CENTRE FOR WOMEN'S DEVELOPMENT STUDIES
BALANCE SHEET AS AT MARCH 31, 2023
FOREIGN CONTRIBUTION ACCOUNTS

Amount in ₹

As at 31-Mar-22	Liabilities		As at 31-Mar-23	As at 31-Mar-22	Assets		As at 31-Mar-23
8,37,81,329	**Corpus Fund**		8,37,81,329	35,91,607	**Property, Plant and Equipment** (Note - 3)		29,37,858
3,74,90,361	**General Reserve**			11,76,71,530	**Investment** (Note - 4)		12,67,47,799
	Balance as per last Balance Sheet	3,74,90,361					
	Addition during the year	26,10,251	4,01,00,612		**Current Assets, Loans, Advances, etc.:**		
				18,57,272	Recoverable Sponsored Project Grants (Note - 2)		18,57,272
35,91,607	**Property, Plant and Equipment Fund**			-	Project Advance		-
	Balance as per last Balance Sheet	35,91,607		1,00,000	Security Deposit		1,00,000
	Add: Addition during the year	-		913	Cash Balance		433
	Less: Deletion/ sale during the year	-		1,67,77,524	Balances with the Banks (Note - 5)		57,97,851
		35,91,607		14,25,767	TDS Receivable		7,12,730
	Less: Depreciation	6,53,749	29,37,858	49,75,171	Other Recoverable		61,45,034
1,00,54,587	**Dr. Vina Mazumdar Memorial Corpus Fund**						
	Balance as per last Balance Sheet	1,00,54,587					
	Add: Addition during the year	6,12,296					
		1,06,66,883					
	Less: Excess Interest accured	3,22,398	1,03,44,485				
83,53,746	**Unutilised Sponsored Project Grants** (Note - 2)		71,27,691				
31,28,154	**Current Liabilities and Provisions:**						
	Statutory Dues	-					
	Other Payables	7,000	7,000				
14,63,99,784	**Total**		**14,42,98,976**	**14,63,99,784**	**Total**		**14,42,98,976**

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 CWDS

Vinayak Sharma
(Vinayak Sharma)
Accounts Clerk GrII

Rajni Palriwala
(Prof. Rajni Palriwala)
Treasurer

N. Manimekalai
(Prof. N. Manimekalai)
Member Secretary

V. Raman
(Prof. Vasanthi Raman)
Chairperson

As per our certificate of even date attached

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

UCC & ASSOCIATES LLP NEW DELHI CHARTERED ACCOUNTANTS

Umesh Goyal
Umesh Chand Goyal, FCA
M. No. 088328
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
FOREIGN CONTRIBUTION ACCOUNTS

Amount in ₹

Year Ended 31-Mar-22	Expenditure	Year Ended 31-Mar-23	Year Ended 31-Mar-22	Income	Year Ended 31-Mar-23
	Programme Expenditure		83,39,598	Sponsored Project Grants (Note - 2)	16,47,849
83,39,598	Sponsored Project Expenditures (Note - 2)	16,47,849	71,82,722	Interest on Fixed Deposits	65,14,943
8,80,000	Honorarium to Editors/ Consultants	9,60,000	6,66,522	Interest on Fixed Deposits - Dr. Vina Mazumdar M. Fund	6,12,296
-	Other Programme Expenditures	-	6,00,091	Interest on Savings Accounts	4,93,418
6,57,000	Employee Cost	17,38,362	64,513	Interest on Income Tax Refund	47,761
			7,40,538	Payables Written-off	-
	Administrative Expenditure				
6,73,426	Employee Cost	-			
9,30,186	Professional Fees, Honorarium, etc.	15,72,204			
9,928	Library Expenses	9,181			
10,00,000	Gratuity Expenses	-			
3,65,441	Other Administrative Expenditures	1,66,124			
	Appropriation of Surplus				
6,66,522	Transfer to Dr. Vina Mazumdar Memorial Fund	6,12,296			
40,71,884	Excess of Income over Expenditure Transferred to General	26,10,251			
-	Excess of Income over Expenditure - unutilised balance	-			
1,75,93,985	**Total**	**93,16,267**	**1,75,93,985**	**Total**	**93,16,267**

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 GrII
Finance & Admin.

