

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

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

**CERTIFICATE FOR FC-4
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
aga-walkejriwal@gmail.com

CERTIFICATE

We have audited the account of **Water Sanitation and Hygeine Institute** of 7/45 E, Srinivasapuram Shenbaganur Post- Dindigul, Kodaikanal- 624104, Tamil Nadu, for the financial year ending the 31st March 2023 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) the brought forward foreign contribution at the beginning of the financial year was Rs. 41,35,99,634/-;
- (ii) foreign contribution of worth Rs. 17,57,11,669/- was received by the Association during the financial year 2022-23;
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. 2,25,66,528/- was received by the Association during the financial year 2022-23;
- (iv) the balance of un-utilised foreign contribution with the Association at the end of the financial year 2022-23 was Rs 39,27,76,449. ;
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.
- (vii) The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010

Place : 1, G. C. Avenue, 4th Floor,
Kolkata-700 013
Date : 11th day of December, 2023



For AGARWAL KEJRIWAL & CO.
Chartered Accountants
Firm's Registration No.316112E


(S. K. Kejriwal)
Partner

Membership No. : 052768
UDIN : 23052768BGZIHM6352

WATER SANITATION AND HYGIENE (WASH) INSTITUTE

No. 7445 - E, Srinivasapuram, Shenbagapur Post, Kodaikanal - 624104, Dindigul, Tamilnadu
FCRA ACCOUNT

Balance Sheet As At 31st March, 2023

Liabilities	Annx	Amount (₹)	Amount (₹)	Assets	Annx	Amount (₹)	Amount (₹)
<u>General Fund</u>	"L"		92,618,735.75	<u>Fixed Assets</u>	"J"		
<u>Fixed Assets Fund</u>	"M"		74,252,731.02	Opening Balance		65,489,705.22	
<u>Restricted Fund</u>	"B"		284,379,578.10	Add : Addition during the year		15,961,810.00	
<u>Designated Fund</u>	"N"		6,444,009.00	Less : Depreciation		81,451,515.22	74,252,731.03
Staff Welfare Fund				<u>Investments</u>		7,198,784.19	
<u>Current liabilities</u>	"K"			Fixed Deposit		600,000.00	
Payable to Vendor		5,540,986.49		Add : Accrued Interest b/f		72,949.00	672,949.00
Payable to Staff		1,913,821.52		<u>Current Assets</u>	"I"		
Security Deposit		756,536.00		Advance to Staff		175,172.36	
Statutory Dues		3,095,561.00		Advance to Vendor		249,123.49	
			11,306,905.01	Security Deposits		331,200.00	
				TDS Receivable		1,899,832.00	
				TCS Receivable		62,149.80	
				GST Paid (to be reimbursed by USAID)		506,048.50	3,223,526.15
				<u>Cash & Bank Balances</u>	"H"		
				Cash-at-Bank		390,788,765.70	
				Cash-in-hand		63,987.00	390,852,752.70
			469,001,958.88				469,001,958.88

Significant Accounting Policies

"O"

In terms of our certificate of even date

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



Place : Kolkata
Dated : 11th day of December, 2023



(S. K. Kejriwal)
Partner
Membership No. 052768
UDIN : 23052768BGGZIH6352

WATER SANITATION AND HYGIENE (WASH) INSTITUTE

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

FCRA ACCOUNT

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

Expenditure	Annx	Amount (₹)	Amount (₹)	Income	Annx	Amount (₹)	Amount (₹)
To Expenditure out of Grant	"B"	195,607,006.87		By Grant Received	"C"	195,607,006.87	
To Expenditure out of FC General Fund		19,055,344.71		(to the extent utilised)			
To Advances written off		3,186.00					
To Project balances written back		156,587.96		By Bank Interest			
To Depreciation		7,198,784.19		- on Savings Account			
				Add : Accrued Interest on FD		10,720,141.00	
						1,317,329.00	
				By Other Income		34,945.00	
				Consultancy Fees			10,654,192.00
				Insurance claim			6,600.00
				By Liabilities Written back			727,890.00
				By T/f to Various Funds			
				Depreciation t/f to Capital Fund			7,198,784.19
				Bank Interest t/f to Restricted Grant			(5,769,928.00)
				Excess of expenditure over income - transferred to General Fund			1,523,949.67
							2,952,805.86
							222,020,909.73

