



CENTRE FOR WOMEN'S DEVELOPMENT STUDIES

An autonomous research institute supported by the
Indian Council of Social Science Research (ICSSR)

AUDITED ACCOUNTS

2023-24



CENTRE FOR WOMEN'S DEVELOPMENT STUDIES

An Autonomous Research Institute supported by the
Indian Council of Social Science Research

25 Bhai Vir Singh Marg (Gole Market), New Delhi - 110 001
New Delhi - 110001, India

CENTRE FOR WOMEN'S DEVELOPMENT STUDIES

AUDITED ACCOUNTS 2023-24



CENTRE FOR WOMEN'S DEVELOPMENT STUDIES
An Autonomous Research Institute supported by the
Indian Council of Social Science Research
25 Bhai Vir Singh Marg (Gole Market), New Delhi - 110 001
New Delhi - 110001, India

INDEPENDENT AUDITOR'S REPORT

To
The GOVERNING BODY OF
CENTRE'S FOR WOMEN DEVELOPMENT STUDIES

Opinion

We have audited the accompanying financial statements of **CENTRE'S FOR WOMEN DEVELOPMENT STUDIES ("the Society")**, which comprise the Balance Sheet as at 31st March, 2024, the Income and Expenditure Account for the year then ended, and a summary of the significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with Registrar of Society Act, 1860.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India. We have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management and Those charged with the Governance for the Financial Statements

The Society's Managing/Governing Body is responsible for the preparation and presentation of these financial statements in accordance with provisions of the Registrar of Society Act, 1860 and for such internal controls as management determined is necessary to enable preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those Charged with Governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibility for Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered

Head Office : 1315, Ansal Tower 38, Nehru Place, New Delhi-110019
Corporate Office : B-1/02, Palm Grove Villa, Ardee City, Gate No 1, Sector-52, Gurugram-122011 (Haryana)
B.O.: Noida, Jaipur, Dehradun, Gandhidham, Mumbai



material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but for the purpose of expressing an opinion on the effectiveness of entity's internal Control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide Those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For UCC & Associates LLP
Chartered Accountants
FRN: 010585N/N5000

Umesh Chand Goyal
Partner
M No. 088328



Place: New Delhi

Date: 3 AUG 2024

UDIN: 24088328BKBMIL5854

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

	As at 31-Mar-23	As at 31-Mar-24	As at 31-Mar-23	As at 31-Mar-24	As at 31-Mar-24
Liabilities					
Corpus Fund	8,45,49,490	8,45,49,490	55,76,197	55,76,197	45,67,034
JP Naik Memorial Lecture Fund (Note - 2)	5,64,628	5,64,628	14,41,11,140	14,41,11,140	15,17,59,883
Research Development Fund	86,16,894	86,16,893	1,00,000	1,00,000	1,00,000
Less: Amount Transferred to the Income & Expenditure A/c	23,71,265	23,71,265			
General Reserve (FCRA)	4,01,00,612	4,01,00,612	1,06,673	1,06,673	92,674
Balance as per last Balance Sheet			20,65,676	20,65,676	20,76,420
Add: Amount transferred from the Income & Expenditure A/c	43,25,796	43,25,796			
General Reserve (Non-FCRA)	18,40,513	18,40,513	58,39,137	58,39,137	55,84,800
Balance as per last Balance Sheet			7,56,839	7,56,839	17,00,314
Less: Amount Transferred to the Income & Expenditure A/c	18,40,513	18,40,513			
Prof. Lotika Sarkar Research & Scholarship Fund	45,40,859	45,40,859	2,39,71,835	2,39,71,835	1,97,38,670
Balance as per last Balance Sheet			20,073	20,073	33,405
Add: Amount transferred from the Income & Expenditure A/c	2,97,224	2,97,224			
Dr. Vina Mazumdar Memorial Corpus Fund	1,26,53,254	1,26,53,254			
Balance as per last Balance Sheet					
Add: Amount transferred from the Income & Expenditure A/c	7,06,333.0	7,06,333.0			
Less: Excess of Interest Accrued on FD					
Property, Plant and Equipment Fund	55,76,197	55,76,197			
Balance as per last Balance Sheet					
Add: Addition during the year	1,68,334	1,68,334			
Less: Deletion/ sale during the year	57,44,331	57,44,331			
Less: Depreciation	11,77,697	11,77,697			
		45,67,034			45,67,034

Cont....



