



# S. Sahoo & Co.

## Chartered Accountants

### Independent Auditor's Report

To  
The Trustees of  
Institute For Social Democracy  
110 Nambardar House, 62A Laxmi Market,  
Munirka, New Delhi- 110067

### Report on the Financial Statements

#### Opinion

1. We have audited the accompanying financial statements of **Institute for Social Democracy (ISD) [PAN: AAATI4098Q]**, which comprise the Balance Sheet as at 31 March 2024, the Income and Expenditure Account, Receipts & Payment Account for the year then ended, and significant accounting policies and notes to the financial statements.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the Trust and the rules made thereunder, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Trust as at 31 March 2024, and its surplus for the year ended on that date

#### Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). 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 Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') and 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.

#### Responsibilities of the Trustee for the Financial Statements

4. The Trustee ('management') is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies;

making judgments and estimates that are reasonable and prudent; and

H.O.: 583-585, SAHEED NAGAR, BHUBANESWAR - 751 007, PH.: 0674-2340081, 0674-254 4464  
Website: [www.ssahoo.com](http://www.ssahoo.com), E-mail: [s.sahoo.co@gmail.com](mailto:s.sahoo.co@gmail.com), Blog: <http://sahooshares.blogspot.in>

DELHI • BHUBANESWAR • CHENNAI • JAIPUR • MUMBAI • RAIPUR





implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

6. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole 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 Standards on Auditing 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.
7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism 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 including the utilization certificates submitted by the sub-recipients, 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.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.





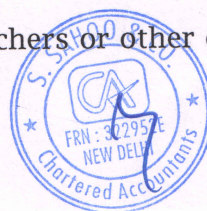
- Conclude on the appropriateness of Trust's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude 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 Trust to cease to continue as a going concern.
  - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
8. We communicate with the management 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.

#### **Other Matter**

9. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961, on the financial statements prepared by the management as required by the provisions of the Income-Tax Act, 1961 covering the same period as these accompanying financial statements.

#### **Report on Other Legal and Regulatory Requirements**

10. As required under other regulatory requirements, we report as under for the year ended 31 March 2024:
- a. Trust has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the Trust on regular basis. The books of accounts are maintained in Delhi location. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the Trust and the same is maintained in accordance with the provisions of the Act and the rules made thereunder.
  - b. Receipts and disbursements are properly and correctly shown in the accounts;
  - c. The cash balance, vouchers, bank book etc. are in custody of Executive Director and the same are in agreement with Books of account on the date of our audit.
  - d. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;





- e. The Executive Director and Head-Finance of the Trust has furnished all information required for audit;
- f. In our opinion and according to the information provided to us, no property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust;
- g. Trust has invested its surplus in fixed deposit in scheduled Bank as defined in Reserve Bank of India Act, 1934 as well as under the provisions of section 11(5) of the Income Tax Act.
- h. In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustee or any other person while in the management of the Trust were identified;
- i. In our opinion and according to the information provided to us, no trustees has any interest in the investment of the trust;
- j. In our opinion and according to the information provided to us, no material irregularities were pointed out in the books of accounts of previous year.

For S. Sahoo & Co  
Chartered Accountants  
FR NO.: 322952E

*S. Sahoo*



CA. (Dr.) Subhajit Sahoo, FCA, LLB  
Partner  
M. No: - 057426  
UDIN: 24057426BKAUCD6486

Place: New Delhi  
Date: 18.09.2024



**INSTITUTE FOR SOCIAL DEMOCRACY**  
110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067  
BALANCE SHEET AS ON 31ST MARCH 2024

