

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, 2025

: 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, 2025 the statement of Income and Expenditure, Receipt & Payment account for the period from **01.04.2024** to **31.03.2025** 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

Sulochini Das

Director

Institute for Social Development

Head Office :

ESEN Den, 475, Aiginia, Asiana Plaza Entry,

Dumuduma, Bhubaneswar - 751 019, Odisha, India

Phone : 0674-2472770/771, Cell : 9437144333

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INSTITUTE FOR SOCIAL DEVELOPMENT AUDIT REPORT F.Y.2024-2025

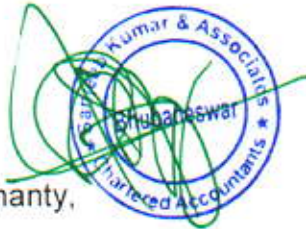
Opinion

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, 2025.
- (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 : 25054142BMKYDP8481

Bhubaneswar, Written on 15th September, 2025

Sukeshi D.

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, 2025

SOURCES OF FUNDS	2024-25		2023-24	
	SCH	AMOUNT (Rs.)	AMOUNT (Rs.)	
CAPITAL FUND				
As per last Balance Sheet.		378,430.50	660,427.88	
Add :Surplus/(deficit) during the Year		29,017.20	281,997.38	378,430.50
TEMPORARY RESTRICTED FUND (Unspent Grant)	I			2,343,374.50
		1,991,369.50		
DEPRECIATION FUND				
As per last Balance Sheet		2,052,445.00	1,960,646.00	
Add :Provision during the year		75,138.00	91,799.00	2,052,445.00
INTEREST FREE HAND LOAN				249,919.00
		192,673.00		
STAFF WELFARE FUND				3,275.00
TOTAL		4,719,073.20		5,027,444.00
APPLICATION OF FUNDS				
FIXED ASSETS	II			2,576,860.00
		2,576,860.00		
CURRENT ASSETS, LOANS AND ADVANCES				
Security Deposit(Telephone)		2,000.00	2,000.00	
Security Deposit(Rent)		20,000.00	20,000.00	
Closing Cash & Bank Balance (As per Schedule)				
Cash & Bank Balance	III	2,169,103.20	2,503,143.00	
		2,191,103.20	2,525,143.00	
CURRENT LIABILITIES AND PROVISIONS (As per Schedule)	IV			74,559.00
		48,890.00		
		48,890.00	74,559.00	
NET CURRENT ASSETS				2,450,584.00
		2,142,213.20		
TOTAL		4,719,073.20		5,027,444.00

The above Balance Sheet, to the best of my/our belief contains a true account of the funds and liabilities and assets and properties of the organisation for the year ended on 31.03.2025.

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

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2024 to 31.03.2025

EXPENDITURE	AMOUNT (Rs.)		INCOME	AMOUNT (Rs.)	
	2024-25	2023-24		2024-25	2023-24
To Foreign Fund Program Expenses			By Grant-in-aid		
- Rakshyak for Children in need of Care and Protection	1,162,210.00	1,127,341.00	(As per Schedule - I)	8,135,205.00	7,669,833.50
- Resilience Fund For Women In Global Value Chains	1,535,892.00	1,784,135.00			
- Community Level Awareness	-	25,880.00	By Bank Interest		
- Meeting Expenses	62,755.00	-	- Foreign	34,134.00	22,592.00
To Indian Fund Program Expenses			- Indigenous	25,805.00	5,640.00
- Support The Madhyam Women Support Centre	298,000.00	298,000.00			
- Management of One Stop Centre	3,254,600.00	1,133,800.00	By Donation		79,500.00
- Management of State Support Centre	-	2,712,000.00			
- Seminar and workshop on VAW	20,000.00	71,846.00	By Membership Fees	8,000.00	-
- Observation of 16 Days of Activism	-	5,000.00			
- International Women's Day	-	94,270.00	By Excess of Expenditure over Income during the year		281,997.38
- Azim Premji Philanthropic Initiatives	1,042,861.00	-			
- Meeting Expenses	19,405.00	-			
To Foreign Fund Administrative Expenses					
- Offices Rent and Maintenance	281,500.00	279,000.00			
- Office Stationary	-	20,520.00			
- Website Maintenance & Others	-	13,050.00			
- Accountant Salary	370,600.00	340,300.00			
- Bank Charges	4,720.00	8,690.98			
To Indian Fund Administrative Expenses					
- Bank Charges	129.80	123.90			
- Website Design/ Development/ Renewal	-	4,000.00			
- Legal Charges	5,805.00	2,607.00			
- Printing & Stationery	2,751.00	-			
To Audit Fees	37,760.00	47,200.00			
To Depreciation	75,138.00	91,799.00			
To Excss of Income over Expenditure during the year	29,017.20	-			
	8,203,144.00	8,059,562.88		8,203,144.00	8,059,562.88

