

AUDIT REPORT

OF

INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)

**PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA**

**FOR THE YEAR ENDED ON
31ST MARCH, 2024**

: AUDITORS :

SANJEEB KUMAR & ASSOCIATES

CHARTERED ACCOUNTANTS,

ESEN DEN, 475, AIGINIA, KHANDAGIRI, BHUBANESWAR, ORISSA, INDIA.



AUDIT REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of **INSTITUTE FOR SOCIAL DEVELOPMENT, PAN : AAATI2831D** (A Organization registered under the Society registration Act, 1860), Functioning at : Plot No-95,Phase-II,Kanan Vihar, Bhubaneswar, Odisha, India, which comprise the Balance Sheet as at 31st March, **2024** the statement of Income and Expenditure, Receipt & Payment account for the period from **01.04.2023** to **31.03.2024** and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and the Receipt & Payment of the Society in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and 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 the 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of the material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society 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 accounting policies used and the reasonableness of the accounting estimates made by 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.



Continued

INSTITUTE FOR SOCIAL DEVELOPMENT AUDIT REPORT F.Y. 2023-2024

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, **subject to the issues as express in para 1 to 2 in the notes of accounts**

- (a) In the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2024.
- (b) In the case of the Statement of Income and Expenditure, the excess of expenditure over income for the year ended on that date.
and
- (c) In the case of Statement of Receipt and Payment account, the movement of cash during the period for the year ended on that date.

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. in our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books.
- c. The Balance Sheet and Statement of Income and Expenditure deal with by this Report are in agreement with the books of account.

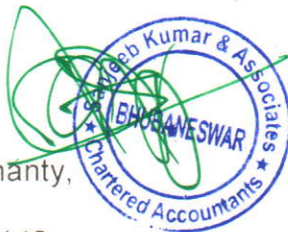
CA. Sanjeeb K. Mohanty,
Partner.

Membership No-054142

FRN : 0319055E

UDIN : 24054142BKEDVZ5496

Bhubaneswar, Written on 30th August, 2024



INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

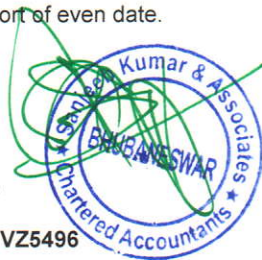
BALANCE SHEET AS ON 31ST MARCH 2024

<u>LIABILITIES</u>	<u>AMOUNT Rs.</u>	<u>ASSETS</u>	<u>AMOUNT Rs.</u>
<u>CAPITAL FUND</u>		<u>FIXED ASSETS AT COST</u>	
As per last Balance Sheet	6,60,427.88	(As per Schedule - III)	25,76,860.00
Less : Excess of Expenditure over Income during the year	<u>2,81,997.38</u>		
	3,78,430.50		
<u>UNSPENT GRANT</u>			
(As per Schedule - I)	23,43,374.50		
<u>DEPRECIATION FUND</u>			
As per last Balance Sheet	19,60,646.00		
Add : Provision during the year	<u>91,799.00</u>		
	20,52,445.00		
<u>INTEREST FREE HAND LOAN</u>	2,49,919.00		
<u>STAFF WELFARE FUND</u>	3,275.00	<u>CURRENT ASSETS</u>	
<u>CURRENT LIABILITIES AND PROVISIONS</u>		<u>LOANS & ADVANCES</u>	
(As per Schedule - II)	74,559.00	Security Deposit(Telephone)	2,000.00
		Security Deposit(Rent)	20,000.00
		Closing Cash & Bank Balance	<u>25,03,143.00</u>
		(As per Schedule - IV)	25,25,143.00
	<u><u>51,02,003.00</u></u>		<u><u>51,02,003.00</u></u>

The above Balance sheet, to the best of my/our belief contains a true account of the funds and liabilities and of the property and assets of the Organisation as on 31.03.2024.

As per our separate report of even date.

