

**AUDIT REPORT
OF**

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

**FOR THE YEAR
2022-23**

- : 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, PIN – 751024, which comprise the Balance Sheet as at **31st, March 2023**, the statement of Income and Expenditure, Receipt & Payment account for the period from **01.04.2022** to **31.03.2023** 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.



Continued...

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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 01 to 07 in the notes of accounts

- a) In the case of the Balance Sheet, the state of affairs of the Society as at 31st March, **2023**
 - 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: **23054142BGZBPB2860**

Firm Registration No - 0319055E

Bhubaneswar, Written on 19th August, 2023



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, 2023

SOURCES OF FUNDS	SCH	2022-23		2021-22	
		AMOUNT (Rs.)		AMOUNT (Rs.)	
CAPITAL FUND					
As per last Balance Sheet.		2,19,74,474.31		1,96,43,748.25	
Add: Surplus/(deficit) during the Year		17,28,221.43	2,37,02,695.74	23,30,726.06	2,19,74,474.31
TEMPORARY RESTRICTED FUND					
(UN SPENT GRANT)	01		2,56,73,558.49		1,30,78,223.49
Corpus Fund(IC)	02		4,25,573.55		4,14,876.55
Corpus Fund(FC)	03		14,78,097.06		14,32,634.06
Pension & Gratuity Fund	04		27,81,274.30		28,69,787.13
Staff Development Fund (FC)	05		17,52,787.78		18,33,384.78
Staff Welfare Fund (SWF-FC)	06		13,23,729.58		11,92,135.58
Staff Welfare Fund (SWF-IC)	07		17,887.24		17,887.24
Community Empowerment Revolving Fund (CERF)	08		64,98,150.80		62,63,558.80
TOTAL			6,36,53,754.54		4,90,76,961.94
APPLICATION OF FUNDS					
FIXED ASSETS	09		1,10,79,590.30		1,05,77,129.30
INVESTMENT			0.00		
CURRENT ASSETS, LOANS AND ADVANCES					
Cash & Bank Balance	10	4,43,09,002.19		3,15,58,122.65	
LIC OF INDIA (Pension & Gratuity Scheme)		27,81,274.30		28,69,787.13	
Loans & Advances	11	1,28,625.00		2,94,562.00	
Community Empowerment Revolving Fund (CERF)	12	43,14,405.00		43,48,970.00	
Grant-in-aid Receivable	13	17,37,333.00			
Tax deducted at sources		1,67,679.75		1,63,376.75	
Security Deposit	14	68,705.00		52,205.00	
Bank Interest Acrued on Term Deposit		1,49,261.00		1,62,395.11	
Less		5,36,56,285.24		3,94,49,418.64	
CURRENT LIABILITIES AND PROVISIONS					
Liabilities for Expenses	15	10,82,121.00		9,49,586.00	
		10,82,121.00		9,49,586.00	
NET CURRENT ASSETS			5,25,74,164.24		3,84,99,832.64
TOTAL			6,36,53,754.54		4,90,76,961.94

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 31.03.2023.

