

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

**No. 7/45 - E, Srinivasapuram, Shenbaganur,
Post, Kodaikanal - 624104, Dindigul, Tamilnadu**

**CONSOLIDATED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2023**

AGARWAL KEJRIWAL & CO.
CHARTERED ACCOUNTANTS
1, GANESH CHANDRA AVENUE,
4TH FLOOR,
KOLKATA - 700 013
☎ 2236-1785
💻 agarwalkejriwal@outlook.com



Agarwal Kejriwal & Co.

CHARTERED ACCOUNTANTS

1, Ganesh Chandra Avenue
4th Floor, Kolkata - 700 013
2236 1785
agarwalkejriwal@gmail.com
agarwalkejriwal@outlook.com

INDEPENDENT AUDITOR'S REPORT

To

The Trustees of Water Sanitation And Hygiene (Wash) Institute
26/1/1, Gariahat Road (South), Kolkata-700 031

Opinion

We have audited the financial statements of **Water Sanitation And Hygiene (Wash) Institute**, which comprise the balance sheet as at March 31, 2023, income & expenditure account and receipts & payments account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to explanations given to us, the accompanying financial statements of the trust are prepared, in all material respects, in conformity with the accounting principles generally accepted in India, and give a true and fair view of the statement of affairs, the **surplus** & the cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. 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 entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the accounting principles generally accepted in India and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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 SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



Paragraph 40(b) of this SA explains that the shaded material below can be located in an Appendix to the auditor's report. Paragraph 40(c) explains that when law, regulation, or applicable auditing standards expressly permit, reference can be made to a website of an appropriate authority that contains the description of the auditor's responsibilities, rather than including this material in the auditor's report, provided that the description on the website addresses, and is not inconsistent with, the description of the auditor's responsibilities below.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism 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 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, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control.
- ◆ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ◆ Conclude on the appropriateness of management'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.

We communicate with those charged with governance 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.

For AGARWAL KEJRIWAL & CO.

Chartered Accountants

Firm's Registration No: 316112E





(S. K. Kejriwal)

Partner

Membership No. 052768

UDIN : 23052768BGZIHG4319

Place of Signature : Kolkata.

Date : 26th day of September, 2023

WATER SANITATION AND HYGIENE (WASH) INSTITUTE

No. 7/45 - E, Srinivasapuram, Shembaganur Post, Kodakkal - 624104, Dindigul, Tamilnadu

CONSOLIDATED

Balance Sheet as at 31st March, 2023

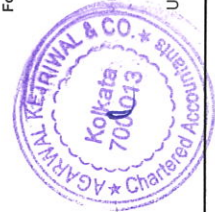
Previous Year Amount (₹)	Liabilities			Current Year		Previous Year	Current Year	
	Amount (₹)	Annex	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)	Annex	Amount (₹)
7,29,05,751.58		"L"	14,94,56,101.59	7,23,27,089.59			"J"	8,24,77,371.24
7,23,27,088.77	General Fund				Fixed Assets			
	Fixed Assets Fund	"M"	8,24,77,371.77	94,73,304.00	Investment			
	Restricted Fund				Fixed Deposit		"P"	91,91,041.00
37,61,49,613.11	Foreign	"B"		3,07,847.00	Current Assets		"K"	
-33,75,170.48	Local	"C"	28,46,28,025.91	1,07,682.00	GST paid (to be reimbursed by USAID)			5,06,048.50
					Advance to Staff			2,14,991.36
85,70,330.00	Designated Fund	"N"	1,10,21,202.00	19,83,248.78	Advance to Vendor			3,01,560.61
55,50,678.00	Staff Welfare Fund			12,35,558.00	Security Deposit			11,75,908.00
	Revolving Fund		34,74,296.00	21,22,619.00	TDS and TCS Receivable			12,66,296.00
				50,49,275.00	Fee Receivable Formal Course Centre			54,37,649.00
	Current Liabilities and Deposits	"O"		1,12,100.12	Consultancy fee Receivable-SUWASI			89,21,942.10
1,45,50,984.50	Payable to Vendors				Other Current Assets		"I"	
81,08,875.70	Security Deposits		1,62,53,514.49		Cash & Bank Balances			
14,42,046.00	Statutory Dues		75,79,681.00	46,84,48,265.69	Cash at Bank			46,09,42,098.47
6,41,841.00	Payable to Staff		42,36,656.00	65,991.00	Cash-in-hand			94,978.00
42,76,942.00	Other Current Liabilities		19,13,821.52					
84,000.00	Caution Deposit		94,89,214.00					
56,12,32,980.18			57,05,29,884.28	56,12,32,980.18				57,05,29,884.28

Significant Accounting Policies and Notes on Accounts

"AB"

In terms of our report of even date
For **Agarwal Kejriwal & Co.**

Chartered Accountants
Firm Regn. No. 316112E



(S. K. Kejriwal)
Partner
Membership No. 052768
UDIN : 23052768BGZIHG4319



Place : Kolkata
Dated : 26th day of September, 2023

WATER SANITATION AND HYGIENE (WASH) INSTITUTE

No. 7/45 - E, Srinivasapuram, Shenbaganur Post, Kodalkanal - 624104, Dindigul, Tamilnadu

CONSOLIDATED

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

Previous Year Amount (₹)	Expenditure	Annex	Current Year		Previous Year		Income	Annex	Current Year	
			Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)			Amount (₹)	Amount (₹)
19,89,82,561.08	To Expenditure out of Grant	"B"	19,56,07,006.87	19,89,82,561.08	19,89,82,561.08	By Grant Received	"B"	19,56,07,006.87	19,56,07,006.87	34,73,11,432.23
17,58,26,125.99	Foreign	"C"	15,17,04,425.36	17,58,26,125.99	17,58,26,125.99	Foreign	"C"	15,17,04,425.36	15,17,04,425.36	
	Local					Local				
1,40,33,315.85	To Expenditure out of General Fund	"F1"	1,90,55,344.71	2,17,08,542.33		By Bank Interest	"D"			
14,07,970.00	Foreign	"G1"	26,53,197.62			Foreign				
	Local					- On Savings Account		1,07,20,141.00		
	To Expenses out of Consultancy Income				97,61,330.00	- On Fixed Deposit		13,17,329.00		
	Local				7,76,078.00	Accrued Interest on FD		34,945.00		1,20,72,415.00
	SUWASI		5,40,000.00		33,312.00	Non-FC	"E"			
	Swachha Andhra Corporation		41,43,183.00	46,83,183.00	17,86,395.12	- On Savings Account		15,86,957.00		1,40,60,801.00
42,79,106.50	To Expenses for Formal course centre	"H"		53,19,571.26	3,86,142.50	:Accrued Interest on FD		4,01,429.00		
55,21,777.75	To Depreciation	"J"	71,98,784.19	85,42,930.21	42,99,909.00	By Received for Formal Course Centre			29,37,611.00	
9,56,653.98	Foreign		13,44,146.02		47,05,775.00	Add: Receivable			54,37,649.00	83,75,260.00
	Local					By Other Income				
	To Round off difference			5.44		Consultancy fees				
	To Advances & Deposits Written Off			28,686.00	16,52,589.00	Foreign		1,06,54,192.00		
	To Transfer to Various Funds				7,94,627.00	Local		1,09,26,549.00		2,15,80,741.00
	Depreciation t/f to Fixed Asset Fund					Other Receipts			12,600.00	
-55,21,777.75	Foreign		(71,98,784.19)		279.88	Liabilities written back			7,50,355.00	
-9,56,653.98	Local		(13,44,146.02)			Project balances written back			23,950.44	
50,98,700.00	Bank Interest t/f Restricted Grant		57,69,928.00		43,130.00	Interest on IT Refund			1,27,040.00	2,24,94,686.44
12,95,640.12	Foreign		7,12,755.00							
	Local		1,38,743.00							
1,31,714.00	Bank Interest t/f Staff welfare Fund									
	Excess of Income over Expenditure transferred to General Fund		(15,23,949.67)	46,47,829.20						
-69,08,710.95	Foreign		80,93,293.08							
49,01,831.98	Local									
39,90,48,254.57			39,90,48,254.57	39,90,48,254.57						39,90,48,254.57

Significant Accounting Policies and Notes on Accounts

"AB"

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



Place : Kolkata
 Dated : 26th day of September, 2023



(S. K. Kejriwal)
 Partner
 Membership No. 052768
 UDIN : 23052768BGZIHG4319

WATER SANITATION AND HYGIENE (WASH) INSTITUTE
 No. 7/45 - E, Srinivasapuram, Shenbaganur Post, Kocalkanal - 624104, Dindigul, Tamilnadu
CONSOLIDATED
 Receipts & Payments Account for the year ended 31st March, 2023

