

# 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, 2022

: 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, **2022** the statement of Income and Expenditure, Receipt & Payment account for the period from **01.04.2021** to **31.03.2022** 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.2021-2022

**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 3 in the notes of accounts

- (a) In the case of the Balance Sheet, of the state of affairs of the Society as at 31<sup>st</sup> March, 2022.
- (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 : 22054142AOTWXS3749



Bhubaneswar, Written on 10<sup>th</sup> August , 2022



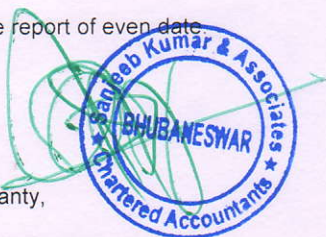
**INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)**  
**PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR**  
**ODISHA, INDIA**

**BALANCE SHEET AS ON 31ST MARCH 2022**

| <u>LIABILITIES</u>                                       | <u>AMOUNT Rs.</u>   | <u>ASSETS</u>               | <u>AMOUNT Rs.</u>   |
|--|---------------------|-----------------------------|---------------------|
| <b>CAPITAL FUND</b>                                      |                     | <b>FIXED ASSETS AT COST</b> |                     |
| As per last Balance Sheet                                | 14,42,172.18        | (As per Schedule - III)     | 25,54,760.00        |
| Less : Excess of expenditure over income during the year | <u>3,20,433.74</u>  |                             |                     |
|  | 11,21,738.44        |                             |                     |
| <b>UNSPENT GRANT</b>                                     |                     |                             |                     |
| (As per Schedule - I)                                    | 22,21,892.00        |                             |                     |
| <b>DEPRECIATION FUND</b>                                 |                     |                             |                     |
| As per last Balance Sheet                                | 17,04,305.00        |                             |                     |
| Add : Provision during the year                          | <u>1,41,987.00</u>  |                             |                     |
|  | 18,46,292.00        | <b>CURRENT ASSETS</b>       |                     |
| <b>INTEREST FREE HAND LOAN</b>                           | 5,62,419.00         | <b>LOANS &amp; ADVANCES</b> |                     |
|  |                     | Programme Advance           | 25,480.00           |
| <b>STAFF WELFARE FUND</b>                                | 3,275.00            | Grant-in-aid Receivable     | 5,20,000.00         |
|  |                     | Security Deposit(Telephone) | 2,000.00            |
| <b>CURRENT LIABILITIES AND PROVISIONS</b>                |                     | Security Deposit(Rent)      | 20,000.00           |
| (As per Schedule - II)                                   | 88,475.00           | Tax Deducted at Source      | 2,128.00            |
|  |                     | Closing Cash & Bank Balance | <u>27,19,723.44</u> |
|  |                     | (As per Schedule - IV)      | 32,89,331.44        |
|  | <u>58,44,091.44</u> |                             | <u>58,44,091.44</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 31.03.2022.

As per our separate report of even date.



CA. Sanjeeb K. Mohanty,  
 Partner  
 UDIN : 22054142AOTWXS3749  
 Date. 10-08-2022

*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**

**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022**

| <u>EXPENDITURE</u>  | <u>AMOUNT Rs.</u>     | <u>INCOME</u>                        | <u>AMOUNT Rs.</u>     |
|---|-----------------------|--------------------------------------|-----------------------|
| <b>To Foreign Fund Program Expenses</b>                       |                       | By Grant-in-aid                      | 1,00,23,520.50        |
| - Rakshyak for Children in need of Care and Protection        | 19,10,182.00          | (As per Schedule - I)                |                       |
| - Working with Women and Girls                                | 18,36,908.00          |                                      |                       |
| - Covid Response To Support The Hunger Free Odisha Initiative | 97,796.00             | By Bank Interest                     |                       |
| - Initiative To Realise Rights Of Indigenous Girls            | 1,03,896.00           | - Foreign                            | 16,314.00             |
| - Resilience Fund For Women In Global Value Chains            | 63,000.00             | - Indigenous                         | <u>22,039.00</u>      |
| - Events, Campaign & Functions                                | 40,000.00             |                                      | 38,353.00             |
| <b>To Indian Fund Program Expenses</b>                        |                       | By Excess of Expenditure over Income |                       |
| - Support The Madhyam Women Support Centre                    | 2,98,000.00           | during the year                      | 3,20,433.74           |
| - Management of One Stop Centre                               | 44,79,552.00          |                                      |                       |
| - Livelihood And Enterprise Development Programme             | 1,94,193.00           |                                      |                       |
| - Campaign to provide Hygiene Kits                            | 2,05,770.00           |                                      |                       |
| - Observation of 16 days of activism                          | 5,000.00              |                                      |                       |
| - Identification of Acid attack survivors                     | 27,500.00             |                                      |                       |
| - International Women's Day                                   | 14,500.00             |                                      |                       |
| - Purchase of Laptop & Desktop for Ashram School              | 4,85,000.00           |                                      |                       |
| <b>To Foreign Fund Administrative Expenses</b>                |                       |                                      |                       |
| - Offices Rent and Maintenance                                | 1,80,000.00           |                                      |                       |
| - Office Stationary   | 11,444.00             |                                      |                       |
| - Accounts and Audit Management                               | 96,000.00             |                                      |                       |
| - Auditing and Accounts                                       | 72,000.00             |                                      |                       |
| - Miscellaneous   | 1,765.00              |                                      |                       |
| - Bank Charges  | <u>7,121.58</u>       |                                      |                       |
|   | 3,68,330.58           |                                      |                       |
| <b>By Indian Fund Administrative Expenses</b>                 |                       |                                      |                       |
| - Bank Charges  | 343.66                |                                      |                       |
| - Communication   | 1,252.00              |                                      |                       |
| - Computer Consumable   | 2,028.00              |                                      |                       |
| - Website Design/ Development/ Renewal                        | 5,550.00              |                                      |                       |
| - Legal Charges   | <u>16,519.00</u>      |                                      |                       |
|   | 25,692.66             |                                      |                       |
| To Audit Fees   | 85,000.00             |                                      |                       |
| To Depreciation   | 1,41,987.00           |                                      |                       |
|   | <u>1,03,82,307.24</u> |                                      | <u>1,03,82,307.24</u> |

The above Income & Expenditure Account, to the best of my/our belief contains a true account of the Income & Expenditure of the Organisation for the period from 01.04.2021 to 31.03.2022.

