

# **AUDIT REPORT**

**For Year 2022-2023**

**IDU MISHMI CULTURAL AND LITERARY SOCIETY  
Roing , Arunachal Pradesh  
792110**



**AYUSH N AGRAWAL & CO**  
**Chartered Accountants**

**SHILLONGPATY, AMBIKAPATTY, SILCHAR ,**  
**CACHAR- ASSAM-788001**

## **INDEPENDENT AUDITOR'S REPORT**

**To**

**The President,**  
**IDU MISHMI CULTURAL AND LITERARY SOCIETY ( IMCLS )**  
**ROING, DIST.LOWER DIBANG VALLEY , ARUNACHAL PRADESH.**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of **IDU MISHMI CULTURAL AND LITERARY SOCIETY ( IMCLS )** having address **ROING, DIST.LOWER DIBANG VALLEY , ARUNACHAL PRADESH**, which comprise the Balance Sheet as at 31<sup>st</sup> March 2023 and the Statement of Income and Expenditure Account for the period from 01-04-2022 To 31-03-2023, and Receipts & Payment Account for the period.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements, that with applicable law .This responsibility also includes the design, implementation and maintenance of internal control relevant to preparation and presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by 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 material misstatement.

**AYUSH N AGRAWAL & Co.**  
**FRN NO. 023627C**  
**Chartered Accountants**

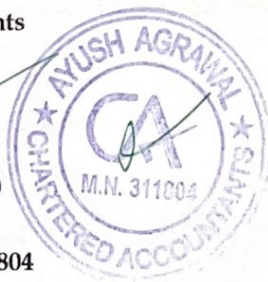
**(CA AyushAgrawal)**

**Proprietor**

**Membership no :311804**

**Date: 03/10/2023**

**UDIN-23311804BGWPDB2012**







An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- a) In the case of the Balance Sheet, of the state of affairs of the company as at March 31, 2023; and
- b) In the case of Income and Expenditure Account of Surplus for the year ended on that date.

**Report on Other Legal and Regulatory Requirements**

- 1. We report that:
  - a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - b. On our opinion, proper books of account as required by law have been kept by the society so far as it appears from our examination of those books;
  - c. The Balance sheet and statement of Income and expenditure dealt with by this report are in agreement with the books of account;
  - d. In our opinion, the Balance sheet and statement of Income and expenditure comply with the Accounting Standards and generally accepted in India.

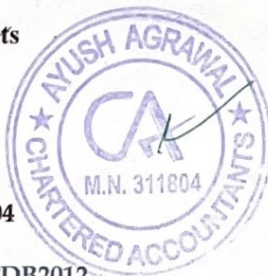
**AYUSH N AGRAWAL & Co.**  
**FRN NO. 023627C**  
**Chartered Accountants**

**(CA AyushAgrawal)**  
**Proprietor**

**Membership no :311804**

**Date: 03/10/2022**

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IDU MISHMI CULTURAL AND LITERARY SOCIETY (IMCLS)			
P.O ROING, DIST. LOWER DIBANG VALLEY, ARUNACHAL PRADESH.			
RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2022 TO 31.03.2023			
RECEIPTS	AMOUNT (RS.)	PAYMENT	AMOUNT (RS.)
<b>OPENING BALANCE:</b>		<b>PAYMENT</b>	
Cash in Hand	4,927.00	Contruction Of Boundary wall	70,000.00
Cash at Bank	356,417.00	Contribution to MWS Apex Body	50,000.00
		Documentation of Culture by IMCLS	250,000.00
		Documentation of Idu, Digaru & Kaman	900000.00
Grants Received from Ministry of Culture	250,000.00	Documentation of Idu Folk Song	100,000.00
Membership / Donation Received	2,807,176.00	Forest & Wildlife sanctuary Issue of Idu Community	200,000.00
Reciepts from Other Proceeds	650,125.00	Expenses for Igu Project	1,800,000.00
		Expenses for New Governing Body of IMCLS	60,000.00
<b>Interest Received</b>		Expenss for Academic Topper Felicitation by IMCLS	50,000.00
Bank Interest Received	28,379.00	Monthly Salary for IMCLS staffs	110,000.00
		Office Expenses	40,560.00
		Purchase of Computers	6,200.00
		Bank Charges	25.00
		<b>CLOSING BALANCE:</b>	
		Cash at Bank	456,787.00
		Cash In Hand	3,452.00
<b>TOTAL</b>	<b>4,097,024.00</b>	<b>TOTAL</b>	<b>4,097,024.00</b>

