

WATER SANITATION AND HYGIENE INSTITUTE
(WASH Institute)

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

CERTIFICATE FOR FC-6
FOR THE YEAR ENDED 31ST MARCH, 2018

AGARWAL KEJRIWAL & CO.
CHARTERED ACCOUNTANTS
1, GANESH CHANDRA AVENUE,
4TH FLOOR,
KOLKATA - 700 013
☎ 2236-5177/1785/2225-6995
💻 agarwalkejriwal@vsnl.com

CERTIFICATE

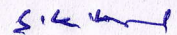
We have audited the account of **Water, Sanitation and Hygiene Institute (WASH Institute)** of 7/45 E, Srinivasapuram, Shenbaganur Post- Dindigul, Kodaikanal- 624101, Tamil Nadu, for the financial year ending the 31st March 2018 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) the brought forward foreign contribution at the beginning of the financial year was Rs. 6,45,31,721/-;
- (ii) foreign contribution of / worth Rs.32,90,63,502/- was received by the Association during the financial year 2017-18;
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. 71,91,914/- was received by the Association during the financial year 2017-18;
- (iv) the balance of un-utilised foreign contribution with the Association at the end of the financial year 2017-18 was Rs.13,54,17,438/-;
- (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 : 1st September, 2018



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



(S. K. Kejriwal)
Partner

Membership No. : 52768

WATER, SANITATION AND HYGIENE INSTITUTE (WASH Institute)

No. 7/45 - E, Srinwasapuram, Shenbagapur Post, Kodalkanal - 624101, Dindigul, Tamilnadu

FCRA ACCOUNT

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

Receipts	Annx	Amount (')	Amount (')	Payments	Annx	Amount (')	Amount (')
To Opening Balance				By Payments out of Restricted Grant-Revenue Exp			
Cash-at-Bank	"A"	6,44,36,524.00	6,44,59,338.00	SBM-URBAN PHASE I	"D"	14,35,74,936.50	
Cash-in-hand	"A"	22,814.00		SBM-URBAN PHASE II	"E"	5,71,49,273.00	
				SBM-GRAMEEN	"F"	4,57,31,797.00	
To Grant Received				Mobile Treatment Research Unit	"G"	31,72,404.00	24,97,86,846.50
SBM-URBAN PHASE I		16,53,69,521.00		NFSSM	"H"	1,58,436.00	
SBM-URBAN PHASE II		11,03,13,000.00					
SBM-GRAMEEN		4,06,21,862.00		By Payments out of Restricted Grant-Capital Exp			
Mobile Treatment Research Unit		1,22,49,862.00		SBM-URBAN PHASE I	"D"	14,32,823.00	
Sanitub Project		1,76,585.00		SBM-URBAN PHASE II	"E"	5,70,530.00	
School Wash		2,22,609.00		SBM-GRAMEEN	"F"	4,43,090.00	
PSI-3SI		1,12,310.00		Mobile Treatment Research Unit	"G"	35,65,934.00	
Less : TDS deducted (PSI-3SI)		32,90,65,749.00	32,90,63,502.00	NFSSM	"H"	1,36,500.00	61,48,877.00
		2,247.00					
To Bank Interest	"B"	73,34,727.00	71,31,914.00	By Payments out of General Fund	"I"		
Less:TDS deducted		2,02,813.00		Admin Expenditure		54,40,396.12	
				Capital Expenditure		39,93,561.00	94,33,977.12
To Consultancy from Save the Children		60,000.00		By Advance to Vendor	"J"		1,10,253.00
Less: TDS		6,000.00		By TCS on purchase of car			13,073.00
from Others		54,000.00	60,000.00				
		6,000.00		By Closing Balance	"K"		
To Last Year Advances Recovered	"C"		2,500.00	Cash-at-Bank		13,51,92,310.43	
				Cash-in-hand		31,918.00	13,52,24,228.43
To Round Off			1.05				
			40,07,17,255.05				40,07,17,255.05

Significant Accounting Policies and Notes on Accounts

"N"

In terms of our certificate of even date

For Agarwal Kejriwal & Co.