As per our separate report of even date



CA. Sanjeeb K. Mohanty,  
Partner  
UDIN : 22054142AOTWXS3749  
Da 10-08-2022

*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 01.04.2021 TO 31.03.2022

| <u>RECEIPTS</u>    | <u>AMOUNT Rs</u>      | <u>PAYMENTS</u>  | <u>AMOUNT Rs</u>      |
|--------------------|-----------------------|--|-----------------------|
| To Opening Balance |                       | By <b>Foreign Fund Program Expenses</b>                        |                       |
| - Cash-in-hand     | 2,786.80              | - Rakshyak for Children in need of Care and Protection         | 20,14,124.00          |
| - Cash-at-bank     | <u>7,26,029.88</u>    | - EK Saath Community Action Campaign                           | 2,000.00              |
|                    | 7,28,816.68           | - Working with Women and Girls                                 | 18,36,908.00          |
| To Grant-in-aid    |                       | - Covid Response To Support The Hunger Free Odisha Initiative  | 97,796.00             |
| - Foreign          | 65,15,330.00          | - Initiative To Realise Rights Of Indigenous Girls             | 1,03,071.00           |
| - Indigenous       | <u>63,02,937.00</u>   | - Resilience Fund For Women In Global Value Chains             | 62,575.00             |
|                    | 1,28,18,267.00        | - Events,Campaign & Functions                                  | 40,000.00             |
| To Bank Interest   |                       | By <b>Indian Fund Program Expenses</b>                         |                       |
| - Foreign          | 16,314.00             | - Support The Madhyam Women Support Centre                     | 2,97,175.00           |
| - Indigenous       | <u>22,039.00</u>      | - Management Of One Stop Centre                                | 44,96,402.00          |
|                    | 38,353.00             | - Livelihood And Enterprise Development Programme              | 1,94,193.00           |
| To Temporary Loan  | 5,20,000.00           | - Campaign to provide Hygiene Kits ( Purchase of Sanitary Pad) | 2,05,770.00           |
|                    |                       | - Observation of 16 days of activism                           | 5,000.00              |
|                    |                       | - Identification of Acid attack survivors                      | 27,500.00             |
|                    |                       | - International Women's Day                                    | 14,500.00             |
|                    |                       | - Purchase of Laptop & Desktop for Ashram School               | 4,85,000.00           |
|                    |                       | By <b>Foreign Fund Administrative Expenses</b>                 |                       |
|                    |                       | - Offices Rent and Maintenance                                 | 1,80,000.00           |
|                    |                       | - Office Stationary  | 11,444.00             |
|                    |                       | - Accounts and Audit Management                                | 96,000.00             |
|                    |                       | - Auditing and Accounts  | 72,000.00             |
|                    |                       | - Miscellaneous  | 1,765.00              |
|                    |                       | - Auditing and other admin payable paid                        | 52,000.00             |
|                    |                       | - Bank Charges   | <u>7,121.58</u>       |
|                    |                       |  | 4,20,330.58           |
|                    |                       | By <b>Indian Fund Administrative Expenses</b>                  |                       |
|                    |                       | - Bank Charges   | 343.66                |
|                    |                       | - Communication  | 1,252.00              |
|                    |                       | - Computer Consumable  | 2,028.00              |
|                    |                       | - Website Design/ Development/ Renewal                         | 5,550.00              |
|                    |                       | - Legal Charges  | <u>15,364.00</u>      |
|                    |                       |  | 24,537.66             |
|                    |                       | By Communication Expenses payable paid                         | 601.00                |
|                    |                       | By Temporary Loan Paid   | 10,32,750.00          |
|                    |                       | By Programme Advance   | 25,480.00             |
|                    |                       | By Closing Balance   |                       |
|                    |                       | - Cash-in-hand   | 1,964.80              |
|                    |                       | - Cash-at-bank   | <u>27,17,758.64</u>   |
|                    |                       |  | 27,19,723.44          |
|                    | <u>1,41,05,436.68</u> |  | <u>1,41,05,436.68</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 01.04.2021 to 31.03.2022.

As per our separate report of even date



CA. Sanjeeb K. Mohanty,  
 Partner  
 UDIN : 22054142AOTWXS3749  
 Da 10-08-2022

*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 FOREIGN CONTRIBUTION FUND FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022.

