

**INSTITUTE FOR HUMAN DEVELOPMENT
BALANCE SHEET AS AT MARCH 31, 2022**

(In INR)

	Schedule	As At 31.03.2022	As At 31.03.2021
SOURCES OF FUNDS			
Assets Fund	1	2,70,107	1,76,977
Research & Development Fund	2	31,32,824	1,73,71,274
Programme Fund		53,99,563	53,99,563
Accumulated Surplus - <i>As per Income and Expenditure Account</i>		(7,19,508)	207
Current Liabilities & Provisions			
Unspent balances of the running projects	3	16,99,550	1,79,98,969
Overdrawn Bank Balance	4	4,07,324	72,748
Expenses Payable	5	7,20,287	41,444
Interunit fund Balance			
H.O./ FCRA		-	(2,45,54,078)
Ranchi/ FCRA		-	(16,07,220)
Total		1,09,10,147	1,48,99,885
APPLICATION OF FUNDS			
Fixed Assets	6	3,50,852	2,57,720
Investments	7	32,34,188	86,57,260
Current Assets, Loans and Advances			
Cash & Bank Balances	8	58,85,058	16,350
Grant Recoverable	3	8,32,000	59,68,555
Project Advances	9	4,29,284	-
Other Loans & Advances and recoverable	10	1,78,765	-
Total		1,09,10,147	1,48,99,885
Accounting Policies & Notes to Accounts	14	-	-
Schedules referred to 1 to 14 above forms an integral part of the Financial Statement			

As per our report of even date

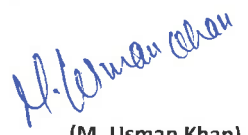
For Prakash K Prakash
Chartered Accountants
ICAI FRN 000415N


Prakash Gupta
Partner
M.No. 080320



For Institute for Human Development


(Prof. Alakh N. Sharma)
Director


(M. Usman Khan)
Accounts Officer



Place : New Delhi
Date: 29.12.2022

UDIN : 22080320BGIXSH6121

INSTITUTE FOR HUMAN DEVELOPMENT
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

(In INR)

Particulars	Current Year	Previous Year
INCOME		
Social Science Research Projects /Programme Grants	1,50,41,592	1,36,32,121
Interest & Other Misc. Income	4,09,353	-
	1,54,50,945	1,36,32,121
EXPENDITURE		
Research , Seminar & Programme Expenses	1,61,70,660	1,36,32,121
Salaries and Allowances	-	-
Administrative and Other Expenses	-	-
	1,61,70,660	1,36,32,121
Surplus/ Deficit (-) for the year	(7,19,715)	0
Add: Surplus brought forward from last year	207	207
Balance of Surplus/deficit transferred to Balance Sheet	(7,19,508)	207

Accounting Policies & Notes to Accounts 14

Schedules referred to above 1 to 14 forms an integral part of the Financial Statements

As per our report of even date

For Institute for Human Development

For Prakash K Prakash
Chartered Accountants
ICAI FRN 000415N

Prakash Gupta
Partner
M.No. 080320




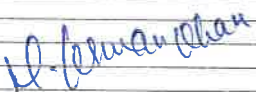
(Handwritten Signature)
(Prof. Alakh N Sharma)
Director

