

**WATER, SANITATION AND HYGIENE Institute  
(WASH Institute)**

**No. 7/45 - E, Srinivasapuram, Shenbaganur,  
Post, Kodaikanal - 624101, Dindigul, Tamilnadu**

**CONSOLIDATED  
FINANCIAL STATEMENT  
FOR THE YEAR ENDED 31ST MARCH, 2018**

**AGARWAL KEJRIWAL & CO.  
CHARTERED ACCOUNTANTS  
1, GANESH CHANDRA AVENUE,  
4TH FLOOR,  
KOLKATA - 700 013  
☎ 2236-5177/1785/2225-6995  
✉ [agarwalkejriwal@vsnl.com](mailto:agarwalkejriwal@vsnl.com)**

**AGARWAL KEJRIWAL & CO.**  
**Chartered Accountants**

1, Ganesh Chandra Avenue,  
4<sup>th</sup> Floor, Kolkata-700 013  
2236-5177/1785, 2225-6995  
agarwalkejriwal@vsnl.com

**INDEPENDENT AUDITOR'S REPORT**

To  
**The Trustees of WATER, SANITATION AND HYGIENE INSTITUTE (WASH Institute)**  
**No, 7/45-E, Srinivasapuram, Shenbaganur, Post-Kodaikanal, - 624101, Dindigul, Tamilanadu**

We have audited the accompanying financial statements of **WATER, SANITATION AND HYGIENE INSTITUTE (WASH Institute)**, which comprise the Balance sheet as at March 31, 2018, the Receipts and Payments account & Income & Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information (referred to as 'financial statements').

The financial statements have been prepared by the management of **WATER, SANITATION AND HYGIENE INSTITUTE (WASH Institute)** in compliance with the accounting principles generally accepted in India.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements in compliance with the accounting principles generally accepted in India. This includes the design, implementation and maintenance of internal control relevant to the preparation of financial statements that are free from the material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

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



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view :

- a) In the case of Balance Sheet of the state of affairs of the organisation as at 31<sup>st</sup> March, 2018;
- b) In the case of Income & Expenditure Account of the **surplus** of the organisation as at 31<sup>st</sup> March, 2018;
- c) In the case of Receipts & Payments Account of the cash flow of the organisation for the year ended 31<sup>st</sup> March, 2018.



**For AGARWAL KEJRIWAL & CO.**

*Chartered Accountants*

Firm's Registration No: 316112E

*S. Kejriwal*

**(S. K. Kejriwal)**

*Partner*

Membership No. 052768

Place : Kolkata.

Date : 1<sup>st</sup> September, 2018

**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)**

No. 7145 - E, Srinivasapuram, Shenbaganur Post, Kodaikanal - 624101, Dindigul, Tamilnadu

**CONSOLIDATED**

**Receipts & Payments Account for the year ended 31st March, 2018**

Receipts	Annex	Amount (' )	Amount (' )	Amount (' )	Payments	Annex	Amount (' )	Amount (' )
To Opening Balance	"A"				By Payments out of Restricted Grant			
Cash-at-Bank					Foreign			
Foreign		6,44,36,524.00	7,25,11,666.64		Revenue Exp			
Local		80,75,142.64			SBM-URBAN PHASE I	"C"	14,35,74,936.50	
Cash-in-hand					SBM-URBAN PHASE II	"D"	5,71,49,273.00	
Foreign		22,814.00			SBM-GRAIMEEN	"E"	4,57,31,797.00	
Local		19,950.00	42,764.00		NFSSM	"F"	1,58,436.00	
To Grant Received					Mobile Treatment Research Unit	"G"	31,72,404.00	24,97,86,846.50
Foreign					Capital Exp			
SBM-URBAN PHASE I		16,53,69,521.00			SBM-URBAN PHASE I	"C"	14,32,823.00	
SBM-URBAN PHASE II		11,03,13,000.00			SBM-URBAN PHASE II	"D"	5,70,530.00	
SBM-GRAIMEEN		4,06,21,862.00			SBM-GRAIMEEN	"E"	4,43,080.00	
Mobile Treatment Research Unit		1,22,49,882.00			NFSSM	"F"	1,36,500.00	
Sanithub Project		1,76,585.00			Mobile Treatment Research Unit	"G"	35,65,934.00	61,48,877.00
School Wash		2,22,609.00			Local			
PSI-3SI		1,12,310.00			Revenue Exp			
		32,90,65,749.00	2,247.00	32,90,63,502.00	ITC MSK Munger	"H"	1,69,91,508.00	
					ITC MSK Bhadrachalam	"I"	1,22,91,117.88	
					CESC Nirmal Sankalp Old	"J"	47,22,754.00	
					CESC Nirmal Sankalp New	"K"	20,98,030.00	
					SWASH Program ONGC	"L"	4,76,737.00	
					IHHL BPCL Madurai	"M"	78,883.00	
					IHHL HCL Phase I	"N"	1,82,595.00	
					IHHL HCL Phase II	"O"	8,88,436.00	
					Computer Literacy HCL	"P"	1,492.00	
					Technical Support HCL Noida	"Q"	1,15,708.00	
					HCL III	"R"	81,09,306.00	
					IHHL MMC	"S"	13,99,058.00	
					Lokmitra-Technical Assistance Project (Saharapur)	"T"	2,46,994.00	4,76,02,618.88
					To Grant Received from World Vision			
					(Last Year)			
					To Grant Received towards			
					Revolving Fund	Total c/d		
							46,45,50,193.60	30,35,38,342.38
								Contd....





Total <i>b/d</i>	47,54,51,067.64	<i>Total b/d</i>	32,08,60,132.46
<u>To Other Receipts</u>		By <u>Statutory Liabilities(Last Year)</u>	
<u>Duties and Taxes Payable</u>		ESI	14,547.00
TDS Payable-ITC MSK Bhadrachalam	17,681.46	PF	1,81,722.00
<u>ESI and PF Payable</u>		By <u>Advance to Vendor</u>	
ESI	21,657.00	MTU Research	87,067.00
PF	3,32,160.00	FC-General	20,000.00
<u>Staff Welfare-Local</u>		SBM-GRAAMEEN	3,186.00
Contribution towards Gratuity	3,71,498.46	By <u>Other Payments</u>	
Add : Bank Interest	8,21,078.00	Security Deposit-HCL-III	11,000.00
<u>Last Year Adv. Recovered-Foreign</u>		Last year Advance repaid to staff	1,000.00
<u>Vendor Advance</u>		By Round Off	12,000.00
SBM-U : Rachna Sindhwanी	7,58,844.00	By TCS on purchase of car	1,57
	62,234.00		13,073.00
<u>Income Tax Refund</u>		By <u>Closing Balance</u>	
Less:Interest on IT Refund	1,96,340.00	Cash-at-Bank	96,609.00
	99,731.00	Foreign	13,51,92,310.43
<u>Caution Deposit Received</u>	80,000.00	Local	2,03,85,813.64
		Cast-in-hand	31,918.00
		Foreign	20,982.00
		Local	15,56,31,024.07
<u>Significant Accounting Policies</u>	47,68,22,753.10		47,68,22,753.10
In terms of our certificate of even date			
For Agarwal Kejriwal & Co.			
Chartered Accountants			
Firm Regn. No. 316112E			
<i>S. K. Kejriwal</i>			
(S. K. Kejriwal) Partner			
Membership No. 052768			



Place : Kolkata  
Dated : 1st September, 2018

WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

No. 7/45 - E, Srinivasapuram, Shenbaganur Post, Kodaikanal - 624101, Dindigul, Tamilnadu

**CONSOLIDATED**

Income & Expenditure Account for the year ended 31st March, 2018

Total c/d

31,31,43,564,95



Total c/d

31,47,20,479.56

Contd....

:: 2 ::

<b>Total b/d</b>			<b>31,31,43,564.95</b>	<b>Total b/d</b>
To Excess of Income over Exp.				By Miscellaneous Income (Local)
Transferred to General Fund				
Foreign	(22,39,110.12)		490.00	
Local	11,77,040.26	(10,62,069.86)	4,000.00	
Transferred to Restricted Fund				
Foreign	46,01,570.00		51,126.00	
Local	2,93,837.00	48,95,407.00	99,452.00	
Transferred to Staff Welfare Fund				2,85,900.00
Transferred to Capital Fund (for Depreciation)				4,40,368.00
Foreign	(18,27,465.88)	62,234.00		
Local	(2,61,418.00)	(20,88,883.88)		
			18,06,687.26	3,08,558.00
			By Old Liabilities written back(PSI-FSM)	7.65
			By Round Off	
				<b>31,49,50,252.21</b>
Significant Accounting Policies	"AF"			

Place : Kolkata

Dated : 1st September, 2018

In terms of our certificate of even date

For Agarwal Kejriwal & Co.  
Chartered Accountants  
Firm Regn. No. 316112E

*S. K. Kejriwal*  
(S. K. Kejriwal)  
Partner  
Membership No. 052768



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

No. 7/45 - E, Srinivasapuram, Shenbaganur Post, Kodaikanal - 624101, Dindigul, Tamilnadu

## **CONSOLIDATED**

Balance Sheet As At 31st March, 2018

17,44,29,234.75

:: 2 ::

**Total b/d****5,81,57,744.98****Revolving Fund**  
**ITC Bhadrachalam**

Brought Forward

Add : Received during the year

Less : Expenses on Construction  
of Toilet**Restricted Fund**

"X"

"Z-AA"

4,65,430.00

36,62,544.00

41,27,974.00

21,58,520.00

10,21,85,715.93  
58,46,592.55

19,69,454.00

**Current Liabilities and Deposits****Foreign**

SBM-Urban

Vendors

Genesis

KPMG Advisory Services

FC-General

Reyon Softech Ltd(Vendor)

Local

Security/Caution Deposits

Duties and Taxes Payable

TDS Payable-ITC MSK Bhadrachalam

ESI and PF Payable

ESI

PF

Significant Accounting Policies

"AF"

