



AUDITOR'S REPORT

We have audited the attached Balance Sheet of **WEAKER SECTION DEVELOPMENT COUNCIL, KHANGSHIM, P.O. KAKCHING, MANIPUR** as at **31st March, 2018** together with Receipts and Payments Account and Income & Expenditure Account in respect of **ACCOUNT : FOREIGN 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 auditing standards generally accepted in 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.
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 fraud or 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. 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 read with Significant Accounting Policies and Notes on Account attached thereto and fair view in accordance with significant accounting policy adopted by the management:
 - i) In the case of the Balance sheet the Assets and Liabilities arising from the cash transactions of the above named organisation as at **31/03/2018**.
 - ii) In the case of Income and Expenditure Account the excess of expenditure over income of the above named organisation on the basis of the receipts and payments for the year ended.
 - iii) In the case of Receipts and Payments Account the actual receipts and disbursement for the period as above.

Date : This **12th day of May, 2018**.
Place : Imphal.

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



CA., M.K. Maheshwari, F.C.A.,
Partner (Branch in-charge, Imphal)
Mem. No. 300-54272
Firm Regn. No. 318191E

WEAKER SECTION DEVELOPMENT COUNCIL
KHANGSHIM, P.O. KAKCHING, MANIPUR.

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018.
(ACCOUNT : FOREIGN CONTRIBUTION).

| RECEIPTS | AMOUNTS(Rs) | PAYMENTS | AMOUNTS(Rs) |
|---------------------------------|-----------------|------------------------------------|-----------------|
| To Opening Balance : | | By Women Earth Alliance USA | |
| <u>Cash in hand :</u> | | Empowering Women Groups | |
| - CSD Project | 578.00 | for Accessing their rights | |
| <u>Cash at bank :</u> | | and entitlements : | |
| <u>SBI, A/c No. 11835328362</u> | | - Bank charges | 258.00 |
| - Empowering Women Group | 952.00 | | |
| " Bank Interest : | | | |
| - Empowering Women Group | 32.00 | | |
| | | " Closing Balance : | |
| | | <u>Cash in hand :</u> | |
| | | - CSD Project | 578.00 |
| | | <u>Cash at bank :</u> | |
| | | <u>SBI, A/c No. 11835328362</u> | |
| | | Empowering Women Group | 726.00 |
| | 1,562.00 | | 1,562.00 |

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018.

| EXPENDITURE | AMOUNTS (Rs) | INCOME | AMOUNTS (Rs) |
|------------------------------------|--------------------|---------------------------|--------------------|
| To Women Earth Alliance USA | | By Bank Interest : | |
| Empowering Women Groups | | - Empowering Women Group | 32.00 |
| for Accessing their rights | | | |
| and entitlements : | | " Project Fund : | |
| Bank charges | 258.00 | (Excess of expenditure | |
| | | over income transferred) | 1,69,347.00 |
| " Depreciation : | | | |
| (As per Schedule - A) | 1,69,121.00 | | |
| | 1,69,379.00 | | 1,69,379.00 |



BALANCE SHEET AS ON 31ST MARCH 2018.

| LIABILITIES | AMOUNT (Rs) | ASSETS | AMOUNT (Rs) |
|---|--------------------|-----------------------------------|--------------------|
| Project Fund : | | Cash in hand | 578.00 |
| Opening Balance | 7,73,116.00 | Cash at Bank | 726.00 |
| Less : Excess of expenditure over income transferred | <u>1,69,347.00</u> | Fixed Assets : | |
| | | 6,03,769.00 (As per schedule - A) | 6,02,465.00 |
| | | | |
| | 6,03,769.00 | | 6,03,769.00 |

For **WEAKER SECTION DEVELOPMENT COUNCIL**



President/Secretary,

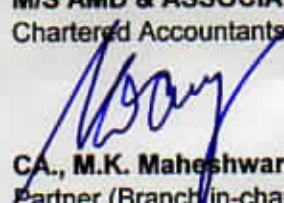
Date : This 12th day of May, 2018.

Place : Imphal.

As per our Report of even date annexed.

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




CA., M.K. Maheshwari, F.C.A.,
Partner (Branch in-charge, Imphal)
Mem. No. 300-54272
Firm Regn. No. 318191E

WEAKER SECTION DEVELOPMENT COUNCIL
KHANGSHIM, P.O. KAKCHING, MANIPUR.

SCHEDULE of Fixed Assets :