(Handwritten Signature)
(M. Usman Khan)
Accounts Officer

UDIN : 22080320BGIXSH6121

Place : New Delhi
Date: 29.12.2022



INSTITUTE FOR HUMAN DEVELOPMENT	
RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022	
Particulars	FCRA
Receipts	
Opening Balance	
Cash in hand	16,350
Balance With Bank	-72,748
Balance with Bank in Fixed Deposits (Including Auto sweep)	86,57,260
	86,00,862
Add : Receipts during the Year	
Social Science Research Projects /Programme Grants	99,71,624
Social Science Research Projects /Programme Grants Recoverable	48,39,487
Interest From Bank on Saving Accounts	97,497
Interest on FDR	2,77,257
<i>Sub- Total</i>	1,51,85,865
	2,37,86,727
Payment	
(i) Revenue Expenses	
(i) Research , Seminar & Programme Expenses	65,23,360
Editing and Proof Reading Expenses	29,916
Field Investigation Charges	23,33,260
Honorarium and fee to Consultants	38,72,368
Travelling and accommodation Expenses - Seminar & Workshop	2,80,878
Printing and Stationery	6,938
<i>Sub- Total</i>	65,23,360
(ii) Salaries and Allowances	52,40,889
Salaries, Wages & Allowances	52,40,889
<i>Sub- Total</i>	52,40,889
(iii) Administrative and Other Expenses	26,76,788
Office Rent	21,51,237
Electricity, Water & Lift charges	5,00,999
Vehicle Running and Maintenance	7,720
Bank Charges	14,257
Registration Fee	2,575
<i>Sub- total</i>	26,76,788
(iv) Others Payments	4,26,580
GST & TDS	4,26,580
<i>Sub- Total</i>	4,26,580
	1,48,67,617
(ii) Capital Expenditure	
Computer	2,07,188
	2,07,188
Total Expenditure	1,50,74,805
Closing Balance	
Cash In hand	5,900
Balance with Bank	54,71,834
Balance with Bank in Fixed Deposits (Including Auto sweep)	32,34,188
	2,37,86,727
Accounting Policies & Notes to Accounts	
As per our report of even date	
For Prakash K Prakash	For Institute for Human Development
Chartered Accountants	
FRN 000415N	(Prof. Alakh N. Sharma) Director
Prakash Gupta	
Partner	(M. Usman Khan) Accounts Officer
N.No. 080320	
Place: New Delhi	
Date: 29.12.2022	
UDIN : 22080320BGIXSH6121	



INSTITUTE FOR HUMAN DEVELOPMENT

Schedule to balance sheet and income/expenditure account for the year ended 31.03.2022

Schedule 1 : Assets Funds

(In INR)

Particulars	As At 31.03.2022	As At 31.03.2021
Balance as per Last A/c	1,76,977	2,48,603
Add : Addition during the year out of Project Funds	1,97,198	-
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	3,74,175	2,48,603
Less : Assets Sold during the year		
Depreciation on Assets acquired out of Project Fund	1,04,068	71,626
Total	2,70,107	1,76,977

Schedule 2 : Research & Development Fund

Particulars	As At 31.03.2022	As At 31.03.2021
Balance as per Last A/c	1,73,71,274	1,73,71,274
Add : Interest Reserved tranferred	1,20,61,453	-
	<hr/>	<hr/>
	2,94,32,727	1,73,71,274
Less : Trf to Ranchi Unit	19,94,131	-
Less : Trf to Main	2,43,05,772	-
Total	31,32,824	1,73,71,274



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INSTITUTE FOR HUMAN DEVELOPMENT
Schedule 3 : STATEMENT OF GRANTS AND EXPENSES FOR THE FINANCIAL YEAR 2021-22