| <u>RECEIPTS</u>    | <u>AMOUNT Rs</u>    | <u>PAYMENTS</u>   | <u>AMOUNT Rs</u>    |
|--------------------|---------------------|---|---------------------|
| To Opening Balance |                     | By Program Expenses   |                     |
| Cash-in-hand       | 1,172.80            | - Rakshyak for Children in need of Care and Protection        | 20,14,124.00        |
| - Cash-at-bank     | 3,70,181.25         | - EK Saath Community Action Campaign                          | 2,000.00            |
|                    | 3,71,354.05         | - Working with Women and Girls                                | 18,36,908.00        |
| To Grant-in-aid    |                     | - Covid Response To Support The Hunger Free Odisha Initiative | 97,796.00           |
| - OSCAN            | 98,024.00           | - Initiative To Realise Rights Of Indigenous Girls            | 1,03,071.00         |
| - SCCF             | 12,57,980.00        | - Resilience Fund For Women In Global Value Chains            | 62,575.00           |
| - UNF INC          | 11,33,968.00        | - Events,Campaign & Functions                                 | 40,000.00           |
| - GAATW            | 16,50,358.00        | By Administrative Expenses                                    |                     |
| - FOCO (UK)        | 23,75,000.00        | - Offices Rent and Maintenance                                | 1,80,000.00         |
|                    | 65,15,330.00        | - Office Stationary   | 11,444.00           |
| To Bank Interest   | 16,314.00           | - Accounts and Audit Management                               | 96,000.00           |
|                    |                     | - Auditing and Accounts                                       | 72,000.00           |
|                    |                     | - Miscellaneous   | 1,765.00            |
|                    |                     | - Auditing and other admin payable paid                       | 52,000.00           |
|                    |                     | - Bank Charges  | 7,121.58            |
|                    |                     |   | 41,56,474.00        |
|                    |                     | By Closing Balace   |                     |
|                    |                     | - Cash-in-hand  | 1,047.80            |
|                    |                     | - Cash-at-bank  | 23,25,145.67        |
|                    |                     |   | 23,26,193.47        |
|                    | <b>69,02,998.05</b> |   | <b>69,02,998.05</b> |

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 01.04.2021 to 31.03.2022.

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 INDIGENIOUS CONTRIBUTION FUND FOR THE PERIOD FROM 01.04.2021 TO  
31.03.2022.

| <u>RECEIPTS</u>    | <u>AMOUNT Rs</u>    | <u>PAYMENTS</u>  | <u>AMOUNT Rs</u>    |
|--------------------|---------------------|--|---------------------|
| To Opening Balance |                     | By Support The Maadhyam Women Support Centre                   | 2,97,175.00         |
| Cash-in-hand       | 1,614.00            | By Management of One Stop Centre                               | 44,96,402.00        |
| Cash-at-bank       | <u>3,55,848.63</u>  | By Livelihood and Enterprise Development Programme             | 1,94,193.00         |
|                    | 3,57,462.63         | By <b>General Fund</b>   |                     |
| To Grant-in-aid    |                     | <b>Program Cost</b>  |                     |
| - NALCO            | 6,00,000.00         | - Campaign to provide Hygiene Kits ( Purchase of Sanitary Pad) | 2,05,770.00         |
| - ONE STOP CENT    | 52,51,575.00        | - Observation of 16 days of activism                           | 5,000.00            |
| - NABARD           | 1,98,341.00         | - Identification of Acid attack survivors                      | 27,500.00           |
| - FUEL A DREAM     | 2,06,021.00         | - International Women's Day                                    | 14,500.00           |
| - CLAP             | 27,500.00           | - Distribution of Laptop & Desktop for Ashram School           | <u>4,85,000.00</u>  |
| - DSWO-Cuttack     | 5,000.00            | By <b>Administrative Cost</b>                                  | 7,37,770.00         |
| - NABARD           | <u>14,500.00</u>    | - Bank Charges   | 343.66              |
|                    | 63,02,937.00        | - Communication Expenses                                       | 1,252.00            |
| To Bank Interest   | 22,039.00           | - Computer Consumable  | 2,028.00            |
| To Temporary Loan  | 5,20,000.00         | - Website Design/ Development/ Renewal                         | 5,550.00            |
|                    |                     | - Legal Charges  | <u>15,364.00</u>    |
|                    |                     |  | 24,537.66           |
|                    |                     | By Communication Expenses payable paid                         | 601.00              |
|                    |                     | By Temporary Loan Paid   | 10,32,750.00        |
|                    |                     | By Programme Advance   | 25,480.00           |
|                    |                     | By <b>Closing Balace</b>                                       |                     |
|                    |                     | - Cash-in-hand   | 917.00              |
|                    |                     | - Cash-at-bank   | <u>3,92,612.97</u>  |
|                    | <u>72,02,438.63</u> |  | 3,93,529.97         |
|                    |                     |  | <u>72,02,438.63</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 01.04.2021 to 31.03.2022.

*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**

**SCHEDULE - I**

| <u>TEMPORARY RESTRICTED FUND</u>                       |                    | <u>AMOUNT Rs</u>    |                              |
|--|--------------------|---------------------|------------------------------|
| Opening Balance as on 01.04.2021                       |                    | 2,72,491.50         |                              |
| Add : Grant-in-aid received during the Year 2021-22    | 1,28,18,267.00     |                     |                              |
| Add : Grant-in-aid receivable during the Year 2021-22  | <u>5,20,000.00</u> | 1,33,38,267.00      |                              |
| Less : Grant-in-aid receivable during the Year 2020-21 |                    | <u>13,65,346.00</u> | <u>1,19,72,921.00</u>        |
| <b>TOTAL</b>   |                    |                     | <u>1,22,45,412.50</u>        |
| <b>Less : Unspent during the Year</b>                  |                    |                     |                              |
| SCCF   |                    | 11,52,693.00        |                              |
| UNF INC  |                    | <u>10,69,199.00</u> | 22,21,892.00                 |
| <b>GRANT-IN-AID RECOGNISED DURING THE YEAR 2021-22</b> |                    |                     | <u><u>1,00,23,520.50</u></u> |



*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**

**SCHEDULE - II**

**CURRENT LIABILITIES AS ON 31.03.2022**

| <u>SI No</u> | <u>Account Head</u>            | <u>Amount Rs</u>        |
|--------------|--------------------------------|-------------------------|
| 1            | Expenses Payable(FOCO)         | 245.00                  |
| 2            | Expenses Payable(General Fund) | 1,155.00                |
| 3            | Audit Fees                     | 85,000.00               |
| 4            | Professional Tax               | 2,075.00                |
|              | Total                          | <u><u>88,475.00</u></u> |