WE HAVE CHECKED ABOVE STATEMENT WHICH IS IN AGREEMENT WITH BOOKS OF ACCOUNTS & WE CERTIFY THAT ABOVE STATEMENT IS TRUE & CORRECT

IDU MISHMI CULTURAL AND LITERARY SOCIETY

Authorized Signatory

For, AYUSH N AGRAWAL & Co.  
FRN NO. 023627C  
Chartered Accountants

(CA Ayush Agrawal)  
Proprietor  
MRN-311804  
Date: 03/10/2023  
UDIN-233118048GWPDB2012



IDU MISHMI CULTURAL AND LITERARY SOCIETY (IMCLS)			
P.O ROING, DIST. LOWER DIBANG VALLEY, ARUNACHAL PRADESH.			
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-03-2023			
EXPENDITURE	AMOUNT (RS.)	INCOME	AMOUNT (RS.)
<b>EXPENSES</b>		<b>INCOME</b>	
Contruction Of Boundary wall	70,000.00	Grants Received from Ministry of Culture	250,000.00
Contribution to MWS Apex Body	50,000.00	Membership / Donation Received	2,807,176.00
Documentation of Culture by IMCLS	250,000.00	Reciepts from Other Proceeds	650,125.00
Documentation of Idu, Digaru & Kaman	900000.00		
Documentation of Idu Folk Song	100,000.00	<b>Interest Received</b>	
Forest & Wildlife sanctuary Issue of Idu Community	200,000.00	Bank Interest Received	28,379.00
Expenses for Igu Project	1,800,000.00		
Expenses for New Governing Body of IMCLS	60,000.00		
Expenss for Academic Topper Felicitation by IM	50,000.00		
Monthly Salary for IMCLS staffs	110,000.00		
Office Expenses	40,560.00		
Bank Charges	25.00		
(Net Income General Fund Account)	105,095.00		
<b>TOTAL</b>	<b>3,735,680.00</b>	<b>TOTAL</b>	<b>3,735,680.00</b>

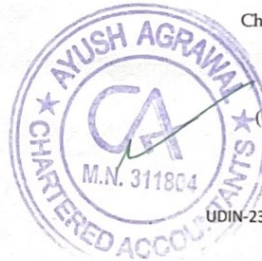
IDU MISHMI CULTURAL AND LITERARY SOCIETY

Authorized Signatory

For, AYUSH N AGRAWAL & Co.

FRN NO. 023627C

Chartered Accountants



(CA Ayush Agrawal)

Proprietor

MRN-311804

Date: 03/10/2023

UDIN-23311804BGWPD82012

**IDU MISHMI CULTURAL AND LITERARY SOCIETY (IMCLS)**  
P.O ROING, DIST. LOWER DIBANG VALLEY, ARUNACHAL PRADESH.

**BALANCE SHEET AS ON 31.03.2023**

LIABILITIES	AMOUNT (RS.)	ASSETS	AMOUNT (RS.)
<b>GENERAL FUND</b>		<b>ASSETS</b>	
Balance as per last B/S	1,469,784.00	Audio Visual Equipments	58,990.00
Surplus During the year	105,095.00	Furniture	49,450.00
		CRCC Land Purchase 2020	400,000.00
		Computers	6,200.00
		<b>Current ASSETS</b>	
		FD In SBI A/C: 37939632522	600,000.00
		Cash at Bank	456,787.00
		Cash In hand	3,452.00
<b>TOTAL</b>	<b>1,574,879.00</b>	<b>TOTAL</b>	<b>1,574,879.00</b>

IDU MISHMI CULTURAL AND LITERARY SOCIETY

Authorized Signatory

For, AYUSH N AGRAWAL & Co.  
FRN NO. 023627C  
Chartered Accountants



(CA Ayush Agrawal)  
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