Total b/d

5,81,57,744.98

Total b/d

4,65,430.00

36,62,544.00

41,27,974.00

Total b/d

21,58,520.00

10,21,85,715.93  
58,46,592.55

19,69,454.00

Total b/d

10,80,32,308.48

58,98,228.83

51,57,452.83

7,40,776.00

Total b/d

12,886.00

"AB"

17,681.46

21,657.00

3,32,160.00

3,71,498.46

Total b/d

17,44,29,234.75

17,44,29,234.75

17,44,29,234.75

17,44,29,234.75

Total b/d

17,44,29,234.75

17,44,29,234.75



In terms of our certificate of even date  
For Agarwal Kejriwal & Co.  
Chartered Accountants  
Firm Regn. No. 316112E  
*S. Kejriwal*

Place : Kolkata  
Dated : 1st September, 2018



Membership No. 052768

(S. K. Kejriwal)  
Partner  
Membership No. 052768

**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)**  
**CONSOLIDATED**

Annexures forming part of financial statement for the year ended 31st March, 2018

**Annexure-"A"**

**Opening Cash & Bank Balances**

Particulars	Foreign Amount (`)	Local Amount (`)	Total Amount (`)
<b>Cash-at-Bank</b>			
Kodaikanal FCRA Canara Bank Account - 0945101041666	4,27,05,598.00	-	4,27,05,598.00
Delhi FC Canara Bank Sub Account - 2746101005768	2,17,29,532.00	-	2,17,29,532.00
Patna FC Canara Bank Sub Account - 1434101019330	1,394.00	-	1,394.00
<b>Cash-at-Bank</b>			
Kodaikanal General - Canara Bank Account - 0945101030250	-	3,42,939.00	3,42,939.00
Kodaikanal Project - Canara Bank Sub Account - 0945101042141	-	39,29,063.50	39,29,063.50
Kodaikanal Staff Welfare - Canara Bank Sub Account - 0945101041924	-	9,36,040.00	9,36,040.00
Kodaikanal FCC - Canara Bank Sub Account - 0945101042140	-	69,740.00	69,740.00
Kodaikanal MDWS - Canara Bank Sub Account - 0945101042142	-	7,548.00	7,548.00
Munger ITC - Canara Bank Sub Account - 0141101021586	-	7,72,910.00	7,72,910.00
Kolkata - Canara Bank Sub Account - 2692101007520	-	1,009.00	1,009.00
Patna General - Canara Bank Account - 1434101018434	-	10,317.00	10,317.00
Bhadrachalam ITC - HDFC Bank Account - 50200023343684	-	15,000.00	15,000.00
Bhadrachalam ITC RF - HDFC Bank Account - 50200021407510	-	4,75,430.00	4,75,430.00
Reddiarchatram FCC - ICICI Bank - 616401004666	-	10,000.00	10,000.00
Delhi General - Canara Bank Account - 2746101005769	-	15,05,146.14	15,05,146.14
	<b>6,44,36,524.00</b>	<b>80,75,142.64</b>	<b>7,25,11,666.64</b>
<b>Cash-in-hand</b>			
	<b>22,814.00</b>	<b>19,950.00</b>	<b>42,764.00</b>
	<b>22,814.00</b>	<b>19,950.00</b>	<b>42,764.00</b>
	<b>6,44,59,338.00</b>	<b>80,95,092.64</b>	<b>7,25,54,430.64</b>

**Annexure-"B"**

**Bank Interest**

Particulars	Foreign Amount (`)	Local Amount (`)	Total Amount (`)
<b>Foreign</b>			
<b>On Restricted Grant</b>			
SBM Urban Canara Bank Account	6,82,972.00	-	6,82,972.00
SBM Urban II Canara Bank Account	18,47,451.00	-	18,47,451.00
BMGF- Grameen Canara Bank Account	17,15,205.00	-	17,15,205.00
NFSSM	1,99,703.00	-	1,99,703.00
PSI-3si	784.00	-	784.00
BMGF - Research Program	1,55,455.00	-	1,55,455.00
<b>On Unrestricted Grant</b>			
FC General-Kodaikanal Canara Bank Account - 0945101041666	11,70,010.00	-	11,70,010.00
FC General-Delhi Canara Bank Sub Account	15,63,147.00	-	15,63,147.00
<b>Local</b>			
<b>On Restricted Grant</b>			
ITC MSK Bhadrachalam	-	23,720.00	23,720.00
ITC MSK Munger	-	1,21,288.00	1,21,288.00
Nirmal Sankalp Old - CESC	-	14.00	14.00
HCL I	-	3,274.00	3,274.00
HCL II	-	11,068.00	11,068.00
HCL Noida	-	13,883.00	13,883.00
Nirmal Sankalp New - CESC	-	25,435.00	25,435.00
SWASH Project - ONGC	-	847.00	847.00
HCL III	-	73,231.00	73,231.00
IHHL - Madurai Corporation	-	21,077.00	21,077.00
<b>On Unrestricted Grant</b>			
MDWS	-	291.00	291.00
FCC	-	61,914.00	61,914.00
Program Fund	-	16,707.00	16,707.00
General Delhi	-	36,497.00	36,497.00
General-Kodaikanal Canara Bank Account	-	10,006.00	10,006.00
ITC Munger - Beneficiary Contribution Account	-	1,489.00	1,489.00
	<b>73,34,727.00</b>	<b>4,20,741.00</b>	<b>77,55,468.00</b>



**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)**

**CONSOLIDATED**

Annexures forming part of financial statement for the year ended 31st March, 2018

**Annexure- "C"**

**Technical Assistance to the Government of India to Establish a Program Management Unit for Swachh Bharat Mission (Urban) (SBM-U) Phase I**

	Amount (Rs.)	Internal Bill	Amount (Rs.)	Provision for Exp	Amount
<b>Personnel Cost</b>					
Accountant	6,35,808.00		6,35,808.00		6,35,808.00
Documentation Specialist	1,62,249.00		1,62,249.00		1,62,249.00
Finance Manager	7,37,580.00		7,37,580.00		7,37,580.00
Procurement Manager	3,00,991.00		3,00,991.00		3,00,991.00
Program Director	33,71,641.00		33,71,641.00		33,71,641.00
WASH Domain Experts	7,37,580.00		7,37,580.00		7,37,580.00
<b>Travel Cost</b>					
Travel Cost - Field Visit	<b>59,45,849.00</b>		<b>59,45,849.00</b>		<b>59,45,849.00</b>
1,83,654.00		1,83,654.00		1,83,654.00	
1,83,654.00		-	1,83,654.00		1,83,654.00
KPMG Consultancy Charges	88,72,450.00		88,72,450.00		88,72,450.00
<b>Consultants</b>					
KPMG Consultancy Charges	<b>88,72,450.00</b>		<b>88,72,450.00</b>		<b>88,72,450.00</b>
<b>Other Direct Cost</b>					
IT Accessories	37,780.00		37,780.00		37,780.00
Local Transportation	2,63,752.50		2,63,752.50		2,63,752.50
Seminars	56,20,942.00		56,20,942.00		56,20,942.00
Service Tax (GST)	1,77,55,033.00		1,77,55,033.00		1,77,55,033.00
Third Party Audit	6,52,289.00		6,52,289.00		6,52,289.00
<b>SubAwards</b>					
1.Improved Centre-State-City Coordination	3,90,10,074.00		3,90,10,074.00		3,90,10,074.00
2.Improved Synergies Across GoI's Various Missions	1,35,92,060.00		1,35,92,060.00		1,43,00,000.00
3.Improvement in Service Delivery, Access to Finance	54,84,632.00		54,84,632.00		54,84,632.00
5.Improved Institutional Mechanisms at Central, State,	1,79,00,000.00		1,79,00,000.00		1,79,00,000.00
7.Increased Awareness Through Exchange of Ideas	17,73,422.00		17,73,422.00		17,73,422.00
8.Improved Ability to Access Funds	5,00,001.00		5,00,001.00		5,00,001.00
9.Improved Access to Relevant India Specific and Global	15,73,050.00		15,73,050.00		15,93,000.00
10.Comprehensive National Level Urban Sanitation	89,73,521.00		89,73,521.00		89,73,521.00
11.Improved Citizen Participation Esp. Led by Youth	50,000.00		50,000.00		50,000.00
12.Strong and Comprehensive Systems/processes	63,02,000.00		63,02,000.00		63,02,000.00
14.Integrating Innovative ICT Solutions	90,75,928.00		90,75,928.00		90,75,928.00
<b>Indirect Cost</b>					
Bank Charges	<b>10,42,34,688.00</b>		<b>10,42,34,688.00</b>		<b>10,42,34,688.00</b>
Manage Large Tech Assistance	8,248.00		8,248.00		8,248.00
	2,50,28,462.00		2,50,28,211.00		2,51.00
	<b>2,50,36,710.00</b>		<b>2,50,28,211.00</b>		<b>8,499.00</b>
	<b>16,86,03,147.50</b>		<b>2,50,28,211.00</b>		<b>14,35,74,936.50</b>
					<b>7,27,890.00</b>
<b>Revenue Expenditure:</b>					
<b>Capital Expenditure:</b>					
Office Equipment	86,681.00		86,681.00		86,681.00
Equipments	13,46,142.00		13,46,142.00		13,46,142.00
	<b>14,32,823.00</b>		<b>14,32,823.00</b>		<b>-</b>
<b>Grand Total</b>	<b>17,00,35,970.50</b>		<b>2,50,28,211.00</b>		<b>14,50,07,759.50</b>
					<b>7,27,890.00</b>
					<b>14,43,02,826.50</b>



**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)**

**CONSOLIDATED**

Annexures forming part of financial statement for the year ended 31st March, 2018

**Annexure - "D"**

**Technical Assistance to Ministry of Housing and Urban Development (MoHUA), Government of India for  
Swachh Bharat Mission (Urban) (SBM-U) Phase II**

