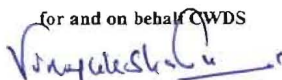



CENTRE FOR WOMEN'S DEVELOPMENT STUDIES
BALANCE SHEET AS AT MARCH 31, 2024
FOREIGN CONTRIBUTION ACCOUNTS

						Amount in ₹
As at 31-Mar-23	Liabilities		As at 31-Mar-24	As at 31-Mar-23	Assets	As at 31-Mar-24
8,37,81,329	Corpus Fund		8,37,81,329	29,37,858	Property, Plant and Equipment (Note - 3)	24,83,888
4,01,00,612	General Reserve			12,67,47,799	Investment (Note - 4)	13,36,05,939
	Balance as per last Balance Sheet	4,01,00,612				
	Addition during the year	43,25,796	4,44,26,408			
29,37,858	Property, Plant and Equipment Fund			18,57,272	Current Assets, Loans, Advances, etc.:	18,57,272
	Balance as per last Balance Sheet	29,37,858		-	Recoverable Sponsored Project Grants (Note - 2)	1,07,489
	Add: Addition during the year	40,754		1,00,000	Project Advance	1,00,000
	Less: Deletion/ sale during the year	-		433	Security Deposit	1,995
				57,97,851	Cash Balance	82,77,032
	Less: Depreciation	29,78,612	24,83,888	7,12,730	Balances with the Banks (Note - 5)	15,11,751
		4,94,724		61,45,034	TDS Receivable	59,75,871
1,03,44,485	Dr. Vina Mazumdar Memorial Corpus Fund				Other Recoverable	
	Balance as per last Balance Sheet	1,03,44,485				
	Add: Addition during the year	6,17,246	1,09,61,731			
		1,09,61,731				
71,27,691	Unutilised Sponsored Project Grants (Note - 2)		1,21,56,040			
7,000	Current Liabilities and Provisions:					
	Statutory Dues	2,242				
	Other Payables	1,09,598	1,11,840			
14,42,98,976	Total		15,39,21,236	14,42,98,976	Total	15,39,21,236


Significant Accounting Policies and Notes to Accounts (Note - 1)

The notes referred to above form an integral part of the accounts

for and on behalf of CWDS

(Vinayak Sharma)
Accounts Clerk GRII



(Prof. Rajni Palriwala)
Treasurer


(Prof. N. Manimekalai)
Member Secretary


(Prof. Vasanthi Raman)
Chairperson

As per our certificate of even date attached

for UCC & Associates LLP
Chartered Accountants
FRN 010585/N/500017


Umesh Chandra Goyal, FCA
M. No. 088328
Partner



Date: 26/10/2024
Place: New Delhi

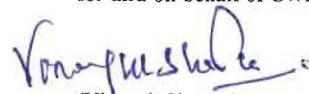
CENTRE FOR WOMEN'S DEVELOPMENT STUDIES
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2024
FOREIGN CONTRIBUTION ACCOUNTS

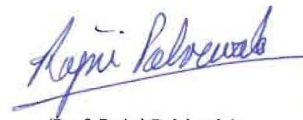
		Amount in ₹			
Year Ended 31-Mar-23	Expenditure	Year Ended 31-Mar-24	Year Ended 31-Mar-23	Income	Year Ended 31-Mar-24
	Programme Expenditure		16,47,849	Sponsored Project Grants (Note - 2)	27,31,486
16,47,849	Sponsored Project Expenditures (Note - 2)	27,31,486	65,14,943	Interest on Fixed Deposits	73,32,925
9,60,000	Honorarium to Editors/ Consultants	9,60,000	6,12,296	Interest on Fixed Deposits - Dr. Vina Mazumdar M. Fund	6,57,246
-	Other Programme Expenditures	14,55,058	4,93,418	Interest on Savings Accounts	2,87,297
17,38,362	Employee Cost	-	47,761	Interest on Income Tax Refund	-
-	VMMF-IAWS Young Research Scholar's	40,000			
	Administrative Expenditure				
15,72,204	Professional Fees, Honorarium, etc.	8,68,535			
9,181	Library Expenses	-			
-	Telephone Charges	6,796			
-	Bank Charges	4,037			
1,66,124	Other Administrative Expenditure				
	Appropriation of Surplus				
6,12,296	Transfer to Dr. Vina Mazumdar Memorial Fund	6,17,246			
26,10,251	Excess of Income over Expenditure -Transfer to General	43,25,796			
93,16,267	Total	1,10,08,954	93,16,267	Total	1,10,08,954