CA. Sanjeeb K. Mohanty,
Partner
UDIN : 24054142BKEDVZ5496
Date.30.08.2024



Subhashri Das
Subhashri Das
Director
DIRECTOR
Institute for Social Development

INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024

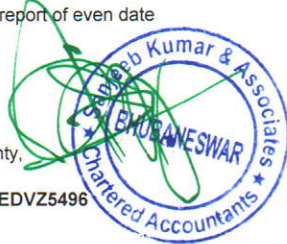
<u>RECEIPTS</u>	<u>AMOUNT Rs</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs</u>
To Opening Balance		By Foreign Fund Program Expenses	
- Cash-in-hand	1,964.80	- Rakshyak for Children in need of Care and Protection	11,26,591.00
- Cash-at-bank	<u>6,83,640.08</u>	- Resilience Fund For Women In Global Value Chains	17,82,735.00
	6,85,604.88	- Community Level Awareness	25,880.00
To Grant-in-aid		By Indian Fund Program Expenses	
- Foreign	51,65,114.00	- Support The Maadhyam Women Support Centre	2,98,000.00
- Indigenious	<u>49,71,800.00</u>	- Management of One Stop Centre	11,31,525.00
	1,01,36,914.00	- Management of State Support Centre	27,04,750.00
To Bank Interest		- Seminar and workshop on VAW	67,243.00
- Foreign	22,592.00	- Observation of 16 Days of Activism	5,000.00
- Indigenious	<u>5,640.00</u>	- International Women's Day	93,434.00
	28,232.00	By Foreign Fund Administrative Expenses	
To Donation	79,500.00	- Offices Rent and Maintenance	2,79,000.00
To Refund of EMD Deposit, ZSS NRHM	45,000.00	- Office Stationary	20,520.00
		- Accountant Salary	3,40,300.00
		- Auditing and other admin payable 2022-23	28,000.00
		- Website Maintenance & Others	13,050.00
		- Bank Charges	<u>8,690.98</u>
			6,89,560.98
		By Indian Fund Administrative Expenses	
		- Bank Charges	123.90
		- Website Design/ Development/ Renewal	4,000.00
		- Audit Fees-2022-23	2,000.00
		- Legal Charges	<u>2,607.00</u>
			8,730.90
		By Expenses payable 2022-23	14,158.00
		By Temporary Hand loan refund	5,24,500.00
		By Closing Balance	
		- Cash-in-hand	1,964.80
		- Cash-at-bank	<u>25,01,178.20</u>
			25,03,143.00
	<u>1,09,75,250.88</u>		<u>1,09,75,250.88</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the cash movement of the Organisation for the period from 01.04.2023 to 31.03.2024.

Subhashri Das
Subhashri Das
Director

As per our separate report of even date

CA. Sanjeeb K. Mohanty,
Partner
UDIN : 24054142BKEDVZ5496
Date.30.08.2024



DIRECTOR
Institute for Social Development

INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

SCHEDULE - II

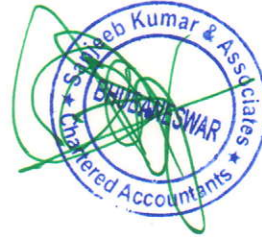
CURRENT LIABILITIES AS ON 31.03.2024

<u>SI No</u>	<u>Account Head</u>	<u>Amount Rs</u>
1	Expenses Payable(FOCO)	245.00
2	Professional Tax (FOCO)	750.00
3	Professional Tax (UNF)	1,400.00
4	Professional Tax(ONE STOP CENTRE)	2,275.00
5	Professional Tax (STATE SUPPORT CENTI	7,250.00
6	Expenses Payable(GENERAL FUND)	4,603.00
7	TDS Payable(GENERAL FUND)	836.00
8	Audit Fees	57,200.00
	Total	<u><u>74,559.00</u></u>

Subhashri Das

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INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA
SCHEDULE - III

FIXED ASSETS AND DEPRECIATION FOR THE F. Y. 2023-2024

SL NO	DESCRIPTION	ADDITION DURING 2023-24			DURING THE YEAR	DEPRECIATION		NET VALUE AS ON 31.03.2024 (Rs)	
		GROSS VALUE 01.04.2023 (Rs)	BEFORE 03.10.23 (Rs)	AFTER 04.10.23 (Rs)		SALES (Rs)	TOTAL (Rs)		AS ON 31.03.2023 (Rs)
01	Furniture & Fixture	4,37,590.00	-	-	-	20,965.00	2,27,944.00	2,48,909.00	1,88,681.00
02	Computer & Printer	7,13,000.00	-	-	-	15,133.00	6,75,168.00	6,90,301.00	22,699.00
03	Electrical Items	1,37,800.00	-	-	-	6,125.00	96,966.00	1,03,091.00	34,709.00
04	Vehicle	8,60,638.00	-	-	-	30,253.00	6,58,950.00	6,89,203.00	1,71,435.00
05	Plant & Mechinary	2,84,200.00	-	-	-	16,779.00	1,72,340.00	1,89,119.00	95,081.00
06	Utensils	56,089.00	-	-	-	362.00	53,676.00	54,038.00	2,051.00
07	Audio Visual	39,210.00	-	-	-	404.00	36,517.00	36,921.00	2,289.00
08	Sewing Machine	28,195.00	-	-	-	1,152.00	20,513.00	21,665.00	6,530.00
09	Library Books	20,138.00	-	-	-	626.00	18,572.00	19,198.00	940.00
TOTAL:		25,76,860.00	-	-	-	91,799.00	19,60,646.00	20,52,445.00	5,24,415.00



