

**THE AYAUSKAM
GANDABAHALI
DIST: NUAPADA (ORISSA)
AUDITED ACCOUNTS
(CONSOLIDATED)
FOR THE YEAR ENDED 31.3.2017**



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 31.3.2017, 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 31.3.2017;
 - (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: *1st Sept, 2017*



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

LIABILITIES

AMOUNT
(Rs.)

ASSETS

AMOUNT
(Rs.)

AMOUNT
(Rs.)

As per last Account
Less: Excess of Expenditure over income

420995.97

(1711.23) 419284.74

As per last Account
Less: Depreciation for the year

333.00

(200.00)	133.00
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As per last Account (On Revaluation of Land made in an earlier year)

617000.00

As per last Account
Less: Transferred to Income & Expenditure Account

2443.20

(271.15) 2172.05

As per Schedule-'C'

31531.70

Professional Tax:
As per last A/c
Add: Collected during the year
Less: Deposited during the year

1500.00

(1500.00)

1070121.49

As per Schedule-' A'

1030467.59

As per last A/c

Add: Advances Given during the year

352145.00

352145.00

Less: Recovered/Adjusted during the year

(352145.00)

As per Schedule-'B'

39653.90

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: Glendenshul
Date: 1st Sept. 1917



DIRECTOR
THE AYAUSKAM

THE AYAUSKAM
AT/P.O. GANDABAHALI, DIST. NUAPADA, (ORISSA)
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2017

PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)	PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)
To Other programme Exp.			By Donations		140500.00
Awareness Prog. On WASH	3700.00		By Interest From Banks		313.00
Adolescent Training on RTI & STD	4875.00		By Transferred from Capital Reserve (For Depreciation on donated assets)		271.15
International women's Day	5400.00		By Excess of Expenditure over Income		1711.23
National Days Celebration	1390.00				
World AIDS Day	4150.00				
SHG Training & Meeting Exp.	5650.00				
Awareness Campaign on Health	7000.00				
World Diabetes Day	6100.00	38265.00			
To Administrative Expenses:					
Printing & Stationery	5450.00				
Audit Fee(2015-16)	5000.00				
Postage/Fax/Courier	161.00				
Newspaper & Periodicals	1909.00				
Honorarium of Staff	46935.00				
Rent	13750.00				
Electricity Exp.	4857.00				
General Body Meeting	1400.00				
Governing Body Meetings	850.00				
Travelling & Conveyance	4100.00				
Miscellaneous Expenses	7758.30	92170.30			
To Depreciation(NFC Only)		12360.08			
		142795.38			142795.38

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: *Bhawanipatna*
Date: *13.2.2017*



[Signature]
DIRECTOR
THE AYAUSKAM

THE AYAUSKAM

AT/P.O. GANDABAHALI, DIST. NUAPADA (ORISSA)

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2017

RECEIPTS	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)
To Opening Balance:				By Project Payments (Out of Grant/Deemed Grant):			
Cash in hand		3477.75		(As per Separately Audited Accounts)			
With Banks		40439.75	43917.50	F.C. (As per total A of Col.9 of Schedule-1)		1098855.75	
				N.F.C. (As per total B of Col.9 of Schedule-1)		115.00	1098970.75
To Grant/Financial Assistance/Deemed Grant:				By Other programme Exp.			
Grant/Financial Assistance:				Awareness Prog. On WASH		3700.00	
F.C. (As per total A of Col.4 of Schedule-1)	1086720.45			Adolescent Training on RTI & STD		4875.00	
N.F.C. (As per total B of Col.4 of Schedule-1)		1086720.45		International women's Day		5400.00	
Deemed Grant:				National Days Celebration		1390.00	
Bank Interest (As per Col.5 of Schedule-1)		7609.00	1094329.45	World AIDS Day		4150.00	
To Donations			140500.00	SHG Training & Meeting Exp.		5650.00	
To Interest From Banks			313.00	Awareness Campaign on Health		7000.00	
To Professional Tax (Deducted during the year)		1500.00		World Diabetes Day		6100.00	38265.00
Less: Deposited during the year		(1500.00)		By Administrative Expenses:			
To Recovery/Adjustment of Advances			352145.00	Printing & Stationery		5450.00	
				Audit Fee (2015-16)		5000.00	
				Postage/Fax/Courier		161.00	
				Newspaper & Periodicals		1909.00	
				Honorarium of Staff		46935.00	
				Rent		13750.00	
				Electricity Exp.		4857.00	
				General Body Meeting		1400.00	
				Governing Body Meetings		850.00	
				Travelling & Conveyance		4100.00	
				Miscellaneous Expenses		7758.30	92170.30
				By Purchase of Assets (Inverter)			10000.00
				By Endline Survey Expenses		6800.00	
				Less: Reimbursed by THP		(6800.00)	
				By Advances			352145.00
				By Closing Balance :			
				Cash in hand		3742.45	
				With Banks		35911.45	39653.90
			1631204.95				1631204.95