**CENTRE FOR WOMEN'S DEVELOPMENT STUDIES
BALANCE SHEET AS AT MARCH 31, 2024**

As at 31-Mar-23	Liabilities	As at 31-Mar-24	As at 31-Mar-23	As at 31-Mar-24	Amount in ₹ As at 31-Mar-24
1,17,89,090	Unutilised Project Grants (Note - 3)			1,35,98,055	
53,71,569	Unutilised ICSSR Salary Grant (OH-36 SC/ST) Add: Addition During the year	53,71,570 12,30,952			
	Less: Transfer to I&E	1,60,284		64,42,218	
15,84,007	Unutilised ICSSR Grant (OH-31) Add: Addition During the year	15,84,007 14,54,839			
	Less: Transfer to I&E	15,22,225		15,16,621	
53,60,457	Current Liabilities and Provisions: Statutory Dues Other Payables	6,12,313 49,13,132		55,25,445	
18,25,47,570	Total		18,25,47,570	18,56,33,199	18,56,33,199

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

(Vijayak Sharma)
Accounts Clerk Gr II

(Dr. Rajni Patirwala)
Treasurer

(Prof. N. Manimobala)
Member Secretary

(Prof. Vasanthi Raman)
Chairperson



As per our report of even date attached

for ECC & Associates LLP
Chartered Accountants
FRN 010585NN500017

(Vinesh Mittal)
M. No. 088378
Partner

13 AUG 2024
Place: New Delhi

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

Year Ended 31-Mar-23	Expenditure	Year Ended 31-Mar-24	Year Ended 31-Mar-23	Income	Amount in ₹ Year Ended 31-Mar-24
2,94,29,029	ICSSSR (OH 36) (Note - 7)		2,94,86,295	ICSSSR Salary Grant (OH-36-ST Grant B/P) (Note - 7)	1,60,284
26,54,219	Salary Grant Expenditure	3,26,91,776	34,15,993	ICSSSR Salary Grant (OH-36) (Note - 7)	3,18,75,308
3,39,615	Salaries & Allowances	28,60,507	35,05,007	ICSSSR Development Grant (OH-31)	30,65,161
2,87,773	EPF Contribution	3,05,000	99,66,276	ICSSSR Development Grant (OH-31, DRB)	13,22,225
12,13,587	Family Pension	18,12,200		Sponsored Project Grants (Note - 3)	1,01,37,828
	Leave Encashment	27,52,084		Other Income	
	Gratuity		9,83,917	Salary Component Project	7,02,312
				Membership Fees	4,500
	ICSSSR (OH 31)		11,68,858.00	Interest on Savings Accounts	7,11,534
	Programs Expenditure	2,31,125	65,14,943	Interest on Fixed Deposits	78,31,860
	Community Led Palliative care: A study of Women Volunteers and Health Workers	4,11,904	6,66,055	Interest on Fixed Deposits - Dr. Vina Mazumdar Memorial Fund	7,26,932
	Shattered Ceilings and Unraveling Gender and Livelihood Questions among Women Simulation				
	Women in Tiruchirappalli, Tamil Nadu	3,29,648	2,22,672	Interest on Fixed Deposits - Prof. Lonka Sarkar Research & Scholarship Fund	2,87,604
	Prevalence of Disease in Emerging Digital Landscape	62,847	51,154	Interest on Income Tax Refund	
	Women in Migration in Karnataka Pooled Pain	29,125	35,786	Miscellaneous Receipts	64,120
	Women in Emerging Environments: Exploring Students' Experiences in a Technological Institute	26,664	5,20,288	Royalty	6,06,630
	Mid-care credit and women entrepreneurs in North-East India (Project)	58,370	10,25,931	Institutional Overhead Recoveries	26,79,233
	Quality of Life of Migrant Women from North-East Region in Delhi and NCR	2,59,663	1,00,060	Donation	
	National Elections and Women's Voting Behaviour				
	Marginalized: Gendered Intersections-National Seminar				
	Administrative Expenditure			Current Year's Deficit met From:	
2,28,980	Medical Reimbursement	5,88,132	40,82,578	General Reserve and Other Reserve (Non-FCLA)	42,11,778
41,224	Honor Travel	31,662			
	Young Scholar Award	39,436			
	Seminar (in House)	39,929			
74,196	Publication (Phd)	42,410			
46,995	Library (Plan)	81,052			
13,21,924	Library Hub Programme	22,13,612			
1,41,662	PF Administrative Changes	1,52,677			
5,34,848	Electricity, Water and Dioxide	6,95,297			
1,75,659	Postage and Telephone	1,24,050			
66,452	Printing and Stationery	34,247			
1,84,381	Travelling and Conveyance	1,66,435			
1,01,244	Audit Fee	1,01,244			
62,360	Entertainment	75,876			
13,848	Office Maintenance	6,61,267			
79,651	Bank Charges	8,762			
20,68,268	Miscellaneous Expenses	1,23,710			
35,251	Professional Charges	10,38,012			
10,339	Insurance Charges				
5,23,043	Honorarium and Extra Duty Allowances	14,700			
48,494	Property Tax	2,76,936			
1,8,449	Travel FC and EC Meeting	59,280			
78,825	Commission on Stilling of Securities	85,426			
3,12,209	Security Charges EPF	2,650			
	Security Charges EPF				
	Security Charges EPF				
	Security Charges EPF				
	Security Charges EPF				
17,09,654	CWDS Provident Fund Trust Withdraw Off				

