



INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

To
The Members of
Integrated Women Development Institute

Report on the Financial Statements:

We have audited the Financial Statements of Integrated Women Development Institute, No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai - 600 049 ("the Society"), which comprise of Balance Sheet as at 31st March 2023, the Income & Expenditure account and the Receipts and Payments account for the year ended 31st March 2023 and the notes to the financial statements consisting of summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us,

These Financial Statements of accounts of Integrated Women Development Institute, Chennai give a true and fair view of the financial position of the Society as at 31st March 2023 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

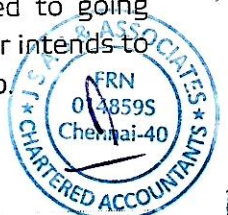
Basis for Opinion:

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

Responsibilities of Management and those charged with Governance for the Financial Statement:

Management is responsible for the preparation and fair presentation of these financial statements that give a true and fair view of the state of affairs and results of operations in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of these Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.



Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statement:

Our objectives are to;

1. Obtain reasonable assurance about whether the financial statements as a whole is 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 Standards on Auditing (SAs) will always detect a material 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. Identify and assess the risks of material misstatement of these 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.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.,
4. Evaluate the overall presentation, structure and content of these Financial Statements, including the disclosures, and whether these Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
5. We have communicated with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that we identified during our audit.

Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with the Standards of Auditing (SA) as prescribed by the Institute of Chartered Accountants of India (ICAI). These Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether these financial statements are free from material misstatements.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in these Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, of these Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the entity's preparation and fair presentation of these Financial Statements in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of these financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



For J S A S & Associates
Chartered Accountants
(Firm Registration Number. 014859S)

John Ravindran Moses
John Ravindran Moses
Partner
(Membership Number. 028566)
UDIN: 23028566BGXTSA1946

Place: Chennai
Date: 09.08.2023

No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai - 600 049

No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai - 600 049



V. M. Hopkins, President Secretary

INTEGRATED WOMEN DEVELOPMENT INSTITUTE
No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai - 600 049
Consolidation Receipts and Payments Account for the year ended 31st March 2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Miscellaneous Income	17,200.00	Shelter for Home less (Women) - Tharamani	
Bank Interest	2,861.00	Programme Expenses	
		Care Taker Cum Cook Salary	72,000.00
Loans & Advances		Co-Ordinator Salary	1,71,660.00
Refund of Shelter for Home Rental Advance	1,75,000.00	Security Guard Salary	1,65,750.00
Income Receivable - NABARD	1,84,716.00	Rent	1,75,000.00
Loan Received - General Fund	4,11,000.00	Conveyance	6,000.00
TDS Receivable FY 2020-21	72,002.75	Food Night	2,23,624.00
		Gas Cylinder	42,830.00
		Mat, Pillow and Blanket	6,225.00
		Snacks	55,152.00
		Toiletries & Clothing Cleaning	21,149.00
		Utensils- Gas Stves Plates	13,748.00
		Administration Expenses	
		Stationery	6,000.00
		NABFINS - Project	
		Programme Expenses	
		Staff Salary & TA	14,02,564.00
		Driver Salary	1,54,800.00
		Fuel Expenses	95,242.00
		Monthly Meeting - Meals & Snacks	17,544.00
		Administration Expenses	
		CCTV Camera Maintenance	28,600.00
		Computer Maintenance	1,034.00
		Electricity Charges	24,782.00
		Office Maintenance	7,994.00
		Printing and Stationery	40,300.00
		Tally Renewal	4,248.00



For IWDI INTEGRATED WOMEN
DEVELOPMENT INSTITUTE

V. M. Hepsin
President

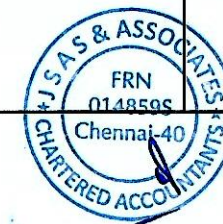
Chandrasekhar
Secretary

INTEGRATED WOMEN DEVELOPMENT INSTITUTE

No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai - 600 049

Consolidation Receipts and Payments Account for the year ended 31st March 2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
		Telephone Expenses	33,867.00
		Xerox Machine Maintenance	15,020.00
		Smile Foundation 2022 - 2023	
		Programme Expenses	
		Honorarium to Instructor -Center Incharge	1,36,000.00
		Honorarium to Instructor-Health Care	1,68,000.00
		Hygiene and Maintenance	20,000.00
		Rent	1,60,000.00
		Mobilization Cost	25,200.00
		Trainee Internet Reimbursement	28,000.00
		Workshop and Activities	3,335.00
		Administration Expenses	
		Electricity	11,508.00
		Internet & Telephone	14,280.00
		Printing & Stationery	10,000.00
		World Homeless Day Programme - Ambattur	
		Programme Expenses	
		Activity Things	300.00
		Awariness Auto	400.00
		Bannar	1,000.00
		Decoration Items	400.00
		Dress Materials	4,725.00
		Food	15,465.00
		Gift Articals	1,266.00
		Snacks	2,243.00
		Sweets	300.00



For IWDI INTEGRATED WOMEN
DEVELOPMENT INSTITUTE

V.M. Hebbian, President
Selvi P. Ramesh, Secretary

INTEGRATED WOMEN DEVELOPMENT INSTITUTE

No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai - 600 049

Consolidation Receipts and Payments Account for the year ended 31st March 2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
		World Homeless Day Programme - Tharamani	
		Programme Expenses	
		Activity Things	655.00
		Bannar	1,350.00
		Dress Materials	6,250.00
		Food	11,066.00
		Gift Articals	2,320.00
		Resident Use Materials	2,001.00
		Snacks	2,202.00
		Sweets	210.00
		General Fund Account	
		Administration Expenses	
		Telephone	3,421.00
		Digital Signature Expenses	1,750.00
		Audit Fee - FY 20-21 Balance	5,900.00
		Audit Fee - FY 21-22	39,530.00
		FC4 E Filing Fee - FY 20-21	2,360.00
		FC4 E Filing Fee FY 21-22	2,360.00
		IT E Filing Fee - FY 20-21	2,360.00
		IT E Filing Fee - FY 21-22	2,950.00
		Society Renewal	2,400.00
		Website	10,382.00
		Bank Charges	4,372.10
		Loans & Advances	
		Loan Repaid - General Fund	6,80,000.00
		TDS Receivable 2022-23	1,07,726.00
		Income Receivable - NABARD	2,11,285.00



