



## **BINOD K. AGRAWAL & ASSOCIATES**

CHARTERED ACCOUNTANTS

30/A, Unit-III, Kharavel Nagar, Bhubaneswar - 751 001, Odisha  
Tel.: +91-674-2393915, E.mail : romeshkumar\_bbsr@yahoo.com  
Offices At : Cuttack, Titlagarh, Jeypore, Raipur & Kolkata

### **AUDIT REPORT**

We have audited the attached Balance Sheet of **GRAM-UTTHAN, AT/PO: PIMPURI, VIA: RAJKANIKHA, DIST.: KENDRAPARA, ODISHA** as at 31<sup>st</sup> March, 2018, the Income & Expenditure Account and the Receipt and Payment Account of the Society for the year ended on that date annexed thereto. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that, we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of accounts have been kept by the Society so far as it appears from our examination of the said books and the financial statements are in agreement with the books of accounts maintained by the said Society. Proper returns adequate for the purpose of audit have been received from the Branch offices and those have been incorporated at the Head Office.

Subject to Notes on Account in Schedule 19, in our opinion and to the best of our information and according to the explanations give to us, the said accounts give a true and fair view:

1. In the case of the Balance Sheet, of the state of affairs of the above named Society as at March 31, 2018 and
2. In the case of the Income & Expenditure Account, of the excess of income over expenditure for its accounting year ended on March 31, 2018.
3. In the case of the Receipt and Payment Account, of the receipts and payments for its accounting year ended on March 31, 2018.

Place: Bhubaneswar  
Date: September 29, 2018.

For Binod K Agrawal & Associates  
Chartered Accountants  
  
Bharatendra Tripathy  
(Partner)  
M No.: 057213.

**GRAM-UTTHAN**  
AT/PO-PIMPURI,VIA-RAJKANIKAKA  
DIST-KENDRAPARA,ODISHA-754220

BALANCE SHEET AS ON 31ST MARCH-2018

SL NO.	PARTICULARS	SCH	2017-18 Amount(Rs.)	2016-17 Amount(Rs.)
<b><u>LIABILITIES</u></b>				
A	CAPITAL FUND	1	3,42,22,925.00	3,27,24,519.00
B	RESERVE & SURPLUS	2	2,79,90,560.89	2,60,99,625.39
C	LOAN FUND	3	24,13,77,935.00	16,06,87,055.00
D	CURRENT LIABILITIES & PROVISIONS	4	1,53,69,063.99	3,60,27,349.18
			<b>31,89,60,485.00</b>	<b>25,55,38,549.00</b>
<b><u>ASSETS</u></b>				
E	FIXED ASSETS	5	4,10,97,765.00	4,25,46,161.00
F	INVESTMENT	6	81,01,909.00	1,61,01,909.00
G	LOAN & ADVANCES	7	20,98,74,059.68	15,50,41,473.68
H	OTHER CURRENT ASSETS	8	2,44,28,493.00	1,97,95,374.00
I	OTHER ASSETS	9	1,11,11,754.00	99,37,031.00
J	CURRENT ASSETS	10	2,43,46,504.00	1,21,16,600.00
			<b>31,89,60,485.00</b>	<b>25,55,38,549.00</b>

Significant Accounting Policy &  
Notes on Accounts

19

As per our audit report of even date  
**FOR BINOD K. AGRAWAL & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

*H-ally*  
**BHARATENDRA TRIPATHY**  
**(PARTNER)**

**MRN: 057213**

Bhubaneswar, September 29th 2018.



**FOR GRAM UTTHAN**

*Govind Chandra Dash*  
**GOVIND CHANDRA DASH**  
**(SECRETARY)**

**Secretary**  
**GRAM-UTTHAN**  
**Rajkanika, Kendrapada**

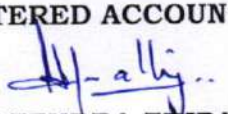
**GRAM-UTTHAN**  
AT/PO-PIMPURI,VIA-RAJKANIK  
DIST-KENDRAPARA,ODISHA-754220

**CONSOLIDATED INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED MARCH-2018**

SL #	PARTICULARS	SCH#	2017-18	2016-17
<b>INCOME</b>				
A	Interest Income	11	3,14,66,887.00	93,66,953.00
B	Commission Received	12	1,75,68,989.49	1,54,19,290.25
C	Other Incomes	13	68,45,891.00	75,92,984.00
D	Grant-In-Aid Received	14	1,83,77,125.86	2,23,20,374.40
	<b>Total</b>		<b>7,42,58,893.00</b>	<b>5,46,99,602.00</b>
<b>EXPENDITURE</b>				
E	Finance Cost	15	2,11,83,580.00	1,39,92,057.00
F	Employee benefit Expenses	16	92,04,046.00	53,15,504.00
G	Other Expenses	17	96,83,423.00	59,82,970.00
H	Project Expenses	18		
	Usha Silai	(a)	4,91,640.00	2,69,521.00
	Asha Training	(b)	1,90,651.00	23,15,343.00
	FFH Project	(c)	72,454.00	50,114.00
	SC Development	(d)	-	1,45,837.23
	Migration Project	(e)	-	13,63,711.81
	HFH (Grant cum Loan)	(f)	65,975.00	-
	HFH (Grant)	(g)	10,44,000.00	-
	NABARD skill project	(h)	4,35,401.00	-
	Jaljiveeka	(i)	18,28,884.00	44,32,259.00
	TI Project	(j)	12,70,222.00	12,96,577.00
	LANDESA	(k)	37,43,220.00	
	NSDC Programe	(l)	67,22,000.85	59,56,327.95
	AAHAAR Project	(m)	62,20,893.00	51,71,059.50
	E SHAKTI	(n)	20,85,844.00	
	TATA Trust	(o)	-	13,25,208.00
	HSBC	(p)	28,75,909.35	18,19,697.25
	Watershed Project	(q)	12,96,755.00	1,17,013.00
	Finish Project	(r)	-	1,32,000.00
I	Loan Loss Reserve		14,66,832.50	4,84,365.00
J	Depreciation		28,78,756.00	29,74,194.00
	<b>Total</b>		<b>7,27,60,487.00</b>	<b>5,31,43,759.00</b>
	Excess of Income over Expenditure		14,98,406.00	15,55,843.00
	Provision for Tax		-	-
	Balance transferred to Capital/Corpus fund		<b>14,98,406.00</b>	<b>15,55,843.00</b>

As per our audit report of even date

**FOR BINOD K. AGRAWAL & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

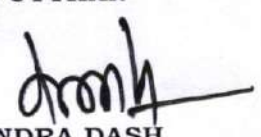
  
**BHARATENDRA TRIPATHY**  
**(PARTNER)**

**MRN: 057213**

Bhubaneswar, September 29th 2018.