Previous Year Amount (₹)	Receipts		Current Year Amount (₹)		Previous Year Amount (₹)		Current Year Amount (₹)	
	Annex	Amount (₹)	Annex	Amount (₹)	Annex	Amount (₹)	Annex	Amount (₹)
18,79,54,274.67	"A"	To Opening Balance	46,85,14,256.69	"B"	By Payments out of Grant-Revenue Exp	19,49,12,323.08	"C"	18,84,82,684.10
53,546.00		Cash at Bank	65,991.00		Local	15,48,70,529.15		13,00,03,357.36
52,23,80,082.00	"B"	To Grant Received	17,57,11,668.90	"C"	Foreign	61,74,744.00	"C"	43,37,278.00
15,22,18,400.99		Local	16,57,47,532.55		Local	16,89,574.00		22,35,976.00
	"D"	To Bank Interest	77,619.00	"F-1"	Foreign	1,37,36,962.85	"G-1"	1,86,17,017.47
		Local	1,20,37,470.00		Local	14,07,970.00		24,53,166.62
1,05,37,408.00	"E"	To Consistency Income Received	15,86,957.00	"F-2"	Foreign	2,57,16,708.00	"G-2"	87,33,042.00
17,86,395.12		Local	1,06,54,192.00		Local	19,900.00		4,60,496.00
7,94,627.00	"Q"	To Receipts relating to Formal Course	10,13,280.00	"H"	Revenue	42,36,025.50	"I"	53,11,021.26
16,52,589.00		Local	1,06,54,192.00		Capital	14,000.00		19,499.00
41,15,409.00	"W"	To Receipts relating to Formal Course	1,16,67,472.00	"X"	By Expenses out of Designated Fund	11,59,072.00	"Y"	11,38,388.00
		Local	1,06,54,192.00		Staff Welfare Fund	4,19,653.00		7,96,063.00
43,130.00	"AA"	To Other Income	1,27,040.00	"Z"	By Expenses out of Consistency Income-Local	40,74,750.00	"T"	40,74,750.00
279.88		Interest on Income Tax Refund	12,600.00		SUWASI	5,40,000.00		5,40,000.00
33,54,422.00	"R"	To Receipt for Designated Fund	1,62,200.00	"S"	Swachha Andhra Corporation	-	"U"	-
		Advance to Staff	80,393.00		By Other Payments	1,88,002.36		1,88,002.36
64,262.00	"S"	To Receipts relating to Last Year	19,80,387.13	"V"	Advance to Vendor (Net)	1,29,043.00	"V"	2,29,49,914.64
1,70,239.00		Advance to Vendor	3,07,847.00		TCS paid on purchase of vehicle	20,12,201.90		2,52,136.49
1,67,281.00	"S"	Reimbursement of GST Paid - from USAID	3,21,150.00	"V"	Security Deposit	3,37,250.00	"V"	82,000.00
62,500.00		Prepaid Expenses	62,352.00		GST Paid (net of Reimbursement received)	3,07,847.00		2,87,000.00
	"S"	Project Advance	300.00	"V"	(to be reimbursed from USAID)	-	"V"	5,06,048.50
		Corporation	-		By Last year Grant Refunded to ITC	26,75,071.00		26,75,071.00
7,14,340.00	"S"	Consistency Fees (20-21)	50,49,275.00	"V"	By Outstanding Liabilities of Last Year - Paid	-	"V"	-
2,22,000.00		Fee Receivable 2021-22	78,01,704.13		Expenses	1,49,81,189.61		2,29,49,914.64
26,27,625.00	"S"	To Other Receipts	63,65,756.00	"V"	Statutory Dues	17,09,244.00	"V"	14,42,045.00
		TDS	32,23,120.00		Caution Deposit	82,500.00		82,000.00
	"S"	To Statutory Dues Collected (Net of Payments)	26,363.00	"V"	By Deduction towards TDS from Interest & Consultancy	12,90,773.00	"V"	1,85,062.00
		P. Tax	9,87,175.00		By Closing Balance	46,84,48,265.69		46,09,42,098.47
10,05,013.00	"S"	PF and ES)	42,36,658.00	"V"	Cash at Bank	65,991.00	"V"	94,978.00
			85,68,31,307.27		Cash-in-hand	65,991.00		85,68,31,307.27
85,37,21,766.78	"AB"		85,68,31,307.27	"AB"		85,37,21,766.78	"AB"	

Significant Accounting Policies and Notes on Accounts

In terms of our report of even date
 For **Agarwal Kejriwal & Co.**
 Chartered Accountants
 Firm Regn. No. 31612E
 S. K. Kejriwal
 Partner
 Members No. 662165
 UDIN 23062768BQZ-H04319



Place : Kolkata
 Dated : 26th day of September, 2023

WATER SANITATION AND HYGIENE (WASH) INSTITUTE
CONSOLIDATED

Annexures forming part of financial statement for the year ended 31st March, 2023

Annexure A

Opening Cash & Bank Balances

Previous Year Amount (₹)	Particulars	Current	
		Amount (₹)	Amount (₹)
	Cash-at-Bank FC		
	Balance in FCRA Main account		
1,04,78,459.00	Delhi-FCRA SBI-39749562971(NDMB)	11,40,33,578.98	
	Balance in Another FCRA Account		
5,12,59,916.15	Kodaikanal Canara Bank - 0945101041666	24,55,66,575.86	
	Balance in Utilisation Accounts		
73,336.57	Delhi Canara Bank - 2746101006120	5,09,91,601.39	41,05,91,756.23
6,10,14,546.32			
	Cash-at-Bank Non-FC		
20,27,169.50	Kodaikanal General - Canara Bank Account - 0945101030250	25,24,130.50	
28,29,865.16	Kodaikanal Project - Canara Bank Sub Account - 0945101042141	80,45,258.16	
36,54,352.00	Kodaikanal Staff Welfare - Canara Bank Sub Account - 0945101041924	50,75,964.00	
18,56,397.50	ITC Bhadrachalam - Canara Bank Sub Account - 0945101042140	35,59,444.61	
6,21,465.00	Kodaikanal MDWS - Canara Bank Sub Account - 0945101042142	31,60,372.00	
25,76,358.00	Munger ITC - Canara Bank Sub Account - 0141101021586	39,89,627.00	
1,83,537.00	Munger ITC RF - Canara Bank Sub Account - 0141101021845	1,81,337.00	
12,390.00	Kolkata - Canara Bank Sub Account - 2692101007520	18,46,736.00	
10,460.00	Patna General - Canara Bank Account - 1434101018434	10,767.00	
14,292.00	Bhadrachalam ITC - HDFC Bank Account - 50200023343684 (3444)	14,292.00	
38,40,529.50	Bhadrachalam ITC RF - HDFC Bank Account - 50200021407510	41,38,643.50	
30,58,381.00	Reddiarchatram FCC - ICICI Bank - 616401004666	56,94,251.50	
47,17,389.55	Delhi General - Canara Bank Account - 2746101005769	80,01,519.49	
1,80,23,679.40	Reddiarchatram HTPF - ICICI Bank - 616401005058	5,32,957.90	
2,40,529.00	Reddiarchatram HCL - ICICI Bank - 616401005114	6,43,207.50	
1,55,37,359.00	Reddiarchatram NSE - ICICI Bank - 616401005120	45,14,734.50	
23,40,570.00	Saharanpur ITC - Canara Bank Account - 2746101006219	22,38,678.78	
5,27,718.02	Anaparthi ITC - Canara 0945101047106	12,85,640.02	
13,36,657.00	Anaparthi RF ITC - Canara 0945101047107	13,75,790.00	
17,18,918.00	Delhi General - Canara Bank Account - 2746101006107	10,23,158.00	5,78,56,509.46
18,79,54,274.67	Sub-Total		46,84,48,265.69
40,391.00	Cash-in-hand FC		61,860.00
13,155.00	Cash-in-hand Non FC		4,131.00
53,546.00	Sub-Total		65,991.00
18,80,07,820.67	Grand Total		46,85,14,256.69



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

Consolidated

Annexures forming part of financial statement for the year ended 31st March, 2023

Annexure-B*

Restricted Fund-Foreign

Amount in ₹

Sl. No.	Name of the Project	Details of funding agency	Annx	Amount Received						Amount Spent					Transferred to Income and Expenditure Account	Closing balance		
				Opening Balance	Grant received	Bank Interest	Total Receipts	Revenue Expenses	Provisions	Revenue Expenses	Exp. by way of Internal Bills	Capital		Total				
												As Per R&P A/c	Provision					
1	Swachh Bharat Mission Technical Assistance Program for Ministry of Housing and Urban Development Phase I BMGF	Bill & Melinda Gates Foundation		(16,100.07)													(16,100.07)	
2	Swachh Bharat Mission Technical Assistance Program for Ministry of Housing and Urban Development Phase I USAID	USAID			(9,13,62,295.00)													
3	Swachh Bharat Mission Technical Assistance Program for Ministry of Housing and Urban Development Phase II BMGF	Bill & Melinda Gates Foundation		7,93,310.00														7,93,310.00
4	Swachh Bharat Mission Technical Assistance Program for Ministry of Housing and Urban Development Phase II USAID	USAID	1	14,73,07,538.84	(9,13,62,295.00)		(9,13,62,295.00)					5,59,45,242.00				1.84		0.00
5	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	Bill & Melinda Gates Foundation		3,34,948.00														3,34,948.00
6	Technical Assistance to the MoDWS to provide strategic support to select initiatives under Swachh Bharat Mission (SBM) - Rural, through a Program Management Unit Phase II	Bill & Melinda Gates Foundation		7,99,942.00														7,99,942.00
7	Swachh Bharat Mission Technical Assistance Program for Ministry of Housing and Urban Development Phase III BMGF (TA II Extension)	Bill & Melinda Gates Foundation		2,13,634.00														2,13,634.00
8	Technical Assistance and Project Management support to DDWS on Jai Shakti Abhyaan for Water Conservation	Bill & Melinda Gates Foundation	2	12,60,20,577.00		29,59,039.00	29,59,039.00	3,37,41,851.74	12,80,145.00		3,50,01,996.74	54,00,000.00						8,72,40,621.36
9	National Fecal Sludge & Septage Management Alliance	Bill & Melinda Gates Foundation		42,62,526.00														42,62,526.00
10	Quality Assurance to FSTP	Bill & Melinda Gates Foundation		1,85,568.00														1,85,568.00
11	Covid 19 Relief	Give Foundation		3,54,176.22	6,682.00		6,682.00											3,60,858.22
12	Skill Development in Fecal Sludge and Septage Management (FSSM) Sector in Indian Towns and Cities	USAID	3	(85,74,947.08)	4,19,34,708.00		4,19,34,708.00	4,09,82,871.18	31,92,925.77	4,41,75,796.95	28,41,644.00							(1,36,16,981.03)
13	Scaling up Fecal Sludge Management through Mobile Treatment Units	USAID	4		53,28,213.00	37,772.00	59,65,985.00	2,949.00	2,655.00	5,604.00								53,60,381.00
14	USAID SBM TAI Extension	USAID	5		9,13,62,295.00		9,13,62,295.00	50,48,862.00	2,756	50,51,618.00								8,63,10,677.00
15	TA to Ministry of Housing and Urban Affairs (MoHUA) - Phase III	Bill & Melinda Gates Foundation	6	9,35,05,334.00	7,38,27,000.00	21,90,731.00	7,60,17,731.00	10,40,80,480.18	24,12,590.00	10,84,93,060.18	80,00,000.00							5,49,22,623.62
16	Institution Strengthening of WSH India anchor partner WASH	Bill & Melinda Gates Foundation	7		5,35,76,520.00	5,82,386.00	5,44,58,906.00	14,60,560.00	46,861.00	15,07,441.00								5,29,51,465.00
17	UK Online Giving Foundation	Xylem	8		7,38,546.00		7,38,546.00	47,216.00		47,216.00								6,91,329.60
18	#BackHerOnline to support NGOs in India serving the vulnerable populations for COVID relief	DASRA	9	46,22,096.00				10,37,322.00		10,37,322.00								35,84,774.00
19	Technical validation and marketization of Mobile Septage Treatment Unit and Pit Life Extender	Bill & Melinda Gates Foundation	10	63,41,010.20				20,80,552.00	2,06,400.00	22,86,952.00	9,29,049.00							(1,56,589.80)
	Total Current Year			37,61,49,613.11	17,67,11,668.90	57,69,938.00	18,14,81,598.90	18,84,82,684.10	71,24,322.77	19,58,07,006.87	7,29,14,935.00							28,43,79,577.10
	Previous Year			8,21,96,493.19	52,25,80,082.00	50,96,700.00	52,47,67,820.00	19,49,12,323.08	40,70,238.00	19,89,92,961.08	2,78,64,080.00							37,61,49,613.11
																		BS



WATER SANITATION AND HYGIENE (WASH) INSTITUTE

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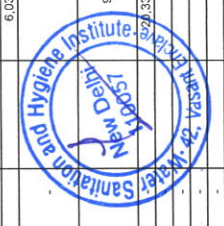
Annexures forming part of financial statement for the year ended 31st March, 2023

Annexure--C-

Restricted Fund-Local

Amount in Rs.