<u>CONSOLIDATED PROJECTS</u>	<u>AMOUNT IN INR</u>		
	<u>SCHEDULE</u>	<u>F.Y. 2023-24</u>	<u>F.Y. 2022-23</u>
<b><u>SOURCES OF FUND</u></b>			
<b>I.FUND BALANCES:</b>			
a. Corpus Fund	[01]	2,14,800.00	1,91,503.00
b. General Fund	[02]	10,71,562.18	10,01,078.18
c. Project Fund	[03]	8,78,681.53	28,66,123.50
d. Asset Fund	[04]	3,64,475.35	4,27,001.35
<b>II.LOAN FUNDS:</b>			
a. Secured Loans			
b. Unsecured Loans			
<b>TOTAL</b>	<b>[ I + II ]</b>	<b>25,29,519.06</b>	<b>44,85,706.03</b>
<b><u>APPLICATION OF FUND</u></b>			
<b>I.FIXED ASSETS</b>			
Opening WDV	[05]	4,27,001.35	4,88,866.35
Add: Assets Purchased during the Year		38,082.00	85,218.00
Less: Disposed during the Year		-	14,200.00
Less: Depreciation		1,00,608.00	1,32,883.00
Closing WDV		<u>3,64,475.35</u>	<u>4,27,001.35</u>
<b>II. INVESTMENT</b>		10,50,000.00	8,58,707.00
<b>III.CURRENT ASSETS, LOANS &amp; ADVANCES:</b>			
a. Cash & Bank Balance	[06]	11,14,686.71	33,21,534.78
b. Loans and Advances	[07]	1,67,541.00	38,592.90
	<b>A</b>	<u>12,82,227.71</u>	<u>33,60,127.68</u>
<b>Less: CURRENT LIABILITIES &amp; PROVISIONS:</b>			
a. Current Liabilities	[08]	1,67,184.00	1,60,130.00
	<b>B</b>	<u>1,67,184.00</u>	<u>1,60,130.00</u>
<b>NET CURRENT ASSETS</b>	<b>[ A - B ]</b>	11,15,043.71	31,99,997.68
<b>TOTAL</b>	<b>[I+II+III]</b>	<b>25,29,519.06</b>	<b>44,85,706.03</b>

Significant Accounting Policies and Notes to Accounts [14]

Schedules referred to above forms an integral part of Financial Statement.

For & on behalf :

S. Sahoo & Co.

Chartered Accountants

FR No. 322952E

CA. (Dr.) Subhajit Sahoo, FCA, LLB

Partner

M No. 057426

Place : New Delhi

Date : 18 September 2024

For & on Behalf:

Institute for Social Democracy

Mohammad Azhar

Managing Trustee



*(Signature of Subhajit Sahoo)*

*(Signature of Mohammad Azhar)*






**INSTITUTE FOR SOCIAL DEMOCRACY**  
110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

<u>CONSOLIDATED PROJECTS</u>	<u>AMOUNT IN INR</u>		
	SCHEDULE	F.Y. 2023-24	F.Y. 2022-23
<b><u>I. INCOME</u></b>			
Grant in Aid	[09]	2,13,77,985.00	2,03,71,096.00
Bank Interest	[10]	2,14,675.57	1,86,962.00
Interest on FD		54,781.00	74,148.90
Other Income	[11]	5.00	14,200.00
<b>TOTAL</b>		<b>2,16,47,446.57</b>	<b>2,06,46,406.90</b>
<b><u>II. EXPENDITURE</u></b>			
<b><u>FOREIGN PROJECTS</u></b>			
Reaffirming South Asian Cultural Heritage as a Basis for Peace, Harmony and Democracy	[12]	1,91,35,180.32	1,89,26,332.00
Composite Heritage for Peace in Jammu and Kashmir, India	[13]	44,25,684.22	38,38,293.00
<b><u>NATIONAL PROJECTS</u></b>			
Bank Charges		-	1.00
Bad Debt		-	13,735.00
Professional Fee		-	23,010.00
Membership Fee		3,540.00	-
Depreciation	[05]	1,00,608.00	1,32,883.00
Less: Transfer to Asset Fund		1,00,608.00	1,32,883.00
<b>TOTAL</b>		<b>2,35,64,404.54</b>	<b>2,28,01,371.00</b>
<b>III. EXCESS OF INCOME OVER EXPENDITURE</b>	<b>[I - II]</b>	<b>(19,16,957.97)</b>	<b>(21,54,964.10)</b>
<b>IV. TRANSFERRED TO GENERAL FUND</b>		<b>70,484.00</b>	<b>68,875.90</b>
<b>TRANSFERRED TO PROJECT FUND</b>		<b>(19,87,441.97)</b>	<b>(22,23,840.00)</b>

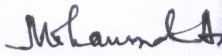
Significant Accounting Policies and Notes to Accounts [14]

Schedules referred to above forms an integral part of Financial Statement.

