



# **CENTRE FOR WOMEN'S DEVELOPMENT STUDIES**

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

# **AUDITED ACCOUNTS**

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# **2022-23**



**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 2022-23



**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, 2023, 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 financials 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

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, Ahmedabad, Lucknow.



misstatement when it exists. Misstatements can arise from fraud or error and are considered 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/N500017

*Umesh Chand Goyal*  
Umesh Chand Goyal  
Partner  
M No. 088328



Place: New Delhi  
Date: 26/09/2023  
UDIN: 23088328BGXSGE2224



**CENTRE FOR WOMEN'S DEVELOPMENT STUDIES**  
**BALANCE SHEET AS AT MARCH 31, 2023**

	As at 31-Mar-22	Liabilities	As at 31-Mar-23	As at 31-Mar-22	Assets	Amount in ₹ As at 31-Mar-23
	1,01,28,880	Unutilised Project Grants (Note - 3)	1,17,89,090			
	16,18,528	Unutilised ICSSR Salary Grant (OH-36 SC/ST)	16,18,528			
		Add: Addition During the year	6,13,705			
		Add: Transfer from Reserve	31,39,336			
	-	Unutilised ICSSR Grant (OH-31)	15,84,007			
	59,91,234	Current Liabilities and Provisions:				
		Statutory Dues	11,38,789			
		Other Payables	42,21,668			
	<b>18,03,10,134</b>	<b>Total</b>	<b>18,25,47,571</b>	<b>18,03,10,134</b>	<b>Total</b>	<b>18,25,47,571</b>

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 Gr II

*[Signature]*  
(Prof. Rajni Pairiwala)  
Treasurer

*[Signature]*  
(Prof. N. Marimkalan)  
Member Secretary

*[Signature]*  
(Prof. Vasanthi Raman)  
Chairperson

As per our report of even date attached

for UCC & Associates LLP  
Chartered Accountants  
FRN 010585N/NS00017

Umesh Chand Gupta, FCA  
M. No. 068226  
Partner



Date: 26/09/2023  
Place: New Delhi

**CENTRE FOR WOMEN'S DEVELOPMENT STUDIES**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023**

		Amount in ₹			
Year Ended 31-Mar-22	Expenditure	Year Ended 31-Mar-23	Year Ended 31-Mar-22	Income	Year Ended 31-Mar-23
	<b>ICSSR: (OH 36) (Note - 7)</b>				
	<b>Salary Grant Expenditure</b>				
3,21,46,230	Salaries & Allowances	2,94,29,029			2,94,86,295
28,46,039	EPF Contribution	26,54,219			34,15,993
4,47,000	Family Pension	3,39,615			99,66,276
33,44,779	Leave Encashment	2,87,773			
11,95,081	Gratuity	12,13,587			
	<b>Administrative Expenditure (OH-31)</b>				
2,71,105	Medical Reimbursement	2,28,980	9,94,497.00	Salary Component Project	9,83,917
18,472	Home Travel	41,234	71,82,722	Interest on Savings Accounts	11,68,858
-	40th Annual Celebrations	-	7,43,257	Interest on Fixed Deposits	65,14,943
-	Programme for SC/ ST	-	2,06,305	Interest on Fixed Deposits - Dr. Vina Mazumdar Memorial Fund	6,66,055
-	Seminar (in House)	-	72,813	Interest on Fixed Deposits - Prof. Lotika Sarkar Research & Scholarship Fund	2,22,672
86,564	Publication (Plan)	74,196	2,17,889	Interest on Income Tax Refund	51,154
99,536	Library (Plan)	46,995	8,01,189	Miscellaneous Receipts	36,786
15,38,985	Library Hub Programme	13,21,924	5,83,232	Payables Written-off	-
-	PF Administrative Charges	1,41,662	5,59,108	Royalty	5,50,288
-	Workshop VMFM	-	-	Institutional Overhead Recoveries	10,26,951
-	Charity	-	13,46,654	Donation	1,00,000
4,69,528	Electricity, Water and Diesel	5,34,848	14,00,000	Salaries met from External Funded Project	-
1,44,660	Postage and Telephone	1,75,659	-	Amount Received from UNFPA for Development of a Think Piece	-
54,885	Printing and Stationery	66,452	53,55,984	<b>Current Year's Deficit met From:</b>	40,82,578
84,071	Travelling and Conveyance	1,84,581		General Reserve and Other Reserve (Non-FCRA)	
1,71,793	EDLI Charges	-			
71,500	Audit Fee	1,01,244			
26,496	Entertainment	62,580			
8,13,173	Office Maintenance	16,68,885			
5,471	Bank Charges	13,848			
2,50,126	Miscellaneous Expenses	79,651			
15,16,428	Professional Charges	20,68,368			
-	Advertisement	35,351			
3,972	Insurance Charges	10,339			
1,62,216	Honorarium and Extra Duty Allowances	5,23,043			
53,877	Property Tax	48,474			
10,00,000	Travel FC and EC Meeting	64,419			
-	Gratuity Expenses	-			
-	Ground Rent	1,18,449			
-	Commission on Selling of Securities	78,825			
-	Penalty Charges EPF	16,759			
16,52,536	Recoverable Written-off	3,12,200			
-	CWDS Provident Fund Trust Written Off	17,09,654			
3,10,870	Subsidy CWDS CPF Trust	-			