Chartered Accountants

Firm Regn. No. 316112E



Place : Kolkata

Dated : 1st September, 2018

(Signature)

(S. K. Kejriwal)

Partner

Membership No. 052768



Designated Fund	Total b/d	4,57,42,736.30	Total b/d	14,87,57,688.23
Provision for Gratuity		88,460.00		
Restricted Fund	"L"	10,21,85,715.93		
Current Liabilities & Provisions				
SBM-Urban				
Vendors				
Genesis	19,950.00			
KPMG Advisory Services	7,07,940.00	7,27,890.00		
FC-General				
Reylon Softech Ltd(Vendor)		12,886.00	7,40,776.00	
		14,87,57,688.23		14,87,57,688.23

:: 2 ::

Significant Accounting Policies and Notes on Accounts

"N"

In terms of our certificate of even date



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

Place : Kolkata

Dated : 1st September, 2018

(S. K. Kejriwal)
Partner

Membership No. 052768



WATER, SANITATION AND HYGIENE INSTITUTE (WASH Institute)

FCRA Account

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

Annexure-"A"

Opening Cash & Bank Balances

<i>Particulars</i>	<i>Amount (`)</i>	<i>Amount (`)</i>
<u>Cash-at-Bank</u>		
Kodaikanal FCRA Canara Bank Account - 0945101041666	4,27,05,598.00	
Delhi FC Canara Bank Sub Account - 2746101005768	2,17,29,532.00	
Patna FC Canara Bank Sub Account - 1434101019330	1,394.00	
Patna FC Canara Bank Sub Account - 1434101018132	-	6,44,36,524.00
<u>Cash-in-hand</u>		22,814.00
		6,44,59,338.00

Annexure-"B"

Bank Interest

<i>Particulars</i>	<i>Amount (`)</i>	<i>Amount (`)</i>
<u>On Restricted Grant</u>		
SBM Urban Canara Bank Account	6,82,972.00	
SBM Urban II Canara Bank Account	18,47,451.00	
BMGF- Grameen Canara Bank Account	17,15,205.00	
NFSSM	1,99,703.00	
PSI-3si	784.00	
BMGF - Reseach Program	1,55,455.00	
		46,01,570.00
<u>On Unrestricted Grant</u>		
FC General-Kodaikanal Canara Bank Account - 0945101041666	11,70,010.00	
FC General-Delhi Canara Bank Sub Account	15,63,147.00	
		27,33,157.00
		73,34,727.00

Annexure-"C"

Last Year Advances Recovered

<i>Particulars</i>	<i>Amount (`)</i>	<i>Amount (`)</i>
<u>Vendor Advance</u>		
SBM-U: Rachna Sindhvani		2,500.00
		2,500.00



WATER, SANITATION AND HYGIENE INSTITUTE (WASH Institute)

FCRA Account

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

Annexure-"D"

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

	Amount (Rs.)	Internal Bill	Amount (Rs.)	Provision for Exp	Amount
Personnel Cost					
Accountant	6,35,808.00		6,35,808.00		6,35,808.00
Documentation Specialist	1,62,249.00		1,62,249.00		1,62,249.00
Finance Manager	7,37,580.00		7,37,580.00		7,37,580.00
Procurement Manager	3,00,991.00		3,00,991.00		3,00,991.00
Program Director	33,71,641.00		33,71,641.00		33,71,641.00
WASH Domain Experts	7,37,580.00		7,37,580.00		7,37,580.00
Travel Cost	59,45,849.00	-	59,45,849.00		59,45,849.00
Travel Cost - Field Visit	1,83,654.00		1,83,654.00		1,83,654.00
Consultants	1,83,654.00	-	1,83,654.00		1,83,654.00
KPMG Consultancy Charges	88,72,450.00		88,72,450.00		88,72,450.00
Other Direct Cost	88,72,450.00	-	88,72,450.00		88,72,450.00
IT Accessories	37,780.00		37,780.00		37,780.00
Local Transportation	2,63,752.50		2,63,752.50		2,63,752.50
Seminars	56,20,942.00		56,20,942.00		56,20,942.00
Service Tax (GST)	1,77,55,033.00		1,77,55,033.00		1,77,55,033.00
Third Party Audit	6,52,289.00		6,52,289.00		6,52,289.00
Sub-Awards	2,43,29,796.50	-	2,43,29,796.50		2,43,29,796.50
1.Improved Centre-State-City Coordination	3,90,10,074.00		3,90,10,074.00		3,90,10,074.00
2.Improved Synergies Across Gol's Various Missions	1,35,92,060.00		1,35,92,060.00	7,07,940.00	1,43,00,000.00
3.Improvement in Service Delivery, Access to Finance	54,84,632.00		54,84,632.00		54,84,632.00
5.Improved Institutional Mechanisms at Central, State,	1,79,00,000.00		1,79,00,000.00		1,79,00,000.00
7. Increased Awareness Through Exchange of Ideas	17,73,422.00		17,73,422.00		17,73,422.00
8.Improved Ability to Access Funds	5,00,001.00		5,00,001.00		5,00,001.00
9.Improved Access to Relevant India Specific and Global	15,73,050.00		15,73,050.00	19,950.00	15,93,000.00
10.Comprehensive National Level Urban Sanitation	89,73,521.00		89,73,521.00		89,73,521.00
11.Improved Citizen Participation Esp. Led by Youth	50,000.00		50,000.00		50,000.00
12.Strong and Comprehensive Systems/processes	63,02,000.00		63,02,000.00		63,02,000.00
14.Integrating Innovative ICT Solutions	90,75,928.00		90,75,928.00		90,75,928.00
Indirect Cost	10,42,34,688.00	-	10,42,34,688.00	7,27,890.00	10,49,62,578.00
Bank Charges	8,248.00		8,248.00		8,248.00
Manage Large Tech Assistance	2,50,28,462.00		2,50,28,211.00		251.00
Revenue Expenditure:	2,50,36,710.00		2,50,28,211.00		8,499.00
Capital Expenditure:	16,86,03,147.50		2,50,28,211.00		14,43,02,826.50
Office Equipment	86,681.00		86,681.00		86,681.00
Equipments	13,46,142.00		13,46,142.00		13,46,142.00
	14,32,823.00		14,32,823.00		
Grand Total	17,00,35,970.50	2,50,28,211.00	14,50,07,759.50	7,27,890.00	14,43,02,826.50



