

**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, 2022**

**AGARWAL KEJRIWAL & CO.**  
*CHARTERED ACCOUNTANTS*  
1, GANESH CHANDRA AVENUE,  
4TH FLOOR,  
KOLKATA - 700 013  
☎ 2236-5177/1785

💻 [agarwalkejriwal@outlook.com](mailto:agarwalkejriwal@outlook.com)  
[agarwalkejriwal@gmail.com](mailto:agarwalkejriwal@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 2022 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. 1,24,207,785/-;
- (ii) foreign contribution of worth Rs.52,23,80,082/- was received by the Association during the financial year 2021-22;
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. 1,21,12,387/- was received by the Association during the financial year 2021-22;
- (iv) the balance of un-utilised foreign contribution with the Association at the end of the financial year 2021-22 was Rs 41,35,99,634. ;
- (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, 4<sup>th</sup> Floor,  
Kolkata-700 013  
Date : 19<sup>th</sup> day of December, 2022

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



  
**(S. K. Kejriwal)**  
Partner

Membership No. : 052768

UDIN : 22052768B6AXJA5760

**WATER SANITATION AND HYGIENE (WASH) INSTITUTE**  
No. 7/45 - E, Srinivasapuram, Shenbaganur Post, Kodaikanal - 624104, Dindigul, Tamilnadu  
**FCRA ACCOUNT**

**Balance Sheet As At 31st March, 2022**

Liabilities	Annx	Amount ( ' )	Amount ( ' )	Amount ( ' )	Assets	Annx	Amount ( ' )	Amount ( ' )
<u>General Fund</u>	"L"			3,23,03,282.42	<u>Fixed Assets</u>	"J"	3,85,25,203.97	
<u>Fixed Assets Fund</u>	"M"			6,54,89,705.21	Opening Balance		3,24,88,279.00	
<u>Restricted Fund</u>	"B"			37,61,49,613.11	Add : Addition during the year		7,10,11,482.97	6,54,89,705.22
<u>Designated Fund</u>	"N"				Less : Depreciation		55,21,777.75	
<u>Staff Welfare Fund</u>				33,35,817.00	<u>Investments</u>		6,00,000.00	
<u>Current Liabilities and Deposits</u>	"K"			36,17,021.29	Fixed Deposit		41,499.00	6,41,499.00
					Add: Accrued Interest			
					<u>Current Assets &amp; Advances</u>	"I"		41,10,618.58
					<u>Cash &amp; Bank Balances</u>	"H"	41,05,91,758.23	
					Cash-at-Bank		61,880.00	41,06,53,616.23
					Cash-in-hand			
				48,08,95,439.03				48,08,95,439.03

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: 19-12-22

(S. K. Kejriwal)  
Partner

Membership No. 052768

UDIN: 22052768B4AXJA5760



# WATER SANITATION AND HYGIENE (WASH) INSTITUTE

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

## FCRA ACCOUNT

### Income & Expenditure Account for the year ended 31st March, 2022

Expenditure	Annx	Amount ( ' )	Amount ( ' )	Amount ( ' )	Income	Annx	Amount ( ' )	Amount ( ' )
To Expenditure out of Grant	"B"			19,89,82,561.08	By Grant Received (to the extent utilised)			19,89,82,561.08
To Expenditure out of FC General Fund					By Bank Interest	"C"		
Programme Expenses	"E"	27,82,452.00			- on Savings Account		97,61,330.00	
Admin Expenses	"E"	1,12,50,863.85	1,40,33,316.85		- on Fixed Deposit		7,76,078.00	
To Round off				4.10	Add : Accrued Interest on FD		33,312.00	1,05,70,720.00
To Depreciation				55,21,777.75	By Other Income			
					Consultancy Fees			16,52,589.00
					By T/f to Various Funds			
					Depreciation t/f to Capital Fund		55,21,777.75	
					Bank Interest t/f to Restricted Grant		(50,98,700.00)	
					Excess of expenditure over income - transferred to General Fund		69,08,710.95	73,31,788.70
				21,85,37,658.78				21,85,37,658.78

