

AUDIT REPORT OF

VASUNDHARA

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

FOR THE YEAR

2017---18

- : AUDITORS :-

**SDR & ASSOCIATES
CHARTERED ACCOUNTANTS
KANJIKA CHHAK, BESIDE POST OFFICE
TULSIPUR, CUTTACK - 753008**

VASUNDHARA

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

CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH, 2018					
SOURCES OF FUNDS	SCH	2017-18		2016-17	
		AMOUNT		AMOUNT	
Capital Fund (as per last Balance Sheet)		13,057,083.89		12,519,350.59	
Add: Excess of Income over Expenditure		491,685.43	13,548,769.32	537,733.30	13,057,083.89
Temporary Restricted Fund (Unspent Grant)	1		4,264,708.53		12,287,051.46
Corpus Fund (FC)	2		323,052.67		311,177.07
Corpus Fund	2A		201,000.00		
Pension & Gratuity Fund	3		1,578,834.82		1,450,141.65
Staff Welfare and Staff Development Fund (FC)	4		499,096.00		292,863.00
Staff Welfare Fund (SWF)	5		200,524.74		267,916.11
Community Empowerment Revolving Fund (CERF)	6		5,351,183.49		6,427,653.14
TOTAL			25,967,169.57		34,093,886.32
APPLICATION OF FUNDS					
Fixed Assets	7		8,109,931.30		8,233,499.30
Current Assets, Loans & Advances					
Cash & Bank Balance	8	9,057,640.75		17,387,969.23	
LIC of India (P & GS)		1,578,834.82		1,450,141.65	
Loans & Advances	9	263,382.00		129,109.00	
Revolving Fund	10	3,740,069.00		3,834,200.00	
Grant-in-Aid Receivable	11	3,113,459.26		3,111,133.22	
Tax Deducted at Sources		360,468.44		414,588.92	
Security Deposit	12	78,705.00		66,405.00	
		18,192,559.27		26,393,547.02	
Current Liabilities & Provisions					
Liabilities for Expenses	13	335,321.00		533,160.00	
		335,321.00		533,160.00	
Net Current Assets			17,857,238.27		25,860,387.02
TOTAL			25,967,169.57		34,093,886.32

The above Balance Sheet, to the best of our belief contains a true account of the funds & liabilities and assets & properties of the organisation as on 31.03.2018.

For SDR & Associates
Chartered Accountants

N V Bhaskar Rao

N V Bhaskar Rao
Partner

Place: Bhubaneswar
Date: 21.07.2018



Signature of Authorised Signatory

Manas Ranjan Mishra

Manas Ranjan Mishra
Secretary

VASUNDHARA

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AT/PO - KIIT CAMPUS BHUBANESWAR-751024, ODISHA, INDIA

CONOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018					
EXPENDITURE	AMOUNT		INCOME	AMOUNT	
	2017-18	2016-17		2017-18	2016-17
To Project Expenses			By Grant-in-Aid Utilised (Schedule -I)	23,632,020.11	24,928,498.38
- OXFAM India	-	2,017,380.00			
- OXFAM India (2018)	240,085.00	-			
- Centre for World Solidarity	439,351.00	421,204.00	By Reimbursement of Expenses	206,474.00	-
- Unitarian Universalist Association 1	641,700.00	-			
- Unitarian Universalist Association 2	337,394.20	-	By Bank Interest	720,904.97	367,639.76
- RRI - 15 VASU 01	-	32,809.08			
- RRI - 15 VASU 02	-	17,630.36	By Other Receipts		
- RRI - 16 VASU 01	6,130.80	11,851,413.72	- Use of Infrastructures	781,211.12	823,135.96
- RRI - 16 VASU 02	-	1,619,127.52	- Institutional Consultancy	8,000.00	190,500.00
- RRI - 16 VASU 03	-	977,635.52	- Membership Contribution	-	700.00
- RRI - 17 VASU 01	7,243,434.41	332,405.00	- Miscellaneous Receipts	8,447.00	26,046.00
- RRI - 17 VASU 02	1,656,333.36	-			
- TF/RRI-ISB	793,811.00	-			
- The Ford Foundation (Project No. 0160-1370)	10,182,737.00	2,346,497.60			
- APPI (Project No. 009/2014)	2,295,642.00	5,030,759.00			
- OXFAM India Project	338,734.00	-			
- FAO Project Expenses	-	166,123.00			
To Exposure Visit	180,084.00	-			
To General Expenses					
- Foreign	19,469.00	118,351.00			
- Indian	16,220.00	287,161.00			
To Transferred to Corpus Fund	201,000.00	223,000.00			
To Depreciation	273,246.00	357,290.00			
To Excess of Income over Expenditure	491,685.43	537,733.30			
	25,357,057.20	26,336,520.10		25,357,057.20	26,336,520.10

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 01.04.2017 to 31.03.2018.