As per our separate report of even date

CA Sanjeeb K. Mohanty,
Partner.
UDIN: 23054142BGZBPB2860
Date: 19/08/2023



Y. Giri Rao
Secretary



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 01.04.2022 to 31.03.2023

EXPENDITURE	AMOUNT (Rs.)		INCOME	AMOUNT (Rs.)	
	2022-23	2021-22		2022-23	2021-22
PROGRAMME EXPENSES					
To Upscalling Community / Tenure Facility II	90,05,954.00	83,49,738.00	By Grant-in-Aid (Schedule -I)	4,59,13,209.00	3,58,09,868.01
To Upscalling Community / Tenure Facility III	20,10,786.00	-			
To Unitarian Universalist / U U 5	19,98,974.70	25,68,049.00	By Bank Interest	11,21,920.89	11,44,550.00
To General Support / Ford Foundation	1,13,67,879.00	1,16,39,942.19	By Bank interest Acrued on term Deposit	1,68,064.00	
To Unitarian Universalist / U U 7	40,14,710.00	15,33,178.00			
To Unitarian Universalist / U U 8	5,15,340.96	-	By Other Receipts	8,031.00	18,83,055.82
To Unitarian Universalist / U U 9	24,42,780.00	-			
To Livelihoods / WHH	1,60,001.00	-	By Sale of Vehicle	-	1,40,000.00
To Strengthening Effective / RRI 22 Vasu 01	53,46,187.00	2,28,296.00			
To Annual Meeting RRI 22 Vasu	7,04,468.00	-	By Interest on TDS Refund	3,760.00	-
To CIFOR	6,25,000.00	1,773.00			
To Unitarian Universalist / U U 6	-	8,04,718.00			
To RRI 21 VASU 01	-	89,76,077.82			
To IIFM	-	5,75,060.00			
To F C General	-	2,10,892.82			
To ADMINISTRATIVE EXPENSES					
- Manpower Cost	38,00,852.00				
- Travel	55,720.35				
- Meeting	51,077.00				
- Head Office Maintenance	16,75,193.45				
- Field Office Maintenance	4,09,402.00				
- Audit Fees	4,28,000.00				
To General Fund	79,456.00	4,95,767.44			
To Depreciation	7,94,982.00	5,49,697.00			
To Discard of Equipments	-	2,84,670.50			
To Transfer to Projects	-	4,28,888.00			
To Excess of Income over Expenditure	17,28,221.43	23,30,726.06			
	4,72,14,984.89	3,89,77,473.83		4,72,14,984.89	3,89,77,473.83

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 01.04.2022 to 31.03.2023

As per our separate report of even date

CA Sanjeeb K. Mohanty,
Partner.
UDIN: 23054142BGZBPB2860
Date: 19/08/2023



Y. G. Rao
Y Giri Rao
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 PERIOD FROM 01.04.2022 to 31.03.2023

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
To Opening Balance		PROGRAMME EXPENSES	
- Cash-in-hand	55,257.00	By Upscaling Community / Tenure Facility II	86,94,891.00
- Cash-at-Bank	2,15,02,865.65	By Upscaling Community / Tenure Facility III	19,51,579.00
- Fixed Deposit	<u>1,00,00,000.00</u>	By Unitarian Unversalist / U U 5	18,00,346.70
To GRANT-IN-AID		By General Support / Ford Foundation	1,09,34,934.00
- Foreign	5,67,98,401.00	By Unitarian Unversalist / U U 7	40,14,710.00
		By Unitarian Unversalist / U U 8	5,05,340.96
To Bank Interest		By Unitarian Unversalist / U U 9	23,46,880.00
- Foreign	11,00,885.00	By Livelihoods / WHH	1,51,651.00
- Indigenous	<u>3,44,073.00</u>	By Strengthening Effective / RRI 22 Vasu 01	52,75,623.00
	14,44,958.00	By Annual Meeting RRI 22 Vasu 02	7,04,468.00
To Other Receipts		By CIFOR	6,25,000.00
- Sale of Scrap Items	8,031.00	By Staff Welfare Fund	4,26,331.00
		By Staff Development Fund	2,18,215.00
To TDS Refund		By CERF Expenses	430.00
- Princepal	68,420.00	By General Fund Expenses	79,456.00
- Interest	<u>3,760.00</u>	By ADMINISTRATIVE EXPENSES	
	72,180.00	- Manpower Cost	38,71,190.00
To Loan & Advances		- Travel	55,720.35
- Foreign	83,289.00	- Meeting	51,077.00
- Indian	<u>1,50,000.00</u>	- Head Office Maintenance	14,66,693.45
	2,33,289.00	- Field Office Maintenance	4,09,402.00
To Gratuity Contribution received from LIC	2,64,600.00	- Audit Fees	<u>25,100.00</u>
			58,79,182.80
To CERF Loan Refund	2,15,050.00	By Gratuity amount paid to staff	2,64,600.00
		By Expenses Payble Paid	
		- Audit fee	2,70,000.00
		- Prof tax	12,250.00
		- Project Audit fee	1,12,500.00
		- TDS	1,10,256.00
		- EPF	3,20,900.00
		- Expenses Payble	84,623.00
		- Manpower Cost	<u>39,057.00</u>
			9,49,586.00
		By TAX DEDUCTED AT SOURCE	
		- Foreign	39,346.00
		- Indian	<u>14,574.00</u>
			53,920.00
		By LOANS & ADVANCES	
		- Foreign	6,740.00
		- Indian	<u>60,612.00</u>
			67,352.00
		By ASSETS	
		- Foreign	12,97,443.00
		By House Rent Security Deposit	16,500.00
		By Grant in aid Refund to IIFM	27,190.00
		By CLOSING BALANCE	
		- Cash-in-hand	42,758.00
		- Cash-at-bank	2,32,66,244.19
		- Fixed Deposit	<u>2,10,00,000.00</u>
			4,43,09,002.19
	<u>9,05,94,631.65</u>		<u>9,05,94,631.65</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 01.04.2022 to 31.03.2023