	Amount (Rs.)	Internal Bill	Amount (Rs.)
<b>Personnel Cost</b>			
Grant Director	23,45,682.00		23,45,682.00
Finance Manger	5,16,232.00		5,16,232.00
Procurement Officer	3,51,730.00		3,51,730.00
WASH Sanitation Domain Expert	5,16,232.00		5,16,232.00
Accountant	4,50,044.00		4,50,044.00
Documentation Officer	2,43,351.00		2,43,351.00
FSSM Specialist	3,62,790.00		3,62,790.00
CPHEEO Technical Capacity Building Officer	1,10,391.00		1,10,391.00
Mission Monitoring Officer	2,22,739.00		2,22,739.00
	<b>51,19,191.00</b>	-	<b>51,19,191.00</b>
<b>Travel Cost</b>			
Travel Cost - Travel to Regional Centre for training	46,465.00		46,465.00
	<b>46,465.00</b>	-	<b>46,465.00</b>
<b>Other Direct Cost</b>			
IT Accessories	48,323.00		48,323.00
Local Transportation	1,79,880.00		1,79,880.00
International / National Seminars	18,46,005.00		18,46,005.00
Project Officer Rental	3,000.00		3,000.00
Third Party Audit			-
	<b>20,77,208.00</b>	-	<b>20,77,208.00</b>
<b>Sub-Awards</b>			
1.FSSM Prioritized by MoHUA-BMGF	1,13,59,718.00		1,13,59,718.00
3.Accreditation System for FSSM & Other Tech-BMGF	1,80,000.00		1,80,000.00
4.Collaborating Program Management-BMGF	3,76,18,863.00		3,76,18,863.00
5.Knowledge Management-BMGF	7,47,826.00		7,47,826.00
	<b>4,99,06,407.00</b>	-	<b>4,99,06,407.00</b>
<b>Indirect Cost</b>			
Indirect Cost	15,45,493.00	15,45,491.00	2.00
	<b>15,45,493.00</b>	<b>15,45,491.00</b>	<b>2.00</b>
<b>Revenue Expenditure:</b>	<b>5,86,94,764.00</b>	<b>15,45,491.00</b>	<b>5,71,49,273.00</b>
<b>Capital Expenditure:</b>			
IT Accessories	5,70,530.00		5,70,530.00
	<b>5,70,530.00</b>	-	<b>5,70,530.00</b>
<b>Grand Total</b>	<b>5,92,65,294.00</b>	<b>15,45,491.00</b>	<b>5,77,19,803.00</b>



**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)**

**CONSOLIDATED**

Annexures forming part of financial statement for the year ended 31st March, 2018

**Annexure-"E"**

**Technical Assistance to the MoDWS to provide strategic support to select initiatives under Swachh Bharat Mission (SBM) - Rural through a Program Management Unit Phase I**

	Amount (Rs.)	Internal Bill	Amount (Rs.)
<b>Personnel Cost</b>			
Accountant	6,93,118.00		6,93,118.00
Project Incharge	11,99,600.00		11,99,600.00
Rural Finance (Field)	8,61,563.00		8,61,563.00
State IEC Specialist	33,67,145.00		33,67,145.00
Sanitation (Field)	9,85,227.00		9,85,227.00
	<b>71,06,653.00</b>	-	<b>71,06,653.00</b>
<b>Travel Cost</b>			
Local Travel	9,06,459.00		9,06,459.00
	<b>9,06,459.00</b>	-	<b>9,06,459.00</b>
<b>Other Direct Cost</b>			
IT Accessories	21,171.00		21,171.00
OD Workshop	12,28,723.00		12,28,723.00
Service Tax	51,49,342.00		51,49,342.00
	<b>63,99,236.00</b>	-	<b>63,99,236.00</b>
<b>Sub-Awards</b>			
Development of Ready Reconer, SOPs, Advisories	36,61,693.00		36,61,693.00
Consultancy - KPMG for setting of PMU	2,38,53,893.00		2,38,53,893.00
Assist MDWS in Implementation of Sanitation Pilo	37,94,831.00		37,94,831.00
	<b>3,13,10,417.00</b>	-	<b>3,13,10,417.00</b>
<b>Indirect Cost</b>			
Manage Large TA Engagement	33,34,038.00	33,25,009.00	9,029.00
Short & Excess	3.00		3.00
	<b>33,34,041.00</b>	<b>33,25,009.00</b>	<b>9,032.00</b>
<b>Revenue Expenditure</b>	<b>4,90,56,806.00</b>	<b>33,25,009.00</b>	<b>4,57,31,797.00</b>
<b>Capital Expenditure:</b>			
Laptop	4,43,090.00		4,43,090.00
	<b>4,43,090.00</b>	-	<b>4,43,090.00</b>
<b>Grand Total</b>	<b>4,94,99,896.00</b>	<b>33,25,009.00</b>	<b>4,61,74,887.00</b>

**Annexure-"F"**

**National Faecal Sludge and Septage Management Alliance Secretariat**

	Amount (Rs.)	Amount (Rs.)
<b>General Expenses</b>		
Bank Charges	389.00	
Insurance	12,886.00	
Office Supplies	17,478.00	
Printing & Stationery	9,979.00	
Telephone & Internet	2,208.00	
Travel Expenses	1,15,496.00	<b>1,58,436.00</b>
<b>Revenue Expenditure</b>	<b>1,58,436.00</b>	
<b>Capital Expenditure:</b>		
Television	1,36,500.00	1,36,500.00
<b>Grand Total</b>	<b>2,94,936.00</b>	



**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)**  
**CONSOLIDATED**

Annexures forming part of financial statement for the year ended 31st March, 2018

**Annexure "G"**

**Technical Validation and Marketization of Mobile Septage Treatment Unit and Pit Life Extender**

	Amount (Rs.)	Internal Bill	Amount (Rs.)	Provision for Gratuity (Rs.)	Amount (Rs.)
<b>Personnel Cost</b>					
Accountant	74,002.00		74,002.00		74,002.00
Chemist & Micro-Biologist	2,47,927.00		2,47,927.00	11,213.00	2,59,140.00
Driver of Mobile Unit	1,68,732.00		1,68,732.00	4,642.00	1,73,374.00
Mobile Treatment Unit Operator	3,60,149.00		3,60,149.00		3,60,149.00
Project Coordinator	4,63,850.00		4,63,850.00	32,500.00	4,96,350.00
Research Associate (Tech)	1,87,007.00		1,87,007.00	12,000.00	1,99,007.00
Research Coordinator(Mobile Unit)	3,23,865.00		3,23,865.00	28,105.00	3,51,970.00
Research Coordinator (PLE)	80,705.00		80,705.00		80,705.00
	<b>19,06,237.00</b>	-	<b>19,06,237.00</b>	<b>88,460.00</b>	<b>19,94,697.00</b>
<b>Travel Cost</b>					
Consultant Field Travel	2,295.00		2,295.00		2,295.00
Field Travel	1,63,406.00		1,63,406.00		1,63,406.00
National & International Travel	1,54,384.00		1,54,384.00		1,54,384.00
	<b>3,20,085.00</b>	-	<b>3,20,085.00</b>		<b>3,20,085.00</b>
<b>Other Direct Cost</b>					
Assembling of PLE	9,230.00		9,230.00		9,230.00
Communication Charges	4,525.00		4,525.00		4,525.00
GST	5,50,998.00		5,50,998.00		5,50,998.00
Labtory Instruments Expenses	7,400.00		7,400.00		7,400.00
Sample Testing at Accredited Lab	78,202.00		78,202.00		78,202.00
Shipping Cost	56,178.00		56,178.00		56,178.00
Travel & Fuel	63,873.00		63,873.00		63,873.00
	<b>7,70,406.00</b>	-	<b>7,70,406.00</b>		<b>7,70,406.00</b>
<b>Consultant</b>					
Consultancy Fees	1,68,400.00		1,68,400.00		1,68,400.00
	<b>1,68,400.00</b>	-	<b>1,68,400.00</b>		<b>1,68,400.00</b>
<b>Indirect Cost</b>					
Indirect Cost	15,49,520.00	15,42,244.00	7,276.00		7,276.00
	15,49,520.00	15,42,244.00	7,276.00		7,276.00
	<b>47,14,648.00</b>	<b>15,42,244.00</b>	<b>31,72,404.00</b>	<b>88,460.00</b>	<b>32,60,864.00</b>
<b>Capital Expenditure:</b>					
Laboratory Instrument-Assets	3,12,723.00		3,12,723.00		3,12,723.00
New Mobile Unit	25,36,797.00		25,36,797.00		25,36,797.00
Remodification of Existing Unit	4,01,686.00		4,01,686.00		4,01,686.00
Laptop	3,14,728.00		3,14,728.00		3,14,728.00
	<b>35,65,934.00</b>	-	<b>35,65,934.00</b>		<b>35,65,934.00</b>
<b>Revenue Expenditure</b>					
<b>Grand Total</b>	<b>82,80,582.00</b>	<b>15,42,244.00</b>	<b>67,38,338.00</b>	<b>88,460.00</b>	<b>68,26,798.00</b>



**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)**

**CONSOLIDATED**

Annexures forming part of financial statement for the year ended 31st March, 2018