For SDR & Associates
Chartered Accountants



N V Bhaskar Rao
Partner

Place: Bhubaneswar
Date: 21.07.2018



Signature of Authorised Signatory



Manas Ranjan Mishra
Secretary

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

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE HALF YEAR ENDED 31ST MARCH 2018					
RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Opening Balance			By Payment made from FC Funds		
- Cash-in-hand	54,094.00		- OXFAM India	240,085.00	
- Cash-at-Bank & Fixed Deposits	17,333,875.23		- Centre for World Solidarity	439,351.00	
- Payables	(533,160.00)	16,854,809.23	- UU-1	641,700.00	
			- UU-2	337,394.20	
To Grant in Aid Received			- RRI - 16 VASU 01	6,130.80	
- Foreign	11,943,434.14		- RRI - 17 VASU 01	7,243,434.41	
- Indian	3,663,917.00	15,607,351.14	- RRI - 17 VASU 02	1,656,333.36	
			- The Ford Foundation(0160-1370)	10,311,865.00	
To Received from Gratuity Fund - LIC		144,231.00	- TF/RRI/ISB	793,811.00	
			- Staff Welfare & Staff Develop. Fund	637,071.00	
To Bank Interest			- FC General Fund Expenses	19,469.00	22,326,644.77
- Foreign	594,410.98				
- Indian	164,231.05	758,642.03	By Payment made from Indian Funds		
			- APPI (Project No. 009/2014)	2,316,192.00	
To Other Receipts			- OXFAM India Project Expenses	338,734.00	
- Use of Infrastructures	781,211.12		- CERF Loan	1,992,000.00	
- Institutional Consultancy	8,000.00		- CERF Expenses	147.00	
- Miscellaneous Receipts	8,447.00	797,658.12	- Staff Welfare Fund Expenses	29,873.00	
			- General Fund Expenses	16,220.00	
To Project Contribution to Staff Welfare			- Gratuity Fund Contribution	166,941.00	
- Foreign	460,479.00		- Gratuity paid to Staff	144,231.00	5,004,338.00
- Indian	117,300.00	577,779.00			
			By House Rent Security Deposit		17,000.00
To Project Contribution to SDF		382,825.00	By Loans & Advances		261,593.00
- Foreign			By Exposure Visit Expenses		180,084.00
To CERF Loan Refund		957,000.00			
To Income Tax Refund Received		93,190.00	By Closing Balance		
To Security Deposit(House) Refunded		4,700.00	- Cash-in-hand	28,789.00	
			- Cash-at-Bank & Fixed Deposits	9,028,851.75	
To Reimbursement of Expenses			- Payables	(335,321.00)	8,722,319.75
- Programme Expenses	26,360.00				
- Exposure Visits	180,114.00	206,474.00			
To Loans & Advances					
- Foreign	78,548.00				
- Indian	48,772.00	127,320.00			
		36,511,979.52			36,511,979.52

The above Receipts and Payments Account, to the best of our belief contains a true & fair account of the movement of cash and cash equivalents for the period 01.04.2017 to 31.03.2018

For SDR & Associates
Chartered Accountants

M V Bhaskar Rao

N V Bhaskar Rao
Partner



Signature of Authorised Signatory

Manas Ranjan Mishra

Manas Ranjan Mishra
Secretary

Place: Bhubaneswar
Date: 21.07.2018

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TEMPORARY RESTRICTED FUND AS ON 31ST MARCH 2018