For IWDI INTEGRATED WOMEN
DEVELOPMENT INSTITUTE

V. M. Hepsigir President
Christine Secretary

INTEGRATED WOMEN DEVELOPMENT INSTITUTE

No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai - 600 049

Consolidation Receipts and Payments Account for the year ended 31st March 2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
		FOREIGN CONTRIBUTION:	
		Ananda Foundation	
		Administration Expenses	
		Bank Charges	619.00
		Closing Balance:	
		Cash in Hand - FC	6,002.89
		Cash at Bank - FC	5,217.58
		Cash in Hand - LC	3,980.23
		Cash at Bank - LC	23,481.70
		Project Balance - LC	65,784.72
TOTAL	58,11,486.22	TOTAL	58,11,486.22

REFERRED TO IN MY REPORT OF EVEN DATE

For J S A S & Associates
Chartered Accountants

(FRN: 014859S)

John Ravindran Moses
Partner

(Mem. No. 028566)

UDIN: 23028566BGXTSA1946



For IWDI INTEGRATED WOMEN
DEVELOPMENT INSTITUTE

V. M. Heps, S. M.
President

Caliph Hameed
Secretary

Place: Chennai

Date: 09.08.2023

INTEGRATED WOMEN DEVELOPMENT INSTITUTE

No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai - 600 049

Consolidation Income and Expenditure Account for the year ended 31st March 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Opeing Stock - Sanitary Materials	1,00,000.00	GENERAL ACCOUNT:	
GENERAL ACCOUNT:		Family Counselling Center - Chennai	
Family Counselling Center - Chennai		Grant Received from Tamilnadu Social Welfare Board, Chennai	2,88,000.00
Programme Expenses			
Counselour Salary	2,40,000.00	Shelter for Home less (Men) - Ambattur:	
Typist Salary	30,000.00	Grant Received from Chennai Corporation, Chennai	8,82,870.00
Counselour TA	18,590.00		
Administration Expenses		Shelter for Home less (Women) - Tharamani	
Office Assistant Salary	18,000.00	Grant Received from Chennai Corporation, Chennai	10,68,165.00
Office Maintenance	36,000.00		
Stationery	3,235.00	NABFINS - Project	
Xerox	1,295.00	Service Charges - NABFINS	21,54,259.00
Shelter for Home less (Men) - Ambattur:		Smile Foundation 2022 - 2023	
Programme Expenses		Grant Received from Smile Foundation	4,16,455.00
Care Taker Cum Cook Salary	72,000.00		
Co-Ordinator Salary	1,63,855.00	General Fund Account	
Security Guard	1,65,290.00	Donation	500.00
Conveyance	5,249.00	Interest on IT Refunded	5,037.25
Food Night	2,87,945.00	Membership Subscription	9,720.00
Gas Cylinder	43,232.00	Miscellaneous Income	17,200.00
Mat, Pillow, Blanket	6,225.00	Bank Interest	2,861.00
Snacks	75,448.00		
Toiletries & Clothing Cleaning	29,823.00	Excess of Expenditure over Income	57,949.26
Utensils- Gas Stove, Plates	13,808.00		
Administration Expenses			
Stationery	6,000.00		
Shelter for Home less (Women) - Tharamani			
Programme Expenses			
Care Taker Cum Cook Salary	72,000.00		
Co-Ordinator Salary	1,71,660.00		
Security Guard Salary	1,65,750.00		
Rent	1,75,000.00		

For IWDI INTEGRATED WOMEN DEVELOPMENT INSTITUTE

V. M. Hepsiana
President

Chidambaram
Secretary



INTEGRATED WOMEN DEVELOPMENT INSTITUTE

No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai - 600 049

Consolidation Income and Expenditure Account for the year ended 31st March 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Conveyance	6,000.00		
Food Night	2,23,624.00		
Gas Cylinder	42,830.00		
Mat, Pillow and Blanket	6,225.00		
Snacks	55,152.00		
Toiletries & Clothing Cleaning	21,149.00		
Utensils- Gas Stoves Plates	13,748.00		
Administration Expenses			
Stationery	6,000.00		
NABFINS - Project			
Programme Expenses			
Staff Salary & TA	14,02,564.00		
Driver Salary	1,54,800.00		
Fuel Expenses	95,242.00		
Monthly Meeting - Meals & Snacks	17,544.00		
Administration Expenses			
CCTV Camera Maintenance	28,600.00		
Computer Maintenance	1,034.00		
Electricity Charges	24,782.00		
Office Maintenance	7,994.00		
Printing and Stationery	40,300.00		
Tally Renewal	4,248.00		
Telephone Expenses	33,867.00		
Xerox Machine Maintenance	15,020.00		
Smile Foundation 2022 - 2023			
Programme Expenses			
Honorarium to Instructor -Center Incharge	1,36,000.00		
Honorarium to Instructor-Health Care	1,68,000.00		
Hygiene and Maintenance	20,000.00		
Rent	1,60,000.00		
Mobilization Cost	25,200.00		

