



**ROMESH KUMAR & CO.**  
CHARTERED ACCOUNTANTS

30/A, Unit - III, Bhubaneswar-751 001  
Tel. : (0674) 2393915  
E-mail : romeshkumar\_bbsr@yahoo.com

**OFFICE AT :**  
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Tel. : (06854) 233153

**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, 2019, 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, 2019 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, 2019.
3. In the case of the Receipt and Payment Account, of the receipts and payments for its accounting year ended on March 31, 2019.

Place: Bhubaneswar  
Date: October 28, 2019.

For Romesh Kumar & Co.  
Chartered Accountants



  
Bharatendra Tripathy  
(Partner)

M No.: 057213.

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

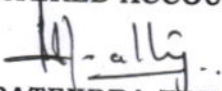
BALANCE SHEET AS ON 31ST MARCH-2019

SL NO	PARTICULARS	SCH	2018-19 Amount(Rs.)	2017-18 Amount(Rs.)
<b><u>LIABILITIES</u></b>				
A	CAPITAL FUND	1	3,68,27,005.00	3,42,22,925.00
B	RESERVE & SURPLUS	2	2,94,66,659.89	2,79,90,560.89
C	LOAN FUND	3	25,75,11,369.00	24,09,73,322.00
D	CURRENT LIABILITIES & PROVISIONS	4	2,12,86,857.29	1,53,69,063.99
			<b>34,50,91,891.00</b>	<b>31,85,55,872.00</b>
<b><u>ASSETS</u></b>				
E	FIXED ASSETS	5	4,06,64,713.58	4,10,97,765.00
F	INVESTMENT	6	37,91,909.00	81,01,909.00
G	LOAN & ADVANCES	7	22,72,25,653.68	20,94,69,446.68
H	OTHER CURRENT ASSETS	8	2,19,83,506.00	2,44,28,493.00
I	OTHER ASSETS	9	83,66,975.00	1,11,11,754.00
J	CURRENT ASSETS	10	4,30,59,134.00	2,43,46,504.00
			<b>34,50,91,891.00</b>	<b>31,85,55,872.00</b>

Significant Accounting Policy &  
Notes on Accounts

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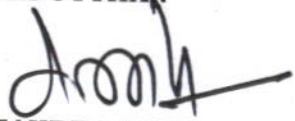
As per our audit report of even date  
**FOR ROMESH KUMAR & CO.**  
**CHARTERED ACCOUNTANTS**

  
**BHARATENDRA TRIPATHY**  
**(PARTNER)**  
**MRN: 057213**

Bhubaneswar, October 28th 2019



**FOR GRAM UTTHAN**

  
**GOVIND CHANDRA DASH**  
**(SECRETARY)**  
**Secretary**  
**GRAM-UTTHAN**  
**Rajkanika, Kendrapada**



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

**CONSOLIDATED INCOME & EXPENDITURE STATEMENT FOR THE YEAR ENDED MARCH-2019**

SL #	PARTICULARS	SCH#	2018-19	2017-18
<b>INCOME</b>				
A	Interest Income	11	3,71,07,254.00	3,14,66,887.00
B	Commission Received	12	1,05,69,945.00	1,75,68,989.49
C	Other Incomes	13	95,51,572.50	68,45,891.00
D	Grant-In-Aid Received	14	3,09,71,023.70	1,83,77,125.86
	<b>Total</b>		<b>8,81,99,795.00</b>	<b>7,42,58,893.00</b>
<b>EXPENDITURE</b>				
E	Finance Cost	15	2,43,59,364.00	2,11,83,580.00
F	Employee benefit Expenses	16	99,98,130.00	92,04,046.00
G	Other Expenses	17	1,20,11,235.00	96,83,423.00
H	Project Expenses	18		
	Usha Silai	(a)	2,85,225.00	4,91,640.00
	Asha Training	(b)	3,90,228.00	1,90,651.00
	FFH Project	(c)	79,100.00	72,454.00
	IHHL	(d)	5,20,894.00	-
	LIVELIHOOD	(e)	1,549.94	-
	IFF- GIZ (Grant)	(f)	32,37,210.70	-
	IFF- GIZ	(g)	10,17,426.40	-
	HFH (Grant cum Loan)	(h)	-	65,975.00
	HFH (Grant)	(i)	-	10,44,000.00
	NABARD skill project	(j)	8,38,556.00	4,35,401.00
	Jaldeep	(k)	39,14,374.00	-
	TI Project	(l)	13,04,279.00	12,70,222.00
	NOMI	(m)	27,83,997.00	-
	NSDC Programe	(n)	54,01,889.00	67,22,000.85
	AAHAAR Project	(o)	65,18,197.50	62,20,893.00
	E SHAKTI	(p)	70,72,003.00	20,85,844.00
	HSBC	(q)	5,89,765.00	28,75,909.35
	Watershed Project	(r)	12,04,805.00	12,96,755.00
	Jaljiveeka	(s)	-	18,28,884.00
	LANDESA	(t)	-	37,43,220.00
I	Loan Loss Reserve		12,15,686.00	14,66,832.50
J	Depreciation		28,51,800.00	28,78,756.00
	<b>Total</b>		<b>8,55,95,715.00</b>	<b>7,27,60,487.00</b>
	Excess of Income over Expenditure		26,04,080.00	14,98,406.00
	Provision for Tax		-	-
	Balance transferred to Capital/Corpus fund		<b>26,04,080.00</b>	<b>14,98,406.00</b>

As per our audit report of even date

**FOR ROMESH KUMAR & CO.**  
**CHARTERED ACCOUNTANTS**

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

**MRN: 057213**

Bhubaneswar, October 28th 2019.



**FOR GRAM UTTHAN**

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

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

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

Scl No

**1 CAPITAL FUND**

Opening Balance  
Add-Excess of income over Expenditure

**2 RESERVE & SURPLUS**

- (i) Solidarity Fund Reserve  
(ii) Reserve for Bad Debt (Net)

**3 LOAN FUND**

NABARD  
NATIONAL HOUSING BANK  
CENTRAL BANK  
MANVEEYA DEVELOPMENT  
NSDC  
TOYOTA  
KASI BISWANATH  
WATER.ORG  
SAMUNNATI  
HFH

**4 CURRENT LIABILITIES**

Liabilities for Expenses

Sundry Payable  
Advance for Land  
Staff Welfare Fund  
GST payable  
TDS Payable  
EPF Payable  
Payable to SPHL  
Payable to NSDC  
B.D AGENCIES  
Unutilised Grant:

NOMI  
HSBC  
IFF-GIZ  
JALDEEP

**6 INVESTMENT**

CENTRAL BANK  
AXIS BANK  
BG (AXIS BANK)  
BANK OF INDIA

**7 LOAN & ADVANCES**

Gross Loan Portfolio  
Manage portfolio SPHL

**8 OTHER CURRENT ASSETS**

Security Deposit for Office  
Receivable from SPHL

2018-19	2017-18
AMOUNT(Rs.)	AMOUNT(Rs.)
3,42,22,925.00	3,27,24,519.00
26,04,080.00	14,98,406.00
3,68,27,005.00	3,42,22,925.00
61,03,204.00	57,66,184.00
2,33,63,455.89	2,22,24,376.89
2,94,66,659.89	2,79,90,560.89
45,00,000.00	88,90,913.00
-	53,89,386.00
71,43,468.00	1,68,17,564.00
4,22,76,722.00	4,22,76,722.00
1,60,76,822.00	1,48,64,000.00
-	1,63,218.00
4,36,00,176.00	4,44,73,910.00
3,50,00,000.00	3,50,00,000.00
9,50,78,241.00	5,82,65,506.00
1,38,35,940.00	1,48,32,103.00
25,75,11,369.00	24,09,73,322.00
18,98,000.00	17,44,000.00
34,17,000.00	34,17,000.00
10,55,914.68	19,49,429.68
1,75,408.07	8,13,940.30
-	27,138.00
1,03,589.00	-
46,24,033.69	29,57,413.01
-	25,19,143.00
1,78,100.00	19,41,000.00
10,22,511.00	-
32,59,385.00	-
43,86,489.85	-
11,66,426.00	-
2,12,86,857.29	1,53,69,063.99
25,00,000.00	35,00,000.00
11,97,259.00	16,97,259.00
94,650.00	94,650.00
-	28,10,000.00
37,91,909.00	81,01,909.00
45,08,10,818.68	59,45,63,351.68
22,35,85,165.00	38,50,93,905.00
22,72,25,653.68	20,94,69,446.68
12,37,450.00	11,95,450.00
1,96,39,890.52	1,89,26,249.52





IPE Global	-	2,09,876.00
USHA International Ltd.	-	4,49,375.00
Tata Project Community Development Trust	-	39,332.60
Solar light	-	20,40,650.00
Interest Receivable	1,97,332.00	3,90,179.00
Deferred Revenue (MILAAP)	9,08,833.00	11,77,380.50
	<u>2,19,83,506.00</u>	<u>2,44,28,493.00</u>
<b>9 OTHER ASSETS</b>		
For Assessment year 2012-13	-	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
Assessment year 2009-10	17,25,675.00	19,05,339.00
IT refundable (AY 2015-16)	32,47,914.56	32,47,914.56
IT refundable (AY 2016-17)	-	16,28,856.00
IT refundable (AY 2017-18)	10,50,768.13	10,50,768.13
IT refundable (AY 2018-19)	11,74,722.40	11,74,722.40
IT refundable (AY 2019-20)	9,67,895.00	-
	<u>83,66,975.00</u>	<u>1,11,11,754.00</u>
<b>10 CURRENT ASSETS</b>		
Cash-in-hand	15,26,113.50	18,39,323.50
Cash at Bank	4,15,33,020.13	2,25,07,180.51
	<u>4,30,59,134.00</u>	<u>2,43,46,504.00</u>
<b>11 INTEREST INCOME</b>		
Interest Collected(GU)	3,40,29,686.00	2,76,10,447.99
Bank Interest	6,71,436.36	4,78,925.00
FD Interest	11,76,690.67	24,79,162.00
Retention interest (SPH)	12,29,441.00	8,98,352.00
	<u>3,71,07,254.00</u>	<u>3,14,66,887.00</u>
<b>12 COMMISSION RECEIVED</b>		
Milaap	-	3,500.00
Samunnati	4,69,692.00	8,25,000.00
Swarna Pragati Micro Finance	1,01,00,253.00	1,67,40,489.49
	<u>1,05,69,945.00</u>	<u>1,75,68,989.49</u>
<b>13 OTHER INCOME</b>		
Misc. Income	3,28,446.50	50,707.00
Interest on IT refund	4,20,766.00	-
HR Security	-	61,000.00
Fees Collection	52,16,830.00	37,99,900.00
Vehicle Income	4,71,740.00	4,39,111.00
LPF Collected	13,01,790.00	9,27,815.00
Other Collected	1,78,850.00	-
Local Contribution	-	2,358.00
Aahaar Token	16,33,150.00	15,65,000.00
	<u>95,51,572.50</u>	<u>68,45,891.00</u>
<b>14 GRANT-IN-AID</b>		
AAHAAR	49,49,430.00	46,37,537.00
JALDEEP	39,14,374.00	-
AXIS BANK	-	7,50,000.00
HSBC	7,98,515.00	21,59,460.00
NUHM	5,56,524.00	1,53,243.00
E-SHAKTI	72,35,154.00	21,83,265.00
IFF-GIZ	32,37,210.70	-
NHM Odisha(Asha Training)	3,97,002.00	4,06,972.00
TARGETED INTERVENTION	13,04,426.00	13,41,658.00
NOMI	31,22,897.00	-



USHA International Ltd	1,87,905.00	6,55,616.00
FASS	30,500.00	-
SBI Life	4,93,500.00	-
HABITAT FOR HUMANITY	-	5,88,000.00
ONGC	1,18,259.00	-
CDMO	-	6,000.00
TPCDT	-	3,99,062.00
LANDESA	-	37,43,220.86
WATERSHED	13,73,609.00	7,34,964.00
NABARD	6,54,143.00	3,96,128.00
BED NET	-	50,000.00
SUDA	17,10,000.00	1,72,000.00
IHHL	8,87,575.00	-
	<u>3,09,71,023.70</u>	<u>1,83,77,125.86</u>
<b>15 FINANCE COST</b>		
Int. Paid to TOYOTA Finance	8,969.00	29,824.00
Interest Paid to Central Bank	13,58,425.00	21,65,956.00
Interest Paid to M Holding	5,00,000.00	43,00,000.00
Interest Paid to NABARD	7,06,775.00	12,72,494.00
Interest Paid to NHB	6,22,408.00	8,70,386.00
Interest Paid to RMK	-	11,11,427.00
Interest paid to NSDC	7,49,813.00	8,91,840.00
Interest paid to HFH	11,08,504.00	2,96,273.00
Interest paid to KVVVS	16,51,024.00	6,64,823.00
Interest Paid to Tribbox design	-	40,000.00
Interest Paid to WCIF	43,41,829.74	43,41,831.00
Interest Paid to SAMUNNATI	1,33,11,616.15	51,98,725.78
	<u>2,43,59,364.00</u>	<u>2,11,83,580.00</u>
<b>16 EMPLOYEE BENEFIT EXPENSES</b>		
Salary	76,64,526.00	73,22,458.00
Staff Incentive	1,85,586.00	1,73,614.00
EPF	15,77,834.00	15,70,917.00
Staff Welfare Expenses	1,54,868.00	1,37,057.00
Bonus	4,15,316.00	-
	<u>99,98,130.00</u>	<u>92,04,046.00</u>
<b>17 OTHER EXPENSES</b>		
Assets Insurance	42,800.00	57,753.00
Audit Fees	3,54,000.00	3,54,000.00
Bank Comn.& Charges	27,526.76	30,488.79
Swachhata Hi Seva	1,18,754.00	-
Awareness programme	-	43,275.00
Communication Expenses	2,98,443.00	3,78,205.00
Computer Stationary	15,665.36	38,961.00
Consultancy Fees	7,18,000.00	5,84,500.00
Processing fee	17,61,082.50	-
Electrical Expenses	1,40,352.60	3,790.00
Electricity Charges	1,35,236.00	96,889.00
Fuel Expenses	6,79,295.00	4,76,669.00
Filling expenses	-	2,300.00
Capacity building training	2,85,484.00	-
G B Meeting Expenses	43,768.00	33,865.00
Office Rent	9,58,600.00	7,98,927.00
Legal Cell Expenses	12,000.00	2,500.00
SBI life awareness programme	4,94,250.00	-
Misc. Expenses	4,37,086.00	3,13,130.50
Meeting Expenses	35,692.00	64,374.00