**Annexure-H"**

**ITC- MSK - Promotion of Swachh Vidyalaya Swachh Village in Munger District - 2017-18**

	Amount (')	Internal Bill	As per R&P A/c Amount (')	Add : Provision for Liabilities Amount (')	As per I&E A/c Amount (')
<b>Survey</b>					
Baseline Endline Survey	56,965.00		56,965.00	-	56,965.00
	56,965.00	-	56,965.00	-	56,965.00
<b>Mobilisation and other cost</b>					
Mass Awareness Creation IEC Materials	2,00,535.00		2,00,535.00	-	2,00,535.00
Training of Groups WASH P. at School	2,98,625.00		2,98,625.00	-	2,98,625.00
Workshop at Block Level & District Level	74,686.00		74,686.00	-	74,686.00
	5,73,846.00	-	5,73,846.00	-	5,73,846.00
<b>Mobilisation Cost</b>					
Community Mobilizer	3,14,706.00		3,14,706.00	-	3,14,706.00
Hygiene Educator	88,026.00		88,026.00	-	88,026.00
Project Officer	4,62,042.00		4,62,042.00	-	4,62,042.00
Supervisor	2,57,211.00		2,57,211.00	-	2,57,211.00
Technical Staff ( Engineer)	2,75,679.00		2,75,679.00	-	2,75,679.00
Travel Cost	1,83,855.00		1,83,855.00	-	1,83,855.00
	15,81,519.00	-	15,81,519.00	-	15,81,519.00
<b>Office Administration</b>					
Accountant	2,31,702.00		2,31,702.00	-	2,31,702.00
Communication	54,351.00		54,351.00	-	54,351.00
Institutional Cost	7,75,474.00	7,41,719.00	33,755.00	-	33,755.00
Office Rent,Telephone,Stationary	2,93,347.00		2,93,347.00	-	2,93,347.00
Bank Charges	330.00		330.00	-	330.00
Training of Staff	5,850.00		5,850.00	-	5,850.00
	13,61,054.00	7,41,719.00	6,19,335.00	-	6,19,335.00
<b>Promotion of Improved Sanitation Practice</b>					
Community Toilet at Municipality Area	15,79,045.00		15,79,045.00	1,22,436.00	17,01,481.00
Construction of School Sanitary Block 02	5,69,088.00		5,69,088.00	33,622.00	6,02,710.00
Construction of School Sanitary Block 08	36,66,396.00		36,66,396.00	3,44,671.00	40,11,067.00
Construction of School Sanitary Block 15	83,45,314.00		83,45,314.00	6,57,675.00	90,02,989.00
	1,41,59,843.00	-	1,41,59,843.00	11,58,404.00	1,53,18,247.00
	1,77,33,227.00	7,41,719.00	1,69,91,508.00	11,58,404.00	1,81,49,912.00



**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)**

**CONSOLIDATED**

Annexures forming part of financial statement for the year ended 31st March, 2018

**Annexure "I"**

**ITC - MSK - Promotion of Integrated water supply, sanitation and hygiene in school and communities in Bhadradi Kotaquudem district of Telengana - 2017-18**

	Amount (')	Internal Bill	As per R&P A/c Amount (')	Add : Provision for Liabilities Amount (')	As per I&E A/c Amount (')
<b>Promotional Activities</b>					
Mass Awareness,Creation&Hygiene	50,000.00	-	50,000.00	-	50,000
Signage/wall Writings	29,026.00	-	29,026.00	30,974.00	60,000
MSK Template for IHHL	76,125.00	-	76,125.00	1,11,375.00	1,87,500.00
	<b>1,55,151.00</b>	-	<b>1,55,151.00</b>	<b>1,42,349.00</b>	<b>2,97,500.00</b>
<b>Mobilisation and other cost</b>					
Project Officer	4,19,298.20		4,19,298.20	-	4,19,298.20
Field Supervisor	2,78,187.00		2,78,187.00	-	2,78,187.00
Hygiene Educator	2,23,777.40		2,23,777.40	-	2,23,777.40
Hygiene Assistant	83,899.40		83,899.40	-	83,899.40
Community Mobiliser	4,03,086.34		4,03,086.34	-	4,03,086.34
Community Mobiliser	1,40,255.86		1,40,255.86	-	1,40,255.86
Technical Staff(Engineer)	1,98,400.60		1,98,400.60	-	1,98,400.60
Seasonal Workers	24,000.00		24,000.00	-	24,000.00
Travel Cost for Staff	2,46,347.00		2,46,347.00	19,998.00	2,66,345.00
Training of Staff	18,000.00		18,000.00	-	18,000.00
Workshop at Mandal Level	38,000.00		38,000.00	-	38,000.00
Mason Training	67,994.00		67,994.00	-	67,994.00
Organise Meetings with All Stakeholders	60,000.00		60,000.00	-	60,000.00
Water Quatity Testing13standardS&C	31,530.00		31,530.00	6,870.00	38,400.00
Provision for Dustbin for Schools	10,000.00		10,000.00	-	10,000.00
3K Run	16,010.00		16,010.00	-	16,010.00
Organisation Street Play Comm.	50,000.00		50,000.00	-	50,000.00
Formation of Child/adolescent Groups	15,000.00		15,000.00	-	15,000.00
Formation of WATSAN Committee	15,000.00		15,000.00	-	15,000.00
Formation and Strengthening Ch&Hyg	68,412.00		68,412.00	1,500.00	69,912.00
Strengthaning of SDMc	71,353.00		71,353.00	-	71,353.00
Community Awareness Program Safe Water	1,00,000.00		1,00,000.00	-	1,00,000.00
Training on Quality Monitoring Both S&C	15,000.00		15,000.00	-	15,000.00
Organise Food Hygiene Training	5,858.00		5,858.00	6,142.00	12,000.00
Observation of Globalhand,Childres,Womens	1,33,530.00		1,33,530.00	16,470.00	1,50,000.00
	<b>27,32,938.80</b>	-	<b>27,32,938.80</b>	<b>50,980.00</b>	<b>27,83,918.80</b>
<b>Overheads &amp; Administration</b>					
Accountant Travel	16,500.00		16,500.00	1,500.00	18,000.00
Office Maintenance	77,779.00		77,779.00	6,221.00	84,000.00
Miscelanious	19,637.00		19,637.00	6,650.00	26,287.00
Accountant	1,98,688.20		1,98,688.20	-	1,98,688.20
Communication	39,504.00		39,504.00	3,800.00	43,304.00
Printing and Stationery	65,948.00		65,948.00	-	65,948.00
Bank Charges					
Institutional Cost	7,65,343.00	6,25,473.00	1,39,870.00	20,807.00	1,60,677.00
	<b>11,83,399.20</b>	<b>6,25,473.00</b>	<b>5,57,926.20</b>	<b>38,978.00</b>	<b>5,96,904.20</b>
<b>Health &amp; Sanitation</b>					
IHHL Toilets with Govt.Convergency	25,88,000.00		25,88,000.00		25,88,000.00
IHHL Toilets with Govt.Convergency RF	1,30,000.00		1,30,000.00		1,30,000.00
IHHLS Govt Supplimentary	21,99,800.00		21,99,800.00		21,99,800.00
Schoolinfro,Com,Wall,Kitchendining	32,19,266.19		32,19,266.19	18,03,234.52	50,22,500.71
Renovation of Old Schools	7,08,035.69		7,08,035.69	2,53,215.05	9,61,250.74
	<b>88,45,101.88</b>	-	<b>88,45,101.88</b>	<b>20,56,449.57</b>	<b>1,09,01,551.45</b>
<b>Transfer to Revolving Fund (Last Year)</b>					
Total-	1,50,000.00	1,50,000.00	-	-	-
Add :Capital Expenditure	<b>1,30,66,590.88</b>	<b>7,75,473.00</b>	<b>1,22,91,117.88</b>	<b>22,88,756.57</b>	<b>1,45,79,874.45</b>
Gross Total	86,201.00		86,201.00	1,800.00	88,001.00
	<b>1,31,52,791.88</b>	<b>7,75,473.00</b>	<b>1,23,77,318.88</b>	<b>22,90,556.57</b>	<b>1,46,67,875.45</b>



**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)**

**CONSOLIDATED**

Annexures forming part of financial statement for the year ended 31st March, 2018

**Annexure-"J"**

**CESC-Nirmal Sankalp**

	Amount (`)	Internal Bill	Amount (`)
<b>Hardware Activities Planned for Ward : 10</b>			
Construction of Comm Toilet Complex Female	7,33,661.00		
Construction of Comm Toilet Complex	33,01,823.00		40,35,484.00
<b>Personnel</b>			
Project Officer	1,02,513.00		
Field Coordinator	96,893.00		
Technical Person - Part Tim	65,000.00		
Account - Part Time	36,761.00		
Community Mobilizer In All 3 Wards	73,999.00		3,75,166.00
<b>Program Support</b>			
Local Travel - Day to Day Activities	55,714.00		
Institutional Cost	2,43,554.00	1,44,000.00	1,55,268.00
<b>Software Activities Planned for Ward 1, 10 &amp; 13</b>			
Mass Awarness Creation on WASH in 3 Wards	85,240.00		
Development of IEC Material / Hoardings Etc	21,531.00		
Baseline Survey & Annual Monitaring	27,000.00		
Formation of WATSAN Comm for Operation & Main	7,834.00		
Strengthening WATSAN Comm, Monthly Meeting Etc	140.00		
Awareness & Hygiene Education Activities Safe Dis	15,091.00		1,56,836.00
	48,66,754.00	1,44,000.00	47,22,754.00



**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)**

**CONSOLIDATED**

Annexures forming part of financial statement for the year ended 31st March, 2018

**Annexure-"K"**

**CESC-Nirmal Sankalp**

	Amount (`)	Internal Bill	Amount (`)	Provision for expense Amount (`)	Amount (`)
<b>Hardware Activities</b>					
Construction of Community Toilet Complex	12,52,080.00		12,52,080.00	6,39,451.00	18,91,531.00
<b>Personnel</b>					
Field Coordinator	1,65,521.00				-
Technical Person- Part Time	66,000.00			9,000.00	9,000.00
Accountant-Part-Time	51,667.00				-
Community Mobilizer	1,35,438.00				-
Regional Manager-Part Time	67,500.00	67,500.00			-
Project Officer	1,40,909.00		6,27,035.00		6,27,035.00
<b>Program Support</b>					
Local Travel ( for Day to Day Activities)	37,159.00				-
Printing, Stationary and Communication	6,682.00				-
Institutional Cost	1,32,549.00		1,76,390.00		1,76,390.00
<b>Software Activities</b>					
Baseline Survey	15,000.00				-
Strengthening WATSAN Committee M/M	1,752.00				-
Awareness and Hygiene Education Activities	20,164.00				-
Mass Awareness Creation on WASH	73,109.00		1,10,025.00		1,10,025.00
	21,65,530.00	67,500.00	20,98,030.00	6,48,451.00	27,46,481.00

