

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

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

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH, 2020**

AGARWAL KEJRIWAL & CO.
CHARTERED ACCOUNTANTS
1, GANESH CHANDRA AVENUE,
4TH FLOOR,
KOLKATA - 700 013
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4th Floor, Kolkata-700 013
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INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of **Water Sanitation And Hygiene (Wash) Institute, Foreign Contribution**, which comprise the balance sheet as at March 31, 2020, 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 **deficit** & 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 41(b) of this SA explains that the shaded material below can be located in an Appendix to the auditor's report. Paragraph 41(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 judgment 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.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For AGARWAL KEJRIWAL & CO.

Chartered Accountants

Firm's Registration No: 316112E



S. K. Kejriwal

(S. K. Kejriwal)

Partner

Membership No. 052768

UDIN : .21052768AAAAAK5705

Place of Signature : Kolkata.

Date : 18th December , 2020

WATER SANITATION AND HYGIENE (WASH) INSTITUTE

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

FOREIGN CONTRIBUTION

Receipts & Payments Account for the year ended 31st March, 2020

Receipts	Annx	Amount (₹)	Amount (₹)	Payments	Annx	Amount (₹)	Amount (₹)	Amount (₹)
To Opening Balance				By Payments out of				
Cash-at-Bank	"A"	21,38,76,132.24		<u>Restricted Grant-Revenue Exp</u>	"B"			
Cash-in-hand	"A"	29,454.00	21,39,05,586.24	-Revenue Exp			39,80,23,761.80	
To Grant Received	"B"		47,18,60,570.00	-Capital Exp			5,92,542.00	39,86,16,303.80
To Bank Interest	"C"	1,42,43,914.00		By Payments out of General Fund	"E"		54,29,319.00	
Less : TDS deducted		5,05,127.00	1,37,38,787.00	Programme Expenses	"E"		69,26,458.31	
To Last Year Advances Adjusted				Admin Expenses	"E"		2,22,71,096.00	3,46,26,873.31
Staff	"D"	2,408.00		Capital Expenditure				
Vendor		58,450.00	60,858.00	By Advances	"F"		18,300.00	
To ESI and PF Payables				Staff			1,35,372.00	1,53,672.00
PF payable		3,04,030.00		Vendor				
ESI payable		4,900.00	3,08,930.00	By Security Deposit				2,55,000.00
				By Round Off				1.70
				By Closing Balance	"G"			
				Cash-at-Bank			26,61,91,963.43	
				Cash-in-hand			30,917.00	26,62,22,880.43
			69,98,74,731.24					69,98,74,731.24

Significant Accounting Policies

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 : 20052768AAAAAK5705



Place : Kolkata
Dated : 18th December, 2020

WATER SANITATION AND HYGIENE (WASH) INSTITUTE

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

FOREIGN CONTRIBUTION

Income & Expenditure Account for the year ended 31st March, 2020

<i>Expenditure</i>	<i>Annx</i>	<i>Amount (₹)</i>	<i>Amount (₹)</i>	<i>Amount (₹)</i>	<i>Income</i>	<i>Annx</i>	<i>Amount (₹)</i>	<i>Amount (₹)</i>
To Expenditure out of Restricted Grant	"B"			39,84,25,395.80	By Grant Received (to the extent utilised)			39,84,25,395.80
To Round Off				1.70				
To <u>Expenditure out of FC General Fund</u>					By Bank Interest	"C"		1,42,43,914.00
Programme Expenses	"E"		54,29,319.00					
Admin Expenses	"E"		69,56,876.31	1,23,86,195.31	By Depreciation Transferred to Capital fund			26,58,065.34
To Depreciation	"H"			26,58,065.34				
To Bank Interest transferred to Restricted Grant				1,05,21,106.00	By Excess of expenditure over income transferred to General fund			86,63,389.01
				42,39,90,764.15				42,39,90,764.15

Significant Accounting Policies

"O"

In terms of our report of even date

For Agarwal Kejriwal & Co.

Chartered Accountants

Firm Regn. No. 316112E

Place : Kolkata

Dated : 18th December, 2020



(Signature)

(S. K. Kejriwal)

Partner

Membership No. 052768

UDIN : 20C52768AAAAAK5705



WATER SANITATION AND HYGIENE (WASH) INSTITUTE

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

FOREIGN CONTRIBUTION

Balance Sheet As At 31st March, 2020

Liabilities	Annx	Amount (₹)	Amount (₹)	Amount (₹)	Assets	Annx	Amount (₹)	Amount (₹)
General Fund b/f		4,21,33,090.31			Fixed Assets	"H"		
Less : Fixed Assets Purch. Transferred to Fixed Assets Fund		2,22,71,096.00	1,98,61,994.31		Opening Balance		1,43,29,431.95	
					Add : Addition during the year		2,28,63,638.00	
							3,71,93,069.95	
Add : Transfer through Internal Bill from Restricted Fund	"B"		2,59,74,953.00		Less : Depreciation		26,58,065.34	3,45,35,004.61
			4,58,36,947.31					
					Current Assets			
Less : Excess of Expenditure : over income			86,63,389.01	3,71,73,558.30	Advances	"F"		
					Staff		18,300.00	
					Vendor		1,38,558.00	1,56,858.00
Fixed Assets Fund					Security Deposits			3,05,000.00
Brought Forward			1,43,29,431.95		Balance with revenue authorities	"I"		13,13,092.00
Add : Asset acquired out of Restricted Fund		5,92,542.00						
General Fund		2,22,71,096.00	2,28,63,638.00		Cash & Bank Balances	"G"		
			3,71,93,069.95	3,45,35,004.61	Cash-at-Bank		26,61,91,963.43	
Less : Depreciation			26,58,065.34		Cash-in-hand		30,917.00	26,62,22,880.43
Restricted Fund	"B"			22,93,55,400.13				
Current liabilities	"I"			14,68,872.00				
				30,25,32,835.04				30,25,32,835.04