*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**  
**SCHEDULE - III**

**FIXED ASSETS AND DEPRECIATION FOR THE F. Y. 2021-2022**

| SL NO         | DESCRIPTION         | ADDITION DURING 2021-22     |                      |                     | DURING THE YEAR     | DEPRECIATION |                       | NET VALUE AS ON 31.03.2022 (Rs) |                       |                    |
|---------------|---------------------|-----------------------------|----------------------|---------------------|---------------------|--------------|-----------------------|---------------------------------|-----------------------|--------------------|
|               |                     | GROSS VALUE 01.04.2021 (Rs) | BEFORE 01.10.21 (Rs) | AFTER 30.09.21 (Rs) |                     | SALES        | AS ON 31.03.2021 (Rs) |                                 | AS ON 31.03.2022 (Rs) |                    |
| 01            | Furniture & Fixture | 4,37,590.00                 | -                    | -                   | 4,37,590.00         | 10           | 25,882.00             | 1,78,768.00                     | 2,04,650.00           | 2,32,940.00        |
| 02            | Computer & Printer  | 7,13,000.00                 | -                    | -                   | 7,13,000.00         | 40           | 42,036.00             | 6,07,911.00                     | 6,49,947.00           | 63,053.00          |
| 03            | Electrical Items    | 1,37,800.00                 | -                    | -                   | 1,37,800.00         | 15           | 8,478.00              | 81,282.00                       | 89,760.00             | 48,040.00          |
| 04            | Vehicle             | 8,60,638.00                 | -                    | -                   | 8,60,638.00         | 15           | 41,873.00             | 5,81,485.00                     | 6,23,358.00           | 2,37,280.00        |
| 05            | Plant & Mechnary    | 2,62,100.00                 | -                    | -                   | 2,62,100.00         | 15           | 19,323.00             | 1,33,277.00                     | 1,52,600.00           | 1,09,500.00        |
| 06            | Utensils            | 56,089.00                   | -                    | -                   | 56,089.00           | 15           | 501.00                | 52,749.00                       | 53,250.00             | 2,839.00           |
| 07            | Audio Visual        | 39,210.00                   | -                    | -                   | 39,210.00           | 15           | 559.00                | 35,483.00                       | 36,042.00             | 3,168.00           |
| 08            | Sewing Machine      | 28,195.00                   | -                    | -                   | 28,195.00           | 15           | 1,595.00              | 17,562.00                       | 19,157.00             | 9,038.00           |
| 09            | Library Books       | 20,138.00                   | -                    | -                   | 20,138.00           | 40           | 1,740.00              | 15,788.00                       | 17,528.00             | 2,610.00           |
| <b>TOTAL:</b> |                     | <b>25,54,760.00</b>         | <b>-</b>             | <b>-</b>            | <b>25,54,760.00</b> |              | <b>1,41,987.00</b>    | <b>17,04,305.00</b>             | <b>18,46,292.00</b>   | <b>7,08,468.00</b> |



*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**

**SCHEDULE - IV**

**CASH AND BANK BALANCE AS ON 31.03.2022**

**A. FOREIGN**

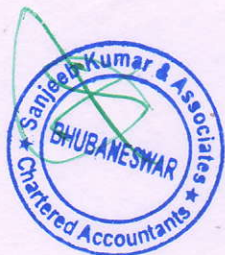
| SL NO | PROJECT      | CASH            | BANK                | TOTAL               |
|-------|--------------|-----------------|---------------------|---------------------|
| 01    | SCCF         | -               | 11,52,693.00        | 11,52,693.00        |
| 02    | FOCO (UK)    | -               | 28,608.50           | 28,608.50           |
| 03    | GAATW-2020   | -               | 10,000.00           | 10,000.00           |
| 04    | OSCAN        | -               | 52.00               | 52.00               |
| 05    | UNF INC      |                 | 10,69,199.00        | 10,69,199.00        |
| 06    | F.C GENERAL  | 1,047.80        | 64,593.17           | 65,640.97           |
|       | <b>TOTAL</b> | <b>1,047.80</b> | <b>23,25,145.67</b> | <b>23,26,193.47</b> |

**B. INDIAN**

|    |                    |                 |                     |                     |
|----|--------------------|-----------------|---------------------|---------------------|
| 01 | NALCO- MAADHYAM    | -               | 1,48,130.00         | 1,48,130.00         |
| 02 | ONE STOP CENTER    | -               | 1,61,372.00         | 1,61,372.00         |
| 03 | NABARD             | -               | 4,148.00            | 4,148.00            |
| 04 | GENERAL FUND       | 917.00          | 78,962.97           | 79,879.97           |
|    | <b>TOTAL</b>       | <b>917.00</b>   | <b>3,92,612.97</b>  | <b>3,93,529.97</b>  |
|    | <b>GRAND TOTAL</b> | <b>1,964.80</b> | <b>27,17,758.64</b> | <b>27,19,723.44</b> |

**ANNEXURE TO SCHEDULE - IV**

| SL NO | <u>NAME OF THE BANK</u>          | <u>A/C NO</u>   | <u>AMOUNT Rs.</u>   |
|-------|----------------------------------|-----------------|---------------------|
| 01    | INDIAN OVERSEAS BANK (FC SUB A/C | 106001000007067 | 23,21,392.67        |
| 02    | STATE BANK OF INDIA(FC A/C)      | 39988176507     | 3,753.00            |
| 03    | INDIAN OVERSEAS BANK             | 106001000006148 | 3,70,852.19         |
| 04    | INDIAN OVERSEAS BANK             | 106001000012151 | 21,760.78           |
|       | <b>TOTAL</b>                     |                 | <b>27,17,758.64</b> |