Subhashri Das
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INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
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ODISHA, INDIA
SCHEDULE - IV

CASH AND BANK BALANCE AS ON 31.03.2024

A. FOREIGN

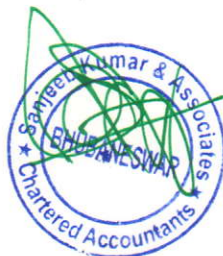
<u>SL NO</u>	<u>PROJECT</u>	<u>CASH</u>	<u>BANK</u>	<u>TOTAL</u>
01	FOCO (UK)	-	1,48,282.50	1,48,282.50
02	UNF INC		19,26,092.00	19,26,092.00
03	F.C GENERAL	1,047.80	46,310.73	47,358.53
	TOTAL	1,047.80	21,20,685.23	21,21,733.03

B. INDIAN

01	NALCO- MAADHYAM	-	3,02,000.00	3,02,000.00
02	ONE STOP CENTER	-	2,275.00	2,275.00
03	STATE SUPPORT CENTRE	-	7,250.00	7,250.00
04	NABARD	-	4,148.00	4,148.00
05	GENERAL FUND	917.00	64,819.97	65,736.97
	TOTAL	917.00	3,80,492.97	3,81,409.97
	GRAND TOTAL	1,964.80	25,01,178.20	25,03,143.00

ANNEXURE TO SCHEDULE - IV

<u>SL NO</u>	<u>NAME OF THE BANK</u>	<u>A/C NO</u>	<u>AMOUNT Rs.</u>
01	INDIAN OVERSEAS BANK (FC SUB A/C	106001000007067	21,10,117.99
02	STATE BANK OF INDIA(FC A/C)	39988176507	10,567.24
03	INDIAN OVERSEAS BANK	106001000006148	2,75,027.89
04	INDIAN OVERSEAS BANK	106001000012151	1,05,465.08
05	BANK OF INDIA	556710210000001	-
	TOTAL		25,01,178.20



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INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
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ODISHA, INDIA

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO FOREIGN CONTRIBUTION FUND FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024.

<u>RECEIPTS</u>	<u>AMOUNT Rs</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs</u>
To Opening Balance		By Program Expenses	
- Cash-in-hand	1,047.80	- Rakshyak for Children in need of Care and Protection	11,26,591.00
- Cash-at-bank	<u>5,57,746.21</u>	- Resilience Fund For Women In Global Value Chains	17,82,735.00
	5,58,794.01	- Community Level Awareness	<u>25,880.00</u>
To Grant-in-aid			29,35,206.00
- UNF INC	34,94,842.00	By Administrative Expenses	
- SCCF	70,272.00	- Offices Rent and Maintenance	2,79,000.00
- FOCO (UK)	<u>16,00,000.00</u>	- Office Stationary	20,520.00
	51,65,114.00	- Accountant Salary	3,40,300.00
To Bank Interest	22,592.00	- Auditing and other admin payable paid	28,000.00
		- Website Maintenance & Others	13,050.00
		- Bank Charges	<u>8,690.98</u>
			6,89,560.98
		By Closing Balance	
		- Cash-in-hand	1,047.80
		- Cash-at-bank	<u>21,20,685.23</u>
			21,21,733.03
	<u>57,46,500.01</u>		<u>57,46,500.01</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the cash movement of the Foreign Contribution for the period from 01.04.2023 to 31.03.2024.

