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, 2026

: 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, **2026** the statement of Income and Expenditure, Receipt & Payment account for the period from **01.04.2025** to **31.03.2026** 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

Sanjeeb Kumar & Associates ★ Bhubaneswar ★ Chartered Accountants

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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, **2026.**

(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.

Sanjeeb Kumar & Associates Bhubaneswar Chartered Accountants

CA. Sanjeeb K. Mohanty,
Partner.
Membership No-054142
FRN : 0319055E
UDIN : **26054142RERJNQ4020**
Bhubaneswar, Written on 10th September, 2026

INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)

PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR

ODISHA, INDIA

BALANCE SHEET AS ON 31ST MARCH, 2026

SOURCES OF FUNDS	SCH	2025-26 AMOUNT (Rs.)		2024-25 AMOUNT (Rs.)	
CAPITAL FUND					
As per last Balance Sheet.		407,447.70		378,430.50	
Add :Surplus/(deficit) during the Year		179,823.64	227,624.06	29,017.20	407,447.70
TEMPORARY RESTRICTED FUND					
(Unspent Grant)	I		2,384,804.54		1,991,369.50
DEPRECIATION FUND					
As per last Balance Sheet		2,127,583.00		2,052,445.00	
Add :Provision during the year		89,287.00	2,216,870.00	75,138.00	2,127,583.00
INTEREST FREE HAND LOAN			515,000.00		192,673.00
TOTAL			**5,344,298.60**		**4,719,073.20**
APPLICATION OF FUNDS					
FIXED ASSETS	II		2,643,960.00		2,576,860.00
CURRENT ASSETS, LOANS AND ADVANCES					
Grant-in-aid receivable		556,202.00		-	
Staff Advance(DASRA)		4,700.00		-	
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	2,422,166.60		2,169,103.20	
		3,005,068.60		2,191,103.20	
CURRENT LIABILITIES AND PROVISIONS					
(As per Schedule)	IV	304,730.00		48,890.00	
		304,730.00		48,890.00	
NET CURRENT ASSETS			2,700,338.60		2,142,213.20
TOTAL			**5,344,298.60**		**4,719,073.20**

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 31.03.2026.

As per our separate report of even date.

Subhashri Das
Director

Director
Institute for Social Development

CA Sanjeeb K.Mohanty,
Partner.

Sanjeeb Kumar & Associates Bhubaneswar Chartered Accountants

INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)

PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR

ODISHA, INDIA

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2025 to 31.03.2026

EXPENDITURE	AMOUNT (Rs.) 2025-26	AMOUNT (Rs.) 2024-25	INCOME	AMOUNT (Rs.) 2025-26	AMOUNT (Rs.) 2024-25
To **Foreign Fund Program Expenses**			By Grant-in-aid		
- Rakshyak for Children in need of Care and Protection	1,177,766.00	1,162,210.00	(As per Schedule - I)	10,900,408.96	8,135,205.00
- Resilience Fund For Women In Global Value Chains	2,014,689.00	1,535,892.00			
- Rebuild India/DASRA	744,097.00	-	By Bank Interest		
- Meeting Expenses	30,600.00	62,755.00	- Foreign	46,503.00	34,134.00
- Travel & Conveyance to participants	2,400.00		- Indigenious	53,719.00	25,805.00
To **Indian Fund Program Expenses**					
- Support The Madhyam Women Support Centre	-	298,000.00	By Donation	114,800.00	-
- Management of One Stop Centre	3,241,849.00	3,254,600.00			
- Seminar and workshop on VAW	-	20,000.00	By Membership Fees	1,600.00	8,000.00
- Azim Premji Philanthropic Initiatives	3,227,010.96	1,042,861.00			
- Travel & Conveyance	8,148.00	-	By Excess of Expenditure over Income during the year	179,823.64	-
- Project Applied EMD	60,000.00				
- Meeting	11,800.00	19,405.00			
To **Foreign Fund Administrative Expenses**					
- Offices Rent and Maintenance	300,000.00	281,500.00			
- Accountant Salary	186,000.00	370,600.00			
- Administrative Cost	3,549.84	-			
- Communication Needs	115,000.00	4,720.00			
To **Indian Fund Administrative Expenses**					
- Bank Charges	70.80	129.80			
- Legal Charges	9,123.00	5,805.00			
- Printing & Stationery	581.00	2,751.00			
To Audit Fees	74,883.00	37,760.00			
To Depreciation	89,287.00	75,138.00			
To Excss of Income over Expenditure during the year	-	29,017.20			
	11,296,854.60	8,203,144.00		11,296,854.60	8,203,144.00

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 01.04.2025 to 31.03.2026

Subhashri Das
Director

Director
Institute for Social Development

As per our separate report of even date

Sanjeeb Kumar & Associates ★ Bhubaneswar ★ Chartered Accountants

CA Sanjeeb K.Mohanty,
Partner.