SCHEDULE - 1

TEMPORARY RESTRICTED FUND AS ON 31ST MARCH 2018									
SL. NO.	NAME OF THE PROJECT	UNSPENT AS ON 01.04.2017	GRANT RECEIVED DURING FINANCIAL YEAR 2017-18	GRANT TRANSFERRED TO GENERAL ACCOUNT	UNSPENT AS ON 31.03.2018				GRANT/ INCOME RECOGNISED DURING FINANCIAL YEAR 2017-18
					CASH & BANK	RECEIVABLES	PAYABLES	TOTAL	
FC PROJECTS									
01	OXFAM-India (2014-15)	608,238.00	-	-	608,238.00	-	-	608,238.00	-
02	OXFAM-India (2017-18)	-	1,033,500.00	-	807,277.00	-	12,900.00	794,377.00	239,123.00
03	Centre for World Solidarity	33,569.00	416,431.00	-	26,814.00	-	11,300.00	15,514.00	434,486.00
04	RRI - 16 VASU 03	194,723.80	-	-	194,723.80	-	-	194,723.80	-
05	The Ford Foundation(0160-1370)	11,251,502.40	-	-	1,050,107.40	47,423.00	157,893.00	939,637.40	10,311,865.00
06	Unitarian Universalist Association - 1	-	641,700.00	-	-	-	-	-	641,700.00
07	Unitarian Universalist Association -2	-	765,600.00	-	428,205.80	-	-	428,205.80	337,394.20
08	WWF -4	56,968.00	-	-	56,968.00	-	-	56,968.00	-
09	FES	6,000.00	-	-	-	6,000.00	-	6,000.00	-
Add: Grant in Aid Utilised (Foreign Contribution) (Schedule-11) Less: Grant in Aid Written Off (Foreign Contribution)									
SUB TOTAL (A)		12,151,001.20	2,857,231.00		3,172,334.00	53,423.00	182,093.00	3,043,664.00	21,565,471.65
INDIAN PROJECTS									
10	APPI (Project No. 009/2014)	121,913.26	3,313,917.00	-	1,229,703.53	-	21,000.00	1,208,703.53	2,227,126.73
11	OXFAM-India (2017-18) - Indian	-	350,000.00	-	12,341.00	-	-	12,341.00	337,659.00
12	FAO	-	-	-	-	-	-	-	-
13	CUTS	14,137.00	-	14,137.00	-	-	-	-	-
Less: Grant in Aid Written Off (Indian Contribution)									
SUB TOTAL (B)		136,050.26	3,663,917.00	14,137.00	1,242,044.53	-	21,000.00	1,221,044.53	2,066,548.46
TOTAL (A + B)		12,287,051.46	6,521,148.00	14,137.00	4,414,378.53	53,423.00	203,093.00	4,264,708.53	23,632,020.11



Manas Ranjan Mishra
Secretary

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SCHEDULE - 2

CORPUS FUND AS ON 31ST MARCH 2018

PARTICULARS	AMOUNT	AMOUNT
Opening Fund Value as on 01.04.2017	311,177.07	
Add: Bank interest Received during the Year	11,875.60	323,052.67
Total		323,052.67
Closing Fund Value as on 31.03.2018		323,052.67
Cash		
Bank	323,052.67	
	323,052.67	

SCHEDULE - 2A

CORPUS FUND(FOREIGN CONTRIBUTION) AS ON 31ST MARCH 2018

PARTICULARS	AMOUNT	AMOUNT
Opening Fund Value as on 01.04.2017	-	
Add: Addition during the year	201,000.00	
Add: Bank interest Received during the Year	-	201,000.00
Total		201,000.00
Closing Fund Value as on 31.03.2018		201,000.00
Cash		
Bank	201,000.00	
	201,000.00	

SCHEDULE - 3

GRATUITY & PENSION FUND AS ON 31ST MARCH 2018

PARTICULARS	AMOUNT	AMOUNT
Opening Fund Value as on 01.04.2017		1,450,141.65
Add: Contribution during the Year	166,927.75	
Add: Interest Accrued for the Year	115,490.87	282,418.62
Total		1,732,560.27
Less: Gratuity Fund Expenses		153,725.45
Closing Fund Value as on 31.03.2018		1,578,834.82

SCHEDULE - 4

STAFF DEVELOPMENT & STAFF WELFARE FUND(FC) AS ON 31ST MARCH 2017

PARTICULARS	AMOUNT	AMOUNT
Opening Fund Value as on 01.04.2017		292,863.00
Add: Contribution during the Year from projects		843,304.00
Total		1,136,167.00
Less: Expenses		637,071.00
Closing Fund Value as on 31.03.2018		499,096.00