Rajni Palriwala

(Prof. Rajni Palriwala)
Treasurer

N. Manimekalai

(Prof. N. Manimekalai)
Member Secretary

V. Raman

(Prof. Vasanthi Raman)
Chairperson

As per our certificate of even date attached

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

UCC & ASSOCIATES LLP NEW DELHI CHARTERED ACCOUNTANTS

Umesh Goyal

Umesh Chand Goyal, FCA
M. No. 088328
Partner

Date: 26/09/2023
Place: New Delhi

CENTRE FOR WOMEN'S DEVELOPMENT STUDIES

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

FOREIGN CONTRIBUTION ACCOUNTS

Amount in ₹

Year Ended 31-Mar-22	Receipts	Year Ended 31-Mar-23	Year Ended 31-Mar-22	Payments	Year Ended 31-Mar-23
	Opening Balance			**Programme Expenditure**	
3,01,60,440	Fixed Deposit with PNB Housing Finance	3,19,12,893	67,01,704	Sponsored Project Expenditure	33,77,229
5,26,00,000	Fixed Deposit with HDFC	6,44,72,493	8,00,000	Honorarium to Editors/Consultants	10,40,000
2,65,71,725	Fixed Deposit with IOB	2,12,86,144	-	Other Programme Expenditures	-
1,50,97,540	Bank Balance - Indian Overseas Bank	1,63,34,517	2,37,392	Employee Cost	26,28,344
	Bank Balance - State Bank of India	4,43,008			
913	Cash in Hand	913			
				Administrative Expenditure	
	Receipts during the year		-	Employee Cost	-
94,27,616	Sponsored Project Grant Received	-	9,30,186	Professional Fees, Honorarium, etc	15,72,204
78,49,244	Interest on Fixed Deposits	68,04,841	16,278	Library Expenses	2,831
6,00,091	Interest on Savings Account	4,93,418	10,00,000.00	Gratuity Expenses	-
64,513	Interest on Income Tax Refund	47,761	1,25,950	Other Administrative Expenditures	1,67,920
82,79,639	Interest Accrued Received	-			
8,06,370	Receipt of Tax Deducted at Source	14,25,767		**Others**	
			64,09,019	Project and Other Advances	11,74,414
			7,87,594	Tax Deducted at Source	7,12,730
				Closing Balance	
			3,19,12,893	Fixed Deposit with PNB Housing Finance including Interest Earned	3,26,93,670
			6,44,72,493	Fixed Deposit with HDFC including Interest Earned	6,57,47,966
			2,12,86,144	Fixed Deposit with IOB including Interest Earned	2,83,06,163
			1,63,34,517	Bank Balance - Indian Overseas Bank	53,20,445
			4,43,008	Bank Balance - State Bank of India	4,77,407
			913	Cash Balance	433
15,14,58,091	**Total**	**14,32,21,755**	**15,14,58,091**	**Total**	**14,32,21,755**

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: 26/09/2023
Place: New Delhi

CENTRE FOR WOMEN'S DEVELOPMENT STUDIES

NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2023
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.

UCC & ASSOCIATES LLP CHARTERED ACCOUNTANTS NEW DELHI

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 grans 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)	(Prof. Rajni Palriwala)	(Prof. N. Manimekalai)	(Prof. Vasanthi Raman)
Accounts Clerk Gr II	Treasurer	Member Secretary	Chairperson
Finance & Admin.			