S.N.	Funding Agencies	PROJECT NAME	Opening balances		Transactions during the year			Closing Balance		(In INR)
			Programme Fund recoverable Balance as on 01/04/2021	Balances of unspent grant as on 01.04.2021	Received during the financial year 2021-22	Utilised during the year	Balance Written off	Unspent balance as on 31.03.2022- T/F to income and expenditure accounts	Unspent balance as on 31.03.2022- T/F to Current liabilities	
A.										
1	IDRC	Poverty, Inequality and Violence in Urban India: Towards more Inclusive Urban Planning	4,80,384.00			4,80,384.00				
2	University of Trento	INEQUALITRES-A NOVEL LOOK AT SOCIAL ECONOMIC		59,37,516.13		45,96,752.00			13,40,764.13	
3	IGDR	Tackling the Agriculture and Nutrition Disconnect in India (TANDI) Phase II (SPANDAN)	17,136.00				17,136.00			
4	APMAS	Narrative and Results Framework and Tracker	5,28,151.00				5,28,151.00			
5	Smoke Free World	Review of Beedi in India: past and emerging Frameworks	11,11,847.95		10,08,450.00			1,03,397.95		
6	SVRI	SVRI – Alcohol Intimate Partner Violence and Household Economy: An Assessment of Liquor Ban in Bihar	29,42,657.76		37,13,021.00	7,04,495.00			65,868.24	
7	IGC	Urban Waste Management Systems	8,88,378.00		9,60,947.00	72,569.00				
8	London School of Economics	Food Security During Pandemic			5,64,625.00					
9	Friedrich Ebert Stiftung	Research Paper			3,32,500.00	3,32,500.00				
10	Monash University	Changing Lives and Livelihoods in the Wake of Covid-19 Pandemic			8,89,503.00	8,89,503.00				
11	FORD FOUNDATION	NITP Project			73,42,065.00	70,49,147.72				
12	WITS University	Technology and the Future of Work: Implications for Inequality in the Global South				8,32,000.00			2,92,917.28	8,32,000.00
B			59,68,554.71	59,37,516.13	1,48,11,111.00	1,50,41,591.72	11,29,068.95		16,99,549.65	8,32,000.00
	Others	Interest reserved		1,17,59,588.00					1,17,59,588.00	
	Misc. Income	Misc. Income		3,01,865.00					3,01,865.00	
	Amount transfer to Research & Development Fund	Others		1,20,61,453.00					1,20,61,453.00	
	Subtotal (b)			1,20,61,453.00					1,20,61,453.00	
Total (A+B)			59,68,554.71	1,79,98,969.13	1,48,11,111.00	1,50,41,591.72	11,29,068.95		16,99,549.65	8,32,000.00



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INSTITUTE FOR HUMAN DEVELOPMENT

Schedule to balance sheet and income/expenditure account for the year ended 31.03.2022

Schedule 4 : Overdrawn Bank Balance

Particulars	(In INR)	
	As At 31.03.2022	As At 31.03.2021
A/C NO.18200100001690 (FCRA A/C)	4,07,324	72,748
Grand Total	4,07,324	72,748

Schedule 5 : Expenses Payable

Field work Exp.	-	41,444
Sonesta Travels Pvt. Ltd	46,040	-
BC Choudhary	45,000	-
Ravi Srivastava	4,50,000	-
NAWASHA	1,558	-
Ajay Kumar Jaiswal	20,000	-
Amit Kumar Sanga	6,000	-
Kundan Kumar Gupta	20,000	-
Lalit Kachhap	6,000	-
Mulyani Dang	6,000	-
Munni Kachhap	6,000	-
Prakash K Prakash	45,000	-
Punam Toppo	20,000	-
Sajit Tirkey	3,000	-
Samar Bosu Mulick	20,000	-
Subardani Lugun	6,000	-
Telesphor Topno	6,000	-
Thumary surin	6,000	-
Laxmi General Store	7,689	-
Grand Total	7,20,287	41,444



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INSTITUTE FOR HUMAN DEVELOPMENT

Schedule to balance sheet and income/expenditure account for the year ended 31.03.2022

Schedule 6 : FIXED ASSETS

(in INR)

ASSETS	WDV as on 01-04-2021	Additions during the Year	Sale/Transfer/ Adjustment	Total	Depreciation for the year	WDV as on 31-03-2022
Computers	64,266	1,27,198	-	2,61,464	79,146.60	1,82,318
Furniture & Fixtures	81,996	-	-	81,996	8,200.00	73,796
Equipments	1,11,458	-	-	1,11,458	16,719.00	94,739
Grand Total	2,57,720	1,27,198	-	4,54,918	1,04,066	3,50,853
Previous Year	3,29,344			3,29,344	71,624	2,57,720

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INSTITUTE FOR HUMAN DEVELOPMENT

Schedule to balance sheet and income/expenditure account for the year ended 31.03.2022

Schedule-7 : INVESTMENT

(In INR)