Cont...



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

Year Ended 31-Mar-23	Expenditure	Year Ended 31-Mar-24	Year Ended 31-Mar-23	Income	Amount in ₹ Year Ended 31-Mar-24
	Programme Expenditure:				
99,66,276	Sponsored Project Expenditures (Note - 3)	1,01,37,823			
9,60,000	Honourarium to Editors/ Consultants/ Visiting Fellows	9,60,000			
	Appropriations:				
1,61,053	Transferred to Property, Plant and Equipment Fund	1,27,580			
26,10,251	Transferred to General Reserve (FCRA)	43,25,796			
2,31,991	Transferred to Prof. Lachar Sarkar Research & Scholarship Fund	2,97,224			
6,12,296	Transferred to Dr. Vira Maumdar Memorial Fund FCRA	6,17,246			
78,056	Transferred to Dr. Vira Maumdar Memorial Fund GENERAL	89,087			
5,82,72,766	Total	6,45,67,268	5,82,72,766	Total	6,45,67,268

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
(Vinayak Sharma)
Accounts Clerk, Cr II

Deepi Sachdeva
(Deepi Sachdeva)
Treasurer

N. Manmohan Bala
(Prof. N. Manmohan Bala)
Member Secretary

V. Ramani
(Prof. Vasanthi Ramani)
Chairperson

As per our report of even date attached

for UCC & Associates LLP
Chartered Accountants
FIRN 030925N/000017
Umesh Chandra Gupta, FCA
M. No. 083328
Partner



Date: 13 AUG 2024
Place: New Delhi

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

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. Employee Benefits

The Centre is contributing towards Gratuity, Employee's Pension scheme and Provident Fund and charging them to Income and Expenditure Account.



9. Investment

Investments mainly comprise fixed deposits with banks and other financial institutions which are valued at cost.

10. Provisions and Contingencies

Provisions are recognised when CWDS has a present obligation as a result of past events for which it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provision required settling the obligation are reviewed regularly and are adjusted where necessary to reflect the current best estimate of the obligation.

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may but probably will not require an outflow of resources. Disclosure is also made in respect of a present obligation that probably requires an outflow of resources, where it is not possible to make a reliable estimate of the related outflow.

C. Notes to Accounts

1. Contingent Liability:

- a) The services of an employee, due to certain acts of violence, in the field/ camp office at Jhargram, West Bengal were terminated after a proper Inquiry in the year 2013. All the terminal benefits, such as Provident Fund, Gratuity and Leave Encashment, etc. were settled and released to the terminated employee. The matter was challenged in the Labour Court in West Bengal by the terminated employee. CWDS challenged the Jurisdiction of the complaint / case in the High Court of Calcutta. The matter is still pending for disposal. Outcome of the case including financial liability, if any, is not ascertainable and no provision has been made in the books of account in this regard.
- b) Aggregate demands for TDS and interest thereon of Rs. 15,740/- are appearing on TRACES web-portal for TAN No. DELC08468F of CWDS for the financial year 2008-09. However, no provision has been made by CWDS for the demands as CWDS is hopeful that most of the demands will be deleted after rectification of errors in the TDS returns and Challans.
- c) As per letter dt. 01.02.2023 and letter dt. 14.02.2023 received from EPFO Department, there is default in payment of contributions by CWDS under section 14B and 7Q of Rs. 65,95,098/-. However, no provision has been made by the CWDS for the demand as CWDS has made the appeal to PF commissioner.

