

**THE AYAUSKAM  
GANDABAHALI  
DIST: NUAPADA (ORISSA)  
AUDITED ACCOUNTS  
(CONSOLIDATED)  
FOR THE YEAR ENDED 31.3.2018**



A handwritten signature in blue ink, appearing to be a stylized "D" followed by a long horizontal stroke.

**AUDITOR'S REPORT**

To the Members of The Ayauskam,

We have audited the accompanying consolidated financial statements of The Ayauskam, Gandabahali which comprise the consolidated Balance Sheet as at 31.3.2018, the consolidated Income & Expenditure Statement and the consolidated Receipts and Payments Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Consolidated Financial Statements**

Management is responsible for the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated Receipts and Payments of the Institution in accordance with 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 consolidated 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 consolidated 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 consolidated financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institution's preparation and presentation of the consolidated financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates, if any, made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

1. The Consolidated financial statements dealt with by this report are in agreement with the books of account as produced before us.
2. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
3. In our opinion, proper books of accounts have been maintained by the Institution so far as appears from our examination of the books.
4. In our opinion and to the best of our information and according to the explanations given to us, the said consolidated financial statements read with Significant accounting policies & other notes on account of the schedule 'D' give a true and fair view in conformity with the accounting principles generally accepted in India:
  - (a) in the case of the consolidated Balance Sheet, of the state of affairs of Institution as at 31.3.2018;
  - (b) in the case of the consolidated Income & Expenditure Account of the 'deficit'(Excess of Expenditure over Income) for the year ended on that date; and
  - (c) in the case of the consolidated Receipts and Payments Account of all the 'Receipts' and 'Payments' of the Institution for the year ended on that date

For Sitaram Agrawal & Co.  
Chartered Accountants  
FRN: 315204E

Place: *Bhawanipatna*  
Date: *5th Sept, 2018*



*(Signature)*  
(S.R. Agrawal)  
(Proprietor)  
M.No.052495

| <b>THE AYAUSKAM</b>  |                         |                               |                         |
|--|-------------------------|-------------------------------|-------------------------|
| <b>AT/P.O. GANDBAHALI, DIST: NUAPADA, (ORISSA)</b>                   |                         |                               |                         |
| <b>CONSOLIDATED BALANCE SHEET AS AT 31.3.2018</b>                    |                         |                               |                         |
| <b>LIABILITIES</b>   | <b>AMOUNT<br/>(Rs.)</b> | <b>A S S E T S</b>            | <b>AMOUNT<br/>(Rs.)</b> |
| <b>GENERAL FUND(NFC)</b>   |                         | <b>FIXED ASSETS</b>           |                         |
| As per last Account  | 419284.74               | As per Schedule- 'A'          | 1020058.88              |
| Less: Excess of Expenditure over income                              | (15144.58)              | <b>CASH AND BANK BALANCES</b> |                         |
|  | <u>404140.16</u>        | As per Schedule- 'B'          | 61755.50                |
| <b>F.C. FUND (Against Fixed Assets)</b>                              |                         |                               |                         |
| As per last Account  | 133.00                  |                               |                         |
| Less: Depreciation for the year                                      | (54.00)                 |                               |                         |
|  | <u>79.00</u>            |                               |                         |
| <b>REVALUATION RESERVE</b>   |                         |                               |                         |
| As per last Account (On Revaluation of Land made in an earlier year) | 617000.00               |                               |                         |
| <b>CAPITAL RESERVE</b>   |                         |                               |                         |
| As per last Account  | 2172.05                 |                               |                         |
| Less: Transferred to Income & Expenditure Account                    | (248.03)                |                               |                         |
|  | <u>1924.02</u>          |                               |                         |
| <b>UNUTILISED GRANT/ SPECIFIC FUND TO BE SPENT</b>                   |                         |                               |                         |
| As per Schedule- 'C'   | 58671.20                |                               |                         |
| <b>CURRENT LIABILITIES:</b>  |                         |                               |                         |
| Professional Tax:  |                         |                               |                         |
| As per last A/c  | 1500.00                 |                               |                         |
| Add: Collected during the year                                       | (1500.00)               |                               |                         |
| Less: Deposited during the year                                      |                         |                               |                         |