Sl. No.	Name of the Project	Details of Funding Agency	Annex	Opening Balance	Amount Received					Total Receipts	Amount Spent				Total	Transferred to Income and Expenditure A/c	Closing Balance
					Grant received	Grant Refund	Bank Interest	Revenue Expenses	Provisions		Revenue Expenses	Internal Bills	As per R&P A/c	Provisions			
1	ITC - Mission Sunehera Kal Project at Munger Year 2	ITC	11	(3,48,371.00)	3,33,609 2,93,30,894	-	14,762 62,975	3,48,371.00 2,93,93,869.00	2,36,16,593.00	73,48,770.00	3,09,67,333.00	15,87,658.00	2,17,421.00	-	3,27,72,412.00	-	(33,78,543.00)
2	ITC - Mission Sunehera Kal Project Malur Year 2	ITC	12	-	80,000.00 6,46,531.57 2,63,13,247	-	34,249 89,116	80,34,249.00 6,46,530.57 2,64,02,363.00	59,70,213.00 2,21,75,915.54	18,20,944.00	77,91,157.00	2,43,092.00	-	80,34,249.00	-	(33,321.56)	
3	ITC - Mission Sunehera Kal Project Saharanpur Year 2	ITC	13	(6,46,531.57)	2,63,13,247	-	89,116	25,781.00	25,781.00	-	1,34,43,412.00	6,31,317.00	-	1,40,74,729.00	-	(0.12)	
4	ITC - Mission Sunehera Kal Project Bhatrachalam Year 2	ITC	14	-	1,40,23,704 7,62,673 96,04,000	-	10,000 34,100	1,40,23,704.00 7,62,672.98 96,38,100.00	73,41,699.70	18,31,778.00	91,73,477.70	3,11,673.00	75,000.00	-	95,60,150.70	-	960.00
5	ITC - Mission Sunehera Kal Project Anaparthi Year 2	ITC	15	-	66,46,990	-	32,849	66,79,839.00	54,77,342.12	9,29,530.00	64,06,872.12	2,38,467.00	34,500.00	-	66,79,839.12	-	(0.12)
6	WASHIPromo Wat Supp. San&Hyg. Sch&Green Temple&Pudukottai	HDB Financial Services	16	(5,10,658.00)	15,29,239	-	38,283.00	15,67,522.00	9,56,486.00	15,342.00	9,71,828.00	77,746.00	-	10,49,574.00	-	7,450.00	
7	Integrated Water, Sanitation and Hygiene Interventions in Schools & Communities of Kadayam Block Year 2	HDB Financial Services	17	-	72,13,917	-	44,390.00	72,58,307.00	45,30,999.00	19,40,350.00	64,71,349.00	5,15,980.00	45,500.00	16,500.00	70,49,329.00	-	2,08,978.00
8	Integrated Water & SanitationProjects in Schools & Communities of Uuberia Town in Howrah District of West Bengal Phase I	Foundation for CSR @ Uuberia Town in Howrah District of West Bengal Phase I	18	-	81,00,000	-	77,075.00	81,77,075.00	69,06,549.00	12,91,726.00	81,98,275.00	8,12,785.00	86,491.00	-	90,97,551.00	-	(9,20,476.00)
9	Integrated Water & SanitationProjects in Schools & Communities of Uuberia Town in Howrah District of West Bengal Phase II	Foundation for CSR @ Uuberia Town in Howrah District of West Bengal Phase II	19	-	12,22,500	-	21,495.00	12,43,995.00	22,06,128.00	-	22,06,128.00	2,18,101.00	-	24,24,229.00	-	31,504.00	
10	Technical Support to HCL Noida Partners	HCL II	20	-	75,00,000	-	6,81,098.00	75,00,000.00	6,81,098.00	3,83,532.00	10,64,630.00	1,05,998.00	2,08,320.00	13,78,946.00	-	61,21,064.00	
11	Technical Support to HCL Noida Partners	HCL II	21	67,363.00	-	-	-	-	-	-	-	-	-	-	67,363.00	-	
12	Swachh Slum in Noida	HCL III	22	1,06,177.00	-	-	-	-	-	-	-	-	-	-	82,502.00	-	
13	Noida My School	HCL IV	23	8,633.00	-	-	-	-	-	-	-	-	-	-	8,633.00	-	
14	Noida My School	HCL V	24	(1,14,810.00)	-	-	-	-	-	-	-	-	-	-	(1,14,810.00)	-	
15	Chennai Uday	HCL VI	25	(2,17,085.50)	14,19,941	-	12,10,297.00	14,19,941.00	12,10,297.00	-	(7,436.50)	-	-	12,02,660.50	-	-	
16	Madurai Uday	HCL VII	26	(28,95,960.50)	40,23,322	-	11,39,079.00	40,23,322.00	11,39,079.00	-	(11,417.50)	-	-	18,83,313.50	-	-	
17	Madurai Uday	HCL VIII	27	(27,85,274.50)	46,48,588	-	19,03,572.00	46,48,588.00	19,03,572.00	-	(19,258.50)	-	-	52,26,906.00	-	1,02,139.00	
18	Madurai Uday	HCL VIII	28	-	53,00,000	-	35,09,433.00	53,09,433.00	35,09,433.00	1,15,834.00	36,16,267.00	2,29,851.00	13,80,788.00	23,98,521.00	2,86,121.00	1,02,139.00	
19	HTPF Kolkata Y2	HTPF	29	(25,10,007.50)	37,88,835	-	34,872	38,23,707.00	37,88,835.00	4,39,937.00	21,46,502.80	1,00,693.00	36,000.00	39,24,135.00	-	(4,39,889.50)	
20	HTPF Chennai Y2	HTPF	30	4,39,428.00	91,35,500	-	53,520	91,89,020.00	81,93,060.00	4,74,281.00	86,67,321.00	5,14,495.00	-	91,81,816.00	-	7,704.00	
21	Swachh Block Swasth Block Thiruppalani - Year 1	NSEF	31	5,63,384.00	67,37,500	-	17,989	67,55,389.00	63,79,093.00	15,203.00	63,84,296.00	3,71,093.00	-	67,55,389.00	-	4,39,428.00	
22	Swachh Block Swasth Block Thiruppalani - Year 2	NSEF	32	9,03,769.97	77,129.00	-	8,778.00	85,907.00	23,89,576.00	-	1,55,354.00	-	-	25,44,830.00	-	5,63,384.00	
23	Swachh Block Swasth Block Thiruppalani - Year 3	NSEF	33	9,82,993.00	77,129.00	-	8,778.00	85,907.00	23,89,576.00	-	1,55,354.00	-	-	25,44,830.00	-	9,03,769.97	
24	Swachh Block Swasth Block New - Hindsaun Year 1	NSEF	34	86,05,774.00	29,27,012.00	-	19,681	29,46,693.00	43,48,801.00	-	1,66,658.00	-	-	45,15,459.00	-	86,05,774.00	
25	Swachh Block Swasth Block New - Hindsaun Year 2	NSEF	35	(70,30,029.50)	29,27,012.00	-	19,681	29,46,693.00	19,00,000.00	-	6,99,568.00	-	-	25,99,568.00	-	(85,98,795.50)	
26	Swachh Block Swasth Block New - Hindsaun Year 3	SAC	36	61,99,570.00	-	-	-	-	19,00,000.00	-	6,99,568.00	-	-	25,99,568.00	-	36,00,022.00	
27	Technical Support for Safely Managed Sanitation, Hygiene, Water Supply and Covid-19 response for infection, prevention and control on WASH in urban slums of Tamil Nadu	Unicef	37	23,401.00	54,118	-	-	(23,501.00)	-	-	-	-	-	-	-	(100.00)	
28	Provision of Hygiene Kits to Sanitary Workers in Tamilnadu	Give Foundation	38	767.32	77,619.00	-	-	77,619.00	-	-	-	-	-	-	-	767.32	
29	Support Project implementation for social and communication activities for multi village surface water projects in Punjab in district Gurdaspur and Amritsar)	GNF/TNLS/WM	39	(50,94,065.00)	-	-	-	-	6,03,775.00	-	6,03,775.00	-	-	6,03,775.00	-	(50,94,065.00)	
30	Water Conservation through Rainwater Harvesting in high and higher secondary schools in Mandain & Amritsar Municipalities, West Bengal, India	MMC	40	-	2,00,000	-	19,44,115.00	2,00,000.00	-	9,368.00	9,368.00	-	-	9,368.00	-	1,90,632.00	
31	UNICEF COVID-19 response in Tamil Nadu	UNICEF	41	(3,10,699.00)	20,32,606	-	470.00	20,32,606.00	19,44,115.00	-	89,000.00	-	-	20,32,606.00	-	(599.00)	
32	MMC for BPCJ	BPCJ	42	17,605.40	8.00	-	-	17,605.40	-	-	-	-	-	-	-	(3,10,699.00)	
33	Normal Sankalp New	DMC	43	6,10,117.00	-	-	-	-	-	-	-	-	-	-	-	6,10,117.00	
34	Total Current Year	ONGC	44	(33,75,170.48)	16,57,47,532.55	77,619.00	12,95,640.12	16,63,82,668.55	13,00,03,357.36	2,17,01,068.00	15,17,04,425.36	86,21,609.50	22,35,976.00	16,500.00	16,25,78,510.86	-	2,48,448.81
35	Previous Year	BSS	45	3,01,49,614.36	15,22,18,400.99	-	-	15,33,14,041.11	15,46,70,529.15	2,09,55,966.84	92,71,390.96	16,89,574.00	2,51,735.00	18,70,38,825.95	-	(33,75,170.48)	
	Transferred to								R & P	R & P	R & P	I & E					



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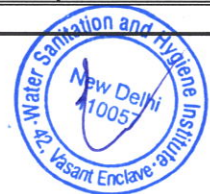
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Annexures forming part of financial statement for the year ended 31st March, 2023

Annexure-"D"