Significant Accounting Policies

"K"

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 : 20052768AAAAAK5705

Place : Kolkata

Dated : 18th December, 2020



WATER SANITATION AND HYGIENE INSTITUTE (WASH INSTITUTE)

FOREIGN CONTRIBUTION

Annexures forming part of financial statement for the year ended 31st March, 2020

Annexure-"A" Opening Cash & Bank Balances

Particulars	Amount (₹)	Amount (₹)
Cash-at-Bank		
Kodakanal FCRA Account - Canara Bank - 0945101041666	15,33,00,637.50	
Delhi FCRA Sub Account - Canara Bank - 2746101005768	2,96,36,725.37	
Delhi FCRA General Sub Account - Canara Bank - 2746101006120	3,09,38,769.37	21,38,76,132.24
Cash-in-hand	29,454.00	
		21,39,05,586.24

Annexure-"B" Restricted Fund

Sl. NO.	Name of the Project	Annx	Opening Balance	Amount Received			Amount Spent					Total	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 BMGF	1	8,63,952.93			-	8,80,053.00	-	8,80,053.00	-	-	8,80,053.00	(16,100.07)
2	Swachh Bharat Mission Technical Assistance Program for Ministry of Housing and Urban Development Phase I USAID												
3	Swachh Bharat Mission Technical Assistance Program for Ministry of Housing and Urban Development Phase II BMGF	2	13,03,79,775.00		57,14,488.00	57,14,488.00	11,87,80,599.00	3,80,352.00	11,91,60,951.00	23,38,490.00	-	12,14,99,441.00	1,45,94,822.00
4	Swachh Bharat Mission Technical Assistance Program for Ministry of Housing and Urban Development Phase II USAID	3	-	19,39,50,000.00	10,64,552.00	19,50,14,552.00	13,81,89,245.00	-	13,81,89,245.00	2,06,65,000.00	-	15,88,54,245.00	3,61,60,307.00
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		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	4	(1,12,04,709.00)	10,54,69,268.00	10,73,921.00	10,65,43,189.00	8,02,18,058.00	-	8,02,18,058.00	20,50,573.00	3,84,146.00	8,26,52,777.00	1,26,85,703.00
10	Quality Assurance to FSTP	5	1,44,35,914.00		5,00,849.00	5,00,849.00	42,64,041.00	21,282.00	42,85,323.00	8,06,060.00	69,401.00	51,60,784.00	97,75,979.00
7	Swachh Bharat Mission Technical Assistance Program for Ministry of Housing and Urban Development Phase III BMGF	6	-	10,64,96,967.00		10,64,96,967.00	1,86,87,104.00	-	1,86,87,104.00	-	-	1,86,87,104.00	8,78,09,863.00
8	Technical Assistance and Project Management support to DDWS on Jal Shakti Abhiyan for Water Conservation	7	-	6,59,44,335.00	8,44,056.00	6,67,88,391.00	2,05,40,312.00	-	2,05,40,312.00	-	-	2,05,40,312.00	4,62,48,079.00
9	National Faecal Sludge & Septage Management Alliance	8	1,35,59,217.00		3,70,413.00	3,70,413.00	89,01,344.00	-	89,01,344.00	-	70,995.00	89,72,339.00	49,57,291.00
11	Technical validation and marketization of Mobile Septage Treatment Unit and Pit Life Extender	9	2,35,97,517.00		9,52,827.00	9,52,827.00	75,63,005.80	-	75,63,005.80	1,14,830.00	68,000.00	77,45,835.80	1,68,04,508.20
			17,19,66,614.93	47,18,60,570.00	1,05,21,106.00	48,23,81,676.00	39,80,23,761.80	4,01,634.00	39,84,25,395.80	2,59,74,953.00	5,92,542.00	42,49,92,890.80	22,83,55,406.80

Amount in ₹

WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)
FOREIGN CONTRIBUTION

Annexures forming part of financial statement for the year ended 31st March, 2020

Annexure-"C"

