptation To Climate</b>		and Payments Account)	3,26,13,918.60
<b>Change :</b>		" <b>General Account</b>	
(As per details in Receipts		(As per details in Receipts	
and Payments Account)	3,12,37,517.49	and Payments Account)	1,20,223.00
" <b>Conflict Transformation</b>		" Interest accrued on	
<b>and Reconciliation :</b>		PF PO Account No. 329288904	5,591.00
(As per details in Receipts			
and Payments Account)	5,64,955.28		



" <b>CSD Branch Admin :</b> (As per details in Receipts and Payments Account)	15,177.63	
" <b>General Account :</b> - General Admin Costs	67,729.14	
" <b>Depreciation :</b> (As per Schedule - B)	3,84,245.00	
" <b>Capital Fund :</b> (Excess of income over expenditure transferred)	4,70,108.06	
	<b>3,27,39,732.60</b>	<b>3,27,39,732.60</b>

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

<b>LIABILITIES</b>		<b>AMOUNT (Rs)</b>	<b>ASSETS</b>		<b>AMOUNT (Rs)</b>
<b>Capital Fund :</b>			<b>Cash in hand &amp; at bank:</b>		
Opening Balance	43,14,568.54		(As per Schedule - A)		19,84,616.56
Add: Excess of Income over expenditure transferred	<u>4,70,108.06</u>		<b>Fixed Assets :</b>		
		47,84,676.60	(As per Schedule - B)		30,47,891.00
<b>Unutilised Project Fund :</b> (As per last account)		4,70,825.12	<b>Staff Benefit Fund :</b> (As per Schedule - C)		10,98,505.00
<b>Current Liabilities and Provisions :</b>			<b>Loans &amp; Advances :</b> (As per Schedule - D)		2,66,515.00
a) <b>Sundry Creditors :</b> (As per last account)		75,000.00	TDS (As per last account)		13,929.00
c) <b>Staff Benefit fund :</b> (As per last account)		10,80,954.84	<b>Loans and Advances :</b>		
			a) <b>LCP Project</b>		
			(As per last account		1,77,629.53
			Less: Recovered		<u>1,77,629.53</u>
					NIL
		<b>64,11,456.56</b>			<b>64,11,456.56</b>

For **CENTRE FOR SOCIAL DEVELOPMENT,**

Secretary,

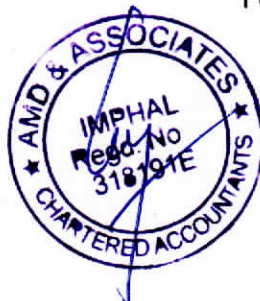
**Secretary  
Centre for Social  
Development**

As per our Report of even date annexed herewith.

Date : This **1st day of October, 2021.**

Place : Imphal.

For M/S AMD & ASSOCIATES  
Chartered Accountants



CA., M.K. Maheshwari, F.C.A.,  
Partner (Branch in-charge, Imphal)  
Firm Regn. No. 318191E  
Mem. No. 054272  
UDIN No. 21054272AAACYH2723

**CENTRE FOR SOCIAL DEVELOPMENT,**  
**PALACE COMPOUND (WEST), IMPHAL - 1, MANIPUR.**

**SCHEDULE - A : DETAILS OF OPENING AND CLOSING CASH IN HAND AND CASH AT BANK :**

	OPENING BALANCE		CLOSING BALANCE	
A) <b>Cash in hand :</b>				
I) General Account	3,000.00		3,000.00	
II) LCPP/CASA	NIL		NIL	
III) EED Project A/c:	NIL		1,012.25	
	3,000.00		4,012.25	
B) <b>Cash at bank :</b>				
I) <b>General Account :</b>				
a) <u>United Bank of India, Imphal Branch,</u> <u>Saving A/c No. 0254010229032</u>	4,28,131.00		5,93,471.40	
b) <u>IOB, Imphal Branch, Saving Account</u> <u>A/c No. 073201000006150</u>	96,925.00		1,00,031.46	
II) <b>L CPP/CASA</b>				
a) ICICI Bank Ltd., Porompat Branch, CD A/c No. 264305003696 :				
i) New Project	3,87,325.75		NIL	
ii) Old Project	NIL		NIL	
	3,87,325.75		NIL	
III) <b>EED Project A/c:</b>				
a) <u>ICICI Bank Ltd., Porompat Branch,</u> CD A/c No. 264305003696 :	NIL		12,80,388.86	
b) <u>SBI, Itanagar Branch, Saving Account,</u> No. 35588855049	10,053.63		NIL	
c) <u>Federal Bank, Agartala Branch,</u> CD A/c No. 19650100018325	5,124.00		NIL	
	15,177.63		12,80,388.86	
III) <b>SBI, Imphal Branch, Saving a/c</b> <u>No. 10929196562</u>				
a) Staff Welfare Account	6,665.59		6,712.59	
b) Suspense Account	NIL		NIL	
	6,665.59		6,712.59	
	9,34,224.97		19,80,604.31	
	9,37,224.97		19,84,616.56	