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 : 19-12-2022

*(Signature)*

(S. K. Kejriwal)

Partner

Membership No. 052768

UDIN : 22052768BGA XIA 5-760





**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, 2022**

Receipts	Annx	Amount ( ` )	Amount ( ` )	Payments	Annx	Amount ( ` )	Amount ( ` )
<b>To Opening Balance</b>	"A"			<b>By Payments out of Grant</b>	"B"		
Cash-at-Bank		12,28,26,258.04		-Revenue Exp		19,49,12,323.08	
Cash-in-hand		40,391.00	12,28,66,649.04	-Capital Exp		61,74,744.00	20,10,87,067.08
<b>To Grant Received</b>	"B"		52,23,80,082.00	<b>By Payments out of General Fund</b>	"E"		
<b>To Bank Interest</b>	"C"	1,05,37,408.00		Programme Expenses		27,63,126.00	
Less : TDS deducted		77,610.00	1,04,59,798.00	Admin Expenses		1,09,73,836.85	
<b>To Consultancy Income Received</b>			16,52,589.00	Capital Expenditure		2,57,16,708.00	3,94,53,670.85
<b>To Receipts Relating to Last Year</b>	"D"			<b>By Other Payments</b>	"F"		
Advance to Staff		2,970.00		Advance to Staff (Net)		7,431.00	
Advance to Vendor		1,61,239.00		Advance to Vendor (Net)		16,21,093.88	16,28,524.88
Reimbursement of GST paid - from USAID		1,67,281.00	3,31,490.00	<b>By Outstanding Liabilities of Last Year - Paid</b>	"G"		
<b>To Statutory Dues collected (Net of payments)</b>				Expenses		37,58,594.00	
TDS			52,294.00	Statutory Dues		8,53,582.00	46,12,176.00
				<b>By GST Paid (net of Reimbursement received)</b>			3,07,847.00
				(to be reimbursed form USAID)			
				<b>By Closing Balance</b>	"H"		
				Cash-at-Bank		41,05,91,756.23	
				Cash-in-hand		61,860.00	41,06,53,616.23
			65,77,42,902.04				65,77,42,902.04

Significant Accounting Policies

"O"

In terms of our certificate of even date

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

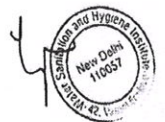
*S. K. Kejriwal*

(S. K. Kejriwal)

Partner

Membership No. 052768

UDIN : 22052768 BQAXJA5760



Place : Kolkata

Dated : 19-12-22

# WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

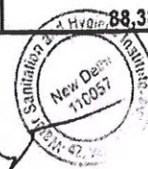
## FCRA Account

Annexures forming part of financial statement for the year ended 31st March, 2022