For & on behalf :  
S. Sahoo & Co.  
Chartered Accountants  
FR No. 322952E

  
CA. (Dr.) Subhajit Sahoo, FCA, LLB  
Partner  
M No. 057426

For & on Behalf:  
Institute for Social Democracy

  
Mohammad Azhar  
Managing Trustee

Place : New Delhi  
Date : 18 September 2024



**INSTITUTE FOR SOCIAL DEMOCRACY**  
110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067  
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

<u>CONSOLIDATED PROJECTS</u>	<u>AMOUNT IN INR</u>		
	SCHEDULE	F.Y. 2023-24	F.Y. 2022-23
<b>RECEIPTS</b>			
<i>Opening Balances</i>			
Cash in Hand		7,612.00	11,895.00
Cash at Bank		33,13,922.78	53,73,082.78
Investment		8,58,707.00	7,87,783.00
Corpus Donation		23,297.00	1,24,576.00
Grant in Aid	[09]	2,13,77,985.00	2,03,71,096.00
Interest on Savings		2,14,675.57	1,86,644.00
Interest on FD		46,146.00	70,924.00
Other Receipt		-	9,810.00
<b>TOTAL</b>		<b>2,58,42,345.35</b>	<b>2,69,35,810.78</b>
<b>PAYMENTS</b>			
<b>FOREIGN PROJECTS</b>			
Reaffirming South Asian Cultural Heritage as a Basis for Peace, Harmony and Democracy		1,91,35,180.32	1,89,16,332.00
Composite Heritage for Peace in Jammu and Kashmir, India		44,25,684.22	37,92,658.00
<b>NATIONAL PROJECTS</b>			
Bank Charges		-	1.00
Professional Fee		-	10,260.00
Membership Fees		3,540.00	-
TDS Paid		-	950.00
TDS Recoverable		4,603.10	-
Liabilities Paid		1,08,651.00	-
Loan & Advances		-	35,368.00
<i>Closing Balances</i>			
Cash in Hand		5,310.00	7,612.00
Cash at Bank		11,09,376.71	33,13,922.78
Investment		10,50,000.00	8,58,707.00
<b>TOTAL</b>		<b>2,58,42,345.35</b>	<b>2,69,35,810.78</b>

Significant Accounting Policies and Notes to Accounts [14]

Schedules referred to above forms an integral part of Financial Statement

For & on behalf :

S. Sahoo & Co.

Chartered Accountants

FR No. 322952E



CA. (Dr.) Subhajit Sahoo, FCA, LLB

Partner

M No. 057426

Place : New Delhi

Date : 18 September 2024

For & on Behalf:

Institute for Social Democracy

*Mohammad Azhar*

Mohammad Azhar

Managing Trustee





# INSTITUTE FOR SOCIAL DEMOCRACY

110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067

## CONSOLIDATED PROJECTS

AMOUNT IN INR

### Schedules forming part of Financial Statement

	F.Y. 2023-24	F.Y. 2022-23
<b><u>SCHEDULE [01] : CORPUS FUND</u></b>		
Opening Balance	1,91,503.00	66,927.00
Add: Received during the Year	23,297.00	1,24,576.00
<b>TOTAL</b>	<b>2,14,800.00</b>	<b>1,91,503.00</b>

## **SCHEDULE [02] : GENERAL FUND**

### **FCRA PROJECTS**

Opening Balance	38,347.94	13,564.94
Add: Transfer from Income & Expenditure Account	9,841.00	24,783.00
	<b>48,188.94</b>	<b>38,347.94</b>