WATER, SANITATION AND HYGIENE INSTITUTE (WASH Institute)

FCRA Account

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

Annexure-"E"

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

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



WATER, SANITATION AND HYGIENE INSTITUTE (WASH Institute)

FCRA Account

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

Annexure-"F"

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

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



WATER, SANITATION AND HYGIENE INSTITUTE (WASH Institute)

FCRA Account

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

Annexure-"G"

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

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



WATER, SANITATION AND HYGIENE INSTITUTE (WASH Institute)
FCRA Account

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

Annexure-"H"

National Faecal Sludge and Septage Management Alliance Secretariat

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



WATER, SANITATION AND HYGIENE INSTITUTE (WASH Institute)

CONSOLIDATED

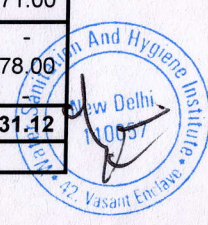
Annexures forming part of financial statement for the year ended 31st March, 2018

Annexure-"I"

FC-GENERAL

DELHI

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



WATER SANITATION AND HYGIENE (WASH) INSTITUTE

CONSOLIDATED

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

Continuation of Annexure-"I"

FC-GENERAL

KODAIKANAL

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



WATER, SANITATION AND HYGIENE INSTITUTE (WASH Institute)

FCRA Account

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

Annexure-"J"

Advance to Others

<i>Particulars</i>	<i>Amount (`)</i>	<i>Amount (`)</i>
<u>TDS Receivable from party</u>		
By <u>Advance to Vendor</u>		
i)TV Sundaram Iyengar & Sons Pvt Ltd-MTU Research	87,067.00	
ii)Plan Centre	20,000.00	
iii)Hotel Andaaaz-SBM-Grameen	3,186.00	1,10,253.00
		1,10,253.00

Annexure-"K"

Closing Cash & Bank Balances

<i>Particulars</i>	<i>Amount (`)</i>	<i>Amount (`)</i>
<u>Cash-at-Bank</u>		
Kodaikanal FCRA Account - Canara Bank, A/c -0945101041666	9,48,91,771.50	
Delhi FC Sub Account - Canara Bank, A/c- 2746101005768	1,15,96,478.31	
Delhi FC General Sub Account - Canara Bank, A/c- 2746101006120	2,87,04,060.62	13,51,92,310.43
<u>Cash-in-hand</u>		31,918.00
		13,52,24,228.43