**Annexure-"L"**

**ONGC - Nirmal School and Community**

	Amount	Internal Bill	Amount	Provision for Expense	Amount
<b>Administration</b>					
Administrative Cost	49,594.00	18,000.00	31,594.00	-	31,594.00
Construction of New School Sanitary Block	5,44,562.00	-	4,30,703.00	1,13,859.00	5,44,562.00
Development IEC Material	10,000.00	-	10,000.00	-	10,000.00
Formation & Strengthening Child Cabinet	4,440.00	-	4,440.00	-	4,440.00
	6,08,596.00	18,000.00	4,76,737.00	1,13,859.00	5,90,596.00
	<b>6,08,596.00</b>	<b>18,000.00</b>	<b>4,76,737.00</b>	<b>1,13,859.00</b>	<b>5,90,596.00</b>



**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)  
CONSOLIDATED**

Annexures forming part of financial statement for the year ended 31st March, 2018

**Annexure-"M"**

**BPCL IHHL Project at Madurai**

	Amount (`)	Internal Bill	Amount (`)
<b>Hardware Activities</b>			
Const . of Individual Household Toilets	39,300.00		39,300.00
	39,300.00	-	39,300.00
<b>Personnel</b>			
Technical Expert/ Const. Supervisor	12,000.00		12,000.00
Community Mobilizer	12,000.00		12,000.00
Staff Travel	5,267.00		5,267.00
	29,267.00	-	29,267.00
<b>Administration</b>			
Administrative Cost	10,316.00		10,316.00
	10,316.00	-	10,316.00
	<b>78,883.00</b>	-	<b>78,883.00</b>

**Annexure-"N"**

**HCL-IHHL Project -Phase-I at Madurai**

	Amount (`)	Internal Bill	Amount (`)
<b>Hardware Activities</b>			
Construction of 50 Modular Toilets	1,82,595	-	1,82,595
	<b>1,82,595</b>	-	<b>1,82,595</b>

**Annexure-"O"**

**HCL-IHHL Project -Phase-II at Madurai**

	Amount (`)	Internal Bill	Amount (`)
<b>Hardware Activities</b>			
Construction of Modular Toilet - 50 Nos - HCL	4,70,530	60,000	4,10,530
Construction of Modular Toilet - 50nos- Corp	2,22,000		2,22,000
	6,92,530	60,000	6,32,530
<b>Software Activities</b>			
Wall Painting on Sanitation & Hygiene Message	36,630		36,630
Posters & Stickers on Sanitation & Hygiene	56,000	8,560	47,440
Awareness Camps on Household Sanitation	20,000		20,000
Formation of WATSAN Committe in 2 Schools	2,275		2,275
Training of 2 Masons on Modular Toilet Constr	38,000	38,000	-
Baseline Survey in Households of 100 Benefici	23,412		23,412
Maslla Madurai Awarness Rally & Clean Up	39,693		39,693
Technical & Handholding Support by HCL-TSS	40,000	40,000	-
	<b>2,56,010</b>	<b>86,560</b>	<b>1,69,450</b>
<b>Recurring - Staff</b>			
Project Coordinator	45,211		45,211
Community Mobilizer	33,534		33,534
Staff Teave	7,446		7,446
	<b>86,191</b>	-	<b>86,191</b>
<b>Administration</b>			
Admin Charges @ 8% Program Cost	1,04,985	1,04,720	265
	<b>1,04,985</b>	<b>1,04,720</b>	<b>265</b>
<b>Total</b>	<b>11,39,716</b>	<b>2,51,280</b>	<b>8,88,436</b>



**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)**  
**CONSOLIDATED**

Annexures forming part of financial statement for the year ended 31st March, 2018

**Annexure-"P"**

**HCL - Computer Literacy Programme**

	Amount (`)	As per R&P A/c Amount (`)	As per I&E A/c Amount (`)
<b>Administration</b>			
Other Miscellaneous Lab Running Exp.	1,492.00	1,492.00	1,492.00
	<b>1,492.00</b>	<b>1,492.00</b>	<b>1,492.00</b>

**Annexure-"Q"**

**Technical Support HCL Noida**

	Amount (`)	Internal Bill	Amount (`)
<b>Tech. Support in Planning &amp; Prep for Next Phase</b>			
Visit to Comm/slums to Gain Frist-Hand Idea WASH	13,882	9,412	4,470
Visit to Open Defecating Slum for Identification	6,730	6,730	-
Analysis Identi Slums & Design Appropriate Techn	1,31,249	56,000	75,249
	<b>1,51,861</b>	<b>72,142</b>	<b>79,719</b>
<b>Lobby &amp; Advocacy</b>			
Worksop with ULBs/other Stakeholders	34,589	-	34,589
Institutional Cost	37,254	35,854	1,400
	<b>71,843</b>	<b>35,854</b>	<b>35,989</b>
Capital Expenditure	2,23,704	1,07,996	1,15,708
	<b>1,36,090</b>	<b>-</b>	<b>1,36,090</b>
	<b>3,59,794</b>	<b>1,07,996</b>	<b>2,51,798</b>



**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)**  
**CONSOLIDATED**

Annexures forming part of financial statement for the year ended 31st March, 2018

**Annexure-"R"**

**HCL III - My Community and My School**

**(A) Madurai**

	Amount (Rs.)	Internal Bill	Amount	Provision for Expenses	Amount (Rs.)
<b>Hardware Activities</b>					
Construction of 65 Modular Toilets	9,73,881.00		9,73,881.00	-	9,73,881.00
Community Toilet at Netaji Nagar	4,65,822.00		4,65,822.00	2,74,149.00	7,39,971.00
Anganwadi Toilet in Utchapermedu	1,17,408.00		1,17,408.00	-	1,17,408.00
Construction 40 Modular Toilets	4,61,030.00		4,61,030.00	2,97,500.00	7,58,530.00
Push Cuts of the Slums	84,680.00		84,680.00	-	84,680.00
Provision of Dustbins to Householders	30,041.00		30,041.00	-	30,041.00
Drinking Water Station at Netaji Nagar	1,02,955.00		1,02,955.00	-	1,02,955.00
SWASH-Const. of School Sanitary Complex	4,43,316.00		4,43,316.00	-	4,43,316.00
	26,79,133.00	-	26,79,133.00	5,71,649.00	32,50,782.00
<b>Travel Cost</b>					
Local Travel Madurai & SWASH	67,592.00		67,592.00	-	67,592.00
<b>Personnel</b>					
Project Coordinator - 11months	5,00,567.00		5,00,567.00	22,190.00	5,22,757.00
Technical Expert/Con Supervisor for Modular Toi	86,710.00		86,710.00	-	86,710.00
Community Mobilizer - 2 No for 11 Months @10000	1,95,386.00		1,95,386.00	-	1,95,386.00
Part Time Accountant	89,808.00		89,808.00	-	89,808.00
One Master Computer Trianer for 12 Months	1,21,363.00		1,21,363.00	3,523.00	1,24,886.00
One Assistant Computer Trainer for 12 Months	1,21,366.00		1,21,366.00	3,523.00	1,24,889.00
SWASH-Field Assistant	64,000.00	64,000.00	-	-	-
	11,79,200.00	64,000.00	11,15,200.00	29,236.00	11,44,436.00
<b>Software Activities</b>					
Baseline Survey & Endline Survey	32,963.00		32,963.00	-	32,963.00
Awareness Camps/World Toilet Day Celebration	61,876.00		61,876.00	-	61,876.00
Orientation to HCI Volunteers on My Com Prj	2,274.00		2,274.00	-	2,274.00
Training of Different Stakeholders Sanitary Wor	17,607.00		17,607.00	-	17,607.00
Training Forming Monitoring of WATSAN	8,422.00		8,422.00	-	8,422.00
Training on Household Com to the Comm 2 Tra	6,490.00		6,490.00	-	6,490.00
Wall Painting / Household on Sanitation	67,237.00		67,237.00	-	67,237.00
Printing IEC Materials - Flip Cards	21,319.00		21,319.00	27,750.00	49,069.00
Computer Literacy Pro Course Materials	23,164.00		23,164.00	-	23,164.00
WASH-Formation and Tr. of School WATSAN Committee	4,794.00		4,794.00	-	4,794.00
SWASH-IEC Materials	16,938.00		16,938.00	15,318.00	32,256.00
WASH-Mestrual Hygiene Tr. & Follow Up	19,540.00	19,540.00	-	-	-
	2,82,624.00	19,540.00	2,63,084.00	43,068.00	3,06,152.00
<b>Indirect Cost</b>					
Admin Charges	4,52,836.00	4,21,095.00	31,741.00	-	31,741.00
SWASH-Admin Charges	30,300.00	30,300.00	-	-	-
Electricity & Stationary for Computer Centre	27,209.00		27,209.00	-	27,209.00
Insurance for Computer Lab	11,292.00		11,292.00	-	11,292.00
Internet Connectivity	12,405.00		12,405.00	-	12,405.00
Repair & Maintanance of Computer in the Laborat	30,148.00		30,148.00	-	30,148.00
Audit Fees	-		-	10,000.00	10,000.00
	5,64,190.00	4,51,395.00	1,12,795.00	10,000.00	1,22,795.00
<b>Sub-Total (A)</b>	<b>47,72,739.00</b>	<b>5,34,935.00</b>	<b>42,37,804.00</b>	<b>6,53,953.00</b>	<b>48,91,757.00</b>



**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)  
CONSOLIDATED**

Annexures forming part of financial statement for the year ended 31st March, 2018