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SCHEDULE - 5

STAFF WELFARE FUND AS ON 31ST MARCH 2018

PARTICULARS	AMOUNT	AMOUNT
Opening Fund Value as on 01.04.2017		
Balance (Cash, Bank & Advance)		267,916.11
Add: Contribution during the Year from projects	117,300.00	
Add Received from LIC - Gratuity Fund	144,231.00	
Add: Bank interest Received during the Year	12,122.63	273,653.63
Total		541,569.74
Less: Expenses		341,045.00
Closing Fund Value as on 31.03.2018		200,524.74
Balance (Cash, Bank & Advance)	200,524.74	
	200,524.74	

SCHEDULE - 6

COMMUNITY EMPOWERMENT REVOLVING FUND AS ON 31ST MARCH 2018

PARTICULARS	AMOUNT	AMOUNT
Opening Fund Value as on 01.04.2017		
Cash-in-hand	74.00	
Cash-at-bank	2,593,379.14	
Balance with Beneficiaries	3,834,200.00	6,427,653.14
Add: Interest Receivable from beneficiaries	164,952.00	
Add: Bank Interest received	52,808.35	217,760.35
		6,645,413.49
Less: CERF Fund Written Off	1,294,083.00	
Less: CERF Expenses	147.00	1,294,230.00
Closing Fund Value as on 31.03.2018		5,351,183.49
Cash-in-hand	74.00	
Cash-at-bank	1,611,040.49	
Balance with Beneficiaries	3,740,069.00	
	5,351,183.49	



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PLOT NO 1731/C, DASH MOHAPATRA COMPLEX NEAR MARUTI VILLA (PHASE II)
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FIXED ASSETS AND DEPRECIATION STATEMENT FOR THE FINANCIAL YEAR 2017-18

SCHEDULE - 7

Sl. No.	Description	WDV as on 01.04.2017	Addition during the Year		Deletion/ Sale	Total	Rate (in %)	Depreciation		WDV as on 31.03.18
			For 180 Days or more	Less than 180 Days				For 180 Days or more	Less than 180 Days	
01	Books	138,419.30	-	-	-	138,419.30	-	-	-	138,419.30
02	Land & Building	6,357,699.00	-	-	-	6,357,699.00	-	-	-	6,357,699.00
03	Furniture & Fixture	442,759.00	-	-	-	442,759.00	10.00	44,276.00	-	398,483.00
04	Electrical Installation	155,557.50	-	-	-	155,557.50	10.00	15,557.00	-	140,000.50
05	Audio Visual Equipment	203,621.00	20,550.00	-	-	224,171.00	10.00	22,417.00	-	201,754.00
06	Office Equipment	13,460.00	-	-	-	13,460.00	10.00	1,346.00	-	12,114.00
07	Laboratory Equipment	54,593.50	-	-	-	54,593.50	10.00	5,459.00	-	49,134.50
08	Telephone System	46,333.00	-	-	-	46,333.00	10.00	4,633.00	-	41,700.00
09	Vehicle	326,242.50	67,758.00	-	-	394,000.50	15.00	59,101.00	-	334,899.50
10	Plant & Machinery	408,064.50	-	-	-	408,064.50	15.00	61,209.00	-	346,855.50
11	Computer System	86,750.00	61,370.00	-	-	148,120.00	40.00	59,248.00	-	88,872.00
	TOTAL :	8,233,499.30	149,678.00	-	-	8,383,177.30		273,246.00	-	8,109,931.30



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PLOT NO 1731/C, DASH MOHAPATRA COMPLEX NEAR MARUTI VILLA

(PHASE II)