The above Income and Expenditure Account, to the best of my/our belief contains a true account of all the Income and Expenditure of the Organisation for the period from 01.04.2024 to 31.03.2025

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

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2024 TO 31.03.2025

<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	1,160,760.00
- Cash-at-bank	<u>2,501,178.20</u>	- Resilience Fund For Women In Global Value Chains	1,534,967.00
	2,503,143.00	- Meeting	62,755.00
To Grant-in-aid		By Indian Fund Program Expenses	
- Foreign	1,600,000.00	- Support to Maadhyam Women Support Centre	298,000.00
- Indigenous	<u>6,183,200.00</u>	- Management of One Stop Centre	3,251,625.00
	7,783,200.00	- Azim Premji Philanthropic Initiatives	1,037,081.00
To Bank Interest		- Seminar and workshop on VAW	20,000.00
- Foreign	34,134.00	- Meeting Expenses	19,405.00
- Indigenous	<u>25,805.00</u>	By Foreign Fund Administrative Expenses	
	59,939.00	- Offices Rent and Maintenance	281,500.00
To Membership Fees	8,000.00	- Accountant Salary	370,600.00
		- Bank Charges	<u>4,720.00</u>
			656,820.00
		By Indian Fund Administrative Expenses	
		- Bank Charges	129.80
		- Printing & Stationery	2,751.00
		- Legal Charges	<u>5,805.00</u>
			8,685.80
		By Staff Welfare	3,275.00
		By Audit Fees	57,200.00
		By Expenses Payable Paid	4,848.00
		By Professional Paid	11,675.00
		By TDS Paid	836.00
		By Temporary Hand Loan Refund	57,246.00
		By Closing Balance	
		- Cash-in-hand	1,964.80
		- Cash-at-bank	<u>2,167,138.40</u>
			2,169,103.20
	<u>10,354,282.00</u>		<u>10,354,282.00</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the cash movement of the Organisation for the period from 01.04.2024 to 31.03.2025.

As per our separate report of even date

CA. Sanjeeb K. Mohanty,
Partner



Subhashree Das
Subhashree 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 01.04.2024 TO 31.03.2025.

<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	1,180,760.00
- Cash-at-bank	<u>2,120,685.23</u>	Resilience Fund For Women In Global Value Chains	1,534,967.00
To Grant-in-aid		- Meeting	<u>62,755.00</u>
- FOCO (UK)	<u>1,600,000.00</u>	By Administrative Expenses	2,756,482.00
To Bank interest	34,134.00	- Offices Rent and Maintenance	281,500.00
		- Accountant Salary	370,600.00
		- Bank Charges	<u>4,720.00</u>
		By Audit Fees	55,200.00
		By Expenses Payable Paid	245.00
		By Professional Paid	2,150.00
		By Closing Balance	
		- Cash-in-hand	1,047.80
		- Cash-at-bank	<u>281,922.23</u>
	<u>3,755,867.03</u>		<u>3,755,867.03</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 01.04.2024 to 31.03.2025.

Subhashini Das
 Subhashini 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 " 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 01.04.2024 TO 31.03.2025

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance		By Project Running Cost	
- Cash-at-bank	148,282.50	- Programme Officer Salary	339,300.00
		- Social worker cum Counselors Salary	623,250.00
To Grant-in-aid	1,600,000.00	- Food for rescued children	2,740.00
		- Meeting with stakeholders	6,200.00
		- Travelling Allowance for staff members	79,741.00
		- Monthly reports, Photos, child profile	5,236.00
		- Volunteer Engagement Cost	88,000.00
		- Staff welfare fund	12,300.00
		- Miscellaneous	3,993.00
			1,160,760.00
		By Project Administrative Cost	
		- Accountant Salary	96,000.00
		- House Rent	222,500.00
		- Bank Charges	4,720.00
		- Audit Fee 2023-24	16,000.00
			339,220.00
		By Expenses Payable Paid	245.00
		By Professional Tax Payable Paid	750.00
		By Closing Balance	
		- Cash-at-bank	247,307.50
	1,748,282.50		1,748,282.50