WATER, SANITATION AND HYGIENE INSTITUTE (WASH Institute)
FCRA Account

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

Annexure-"L"
Restricted Fund

Amount in `

Sl. NO.	Name of the Project	Amount Received			Amount Spent			Total	Last Year Interest transferred to FC Gen	Transferred to General fund	Closing balance
		Opening Balance	Grant received	Bank Interest	Total Receipts	Revenue	Capital				
1	Technical Assistance to Govt. of India to establish PMU for Swachh Bharat Mission (Urban) (SBM-U) Phase I	67,72,783.43	16,53,69,521.00	6,82,972.00	16,60,52,493.00	14,43,02,826.50	14,32,823.00	2,50,28,211.00	17,07,63,860.50	11,97,463.00	8,63,952.93
2	Technical Assistance to Government of India for Swachh Bharat Mission Phase I										
3	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	4,60,01,579.00	4,06,21,862.00	17,15,205.00	4,23,37,067.00	4,57,31,797.00	4,43,090.00	33,25,009.00	4,94,99,896.00	8,13,647.00	3,80,25,103.00
4	National Faecal Sludge & Septage Management Alliance	64,60,461.00		1,99,703.00	1,99,703.00	1,58,436.00	1,36,500.00	-	2,94,936.00		63,65,228.00
5	Sanitub Project	(1,76,585.00)	1,76,585.00	-	1,76,585.00	-	-	-	-		-
6	School WASH Manual Preparation	(2,22,609.00)	2,22,609.00	-	2,22,609.00	-	-	-	-		-
7	Technical Assistance to Ministry of Housing and Urban Development (MoHUA), Govt of India for Swachh Bharat Mission (Urban) (SBM U) Phase III		11,03,13,000.00	18,47,451.00	11,21,60,451.00	5,71,49,273.00	5,70,530.00	15,45,491.00	5,92,65,294.00		5,28,95,157.00
8	Appropriate Toilet Construction Skills training to Masons in Pilot Areas	1,31,902.00								1,31,902.00	
9	Supporting Sustainable Sanitation Improvements (3si) Project	1,70,019.00	1,12,310.00	784.00	1,13,094.00					2,83,113.00	
10	Prasadhan project	(3,08,858.00)								(3,08,858.00)	
11	Technical validation and Marketization of Mobile Septage Treatment Unit and Pit Life Extender		1,22,49,862.00	1,55,455.00	1,24,05,317.00	32,60,864.00	35,65,934.00	15,42,244.00	83,69,042.00		40,36,275.00
		5,88,28,692.43	32,90,65,749.00	46,01,570.00	33,36,67,319.00	25,06,03,196.50	61,48,877.00	3,14,40,955.00	28,81,93,028.50	20,11,110.00	10,21,85,715.93
	Transferred to		R & P			I & E					BS



WATER, SANITATION AND HYGIENE INSTITUTE (WASH Institute)

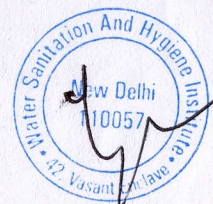
FCRA Account

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

Annexure-"M"

Fixed Assets

<i>Name of Assets</i>	<i>Opening Balance as on 1st April, 2017</i>	<i>Addition during the year</i>	<i>Total as on 31st March, 2018</i>	<i>Depreciation during the year</i>	<i>Closing Balance s on 31st March, 2017</i>
Furniture	3,47,676	2,32,851	5,80,527	57,284	5,23,243
Computer Accessories	5,79,443	15,77,826	21,57,269	7,20,950	14,36,319
Equipment	6,57,374	10,62,284	17,19,658	2,01,762	15,17,896
Land & Building (WIP)	5,00,000	31,90,162	36,90,162	1,63,018	35,27,144
Vehicle	25,23,347	40,79,335	66,02,682	6,84,452	59,18,230
Total :	46,07,840	1,01,42,458	1,47,50,298	18,27,466	1,29,22,832



WATER, SANITATION AND HYGIENE INSTITUTE (WASH Institute)

FCRA Account

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

Annexure-"N"

Significant Accounting Policies

1. *Basis of Accounting*

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

2. *Recognition of Restricted Grant as Income*

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

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

a. Fixed assets are recognized at cost.

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

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.

Notes on Account

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

In terms of our certificate of even date



Signature to Schedule - "A" to "N"
For Agarwal Kejriwal & Co.
Chartered Accountant
Firm's Registration No. : 316112E

S. K. Kejriwal

(S. K. Kejriwal)
Partner

Membership No. 052768

Place : Kolkata

Dated : 1st September, 2018