Significant Accounting Policies

"O"

In terms of our certificate of even date

For **Agarwal Kejriwal & Co.**

Chartered Accountants

Firm Regn. No. 316112E



Place : Kolkata

Dated : 11th day of December, 2023

S.K. Kejriwal

(S. K. Kejriwal)

Partner

Membership No. 052768

UDIN : 23052768BGGZJHM6352



WATER SANITATION AND HYGIENE (WASH) INSTITUTE

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

FCRA ACCOUNT

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

Receipts	Annex "A"	Amount (₹)	Payments	Annex "B"	Amount (₹)	Amount (₹)
<u>To Opening Balance</u>			<u>By Payments out of Grant</u>			
Cash-at-Bank		410,591,756.23	-Revenue Exp	"E-1"	188,482,684.10	
Cash-in-hand		61,860.00	-Capital Exp	"E-2"	4,337,278.00	192,819,962.10
<u>To Grant Received</u>	"B"	175,711,668.90	<u>By Payments out of General Fund</u>			
<u>To Bank Interest</u>	"C"	12,037,470.00	Revenue Expenses		18,617,017.47	
			Capital Expenditure		8,733,042.00	27,350,059.47
<u>To Consultancy Income Received</u>			<u>By Other Payments</u>	"F"		
FHNW GIZ		946,356.00	Security Deposits		24,500.00	
TA Hub		9,707,836.00	Advance to Staff (Net)		180,934.36	
			Advance to Vendor (Net)		236,191.49	
<u>To Other Receipts</u>			TCS paid on vehicle purchase		11,692.00	
			GST Paid (net of Reimbursement received)			
<u>To Receipts Relating to Last Year</u>	"D"	6,600.00	(to be reimbursed from USAID)		506,048.50	959,366.35
Advance to Staff		13,193.00	<u>By Outstanding Liabilities of Last Year - Paid</u>	"G"		
Advance to Vendor		1,657,461.78	Expenses		1,971,444.29	
Reimbursement of GST paid - from USAID		307,847.00	Statutory Dues		52,293.00	2,023,737.29
<u>To Statutory Dues collected (Net of payments)</u>			<u>By Deduction towards TDS from</u>			
TDS		2,276,860.00	Interest on FD			131,734.00
PF		794,257.00	<u>By Closing Balance</u>	"H"		
P.Tax		18,863.00	Cash-at-Bank		390,788,765.70	
ESI		5,583.00	Cash-in-hand		63,987.00	390,852,752.70
Significant Accounting Policies						614,137,611.91

"O"

In terms of our certificate of even date

For Agarwal Kejriwal & Co.

Chartered Accountants
Firm Regn. No. 316112E



Place : Kolkata

Dated : 11th day of December, 2023



(S. K. Kejriwal)

Partner

Membership No. 052768

UDIN : 23052768BGZHM6352

WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

FCRA Account

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

**Annexure-"A"
Opening Cash & Bank Balances**

Particulars	Amount (₹)	Amount (₹)
Cash-at-Bank		
Balance in FCRA Main account	11,40,33,578.98	
Delhi-FCRA SBI-3574962971(NDMB)	24,55,66,575.86	
Balance in Another FCRA Account	5,09,91,601.39	
Kodakanaal Canara Bank - 0945101041666		41,05,91,756.23
Balance in Utilisation Accounts		61,980.00
Delhi Canara Bank - 2745101006120		
Cash-in-hand		41,06,53,616.23