1081814.38

1081814.38

Notes on Accounts-Schedule-D

In terms of our attached report of even date,  
For: Sitaram Agrawal & Co.  
Chartered Accountants  
FRN:315204E  
(S.R. Agrawal)  
Proprietor  
M.No.052495

Place: *Bhubaneswar*  
Date: *5th Sept, 2018*



*Rodrik Seh*  
**PRESIDENT**  
**THE AYAUSKAM**

*[Signature]*  
**DIRECTOR**  
**THE AYAUSKAM**

**THE AYAUSKAM**  
**AT/P.O. GANDBAHALI, DIST: NIJAPADA, (ORISSA)**  
**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2018**

| <b>PARTICULARS</b>                 | <b>AMOUNT<br/>(Rs.)</b> | <b>AMOUNT<br/>(Rs.)</b> | <b>AMOUNT<br/>(Rs.)</b> |
|------------------------------------|-------------------------|-------------------------|-------------------------|
| <b>To Other programme Exp.</b>     |                         |                         |                         |
| Awareness Prog. On WASH            | 5820.00                 |                         | 155100.00               |
| International women's Day          | 4300.00                 |                         | 455.00                  |
| National Days Celebration          | 1850.00                 |                         |                         |
| World AIDS Day                     | 3600.00                 |                         |                         |
| SHG Training & Meeting Exp.        | 7605.00                 |                         | 248.03                  |
| Awareness Campaign on Health       | 6100.00                 |                         |                         |
| Farmers Meeting & Training         | 4850.00                 |                         | 15144.58                |
| World Diabetes Day                 | 4700.00                 | 38825.00                |                         |
| <b>To Administrative Expenses:</b> |                         |                         |                         |
| Printing & Stationery              | 4520.00                 |                         |                         |
| Audit Fee(2016-17)                 | 5000.00                 |                         |                         |
| Postage/Fax/Courier                | 82.00                   |                         |                         |
| Newspaper & Periodicals            | 3235.00                 |                         |                         |
| Honorarium of Staff                | 72000.00                |                         |                         |
| Rent                               | 14700.00                |                         |                         |
| Electricity Exp.                   | 4496.00                 |                         |                         |
| General Body Meeting               | 2020.00                 |                         |                         |
| Governing Body Meetings            | 2500.00                 |                         |                         |
| Travelling & Conveyance            | 6500.00                 |                         |                         |
| Miscellaneous Expenses             | 6714.90                 | 121767.90               |                         |
| <b>To Depreciation(NFC Only)</b>   |                         | 10354.71                |                         |
|                                    |                         | <b>170947.61</b>        | <b>170947.61</b>        |

Notes on Accounts-Schedule-D

In terms of our attached report of even date,  
 For Sitaram Agrawal & Co.  
 Chartered Accountants  
 FRN:315204E

(S.R.Agrawal)  
 Proprietor  
 M.No.052495



*Pradyumn Kumar*  
**PRESIDENT**  
**THE AYAUSKAM**

Place: *Sitaram Agrawal*  
 Date: *5th Sept, 2018*

*(Signature)*  
**DIRECTOR**  
**THE AYAUSKAM**



THE AYAUSKAM  
GANDABAHALI

Schedule-1 of details of grant/deemed grant/financial assistance received and utilised during the year for grant related projects.  
YEAR ENDED 31.3.2018