For IWDI INTEGRATED WOMEN
DEVELOPMENT INSTITUTE



V. M. Heps, B. S. Chinnappa

INTEGRATED WOMEN DEVELOPMENT INSTITUTE

No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai - 600 049

Consolidation Income and Expenditure Account for the year ended 31st March 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Trainee Internet Reimbursement	28,000.00		
Workshop and Activities	3,335.00		
Administration Expenses			
Electricity	11,508.00		
Internet & Telephone	14,280.00		
Printing & Stationery	10,000.00		
World Homeless Day Programme - Ambattur			
Programme Expenses			
Activity Things	300.00		
Awariness Auto	400.00		
Bannar	1,000.00		
Decoration Items	400.00		
Dress Materials	4,725.00		
Food	15,465.00		
Gift Articals	1,266.00		
Snacks	2,243.00		
Sweets	300.00		
World Homeless Day Programme - Tharamani			
Programme Expenses			
Activity Things	655.00		
Bannar	1,350.00		
Dress Materials	6,250.00		
Food	11,066.00		
Gift Articals	2,320.00		
Resident Use Materials	2,001.00		
Snacks	2,202.00		
Sweets	210.00		
General Fund Account			
Administration Expenses			
Telephone	3,421.00		
Digital Signature Expenses	1,750.00		

For IWDI INTEGRATED WOMEN DEVELOPMENT INSTITUTE



V. M. Hepsibar. Calicut
President Secretary

No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai - 600 049

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Audit Fee - FY 20-21 Balance	5,900.00		
Audit Fee - FY 21-22	39,530.00		
FC4 E Filing Fee - FY 20-21	2,360.00		
FC4 E Filing Fee FY 21-22	2,360.00		
IT E Filing Fee - FY 20-21	2,360.00		
IT E Filing Fee - FY 21-22	2,950.00		
Society Renewal	2,400.00		
Website	10,382.00		
Bank Charges	4,372.10		
FOREIGN CONTRIBUTION:			
Ananda Foundation			
Administration Expenses			
Bank Charges	619.00		
Depreciation	95,008.41		
TOTAL	49,03,016.51	TOTAL	49,03,016.51

REFERRED TO IN MY REPORT OF EVEN DATE

For J S A S & Associates
Chartered Accountants
(FRN: 014859S)



V. M. Hepsing, Jr. Eliot P. Mead
President Secretary

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INTEGRATED WOMEN DEVELOPMENT INSTITUTE
No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai - 600 049
GENERAL FUND ACCOUNT - CONSOLIDATION
Receipts and Payments Account for the year ended 31st March 2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance:		Family Counselling Center - Chennai	
Cash in Hand	14,133.23	Programme Expenses	
Cash at Bank	58,665.80	Counsellor Salary	2,40,000.00
Project Balance	39,061.72	Typist Salary	30,000.00
		Counsellor TA	18,590.00
Family Counselling Center - Chennai		Administration Expenses	
Grant Received from Tamilnadu Social Welfare Board, Chennai	2,88,000.00	Office Assistant Salary	18,000.00
		Office Maintenance	36,000.00
Shelter for Home less (Men) - Ambattur:		Stationery	3,235.00
Grant Received from Chennai Corporation, Chennai	8,82,870.00	Xerox	1,295.00
Shelter for Home less (Women) - Tharamani		Shelter for Home less (Men) - Ambattur:	
Grant Received from Chennai Corporation, Chennai	10,68,165.00	Programme Expenses	
		Care Taker Cum Cook Salary	72,000.00
NABFINS - Project		Co-Ordinator Salary	1,63,855.00
Service Charges - NABFINS	21,54,259.00	Security Guard	1,65,290.00
		Conveyance	5,249.00
Smile Foundation 2022 - 2023		Food Night	2,87,945.00
Grant Received from Smile Foundation	4,16,455.00	Gas Cylinder	43,232.00
		Mat, Pillow, Blanket	6,225.00
General Fund Account		Snacks	75,448.00
Donation	500.00	Toiletries & Clothing Cleaning	29,823.00
Interest on IT Refunded	5,037.25	Utensils- Gas Stove, Plates	13,808.00
Membership Subscription	9,720.00	Administration Expenses	
Miscellaneous Income	17,200.00	Stationery	6,000.00
Bank Interest	2,861.00		
		Shelter for Home less (Women) - Tharamani	
Loans & Advances		Programme Expenses	
Refund of Shelter for Home Rental Advance	1,75,000.00	Care Taker Cum Cook Salary	72,000.00
Income Receivable - NABARD	1,84,716.00	Co-Ordinator Salary	1,71,660.00
Loan Received - General Fund	4,11,000.00	Security Guard Salary	1,65,750.00
TDS Receivable FY 2020-21	72,002.75	Rent	1,75,000.00
		Conveyance	6,000.00

For IWDI INTEGRATED WOMEN DEVELOPMENT INSTITUTE

V. M. Hegde, President
Chidambaram, Secretary



INTEGRATED WOMEN DEVELOPMENT INSTITUTE
No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai - 600 049
GENERAL FUND ACCOUNT - CONSOLIDATION
Receipts and Payments Account for the year ended 31st March 2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
		Food Night	2,23,624.00
		Gas Cylinder	42,830.00
		Mat, Pillow and Blanket	6,225.00
		Snacks	55,152.00
		Toiletries & Clothing Cleaning	21,149.00
		Utensils- Gas Stves Plates	13,748.00
		Administration Expenses	
		Stationery	6,000.00
		NABFINS - Project	
		Programme Expenses	
		Staff Salary & TA	14,02,564.00
		Driver Salary	1,54,800.00
		Fuel Expenses	95,242.00
		Monthly Meeting - Meals & Snacks	17,544.00
		Administration Expenses	
		CCTV Camera Maintenance	28,600.00
		Computer Maintenance	1,034.00
		Electricity Charges	24,782.00
		Office Maintenance	7,994.00
		Printing and Stationery	40,300.00
		Tally Renewal	4,248.00
		Telephone Expenses	33,867.00
		Xerox Machine Maintenance	15,020.00
		Smile Foundation 2022 - 2023	
		Programme Expenses	
		Honorarium to Instructor -Center Incharge	1,36,000.00
		Honorarium to Instructor-Health Care	1,68,000.00
		Hygiene and Maintenance	20,000.00
		Rent	1,60,000.00
		Mobilization Cost	25,200.00