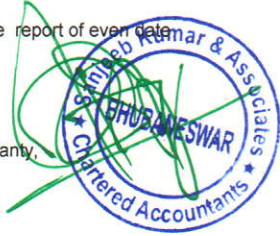
Subhashri Das

Subhashri Das
Director

DIRECTOR
Institute for Social Development

As per our separate report of even date

CA. Sanjeeb K. Mohanty,
Partner



INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO " RAKSHYAK' FOR CHILDREN IN NEED OF CARE AND PROTECTION IN BHUBANESWAR, KHURDA ROAD AND BERHAMPUR ODISHA, INDIA AND "BEHAVIOUR ,MODIFICATION CAMP PROJECT TITLED AS A PUNARJIVAN FOR STREET CONNECTED AND FAMILY CONNECTED HARD BEHAVIOUR CHILDREN IN JATNI AND KHURDA ODISHA, INDIA PROJECT SUPPORTED BY FRIENDS OF THE CHILDREN OF ORISSA,U.K. FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance		By Project Running Cost	
- Cash-at-bank	28,053.50	- Programme Officer Salary	2,99,625.00
		- Social worker cum Counselors Salary	6,52,125.00
To Grant-in-aid	16,00,000.00	- Food for rescued children	4,590.00
		- Meeting with stakeholders	8,781.00
		- Travelling Allowance for staff members	87,026.00
		- Monthly reports, Photos, child profile	17,283.00
		- Volunteer Engagement Cost	24,000.00
		- Capacity Building Training programmes	13,449.00
		- Staff welfare fund	17,390.00
		- Miscellaneous	2,322.00
			11,26,591.00
		By Project Administrative Cost	
		- Accountant Salary	96,000.00
		- House Rent	2,28,000.00
		- Bank Charges	1,180.00
		- Audit Fee 2022-23	28,000.00
			3,53,180.00
		By Closing Balance	
		- Cash-at-bank	1,48,282.50
	16,28,053.50		16,28,053.50

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the cash movement of the programme for the period from 01.04.2023 to 31.03.2024

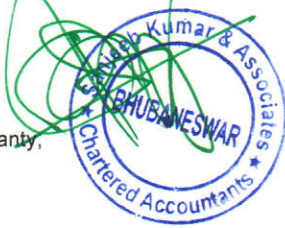
Subhashri Das

Subhashri Das
Director

DIRECTOR
Institute for Social Development

As per our separate report of even date

CA. Sanjeeb K. Mohanty,
Partner



INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO " RESILIENCE FUND FOR WOMEN IN GLOBAL VALUE CHAINS SUPPORTED BY
 UNITED NATIONS FOUNDATION, INC FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance		By Activity Cost	
- Cash-at-bank	4,61,894.00	- Workshop on leadership and Voice Building for members of producer group	4,75,166.00
To Grant-in-aid	34,94,842.00	- Awareness Camp for women at Panchayat Level on SRHR related issues	4,29,265.00
To Temporary Loan from SCCF	70,272.00	- Quarterly meeting with Adolescent Girls and Boys	1,95,660.00
		- Training on Gender based violence members of Producer Organization	10,000.00
		- Youth motivational Camp at District Level	<u>2,03,344.00</u>
		By Project Management Cost	
		- Salary to Project Coordinator	3,79,300.00
		- Salary to Programme Associate	88,000.00
		- Local Travel for Community Organisers	<u>2,000.00</u>
		By Administrative Expenses	
		- Bank Charges	2,361.00
		- Part House Rent for Office	51,000.00
		- Salary to Admin Cum Finance Manager	2,44,300.00
		- Stationary	20,520.00
		By Closing Balance	
		- Cash-at-bank	<u>19,26,092.00</u>
	<u>40,27,008.00</u>		<u>13,13,435.00</u>
			<u>4,69,300.00</u>
			<u>19,26,092.00</u>
			<u>40,27,008.00</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the cash movement of the programme for the period from 01.04.2023 to 31.03.2024

Subhashri Das

Subhashri Das
Director

DIRECTOR
Institute for Social Development

As per our separate report of even date

CA. Sanjeeb K. Mohanty
Partner



INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO " F.C. GENERAL ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance		By Programme Expenses	
- Cash-in-hand	1,047.80	- Community Level Awareness	25,880.00
- Cash-at-bank	<u>67,798.71</u>		
	68,846.51	By Administrative Expenses	
To Bank Interest	22,592.00	- Bank Charges	5,149.98
		- Website Maintenance & Others	<u>13,050.00</u>
			18,199.98
		By Closing Balance	
		- Cash-in-hand	1,047.80
		- Cash-at-bank	<u>46,310.73</u>
			47,358.53
	<u><u>91,438.51</u></u>		<u><u>91,438.51</u></u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the cash movement of the programme for the period from 01.04.2023 to 31.03.2024