Significant Accounting Policies and Notes to Accounts (Note - 1)

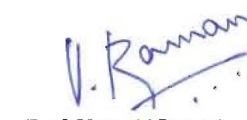
The notes referred to above form an integral part of the accounts

for and on behalf of CWDS


(Vinayak Sharma)
Accounts Clerk GRII
Finance & Admin.

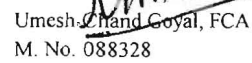

(Prof. Rajni Paliwala)
Treasurer


(Prof. N. Manimekalai)
Member Secretary


(Prof. Vasanthi Raman)
Chairperson

As per our certificate of even date attached

for UCC & Associates LLP
Chartered Accountants
FRN 010585N/N500017


Umesh Chand Goyal, FCA
M. No. 088328
Partner



Date:
Place: New Delhi

CENTRE FOR WOMEN'S DEVELOPMENT STUDIES
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 20224
FOREIGN CONTRIBUTION ACCOUNTS

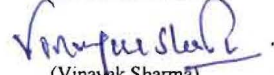
Amount in ₹

Year Ended 31-Mar-23	Receipts	Year Ended 31-Mar-24	Year Ended 31-Mar-23	Payments	Year Ended 31-Mar-24
3,19,12,893	Opening Balance	3,26,93,670	33,77,229	Programme Expenditure	
6,44,72,493	Fixed Deposit with PNB Housing Finance	6,57,47,966	10,40,000	Sponsored Project Expenditure	27,31,486
2,12,86,144	Fixed Deposit with HDFC	2,83,06,163	-	Honorarium to Editors/Consultants	9,60,000
1,63,34,517	Fixed Deposit with IOB	53,20,445	26,28,344	Other Programme Expenditures	14,95,058
4,43,008	Bank Balance - Indian Overseas Bank	4,77,407		Employee Cost	-
913	Bank Balance - State Bank of India	433			
	Cash in Hand				
	Receipts during the year			Administrative Expenditure	
-	Sponsored Project Grant Received	77,59,835	15,72,204	Professional Fees, Honorarium, etc.	8,68,535
68,04,841	Interest on Fixed Deposits	79,90,171	2,831	Library Expenses	-
4,93,418	Interest on Savings Account	2,87,297			
47,761	Interest on Income Tax Refund	-	1,67,920	Other Administrative Expenditures	10,833
-	Interest Accrued Received	3,33,009			
14,25,767	Receipt of Tax Deducted at Source	-		Others	
			11,74,414	Project and Other Advances	1,66,496
			7,12,730	Tax Deducted at Source	7,99,021
				Closing Balance	
			3,26,93,670	Fixed Deposit with PNB Housing Finance including Interest Earned	3,43,19,833
			6,57,47,966	Fixed Deposit with HDFC including Interest Earned	6,94,09,705
			2,83,06,163	Fixed Deposit with IOB including Interest Earned	2,98,76,401
			53,20,445	Bank Balance - Indian Overseas Bank	82,00,699
			4,77,407	Bank Balance - State Bank of India	76,333
			433	Cash Balance	1,995
14,32,21,755	Total	14,89,16,394	14,32,21,755	Total	14,89,16,394


Significant Accounting Policies and Notes to Accounts (Note - 1)