2. Capital Expenditure Commitment: Nil

3. CWDS is eligible for exemption from income tax under section 11 of the Act. Hence, no provision for the current income-tax has been made in these financial statements.
4. In the opinion of the Executive Committee, current assets, loans and advances have a value on realisation in the ordinary course of activities at least equal to the amount at which they are sated in the balance sheet and provision for all known liabilities have been made in the financial statements.
5. None of the suppliers and service providers have informed as to whether they are Micro or Small Enterprises as defined under the Micro Small and Medium Enterprises Development Act, 2006.

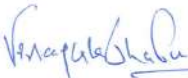





Hence, the disclosure/ provisioning as per the requirements of the Micro Small and Medium Enterprises Development Act, 2006, if any, have not been made.


6. All the Figures are rounded off to the nearest Rupees unless otherwise stated.
7. Previous year figures are the balances outstanding at the end of the previous year, No Movement of the previous year balances has been shown in the previous year column.
8. Previous year figures have been regrouped wherever considered necessary to make them comparable with current year figures.

Signatories to the Notes 1 to 8

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,
M. No. 088328
Partner



Date : 3 AUG 2024
Place : New Delhi

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

Reserves

Note - 2
Amount in ₹

S. No.	As at 31-Mar-23	Particulars	As at 31-Mar-24
1	5,64,628	JP Naik Memorial Lecture Fund	5,64,628
	5,64,628	Total	5,64,628



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

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	Unsettled Balance Refunded to Donor	Unutilized Amount Transferred to Balance Sheet	Transferred to Income and Expenditure Account	Amount Recoverable
1	ICSSR Post Doctoral Fellowship	9,38,800	-	9,38,800	10,50,200	-	10,50,200	-	-	-	1,11,400
2	ICSSR Emergency Care Provision Medical Dominance and Healthcare Markets in India	7,18,000	-	7,18,000	7,84,271	-	7,84,271	-	-	-	66,271
3	ICSSR Doctoral Fellowship	1,69,42,519	6,30,000	1,75,72,519	1,60,25,810	5,19,729	1,65,45,539	-	10,26,980	-	-
4	ICSSR Schedule Caste Girls and Access to Higher Education: Exploring their Experiences in Natural Sciences	3,04,691	-	3,04,691	3,10,426	-	3,10,426	-	-	-	25,735
5	ICSSR A Gender of Democracy: A South Asian Comparison Under domin State and Democracy	2,34,967	-	2,34,967	2,39,967	-	2,39,967	-	-	-	5,000
6	ICSSR Mothers Negotiating for Daughters	1,20,000	-	1,20,000	92,268	30,000	1,22,268	-	-	-	2,268
7	ICSSR Researching Gender During Covid 19	32,600	5,188	37,788	10,000	30,790	40,790	-	-	-	2,962
8	ICSSR BMC	-	4,00,000	4,00,000	-	4,05,512	4,05,512	-	-	-	5,512
9	ILO PROJECT IFS Pilot Study (Measuring unpaid domestic and care work)	1,02,02,900	31,41,028	1,33,43,928	65,98,542	64,20,351	1,30,18,893	-	4,15,035	-	-
10	FORD FOUNDATION Engendering Change: Exploring the interlinkages between Marriage, Fertility, Sexuality and Knowledge Building in India from a Women's Studies perspective	3,91,72,407	77,59,815	4,69,32,242	3,56,09,152	27,31,486	3,83,40,638	-	85,91,694	-	-
11	KINGS COLLEGE LONDON Laws of Social Reproduction	62,27,451	-	62,27,451	80,84,723	-	80,84,723	-	-	-	18,57,272
12	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		8,47,27,039	1,19,36,051	9,67,33,090	7,50,73,627	1,01,37,938	8,52,11,485	-	1,35,98,055	-	20,76,420