**Annexure-"B"
Restricted Fund**

Sl. NO.	Name of the Project	Details of funding agency	Opening Balance	Amount Received			Amount Spent				Total	Transferred to General fund	Closing balance		
				Grant received	Bank interest	Total Receipts	As per R&P A/c Revenue	Provisions	As per I & E A/c Revenue	Exp. by way of Internal Bills				Capital	
1	Swachh Bharat Mission Technical Assistance Program for Ministry of Housing and Urban Development Phase I BMCF	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	7,93,310.00												
3	Swachh Bharat Mission Technical Assistance Program for Ministry of Housing and Urban Development Phase II BMCF	Bill & Melinda Gates Foundation													7,91,111.11
4	Swachh Bharat Mission Technical Assistance Program for Ministry of Housing and Urban Development Phase II USAID	USAID	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	7,59,942.00												7,59,942.00
7	Swachh Bharat Mission Technical Assistance Program for Ministry of Housing and Urban Development Phase III (Extension)	Bill & Melinda Gates Foundation	2,13,634.00												
8	Technical Assistance and Project Management support to DDWS on Jal Shakti Abhyaan for Water Conservation	Bill & Melinda Gates Foundation	12,60,20,577.00	29,59,039.00		29,59,039.00									2,13,634.00
9	National Faecal 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 Faecal Sludge and Septage Management (PSM) Sector in Indian Towns and Cities	USAID	(85,74,947.06)	4,19,34,708.00		4,19,34,708.00									2,13,634.00
13	Scaling up Faecal Sludge Management through Mobile Treatment Units	USAID		53,65,995.00		53,65,995.00									4,17,30,984.74
14	USAID TA II Extension	USAID		9,13,62,295.00		9,13,62,295.00									8,72,40,621.26
15	TA to Ministry of Housing and Urban Affairs (MehUA) - Phase III	Bill & Melinda Gates Foundation	9,35,06,334.00	21,90,731.00		22,11,731.00									42,62,526.00
16	Institution Strengthening of WASH India anchor partner WASH	Bill & Melinda Gates Foundation		5,44,58,006.00		5,44,58,006.00									42,62,526.00
17	UK Online Giving Foundation	Xylem		7,38,545.90		7,38,545.90									42,62,526.00
18	#BeBackToNormal to support NGOs in India serving the vulnerable populations for COVID relief	DASRA	46,20,096.00												42,62,526.00
19	Technical validation and marketization of Mobile Septage Treatment Unit and P4 Life Extender	Bill & Melinda Gates Foundation	63,41,010.20												42,62,526.00
			37,614,916.11	18,14,81,686.90		18,14,81,686.90	18,84,82,684.10	71,34,322.77	19,56,07,806.87	7,25,14,935.00	43,37,278.00	5,49,000.00	27,34,08,219.87	(1,56,589.80)	28,43,79,578.10

Amount in ₹



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)
FCRA Account

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

Annexure-"C"

Bank Interest

<i>Particulars</i>	<i>Amount (₹)</i>	<i>Amount (₹)</i>
<u>A) Savings Bank Accounts</u>		
Restricted Grant		
Canara Bank A/C No-0945101041666		
BMGF TA3 to MoHUA	14,70,672.00	
BMGF IB	2,53,804.00	
JSA	18,14,890.00	
SBI FCRA A/c-39749562971		
BMGF TA3 to MoHUA	7,20,059.00	
JSA	6,42,984.00	
BMGF IB	3,28,582.00	
USAID DIV	37,772.00	
On Unrestricted Grant		
Canara Bank A/C No-0945101041666	26,84,277.00	
SBI FCRA A/c-39749562971	14,15,566.00	
Canara Bank - 2746101006120	13,51,535.00	1,07,20,141.00
<u>B) On Fixed Deposits Net</u>		
On Restricted Grant		
Canara Bank A/C No-0945101041666		
JSA	5,01,165.00	
On Unrestricted Grant		
Canara Bank A/C No-0945101041666	8,16,164.00	13,17,329.00
Total (A+B)		1,20,37,470.00



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

FCRA Account

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

Annexure-"D"

