

WATER FOR PEOPLE INDIA TRUST

26/1/1, GARIAHAT ROAD (SOUTH),
KOLKATA - 700 031

CONSOLIDATED **STATEMENT OF ACCOUNTS** **FOR THE YEAR ENDED 31ST MARCH, 2017**

AGARWAL KEJRIWAL & CO.
CHARTERED ACCOUNTANTS
1, GANESH CHANDRA AVENUE,
4TH FLOOR,
KOLKATA - 700 013
☎ 2236-5177/1785/2225-6995
☎ (033) 2225-6372
💻 agarwalkejriwal@vsnl.com

AGARWAL KEJRIWAL & CO.
Chartered Accountants

1, Ganesh Chandra Avenue,
4th Floor, Kolkata-700 013
☎ 2236-5177/1785, 2225-6995
☎ (033) 2225-6372
✉ agarwalkejriwal@vsnl.com

INDEPENDENT AUDITOR'S REPORT

To
The Trustees of Water For People India Trust
26/1/1, Gariahat Road (South), Kolkata-700 031

We have audited the accompanying financial statements of **Water For People India Trust**, which comprise the Balance sheet as at March 31, 2017, the Receipts and Payments account & Income & Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information (referred to as 'financial statements').

The financial statements have been prepared by the management of **Water For People India Trust** in compliance with the accounting principles generally accepted in India.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in compliance with the accounting principles generally accepted in India. This includes the design, implementation and maintenance of internal control relevant to the preparation of financial statements that are free from the 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 Standards on Auditing issued by the Institute of Chartered Accountants of India (ICAI). 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 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 entity's 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 accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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 :

- a) In the case of Balance Sheet of the state of affairs of the organisation as at 31st March, 2017;
- b) In the case of Income & Expenditure Account of the **deficit** of the organisation as at 31st March, 2017;
- c) In the case of Receipts & Payments Account of the cash flow of the organisation for the year ended 31st March, 2017.

For AGARWAL KEJRIWAL & CO.
Chartered Accountants
Firm's Registration No: 316112E



S. K. Kejriwal

(S. K. Kejriwal)
Partner

Membership No. 052768

Place : Kolkata.

Date : 07/09/2017

WATER FOR PEOPLE INDIA TRUST

26/1/1, Gariahat Road (South), Kolkata-700 031

CONSOLIDATED

Balance Sheet As At 31st March, 2017

| <u>Liabilities</u> | <u>Annx</u> | <u>Amount (₹)</u> | <u>Amount (₹)</u> | <u>Assets</u> | <u>Annx</u> | <u>Amount (₹)</u> | <u>Amount (₹)</u> |
|------------------------------------------------------------------|-------------|-------------------|----------------------|-----------------------------|-------------|-------------------|----------------------|
| <u>General Fund</u> | | | | <u>Fixed Assets</u> | "13" | | 545,478.00 |
| As per last account | | 3,010,923.14 | | <u>Loans & Advances</u> | | | |
| Less: Excess of Expenditure over Income | | 281,494.00 | | Advance to Vendors | | 62,500.00 | |
| | | 2,729,429.14 | | Security Deposit | | 10,000.00 | 72,500.00 |
| Add: Transfer from Restricted Fund for Internal Bills | | 1,847,367.00 | | <u>Current Assets</u> | "8" | | |
| | | 4,576,796.14 | | Cash-at-Bank | | 2,728,981.59 | |
| Less: Staff Benefits Withholdings transferred to Designated Fund | | 29,973.00 | 4,546,823.14 | - Foreign | | 17,588,068.14 | 20,317,049.73 |
| | | | | - Local | | | |
| <u>Capital Fund</u> | | | | Cash-in-hand | "9" | | |
| Opening balance | | 790,223.00 | | - Foreign | | 9,528.00 | 15,626.00 |
| Add :- Addition during the year | | 118,260.00 | | - Local | | 6,098.00 | |
| | | 908,483.00 | | | | | |
| Less: Return back to Tata Steel Project | | 363,005.00 | 545,478.00 | | | | |
| | | | | | | | |
| <u>Restricted Fund</u> | | | | | | | |
| Unspent Grant | "10" | (62,915.41) | | | | | |
| - Foreign | "10" | 12,029,362.00 | 11,966,446.59 | | | | |
| - Local | | | | | | | |
| <u>Designated Fund</u> | "11" | | 122,786.00 | | | | |
| <u>Current Liabilities & Provisions</u> | "12" | | 3,769,120.00 | | | | |
| | | | 20,950,653.73 | | | | 20,950,653.73 |