**(B) Noida**

	Amount (Rs.)		Expenses	Amount (Rs.)
<b>Hardware Activities</b>				
Construction of Com Toilet - Noida	97,200.00		97,200.00	10,800.00
Analysis of Water Quality - Noida	4,720.00		4,720.00	-
Provision of Mini Ground Water Supply-Noida	1,38,780.00		1,38,780.00	15,420.00
Renovation of School Toilet Block - Noida	16,33,617.00		16,33,617.00	1,55,283.00
	18,74,317.00		18,74,317.00	1,81,503.00
<b>Travel Cost</b>				
Local Travel Noida	80,205.00		80,205.00	-
	80,205.00		80,205.00	80,205.00
<b>Personnel</b>				
Project Officer - Noida	2,99,993.00		2,99,993.00	18,236.00
Hygiene Educator - Noida	1,40,606.00		1,40,606.00	8,206.00
Technical Officer - Noida	2,54,553.00		2,54,553.00	13,925.00
Community Mobilizer - Noida	4,57,174.00		4,57,174.00	23,600.00
	11,52,326.00		11,52,326.00	63,967.00
<b>Software Activities</b>				
Exposure of Com Watsan Member - Noida	69,945.00		69,945.00	-
Monthly Hygiene Session - Noida	55,460.00		55,460.00	-
Meeting with SMC, Teacher, MDM Worker-Noida	5,642.00		5,642.00	-
Quarterly Follow Up Meeting - Noida	1,373.00		1,373.00	-
Quarterly Quiz Competition - Noida	32,263.00		32,263.00	-
KAP Study - Noida	24,225.00	24,000.00	225.00	-
Wall Painting/Pulp Board/Hoarding - Noida	67,200.00		67,200.00	-
Developing & Printing of Poster - Noida	86,824.00		86,824.00	-
Awareness Meeting - Noida	5,313.00		5,313.00	-
Short Films & Animation in Com & School - Noida	36,405.00		36,405.00	-
Street Play - Noida	1,45,300.00		1,45,300.00	-
Formation & Training of User/Watsan Com - Noida	8,910.00		8,910.00	-
Celebration of Important Day - Noida	75,425.00		75,425.00	-
	6,14,285.00	24,000.00	5,90,285.00	-
<b>Indirect Cost</b>				
Administrative Charges - Noida	2,91,662.00	2,52,821.00	38,841.00	-
Office Rent - Noida	99,950.00		99,950.00	-
Communication - Noida	19,300.00		19,300.00	-
Office Utility and Stationery - Noida	16,278.00		16,278.00	-
Audit Fees - Noida	-		10,000.00	10,000.00
	4,27,190.00	2,52,821.00	1,74,369.00	10,000.00
<b>Sub-Total (B)</b>	<b>41,48,323.00</b>	<b>2,76,821.00</b>	<b>38,71,502.00</b>	<b>2,55,470.00</b>
<b>Grand Total (A + B)</b>	<b>89,21,062.00</b>	<b>8,11,756.00</b>	<b>81,09,306.00</b>	<b>9,09,423.00</b>
<b>90,18,729.00</b>				



**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)**

**CONSOLIDATED**

Annexures forming part of financial statement for the year ended 31st March, 2018

**Annexure-"S"**

**Madurai Municipal Corporation - Promotion of IHHL at Madurai**

	Amount (')
<b>Construction of Modular Toilet by Madurai Municipal Corp</b>	
Labour Cost	1,94,760
Materials Cost	11,77,120
Other Cost	3,489
Transportation Cost	23,689
	<b>13,99,058</b>

**Annexure-"T"**

**Technical Assistance Project at Saharanpur**

	As per Receipts & Payments A/c	Add : Provisions	As per Income & Expenditure A/c
	Amount (')	Amount (')	Amount (')
Training of Implementation Partner Staff on SWASH	20,680.00	-	20,680.00
Senior SWASH Expert	1,38,937.00	-	1,38,937.00
Program Associate	63,776.00	-	63,776.00
Staff Travel	5,800.00	-	5,800.00
Office Rent	12,500.00	-	12,500.00
Communication	2,608.00	-	2,608.00
Office Utility & Stationery	2,693.00	-	2,693.00
Audit Fees	-	5,000.00	5,000.00
	<b>2,46,994.00</b>	<b>5,000.00</b>	<b>2,51,994.00</b>



**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)**

**CONSOLIDATED**

Annexures forming part of financial statement for the year ended 31st March, 2018

**Annexure-U"**

**FC-GENERAL**

**DELHI**

	Amount (Rs.)	Provision for Exp	Amount (Rs.)
<b><u>Admin Expenditure</u></b>			
<b><u>Delhi Office Expenses</u></b>			
Bank Charges	14,179.00		14,179.00
Misc Exp	90.00		90.00
Save the Children Program	25,622.00		25,622.00
Salary - Admin Assistant	3,50,626.00		3,50,626.00
Bank Charges	4,860.00		4,860.00
Courier & Postage	44,683.00		44,683.00
Delhi Office Cleaning Chgs	1,29,725.00		1,29,725.00
Internal Audit	49,482.00		49,482.00
Meeting & Workshop	16,000.00		16,000.00
Office Rent Delhi	6,58,750.00		6,58,750.00
Office Supplies	1,39,387.34		1,39,387.34
Office Utilities	2,25,317.48		2,25,317.48
Operational Travel	29,887.00		29,887.00
PF Admin Chgs	10,705.00		10,705.00
Printing & Stationery	1,17,650.00		1,17,650.00
Purchase of Software & Equipment	4,672.00		4,672.00
Recruitment Expenses	57,691.50		57,691.50
Repair & Maintenance	1,20,930.00	12,886.00	1,33,816.00
Short & Excess	2.00		2.00
Telephone & Internet Exp	45,238.80		45,238.80
TDS-Interest and Penalty	1,20,056.00		1,20,056.00
Web Site Hosting Chgs	1,20,703.00		1,20,703.00
<b><u>Development of Formal Course Centre</u></b>			
Elec Exp (Development of CC)	58,706.00		58,706.00
Legal Fees	66,500.00		66,500.00
Legal Fees for Land Registration	74,670.00		74,670.00
New Course Approval	13,500.00		13,500.00
Renovation of Toilets	1,45,366.00		1,45,366.00
Repair & Maintenace of FCC	1,39,776.00		1,39,776.00
Sanitation Park	1,04,621.00		1,04,621.00
<b><u>Programme Expenses</u></b>			-
Inaugartion of Sunidhi Toilet	2,720.00		2,720.00
Mud Block Training	17,365.00		17,365.00
PATENT FEE	53,500.00		53,500.00
Travelling Exp	3,22,014.00		3,22,014.00
<b><u>Support to Formal Course Centre</u></b>			-
Salary and Benefit of Course Centre Staff	2,12,278.00		2,12,278.00
Assets Insurance Premium(FCC)	4,317.00		4,317.00
CC-Office Cleaning Chgs	52,839.00		52,839.00
Consultancy Chgs (FCC)	10,000.00		10,000.00
Courier & Postage (CC)	1,955.00		1,955.00
Development of CC	22,700.00		22,700.00
Office Maintenanace (CC)	41,215.00		41,215.00
Office Supplies (CC)	16,740.00		16,740.00
Printing & Stationery (CC)	5,400.00		5,400.00
Repair & Maintenace (CC)	22,273.00		22,273.00
Repair & Maintenance Vehicle (CC)	2,579.00		2,579.00
Support to Formal Course (Exp)	11,500.00		11,500.00
Telephone & Imternet Chgs- CC	1,500.00		1,500.00
Travelling Exp (CC)	47,805.00		47,805.00
Other Exp	2,271.00		2,271.00
<b><u>Support to FSSM Research</u></b>			-
Support to FSSM Research	86,678.00		86,678.00
<b><u>Admin Expenditure</u></b>	<b>38,27,045.12</b>	<b>12,886.00</b>	<b>38,39,931.12</b>



**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)**

**CONSOLIDATED**

Annexures forming part of financial statement for the year ended 31st March, 2018

**Continuation of Annexure- "U"**

**FC-GENERAL**

**KODAIKANAL**

	Amount (Rs.)	Provision for Exp	Amount (Rs.)
<b>Admin Expenditure</b>			
<b>Head Office Expenses</b>			
Salary & Benefit of Staff	10,56,457.00		10,56,457.00
Assets Insurance Premium	21,745.00		21,745.00
Consultancy Fees	64,419.00		64,419.00
Courier Exp	2,248.00		2,248.00
Developement of Kodaikanal	1,21,460.00		1,21,460.00
Electricity Charges	18,577.00		18,577.00
Function & Celebration	20,000.00		20,000.00
HO Office Cleaning Chgs	23,800.00		23,800.00
Office Rent	1,19,000.00		1,19,000.00
Office Running Cost	21,021.00		21,021.00
Office Supplies	25,520.00		25,520.00
Printing & Stationery	22,156.00		22,156.00
Repair & Maintenance	200.00		200.00
Repair & Maintenance Vehicle	27,665.00		27,665.00
Telephone & Internet	26,515.00		26,515.00
Travelling Exp	42,568.00		42,568.00
	<b>16,13,351.00</b>		<b>16,13,351.00</b>
<b>Admin Expenditure-Total</b>	<b>54,40,396.12</b>	<b>12,886.00</b>	<b>54,53,282.12</b>
<b>DELHI</b>			
<b>Capital Expenditure</b>			
Car-Mahindra New Scorpio S7-140HP Kodai	11,40,852.00		11,40,852.00
Class Room Building	23,14,750.00		23,14,750.00
Computer & Laptops	2,49,478.00		2,49,478.00
Furniture & Fixtures	2,32,851.00		2,32,851.00
Office Equipment	55,650.00		55,650.00
<b>Capital Expenditure-Total</b>	<b>39,93,581.00</b>		<b>39,93,581.00</b>
<b>Grand Total</b>	<b>94,33,977.12</b>	<b>12,886.00</b>	<b>94,46,863.12</b>



**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)**  
**CONSOLIDATED**

Annexures forming part of financial statement for the year ended 31st March, 2018