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 01.04.2024 to 31.03.2025

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 01.04.2024 TO 31.03.2025

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance		By Activity Cost	
- Cash-at-bank	1,926,092.00	- Workshop on leadership and Voice Building for members of producer group	110,000.00
		- Awareness Camp for women at Panchayat Level on SRHR related issues	134,700.00
		- Annual Youth Convention with adolescent Groups	79,950.00
		- Community Mobiliser	165,000.00
		- District Level Women Convention	38,150.00
		- District Level Youth Convention	47,850.00
		- Meeting and Coordination Activities	35,000.00
		- Monthly meeting with Women/ Youth Group	114,060.00
		- Observation of 16 Days Campaign	64,300.00
		- Observation of Internation Girl Child Day	150,303.00
			939,313.00
		By Project Management Cost	
		- Salary to Project Coordinator	329,600.00
		- Salary to Programme Associate	160,000.00
		- Local Travel for Community Organisers	48,375.00
		- Office Stationary	57,679.00
			595,654.00
		By Administrative Expenses	
		- Part House Rent for Office	59,000.00
		- Salary to Admin Cum Finance Manager	274,600.00
		- Audit Fee	39,200.00
			372,800.00
		By Professional Payable Paid	1,400.00
		By Closing Balance	
		- Cash-at-bank	16,925.00
			16,925.00
	1,926,092.00		1,926,092.00

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 01.04.2024 to 31.03.2025

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 01.04.2024 TO 31.03.2025

<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	- Meeting	62,755.00
- Cash-at-bank	<u>46,310.73</u>		
	47,358.53		
To Bank Interest	34,134.00	By Closing Balance	
		- Cash-in-hand	1,047.80
		- Cash-at-bank	<u>17,689.73</u>
			18,737.53
	<u>81,492.53</u>		<u>81,492.53</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 01.04.2024 to 31.03.2025

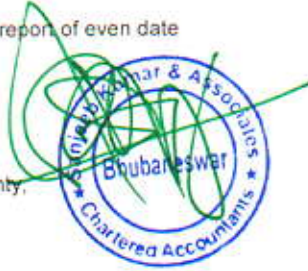
Subhashri Das

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 INDIGENIOUS CONTRIBUTION FUND FOR THE PERIOD FROM 01.04.2024 TO 31.03.2025.

<u>RECEIPTS</u>	<u>AMOUNT Rs</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs</u>
To Opening Balance		By Support to Maadhyam Women Support Centre	298,000.00
Cash-in-hand	917.00	By Management of One Stop Centre	3,251,625.00
Cash-at-bank	<u>380,492.97</u>	By Azim Premji Philanthropic Initiatives	1,037,081.00
	381,409.97	By General Fund	
To Grant-in-aid		Program Cost	
- ONE STOP CENTRE	3,359,600.00	- Seminar and workshop on VAW	20,000.00
- AZIM PREMJI	2,784,000.00	- Meeting Expenses	<u>19,405.00</u>
- DSWO -Cuttack	20,000.00		39,405.00
- NALCO	<u>19,600.00</u>	By Administrative Cost	
	6,183,200.00	- Bank Charges	129.80
To Bank Interest	25,805.00	- Printing & Stationery	2,751.00
		- Legal Charges	<u>5,805.00</u>
To Membership Fees	8,000.00		8,685.80
		By Staff Welfare	3,275.00
		By Audit Fees	2,000.00
		By Expenses payable Paid	4,603.00
		By Professional Tax Payable Paid	9,525.00
		By TDS Paid	836.00
		By Temporary Hand Loan Refund	57,246.00
		By Closing Balace	
		- Cash-in-hand	917.00
		- Cash-at-bank	<u>1,885,216.17</u>
	<u>6,598,414.97</u>		<u>6,598,414.97</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the cash movement of the Foreign

