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**AUDIT REPORT
OF**

VASUNDHARA

PLOT NO - 1731/C, DASH MOHAPATRA COMPLEX, NEAR
MARUTI VILLA(PHASE II), PO- KIIT CAMPUS, BHUBANESWAR-
751024

**FOR THE FINANCIAL YEAR
2023-24**

- : AUDITORS :-

**SANJEEB KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS**

475, ESEN Den, Aiginia, Asiana Plaza Entry,
Khandagiri, Bhubaneswar - 751019.

AUDIT REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of **VASUNDHARA**, (An Organization registered under the Society registration Act, 1860), Functioning At - Plot no - 1731/C, Dash Mohapatra Complex, Near Maruti Villa (Phase-II), Po - KIIT Campus, Bhubaneswar, Odisha, India, 751024. which comprise the Balance Sheet as at **31st, March 2024**, the statement of Income and Expenditure, Receipt & Payment account for the period from **01.04.2023** to **31.03.2024** and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and the , Receipt & Payment of the Society in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of the material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, **subject to the issues as expressed in para 1 to 7 in the notes of accounts.**

- a) In the case of the Balance Sheet, the state of affairs of the Society as at 31st March, **2024.**
- b) In the case of the Statement of Income and Expenditure, the excess of income over expenditure for the year ended on that date.

And

- c) In the case of Statement of Receipt and Payment account, the movement of cash during the period for the year ended on that date.

We Report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b. In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books.
- c. The Balance Sheet and Statement of Income and Expenditure deal with by this Report are in agreement with the books of account.

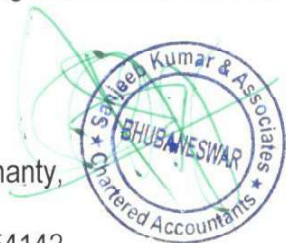
CA. Sanjeeb K. Mohanty,
Partner.

Membership No – 054142

UDIN:24054142BKEDUX3918

Firm Registration No - 0319055E

Bhubaneswar, Written on : 18th July, 2024



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VASUNDHARA
PLOT NO 1731/C,DASH MOHAPATRA COMPLEX,NEAR MARUTI VILLA(PHASE II),
AT/PO- KIIT CAMPUS,BHUBANESWAR-751024
ODISHA, INDIA.

BALANCE SHEET AS ON 31ST MARCH, 2024

SOURCES OF FUNDS	SCH	2023-24		2022-23	
		AMOUNT (Rs.)		AMOUNT (Rs.)	
CAPITAL FUND					
As per last Balance Sheet.			2,37,02,695.74		2,19,74,474.31
Add: Surplus/(deficit) during the Year		20,01,553.10	2,57,04,248.84	17,28,221.43	2,37,02,695.74
TEMPORARY RESTRICTED FUND					
(UN SPENT GRANT)	01		49,04,009.88		2,56,73,558.49
Corpus Fund(IC)	02		4,36,584.55		4,25,573.55
Corpus Fund(FC)	03		14,78,097.06		14,78,097.06
Pension & Gratuity Fund	04		29,67,601.36		27,81,274.30
Staff Development Fund (FC)	05		14,89,857.78		17,52,787.78
Staff Welfare Fund (SWF-FC)	06		12,73,345.58		13,23,729.58
Staff Welfare Fund (SWF-IC)	07		17,887.24		17,887.24
Temporary Loan			60,000.00		-
Community Empowerment Revolving Fund (CERF)	08		65,68,550.36		64,98,150.80
TOTAL			4,49,00,182.65		6,36,53,754.54
APPLICATION OF FUNDS					
FIXED ASSETS	09		1,18,49,390.30		1,10,79,590.30
INVESTMENT			0.00		0.00
CURRENT ASSETS, LOANS AND ADVANCES					
Cash & Bank Balance	10	2,35,19,845.38		4,43,09,002.19	
LIC OF INDIA (Pension & Gratuity Scheme)		29,67,601.36		27,81,274.30	
Loans & Advances	11	1,06,663.00		1,28,625.00	
Community Empowerment Revolving Fund (CERF)	12	43,14,405.00		43,14,405.00	
Grant-in-aid Receivable	13	24,59,686.86		17,37,333.00	
Tax deducted at source		2,67,091.75		1,67,679.75	
Security Deposit	14	78,705.00		68,705.00	
Bank Interest Accrued on Term Deposit		1,29,523.00		1,49,261.00	
Less		3,38,43,521.35		5,36,56,285.24	
CURRENT LIABILITIES AND PROVISIONS					
Liabilities for Expenses	15	7,92,729.00		10,82,121.00	
		7,92,729.00		10,82,121.00	
NET CURRENT ASSETS			3,30,50,792.35		5,25,74,164.24
TOTAL			4,49,00,182.65		6,36,53,754.54

The above Balance Sheet, to the best of my/our belief contains a true account of the funds and liabilities and assets and properties of the organisation for the year ended on 31.03.2024.

