



ROMESH KUMAR & CO.
CHARTERED ACCOUNTANTS

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

OFFICE AT :
2, G.S. Market Complex, Jeypore
Tel. : (06854) 233153

AUDIT REPORT

We have audited the attached Balance Sheet of **GRAM-UTTHAN FCR PROJECT, AT/PO: PIMPURI, VIA: RAJKANIK, DIST: KENDRAPARA, ODISHA** as at March, 31, 2019, the Receipt and Payment account and the Income & Expenditure 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 1, 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:

- i. In the case of the Balance Sheet, of the state of affairs of the above named Society as at March, 31, 2019 and
- ii. In the case of the Income & Expenditure Account, of the excess of expenditure over income for its accounting year ended on March, 31, 2019.
- iii. In the case of the Receipt and Payment Account, of the receipts and payments for its accounting year ended on March, 31, 2019.

For Romesh Kumar & Co.
Chartered Accountants




B. Tripathy
(Partner)

Place: Bhubaneswar
Date: November 26, 2019
UDIN- 19057213AAAABU8763

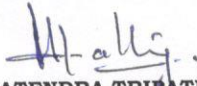
GRAM-UTTHAN
AT/PO-PIMPUDI, VIA- RAJKANIKA
DIST- KENDRAPADA, ODISHA

BALANCE SHEET OF FCRA ACCOUNT FOR THE YEAR ENDED 31ST MARCH-2019

LIABILITIES		AMOUNT	ASSETS		AMOUNT
A	CAPITAL FUND		A	Fixed Assets	
	Opening Balance	(67,726.29)		(As Per Schedule)	1,196,721.97
	Add: Surplus	54,822.59		Less : Depreciation	161,924.07
		(12,903.70)			1,034,797.90
B	Unutilised Grant	9,937,222.75	B	Current Assets	
C	Capital Reserve	1,128,595.00		Cash-in-hand	131,066.00
				Cash at Bank	10,395,904.17
D	CURRENT LIABILITIES				10,526,970.17
	Loan from Mf Project	215,298.00			
	Loan from GU Gen. Fund	293,556.00			
		508,854.00			
		<u>11,561,768.07</u>			<u>11,561,768.07</u>

As per our audit report of even date

FOR ROMESH KUMAR & CO.
CHARTERED ACCOUNTANTS



BHARATENDRA TRIPATHY
(PARTNER)

MRN: 057213

Bhubaneswar, November 26th 2019



FOR GRAM UTTHAN


GOVIND CHANDRA DASH
(SECRETARY)

Secretary
GRAM-UTTHAN
Rajkanika, Kendrapada

GRAM-UTTHAN
AT/PO-PIMPUDI, VIA- RAJKANIK
DIST- KENDRAPADA, ODISHA

INCOME & EXPENDITURE ACCOUNT OF FCR PROJECT FOR THE YEAR ENDED 31ST MARCH-2019

Expenditure	Amount	Income	Amount
To Bank Commission & Charges	165.74	By Bank Interest	216,912.40
To Depreciation	161,924.07		
To Excess of Income over expenditure	54,822.59		
	<u><u>216,912.40</u></u>		<u><u>216,912.40</u></u>

As per our audit report of even date

FOR ROMESH KUMAR & CO.

CHARTERED ACCOUNTANTS


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Secretary
GRAM-UTTHAN
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GRAM-UTTHAN
AT/PO-PIMPUDI, VIA- RAJKANIK
DIST- KENDRAPADA, ODISHA