Bank Interest

Particulars	Amount (₹)	Amount (₹)
A) On Savings Bank Accounts		
<u>On Restricted Grant</u>		
<u>Canara Bank A/C No-0945101041666</u>		
SBM Urban II (BMGF)	24,02,065.00	
SBM Grameen II(BMGF)	8,95,281.00	
Mobile Treatment Unit - Research Program	4,52,542.00	
NFSSM	3,24,738.00	
Quality Assurance in FSTP	4,42,506.00	
JSA	8,44,056.00	
<u>Canara Bank A/C No-2746101005768</u>		
SBM Urban II (BMGF)	7,75,802.00	
SBM Grameen (BMGF)	1,78,640.00	
NFSSM	45,675.00	
Quality Assurance in FSTP	58,343.00	
SBM Urban II (USAID)	28,389.00	
<u>On Unrestricted Grant</u>		
<u>Canara Bank A/C No-0945101041666</u>		
FC General Account Kodaikanal	20,29,122.00	
<u>Canara Bank - 2746101006120</u>		
FC General Delhi -	7,15,489.00	91,92,648.00
B) On Fixed Deposits		
<u>On Restricted Grant</u>		
<u>Canara Bank A/C No-0945101041666</u>		
SBM Urban II (BMGF)	25,36,621.00	
SBM Grameen II(BMGF)		
Mobile Treatment Unit - Research Program	5,00,285.00	
NFSSM		
Quality Assurance in FSTP		
SBM Urban II (USAID)	10,36,163.00	
JSA		
<u>On Unrestricted Grant</u>		
<u>Canara Bank A/C No-0945101041666</u>		
FC General Account Kodaikanal	2,31,957.00	
<u>Canara Bank - 2746101006120</u>		
FC General Delhi -	7,46,240.00	50,51,266.00
Total (A+B)		1,42,43,914.00

Annexure-"D"

Last Year Advances Recovered

Particulars	Amount (₹)	Amount (₹)
<u>Vendor Advance</u>		
<u>SBM-U:</u>		
ii) Plan Centre	20,000.00	
Jayalaxmi	38,450.00	58,450.00
		58,450.00



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

FOREIGN CONTRIBUTION

Annexures forming part of financial statement for the year ended 31st March, 2020

Annexure-E"

FC-GENERAL

	Delhi	Kodaikanal	Total		
	Amount (Rs.)	Amount (Rs.)	As per I&E Amount (Rs.)	Less : Provisions Amount (Rs.)	As per R&P Amount (Rs.)
i) Programme Expenses					
Consultancy Exp (Delhi)	31,89,200.00		31,89,200.00	-	31,89,200.00
International Workshops/ Meetings	1,60,124.00		1,60,124.00	-	1,60,124.00
Org. Strategy Development Meeting	2,20,135.00		2,20,135.00	-	2,20,135.00
Travelling Exp	96,378.00		96,378.00	-	96,378.00
Development of Formal Course Centre					
Assets Insurance Premium(FCC)	7,874.00		7,874.00	-	7,874.00
Boundry Wall	19,480.00		19,480.00	-	19,480.00
Consultancy Chgs (FCC)	5,27,500.00		5,27,500.00	-	5,27,500.00
Consultancy Fees for Drawings & Designer	42,975.00		42,975.00	-	42,975.00
Courier & Postage (CC)	1,162.00		1,162.00	-	1,162.00
Development of CC	15,531.00		15,531.00	-	15,531.00
Driver of MTU Unit (CC)	14,000.00		14,000.00	-	14,000.00
Elec Exp (CC)	37,981.00		37,981.00	-	37,981.00
Function & Celebration (CC)	14,526.00		14,526.00	-	14,526.00
Insurance Premium School Bus-TN57 BJ 0158	41,580.00		41,580.00	-	41,580.00
Insurance Premium-Scorpio TN-57-BH-0955	23,098.00		23,098.00	-	23,098.00
Office Supplies (CC)	37,981.00		37,981.00	-	37,981.00
Operational Travel (CC)	6,085.00		6,085.00	-	6,085.00
Printing & Stationery (CC)	790.00		790.00	-	790.00
Registration and Subscription	25,000.00		25,000.00	-	25,000.00
Repair & Maintenance (CC)	98,712.00		98,712.00	-	98,712.00
Repair & Maintenance Vehicle (CC)	59,676.00		59,676.00	-	59,676.00
Telephone & Internet Chgs- CC	15,711.00		15,711.00	-	15,711.00
Travelling Exp (CC)	1,04,202.00		1,04,202.00	-	1,04,202.00
Legal Fees	59,679.00		59,679.00	-	59,679.00
Repair & Maintenance of FCC	4,48,780.00		4,48,780.00	-	4,48,780.00
Other Program					
BPCL	44,650.00		44,650.00	-	44,650.00
Munger	28,858.00		28,858.00	-	28,858.00
Dindigul	49,307.00		49,307.00	-	49,307.00
HCL	32,344.00		32,344.00	-	32,344.00
Program Expenses	54,23,319.00	-	54,29,319.00	-	54,29,319.00
Transferred to			I & E A/c A/c		R & P A/c A/c