*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 01.04.2021 TO 31.03.2022

| <u>RECEIPTS</u>    | <u>AMOUNT Rs.</u>         | <u>PAYMENTS</u>                                    | <u>AMOUNT Rs.</u>         |
|--------------------|---------------------------|--|---------------------------|
| To Opening Balance |                           | By Honorarium to 1nos. of Counselors               | 2,93,175.00               |
| - Cash-at-bank     | <u>5,000.00</u>           |  |                           |
|                    | 5,000.00                  | By Office Stationary, Telephone with Miscellaneous | 4,000.00                  |
| To Grant-in-aid    |                           | By Temporary Loan to One stop Centre               | 1,59,695.00               |
|                    | 6,00,000.00               | By Closing Balance                                 |                           |
|                    |                           | - Cash-at-bank                                     | <u>1,48,130.00</u>        |
|                    |                           |  | 1,48,130.00               |
|                    | <u><u>6,05,000.00</u></u> |  | <u><u>6,05,000.00</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 01.04.2021 to 31.03.2022

*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 ONE STOP CENTRE IN CUTTACK DISTRICT OF ODISHA" SUPPORTED BY DISTRICT MAGISTRATE & COLLECTOR CUTTACK FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

| <u>RECEIPTS</u>                | <u>AMOUNT Rs.</u>   | <u>PAYMENTS</u>                                 | <u>AMOUNT Rs.</u>   |
|--------------------------------|---------------------|---|---------------------|
| To Opening Balance             |                     |   |                     |
| - Cash-at-bank                 | 16,850.00           | By One Stop Centre Management                   | 34,13,000.00        |
|                                |                     | By Stationery, Electricity, Telephone, food Etc | 7,24,313.00         |
| To Grant-in-aid                | 52,51,575.00        | By Training IEC, Advocacy                       | 1,01,798.00         |
|                                |                     | By Contingency                                  | 2,33,921.00         |
| To Temporary Loan              | 5,20,000.00         | By Immediate Assistance to Survivor             | <u>6,520.00</u>     |
|                                |                     |   | 44,79,552.00        |
| To Temporary Loan from Madhyam | 1,59,695.00         | By Immediate Assist. to Survivor- Payable paid  | 16,350.00           |
|                                |                     | By Professional Tax Paid                        | 500.00              |
|                                |                     | By Temporary Loan Paid                          | 10,32,750.00        |
|                                |                     | By Loan refund to General Fund                  | 2,57,596.00         |
|                                |                     | By Closing Balance                              |                     |
|                                |                     | - Cash-at-bank                                  | <u>1,61,372.00</u>  |
|                                |                     |   | 1,61,372.00         |
|                                | <u>59,48,120.00</u> |   | <u>59,48,120.00</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 01.04.2021 to 31.03. 2022

*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**

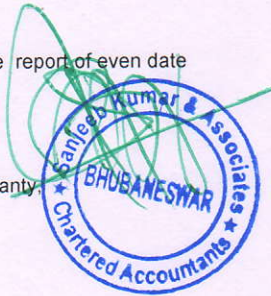
RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "LIVELIHOOD AND ENTERPRISE DEVELOPMENT PROGRAMME( LEDP) ON ANIMAL HUSBANDRY IN BADAMBA BLOCK, CUTTACK DISTRICT" SUPPORTED BY NABARD FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

| <u>RECEIPTS</u>    | <u>AMOUNT Rs.</u>  | <u>PAYMENTS</u>                   | <u>AMOUNT Rs.</u>  |
|--------------------|--------------------|-----------------------------------|--------------------|
| To Opening Balance |                    |                                   |                    |
| - Cash-at-bank     | -                  | By Skill maping identification    | 9,900.00           |
|                    |                    | By Training materials & Logistics | 62,316.00          |
| To Grant-in-aid    | 1,98,341.00        | By Boarding Charges               | 63,000.00          |
|                    |                    | By Stipend for Trainees           | 28,350.00          |
|                    |                    | By Refreshers Training            | 30,627.00          |
|                    |                    |                                   | 1,94,193.00        |
|                    |                    | By Closing Balance                |                    |
|                    |                    | - Cash-at-bank                    | 4,148.00           |
|                    | <u>1,98,341.00</u> |                                   | <u>1,98,341.00</u> |

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the cash movement of the programe for the period from 01.04.2021 to 31.03. 2022

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**

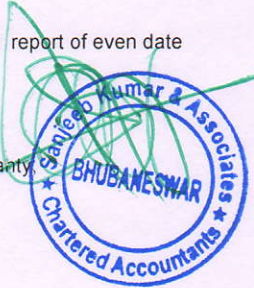
RECEIPTS AND PAYMENTS ACCOUNT RELATING TO GENERAL FUND FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