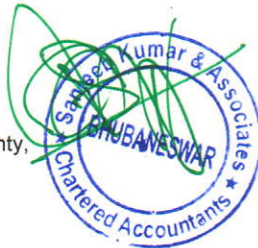
Subhashri Das

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Director

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As per our separate report of even date

CA. Sanjeeb K. Mohanty,
Partner



INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO INDIGENIOUS CONTRIBUTION FUND FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024.

<u>RECEIPTS</u>	<u>AMOUNT Rs</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs</u>
To Opening Balance		By Support The Maadhyam Women Support Centre	2,98,000.00
Cash-in-hand	917.00	By Management of One Stop Centre	11,31,525.00
- Cash-at-bank	<u>1,25,893.87</u>	By Management of State Support Centre	27,04,750.00
	1,26,810.87	By General Fund	
To Grant-in-aid		Program Cost	
- ONE STOP CENTRE	16,54,800.00	- Seminar and workshop on VAW	67,243.00
- MAADHYAM	6,00,000.00	- Observation of 16 Days of Activism	5,000.00
- STATE SUPPORT CENTRE	27,12,000.00	- International Women's Day	<u>93,434.00</u>
- DSWO -Cuttack	<u>5,000.00</u>	By Administrative Cost	
	49,71,800.00	- Bank Charges	123.90
To Bank Interest	5,640.00	- Website Design/ Development/ Renewal	4,000.00
To Donation	79,500.00	- Legal Charges	<u>2,607.00</u>
To Refund of EMD Deposit, ZSS NRHM	45,000.00	By Audit Fees-2022-23	2,000.00
		By Expenses payable 2022-23	14,158.00
		By Temporary Hand loan refund	5,24,500.00
		By Closing Balace	
		- Cash-in-hand	917.00
		- Cash-at-bank	<u>3,80,492.97</u>
			3,81,409.97
	<u><u>52,28,750.87</u></u>		<u><u>52,28,750.87</u></u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the cash movement of the Foreign Contribution for the period from 01.04.2023 to 31.03.2024.

As per our separate report of even date

CA. Sanjeeb K. Mohanty,
Partner



Subhashri Das
Subhashri Das
Director

DIRECTOR
Institute for Social Development

INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO " TO SUPPORT THE MAADHYAM WOMEN SUPPORT CENTRE , BHUBANESWAR AND CUTTACK " SUPPORTED BY NALCO FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance		By Honorarium to 1nos. of Counselors	2,94,000.00
- Cash-at-bank	2,708.00	By Office Stationary, Telephone with Miscellaneous	4,000.00
To Grant-in-aid	6,00,000.00	By Audit Fees	2,000.00
		By Expenses Payable 2022-23	708.00
		By Closing Balance	
		- Cash-at-bank	<u>3,02,000.00</u>
	<u>6,02,708.00</u>		<u>3,02,000.00</u>
			<u>6,02,708.00</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the cash movement of the programme for the period from 01.04.2023 to 31.03. 2024

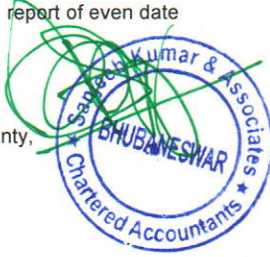
Subhashri Das

Subhashri Das
Director

DIRECTOR
Institute for Social Development

As per our separate report of even date

CA. Sanjeeb K. Mohanty,
Partner



INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "MANAGEMENT OF ONE STOP CENTRE IN CUTTACK DISTRICT OF ODISHA"
SUPPORTED BY DISTRICT MAGISTRATE & COLLECTOR CUTTACK FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance		By One Stop Centre Management	8,86,725.00
- Cash-at-bank	10,850.00	By Stationery, Electricity, Telephone, Food etc	2,44,800.00
		By Expenses Payable 2022-23	10,850.00
To Grant-in-aid	16,54,800.00	By Temporary Hand loan refund	5,21,000.00
		By Closing Balance	
		- Cash-at-bank	<u>2,275.00</u>
	<u>16,65,650.00</u>		<u>16,65,650.00</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the cash movement of the programme for the period from 01.04.2023 to 31.03. 2024