	Delhi	Kodaikanal	Total		
	Amount (Rs.)	Amount (Rs.)	As per I&E Amount (Rs.)	Less : Provisions Amount (Rs.)	As per R&P Amount (Rs.)
ii)Administrative Expense					
Audit & Return Filling Fee	89,016.00		89,016.00	-	89,016.00
HR & IT Assistant	464.00		464.00	-	464.00
Advt & Publication	1,360.00		1,360.00	-	1,360.00
Bank Charges	1,308.08	4,906.00	6,214.08	-	6,214.08
Locker Charges	-	2,360.00	2,360.00	-	2,360.00
Insurance Premium	2,36,211.00		2,36,211.00	-	2,36,211.00
Courier & Postage	53,706.00		53,706.00	-	53,706.00
Delhi Office Cleaning Chgs	1,47,900.00		1,47,900.00	-	1,47,900.00
Function and Celebration	50,684.00		50,684.00	-	50,684.00
Internal Audit	22,676.00		22,676.00	-	22,676.00
Meeting & Workshop	1,00,336.00		1,00,336.00	-	1,00,336.00
Office Rent Delhi	7,81,544.00		7,81,544.00	-	7,81,544.00
Office Rent Delhi -FPAI	2,25,675.00		2,25,675.00	-	2,25,675.00
Office Supplies	1,97,221.63		1,97,221.63	-	1,97,221.63
Office Utilities	1,84,470.00		1,84,470.00	-	1,84,470.00
Operational Travel	57,270.00		57,270.00	-	57,270.00
Mobile Delhi	4,800.00		4,800.00	-	4,800.00
Org. Strategy Development Meeting-Dindigul	3,18,212.00		3,18,212.00	-	3,18,212.00
PF Admin Charges	4,271.00		4,271.00	-	4,271.00
Printing & Stationery	1,80,152.00		1,80,152.00	-	1,80,152.00
Recruitment Expenses	37,170.00		37,170.00	-	37,170.00
Registration Fee for FICCI	5,900.00		5,900.00	-	5,900.00
Renovation of Delhi Office	7,00,377.00		7,00,377.00	30,418.00	6,69,959.00
Repair & Maintenance	2,52,165.00		2,52,165.00	-	2,52,165.00
Repair & Maintenance-Vehicle	20,012.00		20,012.00	-	20,012.00
Short & Excess	0.50		0.50	-	0.50
Telephone & Internet Exp	28,939.10		28,939.10	-	28,939.10
Board Meeting Expenses	25,950.00		25,950.00	-	25,950.00
Staff Welfare Expenses	12,38,742.00		12,38,742.00	-	12,38,742.00
Web Site Hosting Chgs	71,542.00		71,542.00	-	71,542.00
Annual General Meeting Expenses					
Hotel Board Room (B.M.)	65,372.00		65,372.00	-	65,372.00
Office Supplies (B.M.)	18,054.00		18,054.00	-	18,054.00
Printing & Stationery (B.M.)	24,566.00		24,566.00	-	24,566.00
Travelling Exp (B.M.)	1,53,675.00		1,53,675.00	-	1,53,675.00
Head Office Expense					
Salary and Benefit of HO Staff	12,70,358.00		12,70,358.00	-	12,70,358.00
Assets Insurance Premium (HO)	3,073.00		3,073.00	-	3,073.00
Consultancy Chgs (HO)	41,230.00		41,230.00	-	41,230.00
Courier Exp -HO	2,830.00		2,830.00	-	2,830.00
Electricity Charges (HO)	16,498.00		16,498.00	-	16,498.00
Function & Celebration (HO)	1,200.00		1,200.00	-	1,200.00
HO Office Cleaning Chgs	1,800.00		1,800.00	-	1,800.00
Insurance Premium	1,256.00		1,256.00	-	1,256.00
Office Rent (HO)	2,04,000.00		2,04,000.00	-	2,04,000.00
Office Supplies (HO)	5,756.00		5,756.00	-	5,756.00
Operational Travel (HO)	4,700.00		4,700.00	-	4,700.00
Printing & Stationery (H.O)	9,900.00		9,900.00	-	9,900.00
Repair & Maintenance (HO)	44,599.00		44,599.00	-	44,599.00
Telephone & Internet (HO)	13,552.00		13,552.00	-	13,552.00
Travelling Exp (HQ)	29,117.00		29,117.00	-	29,117.00
Administrative Expenditure	69,49,610.31	7,266.00	69,56,876.31	30,418.00	69,26,458.31
Transferred to			I & E A/c A/c		R & P A/c A/c



	Delhi	Kodaikanal	Total		
	Amount (Rs.)	Amount (Rs.)	As per I&E Amount (Rs.)	Less : Provisions Amount (Rs.)	As per R&P Amount (Rs.)
ii)Capital Expenditure					
Air Conditioner	4,15,750.00		4,15,750.00	-	4,15,750.00
Attendance Machine	11,505.00		11,505.00	-	11,505.00
Bus (Course Centre)	38,450.00		38,450.00	-	38,450.00
CCTV Camera (FCC)	27,505.00		27,505.00	-	27,505.00
Examination Hall Construction (CC)	12,07,421.00		12,07,421.00	-	12,07,421.00
Fan	3,150.00		3,150.00	-	3,150.00
FSSM Room	48,538.00		48,538.00	-	48,538.00
Furniture (Dindigul Guest House)	25,800.00		25,800.00	-	25,800.00
Furniture & Fixtures	22,774.00		22,774.00	-	22,774.00
Hard Roll Tissue Dispenser	11,800.00		11,800.00	-	11,800.00
Land	2,02,90,995.00		2,02,90,995.00	-	2,02,90,995.00
ONIDA LED TV (CC)	9,814.00		9,814.00	-	9,814.00
Purchase of Softwares (FA)	33,994.00		33,994.00	-	33,994.00
Refrigerator- Dindigul guest House	14,500.00		14,500.00	-	14,500.00
Solar Water Heater	56,100.00		56,100.00	-	56,100.00
TV- Dindigul guest House	53,000.00		53,000.00	-	53,000.00
Capital Expenditure	2,22,71,096.00	-	2,22,71,096.00	-	2,22,71,096.00
Grand Total	3,46,44,025.31	7,266.00	3,46,57,291.31	30,418.00	3,46,26,873.31
Transferred to			R & P A/c		



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

FOREIGN CONTRIBUTION

Annexures forming part of financial statement for the year ended 31st March, 2020

Annexure-"F"