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

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2025 TO 31.03.2026

RECEIPTS		AMOUNT Rs	PAYMENTS		AMOUNT Rs
To Opening Balance			By **Foreign Fund Program Expenses**		
- Cash-in-hand	1,964.80		- Rakshyak for Children in need of Care and Protection		1,177,766.00
- Cash-at-bank	2,167,138.40	2,169,103.20	- Resilience Fund For Women In Global Value Chains		2,014,689.00
			- Rebuild India/DASRA		744,097.00
To Grant-in-aid			- Awareness Meeting with Community		30,600.00
- Foreign	4,756,042.00		- Travel & Conveyance to participants		2,400.00
- Indigenious	5,981,600.00	10,737,642.00	By **Indian Fund Program Expenses**		
			- Management of One Stop Centre		3,045,802.00
To Bank Interest			- Support to Maadhyam Support Centre/APF		3,227,010.96
- Foreign	46,503.00		- Travel & Conveyance		8,148.00
- Indigenious	53,719.00	100,222.00	- Project Applied EMD		60,000.00
			- Meeting Expenses		11,800.00
To Membership Fees		1,600.00			
			By **Foreign Fund Administrative Expenses**		
To Donation		114,800.00	- Offices Rent and Maintenance	300,000.00	
			- Accountant Salary	186,000.00	
To Temporary Hand Loan		364,746.00	- Administrative Cost	3,549.84	
			- Communication Needs	148,300.00	637,849.84
			By **Indian Fund Administrative Expenses**		
			- Bank Charges	70.80	
			- Printing & Stationery	581.00	
			- Legal Charges	9,123.00	9,774.80
			By Audit Fees		37,760.00
			By Professional tax Paid		4,850.00
			By TDS Payable Paid		6,280.00
			By Staff Advance		4,700.00
			By Temporary Hand Loan Refund		42,419.00
			By Closing Balance		
			- Cash-in-hand	1,964.80	
			- Cash-at-bank	2,420,201.80	2,422,166.60
		13,488,113.20			13,488,113.20

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 01.04.2025 to 31.03.2026.

Subhashri Das
Director

As per our separate report of even date

Director
Institute for Social Development

CA.Sanjeeb K.Mohanty,
Partner

Sanjeeb Kumar & Associates Bhubaneswar Chartered Accountants

INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)

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

SCHEDULE - I

TEMPORARY RESTRICTED FUND AS ON 31.03.2026			**AMOUNT Rs**
Opening Balance as on 01.04.2025			1,991,369.50
Add :Grant-in-aid received during the Year 2025-26	10,737,642.00		
Add :Grant-in-aid receivable during the Year 2025-26	556,202.00	11,293,844.00	
Less :Grant-in-aid receivable during the Year 2024-25		-	11,293,844.00
TOTAL			13,285,213.50
Less : Unspent as on 31.03.2026			
UNF INC		21,180.00	
FOCO		256,091.50	
DASRA		141,367.00	
AZIM PREMJI		1,966,166.04	2,384,804.54
GRANT-IN-AID RECOGNISED DURING THE YEAR 2025-26			**10,900,408.96**