DFLAP Training	-	4,73,802.00
Printing & Stationary	2,56,269.86	3,52,552.00
Repair & Maintenance	2,80,409.00	3,69,549.00
Mass training	6,63,471.00	-
World Waterday expenses	4,207.00	-
Service Tax	-	3,80,881.80
Service fees to MILAAP	26,45,154.50	33,53,279.00
FASS Awareness programme	31,280.00	-
Travel Expenses	8,09,138.00	4,91,520.00
GRLT programme	2,02,180.00	-
MEDP training	1,15,450.00	-
World Women's Day	4,276.00	-
World Toilet Day Celebration	22,000.00	22,205.00
Web Charges	-	5,700.00
Observation expenses	63,606.00	-
Bed net	42,500.00	36,968.00
Loan processing expenses	-	7,10,600.00
Professional tax	64,050.00	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
Contribution for TPCDT & IPE global project	2,49,208.60	-
	<u>1,20,11,235.00</u>	<u>96,83,423.00</u>

#### 18(a) USHA SILAI PROJECT EXPENSES

NGO implementation cost	1,40,065.00	-
CSS Training Expenses	57,160.00	2,00,015.00
State Project Coordinator	54,000.00	2,68,000.00
Travel & Mobility Cost	12,000.00	19,100.00
Satelite Refresher Training	22,000.00	4,525.00
	<u>2,85,225.00</u>	<u>4,91,640.00</u>

#### 18(b) ASHA TRAINING

Honorarium for Resource persons	45,600.00	22,800.00
TA to Resource Persons	3,750.00	2,500.00
DA to Resource Persons	17,750.00	6,500.00
Accommodation of Resource Persons	19,000.00	9,500.00
TA to ASHA	23,300.00	13,300.00
Accommodation to ASHAs	59,850.00	37,900.00
Breakfast,Lunch,Dinner,Tea & Snacks	1,67,550.00	74,550.00
Incidental Expenses	17,165.00	12,050.00
Institutional Overhead	33,263.00	11,551.00
ANM Training	3,000.00	-
	<u>3,90,228.00</u>	<u>1,90,651.00</u>

#### 18(c) FFH Project

Communication Exp	3,600.00	3,600.00
Health Session	-	-
Printing & Stationary	3,500.00	4,054.00
Travel Cost	12,000.00	10,800.00
Staff Incentives	60,000.00	54,000.00
	<u>79,100.00</u>	<u>72,454.00</u>

#### 18(d) IHHL Project

Administration cost	7,864.00	-
Toilet construction	5,13,030.00	-
	<u>5,20,894.00</u>	

#### 18(e) Livelihood Project



Administration cost

1,549.94

1,549.94

**18(f) IFF-GIZ Programme- Grant**

Project Director	1,57,500.00	-
Chief Executive Officer	5,10,000.00	-
Objective sharing workshop	2,14,740.00	-
Mobilization for FPO Formation	3,20,820.00	-
FPO establishment	74,980.00	-
Fish Hatchery Unit	2,99,150.00	-
Solar power Aerator	1,14,000.00	-
Farmers Resource Centre setup	7,50,440.00	-
Training of CEO's	20,900.00	-
Exposure cum training to CIFA	1,23,064.00	-
Training on fish farming	1,70,870.00	-
Training on Duck rearing	43,200.00	-
Training on poultry	42,940.00	-
Training on dairy	85,475.00	-
Horti. Veg. Vermicompost preparation	32,500.00	-
Administrative Cost	2,76,631.70	-
	32,37,210.70	-

**18(g) IFF-GIZ Programme- Own**

Project Director	1,63,892.00	-
Objective sharing workshop	54,500.00	-
Mobilization for FPO Formation	2,12,500.00	-
Baseline survey for FPO formation	2,02,500.00	-
FPO establishment	74,980.00	-
Fish Hatchery Unit	40,450.00	-
Nursery pond promotion	16,700.00	-
Duckling transit house preparation	1,10,280.00	-
Demonstration field horticulture & nursery	60,750.00	-
Farmers Resource Centre setup	56,280.00	-
Administrative Cost	24,594.40	-
	10,17,426.40	-

**18(h) HFH (Grant cum loan)**

Behaviour, Change & Communication	-	59,975.00
Partner meeting expenses	-	6,000.00
	-	65,975.00

**18(i) HFH (Grant)**

Behaviour, Change & Communication	-	42,600.00
Toilet expenses	-	10,01,400.00
	-	10,44,000.00

**18(j) NABARD Skill Project**

Expenses for Boarding & Lodging	4,22,785.00	2,22,976.00
Exposure Visit / On job training	70,000.00	36,000.00
Honorarium to HA Theory Trainer	3,000.00	1,500.00
Honorarium to HA Soft Skill Trainer	8,000.00	4,000.00
Inauguration expenses	2,000.00	4,000.00
Monitoring & Follow up	64,000.00	10,000.00
Raw Materials for practical training	23,500.00	23,750.00
Salary of Master Trainer	40,000.00	20,000.00
Salary to Driving Trainer	36,000.00	12,000.00





Selection of candidates	8,920.00	12,095.00
Stationery	6,500.00	8,515.00
Equipment for Practical Training	23,500.00	8,500.00
Fuel expenses	87,170.00	53,246.00
Honorarium to Driving Soft Skill trainer	12,000.00	4,000.00
Honorarium to Guest Faculty Driving	4,500.00	1,500.00
Inauguration & Valediction	4,000.00	4,000.00
Vehicle Maintenance	22,681.00	9,319.00
	<u>8,38,556.00</u>	<u>4,35,401.00</u>