Significant Accounting Policies and Notes on Accounts

"14"

In terms of our report of even date

For Aganwal Kejriwal & Co.
Chartered Accountants
Firm Regn. No. 316112E



Place : Kolkata
Dated : 07/09/2017

Manoj

Managing Trustee

Water For People India Trust

Pawan

President

Water For People India Trust

S. D.

Treasurer

Water For People India Trust

WATER FOR PEOPLE INDIA TRUST

26/1/1, Gariahat Road (South), Kolkata-700 031

CONSOLIDATED

Income & Expenditure Account for the year ended 31st March, 2017

| Expenditure | Annx | Amount (') | Amount (') | Amount (') | Income | Annx | Amount (') | Amount (') | Amount (') |
|----------------------------------------|------|---------------|---------------|---------------|-----------------------------------------|------|---------------|---------------|---------------|
| To Expenditure out of | | | | | By Grants Received | "10" | | | |
| Foreign | | | | | (to the extent of Rev. Exp. utilized) | | | | |
| WFP Denver-General Project | "1" | 9,931,630.00 | | | Foreign | | | | |
| Molson Coors | "2" | 218,390.00 | | | Denver-General Project | | 9,931,630.00 | | |
| ITC-MSK | "3" | 4,567,102.73 | 14,717,122.73 | | ITC-MSK | | 4,567,102.73 | | |
| Local | | | | | Molson Coors-FCRA | | 218,390.00 | 14,717,122.73 | |
| CESC-Titagarh Project | "4" | 4,014,130.00 | | | Local | | | | |
| Tata Chemicals | "5" | 1,786,017.00 | | | CESC-Titagarh Project | | 4,014,130.00 | | |
| ITC-MSK | "6" | 13,531,480.00 | 19,331,627.00 | 34,048,749.73 | Tata Chemicals | | 1,786,017.00 | | |
| | | | | | ITC-MSK | | 13,531,480.00 | 19,331,627.00 | 34,048,749.73 |
| To Expenses out of General Fund | "7" | | | 314,885.00 | By Other Income | | | | |
| To Balance written off-Tata Steel Ltd. | | | | 194,159.00 | Local | | | | |
| | | | | | Donations from Individual | | | | 105.00 |
| | | | | | By Bank Interest | | | | |
| | | | | | Foreign | | | 132,855.00 | |
| | | | | | Local | | | | |
| | | | | | Received during the year | | 211,838.00 | | |
| | | | | | Less: Bank Int. trf to Restricted Grant | | 117,248.00 | 94,590.00 | 227,445.00 |
| | | | | | By Excess of Expenditure over | | | | |
| | | | | | Income transferred to | | | | |
| | | | | | General Fund A/c | | | | 281,494.00 |
| | | | | | | | | | |
| | | | | 34,557,793.73 | | | | | 34,557,793.73 |

Significant Accounting Policies and
Notes on Accounts

"14"