For IWDI **INTEGRATED WOMEN DEVELOPMENT INSTITUTE**

V. M. Heppir, V. M. Calicut
President Secretary



INTEGRATED WOMEN DEVELOPMENT INSTITUTE
No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai - 600 049
GENERAL FUND ACCOUNT - CONSOLIDATION
Receipts and Payments Account for the year ended 31st March 2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
		Trainee Internet Reimbursement	28,000.00
		Workshop and Activities	3,335.00
		Administration Expenses	
		Electricity	11,508.00
		Internet & Telephone	14,280.00
		Printing & Stationery	10,000.00
		World Homeless Day Programme - Ambattur	
		Programme Expenses	
		Activity Things	300.00
		Awariness Auto	400.00
		Bannar	1,000.00
		Decoration Items	400.00
		Dress Materials	4,725.00
		Food	15,465.00
		Gift Articals	1,266.00
		Snacks	2,243.00
		Sweets	300.00
		World Homeless Day Programme - Tharamani	
		Programme Expenses	
		Activity Things	655.00
		Bannar	1,350.00
		Dress Materials	6,250.00
		Food	11,066.00
		Gift Articals	2,320.00
		Resident Use Materials	2,001.00
		Snacks	2,202.00
		Sweets	210.00
		General Fund Account	
		Administration Expenses	
		Telephone	3,421.00
		Digital Signature Expenses	1,750.00

For IWDI INTEGRATED WOMEN
DEVELOPMENT INSTITUTE



V. M. K. P. S. R. M.
President

Chiruphena
Secretary

INTEGRATED WOMEN DEVELOPMENT INSTITUTE
No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai - 600 049
GENERAL FUND ACCOUNT - CONSOLIDATION
Receipts and Payments Account for the year ended 31st March 2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
		Audit Fee - FY 20-21 Balance	5,900.00
		Audit Fee - FY 21-22	39,530.00
		FC4 E Filing Fee - FY 20-21	2,360.00
		FC4 E Filing Fee FY 21-22	2,360.00
		IT E Filing Fee - FY 20-21	2,360.00
		IT E Filing Fee - FY 21-22	2,950.00
		Society Renewal	2,400.00
		Website	10,382.00
		Bank Charges	4,372.10
		Loans & Advances	
		Loan Repaid - General Fund	6,80,000.00
		TDS Receivable 2022-23	1,07,726.00
		Income Receivable - NABARD	2,11,285.00
		Closing Balance:	
		Cash in Hand	3,980.23
		Cash at Bank	23,481.70
		Project Balance	65,784.72
TOTAL	57,99,646.75	TOTAL	57,99,646.75

REFERRED TO IN MY REPORT OF EVEN DATE

For J S A S & Associates
Chartered Accountants

(FRN-014859S)

John Ravindran Moses

Partner

(Mem. No. 028566)

UDIN: 23028566BGXTSA1946



For IWDI **INTEGRATED WOMEN
DEVELOPMENT INSTITUTE**

V.M. Hepsina
President

Chidambaram
Secretary

Place: Chennai

Date: 09.08.2023

INTEGRATED WOMEN DEVELOPMENT INSTITUTE
No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai - 600 049
GENERAL FUND ACCOUNT - CONSOLIDATION

Income and Expenditure Account for the year ended 31st March 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Opeing Stock - Sanitary Materials	1,00,000.00	Family Counselling Center - Chennai	
Family Counselling Center - Chennai		Grant Received from Tamilnadu Social Welfare Board, Chennai	2,88,000.00
Programme Expenses			
Counselour Salary	2,40,000.00	Shelter for Home less (Men) - Ambattur:	
Typist Salary	30,000.00	Grant Received from Chennai Corporation, Chennai	8,82,870.00
Counselour TA	18,590.00		
Administration Expenses		Shelter for Home less (Women) - Tharamani	
Office Assistant Salary	18,000.00	Grant Received from Chennai Corporation, Chennai	10,68,165.00
Office Maintenance	36,000.00		
Stationery	3,235.00	NABFINS - Project	
Xerox	1,295.00	Service Charges - NABFINS	21,54,259.00
Shelter for Home less (Men) - Ambattur:		Smile Foundation 2022 - 2023	
Programme Expenses		Grant Received from Smile Foundation	4,16,455.00
Care Taker Cum Cook Salary	72,000.00		
Co-Ordinator Salary	1,63,855.00	General Fund Account	
Security Guard	1,65,290.00	Donation	500.00
Conveyance	5,249.00	Interest on IT Refunded	5,037.25
Food Night	2,87,945.00	Membership Subscription	9,720.00
Gas Cylinder	43,232.00	Miscellaneous Income	17,200.00
Mat, Pillow, Blanket	6,225.00	Bank Interest	2,861.00
Snacks	75,448.00		
Toiletries & Clothing Cleaning	29,823.00	Closing Stock - Sanitary Materials	-
Utensils- Gas Stove, Plates	13,808.00		
Administration Expenses		Excess of Expenditure over Income	39,618.41
Stationery	6,000.00		
Shelter for Home less (Women) - Tharamani			
Programme Expenses			
Care Taker Cum Cook Salary	72,000.00		
Co-Ordinator Salary	1,71,660.00		
Security Guard Salary	1,65,750.00		
Rent	1,75,000.00		
Conveyance	6,000.00		

