

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, 2023

: 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, **2023** the statement of Income and Expenditure, Receipt & Payment account for the period from **01.04.2022** to **31.03.2023** 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

Sulekha Devi

DIRECTOR

Institute for Social Development



INSTITUTE FOR SOCIAL DEVELOPMENT AUDIT REPORT F.Y.2022-2023

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

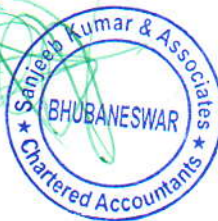
- (a) In the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2023.
- (b) In the case of the Statement of Income and Expenditure, the excess of expenditure over income for the year ended on that date.
and
- (c) In the case of Statement of Receipt and Payment account, 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 : 23054142BGZBOQ2911

Bhubaneswar, Written on 24th July, 2023



Sudhakar Das
DIRECTOR
Institute for Social Development



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

BALANCE SHEET AS ON 31ST MARCH 2023

<u>LIABILITIES</u>	<u>AMOUNT Rs.</u>	<u>ASSETS</u>	<u>AMOUNT Rs.</u>
CAPITAL FUND		FIXED ASSETS AT COST	
As per last Balance Sheet	11,21,738.44	(As per Schedule - III)	25,76,860.00
Less : Excess of expenditure over income during the year	<u>4,61,310.56</u>		
	6,60,427.88		
UNSPENT GRANT			
(As per Schedule - I)	4,61,894.00		
DEPRECIATION FUND			
As per last Balance Sheet	18,46,292.00		
Add : Provision during the year	<u>1,14,354.00</u>		
	19,60,646.00		
INTEREST FREE HAND LOAN	7,74,419.00		
STAFF WELFARE FUND	3,275.00		
CURRENT LIABILITIES AND PROVISIONS		CURRENT ASSETS	
(As per Schedule - II)	54,403.00	LOANS & ADVANCES	
		Grant-in-aid Receivable (One Stop)	5,85,600.00
		ZSS, NRHM EMD DEPOSIT	45,000.00
		Security Deposit(Telephone)	2,000.00
		Security Deposit(Rent)	20,000.00
		Closing Cash & Bank Balance	<u>6,85,604.88</u>
		(As per Schedule - IV)	13,38,204.88
	<u><u>39,15,064.88</u></u>		<u><u>39,15,064.88</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 31.03.2023.

As per our separate report of even date.



CA. Sanjeeb K. Mohanty,
 Partner
 UDIN : 23054142BGZBOQ2911
 Date. 24/07/2023

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 01.04.2022 TO 31.03.2023

<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	26,06,555.00
- Cash-at-bank	<u>27,17,758.64</u>	- Initiative to Realise Rights of Indigenous Girls	12,51,113.00
	27,19,723.44	- Resilience Fund For Women In Global Value Chains	16,41,891.00
To Grant-in-aid		By Indian Fund Program Expenses	
- Foreign	45,01,323.00	- Support The Maadhyam Women Support Centre	3,05,117.00
- Indigenous	<u>31,75,246.00</u>	- Management of One Stop Centre	32,22,523.00
	76,76,569.00	- Seminar and workshop on VAW	55,980.00
To Bank Interest		- Observation of 16 Days of Activism	10,000.00
- Foreign	41,393.00	- International Women's Day	10,000.00
- Indigenous	<u>8,525.00</u>	By Foreign Fund Administrative Expenses	
	49,918.00	- Offices Rent and Maintenance	3,13,000.00
To Temporary Loan	7,32,000.00	- Office Stationary	9,216.00
		- Accounts and Audit Management	4,08,000.00
To Programme advance Refund	25,480.00	- Auditing and other admin payable paid	78,000.00
		- Bank Charges	<u>2,340.46</u>
			8,10,556.46
		By Indian Fund Administrative Expenses	
		- Bank Charges	407.10
		- Communication	2,500.00
		- Computer Consumable	4,000.00
		- Printing & Stationery	578.00
		- Website Design/ Development/ Renewal	7,550.00
		- Legal Charges	<u>1,060.00</u>
			16,095.10
		By Chimney (Asset)	22,100.00
		By Expenses payable Legal Expenses	1,155.00
		By ZSS, NRHM EMD DEPOSIT	45,000.00
		By Temporary Loan Paid	5,20,000.00
		By Closing Balance	
		- Cash-in-hand	1,964.80
		- Cash-at-bank	<u>6,83,640.08</u>
			6,85,604.88
	<u>1,12,03,690.44</u>		<u>1,12,03,690.44</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 01.04.2022 to 31.03.2023.