In terms of our report of even date

For Agarwal Kejriwal & Co.
Chartered Accountants
Firm Regn. No. 316112E

S. K. Kejriwal

(S. K. Kejriwal)
Partner

Membership No. 052768

Place : Kolkata
Dated : 07/09/2017

Pawan
President

Water For People India Trust

S. K.

Treasurer

Water For People India Trust

M. S.

Managing Trustee

Water For People India Trust

WATER FOR PEOPLE INDIA TRUST
26/1/1, Ganahat Road (South), Kolkata-700 031

CONSOLIDATED

Receipts & Payments Account for the year ended 31st March, 2017

| Receipts | | | | Payments | | | | |
|-------------------------------------------------------|-------------|-------------------|-------------------|-------------------|-------------|-------------------|-------------------|-------------------|
| | Annx | Amount (') | Amount (') | Amount (') | Annx | Amount (') | Amount (') | Amount (') |
| To Opening Balance | | | | | | | | |
| Cash-at-Bank | "8" | | | | | | | |
| Foreign | | 1,515,750.32 | | | | | | |
| Local | | 4,234,682.14 | 5,750,432.46 | | | | | |
| Cash-in-hand | "9" | | | | | | | |
| Foreign | | 25,068.00 | | | | | | |
| Local | | 17,902.00 | 42,970.00 | 5,793,402.46 | | | | |
| To Grants Received | "10" | | | | | | | |
| Local | | | | | | | | |
| CESC-Titagarh Project | | 1,321,327.00 | | | | | | |
| Tata Chemicals Project | | 4,626,352.00 | | | | | | |
| Colgate & Palmolive | | 13,000,000.00 | | | | | | |
| ITC- MSK Project | | 10,391,790.00 | 29,339,469.00 | | | | | |
| Foreign | | | | | | | | |
| WFP Denver | | 8,934,799.00 | | | | | | |
| ITC Mission Sunehera Kal | | | | | | | | |
| - Uluberia | | 1,297,311.00 | | | | | | |
| - Tribeni | | 5,394,682.00 | 15,626,792.00 | 44,966,261.00 | | | | |
| To Other Receipts | | | | | | | | |
| Local | | | | | | | | |
| Donations from Individual | | 105.00 | | | | | | |
| Bank Interest | | 211,838.00 | 211,943.00 | | | | | |
| Foreign | | | | | | | | |
| Bank Interest | | | 132,855.00 | 344,798.00 | | | | |
| To Earlier Year Advances and Deposits Realised | | | | | | | | |
| Local | | | | | | | | |
| Local | | | 36,036.00 | | | | | |
| FCRA | | | 1,780,941.00 | 1,816,977.00 | | | | |
| To Payables | | | | | | | | |
| TDS and P. Tax | | | | | | | | |
| Local | | | 126,144.00 | | | | | |
| FCRA | | | 8,000.00 | 134,144.00 | | | | |
| | | | | 53,055,582.46 | | | | 53,055,582.46 |
| By Payments out of | | | | | | | | |
| Foreign | | | | | | | | |
| Denver-General Project | "1" | | | | | 9,931,630.00 | | |
| - Revenue Exp. | | | | | | | | |
| Molson coors-Bhita Project | "2" | | | | | 203,690.00 | | |
| ITC-Mission Sunehera Kal | | | | | | | | |
| - Tribeni | "3" | | | | | 4,452,156.73 | 14,587,476.73 | |
| Local | | | | | | | | |
| CESC | "4" | | | | | 3,997,648.00 | | |
| Tata Chemicals | "5" | | | | | 1,710,723.00 | | |
| ITC-MSK Project | "6" | | | | | 10,281,166.00 | 15,989,557.00 | 30,577,033.73 |
| By Expenditure out of General Fund-Local | "7" | | | | | | | 289,885.00 |
| By Payments out of Designated Fund-Local | | | | | | | | 191,097.00 |
| By Payments relating to earlier year | | | | | | | | |
| Audit Fees | | | | | | | 25,000.00 | |
| Vendors | | | | | | | 1,389,418.00 | 1,414,418.00 |
| By Other Payments | | | | | | | | |
| TDS and P. Tax(last year) | | | | | | | 240,473.00 | |
| Security Deposit to landlord | | | | | | | 10,000.00 | 250,473.00 |
| By Closing Balance | | | | | | | | |
| Cash-at-Bank | "8" | | | | | | | |
| Foreign | | | | | | 2,728,981.59 | | |
| Local | | | | | | 17,588,068.14 | 20,317,049.73 | |
| Cash-in-hand | "9" | | | | | | | |
| Foreign | | | | | | 9,528.00 | | |
| Local | | | | | | 6,098.00 | 15,626.00 | 20,332,675.73 |

Significant Accounting Policies and Notes on Accounts

"14"