| <u>RECEIPTS</u>                     | <u>AMOUNT Rs.</u>         | <u>PAYMENTS</u>  | <u>AMOUNT Rs.</u>         |
|-------------------------------------|---------------------------|--|---------------------------|
| To Opening Balance                  |                           | By <b>Program Cost</b>   |                           |
| - Cash-in-hand                      | 1,614.00                  | - Campaign to provide Hygiene Kits ( Purchase of Sanitary Pad) | 2,05,770.00               |
| - Cash-at-bank                      | <u>3,33,998.63</u>        | - Observation of 16 Days of Activism                           | 5,000.00                  |
|                                     | 3,35,612.63               | - Identification of Acid attack Survivors                      | 27,500.00                 |
| To Grant-in-aid                     |                           | - International Women's Day                                    | 14,500.00                 |
| - FUEL A DREAM                      | 2,06,021.00               | - Distribution of Laptop & Desktop for Ashram School           | <u>4,85,000.00</u>        |
| - CLAP                              | 27,500.00                 |  | 7,37,770.00               |
| - DSWO -Cuttack                     | 5,000.00                  | By <b>Administrative Cost</b>                                  |                           |
| - NABARD                            | <u>14,500.00</u>          | - Bank Charges   | 343.66                    |
|                                     | 2,53,021.00               | - Communication  | 1,252.00                  |
| To Bank Interest                    | 22,039.00                 | - Computer Consumable  | 2,028.00                  |
| To Loan Refund from One Stop Centre | 2,57,596.00               | - Website Design/ Development/ Renewal                         | 5,550.00                  |
|                                     |                           | - Legal Charges  | <u>15,364.00</u>          |
|                                     |                           |  | 24,537.66                 |
|                                     |                           | By Communication Expenses payable paid                         | 601.00                    |
|                                     |                           | By Programme Advance   | 25,480.00                 |
|                                     |                           | By Closing Balance   |                           |
|                                     |                           | - Cash-in-hand   | 917.00                    |
|                                     |                           | - Cash-at-bank   | <u>78,962.97</u>          |
|                                     |                           |  | 79,879.97                 |
|                                     | <u><u>8,68,268.63</u></u> |  | <u><u>8,68,268.63</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 01.04.2021 to 31.03.2022

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**

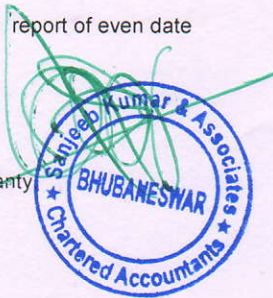
RECEIPTS AND PAYMENTS ACCOUNT RELATING TO " RAKSHYAK' FOR CHILDREN IN NEED OF CARE AND PROTECTION IN BHUBANESWAR, KHURDA ROAD AND BERHAMPUR ODISHA, INDIA AND "BEHAVIOUR ,MODIFICATION CAMP PROJECT TITLED AS A PUNARJIVAN FOR STREET CONNECTED AND FAMILY CONNECTED HARD BEHAVIOUR CHILDREN IN JATNI AND KHURDA ODISHA, INDIA PROJECT SUPPORTED BY FRIENDS OF THE CHILDREN OF ORISSA,U.K. FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

| <u>RECEIPTS</u>    | <u>AMOUNT Rs.</u>   | <u>PAYMENTS</u>   | <u>AMOUNT Rs.</u>   |
|--------------------|---------------------|---|---------------------|
| To Opening Balance |                     | By <b>Project Running Expenses</b>                      |                     |
| - Cash-at-bank     | 66,941.50           | - Travelling  | 2,247.00            |
|                    | 66,941.50           | - Volunteers Stipend, TA & DA                           | 40,000.00           |
| To Grant-in-aid    | 23,75,000.00        | - Programme Officer Salary                              | 2,10,000.00         |
|                    |                     | - Life skill trainer Salary                             | 1,75,000.00         |
|                    |                     | - Mentorship Coordinator Salary                         | 1,20,000.00         |
|                    |                     | - Counselor Salary                                      | 1,26,000.00         |
|                    |                     |   | 6,73,247.00         |
|                    |                     | By <b>Project running Expenses</b>                      |                     |
|                    |                     | - Programme Officer Salary                              | 2,20,000.00         |
|                    |                     | - Social worker cum Counselors Salary                   | 8,00,000.00         |
|                    |                     | - Food for rescued children                             | 17,750.00           |
|                    |                     | - Meeting with stake holders                            | 13,176.00           |
|                    |                     | - Travelling with children to cwc                       | 65,232.00           |
|                    |                     | - Monthly reports, Photos, child profile, copying, prin | 3,539.00            |
|                    |                     | - Staff co-ordination meeting, comm., travelling, etc.  | 2,118.00            |
|                    |                     | - Children firstaid and office stationaries             | 270.00              |
|                    |                     | - Volunteers Stipend, TA & DA                           | 75,000.00           |
|                    |                     | - Staff welfare fund                                    | 16,626.00           |
|                    |                     | - Programme Annual Day Celebration                      | 21,931.00           |
|                    |                     | - Miscellaneous   | 1,293.00            |
|                    |                     |   | 12,36,935.00        |
|                    |                     | By <b>Administrative Expenses</b>                       |                     |
|                    |                     | - Offices Rent and Maintenance                          | 1,80,000.00         |
|                    |                     | - Office Stationary                                     | 11,444.00           |
|                    |                     | - Accounts and Audit management                         | 96,000.00           |
|                    |                     | - Auditing and Accounts                                 | 72,000.00           |
|                    |                     | - Miscellaneous   | 1,765.00            |
|                    |                     | - Auditing and other admin payable paid                 | 38,000.00           |
|                    |                     |   | 3,99,209.00         |
|                    |                     | By Professional tax payable paid                        | 2,000.00            |
|                    |                     | By Expenses payable paid                                | 1,01,942.00         |
|                    |                     | By Closing Balance                                      |                     |
|                    |                     | - Cash-at-bank  | 28,608.50           |
|                    |                     |   | 28,608.50           |
|                    | <u>24,41,941.50</u> |   | <u>24,41,941.50</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 01.04.2021 to 31.03.2022