**FOR GRAM UTTHAN**

  
**GOVIND CHANDRA DASH**  
**(SECRETARY)**

**Secretary**  
**GRAM-UTTHAN**  
**Rajkanika, Kendrapada**

**GRAM-UTTHAN**  
**AT/PO-PIMPURI,VIA-RAJKANIK**  
**DIST-KENDRAPARA,ODISHA**

**RECEIPT & PAYMENT ACCOUNT OF GRAM-UTTHAN FOR YEAR ENDED 31ST MARCH-2018**

RECEIPT	2017-18	PAYMENT	2017-18
To Opening Balance		By Loan Disbursement(SPH)	8,20,45,000.00
Cash in Hand	7,00,875.00	By Loan Disbursement(GU)	14,66,83,250.00
Cash at Bank	1,14,15,725.42	By Loan Disbursement(FFH)	2,80,000.00
		By Home Light & Solar light	1,63,44,500.00
<b>Loans (Liability)</b>			
To SWARNA PRAGATI	8,20,45,000.00	<b>Principal Refund to</b>	
To KASI BISWANATH	7,43,38,000.00	By Manveeya holding	7,00,000.00
To SAMUNNATI	6,60,10,000.00	By NABARD	60,80,180.00
To HFH	1,67,79,613.00	By RMK	60,68,573.00
		By HFH	15,42,897.00
<b>Current Liabilities</b>		By NHB	58,49,614.00
To Insurance Collection	10,83,586.00	By CENTRAL BANK	77,31,544.00
To Service Tax collection	6,83,991.00	By TOYOTA FINANCE	2,34,092.00
To B.D. Agencies	1,63,44,500.00	By SAMUNNATI	77,44,494.00
To GST Collection	24,90,511.00	By KASI VISWANATH	4,04,85,339.00
		By SWARNA PRAGATI	30,25,94,963.49
<b>Investments</b>		By B.D AGENCIES	1,74,11,700.00
To AXIS BANK (FD)	80,00,000.00		
		<b>Fixed Assets</b>	
<b>Principal Recovery</b>		By Computer	65,800.00
To GRAM-UTTHAN	7,49,53,729.00	By Camera	84,300.00
To SWARNA PRAGATI	20,61,43,423.00	By Fan	23,050.00
To HFH	8,76,986.00	By Invertor	20,250.00
To LIVELIHOOD	5,17,882.00	By Furniture & Fixture	18,300.00
To Freedom From Hunger	3,01,724.00	By Battery	6,000.00
To SAMUNNATI	1,54,80,343.00	By Matress	7,000.00
		By Land & Building	4,88,787.00
<b>Other Received</b>		By Software	2,09,100.00
To Sale of Tailoring Machine	32,100.00	<b>Indirect Expenses</b>	
To Sale of Vehicle	78,000.00	By Assets Insurance	57,753.00
To Sale of Education Kit	1,800.00	By Audit Fees	3,70,000.00
To HR Security	61,000.00	By Bank Comn. & Charges	30,488.79
To Fees Collection	53,61,900.00	By Awareness programme	43,275.00
To Sales of Token	15,65,000.00	By Communication Expenses	3,78,205.00
To Solar light	1,43,03,850.00	By Computer Stationary	38,961.00
		By Consultancy Fees	5,84,500.00
<b>Indirect Incomes</b>		By Insurance fee	5,95,937.00
To Interest Collected(GU)	2,87,33,527.00	By Electrical Expenses	3,790.00
To Int. Collected(SPH)	10,44,53,392.00	By Electricity Charges	96,889.00
To Bank Interest	4,78,925.00	By EPF	15,70,917.00
To Comm. Received From SPHL	1,23,50,919.49	By Fuel Expenses	4,76,669.00
To Comm. Received From Milaap	3,500.00	By Filling Expenses	2,300.00
To Comm. Received From Samunnati	8,08,500.00	By Bed net	36,968.00
To FD Interest	20,23,368.00	By Compensation paid on Risk Fund	63,546.00
To Misc. Income	48,907.00	By G B Meeting Expenses	33,865.00
To Vehicle Income	4,39,111.00	By House Rent	7,98,927.00
To LPF Collected	9,27,815.00	By Loan Processing Expenses	7,10,600.00
To Local Contribution	2,358.00	By Meeting Expenses	64,374.00
		By Misc. Expenses	3,13,130.50
<b>Grant-In-Aid Received</b>		By Professional tax	7,175.00
To AAHAAR	46,37,537.00	By Printing & Stationary	3,52,552.00
To HABITAT FOR HUMANITY	5,88,000.00	By Legal cell expenses	2,500.00
To NABARD	3,96,128.00	By Tata skill project expenses	1,82,140.00



To	AXIS BANK	6,75,000.00	By	World Waterday expenses	15,067.00
To	HSBC	21,59,460.00	By	Org. Contribution to IT project	2,358.00
To	NUHM	1,53,243.00	By	Repair & Maintenance	3,69,549.00
To	CDMO	6,000.00	By	Salary	73,22,458.00
To	NABARD-E-SHAKTI	21,83,265.00	By	Service fees to MILAP	45,03,522.50
To	ASHA	4,06,972.00	By	Service Tax Payment	10,64,872.80
To	TARGETED INTERVENTION	13,41,658.00	By	GST payment	16,76,570.70
To	TPCDT	5,22,969.00	By	Staff Incentive	1,73,614.00
To	LANDESA	37,43,220.86	By	Staff Welfare Refund	8,36,353.00
To	WATERSHED	7,34,964.00	By	Staff Welfare Expenses	1,37,057.00
To	USHA SILAI	5,16,585.00	By	Travel Expenses	4,91,520.00
To	BED NET	50,000.00	By	DFLAP Training	4,73,802.00
To	SUDA	1,54,800.00	By	World Toilet Day Celebration	22,205.00
			By	Web Charges	5,700.00

#### Finance Cost

By	Int. Paid to Swarna Pragati	2,76,26,652.00
By	Interest Paid to HFH	2,96,273.00
By	Interest Paid to KVVS	6,64,823.00
By	Interest Paid to M Holding	43,00,000.00
By	Interest Paid to Samunnati	51,98,725.78
By	Int. Paid to TOYOTA Finance	29,824.00
By	Interest Paid to Tribbox design	40,000.00
By	Interest Paid to NABARD	12,72,494.00
By	Interest Paid to NHB	8,70,386.00
By	Interest Paid to RMK	11,11,427.00
By	Interest Paid to WICF	43,41,831.00
By	Interest Paid to Central Bank	21,65,956.00

#### Security

By	HR Security	26,200.00
By	Security For Project	2,28,000.00

#### Program Expenses

##### Usha Silai Project

By	Satelite Refreshment Training	4,525.00
By	State Project Coordinator	2,68,000.00
By	Travel & Mobility Cost	19,100.00
By	CSS Training Expenses	2,00,015.00

##### ASHA Training Round-IV

By	Honorarium for Resource persons	22,800.00
By	TA to Resource Persons	2,500.00
By	DA to Resource Persons	6,500.00
By	Accommodation of Resource Persons	9,500.00
By	TA to ASHA	13,300.00
By	Accommodation to ASHAs	37,900.00
By	Breakfast,Lunch,Dinner,Tea & Snacks	74,550.00
By	Incidental Expenses	12,050.00
By	Institutional Overhead	11,551.00

##### FFH Program Expenses

By	Communication Exp	3,600.00
By	Printing & Stationary	4,054.00
By	Travel Cost	10,800.00
By	Staff Incentives	54,000.00

##### HFH (Grant cum loan)

By	Behaviour, Change & Communication	59,975.00
By	Partner meeting expenses	6,000.00



<b>HFH (Grant)</b>		
By	Behaviour, Change & Communication	42,600.00
By	Toilet expenses	10,01,400.00