In terms of our report of even date

For Agarwal Kejriwal & Co.
Chartered Accountants
Firm Regn. No. 316112E

S. K. Kejriwal
(S. K. Kejriwal)
Partner
Membership No. 052768

Place : Kolkata
Dated : 07/09/2017

Pawan
President
Water For People India Trust

S. K.
Treasurer
Water For People India Trust

H. Saha
Managing Trustee
Water For People India Trust

WATER FOR PEOPLE INDIA TRUST

Consolidated

Annexures forming part of financial statement for the year ended 31st March, 2017

Annexure-"1"

Payments out of WFP Denver Project

| <i>Particulars</i> | <i>Amount (`)</i> | <i>Less Institutional Cost(`)</i> | <i>Amount (`)</i> |
|--------------------------------------------------------------|---------------------|-------------------------------------|---------------------|
| <u>Denver - Operational & Administration Cost</u> | | | |
| Denver-Telephone, Fax, Internet and Stationaries | 35,723.00 | - | 35,723.00 |
| | 35,723.00 | - | 35,723.00 |
| <u>Denver-Social Arts Prog.</u> | | | |
| Social Arts Expenses (Common) | 891,972.00 | | 891,972.00 |
| Denver- Consultancy Fees for Akshara Arts Society | 1,451,735.00 | - | 1,451,735.00 |
| Denver- Consultancy Fees to AArambh Mumbai Production | 6,152,682.00 | - | 6,152,682.00 |
| Denver- Consultant Fees for Earth Matters Foundation | 1,270,318.00 | - | 1,270,318.00 |
| Denver- Consultant Fees for Ratan Kumar | 129,200.00 | - | 129,200.00 |
| <u>Denver-Institutional Cost</u> | 1,095,973.00 | 1,095,973.00 | - |
| | 10,991,880.00 | 1,095,973.00 | 9,895,907.00 |
| Total | 11,027,603.00 | 1,095,973.00 | 9,931,630.00 |
| | | | 9,931,630.00 |

Trf. To Receipts & Payments and income and Exp A/c

Annexure-"2"

Payments out of Molson Coors

| <i>Particulars</i> | <i>Amount (`)</i> | <i>Provision for Liabilities Amount (`)</i> | <i>Total Amount (`)</i> |
|--------------------------------------------------|---------------------|-----------------------------------------------|---------------------------|
| <u>Hardware</u> | | | |
| Community Water System(Tubewell- New) | 88,196.00 | | |
| Drinking Water Station | 70,025.00 | | |
| Support Cost for WFPIT Includ. HR | 24,890.00 | 183,111.00 | 183,111.00 |
| <u>Program Support</u> | | | |
| Local Travel for Program Staff | 4,200.00 | | |
| Office, Rent, Telephone, Internet and Stationery | 14,806.00 | 19,006.00 | 19,006.00 |
| <u>Software</u> | | | |
| Documentatating Case Stories of Project | | 14,700.00 | 14,700.00 |
| Training for School Children and Community Memb | 1,573.00 | - | 1,573.00 |
| | - | - | - |
| | 203,690.00 | 14,700.00 | 218,390.00 |

Trf. To Receipts & Payments A/c Trf. To Balance Sheet Trf. To Income & Expenditure A/c

Pawan
President
Water For People India Trust

S. V.
Treasurer
Water For People India Trust



H. Sen
Managing Trustee
Water For People India Trust

WATER FOR PEOPLE INDIA TRUST

Consolidated

Annexures forming part of financial statement for the year ended 31st March, 2017

Annexure-"3"