Sanjeeb Kumar & Associates Bhubaneswar Chartered Accountants

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

FIXED ASSETS AND DEPRECIATION FOR THE F. Y. 2025-2026

SL NO	DECRIPTION	GROSS VALUE 01.04.2025 (Rs)	ADDITION DURING 2025-26 BEFORE 01.10.25 (Rs)	AFTER 30.09.25	SALES (Rs)	TOTAL (Rs)	%	DEPRECIATION DURING THE YEAR (Rs)	DEPRECIATION AS ON 31.03.2026 (Rs)	TOTAL (Rs)	NET VALUE AS ON 31.03.2026 (Rs)
01	Furniture & Fixture	437,590.00	-	-	-	437,590.00	10	16,981.00	267,777.00	284,758.00	152,832.00
02	Computer & Printer	713,000.00	67,100.00	-	-	780,100.00	40	32,288.00	699,381.00	731,669.00	48,431.00
03	Electrical Items	137,800.00	-	-	-	137,800.00	15	4,425.00	108,297.00	112,722.00	25,078.00
04	Vehicle	860,638.00	-	-	-	860,638.00	15	21,858.00	714,918.00	736,776.00	123,862.00
05	Plant & Mechinary	284,200.00	-	-	-	284,200.00	15	12,123.00	203,381.00	215,504.00	68,696.00
06	Utensils	56,089.00	-	-	-	56,089.00	15	261.00	54,346.00	54,607.00	1,482.00
07	Audio Visual	39,210.00	-	-	-	39,210.00	15	292.00	37,264.00	37,556.00	1,654.00
08	Sewing Machine	28,195.00	-	-	-	28,195.00	15	833.00	22,645.00	23,478.00	4,717.00
09	Library Books	20,138.00	-	-	-	20,138.00	40	226.00	19,574.00	19,800.00	338.00
	TOTAL:	**2,576,860.00**	**67,100.00**	**-**	**-**	**2,643,960.00**		**89,287.00**	**2,127,583.00**	**2,216,870.00**	**427,090.00**

Sanjeeb Kumar & Associates ★ Chartered Accountants ★ Bhubaneswar

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

CASH AND BANK BALANCE AS ON 31.03.2026

A. FOREIGN

SL NO	PROJECT	CASH	BANK	TOTAL
01	FOCO (UK)	-	256,091.50	256,091.50
02	UNF INC		21,180.00	21,180.00
03	DASRA		141,367.00	141,367.00
04	F.C GENERAL	1,047.80	29,591.89	30,639.69
	TOTAL	1,047.80	448,230.39	449,278.19

B. INDIAN

01	ONE STOP CENTER	-	-	-
02	AZIM PREMJI PHILANTHROPIC INITIATIVES	-	1,966,166.04	1,966,166.04
03	GENERAL FUND	917.00	5,805.37	6,722.37
	TOTAL	917.00	1,971,971.41	1,972,888.41
	GRAND TOTAL	**1,964.80**	**2,420,201.80**	**2,422,166.60**

ANNEXURE TO SCHEDULE - III

SL NO	NAME OF THE BANK	A/C NO	AMOUNT Rs.
01	INDIAN OVERSEAS BANK (FC SUB A/C	106001000007067	447,229.99
02	STATE BANK OF INDIA(FC A/C)	39988176507	1,000.40
03	INDIAN OVERSEAS BANK	106001000006148	3,738.09
04	INDIAN OVERSEAS BANK	106001000012151	2,067.28
05	INDIAN OVERSEAS BANK	106001000016201	1,966,166.04
		TOTAL	2,420,201.80

Sanjeeb Kumar & Associates ★ Bhubaneswar ★ Chartered Accountants

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

CURRENT LIABILITIES AS ON 31.03.2025

Sl No	Account Head	Amount Rs
1	One Stop Centre Management (ONE STOP CENTRE)	196,400.00
2	Stationery, Electricity, Telephone, Food Etc. (ONE STOP CENTRE)	33,447.00
3	Audit Fees	74,883.00
	Total	**304,730.00**

Subhashri Das
Director

Director
Institute for Social Development

Sanjeeb Kumar & Associates
Bhubaneswar
Chartered Accountants

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 01.04.2025 TO 31.03.2026.

RECEIPTS		AMOUNT Rs	PAYMENTS		AMOUNT Rs
To Opening Balance			By **Program Expenses**		
- Cash-in-hand	1,047.80		- Rakshyak for Children in need of Care and Protection	1,177,766.00	
- Cash-at-bank	281,922.23	282,970.03	- Resilience Fund For Women In Global Value Chains	2,014,689.00	
To Grant-in-aid			- Rebuild India/DASRA	744,097.00	
- FOCO (UK)	1,600,000.00		- Awareness Meeting with Community	30,600.00	
- UNF	2,118,000.00		- Travel & Conveyance to participants	2,400.00	3,969,552.00
- DASRA	1,038,042.00	4,756,042.00			
			By **Administrative Expenses**		
To Bank Interest		46,503.00	- Offices Rent and Maintenance	300,000.00	
			- Accountant Salary	186,000.00	
			- Administrative Cost	3,549.84	
			- Communication Needs	148,300.00	637,849.84
			By Audit Fees		21,760.00
			By Staff Advance		4,700.00
			By Professional Tax Paid		2,375.00
			By **Closing Balace**		
			- Cash-in-hand	1,047.80	
			- Cash-at-bank	448,230.39	449,278.19
		5,085,515.03			**5,085,515.03**

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 01.04.2025 to 31.03.2026.