**Annexure-"V"**

**LOCAL-GENERAL**

	Amount (`)
<b><u>Admin Expenses</u></b>	
Bank Charges	197.00
Legal Fees	367.00
Other Exp	2,766.00
	<b>3,330.00</b>
<b><u>WASH Institute Program Fund</u></b>	Amount (`)
<b><u>Admin Expenses</u></b>	
Bank Charges	2,909.00
Charlice Trust Training Program	13,777.00
EFP- Admin Cost	902.00
Staff Insurance	2,832.00
Interest onTDS Paid	5,244.00
Training Support- Rotary Club	700.00
Travel Cost	2,993.00
	<b>29,357.00</b>
<b><u>General Fund-Delhi</u></b>	Amount (`)
<b><u>Admin Expenses</u></b>	
Support to Head Office	
Electricity Exp	4,000
Consultancy Chgs (HO)	26,000
Insurance Premium	22,214
Insurance Premium (Equip HO)	2,271
Short & Excess	(447)
Support to Bhadrachalam	
Function & Celebration (Bhadrachalam)	8,568
Travelling Exp (Bhadrachalam)	900
Support to Malur	
Travelling Exp (Malur)	20,455
Support to Saharanpur	
Travelling Exp (Saharanpur)	20,728
Support to Sehore	
Travelling Exp (ITC Sehore)	9,373
Bank Chgs	593
Office Supplies	2,272
Printing & Stationery Exp	8,476
Travelling Exp	67,352
	<b>1,92,755</b>
<b>Grand Total</b>	<b>2,25,442</b>



**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)  
CONSOLIDATED**

Annexures forming part of financial statement for the year ended 31st March, 2018

**Annexure-"W"**

**WASH Institute Formal Course Centre**

	Amount (`)
<b>Administrative Expenses</b>	
Administrative Expenses	2,291.00
Bank Charges	126.00
Electricity Charges	18,772.00
Function & Celebration	7,815.00
Lab. & Educational Mat. Expenses	390.00
Mobile Charges	5,292.00
Office Expenses	1,86,704.00
Postage & Shiping	1,954.00
Printing & Stationery	17,641.00
Repair & Maintenance	12,549.00
Telephone Charges	8,950.00
Utility	23,838.00
	<b>2,86,322.00</b>
<b>Personnel</b>	
Honorarium to Guest Faculty	47,000.00
Staff Salary	9,77,883.00
Honorarium of External Examiner	8,500.00
Watchman Renuneration	38,500.00
	<b>10,71,883.00</b>
<b>Administration</b>	
Course Legal Expenses	1,12,200.00
Advertisement & Marketing Expenses	26,235.00
Staff Travel Expenses	1,45,271.00
Observation Visit Expenses	15,070.00
	<b>2,98,776.00</b>
	<b>16,56,981.00</b>

**Annexure-"X"**

**Expenses out of ITC Bhadrachalam Revolving Fund**

As per Receipts & Payments A/c
Amount (`)
590.00
15,57,930.00
6,00,000.00
<b>21,58,520.00</b>



**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)**

**CONSOLIDATED**

Annexures forming part of financial statement for the year ended 31st March, 2018

**Annexure "Y"**

**Closing Cash & Bank Balances**

Particulars	Foreign Amount (`)	Local Amount (`)	Total Amount (`)
<b>Foreign</b>			
<b>Cash-at-Bank</b>			
Kodaikanal FCRA Account - Canara Bank, A/c -0945101041666	9,48,91,771.50	-	9,48,91,771.50
Delhi FC Sub Account - Canara Bank, A/c- 2746101005768	1,15,96,478.31	-	1,15,96,478.31
Delhi FC General Sub Account - Canara Bank, A/c- 2746101006120	2,87,04,060.62	-	2,87,04,060.62
Kodaikanal General - Canara Bank Account - 0945101030250	-	8,06,928.50	8,06,928.50
Kodaikanal Project - Canara Bank Sub Account - 0945101042141	-	24,83,278.50	24,83,278.50
Kodaikanal Staff Welfare - Canara Bank Sub Account - 0945101041924	-	15,03,423.00	15,03,423.00
Kodaikanal FCC - Canara Bank Sub Account - 0945101042140	-	997.00	997.00
Kodaikanal MDWS - Canara Bank Sub Account - 0945101042142	-	1,000.00	1,000.00
Munger ITC - Canara Bank Sub Account - 0141101021586	-	12,52,405.00	12,52,405.00
Munger ITC RF - Canara Bank Sub Account - 2746101005768	-	2,87,389.00	2,87,389.00
Kolkata - Canara Bank Sub Account - 2692101007520	-	8,96,273.00	8,96,273.00
Patna General - Canara Bank Account - 1434101018434	-	9,556.00	9,556.00
Bhadralalam ITC - HDFC Bank Account - 50200023343684	-	14,292.00	14,292.00
Bhadralalam ITC RF - HDFC Bank Account - 50200021407510	-	19,51,734.00	19,51,734.00
Reddiarchatram FCC - ICICI Bank - 616401004666	-	3,34,472.00	3,34,472.00
Delhi General - Canara Bank Account - 2746101005769	-	13,77,812.64	13,77,812.64
Reddiarchatram FCC - ICICI Bank - 616401005058	-	25,72,490.00	25,72,490.00
Delhi General - Canara Bank Account - 2746101006107	-	68,93,763.00	68,93,763.00
	<b>13,51,92,310.43</b>	<b>2,03,85,813.64</b>	<b>15,55,78,124.07</b>
<b>Cash-in-hand</b>			
	31,918.00	20,982.00	52,900.00
	<b>31,918.00</b>	<b>20,982.00</b>	<b>52,900.00</b>
	<b>13,52,24,228.43</b>	<b>2,04,06,795.64</b>	<b>15,56,31,024.07</b>



Annexures forming part of financial statement for the year ended 31st March, 2018

**Annexure-“Z”  
Restricted Fund**

**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)  
CONSOLIDATED**

Amount in “

Sl. No.	Name of the Project	Details of funding agency	Amount Received			Amount Spent			Last Year Interest transferred to General Fund	Transferred to Income and Expenditure A/c	Closing Balance
			Opening Balance	Grant received	Bank Interest	Total Receipts	Revenue	Capital			
1	Technical Assistance to Govt. of India to establish PMU for Swachh Bharat Mission (Urban) (SBM-U)	Bill & Melinda Gates Foundation	67,72,783.43	16,53,69,521.00	6,82,972.00	16,60,52,493.00	14,43,02,826.50	14,32,823.00	2,50,28,211.00	17,07,63,860.50	11,97,463.00
2	Technical Assistance to Government of India for Swachh Bharat Mission	USAID									€,65,952.13
3	Technical Assistance to the MoDWS to provide strategic support to select initiatives under Swachh Bharat Mission (SBM) - Rural through a Program Management Unit	Bill & Melinda Gates Foundation	4,60,01,579.00	4,06,21,862.00	17,15,205.00	4,23,37,067.00	4,57,31,797.00	4,43,090.00	33,25,009.00	4,94,99,896.00	8,13,647.00
4	National Faecal Sludge & Septage Management Alliance	Dasra/WaterAid/IIHS	64,60,461.00			1,99,703.00	1,99,703.00	1,56,436.00	1,36,500.00	-	2,94,936.00
5	Sanhub Project	Water For People	(1,76,585.00)	1,76,585.00	-	1,76,585.00	-	-	-	-	-
6	School WASH Manual Preparation	Water For People	(2,22,609.00)	2,22,609.00	-	2,22,609.00	-	-	-	-	-
7	Technical Assistance to Ministry of Housing and Urban Development (MoHUA), Govt of India for Swachh Bharat Mission (Urban) (SBM U) TA II	Bill & Melinda Gates Foundation	-	11,03,13,000.00	18,47,451.00	11,21,60,451.00	5,71,49,273.00	5,70,530.00	15,45,491.00	5,92,65,294.00	5,28,95,157.20
8	Appropriate Toilet Construction Skills training to Masons in Pilot Areas	Water.org	1,31,902.00			-	-	-	-	-	-
9	Supporting Sustainable Sanitation Improvements (3si) Project	PSI-3si	1,70,019.00	1,12,310.00	784.00	1,13,094.00				2,83,113.00	-
10	Prasadhan Project	(3,08,858.00)								(3,08,858.00)	-
11	Technical Validation and marketization of Mobile Septage Treatment Unit and Pit Life Extender		5,88,28,692.43	32,90,65,749.00	46,91,570.00	33,36,67,319.00	61,48,877.00	3,14,40,955.00	28,81,93,028.50	20,11,130.00	1,06,157.00
	Transferred to	R & P				I & E					BS



**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)**

**Consolidated**

Annexures forming part of financial statement for the year ended 31st March, 2018

**Annexure- "AA"  
Restricted Fund**

Amount in `

Sl. No.	Name of the Project	Details of Funding Agency	Opening Balance	Amount Received			Amount Spent			Transferred to Income & Exp. A/c	Closing balance
				Grant Receivable	Bank Interest	Total Receipts	Revenue	Capital	Exp. by way of Internal Bills		
1	Promotion of Integrated water supply, sanitation and hygiene in school and communities in Bhadradrin Kotagudem district of Telengana - 2011-18	ITC	1,53,703.00	1,42,35,000.00		23,720.00	1,42,58,720.00	1,45,79,874.45	88,001.00	7,75,473.00	1,54,43,348.45
2	Promotion of Swachh Vidyalaya Swachh Village in Munger District - 2011-18	ITC	23,455.00	1,88,66,000.00		1,21,288.00	1,89,87,288.00	1,81,49,912.00	-	7,41,719.00	1,88,91,631.00
3	Project Nirmal Sankalp (Trivagam Municipality) - Old	CESC	21,43,528.00	27,23,212.00		14.00	27,23,226.00	47,22,754.00	1,44,000.00	48,66,754.00	-
4	Individual House hold latrine (IHL) Madurai Municipality Phase I	HCL & Madurai Corporation	1,85,325.00	-		3,274.00	3,274.00	1,82,595.00	-	1,82,595.00	6,004.00
5	Community Led Total Sanitation (CLTS) in Madurai Municipality Phase II	HCL & Madurai Corporation	(3,49,789.00)	15,45,800.00		11,068.00	15,56,888.00	8,88,436.00	2,51,280.00	11,39,716.00	67,363.00
6	Promotion of Computer Literacy among Water Sanitation and Hygiene Practices and Rural School Children, Dindigul, Tamilnadu	HCL Foundation	(2,32,237.00)	2,36,417.00			2,36,417.00	1,492.00	-	1,492.00	2,688.00
7	Technical Support to Other NGOs for Noida	HCL Foundation	4,28,413.00			13,883.00	13,883.00	1,15,708.00	1,36,090.00	1,07,996.00	3,59,794.00
8	Training of Stakeholders	World Vision	6.00							6.00	-
9	Technical Support to Local NGO	HCL	(1,678.00)								(1,678.00)
10	Project Nirmal Sankalp (Trivagam Municipality) - New	CESC	29,69,260.00		25,435.00	29,94,695.00	27,46,481.00		67,500.00	28,13,981.00	1,80,714.00
11	Nirmal School and Community	ONGC	5,43,019.00		847.00	5,43,886.00	5,90,596.00	18,000.00	6,08,596.00	(5,269.00)	(59,461.00)
12	Swachh Madurai	BPCL	23,72,490.00			23,72,490.00	78,883.00			78,883.00	22,93,607.00
13	My Community and My School Program in Madurai and Noida	HCL Foundation	1,41,74,950.00		73,231.00	1,42,48,181.00	90,18,738.00	8,11,756.00	98,30,494.00		44,17,687.00
14	Technical Assistance on School WASH Program in Saharanpur 2011-18	Loknitra						2,51,994.00		2,51,994.00	(2,24,025.00)
15	Promoting of individual toilet among slum communities in Madurai Corporation	MMC	13,78,000.00		21,077.00	13,99,077.00	13,99,058.00		13,99,058.00		19.00
	Transferred to	R & P		23,50,726.00	5,90,44,148.00	2,93,837.00	5,93,37,985.00	5,27,26,521.45	2,24,091.00	5,58,68,336.45	(26,218.00)
								I & E			BS