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**CENTRE FOR WOMEN'S DEVELOPMENT STUDIES**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023**

Year Ended 31-Mar-22	Expenditure	Year Ended 31-Mar-23	Year Ended 31-Mar-22	Income	Amount in ₹ Year Ended 31-Mar-23
	<b>Programme Expenditure</b>				
1,27,58,500	Sponsored Project Expenditures (Note - 3)	99,66,276			
9,78,440	Honorarium to Editors/ Consultants/ Visiting Fellows	9,60,000			
	<b>Appropriations:</b>				
92,369	Transferred to Property, Plant and Equipment Fund	1,61,053			
40,71,884	Transferred to General Reserve (FCRA)	26,10,251			
2,06,305	Transferred to Prof. Lotika Sarkar Research & Scholarship Fund	2,31,991			
7,16,600	Transferred to Dr. Vina Mazumdar Memorial Fund FCRA	6,12,296			
-	Transferred to Dr. Vina Mazumdar Memorial Fund GENERAL	78,056			
-	Transferred to General Reserve (General)	-			
-	Excess of Income over Expenditure transferred to Balance	-			
<b>6,76,09,490</b>	<b>Total</b>	<b>5,82,72,766</b>	<b>6,76,09,490</b>	<b>Total</b>	<b>5,82,72,766</b>

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 Gr II

*Rajni Puri*  
(Prof. Rajni Puriwala)  
Treasurer

*N. Manimekala*  
(Prof. N. Manimekala)  
Member Secretary

*V. Raman*  
(Prof. Vasanthi Raman)  
Chairperson

As per our report of even date attached

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



*Umesh Chandra*  
Umesh Chandra, FCA  
Partner  
M. No. 088328

Date: 26/09/2023  
Place: New Delhi

**CENTRE FOR WOMEN'S DEVELOPMENT STUDIES**  
**NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023**

**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 stated 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.

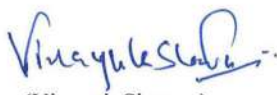

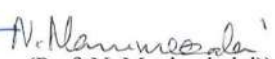

6. All the Figures are rounded off to the nearest Rupees unless otherwise stated.



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 7

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
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As per our report of even date attached

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

  
Umesh Chand Goyal, FCA  
M. No. 088328  
Partner



Date : 26/09/2023  
Place : New Delhi

**CENTRE FOR WOMEN'S DEVELOPMENT STUDIES**  
**NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023**

Reserves

Note - 2  
Amount in ₹

S. No.	As at 31-Mar-22	Particulars		As at 31-Mar-23
1	6,29,113	JP Naik Memorial Lecture Fund	6,29,113	5,64,628
		Less : Amount Utilized	64,485	
	<b>6,29,113</b>	<b>Total</b>		<b>5,64,628</b>