Bank Interest-Foreign Fund

Previous Year		Current Year	
Amount (₹)	Particulars	Amount (₹)	Amount (₹)
	A) On Savings Bank Accounts		
	<u>On Restricted Grant</u>		
16,64,855	Canara Bank A/C No-0945101041666	35,39,366.00	
26,34,830	SBI FCRA A/c-39749562971	17,29,397.00	
22,937	Canara Bank A/C No-2746101005768	-	
	<u>On General Fund</u>		
14,26,331	Canara Bank A/C No-0945101041666	26,84,277.00	
25,72,337	SBI FCRA A/c-39749562971	14,15,566.00	
14,40,040	Canara Bank - 2746101006120	13,51,535.00	1,07,20,141.00
	B) On Fixed Deposits		
	<u>On Restricted Grant</u>		
7,76,078	On Fixed Deposits with Canara Bank A/C No-0945101041666		5,01,165.00
-	<u>On General Fund</u>		8,16,164.00
1,05,37,408			1,20,37,470.00
	<u>Allocation of Interest</u>		
	<u>Canara Bank A/C No-0945101041666</u>		
13,80,624	BMGF TA3 to MoHUA	14,70,672.00	
1,55,254	Mobile Treatment Unit - Research Program	2,53,804.00	
1,28,977	JSA	18,14,890.00	35,39,366.00
	<u>Canara Bank A/C No-2746101005768</u>		
794	NFSSM	-	
21,396	SBM Urban III (BMGF)	-	
747	BMGF TA3 to MoHUA	-	
	<u>SBI FCRA A/c-39749562971</u>		
13,84,144	BMGF TA3 to MoHUA	7,20,059.00	
12,50,686	JSA	6,42,984.00	
-	BMGF IB	3,28,582.00	
-	USAID DIV	37,772.00	17,29,397.00
	<u>On General fund</u>		
14,26,331	Canara Bank A/C No-0945101041666	26,84,277.00	
25,72,337	SBI FCRA A/c-39749562971	14,15,566.00	
14,40,040	Canara Bank - 2746101006120	13,51,535.00	54,51,378.00
	<u>On Restricted Grant</u>		
	<u>On Fixed Deposits with Canara Bank A/C No-0945101041666</u>		
-	JSA		5,01,165.00
7,76,078	BMGF TA3 to MoHUA		
-	<u>On General Fund</u>		8,16,164.00
1,05,37,408	Total (A+B)		1,20,37,470.00



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Annexures forming part of financial statement for the year ended 31st March, 2023

Annexure-"E"

Bank Interest-Local Fund

Previous Year		Current Year		
Amount (₹)	Particulars	Name of Project	Amount (₹)	Amount (₹)
	On Restricted Grant			
1,00,583.00	Canara Bank Sub Account - 0945101042141	-	86,228.88	
71,824.12	Canara Bank Sub Account - 0945101042140	ITC Bhadrachalam	76,806.12	
35,808.00	Canara Bank Sub Account - 0945101042142	Kodaikanal HDBFS and DMC	82,673.00	
68,059.00	Canara Bank Sub Account - 0141101021586	Munger ITC	77,737.00	
4,60,926.00	ICICI Bank - 616401005058	Reddiarchatram HTPF	71,879.00	
59,876.00	ICICI Bank - 616401005114	Reddiarchatram HCL	76,317.00	
4,02,839.00	ICICI Bank - 616401005120	Reddiarchatram NSE	28,459.00	
74,047.00	Canara Bank Account - 2746101006219	Saharanpur ITC	1,01,457.00	
8,881.00	Canara Bank Sub Account - 2692101007520	ITC Viralimalai Kolkata	32,849.00	
42,295.00	Canara 0945101047106	Anaparathi ITC	44,100.00	
41,480.00	Canara Bank Account - 2746101006107	ITC Malur	34,249.00	7,12,755.00
	RF Accounts			
5,231.00	Canara Bank Sub Account - 0141101021845	Munger ITC RF	4,166.00	
39,187.00	Canara 0945101047107	Anaparathi RF ITC	40,334.00	44,500.00
	On SWF			
1,31,714.00	Canara Bank Sub Account - 0945101041924	Kodaikanal Staff Welfare		1,38,743.00
	On General Fund			
17,264.00	Canara Bank Sub Account - 0945101042141	Kodaikanal Project	99,794.00	
16,556.00	Canara Bank Account - 0945101030250	Kodaikanal General	18,630.00	
307.00	Canara Bank Account - 1434101018434	Patna General	243.00	
1,31,665.00	ICICI Bank - 616401004666	Reddiarchatram FCC	2,52,491.00	
77,853.00	Canara Bank Account - 2746101005769	Delhi General	3,19,801.00	6,90,959.00
17,86,395.12				15,86,957.00



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

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Annexures forming part of financial statement for the year ended 31st March, 2023

Annexure-"F-1"

Revenue Expenditure out of Foreign General Fund

	Current Year		
	As per Receipts & Payments A/c Amount (Rs.)	Add : Provisions Amount (Rs.)	As per Income & Expenditure A/c Amount (Rs.)
(1) Delhi Admin Office Expenses			
Accounts and Admin Officer	54,602.00		54,602.00
Admin Assistant Salary Delhi	61,949.00		61,949.00
Program Director	6,51,336.00	73,408.00	7,24,744.00
Community Mobiliser	69,920.00		69,920.00
Salary - HR and Admin Officer	9,89,154.00		9,89,154.00
Accidental - HR Assistant	708.00		708.00
Salary - Technical Assistant	3,87,234.00	20,424.00	4,07,658.00
Senior Technical Expert	24,60,015.00	1,36,188.00	25,96,203.00
HR & IT Assistant	1,416.00		1,416.00
Advt & Publication	42,713.00		42,713.00
Audit Expenses FY 21-22	2,87,092.00		2,87,092.00
Bank Charges	324.74	266.00	590.74
Courier & Postage	86,854.00		86,854.00
Digital Transformation Project	3,80,196.00		3,80,196.00
Delhi Office Cleaning Chgs	1,56,400.00		1,56,400.00
Fuel Expenses Delhi	3,531.00		3,531.00
Function and Celebration (Delhi)	29,819.00		29,819.00
Insurance Premium Assets	37,518.00		37,518.00
Insurance Premium Assets_Program Office	49,722.00		49,722.00
Insurance Premium Assets_Toyota Innova	41,270.00		41,270.00
Meeting & Workshop	12,738.00		12,738.00
Office Rent Delhi	8,72,111.00		8,72,111.00
Office Rent Delhi -FPAI	20,89,974.00		20,89,974.00
Office Supplies	2,98,273.60		2,98,273.60
Office Utilities	2,53,688.67		2,53,688.67
Operational Travel	3,81,599.00	1,04,032.00	4,85,631.00
PF Admin Charges	19,021.00		19,021.00
Printing & Stationery	3,74,825.00		3,74,825.00
Recruitment Expenses	7,965.00		7,965.00
Repair & Maintenance	1,68,879.00		1,68,879.00
Repair & Maintenance-Computer	18,616.00		18,616.00
Repair & Maintenance-Vehicle	19,983.00		19,983.00
TDS Interest	42,585.00		42,585.00
Telephone & Internet Exp	31,107.52		31,107.52
Transportation Expenses	39,903.00		39,903.00
Web Site Hosting Chgs	96,758.40		96,758.40
	1,05,19,800.93	3,34,318.00	1,08,54,118.93



	As per Receipts & Payments A/c Amount (Rs.)	Add : Provisions Amount (Rs.)	As per Income & Expenditure A/c Amount (Rs.)
(2) Kodaikanal Adminsitrative Expenses			
Repair & Maintance-Climate Change	33,225.00		33,225.00
Travel -Climate Change	590.00		590.00
Safe Locker Charges	3,658.00		3,658.00
Interest on TDS	125.00		125.00
International Travel	4,24,641.70		4,24,641.70
Bank Charges	17,843.16		17,843.16
Regional Program Manager	12,95,867.00		12,95,867.00
Project Officer	60,009.00		60,009.00
Consultancy Chgs (HO)	78,000.00		78,000.00
Courier Exp -HO	1,170.00		1,170.00
Electricity Charges (HO)	2,799.00		2,799.00
HO Office Cleaning Chgs	24,000.00		24,000.00
Office Rent (HO)	2,21,000.00		2,21,000.00
Office Supplies (HO)	11,789.00	14,190.00	25,979.00
Office Utilities (HO)	15,327.00	10,000.00	25,327.00
Operational Travel (HO)	31,332.00		31,332.00
Postage & Courier - HO	2,610.00		2,610.00
Printing & Stationery (H.O)	9,126.00	6,440.00	15,566.00
Repair & Maintenance (HO)	21,448.00		21,448.00
Repair & Maintenance Vehicle (HO)	100.00		100.00
Telephone & Internet (HO)	18,211.00		18,211.00
Travelling expenses (HO)	7,312.00	28,249.00	35,561.00
	22,80,182.86	58,879.00	23,39,061.86
(3) Dehi Program Office			
Delhi Office Cleaning Chrg-Program Office	1,41,960.00		1,41,960.00
Office Supplies - Program Office	2,26,288.00		2,26,288.00
Office Utilities-Program Office	2,48,671.00		2,48,671.00
Printing & Stationery_Program Office	11,632.00		11,632.00
Repair & Maintenance computer _ Program Office	14,292.00		14,292.00
Repair & Maintenance _ Program Office	25,843.00		25,843.00
Telephone & Internet Exp _ Program Office	39,542.68		39,542.68
Training and Workshop	19,370.00		19,370.00
	7,27,598.68	-	7,27,598.68
(4) Dindigul Office			
Elec Chgs- Dindigul	471.00		471.00
Guest House cleaing charges	1,700.00		1,700.00
Rent- Dindigul Guest House	99,000.00		99,000.00
Repair & Maintenance (Dindigul Guest House)	4,450.00		4,450.00
Travel Exp - Dindigul	600.00		600.00
	1,06,221.00	-	1,06,221.00