Receipts Relating to Last Year

<i>Particulars</i>	<i>Amount (₹)</i>	<i>Amount (₹)</i>
Advance to Staff		
AK Sir(TA-III to MoHUA)	35,253.00	
Ashish Sharma(TA-III to MoHUA)	10,876.00	
Anu Rachel(USAID FSSM)	1,613.00	
Robin Raj(USAID FSSM)	30,280.00	
S. Vadivel(USAID FSSM)	552.00	
Bhavik Gupta(USAID FSSM)	30,000.00	
D. Hemalatha (USAID FSSM)	(57.00)	
Gaurav Shringi(USAID FSSM)	(12,211.00)	
Anu Rachel Thomas(FC G)	288.00	
N Manikandan(FC G)	50.00	
Pradeep Kumar (FC G)	552.00	
Abraham Lingan(DASRA)	6.00	
Devanathan B(DASRA)	20,000.00	
Dr. Manikandan(DASRA)	97.00	
M.Vani Mari Selvi(DASRA)	20,000.00	
Rajasekaran A(DASRA)	20,000.00	
S. Vadivel(DASRA)	28,000.00	
CS(FCG)	(2,870.00)	
George Stephen Raj(FCG)	(32,140.00)	
K Balu(FCG)	(27,653.00)	
K Chandrasekar(FCG)	(34,587.00)	
Arulappan(FCG)	(30,688.00)	
Vadivel(FCG)	(44,095.00)	
R Vishwanath (BMGF Research)	(11.00)	
T Antony Samy (FC G)	(62.00)	
		13,193.00
Advance to Vendor		
Acies Innovations(TA-III-MoHUA)	5,90,000	
CDD SOCIETY(USAID FSSM)	2,10,000.00	
Modern Travels(USAID FSSM)	69,169.00	
Talent LMS(USAID FSSM)	1,55,131.78	
Wix.com(USAID FSSM)	2,636.00	
ZVC India P. Ltd.(USAID FSSM)	11,309.00	
Canon India PVT.LTD(JSA)	75,501	
Automotive Manufacturers(FC G)	40,433.00	
Brands and Behind(FC G)	18,228.00	
Rakesh Kumar(FC G)	34,000.00	
S R S Bros(FC G)	58,050.00	
TactoGraphics(FC G)	7,920.00	
Vellmurugan Tiles(FC G)	19,200.00	
V Antoyraj (FC G)	46,084.00	
Hyatt Regency Delhi (FC G)	140.00	
Mass Mech Engineering(FC G Kodai)	1,67,560.00	
Automotive Manufacturers P. Ltd. (BMGF RES)	15,100.00	
PRR Engineering Solution(BMGF RES)	1,20,000.00	
Teena S (FC G)	17,000.00	
		16,57,461.78
		16,70,654.78



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

FCRA Account

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

Annexure-"E-1"

Revenue 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.)
(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 Administrative Expenses			
Repair & Maintenance-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)	1,86,17,017.47	4,38,327.24	1,90,55,344.71



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

FCRA Account

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

Annexure-"E-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	87,33,042.00	23,42,490.00	1,10,75,532.00



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

FCRA Account

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

Annexure-"F"

Other Payments

<i>Particulars</i>	<i>Amount (₹)</i>	<i>Amount (₹)</i>
<u>Security Deposit during the year</u>		
Oxygen Cylinder-Bomb Calorie Meter	9,000.00	
Prustel Living Munirka TOWER A	15,500.00	24,500.00
<u>Advance to Staff</u>		
Bhavik Gupta	(0.21)	
Akanksha	(15,095.00)	
Praveen	58,449.57	
Robin	30,000.00	
Girija	1,500.00	
J George	1,500.00	
K Balu	1,500.00	
Arulappan	1,500.00	
Vishwanath	1,500.00	
Sarvanan	1,500.00	
CS	1,500.00	
Antony	1,500.00	
Venankanni	1,501.00	
Deepak Goel	68,433.00	
Dr. Manikandan	1.00	
Dr Radhika	(239.00)	
Others	25,884.00	1,80,934.36
<u>Advance to Vendor</u>		
Nest Hotel and Resorts	2,000.00	
Clasic Grande	9,220.00	
Talent LMS	1,91,655.49	
Wix.com	2,636.00	
ZVC India P. Ltd.	11,309.00	
Daily Thanthi	331.00	
Classis Grande	19,040.00	2,36,191.49
<u>Other Advances</u>		
TCS paid on vehicle purchase	11,692.00	11,692.00
		4,53,317.85



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

FCRA Account

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

Annexure-"G"

Outstanding Liabilities of Last Year - Paid

Particulars	Amount (Rs.)	Amount (Rs.)
Expenses Payable		
BMGF Research	3,113.00	
USAID FSSM	1,98,768.29	
USAID TA II		
JSA	75,947.00	
BMGF TA III to MoHUA	11,70,951.00	
BMGF TA III		
FC General Kodai	3,48,199.00	
FC General Delhi	1,74,466.00	
		19,71,444.29
Statutory payables		
BMGF TA III to MoHUA	18,222.00	
USAID FSSM	30,321.00	
FC General Delhi	3,750.00	
		52,293.00
		20,23,737.29