As per our separate report of even date

CA Sanjeeb K. Mohanty
Partner.
UDIN: 23054142BGZBPB2860
Date: 19/08/2023



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 31.03.2023

SL NO	NAME OF THE PROJECT	UNSPENT AS ON 01.04.2022	GRANT RECEIVED & RECEIVABLE		UNSPENT AS ON 31.03.2023				GRANT/INCOME RECOGNISED DURING 2022-23
			DURING 2022-23	CASH & BANK	RECEIVABLES	PAYABLES	REFUND	TOTAL	
FC PROJECTS									
01	AJWS	1,76,384.92	-	1,76,384.92	-	-	-	-	-
02	Unitarian Universalist Association -5	4,29,562.18	17,79,150.00	-	-	-	-	-	22,08,712.18
03	Unitarian Universalist Association -7	2,36,678.00	44,01,787.00	-	-	-	-	-	46,38,465.00
04	RRI - 22 VASU 01	14,69,329.00	46,39,938.00	-	-	-	-	-	61,09,267.00
05	RRI - 22 VASU 02	-	8,22,953.00	-	-	-	-	-	8,22,953.00
06	The Tenure Facility II	40,82,906.00	86,27,300.00	17,70,757.18	-	3,77,100.00	-	13,93,657.18	1,13,16,548.82
07	The Tenure Facility III	-	68,87,691.00	44,37,230.00	5,000.00	1,08,337.00	-	43,33,893.00	25,53,798.00
08	The Ford Foundation	47,11,003.74	2,65,11,705.00	1,74,58,150.86	-	2,91,524.00	-	1,71,66,626.86	1,40,56,081.88
09	W H H	-	8,46,856.00	5,39,704.88	-	14,580.00	-	5,25,124.88	3,21,731.12
10	UUUHIP 8	-	5,96,863.00	17,000.00	-	17,000.00	-	-	5,96,863.00
11	UUUHIP 9	-	33,11,526.00	8,15,137.00	-	1,25,400.00	-	6,89,737.00	26,21,789.00
12	CIFOR	5,57,035.00	1,09,965.00	-	-	-	-	-	6,67,000.00
	SUB TOTAL	1,16,62,898.84	5,85,35,734.00	2,52,14,364.84	5,000.00	9,33,941.00	-	2,42,85,423.84	4,59,13,209.00
INDIGENOUS PROJECTS									
01	APPI (Project No 009/2014)	13,88,134.65	-	14,36,117.65	4,001.00	51,984.00	-	13,88,134.65	-
02	IIFM	27,190.00	-	-	-	-	27,190.00	-	-
	SUB TOTAL	14,15,324.65	-	14,36,117.65	4,001.00	51,984.00	27,190.00	13,88,134.65	-
	TOTAL	1,30,78,223.49	5,85,35,734.00	2,66,50,482.49	9,001.00	9,85,925.00	27,190.00	2,56,73,558.49	4,59,13,209.00
	Grant-in-Aid recognised	1,30,78,223.49							4,59,13,209.00



Y. G. Rao
Secretary

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

SCHEDULE - 02

	Amount (Rs)
CORPUS FUND(IC) AS ON 31.03.2023	
- Opening Fund Value as on 01.04.2022	4,14,876.55
- Add: Contribution during the Year	-
- Add: Interest Accrued during the Year	10,697.00
	10,697.00
Total	4,25,573.55
	-
Closing Fund Value as on 31.03.2023	4,25,573.55