AT/PO- KIIT CAMPUS BHUBANESWAR-751024, ODISHA, INDIA

SCHEDULE - 8

CASH AND BANK BALANCE AS ON 31ST MARCH 2018					
SL. NO	PROJECT	CASH	BANK	FIXED DEPOSIT	TOTAL
A : FOREIGN					
01	OXFAM India (2014-15)	-	608,238.00	-	608,238.00
02	Centre for World Solidarity	-	26,814.00	-	26,814.00
03	Tenure Facility	137.00	-	-	137.00
04	RRI - 16 VASU 03	-	194,723.80	-	194,723.80
05	Unitarian Universalist Association	-	428,205.80	-	428,205.80
06	The Ford Foundation (Project No. 01	10,236.00	1,039,871.40	-	1,050,107.40
07	Staff Welfare & Staff Development F	1,629.00	58,775.00	-	60,404.00
08	OXFAM INDIA(2018)	-	807,277.00	-	807,277.00
09	Corpus Fund(FC)	-	201,000.00	-	201,000.00
10	FC General	2,569.00	567,830.34	-	570,399.34
	TOTAL-A	14,571.00	3,932,735.34	-	3,947,306.34
B : INDIAN					
01	APPI (Project No. 009/2014)	799.00	1,228,904.53	-	1,229,703.53
02	CERF	74.00	1,611,040.49	-	1,611,114.49
03	General Fund	12,047.00	721,550.98	1,000,000.00	1,733,597.98
04	Staff Welfare Fund (SWF)	1,298.00	199,226.74	-	200,524.74
05	Corpus fund	-	323,052.67	-	323,052.67
06	OXFAM INDIA	-	12,341.00	-	12,341.00
	TOTAL : B	14,218.00	4,096,116.41	1,000,000.00	5,110,334.41
	GRAND TOTAL : (A+B)	28,789.00	8,028,851.75	1,000,000.00	9,057,640.75

ANNEXURE TO SCHEDULE - 8

Sl. No	Name of the Bank	A/C No	Balance as Books of Accounts	Balance as per Pass Bok/ Bank Statement	Project
01	Syndicate Bank, BBSR	80042010007884	3,367,167.63	3,459,198.63	FC (HO)
02	UCO.Bank, Ranpur	04360110163818	20,338.00	20,338.00	FC (Field)
03	Syndicate Bank, BBSR	80092010025828	534,285.46	534,285.46	FC (Utilisation)
04	State Bank of India, Deogarh	35187947118	10,944.25	10,944.25	FC(Field)
05	Syndicate Bank, BBSR	80042010010846	515,747.98	515,747.98	Indian Fund
06	UCO.Bank, Ranpur	04360100011139	1,623.00	1,623.00	G Fund
07	Syndicate Bank, BBSR	80042010014582	323,052.67	323,052.67	Corpus Fund
08	State Bank of India,Kuchinda	32481111761	2,023.00	2,023.00	General Fund
09	Syndicate Bank, BBSR	80042010029623	1,611,040.49	1,611,040.49	CERF
10	Syndicate Bank, BBSR	80042200000073	199,226.74	199,226.74	SWF
11	State Bank of India,Barkote	32785462169	1,261.00	1,261.00	General Fund & APPI
12	State Bank of India, BBSR	32274660070	213,237.00	213,237.00	General Fund
13	Syndicate Bank, BBSR	80042010054043	1,228,904.53	1,228,904.53	APPI
			8,028,851.75	8,120,882.75	




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 Secretary

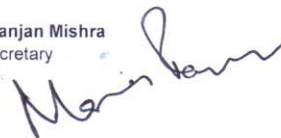
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AT/PO- KIIT CAMPUS BHUBANESWAR-751024, ODISHA, INDIA

BANK RECONCILIATION STATEMENT AS ON 31ST MARCH 2018

Particulars		Amount	Amount	Clearing Date
A/C No - 80042010007884				
Balance as per Cash Book			3,367,167.63	
Add : Cheque issued but not presented for payment				
<u>Cheque Number</u>	<u>Date</u>			
0 50395	16.03.2018	4,200.00		07.04.2018
0 50405	22.03.2018	4,463.00		04.04.2018
0 50404	22.03.2018	12,450.00		03.04.2018
0 50412	26.03.2018	10,375.00		04.04.2018
0 50417	27.03.2018	6,131.00		03.04.2018
0 50420	31.03.2018	41,581.00		05.04.2018
0 50421	31.03.2018	6,831.00		06.04.2018
0 50422	31.03.2018	6,000.00	92,031.00	19.04.2018
Balance as per Pass Book			3,459,198.63	

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LOANS AND ADVANCES AS ON 31ST MARCH 2018