As per our separate report of even date

CA Sanjeeb K. Mohanty
Partner.
UDIN:24054142BKEDUX3918
Date: 18.07.2024



Y. Giri Rao
Secretary

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VASUNDHARA
PLOT NO 1731/C, DASH MOHAPATRA COMPLEX, NEAR MARUTI VILLA (PHASE II),
AT/PO- KIIT CAMPUS, BHUBANESWAR-751024
ODISHA, INDIA.

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2023 to 31.03.2024

EXPENDITURE	AMOUNT (Rs.)		INCOME	AMOUNT (Rs.)	
	2023-24	2022-23		2023-24	2022-23
PROGRAMME EXPENSES					
To Upscalling Community / Tenure Facility II	-	90,05,954.00	By Grant-in-Aid (Schedule -I)	5,74,57,866.47	4,59,13,209.00
To Upscalling Community / Tenure Facility III	2,22,42,148.00	20,10,786.00			
To Strengthening Effective /R R I 23 VASU 01	36,81,649.00	-	By Bank Interest	15,33,108.00	11,21,920.89
To General Support / Ford Foundation	1,45,11,515.47	1,13,67,879.00	By Bank interest Acrued on term Deposit	1,17,477.00	1,68,064.00
To Unitarian Universalist / UU 05	-	19,98,974.70			
To Unitarian Universalist / UU 07	-	40,14,710.00	By Institutional Consultan	76,262.00	-
To Unitarian Universalist / UU 08	-	5,15,340.96	By Other Receipts	3,000.00	8,031.00
To Unitarian Universalist / U U 09	24,36,345.00	24,42,780.00			
To Unitarian Universalist / UU 10	19,15,405.00	-	By Reimbursement of Expenditure	32,864.00	-
To Livelihoods / WHH	24,54,493.00	1,60,001.00			
To Strengthening Effective / R R I 22 VASU 01	-	53,46,187.00	By Interest on TDS Refund	-	3,760.00
To Annual Meeting / RRI 22 VASU 02	-	7,04,468.00			
To CIFOR	-	6,25,000.00			
To ADMINISTRATIVE EXPENSES					
- Tenure Facility III	32,65,580.00	38,00,852.00			
- General Support / Ford Foundation	30,90,007.68	55,720.35			
- Unitarian Universalist / U U 09	5,45,930.02	51,077.00			
- Unitarian Universalist / U U 10	6,04,398.08	-			
- Livelihoods / WHH	4,95,593.36	-			
- Strengthening Effective RRI 23 VASU	5,83,577.86	16,75,193.45			
- Strengthening Effective RRI 22 VASU	86,417.00	4,09,402.00			
- CIFOR	7,492.00	-			
- F C General	1,67,812.90	-			
- Audit fees	-	4,28,000.00			
To General Fund	97,348.00	79,456.00			
To Deletion of Assets	5,774.00	-			
To Loss on Sale of Asset	675.00	-			
To Depreciation	10,26,863.00	7,94,982.00			
To Excess of Income over Expenditure	20,01,553.10	17,28,221.43			
	<u>5,92,20,577.47</u>	<u>4,72,14,984.89</u>		<u>5,92,20,577.47</u>	<u>4,72,14,984.89</u>

The above Income and Expenditure Account, to the best of my/our belief contains a true account of all the Income and Expenditure of the Organisation for the period from 01.04.2023 to 31.03.2024 .