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: *Bhawanipatna*
Date: *15/2 Sept/2017*



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.

Sl. No.	Donor	Project/Purpose	YEAR ENDED 31.3.2017						Remarks
			Received during the year			Utilised during the year			
			Grant	Deemed grant (Bank Interest)	Total	Grant	Deemed Grant Utilised	Total	
1	2	3	4 (Rs.)	5 (Rs.)	4+5+6 (Rs.)	7 (Rs.)	8 (Rs.)	7+8+9 (Rs.)	10
A	<u>F.C.</u>								
1	The Hunger Project,N.Delhi	Strengthening Women's Leadership(SWEEP) (Budget-2016)	742530.00	-	742530.00	742530.00	230.00	742760.00	As per separately F.C.Audited Accounts
2	The Hunger Project,N.Delhi	Enhancing Constitution..... Governance in India (Budget-2016)	173300.00	-	173300.00	177281.00	2,519.00	179800.00	As per separately F.C.Audited Accounts
3	The Hunger Project,N.Delhi	Strengthening Capacities & Leadership of EWRs (Budget-2017)	135,898.00	5759.00 ¹	141657.00	135898.00	5,397.00	141295.00	As per separately F.C.Audited Accounts
4	USA- Department of State-	The Need for Waterharvesting to cope with Climate Change	34992.45	229.00	35221.45	34992.45	8.30	35000.75	As per separately F.C.Audited Accounts
5	National Foundation for India,N.Delhi	Strengthening Journalist Knowledge & Exposure to River Pollution Issue Initiative	-	1191.00	1191.00	-	-	-	As per separately F.C.Audited Accounts
B	<u>NFC</u>		1086720.45	7179.00	1093899.45	1090701.45	8154.30	1098855.75	
1	NABARD,Bhubaneswar	Promotion of WSHGs in Sinapali Block	0.00	187.00	187.00	-	-	-	
2	Avantha Foundation	Avantha Nutrition Fellow(ANF)	0.00	118.00	118.00	-	-	-	
3	Srusti(MNGO),Khariar(RCH Phase II)	RCH-Phase-II-RCH Service Delivery Intervention in Un/Underserved Area of Odisha throug FNGO	-	125.00	125.00	-	115.00	115.00	
TOTAL(B):			0.00	430.00	430.00	-	115.00	115.00	
GRAND TOTAL(A+B)			1086720.45	7609.00	1094329.45	1090701.45	8269.30	1098970.75	

1.Indicates interest earned on previous THP completed Projects.