<b>NABARD Skill Project</b>		
By	Expenses for Boarding & Lodging	2,22,976.00
By	Exposure Visit / On job training	36,000.00
By	Honorarium to HA Theory Trainer	1,500.00
By	Honorarium to HA Soft Skill Trainer	4,000.00
By	Inauguration expenses	4,000.00
By	Monitoring & Follow up	10,000.00
By	Raw Materials for practical training	23,750.00
By	Salary of Master Trainer	20,000.00
By	Salary to Driving Trainer	12,000.00
By	Selection of candidates	12,095.00
By	Stationery	8,515.00
By	Equipment for Practical Training	8,500.00
By	Fuel expenses	53,246.00
By	Honorarium to Driving Soft Skill trainer	4,000.00
By	Honorarium to Guest Faculty Driving	1,500.00
By	Inauguration & Valediction	4,000.00
By	Vehicle Maintenance	9,319.00

<b>Jaljeevika Program Expenses</b>		
By	Staff Salary	9,88,000.00
By	Awareness & Demand Gen. Prog/Prod	93,500.00
By	Exposure Visit To Partner Organisatio	30,050.00
By	Annual Review/Portfolio Analysis	50,170.00
By	Block Level Meeting with ASHA/AWW,	6,510.00
By	Miscellaneous A/C- 8.4	6,285.00
By	Monthly Review & Reporting- 6.3	14,000.00
By	Negotiate with Financial Institutions-	5,050.00
By	OFFICE RENT- 8.1	1,22,500.00
By	Programme Monitoring, Meeting, Borrow	72,250.00
By	School Awareness Activities- 3.5	20,055.00
By	District Level Advocacy	98,175.00
By	Staff Level Training on Water Governan	10,065.00
By	Telephone & Postage- 8.3	29,500.00
By	Thematic Cultural Prog./Street Play- 3	21,000.00
By	Training on Mgt. of Waterborne Disease	6,604.00
By	Travel & Fuel Expenses A/C- 8.2	95,450.00
By	Wall Paintings-3.7	30,000.00
By	WASH Magazine-3.8	57,420.00
By	Sensitisation on Govt. Scheme	20,440.00
By	Water.Org Partner Meetings & Trainin	51,860.00

<b>TI Project Expenses</b>		
By	Community Event	10,000.00
By	DIC Level Meeting	5,085.00
By	Honorarium to Peer Educator	2,08,539.00
By	Honorarium to Project Director	40,000.00
By	Honorarium to Doctor	41,250.00
By	Documentation Cost	3,980.00
By	Demand generation activities	11,978.00
By	Other Administrative Exp.	31,427.00
By	Printing & Stationery	11,997.00
By	AMC	6,000.00



By Rent for Office	1,44,000.00
By Recruitment cost	6,400.00
By Telephone & internet charges	13,402.00
By Advocacy Activities	6,040.00
By Review Meeting	5,645.00
By Salary to Counselor	1,28,800.00
By Salary to PM	1,80,000.00
By Salary to M & E Cum Accountant	1,32,000.00
By Salary to Out Reach Worker	1,79,516.00
By Travel Cost for Admin	3,586.00
By Travel Cost for M&E, Officer	15,600.00
By Travel Cost for ORW	18,000.00
By Travel Cost for PE	23,584.00
By Travel Cost for PM	8,400.00
By Travel Cost of Counselor	6,600.00
By Insurance to Staff	1,990.00
By Social Marketing Condoms	2,358.00
By Health Camp	5,010.00
By Crises Responses	11,835.00
By Water and Electricity Charges	7,200.00

#### **Landesa Project**

By Salary	24,49,942.00
By Medicine bill reimbursement	29,102.00
By Train fare	1,46,889.00
By Perdiam	1,82,178.00
By Lodging	70,163.00
By Telephone	50,300.00
By Ground Transportation	2,26,749.00
By Meeting & Workshop	1,08,054.00
By Programme Communication	1,97,222.00
By Other Programme expenses	727.00
By Office supplies	36,964.00
By Postage	4,930.00
By Overhead	2,40,000.00

#### **NSDC Programme**

By Rent/Security	4,32,600.00
By Rent for Fish Farming Training	4,44,000.00
By Salary	37,10,337.00
By Staff welfare and Training	16,988.00
By Repair & Maintenance	2,03,549.00
By Domestic Conveyance & Travelling	2,30,149.00
By Insurance Charges	47,942.00
By Printing/Stationery/Postage/Courier	95,276.00
By Telephone/Water/Electricity	1,19,683.00
By Fuel Expenses	4,54,318.00
By Other office Expenses	1,45,737.85
By Advertisement/Business Promotion	1,60,162.00
By Assessment / Certification Expenses	4,41,080.00
By Admission fees refund	9,400.00
By House & Farm security	25,000.00
By Legal fees	18,000.00
By Professional fees	2,400.00
By Training Equipment	1,65,379.00
By Computer/Printer/Laptops	31,250.00
By Office Equipments/ Projector/AC	97,617.00
By Furniture & Fixture	10,306.00



By Vehicles	4,78,700.00
-------------	-------------

**AAHAAR Project**

By Grocery item purchase	30,74,188.00
By Vegetable Purchase	12,16,580.00
By GAS Refilling	4,43,270.00
By Utensil Cliner	13,135.00
By Salary to staff	12,87,200.00
By Fuel for aahaar food Vehicle	71,301.00
By Contingency Expenses	12,864.00
By Printing of Token	85,705.00
By Repair & Maintance	8,850.00
By Staff Refreshment Cost	7,800.00

**E-SHAKTI**

By Master Data collection & uploading	1,60,419.00
By Training cost	5,00,425.00
By Mobile handset	14,25,000.00

**HSBC**

By Office Management Exp	97,046.35
By Travelling & Allowances	52,230.00
By Accountant	49,500.00
By Audit & account expenses	18,000.00
By Assessment & Certification	33,970.00
By Centre Coordinator	2,22,750.00
By Community Mobilization	26,830.00
By Computer & Peripherals Training	8,92,620.00
By Contact with placement Agencies	17,380.00
By Home Appliance training	7,29,141.00
By Motor Winding Training	2,73,745.00
By Follow up meeting with on going youth	14,915.00
By Project Manager	99,000.00
By Quarterly Review Meeting	17,375.00
By Training on Education & Development	44,000.00
By Centre Cost (House Rent Hiring)	2,60,000.00
By Home Appliance A/C	27,407.00

**WATERSHED PROJECT**

By House Rent	55,000.00
By Printing & stationary	20,160.00
By Telephone & Postage	18,000.00
By Base line Assessment of WASH	19,200.00
By Maping of WASH Scenario	7,000.00
By Salary	5,57,000.00
By Travel & Conveyance	84,389.00
By Profiling villages & GP	33,415.00
By Identifying CBO, Local, SCO's & NGO	19,000.00
By Participatory budgetary exercise	24,900.00
By Baseline Assessment block/district	6,400.00
By Training need assessment	16,800.00
By Orientation of stakeholders	1,04,720.00
By Capacity building of youth cadre	50,868.00
By Quarterly and Annual Review meeting	14,894.00
By Engagement with PRIs	18,965.00
By Community level demand generation	23,800.00
By Designing/Developing IEC material	20,000.00
By Interface with govt. expenses	19,200.00
By Water quality testing & documentation	29,150.00
By Workshop on orientation of WASH	23,150.00
By Publication of Major findings & sharin	25,300.00
By Establishing institutional arrangemen	27,950.00
By Workshop on WASH in catchment are:	43,180.00



By Preparation of WASH plan	6,040.00
By Training on WASH	3,600.00
By Workshop with CSOs	24,674.00

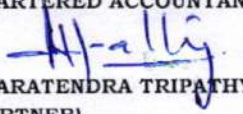
By <b>Closing Balance</b>	
Cash in hand	18,39,323.50
Cash at Bank	2,25,07,180.51

76,81,09,662.77

76,81,09,662.77

As per our audit report of even date

FOR BINOD K. AGRAWAL & ASSOCIATES  
CHARTERED ACCOUNTANTS

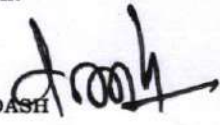
  
BHARATENDRA TRIPATHY  
(PARTNER)

MRN: 057213

Bhubaneswar, September 29th 2018.