As per our separate report of even date

CA Sanjeeb K. Mohanty,
Partner,
UDIN:24054142BKEDUX3918
Date:18.07.2024



Y. Giri Rao
Y Giri Rao
Secretary

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2023 to 31.03.2024

<u>RECEIPTS</u>		<u>AMOUNT (Rs.)</u>	<u>PAYMENTS</u>		<u>AMOUNT (Rs.)</u>
To Opening Balance			PROGRAMME EXPENSES		
- Cash-in-hand	42,758.00		By Upscalling Community / Tenure Facility III		2,22,13,492.00
- Cash-at-Bank	2,32,66,244.19		By Strengthening Effective /R R I 23 VASU 01		36,81,649.00
- Term Deposit	<u>2,10,00,000.00</u>	4,43,09,002.19	By General Support / Ford Foundation		1,45,04,046.47
To GRANT-IN-AID			By Unitarian Unversalist / U U 09		25,32,245.00
- Foreign		3,59,65,964.00	By Unitarian Unversalist / U U 10		18,57,920.00
To Bank Interest			By Livelihoods / WHH		24,48,984.00
- Foreign	14,41,904.00		By Staff Welfare Fund		48,586.00
- Indigenous	<u>3,12,647.00</u>	17,54,551.00	By Staff Development Fund		2,62,930.00
			By RRI 22 VASU 01		70,564.00
To Institutional Consultancy		76,262.00	By Unitarian Unversalist / U U 8		10,000.00
To Other Receipts			ADMINISTRATIVE EXPENSES		
- CERF	7,463.00		- Tenure Facility III	30,68,688.00	
- General Indian	<u>3,000.00</u>	10,463.00	- General Support / Ford Foundatio	30,65,018.68	
To Loan & Advances			- Unitarian Unversalist / U U 09	5,75,430.02	
- Foreign	6,740.00		- Unitarian Unversalist / U U 10	5,74,098.08	
- Indigenous	<u>65,385.00</u>	72,125.00	- Livelihoods / WHH	4,68,892.36	
To Temporary Loan			- Staff Welfare Fund	23,817.00	
		60,000.00	- Strengthening Effective RRI 23 V/	5,83,577.86	
To Sale of Assets			- Strengthening Effective RRI 22 V/	1,57,217.00	
- Foreign	26,600.00		- CIFOR	7,492.00	
- Indigenous	<u>3,000.00</u>	29,600.00	- Unitarian Unversalist / U U 8	7,000.00	
To Foreign			- Tenure Facility II	3,77,100.00	
- Reimbursement of Expenditure		32,864.00	- F C General	1,74,341.90	
			- CERF Expenses	10.44	
			- General Fund Expenses	<u>97,348.00</u>	91,80,031.34
			By TAX DEDUCTED AT SOURCE		
			- Foreign	69,179.00	
			- Indigenous	<u>18,484.00</u>	87,663.00
			By LOANS & ADVANCES		
			- Foreign		50,163.00
			By ASSETS		
			- Foreign		18,32,712.00
			By House Rent Security(F C General)		
			By CLOSING BALANCE		
			- Cash-in-hand	35,439.00	
			- Cash-at-bank	1,24,84,406.38	
			- Term Deposit	<u>1,10,00,000.00</u>	2,35,19,845.38
		<u>8,23,10,831.19</u>			<u>8,23,10,831.19</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the movement of cash of the Organisation for the period from 01.04.2023 to 31.03.2024

As per our separate report of even date

Sanjeeb Kumar & Associates
 BHUBANESWAR
 Chartered Accountants

CA Sanjeeb K. Mohanty,
 Partner.
 UDIN:24054142BKEDUX3918
 Date:18.07.2024

VASUNDHARA
 BHUBANESWAR

Y. Giri Rao
 Secretary

VASUNDHARA
PLOT NO 1731/C, DASH MOHAPATRA COMPLEX, NEAR MARUTI VILLA(PHASE II), PO- KIIT CAMPUS, BHUBANESWAR-751024
SCHEDULE - 01

TEMPORARY RESTRICTED FUND AS ON 31.03.2024

SL NO	NAME OF THE PROJECT	UNSPENT AS ON		GRANT IN AID RECEIVED & RECEIVABLE DURING 2023-24		GRANT IN AID RECEIVABLE DURING 22-23 RECEIVED		CASH & BANK		RECEIVABLES		UNSPENT AS ON 31.03.2024		TOTAL	GRANT/INCOME RECOGNISED DURING 2023-24 K=(C+D-E-J)
		01.04.2023	C	D	E	F	G	H	I	J=(F+G-H-I)					
FC PROJECTS															
01	AJWS	1,76,384.92	-	-	-	1,76,384.92	-	-	-	-	-	-	-	1,76,384.92	-
02	RRI - 22 VASU 01	-	18,55,149.00	-	16,27,368.00	-	-	-	-	-	-	-	-	-	2,27,781.00
03	RRI - 23 VASU 01	-	42,65,226.86	-	-	-	-	-	-	-	-	-	-	-	42,65,226.86
04	The Tenure Facility II	13,93,657.18	-	-	-	-	-	-	-	-	-	-	-	-	13,93,657.18
05	The Tenure Facility III	43,33,893.00	2,33,79,472.00	-	-	34,49,177.18	-	-	3,33,885.00	-	-	-	-	31,15,292.18	2,45,98,072.82
06	The Ford Foundation	1,71,66,626.86	10,00,000.00	-	-	31,282.71	50,163.00	3,23,982.00	-	-	-	-	-	(2,42,536.29)	1,84,09,163.15
07	W H H	5,25,124.88	30,27,385.00	-	-	4,86,336.52	58,568.00	46,790.00	-	-	-	-	-	4,98,114.52	30,54,395.36
08	UUUHIP 9	6,89,737.00	31,25,611.00	-	-	-	-	-	-	-	-	-	-	-	38,15,348.00
09	UUUHIP 10	-	16,55,350.00	-	-	56,404.90	-	-	87,785.00	-	-	-	-	(31,380.10)	16,86,730.10
10	CIFOR	-	1,17,457.00	-	1,09,965.00	-	-	-	-	-	-	-	-	-	7,492.00
SUB TOTAL		2,42,85,423.84	3,84,25,650.86	-	17,37,333.00	41,99,586.23	1,08,731.00	7,92,442.00	-	-	-	-	-	35,15,875.23	5,74,57,866.47
INDIGENOUS PROJECTS															
01	APPI (Project No 009/2014)	13,88,134.65	-	-	-	14,94,122.65	7,886.00	1,13,874.00	-	-	-	-	-	13,88,134.65	-
SUB TOTAL		13,88,134.65	-	-	-	14,94,122.65	7,886.00	1,13,874.00	-	-	-	-	-	13,88,134.65	-
TOTAL		2,56,73,558.49	3,84,25,650.86	-	17,37,333.00	56,93,708.88	1,16,617.00	9,06,316.00	-	-	-	-	-	49,04,009.88	5,74,57,866.47
Grant-in-Aid recognised		2,56,73,558.49	-	-	-	-	-	-	-	-	-	-	-	-	5,74,57,866.47