FOREIGN RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH-2019

Receipts		Amount	Payments		Amount
To	Opening Balance		WATERSHED PROJECT		
	Cash-in-hand	103,351.00	By	Access to Specific Scheme & Prog.PDP	20,400.00
	Cash-at-Bank	433,256.86	By	Audit Fees	10,000.00
			By	Awareness on Govt.Scheme	10,950.00
To	Grant-In-Aid		By	Awareness on WASH to SHG's Federation	12,000.00
	WETLANDS INTERNATIONALS	1,373,609.00	By	Block Level Workshop Data Sharing on WASH	18,250.00
	GIZ	7,623,700.55	By	Block Level Workshop for CSO's	12,700.00
	NOMI NETWORK	4,145,408.00	By	Block Level Workshop on WSPP	13,195.00
	SWADES FOUNDATION	4,057,900.00	By	Capacity Building of GKS on WASH	19,184.00
	WATER.ORG	5,080,800.00	By	Capacity Building of VWSC's on Role & Respons.	31,100.00
To	Bank Interest	216,912.40	By	Capacity Building on Process for Preparation WSP	18,314.00
			By	Conduct Field Assessments with CSO's	4,000.00
			By	CSO Training on Fund Utilizations & Trackings	15,210.00
			By	Data Sharing Workshop at Panchayat Level with P	20,520.00
			By	Display of IEC Practice Method in Village	7,532.00
			By	Display Wash Information in Community Hall	5,373.00
			By	Distribution of IEC Materials on Sensitive Meeting	35,000.00
			By	District Level Workshop on WSPP	7,110.00
			By	Formation of VWSC in Village Level	36,305.00
			By	House Rent A/c	72,000.00
			By	Identification of Panchayat-Wise Stakeholders	34,400.00
			By	Integration of WASH Plans -GPDP	18,600.00
			By	Meeting at the Village Level Data Sharing	36,890.00
			By	Panchayat Level Workshop on Budget Tracking	20,720.00
			By	Preparation of WASH Action Plan for All Villages	9,950.00
			By	Publication of Major Findings and Sharing	11,600.00
			By	Salary A/c	602,000.00
			By	School Health Programme on WASH	2,241.00
			By	Training on WASH to Youth Group/SHG's	15,000.00
			By	Travel & Conveyance A/c	16,631.00
			By	Village Meeting on VWSC with PRI	15,520.00
			By	Village Meeting on VWSC with Villagers	15,350.00
			By	Village Security Plan Sharing with Block Admin	11,760.00
			By	Wall Painting	25,000.00
			By	Mapping of WASH Scenario	7,000.00
			By	Identifying CBO,local SCO,NGOs	15,500.00
			By	Conduct Training Need Assessment	9,400.00
			By	Orentaion of different stake Holders	76,520.00
			By	Quarterly and Annual Review Meeting	5,090.00
			By	Community level Demand Generation	4,600.00
			By	Water Quality Testing & Documenting	8,925.00
			By	Workshop on orientation on WASH	23,150.00
			By	Publication of Major Findings and Sharing	25,300.00
			By	Establishing Institutional Arrangements	27,950.00
			By	Workshop on WASH Issue in Catchment area	4,400.00
			By	Preparation of WASH Action Plan for All Villages	6,040.00
			By	Training on WASH to Youth Group/SHG's	3,600.00
			By	Workshop with CSO,s to Sensitise on WASH	12,525.00
			IFF / FPO PROGRAME		
			By	Project Director	157,500.00
			By	Chief Executive Officer	510,000.00
			By	Objective sharing workshop	214,740.00
			By	Mobilization for FPO Formation	320,820.00
			By	FPO Establishment	74,980.00
			By	Fish Hatchery Unit	299,150.00
			By	Solar Power Aerator	114,000.00
			By	Setup Farmers Resource Centre	750,440.00



By Training of CEOs	20,900.00
By Exposure Cum Training to CIFA	123,064.00
By Training on Fish Farming	170,870.00
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	276,631.70

NOMI SKILL TRAINING PROGRAME

By Adolescent Girls Training	358,954.00
By Asset 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	324,000.00
By Health Check Up/Counselling	96,120.00
By Hospitality	29,880.00
By Institutional Overheads	284,420.20
By Meal & Refreshment	100,750.00
By Misc, Training & Exposure Visit	76,000.00
By Office Rent	130,000.00
By Program Support Expenses	325,000.00
By Project Manager Cum Accountant	165,000.00
By Stationery & Printing	45,449.00
By Stipend to Trainees	375,000.00
By Travel Expenses	101,061.00
By Training Materials	192,927.00
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	201,650.00
By Security Camera	49,750.00

HSBC SKILL FOR LIFE PROJECT

By Project Object Sharing Meeting	19,950.00
By Orientation & Training	18,500.00
By Community Mobilization	4,975.00
By Computer & Softskill Training	144,100.00
By Motor Winding Training	129,090.00
By Office Management	25,650.00
By Travelling Allowances	24,000.00
By Center Rent	72,000.00
By Project Director	30,000.00
By Project Manager	30,000.00
By Centre Coordinators	72,000.00
By Accountant	19,500.00
By Computer	158,750.00
By Motor Winding	50,000.00

JALDEEP PROJECT

BY Miscellaneous-7.3	11,964.00
BY Project Office Rent - 7.1	200,000.00
BY Telephone & Postage-7.2	34,000.00
BY Travel & Fuel Expenses-5.4	192,500.00
BY Awareness&Demand Gen.Programme/WCP Trng-3	262,450.00
BY Celebration of World Toilet Day-3.8	51,160.00
BY Community Mobilisation for Water Quality Impr-3.	110,700.00
BY IEC Material Design, Layout, Printing-3.5	506,987.00
BY Purchase of Water Testing Kit-3.1	59,476.00
BY School Awareness Activities - 3.11	19,365.00
BY Thematic Cultural Progr/Street Play-3.2	115,000.00
BY Wall Painting - 3.9	80,000.00
BY Market Demand Assessment Study (RSM) -1.1	250,085.00
BY Monthly Review & Reporting - 6.2	28,800.00