SCHEDULE - 9

Sl No	Project	Amount
01	RR/Teure Facility/ISB	55,770.00
02	Staff Welfare & Staff Development Fund	2,400.00
03	The Ford Foundation (Project No. 0160-1370)	47,423.00
04	FC General Fund	1,789.00
06	General Fund	156,000.00
	Grand Total	263,382.00

REVOLVING FUND LOAN STATEMENT AS ON 31ST MARCH 2018

SCHEDULE - 10

Sl No	Name of the Group	Balance as on 01.04.2017	Loan Disbursed	Interest Charged	TOTAL	Amount Written Off	Repayment	Balance as on 31.03.2018
01	Banaja Baniya Sangha(BBS)	2,191,574.00	760,000.00	100,745.00	3,052,319.00	769,514.00	200,000.00	2,082,805.00
02	Banani Mahila Samabaya Sangha (BMSS)	850,842.00	1,232,000.00	46,567.00	2,129,409.00	149,516.00	732,000.00	1,247,893.00
03	Maa Maninag Jungle Surakhya Parishad (MMJSP)	243,345.00	-	10,951.00	254,296.00	-	-	254,296.00
04	Vana Surakhya Samiti (VSS), Bonai	17,516.00	-	-	17,516.00	17,516.00	-	-
05	Prachi Jaiba Krushak Samabaya Ltd.	115,001.00	-	-	115,001.00	115,001.00	-	-
06	CENSSVOL	173,386.00	-	6,689.00	180,075.00	-	25,000.00	155,075.00
07	Centre for Co-operative Business (CCB)	219,390.00	-	-	219,390.00	219,390.00	-	-
08	Tekangia Co-operative	23,146.00	-	-	23,146.00	23,146.00	-	-
	TOTAL	3,834,200.00	1,992,000.00	164,952.00	5,991,152.00	1,294,083.00	957,000.00	3,740,069.00



Manas Ranjan Mishra
Secretary

VASUNDHARA

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

SCHEDULE - 11

GRANT IN AID RECEIVABLE (FOREIGN CONTRIBUTION) AS ON 31ST MARCH 2018

SL NO	PROJECT	GRANT RECEIVABLES AS ON 01.04.2017	LESS: GRANT RECEIVED	ORGANISATION CONTRIBUTION/ TRANSFERRED TO GENERAL FUND	ADD: GRANT UTILISED	GRANT RECEIVABLES AS ON 31.03.2018
01	ACTION AID	192,463.27	-	192,463.27	-	-
02	RECOFTC	60,000.00	-	60,000.00	-	-
03	OTELP	259,911.00	-	259,911.00	-	-
04	RRI - 16 VASU 01	2,266,353.95	2,173,678.63	92,675.32	-	-
05	RRI - 17 VASU 01	332,405.00	5,586,042.57	-	7,243,434.41	1,989,796.84
06	RRI - 17 VASU 02	-	1,326,481.94	-	1,656,333.36	329,851.42
07	Tenure Facility	-	-	-	793,811.00	793,811.00
TOTAL		3,111,133.22	9,086,203.14	605,049.59	9,693,578.77	3,113,459.26

SCHEDULE - 12

SECURITY DEPOSIT DETAILS AS ON 31ST MARCH 2018

SL NO	PURPOSE	PROJECT	AMOUNT
01	Office Rent	General Fund	35,000.00
02	Office Rent	FC General	17,000.00
03	Electricity	General Fund	17,605.00
04	Gas	General Fund	1,900.00
05	Gas	FC General	750.00
06	Telephone	General Fund	6,450.00
TOTAL			78,705.00



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LIABILITIES FOR EXPENSES AS ON 31ST MARCH 2018