Y. Giri Rao
Y Giri Rao
 Secretary



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VASUNDHARA
PLOT NO 1731/C, DASH MOHAPATRA COMPLEX, NEAR MARUTI VILLA (PHASE II), PO- KIIT
CAMPUS, BHUBANESWAR-751024

SCHEDULE - 02

CORPUS FUND(IC) AS ON 31.03.2024	<u>Amount (Rs)</u>
- Opening Balance as on 01.04.2023	4,25,573.55
- Add: Contribution during the Year	-
- Add: Interest Accrued during the Year	11,011.00
	11,011.00
Total	4,36,584.55
Closing Balance as on 31.03.2024	4,36,584.55

SCHEDULE - 03

CORPUS FUND(FC) AS ON 31.03.2024	<u>Amount (Rs)</u>
- Opening Balance as on 01.04.2023	14,78,097.06
- Add: Contribution during the Year	-
- Add: Interest Accrued during the Year	-
	-
Total	14,78,097.06
Closing Fund Value as on 31.03.2024	14,78,097.06

SCHEDULE - 04

<u>PENSION & GRATUITY FUND AS ON 31.03.2024</u>	<u>Amount (Rs)</u>
- Opening Balance as on 01.04.2023	27,81,274.30
- Add: Contribution during the Year	-
- Interest Accrued during the Year	1,94,735.01
	1,94,735.01
Total	29,76,009.31
- Less: Drawings during the year	-
- Less: Gratuity Fund Expenses	8,407.95
- Closing Balance as on 31.03.2024	29,67,601.36

(Life Insurance Corporation of India, Pension & Group Scheme Department)



Y. Giri Rao
 Y Giri Rao
 Secretary

VASUNDHARA
PLOT NO 1731/C, DASH MOHAPATRA COMPLEX, NEAR MARUTI VILLA (PHASE II), PO-
KIIT CAMPUS, BHUBANESWAR-751024

SCHEDULE - 05

STAFF DEVELOPMENT FUND (FC) 31.03.2024	<u>Amount (Rs)</u>
Opening Balance as on 01.04.2023	17,52,787.78
Add: Contribution during the Year	-
Add: Interest Accrued during the Year	-
Total	<u>17,52,787.78</u>
Less: Expenses	2,62,930.00
Closing Balance as on 31.03.2024	<u><u>14,89,857.78</u></u>
Cash-in-hand	49.00
Cash-at-Bank	4,89,808.78
Term Deposit	<u>10,00,000.00</u>
	14,89,857.78

SCHEDULE - 06

STAFF WELFARE FUND(FC) AS ON 31.03.2024	<u>Amount (Rs)</u>
Opening Balance as on 01.04.2023	13,23,729.58
Add: Contribution during the Year	-
Add: Interest Accrued during the Year	22,019.00
Total	<u>13,45,748.58</u>
Less: Expenses	72,403.00
Closing Balance as on 31.03.2024	<u><u>12,73,345.58</u></u>
TDS Receivable	2,047.00
Cash-in-hand	252.00
Cash-at-Bank	2,71,046.58
Term Deposit	<u>10,00,000.00</u>
	12,73,345.58



Y. Giri Rao
 Y Giri Rao
 Secretary

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SCHEDULE - 07

STAFF WELFARE FUND(IC) AS ON 31.03.2024	<u>Amount (Rs)</u>
Opening Balance as on 01.04.2023	17,887.24
Total	<u>17,887.24</u>
Closing Fund Value as on 31.03.2024	<u><u>17,887.24</u></u>

SCHEDULE - 08

COMMUNITY EMPOWERMENT REVOLVING FUND (CERF) AS ON 31.03.2024

Opening Balance as on 01.04.2023

Cash-in-hand	13,506.00	
Cash-at-bank	21,70,125.80	
Tax deducted at source	114.00	
Balance with Beneficiaries	<u>43,14,405.00</u>	64,98,150.80
Other Receipts	7,463.00	
Add: Bank Interest received during the year	62,947.00	
Add: Interest receivable from beneficiaries	<u>-</u>	70,410.00
Less: CERF Fund Expenses		10.44