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**CENTRE FOR SOCIAL DEVELOPMENT,**  
**PALACE COMPOUND (WEST), IMPHAL - 1, MANIPUR.**

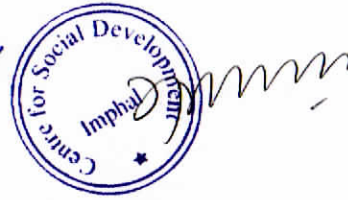
**SCHEDULE "B" : FIXED ASSETS :**

Sl. No.	Particulars/ Description of the Block of Assets	Opening Written Down Value (WDV)	Addition		Total Addition during the year	Sale/ Discard ed during the year	Total	Depreciation		Written Down Value at the end of the year as on 31/03/2021.
			More than 180 days	Less than 180 days				Rate	Amount	
1.	Furniture & Fixtures	1,89,115.00	---	---	---	---	1,89,115.00	10%	18,912.00	1,70,203.00
2.	Scorpio	66,002.00	---	---	---	---	66,002.00	15%	9,901.00	56,101.00
3.	Vehicle Bolero	3,85,075.00	---	---	---	---	3,85,075.00	15%	57,762.00	3,27,313.00
4.	Photocopier Machine	26,735.00	---	---	---	---	26,735.00	15%	4,011.00	22,724.00
5.	Power Generator	36,408.00	---	---	---	---	36,408.00	15%	5,462.00	30,946.00
6.	Land at Palace Compound	3,00,000.00	---	---	---	---	3,00,000.00	0%	---	3,00,000.00
7.	Land at Langol	40,000.00	---	---	---	---	40,000.00	0%	---	40,000.00
8.	Building at Palace Compound & RTC Langol	13,26,766.00	---	---	---	---	13,26,766.00	10%	1,32,677.00	11,94,089.00
9.	Furntiure & Fixtures	21,502.00	---	---	---	---	21,502.00	10%	2,151.00	19,351.00
10.	Workshed	8,266.00	---	---	---	---	8,266.00	10%	827.00	7,439.00
11.	Construction of Reha-bilitation Institution	22,222.00	---	---	---	---	22,222.00	10%	2,223.00	19,999.00
12.	Hostel	9,529.00	---	---	---	---	9,529.00	10%	953.00	8,576.00



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13.	Furniture (Hostel & Classroom)	2,066.00	---	---	---	---	2,066.00	10%	207.00	1,859.00
14.	Construction of Office Building	12,223.00	---	---	---	---	12,223.00	10%	1,223.00	11,000.00
15.	Vehicle	7,393.00	---	---	---	---	7,393.00	15%	1,109.00	6,284.00
	<b>EED PROJECT :</b>						0.00			
16.	Vehicle	8,65,291.00	---	---	---	---	8,65,291.00	15%	1,29,794.00	7,35,497.00
17.	Computer Set	57,849.00	---	---	---	---	57,849.00	15%	8,678.00	49,171.00
18.	Camera (2 nos)	55,694.00	---	---	---	---	55,694.00	15%	8,355.00	47,339.00
		<b>34,32,136.00</b>	---	---	---	---	<b>0.00</b>		<b>3,84,245.00</b>	<b>30,47,891.00</b>



**CENTRE FOR SOCIAL DEVELOPMENT,  
PALACE COMPOUND (WEST), IMPHAL - 1, MANIPUR.**

**SCHEDULE - C : STAFF BENEFIT FUND :**

		Amount (Rs.)
To	KVP (Staff Benefit Fund) (As per last account)	10,60,000.00
"	Staff Benefit IPO S/B A/c No. 329288904 (As per last account) Add: Interest accrued	<div style="display: flex; justify-content: flex-end;"> <div style="margin-right: 20px;">32,914.00</div> <div style="margin-right: 20px;">5,591.00</div> <hr style="width: 100px; border: 0.5px solid black;"/> </div>
		<b>38,505.00</b>
		<b>10,98,505.00</b>