SCHEDULE - 03

	Amount (Rs)
CORPUS FUND(FC) AS ON 31.03.2023	
- Opening Fund Value as on 01.04.2022	14,32,634.06
- Add: Contribution during the Year	-
- Add: Interest Accrued during the Year	45,463.00
	45,463.00
Total	14,78,097.06
	-
Closing Fund Value as on 31.03.2023	14,78,097.06

SCHEDULE - 04

	Amount (Rs)
<u>PENSION & GRATUITY FUND AS ON 31.03.2023</u>	
- Opening Fund Value as on 01.04.2022	28,69,787.13
- Add: Contribution during the Year	-
- Add: Interest Accrued during the Year	1,92,018.60
	1,92,018.60
Total	30,61,805.73
	-
- Less: Drawings during the year	2,64,600.00
- Less: Gratuity Fund Expenses	15,931.43
- Closing Fund Value as on 31.03.2023	27,81,274.30

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

		Amount (Rs)
STAFF DEVELOPMENT FUND (FC) 31.03.2023		
Opening Fund Value as on 01.04.2022		18,33,384.78
Add: Contribution during the Year	1,06,940.00	
Add: Interest Accrued during the Year	30,678.00	1,37,618.00
Total		19,71,002.78
Less: Expenses		2,18,215.00
Closing Fund Value as on 31.03.2023		17,52,787.78
Cash-in-hand	-	
Cash-at-Bank	7,52,787.78	
Fixed Deposit	10,00,000.00	17,52,787.78

SCHEDULE - 06

		Amount (Rs)
STAFF WELFARE FUND(FC) AS ON 31.03.2023		
Opening Fund Value as on 01.04.2022		11,97,201.58
Add: Contribution during the Year	6,64,957.00	
Add: Interest Accrued during the Year	19,267.00	6,84,224.00
Total		18,81,425.58
Less: Expenses Payble Paid		5,066.00
Less: Expenses		5,52,630.00
Closing Fund Value as on 31.03.2023		13,23,729.58
Cash-in-hand	3,040.00	
Cash-at-Bank	3,20,689.58	
Fixed Deposit	10,00,000.00	13,23,729.58




 Y Giri Rao
 Secretary


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

SCHEDULE - 07

STAFF WELFARE FUND(IC) AS ON 31.03.2023	Amount (Rs)
Opening Fund Value as on 01.04.2022	17,887.24
 Total	 17,887.24
 Closing Fund Value as on 31.03.2023	 <u><u>17,887.24</u></u>

SCHEDULE - 08

<u>COMMUNITY EMPOWERMENT REVOLVING (CERF) FUND AS ON 31.03.2023</u>		
Opening Fund Value as on 01.04.2022		
Cash-in-hand	74.00	
Cash-at-bank	9,14,514.80	
Fixed Deposit with Bank	10,00,000.00	
Balance with Beneficiaries	43,48,970.00	62,63,558.80
 Add: Interest receivable from beneficiaries	 1,80,485.00	
Add: Bank Interest Accrued for the Year	54,537.00	2,35,022.00
 Less: CERF Fund Expenses		 430.00
Closing Fund Value as on 31.03.2023		
Cash-in-hand	13,506.00	
Cash-at-bank	21,70,125.80	
TDS Receivable	114.00	
Balance with Beneficiaries	43,14,405.00	64,98,150.80




 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 STATEMENT FOR THE FINANCIAL YEAR 2022-2023