BY Programme Monitoring & Borrower Visits-6.4	150,000.00
BY Quarterly Review& Reporting-6.3	15,750.00
BY Staff Salary	1,625,000.00
BY Attending Water.Org's Partner Meeting &Trng-2.2	56,242.00
BY Training to Semi Skilled Mason-4.4	100,120.00
BY Training Tto Semi Skilled Plumbers-4.5	44,775.00
BY Bank Commission & Charges	165.74

By Closing Balance

Cash in Hand	131,066.00
Cash at Bank	10,395,904.17

23,034,937.81

23,034,937.81



GRAM-UTTHAN
AT/PO-PIMPUDI,VIA:RAJKANIKA
DIST:KENDRAPARA, ORISSA

FCRA FIXED ASSETS SCHEDULED AS ON 31ST MARCH-2019

SL NO	NAME OF THE ASSET	WDV as on 01.04.18	Addition during the Year	Total	Rate	Depreciation Amount	WDV. As on 31.03.2019
1	Furniture & Fixture	63,552.95	201,650.00	265,202.95	10	26,520.30	238,682.66
2	Vehicle	22,618.09	-	22,618.09	15	3,392.71	19,225.38
3	Bicycle	3,495.23	-	3,495.23	15	524.28	2,970.95
4	Sound System	2,114.92	-	2,114.92	15	317.24	1,797.68
5	Computer	82,991.09	238,750.00	321,741.09	40	64,348.22	257,392.87
6	Generator	28,029.35		28,029.35	15	4,204.40	23,824.95
7	Weight Mechine	18,359.24	-	18,359.24	15	2,753.89	15,605.35
8	Sealling Mechine	8,934.60	-	8,934.60	15	1,340.19	7,594.41
9	Carrets	12,547.24	-	12,547.24	15	1,882.09	10,665.15
10	Fans	1,773.94	-	1,773.94	15	266.09	1,507.85
11	Lights	1,264.47	-	1,264.47	15	189.67	1,074.80
12	Accessories	3,367.52	-	3,367.52	15	505.13	2,862.39
13	Pick-Up Van	151,848.23	-	151,848.23	15	22,777.23	129,071.00
14	Stabliliser	1,877.59	-	1,877.59	15	281.64	1,595.95
15	Camera	39,577.90	49,750.00	89,327.90	20	8,932.79	80,395.11
16	GPS	44,218.26	-	44,218.26	10	4,421.83	39,796.43
17	Water Testing Kit	67,154.41	-	67,154.41	10	6,715.44	60,438.97
18	Stiching Mechine	6,270.75	-	6,270.75	15	940.61	5,330.14
19	Trollry	2,063.25	-	2,063.25	15	309.49	1,753.76
20	Aquaguard	2,953.61	-	2,953.61	15	443.04	2,510.57
21	Cutter	3,211.32	-	3,211.32	15	481.70	2,729.62
22	Training Equipment	80,848.01	57,500.00	138,348.01	15	10,376.10	127,971.91
TOTAL		649,071.97	547,650.00	1,196,721.97		161,924.07	1,034,797.90