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

Property, Plant and Equipment

Note - 4

S. No.	Particulars	Cost as at 31-Mar-2023	Additions during the Year	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	9,08,719	-	-	9,08,719	7,73,419	20,295	-	7,93,714	1,15,005	1,35,300
2	Building	71,74,643	-	-	71,74,643	52,90,826	1,88,382	-	54,79,208	16,95,435	18,83,817
3	Computer	50,15,898	-	-	50,15,898	46,48,287	1,47,045	-	47,95,332	2,20,566	3,67,611
4	Cooler	12,200	-	-	12,200	1,830	1,556	-	3,386	8,814	10,370
5	Copy Printer	7,27,880	-	-	7,27,880	6,99,415	4,270	-	7,03,685	24,195	28,465
6	Digital Camera	52,800	-	-	52,800	35,166	2,645	-	37,811	14,989	17,634
7	EPABX System	1,06,665	-	-	1,06,665	94,638	1,804	-	96,442	10,223	12,027
8	Fan	48,924	-	-	48,924	43,019	886	-	43,905	5,019	5,905
9	Fax Machine	68,200	-	-	68,200	67,153	157	-	67,310	890	1,047
10	Fire Extinguisher	80,703	-	-	80,703	58,758	3,292	-	62,050	18,653	21,945
11	Fire Extinguisher	96,712	-	-	96,712	96,301	62	-	96,363	349	411
12	Furniture	12,37,477	12,980	-	12,50,457	9,71,166	27,280	-	9,98,446	2,52,011	2,66,311
13	Handy Camera	20,900	20,900	-	20,900	3,135	3,135	-	17,765	17,765	-
14	Generator	5,40,000	-	-	5,40,000	5,02,912	5,563	-	5,08,475	31,525	37,088
15	Heat Convector	16,540	-	-	16,540	9,356	1,078	-	10,434	6,106	7,184
16	Jeep	4,91,020	-	-	4,91,020	4,74,216	2,521	-	4,76,737	14,283	16,804
17	Lap Top Computer	17,39,003	-	-	17,39,003	14,13,633	1,30,148	-	15,43,781	1,95,222	3,25,370
18	Laser Printer	4,02,676	19,854	-	4,22,530	2,92,656	17,992	-	3,10,648	1,11,882	1,10,020
19	Library Books	58,77,244	1,14,600	-	59,91,844	54,11,559	2,14,276	-	56,25,835	3,66,009	4,65,685
20	Lift	1,95,860	-	-	1,95,860	1,56,234	12,059	-	4,00,351	68,332	80,391
21	Multimedia projector	1,99,616	-	-	1,99,616	1,70,892	5,944	-	1,62,178	33,682	39,626
22	Printer	39,080	-	-	39,080	36,236	427	-	1,75,201	24,415	28,724
23	R. O. System	21,697	-	-	21,697	17,869	574	-	36,663	2,417	2,844
24	Refrigerator	19,18,800	-	-	19,18,800	9,51,888	1,45,037	-	18,443	3,254	3,828
25	Scanner	2,65,000	-	-	2,65,000	2,36,013	1,348	-	10,96,925	8,21,875	9,66,912
26	Server	5,71,561	-	-	5,71,561	5,23,011	19,420	-	2,57,361	7,639	8,987
27	Software	26,000	-	-	26,000	25,215	118	-	5,42,431	29,130	48,550
28	Spiral Binding Machine	14,986	-	-	14,986	2,248	1,911	-	667	785	785
29	TEA Coffe Machine	5,67,450	-	-	5,67,450	1,13,490	1,81,584	-	4,159	10,827	12,738
30	Tablets	4,38,682	-	-	4,38,682	3,91,133	7,132	-	2,95,074	2,72,376	4,53,960
31	UPS System	36,194	-	-	36,194	18,718	2,621	-	3,98,265	40,417	47,549
32	Voice Recorders	7,500	-	-	7,500	5,456	307	-	21,339	14,835	17,476
33	Water Dispenser	7,75,729	-	-	7,75,729	6,26,940	22,319	-	1,737	2,044	2,044
34	Xeroxing Machine	1,68,334	-	-	1,68,334	11,77,497	-	-	6,49,259	1,26,470	1,48,789
Total		3,01,44,141	1,68,334		3,03,12,475	2,45,67,945	11,77,497		2,57,45,442	45,67,034	55,76,196



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

Investment

Note - 5
Amount in ₹

As at 31-Mar-23	Particulars		As at 31-Mar-24
4,02,35,763 70,400	LONG TERM: Fixed Deposit (Indian Overseas Bank) Interest Accrued	4,22,45,652 79,791	4,23,25,443
6,13,32,310 44,15,656	Housing Development Finance Corporation Interest Accrued	6,13,32,310 80,77,395	6,94,09,705
2,14,95,345 12,67,260	PNB Housing Finance Ltd. Interest Accrued	2,18,90,262 19,06,986	2,37,97,248
1,04,21,505 5,56,916	Dr. Vina Mazumdar Memorial Fund: Fixed Deposit Indian Overseas Bank & PNB Housing Finance Ltd. Interest Accrued	1,04,83,443 11,49,216	1,16,32,659
42,86,553 29,432	Prof. Lotika Sarkar Research & Scholarship Fund: Fixed Deposit with Indian Overseas Bank Interest Accrued	45,41,470 33,358	45,74,828
14,41,11,140	Total		15,17,39,883