FOR GRAM UTTHAN

  
GOVIND CHANDRA DASH  
(SECRETARY)

Secretary  
GRAM-UTTHAN  
Rajkanika, Kendrapada

**GRAM-UTTHAN**  
**AT/PO-PIMPURI,VIA-RAJKANIK**  
**DIST-KENDRAPARA,ORISSA**

Scl No	2017-18 AMOUNT(Rs.)	2016-17 AMOUNT(Rs.)
<b>1 CAPITAL FUND</b>		
Opening Balance	3,27,24,519.00	3,11,68,676.00
Add-Excess of income over Expenditure	14,98,406.00	15,55,843.00
	<b>3,42,22,925.00</b>	<b>3,27,24,519.00</b>
<b>2 RESERVE &amp; SURPLUS</b>		
(i) Solidarity Fund Reserve	57,66,184.00	52,78,535.00
(ii) Reserve for Bad Debt (Net)	2,22,24,376.89	2,08,21,090.39
	<b>2,79,90,560.89</b>	<b>2,60,99,625.39</b>
<b>3 LOAN FUND</b>		
NABARD	88,90,913.00	1,49,71,093.00
R M K	-	60,68,573.00
NATIONAL HOUSING BANK	53,89,386.00	1,12,39,000.00
CENTRAL BANK	1,68,17,564.00	2,45,49,108.00
MANVEEYA DEVELOPMENT	4,22,76,722.00	4,29,76,722.00
NSDC	1,48,64,000.00	1,48,64,000.00
TOYOTA	1,63,218.00	3,97,310.00
KASI BISWANATH	4,44,73,910.00	1,06,21,249.00
WATER.ORG	3,50,00,000.00	3,50,00,000.00
SAMUNNATI	5,82,65,506.00	-
HFH	1,52,36,716.00	-
	<b>24,13,77,935.00</b>	<b>16,06,87,055.00</b>
<b>4 CURRENT LIABILITIES</b>		
Liabilities for Expenses		
Sundry Payable	17,44,000.00	17,60,000.00
USHA Silai	-	38,334.00
Advance for Land	34,17,000.00	34,17,000.00
Staff Welfare Fund	19,49,429.68	27,85,782.68
GST payable	8,13,940.30	-
TDS Payable	27,138.00	-
Payable to SPHL	29,57,413.01	2,33,90,729.50
Payable to NSDC	25,19,143.00	16,27,303.00
B.D AGENCIES	19,41,000.00	30,08,200.00
	<b>1,53,69,063.99</b>	<b>3,60,27,349.18</b>
<b>6 INVESTMENT</b>		
CENTRAL BANK	35,00,000.00	35,00,000.00
AXIS BANK	16,97,259.00	76,97,259.00
RMK	-	20,00,000.00
BG (AXIS BANK)	94,650.00	94,650.00
BANK OF INDIA	28,10,000.00	28,10,000.00
	<b>81,01,909.00</b>	<b>1,61,01,909.00</b>
<b>7 LOAN &amp; ADVANCES</b>		
Gross Loan Portfolio	59,49,67,964.68	66,42,33,801.68
Manage portfolio SPHL	38,50,93,905.00	50,91,92,328.00
	<b>20,98,74,059.68</b>	<b>15,50,41,473.68</b>
<b>8 OTHER CURRENT ASSETS</b>		
Security Deposit for Office	11,95,450.00	9,41,250.00
Receivable from SPHL	1,89,26,249.52	1,53,73,705.52
IPE Global	2,09,876.00	2,09,876.00
USHA International Ltd.	4,49,375.00	4,14,242.00
Tata Project Community Development Trust	39,332.60	1,71,221.00



Solar light	20,40,650.00	
Interest Receivable	3,90,179.00	11,23,079.01
Deferred Revenue (MILAAP)	11,77,380.50	
Fees Receivable	-	15,62,000.00
	<u>2,44,28,493.00</u>	<u>1,97,95,374.00</u>
<b>9 OTHER ASSETS</b>		
For Assessment year 2012-13	2,50,000.00	2,50,000.00
For Assessment year 2011-12	2,00,000.00	2,00,000.00
Tax Deducted at Sources	16,54,153.76	16,54,153.76
Assessment year 2009-10	19,05,339.00	19,05,339.00
TDS (AY 2015-16)	32,47,914.56	32,47,914.56
TDS (AY 2016-17)	16,28,856.00	16,28,856.00
TDS (AY 2017-18)	10,50,768.13	10,50,768.13
TDS (AY 2018-19)	11,74,722.40	-
	<u>1,11,11,754.00</u>	<u>99,37,031.00</u>
<b>10 CURRENT ASSETS</b>		
Cash-in-hand	18,39,323.50	7,00,875.00
Cash at Bank	2,25,07,180.51	1,14,15,725.42
	<u>2,43,46,504.00</u>	<u>1,21,16,600.00</u>
<b>11 INTEREST INCOME</b>		
Interest Collected(GU)	2,76,10,447.99	68,94,004.00
Bank Interest	4,78,925.00	4,71,969.91
FD Interest	24,79,162.00	20,00,979.54
Retention interest (SPH)	8,98,352.00	
	<u>3,14,66,887.00</u>	<u>93,66,953.00</u>
<b>12 COMMISSION RECEIVED</b>		
Milaap	3,500.00	-
Samunnati	8,25,000.00	-
Swarna Pragati Micro Finance	1,67,40,489.49	1,54,19,290.25
	<u>1,75,68,989.49</u>	<u>1,54,19,290.25</u>
<b>13 OTHER INCOME</b>		
Misc. Income	50,707.00	1,06,450.00
Training Hall Hiring	-	4,63,500.00
HR Security	61,000.00	-
Fees Collection	37,99,900.00	49,52,050.00
Profit on Sale of Land/Assets	-	35,848.00
Vehicle Income	4,39,111.00	3,00,062.00
LPF Collected	9,27,815.00	2,59,014.00
Other Collected	-	7,700.00
Local Contribution	2,358.00	1,22,860.00
Aahaar Token	15,65,000.00	13,45,500.00
	<u>68,45,891.00</u>	<u>75,92,984.00</u>
<b>14 GRANT-IN-AID</b>		
AAHAAR	46,37,537.00	40,80,000.00
AROHAN	-	1,21,041.00
AXIS BANK	7,50,000.00	7,50,000.00
HSBC	21,59,460.00	26,99,325.00
NUHM	1,53,243.00	2,11,248.00
E-SHAKTI	21,83,265.00	-
MAHENDRA & MAHENDRA	-	6,42,632.00
NHM Odisha(Asha Training)	4,06,972.00	19,34,992.00
TARGETED INTERVENTION	13,41,658.00	16,28,939.00
TATA TRUST	-	25,40,603.40
USHA International Ltd	6,55,616.00	4,71,770.00
WATER.ORG	-	61,00,824.00