#### 18(k) Jaldeep Program Expenses

Staff Salary	16,25,000.00	-
Awareness & Demand Gen. Prog/Product Training- 3.3	2,62,450.00	-
Celebration of World Toilet day	51,160.00	-
Community mobilisation for water quality improvement-	1,10,700.00	-
IEC Material design, Layout, printing-3.5	5,06,987.00	-
Miscellaneous A/C- 7.3	11,964.00	-
Monthly Review & Reporting- 6.2	28,800.00	-
Purchase of water testing kit-3.1	59,476.00	-
OFFICE RENT- 7.1	2,00,000.00	-
Programme Monitoring, Meeting, Borrower Visit- 6.4	1,50,000.00	-
School Awareness Activities- 3.11	19,365.00	-
Market demand Assessment study(RSM)-1.1	2,50,085.00	-
Quality review & reporting-6.3	15,750.00	-
Telephone & Postage- 7.2	34,000.00	-
Thematic Cultural Prog./Street Play- 3.2	1,15,000.00	-
Travel & Fuel Expenses A/C- 5.4	1,92,500.00	-
Wall Paintings-3.9	80,000.00	-
Training to Semi-skilled Mason-4.4	1,00,120.00	-
Training to Semi-skilled plumbers-4.5	44,775.00	-
Water.Org Partner Meetings & Training	56,242.00	-
	<u>39,14,374.00</u>	-

#### 18(l) TI PROJECT

Advocacy Activities	5,990.00	6,040.00
Community Event	9,980.00	10,000.00
Crises Responses	11,980.00	11,835.00
Demand generation activities	12,000.00	11,978.00
DIC Level Meeting	-	5,085.00
Honorarium to Peer Educator	2,13,600.00	2,08,539.00
Honorarium to Project Director	30,000.00	40,000.00
Honorarium to Doctor	70,800.00	41,250.00
Other Administrative Exp.	23,990.00	31,427.00
Out Reach Worker	-	1,79,516.00
Printing & Stationery	11,960.00	11,997.00
Rent for Office	1,44,000.00	1,44,000.00
Review Meeting	5,000.00	5,645.00
Salary to Project staff	6,49,464.00	1,28,800.00
Salary to M&E, Accountant	-	1,32,000.00
Social Marketing Condoms	4,224.00	2,358.00
Salary to PM	-	1,80,000.00
DIC Level Meeting	4,800.00	
Travel Cost	65,430.00	75,770.00
Insurance to Staff	1,592.00	1,990.00
Recruitment Cost	5,000.00	6,400.00
Health Camp	5,000.00	5,010.00



AMC	6,000.00	6,000.00
Documentation	4,000.00	3,980.00
Telephone & Internet Charges	12,269.00	13,402.00
Water and Electricity Charges	7,200.00	7,200.00
	<u>13,04,279.00</u>	<u>12,70,222.00</u>

#### 18(m) NOMI Programme

Adolescent girls training	3,58,954.00	-
AMC	8,000.00	-
Communication	38,491.00	-
Electricity	29,750.00	-
External Resource Person	60,000.00	-
Field Staff Trainer	3,24,000.00	-
Health check up counselling	96,120.00	-
Hospitality	29,880.00	-
Institutional Overheads	2,84,420.00	-
Meal & refreshment	1,00,750.00	-
Misc. training & Exposure visit	76,000.00	-
Office rent	1,30,000.00	-
Program support expenses	3,25,000.00	-
Project Manager cum Accountant	1,65,000.00	-
Stationery & Printing	45,449.00	-
Stipend to trainees	3,75,000.00	-
Travel expenses	1,01,061.00	-
Training Materials	1,92,927.00	-
Utilities	4,800.00	-
Office maintenance	38,395.00	-
	<u>27,83,997.00</u>	<u>-</u>

#### 18(n) NSDC Programme

Rent/Security	5,41,100.00	4,32,600.00
Salary	33,41,861.00	37,10,337.00
Staff welfare and Training	-	16,988.00
Repair & Maintenance	1,75,856.00	2,03,549.00
Domestic Conveyance & Travelling	1,69,649.00	2,30,149.00
Professional Fee	-	2,400.00
Insurance Charges	1,16,344.00	47,942.00
Printing/Stationery/Postage/Courier	90,696.00	95,276.00
Telephone/Water/Electricity Expenses	87,882.00	1,19,683.00
Fuel Expenses	5,47,798.00	4,54,318.00
Other office Expenses	1,30,769.00	1,45,737.85
Advertisement/Business Promotion	42,014.00	1,60,162.00
Assessment / Certification Expenses	1,43,175.00	4,41,080.00
Rent for Fish Farming Training	-	4,44,000.00
Electrical fitting	645.00	-
Admission fees refund	-	9,400.00
House & Farm security	-	25,000.00
Legal fees	-	18,000.00
Training Equipment	14,100.00	1,65,379.00
	<u>54,01,889.00</u>	<u>67,22,000.85</u>

#### 18(o) AAHAAR Project

Grocery item purchase	32,89,770.00	30,74,188.00
Vegetable Purchase	11,79,517.00	12,16,580.00
GAS Refilling	5,31,797.50	4,43,270.00
Utensil Cliner	-	13,135.00





Salary to staff	12,38,400.00	12,87,200.00
Fuel for aahaar food Vehicle	94,000.00	71,301.00
Contingency Expenses	22,535.00	12,864.00
Printing of Token	88,110.00	85,705.00
Repair & Maintance	48,748.00	8,850.00
Staff Refreshment Cost	9,610.00	7,800.00
Staff Uniform	15,710.00	-
	<u>65,18,197.50</u>	<u>62,20,893.00</u>

#### 18(p) E-SHAKTI

Master Data collection & uploading	4,10,337.00	1,60,419.00
Training Cost	2,99,406.00	5,00,425.00
Mobile handset	-	14,25,000.00
Handholding cost	55,22,895.00	-
Data Pack charges	2,79,600.00	-
Printing of monthly financial statement	2,70,340.00	-
Project Management cost	2,78,175.00	-
SIM card charges	11,250.00	-
	<u>70,72,003.00</u>	<u>20,85,844.00</u>

#### 18(q) HSBC

Office Management Exp	25,650.00	97,046.35
Travelling & Allowances	24,000.00	52,230.00
Accountant	19,500.00	49,500.00
Audit & account expenses	-	18,000.00
Assessment & Cetification	-	33,970.00
Centre Coordinator	72,000.00	2,22,750.00
Community Mobilization	4,975.00	26,830.00
Computer & Peripherals Training	1,44,100.00	8,92,620.00
Contact with placement Agencies	-	17,380.00
Home Appliance training	-	7,29,141.00
Motor Winding Training	1,29,090.00	2,73,745.00
Follow up meeting with on going youth	-	14,915.00
Orientation and Training Project	18,500.00	-
Project Manager	30,000.00	99,000.00
Project Director	30,000.00	-
Project Objectives Sharing Meeting	19,950.00	-
Quarterly Review Meeting	-	17,375.00
Training on Education & Development	-	44,000.00
Centre Cost (House Rent Hiring)	72,000.00	2,60,000.00
Home Appliances	-	27,407.00
	<u>5,89,765.00</u>	<u>28,75,909.35</u>