SCHEDULE - 13

SL. NO.	DESCRIPTION	GRAND TOTAL	OXFAM INDIA	OXFAM INDIA (2018)	CENTRE FOR WORLD SOLIDARITY	RRI - 16 VASU 02	RRI - 17 VASU 01	RRI - 17 VASU 02	FC GENERAL	TF/RRI/ISB	THE FORD FOUNDATION (P.No. 0160-1370)	FC TOTAL	APPI (P. No. 009/2014)	GENERAL (INDIAN)	INDIAN TOTAL
1	Audit Fees Payable	195,000.00	-	-	4,500.00	-	63,000.00	10,700.00	7,000.00	-	88,800.00	174,000.00	21,000.00	-	21,000.00
2	EPF Payable	77,484.00	-	-	-	-	-	-	-	35,042.00	42,442.00	77,484.00	-	-	-
3	Professional Tax Payable	4,100.00	-	-	-	-	-	-	-	1,775.00	2,325.00	4,100.00	-	-	-
4	TDS Payable	51,937.00	-	12,900.00	-	-	-	7,000.00	-	7,711.00	24,326.00	51,937.00	-	-	-
5	Printing & Publication Expenses Payable	6,800.00	-	-	6,800.00	-	-	-	-	-	-	6,800.00	-	-	-
	TOTAL	335,321.00	-	12,900.00	11,300.00	-	63,000.00	17,700.00	7,000.00	44,528.00	157,893.00	314,321.00	21,000.00	-	21,000.00



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Secretary

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ACCOUNTING POLICIES

(A) BASIS OF ACCOUNTING

The Accounting Standards issued by the Institute of Chartered Accountants of India are applicable to non-profit entities, only if any part of the activities of the entity is considered to be commercial, industrial or business in nature.

The society is not carrying on any activity in nature of commercial, industrial or business therefore the Accounting Standards are not mandatory and have been followed to the extent practicable or relevant.

The financial statements have been prepared under the historical cost convention and on accrual basis except otherwise stated. The accounting policies are consistently applied by the organisation except otherwise stated.

(B) GRANT ACCOUNTING

- **Restricted Grants** i.e. grants that form a legal obligation and don't result into increase in the net worth of the Organisation, have been shown as a liability under the separate line item. Restricted project grants were recognized as income on the basis of utilisation towards such projects.
- **Unrestricted Grant** of revenue-nature is recognized as income in the Statement of Income and Expenditure along with the related costs which they compensate. Unrestricted project grants and donations were recognized on the basis of receipts in accordance to the guidelines on "Not for Profit Organisation" issued by the Institute of Chartered Accountants of India. Such Income has been shown separately in the Income and Expenditure Account.

(C) FIXED ASSETS AND DEPRECIATION

Fixed Assets are stated at cost of acquisition including taxes, duties, and other incidental expenses relating to acquisition and installation.

Depreciation on Fixed Assets except land, Building and books is provided on Written Down Value Method, at the rates prescribed under the Income Tax Act, 1961 read with Income Tax Rules, 1962.

(D) RECOGNITION OF INCOME FOR USE OF INFRASTRUCTURE

Some Donors sanction additional financial assistance for the use of infrastructure, vehicle, etc. of the organization. The organisation reflects such financial assistance as income in the consolidated financial statements.

(E) ASSETS OF CLOSED PROJECTS

The assets of closed project of the donors reflected in the next project of the same donors. But in case of final closure of projects by the donors, the assets are reflected as the assets of the FC General and/or the General Project of the organisation.



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NOTES TO ACACOUNTS

1. There is no such income which is of a business nature as defined under section 2(15) of the Income Tax Act, 1961.
2. Depreciation of the current year worked out to be of Rs. 2,73,246.00.
3. The organisation has duly complied with the new provisions of FCRA 2010 while finalizing the accounts relating to the foreign funds.
4. The previous year figures are regrouped or reclassified wherever necessary.
5. It was informed to us by the management that there are no legal cases pending or initiated during the year by any individual or organisation against Vasundhara.
6. **The organisation is registered under:**
 - (A) Registered as a "not for profit" entity under the Societies Registration Act, 1860, vide Registration No. 4547-470 of 1992-93 dated 31.10.1992.
 - (B) Under Section 12A of the Income Tax Act, 1961 vide registration number ADM(IT) /12A/75/1993-94. The organisation has submitted the Annual Income Return for the financial year 2016-17 before the due date.
 - (C) Foreign Contribution Regulation Act, 2010 vide its Registration No. 104830027 with the Ministry of Home Affairs to receive foreign Contribution. The organisation has submitted the Annual FC Return for the financial year 2016-17 before the due date.
 - (D) The FC certificate is renewed and the validity of the same is upto 31.10.2021.
 - (E) The PAN is AAATV1628D.
 - (F) The TAN is BBNV00091A.



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