| Sl. No.          | Donor                                 | Project/Purpose   | Received during the year |                                    | Utilised during the year |                             | Remarks |                      |  |
|------------------|---------------------------------------|---|--------------------------|------------------------------------|--------------------------|-----------------------------|---------|----------------------|--|
|                  |                                       |   | Grant (Rs.)              | Deemed grant (Bank Interest) (Rs.) | Total (Rs.)              | Deemed Grant Utilised (Rs.) |         | Total Utilised (Rs.) |  |
| 1                | 2                                     | 3   | 4                        | 5                                  | 4+5+6                    | 7                           | 8       | 7+8=9                | 10                                     |
| A                | F.C.                                  |   |                          |                                    |                          |                             |         |                      |  |
| 1                | The Hunger Project, N.Delhi           | Strengthening Capacities & Leadership of EWRs (Budget-2017 & budget 2018)                     | 1023845.00               | 3687.50                            | 1027432.50               | 1023845.00                  | 2244.50 | 1026089.50           | As per separately F.C.Audited Accounts |
| 2                | USA- Department of State-             | The Need for Waterharvesting to cope with Climate Change                                      | -                        | 14.50                              | 14.50                    | -                           | -       | -                    | As per separately F.C.Audited Accounts |
| 3                | National Foundation for India N.Delhi | Strengthening Journalist Knowledge & Exposure to River Pollution Issue Initiative             | -                        | 908.00                             | 908.00                   | -                           | -       | -                    | As per separately F.C.Audited Accounts |
| B                | NFC                                   |   |                          |                                    |                          |                             |         |                      |  |
| 1                | THP                                   | VAW Campaign  | 107396.00                | -                                  | 107396.00                | 107396.00                   | -       | 107396.00            |  |
| 2                | SWRC                                  | Solar Project   | 50000.00                 | 205.00                             | 50205.00                 | 25500.00                    | -       | 25500.00             |  |
| 3                | NABARD, Bhubaneswar                   | Promotion of WSHGs in Sinapali Block  | -                        | 51.00                              | 51.00                    | -                           | -       | -                    |  |
| 4                | Avantha Foundation                    | Avantha Nutrition Fellow(ANF)   | -                        | 47.00                              | 47.00                    | -                           | -       | -                    |  |
| 5                | Srusti(MNGO),Khanar(RCH Phase II)     | RCH-Phase-II-RCH Service Delivery intervention in Unr/Underserved Area of Odisha through FNGO | -                        | 71.00                              | 71.00                    | -                           | -       | -                    |  |
| TOTAL(B):        |                                       |   | 157396.00                | 374.00                             | 157770.00                | 132896.00                   | -       | 132896.00            |  |
| GRAND TOTAL(A+B) |                                       |   | 1181241.00               | 4884.00                            | 1186125.00               | 1156741.00                  | 2244.50 | 1158985.50           |  |