The notes referred to above form an integral part of the accounts

for and on behalf of CWDS


(Vinayak Sharma)
Accounts Clerk GRII

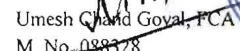

(Prof. Rajni Palriwala)
Treasurer


(Prof. N. Manimekala)
Member Secretary


(Prof. Vasanthi Raman)
Chairperson

As per our certificate of even date attached

for UCC & Associates LLP
Chartered Accountants
FRN 010585N/N500017


Umesh Chand Goyal, FCA
M. No. 088328
Partner



Date: 26/10/2024
Place: New Delhi

CENTRE FOR WOMEN'S DEVELOPMENT STUDIES

NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2024 FOREIGN CONTRIBUTION ACCOUNTS

Significant Accounting Policies and Notes to Accounts

Note - 1

A. Background

1. Centre For Women's Development Studies (CWDS) is registered in Delhi under Societies Registration Act of 1860 bearing Registration No. S/10935/1980 dated April 19, 1980. CWDS is an autonomous research institute supported by India Council of Social Science Research (ICSSR). Since its inception and institutional recognition by ICSSR, CWDS sought to expand the scope of gender perspectives within social science in general, and to advance the idea of women's studies as an inter-disciplinary field demanding research and policy intervention in particular. CWDS is managed by Executive Committee elected from time to time by members of CWDS.
2. CWDS is registered with the Income-Tax Department under Section 12A of the Income-Tax Act, 1961 vide registration No. CIT-VI/ TE (234)/80/1375 dated March 16, 1981. The registration has been renewed by the Income Tax Department vide Unique Registration Number AAAAC1459QE20168 dated September 23, 2021 which is valid up to the financial year 2025-26.
3. CWDS is approved under section 80G(5)(vi) of the Income Tax Act, 1961 vide approval No DIT(E) 2007-2008/ C-153/ 2698 dated 20/12/2007. The approval has been renewed by the Income Tax Department vide Unique Approval Number AAAAC1459QF20216 dated September 24, 2021 which is valid up to the financial year 2025-26.
4. Permanent Account Number of CWDS is AAAAC1459Q.
5. CWDS is registered under Foreign Contribution (Regulation) Act, 2010 vide registration No. 231650186. The registration has been renewed vide approval dated December 18, 2021 which is valid up to December 31, 2026.

B. SIGNIFICANT ACCOUNTING POLICIES

1. **Basis of Accounting**

The Financial Statements are prepared under the historical cost convention on accrual basis in accordance with the generally accepted accounting principles followed in India, unless otherwise stated.

2. **Use of Estimates**

The preparation of the financial statements requires estimates and assumptions that affect the reported amount of assets, liabilities, revenue and expenses during the reporting period. Although such estimates and assumptions are made on a reasonable and prudent basis taking into account all available information, actual results could differ from these estimates and assumptions and such differences are recognised in the period in which the results are crystallised.



3. Revenue Recognition

- a) Grants received for specific purposes are initially treated as liabilities and adjusted for revenue and capital expenses as per utilisation during the year. Generally, grants to the extent utilised for revenue expenses are treated as income of the year. After fulfillment of obligations attached with a particular grant, any unutilised amount of the grant is refunded to the donor or transferred to the Income and Expenditure Account. Likewise, in case of overspent/ expenses incurred pending receipt of grant amounts are shown as "Recoverable Project Grant" or transferred to the Income and Expenditure Account.
- b) Overhead expenses are charged to the project grants as per the respective grant agreements/ budgets.
- c) Grants disbursed to Independent Researchers for various projects are accounted for as utilized in the year of payment.
- d) Interest earned on the investment created for specific funds are treated as income and transferred to the respective specific funds.

4. Property, Plant and Equipment and Corresponding Fund

Property, Plant and Equipment procured out of grants received for specific purposes are charged off against the said grants as per the terms and conditions set out under the Grant Agreements. However, to reflect a true picture of assets owned by CWDS, these are capitalised in the Balance Sheet against Property, Plant and Equipment Fund.