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 01.04.2024 TO 31.03.2025

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance		By Honorarium to 1nos. of Counselors	266,000.00
- Cash-at-bank	302,000.00	By Office Stationary, Telephone with Miscellaneous	32,000.00
		By Audit Fees	2,000.00
		By Closing Balance	
		- Cash-at-bank	2,000.00
		2,000.00	2,000.00
	302,000.00		302,000.00

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 01.04.2024 to 31.03. 2025

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 01.04.2024 TO 31.03.2025

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance		By One Stop Centre Management	2,817,525.00
- Cash-at-bank	9,525.00	By Stationery, Electricity, Telephone, Food Etc.	489,100.00
To Grant-in-aid	3,359,600.00	By Immediate Assistance to Survivor	50,000.00
		By Professional Tax Payable Paid	9,525.00
		By Closing Balance	
		- Cash-at-bank	2,975.00
			<u>2,975.00</u>
	<u>3,369,125.00</u>		<u>3,369,125.00</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 01.04.2024 to 31.03. 2025

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 " TO SUPPORT THE MAADHYAM WOMEN SUPPORT CENTRE , BHUBANESWAR AND CUTTACK " SUPPORTED BY AZIM PREMJI PHILANTHROPIC INITIATIVES (GRANT BEARING NO- G-2411-20702) FOR THE PERIOD FROM 01.10.2024 TO 31.03.2025

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance	Nil	By Program Expenses	
		- Legal aid and advice	55,400.00
To Grant-in-aid	2,784,000.00	- Quarterly Coordination and review meeting with	-
		- Community police interface	50,973.00
To Bank Interest	18,373.00	- Capacity Building of women survivors	<u>12,138.00</u>
		By Salary, Honorarium, Staff Benefits	
		- Program Manager	209,300.00
		- Sr. Counselor-02nos	299,000.00
		- Jr. Counselor-02nos	175,120.00
		- Community Coordinator-2nos	159,200.00
		- Staff Accidental insurance	<u>7,434.00</u>
		By Admin staff	
		- Accountant	
		- Director	<u>47,200.00</u>
		By Travel, Boarding & Lodging	
		- Travel programme Manager	10,115.00
		- Travel-2 Community Coordinator	-
		- Travel for 4 Counselors	<u>729.00</u>
		By Administration Cost	
		- Office Stationary	4,560.00
		- Internet, Telephone, electricity charges, Postage	1,412.00
		- Cleaning of Centers	<u>4,500.00</u>
		By Closing Balance	
		- Cash-at-bank	1,765,292.00
	<u>2,802,373.00</u>		<u>2,802,373.00</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 01.04.2024 to 31.03.2025

As per our separate report of even date

CA. Sanjeeb K. Mohanty,
Partner



Subhashri Das
Director

Subhashri Das

Director
Institute for Social Development

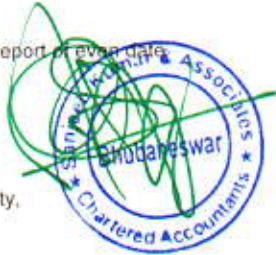
INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR
ODISHA, INDIA

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO GENERAL FUND FOR THE PERIOD FROM 01.04.2024 TO 31.03.2025

<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	20,000.00
- Cash-at-bank	<u>64,819.97</u>	- Meeting Expenses	<u>19,405.00</u>
	65,736.97		39,405.00
To Grant-in-aid		By Administrative Cost	
- DSWO -Cuttack Govt. c	20,000.00	- Bank Charges	129.80
- NALCO	<u>19,600.00</u>	- Printing & Stationery	2,751.00
	39,600.00	- Legal Charges	<u>5,805.00</u>
To Bank Interest	7,432.00		8,685.80
To Membership Fees	8,000.00	By Staff Welfare	3,275.00
To OSC Management Cost	105,000.00	By Expenses Payable Paid	4,603.00
		By TDS Paid	836.00
		By Temporary Hand Loan Refund	57,246.00
		By Closing Balance	
		- Cash-in-hand	917.00
		- Cash-at-bank	<u>110,801.17</u>
			111,718.17
	<u>225,768.97</u>		<u>225,768.97</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 01.04.2024 to 31.03.2025