**SCHEDULE - D : ADVANCES :**

	Particulars	Opening Balance	Add: during the year	Recovered during the year	Closing Balance
1.	CSD Agartala Branch	NIL	NIL	NIL	NIL
2.	CSD Itanagar Branch	NIL	NIL	NIL	NIL
3.	Staff Advances	2,87,515.00	NIL	1,16,000.00	1,71,515.00
5.	<b><u>EED/Bftw Project :</u></b>				
	a) Programme Advance	NIL	1,08,91,028.00	1,08,66,028.00	25,000.00
	b) Salary Advance	NIL	1,15,000.00	45,000.00	70,000.00
		<b>2,87,515.00</b>	<b>1,10,06,028.00</b>	<b>1,10,27,028.00</b>	<b>2,66,515.00</b>

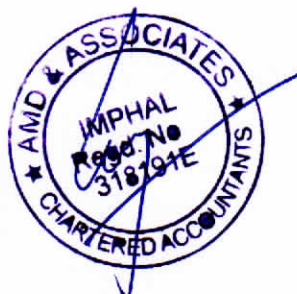




**CENTRE FOR SOCIAL DEVELOPMENT,**  
**PALACE COMPOUND (WEST), IMPHAL - 1, MANIPUR.**

**SCHEDULE - E : COMMUNITY BASED SUSTAINABLE DEVELOPMENT AND ADAPTATION**  
**TO CLIMATE CHANGE :**

Sl. No.	Particulars	Amount (Rs.)
<b>1.</b>	<b><u>Project Activities :</u></b>	
1.1	Partner's Level Activities	73,65,180.00
1.2	<u>NEI Activity by CSD :</u>	
1.2.1	Capacity Building	15,74,970.00
1.2.2	Networking & Coordination	33,11,593.00
1.2.4	Activities to strengthen the Regional Network	<u>4,60,635.00</u>
		53,47,198.00
1.3	<u>CSD Activities :</u>	
1.3.1	Capacity Building	9,18,840.00
1.3.2	Gender & Patriarchy	26,27,447.00
1.3.3	Networking with NGOs, Pos for livelihood	21,67,649.00
1.3.4	Drug Research & Rehabilitation	4,32,722.00
1.3.5	Accompaniment for Finance et c.	<u>3,68,000.00</u>
		<u>65,14,658.00</u>
<b>2.</b>	<b><u>Personal :</u></b>	<b>1,92,27,036.00</b>
2.1	<u>Program Staff Costs :</u>	
2.1.2	Project Managers	30,28,506.00
2.1.3	Jr. Field Coordinators	9,57,500.00
2.1.4	Asstt. Field Coordinators	8,82,250.00
2.1.5	Outreach Workers	5,77,100.00
2.1.6	Counsellor, Instructor, Part time Doctor & Nurse	6,29,250.00
2.1.7	Care Takers	5,44,500.00
2.1.8	Lawyer	70,000.00
2.1.9	Peer/Field Coordinators	<u>33,000.00</u>
		67,22,106.00
2.2	<u>Admin Staff Costs :</u>	
2.2.2	Project Director	4,33,500.00
2.2.3	Accountants	7,10,250.00
2.2.4	Assistant Accountant	3,44,000.00
2.2.5	Grade - IV	2,59,500.00
2.2.6	Computer Operator	2,59,000.00
2.2.7	Office Assistant	2,59,500.00
2.2.8	Cashier	3,00,000.00
2.2.9	Driver & Runner	<u>5,19,000.00</u>
		<u>30,84,750.00</u>
		<b>98,06,856.00</b>



**3.2 Administrative Costs :**

3.2.a Office Maintenance, Ptg & Sty etc. (Bank charges)	2,13,750.49	
3.2.b Coordination, Travelling Fuel, Vehicle Maint. Etc.	3,32,380.00	
3.2.c Office/House Rent	1,20,000.00	
3.2.d Health & Accident Insurance	1,14,445.00	
3.2.e Children Education Support	64,000.00	
3.2.f Audit Fees * its related expenses	15,000.00	
3.2.g Office Refurbishment/Repairing	77,300.00	
3.2.h Meetings	0.00	