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 " TOWARDS EMPOWERMENT: WORKING WITH WOMEN AND GIRLS ON RIGHTS TO MOBILITY, WORK EDUCATION AND HEALTH OF RURAL AND INDIGENOUS WOMEN AND GIRLS IN SELECT SITES IN ODISHA, INDIA" SUPPORTED BY GLOBAL ALLIANCE AGAINST TRAFFIC IN WOMEN, BANGKOK FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

| <u>RECEIPTS</u>    | <u>AMOUNT Rs.</u>   | <u>PAYMENTS</u>                             | <u>AMOUNT Rs.</u>   |
|--------------------|---------------------|---|---------------------|
| To Opening Balance |                     | By <b>Activity Cost</b>                     |                     |
| - Cash-at-bank     | 2,05,550.00         | - Remuneration for Learning Facilitators    | 27,200.00           |
|                    |                     | - Remuneration for the Project Coordinator  | 36,000.00           |
| To Grant-in-aid    | 16,50,358.00        | - Remuneration for Project Manager          | 36,000.00           |
|                    |                     | - Bugin Ho Community school LF Remuneration | 15,000.00           |
|                    |                     | - Volunteer Visit                           | 7,000.00            |
|                    |                     | - Local Travel for Project Manager          | 5,798.00            |
|                    |                     | By <b>Covid Relief</b>                      |                     |
|                    |                     | - Sanitary Pad                              | 5,850.00            |
|                    |                     | - Rdy to Eat health powder                  | 75,923.00           |
|                    |                     | - Biscuit pkt                               | 63,000.00           |
|                    |                     | - Soap                                      | 1,05,552.00         |
|                    |                     | - Hand Sanitiser                            | 1,85,250.00         |
|                    |                     | - Triple Layer Face Mask                    | 47,250.00           |
|                    |                     | - Misc. Expenses                            | 1,643.00            |
|                    |                     |   | 4,84,468.00         |
|                    |                     | By <b>Activity Cost</b>                     |                     |
|                    |                     | - Local Travel for Project Manager          | 12,000.00           |
|                    |                     | - Study material purchase                   | 1,10,311.00         |
|                    |                     | - Misc Expenses                             | 2,212.00            |
|                    |                     | - Meeting with Learning Facilitators        | 17,174.00           |
|                    |                     | - Covid Hand Washing Kit                    | 4,63,735.00         |
|                    |                     | - Weekly Community Classes for Students     | 1,24,800.00         |
|                    |                     | - Development of Covid IEC Materials        | 99,800.00           |
|                    |                     | - Mass Community Awareness                  | 69,560.00           |
|                    |                     | - Creating of sapling Hub in schools        | 1,39,850.00         |
|                    |                     | - Bugin Ho Learning Centre                  | 30,000.00           |
|                    |                     | - Remuneration for the Project Coordinator  | 72,000.00           |
|                    |                     | - Remuneration for Project Manager          | 84,000.00           |
|                    |                     | By <b>Administrative Expenses</b>           |                     |
|                    |                     | - Audit Fees Paid                           | 9,000.00            |
|                    |                     | By <b>Closing Balance</b>                   |                     |
|                    |                     | - Cash-at-bank                              | 10,000.00           |
|                    |                     |   | 10,000.00           |
|                    | <b>18,55,908.00</b> |   | <b>18,55,908.00</b> |

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 01.04.2021 to 31.03.2022

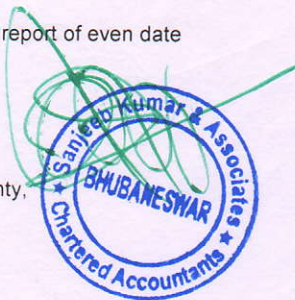
*Subhashri Das*

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 " MORE POOR & MARGINALIZED WOMEN WILL CLAIM AND ADVANCE THEIR RIGHTS, AND VIOLENCE AGAINST WOMEN IS LESS PREVALENT" SUPPORTED BY OXFAM INDIA FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

| <u>RECEIPTS</u>    | <u>AMOUNT Rs.</u> | <u>PAYMENTS</u>            | <u>AMOUNT Rs.</u> |
|--------------------|-------------------|----------------------------|-------------------|
| To Opening Balance |                   | By Administrative Expenses |                   |
| - Cash-at-bank     | 5,000.00          | - Audit Fees Paid          | 5,000.00          |
|                    |                   | By Closing Balance         | Nil               |
|                    | <u>5,000.00</u>   |                            | <u>5,000.00</u>   |

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*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 " PARTNERS4EQUALITY EK SAATH CAMPAIGN SUPPORTED BY MITRA ( MENS INITIATIVES FOR TRANSFORMING RELATIONSHIPS THROUGH ACTION) , A UNIT OF CHSJ FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

| <u>RECEIPTS</u>    | <u>AMOUNT Rs.</u> | <u>PAYMENTS</u>            | <u>AMOUNT Rs.</u> |
|--------------------|-------------------|----------------------------|-------------------|
| To Opening Balance |                   | By State Coordination Cost | 2,000.00          |
| - Cash-at-bank     | <u>2,000.00</u>   |                            |                   |
|                    | 2,000.00          | By Closing Balance         | Nil               |
|                    | <u>2,000.00</u>   |                            | <u>2,000.00</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 01.04.2021 to 31.03.2022

*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 " COVID RESPONSE TO SUPPORT THE HUNGER FREE ODISHA INITIATIVE  
SUPPORTED BY ODIA SOCIO CULTURAL ASSOCIATION, NETHERLANDS(OSCAN) FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

| <u>RECEIPTS</u>    | <u>AMOUNT Rs.</u> | <u>PAYMENTS</u>                   | <u>AMOUNT Rs.</u> |
|--------------------|-------------------|-----------------------------------|-------------------|
| To Opening Balance | Nil               | By Food Supply to COVID Patients  | 97,796.00         |
|                    |                   | By <b>Administrative Expenses</b> |                   |
|                    |                   | - Bank Charges                    | 176.00            |
| To Grant-in-aid    | 98,024.00         | By Closing Balance                |                   |
|                    |                   | - Cash-at-bank                    | 52.00             |
|                    |                   | <u>52.00</u>                      | <u>52.00</u>      |
|                    | <u>98,024.00</u>  |                                   | <u>98,024.00</u>  |