	As per Receipts & Payments A/c Amount (Rs.)	Add : Provisions Amount (Rs.)	As per Income & Expenditure A/c Amount (Rs.)
(5) Support to Various Programs			
(a) Support to Formal Course Centre			
Building Plan (FCC)	50,420.00		50,420.00
CC-Office Cleaning Chgs	2,01,550.00		2,01,550.00
Commission/charges for Land Registration	1,760.00		1,760.00
Consultancy Chgs (FCC)	6,100.00		6,100.00
Courier & Postage (CC)	12,681.00		12,681.00
DVR Mettal Rack with Glass	7,000.00		7,000.00
Elec Exp (CC)	1,34,647.00		1,34,647.00
Fuel Expenses (CC)	94,361.00		94,361.00
Insurance of Fixed Assests (CC)	57,729.00		57,729.00
Office Maintenance (CC)	9,130.00		9,130.00
Office Supplies (CC)	45,025.00	60.00	45,085.00
Office Utilities (CC)	16,474.00		16,474.00
Operational Travel (CC)	9,274.00	7,965.00	17,239.00
Printing & Stationery (CC)	37,464.00		37,464.00
Repair & Maintenance (CC)	4,00,970.00		4,00,970.00
Repair & Maintenance Vehicle (CC)	2,14,712.00		2,14,712.00
New Land Repair and Maintenance	81,140.00		81,140.00
Travelling Exp (CC)	1,63,662.00	23,400.00	1,87,062.00
Water Testing (CC)	14,160.00		14,160.00
	15,58,259.00	31,425.00	15,89,684.00
(b) Support to Charity Water			
Travelling Expenses	28,496.00		28,496.00
	28,496.00	-	28,496.00
(c) Support to MTU Projects			
Chemical-MTU	5,646.00		5,646.00
Office Supplies -MTU	11,482.00		11,482.00
Repair and Maintenance -MTU	27,533.00	2,070.00	29,603.00
Repair and Maintenance Vehicle -MTU	5,13,613.00		5,13,613.00
Uniform - MTU	43,680.00		43,680.00
Travelling - MTU	14,848.00	3,310.00	18,158.00
	6,16,802.00	5,380.00	6,22,182.00
(d) Support to TA Hub			
Consultancy Fee	45,000.00		45,000.00
	45,000.00	-	45,000.00
(e) Support to USAID FSSM Project			
Salary -COP (USAID FSSM)	1,812.00		1,812.00
Job Advertisement Expenses	-	1,378.24	1,378.24
	1,812.00	1,378.24	3,190.24
(f) Other Programme Expenses			
Consultancy Exp (Delhi)	1,00,000.00		1,00,000.00
Intern Stipend	20,000.00		20,000.00
Operational Travel_Programme Office	1,30,976.00		1,30,976.00
Patent Fee	7,080.00		7,080.00
Staff Annual Meet 2022-23	23,73,758.00	6,947.00	23,80,705.00
Travelling Exp	1,01,031.00		1,01,031.00
	27,32,845.00	6,947.00	27,39,792.00
Total Revenue Expenditure (A+B)-Current Year	1,86,17,017.47	4,38,327.24	1,90,55,344.71
Previous Year	1,37,36,962.85	2,96,353.00	1,40,33,315.85



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)
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Annexures forming part of financial statement for the year ended 31st March, 2023

Annexure-"F-2"

Capital Expenditure out of Foreign General Fund

	As per Receipts & Payments A/c Amount (Rs.)	Add : Provisions Amount (Rs.)	As per Income & Expenditure A/c Amount (Rs.)
<u>Delhi General Fund</u>			
Land & Building - Existing Campus	68,63,611.00	23,42,490.00	92,06,101.00
Equipments	6,21,835.00		6,21,835.00
Intangible Assets	52,200.00		52,200.00
Furniture and Fixture Program Office	4,31,876.00		4,31,876.00
Land & Building - New Campus	2,65,207.00		2,65,207.00
Land & Building - Climate Change Centre	1,82,934.00		1,82,934.00
	84,17,663.00	23,42,490.00	1,07,60,153.00
<u>Kodaikanal General Fund</u>			
TSS Sensor with Related Equipment	3,15,379.00		3,15,379.00
	3,15,379.00	-	3,15,379.00
Total Current Year	87,33,042.00	23,42,490.00	1,10,75,532.00
Previous Year	29,72,304.00	-	29,72,304.00



WATER SANITATION AND HYGIENE (WASH) INSTITUTE

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Annexures forming part of financial statement for the year ended 31st March, 2023

Annexure-"G-1"

Revenue Expenditure out of Local General Fund

	As per I&E A/c Amount (₹)	Less : Provisions Amount (Rs.)	As per R & P A/c Amount (₹)
(A) Delhi Office Expenses	Amount (₹)	Amount (₹)	Amount (₹)
Support to HCL Bangloru	52,557	859	51,698
Support to HCL Chennai	3,752		3,752
Support to HCL- Madurai	19,500		19,500
Support to HCL Noida	19,500	-	19,500
Support to HDBFSL	8,349		8,349
Support to Head Office	868		868
Support to HT Parekh Foundation	1,47,782		1,47,782
Support to HTPK -Kolkata	49,014	19,147	29,867
Support to ITC (Banglore)	18,236	823	17,413
Support to ITC (Bhadrachalam)	39,173		39,173
Support to ITC Guntur	79,997		79,997
Support to ITC (Malur)	72,418		72,418
Support to ITC-Munger	59,267		59,267
Office Assets Support to Munger	11,800	7,800	4,000
Support to ITC-Pudukkottai	19,524		19,524
Refreshment Cost -ITC -Pudukkotai	6,291		6,291
Support to ITC (Saharanpur)	1,38,787	41,124	97,663
Accountant-Saharanpur	14,356		14,356
LTA Staff	(568)		(568)
Support to Kolkata	39,842		39,842
Support to NSE-Hinduan	12,100		12,100
Hindun Office Support	2,950		2,950
Support to Panjab Projects	43,891		43,891
Job Advetisement	2,655		2,655
Mobile Allowance	180		180
Support to Ramco	11,814		11,814
conducting Hydrogeological study at RAMCO	25,000		25,000
Support to Redington Bangaluru	81,152	30,000	51,152
Support to Redington Faridabad	2,690		2,690
Support to Redington Foundation Kolkata	39,065	21,150	17,915
Support to Salem	37,491		37,491
Support to Thiruppullani Project	9,000		9,000
Electricity Expense (NSE Thiruppullani)	2,492		2,492
Support to TNUIFSL	19,500		19,500
Support to Unicef Project	5,000		5,000
Job Advertisement for Unicef	2,655		2,655
WASHi General	16,986		16,986
Accommodation Expenses-GF	1,200	1,200	-
Bank Charges	25		25



WATER SANITATION AND HYGIENE (WASH) INSTITUTE

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Annexures forming part of financial statement for the year ended 31st March, 2023

Annexure-"G-1"

Revenue Expenditure out of Local General Fund

	As per I&E A/c Amount (₹)	Less : Provisions Amount (Rs.)	As per R & P A/c Amount (₹)
(A) Delhi Office Expenses	Amount (₹)	Amount (₹)	Amount (₹)
Office Admin and Maintenance-GF	3,550	3,550	-
Office Maintenance Exp	500	500	-
Office Supplies	28,040		28,040
Office Utilities	3,340	3,340	-
Printing & Stationery Exp	1,050	1,050	-
Telephone & Internet	400		400
Travelling Exp - GF	29,919		29,919
Accounts Office Cleaning Charges	31,180		31,180
Admin Cost	55,848	55,848	-
Baseline Survey	50,000	-	50,000
Expenses Written Off	8		8
Celebration Expenses	9,599		9,599
Community mobiliser Support to NSE Hindun Project	30,000		30,000
Function & Celebration	13,230		13,230
Program Office Cleaning Charges	32,080		32,080
Project- Perposal Exp	14,851		14,851
Other Expenses	4,916		4,916
Total (A)	14,24,802	1,86,391	12,38,411
(B) Programme Fund Account	Amount (Rs.)	Provisions	Amount (Rs.)
Bank Charges	153	-	153
Professional Charges	60,000	-	60,000
Staff Insurance	708	-	708
Technical specialist	11,63,582	13,640	11,49,942
Total (B)	12,24,443	13,640	12,10,803
(C) NFC General Kodaikanal	Amount (Rs.)	Provisions	Amount (Rs.)
Rates and Taxes	332.00	-	332
Bank Charges	17.00	-	17
TDS- Interest (Late Fee)	3,604	-	3,604
Total (C)	3,953	-	3,953
Total (A+B+C) Current Year	26,53,198	2,00,031	24,53,167
Previous Year	14,07,970	-	14,07,970



WATER SANITATION AND HYGIENE (WASH) INSTITUTE

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Annexures forming part of financial statement for the year ended 31st March, 2023

Annexure-"G-2"

Capital Expenditure out of Local General Fund

	As per I&E A/c Amount (₹)	Less : Provisions Amount (Rs.)	As per R & P A/c Amount (₹)
<u>Delhi Office Expenses</u>	Amount (₹)	Amount (₹)	Amount (₹)
Trademark_MTU	3,80,026		3,80,026
Trademark_WASH Academy	15,930		15,930
Trademark_Water, Sanitation and Hygiene Institute (WASH Institute)	47,790		47,790
Computer Monitor	16,750		16,750
Total Capital Expenditure Current Year	4,60,496	-	4,60,496
Previous Year	81,496	-	81,496
	RP		IE



WATER SANITATION AND HYGIENE (WASH) INSTITUTE

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Annexures forming part of financial statement for the year ended 31st March, 2023

Annexure-"H"

WASH Institute Formal Course Centre

	Amount as per R & P (₹)	Add : Provisions	Amount as per I & E (₹)
Administrative Expenses			
Internet & Mobile Expenses	1,32,867		1,32,867
Printing & Stationery	1,23,224		1,23,224
Travel Exp	2,63,703		2,63,703
Utility	3,21,387		3,21,387
Admission Promotion	31,000		31,000
Advertisement & Marketing	66,233		66,233
Audit Expenses	50,042		50,042
Book Fees HI 2nd Year 2021-23	6,635		6,635
Building Plan Approval	25,680		25,680
Building Tax	20,455		20,455
Cleaning Exp	51,551		51,551
Communication	3,380		3,380
Course Legal Expenses	1,56,880		1,56,880
Electricity Charge	1,34,190		1,34,190
EPF - Administrative Cost	5,674		5,674
External Examiner Honorarium	51,000		51,000
Fuel Expenses	2,550		2,550
Honorarium to Guest Faculty	1,06,037		1,06,037
Hospitality Expenses	13,621		13,621
Insurance	59,252		59,252
Laboratory Equipment	29,500		29,500
Observation Visit	17,500		17,500
Office Expenses	21,635		21,635
Postage & Courier	6,549		6,549
Repair & Maintenance	1,39,031	8,550	1,47,581
Staff Salary	28,48,814	-	28,48,814
Telephone Charge	10,831		10,831
Watchman Labour Wages	6,11,800		6,11,800
Revenue Expenditure	53,11,021	8,550	53,19,571
Capital Expenses	19,499.00	-	19,499.00
Total Expenditure Current Year	53,30,520.26	8,550.00	53,39,070.26
Previous Year	42,50,025.50	43,081.00	42,93,106.50
	RP		IE



WATER SANITATION AND HYGIENE (WASH) INSTITUTE

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Annexures forming part of financial statement for the year ended 31st March, 2023

Annexure-"I"