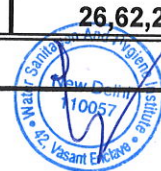
Advance to Others

Particulars	Amount (₹)	Amount (₹)
<u>Advance to Staff</u>		
Ajay (FC G)	6,300.00	
Mohinder Singh (FC G)	10,000.00	
Rukmini (FC G)	2,000.00	
		18,300.00
<u>Advance to Vendor</u>		
Hotel Andaaz-SBM-Grameen TA I b/f	3,186.00	
<u>During the year</u>		
The National Insurance Co.Ltd (TA II+USAID+JSA)	7,080.00	
E Parmeshwaran (FC G)	1,20,370.00	
Geetha (FC G)	5,750.00	
I Team Technologies (FC G)	1,500.00	
Hyatt Regency Delhi (FC G)	140.00	
The Grand New Delhi (FC G)	532.00	
		1,38,558.00
		1,56,858.00

Annexure-"G"

Closing Cash & Bank Balances

Particulars	Amount (₹)	Amount (₹)
<u>Cash-at-Bank</u>		
Kodaikanal FCRA Account - Canara Bank - 0945101041666	23,18,47,777.50	
Delhi FCRA Sub Account - Canara Bank - 2746101005768	59,76,432.37	
Delhi FCRA General Sub Account - Canara Bank - 2746101006120	2,83,67,753.56	
		26,61,91,963.43
<u>Cash-in-hand</u>		
		30,917.00
		26,62,22,880.43



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)
FOREIGN CONTRIBUTION

Annexures forming part of financial statement for the year ended 31st March, 2020

Annexure-"H"

Fixed Assets

<i>Name of Assets</i>	<i>Opening Balance as on 1st April, 2019</i>	<i>Addition during the year</i>	<i>Total as on 31st March, 2020</i>	<i>Depreciation during the year</i>	<i>Closing Balance as on 31st March, 2020</i>
Furniture	9,52,431	48,574	10,01,005	98,811	9,02,195
Computer Accessories	19,11,240	4,87,541	23,98,781	9,39,154	14,59,628
Equipment	14,93,824	7,34,557	22,28,381	3,19,153	19,09,228
Land & Building (WIP)	33,19,665	2,14,98,416	2,48,18,081	2,86,120	2,45,31,961
Solar Water Heater	-	56,100	56,100	11,220	44,880
Vehicle	66,52,271	38,450	66,90,721	10,03,608	56,87,113
Total :	1,43,29,432	2,28,63,638	3,71,93,070	26,58,065	3,45,35,005



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

FOREIGN CONTRIBUTION

Annexures forming part of financial statement for the year ended 31st March, 2020

Annexure-"I"

Current Liabilities

	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<u>Vendors</u>			
<u>Expenses payable</u>			
QA to FSTP		21,282.00	
BMGF TA II		3,80,352.00	
SBM Urban		7,27,890.00	11,29,524.00
<u>Statutory payables</u>			
<u>PF</u>			
JSA	42,584.00		
QA to FSTP	7,342.00		
BMGF TA II	1,61,852.00		
SBM-Grameen II	45,122.00		
Delhi General	10,522.00		
BMGF Research	24,104.00		
usiad TA-II	12,504.00	3,04,030.00	
<u>ESI</u>			
BMGF Research		4,900.00	3,08,930.00
<u>Security Deposit</u>			
Washi FC General			30,418.00
Grand Total			14,68,872.00

Annexure-"J"

Balance with Revenue Authorities

	Amount (Rs.)
TDS (A.Y. 2020-21)	5,05,127.00
TDS (A.Y. 2019-20)	3,40,089.00
TCS (A.Y. 2019-20)	30,573.00
TDS(A.Y 2018-19)	4,17,420.00
TCS(A.Y 2018-19)	19,883.00
Grand Total	13,13,092.00



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

FOREIGN CONTRIBUTION

Annexures forming part of financial statement for the year ended 31st March, 2020

Annexure-"1"

Swachh Bharat Mission (Urban) Technical Assistance Program Phase I

	As per Trial Balance Amount (Rs.)	Less : Internal Transfer Amount (Rs.)	Amount (Rs.)
<u>Indirect Cost</u>			
Staff Retreat 2019-20	8,80,053.00	-	8,80,053.00
	8,80,053.00	-	8,80,053.00
Revenue Expenditure	8,80,053.00	-	8,80,053.00
Capital Expenditure:	-	-	-
Grand Total	8,80,053.00	-	8,80,053.00
Transferred to			I & E A/c & R & P A/c



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)
FOREIGN CONTRIBUTION

Annexures forming part of financial statement for the year ended 31st March, 2020

Annexure-"2"