9,36,875.49

9,36,875.49

**7. Reserve ( Covid19 Relief )**

12,66,750.00

**3,12,37,517.49**

**SCHEDULE - E : CONFLICT TRANSFORMATION AND RECONCILIATION :**

Sl. No.	Particulars	Amount (Rs.)
<b>1. Activities :</b>		
- Training of Youths on CA	1,22,000.00	
Women Leaders' Workshop on CT & PB	2,37,629.53	
Orientation on PME/DNH	95,000.00	
Meeting with think tanks	<u>70,000.00</u>	
		5,24,629.53
<b>2. Admin Costs :</b>		
Coordination & Audit		40,325.75
		<u><b>5,64,955.28</b></u>





**AUDITOR'S REPORT**

We have audited the attached Balance Sheet of **CENTRE FOR SOCIAL DEVELOPMENT, PALACE COMPOUND (WEST), IMPHAL - 1, MANIPUR** as at **31.3.2021** and also the attached Income and Expenditure Account and Receipts and Payments Account in respect of "**FOREIGN CONTRIBUTION ACCOUNT**" for the year ended on that date.

**Organisation's Responsibility for Financial Statements :**

2. The management of the organisation is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement.

**Auditor's responsibility :**

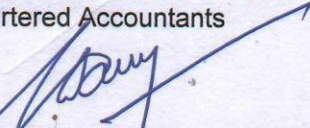
3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with generally accepted Accounting principles.
4. An audit involves performing procedure to obtain, on a test basis, audit evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risk of material misstatement of the financial statements, whether due to error. An audit also includes evaluating the appropriateness of accounting policies used and reasonability of accounting estimates made by the management as well as evaluating the overall presentation of financial statements.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
6. It is the policy of the organisation to maintain its accounts and prepare its financial statement on cash receipts and disbursement basis. On this basis revenue and related assets are recognised when actually received rather than when earned and expenses are recognised when paid rather than when the obligation is incurred.
7. Under the scope of audit we have not verified the physical implementation of the programme activities at field level and hence we are unable to comment on the same.
8. Instances of cash payments have been observed which should be avoided as far as practicable in future. The practice of cash payments should be gradually discarded.
9. The organisation has not obtained registration under the GST as it is registered under Section 12AA of the Income Tax Act and hence exempted from GST.
10. In our opinion and to the best of our information and belief and according to information and explanation given to us the said financial statements prepared on the basis of above method of accounting are in agreement with the Books of Accounts & Records produced before us and reflect:
  - i) In the case of the Balance sheet the Assets and Liabilities arising from the cash transactions of the above named organisation as at 31.3.2021.
  - ii) In the case of Income and Expenditure Account the excess of income over expenditure of the above named organisation on the basis of the receipts and payments for the year ending on 31.3.2021.
  - iii) In the case of Receipts and Payments Account the actual receipts and disbursement for the period as above.

Date : This **1st day of October, 2021.**

Place : Imphal.



For **M/S AMD & ASSOCIATES**  
Chartered Accountants

  
CA., M.K. Maheshwari, F.C.A.,  
Partner (Branch in-charge, Imphal)  
Firm Regn. No. 318191E  
Mem. No. 054272  
UDIN No. 21054272AAACYI3341

**CENTRE FOR SOCIAL DEVELOPMENT,  
PALACE COMPOUND (WEST), IMPHAL - 1, MANIPUR.**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021.  
(ACCOUNT : FOREIGN CONTRIBUTION)**

RECEIPTS	AMOUNT(Rs)	PAYMENTS	AMOUNT(Rs)
To <b>Opening Balance :</b> (As per Schedule - A)	4,02,503.38	By <b>Community Based Sustainable Development And Adaptation To Climate Change :</b> (As per Schedule - D)	3,12,37,517.49
" <b>Grant-in-aid :</b> Received from Bread for the World, Caroline-Michaelis- Strabe I 10115, Berlin - Germany for <b>Community Based Sustainable Development And Adaptation To Climate Change</b> dated as under:-		" <b>Conflict Transformation and Reconciliation :</b> (As per Schedule - E)	5,64,955.28
- Dtd. 14/05/2020	1,07,40,600.00	" <b>CSD Branch Admin :</b>	
- Dtd. 13/08/2020	1,21,68,300.00	- Agartala	10,053.63
- Dtd. 01/12/2020	97,05,018.60	- Itanagar	5,124.00
	3,26,13,918.60		15,177.63
" Advance recovered (LCPP)	1,77,629.53	" <b>Closing Balance :</b> (As per Schedule - A)	13,76,401.11
	<b>3,31,94,051.51</b>		<b>3,31,94,051.51</b>