| Sl. No. | Items | Book Value as on 1/4/2017. | Addition during the Yr. | Sale/ Discarded during the Yr | Total | Depreciation Rate Amounts | | Net Book Value as on 31/3/2018. |
|---|--|----------------------------|-------------------------|-------------------------------|--------------------|---------------------------|--------------------|---------------------------------|
| PEARL Project : | | | | | | | | |
| 1. | LCD | 70.00 | — | — | 70.00 | 60% | 42.00 | 28.00 |
| 2. | Furniture | 7,651.00 | — | — | 7,651.00 | 10% | 766.00 | 6,885.00 |
| CORDAID Project : | | | | | | | | |
| 3. | Computer with LCD Monitor with battery & UPS | 118.00 | — | — | 118.00 | 60% | 71.00 | 47.00 |
| 4. | Laptop | 80.00 | — | — | 80.00 | 60% | 48.00 | 32.00 |
| 5. | Chairs | 12,706.00 | — | — | 12,706.00 | 10% | 1,271.00 | 11,435.00 |
| 6. | Table | 11,001.00 | — | — | 11,001.00 | 10% | 1,101.00 | 9,900.00 |
| 7. | Bookshelf | 2,124.00 | — | — | 2,124.00 | 10% | 213.00 | 1,911.00 |
| 8. | Godrej Almirah | 8,193.00 | — | — | 8,193.00 | 10% | 820.00 | 7,373.00 |
| 9. | Generator | 10,528.00 | — | — | 10,528.00 | 15% | 1,580.00 | 8,948.00 |
| 10. | Construction office cum training hall | 2,35,770.00 | — | — | 2,35,770.00 | 15% | 1,12,926.00 | 1,22,844.00 |
| 11. | Solar Plate | 11,809.00 | — | — | 11,809.00 | 10% | 1,181.00 | 10,628.00 |
| 12. | Battery | 14,171.00 | — | — | 14,171.00 | 10% | 1,418.00 | 12,753.00 |
| 13. | Accessories | 2,952.00 | — | — | 2,952.00 | 10% | 296.00 | 2,656.00 |
| 14. | Printer | 13,122.00 | — | — | 13,122.00 | 10% | 1,313.00 | 11,809.00 |
| 15. | Bolero | 3,28,050.00 | — | — | 3,28,050.00 | 10% | 32,805.00 | 2,95,245.00 |
| 16. | Furniture, lodging materials | 1,09,350.00 | — | — | 1,09,350.00 | 10% | 10,935.00 | 98,415.00 |
| Coalition on Environment and Natural Resources (CENRs) : | | | | | | | | |
| 17. | Computer with Acc. | 3,891.00 | — | — | 3,891.00 | 60% | 2,335.00 | 1,556.00 |
| | | 7,71,586.00 | — | — | 7,71,586.00 | | 1,69,121.00 | 6,02,465.00 |



FORM FC - 4
[SEE RULE 17(1)]

The Secretary to the Government of India,
Ministry of Home Affairs,
Foreigners Division (FCRA Wing)
"First Floor NDCC-II Building,"
1, JAI SINGH Road
New Delhi - 110001.

Subject: Account of Foreign Contribution for the year ending on the 31st March, 2018.

- 1 FCRA registration/prior permission number and date : **WEAKER SECTION DEVELOPMENT COUNCIL**
194180023 Dt. 22-08-1997.
- 2 Details of receipt and utilisation of foreign contribution :
- I. **Foreign Contribution received in cash/kind(value)** :

| | | |
|---|---|-----------------|
| a) Brought forward foreign contribution at the beginning of the year(Rs.) | : | 1,530.00 |
| b) Interest or other receipt during the year | : | 32.00 |
| c) Foreign Contribution received during the financial year | | |
| i) Directly from a foreign source | : | - |
| ii) as transfer from a local source | : | - |
| d) Total Foreign Contribution (a+b+c) (Rs.) | | 1,562.00 |

*i.e. interest accrued on foreign contribution, or any other income derived from foreign contribution, e.g. sale proceeds from assets created from contribution, or interest thereon during the year

ii (a). Donor wise detail of foreign contribution received in excess of rupees 20,000:

| Sl.No. | Name of Donors | Institutional/ Individual | Details of the donor: official Address; E- mail address; website address | Purposes for which received | Amount (Rs.) |
|--------|----------------|------------------------------|---|--------------------------------|--------------|
| | | | | | |
| | | | | | |
| | | | | | - |

(b). Cumulative purpose-wise amount of all foreign contribution donation received :

| Sl.No. | Purpose | Amount |
|--------|-------------|--------|
| 1. | Cultural | |
| 2. | Economic | |
| 3. | Educational | |
| 4. | Religious | |
| 5. | Social | - |

(iii). **Details of Utilization of Foreign Contribution:**

| | | | |
|---|---|---|--------|
| a) | Total Utilisation *for projects as per aims and objectives of the association (Rs.) | : | - |
| b) | Total Administrative Expenses as provided in rule | : | 258.00 |
| c) | Total invested in term deposits (Rs.) as provided in rule | : | |
| Total Purchases of fresh assets (Rs.) | | : | - |
| Total utilization in the year (Rs.) (a+b+c+d) | | : | 258.00 |

* It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in proviso to Section 9(e) and Section 12(4)(f) of the Act which states that the acceptance of foreign contribution is not likely to affect prejudicially.

- (A) the sovereignty and integrity of india; or :
- (B) the security, strategic, scientific or economic interest of the state; or :
- (C) the public interest; or :
- (D) freedom or fairness of election to any legislature; or :
- (E) friendly relations with any foreign state; or :
- (F) harmony between religious, racial, social, linguistic or regional groups, castes or communities :

- iv. Balance of unutilized foreign contribution, in cash/bank, at the end of the year(Rs.) : 1,304.00
- v. Total number of foreigner working(salaried/ in honorary capacity. : NIL

3. (a) Details of designated Fc bank account for receipt of Foreign Contribution
(As on 31st March, 2018 of the year ending):

| Sl. No. | Name of Bank of Donors | Branch Address (With Pincode) | IFSC Code | Account No. |
|---------|------------------------|--|-------------|-----------------|
| 1. | State Bank of India | Kangsang Branch, B.S.F. Campus Pallel, P.O. Kakching, Chandel District, Manipur. PIN 795135 | SBIN0009990 | No. 11835328362 |
| | | | | |

(b) Details of all utilization bank accounts for utilization of Foreign Contribution
(As on 31st March, 2018 of the year ending): (N.A.)

| Sl. No. | Name of Bank of Donors | Branch Address (With Pincode) | IFSC Code | Account No. |
|---------|------------------------|--|-------------|-----------------|
| 1. | State Bank of India | Kangsang Branch, B.S.F. Campus Pallel, P.O. Kakching, Chandel District, Manipur. PIN 795135 | SBIN0009990 | No. 11835328362 |
| | | | | |