Property, Plant and Equipment procured out of general funds are capitalised and equivalent amount is appropriated from the Income and Expenditure Account to Property, Plant and Equipment Fund.

Assets once fully depreciated, but not disposed-off are retained in the asset at a token value of Rs. 1 till disposed, for the purposes of internal controls.

5. Depreciation

Depreciation has been provided in the books of accounts at pro-rata basis from the month when the Property, Plant and Equipment procured are using Diminishing Method at the rate as per Income Tax Act, 1961. To reflect this reduction in value of Property, Plant and Equipment procured through grants and general funds, the depreciation is adjusted from Property, Plant and Equipment Fund.

6. Foreign Currency Transactions

Grants / Donations received in Foreign Currency from "Foreign sources" are directly credited to FCRA Bank Account and recognized at the exchange rate prevalent on the date of receipt.

7. Income and Expenditure Account

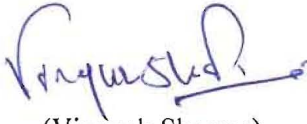
Project Expenditures under External Funded Programme (other than core support from ICSSR) are shown separately in the Income and Expenditure Account.



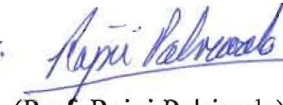
8. Previous year figures have been regrouped wherever considered necessary to make them comparable with current year figures.

Signatories to the Note 1 to 5

for and on behalf of CWDS



(Vinayak Sharma)
Accounts Clerk Gr II



(Prof. Rajni Palriwala)
Treasurer



(Prof. N. Manimekalai)
Member Secretary



(Prof. Vasanthi Raman)
Chairperson

As per our certificate of even date attached
for UCC & Associates LLP
Chartered Accountants
FRN 010585N/N500017


Umesh Chand Goyal, FCA
M. No. 088328
Partner



Date :
Place : New Delhi

CENTRE FOR WOMEN'S DEVELOPMENT STUDIES
NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2024
FOREIGN CONTRIBUTION ACCOUNTS

Sponsored Projects

Note - 2
Amount in ₹

S. No.	Particulars	Grant Received upto 31-Mar-2023	Grant Received During the Year	Grant Received upto 31-Mar-2024	Expenditure upto 31-Mar-2023	Expenditure During the Year	Total Expenditure upto 31-Mar-2024	Unspent Balance Refunded to Donor	Unutilised Amount Transferred to Balance Sheet	Transferred to Income and Expenditure Account	Amount Recoverable Transferred to Balance Sheet
I	FORD FOUNDATION Engendering Change: Exploring the interlinkages between Marriage, Disability, Sexuality and Knowledge Building in India from a Women's Studies perspective	3,91,72,407	77,59,835	4,69,32,242	3,56,09,152	27,31,486	3,83,40,638	-	85,91,604	-	-
II	KINGS COLLEGE LONDON Laws of Social Reproduction	62,27,451	-	62,27,451	80,84,723	-	80,84,723	-	-	-	18,57,272
III	FORD FOUNDATION Project and General Support for Institutional Strengthening	98,12,704	-	98,12,704	62,48,268	-	62,48,268	-	35,64,436	-	-
	Total	5,52,12,562	77,59,835	6,29,72,397	4,99,42,143	27,31,486	5,26,73,629	-	1,21,56,040	-	18,57,272



CENTRE FOR WOMEN'S DEVELOPMENT STUDIES
NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2024
FOREIGN CONTRIBUTION ACCOUNTS