Swachh Bharat Mission (Urban) Technical Assistance Program Phase II BMGF

	As per Trial Balance Amount (Rs.)	Less : Internal Transfer Amount (Rs.)	As per Income & Expenditure A/c Amount (Rs.)	Less : Provisions Amount (Rs.)	As per Receipts & Payments A/c Amount (Rs.)
Personnel Cost					
Grant Director	70,07,625.00	-	70,07,625.00	-	70,07,625.00
Finance Manger	9,46,876.00	-	9,46,876.00	-	9,46,876.00
Procurement Officer	10,49,783.00	-	10,49,783.00	-	10,49,783.00
WASH Sanitation Domain Expert	15,94,607.00	-	15,94,607.00	-	15,94,607.00
Accountant	8,14,174.00	-	8,14,174.00	-	8,14,174.00
Accountant	6,20,664.00	-	6,20,664.00	-	6,20,664.00
Documentation Spectialist(1) - BMGF	7,29,906.00	-	7,29,906.00	-	7,29,906.00
Documentation Spectialist(2) - BMGF	6,56,208.00	-	6,56,208.00	-	6,56,208.00
CPHEEO-Sanitation & FSSM Expert	9,77,878.00	-	9,77,878.00	-	9,77,878.00
CPHEEO FSSM Socialist	5,63,190.00	-	5,63,190.00	-	5,63,190.00
CPHEEO-Liquid Waste Specialist	10,47,135.00	-	10,47,135.00	-	10,47,135.00
CPHEEO-Technical Capacity Building Specialist	11,91,341.00	-	11,91,341.00	-	11,91,341.00
State IEC Experts-MP	8,01,420.00	-	8,01,420.00	-	8,01,420.00
State IEC Experts-chhattisgarh	17,44,945.00	-	17,44,945.00	-	17,44,945.00
State Sanitation Experts-MP	8,72,253.00	-	8,72,253.00	-	8,72,253.00
Knowledge Management Coordinator	6,90,000.00	-	6,90,000.00	-	6,90,000.00
	2,13,08,005.00	-	2,13,08,005.00	-	2,13,08,005.00
Travel Cost					
Field Visit for ULB Coordination-BMGF	7,51,532.00	-	7,51,532.00	3,80,352.00	3,71,180.00
Travel TA & Govt Official for Workshop-BMGF	1,61,131.00	-	1,61,131.00	-	1,61,131.00
Travel Cost - Travel to Regional Centre for training	26,854.00	-	26,854.00	-	26,854.00
State Consultants -Travel	1,47,401.00	-	1,47,401.00	-	1,47,401.00
Consultant Travel	1,69,882.00	-	1,69,882.00	-	1,69,882.00
	12,56,800.00	-	12,56,800.00	3,80,352.00	8,76,448.00
Other Direct Cost					
IT Accessories	4,095.00	-	4,095.00	-	4,095.00
Project Office Set-up	86,200.00	-	86,200.00	-	86,200.00
Local Transportation	5,46,924.00	-	5,46,924.00	-	5,46,924.00
Orientation/Training of New Staff-BMGF	5,61,687.00	-	5,61,687.00	-	5,61,687.00
Third Party Audit	9,05,438.00	-	9,05,438.00	-	9,05,438.00
	21,04,344.00	-	21,04,344.00	-	21,04,344.00
Sub-Awards					
Collaborating Program Management	4,08,94,088.00	-	4,08,94,088.00	-	4,08,94,088.00
FSSM Prioritized by MoHUA	1,16,27,604.00	-	1,16,27,604.00	-	1,16,27,604.00
Knowledge Management	30,64,804.00	-	30,64,804.00	-	30,64,804.00
Select States to Prioritize FSSM	3,88,85,065.00	-	3,88,85,065.00	-	3,88,85,065.00
	9,44,71,561.00	-	9,44,71,561.00	-	9,44,71,561.00
Indirect Cost					
Indirect Cost	23,58,731.00	23,38,490.00	20,241.00	-	20,241.00
	23,58,731.00	23,38,490.00	20,241.00	-	20,241.00
Revenue Expenditure:	12,14,99,441.00	23,38,490.00	11,91,60,951.00	3,80,352.00	11,87,80,599.00
Furniture	-	-	-	-	-
IT Accessories	-	-	-	-	-
Capital Expenditure:	-	-	-	-	-
Grand Total	12,14,99,441.00	23,38,490.00	11,91,60,951.00	3,80,352.00	11,87,80,599.00
Transferred to			Income & Exp. A/c		Receipt & Pmt. A/c



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

FOREIGN CONTRIBUTION

Annexures forming part of financial statement for the year ended 31st March, 2019

Annexure-"3"

Swachh Bharat Mission (Urban) Technical Assistance Program Phase II USAID

	As per Trial Balance Amount (Rs.)	Less : Internal Transfer Amount (Rs.)	Amount (Rs.)
Personnel Cost			
Documentation Specialist (1) - USAID	6,83,925.00		6,83,925.00
Documentation Specialist (2) - USAID	5,70,474.00		5,70,474.00
MIS and M&E Specialist	1,53,250.00		1,53,250.00
Accountant	400.00		400.00
Technical Assistant	1,54,608.00		1,54,608.00
	15,62,657.00	-	15,62,657.00
Travel Cost			
Field Visit for ULB Coordination-USAID	17,99,932.00		17,99,932.00
Travel TA & Govt Official for Workshop-USAID	5,02,099.00		5,02,099.00
Travel to Regional Centre for Training-USAID	56,218.00		56,218.00
International Trip	18,55,515.00		18,55,515.00
Local Travel	6,382.00		6,382.00
Consultant Travel	1,11,296.00		1,11,296.00
	43,31,442.00	-	43,31,442.00
Other Direct Cost			
IT Accessories	13,162.00		13,162.00
GST on Sub Awards	1,93,15,540.00		1,93,15,540.00
WASHi Other Direct Cost	2,06,76,516.00	2,06,65,000.00	11,516.00
	4,00,05,218.00	2,06,65,000.00	1,93,40,218.00
Sub-Awards			
Centre Level	7,00,19,075.00		7,00,19,075.00
STATE Level	3,19,56,563.00		3,19,56,563.00
City Level	1,09,79,290.00		1,09,79,290.00
	11,29,54,928.00	-	11,29,54,928.00
Indirect Cost			
Indirect Cost	-	-	-
	-	-	-
Revenue Expenditure:	15,88,54,245.00	2,06,65,000.00	13,81,89,245.00
Grand Total	15,88,54,245.00	2,06,65,000.00	13,81,89,245.00
Transferred to			I & E A/c & R & P A/c