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

SCHEDULE - I

<u>TEMPORARY RESTRICTED FUND AS ON 31.03.2025</u>		<u>AMOUNT Rs</u>
Opening Balance as on 01.04.2024		2,343,374.50
Add :Grant-in-aid received during the Year 2024-25	7,783,200.00	
Add :Grant-in-aid receivable during the Year 2024-25	<u>-</u>	7,783,200.00
Less :Grant-in-aid receivable during the Year 2023-24		<u>-</u>
		<u>7,783,200.00</u>
TOTAL		<u>10,126,574.50</u>
Less : Unspent as on 31.03.2025		
UNF INC		16,000.00
FOCO		229,857.50
AZIM PREMJI		<u>1,745,512.00</u>
		1,991,369.50
GRANT-IN-AID RECOGNISED DURING THE YEAR 2024-25		<u><u>8,135,205.00</u></u>



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

FIXED ASSETS AND DEPRECIATION FOR THE F. Y. 2024-2025

SL NO	DESCRIPTION	ADDITION DURING 2024-25			DURING THE YEAR	DEPRECIATION		NET VALUE			
		GROSS VALUE 01.04.2024 (Rs)	BEFORE 01.10.24 (Rs)	AFTER 30.09.24 (Rs)		SALES (Rs)	TOTAL (Rs)	%	AS ON 31.03.2025 (Rs)	AS ON 31.03.2025 (Rs)	
01	Furniture & Fixture	437,590.00	-	-	-	437,590.00	10	18,868.00	248,909.00	267,777.00	169,813.00
02	Computer & Printer	713,000.00	-	-	-	713,000.00	40	9,080.00	690,301.00	699,381.00	13,619.00
03	Electrical Items	137,800.00	-	-	-	137,800.00	15	5,206.00	103,091.00	108,297.00	29,503.00
04	Vehicle	860,638.00	-	-	-	860,638.00	15	25,715.00	689,203.00	714,918.00	145,720.00
05	Plant & Machinery	284,200.00	-	-	-	284,200.00	15	14,262.00	189,119.00	203,381.00	80,819.00
06	Utensils	56,089.00	-	-	-	56,089.00	15	308.00	54,038.00	54,346.00	1,743.00
07	Audio Visual	39,210.00	-	-	-	39,210.00	15	343.00	36,921.00	37,264.00	1,946.00
08	Sewing Machine	28,195.00	-	-	-	28,195.00	15	980.00	21,665.00	22,645.00	5,550.00
09	Library Books	20,138.00	-	-	-	20,138.00	40	376.00	19,198.00	19,574.00	564.00
TOTAL:		2,576,860.00	-	-	-	2,576,860.00		75,138.00	2,052,445.00	2,127,583.00	449,277.00



Subhashri Das

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INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)
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ODISHA, INDIA
SCHEDULE - III

CASH AND BANK BALANCE AS ON 31.03.2025

A. FOREIGN

<u>SL NO</u>	<u>PROJECT</u>	<u>CASH</u>	<u>BANK</u>	<u>TOTAL</u>
01	FOCO (UK)	-	247,307.50	247,307.50
02	UNF INC	-	16,925.00	16,925.00
03	F.C GENERAL	1,047.80	17,689.73	18,737.53
TOTAL		1,047.80	281,922.23	282,970.03

B. INDIAN

01	NALCO- MAADHYAM	-	2,000.00	2,000.00
02	ONE STOP CENTER	-	2,975.00	2,975.00
03	AZIM PREMJI PHILANTHROPIC INITIATIVE:	-	1,765,292.00	1,765,292.00
04	NABARD	-	4,148.00	4,148.00
05	GENERAL FUND	917.00	110,801.17	111,718.17
TOTAL		917.00	1,885,216.17	1,886,133.17
GRAND TOTAL		1,964.80	2,167,138.40	2,169,103.20

ANNEXURE TO SCHEDULE - III

<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	280,864.99
02	STATE BANK OF INDIA(FC A/C)	39988176507	1,057.24
03	INDIAN OVERSEAS BANK	106001000006148	34,167.89
04	INDIAN OVERSEAS BANK	106001000012151	269,490.28
05	INDIAN OVERSEAS BANK	106001000016201	1,853,093.00
06	BANK OF INDIA	556710210000001	-
TOTAL			2,438,673.40 *

(* Including Cheque issued but not presented for payment of Rs.2,71,535/-)