Property, Plant and Equipment

Note - 3
Amount in ₹

S. No.	Particulars	Cost as at 31-Mar-2023	Additions	Sale / Adjustment	Cost as at 31-Mar-2024	Total Depreciation upto 31-Mar-2023	Depreciation for the Year	Depreciation Written Back	Total Depreciation upto 31-Mar-2024	Written down value as at 31-Mar-2024	Written down value as at 31-Mar-2023
1	Air Conditioner	3,28,813	-	-	3,28,813	2,53,778	11,255	-	2,65,033	63,780	75,035
2	Building	34,63,638	-	-	34,63,638	23,61,521	1,10,212	-	24,71,733	9,91,905	11,02,117
3	Computer	25,98,914	-	-	25,98,914	24,23,715	70,080	-	24,93,795	1,05,119	1,75,199
4	Copy Printer	4,24,880	-	-	4,24,880	4,22,883	300	-	4,23,183	1,697	1,997
5	Desk Jet Printer	25,216	-	-	25,216	21,502	557	-	22,059	3,157	3,714
6	Digital camera	52,800	-	-	52,800	35,166	2,645	-	37,811	14,989	17,634
7	FAX	52,500	-	-	52,500	51,926	86	-	52,012	488	574
8	Furniture	4,92,859	-	-	4,92,859	4,19,980	7,288	-	4,27,268	65,591	72,879
9	Handy Camera	-	20,900	-	20,900	-	3,135	-	3,135	17,765	-
10	Jeep	4,91,020	-	-	4,91,020	4,74,216	2,521	-	4,76,737	14,283	16,804
11	Lap Top	10,90,537	-	-	10,90,537	10,39,059	20,591	-	10,59,650	30,887	51,478
12	Laser Printer	2,42,926	19,854	-	2,62,780	1,40,173	16,902	-	1,57,075	1,05,705	1,02,753
13	Library Books	28,00,742	-	-	28,00,742	26,42,392	63,340	-	27,05,732	95,010	1,58,350
14	Multimedia	37,120	-	-	37,120	23,121	2,100	-	25,221	11,899	13,999
15	Scanner	18,48,900	-	-	18,48,900	8,86,026	1,44,431	-	10,30,457	8,18,443	9,62,874
16	Software	5,23,566	-	-	5,23,566	4,75,912	19,062	-	4,94,974	28,592	47,654
17	U.P.S System	1,62,316	-	-	1,62,316	1,34,867	4,117	-	1,38,984	23,332	27,449
18	Voice Recorders	36,194	-	-	36,194	18,718	2,621	-	21,339	14,855	17,476
19	Xeroxing Machine	1,14,305	-	-	1,14,305	24,433	13,481	-	37,914	76,391	89,872
	Total	1,47,87,246	40,754	-	1,48,28,000	1,18,49,388	4,94,724	-	1,23,44,112	24,83,888	29,37,858



CENTRE FOR WOMEN'S DEVELOPMENT STUDIES
NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2024
FOREIGN CONTRIBUTION ACCOUNTS

Investment

Note - 4
Amount in ₹

As at 31-Mar-23	Particulars		As at 31-Mar-24
	LONG TERM:		
2,82,35,763	Fixed Deposits (Indian Overseas Bank)	2,97,96,610	
70,400	Interest Accrued	79,791	2,98,76,401
6,13,32,310	Housing Development Finance Corporation	6,13,32,310	
44,15,656	Interest Accrued	80,77,395	6,94,09,705
2,14,95,345	PNB Housing Finance Ltd	2,18,90,262	
12,67,260	Interest Accrued	19,06,986	2,37,97,248
93,80,000	Dr.Vina Mazumdar Memorial Fund - Fixed Deposit PNB Housing Finance Ltd.	93,80,000	
5,51,065	Interest Accrued	11,42,585	1,05,22,585
12,67,47,799	Total		13,36,05,939



CENTRE FOR WOMEN'S DEVELOPMENT STUDIES
NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2024
FOREIGN CONTRIBUTION ACCOUNTS

Balances with the Banks Note - 5
Amount in ₹

As at 31-Mar-23	Particulars	As at 31-Mar-24
53,20,445	Indian Overseas Bank	82,00,699
4,77,407	State Bank of India	76,333
57,97,852	Total	82,77,032