SL. NO.	DESCRIPTION	WDV AS		Deletion/ Sale	TOTAL	DEPRECIATION			WDV AS ON 31.03.23		
		ON 01.04.2022	Addition dr. the Year Up to 30.09.22 After 30.09.22			%	Up to 30.09.22	After 30.09.22		TOTAL Rs.	
01	BOOKS	1,38,419.30	-	-	1,38,419.30	40.00	55,368.00	-	55,368.00	83,051.30	
02	LAND & BUILDING	64,67,139.00	7,33,000.00	66,500.00	-	72,66,639.00	-	-	-	72,66,639.00	
03	FURNITURE & FIXTURE	3,86,627.00	35,220.00	27,813.00	-	4,49,660.00	10.00	42,184.00	1,391.00	43,575.00	
04	ELECTRICAL INSTAL LATION	91,978.00	-	31,200.00	-	1,23,178.00	15.00	13,796.00	2,340.00	16,136.00	
05	AUDIO VISUAL EQUIPMENTS	5,31,605.00	-	40,000.00	-	5,71,605.00	15.00	79,741.00	3,000.00	82,741.00	
06	OFFICE EQUIPMENTS	6,793.00	-	-	-	6,793.00	15.00	1,019.00	-	1,019.00	
07	TELEPHONE SYSTEM	23,379.00	-	-	-	23,379.00	15.00	3,507.00	-	3,507.00	
08	VEHICLE	22,96,199.00	-	-	-	22,96,199.00	15.00	3,44,430.00	-	3,44,430.00	
09	PLANT & MACHINERY	3,42,653.00	-	55,842.00	-	3,98,495.00	15.00	51,399.00	4,188.00	55,587.00	
10	COMPUTER SYSTEM	2,92,337.00	70,550.00	2,37,318.00	-	6,00,205.00	40.00	1,45,155.00	47,464.00	1,92,619.00	
TOTAL :		1,05,77,129.30	8,38,770.00	4,58,673.00	-	1,18,74,572.30		7,36,599.00	58,383.00	7,94,982.00	1,10,79,590.30



Y. Giri Rao
Secretary

VASUNDHARA

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

ANEXURE TO ASSET ADDITION

ASSETS ADDITION DURING THE PERIOD FROM 01.04.2022 TO 31.03.2023

Sl.No	Asset Head	Voucher Date	Invoice Date	Qty.	Amount (Rs)	Amount (Rs)	Project
01	COMPUTER						
-	Laptop H P	29.07.2022	14.07.2022	01	43,800.00		Tenure Facility II
-	Dell Monitor	29.07.2022	14.07.2022	01	14,350.00		Tenure Facility II
-	Epson Printer	29.07.2022	14.07.2022	01	12,400.00		Tenure Facility II
-	Laptop Dell	04.11.2022	01.11.2022	01	42,500.00		Tenure Facility II
-	Desktop HP	03.01.2023	20.12.2022	02	1,28,620.00		Ford Foundation
-	Laptop Dell	30.03.2023	28.03.2023	01	44,958.00		WHH
-	Epson Printer	30.03.2023	28.03.2023	01	21,240.00	3,07,868.00	Tenure Facility III
02	PLANT & MACHINARY						
-	Airconditioner	16.10.2022	16.10.2022	01		55,842.00	Tenure Facility II
03	AUDIO VISUAL EQUIPMENT						
-	Digital camera	31.03.2023	31.03.2023	01		40,000.00	W H H
04	ELECTRICAL INSTALATION						
-	Invertor	14.10.2022	13.10.2022	01	26,300.00		Ford Foundation
-	Ceiling fan	13.02.2023	10.02.2023	02	4,900.00	31,200.00	Ford Foundation
05	FURNITURE & FIXTURES						
-	Table	30.06.2022	20.06.2022	01	3,500.00		Tenure Facility II
-	Chair	14.07.2022	06.07.2022	07	26,700.00		F C General
-	Book Case	19.08.2022	19.08.2022	01	5,020.00		Ford Foundation
-	Table	12.01.2023	23.10.2022	01	3,500.00		Ford Foundation
-	Steel Rack	12.01.2023	23.10.2022	01	2,500.00		Ford Foundation
-	Iron Rack	02.03.2023	02.03.2023	01	3,894.00		Ford Foundation
-	Steel Chair	10.03.2023	07.02.2023	02	7,125.00		Ford Foundation
-	Iron Rack	29.03.2023	29.03.2023	01	3,894.00		WHH
-	Steel Chair	31.03.2023	27.03.2023	03	6,900.00	63,033.00	Ford Foundation
06	Land & Building						
-	PLOT NO 1731/C,	30.09.2022			7,33,000.00		F C General
		31.03.2023			66,500.00	7,99,500.00	F C General

(DASH MOHAPATRA COMPLEX, PATIA, BHUBANESWAR)