### Annexure-E"

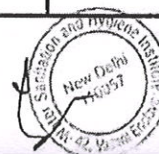
#### Payment out of General Fund

	As per Receipts & Payments A/c Amount (Rs.)	Add: Provisions Amount (Rs.)	As per Income & Expenditure A/c Amount (Rs.)
<b>Revenue Expenditure</b>			
<b>Delhi Office Expenses</b>			
<b>Personnel</b>			
Admin Assistant Salary Delhi	5,56,877.00	38,337.00	5,95,214.00
Program Director	5,66,055.00	24,081.00	5,90,136.00
Salary - HR and Admin Officer	4,49,150.00	650.00	4,49,800.00
Salary - Project Officer - ITC - MSK Malur	25,806.00		25,806.00
Salary - Technical Assistant	91,750.00	39,856.00	1,31,606.00
Senior Technical Expert	15,21,099.00	1,24,013.00	16,45,112.00
Advt & Publication	23,895.00		23,895.00
Audit Expenses FY 20-21	1,89,858.00		1,89,858.00
Bank Charges	20,673.00		20,673.00
Consultancy Fee_ IT Consulting & Support Services	68,440.00		68,440.00
Courier & Postage	80,300.00		80,300.00
COVID 19 Staff Medical Expenditure	9,880.00		9,880.00
Delhi Office Cleaning Chgs	1,75,980.00		1,75,980.00
Function and Celebration (Delhi)	24,075.00		24,075.00
Insurance Premium Assets	2,15,611.00		2,15,611.00
Insurance Premium Assets_Program Office	20,113.00		20,113.00
Insurance Premium Assets_Toyota Innova	44,460.00		44,460.00
Meeting & Workshop	12,740.00		12,740.00
Office Rent Delhi	8,27,262.00		8,27,262.00
Office Rent Delhi -FPAI	18,12,935.00		18,12,935.00
Office Supplies	3,12,670.99	906.00	3,13,576.99
Office Utilities	2,06,996.84	3,725.00	2,10,721.84
Operational Travel	2,04,071.00	33,934.00	2,38,005.00
PF Admin Charges	54,455.00		54,455.00
Printing & Stationery	1,87,914.00		1,87,914.00
Recruitment Expenses	10,310.00		10,310.00
Registration & Subscription	5,005.90		5,005.90
Repair & Maintenance	3,64,104.00		3,64,104.00
Repair & Maintenance-Computer	31,483.00		31,483.00
Repair & Maintenance-Vehicle	30,501.00		30,501.00
Repair & Maintenance-Vehicle (Delhi)	65,196.00		65,196.00
Telephone & Internet Exp	62,202.10		62,202.10
Transportation Expenses	19,876.00		19,876.00
Travel for Audit FY 20-21	1,97,745.00		1,97,745.00
Medical Insurance	3,987.00		3,987.00
Web Site Hosting Chgs	79,664.00		79,664.00
	<b>85,73,140.83</b>	<b>2,65,502.00</b>	<b>88,38,642.83</b>





	As per Receipts & Payments A/c Amount (Rs.)	Add: Provisions Amount (Rs.)	As per Income & Expenditure A/c Amount (Rs.)
<b><u>Support to Formal Course Centre</u></b>			
Assets Insurance Premium(FCC)	-		-
Boundry Wall	-		-
CC-Office Cleaning Chgs	3,53,825.00		3,53,825.00
Commission/charges for Land Registration	40,000.00		40,000.00
Consultancy Chgs (FCC)	40,400.00		40,400.00
Consultancy Fees for Drawings & Designer	-		-
Courier & Postage (CC)	1,280.00		1,280.00
Elec Exp (CC)	97,073.00		97,073.00
Fuel Expenses (CC)	28,873.00	4,016.00	32,889.00
Insurance for Vehicle TN-57-BL-4720	7,195.00		7,195.00
Insurance for Vehicle TN-57-BX-8705	23,098.00		23,098.00
Insurance of Fixed Assets (CC)	24,573.00		24,573.00
Insurance Premium-Scorpio TN-57-BE-3913	27,741.00		27,741.00
Insurance Premium-Scorpio TN-57-BL-6283	768.00		768.00
Legal fees	12,083.00		12,083.00
Office Supplies (CC)	56,425.00		56,425.00
Operational Travel (CC)	6,918.00	1,200.00	8,118.00
Printing & Stationery (CC)	12,108.00		12,108.00
Repair & Maintenance (CC)	8,37,035.00	95.00	8,37,130.00
Repair & Maintenance Vehicle (CC)	26,045.00		26,045.00
Support to FCC	8,589.00		8,589.00
Telephone & Internet Chgs- CC	5,206.00		5,206.00
Travelling Exp (CC)	61,505.00	800.00	62,305.00
	16,70,740.00	6,111.00	16,76,851.00
<b><u>Support to Charity Water</u></b>			
Repair and Maintenance	600.00		600.00
Travelling Expenses	3,305.00		3,305.00
	3,905.00	-	3,905.00
<b><u>Support to USAID FSSM</u></b>	11,994.00	-	11,994.00
	11,994.00	-	11,994.00
<b><u>Head Office Expense</u></b>			
Salary and Benefit of HO Staff	-		-
Regional Program Manager	11,67,563.00		11,67,563.00
Project Officer	16,454.00		16,454.00
Assets Insurance Premium (HO)	6,230.00		6,230.00
Consultancy Chgs (HO)	74,000.00		74,000.00
Courier Exp -HO	955.00		955.00
Electricity Charges (HO)	13,937.00		13,937.00
Function & Celebration (HO)	1,200.00		1,200.00
HO Office Cleaning Chgs	20,000.00		20,000.00
Office Rent (HO)	1,87,000.00		1,87,000.00
Office Supplies (HO)	17,526.00	2,280.00	19,806.00
Office Utilities (HO)	18,011.00	1,102.00	19,113.00
Operational Travel (HO)	13,366.00	5,584.00	18,950.00
Postage & Courier - HO	833.00		833.00
Printing & Stationery (H.O)	4,260.00	420.00	4,680.00
Repair & Maintenance (HO)	48,319.00		48,319.00
Repair & Maintenance (HO)	4,648.00	950.00	5,598.00
Telephone & Internet (HO)	17,549.00	1,189.00	18,738.00
Travelling expenses (HO)	10,447.00		10,447.00
	16,22,298.00	11,525.00	16,33,823.00
<b><u>Programme Expenses</u></b>			
Consultancy Exp (Delhi)	5,44,980.00		5,44,980.00
Patent Fee	5,180.00		5,180.00
Travelling Exp	4,97,927.00	9,675.00	5,07,602.00
	10,48,087.00	9,675.00	10,57,762.00