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 : 26/09/2023
Place : New Delhi

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

Sponsored Projects

Note - 2

Amount in ₹

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 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		3,91,72,407	3,46,14,133	9,95,019	3,56,09,152	-	35,63,255	-	-
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	93,90,910	4,21,794	98,12,704	55,95,438	6,52,830	62,48,268	-	35,64,436	-	-
	Total	**5,47,90,768**	**4,21,794**	**5,52,12,562**	**4,82,94,294**	**16,47,849**	**4,99,42,143**	**-**	**71,27,691**	**-**	**18,57,272**

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

Property, Plant and Equipment

Note - 3

Amount in ₹

S. No.	Particulars	Cost as at 31-Mar-2022	Additions	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	3,28,813	-	-	3,28,813	2,40,536	13,242	-	2,53,778	75,035	88,277
2	Building	34,63,638	-	-	34,63,638	22,39,063	1,22,458	-	23,61,521	11,02,117	12,24,575
3	Computer	25,98,914		-	25,98,914	23,06,915	1,16,800	-	24,23,715	1,75,199	2,91,999
4	Copy Printer	4,24,880	-	-	4,24,880	4,22,531	352	-	4,22,883	1,997	2,349
5	Desk Jet Printer	25,216	-	-	25,216	20,847	655	-	21,502	3,714	4,369
6	Digital camera	52,800	-	-	52,800	32,054	3,112	-	35,166	17,634	20,746
7	FAX	52,500	-	-	52,500	51,825	101	-	51,926	574	675
8	Furniture	4,92,859	-	-	4,92,859	4,11,882	8,098	-	4,19,980	72,879	80,977
9	Jeep	4,91,020	-	-	4,91,020	4,71,251	2,965	-	4,74,216	16,804	19,769
10	Lap Top	10,90,537	-	-	10,90,537	10,04,740	34,319	-	10,39,059	51,478	85,797
11	Laser Printer	2,42,926	-	-	2,42,926	1,22,040	18,133	-	1,40,173	1,02,753	1,20,886
12	Library Books	28,00,742	-	-	28,00,742	25,36,826	1,05,566	-	26,42,392	1,58,350	2,63,916
13	Multimedia	37,120	-	-	37,120	20,650	2,471	-	23,121	13,999	16,470
14	Scanner	18,48,900	-	-	18,48,900	7,16,107	1,69,919	-	8,86,026	9,62,874	11,32.793
15	Software	5,23,566	-	-	5,23,566	4,44,142	31,770	-	4,75,912	47,654	79,424
16	U.P.S System	1,62,316	-	-	1,62,316	1,30,023	4,844	-	1,34,867	27,449	32,293
17	Voice Recorders	36,194	-	-	36,194	15,634	3,084	-	18,718	17,476	20,560
18	Xeroxing Machine	1,14,305	-	-	1,14,305	8,573	15,860	-	24,433	89,872	1,05,732
	Total	**1,47,87,246**	-	-	**1,47,87,246**	**1,11,95,639**	**6,53,749**	-	**1,18,49,388**	**29,37,858**	**35,91,607**
	Previous Year	**1,43,56,950**	**4,30,296**	-	**1,47,87,246**	**1,03,57,300**	**8,38,339**	-	**1,11,95,639**	**35,91,607**	

UCC & ASSOCIATES LLP * CHARTERED ACCOUNTANTS
NEW DELHI

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

Investment | **Note - 4**

Amount in ₹

As at 31-Mar-22	Particulars		As at 31-Mar-23
	LONG TERM:		
2,12,32,469	Fixed Deposits (Indian Overseas Bank)	2,82,35,763	
53,675	Interest Accrued	70,400	2,83,06,163
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
93,80,000	Dr.Vina Mazumdar Memorial Fund - Fixed Deposit PNB Housing Finance Ltd.	93,80,000	
3,22,398	Interest Accrued	5,51,065	99,31,065
11,76,71,530	**Total**		**12,67,47,799**

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

Balances with the Banks **Note - 5**

Amount in ₹

As at 31-Mar-22	Particulars	As at 31-Mar-23
1,63,34,517	Indian Overseas Bank	53,20,445
4,43,008	State Bank of India	4,77,407
1,67,77,524	**Total**	**57,97,851**

NEW DELHI
CHARTERED ACCOUNTANTS