Payments out of Mission Sunehera Kal-Tribeni Project

| Particulars | Amount (`) | Less : Institutional Cost (`) | Less : Amount withhold for staff benefits (`) | Amount (`) | Add : Provision for Liabilities Amount (`) | Total Amount (`) |
|--------------------------------------------------|--------------|---------------------------------|-------------------------------------------------|---------------------------------|----------------------------------------------|----------------------------------|
| Survey | | | | | | |
| Annual Flow to Measure Changes (Common) | 108,828.00 | | - | 108,828.00 | - | 108,828.00 |
| | 108,828.00 | | - | 108,828.00 | - | - |
| Mobilization & Other Costs | | | | | | |
| Travel Cost (Common) | 100,292.00 | | | 100,292.00 | | |
| Signage & Display Board (Common) | 221,200.00 | | | 221,200.00 | | |
| Project Manager (Common) | 76,600.00 | | 25,952.00 | 50,648.00 | | |
| Project Officer (Common) | 156,908.00 | | 31,413.00 | 125,495.00 | | |
| Project Engineer (Common) | 96,480.00 | | | 96,480.00 | | |
| Supervisor (Common) | 344,988.00 | | | 344,988.00 | | |
| Community Mobilizer (Common) | 265,774.00 | | | 265,774.00 | | |
| | 1,262,242.00 | | 57,365.00 | 1,204,877.00 | - | 1,204,877.00 |
| Office Administration Cost | | | | | | |
| Accountant (Common) | 96,000.00 | | | 96,000.00 | | - |
| Office Rent, Electricity & Maintenance (Common) | 105,018.00 | | | 105,018.00 | | - |
| Telephone, Communication & Internet (Common) | 26,206.00 | | | 26,206.00 | | - |
| Printing Stationery & Office Supply (Common) | 9,748.00 | | | 9,748.00 | | - |
| Institutional Cost (Common) | 37,380.00 | | | 37,380.00 | | - |
| Bank Charges | 1,468.73 | | | 1,468.73 | | - |
| | 275,820.73 | | - | 275,820.73 | - | 275,820.73 |
| Promotion of Improved Sanitation | | | | | | |
| Hooghly Program Expenses: | | | | | | |
| Support to School Infrastructure (Hooghly) | 1,034,518.00 | | | 1,034,518.00 | 114,946.00 | 1,149,464.00 |
| Dust & Disposal of Midday Meal Wastg (Hooghly) | 80,590.00 | | | 80,590.00 | | |
| Support to Govt. School (Old/repeat) (Hooghly) | 181,697.00 | | | 181,697.00 | | |
| IHHT Mobilization Meeting (Hooghly) | 2,804.00 | | | 2,804.00 | | |
| SHG Cluster Training on O&M (Hooghly) | 400.00 | | | 400.00 | | |
| Form. & Steng. of Child Cab. /WATSAN Comm(Hoog) | 12,000.00 | | | 12,000.00 | | |
| WATSAN Committee Workshop (Hooghly) | 8,235.00 | | | 8,235.00 | | |
| Training of Mid-Day Meal Worker (Hooghly) | 9,950.00 | | | 9,950.00 | | |
| School Toilet Cleaner Training (Hooghly) | 5,650.00 | | | 5,650.00 | | |
| | 1,335,844.00 | | - | 1,335,844.00 | 114,946.00 | 1,450,790.00 |
| Howrah Program Expenses: | | | | | | |
| Support to School Infrastructure (Howrah) | 841,545.00 | | | 841,545.00 | | |
| Installation of Tubewell for Running Water | 220,320.00 | | | 220,320.00 | | |
| Dust and Disposal of Mid-Day Meal Garbage(How) | 57,500.00 | | | 57,500.00 | | |
| Support to Govt School (Old /repeat) (How.) | 183,975.00 | | | 183,975.00 | | |
| Individual Household Toilet Const. to SHGS | 125,000.00 | | | 125,000.00 | | |
| HHT Mobilization Meeting (Howrah) | 17,495.00 | | | 17,495.00 | | |
| SHG Cluster Mason Training (Howrah) | 33,585.00 | | | 33,585.00 | | |
| Form. & Steng. Of Child Cabi. & WATSAN Com (How) | 15,000.00 | | | 15,000.00 | | |
| WATSAN Committee Workshop (Howrah) | 7,257.00 | | | 7,257.00 | | |
| Hygiene/Menstrual Hygiene in School (Howrah) | 4,900.00 | | | 4,900.00 | | |
| Training Mid-Day Meal Workers (Howrah) | 13,160.00 | | | 13,160.00 | | |
| School Toilet Cleaner Training (Howrah) | 7,050.00 | | | 7,050.00 | | |
| | 1,526,787.00 | | - | 1,526,787.00 | - | 1,526,787.00 |
| | 4,509,521.73 | | 57,365.00 | 4,452,156.73 | 114,946.00 | 4,567,102.73 |
| | | | | Trf. To Receipts & Payments A/c | Trf. To Balance Sheet | Trf. To Income & Expenditure A/c |