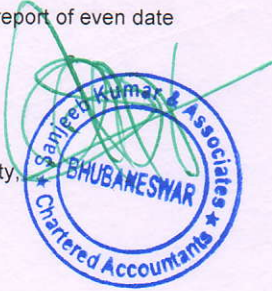
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As per our separate report of even date

  
Subhashri Das  
Director

**DIRECTOR**  
**Institute for Social Development**

CA. Sanjeeb K. Mohanty,  
Partner



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

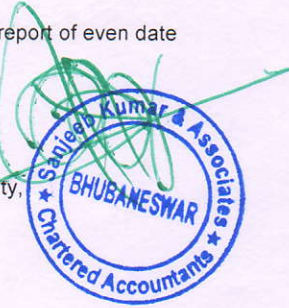
RECEIPTS AND PAYMENTS ACCOUNT RELATING TO " INITIATIVE TO REALISE RIGHTS OF INDIGENOUS GIRLS, ODISHA, SUPPORTED BY  
 SECOURS CATHOLIQUE/ CARITAS FRANCE (SCCF) FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

| <u>RECEIPTS</u>    | <u>AMOUNT Rs.</u>   | <u>PAYMENTS</u>                                      | <u>AMOUNT Rs.</u>   |
|--------------------|---------------------|--|---------------------|
| To Opening Balance | Nil                 | By Activity Cost                                     |                     |
|                    |                     | - Regular Training Workshops                         | 8,131.00            |
|                    |                     | - Strengthening of Guleichi programme                | 47,765.00           |
|                    |                     | - Remuneration for Project Manager                   | 17,300.00           |
| To Grant-in-aid    | 12,57,980.00        | - Remuneration for the Project Coordinator           | 15,875.00           |
|                    |                     | - Remuneration for the Part time Community Organiser | 12,000.00           |
|                    |                     | - Local Travel for project Manager                   | 2,000.00            |
|                    |                     | By Administrative Expenses                           |                     |
|                    |                     | - Bank Charges                                       | 2,216.00            |
|                    |                     | By Closing Balance                                   |                     |
|                    |                     | - Cash-at-bank                                       | 11,52,693.00        |
|                    |                     | <u>11,52,693.00</u>                                  | <u>11,52,693.00</u> |
|                    | <u>12,57,980.00</u> |  | <u>12,57,980.00</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 01.04.2021 to 31.03.2022

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 " RESILIENCE FUND FOR WOMEN IN GLOBAL VALUE CHAINS SUPPORTED BY UNITED NATIONS FOUNDATION, INC FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

| <u>RECEIPTS</u>    | <u>AMOUNT Rs.</u>   | <u>PAYMENTS</u>                       | <u>AMOUNT Rs.</u>   |
|--------------------|---------------------|---------------------------------------|---------------------|
| To Opening Balance | Nil                 | By Activity Cost                      |                     |
|                    |                     | - Part House Rent for Office          | 5,000.00            |
|                    |                     | - Salary to Project Coordinator       | 29,700.00           |
|                    |                     | - Salary to Admin Cum Finance Manager | 19,875.00           |
| To Grant-in-aid    | 11,33,968.00        | - Salary to Programme Associate       | 8,000.00            |
|                    |                     | By Administrative Expenses            |                     |
|                    |                     | - Bank Charges                        | 2,194.00            |
|                    |                     | By Closing Balance                    |                     |
|                    |                     | - Cash-at-bank                        | 10,69,199.00        |
|                    |                     | <u>10,69,199.00</u>                   | <u>10,69,199.00</u> |
|                    | <u>11,33,968.00</u> |                                       | <u>11,33,968.00</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 01.04.2021 to 31.03.2022

*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 01.04.2021 TO 31.03.2022

| <u>RECEIPTS</u>    | <u>AMOUNT Rs.</u>  | <u>PAYMENTS</u>                   | <u>AMOUNT Rs.</u>  |
|--------------------|--------------------|-----------------------------------|--------------------|
| To Opening Balance |                    | By Events,Campaign & Functions    | 40,000.00          |
| - Cash-in-hand     | 1,172.80           |                                   |                    |
| - Cash-at-bank     | 90,689.75          | By <b>Administrative Expenses</b> |                    |
|                    | 91,862.55          | - Bank Charges                    | 2,535.58           |
| To Bank Interest   | 16,314.00          |                                   |                    |
|                    |                    | By Closing Balance                |                    |
|                    |                    | - Cash-in-hand                    | 1,047.80           |
|                    |                    | - Cash-at-bank                    | 64,593.17          |
|                    | <b>1,08,176.55</b> |                                   | <b>65,640.97</b>   |
|                    |                    |                                   | <b>1,08,176.55</b> |

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 01.04.2021 to 31.03.2022

As per our separate report of even date

  
Subhashri Das  
Director

**DIRECTOR**  
**Institute for Social Development**

CA. Sanjeeb K. Mohanty  
Partner



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  
31.03.2022.

**A. SIGNIFICANT ACCOUNTING POLICIES :**

1 **Accounting Concepts :**

The Organisation generally follows mercantile system of accounting,

2 **Fixed Assets**

Fixed Assets are stated at cost.

3 **Depreciation**

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

4 **Depreciation Fund**

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

5 **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.5,62,419.00, Staff Welfare Fund amounting to Rs.3,275.00, Program Advance amounting to Rs.25,480.00, Grant-in-aid Receivable amounting to Rs.5,20,000.00, Security Deposit of Telephone amounting to Rs.2,000.00, Security Deposit of House Rent amounting to Rs.20,000.00 and Tax Deducted at Source amounting of Rs.2,128.00.
- 02 The Organisation is trying to consolidate transparent records and registers relating to Fixed Asset, Staff Welfare Fund, Training and Workshop
- 03 The Supporting to the Programme expenses incurred in the rural areas are obviously hand written



  
Subhashri Das  
Director  
**DIRECTOR**  
**Institute for Social Development**