WETLANDS	-	5,00,000.00
HABITAT FOR HUMANITY	5,88,000.00	5,22,000.00
FINISH	-	1,17,000.00
CDMO	6,000.00	-
TPCDT	3,99,062.00	-
LANDESA	37,43,220.86	-
WATERSHED	7,34,964.00	-
NABARD	3,96,128.00	-
BED NET	50,000.00	-
SUDA	1,72,000.00	-
	<u>1,83,77,125.86</u>	<u>2,23,20,374.40</u>
<b>15 FINANCE COST</b>		
Int. Paid to TOYOTA Finance	29,824.00	58,455.00
Interest Paid to Central Bank	21,65,956.00	37,30,031.00
Interest Paid to M Holding	43,00,000.00	7,00,000.00
Interest Paid to NABARD	12,72,494.00	29,51,103.00
Interest Paid to NHB	8,70,386.00	14,28,070.00
Interest Paid to RMK	11,11,427.00	9,16,068.00
Interest Paid to WATER.ORG	-	25,81,027.03
Interest paid to NSDC	8,91,840.00	16,27,303.00
Interest paid to HFH	2,96,273.00	-
Interest paid to KVVIS	6,64,823.00	-
Interest Paid to Tribbox design	40,000.00	-
Interest Paid to WICF	43,41,831.00	-
Interest Paid to SAMUNNATI	51,98,725.78	-
	<u>2,11,83,580.00</u>	<u>1,39,92,057.00</u>
<b>16 EMPLOYEE BENEFIT EXPENSES</b>		
Salary	73,22,458.00	41,70,588.00
Staff Incentive	1,73,614.00	2,18,689.00
EPF	15,70,917.00	8,81,063.00
Staff Welfare Expenses	1,37,057.00	45,164.00
	<u>92,04,046.00</u>	<u>53,15,504.00</u>
<b>17 OTHER EXPENSES</b>		
Assets Insurance	57,753.00	45,104.00
Audit Fees	3,54,000.00	6,00,000.00
Bank Comn.& Charges	30,488.79	23,610.31
Awareness programme	43,275.00	-
Communication Expenses	3,78,205.00	4,16,428.00
Computer Stationary	38,961.00	9,850.00
Consultancy Fees	5,84,500.00	1,18,225.00
Electrical Expenses	3,790.00	14,765.00
Electricity Charges	96,889.00	1,22,291.00
Fuel Expenses	4,76,669.00	3,44,131.00
Filling expenses	2,300.00	11,874.00
Financial Literacy training	-	8,64,520.00
G B Meeting Expenses	33,865.00	34,250.00
Office Rent	7,98,927.00	6,09,800.00
Legal Cell Expenses	2,500.00	-
NUHM Programe Expenses	-	2,43,650.00
Misc. Expenses	3,13,130.50	3,26,863.00
Meeting Expenses	64,374.00	38,617.00
News Paper & Periodicals	-	5,539.00
DFLAP Training	4,73,802.00	-
Printing & Stationary	3,52,552.00	1,18,616.00
Repair & Maintenance	3,69,549.00	2,46,478.00
Loss on Sale of Land/Assets	-	75,890.00



Service Tax	3,80,881.80	6,49,315.00
Service Charges	33,53,279.00	6,36,113.00
Travel Expenses	4,91,520.00	3,55,384.00
World Women's Day	-	32,440.00
World Toilet Day Celebration	22,205.00	16,616.00
Web Charges	5,700.00	22,600.00
Bed net	36,968.00	-
Loan processing expenses	7,10,600.00	-
Professional tax	7,175.00	-
Tata skill project expenses	1,82,140.00	-
World Waterday expenses	15,067.00	-
Org. Contribution to IT project	2,358.00	-
	<u>96,83,423.00</u>	<u>59,82,970.00</u>
<b>18(a) USHA SILAI PROJECT EXPENSES</b>		
Communication Expenses	-	6,000.00
CSS Training Expenses	2,00,015.00	62,425.00
State Project Coordinator	2,68,000.00	1,09,000.00
Stationery & Contingencies Exp.	-	38,334.00
Travel & Mobility Cost	19,100.00	47,772.00
Administration Cost	-	5,990.00
Satelite Refresher Training	4,525.00	-
	<u>4,91,640.00</u>	<u>2,69,521.00</u>
<b>18(b) ASHA TRAINING</b>		
Honorarium for Resource persons	22,800.00	2,74,800.00
TA to Resource Persons	2,500.00	23,250.00
DA to Resource Persons	6,500.00	1,14,500.00
Accommodation of Resource Persons	9,500.00	1,14,500.00
TA to ASHA	13,300.00	1,36,300.00
Accommodation to ASHAs	37,900.00	3,44,500.00
Breakfast,Lunch,Dinner,Tea & Snacks	74,550.00	10,02,450.00
Incidental Expenses	12,050.00	90,141.00
Conference Hall Charges	-	4,500.00
Institutional Overhead	11,551.00	2,02,914.00
ASHA Induction Training	-	7,488.00
	<u>1,90,651.00</u>	<u>23,15,343.00</u>
<b>18(c) FFH Project</b>		
Communication Exp	3,600.00	1,800.00
Health Session	-	564.00
Printing & Stationary	4,054.00	-
Travel Cost	10,800.00	9,750.00
Staff Incentives	54,000.00	38,000.00
	<u>72,454.00</u>	<u>50,114.00</u>
<b>18(d) SC DEVELOPMENT</b>		
CB training for cluster management	-	4,025.00
Block Level Quarterly Review Meeting	-	3,050.00
Communication	-	1,200.00
IEC Material Printing	-	2,250.00
P C Remuneration	-	45,500.00
Quarterly SHG Leadership Training	-	9,900.00
Stationery	-	3,867.23
Training on Tailoring	-	68,045.00
Travel Cost	-	8,000.00
	-	<u>1,45,837.23</u>
<b>18(e) Migration Project</b>		
Advocy Initiatives	-	19,450.00
Collectivization	-	75,545.00