Closing Fund Value as on 31.03.2024

Cash-in-hand	3,506.00	
Cash-at-bank	22,50,525.36	
Tax deducted at source	114.00	
Balance with Beneficiaries	<u>43,14,405.00</u>	65,68,550.36



Y. Giri Rao
 Y Giri Rao
 Secretary

VASUNDHARA
PLOT NO 1731/C, DASH MOHAPATRA COMPLEX, NEAR MARUTI VILLA(PHASE II), PO- KIIT CAMPUS, BHUBANESWAR-751024

SCHEDULE - 09

FIXED ASSETS AND DEPRECIATION SCHEDULE FOR THE FINANCIAL YEAR 2023-2024

Sl. NO.	DESCRIPTION	WDV AS		Addition dr. the Year		Deletion/ Sale	TOTAL	%	DEPRECIATION		TOTAL Rs.	WDV AS ON 31.03.2024
		ON 01.04.2023	Up to 30.09.23	Up to 30.09.23	After 30.09.23				Up to 30.09.23	After 30.09.23		
01	BOOKS	83,051.30	-	-	-	-	83,051.30	40	33,221.00	-	33,221.00	49,830.30
02	LAND & BUILDING	72,66,639.00	-	-	-	-	72,66,639.00	-	-	-	-	72,66,639.00
03	FURNITURE & FIXTURE	4,06,085.00	1,17,524.00	1,63,400.00	365.00	-	6,86,644.00	10	52,325.00	8,170.00	60,495.00	6,26,149.00
04	ELECTRICAL INSTALLATION	1,07,042.00	17,950.00	8,000.00	-	-	1,32,992.00	15	18,749.00	600.00	19,349.00	1,13,643.00
05	AUDIO VISUAL EQUIPMENTS	4,88,864.00	-	1,10,000.00	-	-	5,98,864.00	15	73,330.00	8,250.00	81,580.00	5,17,284.00
06	OFFICE EQUIPMENTS	5,774.00	-	1,33,900.00	5,774.00	-	1,33,900.00	15	-	10,043.00	10,043.00	1,23,857.00
07	TELEPHONE SYSTEM	19,872.00	-	-	-	-	19,872.00	15	2,981.00	-	2,981.00	16,891.00
08	VEHICLE	19,51,769.00	-	-	2,096.00	-	19,49,673.00	15	2,92,450.00	-	2,92,450.00	16,57,223.00
09	PLANT & MACHINERY	3,42,908.00	1,77,400.00	-	27,814.00	-	4,92,494.00	15	73,874.00	-	73,874.00	4,18,620.00
10	COMPUTER SYSTEM	4,07,586.00	3,44,640.00	7,59,898.00	-	-	15,12,124.00	40	3,00,890.00	1,51,980.00	4,52,870.00	10,59,254.00
TOTAL :		1,10,79,590.30	6,57,514.00	11,75,198.00	36,049.00	1,28,76,253.30	8,47,820.00	1,79,043.00	10,26,863.00	1,18,49,390.30		



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PLOT NO 1731/C, DASH MOHAPATRA COMPLEX, NEAR MARUTI VILLA(PHASE II), PO- KIIT CAMPUS, BHUBANESWAR-751024