For, Sitaram Agrawal & Co.  
Chartered Accountants  
FRN/3/15204E

(S.R.Agrawal)  
Proprietor.  
M.No.052495



*Pradyumn Sekh*  
PRESIDENT  
THE AYAUSKAM

*[Signature]*  
DIRECTOR  
THE AYAUSKAM

Place: *Bhubaneswar*  
Date: *5th Sept, 2018*

**THE AYAUSKAM  
GANDABAHALI**

**Schedule "A" of fixed assets annexed to and forming part of the Consolidated Balance Sheet as at 31.3.2018**

| Sl. No.  | Description                         | Rate | ORIGINAL COST                   |                                      |                                    |                                  |                                 |                          | DEPRECIATION                       |                             |                   |                   | W.D.V.<br>As on<br>31.3.2018<br>(Rs.) | W.D.V.<br>As on<br>31.3.2017<br>(Rs.) |
|----------|-------------------------------------|------|---------------------------------|--------------------------------------|------------------------------------|----------------------------------|---------------------------------|--------------------------|------------------------------------|-----------------------------|-------------------|-------------------|---------------------------------------|---------------------------------------|
|          |                                     |      | Cost as on<br>1.4.2017<br>(Rs.) | Additions<br>during the<br>year(Rs.) | Deduction/<br>Adjustments<br>(Rs.) | Cost as on<br>31.3.2018<br>(Rs.) | Up to<br>Previous Year<br>(Rs.) | For the<br>year<br>(Rs.) | Deduction/<br>Adjustments<br>(Rs.) | Up to<br>31.3.2018<br>(Rs.) |                   |                   |                                       |                                       |
| 1        | 2                                   | 3    | 4                               | 5                                    | 6                                  | 7                                | 8                               | 9                        | 10                                 | 11                          | 12                | 13                |                                       |                                       |
| <b>A</b> | <b>FC</b>                           |      |                                 |                                      |                                    |                                  |                                 |                          |                                    |                             |                   |                   |                                       |                                       |
| 1        | SAVE THE CHILDREN-Bal Raksha Bharat | 40%  | 13000.00                        | -                                    | -                                  | 13000.00                         | 12867.00                        | 54.00                    | -                                  | 12921.00                    | 79.00             | 133.00            |                                       |                                       |
|          | Tally Package(Software)             |      | <b>13000.00</b>                 | -                                    | -                                  | <b>13000.00</b>                  | <b>12867.00</b>                 | <b>54.00</b>             | -                                  | <b>12921.00</b>             | <b>79.00</b>      | <b>133.00</b>     |                                       |                                       |
| <b>B</b> | <b>NFC</b>                          |      |                                 |                                      |                                    |                                  |                                 |                          |                                    |                             |                   |                   |                                       |                                       |
| 1        | (Own)                               |      |                                 |                                      |                                    |                                  |                                 |                          |                                    |                             |                   |                   |                                       |                                       |
| i        | Land                                | -    | 653400.00                       | -                                    | -                                  | 653400.00                        | -                               | -                        | -                                  | -                           | 653400.00         | 653400.00         |                                       |                                       |
| ii       | Building Work-in-Progress           | -    | 300555.00                       | -                                    | -                                  | 300555.00                        | -                               | -                        | -                                  | -                           | 300555.00         | 300555.00         |                                       |                                       |
| iii      | Computer/Printer & Accessories      | 40%  | 130600.00                       | -                                    | -                                  | 130600.00                        | 130338.99                       | 104.41                   | -                                  | 130,443.40                  | 156.60            | 261.01            |                                       |                                       |