Subhashri Das
Director

Director
Institute for Social Development

As per our separate report of even date

Sanjeeb Kumar & Associates
Bhubaneswar
Chartered Accountants

CA.Sanjeeb K.Mohanty,
Partner

INSTITUTE FOR SOCIAL DEVELOPMENT (ISD)

PLOT NO-95, PHASE-II, KANAN VIHAR, BHUBANESWAR

ODISHA, INDIA

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO " RAKSHYAK' FOR CHILDREN IN NEED OF CARE AND PROTECTION IN BHUBANESWAR, KHURDA ROAD AND BERHAMPUR ODISHA, INDIA AND "BEHAVIOUR ,MODIFICATION CAMP PROJECT TITLEED 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 01.04.2025 TO 31.03.2026

RECEIPTS	AMOUNT Rs.	PAYMENTS		AMOUNT Rs.
To Opening Balance		By **Project Running Cost**		
- Cash-at-bank	247,307.50	- Programme Officer Salary	408,000.00	
		- Social worker cum Counselors Salary	624,000.00	
To Grant-in-aid	1,600,000.00	- Food for rescued children	1,581.00	
		- Meeting with stakeholders	16,600.00	
		- Travelling Allowance for staff members	23,908.00	
		- Monthly reports, Photos, child profile	2,677.00	
		- Volunteer Engagement Cost	96,000.00	
		- Miscellaneous	5,000.00	1,177,766.00
		By **Project Administrative Cost**		
		- Accountant Salary	96,000.00	
		- House Rent	300,000.00	
		- Audit Fee 2024-25	16,000.00	412,000.00
		By Professional Tax Payable Paid		1,450.00
		By Closing Balance		
		- Cash-at-bank		256,091.50
	1,847,307.50			1,847,307.50

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 01.04.2025 to 31.03.2026

Subhashri Das
Director

Director
Institute for Social Development

As per our separate report of even date

Sanjeeb K.Mohanty & Associates Bhubaneswar Chartered Accountants

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 01.04.2025 TO 31.03.2026

RECEIPTS	AMOUNT Rs.	PAYMENTS		AMOUNT Rs.
To Opening Balance		By **Workshops, Convenings and Other Event- Related Costs**		
- Cash-at-bank	16,925.00	- Workshop on leadership and Voice Building for members of producer group	175,204.00	
To Grant-in-aid	2,118,000.00	- Awareness Camp for women at Panchayat Level	66,000.00	
		- Meeting with adolescent boys and girls on SRHR	206,905.00	
		- State Level Youth Convention on GBV	725,974.00	
		- Meeting with Community Youth Groups	16,000.00	
		- Publication of IEC Materials & Video Documentation	40,796.00	
		- Monthly Meetng with Women / Youth Group	91,532.00	1,322,411.00
		By **Salaries & Benefits**		
		- Remuneration to Field Manager	600,000.00	
		- Salary to Admin Cum Finance Manager	90,000.00	690,000.00
		By **Travel and attending Meetings and Conferences**		
		- Local Travel for Community Organisers	72,000.00	72,000.00
		By **Other Expenses**		
		- Bank Charges	2,371.00	
		- Office Stationary	20,278.00	
		- Audit Fee	5,760.00	28,409.00
		By Professional Payable Paid		925.00
		By Closing Balance		
		- Cash-at-bank	21,180.00	21,180.00
	2,134,925.00			2,134,925.00

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 01.04.2025 to 31.03.2026

Subhashri Das
Director

Director
Institute for Social Development

As per our separate report of even date

Sanjeeb Kumar & Associates Bhubaneswar Chartered Accountants

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 REBUILD INDIA SUPPORTED BY DASRA FOR THE PERIOD FROM 01.04.2025 TO 31.03.2026