Financial sevice and Social Security	-	9,059.00
Health and Malnutrition Program	-	1,15,900.00
Information Education and Communication	-	40,000.00
Knowladge Generation and Research	-	1,15,000.00
Legal Aid	-	16,140.00
Outreach Activities	-	1,27,050.00
Overhead Cost	-	84,962.81
Personnel Cost	-	4,37,500.00
Registration and Photo ID Work	-	6,650.00
Skill Development Training	-	2,68,705.00
Staff Capacity Building	-	47,750.00
	-	13,63,711.81
<b>18(f) HFH (Grant cum loan)</b>		
Behaviour, Change & Communication	59,975.00	-
Partner meeting expenses	6,000.00	-
	65,975.00	-
<b>18(g) HFH (Grant)</b>		
Behaviour, Change & Communication	42,600.00	-
Toilet expenses	10,01,400.00	-
	10,44,000.00	-
<b>18(h) NABARD Skill Project</b>		
Expenses for Boarding & Lodging	2,22,976.00	-
Exposure Visit / On job training	36,000.00	-
Honorarium to HA Theory Trainer	1,500.00	-
Honorarium to HA Soft Skill Trainer	4,000.00	-
Inauguration expenses	4,000.00	-
Monitoring & Follow up	10,000.00	-
Raw Materials for practical training	23,750.00	-
Salary of Master Trainer	20,000.00	-
Salary to Driving Trainer	12,000.00	-
Selection of candidates	12,095.00	-
Stationery	8,515.00	-
Equipment for Practical Training	8,500.00	-
Fuel expenses	53,246.00	-
Honorarium to Driving Soft Skill trainer	4,000.00	-
Honorarium to Guest Faculty Driving	1,500.00	-
Inauguration & Valediction	4,000.00	-
Vehicle Maintenance	9,319.00	-
	4,35,401.00	-
<b>18(i) WATER.ORG(Jaljeevika)</b>		
Salary	9,88,000.00	27,78,972.00
Annual Review- N1	50,170.00	-
Awareness & Demand Generation-B2	93,500.00	55,200.00
Exposure to Other Organisations-K1	30,050.00	43,130.00
IEC Material Development- C3	-	3,648.00
Miscellaneous - P6	6,285.00	22,750.00
Office Rent- P1	1,22,500.00	90,750.00
Printing & Stationery-P4	-	15,878.00
Programme Monitoring,Meeting,Borrower Visit- M5	72,250.00	2,92,688.00
Repair & Maint. of Computer & Printer-P3	-	11,970.00
School Awareness Activities- C2	20,055.00	10,810.00
Block Level Meeting with ASHA/AWW/PRI	6,510.00	



Street Play- C1	-	15,000.00
Telephone & Postage- P2	29,500.00	13,764.00
Training to VHW/PRI/Govt Staff-B5	-	32,133.00
Travel Expenses A/C	-	93,750.00
Video Film Development-G2	-	82,700.00
Wall Paintings-G1	-	24,000.00
WASH Magazine-G3	57,420.00	55,425.00
Water.Org Training Programme-K2	-	6,486.00
World Water Day Celebration-C4	-	23,100.00
District Level Advocacy	98,175.00	-
Sensitisation on Govt. Scheme	20,440.00	-
Water.Org Partner Meetings & Training	51,860.00	-
Awareness & Demand Gen. Prog/Product Training-3.4	-	1,53,400.00
Exposure Visit To Partner Organisation-2.2	-	33,312.00
IEC Material Development- 3.6	-	6,650.00
Market Demand Assessment Study-1.1	-	1,00,300.00
Miscellaneous A/C- 8.4	-	15,658.00
Monthly Rivew & Reporting- 6.3	14,000.00	10,540.00
Negotiate with Financial Institutions- 4.4	5,050.00	10,500.00
Office rent- 8.1	-	1,22,500.00
Programme Monitoring,Meeting,Borrower Visit- 6.4	-	70,000.00
School Awareness Activities- 3.5	-	17,850.00
Software Annual Maint. Charges- 6.1	-	15,000.00
Staff Level Training on Water Governance- 2.1	10,065.00	10,080.00
Telephone & Postage- 8.3	-	30,350.00
Thematic Cultural Prog/ Street Play-3.3	21,000.00	21,000.00
Training on Mgt. of waterborne Disases- 2.4	6,604.00	6,555.00
Travel & Fuel Expenses A/C-8.2	95,450.00	97,710.00
Wall Paintings-3.7	30,000.00	30,000.00
WASH Magazine-3.8	-	8,700.00
	18,28,884.00	44,32,259.00

**18(j) TI PROJECT**

Advocacy Activities	6,040.00	6,000.00
Community Event	10,000.00	12,954.00
Crises Responses	11,835.00	11,000.00
Communication	-	13,925.00
Demand generation activities	11,978.00	11,567.00
DIC Level Meeting	5,085.00	5,360.00
Honorarium to Peer Educator	2,08,539.00	2,33,400.00
Honorarium to Project Director	40,000.00	40,000.00
Honorarium to Doctor	41,250.00	-
Other Administrative Exp.	31,427.00	24,046.00
Out Reach Worker	1,79,516.00	1,95,000.00
Printing & Stationery	11,997.00	10,696.00
Rent for Office	1,44,000.00	1,32,000.00
Review Meeting	5,645.00	6,620.00
Salary to Counselor	1,28,800.00	1,56,000.00
Salary to M&E, Accountant	1,32,000.00	1,56,000.00
Social Marketing Condoms	2,358.00	7,711.00
Salary to PM	1,80,000.00	1,95,000.00
Travel Cost for Admin	3,586.00	2,638.00
Travel Cost for M&E, Officer	15,600.00	3,527.00
Travel Cost for ORW	18,000.00	18,000.00
Travel Cost for PE	23,584.00	21,600.00
Travel Cost for PM	8,400.00	8,378.00
Travel Cost of Counselor	6,600.00	7,190.00



Insurance to Staff	1,990.00	2,465.00
Recruitment Cost	6,400.00	-
Health Camp	5,010.00	5,525.00
AMC	6,000.00	-
Documentation	3,980.00	3,975.00
Telephone & Internet Charges	13,402.00	-
Water and Electricity Charges	7,200.00	6,000.00
	<u>12,70,222.00</u>	<u>12,96,577.00</u>

**18(k) Landesa Project**

Salary	24,49,942.00	-
Medicine bill reimbursement	29,102.00	-
Train fare	1,46,889.00	-
Perdiam	1,82,178.00	-
Lodging	70,163.00	-
Telephone	50,300.00	-
Ground Transportation	2,26,749.00	-
Meeting & Workshop	1,08,054.00	-
Programme Communication	1,97,222.00	-
Other Programme expenses	727.00	-
Office supplies	36,964.00	-
Postage	4,930.00	-
Overhead	2,40,000.00	-
	<u>37,43,220.00</u>	<u>-</u>

**18(l) NSDC Programe**

Rent/Security	4,32,600.00	5,28,699.00
Salary	37,10,337.00	30,17,535.00
Staff welfare and Training	16,988.00	47,415.00
Repair & Maintenance	2,03,549.00	1,51,006.00
Domestic Conveyance & Travelling	2,30,149.00	3,33,578.00
Professional Fee	2,400.00	-
Insurance Charges	47,942.00	84,131.00
Printing/Stationery/Postage/Courier	95,276.00	2,06,909.00
Telephone/Water/Electricity Expenses	1,19,683.00	72,020.00
Fuel Expenses	4,54,318.00	3,27,118.00
Other office Expenses	1,45,737.85	82,978.95
Advertisement/Business Promotion	1,60,162.00	1,30,992.00
Assessment / Certification Expenses	4,41,080.00	2,23,040.00
Rent for Fish Farming Training	4,44,000.00	4,72,000.00
Recruitment Expenses	-	5,095.00
Admission fees refund	9,400.00	-
House & Farm security	25,000.00	-
Legal fees	18,000.00	-
Training Equipment	1,65,379.00	2,73,811.00
	<u>67,22,000.85</u>	<u>59,56,327.95</u>

**18(m) AAHAAR Project**

Grocery item purchase	30,74,188.00	25,92,390.30
Vegitable Purchase	12,16,580.00	9,97,486.00
GAS Refilling	4,43,270.00	3,84,583.50
Transporting Charges	-	7,400.00
Utensil Cliner	13,135.00	16,300.00