**CENTRE FOR WOMEN'S DEVELOPMENT STUDIES**  
**NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023**

Sponsored Projects

Note - 3

S. No.	Particulars	Grant Received upto 31-Mar-2022	Grant Received During the Year	Grant Received upto 31-Mar-2023	Expenditure upto 31-Mar-2022	Expenditure During the Year	Total Expenditure upto 31-Mar-2023	Unspent Balance Refunded to Donor	Unutilised 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 Maternity Care Provision Medical Dominance and Healthcare Market in India	7,18,000	-	7,18,000	7,84,271	-	7,84,271	-	-	-	66,271
3	ICSSR Doctoral Fellowship	1,61,12,519	8,30,000	1,69,42,519	1,56,65,810	3,60,000	1,60,25,810	-	9,16,709	-	-
4	ICSSR Schedule Caste Girls and Access to Higher Education: Exploring their Experiences in Natural Sciences	3,04,691	-	3,04,691	3,30,426	-	3,30,426	-	-	-	25,735
5	ICSSR A Gender of Democracy: A South Asian Comparison Under domain States and Democracy	2,34,967	-	2,34,967	2,39,967	-	2,39,967	-	-	-	5,000
6	ICSSR Mothers Negotiating for Daughter	1,20,000	-	1,20,000	-	92,268	92,268	-	27,732	-	-
7	ICSSR Researching Gender During Covid 19	32,600	-	32,600	-	10,000	10,000	-	22,600	-	-
8	ICSSR RMC Course II	40,875	13,625	54,500	54,500	-	54,500	-	-	-	-
9	ILO Rapid Ethnographic Assessment	24,33,006	81,792	25,14,798	13,34,294	11,80,504	25,14,798	-	-	-	-
10	PUNJAB STATE FARMERS & FARM WORKERS COMMISSION Socio-Economic status of suicide affected families of farmer's and agricultural Workers in Punjab: an enquiry into the impact on Women and Children	18,00,000	-	18,00,000	17,22,887	77,113	18,00,000	-	-	-	-
11	ILO PROJECT LFS Pilot Study (Measuring unpaid domestic and care work)	-	1,02,92,900	1,02,92,900	-	65,98,542	65,98,542	-	36,94,358	-	-



**CENTRE FOR WOMEN'S DEVELOPMENT STUDIES**  
**NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023**

Sponsored Projects

Note - 3

S. No.	Particulars	Grant Received upto 31-Mar-2022	Grant Received During the Year	Grant Received upto 31-Mar-2023	Expenditure upto 31-Mar-2022	Expenditure During the Year	Total Expenditure upto 31-Mar-2023	Unspent Balance Refunded to Donor	Unutilised Amount Transferred to Balance Sheet	Transferred to Income and Expenditure Account	Amount in Recoverable
12	<b>FORD FOUNDATION</b> Engendering Change: Exploring the interlinkages between Marriage, Disability, Sexuality and Knowledge Building in India from a Women's Studies perspective	3,91,72,407	-	3,91,72,407	3,46,14,133	9,95,019	3,56,09,152	-	35,63,255	-	-
13	<b>KINGS COLLEGE LONDON</b> Laws of Social Reproduction	62,27,451	-	62,27,451	80,84,723	-	80,84,723	-	-	-	18,37,272
14	<b>FORD FOUNDATION</b> Project and General Support for Institutional Strengthening	93,90,910	4,21,794	98,12,704	55,95,438	6,52,830	62,48,268	-	35,64,436	-	-
<b>Total</b>		<b>7,75,26,226</b>	<b>1,16,40,111</b>	<b>8,91,66,337</b>	<b>6,94,76,649</b>	<b>99,66,276</b>	<b>7,94,42,925</b>	<b>-</b>	<b>1,17,89,090</b>	<b>-</b>	<b>20,65,678</b>