| iv       | Laptop                              | 40%  | 58000.00                        | -                                    | -                                  | 58000.00                         | 57937.84                        | 24.86                    | -                                  | 57,962.70                   | 37.30             | 62.16             |                                       |                                       |
| v        | Electrical Equipments               | 10%  | 16550.00                        | -                                    | -                                  | 16550.00                         | 14590.16                        | 195.98                   | -                                  | 14,786.14                   | 1763.86           | 1959.84           |                                       |                                       |
| vi       | Furniture & Fixtures                | 10%  | 52720.00                        | -                                    | -                                  | 52720.00                         | 43887.25                        | 885.27                   | -                                  | 44,752.52                   | 7967.48           | 8852.75           |                                       |                                       |
| vii      | Invertor                            | 10%  | 23050.00                        | -                                    | -                                  | 23050.00                         | 10202.46                        | 1284.75                  | -                                  | 11,487.21                   | 11562.79          | 12847.54          |                                       |                                       |
| viii     | Medical Equipments                  | 15%  | 43307.00                        | -                                    | -                                  | 43307.00                         | 42300.51                        | 150.97                   | -                                  | 42,451.48                   | 855.52            | 1006.49           |                                       |                                       |
| ix       | Motor Cycles/Scooty                 | 15%  | 117451.00                       | -                                    | -                                  | 117451.00                        | 86635.91                        | 4622.26                  | -                                  | 91,258.17                   | 26192.83          | 30815.09          |                                       |                                       |
| x        | Office Equipments                   | 15%  | 7150.00                         | -                                    | -                                  | 7150.00                          | 6967.73                         | 27.34                    | -                                  | 6,995.07                    | 154.93            | 182.27            |                                       |                                       |
| xi       | Projector                           | 15%  | 36000.00                        | -                                    | -                                  | 36000.00                         | 24459.22                        | 1731.12                  | -                                  | 26,190.34                   | 9809.66           | 11540.78          |                                       |                                       |
| xii      | Camera(Digital & Video)             | 15%  | 27500.00                        | -                                    | -                                  | 27500.00                         | 18684.13                        | 1322.38                  | -                                  | 20,006.51                   | 7493.49           | 8815.87           |                                       |                                       |
| xiii     | Cycles                              | 15%  | 1500.00                         | -                                    | -                                  | 1500.00                          | 1464.21                         | 5.37                     | -                                  | 1,469.58                    | 30.42             | 35.79             |                                       |                                       |
|          | <b>TOTAL(B)</b>                     |      | <b>1467783.00</b>               | -                                    | -                                  | <b>1467783.00</b>                | <b>437448.41</b>                | <b>10364.71</b>          | -                                  | <b>447803.12</b>            | <b>1019979.88</b> | <b>1030334.59</b> |                                       |                                       |
|          | <b>Grand Total(A+B)</b>             |      | <b>1480783.00</b>               | -                                    | -                                  | <b>1480783.00</b>                | <b>450315.41</b>                | <b>10408.71</b>          | -                                  | <b>460724.12</b>            | <b>1020058.88</b> | <b>1030467.59</b> |                                       |                                       |