### **LOCAL PROJECTS**

Opening Balance	9,62,730.24	9,18,637.34
Add: Transfer from Income & Expenditure Account	60,643.00	44,092.90
	<b>10,23,373.24</b>	<b>9,62,730.24</b>

<b>TOTAL</b>	<b>10,71,562.18</b>	<b>10,01,078.18</b>
--------------	---------------------	---------------------

## **SCHEDULE [03] : PROJECT FUND**

Opening Fund Balance	28,66,123.50	50,89,963.50
Add: Grant Received During the Year	2,13,77,985.00	2,03,71,096.00
Add: Bank Interest	1,95,437.57	1,69,689.00
Less: Grant Utilized During the Year	2,35,60,864.54	2,27,64,625.00

<b>TOTAL</b>	<b>8,78,681.53</b>	<b>28,66,123.50</b>
--------------	--------------------	---------------------

## **SCHEDULE [04] : ASSET FUND**

### **FCRA PROJECTS**

Gross Value	4,27,001.35	4,88,866.35
Add: Purchased during the year	38,082.00	85,218.00
Less: Disposed off during the year	-	14,200.00
Less: Depreciation transferred to Assets fund	1,00,608.00	1,32,883.00

<b>TOTAL</b>	<b>3,64,475.35</b>	<b>4,27,001.35</b>
--------------	--------------------	--------------------

## **SCHEDULE [06] : CLOSING CASH & BANK BALANCE**

### **Cash in Hand**

FCRA Projects	3,459.00	5,761.00
---------------	----------	----------





**INSTITUTE FOR SOCIAL DEMOCRACY**  
110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067

**CONSOLIDATED PROJECTS**

AMOUNT IN INR

**Schedules forming part of Financial Statement**

	F.Y. 2023-24	F.Y. 2022-23
Local Projects	1,851.00	1,851.00
<i>Cash at Bank</i>		
<i>FCRA Projects</i>		
Canara Bank A/C No: 1305101039034	-	24,31,691.00
Canara Bank A/C No: 1305101039737	-	5,93,903.50
State Bank of India A/C No: 39911004752	45,481.94	21,440.94
HDFC A/C No. 50100606729390	7,72,380.68	-
HDFC A/C No. 50100606729591	1,57,022.85	-
<b>Local Projects</b>		
Canara Bank A/c - 1305101039036	-	2,14,734.34
HDFC Bank A/c - 5010033227861	1,34,491.24	52,153.00
<b>TOTAL</b>	<b>11,14,686.71</b>	<b>33,21,534.78</b>

**SCHEDULE [07] : LOAN AND ADVANCES**

<i>FCRA Projects</i>		
Vishwa Yuvak Kendra	98,600.00	-
IICC	17,110.00	-
<i>Local Projects</i>		
<i>FCRA Projects</i>		
Accured Interest	8,635.00	-
TDS Receivable	7,828.00	3,224.90
<i>Local Projects</i>		
New Kinnection Tour & Travel	35,368.00	35,368.00
<b>TOTAL</b>	<b>1,67,541.00</b>	<b>38,592.90</b>

**SCHEDULE [08] : CURRENT LIABILITIES**

EPF Payable	1,67,184.00	1,48,325.00
Other	-	11,805.00
<b>TOTAL</b>	<b>1,67,184.00</b>	<b>1,60,130.00</b>

**SCHEDULE [09] : GRANT IN AID**

<i>Funded by BFTW (Project No: N-IND-2022-0216)</i>		
Reaffirming South Asian Cultural Heritage as a Basis for Peace, Harmony ar	1,73,98,483.00	1,66,63,687.00
<i>Funded by Misereor (Project No: 321-923-1015 ZG)</i>		
Composite Heritage for Peace in Jammu and Kashmir, India	39,79,502.00	37,07,409.00
<b>TOTAL</b>	<b>2,13,77,985.00</b>	<b>2,03,71,096.00</b>