Place: *Bhubaneswar*
Date: *18 Sept 2017*



**DIRECTOR
THE AYAUSKAM**

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

**THE AYAUSKAM
GANDABAHALI**

Schedule-'A'

Schedule "A" of fixed assets annexed to and forming part of the Consolidated Balance Sheet as at 31.3.2017

Sl.No.	Description	Rate	ORIGINAL COST				DEPRECIATION				W.D.V.	
			Cost as on 1.4.2016 (Rs.)	Additions during the year(Rs.)	Deduction/ Adjustments (Rs.)	Cost as on 31.3.2017 (Rs.)	Up to Previous Year (Rs.)	For the year (Rs.)	Deduction/ Adjustments (Rs.)	Up to 31.3.2017 (Rs.)	As on 31.3.2017 (Rs.)	As on 31.3.2016 (Rs.)
1	2	3	4	5	6	7	8	9	10	11	12	13
A	FC											
1	SAVE THE CHILDREN-Bal Raksha Bharat											
i	Tally Package(Software)	60%	13000.00	-	-	13000.00	12667.00	200.00	-	12867.00	133.00	333.00
	TOTAL:		13000.00	-	-	13000.00	12667.00	200.00	-	12867.00	133.00	333.00
B	NFC											
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	60%	130600.00	-	-	130600.00	129947.47	391.52	-	-	300555.00	300555.00
iv	Laptop	60%	58000.00	-	-	58000.00	57844.60	93.24	-	130338.99	261.01	652.53
v	Electrical Equipments	10%	16550.00	-	-	16550.00	14372.40	217.76	-	57937.84	62.16	155.40
vi	Furniture & Fixtures	10%	52720.00	-	-	52720.00	42883.61	983.64	-	14590.16	1959.84	2177.60
vii	Inventor	10%	13050.00	10000.00	-	23050.00	8774.96	1427.50	-	43867.25	8852.75	9836.39
viii	Medical Equipments	15%	43307.00	-	-	43307.00	42122.89	177.62	-	10202.46	12847.54	4275.04
ix	Motor Cycles/Scooty	15%	117451.00	-	-	117451.00	81197.95	5437.96	-	42300.51	1006.49	1184.11
x	Office Equipments	15%	7150.00	-	-	7150.00	6935.56	32.17	-	86635.91	30815.09	36253.05
xi	Projector	15%	36000.00	-	-	36000.00	22422.61	2036.61	-	6967.73	182.27	214.44
xii	Camera(Digital & Video)	15%	27500.00	-	-	27500.00	17128.39	1555.74	-	24459.22	11540.78	13577.39
xii	Cycles	15%	1500.00	-	-	1500.00	1457.89	6.32	-	18684.13	8815.87	10371.61
	TOTAL(B)		1457783.00	10000.00	-	1467783.00	425088.33	12360.08	-	437448.41	1030334.59	1032694.67
	Grand Total(A+B)		1470783.00	10000.00	-	1480783.00	437755.33	12560.08	-	450315.41	1030467.59	1033027.67

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

2.Indicates amount(Including Rs.306.91 on donated assets) charged to Income & Expenditure Account.

Place: *Bhawani Patna*
Date: *15th Sept, 2017*

For.Sitaram Agrawal & Co.
Chartered Accountants

FRN:315204E

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



**DIRECTOR
THE AYAUSKAM**

**THE AYAUSKAM
GANDABAHALI**

Schedule-'B' of Cash and Bank Balances as at 31.3.2017

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	-	362.00	-	-	362.00	362.00 ¹
2	US Department of State-The Need for Waterharvesting to cope with Climate Change	-	220.70	-	-	220.70	220.70 ²
3	National Foundation for India,N,Delhi-Strengthening Journalist Knowledge & Exposure to River Pollution Issues Initiative	-	23128.00	-	-	23128.00	23128.00 ³
		-	23710.70	-	-	23710.70	23710.70
TOTAL(A):							
B	NFC						
1	NABARD-Promotion of WSHGs in Sinapali Block	-	-	1377.00	-	1377.00	1377.00 ⁴
2	Srusti(MNGO),Khariar(RCH Phase II)	3000.00	-	-	2419.00	2419.00	5419.00 ⁵
3	Avantha Foundation-Avantha Nutrition Fellow(ANF)	26.00	-	999.00	-	999.00	1025.00 ⁶
4	General Cash Book	716.45	-	7405.75	-	7405.75	8122.20
		3742.45	-	9781.75	2419.00	12200.75	15943.20
TOTAL(B):							
GRAND TOTAL(A+B):							
		3742.45	23710.70	9781.75	2419.00	35911.45	39653.90