Salary to staff	12,87,200.00	9,88,000.00
Bank Charges	-	1,106.70
Fuel for aahaar food Vehicle	71,301.00	54,059.00
Contingency Expenses	12,864.00	10,714.00
Printing of Token	85,705.00	52,920.00
Repair & Maintance	8,850.00	11,005.00
Staff Refreshment Cost	7,800.00	19,200.00
Staff Bed	-	18,000.00
Staff Uniform	-	17,895.00
	<u>62,20,893.00</u>	<u>51,71,059.50</u>
<b>18(n) E-SHAKTI</b>		
Master Data collection & uploading	1,60,419.00	-
Training Cost	5,00,425.00	-
Mobile handset	14,25,000.00	-
	<u>20,85,844.00</u>	<u>-</u>
<b>18(o) TATA TRUST</b>		
Mobilization of Youth	-	36,500.00
Accommodation & Center cost	-	3,80,000.00
Breakfast,Lunch,Dinner,Tea & Snacks	-	1,20,000.00
Trainees	-	7,55,480.00
Electricity Charges	-	16,863.00
Maintenance	-	15,865.00
Vehicle Hiring Charges	-	500.00
	<u>-</u>	<u>13,25,208.00</u>
<b>18(p) HSBC</b>		
Office Management Exp	97,046.35	26,916.25
Travelling & Allowances	52,230.00	41,180.00
Accountant	49,500.00	31,500.00
Audit & account expenses	18,000.00	-
Assessment & Cetification	33,970.00	8,000.00
Centre Coordinator	2,22,750.00	1,41,750.00
Community Mobilization	26,830.00	40,660.00
Computer & Peripherals Training	8,92,620.00	4,17,830.00
Contact with placement Agencies	17,380.00	4,850.00
Home Appliance training	7,29,141.00	1,87,580.00
Motor Winding Training	2,73,745.00	6,37,246.00
Follow up meeting with on going youth	14,915.00	-
Orientation and Training Project	-	13,580.00
project Manager	99,000.00	63,000.00
Project Objectives Sharing Meeting	-	45,070.00
Quarterly Review Meeting	17,375.00	4,535.00
Training on Education & Development	44,000.00	20,000.00
Centre Cost (House Rent Hiring)	2,60,000.00	1,36,000.00
Home Appliances	27,407.00	-
	<u>28,75,909.35</u>	<u>18,19,697.25</u>
<b>18(q) WATERSHED PROJECT</b>		
House Rent	55,000.00	10,000.00
Printing & stationary	20,160.00	3,705.00
Telephone & Postage	18,000.00	4,000.00
Base line Assessment of WASH	19,200.00	4,800.00
Mapping of WSH Scenario	7,000.00	1,540.00
Salary	5,57,000.00	80,000.00



Travel & Conveyance	84,389.00	7,958.00
Quarterly and Annual Review	14,894.00	5,010.00
Profiling villages & GP	33,415.00	-
Identifying CBO, Local, SCO's & NGO	19,000.00	-
Participatory budgetary exercise	24,900.00	-
Baseline Assessment block/district	6,400.00	-
Training need assessment	16,800.00	-
Orientation of stakeholders	1,04,720.00	-
Capacity building of youth cadre	50,868.00	-
Engagement with PRIs	18,965.00	-
Community level demand generation	23,800.00	-
Designing/Developing IEC material	20,000.00	-
Interface with govt. expenses	19,200.00	-
Water quality testing & documentation	29,150.00	-
Workshop on orientation of WASH	23,150.00	-
Publication of Major findings & sharing	25,300.00	-
Establishing institutional arrangement	27,950.00	-
Workshop on WASH in catchment area	43,180.00	-
Preparation of WASH plan	6,040.00	-
Training on WASH	3,600.00	-
Workshop with CSOs	24,674.00	-
	<u>12,96,755.00</u>	<u>1,17,013.00</u>

**18(r) FINISH**

ICE Material Printing	-	33,000.00
Animators Supplementary Salary	-	72,000.00
Prog. Coordinator Supplementary Salary	-	27,000.00
	<u>-</u>	<u>1,32,000.00</u>



**GRAM-UTTHAN**  
**AT/PO-PIMPURI,VIA-RAJKANIK**  
**DIST-KENDRAPARA,ORISSA**

**CONSOLIDATED FIXED ASSETS SCHEDULE AS ON 31 MARCH 2018**

Sl #	Name of Assets	WDV as on 01.04.2017	Addition During the Year		Deletion During the Year	Total	Rate %	Depreciation	WDV as on 31.03.2018
			>180days	<180Days					
1	Land	2,14,90,409.00	-	-	-	2,14,90,409.00		-	2,14,90,409.00
2	Building	1,20,70,864.00	2,11,550.00	2,77,237.00		1,25,59,651.00	10	12,42,103.00	1,13,17,548.00
3	Computer	9,74,775.00		65,800.00		10,40,575.00	40	4,03,070.00	6,37,505.00
4	Software	22,311.00	1,09,100.00	1,00,000.00		2,31,411.00	40	72,564.00	1,58,847.00
5	Printer	15,272.00		31,250.00		46,522.00	40	12,359.00	34,163.00
6	Vehicle(4)	36,33,987.00		4,78,700.00	78,000.00	40,34,687.00	15	5,69,301.00	34,65,386.00
7	Vehicle(2)	5,31,572.00				5,31,572.00	15	79,736.00	4,51,836.00
8	Bi-Cycle	78,274.00				78,274.00	15	11,741.00	66,533.00
9	Sound System	18,842.00				18,842.00	15	2,826.00	16,016.00
10	Bio Matric Device	38,495.00				38,495.00	15	5,774.00	32,721.00
11	LED TV	11,560.00				11,560.00	15	1,734.00	9,826.00
12	Stabilizer	25,023.00				25,023.00	15	3,753.00	21,270.00
13	Air Conditioner	38,836.00				38,836.00	15	5,825.00	33,011.00
14	Refrigerater	66,428.00				66,428.00	15	9,964.00	56,464.00
15	Overhead Projector	1.00				1.00	10	1.00	-
16	Inverter	1,24,560.00	26,400.00	14,750.00		1,65,710.00	10	15,834.00	1,49,876.00
17	Generator	1,67,367.00				1,67,367.00	15	25,105.00	1,42,262.00
18	Note Counting Machine	4,267.00				4,267.00	15	640.00	3,627.00
19	Water Pump	23,540.00				23,540.00	15	3,531.00	20,009.00
15	Calcalater	186.00				186.00	25	47.00	139.00
21	EPBX	6,697.00				6,697.00	15	1,005.00	5,692.00
22	Tailoring machine	24,723.00				24,723.00	15	3,708.00	21,015.00
23	LCD Projector	18,494.00				18,494.00	40	7,398.00	11,096.00
24	Pulvolizer	13,329.00				13,329.00	15	1,999.00	11,330.00
25	Furniture & Fixture	16,54,993.00	17,450.00	23,656.00		16,96,099.00	10	1,68,427.00	15,27,672.00
26	Cell Phone	1,754.00				1,754.00	40	702.00	1,052.00
27	Fan	69,389.00	23,050.00			92,439.00	15	13,866.00	78,573.00
28	Gizer	535.00				535.00	15	80.00	455.00
29	Iron Chest	16,187.00				16,187.00	10	1,619.00	14,568.00
30	Gas Stove	22,315.00				22,315.00	15	3,347.00	18,968.00
31	Loom	5,737.00				5,737.00	15	861.00	4,876.00
32	Aquaguard	32,225.00				32,225.00	15	4,834.00	27,391.00
33	Camera	83,102.00	1,43,642.00			2,26,744.00	15	34,012.00	1,92,732.00
34	Instalation of Tubwell	1,13,786.00				1,13,786.00	15	17,068.00	96,718.00
35	Inst. Of Transformer	2,44,130.00				2,44,130.00	15	36,620.00	2,07,510.00
36	Auto Print mechine	6,861.00				6,861.00	15	1,029.00	5,832.00
37	Accessories	78,877.00				78,877.00	15	11,832.00	67,045.00
38	Light	1,487.00				1,487.00	15	223.00	1,264.00
39	Telephone	20,607.00				20,607.00	15	3,091.00	17,516.00