Pantun
President

Water For People India Trust

S. Ven

Treasurer

Water For People India Trust



H. Sanku

Managing Trustee
Water For People India Trust

WATER FOR PEOPLE INDIA TRUST

Consolidated

Annexures forming part of Financial Statements
for the year ended 31st March, 2017

Annexure-"4"

CESC-Titagarh Project

| Particulars | Amount (`) | Provision for liabilities | Amount (`) |
|-------------------------------------------|-----------------------------|---------------------------|---------------------------------------------------|
| <u>Hardware</u> | | | |
| Const. of Community Toilet Comp. | 3,605,757.00 | 16,482.00 | 3,622,239.00 |
| (a) | 3,605,757.00 | | 3,622,239.00 |
| <u>Personnel</u> | | | |
| Field Coordinator | 132,000.00 | 16,482.00 | 132,000.00 |
| Project Officer | 120,000.00 | | 120,000.00 |
| (b) | 252,000.00 | | 252,000.00 |
| <u>Program Support</u> | | | |
| Administration Including Office Equipment | 64,586.00 | 16,482.00 | 64,586.00 |
| Local Travel | 12,580.00 | | 12,580.00 |
| (c) | 77,166.00 | | 77,166.00 |
| <u>Software</u> | | | |
| Advocacy, Review and Capacity Building | 11,617.00 | 16,482.00 | 11,617.00 |
| Awareness & Hygiene Activities | 946.00 | | 946.00 |
| Baseline and Endline Survey | 22,000.00 | | 22,000.00 |
| Mass Awareness Creation | 19,907.00 | | 19,907.00 |
| Training to Operat. & Maint. Comm | 8,255.00 | | 8,255.00 |
| (d) | 62,725.00 | 16,482.00 | 62,725.00 |
| Total(a+b+c+d) | 3,997,648.00 | 16,482.00 | 4,014,130.00 |
| | Trf. To Receipts & Payments | | Trf. To Receipts & Payments and Income & Exp. A/c |

Pawan

President

Water For People India Trust

S.K.

Treasurer

Water For People India Trust



Hemle

Managing Trustee

Water For People India Trust

WATER FOR PEOPLE INDIA TRUST
Consolidated

Annexures forming part of Financial Statements
for the year ended 31st March, 2017

Annexure-"5"

Tata Chemicals- Project

| Particulars | Amount (`) | Less: Institutional Cost (`) | Amount (`) | Add provision for Liabilities (`) | Amount (`) |
|------------------------------------------|--------------|--------------------------------|-----------------------------|-------------------------------------|---------------------------|
| Tata Chemicals(2016-17) | | | | | |
| Administration Exp | | | | | |
| Tata Chemi-Institutional Cost(Misl) | 103,989.00 | | 103,989.00 | | |
| Tata Chemi-Local Travel | 27,809.00 | | 27,809.00 | | 131,798.00 |
| Salary | | | | | |
| Project Officer | 129,600.00 | | 129,600.00 | | |
| Supervisor | 120,634.00 | | 120,634.00 | | 250,234.00 |
| Hardware Activity | | | | | |
| Construction/Renovation of Toilet Block | 887,964.00 | | 887,964.00 | 60,294.00 | 948,258.00 |
| Software Activity | | | | | |
| Banner/ Poster/Wall Wr | 2,500.00 | | 2,500.00 | | |
| Spl. Day Celebration | 21,175.00 | | 21,175.00 | | |
| WATSAN Commt- Cap/ Apron | 22,500.00 | | 22,500.00 | | 46,175.00 |
| Tata Chemicals(2015-16) | | | | | |
| Administration Exp | | | | | |
| Institutional Cost | 110,093.00 | 104,362.00 | 5,731.00 | 15,000.00 | 20,731.00 |
| Local Travel | 17,571.00 | | 17,571.00 | | 17,571.00 |
| Fund transfer to Partner Org(CRW) | 371,250.00 | | 371,250.00 | | 371,250.00 |
| | | | 1,710,723.00 | 75,294.00 | 1,786,017.00 |
| | | | Trf. To Receipts & Payments | | Trf. To Income & Exp. A/c |