For IWDI INTEGRATED WOMEN DEVELOPMENT INSTITUTE

V. M. Hepsir
President

Calicut
Secretary



INTEGRATED WOMEN DEVELOPMENT INSTITUTE
No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai - 600 049
GENERAL FUND ACCOUNT - CONSOLIDATION
Income and Expenditure Account for the year ended 31st March 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Food Night	2,23,624.00		
Gas Cylinder	42,830.00		
Mat, Pillow and Blanket	6,225.00		
Snacks	55,152.00		
Toiletries & Clothing Cleaning	21,149.00		
Utensils- Gas Stves Plates	13,748.00		
Administration Expenses			
Stationery	6,000.00		
NABFINS - Project			
Programme Expenses			
Staff Salary & TA	14,02,564.00		
Driver Salary	1,54,800.00		
Fuel Expenses	95,242.00		
Monthly Meeting - Meals & Snacks	17,544.00		
Administration Expenses			
CCTV Camera Maintenance	28,600.00		
Computer Maintenance	1,034.00		
Electricity Charges	24,782.00		
Office Maintenance	7,994.00		
Printing and Stationery	40,300.00		
Tally Renewal	4,248.00		
Telephone Expenses	33,867.00		
Xerox Machine Maintenance	15,020.00		
Smile Foundation 2022 - 2023			
Programme Expenses			
Honorarium to Instructor -Center Incharge	1,36,000.00		
Honorarium to Instructor-Health Care	1,68,000.00		
Hygiene and Maintennce	20,000.00		
Rent	1,60,000.00		
Mobilization Cost	25,200.00		
Trainee Internet Reimbursement	28,000.00		
Workshop and Activities	3,335.00		

For IWDI INTEGRATED WOMEN DEVELOPMENT INSTITUTE

V. M. Hossain, *Chairman*
President
Secretary



INTEGRATED WOMEN DEVELOPMENT INSTITUTE
No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai - 600 049
GENERAL FUND ACCOUNT - CONSOLIDATION
Income and Expenditure Account for the year ended 31st March 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Administration Expenses			
Electricity	11,508.00		
Internet & Telephone	14,280.00		
Printing & Stationery	10,000.00		
World Homeless Day Programme - Ambattur			
Programme Expenses			
Activity Things	300.00		
Awareness Auto	400.00		
Bannar	1,000.00		
Decoration Items	400.00		
Dress Materials	4,725.00		
Food	15,465.00		
Gift Articals	1,266.00		
Snacks	2,243.00		
Sweets	300.00		
World Homeless Day Programme - Tharamani			
Programme Expenses			
Activity Things	655.00		
Bannar	1,350.00		
Dress Materials	6,250.00		
Food	11,066.00		
Gift Articals	2,320.00		
Resident Use Materials	2,001.00		
Snacks	2,202.00		
Sweets	210.00		
General Fund Account			
Administration Expenses			
Telephone	3,421.00		
Digital Signature Expenses	1,750.00		
Audit Fee - FY 20-21 Balance	5,900.00		
Audit Fee - FY 21-22	39,530.00		



For IWDI INTEGRATED WOMEN DEVELOPMENT INSTITUTE

V. M. Hepburn
Chairman

INTEGRATED WOMEN DEVELOPMENT INSTITUTE
No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai - 600 049
GENERAL FUND ACCOUNT - CONSOLIDATION
Income and Expenditure Account for the year ended 31st March 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
FC4 E Filing Fee - FY 20-21	2,360.00		
FC4 E Filing Fee FY 21-22	2,360.00		
IT E Filing Fee - FY 20-21	2,360.00		
IT E Filing Fee - FY 21-22	2,950.00		
Society Renewal	2,400.00		
Website	10,382.00		
Bank Charges	4,372.10		
Depreciation	77,296.56		
TOTAL	48,84,685.66	TOTAL	48,84,685.66

REFERRED TO IN MY REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

(FRN 014859S)

John Ravindran Moses

Partner

(Mem. No. 028566)

UDIN: 23028566BGXTSA1946

Place: Chennai

Date: 09.08.2023



**For IWDI INTEGRATED WOMEN
DEVELOPMENT INSTITUTE**

V. M. Jeyaraj
President

Calvin Dineend
Secretary

INTEGRATED WOMEN DEVELOPMENT INSTITUTE

No.14/57, Phase III, Thirunagar, Villivakkam, Chennai-600 049

FOREIGN CONTRIBUTION ACCOUNT**Receipts and Payments Account for the year ended 31st March 2023**

Receipts	Amount	Payments	Amount
Opening Balance:		Ananda Foundation	
Cash in Hand	6,002.89	Administration Expenses	
Cash at Bank	5,836.58	Bank Charges	619.00
		Closing Balance:	
		Cash in Hand	6,002.89
		Cash at Bank	5,217.58
Total	11,839.47	Total	11,839.47

REFERRED TO IN MY REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

(FRN: 014859S)

John Ravindran Moses

Partner

(Mem. No. 028566)

UDIN: 23028566BGXTSA1946



Place: Chennai

Date: 09.08.2023

INTEGRATED WOMEN DEVELOPMENT INSTITUTE

No.14/57, Phase III, Thirunagar, Villivakkam, Chennai-600 049

FOREIGN CONTRIBUTION ACCOUNT**Income and Expenditure Accounts for the year ended 31st March 2023**

Expenditure	Amount	Income	Amount
Ananda Foundation		Excess of Expenditure over Income	18,330.85
Administration Expenses			
Bank Charges	619.00		
Depreciation	17,711.85		
Total	18,330.85	Total	18,330.85

REFERRED TO IN MY REPORT OF EVEN DATE

For J S A S & Associates

Chartered Accountants

(FRN: 014859S)

John Ravindran Moses

Partner

(Mem. No. 028566)

UDIN: 23028566BGXTSA1946

**For IWDI INTEGRATED WOMEN DEVELOPMENT INSTITUTE**V. M. Hepsir
PresidentCalvin P. R.
Secretary

Place: Chennai

Date: 09.08.2023

INTEGRATED WOMEN DEVELOPMENT INSTITUTE
No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai-600 049