**CENTRE FOR WOMEN'S DEVELOPMENT STUDIES**  
**NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023**

Property, Plant and Equipment

Note - 4

S. No.	Particulars	Cost as at 31-Mar-2022	Additions during the Year	Sale / Adjustment	Cost as at 31-Mar-2023	Total Depreciation upto 31-Mar-2022	Depreciation for the Year	Depreciation Written Back	Total Depreciation upto 31-Mar-2023	Written down value as at 31-Mar-2023	Written down value as at 31-Mar-2022
1	Air Conditioner	9,08,719	-	-	9,08,719	7,49,542	23,877	-	7,73,419	1,35,300	1,59,177
2	Building	71,74,643	-	-	71,74,643	50,81,512	2,09,314	-	52,90,826	18,83,817	20,93,131
3	Computer	47,84,014	2,31,884	-	50,15,898	44,80,507	1,67,780	-	46,48,287	3,67,611	3,03,507
4	Cooler	-	12,200	-	12,200	-	1,830	-	1,830	10,370	-
5	Copy Printer	7,27,880	-	-	7,27,880	6,94,392	5,023	-	6,99,415	28,465	33,488
6	Digital Camera	52,800	-	-	52,800	32,054	3,112	-	35,166	17,634	20,746
7	EPABX System	1,06,665	-	-	1,06,665	92,516	2,122	-	94,638	12,027	14,149
8	Fan	48,924	-	-	48,924	41,977	1,042	-	43,019	5,905	6,947
9	Fax Machine	68,200	-	-	68,200	66,968	185	-	67,153	1,047	1,232
10	Fire Extinguisher	80,703	-	-	80,703	54,885	3,873	-	58,758	21,945	25,818
11	Frinking Machine	96,712	-	-	96,712	96,228	73	-	96,301	411	484
12	Furniture	12,37,477	-	-	12,37,477	9,41,576	29,590	-	9,71,166	2,66,311	2,95,901
13	Generator	5,40,000	-	-	5,40,000	4,96,367	6,545	-	5,02,912	37,088	43,633
14	Heat Convactor	16,540	-	-	16,540	8,088	1,268	-	9,356	7,184	8,452
15	Jeep	4,91,020	-	-	4,91,020	4,71,251	2,965	-	4,74,216	16,804	19,769
16	Lap Top Computer	14,74,093	2,64,910	-	17,39,003	12,85,022	1,28,611	-	14,13,633	3,25,370	1,89,071
17	Laser Printer	4,02,676	-	-	4,02,676	2,73,241	19,415	-	2,92,656	1,10,020	1,29,435
18	Library Books	57,43,377	1,33,867	-	58,77,244	51,26,025	2,85,534	-	54,11,559	4,65,685	6,17,352
19	Lift	4,68,683	-	-	4,68,683	3,74,105	14,187	-	3,88,292	80,391	94,578
20	Multimedia projector	1,95,860	-	-	1,95,860	1,49,240	6,994	-	1,56,234	39,626	46,620
21	Printer	1,99,616	-	-	1,99,616	1,65,824	5,068	-	1,70,892	28,724	33,792
22	R. O. System	39,080	-	-	39,080	35,734	502	-	36,236	2,844	3,346
23	Refrigerator	21,697	-	-	21,697	17,194	675	-	17,869	3,828	4,503
24	Scanner	19,18,800	-	-	19,18,800	7,81,256	1,70,632	-	9,51,888	9,66,912	11,37,544
25	Server	2,65,000	-	-	2,65,000	2,54,427	1,586	-	2,56,013	8,987	10,573
26	Software	5,71,561	-	-	5,71,561	4,90,644	32,367	-	5,23,011	48,550	80,917
27	Spiral Binding Machine	26,000	-	-	26,000	25,077	138	-	25,215	785	923

Cont....



**CENTRE FOR WOMEN'S DEVELOPMENT STUDIES**  
**NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023**

Property, Plant and Equipment

Note - 4  
Amount in ₹

S. No.	Particulars	Cost as at 31-Mar-2022	Additions during the Year	Sale / Adjustment	Cost as at 31-Mar-2023	Total Depreciation upto 31-Mar-2022	Depreciation for the Year	Depreciation Written Back	Total Depreciation upto 31-Mar-2023	Written down value as at 31-Mar-2023	Written down value as at 31-Mar-2022
28	TEA Coffe Machine	-	14,986	-	14,986	-	2,248	-	2,248	12,738	-
29	Tablets	-	5,67,450	-	5,67,450	-	1,13,490	-	1,13,490	4,53,960	-
30	UPS System	4,38,682	-	-	4,38,682	3,82,742	8,391	-	3,91,133	47,549	55,940
31	Voice Recorders	36,194	-	-	36,194	15,634	3,084	-	18,718	17,476	20,560
32	Water Dispenser	7,500	-	-	7,500	5,095	361	-	5,456	2,044	2,405
33	Xeroxing Machine	7,75,729	-	-	7,75,729	6,00,683	26,257	-	6,26,940	1,48,789	1,75,046
	<b>Total</b>	<b>2,89,18,844</b>	<b>12,25,297</b>	<b>-</b>	<b>3,01,44,141</b>	<b>2,32,89,806</b>	<b>12,78,139</b>	<b>-</b>	<b>2,45,67,945</b>	<b>55,76,197</b>	<b>56,29,039</b>
	<b>Previous Year</b>	<b>2,85,13,010</b>	<b>6,29,864</b>	<b>2,24,031</b>	<b>2,89,18,843</b>	<b>2,22,23,035</b>	<b>12,90,800</b>	<b>2,24,031</b>	<b>2,32,89,804</b>	<b>56,29,039</b>	<b>62,89,975</b>