1. Indicates amount directly charged to 'F. C. Fund(Against Fixed Assets)' in the Balance Sheet.

2. Indicates amount(Including Rs.248.03 on donated assets) charged to Income &amp; Expenditure Account.

Place:

Date:

*S. R. Agrawal*  
5/15 Sep 11, 2018

For: Sitarum Agrawal &amp; Co.

Chartered Accountants

FRN:315204E

(S.R. Agrawal)

Proprietor

M.No.052495



*S. R. Agrawal*  
**PRESIDENT**  
**THE AYAUSKAM**

*S. R. Agrawal*  
**DIRECTOR**  
**THE AYAUSKAM**

**THE AYAUSKAM  
GANDABAHALI**

Schedule-'B' of Cash and Bank Balances as at 31.3.2018

| Sl. No.                  | Donor/Scheme/Programme   | Cash in hand (Rs.) | WITH                |                     | BANKS               |                        | GRAND TOTAL (Rs.)     |
|--------------------------|--|--------------------|---------------------|---------------------|---------------------|------------------------|-----------------------|
|                          |  |                    | SBI KHARIAR A/c No. | SBI KHARIAR A/c No. | SBI KHARIAR A/c No. | TOTAL With Banks (Rs.) |                       |
| A                        | F.C.   |                    |                     |                     |                     |                        |                       |
| 1                        | THP-Strengthening Capacities & Leadership of EWRs(2018)  | -                  | 1705.00             | -                   | -                   | 1705.00                | 1705.00 <sup>1</sup>  |
| 2                        | US Department of State-The Need for Waterharvesting to cope with Climate Change  | -                  | 235.20              | -                   | -                   | 235.20                 | 235.20 <sup>2</sup>   |
| 3                        | National Foundation for India,N.Delhi-Strengthening Journalist Knowledge & Exposure to River Pollution Issues Initiative | -                  | 24036.00            | -                   | -                   | 24036.00               | 24036.00 <sup>3</sup> |
|                          |  | -                  | <b>25976.20</b>     | -                   | -                   | <b>25976.20</b>        | <b>25976.20</b>       |
| <b>TOTAL(A):</b>         |  |                    |                     |                     |                     |                        |                       |
| B                        | NFC  |                    |                     |                     |                     |                        |                       |
| 1                        | SWRC-Solar Project   | -                  | -                   | 24705.00            | -                   | 24705.00               | 24705.00 <sup>4</sup> |
| 2                        | NABARD-Promotion of WSHGs in Sinapali Block  | -                  | -                   | 1428.00             | -                   | 1428.00                | 1428.00 <sup>5</sup>  |
| 3                        | Sruti(MNGO),Khariar(RCH Phase II)  | 3000.00            | -                   | -                   | 2490.00             | 2490.00                | 5490.00 <sup>6</sup>  |
| 4                        | Avantha Foundation-Avantha Nutrition Fellow(ANF)   | 26.00              | -                   | 1,046.00            | -                   | 1046.00                | 1072.00 <sup>7</sup>  |
| 5                        | General Cash Book  | 738.45             | -                   | 2287.85             | 58.00               | 2345.85                | 3084.30               |
|                          |  | <b>3764.45</b>     | -                   | <b>29466.85</b>     | <b>2548.00</b>      | <b>32014.85</b>        | <b>35779.30</b>       |
| <b>TOTAL(B):</b>         |  |                    |                     |                     |                     |                        |                       |
| <b>GRAND TOTAL(A+B):</b> |  |                    |                     |                     |                     |                        |                       |
|                          |  | <b>3764.45</b>     | <b>25976.20</b>     | <b>29466.85</b>     | <b>2548.00</b>      | <b>57991.05</b>        | <b>61755.50</b>       |