BALANCE SHEET AS AT 31ST MARCH 2023

Value as at 31-Mar-22	Liabilities	Value as at 31-Mar-23	Value as at 31-Mar-22	Assets	Value as at 31-Mar-23
1,000.00	CORPUS FUND	1,000.00		PROPERTY, PLANT AND EQUIPMENT:	
			11,27,730.21	As per Schedule	10,32,721.80
12,34,142.70	GENERAL FUND			CURRENT ASSETS:	
	Opening Balance 12,34,142.70			Shelter for Home House Advance	-
	Less: Excess of Expenditure - LC 39,618.41		1,75,000.00	Deposits	2,13,000.00
	11,94,524.29		2,13,000.00	Staff Advance - Mrs. Poongodi	30,000.00
	Less: Excess of Expenditure - FC 18,330.85	11,76,193.44	30,000.00	Staff Advance - A.Deepa	10,000.00
	UNSECURED LOANS:		10,000.00	Income Receivable - NABARD	2,11,285.00
2,00,000.00	Loan from DRDA	2,00,000.00	1,84,716.00	Tax Deducted at Source	86,884.52
5,80,165.00	Loan Received	3,11,165.00	51,161.27	Stock of Materials (DRDA)	-
			1,00,000.00	Cash & Bank Balances (as per Schedule)	1,04,467.12
			1,23,700.22		
20,15,307.70	Total	16,88,358.44	20,15,307.70	Total	16,88,358.44

REFERRED TO IN MY REPORT OF EVEN DATE

For J S A S & Associates
Chartered Accountants
(FRN 014859S)

John Ravindran Moses
Partner
(Mem. No. 028566)
UDIN: 23028566BGXTSA1946



For IWDI **INTEGRATED WOMEN
DEVELOPMENT INSTITUTE**

V.M. Hegde
President

Secretary

Place: Chennai
Date: 09.08.2023

INTEGRATED WOMEN DEVELOPMENT INSTITUTE
No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai-600 049

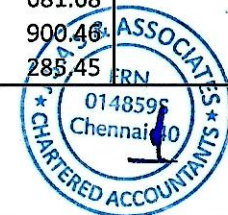
SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT (LOCAL & FC ACCOUNT)

Particulars	WDV as at 31-Mar-2022	Additions during the year		Total	Rate	Depreciation	WDV as at 31-Mar-2023
		> 180 Days	< 180 Days				
LOCAL CONTRIBUTION:							
LAND & BUILDING							
Land	1,81,624.00			1,81,624.00			1,81,624.00
Building	1,91,748.58			1,91,748.58	5%	9,587.43	1,82,161.15
FURNITURE & FIXTURES							
Furniture & Fittings	1,01,475.29			1,01,475.29	10%	10,147.53	91,327.76
PLANT & MACHINERY							
Office Equipments:							
Fans	13,837.07			13,837.07	15%	2,075.56	11,761.51
Fax Machine	1,396.30			1,396.30	15%	209.45	1,186.86
Cell Phone	1,642.90			1,642.90	15%	246.44	1,396.47
Biometric Machine	9,079.66			9,079.66	15%	1,361.95	7,717.71
Borewell Motor	7,737.98			7,737.98	15%	1,160.70	6,577.28
Godrej Locker	2,783.76			2,783.76	15%	417.56	2,366.20
Stranger and Mike	903.65			903.65	15%	135.55	768.10
Printer	7,693.57			7,693.57	15%	1,154.04	6,539.53
Security Camera	53,317.10			53,317.10	15%	7,997.57	45,319.54
DVD Player	1,122.02			1,122.02	15%	168.30	953.72
Camera	8,546.55			8,546.55	15%	1,281.98	7,264.57
Computer	16,206.56			16,206.56	40%	6,482.62	9,723.94
LED Television	14,337.50			14,337.50	15%	2,150.63	12,186.88
Airconditioner	29,665.00			29,665.00	15%	4,449.75	25,215.25
Stabilizer	4,558.16			4,558.16	15%	683.72	3,874.44
UPS Battery	29,728.26			29,728.26	15%	4,459.24	25,269.02
Fire Extinguisher	3,027.60			3,027.60	15%	454.14	2,573.46
R O Water Purchase	4,544.53			4,544.53	15%	681.68	3,862.85
Samsung LED TV	6,003.07			6,003.07	15%	900.46	5,102.61
Wireless Modem	1,903.02			1,903.02	15%	285.45	1,617.57

For IWDI INTEGRATED WOMEN DEVELOPMENT INSTITUTE

V. M. Hossain
President

Chandrasekhar
Secretary



INTEGRATED WOMEN DEVELOPMENT INSTITUTE
No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai-600 049

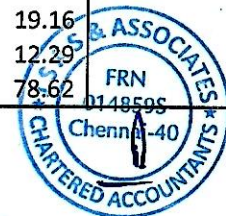
SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT (LOCAL & FC ACCOUNT)