Annexure-"H"

Closing Cash & Bank Balances

Particulars	Amount (₹)	Amount (₹)
Cash-at-Bank		
Balance in FCRA Main account		
Delhi-FCRA SBI-39749562971(NDMB)	10,49,33,615.72	
Balance in Another FCRA Account		
Kodaikanal Canara Bank - 0945101041666	22,50,31,437.20	
Balance in Utilisation Accounts		
Delhi Canara Bank - 2746101006120	6,08,23,712.78	
		39,07,88,765.70
Cash-in-hand		63,987.00
		39,08,52,752.70



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)
FCRA ACCOUNT

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

Annexure-"I"

Current Asset

Particulars	Amount (₹)	Amount (₹)
(A) Security Deposits		
Delhi General	26,200.00	3,31,200.00
Kodaikanal General	3,05,000.00	
(B) Advance to Staff		
Delhi General	(9,020.00)	1,75,172.36
Kodaikanal General	68,195.00	
USAID FSSM	73,338.36	
BMGF Research	13,501.00	
TA3MoHUA	27,796.00	
JSA	1,362.00	
(C) Advance to Vendors		
Delhi General	3,134.00	2,49,123.49
USAID FSSM	2,24,324.49	
USAID TA II	4,633.00	
BMGF TA III (TA II Extension)	7,812.00	
JSA	9,220.00	
(D) TDS Receivable		
TDS (A.Y. 2023-24)	1,35,229.00	18,99,832.00
TDS (A.Y. 2022-23)	80,941.00	
TDS (A.Y. 2021-22)	4,21,026.00	
TDS (A.Y. 2020-21)	5,05,127.00	
TDS (A.Y. 2019-20)	3,40,089.00	
TDS(A.Y 2018-19)	4,17,420.00	
(E) TCS Receivable		
TCS (A.Y. 2023-24)	11,692.00	62,149.80
TCS (A.Y. 2019-20)	30,573.00	
TCS (A.Y. 2018-19)	19,884.80	
(F) GST paid (to be reimbursed by USAID)		
		5,06,048.50
		32,23,526.15



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

FCRA Account

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

Annexure-"J"

Fixed Assets

<i>Name of Assets</i>	<i>Opening Balance as on 1st April, 2022</i>	<i>Addition during the year</i>	<i>Total as on 31st March, 2023</i>	<i>Depreciation during the year</i>	<i>Closing Balance as on 31st March, 2023</i>
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 :	6,54,89,705	1,59,61,810	8,14,51,515	71,98,784	7,42,52,731



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

FCRA Account

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

Annexure-"K"

Current Liabilities and deposits

	Amount (Rs.)	Amount (Rs.)
<u>a) Payable to Vendors</u>		
<u>FC</u>		
BMGF TA3 to MoHUA	4,95,155.00	
USAID DIV	2,655.00	
USAID TA II	1,000.00	
JSA	59,005.00	
BMGF Research	7,55,400.00	
USAID TA II Extension	2,756.00	
FC Genera Kodai	1,378.24	
USAID FSSM	12,46,252.25	
FC General	18,10,985.00	
BMGF TA II	11,66,400.00	55,40,986.49
<u>b) Security Deposit</u>		
<u>FC</u>		
Nithyasri Engineering Construction (NEC)-WASHI FC General	7,13,081.00	
DRK Interiors -Washi FC General	43,455.00	7,56,536.00
<u>c) Statutory Dues</u>		
<u>FC</u>		
TDS -	22,76,858.00	
PF	7,94,257.00	
P.Tax	18,863.00	
ESI	5,583.00	30,95,561.00
<u>d) Payable to Staff</u>		
<u>FC</u>		
<u>Salaries and Expense Payable</u>		
TA 3 to MoHUA	2.00	
FC General	1,508.00	
JSA	4,48,339.00	
TA3 to MoHIUA	2,22,161.00	
FC General	27,698.00	
USAID FSSM	12,14,113.52	19,13,821.52
Total		1,13,06,905.01