	As per Receipts & Payments A/c Amount (Rs.)	Add: Provisions Amount (Rs.)	As per Income & Expenditure A/c Amount (Rs.)
<b><u>Support to Dindigul Office</u></b>			
Elec Chgs- Dindigul	3,486.00		3,486.00
Guest House cleaing charges	2,000.00		2,000.00
Rent- Dindigul Guest House	1,08,000.00		1,08,000.00
Repair & Maintenance (Dindigul Guest House)	19,766.00		19,766.00
Telephone and Internet	2,600.00		2,600.00
Travel Exp - Dindigul	55,630.00		55,630.00
	<b>1,91,482.00</b>	<b>-</b>	<b>1,91,482.00</b>
<b><u>Office Expenses Program Office</u></b>			
Delhi Office Cleaning Chrg_ Program Office	1,55,700.00		1,55,700.00
Office Supplies - Program Office	1,61,147.00		1,61,147.00
Office Utilities_ Program Office	1,01,938.00		1,01,938.00
Printing & Stationery_ Program Office	6,737.00		6,737.00
Repair & Maintenance computer _ Program Office	48,023.00		48,023.00
Repair & Maintenance _ Program Office	22,065.00		22,065.00
Telephone & Internet Exp _ Program Office	21,492.02		21,492.02
	<b>5,17,102.02</b>	<b>-</b>	<b>5,17,102.02</b>
Training and Workshop	28,400.00	3,540.00	31,940.00
<b>Revenue Expenditure</b>	<b>1,36,67,148.85</b>	<b>2,96,353.00</b>	<b>1,39,63,501.85</b>
Land & Building - Existing Campus	1,42,98,007.00	63,550.00	1,43,61,557.00
CCTV Camera (FCC)	68,860.00		68,860.00
Water Dispenser CC	60,000.00		60,000.00
Furniture and Fixture Program Office	31,060.00		31,060.00
Land & Building - New Campus	34,89,121.00	27,000.00	35,16,121.00
Land & Building - Climate Change Centre	77,69,660.00		77,69,660.00
<b>Capital Expenditure</b>	<b>2,57,16,708.00</b>	<b>90,550.00</b>	<b>2,58,07,258.00</b>
<b>Grand Total</b>	<b>3,93,83,856.85</b>	<b>3,86,903.00</b>	<b>3,97,70,759.85</b>
<b><u>Kodaikanal</u></b>			
<b><u>Adminsitrtive Expenses</u></b>			
Safe Locker Charges	3,540.00		3,540.00
Salary USAID FSSM	56,886.00		56,886.00
Bank Charges	9,388.00		9,388.00
Kodaikanal Total	<b>69,814.00</b>	<b>-</b>	<b>69,814.00</b>
<b>Total Revenue Expenditure</b>	<b>1,37,36,962.85</b>	<b>2,96,353.00</b>	<b>1,40,33,315.85</b>
<b>Grand Total</b>	<b>3,94,53,670.85</b>	<b>3,86,903.00</b>	<b>3,98,40,573.85</b>





# WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

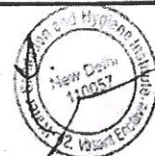
## FCRA Account

Annexures forming part of financial statement for the year ended 31st March, 2022

### Annexure-"F"

#### Other Payments

Particulars	Amount ( ` )	Amount ( ` )
<u>Advance to Staff</u>		7,431.00
<u>Advance to Vendor</u>		
Talent LMS(USAID FSSM)	1,55,131.78	
Wix.com(USAID FSSM)	2,636.00	
ZVC India P. Ltd.(USAID FSSM)	11,309.00	
CDD SOCIETY(USAID FSSM)	2,10,000.00	
Modern Travels(USAID FSSM)	69,169.00	
Buddha India Hotels Pvt. Ltd.(USAID FSSM)	(647.00)	
Automotive Manufacturers P. Ltd.(BMGF RES)	15,100.00	
PRR Engineering Solution(BMGF RES)	1,20,000.00	
Canon India PVT.LTD(JSA)	75,501.00	
Acies Innovations(TA-III-MoHUA)	5,90,000.00	
Acies Innovations(TA-III)	7,812.00	
Peter Painting Contractor(USAID-TA-II)	385.00	
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	
Mass Mech Engineering(FC G Kodai)	1,67,560.00	
TactoGraphics(FC G)	7,920.00	
Tips and Trips(FC G)	512.00	
Vellmurugan Tiles(FC G)	19,200.00	
<b>Total (A)</b>	<b>16,02,299.78</b>	
<u>Other Advance to Vendors</u>		
Prepaid Rent	17,000.00	
Security Deposit-FCC Cylinder	1,700.00	
Excess TDS recoverable from vendor	90.00	
Round off difference	4.10	
<b>Total (B)</b>	<b>18,794.10</b>	
<b>Total Advance to Vendor (A+B)</b>		<b>16,21,093.88</b>
		<b>16,28,524.88</b>



# WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

## FCRA Account

Annexures forming part of financial statement for the year ended 31st March, 2022

### Annexure-"G"

#### Outstanding Liabilities of Last Year - Paid

Particulars	Amount (Rs.)	Amount (Rs.)
<b>Expenses Payable</b>		
BMGF Research	4,88,882.00	
USAI FSSM	1,92,406.00	
USAID TA II	12,04,197.00	
JSA	2,40,228.00	
BMGF TA III to MoHUA	12,76,497.00	
BMGF TA III	43,077.00	
QA	2,62,437.00	
FC General Delhi	50,870.00	37,58,594.00
<b>Statutory payables</b>		
TDS USAID TA II	8,53,582.00	8,53,582.00
		46,12,176.00

### Annexure-"H"

#### Closing Cash & Bank Balances

Particulars	Amount ( ` )	Amount ( ` )
<b>Cash-at-Bank</b>		
<b>Balance in FCRA Main account</b>		
Delhi-FCRA SBI-39749562971(NDMB)	11,40,33,578.98	
<b>Balance in Another FCRA Account</b>		
Kodaikanal Canara Bank - 0945101041666	24,55,66,575.86	
<b>Balance in Utilisation Accounts</b>		
Delhi Canara Bank - 2746101006120	5,09,91,601.39	
		41,05,91,756.23
<b>Cash-in-hand</b>		61,860.00
		41,06,53,616.23