Closing Cash & Bank Balances

Previous Year Amount (₹)	Particulars	Current Year	
		Amount (₹)	Amount (₹)
	Cash-at-Bank-FC		
	Balance in FCRA Main account		
11,40,33,578.98	Delhi-FCRA SBI-39749562971(NDMB)	10,49,33,615.72	
	Balance in Another FCRA Account		
24,55,66,575.86	Kodaikanal Canara Bank - 0945101041666	22,50,31,437.20	
	Balance in Utilisation Accounts		
5,09,91,601.39	Delhi Canara Bank - 2746101006120	6,08,23,712.78	39,07,88,765.70
	Cash-at-Bank		
25,24,130.50	Kodaikanal General - Canara Bank Account - 0945101030250	9,19,835.50	
80,45,258.16	Kodaikanal Project - Canara Bank Sub Account - 0945101042141	61,67,884.48	
50,75,964.00	Kodaikanal Staff Welfare - Canara Bank Sub Account - 0945101041924	43,28,058.00	
35,59,444.61	ITC Bhadrachalam - Canara Bank Sub Account - 0945101042140	70,67,439.30	
31,60,372.00	Kodaikanal MDWS - Canara Bank Sub Account - 0945101042142	33,27,509.00	
39,89,627.00	Munger ITC - Canara Bank Sub Account - 0141101021586	49,95,678.00	
1,81,337.00	Munger ITC RF - Canara Bank Sub Account - 0141101021845	43,727.00	
18,46,736.00	Kolkata - Canara Bank Sub Account - 2692101007520	35,71,383.88	
10,767.00	Patna General - Canara Bank Account - 1434101018434	11,010.00	
14,292.00	Bhadrachalam ITC - HDFC Bank Account - 50200023343684 (3444)	14,292.00	
41,38,643.50	Bhadrachalam ITC RF - HDFC Bank Account - 50200021407510	10,62,643.00	
56,94,251.50	Reddiarchatram FCC - ICICI Bank - 616401004666	87,65,952.24	
80,01,519.49	Delhi General - Canara Bank Account - 2746101005769	2,01,04,586.11	
5,32,957.90	Reddiarchatram HTPF - ICICI Bank - 616401005058	4,86,706.50	
6,43,207.50	Reddiarchatram HCL - ICICI Bank - 616401005114	3,47,354.50	
45,14,734.50	Reddiarchatram NSE - ICICI Bank - 616401005120	8,688.50	
22,38,678.78	Saharanpur ITC - Canara Bank Account - 2746101006219	29,81,455.46	
12,85,640.02	Anaparathi ITC - Canara 0945101047106	22,15,593.30	
13,75,790.00	Anaparathi RF ITC - Canara 0945101047107	14,16,088.00	
10,23,158.00	ITC Malur - Canara Bank Account - 2746101006107	23,17,448.00	7,01,53,332.77
46,84,48,265.69	Sub-Total		46,09,42,098.47
61,860.00	Cash-in-hand-FC		63,987.00
4,131.00	Cash-in-hand-Non FC		30,991.00
65,991.00	Sub-Total		94,978.00
46,85,14,256.69	Grand Total		46,10,37,076.47



WATER SANITATION AND HYGIENE (WASH) INSTITUTE
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Receipts & Payments Account for the year ended 31st March, 2023
Annexure-"J"

Fixed Assets-Foreign Fund

Name of Assets	Opening Balance as on 1st April, 2022	Addition during the year	Total as on 31st March, 2023	Depreciation during the year	Balance as on 31st March, 2023
Furniture	17,19,087	4,31,876	21,50,963	1,94,494	19,56,469
Computer Accessories	55,50,151	15,37,599	70,87,750	25,81,234	45,06,516
Equipment	35,40,110	6,87,915	42,28,025	5,87,641	36,40,384
Land & Building	2,04,85,068	96,54,242	3,01,39,310	25,67,539	2,75,71,771
Land	2,95,37,655	-	2,95,37,655	-	2,95,37,655
Solar Water Heater	28,723	-	28,723	5,745	22,979
Intangible Assets	-	2,02,680	2,02,680	50,670	1,52,010
Vehicle	46,28,910	34,47,498	80,76,408	12,11,461	68,64,947
Total Current Year	6,54,89,705	1,59,61,810	8,14,51,515	71,98,784	7,42,52,731
Previous Year	3,85,25,204	3,24,86,279	7,10,11,483	55,21,778	6,54,89,705

Fixed Assets-Local Fund

Name of Assets	Opening Balance as on 1st April, 2022	Addition during the year (in cash)	Addition during the year (in Kind)	Total as on 31st March, 2023	Assets Sold/ Written Off	Depreciation during the year	Closing Balance s on 31st March, 2023
Furniture	7,87,401.47	99,050	9	8,86,460.47	-	84,573.21	8,01,887.26
Computer Accessories	14,30,051.03	7,61,512	-	21,91,563.03	1,080	8,89,768.81	13,00,714.22
Equipment	5,97,521.08	85,776	2	7,02,797.08	2	98,982.55	6,03,812.53
Vehicle	4,51,911.00	13,22,888	4	17,74,803.00	1	1,67,002.45	16,07,799.55
Intangible Assets	-	4,43,746	-	4,43,746.00	-	1,03,819.00	3,39,927.00
Land	35,70,500.00	-	-	35,70,500.00	-	-	35,70,500.00
Total Current Year	68,37,384.58	27,12,972	15	95,89,869.58	1,083	13,44,146.02	82,24,640.56
Previous Year	57,84,358.35	19,75,209	38,671	77,98,238.35	4,200	9,56,653.98	68,37,384.37



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

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Annexures forming part of financial statement for the year ended 31st March, 2023

Annexure-"K"

Current Asset

Previous Year Amount (₹)	Particulars	Current Year		
		Amount (₹)	Amount (₹)	Amount (₹)
	(A) Security Deposits			
	FC			
-	Delhi General		26,200.00	
3,05,000.00	Kodaikanal General		3,05,000.00	
1,700.00	Formal course Centre		-	
	NON-FC			
5,91,650.00	Delhi General		5,33,000.00	
2,73,208.00	Kodaikanal General		2,47,708.00	
14,500.00	ITC Munger Y2		14,500.00	
49,500.00	MKU		49,500.00	11,75,908.00
	(B) Advance to Staff			
	FC			
(1,80,163.00)	Delhi General		(9,020.00)	
	Kodaikanal General		68,195.00	
50,161.00	USAID FSSM		73,338.36	
	BMGF Research		13,501.00	
48,041.00	TA3MoHUA		27,796.00	
1,362.00	JSA		1,362.00	
88,103.00	DASRA		-	
(73.00)	Others		-	
	NON-FC			
1,00,000.00	Delhi General		42,800.00	
-	Redington Faridabad		9,018.00	
1,159.00	ITC Viralimalai		1,159.00	
300.00	ITC Saharanpur		-	
(1,208.00)	Formal Course Centre		(1,208.00)	
			2,26,941.36	
	Less : Advance from Staff			
	ITC Munger	4,137.00		
	ITC Viralimalai	7,813.00	11,950.00	2,14,991.36



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

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Annexures forming part of financial statement for the year ended 31st March, 2023

Annexure-"K"

Current Asset

Previous Year Amount (₹)	Particulars	Current Year		
		Amount (₹)	Amount (₹)	Amount (₹)
	(C) Advance to Vendors			
	FC			
2,25,099.00	Delhi General		3,134.00	
1,67,560.00	Kodaikanal General		-	
4,47,598.78	USAID FSSM		2,24,324.49	
385.00	USAID TA II		4,633.00	
4,248.00	USAID		-	
-	BMGF TA III (TA II Extension)		7,812.00	
1,35,100.00	BMGF RES		-	
75,501.00	JSA		9,220.00	
5,97,812.00	MOHUA TA III		-	
3,186.00	SBM-Grameen TA I		-	
	NON-FC			
22,038.00	Delhi General		9,296.00	
22,944.00	ITC Anarpathi		2,652.12	
15,558.12	ITC Viralimalai		(414.00)	
-	PUPS Viralimalai		6,492.00	
6,500.00	ITC Bhadrachalan		6,500.00	
25,360.00	Staff welfare Fund		26,611.00	
1,300.00	FCC		1,300.00	
1,80,000.00	HCL VI Chennai		-	
1,27,925.00	NSE Hinduan		-	
15,000.00	HTPF Kolkata		-	
4,248.00	FC General		-	
100.00	ITC Bhadrachalan RF		-	
4,106.00	ITC Munger		-	
6,887.00	ITC Malur		-	
6,893.00	ITC Saharanpur		-	3,01,560.61
	(D) TDS and TCS Receivable			
	TDS			
-	TDS (A.Y. 2023-24)		12,20,025.00	
13,32,720.00	TDS (A.Y. 2022-23)		-	
7,67,835.00	TDS (A.Y. 2021-22)		-	
22,064.00	Earlier years		22,059.00	
	TCS			
-	TCS (A.Y. 2023-24)		24,212.00	12,66,296.00
50,49,275.00	(E) Fees Receivable - Formal Course Centre			54,37,649.00
-	(F) Consultancy fee Receivable-SUWASI			89,21,942.10
3,07,847.00	(G) GST paid (to be reimbursed by USAID)			5,06,048.50
1,12,100.12	(H) Other Current Assets			-
1,10,30,430.02				1,78,24,395.57



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)
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Annexures forming part of financial statement for the year ended 31st March, 2023

Annexure-"L"

General Fund

Previous Year				
Amount (₹)	Particulars	Amount (₹)	Amount (₹)	Amount (₹)
6,36,18,317.59	Brought Forward	7,29,05,750.68		
(2,58,41,158.00)	Less : Fixed Assets Purchased transferred to Fixed Assets Fund	1,15,55,527.00		
	Add : Transfer through Internal Bill from Restricted Fund	6,13,50,223.68		
3,71,35,470.96		8,15,36,544.50	14,28,86,768.18	
(20,06,878.97)	Add: Excess of income over expenditure		65,69,333.41	14,94,56,101.59
7,29,05,751.58				14,94,56,101.59

Annexure-"M"

Fixed Assets Fund

Previous Year				
Amount (₹)	Particulars	Amount (₹)	Amount (₹)	Amount (₹)
4,43,09,561.50	Brought Forward		7,23,27,088.77	
	Add : <u>Asset acquired out of</u>			
86,20,330.00	Restricted Fund	71,38,754.00		
2,58,41,158.00	General Fund	1,15,55,527.00	1,86,94,281.00	
	Add : Asset acquired in Kind		9,10,21,369.77	
38,671.00			15.00	
4,200.00	Less: Assets sold / Written Off		9,10,21,384.77	
64,78,431.73	Less : Depreciation		1,083.00	
			85,42,930.00	8,24,77,371.77
7,23,27,088.77				8,24,77,371.77

Annexure-"N"