**INSTITUTE FOR SOCIAL DEMOCRACY**  
110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067

**CONSOLIDATED PROJECTS**

**AMOUNT IN INR**

**Schedules forming part of Financial Statement**

	F.Y. 2023-24	F.Y. 2022-23
<b>SCHEDULE [10] : Bank Intrest</b>		
Bank Interest-Non FC	9,397.00	6,690.00
Bank Interest-FC	2,05,278.57	1,80,272.00
<b>Total</b>	<b>2,14,675.57</b>	<b>1,86,962.00</b>

**SCHEDULE [11] : OTHER INCOME**

Sale of Assets	-	14,200.00
Liabilities Written Off	5.00	-
<b>TOTAL</b>	<b>5.00</b>	<b>14,200.00</b>

**SCHEDULE [12] : Funded by BFTW (Project No: N-IND-2022-0216)**

***Reaffirming South Asian Cultural Heritage as a Basis for Peace, Harmony and Democracy***

**Project activities**

Workshops and Trainings on CH	16,83,674.00	8,93,287.00
Staff Capacity Building	17,556.00	5,42,323.00
Annual Backstopping with ISD	3,75,773.00	2,99,643.00
Composite Heritage Accompaniment	4,45,512.00	2,76,446.00
Composite Heritage at Grassroot level and Mainstreaming	28,75,497.00	22,44,070.00
Material for Popular Education and Dissemination	2,27,831.00	10,87,389.00
Research and Survey	64,000.00	1,20,000.00
Travel Costs	1,55,019.00	1,13,290.00
Meeting on Covid-19/Gender/DNH/LCP	-	7,37,659.00
Youth convention	-	14,79,497.00
LCP Activities	7,47,121.00	-
PME_Visit Bftw	2,46,212.00	-
Social Analysis Workshop	3,79,137.00	-
<b>Personnel</b>		
Programme Personnel	93,03,815.00	85,50,822.00
Administrative Staff	14,28,544.00	14,28,313.00
<b>Administration Cost</b>		
Administration Incl. Audit & Bank Charges	11,47,407.32	10,68,375.00
<b>Procurement</b>		
Procurement: Office equipment	38,082.00	85,218.00
<b>TOTAL</b>	<b>1,91,35,180.32</b>	<b>1,89,26,332.00</b>

**SCHEDULE [13] : Funded by Misereor (Project No.321-923-1015 ZG)**

***Composite Heritage for Peace in Jammu and Kashmir, India***

**Staff Costs**



*Signature*



# INSTITUTE FOR SOCIAL DEMOCRACY

110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067

**CONSOLIDATED PROJECTS**

**AMOUNT IN INR**

**Schedules forming part of Financial Statement**

	F.Y. 2023-24	F.Y. 2022-23
1 Chief Coordinator & 1 Programme In charge	1,82,984.00	83,137.00
2 Field Coordinators, 4 Community Resource Persons & 1 Programme Assoc	15,10,552.38	13,13,444.00
1 Account In charge & 1 Account Assistant	4,14,433.00	4,38,137.00
<b>Project Activities</b>		
Grassroot Initiatives on Revival of Composite Heritage	6,19,684.00	4,48,501.00
Orientation Workshop on Composite Heritage: Misereor	8,95,598.00	8,62,655.00
PME_Visit-Misereor	2,21,219.00	2,04,648.00
Staff Development and Qualification		-
Staff Capacity Building : Misereor	1,30,646.00	1,20,069.00
Staff Travel Costs	1,33,347.00	62,313.00
<b>Project Administration</b>		
Audit Fees_ Misereor	1,00,000.00	1,00,000.00
Bank Charges Misereor	2,791.84	1,772.00
Cellphone Expenses: Misereor	800.00	3,914.00
Electricity & Water : Miseroer	28,780.00	27,200.00
Office Expenses: Misereor	18,933.00	10,525.00
Postage & Courier- Misereror	47.00	535.00
Printing & Stationary Misereor	2,305.00	1,663.00
Repair & Maintenance: Misereor	8,438.00	4,533.00
Staff welfare: Misereor	-	600.00
Telephone & Fax Misereor	626.00	1,647.00
Office Rent Costs	1,54,500.00	1,53,000.00
Utility Costs		
<b>TOTAL</b>	<b>44,25,684.22</b>	<b>38,38,293.00</b>