ANNEXURE TO ASSET SCHEDULE - 09

ASSETS ADDITION DURING THE PERIOD FROM 01.04.2023 TO 31.03.2024

Sl.No	Asset Head	Voucher Date	Invoice Date	Qty.	Amount (Rs)	Amount (Rs)	Project
01	COMPUTER						
-	Desktop Assembled with UPS	16.05.2023	10.04.2023	01	25,340.00		Ford Foundation
-	Desktop Dell Vostro	16.05.2023	22.04.2023	01	48,900.00		Ford Foundation
-	Desktop Dell Vostro	16.05.2023	21.04.2023	01	48,900.00		Tenure Facility III
-	Desktop Dell Vostro	31.08.2023	05.08.2023	01	49,500.00		Tenure Facility III
-	Desktop HP	31.08.2023	24.07.2023	01	97,200.00		Tenure Facility III
-	Desktop HP	28.09.2023	28.09.2023	01	56,900.00		WHH
-	Printer Laserjet H P	28.09.2023	28.09.2023	01	17,900.00		WHH
-	Laptop H P	01.11.2023	16.10.2023	01	62,499.00		Tenure Facility III
-	Desktop HP	01.11.2023	16.10.2023	01	56,900.00		Tenure Facility III
-	Desktop HP	29.12.2023	26.12.2023	01	95,849.00		Tenure Facility III
-	Desktop Assembled	27.02.2024	08.02.2024	02	42,480.00		Ford Foundation
-	Laserjet Printer H P	27.02.2024	09.02.2024	01	17,400.00		Ford Foundation
-	Laptop H P	27.02.2024	12.02.2024	01	37,300.00		Tenure Facility III
-	Laptop H P	27.02.2024	13.02.2024	01	37,300.00		Tenure Facility III
-	Laptop H P	27.02.2024	14.02.2024	01	37,300.00		Tenure Facility III
-	Desktop HP	27.02.2024	09.02.2024	04	1,29,400.00		Tenure Facility III
-	Laserjet MFP Printer H P	27.02.2024	09.02.2024	01	17,400.00		Tenure Facility III
-	Laptop H P	16.03.2024	01.03.2024	01	37,300.00		Tenure Facility III
-	Laptop H P	16.03.2024	27.02.2024	01	37,300.00		Tenure Facility III
-	Laptop Lenovo	16.03.2024	12.03.2024	03	1,51,470.00	11,04,538.00	Ford Foundation
02	PLANT & MACHINERY						
-	Photocopy Machine	02.05.2023	26.04.2023	01	1,12,100.00		Ford Foundation
-	Air Cooler	17.06.2023	17.06.2023	01	11,800.00		Ford Foundation
-	Airconditioner Split Carrier	28.09.2023	28.09.2023	01	53,500.00	1,77,400.00	WHH
03	AUDIO VISUAL EQUIPMENT						
-	Samsung L E D T V	17.01.2024	17.01.2024	01	32,000.00		Ford Foundation
-	Samsung L E D T V	19.01.2024	17.01.2024	02	26,000.00		Tenure Facility III
-	Samsung L E D T V	23.01.2024	22.01.2024	02	26,000.00		Ford Foundation
-	Samsung L E D T V	08.02.2024	06.02.2024	02	26,000.00	1,10,000.00	Ford Foundation
04	OFFICE EQUIPMENT						
-	Vacum Cleaner	31.12.2023	30.12.2023	01	14,200.00		Ford Foundation
-	Aquaguard(KENT)	04.01.2024	03.01.2024	01	17,100.00		Ford Foundation
-	Aquaguard(KENT)	11.01.2024	06.01.2024	02	34,200.00		Ford Foundation
-	Aquaguard(KENT)	11.01.2024	04.01.2024	01	17,100.00		Ford Foundation
-	Aquaguard(KENT)	11.01.2024	09.01.2024	01	17,100.00		Ford Foundation
-	Aquaguard(KENT)	16.01.2024	06.01.2024	01	17,100.00		Ford Foundation
-	Aquaguard(KENT)	01.02.2024	11.01.2024	01	17,100.00	1,33,900.00	Ford Foundation
05	ELECTRICAL INSTALATION						
-	Stand Fan	25.05.2023	25.05.2023	02	7,800.00		Ford Foundation
-	Celing Fan	30.06.2023	29.04.2023	02	3,700.00		Ford Foundation
-	Celing Fan	31.07.2023	11.05.2023	01	1,850.00		Ford Foundation
-	Wall Fan	06.09.2023	05.09.2023	02	4,600.00		Ford Foundation
-	Stand Fan	20.11.2023	16.11.2023	02	6,200.00		Ford Foundation
-	Celing Fan	20.11.2023	16.11.2023	01	1,800.00	25,950.00	Ford Foundation
06	FURNITURE & FIXTURES						
-	Sofa set	02.08.2023	02.08.2023	01	52,150.00		F C General
-	Executive Table	17.08.2023	17.08.2023	01	50,874.00		F C General
-	Table	30.09.2023	28.09.2023	01	4,300.00		Ford Foundation
-	Chair	30.09.2023	28.09.2023	03	10,200.00		Ford Foundation
-	Table	20.10.2023	16.10.2023	02	7,000.00		Ford Foundation
-	Iron table	20.11.2023	16.11.2023	03	9,900.00		Ford Foundation
-	Iron Rack	20.11.2023	16.11.2023	03	7,500.00		Ford Foundation
-	Kekeda Chair	20.11.2023	16.11.2023	04	10,000.00		Ford Foundation
-	Dining Table	09.03.2024	09.03.2024	06	1,29,000.00	2,80,924.00	Ford Foundation

TOTAL 18,32,712.00



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PLOT NO 1731/C, DASH MOHAPATRA COMPLEX, NEAR MARUTI VILLA(PHASE II),

PO- KIIT CAMPUS, BHUBANESWAR-751024

SCHEDULE - 10CASH AND BANK BALANCE AS ON 31.03.2024

A : FOREIGN

SL.