#### 18(r) WATERSHED PROJECT

House Rent	72,000.00	55,000.00
Printing & stationary	-	20,160.00
Telephone & Postage	-	18,000.00
Base line Assessment of WASH	-	19,200.00
Maping of WSH Scenario	-	7,000.00
Salary	6,02,000.00	5,57,000.00
Travel & Conveyance	16,631.00	84,389.00
Quarterly and Annual Review	-	14,894.00
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	34,400.00	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	11,600.00	25,300.00
Establishing institutional arrangement	-	27,950.00
Workshop on WASH in catchment area	-	43,180.00
Preparation of WASH plan	9,950.00	6,040.00
Training on WASH	15,000.00	3,600.00
Workshop with CSOs	12,700.00	24,674.00
Access to specific scheme & Prog. PDP	20,400.00	-
Audit fees	10,000.00	-
Awareness on Govt. scheme	10,950.00	-
Awareness on WASH to SHG's federation	12,000.00	-
Workshop on data sharing of WASH	18,250.00	-
Workshop on WSPP	13,195.00	-
Capacity building of GKS on WASH	19,184.00	-
Capacity building of VWSC's	31,100.00	-
Capacity building on preparation of WSP	18,314.00	-
Field assessment with CSO's	4,000.00	-
CSO training on fund utilisation	15,210.00	-
Data sharing workshop with PRI	20,520.00	-
Display of Wash information	5,373.00	-
Display of IEC practice method	7,532.00	-
Distribution of IEC materials	35,000.00	-
District level workshop on WSPP	7,110.00	-
Formation of VWSC	36,305.00	-
Integration of WASH plans-GPDP	18,600.00	-
Meeting on village level data sharing	36,890.00	-
Workshop on Budget tracking	20,720.00	-
School health programme on WASH	2,241.00	-
Meeting on VWSC with PRI	15,520.00	-
Meeting on VWSC with villagers	15,350.00	-
Security plan sharing with block admin	11,760.00	-
Wall painting	25,000.00	-
	12,04,805.00	12,96,755.00

#### 18(s) WATER.ORG(Jaljeevika)

Salary	-	9,88,000.00
Annual Review- N1	-	50,170.00
Awareness & Demand Generation-B2	-	93,500.00
Exposure to Other Organisations-K1	-	30,050.00
IEC Material Development- C3	-	-
Miscellaneous - P6	-	6,285.00
Office Rent- P1	-	1,22,500.00
Printing & Stationery-P4	-	-
Programme Monitoring, Meeting, Borrower Visit- M5	-	72,250.00
Repair & Maint. of Computer & Printer-P3	-	-
School Awareness Activities- C2	-	20,055.00
Block Level Meeting with ASHA/AWW/PRI	-	6,510.00
Street Play- C1	-	-





Telephone & Postage- P2	-	29,500.00
Training to VHW/PRI/Govt Staff-B5	-	-
Travel Expenses A/C	-	-
Video Film Development-G2	-	-
Wall Paintings-G1	-	-
WASH Magazine-G3	-	57,420.00
Water.Org Training Programme-K2	-	-
World Water Day Celebration-C4	-	-
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	-	-
Exposure Visit To Partner Organisation-2.2	-	-
IEC Material Development- 3.6	-	-
Market Demand Assessment Study-1.1	-	-
Miscellaneous A/C- 8.4	-	-
Monthly Rivew & Reporting- 6.3	-	14,000.00
Negotiate with Financial Institutions- 4.4	-	5,050.00
Office rent- 8.1	-	-
Programme Monitoring,Meeting,Borrower Visit- 6.4	-	-
School Awareness Activities- 3.5	-	-
Software Annual Maint. Charges- 6.1	-	-
Staff Level Training on Water Governence- 2.1	-	10,065.00
Telephone & Postage- 8.3	-	-
Thematic Cultural Prog/ Street Play-3.3	-	21,000.00
Training on Mgt. of waterborne Disases- 2.4	-	6,604.00
Travel & Fuel Expenses A/C-8.2	-	95,450.00
Wall Paintings-3.7	-	30,000.00
WASH Magazine-3.8	-	-
	-	18,28,884.00

#### 18(t) 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
	-	37,43,220.00



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

**RECEIPT & PAYMENT ACCOUNT OF GRAM-UTTHAN FOR YEAR ENDED 31ST MARCH-2019**

RECEIPT	2018-19	PAYMENT	2018-19
Opening Balance		By Loan Disbursement(SPH)	8,65,000.00
Cash in Hand	18,39,323.50	By Loan Disbursement(GU)	12,15,68,600.00
Cash at Bank	2,25,07,180.51	By Loan Disbursement(FFH)	3,20,000.00
<b>Loans (Liability)</b>			
SWARNA PRAGATI	8,65,000.00	By B.D AGENCIES	40,92,500.00
KASI BISWANATH	4,71,46,500.00	By Staff Welfare Fund	8,93,515.00
SAMUNNATI	7,73,29,000.00		
HFH	50,00,000.00	<b>Principal Refund to</b>	
		By NABARD	43,90,913.00
<b>Current Liabilities</b>		By NSDC	14,65,142.00
Insurance Collection	3,89,548.00	By HFH	59,96,163.00
B.D. Agencies	23,29,600.00	By NHB	53,89,386.00
GST Collection	18,90,056.32	By CENTRAL BANK	96,74,096.00
		By TOYOTA FINANCE	1,63,218.00
<b>Investments</b>		By SAMUNNATI	4,05,16,265.00
AXIS BANK (FD)	5,00,000.00	By KASI VISWANATH	4,80,20,234.00
Bank of India	28,10,000.00	By SWARNA PRAGATI	22,38,05,908.32
Central Bank	10,00,000.00		
		<b>Fixed Assets</b>	
<b>Principal Recovery</b>		By Computer	1,10,518.00
GRAM-UTTHAN	2,88,21,579.00	By Camera	29,624.00
SWARNA PRAGATI	16,23,73,740.00	By Fan	1,490.00
HFH	42,35,467.00	By Printer	32,400.00
LIVELIHOOD	8,02,964.00	By Furniture & Fixture	81,794.40
KVVS	2,28,01,080.00	By Battery	1,172.00
SAMUNNATI	4,91,86,252.00	By Land & Building	4,14,151.00
FFH	3,25,701.00	By Software	2,20,100.00
<b>Other Received</b>		<b>Indirect Expenses</b>	
Sale of Tailoring Machine	40,400.00	By Assets Insurance	42,800.00
Income tax refund	41,33,440.00	By Audit Fees	2,00,000.00
HR Security	15,000.00	By Bank Comn.& Charges	27,526.76
Fees Collection	52,16,830.00	By Swachhata Hi Seva	1,18,754.00
Sale of AAHAAR token	16,33,150.00	By Communication Expenses	2,98,443.00
		By Computer Stationary	15,665.36
<b>Indirect Incomes</b>		By Consultancy Fees	7,18,000.00
Interest Collected(GU)	1,34,38,228.00	By Processing fee	17,61,082.50
Interest Collected(SPH)	6,42,05,283.00	By Electrical Maintenance	1,40,352.60
Interest Collected(Samunnati)	1,31,10,269.00	By Electricity Charges	1,35,236.00
Interest Collected(KVVS)	78,71,368.00	By Compensation risk fund	76,607.00
Bank Interest	6,71,436.36	By Insurance fee	52,528.00
Comm. Received From SPHL	88,81,599.00	By EPF	14,74,245.00
Comm. Received From Samunnati	4,24,874.00	By Fuel Expenses	6,79,295.00
Accommodation charges received	1,78,850.00	By Capacity building training	2,85,484.00
FD Interest	9,48,134.67	By Bed net	42,500.00
Misc. Income	3,28,446.50	By Bonus	4,15,316.00
Vehicle Income	4,71,740.00	By G B Meeting Expenses	43,768.00
LPF Collected	13,01,790.00	By House Rent	9,58,600.00
		By SBI life awareness programme	4,94,250.00
<b>Grant-In-Aid Received</b>		By Meeting Expenses	35,692.00
AAHAAR	49,49,430.00	By Misc. Expenses	4,37,086.00
NABARD	6,54,143.00	By Professional tax	64,050.00
ONGC	1,18,259.00	By Printing & Stationary	2,56,269.86
HSBC	40,57,900.00	By Legal cell expenses	12,000.00
NUHM	5,56,524.00	By Mass training	6,63,471.00
NABARD-E-SHAKTI	72,35,154.00	By World Waterday expenses	4,207.00
		By World Womens day expenses	4,276.00