Particulars	WDV as at 31-Mar-2022	Additions during the year		Total	Rate	Depreciation	WDV as at 31-Mar-2023
		> 180 Days	< 180 Days				
Program Equipments:							
Sewing Machine	24,798.43			24,798.43	15%	3,719.76	21,078.67
Medical Equipments	100.83			100.83	15%	15.12	85.71
Slide Projector	95.62			95.62	15%	14.34	81.28
Refrigerator	27,015.90			27,015.90	15%	4,052.39	22,963.52
Computer & Accessories	46.49			46.49	40%	18.60	27.89
Computer furniture	540.47			540.47	10%	54.05	486.42
Printer	3,592.72			3,592.72	15%	538.91	3,053.81
Scanner, CD Writer, CD Rom	350.10			350.10	15%	52.52	297.59
UPS Battery	16,526.02			16,526.02	15%	2,478.90	14,047.12
Invertor	21,869.99			21,869.99	15%	3,280.50	18,589.49
Food Processing Machinery & Equipment	4,258.81			4,258.81	15%	638.82	3,619.99
Moulds & Accessories	722.93			722.93	15%	108.44	614.49
Iron Box	127.18			127.18	15%	19.08	108.10
Scissors	78.60			78.60	15%	11.79	66.81
Television	511.34			511.34	15%	76.70	434.64
Samsung Tab	13,875.00			13,875.00	15%	2,081.25	11,793.75
Educational Equipments	91.73			91.73	15%	13.76	77.97
Furniture & Fixtures	284.33			284.33	15%	42.65	241.68
Work Mate Sewing Machine	221.12			221.12	15%	33.17	187.95
Stools	184.23			184.23	15%	27.63	156.60
Embroidery Machine with Motor	405.38			405.38	15%	60.81	344.57
Work Mate Sewing Machine with Motor	184.26			184.26	15%	27.64	156.62
Wooden Cots and Other Gadgets	769.32			769.32	15%	115.40	653.92
Camera	127.75			127.75	15%	19.16	108.59
Fan	81.90			81.90	15%	12.29	69.62
Alimarrah	524.13			524.13	15%	78.62	445.51

For IWDI INTEGRATED WOMEN DEVELOPMENT INSTITUTE

V. A. Hepsibon
President

Chio Pinarid
Secretary



INTEGRATED WOMEN DEVELOPMENT INSTITUTE
No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai-600 049

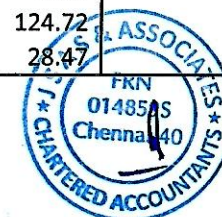
SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT (LOCAL & FC ACCOUNT)

Particulars	WDV as at 31-Mar-2022	Additions during the year		Total	Rate	Depreciation	WDV as at 31-Mar-2023
		> 180 Days	< 180 Days				
Book Berauo	1,673.43			1,673.43	15%	251.01	1,422.42
Telephone	523.69			523.69	15%	78.55	445.14
Cash Counting machine	9,161.59			9,161.59	15%	1,374.24	7,787.35
Tablet	4,924.31			4,924.31	15%	738.65	4,185.66
Chairs	4,107.67			4,107.67	15%	616.15	3,491.52
VEHICLES							
Bicycles	180.10			180.10	15%	27.02	153.09
Kinetic Honda	846.13			846.13	15%	126.92	719.21
TOTAL (A)	8,31,683.63	-	-	8,31,683.63		77,296.56	7,54,387.07
FOREIGN CONTRIBUTION							
LAND & BUILDING							
Building	2,58,306.38			2,58,306.38	5%	12,915.32	2,45,391.06
Bore well	615.82			615.82	15%	92.37	523.45
Hollow Block Shed	2,391.63			2,391.63	5%	119.58	2,272.05
Water Tank	589.04			589.04	15%	88.36	500.68
FURNITURE & FIXTURES							
Furniture & Fittings	11,536.63			11,536.63	10%	1,153.66	10,382.97
Office Equipments:							
Fans	221.12			221.12	15%	33.17	187.95
Camera	1,737.13			1,737.13	15%	260.57	1,476.56
Computer	104.51			104.51	40%	41.80	62.71
Program Equipments:							
Sewing Machine	4,182.53			4,182.53	15%	627.38	3,555.15
Platform Mould	279.85			279.85	15%	41.98	237.87
Pickle Making Unit	831.46			831.46	15%	124.72	706.74
Weighing Machine	189.83			189.83	15%	28.47	161.36

For IWDI **INTEGRATED WOMEN
DEVELOPMENT INSTITUTE**

~~V. M. H. P. S. K. M. S.~~
President

Secretary



INTEGRATED WOMEN DEVELOPMENT INSTITUTE
No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai-600 049

SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT (LOCAL & FC ACCOUNT)

Particulars	WDV as at 31-Mar-2022	Additions during the year		Total	Rate	Depreciation	WDV as at 31-Mar-2023
		> 180 Days	< 180 Days				
Hollow Block Making Machine	1,475.35			1,475.35	15%	221.30	1,254.05
Motors for Teaching	186.72			186.72	15%	28.01	158.71
Musical Instruments	1,770.35			1,770.35	15%	265.55	1,504.80
Over head Projector	180.60			180.60	15%	27.09	153.51
Public Address Systems	146.13			146.13	15%	21.92	124.21
Computer and Accosories	1.43			1.43	40%	0.57	0.86
Computer furniture	1,499.77			1,499.77	10%	149.98	1,349.79
Printer	601.93			601.93	15%	90.29	511.64
Television	393.86			393.86	15%	59.08	334.78
VEHICLES							
Moped TVS -XL Super (HD)	919.28			919.28	15%	137.89	781.39
TVS XL	7,671.85			7,671.85	15%	1,150.78	6,521.07
Bicycles	213.38			213.38	15%	32.01	181.37
TOTAL (B)	2,96,046.58	-	-	2,96,046.58		17,711.85	2,78,334.73
TOTAL (A+B)	11,27,730.21	-	-	11,27,730.21		95,008.41	10,32,721.80