- 1.Indiates only bank interest balance.
- 2.Indiates only bank interest balance.
- 3.Including bank interest balance of Rs.4751/-.
- 4.Including bank interest balance of Rs.205/-.
- 5.Indiates only bank interest balance.
- 6.Including bank interest balance of Rs.2490/-.
- 7.Including bank interest balance of Rs.926/-.

Place:  
Date:

*Shree Anurag Kumar*  
5th Sept, 2018



*Rudra B. Saha*  
**PRESIDENT  
THE AYAUSKAM**

*[Signature]*  
**DIRECTOR  
THE AYAUSKAM**

For: Sitar Agrawal & Co.  
Chartered Accountants

FRN:315204E

(S.R.Agrawal)

Proprietor.

M.No.052495

Schedule-C

THE AYAUSKAM  
GANDABAHALI

Schedule-C of Unutilised Grant/Specific Fund/Grant/Deemed grant/financial assistance) to be spent as at 31.3.2018

| Sl.No. | Donor                                  | Project/Purpose  | Opening Balance (incl.deemed grant) as on 1.4.2017<br>(Rs.) | Add./Grant/ Deemed Grant Received<br>(Rs.) | Total<br>(Rs.)    | Less: Utilised during the year<br>(incl. deemed grant)<br>(Rs.) | Balance to be spent as at 31.3.2018 (incl. deemed grant)<br>6-7=8<br>(Rs.) |
|--------|--|--|---|--|-------------------|---|--|
| 1      | 2                                      | 3  | 4   | 5  | 4+5=6             | 7   | 8  |
| A      | F.C.                                   |  |   |  |                   |   |  |
| 3      | The Hunger Project, N Delhi            | Strengthening Capacities & Leadership of EMVRs (Budget-2017 & budget 2018)                           | 362.00  | 1027432.50                                 | 1027794.50        | 1026089.50  | 1705.00 <sup>1</sup>   |
| 4      | USA- Department of State-              | The Need for Water/harvesting to cope with Climate Change  | 220.70  | 14.50                                      | 235.20            | -   | 235.20 <sup>2</sup>  |
| 5      | National Foundation for India, N Delhi | Strengthening Journalist Knowledge & Exposure to River Pollution Issue Initiative                    | 23128.00  | 908.00                                     | 24036.00          | -   | 24036.00 <sup>3</sup>  |
|        |  | <b>Total(A)</b>  | <b>23710.70</b>   | <b>1028355.00</b>                          | <b>1052065.70</b> | <b>1026089.50</b>   | <b>25976.20</b>  |
| B      | N.F.C.                                 |  |   |  |                   |   |  |
| 1      | THP                                    | VAV Campaign   | -   | 107396.00                                  | 107396.00         | 107396.00   | -  |
| 2      | SWRC                                   | Solar Project  | 1377.00   | 50205.00                                   | 50205.00          | 25500.00  | 24705.00 <sup>4</sup>  |
| 3      | NABARD, Bhubaneswar                    | Promotion of WSHGs in Sinepali Block   | -   | 51.00                                      | 1428.00           | -   | 1428.00 <sup>5</sup>   |
| 4      | Sruti(MNGO), Kharlar                   | RCH Phase-II-RCH Service Delivery Intervention in Un/Underserved Areas of Orissa Through MNGOs/FNGOs | 5419.00   | 71.00                                      | 5490.00           | -   | 5490.00 <sup>6</sup>   |
| 5      | Avantha Foundation                     | Avantha Nutrition Fellow(ANF)  | 1025.00   | 47.00                                      | 1072.00           | -   | 1072.00 <sup>7</sup>   |
|        |  | <b>Total(B)</b>  | <b>7821.00</b>  | <b>157770.00</b>                           | <b>165591.00</b>  | <b>132896.00</b>  | <b>32696.00</b>  |
|        |  | <b>Total(A+B)</b>  | <b>31531.70</b>   | <b>1186125.00</b>                          | <b>1217656.70</b> | <b>1158985.50</b>   | <b>58671.20</b>  |

1. Indicates only bank interest balance.
2. Indicates only bank interest balance.
3. Including bank interest balance of Rs 4751/-
4. Including bank interest balance of Rs 2051/-
5. Indicates only bank interest balance.
6. Including bank interest balance of Rs 2490/-
7. Including bank interest balance of Rs 926/-

Place:  
Date:

*Signature*  
5th Sept, 2018



*Signature*  
PRESIDENT  
THE AYAUSKAM

*Signature*  
DIRECTOR  
THE AYAUSKAM

For: Srikaram Agrawal & Co.  
Chartered Accountants  
FRN 315204E  
(S.R. Agrawal)  
Proprietor.  
M No. 052495

**THE AYAUSKAM,  
GANDABAHALI.**

**Significant Accounting Policies and Notes on Account forming an integral part of the accounts for the year ended 31.3.2018**

**A. Significant accounting policies**

1. All grants (both FC & NFC)/deemed grant with specific purposes are treated as 'Specific Project Fund' and not as the 'income' of the organization
2. Interest from Banks to the extent these are directly relatable to Specific Project Funds are treated as 'deemed grants' and accounted for like other grants.
3. Excess expenditure(If any) incurred and paid within sanctioned limit over the grants received for sanctioned projects are shown as ' Receivable Grant' in the Balance Sheet.
4. All income and expenses are treated on cash basis.
5. All project related grants and expenses related thereto are accounted for as and when received/paid.
6. Fixed assets are stated in the Balance Sheet at 'Cost & includes amount added on revaluation less Depreciation.' Costs comprise the purchase price and any attributable cost of bringing the assets to working condition for its intended use.
7. Depreciation is provided on W.D.V. at the full rates mentioned against each asset/each class of assets. Generally, the rates are those which are provided in the Income Tax Rule, 1962.However,in some cases rates have been determined keeping in view the useful life of the asset.