Designated Fund

Previous Year				
Amount (₹)	Particulars	Amount (₹)	Amount (₹)	Amount (₹)
	Staff Welfare Fund-Local fund			
38,46,307.00	Brought Forward		52,34,513.00	
1,31,714.00	Add : Bank Interest	1,38,743.00		
16,76,145.00	Add : Contribution during the year	-	1,38,743.00	
(4,19,653.00)	Less:Repayment		53,73,256.00	
			7,96,063.00	
			45,77,193.00	
	Provision for Gratuity - Foreign Fund			
	Various Staff (previous years balance)			
-	USAID FSSM	7,34,355.00		
-	FC General	2,08,584.00		
-	MoHUA	14,01,672.00		
-	JSA	6,38,190.00		
	<u>Gratuity Payables</u>			
	FC (Current Year)			
7,14,137.00	JSA-BMGF	7,54,182.00		
15,81,792.00	TA3 to MoHUA	16,95,265.00		
-	BMGF-IB	46,861.00		
2,08,584.00	FC-General	2,30,020.00		
8,31,304.00	USAID FSSM	7,34,880.00	64,44,009.00	1,10,21,202.00
	Revolving Fund			
	Bhadrachalam			
35,33,237.00	Brought Forward	40,75,197.00		
16,68,277.00	Add : Received	-		
(11,26,317.00)	Less : Expenses	19,42,768.00	21,32,429.00	
	Beneficiaries Contribution-ITC-Munger			
1,74,795.00	Brought Forward	1,52,094.00		
10,000.00	Add:Received	1,62,200.00		
(32,701.00)	Less : Expenses	3,14,294.00	18,516.00	
		2,95,778.00		
	Received From JKWS			
13,23,441.00	Brought Forward	13,23,387.00		
(54.00)	Less:Bank Charges	36.00	13,23,351.00	34,74,296.00
1,41,21,008.00				1,44,95,498.00



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

Consolidated

Receipts & Payments Account for the year ended 31st March, 2023

Annexure-"O"

Current Liabilities and deposits

Previous Year Amount (Rs.)		Current Year		
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
	a) Payable to Vendors			
	FC			
5,04,277.00	BMGF TA3 to MoHUA	4,95,155.00		
	USAID DIV	2,655.00		
1,000.00	USAID TA II	1,000.00		
	JSA	59,005.00		
	BMGF Research	7,55,400.00		
3,48,199.00	DASRA	-		
	USAID TA II Extension	2,756.00		
92,895.00	FC Genera Kodai	1,378.24		
38,770.29	USAID FSSM	12,46,252.25		
	FC General	18,10,985.00		
7,27,890.00	BMGF TA I	-		
	BMGF TA II			
2,59,200.00	Sasanka Velidandla	2,59,200.00		
3,67,200.00	M L Infomap	3,67,200.00		
5,40,000.00	Puranik Brothers	5,40,000.00	55,40,986.49	
	NFC			
24,09,081.00	HDB Financial Services	40,000		
13,39,124.00	ITC Anaparthi	2,16,100		
14,21,290.21	ITC -Bhadrachalam	65,288		
	Caution Deposit-FCC	2,000		
	ITC Viralimalai	2,308		
	Formal Course Centre (FCC)	13,233		
	NSE Hinduan-1	986		
99,218.00	NSE Hinduan-Y2	-		
18,597.00	NSEF-Tiruppullani/Y2	-		
63,534.00	NSEF-Tiruppullani/Y3	-		
	Redington Faridabad	3,42,454		
	Redington Kolkata	7,56,513		
8,18,392.00	HCL VI Madurai	-		
1,54,868.00	HCL VI Noida	-		
	HCL Bengaluru	3,07,010		
5,44,173.00	HTPF Chennai	-		
10,62,127.00	HTPF Kolkata	-		
	ITC -Bhadrachalam	10,06,207		
9,95,087.00	ITC Saharanpur	9,18,623		
	ITC Malur	7,69,323		
24,37,911.00	ITC Munger	30,51,604		
	ITC Anaparthi	11,19,750		
	ITC Viralimalai	5,66,856		
	HDB Financial Services	14,01,901		
3,08,151.00	HCL VI Chennai	-		
	HCL VII Chennai	64,125		
	Delhi General	68,247	1,07,12,528.00	1,62,53,514.49



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

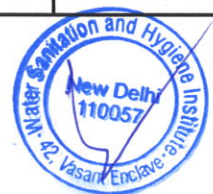
Consolidated

Receipts & Payments Account for the year ended 31st March, 2023

Annexure-"O"

Current Liabilities and deposits

Previous Year		Current Year		
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
	b) Security Deposit			
	FC			
-	Nithyasri Engineering Construction (NEC)-	7,13,081.00		
43,455.00	DRK Interiors -Washi FC General	43,455.00	7,56,536.00	
	NFC			
4,59,071.00	ITC Malur	2,80,226		
16,26,548.35	ITC Saharanpur	17,95,682		
6,19,865.00	ITC Anaparthi	5,26,947		
16,54,694.00	ITC Munger	15,62,296		
12,91,351.00	ITC -Bhadrachalam	6,50,420		
	ITC Viralmalai	2,78,580		
62,659.00	FC General			
4,73,070.00	HDB Financial Services	4,14,985		
14,077.00	Redington Faridabad	32,006		
	Redington Kolkata	4,91,277		
17,465.35	NSEF-Tiruppullani/Y1 b/f			
1,70,834.00	NSEF-Tiruppullani/Y3			
2,23,765.00	NSEHindaun/Y2			
24,312.00	HCLF-VI Chennai			
	HCL VII Chennai	62,501		
2,39,422.00	HCL VI Madurai			
	HCL VII Madurai	1,15,834		
2,35,195.00	HCL VI Noida			
	HCL Bengaluru	1,32,927		
3,42,542.00	HTPF Chennai			
	HTPF Chennai Y2	5,203		
6,10,550.00	HTPF Kolkata			
	HTPF Kolkata Y2	4,74,261	68,23,145	75,79,681.00
	c) Statutory Dues			
	FC			
52,294.00	TDS -	22,76,858.00		
-	PF	7,94,257.00		
-	P.Tax	18,863.00		
-	ESI	5,583.00	30,95,561.00	
	NFC			
	P.Tax Payable	7,500.00		
10,05,013.00	ESI and PF Payable	1,87,335.00		
3,84,739.00	TDS Payable	9,46,260.00	11,41,095.00	42,36,656.00
	d) Payable to Staff			
	FC			
	Salaries and Expense Payable			
-	TA 3 to MoHUA		2.00	
85,424.00	FC General		1,508.00	
3,113.00	BMGF Research		-	
1,381.00	JSA		4,48,339.00	
4,86,554.00	TA3 to MoHIUA		2,22,161.00	
-	FC General		27,698.00	
65,369.00	USAID FSSM		12,14,113.52	19,13,821.52



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

Consolidated

Receipts & Payments Account for the year ended 31st March, 2023

Annexure-"O"

Current Liabilities and deposits

Previous Year Amount (Rs.)		Current Year		
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
	e) Other Current Liabilities			
	<u>Other Payables</u>			
	Local			
4,57,091.00	ITC -Bhadrachalam		4,71,180.00	
2,83,109.00	ITC Saharanpur		1,25,755.00	
2,65,443.00	ITC Munger		27,34,870.00	
	ITC Malur		7,71,395.00	
1,83,863.00	ITC Veeralimalai		84,094.00	
1,19,523.00	ITC Anaparthi		1,85,081.00	
14,980.00	Redington Kolkata		43,936.00	
-	SUWASI		68,433.00	
-	Delhi General		1,18,144.00	
46,389.00	Formal Course Centre (FCC)		8,550.00	
5,000.00	Programme Account		13,640.00	
1,53,736.00	HDB Financial Services Kadiyam Old		15,342.00	
	HDB Financial Services Kadiyam		1,39,964.00	
	Alstom		9,368.00	
12,180.00	HCL VI Madurai			
27,000.00	HTPF Chennai			
14,540.00	HTPF Kolkata			
15,000.00	NSEF-Tiruppullani/Y2			
986.00	NSE Hindaun/Y1			
3,031.00	NSEF Hindaun -Y2			
-	Redington Faridabad		9,072.00	
			47,98,824.00	
	Liabilities RF Account			
	NFC			
	ITC Munger	6,111.00		
	ITC Bhadrachalam	10,94,083.00		
			11,00,194.00	
84,000.00	Caution Deposit-FCC		1,64,000.00	
26,75,071.00	Excess Grant Refundable to ITC		34,26,196.00	94,89,214.00
2,91,04,689.20	Total			3,94,72,887.01



WATER SANITATION AND HYGIENE (WASH) INSTITUTE

Consolidated

Annexures forming part of financial statement for the year ended 31st March, 2023

Annexure-"P"

Investment

Previous Year	Particulars	CURRENT YEAR	
Amount (₹)		Amount (₹)	Amount (₹)
	<u>Fixed Deposit</u>		
6,00,000	FC-FD with Canara Bank (given as security deposit for Credit card)	6,00,000.00	
41,499	Add:Accrued Interest	72,949.00	6,72,949.00
84,84,279	Local-FD with Canara Bank	88,31,805.00	
-	Less:Matured	6,75,000.00	
3,86,142	Add:Accrued Interest	4,01,429.00	
-38,616	Less:TDS	40,142.00	85,18,092.00
			91,91,041.00



WATER SANITATION AND HYGIENE (WASH) INSTITUTE

Consolidated

Annexures forming part of financial statement for the year ended 31st March, 2023

Annexure-"Q"

Consultancy Income Received

Previous Year Amount (₹)	Particulars	Current Year	
		Amount (₹)	Amount (₹)
-	FC		
1,45,160.00	FHNW GIZ	9,46,356.00	
15,07,429.00	TA Hub	97,07,836.00	
	International Water Management (IWMI)	-	1,06,54,192.00
-	Local		
-	RAMCO	4,13,280.00	
-	Swachha andhra Corporation	6,00,000.00	
20,000.00	Engineering Staff College of India	-	
4,32,627.00	PHE Department Mizoram	-	
42,000.00	Hyundai	-	
3,00,000.00	Collective Goods Foundation	-	10,13,280.00
24,47,216.00			1,16,67,472.00

Annexure-"R"

Receipts Relating to Last Year

Previous Year Amount (₹)	Particulars	Amount (₹)	Amount (₹)
1,70,239.00	Advance to Vendor		19,80,387.13
1,67,281.00	Reimbursement of GST Paid - from USAID		3,07,847.00
62,500.00	Last Year Security Deposit Recovered		3,21,150.00
	FC General Delhi		
	Prepaid Expenses Adjusted		62,352.00
	Project Advance adjusted		300.00
	Fee Receivable 2020-21		50,49,275.00
	Other Receipts relating to Last Year		
7,14,340.00	Grant - Swachha Andhra Corporation		
2,22,000.00	Consultancy Fees		
26,27,625.00	Fee Receivable 2020-21		
40,28,247.00			78,01,704.13