**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)**  
**Consolidated**

Annexures forming part of financial statement for the year ended 31st March, 2018

**Annexure-"AB"**

**Current Liabilities and Security/Caution Deposits**

<i>Particulars</i>	<i>Amount (')</i>	<i>Amount (')</i>
<b><u>Vendors/Contractors</u></b>		
ITC -Bhadrachalam	16,88,337.56	
CESC	4,96,055.00	
HCL-III	5,96,771.00	
ONGC	58,563.00	28,39,726.56
<b><u>Security Deposits</u></b>		
ITC Bhadrachalam	5,54,876.25	
ITC Munger	11,58,404.00	
CESC	1,52,396.00	
ONGC	55,296.00	
HCL-III	1,99,449.00	21,20,421.25
<b><u>Caution Deposits</u></b>		
Formal Course		80,000.00
<b><u>Staff</u></b>		
ITC Bhadrachalam		25,298.00
<b><u>Others</u></b>		
ITC Bhadrachalam		67,007.02
<b><u>Audit Fees Payable</u></b>		
HCL-III	20,000.00	
Lokmitra-Saharanpur	5,000.00	25,000.00
		<b>51,57,452.83</b>



**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)**

**CONSOLIDATED**

Annexures forming part of financial statement for the year ended 31st March, 2018

**Annexure-"AC"**

**Fixed Assets**

Name of Assets	Opening Balance as on 1st April, 2017	Addition during the year(in cash)	Addition during the year(in Kind)	Total as on 31st March, 2018	Assets Transferred to Other NGO's	Depreciation during the year	Closing Balance s on 31st March, 2018
<b>Foreign</b>							
Furniture	3,47,676.30	2,32,851.00	-	5,80,527.30	-	57,283.58	5,23,243.73
Computer Accessories	5,79,442.80	15,77,826.00	-	21,57,268.80	-	7,20,950.00	14,36,318.80
Equipment	6,57,373.85	10,62,284.00	-	17,19,657.85	-	2,01,762.20	15,17,895.65
Land & Building (WIP)	5,00,000.00	31,90,162.00	-	36,90,162.00	-	1,63,018.10	35,27,143.90
Vehicle	25,23,347.20	40,79,335.00	-	66,02,682.20	-	6,84,452.00	59,18,230.20
<b>Sub-Total :</b>	<b>46,07,840.15</b>	<b>1,01,42,458.00</b>		<b>1,47,50,298.15</b>			<b>18,27,465.88</b>
<b>Local</b>							
Furniture	2,13,385.00	58,654.00	40.00	2,72,079.00	10.00	24,464.00	2,47,605.00
Computer Accessories	3,44,534.00	1,02,450.00	5.00	4,46,989.00	2.00	1,65,904.00	2,81,083.00
Equipment	2,36,430.00	72,428.00	36.00	3,08,894.00	-	42,527.00	2,66,367.00
Land & Building (WIP)	35,70,500.00			35,70,500.00	-	-	35,70,500.00
Vehicle	58,128.00		5.00	58,133.00	2.00	8,718.00	49,413.00
Computer Software	49,513.00			49,513.00	-	19,805.00	29,708.00
<b>Sub-Total :</b>	<b>44,72,490.00</b>	<b>2,33,532.00</b>	<b>86.00</b>	<b>47,06,108.00</b>	<b>14.00</b>	<b>2,61,418.00</b>	<b>44,44,676.00</b>
<b>Grand-Total :</b>	<b>90,80,330.15</b>	<b>1,03,75,990.00</b>	<b>86.00</b>	<b>1,94,56,406.15</b>	<b>14.00</b>	<b>14,00,88,883.88</b>	<b>1,73,67,508.27</b>



**WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)**

**Consolidated**

Annexures forming part of financial statement for the year ended 31st March, 2018

**Annexure "AD"**

**Advance to Others**

<i>Particulars</i>	<i>Amount (`)</i>	<i>Amount (`)</i>
<b><u>Vendors</u></b>		
TV Sundaram Iyengar & Sons Pvt Ltd-MTU Research Plan Centre-FC General	87,067.00	
Hotel Andaaz-SBM-Grameen	20,000.00	3,186.00
		1,10,253.00
		<b>1,10,253.00</b>

**Annexure "AE"**

**Security Deposits and TDS**

<i>Particulars</i>	<i>Amount (`)</i>	<i>Amount (`)</i>	<i>Amount (`)</i>
<b><u>Local</u></b>			
TDS Earlier Years b/f	96,609.00		
Less : Refund	96,609.00		
TDS (A.Y. 2017-18)		45,167.00	
TDS (A.Y. 2018-19)		26,490.00	71,657.00
<b><u>Foreign</u></b>			
TDS (A.Y. 2017-18)		2,06,358.80	
TDS (A.Y. 2018-19)		2,11,060.00	
TCS (A.Y. 2018-19)		13,073.00	
TCS (A.Y. 2017-18)		19,883.00	4,50,374.80
<b><u>Security Deposits</u></b>			
For Locker		11,708.00	
<b><u>For Rent</u></b>			
Kodaikanal Office		2,78,000.00	
HCL-III		11,000.00	
Munger Office		14,500.00	3,15,208.00
			<b>8,37,239.80</b>



# **WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)**

Annexures forming part of Consolidated Financial Statement  
for the year ended 31st March, 2018

## **Annexure - "AF "**

### **Significant Accounting Policies**

#### **1. Basis of Accounting**

Accounts are maintained on mostly on cash basis but adjusted to accrual at the end of reporting period/accounting year.

#### **2. Recognition of Restricted Grant as Income**

Restricted grants are recognized as income to the extent utilized and the balance is treated as liability under restricted fund.

#### **3. Accounting of Fixed Assets including qualified nature of asset**

a. Fixed assets are recognized at cost.

b. Assets created out of grant are transferred from Restricted Fund to the Fixed Asset Fund. Similarly assets acquired out of general fund is transferred from general fund to Fixed Assets Fund.

c. In certain cases, asset acquired out of funded program carries the condition that in the event of closure of funding cycle, the assets may be handed over to some other organisation as directed by the concerned funding agency. Out of the total assets, the following assets carries this condition from the concerned funding agency.

Nature Of Assets	Funded By ITC Bhadrachalam (WDV As On 31.03.18)	Funded By ITC Munger (WDV As On 31.03.17)
Furniture & Fixtures	44,303	32
Equipment	68,112	2
Computer	27,202	5
Vehicles	8	-
<b>Total</b>	<b>1,44,625</b>	<b>39</b>

d. (i) No depreciation is charged on Land & Building

(ii) Depreciation is charged on all other Fixed Assets other than Land & Building on written down value method as per the rates provided in the Income Tax Act, 1961.

#### **e. Assets in kind**

During the year some assets have been received in kind from funding agencies and these assets are recorded and accounted in the Books of accounts at Re. 1/- and disclosed accordingly, the details of which are given below.

Particulars	Bhadrachalam	Munger
Opening	27	28
Add : Addition	85	1
	112	29
Less : Transfer to other NGOs	14	Nil
	98	29

#### **4. Accounting & treatment of expenditure incurred through internal bills**

Certain charges have been made to the funded program and the corresponding amount is being transferred to the unrestricted fund. All these charges are disclosed as fund movement from restricted to unrestricted fund.



# **WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)**

Annexures forming part of Consolidated Financial Statement  
for the year ended 31st March, 2018

## **Continuation of Annexure- "AF "**

### **Notes on Account**

1. In terms of funding arrangement with ITC Bhadrachalam, ITC is funding the construction of toilets for the identified beneficiaries and later on this amount is reimbursed to WASH through Village water sanitation committee under Swatch Bharat Mission(SBM).

This amount received from SBM is considered as revolving fund and is separately disclosed in the liability side of the Balance Sheet under the head 'Revolving Fund'. This Revolving Fund is used by WASH for further construction of toilets and getting it reimbursed through SBM.

2. The organization has created a Staff Welfare Fund for some of its staff by charging one month salary to the concerned funded programme. This amount is payable to the staff after completion of one year service.

In terms of our report of even date



Signature to Schedule - "A" to "AF"

For **Agarwal Kejriwal & Co.**  
*Chartered Accountant*  
Firm's Registration No. : 316112E

*S. K. Kejriwal*

(S. K. Kejriwal)  
Partner

Membership No. 052768

Place : Kolkata

Dated : 1<sup>st</sup> September, 2018