NO.	PROJECT	CASH	BANK	TERM	TOTAL
				DEPOSIT	
01	THE TENURE FACILITY III	5,609.00	34,43,568.18	-	34,49,177.18
02	THE FORD FOUNDATION	7,358.00	23,924.71	-	31,282.71
03	UNITARIAN UNVERSALIST 10	442.00	55,962.90	-	56,404.90
04	LIVELIHOODS / WHH	5,450.00	4,80,886.52	-	4,86,336.52
05	STAFF WELFARE FUND	252.00	2,71,046.58	10,00,000.00	12,71,298.58
06	STAFF DEVELOPMENT FUND	49.00	4,89,808.78	10,00,000.00	14,89,857.78
07	CORPUS FUND	-	4,78,097.06	10,00,000.00	14,78,097.06
08	AJWS	-	1,76,384.92	-	1,76,384.92
09	F C GENERAL	6,376.00	23,07,023.72	50,00,000.00	73,13,399.72
TOTAL-A		25,536.00	77,26,703.37	80,00,000.00	1,57,52,239.37

B : INDIAN

SL.

NO.	PROJECT	CASH	BANK	TERM	TOTAL
01	APPI	799.00	4,93,323.65	10,00,000.00	14,94,122.65
02	CERF	3,506.00	22,50,525.36	-	22,54,031.36
03	General Fund	5,598.00	15,59,382.21	20,00,000.00	35,64,980.21
04	Staff Welfare Fund (SWF)	-	17,887.24	-	17,887.24
05	Corpus Fund	-	4,36,584.55	-	4,36,584.55
TOTAL : B		9,903.00	47,57,703.01	30,00,000.00	77,67,606.01
GRAND TOTAL : (A+B)		35,439.00	1,24,84,406.38	1,10,00,000.00	2,35,19,845.38



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Annexure to Schedule - 10**Closing balance as on 31.03.2024**

SL. NO.	Name of the Bank	A/C No	Closing Balance	Project
01	State Bank of India, NDMB	40106659251	54,270.78	F C Designated
02	Canara Bank, BBSR	80042010007884	36,87,931.13	F C Utilisation
03	Canara Bank, BBSR	80092010025828	4,85,038.53	F C Utilisation
04	State Bank of India, BBSR	40216606258	34,61,052.68	F C Utilisation
05	Uco.Bank, Ranpur	04360110163818	27,187.00	F C Utilisation
06	State Bank of India,Deogarh	35187947118	11,223.25	F C Utilisation
07	Canara Bank, BBSR	80042010010846	6,51,859.65	General Fund
08	Canara Bank, BBSR	80042010014582	3,86,584.55	Corpus
09	State Bank of India, BBSR	32274660070	9,72,325.00	General Fund
10	Canara Bank, BBSR	80042010054043	4,93,323.65	APPI
11	Canara Bank, BBSR	80042010029623	22,50,525.36	CERF
12	State Bank of India,Barkote	32785462169	1,364.00	General Fund
13	State Bank of India,Kuchinda	32481111761	1,720.80	General Fund
Total			1,24,84,406.38	



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PLOT NO 1731/C, DASH MOHAPATRA COMPLEX, NEAR MARUTI VILLA(PHASE II), PO- KIIT CAMPUS, BHUBANESWAR-751024
SCHEDULE - 11

LOANS AND ADVANCES AS ON 31.03.2024

SI No	Project	Amount(Rs)
01	FORD FOUNDATION	50,163.00
02	I C General fund	56,500.00
	Total	1,06,663.00

SCHEDULE - 12

REVOLVING-FUND LOAN STATEMENT AS ON 31.03.2024

SI No	NAME OF THE GROUP	O B As on 01.04.2023	Loan Disbursed	Interest Charged	TOTAL	Repayment	C.B. As on 31.03.2024
01	Banaja Baniya Sangha	24,20,699.00	65,000.00	-	24,85,699.00	65,000.00	24,20,699.00
02	Barani Mahila Samabaya Sangha	11,95,921.00	-	-	11,95,921.00	-	11,95,921.00
03	Banalata Utpadak Sangha	21,300.00	-	-	21,300.00	-	21,300.00
04	Jaharayo SHG	23,400.00	-	-	23,400.00	-	23,400.00
05	Jashipur Farmers Producers Company	1,45,580.00	-	-	1,45,580.00	-	1,45,580.00
06	Jiyal Jumid SHG	3,780.00	-	-	3,780.00	-	3,780.00
07	Maa Maninag Jungle Surakshya Parishad (MMJSP)	3,16,312.00	-	-	3,16,312.00	-	3,16,312.00
08	CENSSVOL	1,32,143.00	-	-	1,32,143.00	-	1,32,143.00
09	Ram Raja Utpadaka Sangh	12,290.00	-	-	12,290.00	-	12,290.00
10	Sagensakam Utpadaka Sangh	4,452.00	-	-	4,452.00	-	4,452.00
11	Sangandu Utpadaka Sangh	6,248.00	-	-	6,248.00	-	6,248.00
12	Sirjan SHG	32,280.00	-	-	32,280.00	-	32,280.00
13	Maa Sipabali Laghubanajata Gosthi	-	50,000.00	-	50,000.00	50,000.00	-
	TOTAL	43,14,405.00	1,15,000.00	-	44,29,405.00	1,15,000.00	43,14,405.00