As per our separate report of even date

Subhashri Das
Subhashri Das
Director

DIRECTOR
Institute for Social Development

CA. Sanjeeb K. Mohanty,
Partner
UDIN : 23054142BGZBQ2911
Date: 24/07/2023



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 01.04.2022			22,21,892.00
Add :Grant-in-aid received during the Year 2022-23	76,76,569.00		
Add :Grant-in-aid receivable during the Year 2022-23	<u>5,85,600.00</u>	82,62,169.00	
Less :Grant-in-aid receivable during the Year 2021-22		<u>5,20,000.00</u>	<u>77,42,169.00</u>
TOTAL			<u>99,64,061.00</u>
Less : Unspent during the Year			
UNF INC		<u>4,61,894.00</u>	4,61,894.00
GRANT-IN-AID RECOGNISED DURING THE YEAR 2022-23			<u><u>95,02,167.00</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 - II

CURRENT LIABILITIES AS ON 31.03.2023

<u>SI No</u>	<u>Account Head</u>	<u>Amount Rs</u>
1	Expenses Payable(FOCO)	245.00
2	Expenses Payable(MAADHYAM)	708.00
3	Expenses Payable(ONE STOP CENTRE)	10,850.00
4	Expenses Payable(GENERAL FUND)	2,600.00
5	Audit Fees	40,000.00
	Total	<u><u>54,403.00</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. 2022-2023

SL NO	DESCRIPTION	ADDITION DURING 2022-23			DURING THE YEAR	DEPRECIATION		NET VALUE AS ON 31.03.2023 (Rs)
		GROSS VALUE BEFORE 01.10.22 (Rs)	AFTER 30.09.22	SALES		TOTAL (Rs)	AS ON 31.03.2022 (Rs)	
01	Furniture & Fixture	4,37,590.00	-	-	23,294.00	2,04,650.00	2,27,944.00	2,09,646.00
02	Computer & Printer	7,13,000.00	-	-	25,221.00	6,49,947.00	6,75,168.00	37,832.00
03	Electrical Items	1,37,800.00	-	-	7,206.00	89,760.00	96,966.00	40,834.00
04	Vehicle	8,60,638.00	-	-	35,592.00	6,23,358.00	6,58,950.00	2,01,688.00
05	Plant & Mechinary	2,62,100.00	22,100.00	-	19,740.00	1,52,600.00	1,72,340.00	1,11,860.00
06	Utensils	56,089.00	-	-	426.00	53,250.00	53,676.00	2,413.00
07	Audio Visual	39,210.00	-	-	475.00	36,042.00	36,517.00	2,693.00
08	Sewing Machine	28,195.00	-	-	1,356.00	19,157.00	20,513.00	7,682.00
09	Library Books	20,138.00	-	-	1,044.00	17,528.00	18,572.00	1,566.00
TOTAL:		25,54,760.00	22,100.00	-	1,14,354.00	18,46,292.00	19,60,646.00	6,16,214.00



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 31.03.2023

A. FOREIGN

<u>SL NO</u>	<u>PROJECT</u>	<u>CASH</u>	<u>BANK</u>	<u>TOTAL</u>
01	FOCO (UK)	-	28,053.50	28,053.50
02	UNF INC		4,61,894.00	4,61,894.00
03	F.C GENERAL	1,047.80	67,798.71	68,846.51
	TOTAL	1,047.80	5,57,746.21	5,58,794.01

B. INDIAN

01	NALCO- MAADHYAM	-	2,708.00	2,708.00
02	ONE STOP CENTER	-	10,850.00	10,850.00
03	NABARD	-	4,148.00	4,148.00
04	GENERAL FUND	917.00	1,08,187.87	1,09,104.87
	TOTAL	917.00	1,25,893.87	1,26,810.87
	GRAND TOTAL	1,964.80	6,83,640.08	6,85,604.88

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	5,48,564.21
02	STATE BANK OF INDIA(FC A/C)	39988176507	9,182.00
03	INDIAN OVERSEAS BANK	106001000006148	19,095.89
04	INDIAN OVERSEAS BANK	106001000012151	1,06,797.98
05	BANK OF INDIA	556710210000001	-
	TOTAL		6,83,640.08



Subhashri Das
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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 01.04.2022 TO 31.03.2023.

<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	26,06,555.00
- Cash-at-bank	<u>23,25,145.67</u>	- Initiative To Realise Rights Of Indigenous Girls	12,51,113.00
	23,26,193.47	- Resilience Fund For Women In Global Value Chains	<u>16,41,891.00</u>
To Grant-in-aid			54,99,559.00
- UNF INC	14,41,323.00	By Administrative Expenses	
- FOCO (UK)	<u>30,60,000.00</u>	- Offices Rent and Maintenance	3,13,000.00
	45,01,323.00	- Office Stationary	9,216.00
To Bank Interest	41,393.00	- Accountant Salary	4,08,000.00
		- Auditing and other admin payable paid	78,000.00
		- Bank Charges	<u>2,340.46</u>
			8,10,556.46
		By Closing Balace	
		- Cash-in-hand	1,047.80
		- Cash-at-bank	<u>5,57,746.21</u>
			5,58,794.01
	<u><u>68,68,909.47</u></u>		<u><u>68,68,909.47</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 01.04.2022 to 31.03.2023.