RECEIPTS	AMOUNT Rs.	PAYMENTS		AMOUNT Rs.
To Opening Balance		By **Programme Expenses**		
- Cash-at-bank	Nil	- Meeting and Outreach	439,743.00	
		- Staff Capacity Building	94,054.00	
To Grant-in-aid	1,038,042.00	- Other	19,300.00	
		- Program Staff Salary	191,000.00	744,097.00
To Bank Interst	1,600.00	By **Admin. Expenses DASRA**		
		- Administrative Cost	1,178.00	
		- Communication Needs	148,300.00	149,478.00
		By Staff Advance		4,700.00
		By Closing Balance		
		- Cash-at-bank	141,367.00	141,367.00
	1,039,642.00			1,039,642.00

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 01.04.2025 to 31.03.2026

Subhashri Das
Director

Director
Institute for Social Development

As per our separate report of even date

Sanjeeb Kumar & Associates Bhubaneswar Chartered Accountants

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 01.04.2025 TO 31.03.2026

RECEIPTS		AMOUNT Rs.	PAYMENTS		AMOUNT Rs.
To Opening Balance			By **Programme Expenses**		
- Cash-in-hand	1,047.80		- Awareness Meeting with Community		30,600.00
- Cash-at-bank	17,689.73	18,737.53	- Travel & Conveyance to participants		2,400.00
			By **Admin. Expenses**		
To Bank Interest		46,503.00	- Bank charges		0.84
			By Interest given to DASRA		1,600.00
			By Closing Balance		
			- Cash-in-hand	1,047.80	
			- Cash-at-bank	29,591.89	30,639.69
		65,240.53			**65,240.53**

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 01.04.2025 to 31.03.2026

Subhashri Das
Director

Director
Institute for Social Development

As per our separate report of even date

Sanjeeb Kumar & Associates ★ Bhubaneswar ★ Chartered Accountants

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 01.04.2025 TO 31.03.2026.

RECEIPTS		AMOUNT Rs	PAYMENTS		AMOUNT Rs
To Opening Balance			By Management of One Stop Centre		3,045,802.00
- Cash-in-hand	917.00				
- Cash-at-bank	1,885,216.17	1,886,133.17	By Azim Premji Philanthropic Initiatives		3,227,010.96
To Grant-in-aid			By **General Fund**		
- ONE STOP CENTRE	2,579,600.00		**Program Cost**		
- AZIM PREMJI	3,402,000.00	5,981,600.00	- Travel & Conveyance	8,148.00	
			- Project Applied EMD	60,000.00	
To Bank Interest		53,719.00	- Meeting Expenses	11,800.00	79,948.00
To Membership Fees		1,600.00	By **Administrative Cost**		
			- Bank Charges	70.80	
To Donation		114,800.00	- Printing & Stationery	581.00	
			- Legal Charges	9,123.00	9,774.80
To Temporary Hand Loan Refund		364,746.00	By Audit Fees		16,000.00
			By TDS Payable Paid		6,280.00
			By Professional Tax Payable Paid		2,475.00
			By Temporary Hand Loan Refund		42,419.00
			By **Closing Balace**		
			- Cash-in-hand	917.00	
			- Cash-at-bank	1,971,971.41	1,972,888.41
		8,402,598.17			8,402,598.17

The above Receipts and Payments Account,to the best of my/our belief contains a true account of the cash movement of the Indian Contribution for the period from 01.04.2025 to 31.03.2026.

Subhashri Das
Director

Director
Institute for Social Development

As per our separate report of even date

CA.Sanjeeb K.Mohanty,
Partner

Sanjeeb Mohanty & Associates
Bhubaneswar
Chartered Accountants

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 01.04.2025 TO 31.03.2026

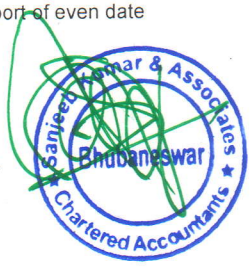
RECEIPTS	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.
To Opening Balance - Cash-at-bank	2,975.00	By One Stop Centre Management	2,623,600.00
To Grant-in-aid	2,579,600.00	By Stationery, Electricity, Telephone, Food Etc.	462,202.00
To Temporary Hand Loan	364,746.00	By Immediate Assistance to Survivor	50,000.00
To Loan from General Fund	191,456.00	By Professional Tax Payable Paid	2,475.00
		By TDS Payable Paid	500.00
		By Closing Balance	Nil
	3,138,777.00		3,138,777.00