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

FOREIGN CONTRIBUTION

Annexures forming part of financial statement for the year ended 31st March, 2020

Annexure-"4"

Swachh Bharat Mission (Gramin) Technical Assistance Program Phase II

	As per Trial Balance Amount (Rs.)	Less : Internal Transfer Amount (Rs.)	Amount (Rs.)
<u>Personnel Cost</u>			
Accountant	8,11,092.00		8,11,092.00
Project Incharge	15,93,569.00		15,93,569.00
Rural Sanitation Specialist	12,81,533.00		12,81,533.00
State IEC Specialist	29,91,005.00		29,91,005.00
PMU FSSM in Water Consultant	19,42,071.00		19,42,071.00
IEC Specialist	12,71,398.00		12,71,398.00
	98,90,668.00	-	98,90,668.00
<u>Travel Cost</u>			
Field Travel-State IEC Specialist	1,78,392.00		1,78,392.00
Field Visits	4,04,948.00		4,04,948.00
WASH India For Cept 2019	4,61,011.00		4,61,011.00
Travel Exp (Joining)	52,068.00		52,068.00
UNC Related Travel	59,801.00		59,801.00
	11,56,220.00	-	11,56,220.00
<u>Other Direct Cost</u>			
IT Accessories	42,981.00		42,981.00
FSM5/World Water Week/international Travel	42,988.00		42,988.00
	85,969.00	-	85,969.00
<u>Sub-Awards</u>			
SAN-Sadhan Hackathon (Springboard)	46,02,000.00		46,02,000.00
Short Film on Swachh Bharat Abhiyan	1,18,00,000.00		1,18,00,000.00
Consultancy on Social Media Communication	91,74,382.00		91,74,382.00
KPMG Team Cost	4,34,97,184.00		4,34,97,184.00
	6,90,73,566.00	-	6,90,73,566.00
<u>Indirect Cost</u>			
Manage Large TA Engagement	20,62,208.00	20,50,573.00	11,635.00
Short & Excess			-
	20,62,208.00	20,50,573.00	11,635.00
Revenue Expenditure	8,22,68,631.00	20,50,573.00	8,02,18,058.00
Printer	18,700.00		18,700.00
Laptop	3,65,446.00		3,65,446.00
Capital Expenditure:	3,84,146.00	-	3,84,146.00
Grand Total	8,26,52,777.00	20,50,573.00	8,06,02,204.00
Transferred to			I & E A/c & R & P A/c



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

FOREIGN CONTRIBUTION

Annexures forming part of financial statement for the year ended 31st March, 2020

Annexure-"5"

Quality Assurance to FSTP

	As per Trial Balance Amount (Rs.)	Less : Internal Transfer Amount (Rs.)	As per Income & Expenditure A/c Amount (Rs.)	Less : Provisions Amount (Rs.)	As per Receipts & Payments A/c Amount (Rs.)
<u>Personnel</u>					
Personnel	7,77,009.00	-	7,77,009.00	-	7,77,009.00
	7,77,009.00	-	7,77,009.00		7,77,009.00
<u>Travel Cost</u>					
National Travel	4,21,009.00	-	4,21,009.00	21,282.00	3,99,727.00
	4,21,009.00	-	4,21,009.00	21,282.00	3,99,727.00
<u>Other Direct Cost</u>					
IT Accessories	645.00		645.00	-	645.00
	645.00	-	645.00		645.00
<u>Consultant</u>					
Consultancy Fees	30,86,660.00	-	30,86,660.00	-	30,86,660.00
	30,86,660.00	-	30,86,660.00		30,86,660.00
<u>Indirect Cost</u>					
Indirect Cost	8,06,060.00	8,06,060.00	-	-	-
	8,06,060.00	8,06,060.00	-		-
			-		-
Revenue Expenditure	50,91,383.00	8,06,060.00	42,85,323.00	21,282.00	42,64,041.00
	69,401.00		69,401.00		69,401.00
			-		-
Capital Expenditure:	69,401.00	-	69,401.00		69,401.00
			-		-
Grand Total	51,60,784.00	8,06,060.00	43,54,724.00	21,282.00	43,76,006.00
Transferred to			Income & Exp. A/c		Receipt & Pmt. A/c



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)
FOREIGN CONTRIBUTION

Annexures forming part of financial statement for the year ended 31st March, 2020

Annexure-"6"

Swachh Bharat Mission (Urban) Technical Assistance Program Phase III BMGF

	As per Trial Balance Amount (Rs.)	Less : Internal Transfer Amount (Rs.)	Amount (Rs.)
<u>Sub-Awards</u>			
National PMU for SBM-BMGF III	44,28,470.00	-	44,28,470.00
Technical support to AMRUT-BMGF III	64,89,546.00	-	64,89,546.00
Technical Support to State/s	77,69,088.00	-	77,69,088.00
Grand Total	1,86,87,104.00	-	1,86,87,104.00
Transferred to			I & E A/c & R & P A/c