**B. Notes on account**

1. Depreciation amounting to Rs.248.03 has been provided on 'donated assets' during the year against which 'Capital Reserve' exists. Consequent upon provision of depreciation an amount of Rs.248.03 has been withdrawn from 'Capital Reserve' and credited to Income and Expenditure Account. This has no impact on surplus/deficit in so far as Income & Expenditure Account is concerned.
2. Depreciation on fixed assets purchased out of F.C. Contributions/grants is directly charged off to 'F.C.Fund (Against Fixed assets)' in the Balance Sheet.
3. Income & Expenditure Account prepared in respect of 'Foreign Contributions(grants)' for the limited purpose of its submission to the Home Ministry, FCRA Wing/Foreigners Division, Govt. of India in terms of requirement of Foreign Contribution (Regulation )Act.,2010 & rules framed thereunder, has not been incorporated in 'Consolidated Income & Expenditure Account' of the Institution since the Institution follows the policy of treating all grants (both FC/NFC)/ deemed grant as 'liability (Specific Project Fund)' and not 'Income' of the Institution. This has no impact on the Consolidated Accounts.
4. Grants are accounted for gross of bank charges to the extent the information is available with the Institution.

Place: *Bhawanipatna*  
Date: *5th Sept, 2018*



For. Sitarum Agrawal & Co.  
Chartered Accountants  
FRN:315204E

*(Signature)*  
(S.R.Agrawal)  
Proprietor.  
M.No.052495

*(Signature)*  
**PRESIDENT  
THE AYAUSKAM**

*(Signature)*  
**DIRECTOR  
THE AYAUSKAM**

THE AYAUSKAM  
GANDABAHALI

BANK RECONCILIATION STATEMENT (IN RESPECT OF S.B. ACCOUNT No. 11155102889 WITH SBI  
KHARIAR AS AT 31.3.2018)

| Sl.No.      | Particulars  | Amount(Rs.)     |             |               |             |             |        |           |          |             |        |           |         |          |
|-------------|--|-----------------|-------------|---------------|-------------|-------------|--------|-----------|----------|-------------|--------|-----------|---------|----------|
| 1           | Balance as per Pass Book   | 47966.85        |             |               |             |             |        |           |          |             |        |           |         |          |
| 2           | Less: Cheques Issued but not presented for payment till 31.3.2018  |                 |             |               |             |             |        |           |          |             |        |           |         |          |
|             | <table><thead><tr><th>Particulars</th><th>Cheque No.</th><th>Date of Issue</th><th>Amount(Rs.)</th></tr></thead><tbody><tr><td>Satya Meher</td><td>773580</td><td>31.3.2018</td><td>11000.00</td></tr><tr><td>Satya Meher</td><td>773581</td><td>31.3.2018</td><td>7500.00</td></tr></tbody></table> | Particulars     | Cheque No.  | Date of Issue | Amount(Rs.) | Satya Meher | 773580 | 31.3.2018 | 11000.00 | Satya Meher | 773581 | 31.3.2018 | 7500.00 | 18500.00 |
| Particulars | Cheque No.   | Date of Issue   | Amount(Rs.) |               |             |             |        |           |          |             |        |           |         |          |
| Satya Meher | 773580   | 31.3.2018       | 11000.00    |               |             |             |        |           |          |             |        |           |         |          |
| Satya Meher | 773581   | 31.3.2018       | 7500.00     |               |             |             |        |           |          |             |        |           |         |          |
| 3           | Balance as per our books as at 31.3.2018   | <u>29466.85</u> |             |               |             |             |        |           |          |             |        |           |         |          |

Projectwise Analysis of Book-Bank Balance

|                    |                 |
|--------------------|-----------------|
| General Fund       | 2287.85         |
| NABARD Project     | 1428.00         |
| AVF                | 1046.00         |
| SWRC-Solar Project | 24705.00        |
|                    | <u>29466.85</u> |

Place: *Bhadrachalam*  
Date: *5th Sept, 2018*

For. Sitaram Agrawal & Co.  
Chartered Accountants  
FRN315204E

*[Signature]*  
(S.R. Agrawal)  
Proprietor  
M.No. 052495

*[Signature]*  
PRESIDENT  
THE AYAUSKAM

*[Signature]*  
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THE AYAUSKAM