TOTAL 12,97,443.00

Y. Giri Rao

Secretary



VASUNDHARA

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

PO- KIIT CAMPUS, BHUBANESWAR-751024

SCHEDULE - 10CASH AND BANK BALANCE AS ON 31.03.2023

A : FOREIGN

SL.				FIXED	
NO.	PROJECT	CASH	BANK	DEPOSIT	TOTAL
01	THE TENURE FACILITY II	-	17,70,757.18	-	17,70,757.18
02	THE TENURE FACILITY III	5,397.00	44,31,833.00	-	44,37,230.00
03	THE FORD FOUNDATION	8,804.00	74,49,346.86	1,00,00,000.00	1,74,58,150.86
04	UNITARIAN UNIVERSALIST - 8	-	17,000.00	-	17,000.00
05	UNITARIAN UNIVERSALIST - 9	-	8,15,137.00	-	8,15,137.00
06	LIVELIHOODS / WHH	9,506.00	5,30,198.88	-	5,39,704.88
07	STAFF WELFARE FUND	3,040.00	3,20,689.58	10,00,000.00	13,23,729.58
08	STAFF DEVELOPMENT FUND	-	7,52,787.78	10,00,000.00	17,52,787.78
09	CORPUS FUND	-	4,78,097.06	10,00,000.00	14,78,097.06
10	AJWS	-	1,76,384.92	-	1,76,384.92
11	F C GENERAL	935.00	21,07,134.48	50,00,000.00	71,08,069.48
	TOTAL-A	27,682.00	1,88,49,366.74	1,80,00,000.00	3,68,77,048.74

B : INDIAN

SL.					
NO.	PROJECT				
01	APPI	799.00	4,35,318.65	10,00,000.00	14,36,117.65
02	CERF	13,506.00	21,70,125.80	-	21,83,631.80
03	General Fund	771.00	13,67,972.21	20,00,000.00	33,68,743.21
04	Staff Welfare Fund (SWF)	-	17,887.24	-	17,887.24
05	Corpus Fund	-	4,25,573.55	-	4,25,573.55
	TOTAL : B	15,076.00	44,16,877.45	30,00,000.00	74,31,953.45
	GRAND TOTAL : (A+B)	42,758.00	2,32,66,244.19	2,10,00,000.00	4,43,09,002.19



Y. Giri Rao

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

Annexure to Schedule - 10Closing balance as on 31.03.2023

SL. NO.	Name of the Bank	A/C No	Closing Balance	Project
01	State Bank of India, NDMB	40106659251	46,719.00	F C Designated
02	Canara Bank, BBSR	80042010007884	1,19,76,487.52	F C Utilisation
03	Canara Bank, BBSR	80092010025828	5,79,202.89	F C Utilisation
04	State Bank of India BBSR	40216606258	62,28,874.68	F C Utilisation
05	Uco.Bank, Ranpur	04360110163818	6,210.40	F C Utilisation
06	State Bank of India,Deogarh	35187947118	11,872.25	F C Utilisation
07	Canara Bank, BBSR	80042010010846	6,06,538.65	General Fund
08	Canara Bank, BBSR	80042010014582	3,75,573.55	Corpus
09	State Bank of India BBSR	32274660070	8,26,236.00	General Fund
10	Canara Bank, BBSR	80042010054043	4,35,318.65	APPI
11	Canara Bank, BBSR	80042010029623	21,70,125.80	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			2,32,66,244.19	

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 - 11

LOANS AND ADVANCES AS ON 31.03.2023

SI No	Project	Amount(Rs)
01	F C General Fund	6,740.00
02	I C General fund	1,21,885.00
Total		1,28,625.00

SCHEDULE - 12

REVOLVING FUND LOAN STATEMENT AS ON 31.03.2023

Amount(Rs)