NHM ODISHA	3,97,002.00	By Repair & Maintenance	2,80,409.00
TARGETED INTERVENTION	13,04,426.00	By Salary	76,64,526.00
NOMI	41,45,408.00	By Service fees to MILAP	24,03,745.00
FAAS	30,500.00	By FASS Awareness programme	31,280.00
WATERSHED	13,73,609.00	By GST payment	25,28,588.55
USHA SILAI	5,44,387.00	By Staff Incentive	1,85,586.00
SBI LIFE	4,93,500.00	By GRLT programme	2,02,180.00
SUDA	15,39,000.00	By Staff Welfare Expenses	1,54,868.00
JALDEEP	50,80,800.00	By Travel Expenses	8,09,138.00
IFF-GIZ	76,23,700.55	By MEDP training	1,15,450.00
IHHL	8,87,575.00	By World Toilet Day Celebration	22,000.00
		By Observation expenses	63,606.00
<b>Finance Cost</b>			
	By Interest Paid to HFH		11,08,504.00
	By Interest Paid to KVVS		16,51,024.00
	By Interest Paid to Manveeya		5,00,000.00
	By Interest Paid to Samunnati		1,33,11,616.15
	By Int. Paid to TOYOTA Finance		8,969.00
	By Interest paid to NSDC		5,90,992.00
	By Interest Paid to NABARD		7,06,775.00
	By Interest Paid to NHB		6,22,408.00
	By Interest Paid to WCIF		43,41,829.74
	By Interest Paid to Central Bank		13,58,425.00
<b>Security</b>			
	By HR Security		36,000.00
	By Security For Project		21,000.00
<b>Program Expenses</b>			
<b>Usha Silai Project</b>			
	By Satelite Refreshment Training		22,000.00
	By State Project Coordinator		54,000.00
	By Travel & Mobility Cost		12,000.00
	By CSS Training Expenses		57,160.00
	NGO Implementation cost		1,40,065.00
	By <b>ASHA Sathi Refresher training</b>		
	By Honorarium for Resource persons		45,600.00
	By TA to Resource Persons		3,750.00
	By DA to Resource Persons		17,750.00
	By Accommodation of Resource Persons		19,000.00
	By TA to ASHA		23,300.00
	By Accommodation to ASHAs		59,850.00
	By Breakfast,Lunch,Dinner,Tea & Snacks		1,67,550.00
	By Incidental Expenses		17,165.00
	By Institutional Overhead		33,263.00
	By ANM training		3,000.00
<b>FFH Program Expenses</b>			
	By Communication Exp		3,600.00
	By Printing & Stationary		3,500.00
	By Travel Cost		12,000.00
	By Staff Incentives		60,000.00
<b>IHHL Project</b>			
	By Administration cost		7,864.00
	By Toilet construction		5,13,030.00
<b>Livelihood Project</b>			
	By Administration cost		1,549.94
<b>IFF-GIZ Programme- Grant</b>			
	By Project Director		1,57,500.00
	By Chief Executive Officer		5,10,000.00
	By Objective sharing workshop		2,14,740.00
	By Mobilization for FPO Formation		3,20,820.00



By FPO establishment	74,980.00
By Fish Hatchery Unit	2,99,150.00
By Solar power Aerator	1,14,000.00
By Farmers Resource Centre setup	7,50,440.00
By Training of CEO's	20,900.00
By Exposure cum training to CIFA	1,23,064.00
By Training on fish farming	1,70,870.00
By Training on Duck rearing	43,200.00
By Training on poultry	42,940.00
By Training on dairy	85,475.00
By Horti. Veg. Vermicompost preparation	32,500.00
By Administrative Cost	2,76,631.70

#### IFF-GIZ Programme- Own

By Project Director	1,63,892.00
By Objective sharing workshop	54,500.00
By Mobilization for FPO Formation	2,12,500.00
By Baseline survey for FPO formation	2,02,500.00
By FPO establishment	74,980.00
By Fish Hatchery Unit	40,450.00
By Nursery pond promotion	16,700.00
By Duckling transit house preparation	1,10,280.00
By Demonstration field horticulture & nursery	60,750.00
By Farmers Resource Centre setup	56,280.00
By Administrative Cost	24,594.40

#### NABARD Skill Project

By Expenses for Boarding & Lodging	4,22,785.00
By Exposure Visit / On job training	70,000.00
By Honorarium to HA Theory Trainer	3,000.00
By Honorarium to HA Soft Skill Trainer	8,000.00
By Inauguration expenses	2,000.00
By Monitoring & Follow up	64,000.00
By Raw Materials for practical training	23,500.00
By Salary of Master Trainer	40,000.00
By Salary to Driving Trainer	36,000.00
By Selection of candidates	8,920.00
By Stationery	6,500.00
By Equipment for Practical Training	23,500.00
By Fuel expenses	87,170.00
By Honorarium to Driving Soft Skill trainer	12,000.00
By Honorarium to Guest Faculty Driving	4,500.00
By Inauguration & Valediction	4,000.00
By Vehicle Maintenance	22,681.00