40	Trolley	2,428.00				2,428.00	15	364.00	2,064.00
41	Carrates	14,761.00				14,761.00	15	2,214.00	12,547.00
42	Stitching Machine	1,38,918.00			32,100.00	1,06,818.00	15	16,023.00	90,795.00
43	Sealing Machine	10,512.00				10,512.00	15	1,577.00	8,935.00
44	Weighing Machine	21,599.00				21,599.00	15	3,240.00	18,359.00
45	Cutter	3,778.00				3,778.00	15	567.00	3,211.00
46	Motor Boat	3,737.00				3,737.00	15	561.00	3,176.00
47	Charakha Set	226.00				226.00	15	226.00	-
48	Type Machine	74.00				74.00	15	74.00	-
49	Water Testing KIT	1,24,851.00				1,24,851.00	10	12,485.00	1,12,366.00
50	Fax Machine	2,497.00				2,497.00	10	250.00	2,247.00
51	Auto Clave Machine	14,369.00				14,369.00	10	1,437.00	12,932.00
52	GPS	51,861.00				51,861.00	10	5,186.00	46,675.00
53	Establishment of TRC	28,523.00				28,523.00	15	4,278.00	24,245.00
54	Meteo. Equip. for TRC	15,222.00				15,222.00	15	2,283.00	12,939.00
55	Meteo. Equip. for Schools	2,05,400.00				2,05,400.00	15	30,810.00	1,74,590.00
56	Office Equipments	15,782.00	7,875.00	4,000.00		27,657.00	15	3,849.00	23,808.00
57	Agriculture Equipment	22,397.00				22,397.00	15	3,360.00	19,037.00
58	Lamination Machine	1,445.00				1,445.00	15	217.00	1,228.00
59	Water Filter	4,560.00				4,560.00	15	684.00	3,876.00
60	Electrical Equipment	1,11,424.00		6,000.00		1,17,424.00	10	11,442.00	1,05,982.00
	<b>TOTAL</b>	<b>4,25,46,161.00</b>	<b>5,39,067.00</b>	<b>10,01,393.00</b>	<b>1,10,100.00</b>	<b>4,39,76,521.00</b>		<b>28,78,756.00</b>	<b>4,10,97,765.00</b>



**SCHEDULE-19****NOTES ON ACCOUNTS****ACCOUNTING POLICIES AND NOTES ON ACCOUNTS****A. ACCOUNTING POLICIES:**

1. The accounts are maintained on mercantile basis.
2. The Fixed Assets have been accounted for at historical cost i.e. cost of acquisition and direct expenses made for its creation and none of the fixed assets has been revalued during the year.
3. The Corpus fund constitutes the initial seed money transferred from the General Account. Surplus or deficit is added to or deducted there from every year. Contributions received in kind are valued on estimated basis and accounted for accordingly by corresponding debit to the assets.
4. Depreciation on Fixed Assets is provided for on WDV basis at the rates specified by the Income Tax Act, 1961. Cash proceeds/realization up to the end of the year against the sale of assets is credited to the respective block of assets and no profit/loss is worked out thereon. Depreciation is charged and provided as laid down by the Income tax Act, 1961.
5. Expenditure of revenue nature on specific projects out of grants received is charged to appropriate revenue heads and credit is taken to the extent of such expenditure to the Income and Expenditure Account. In case of expenditure of Capital nature made out of grants, the respective fixed assets are debited and the credit to the same extent is taken to the Capital Reserve Account. The amount of grants pending utilization against such projects is treated as liability.

**B. NOTES ON ACCOUNTS**

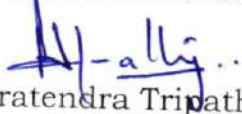
1. Financial returns from various Branch Offices are received and compiled at Head Office.
2. The Society is setting aside 1% of the amount advanced every year in pursuance of its Micro finance objects in reserve for any resultant bad debts.
3. The Society is collecting Rs.8 per Rs.1000.00 of loan disbursed to beneficiary at the time of application for loan towards death/disability of the loanee and her spouse during continuance of the loan as per the agreement with DHFL Premerica Life Insurance Company Limited.
4. The Society has taken loans from SAMUNNATI and KASI BISWANATH for onward lending to SHGs and from Habitat For Humanity for lending to SHGs for construction of house. Accordingly, the Borrowings are reflected under loan with disclosure as to its security or otherwise. The advances made to SHGs are classified under "Loans to Member".
5. The Society is acting in a contractual capacity as a Business Correspondent (BC) for Swarna Pragati Housing Loan (SPHL) at the request of the Organisation/Company on a principal to principal basis. This inter alia entails identification of its customer beneficiary base for providing microfinance to them on behalf of the Organisation/Company, collect interest, charges and



principal from them and remits the same to SPHL. This is in furtherance of Gram Utthan's objective of facilitating credit to the poorest of poor at their doorstep.

6. The Society has paid service fees to MILAAP against loan outstanding for a tenure of 12 months, 18 months and 24 months. Accordingly the expenditure pertaining to current year has been taken in the Statement of Income & Expenditure on accrual basis and the balance amount is reflecting as deferred revenue expenditure in the Balance sheet.
7. As decided by the Governing body, keeping in view the nature and economic condition of borrowers availing micro finance facilities, in case where the borrower is unable to repay the entire loan during its term, the same is rescheduled for an extended term. This being the Society's policy, details of loans rescheduled are not separately mentioned but are treated as fresh and regular loans.
8. The Cash on Hand of all Branches, Projects and Head Office are as certified by the management and balance confirmation of loans to member is also as per certificate by the management.
9. No provision for Income Tax is made in the account of the Society pursuant to the Hon'ble ITAT decision on appeal. The matter being sub-judice at present with High Court, Odisha the Society is going by the decision of the ITAT.
10. Loan to member under Village Health Volunteers are shown under Loan Disbursement.
11. Previous year's figures have been rearranged and/or regrouped wherever necessary so as to conform to the current year figures.

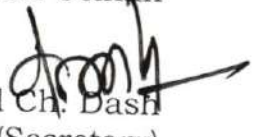
for Binod K Agrawal & Associates  
Chartered Accountants

  
Bharatendra Tripathy  
(Partner)  
M No: 057213



Place: Bhubaneswar  
Date: September 29, 2018.

for Gram Utthan

  
Govind Ch. Dash  
(Secretary)

**Secretary**  
**GRAM-UTTHAN**  
**Rajkanika, Kendrapada**