**For IWDI INTEGRATED WOMEN
DEVELOPMENT INSTITUTE**

V. M. Hepsibu
President

Chirp Rueda
Secretary

INTEGRATED WOMEN DEVELOPMENT INSTITUTE

No.14/57, Phase III, Thiru Nagar, Villivakkam, Chennai-600 049

SCHEDULE TO THE BALANCE SHEET

Schedule : Cash, Bank and Project Balance

General Fund Account	31-Mar-22		31-Mar-23	
	Cash	Bank	Cash	Bank
Project Balance				
FCC, Gummudipoondi (2018-19)-SBI A/C No: 30384500706	-	194.00	-	194.00
Athupakkam Creche	105.10	-	105.10	-
Life Insurance Income - Syn. Bank A/c No: 38999	525.73	2,807.00	525.73	2,807.00
Mahalir Thittam-Chennai - Syn. Bank A/c No: 38999	(9,479.14)	187.89	(9,479.14)	187.89
Mahalir Thittam-Thiruvallur - Syn. Bank A/c No: 38999	45.00	-	45.00	-
ICICI Bank Income - Syndicate bank A/c No: 38999	-	74.00	-	74.00
Other Project Balance-Cash & Canara Bank A/C No: 1788	17,340.96	1,109.00	17,340.96	1,109.00
TNSCB - Cash & Canara Bank A/c No: 1788	896.00	-	896.00	-
One Time Grant Account - SBI A/c No: 30384500706	-	4,000.00	-	-
Early Childhood Care and Education (ECCD Project)	-	-	-	-
Family Counselling Center	-	-	-	2,000.00
Nabard Finance Ltd - Canara Bank A/c No: 1788	2,587.60	33,522.73	1,445.60	71,233.73
Shelter Ambattur Chennai - Canara Bank A/c No.1788	513.00	18,296.00	4,283.00	1,885.00
Shelter Ambattur Chennai - IOB Account No.2430	-	3,766.00	-	766.00
Shelter Ambattur Chennai - Syndicate A/c no.38999	-	10,338.00	-	974.00
Shelter Valasaravakkam Chennai - Canara Bank A/c No.1788	553.00	219.00	1,825.00	13,563.00
Shelter Valasaravakkam Chennai - IOB Account No.2430	-	1,219.00	-	1,219.00
Shelter Valasaravakkam Chennai - Syndicate A/c No. 38999	-	528.00	-	2,939.00
Smile Foundation 17-18 - Canara Bank A/c No.1788	53.00	-	53.00	-
Smile Foundation - Canara Bank A/c No.1788	-	-	132.00	-
Poombuhar DDW Handicrafts Terracotta-CB A/c No.1788	-	1,385.00	-	1,385.00
The Bridge Foundation - Canara Bank A/C No:1788	(3,260.15)	(48,464.00)	(3,260.15)	(48,464.00)
Total	9,880.10	29,181.62	13,912.10	51,872.62
General Account				
General Account - Cash & Canara Bank A/C No: 1788	14,133.23	40,567.02	3,980.23	1,520.02
General Account - IOB - 2430	-	5,366.45	-	1,482.35
General Account - Union Bank of India	-	9,592.26	-	9,865.26
General Account - SBI A/C No: 30384500706	-	2,711.80	-	2,974.80
General Account - Canara Bank A/C No: 38999	-	428.27	-	7,639.27
Total	14,133.23	58,665.80	3,980.23	23,481.70
SUB TOTAL (A)	24,013.33	87,847.42	17,892.33	75,354.32
FOREIGN CONTRIBUTION ACCOUNT				
Tsunami Rehabilitation Project - Canara Bank A/C No: 1347	931.75	2,788.00	931.75	2,788.00
Project Balance - Canara Bank A/c No: 1347	2,071.14	1,312.58	2,071.14	1,312.58
Ananda Foundation - Canara Bank A/c No: 1347	3,000.00	1,736.00	3,000.00	1,117.00
SUB TOTAL (B)	6,002.89	5,836.58	6,002.89	5,217.58
TOTAL (A+B)	30,016.22	93,684.00	23,895.22	80,571.90

Schedule : Deposits

PARTICULARS	Value as on 31-Mar-22	Value as on 31-Mar-23
Telephone Deposit	13,000.00	13,000.00
NABARD Security Deposit	2,00,000.00	2,00,000.00
TOTAL	2,13,000.00	2,13,000.00

For IWDI INTEGRATED WOMEN DEVELOPMENT INSTITUTE

V.M. Hepsir
President

Celidhemp
Secretary



NOTES TO BALANCE SHEETS AND INCOME AND EXPENDITURE

Significant Accounting Policies:

a. Basis of accounting and Preparation of Financial Statement:

The Financial Statements are prepared under historical cost convention on cash basis of accounting complying in all material aspects with applicable Accounting Principles and the Accounting Standard generally accepted in India.

b. Inventories:

Inventories are valued at the lower of cost and net realizable value. As per the Stock Balance Confirmation Certificate as on 31.03.2023 provided by the Integrated Women Development Institute, the value of closing stock (DRDA) as on 31.03.2023 is Rs. NIL.

c. Revenue Recognition:

Income is recognized on cash basis.

1. All donations, subscription and other income are recognized as income and accounted on receipt of donations

d. Foreign Currency Transactions:

Foreign currency transactions are accounted for at the exchange rates prevailing at the date of the transaction.

e. Government Grants:

Grants from Government and its agencies including Boards or Departments of the Board for projects/programs are recognized as income in the year in which they are received.

f. Property, Plant and Equipment (PPE)

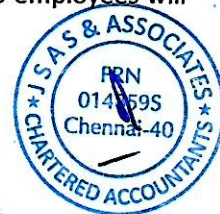
PPE are stated at their historical cost of acquisition or construction, less accumulated depreciation. Cost includes all cost incurred to bring the PPE to their working condition and location.

g. Depreciation

Depreciation is provided on written down basis at the rates specified in Schedule of Property, Plant and Equipment attached to the Statement of Accounts. Depreciation is provided at 50% of the rate specified in the Schedule of Property, Plant and Equipment if they are used for less than 182 days and 100% if the assets are used for more than 182 days.

h. Employee Benefits:

Financial Statements are prepared on cash basis. Retirement benefits to employees will be recognized and accounted in the year they arise.



For IWDI INTEGRATED WOMEN
DEVELOPMENT INSTITUTE

V. M. Hepsian
President

Arindam
Secretary