**INSTITUTE FOR SOCIAL DEMOCRACY**  
110 NUMBERDAR HOUSE, 62A LAXMI MARKET, MUNIRKA, NEW DELHI- 110067  
CONSOLIDATED PROJECTS

**SCHEDULE 1051 : FIXED ASSETS**

PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK			
	As at	Addition		Deletion	As at	Rate of Dep.	Upto	During the year		As on	As on	
	01.04.2023	> 6 months	< 6 months		31.03.2024		01.04.2023	Addition	Deletion	31.03.2024	31.03.2023	
Air Conditioner	1,44,490.00	-	-	-	1,44,490.00	15%	95,750.60	7,311.00	-	1,03,061.60	41,428.40	48,739.40
Computer, Laptops and Peripherals	8,18,856.00	-	-	-	8,18,856.00	40%	6,84,797.40	53,623.00	-	7,38,420.40	80,435.60	1,34,058.60
Printer	18,000.00	-	-	-	18,000.00	40%	9,360.00	3,456.00	-	12,816.00	5,184.00	8,640.00
Digital Camera	93,014.00	-	-	-	93,014.00	15%	62,580.50	4,565.00	-	67,145.50	25,868.50	30,433.50
Fax Machine	4,675.00	-	-	-	4,675.00	15%	3,592.45	162.00	-	3,754.45	920.55	1,082.55
Furniture & Fixtures	80,121.00	13,334.00	-	-	93,455.00	10%	27,072.80	6,638.00	-	33,710.80	59,744.20	53,048.20
Projector	26,200.00	-	-	-	26,200.00	15%	19,595.95	991.00	-	20,586.95	5,613.05	6,604.05
Refridgerator	11,050.00	-	-	-	11,050.00	15%	8,490.20	384.00	-	8,874.20	2,175.80	2,559.80
Television	5,875.00	-	-	-	5,875.00	15%	4,823.75	158.00	-	4,981.75	893.25	1,051.25
UPS & Batterries	1,26,003.82	-	-	-	1,26,003.82	15%	63,068.82	9,440.00	-	72,508.82	53,495.00	62,935.00
Water Purifier	26,315.00	-	-	-	26,315.00	10%	16,124.80	1,019.00	-	17,143.80	9,171.20	10,190.20
Voice Recorder	19,780.00	-	-	-	19,780.00	15%	10,115.35	1,450.00	-	11,565.35	8,214.65	9,664.65
Blower Heater	2,816.00	-	-	-	2,816.00	15%	1,215.75	240.00	-	1,455.75	1,360.25	1,600.25
Cellphone	45,496.00	18,999.00	-	-	64,495.00	15%	9,122.70	8,306.00	-	17,428.70	47,066.30	36,373.30
Dining Table	10,030.00	-	-	-	10,030.00	10%	3,084.80	695.00	-	3,779.80	6,250.20	6,945.20
Wooden Chair	18,880.00	-	-	-	18,880.00	10%	5,804.60	1,308.00	-	7,112.60	11,767.40	13,075.40
Speaker	-	5,749.00	-	-	5,749.00	15%	-	862.00	-	862.00	4,887.00	-
<b>TOTAL</b>	<b>14,51,601.82</b>	<b>38,082.00</b>	<b>-</b>	<b>-</b>	<b>14,89,683.82</b>		<b>10,24,600.47</b>	<b>1,00,608.00</b>	<b>-</b>	<b>11,25,208.47</b>	<b>3,64,475.35</b>	<b>4,27,001.35</b>