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 01.04.2025 to 31.03. 2026

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 01.04.2025 TO 31.03.2026

RECEIPTS	AMOUNT Rs.	PAYMENTS		AMOUNT Rs.
To Opening Balance		By **Program Expenses**		
- Cash-at-bank	1,765,292.00	- Legal aid and advice	178,000.00	
		- Quarterly Coordination and review meeting witl	8,761.00	
To Grant-in-aid	3,402,000.00	- Documentation-Annual report and Success Ca	76,000.00	
		- Liaise and build capacities of the district officia	10,700.00	
To Bank Interest	45,665.00	- Socio Economic Reintegration	150,000.00	
		- Community police interface	27,969.00	
		- Capacity Building of women survivors	174,402.00	625,832.00
		By **Salary, Honorarium, Staff Benefits**		
		- Program Manager	441,000.00	
		- Sr. Counselor-02nos	630,000.00	
		- Jr. Counselor-02nos	488,400.00	
		- Community Coordinator-2nos	504,000.00	
		- Staff Accidental insurance	16,800.00	2,080,200.00
		By **Admin staff**		
		- Accountant	240,000.00	
		- Director	100,800.00	340,800.00
		By **Travel, Boarding & Lodging**		
		- Travel programme Manager	39,332.00	
		- Travel-2 Community Coordinator	60,535.00	
		- Travel for 4 Counselors	24,229.00	124,096.00
		By **Administration Cost**		
		- Office Stationary	19,571.00	
		- Internet, Telephone, Electricity, Postage etc.	8,241.96	
		- Cleaning of Centers	28,270.00	
		- Audit Fees-2024-25	14,000.00	70,082.96
		By TDS Payable Paid		5,780.00
		By Closing Balance		
		- Cash-at-bank		1,966,166.04
	5,212,957.00			5,212,957.00

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 01.04.2025 to 31.03.2026

Subhashri Das
Director

As per our separate report of even date

Director
Institute for Social Development

Sanjeeb Kumar & Associates Bhubaneswar Chartered Accountants

CA.Sanjeeb K.Mohanty,
Partner

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

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO GENERAL FUND FOR THE PERIOD FROM 01.04.2025 TO 31.03.2026

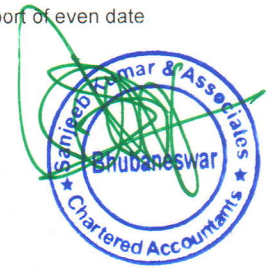
RECEIPTS		AMOUNT Rs.	PAYMENTS		AMOUNT Rs.
To Opening Balance			By **Program Cost**		
- Cash-in-hand	917.00		- Travel & Conveyance	4,000.00	
- Cash-at-bank	110,801.17	111,718.17	- Project Applied EMD	60,000.00	
			- Meeting Expenses	11,800.00	75,800.00
To Bank Interest		8,054.00			
			By **Administrative Cost**		
To Donation		114,800.00	- Bank Charges	70.80	
			- Printing & Stationery	581.00	
To Membership Fees		1,600.00	- Legal Charges	9,123.00	9,774.80
To Management Cost from OSC		90,000.00	By Temporary Hand Loan Refund		42,419.00
			By Loan to One Stop Centre		191,456.00
			By Closing Balance		
			- Cash-in-hand	917.00	
			- Cash-at-bank	5,805.37	6,722.37
		326,172.17			**326,172.17**

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 01.04.2025 to 31.03.2026

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 31.03.2026.

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 pescribed 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 Grant-in-aid Receivable amounting to Rs.5,56,202.00, Security Deposit of Telephone amounting to Rs.2,000.00, Security Deposit of House Rent amounting to Rs.20,000.00, Bank bearing Account No.39988176507 amounting to Rs 1,000.40 and Expenses payable amounting to Rs.2,29,847.00

02 The Organisation is trying to consolidate transparent records and registers relating to Fixed Asset, Training and Workshop

03 Some Donors sanctioning financial assistance in the shape of grant-in-aid for the infrastructure,Vehicle use and others.The Organisation since possesses the facilities, it uses the assets for the project and the equivalent fund is being transferred to General Fund.

Sanjeev Kumar & Associates ★ Chartered Accountants ★ Bhubaneswar

Subhashri Das
Director

Director
Institute for Social Development