Bank Reconciliation Statement of Indian Overseas Bank ,Account NO.-SB '106001000006148

Balanc as Bank Statement as on 31.03.2025			34,167.89
Cheque issued but not presented for payment			
Date	Ceque No	Party	Amount
31.03.2025	NEFT	Parbati Nayak	17,350.00
		Priya Arpita Naik	4,800.00
		Total	22,150.00
Balanc as per Cash Book			12,017.89



Cont. P/2
Sulekashi S.
Director
Institute for Social Development

SCHEDULE - III,Page-2

Bank Reconciliation Statement of Indian Overseas Bank ,Account NO.-SB '106001000012151

Balance as Bank Statement as on 31.03.2025 269,490.28

Cheque issued but not presented for payment

Date	Cheque No	Party	Amount
31.03.2025	NEFT	Tanmayee Panda	12,000.00
31.03.2025	NEFT	Tanmayee Panda	1,665.00
31.03.2025	NEFT	Diptimayee Nayak	1,130.00
31.03.2025	NEFT	Priya Arpita Naik	3,060.00
31.03.2025	NEFT	Monalisa Samal	1,780.00
31.03.2025	NEFT	Pranatilalaa Das	240.00
31.03.2025	NEFT	Priti Pratistha Swain	1,347.00
31.03.2025	NEFT	Snehalata Nayak	510.00
31.03.2025	NEFT	Tanmayee Panda	14,512.00
31.03.2025	NEFT	Parbati Nayak	9,820.00
31.03.2025	NEFT	Priti Pratistha Swain	9,000.00
31.03.2025	NEFT	Priya Arpita Naik	3,670.00
31.03.2025	NEFT	Bhawani Nayak	13,006.00
31.03.2025	NEFT	Priti Pratistha Swain	8,534.00
31.03.2025	NEFT	Biram Mallick	54,000.00
31.03.2025	NEFT	Tanmayee Panda	14,915.00
31.03.2025	NEFT	Priti Pratistha Swain	12,395.00
		Total	161,584.00

Balance as per Cash Book 107,906.28

Bank Reconciliation Statement of Indian Overseas Bank ,Account NO.-SB '106001000016201

Balance as per Pass Book as on 31.03.2025 1,853,093.00

Cheque issued but not presented for payment

Date	Cheque No	Party	Amount
31.03.2025	NEFT	Parbati Nayak	21,560.00
31.03.2025	NEFT	Anima Mishra	24,500.00
31.03.2025	NEFT	Rosalin Sahoo	24,500.00
31.03.2025	NEFT	Sukhvinder Kaur	8,100.00
31.03.2025	NEFT	Sandhya Rani Dash	6,300.00
31.03.2025	NEFT	Prabati Nayk	2,841.00
		Total	87,801.00

Balance as per Cash Book 1,765,292.00

Bank Reconciliation Statement of Indian Overseas Bank ,Account NO.-SB '106001000007067

Balance as per Pass Book as on 31.03.2025 280,864.99

Balance as per Cash Book as on 31.03.2025 280,864.99

Bank Reconciliation Statement of State Bank of India ,Account NO.-SB '39988176507

Balance as per Pass Book as on 31.03.2025 1,057.24

Balance as per Cash Book as on 31.03.2025 1,057.24



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ODISHA, INDIA

SCHEDULE - IV

CURRENT LIABILITIES AS ON 31.03.2025

<u>SI No</u>	<u>Account Head</u>	<u>Amount Rs</u>
1	Professional Tax (FOCO)	1,450.00
2	Professional Tax (UNF)	925.00
3	Professional Tax (ONE STOP CENTRE)	2,475.00
4	TDS (ONE STOP CENTRE)	500.00
5	TDS (AZIM PREMJI PHILANTHROPIC INITIATIVES)	5,780.00
6	Audit Fees	37,760.00
	Total	<u>48,890.00</u>


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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
31.03.2025.

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 Security Deposit of Telephone amounting to Rs.2,000.00, Security Deposit of House Rent amounting to Rs.20,000.00 and Bank bearing Account No.39988176507 amounting to Rs 1,057.24.
- 02 The Organisation is trying to consolidate transparent records and registers relating to Fixed Asset, Training and Workshop



Subhashri Das

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Director

Director
Institute for Social Development