SI No	NAME OF THE GROUP	O.B As on 01.04.2022	Loan Disbursed	Interest Charged	TOTAL	Repayment	C.B. As on 31.03.2023
01	Banaja Baniya Sangha	23,16,458.00	-	1,04,241.00	24,20,699.00	-	24,20,699.00
02	Banani Mahila Samabaya Sangha	11,44,472.00	-	51,499.00	11,95,971.00	-	11,95,971.00
03	Bajharan Utpadak Sangha	22,650.00	-	-	22,650.00	22,650.00	-
04	Banalata Utpadak Sangha	21,300.00	-	-	21,300.00	-	21,300.00
05	Jaharayo SHG	23,400.00	-	-	23,400.00	-	23,400.00
06	Jashipur Farmers Producers Company	1,45,580.00	-	-	1,45,580.00	-	1,45,580.00
07	Jiyal Jumid SHG	28,280.00	-	-	28,280.00	24,500.00	3,780.00
08	Maa Bidhipat Utpadak Sangha	44,800.00	-	-	44,800.00	44,800.00	-
09	Maa Maninag Jungle Surakshya Parishad (MMJSP)	3,02,691.00	-	13,621.00	3,16,312.00	-	3,16,312.00
10	CENSSVOL	1,26,453.00	-	5,690.00	1,32,143.00	-	1,32,143.00
11	Ram Raja Utpadaka Sangh	50,995.00	-	2,295.00	53,290.00	41,000.00	12,290.00
12	Sagensakam Utpadaka Sangh	40,337.00	-	1,815.00	42,152.00	37,700.00	4,452.00
13	Sangandu Utpadaka Sangh	29,424.00	-	1,324.00	30,748.00	24,500.00	6,248.00
14	Sanginjuru Utpadak Sangha	19,900.00	-	-	19,900.00	19,900.00	-
15	Sirjan SHG	32,280.00	-	-	32,280.00	-	32,280.00
TOTAL		43,48,970.00	-	1,80,485.00	45,29,455.00	2,15,050.00	43,14,405.00



Y. Giri Rao
Secretary



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

SCHEDULE - 13

GRANT-IN-AID RECEIVABLES AS ON 31.03.2023

SL NO PROJECT	AS ON 1.04.2022	LESS RECEIVED	LESS UNRIALISED	ADD RECEIVABLE	AS ON 31.03.23
					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
TOTAL	-	-	-	17,37,333.00	17,37,333.00

SCHEDULE - 14

SECURITY DEPOSIT DETAILS AS ON 31.03.2023

SL NO PROJECT	PURPOSE	Amount (Rs)
01 General Fund / IC	Office rent	10,000.00
02 General Fund / FC	Office rent	32,000.00
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		68,705.00

SCHEDULE - 15

LIABILITIES FOR EXPENSES AS ON 31.03.2023

FC										Amount (Rs)
S L No	Description	The Tenure Facility II	The Tenure Facility III	Ford Foundation	UUUHIP 8	UUUHIP 9	WHH	R R I 22 VASU 01	FC General	Total
01	Audit Fees	1,11,600.00	27,900.00	1,40,400.00	6,300.00	26,550.00	3,150.00	69,300.00	-	3,85,200.00
02	EPF	-	53,439.00	68,324.00	-	-	10,780.00	-	76.00	1,32,619.00
03	Professional Tax	-	2,700.00	3,725.00	-	-	300.00	-	-	6,725.00
04	TDS Payable	-	4,298.00	77,575.00	10,700.00	98,850.00	350.00	63,350.00	6,740.00	2,61,863.00
05	Expenses Payble	-	20,000.00	1,500.00	-	-	-	8,714.00	-	30,214.00
06	Project Audit Fees Payble	2,65,500.00	-	-	-	-	-	-	-	2,65,500.00
Total		3,77,100.00	1,08,337.00	2,91,524.00	17,000.00	1,25,400.00	14,580.00	1,41,364.00	6,816.00	10,82,121.00



Y. Giri Rao
Secretary



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

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "FOREIGN CONTRIBUTION" FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