Annexure-"S"

Other Receipts - Local

Previous Year Amount (₹)	Particulars	Amount (₹)	Amount (₹)
5,39,180.00	Income Tax Refund		21,00,560.00
84,000.00	Caution Deposit		1,64,000.00
26,75,071.12	Excess Grant Received to be refunded to ITC		34,26,196.00
62,659.00	Security Deposits		-
	Fixed Deposit Matured		6,75,000.00
33,60,910.12			63,65,756.00



WATER SANITATION AND HYGIENE (WASH) INSTITUTE

Consolidated

Annexures forming part of financial statement for the year ended 31st March, 2023

Annexure-"T"

Other Payments

Previous Year			
Amount (₹)	Particulars	Amount (₹)	Amount (₹)
	Advance to Staff		
7,431.00	FC	1,80,934.36	
1,21,612.00	Local	7,068.00	
	Sub-Total :		1,88,002.36
	Advance to Vendor		
16,21,089.78	FC	2,36,191.49	
3,91,112.12	Local	15,945.00	
	Sub-Total :		2,52,136.49
	Security Deposit		
	FC	24,500.00	
3,37,250.00	Local	2,62,500.00	
	Sub-Total :		2,87,000.00
	TCS		
	FC	11,692.00	
	Local	12,520.00	
	Sub-Total :		24,212.00
3,07,847.00	GST Paid (net of Reimbursement received) - to be reimbursed from USAID		5,06,048.50
27,86,341.90			12,57,399.35

Annexure-"U"

Outstanding Liabilities of Last Year - Paid

Previous Year			
Amount (₹)	Particulars	Amount (₹)	Amount (₹)
	FC		
	Expenses Payable		
4,88,882.00	BMGF Research	3,113.00	
1,92,406.00	USAID FSSM	1,98,768.29	
12,04,197.00	USAID TA II		
2,40,228.00	JSA	75,947.00	
12,76,497.00	BMGF TA III to MoHUA	11,70,951.00	
43,077.00	BMGF TA III		
2,62,437.00	FC General Kodai	3,48,199.00	
50,870.00	FC General Delhi	1,74,466.00	19,71,444.29
	Statutory payables		
	BMGF TA III to MoHUA	18,222.00	
8,53,582.00	USAID FSSM	30,321.00	
	USAID TA II		
	FC General Delhi	3,750.00	52,293.00
	NFC		
	Expenses Payable		
1,05,43,700.61	By Last Year Liab Paid	1,59,36,658.35	
6,78,895.00	By Last year Security Paid	50,41,812.00	2,09,78,470.35
	Statutory payables		
927.00	P.Tax (Last year)		
8,49,374.00	PF & ESI Paid(Last Year)	10,05,013.00	
5,361.00	TDS of last year paid	3,84,739.00	13,89,752.00
82,500.00	FCC - Caution Deposit Paid		82,000.00
1,67,72,933.61			2,44,73,959.64

Annexure-"V"

Deduction towards TDS from Grant, Interest & Consultancy

Previous Year			
Amount (₹)	Particulars	Amount (₹)	Amount (₹)
	Local		
11,76,963.00	TDS on Grant Received	-	
36,200.00	TDS on Consultancy Received	53,328.00	
	Sub-Total :		53,328.00
	FC		
77,610.00	TDS on Interest on FD		1,31,734.00
12,90,773.00			1,85,062.00



WATER SANITATION AND HYGIENE (WASH) INSTITUTE

Consolidated

Annexures forming part of financial statement for the year ended 31st March, 2023

Annexure-"W"

Expenses out of Revolving Fund

	Amount as per R & P (₹)	Add : Provisions	Amount as per I & E (₹)
<u>ITC Bhadrachalam</u>			
Govt School Support	32,596	2,23,830	2,56,426
School Infra Development	7,47,987	8,29,753	15,77,740
Audit Fees	3,750	40,500	44,250
Other Expenses	64,352	-	64,352
	8,48,685.00	10,94,083.00	19,42,768.00
<u>ITC Munger</u>			
Construction of School Sanitary Block 25	37,842	6,111	43,953
Construction of Audio Visual at school	41,300		41,300
DSWM-Ganga Gram PRI Representatives	20,551		20,551
Renovation painting at AWC	26,583		26,583
Bank Charges	2		2
Other Expenses	1,63,389		1,63,389
	2,89,667.00	6,111.00	2,95,778.00
<u>ITC Anarpathi</u>			
Bank Charges	36		36
	36.00	-	36.00
Total Current Year	11,38,388.00	11,00,194.00	22,38,582.00
Previous Year	11,59,072.00	-	11,59,072.00



WATER SANITATION AND HYGIENE (WASH) INSTITUTE

Consolidated

Annexures forming part of financial statement for the year ended 31st March, 2023

Annexure-"X"

Expenses out of Staff Welfare Fund

	Amount as per R & P (₹)	Add : Provisions	Amount as per I & E (₹)
Medical Insurance of Staff	4,94,297	-	4,94,297
Gratuity paid	3,01,766	-	3,01,766
Total Curent Year	7,96,063.00	-	7,96,063.00
Total Previous Year	4,19,653.00	-	4,19,653.00



WATER SANITATION AND HYGIENE (WASH) INSTITUTE

Consolidated

Annexures forming part of financial statement for the year ended 31st March, 2023

Annexure-"Y"

SUWASI

	Amount (₹)	Provisions	Amount (₹)
Personnel			
City Pool Team- Wastewater Engineer	1,63,766	-	1,63,766
Deputy Project Director	1,50,218	-	1,50,218
Program Director	1,84,229	-	1,84,229
Project Associate	2,50,221	-	2,50,221
State Team- Wastewater Specialist (4)	14,07,238	68,433	13,38,805
Wastewater Specialist (AMRUT/JJM U TSU)	10,26,698	-	10,26,698
	31,82,370	68,433	31,13,937
Travel			
Travel Expense	50,813	-	50,813
	50,813	-	50,813
Consultancy			
Wastewater/FSSM Lead (SBM U PMU)	9,10,000	-	9,10,000
	9,10,000	-	9,10,000
Revenue Expenditure	41,43,183	68,433	40,74,750
Total Current Year	41,43,183	68,433	40,74,750
Total Previous Year	-	-	-



WATER SANITATION AND HYGIENE (WASH) INSTITUTE

Consolidated

Annexures forming part of financial statement for the year ended 31st March, 2023

Annexure-"Z"

Swachha Andhra Corporation/Phase-2/WASHI

	Amount (₹)	Provisions	Amount (₹)
Field Surveyors			
Field Surveyor-Eluru	65,000	-	65,000
Field Surveyor-Kandukuru	45,000	-	45,000
Field Surveyor-Rayadurgam	50,000	-	50,000
Field Surveyor-Tirupati	55,000	-	55,000
	2,15,000	-	2,15,000
Project Associate	2,00,000	-	2,00,000
Project Coordinator	1,25,000	-	1,25,000
Revenue Expenses	5,40,000	-	5,40,000
Total Current Year	5,40,000	-	5,40,000
Total Previous Year	24,66,879	-	24,66,879



WATER SANITATION AND HYGIENE (WASH) INSTITUTE

Consolidated

Annexures forming part of financial statement for the year ended 31st March, 2023

Annexure-"AA"

Receipt for Designated Fund

Previous Year		Current Year
Amount (₹)		Amount (₹)
10,000.00	Revolving Fund-School contribution -Munger	1,62,200.00
16,76,145.00	Contribution towards Staff Welfare Fund	-
16,68,277.00	Revolving Fund-Bhadrachalam	-
33,54,422.00		1,62,200.00



WATER SANITATION AND HYGIENE (WASH) INSTITUTE

Annexures forming part of Consolidated Financial Statement
for the year ended 31st March, 2023

Annexure-"AB"

Significant Accounting Policies

1. Basis of Accounting

Accounts are maintained on mostly on cash basis but project expenses are adjusted to accrual at the end of reporting period.

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 the 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 31.03.23)	Funded By ITC Munger (WDV As On 31.03.23)	Funded By ITC Anaparathi (WDV As On 31.03.23)	Funded By ITC Malur (WDV As On 31.03.23)	Funded By ITC Viralimalai (WDV As On 31.03.23)	Funded by ITC Saharanpur (WDV As On 31.03.23)
Furniture & Fixtures	45,913	74,126	62,747	54,995	43,570	41,446
Equipment	87,565	28,659	75,555	30,989	1,01,426	56,265
Computer and Software	37,936	3,59,333	57,117	20,747	46,799	46,725
Vehicles	11	0	1	0	0	0
Total C.Y.	1,71,425	4,62,118	1,95,420	1,06,731	1,91,795	1,44,436
Total P.Y.						

- d. (i) No depreciation is charged on Land.
- (ii) Depreciation is charged on all other Fixed Assets other than Land on written down value method as per the rates provided in the Income Tax Act, 1961.



e. Assets in kind

Following assets received in kind from ITC Ltd are accounted for in the books at nominal value ranging from Rs 1 per item to Rs 15,390 per item as advised by the Funding Agency:

Particulars	ITC			
	Bhadrachalam	Munger	Viralimalai	Anarpathi
Furniture & Fixtures	69	7,525	13,851	1
Equipment	27	3	7,891	4
Computer and Software	10	277	11,198	1
Vehicles	11	-	-	2
Total-Current Year	117	7,805	30,140	8
Total-Previous Year				

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.

5. Accounting & treatment of expenditure or income out of Revolving Fund

The expenses incurred on construction of toilet out of revolving fund is considered on accrual basis though the amount to be reimbursed by Swachh Bharat Mission (SBM) (SBM)/MGNREGS/GP/Sanghaas/any local source is considered on cash basis. As a result, the amount due with SBM)/MGNREGS/GP/Sanghaas/any local source are not reflected in the financial statements.

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 Institute through Village water sanitation committee under Swachh Bharat Mission(SBM)/MGNREGS/GP/Sanghaas/any local source

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 Institute for further construction of toilets and getting it reimbursed through SBM/MGNREGS/GP/Sanghaas/any local source

2. The organization is providing for liability towards gratuity for some of the staff by charging one month salary to the concerned funded program.



In terms of our report of even date
Signature to Schedule-"A" to "AB"
For Agarwal Kejriwal & Co.
Chartered Accountant
Firm's Registration No. : 316112E

S. K. Kejriwal

(S. K. Kejriwal)
Partner

Place : Kolkata
Dated : 26th September, 2023

Membership No. 052768
UDIN : 23052768BGZIHG4319