Particulars	FDR No.	Investment as on 01.04.2021	Addition/ Accrued interest during the year	Encashed /renewed/adjustment during the year	Investment as on 31.03.2022
A) Earmarked Fund Research & Development					
UCO Bank	18200310031674	9,68,484	44,315	-	10,12,799
UCO Bank	18200310060292	8,22,236	36,977	-	8,59,213
UCO Bank	18200310060308	8,22,052	36,856	-	8,58,908
	Sub- Total	26,12,772	1,18,148	-	27,30,920
B) Others					
UCO Bank	Auto Sweep	60,44,488	86,59,109	1,42,00,329	5,03,268
		60,44,488	86,59,109	1,42,00,329	5,03,268
Grand Total		86,57,260	87,77,257	1,42,00,329	32,34,188
Summary of Investment					
A)	Earmarked Fund	26,12,772	1,18,148	-	27,30,920
B)	Other Investments	60,44,488	86,59,109	1,42,00,329	5,03,268
	Grand Total	86,57,260	87,77,257	1,42,00,329	32,34,188



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INSTITUTE FOR HUMAN DEVELOPMENT

Schedule to balance sheet and income/expenditure account for the year ended 31.03.2022

Schedule-8 : CASH & BANK BALANCES

(In INR)

Particulars	As at 31.03.2022	As at 31.03.2021
A. Cash on Hand	5,900	16,350
Grand Total	5,900	16,350
B. Balance with Scheduled Bank in S/B		
State Bank of India A/c no 40084617722	58,79,158	-
	58,79,158	-
Grand Total	58,85,058	16,350



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INSTITUTE FOR HUMAN DEVELOPMENT

Schedule to balance sheet and income/expenditure account for the year ended 31.03.2022

Schedule 9 : PROJECT ADVANCES

(In INR)

Particulars	As at 31-03-2022
<u>FCRA</u>	
Priyanka Tyagi	10,000
Bharti Kondepudy	3,47,284
BKN Singh	72,000
Total	4,29,284



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INSTITUTE FOR HUMAN DEVELOPMENT

Schedule to balance sheet and income/expenditure account for the year ended 31.03.2022

Schedule 10 : OTHER LOANS AND ADVANCES

(In INR)

Particulars

As at 31-03-2022

FCRA

Advance Rent (Metrodental Manufacturing co p Ltd)

1,78,765

Total

1,78,765



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INSTITUTE FOR HUMAN DEVELOPMENT

Schedule to balance sheet and income/expenditure account for the year ended 31.03.2022

(In INR)

<i>Particulars</i>	<i>Current Year Total</i>	<i>Previous Year Total</i>
Schedule 11 : RESEARCH, SEMINAR & PROGRAMME EXPENSES		
Data Acquisitions & Processing Charge		3,02,745
Editing and Proof Reading Expenses	29,916	18,295
Honorarium and fee to Consultants	59,16,221	29,21,808
Travelling Expenses - Seminar & Workshop	9,47,886	60,509
Seminar Meeting & Conference Expenses	18,889	14,798
Printing and Stationery	-	38,838
Fixed Assets - Purchased out of grants	1,97,198	-
	Total	33,56,993
Add: Amount transferred from -		
Salaries and Allowances	59,39,187	93,37,068
Administrative and Overhead	31,21,362	9,38,059
	Total	1,36,32,120
Schedule 12 : SALARIES, ALLOWANCES & HONORARIUM		
Salaries, Wages & Allowances	59,36,051	93,34,568
Staff welfare	3,136	2,500
	Total	93,37,068
Less: Amt. allocated to research, Seminar and Programme Expenses	59,39,187	93,37,068
	Total	-



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Schedule 13 : ADMINISTRATIVE AND OTHER EXPENSES