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

FOREIGN CONTRIBUTION

Annexures forming part of financial statement for the year ended 31st March, 2020

Annexure-"7"

Jal Shakti Abhiyan Project

	As per Trial Balance Amount (Rs.)	Less : Internal Transfer Amount (Rs.)	Amount (Rs.)
Personnel Cost			
IEC Spec on Water Conservation & FSSM	2,74,350.00	-	2,74,350.00
Procurement Officer	56,763.00	-	56,763.00
Project Coordinator	1,43,124.00	-	1,43,124.00
Technical Expert on Water Conservation	1,53,867.00	-	1,53,867.00
	6,28,104.00	-	6,28,104.00
Travel Cost			
Consultant Travel	8,583.00	-	8,583.00
Staff project related travel	18,144.00	-	18,144.00
	26,727.00	-	26,727.00
Sub-Awards			
Dev of tech studies & reports on water conservation & mngr.	68,36,326.00	-	68,36,326.00
Sub contract to implement pilot project/s on water conservation	1,30,49,155.00	-	1,30,49,155.00
	1,98,85,481.00	-	1,98,85,481.00
Grand Total	2,05,40,312.00	-	2,05,40,312.00
Transferred to			I & E A/c & R & P A/c



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

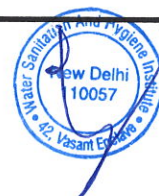
FOREIGN CONTRIBUTION

Annexures forming part of financial statement for the year ended 31st March, 2020

Annexure-"8"

National Faecal Sludge and Septage Management Alliance Secretariat

	Amount (Rs.)	Amount (Rs.)
<u>Expenses for Dasra</u>		8,27,298.00
<u>General Expenses</u>		
NFSSM Study	7,50,000.00	
Developing A Strategic Business Plan & Roadmap	11,80,000.00	
Insurance Premium	4,189.00	
IT Accessories (Gen Exp)	2,445.00	
Local Travel	6,185.00	
NFSSM Desktop Calender & Year Planner	2,44,880.00	
Website Maintenance Charges	9,211.00	
Travel Expenses	1,02,511.00	
		22,99,421.00
NFSSM Alliance Coordinator		12,54,024.00
PMU-TSU Review Meeting by BMGF		23,57,947.00
Retreat Kerela		21,62,654.00
Revenue Expenditure		89,01,344.00
IT Accessories	70,995.00	70,995.00
Capital Expenditure:	70,995.00	70,995.00
Grand Total		89,72,339.00



WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)
FOREIGN CONTRIBUTION

Annexures forming part of financial statement for the year ended 31st March, 2020

Annexure-"9"

Mobile Treatment Unit - Research Program

	As per Trial Balance Amount (Rs.)	Less : Internal Transfer Amount (Rs.)	Amount (Rs.)
<u>Personnel Cost</u>			
Accountant	1,07,104.00		1,07,104.00
Chemist & Micro-Biologist	6,53,634.00		6,53,634.00
Driver of Mobile Unit	4,83,681.00		4,83,681.00
Mobile Treatment Unit Operator	6,87,548.00		6,87,548.00
Project Coordinator	4,15,842.00		4,15,842.00
Research Associate (Tech)	3,41,624.00		3,41,624.00
Research Coordinator (PLE)	2,21,495.00		2,21,495.00
	29,10,928.00	-	29,10,928.00
<u>Travel Cost</u>			
Consultant Field Travel			-
Field Travel	2,29,887.00		2,29,887.00
National & International Travel	51,625.00		51,625.00
	2,81,512.00	-	2,81,512.00
<u>Other Direct Cost</u>			
GST	4,67,226.00		4,67,226.00
IT Accessories Expense	29,278.00		29,278.00
Sample Testing at Accredited Lab	96,406.00		96,406.00
Travel & Fuel	6,92,084.00		6,92,084.00
	12,84,994.00	-	12,84,994.00
<u>Sub-Award</u>			
Market Study and Commercialization	20,58,057.00		20,58,057.00
	20,58,057.00	-	20,58,057.00
<u>Consultant</u>			
Consultancy Fees	57,150.00		57,150.00
	57,150.00	-	57,150.00
<u>Capital Equipments</u>			
New Mobile Unit	9,30,080.00		9,30,080.00
Laboratory Instrument Expenses	13,970.00		13,970.00
Electrical Expenses	25,589.00		25,589.00
	9,69,639.00	-	9,69,639.00
<u>Indirect Cost</u>			
Indirect Cost	1,15,555.80	1,14,830.00	725.80
	1,15,555.80	1,14,830.00	725.80
<u>Revenue Expenditure</u>	76,77,835.80	1,14,830.00	75,63,005.80
IT Accessories	68,000.00		68,000.00
Capital Expenditure:	68,000.00	-	68,000.00
Grand Total	77,45,835.80	1,14,830.00	76,31,005.80
Transferred to			I & E A/c & R & P A/c



WATER SANITATION AND HYGIENE (WASH) INSTITUTE

FOREIGN CONTRIBUTION

Annexures forming part of FC Financial Statement
for the year ended 31st March, 2020

Annexure-"K"

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 report of even date

Signature to Schedule - "A" to "K"
For Agarwal Kejriwal & Co.
Chartered Accountant

Firm's Registration No. : 316112E



S. K. Kejriwal

(S. K. Kejriwal)
Partner

Place : Kolkata

Dated : 18th December, 2020

Membership No. 052768

UDIN : 21052768AAAAAK5705