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

EXPENDITURE	AMOUNTS (Rs)	INCOME	AMOUNTS (Rs)
To <b>Community Based Sustainable Development And Adaptation To Climate</b> (As per Schedule - D)	3,12,37,517.49	By <b>Grant-in-aid :</b> (As per details in Receipts and Payments Account)	3,26,13,918.60
" <b>Conflict Transformation and Reconciliation :</b> (As per Schedule - E)	5,64,955.28		
" <b>CSD Branch Admin :</b> (As per details in Receipts and Payments Account)	15,177.63		
" <b>Depreciation :</b> (As per Schedule - B)	2,42,875.00		
" <b>Capital Fund :</b> (Excess of income over expenditure transferred)	5,53,393.20		
	<b>3,26,13,918.60</b>		<b>3,26,13,918.60</b>



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

<b>LIABILITIES</b>	<b>AMOUNT (Rs)</b>	<b>ASSETS</b>	<b>AMOUNT (Rs)</b>
<b>Capital Fund :</b>		<b>Cash in hand &amp; at bank:</b>	
Opening Balance	22,76,230.91	(As per Schedule - A)	13,76,401.11
Add: Excess of Income over expenditure transferred	<u>5,53,393.20</u>	<b>Fixed Assets :</b>	
	28,29,624.11	(As per Schedule - B)	14,39,294.00
		TDS (As per last account)	13,929.00
		<b>Advance :</b>	
		a) <u>Regional Mainstreaming Process for Local Capacity (LCPP Project) :</u>	
		- Nobokishore	20,000.00
		- A.K. Enterprises	<u>1,57,629.53</u>
			1,77,629.53
		Less: Recovered	<u>1,77,629.53</u>
			NIL
	<b>28,29,624.11</b>		<b>28,29,624.11</b>

For **CENTRE FOR SOCIAL DEVELOPMENT,**

  
Secretary,  
**Secretary**  
**Centre for Social**  
**Development**

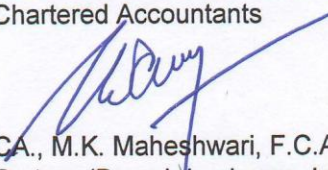
As per our Report of even date annexed herewith.

Date : This 1st day of October, 2021.

Place : Imphal.

For M/S AMD & ASSOCIATES  
Chartered Accountants



  
CA., M.K. Maheshwari, F.C.A.,  
Partner (Branch in-charge, Imphal)  
Firm Regn. No. 318191E  
Mem. No. 054272  
UDIN No. 21054272AAACYI3341



**CENTRE FOR SOCIAL DEVELOPMENT,  
PALACE COMPOUND (WEST), IMPHAL - 1, MANIPUR.**

**SCHEDULE "B" : FIXED ASSETS :**

Sl. No.	Particulars/ Description of the Block of Assets	Opening Written Down Value (WDV)	Addition		Total Addition during the year	Sale/ Discard ed during the year	Total	Depreciation		Written Down Value at the end of the year as on 31/03/2021.
			More than 180 days	Less than 180 days				Rate	Amount	
1.	Furniture & Fixtures	1,89,115.00	---	---	---	---	1,89,115.00	10%	18,912.00	1,70,203.00
2.	Scorpio	66,002.00	---	---	---	---	66,002.00	15%	9,901.00	56,101.00
3.	Vehicle Bolero	3,85,075.00	---	---	---	---	3,85,075.00	15%	57,762.00	3,27,313.00
4.	Photocopier Machine	26,735.00	---	---	---	---	26,735.00	15%	4,011.00	22,724.00
5.	Power Generator	36,408.00	---	---	---	---	36,408.00	15%	5,462.00	30,946.00
<b><u>EED PROJECT :</u></b>										
6.	Vehicle	8,65,291.00		---	---	---	8,65,291.00	15%	1,29,794.00	7,35,497.00
7.	Computer Set	57,849.00		---	---	---	57,849.00	15%	8,678.00	49,171.00
8.	Camera (2 nos)	55,694.00		---	---	---	55,694.00	15%	8,355.00	47,339.00
		<b>16,82,169.00</b>	<b>0.00</b>	---	---	---	<b>16,82,169.00</b>		<b>2,42,875.00</b>	<b>14,39,294.00</b>