Subhashri Das

Subhashri Das
Director

As per our separate report of even date

CA. Sanjeeb K. Mohanty
Partner



DIRECTOR
Institute for Social Development

INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "MANAGEMENT OF STATE SUPPORT CENTRE IN CUTTACK DISTRICT OF ODISHA"
SUPPORTED BY DISTRICT MAGISTRATE & COLLECTOR CUTTACK FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance	Nil	By Electricity, Water, Telephone, Internet & Admin Cost	17,922.00
		By Stationery Cost	34,218.00
To Grant-in-aid	27,12,000.00	By Mobility Support	19,450.00
		By Maint Cost- Food, Shelter, Sanitation	29,416.00
		By Refurbishment Cost	24,994.00
		By Human Resource Cost	25,78,750.00
		By Closing Balance	
		- Cash-at-bank	7,250.00
			<u>7,250.00</u>
	<u>27,12,000.00</u>		<u>27,12,000.00</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the cash movement of the programme for the period from 01.04.2023 to 31.03.2024

Subhashri Das

Subhashri Das
Director

DIRECTOR
Institute for Social Development

As per our separate report of even date

CA. Sanjeeb K. Mohanty
Partner



INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

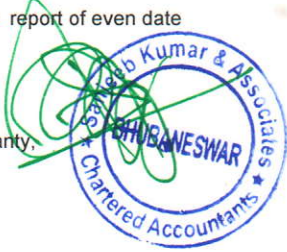
RECEIPTS AND PAYMENTS ACCOUNT RELATING TO GENERAL FUND FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>		<u>AMOUNT Rs.</u>
To Opening Balance		By Program Cost		
- Cash-in-hand	917.00	- Seminar and workshop on VAW	67,243.00	
- Cash-at-bank	<u>1,08,187.87</u>	- Observation of 16 Days of Activism	5,000.00	
	1,09,104.87	- International Women's Day	<u>93,434.00</u>	1,65,677.00
To Grant-in-aid		By Administrative Cost		
- DSWO -Cuttack	5,000.00	- Bank Charges	123.90	
To Bank Interest	5,640.00	- Website Design/ Development/ Renewal	4,000.00	
To Donation	79,500.00	- Legal Charges	<u>2,607.00</u>	6,730.90
To Refund of EMD Deposit, ZSS NRHM	45,000.00	By Expenses Payable 2022-23		2,600.00
		By Temporary Hand loan refund		3,500.00
		By Closing Balance		
		- Cash-in-hand	917.00	
		- Cash-at-bank	<u>64,819.97</u>	65,736.97
	<u>2,44,244.87</u>			<u>2,44,244.87</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the cash movement of the programme for the period from 01.04.2023 to 31.03.2024

As per our separate report of even date

CA. Sanjeeb K. Mohanty,
Partner



Subhashri Das
Subhashri Das
Director

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Institute for Social Development

INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

NOTES ON ACCOUNTS ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS ON
31.03.2024.

A. SIGNIFICANT ACCOUNTING POLICIES :

01 **Accounting Concepts :**

The Organisation generally follows mercantile system of accounting,

02 **Fixed Assets**

Fixed Assets are stated at cost.

03 **Depreciation**

Depreciation on fixed assets has been provided on W.D.V method at the rate prescribed as per Income Tax Act,1961.

04 **Depreciation Fund**

Current years provision for depreciation has been shown under the head Depreciation fund in the Balance Sheet.

05 **Income Recognition**

During the year the Grant-in-aid has been recognised as Income on proportionate completion method and the unspent portion of the Grant has been shown under Temporary restricted fund in the Balance Sheet.

B. NOTES ON ACCOUNTS :

- 01 The Organisation is yet to receive closing balance confirmation certificate for Interest free hand loan amounting to Rs.2,49,919.00, Staff Welfare Fund amounting to Rs.3,275.00, Expenses Payable amounting to Rs.74,559.00, Security Deposit of Telephone amounting to Rs.2,000.00, Security Deposit of House Rent amounting to Rs.20,000.00 & Bank bearing account No.39988176507 amounting to Rs 10,567.24.
- 02 The Organisation is trying to consolidate transparent records and registers relating to Fixed Asset, Staff Welfare Fund, Training and Workshop



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