### Annexure-"I"

#### Current Assets & Advances

Particulars	Amount ( ` )	Amount ( ` )
Advance to Staff	7,431.00	
Advance to Vendor	16,56,489.78	
Security Deposits	3,06,700.00	
Others Current Asset	3,24,937.00	
TDS Receivable	18,15,060.80	41,10,618.58
		41,10,618.58



# WATER SANITATION AND HYGIENE INSTITUTE (WASH Institute)

## FCRA Account

Annexures forming part of financial statement for the year ended 31st March, 2022

### Annexure-"J"

#### Fixed Assets

Name of Assets	Opening Balance as on 1st April, 2021	Addition during the year	Total as on 31st March, 2022	Depreciation during the year	Closing Balance as on 31st March, 2022
Furniture	16,61,711	2,46,660	19,08,371	1,89,284	17,19,087
Computer Accessories	26,26,628	54,77,370	81,03,998	25,53,847	55,50,151
Equipment	29,91,432	11,14,911	41,06,343	5,66,233	35,40,110
Land & Building	54,72,756	1,64,00,678	2,18,73,434	13,88,366	2,04,85,068
Land	2,02,90,995	92,46,660	2,95,37,655	-	2,95,37,655
Solar Water Heater	35,904	-	35,904	7,181	28,723
Vehicle	54,45,777	-	54,45,777	8,16,867	46,28,910
<b>Total :</b>	<b>3,85,25,204</b>	<b>3,24,86,279</b>	<b>7,10,11,483</b>	<b>55,21,778</b>	<b>6,54,89,705</b>





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

Annexures forming part of financial statement for the year ended 31st March, 2022

**Annexure-"K"**

**Current Liabilities and deposits**

	Amount (Rs.)	Amount (Rs.)
Payable to Vendor	28,79,431.29	
Payable to Staff	6,41,841.00	
Security Deposit	43,455.00	
Statutory Dues	52,294.00	36,17,021.29
<b>Grand Total</b>		<b>36,17,021.29</b>

**Annexure-"L"**

**General Fund**

	Amount (Rs.)	Amount (Rs.)
Brought Forward	3,71,55,171.37	
Less: Fixed Asset Purchased- Transferred to Fixed Asset Fund	(2,58,07,258.00)	
	1,13,47,913.37	
Add: Transfer through Internal Bill from Restricted Fund	2,78,64,080.00	
Less: Excess of Expenditure over Income	(69,08,710.95)	3,23,03,282.42
<b>Total General Fund</b>		<b>3,23,03,282.42</b>

**Annexure-"M"**

**Fixed Asset Fund**

	Amount (Rs.)	Amount (Rs.)
Brought Forward	3,85,25,203.96	
Add:		
Asset Acquired out of Restricted Fund	66,79,021.00	
Asset Acquired out of General Fund	2,58,07,258.00	
	7,10,11,482.96	
Less: Depreciation	(55,21,777.75)	
<b>Total Fixed Asset Fund</b>		<b>6,54,89,705.21</b>

**Annexure-"N"**

**Designated Fund**

**Staff Welfare Fund**

**Provision for Gratuity**

**Various Staff**

USAID FSSM

FC General

MoHUA

JSA

**Total Designated Fund**

Amount (Rs.)	Amount (Rs.)
8,31,304.00	
2,08,584.00	
15,81,792.00	
7,14,137.00	33,35,817.00
	<b>33,35,817.00</b>



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

### **FOREIGN CONTRIBUTION**

Annexures forming part of FC Financial Statement  
for the year ended 31st March, 2022

#### **Annexure-"O"**

##### **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 organisation is a welfare oriented organisation and engaged in promotion of water and sanitation.
2. The organization has created a Staff Welfare Fund for some of its staff by charging one month salary to the concerned funded programme. This amount is payable to the staff after completion of one year service.

In terms of our report of even date

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

Firm's Registration No. : 316112E



  
(S. K. Kejriwal)

Partner

Membership No. 052768

UDIN : 22052768BQAXJA5760

Place : Kolkata

Dated : 19th December 2022