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SCHEDULE - 13

GRANT-IN-AID RECEIVABLES AS ON 31.03.2024

SL NO	PROJECT	AS ON 01.04.2023	RECEIVED	LESS	ADD	AS ON 31.03.24
				UNRIALISED	RECEIVABLE	Amount (Rs)
01	RRI 22 VASU 01	16,27,368.00	16,27,368.00	-	-	-
02	CIFOR	1,09,965.00	1,09,965.00	-	-	-
03	RRI 23 VASU 01	-	-	-	14,59,686.86	14,59,686.86
04	FORD FOUNDATION	-	-	-	10,00,000.00	10,00,000.00
TOTAL		17,37,333.00	17,37,333.00	-	24,59,686.86	24,59,686.86

SCHEDULE - 14

SECURITY DEPOSIT DETAILS AS ON 31.03.2024

SL NO	PROJECT	PURPOSE	Amount (Rs)
01	General Fund / IC	Office rent	10,000.00
02	General Fund / FC	Office rent	42,000.00
03	General Fund / IC	Electricity	17,605.00
04	General Fund / IC	Cooking Gas	1,900.00
05	General Fund / FC	Cooking Gas	750.00
06	General Fund / IC	Telephone	6,450.00
TOTAL			78,705.00

SCHEDULE - 15

LIABILITIES FOR EXPENSES AS ON 31.03.2024

FOREIGN CONTRIBUTION PROGRAMME EXPENSES

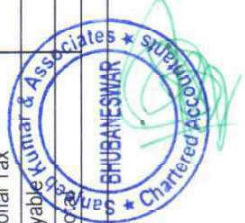
SL No	Description	The Tenure Facility III	Ford Foundation	UUUHIP 10	WHH	F C General	Total
01	EPF	34,775.00	51,043.00	-	5,563.00	-	91,381.00
02	Professional Tax	2,100.00	2,825.00	-	300.00	-	5,225.00
03	TDS Payable	22,838.00	38,390.00	57,485.00	1,260.00	-	1,19,973.00
04	Expenses Payable	28,150.00	27,450.00	-	6,736.00	-	62,336.00
Total		87,863.00	1,19,708.00	57,485.00	13,859.00	-	2,78,915.00

ADMINISTRATIVE EXPENSES

SL No	Description	The Tenure Facility III	Ford Foundation	UUUHIP 10	WHH	F C General	Total
01	Audit Fees	2,25,200.00	1,33,326.00	30,000.00	30,000.00	-	4,18,526.00
02	EPF	18,911.00	18,908.00	-	2,931.00	-	40,750.00
03	Professional Tax	425.00	1,200.00	-	-	-	1,625.00
04	TDS Payable	1,486.00	50,840.00	300.00	-	287.00	52,913.00
Total		2,46,022.00	2,04,274.00	30,300.00	32,931.00	287.00	5,13,814.00
Grand Total		3,33,885.00	3,23,982.00	87,785.00	46,790.00	287.00	7,97,729.00



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PLOT NO 1731/C,DASH MOHAPATRA COMPLEX,NEAR MARUTI VILLA(PHASE II),AT/PO- KIIT CAMPUS,BHUBANESWAR-751024

NOTES ON ACCOUNTS ATTACHED TO AND FORMING PART OF THE BALANCE SHEET
FOR THE YEAR ENDED ON 31.03.2024

A. SIGNIFICANT ACCOUNTING POLICIES :

01 **Accounting Concepts :**

The Organization generally follows mercantile system of accounting except Interest on Fixed deposit which is accounted for on realisation basis.

02 **Fixed Assets**

Fixed Assets are stated at cost less depreciation

03 **Depreciation**

Depreciation on fixed assets has been provided on W.D.V method at the rate prescribed as per Income Tax Act,1961.

04 **Income Recognition**

During the year the Grant-in-aid are recognized as Income on proportionate completion method and the unspent portion of the grant-in-aid are shown under temporary restricted fund in the Balance Sheet adjusting the receivables & payables to date.

B. NOTES ON ACCOUNTS :

- 01 Staff Welfare Fund has been treated separately in the Financial Statements.
- 02 The provision for Income Tax has not been done expecting the utilisation in line with its exemption.
- 03 State Bank of India Bearing A/C no 32481111761 of Kuchinda Branch & A/C no 32785462169 of Barkote Branch are inoperative in the year F Y 2023-2024.The Closing Balance as on 31.03.2022 has been considered for the Consolidation purpose.
- 04 The Organisation has not charged interest on CERF loan to beneficiaries,visualising their inability to repay the amount.
- 05 The organisation is in the process of deducting Income tax at source from the rural people engaged as VolunTERS / Field Associates.
- 06 The balance in APPI Project no- 009/2014 as on 31.03.2024 amounting to Rs. 14,94,122.65, includes Rs. 1,13,874.00 Interest payable to APPI.
- 07 Previous year figures have been regrouped or rearranged wherever necessary.



Y. Giri Rao
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