	<u>AMOUNT (Rs.)</u>		<u>AMOUNT (Rs.)</u>
RECEIPTS		PAYMENTS	
To Opening Balance		By PROGRAMME EXPENSES	
- Cash-in-hand	48,323.00	- Upscalling Community / Tenure Facility II	86,94,891.00
- Cash-at-bank	1,86,84,918.20	- Upscalling Community / Tenure Facility III	19,51,579.00
- Fixed Deposit	<u>60,00,000.00</u>	- Unitarian Unversalist / U U 5	18,00,346.70
	2,47,33,241.20	- General Support / Ford Foundation	1,09,34,934.00
To GRANT-IN-AID		- Unitarian Unversalist / U U 7	40,14,710.00
- The Tenure Facility II	86,27,300.00	- Unitarian Unversalist / U U 8	5,05,340.96
- The Tenure Facility III	68,87,691.00	- Unitarian Unversalist / U U 9	23,46,880.00
- Unitarian Unversalist 5	17,79,150.00	- Livelihoods / WHH	1,51,651.00
- The Ford Foundation	2,65,11,705.00	- Strengthening Effective / RRI 22 Vasu 01	52,75,623.00
- Unitarian Unversalist 7	44,01,787.00	- Annual Meeting RRI 22 Vasu 02	7,04,468.00
- Unitarian Unversalist 8	5,96,863.00	- CIFOR	6,25,000.00
- Unitarian Unversalist 9	33,11,526.00	- Staff Welfare Fund	4,26,331.00
- Livelihoods / WHH	8,46,856.00	- Staff Development Fund	2,18,215.00
- Strengthening Effective / RRI 22 Vasu 01	30,12,570.00	By ADMINISTRATIVE EXPENSES	
- Annual Meet RRI 22 Vasu	<u>8,22,953.00</u>	- Manpower Cost	38,71,190.00
	5,67,96,401.00	- Travel	55,720.35
To Bank Interest	11,00,885.00	- Meeting	51,077.00
To Loan & Advances		- Head Office Maintenance	14,66,693.45
- Tenure Facility	23,920.00	- Field Office Maintenance	4,09,402.00
- Ford Foundation	7,609.00	- Audit Fees	<u>25,100.00</u>
- F C General	<u>51,760.00</u>		58,79,182.80
	83,289.00	By Expenses Payble Paid	
		- Audit fee	2,70,000.00
		- Prof tax	12,250.00
		- Project Audit fee	1,12,500.00
		- TDS	1,10,256.00
		- EPF	3,20,900.00
		- Expenses Payble	84,623.00
		- Manpower Cost	<u>39,057.00</u>
			9,49,586.00
		By Loan & Advances	
		- F C General	6,740.00
		By Fixed Assets	
		Ford Foundation	
		Furniture & Electrical Equipments	60,139.00
		Computer & laptop	1,28,620.00
		The Tenure Facility II	
		Equipments	1,72,392.00
		The Tenure Facility III	
		Equipments	21,240.00
		Livelihoods / WHH	
		Computer / Laptop with Accessorie	44,958.00
		Digital Camera	40,000.00
		Office Equipment	3,894.00
		F C General	
		Furniture & Fixture	26,700.00
		Land & Building	<u>7,99,500.00</u>
			12,97,443.00
		By TDS Receivable	39,346.00
		By House Rent Security Deposit	16,500.00
		By Closing Balance	
		- Cash-in-hand	27,682.00
		- Cash-at-bank	1,88,49,366.74
		- Fixed Deposit	<u>1,80,00,000.00</u>
			3,68,77,048.74
	<u>8,27,15,816.20</u>		<u>8,27,15,816.20</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the movement of cash relating to foreign contribution for the period from 01.04.2022 to 31.03.2023

As per our separate report of even date

CA Sanjeeb K. Mohanty,
Partner.



Y. Giri Rao

Y. Giri Rao
Secretary



VASUNDHARA

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 31.03.2023

A. SIGNIFICANT ACCOUNTING POLICIES :

01 Accounting Concepts :

The Organization generally follows mercantile system of accounting except Interest in 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 Balance confirmation is yet to be obtained for advance amounting to Rs.56,500.00 , Revolving Fund Rs.43,14,405.00 & Grant-in-aid receivable Rs. 1,09,965.00

02 Some Donors sanctioning financial assistance in the shape of grant-in-aid for the infrastructure, vehicle use & consultancy. The Organization since possesses the facilities, it uses the assets for the project and the equivalent fund is being transferred to the General Fund.

03 Staff Welfare Fund has been treated separately in the Financial Statements.

04 The provision for Income Tax has not been done expecting the utilisation in line with its exemption.

05 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 2022-2023.The Closing Balance as on 31.03.2022 has been considered for the Consolidation purpose.

06 Rs 25,00,000.00 has been created as Fixed Deposit on 30.03.2020 from the Bank A/C no -80042010007884 of Canara Bank. The same has been matured on 27.03.2023 as Rs 27,07,501.00 and was wrongly credited to Bank A/C no - 80092010025828 of Canara Bank . On 22.05.2023 the amount has been debited to Bank A/C no - 80092010025828 by crediting Bank A/C no - 80042010007884.

07 Previous year figures have been regrouped or rearranged wherever necessary.



Y. Giri Rao

Secretary