GRAM-UTTHAN
AT/PO-PIMPUDI, VIA- RAJKANIK
DIST- KENDRAPADA, ODISHA

UNUTILIZED GRANT FOR THE YEAR ENDED 31ST MARCH-2019

Expenditure	Amount	Income	Amount
WATERSHED PROJECT		By Grant-In-Aid	
To Access to Specific Scheme & Prog.PDP	20,400.00	WETLANDS INTERNATIONALS	1,373,609.00
To Audit Fees	10,000.00	GIZ	7,623,700.55
To Awareness on Govt.Scheme	10,950.00	NOMI NETWORK	4,145,408.00
To Awareness on WASH to SHG's Federation	12,000.00	SWADES FOUNDATION	4,057,900.00
To Block Level Workshop Data Sharing on WASH	18,250.00	WATER.ORG	5,080,800.00
To Block Level Workshop for CSO's	12,700.00	By Unutilized Grant(FY 2017-18)	163,607.10
To Block Level Workshop on WSPP	13,195.00		
To Capacity Building of GKS on WASH	19,184.00		
To Capacity Building of VWSC's on Role & Respor	31,100.00		
To Capacity Building on Process for Preparation V	18,314.00		
To Conduct Field Assessments with CSO's	4,000.00		
To CSO Training on Fund Utilizations & Tracking	15,210.00		
To Data Sharing Workshop at Panchayat Level wi	20,520.00		
To Display of IEC Practice Method in Village	7,532.00		
To Display Wash Information in Community Hall	5,373.00		
To Distribution of IEC Materials on Sensitive Meet	35,000.00		
To District Level Workshop on WSPP	7,110.00		
To Formation of VWSC in Village Level	36,305.00		
To House Rent A/c	72,000.00		
To Identification of Panchayat-Wise Stakeholders	34,400.00		
To Integration of WASH Plans -GPDP	18,600.00		
To Meeting at the Village Level Data Sharing	36,890.00		
To Panchayat Level Workshop on Budget Tracking	20,720.00		
To Preparation of WASH Action Plan for All Village	9,950.00		
To Publication of Major Findings and Sharing	11,600.00		
To Salary A/c	602,000.00		
To School Health Programme on WASH	2,241.00		
To Training on WASH to Youth Group/SHG's	15,000.00		
To Travel & Conveyance A/c	16,631.00		
To Village Meeting on VWSC with PRI	15,520.00		
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To Village Security Plan Sharing with Block Admin	11,760.00		
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IFF / FPO PROGRAMME



To Project Director	157,500.00
To Chief Executive Officer	510,000.00
To Objective sharing workshop	214,740.00
To Mobilization for FPO Formation	320,820.00
To FPO Establishment	74,980.00
To Fish Hatchery Unit	299,150.00
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To Setup Farmers Resource Centre	750,440.00
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To Adolescent Girls Training	358,954.00
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JALDEEP PROJECT

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To Attending Water.Org's Partner Meeting &Trng-2	56,242.00
To Training to Semi Skilled Mason-4.4	100,120.00
To Training Tto Semi Skilled Plumbers-4.5	44,775.00
To Unutilized Grant	9,937,222.75

22,445,024.65

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As per our audit report of even date

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

BHARATENDRA TRIPATHY

(PARTNER)

MRN: 057213

Bhubaneswar, November 26th 2019



FOR GRAM UTTHAN

GOVIND CHANDRA DASH

(SECRETARY)

Secretary

GRAM-UTTHAN

Rajkanika, Kendrapada

SCHEDULE – 1 – NOTES ON ACCOUNTS

ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

A. ACCOUNTING POLICIES:

- a) The accounts are maintained on mercantile basis.
- b) 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.
- c) 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 Full year's depreciation is charged in case of assets purchased during the year.

B. NOTES ON ACCOUNTS

- a) Financial returns of FCR project undertaken by various Branch Offices are received and compiled at Head Office.
- b) The Cash in Hand of FCR Projects undertaken are as certified by the management.
- c) Previous year's figures have been rearranged and/or regrouped wherever necessary, so as to confirm to the current year figure.
- d) An amount of Rs. 30,500 was actually received for the project "Accessible Family Toilet" (AFT) of the Society, but was wrongly credited in the FC account on 31.12.2018, which was subsequently withdrawn on 05.02.2019

For Romesh Kumar & Co.
Chartered Accountants


B. Tripathy
(Partner)



Place: Bhubaneswar
Date: November 26, 2019
UDIN- 19057213AAAABU8763

For Gram Utthan


Govind Ch. Dash
(Secretary)

Secretary
GRAM-UTTHAN
Rajkanika, Kendrapada



ROMESH KUMAR & CO.
CHARTERED ACCOUNTANTS

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

OFFICE AT :

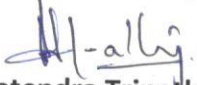
2, G.S. Market Complex, Jeypore
Tel. : (06854) 233153

Certificate

We have audited the accounts of **GRAM UTTAN, AT/PO: PIMPURI, VIA.: RAJKANIKAKENDRAPARA, ODISHA-754220** having Society Registration No.: **19150/7 of 1990-91 Dt. 09.04.1990**, for the financial year ending the 31st March 2019 and examined all relevant books and vouchers and certify that according to the audited accounts:

- The brought forward foreign contribution at the beginning of the financial year was Rs.1,63,607.10;
- Foreign contribution worth Rs.2,22,81,417.55 was received by the Society during the financial year 2018-19;
- Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs.2,16,912.40 was received by the Society during the financial year 2018-19;
- The balance of unutilized foreign contribution with the Society at the end of the financial year 2018-19 was Rs. 99,37,222.75;
- Certified that the Society has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by me/us.
- The Society has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010

For Romesh Kumar & Co.
Chartered Accountants


Bharatendra Tripathy
(Partner)
MRN: 057213



Date: 26.11.2019
Place: Bhubaneswar
UDIN- 19057213AAAABT3051