#### Jaldeep Program Expenses

By Staff Salary	16,25,000.00
By Awareness & Demand Gen. Prog/Product Traini	2,62,450.00
By Celebration of World Toilet day	51,160.00
By Community mobilisation for water quality imprc	1,10,700.00
By IEC Material design, Layout, printing-3.5	5,06,987.00
By Miscellaneous A/C- 7.3	11,964.00
By Monthly Review & Reporting- 6.2	28,800.00
By Purchase of water testing kit-3.1	59,476.00
By OFFICE RENT- 7.1	2,00,000.00
By Programme Monitoring, Meeting, Borrower Visit-	1,50,000.00
By School Awareness Activities- 3.11	19,365.00
By Market demand Assessment study(RSM)-1.1	2,50,085.00
By Quality review & reporting-6.3	15,750.00
By Telephone & Postage- 7.2	34,000.00
By Thematic Cultural Prog./Street Play- 3.2	1,15,000.00
By Travel & Fuel Expenses A/C- 5.4	1,92,500.00
By Wall Paintings-3.9	80,000.00
By Training to Semi-skilled Mason-4.4	1,00,120.00





By Training to Semi-skilled plumbers-4.5	44,775.00
By Water.Org Partner Meetings & Training	56,242.00

#### TI Project Expenses

By Community Event	9,980.00
By DIC Level Meeting	4,800.00
By Honorarium to Peer Educator	2,13,600.00
By Honorarium to Project Director	30,000.00
By Honorarium to Doctor	70,800.00
By Documentation Cost	4,000.00
By Demand generation activities	12,000.00
By Other Administrative Exp.	23,990.00
By Printing & Stationery	11,960.00
By AMC	6,000.00
By Rent for Office cum DIC	1,44,000.00
By Recruitment cost	5,000.00
By Telephone & internet charges	12,269.00
By Advocacy Activities	5,990.00
By Review Meeting	5,000.00
By Salary to Project staff	6,49,464.00
By Travel Cost	65,430.00
By Insurance to Staff	1,592.00
By Social Marketing Condoms	4,224.00
By Health Camp	5,000.00
By Crises Responses	11,980.00
By Water and Electricity Charges	7,200.00

#### NOMI Programme

By Adolescent girls training	3,58,954.00
By AMC	8,000.00
By Communication	38,491.00
By Electricity	29,750.00
By External Resource Person	60,000.00
By Field Staff Trainer	3,24,000.00
By Health check up counselling	96,120.00
By Hospitality	29,880.00
By Institutional Overheads	2,84,420.00
By Meal & refreshment	1,00,750.00
By Misc. training & Exposure visit	76,000.00
By Office rent	1,30,000.00
By Program support expenses	3,25,000.00
By Project Manager cum Accountant	1,65,000.00
By Stationery & Printing	45,449.00
By Stipend to trainees	3,75,000.00
By Travel expenses	1,01,061.00
By Training Materials	1,92,927.00
By Utilities	4,800.00
By Office maintenance	38,395.00
By Computer & Printer	80,000.00
By Equipment & Assets	7,500.00
By Furniture	2,01,650.00
By Security Camera	49,750.00

#### NSDC Programme

By Advertisement/Business Promotion	42,014.00
By Assessment / Certification Expenses	1,43,175.00
By Domestic Conveyance & Travelling	1,69,649.00
By Fuel Expenses	5,47,798.00
By Insurance charges	1,16,344.00
By Other office Expenses	1,30,769.00
By Printing/Stationery/Postage/Courier	90,696.00
By Rent	5,41,100.00
By Repair & Maintenance	1,75,856.00
By Salary	33,41,861.00
By Telephone/Electricity Expenses	87,882.00
By Electrical fitting	645.00



By Computer/Printer/Laptops	4,80,000.00
By Furniture & Fixture	27,150.00
By Training Equipment	5,27,200.00

#### AAHAAR Project

By Grocery item purchase	32,89,770.00
By Vegetable Purchase	11,79,517.00
By GAS Refilling	5,31,797.50
By Staff Uniform	15,710.00
By Salary to staff	12,38,400.00
By Fuel for aahaar food Vehicle	94,000.00
By Contingency Expenses	22,535.00
By Printing & Stationery	88,110.00
By Repair & Maintance	48,748.00
By Staff Refreshment Cost	9,610.00

#### E-SHAKTI

By Master Data collection & uploading	4,10,337.00
By Training cost	2,99,406.00
By Handholding cost	55,22,895.00
By Data Pack charges	2,79,600.00
By Printing of monthly financial statement	2,70,340.00
By Project Management cost	2,78,175.00
By SIM card charges	11,250.00

#### HSBC

By Office Management Exp	25,650.00
By Travelling & Allowances	24,000.00
By Accountant	19,500.00
By Project Object Sharing Meeting	19,950.00
By Orientation & Training to Project team	18,500.00
By Centre Coordinator	72,000.00
By Community Mobilization	4,975.00
By Computer & Softskill Training	1,44,100.00
By Motor Winding Training	1,29,090.00
By Project Manager	30,000.00
By Project Director	30,000.00
By Centre Cost (House Rent Hiring)	72,000.00
By Computer	1,58,750.00
By Motor Winding	50,000.00

#### WATERSHED PROJECT

By House Rent	72,000.00
By Access to specific scheme & Prog. PDP	20,400.00
By Audit fees	10,000.00
By Salary	6,02,000.00
By Travel & Conveyance	16,631.00
By Awareness on Govt. scheme	10,950.00
By Awareness on WASH to SHG's federation	12,000.00
By Workshop on data sharing of WASH	18,250.00
By Block level workshop for CSO's	12,700.00
By Workshop on WSPP	13,195.00
By Orientation of stakeholders	34,400.00
By Capacity building of GKS on WASH	19,184.00
By Capacity building of VWSC's	31,100.00
By Capacity building on preparation of WSP	18,314.00
By Field assessment with CSO's	4,000.00
By CSO training on fund utilisation	15,210.00
By Data sharing workshop with PRI	20,520.00
By Display of Wash information	5,373.00
By Display of IEC practice method	7,532.00
By Distribution of IEC materials	35,000.00
By District level workshop on WSPP	7,110.00
By Formation of VWSC	36,305.00
By Publication of Major findings & sharing	11,600.00
By Integration of WASH plans-GPDP	18,600.00





By Meeting on village level data sharing	36,890.00
By Preparation of WASH plan	9,950.00
By Training on WASH	15,000.00
By Workshop on Budget tracking	20,720.00
By School health programme on WASH	2,241.00
By Meeting on VWSC with PRI	15,520.00
By Meeting on VWSC with villagers	15,350.00
By Security plan sharing with block admin	11,760.00
By Wall painting	25,000.00

By <b>Closing Balance</b>	
Cash in hand	15,26,113.50
Cash at Bank	4,15,33,020.13

59,60,15,147.41

59,60,15,147.41

FOR ROMESH KUMAR & CO.  
CHARTERED ACCOUNTANTS

*H-ally..*  
BHARATENDRA TRIPATHY  
(PARTNER)  
MRN: 057213



FOR GRAM UTTHAN

*Amh*  
GOVIND CHANDRA DASH  
(SECRETARY)