**CENTRE FOR WOMEN'S DEVELOPMENT STUDIES**  
**NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023**

**Investment**

Note - 5  
Amount in ₹

As at 31-Mar-22	Particulars		As at 31-Mar-23
2,12,32,469	<b>LONG TERM:</b>		
53,675	Fixed Deposit (Indian Overseas Bank)	4,02,35,763	
	Interest Accrued	70,400	4,03,06,163
6,13,32,310	Housing Development Finance Corporation	6,13,32,310	
31,40,183	Interest Accrued	44,15,656	6,57,47,966
2,14,95,345	PNB Housing Finance Ltd.	2,14,95,345	
7,15,150	Interest Accrued	12,67,260	2,27,62,605
1,03,74,511	Dr. Vina Mazumdar Memorial Fund: Fixed Deposit Indian Overseas Bank & PNB Housing Finance Ltd.	1,04,21,505	
3,26,859	Interest Accrued	5,56,916	1,09,78,421
40,93,140	Prof. Lotika Sarkar Research & Scholarship Fund: Fixed Deposit with Indian Overseas Bank	42,86,553	
22,440	Interest Accrued	29,432	43,15,985
<b>12,27,86,082</b>	<b>Total</b>		<b>14,41,11,140</b>



**CENTRE FOR WOMEN'S DEVELOPMENT STUDIES**  
**NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023**

**Balances with the Banks**

**Note - 6**  
**Amount in ₹**

As at 31-Mar-22	Particulars	As at 31-Mar-23
9,74,071	Canara Bank	10,02,628
70,037	DEAF Account Punjab National Bank CP	70,037
1,52,792	Indian Overseas Bank A/c 657	2,77,746
29,85,625	Indian Overseas Bank A/c 8279	54,32,801
1,63,34,517	Indian Overseas Bank A/c 8278	53,20,445
4,43,008	State Bank of India	4,77,407
3,36,923	Indian Overseas Bank LS RES and Scholarship Fund	3,46,242
8,69,624	Indian Overseas Bank (VMM FUND)	8,93,874
3,80,152	Indian Overseas Bank (NHRC)	3,90,678
2,90,689	Indian Overseas Bank (IFIG)	2,98,717
7,20,400	YES Bank	7,54,506
1,47,90,116	Indian Overseas Bank A/C 18934	84,57,153
2,42,835	Indian Overseas Bank (IMPRESS)	2,49,601
<b>3,85,90,789</b>	<b>Total</b>	<b>2,39,71,835</b>



**CENTRE FOR WOMEN'S DEVELOPMENT STUDIES**  
**NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023**

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

Note - 7						
						Amount in ₹
As at 31-Mar-22	Grant Expenditure	As at 31-Mar-23	90% of Salary and Allowances	As at 31-Mar-22	Grant Received	As at 31-Mar-23
	<b>ICSSR: (OH 36)</b>					
	OH 36 GENERAL					
3,01,13,465	Salaries & Allowances	2,72,42,521		3,22,55,867	ICSSR Salary Grant(OH-36)	2,72,41,000
26,93,416	EPF Contribution	24,80,109			OH 36 General	-
4,02,000	Family Pension	2,94,615		11,68,791	Less: Unutilised Grant Carried Forward	18,06,000
33,44,779	Leave Encashment	2,87,773			OH 36 SC	5,73,769
11,12,722	Gratuity	11,24,433	2,82,86,506	9,12,681	Less: Unutilised Grant Carried Forward	10,53,000
	<b>OH 36 SC</b>				OH 36 ST	39,937
11,40,342	Salaries & Allowances	11,95,561		39,97,913	10% Contribution from CWDS	33,92,422
96,917	EPF Contribution	1,08,203		16,43,877	Met from Other Sources	
15,000	Family Pension	15,000			Deficit in the Salary Grant:	
-	Leave Encashment	-			(Met from Other Sources)	
46,398	Gratuity	50,382			OH 36 General	10,45,506
	<b>OH 36 ST</b>				OH 36 SC/ ST	-
8,92,423	Salaries & Allowances	9,90,947				
55,706	EPF Contribution	65,907				
30,000	Family Pension	30,000				
-	Leave Encashment	-				
35,961	Gratuity	38,772				
<b>3,99,79,129</b>	<b>Total</b>	<b>11,25,626</b>	<b>10,13,063</b>	<b>3,99,79,129</b>	<b>Total</b>	<b>3,39,24,223</b>





## **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, India.

Ph.: 91-11-23345530, 23365541 Fax:91-11-23346044

E.mail: [cwds@cwds.ac.in](mailto:cwds@cwds.ac.in) / [cwdsorg@cwds.ac.in](mailto:cwdsorg@cwds.ac.in)

Website: <https://www.cwds.ac.in>