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

Balances with the Banks

Note - 6
Amount in ₹

As at 31-Mar-23	Particulars	As at 31-Mar-24
10,02,628	Canara Bank	10,21,983
70,037	DEAF Account Punjab National Bank CP	70,037
2,77,746	Indian Overseas Bank A/c 657	3,18,477
54,32,801	Indian Overseas Bank A/c 8279	28,30,302
53,20,445	Indian Overseas Bank A/c 8278	82,00,699
4,77,407	State Bank of India	76,333
3,46,242	Indian Overseas Bank LS RES and Scholarship Fund	3,55,767
8,93,874	Indian Overseas Bank (VMM FUND)	9,22,631
3,90,678	Indian Overseas Bank (NHRC)	4,01,439
2,98,717	Indian Overseas Bank (IFIG)	-
7,54,506	YES Bank	7,90,215
84,57,153	Indian Overseas Bank A/C 18934	44,94,345
2,49,601	Indian Overseas Bank (IMPRESS)	2,56,442
2,39,71,835	Total	1,97,38,670



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

Details of ICSSR Salary Grant (OH-36) for the Sanctioned Strength

As at 31-Mar-23	Grant Expenditure	As at 31-Mar-24	90% of Salary and Allowances	As at 31-Mar-23	Grant Received	As at 31-Mar-24
	ICSSR: (OH 36)				ICSSR Salary Grant(OH-36)	
	OH 36 GENERAL				OH 36 General	
2,72,42,521	Salaries & Allowances	2,96,55,322		2,72,41,000	Less: Unutilised Grant Carried Forward	2,94,64,500
24,80,109	EPF Contribution	26,64,800				
2,94,615	Family Pension	2,60,000		12,32,231	OH 36 SC	26,49,800
2,87,773	Leave Encashment	18,12,200			Less: Unutilised Grant Carried Forward	12,30,932
11,24,433	Gratuity	25,72,410	3,32,68,259	10,13,063	OH 36 ST	9,92,000
	OH 36 SC				Add: Transfer from I & E	1,60,284
11,95,561	Salaries & Allowances	13,63,104		33,92,422	10% Contribution from CWDS	
1,08,203	EPF Contribution	1,21,000			Met from Other Sources	39,82,157
15,000	Family Pension	15,000		10,45,506	Deficit in the Salary Grant:	
	Leave Encashment	77,416	14,18,868		(Met from Other Sources)	
50,382	Gratuity				OH 36 General	38,03,759
	OH 36 ST				OH 36 SC/ ST	
9,90,947	Salaries & Allowances	10,73,350	15,76,520			
65,907	EPF Contribution	74,707				
30,000	Family Pension	30,000				
	Leave Encashment					
38,772	Gratuity	1,02,258	12,80,315			
3,39,24,223	Total		3,58,39,410	3,39,24,223	Total	3,98,21,568



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

Details of Other Recoverable

Note-8

As at 31-Mar-23	Other Recoverable		As at 31-Mar-24
	Good Recoverable		
26,460	AS DYNAMICS		
-	GAYATRI PANDA	7,375	
-	MANIMEKLAI	9,504	
-	DEEPA SINGHAL	25,218	
-	KAVAN	500	
5,82,762	SUNDARESH	5,22,762	
6,64,226	AKHLAK AHMED	6,04,226	
32,000	Festival Advance	40,000	
874	India International Centre	1,41,847	
250	POSTAGE IMPREST	3,000	
1,30,234	PREPAID EXPENSES	1,28,662	
20,000	STOCK HOLDING CORPORATION OF INDIA LTD	20,000	
2,082	TDS -OTHERS	2,082	
4,84,281	SAGE Publication	5,27,270	
-	PEARSON INDIA EDUCATION SERVICES	2,184	
3,45,801	TDS Recovery	3	
	Doubtful Recoverable		
17,09,654	C.W.D.S Provident Fund Trust	17,09,654	
16,57,525	ANJU VYAS	16,57,525	
1,82,988	Smita Tewari Jassal	1,82,988	55,84,800
58,39,137	Total		55,84,800





Centre for Women's Development Studies

**An autonomous research institute supported by the
Indian Council of Social Science Research (ICSSR)**

25, Bhai Vir Singh Marg (Gole Market)

New Delhi - 110 001, India

Ph.: 91-11-23345530, 23365541

E.mail: cwds@cwds.ac.in : Website: <https://www.cwds.ac.in>