As per our separate report of even date

Subhashri Das
 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 " 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 01.04.2022 TO 31.03.2023

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance			
- Cash-at-bank	10,000.00	By Administrative Expenses	
		- Audit Fees	10,000.00
		By Closing Balance	Nil
	<u>10,000.00</u>		<u>10,000.00</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 01.04.2022 to 31.03.2023

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

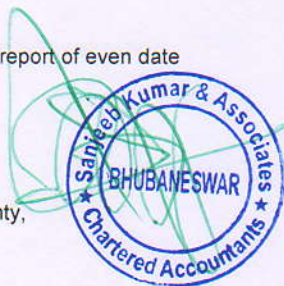
RECEIPTS AND PAYMENTS ACCOUNT RELATING TO " INITIATIVE TO REALISE RIGHTS OF INDIGENOUS GIRLS, ODISHA, SUPPORTED BY SECOURS CATHOLIQUE/ CARITAS FRANCE (SCCF) FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance		By Activity Cost	
- Cash-at-bank	11,52,693.00	E curriculum development on session themes and methodology.	21,193.00
To Temporary Loan from UNF	70,272.00	Regular Training Workshops for existing Learning Facilitators on session themes and methodology.	23,815.00
To Bank Interest	38,148.00	- Weekly Gulechi Sessions with the girls	2,11,200.00
		Strengthening of Guleichi programme by providing new reading materials	44,920.00
		- Publication of Chitralekha	1,26,000.00
		Awareness on menstrual hygiene practices, personal health care	79,580.00
		Documentation of Process Learning	75,000.00
		Quarterly awareness meeting with Mothers at community level on health,	80,310.00
		Session with all school staff	38,935.00
		Remuneration for Project Manager	1,98,000.00
		Remuneration for the Project Coordinator	1,76,000.00
		Remuneration for the Part time Community Organiser	1,32,000.00
		Local Travel for project manager	34,000.00
		Office Expenses	9,335.00
		Audit Fees	10,000.00
		- Professional tax payable paid	825.00
		By Closing Balance	Nil
	<u>12,61,113.00</u>		<u>12,61,113.00</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 01.04.2022 to 31.03.2023

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 01.04.2022 TO 31.03.2023

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance		By Activity Cost	
- Cash-at-bank	10,69,199.00	- Base line Study	14,860.00
To Grant-in-aid	14,41,323.00	- Formation of Producer organization	1,06,085.00
		Workshop on leadership and Voice Building	
		for members of producer group	1,01,375.00
		Awareness Camp for women at Panchayat	
		- Level on SRHR related issues	4,36,190.00
		Formation of Adolescent Girls and Boys	
		- Group	14,268.00
		Quarterly meeting with Adolescent Girls	
		- and Boys	1,71,770.00
		Training on Gender based violence	
		- members of Producer Organization	77,500.00
		- Youth motivational Camp at District Level	1,05,418.00
			10,27,466.00
		By Project Management Cost	
		- Salary to Project Coordinator	3,60,000.00
		- Salary to Community Organsier	90,000.00
		- Salary to Community Youth Organsier	54,000.00
		- Salary to Programme Associate	96,000.00
		- Local Travel for Community Organisers	14,000.00
			6,14,000.00
		By Administrative Expenses	
		- Bank Charges	2,249.00
		- Part House Rent for Office	55,000.00
		- Salary to Admin Cum Finance Manager	2,40,000.00
		- Stationary	9,216.00
		- Audit Fee	30,000.00
		- Professional tax payable paid	425.00
		By Temporary Loan to SCCF	70,272.00
		By Closing Balance	
		- Cash-at-bank	4,61,894.00
			4,61,894.00
	25,10,522.00		25,10,522.00

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 01.04.2022 to 31.03.2023

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 " F.C. GENERAL ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance		By Administrative Expenses	
- Cash-in-hand	1,047.80	- Bank Charges	39.46
- Cash-at-bank	<u>64,593.17</u>		
	65,640.97	By Transfer to SCCF	38,148.00
To Bank Interest	41,393.00		
		By Closing Balance	
		- Cash-in-hand	1,047.80
		- Cash-at-bank	<u>67,798.71</u>
			68,846.51
	<u>1,07,033.97</u>		<u>1,07,033.97</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 01.04.2022 to 31.03.2023

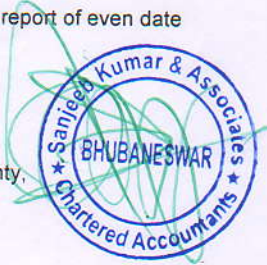


Subhashri Das
Director

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 INDIGENIOUS CONTRIBUTION FUND FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023.