**CENTRE FOR SOCIAL DEVELOPMENT,**  
**PALACE COMPOUND (WEST), IMPHAL - 1, MANIPUR.**

**SCHEDULE - C : ADVANCES :**

Particulars	Opening Balance	Add: during the year	Recovered during the year	Closing Balance
1. CSD Agartala Branch	NIL	NIL	NIL	NIL
2. CSD Itanagar Branch	NIL	NIL	NIL	NIL
3. <b><u>EED/Bftw Project :</u></b>				
a) Programme Advance	NIL	1,08,91,028.00	1,08,66,028.00	25,000.00
b) Salary Advance	NIL	1,15,000.00	45,000.00	70,000.00
	<b>NIL</b>	<b>1,10,06,028.00</b>	<b>1,09,11,028.00</b>	<b>95,000.00</b>





**CENTRE FOR SOCIAL DEVELOPMENT,  
PALACE COMPOUND (WEST), IMPHAL - 1, MANIPUR.**

**SCHEDULE - D : COMMUNITY BASED SUSTAINABLE DEVELOPMENT AND ADAPTATION  
TO CLIMATE CHANGE :**

Sl. No.	Particulars	Amount (Rs.)
<b>1.</b>	<b><u>Project Activities :</u></b>	
1.1	Partner's Level Activities	73,65,180.00
1.2	<u>NEI Activity by CSD :</u>	
1.2.1	Capacity Building	15,74,970.00
1.2.2	Networking & Coordination	33,11,593.00
1.2.4	Activities to strengthen the Regional Network	4,60,635.00
		53,47,198.00
1.3	<u>CSD Activities :</u>	
1.3.1	Capacity Building	9,18,840.00
1.3.2	Gender & Patriarchy	26,27,447.00
1.3.3	Networking with NGOs, Pos for livelihood	21,67,649.00
1.3.4	Drug Research & Rehabilitation	4,32,722.00
1.3.5	Accompaniment for Finance et c.	3,68,000.00
		65,14,658.00
<b>2.</b>	<b><u>Personal :</u></b>	<b>1,92,27,036.00</b>
2.1	<u>Program Staff Costs :</u>	
2.1.2	Project Managers	30,28,506.00
2.1.3	Jr. Field Coordinators	9,57,500.00
2.1.4	Asstt. Field Coordinators	8,82,250.00
2.1.5	Outreach Workers	5,77,100.00
2.1.6	Counsellor, Instructor, Part time Doctor & Nurse	6,29,250.00
2.1.7	Care Takers	5,44,500.00
2.1.8	Lawyer	70,000.00
2.1.9	Peer/Field Coordinators	33,000.00
		67,22,106.00
2.2	<u>Admin Staff Costs :</u>	
2.2.2	Project Director	4,33,500.00
2.2.3	Accountants	7,10,250.00
2.2.4	Assistant Accountant	3,44,000.00
2.2.5	Grade - IV	2,59,500.00
2.2.6	Computer Operator	2,59,000.00
2.2.7	Office Assistant	2,59,500.00
2.2.8	Cashier	3,00,000.00
2.2.9	Driver & Runner	5,19,000.00
		30,84,750.00
		<b>98,06,856.00</b>



**3.2 Administrative Costs :**

3.2.a Office Maintenance, Ptg & Sty etc. (Bank charges)	2,13,750.49	
3.2.b Coordination, Travelling Fuel, Vehicle Maint. Etc.	3,32,380.00	
3.2.c Office/House Rent	1,20,000.00	
3.2.d Health & Accident Insurance	1,14,445.00	
3.2.e Children Education Support	64,000.00	
3.2.f Audit Fees * its related expenses	15,000.00	
3.2.g Office Refurbishment/Repairing	77,300.00	
	<u>9,36,875.49</u>	9,36,875.49
<b>7. Reserve( Covid 19 Relief )</b>		12,66,750.00

**3,12,37,517.49**

**SCHEDULE - F : CONFLICT TRANSFORMATION AND RECONCILIATION :**

Sl. No.	Particulars	Amount (Rs.)
<b>1. Activities :</b>		
- Training of Youths on CA	1,22,000.00	
Women Leaders' Workshop on CT & PB	2,37,629.53	
Orientation on PME/DNH	95,000.00	
Meeting with think tanks	70,000.00	
	<u>5,24,629.53</u>	5,24,629.53
<b>2. Admin Costs :</b>		
Coordination & Audit		40,325.75
		<u>5,64,955.28</u>