Secretary  
GRAM-UTTHAN  
Rajkanika, Kendrapada

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

CONSOLIDATED FIXED ASSETS SCHEDULE AS ON 31 MARCH 2019

Sl #	Name of Assets	WDV as on 01.04.2018	Addition During the Year		Deletion During the Year	Total	Rate %	Depreciation	WDV as on 31.03.2019
			>180days	<180Days					
1	Land	2,14,90,409.00	-	-	-	2,14,90,409.00			2,14,90,409.00
2	Building	1,13,17,548.00	1,92,065.00	2,22,086.00		1,17,31,699.00	10	11,62,066.00	1,05,69,633.00
3	Computer	6,37,505.00	56,348.00	6,14,169.58		13,08,022.58	40	4,00,375.00	9,07,647.58
4	Software	1,58,847.00	70,100.00	1,50,000.00		3,78,947.00	40	1,21,579.00	2,57,368.00
5	Printer	34,163.00	32,400.00	1,58,750.00		2,25,313.00	40	58,375.00	1,66,938.00
6	Vehicle(4)	34,65,386.00				34,65,386.00	15	5,19,808.00	29,45,578.00
7	Vehicle(2)	4,51,836.00				4,51,836.00	15	67,775.00	3,84,061.00
8	Bi-Cycle	66,533.00				66,533.00	15	9,980.00	56,553.00
9	Sound System	16,016.00				16,016.00	15	2,402.00	13,614.00
10	Bio Matric Device	32,721.00				32,721.00	15	4,908.00	27,813.00
11	LED TV	9,826.00				9,826.00	15	1,474.00	8,352.00
12	Stabilizer	21,270.00				21,270.00	15	3,191.00	18,079.00
13	Air Conditioner	33,011.00				33,011.00	15	4,952.00	28,059.00
14	Refrigerator	56,464.00				56,464.00	15	8,470.00	47,994.00
15	Inverter	1,49,876.00				1,49,876.00	10	14,988.00	1,34,888.00
16	Generator	1,42,262.00				1,42,262.00	15	21,339.00	1,20,923.00
17	Note Counting Machine	3,627.00				3,627.00	15	3,627.00	-
18	Water Pump	20,009.00				20,009.00	15	3,001.00	17,008.00
19	Motor winding instrument	-	-	95,500.00		95,500.00	15	7,163.00	88,337.00
20	Solar power aerator	-	-	4,32,000.00		4,32,000.00	15	32,400.00	3,99,600.00
21	Calculator	139.00				139.00	25	139.00	-
22	EPBX	5,692.00				5,692.00	15	854.00	4,838.00
23	Tailoring machine	21,015.00				21,015.00	15	3,152.00	17,863.00
24	LCD Projector	11,096.00				11,096.00	40	4,438.00	6,658.00
25	Pulvolizer	11,330.00				11,330.00	15	1,700.00	9,630.00
26	Furniture & Fixture	15,27,672.00	54,880.00	2,55,714.00		18,38,266.00	10	1,71,041.00	16,67,225.00
27	Cell Phone	1,052.00				1,052.00	40	1,052.00	-
28	Fan	78,573.00	-	8,990.00		87,563.00	15	12,460.00	75,103.00
29	Gizer	455.00				455.00	15	455.00	-
30	Iron Chest	14,568.00				14,568.00	10	1,457.00	13,111.00
31	Gas Stove	18,968.00				18,968.00	15	2,845.00	16,123.00
32	Loom	4,876.00				4,876.00	15	4,876.00	-
33	Aquaguard	27,391.00				27,391.00	15	4,109.00	23,282.00
34	Camera	1,92,732.00	18,054.00	61,320.00		2,72,106.00	15	36,217.00	2,35,889.00
35	Instalation of Tubwell	96,718.00				96,718.00	15	14,508.00	82,210.00
36	Inst. Of Transformer	2,07,510.00				2,07,510.00	15	31,127.00	1,76,383.00
37	Auto Print mechine	5,832.00				5,832.00	15	5,832.00	-
38	Accessories	67,045.00				67,045.00	15	10,057.00	56,988.00
39	Light	1,264.00				1,264.00	15	1,264.00	-



40	Telephone	17,516.00				17,516.00	15	2,627.00	14,889.00
41	Trolley	2,064.00				2,064.00	15	2,064.00	-
42	Carrates	12,547.00				12,547.00	15	1,882.00	10,665.00
43	Stitching Machine	90,795.00			40,400.00	85,995.00	15	10,229.00	75,766.00
44	Sealing Machine	8,935.00				8,935.00	15	1,340.00	7,595.00
45	Weighing Machine	18,359.00				18,359.00	15	2,754.00	15,605.00
46	Cutter	3,211.00				3,211.00	15	3,211.00	-
47	Motor Boat	3,176.00				3,176.00	15	3,176.00	-
48	Water Testing KIT	1,12,366.00				1,12,366.00	10	11,237.00	1,01,129.00
49	Fax Machine	2,247.00				2,247.00	10	2,247.00	-
50	Auto Clave Machine	12,932.00				12,932.00	10	1,293.00	11,639.00
51	GPS	46,675.00				46,675.00	10	4,668.00	42,007.00
52	Establishment of TRC	24,245.00				24,245.00	15	3,637.00	20,608.00
53	Meteo. Equip. for TRC	12,939.00				12,939.00	15	1,941.00	10,998.00
54	Meteo. Equip. for Schools	1,74,590.00				1,74,590.00	15	26,189.00	1,48,401.00
55	Office Equipments	23,808.00				23,808.00	15	3,571.00	20,237.00
56	Agriculture Equipment	19,037.00				19,037.00	15	2,856.00	16,181.00
57	Lamination Machine	1,228.00				1,228.00	15	184.00	1,044.00
58	Water Filter	3,876.00				3,876.00	15	581.00	3,295.00
59	Electrical Equipment	1,05,982.00			1,172.00	1,07,154.00	10	10,657.00	96,497.00
<b>TOTAL</b>		<b>4,10,97,765.00</b>	<b>4,23,847.00</b>	<b>20,35,302.00</b>	<b>40,400.00</b>	<b>4,35,16,514.00</b>		<b>28,51,800.00</b>	<b>4,06,64,713.58</b>



**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 and sanitation. 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 housing 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 Romesh Kumar & Co.  
Chartered Accountants

*H-ally*

Bharatendra Tripathy  
(Partner)

M No: 057213



Place: Bhubaneswar  
Date: October 28, 2019  
UDIN-19057213AAAAAQ1172

for Gram Utthan

*Govind Ch. Dash*  
Govind Ch. Dash  
(Secretary)

Secretary  
**GRAM-UTTHAN**  
Rajkanika, Kendrapada