Office Rent	12,04,706	5,81,904
Electricity, Water & Lift charges	4,68,589	-
Repairs and Maintenance	5,200	46,120
Vehicle Running and Maintenance	74,296	-
Printing and Stationery	73,415	-
Telephone & Internet Exp.	1,500	54,102
Travel and Local Conveyance	66,429	2,710
Professional Fees	-	70,800
Office maintainance	32,751	2,525
Bank Charges	11,873	705
Food ans Catering	52,225	-
Miscellaneous Expenses	1,309	1,841
Brokerage Charges/ LIC Premium exp	-	40,000
Interest on GST/ TDS	-	1,37,352
Grant Refund/ Adjust	11,29,069	-
Total	31,21,362	9,38,059
Less: Amt. allocated to Research, Seminar and Programme Expenses	31,21,362	9,38,059
Total	-	-



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INSTITUTE FOR HUMAN DEVELOPMENT

Schedule 14

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2022

A. ACCOUNTING POLICIES

1. Basis of Accounting

The Financial Statements have been drawn up on historical cost convention and have been prepared in accordance with applicable Accounting Standards issued by The Institute of Chartered Accountants Of India and are on accrual basis unless otherwise stated.

2. Use of Estimates

The preparation of financial statements requires some estimates and assumptions which affects the reported amount of assets and liability on the date of financial statements and the reported amount of revenue and expense during the year. Difference between the actual result and estimates are recognized in the period in which the results are known/ materialized.

3. Revenue Recognition

Income and Expenditure are recognized on accrual basis except the following:

a) Project / Programme Fund

Research, Project / Programme fund, received from the funding agencies for specified project/ programme, have been recognized as Income to the extent expenditure incurred / allocated on the respective projects/ programme during the year in its Income & Expenditure Account.

Unutilized Project Grants toward ongoing projects of the Institute has been treated as current liability and carried forward to next year for utilization on the respective projects.

b) Allocation of Common Overhead

Common overhead expenses incurred by the institute are recovered as per the terms prescribed in the respective agreement for execution of the project or as decided by the management depending upon manpower and other infrastructure facility utilized for the project.

4. FIXED ASSETS

Fixed Assets is carried at written down value less depreciation.

5. DEPRECIATION

The Depreciation is provided on the Written down value method as per the rate prescribed under the Income Tax Act, 1961. Depreciation on assets purchased out of grant funds is charged from the Assets Fund.



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6. **INVESTMENTS**

Investments have been held in form of Fixed Deposits with Banks include interest accrued (net of TDS) till the date of Balance Sheet.

7. **FOREIGN CURRENCY TRANSACTION**

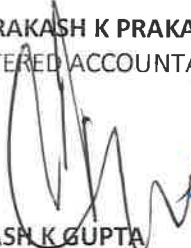
Foreign currency transactions are accounted for at the exchange rate prevailing on the date of transaction.

B. **NOTES TO ACCOUNTS**

1. The Institute has been recognized as 'Research Association' by the Central Government for the purpose of clause (III) of sub-section (1) of Section 35 of the Income Tax Act, 1961 vide order dated 13.05.2009. The recognition so obtained is still in force.
2. Balances of loans and advances and amount recoverable from the Projects in some cases are subject to confirmation as at 31-03-2022.
3. During the year Rs. 2,62,99,903/- (Rs. 19,94,131/- & Rs. 2,43,05,772/-) has been transferred out of FCRA Research & Development fund to the Ranchi Branch and IHD Head Office as the funds has been utilized for the purpose for which it was created during previous years itself.
4. During the year, Intt accrued on FDR's amounting to Rs 1,20,61,453/- made out of un-spent balance on FCRA grant has been transferred to FCRA Research & Development fund.
5. Previous Year figures have been regrouped/ recast/ reclassified wherever considered necessary to compare with current year figures.

Schedules 1 to 14 form an integral part of the financial statements.


For PRAKASH K PRAKASH
CHARTERED ACCOUNTANTS


PRAKASH K GUPTA
PARTNER
M. No. 080320



For Institute for Human Development


(PROF. ALAKH N. SHARMA)
Director


(M. USMAN KHAN)
Accounts Officer

UDIN : 22080320BGIXSH6121

Place : New Delhi
Date : 29.12.2022