- 1.Indiates only bank interest balance.
 2.Indiates only bank interest balance.
 3.Including bank interest balance of Rs.3843/-
 4.Indiates only bank interest balance.
 5.Including bank interest balance of Rs.2419/-
 6.Including bank interest balance of Rs.879/-

Place: *Bhawanipatna*
 Date: *1st Sept, 2017*



[Signature]
DIRECTOR
THE AYAUSKAM

For.Sitaram Agrawal & Co.
 Chartered Accountants
 FBN:315204E
[Signature]
 (S.R.Agrawal)
 Proprietor.
 M.No.052495

Schedule-'C'

THE AYAUSKAM
GANDARAHALI

Schedule-'C' of Unutilised Grant / Specific Fund (grant/deemed grant/financial assistance) to be spent as at 31.3.2017

Sr. No.	Donor	Project/Purpose	Opening Balance (Incl. deemed grant) as on 1.4.2016	Add: Grant/ Deemed Grant Received	Total	Less: Utilised (Incl. deemed grant) during the year	Balance to be spent as (Incl. deemed grant) at 31.3.2017
1	2	3	4 (Rs.)	5 (Rs.)	4+5=6 (Rs.)	7 (Rs.)	6-7=8 (Rs.)
A F.C.							
1	The Hunger Project, N. Delhi	Strengthening Women's Leadership (SWEEP) (Budget-2016)	230.00	742530.00	742760.00	742760.00	-
2	The Hunger Project, N. Delhi	Enhancing Constitution..... Governance in India (Budget-2016)	6,500.00	173300.00	179800.00	179800.00	-
3	The Hunger Project, N. Delhi	Strengthening Capacities & Leadership of EWRs (Budget-2017)	-	141657.00	141657.00	141295.00	362.00 ¹
4	USA- Department of State-	The Need for Waterharvesting to cope with Climate Change	-	35221.45	35221.45	35000.75	220.70 ²
5	National Foundation for India, N. Delhi	Strengthening Journalist Knowledge & Exposure to River Pollution Issue Initiative	21937.00	1191.00	23128.00	-	23128.00 ³
Total(A)			28667.00	1093899.45	1122566.45	1098855.75	23710.70
B N.F.C.							
1	NABARD, Bhubaneswar	Promotion of WSHGs in Sinapali Block	1190.00	187.00	1377.00	-	1377.00 ⁴
2	Sruti(MNGO), Khariar	RCH Phase-II-RCH Service Delivery Intervention in Un/Underserved Areas of Orissa Through MNGOs/FNGOs	5409.00	125.00	5534.00	115.00	5419.00 ⁵
3	Avantha Foundation	Avantha Nutrition Fellow (ANF)	907.00	118.00	1025.00	-	1025.00 ⁶
Total(B)			7506.00	430.00	7936.00	115.00	7821.00
Total(A+B)			36173.00	1094329.45	1130502.45	1098970.75	31531.70

1. Indicates only bank interest balance.

2. Indicates only bank interest balance.

3. Including bank interest balance of Rs.3843/-

4. Indicates only bank interest balance.

5. Including bank interest balance of Rs.2419/-

6. Including bank interest balance of Rs.879/-

Place:

Date:

S. R. Agrawal
1st Sept, 2017



For S. R. Agrawal & Co.

Chartered Accountants

FRN:315204E

(S. R. Agrawal)

Proprietor.

M.No.052495

S. R. Agrawal
DIRECTOR
THE AYAUSKAM

**THE AYAUSKAM,
GANDABAHALLI.**

Significant Accounting Policies and Notes on Account forming an integral part of the accounts for the year ended 31.3.2017

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.271.15 has been provided on 'donated assets' during the year against which 'Capital Reserve' exists. Consequent upon provision of depreciation an amount of Rs.271.15 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:
Date:

Blawempet
1st Sept, 2017



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

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

(Signature)
02/09/2017
DIRECTOR