<u>RECEIPTS</u>	<u>AMOUNT Rs</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs</u>
To Opening Balance		By Support The Maadhyam Women Support Centre	3,05,117.00
Cash-in-hand	917.00	By Management of One Stop Centre	32,22,523.00
- Cash-at-bank	<u>3,92,612.97</u>	By General Fund	
	3,93,529.97	Program Cost	
To Grant-in-aid		- Seminar and workshop on VAW	55,980.00
- ONE STOP CENTRE	31,55,246.00	- Observation of 16 Days of Activism	10,000.00
- DSWO -Cuttack	<u>20,000.00</u>	- International Women's Day	<u>10,000.00</u>
	31,75,246.00	By Administrative Cost	75,980.00
To Bank Interest	8,525.00	- Bank Charges	407.10
To Temporary Loan	7,32,000.00	- Communication	2,500.00
To Programme advance Refund	25,480.00	- Computer Consumable	4,000.00
		- Printing & Stationery	578.00
		- Website Design/ Development/ Renewal	7,550.00
		- Legal Charges	<u>1,060.00</u>
		By Chimney (Asset)	22,100.00
		By Expenses payable Legal Expenses	1,155.00
		By ZSS,NRHM EMD Deposit	45,000.00
		By Temporary Loan Paid	5,20,000.00
		By Closing Balace	
		- Cash-in-hand	917.00
		- Cash-at-bank	<u>1,25,893.87</u>
			1,26,810.87
	<u><u>43,34,780.97</u></u>		<u><u>43,34,780.97</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 01.04.2022 to 31.03.2023.

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 01.04.2022 TO 31.03.2023

<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	55,980.00
- Cash-at-bank	<u>78,962.97</u>	- Observation of 16 Days of Activism	10,000.00
		- International Women's Day	<u>10,000.00</u>
To Grant-in-aid			75,980.00
- DSWO -Cuttack	20,000.00	By Administrative Cost	
To Bank Interest	8,525.00	- Bank Charges	407.10
To Programme advance Refund	25,480.00	- Communication	2,500.00
To Temporary Loan	1,35,550.00	- Computer Consumable	4,000.00
		- Printing & Stationery	578.00
		- Website Design/ Development/ Renewal	7,550.00
		- Legal Charges	<u>1,060.00</u>
			16,095.10
		By Chimney (Asset)	22,100.00
		By Expenses payable 2021-22	1,155.00
		By EMD Deposit, ZSS NRHM	45,000.00
		By Closing Balance	
		- Cash-in-hand	917.00
		- Cash-at-bank	<u>1,08,187.87</u>
			1,09,104.87
	<u>2,69,434.97</u>		<u>2,69,434.97</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 01.04.2022 to 31.03.2023

As per our separate report of even date

Subhashri Das
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 "MANAGEMENT OF ONE STOP CENTRE IN CUTTACK DISTRICT OF ODISHA"
 SUPPORTED BY DISTRICT MAGISTRATE & COLLECTOR CUTTACK FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance		By One Stop Centre Management	26,78,000.00
- Cash-at-bank	1,61,372.00	By Stationery, Electricity, Telephone, food Etc	4,56,623.00
To Grant-in-aid	31,55,246.00	By Training IEC, Advocacy	16,900.00
		By Contingency	<u>71,000.00</u>
			32,22,523.00
To Temporary Hand Loan	5,96,450.00	By Temporary Hand loan refund	5,20,000.00
		By Temporary Loan refund to Madhyam	1,59,695.00
		By Closing Balance	
		- Cash-at-bank	<u>10,850.00</u>
			10,850.00
	<u>39,13,068.00</u>		<u>39,13,068.00</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 01.04.2022 to 31.03. 2023

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

NOTES ON ACCOUNTS ATTACHED TO AND FORMING PART OF THE BALANCE SHEET AS ON
31.03.2023.

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**

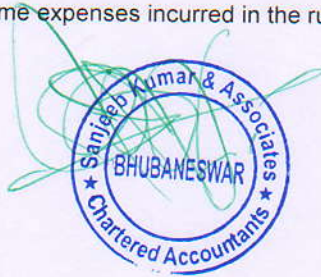
Current years provision for depreciation has been shown under the head Depreciation fund in the Balance Sheet.

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.7,74,419.00, Staff Welfare Fund amounting to Rs.3,275.00, Expenses Payable amounting to Rs.54,403.00, Grant-in-aid Receivable amounting to Rs.5,85,600.00, EMD Deposit ZSS, NRHM amounting to Rs.45,000.00, Security Deposit of Telephone amounting to Rs.2,000.00 & Security Deposit of House Rent amounting to Rs.20,000.00 .
- 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

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Director

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Institute for Social Development