| Particulars | Amount (`) | Less: Institutional Cost (`) | Less: Amount Withhold from Staff (`) | Amount (`) | Add: Provision for Liabilities (`) | Amount (`) |
|--------------------------------------------|----------------------|--------------------------------|----------------------------------------|---------------------------------------|--------------------------------------|----------------------------------------|
| Revenue Expenditure | | | | | | |
| MSK- Mobilisation and Other Cost(Common) | 2,237,976.00 | | 23,401.00 | 2,214,575.00 | 992,080.00 | 3,206,655.00 |
| MSK - Overhead and Administration(Common) | 970,881.00 | 523,723.00 | | 447,158.00 | 6,138.00 | 453,296.00 |
| MSK- Survey(Common) | 119,800.00 | | | 119,800.00 | - | 119,800.00 |
| MSK-Ganjam | 1,614,011.00 | | | 1,614,011.00 | 48,000.00 | 1,662,011.00 |
| MSK- Hoogly | 2,002,323.00 | | | 2,002,323.00 | 870,231.00 | 2,872,554.00 |
| MSK- Howrah | 2,671,344.00 | | | 2,671,344.00 | 129,774.00 | 2,801,118.00 |
| MSK-Kolkata | 1,093,715.00 | | | 1,093,715.00 | 1,322,331.00 | 2,416,046.00 |
| | 10,710,050.00 | 523,723.00 | 23,401.00 | 10,162,926.00 | 3,368,554.00 | 13,531,480.00 |
| Capital Expenditure | | | | | | |
| MSK-Digital Camera (Ganjam) | 53,700.00 | | | 53,700.00 | | 53,700.00 |
| MSK- Furniture & Fixtures (Ganjam) | 17,260.00 | | | 17,260.00 | | 17,260.00 |
| MSK-Multifunctional Printer (Ganjam) | 16,300.00 | | | 16,300.00 | | 16,300.00 |
| MSK-Pico Projector (Ganjam) | 31,000.00 | | | 31,000.00 | | 31,000.00 |
| | 118,260.00 | 118,260.00 | 118,260.00 | 118,260.00 | 118,260.00 | 118,260.00 |
| | 10,828,310.00 | 523,723.00 | 23,401.00 | 10,281,186.00 | 3,368,554.00 | 13,649,740.00 |
| | | | | Trf. To Receipts and Payments Account | | Trf. To Income and expenditure account |

Pawan
President
Water For People India Trust

SEL
Treasurer
Water For People India Trust



Manoj
Managing Trustee
Water For People India Trust

WATER FOR PEOPLE INDIA TRUST
Consolidated

Annexures forming part of Financial Statements
for the year ended 31st March, 2017

Annexure-"7"

Expenditure out of General Fund

| Particulars | Amount (`) | Less Amount withhold for staff benefits(`) | Amount (`) | Add : Provision for Liabilities Amount (`) | Total Amount (`) |
|---------------------------------------------------------|-------------------|----------------------------------------------------|------------------------------------|----------------------------------------------------|-------------------------------------|
| <u>Administration Exp for Tata Steel Project</u> | | | | | |
| Administrative Expenses for Tata Steel | 139,125.00 | - | 139,125.00 | - | 139,125.00 |
| (a) | 139,125.00 | - | 139,125.00 | - | - |
| <u>Gen-Administrative Exp</u> | | | | | |
| Admin. Expenses | 44,066.00 | - | 44,066.00 | - | 44,066.00 |
| Audit Fees | 54,750.00 | - | 54,750.00 | 25,000.00 | 79,750.00 |
| Consultancy Fees | 12,032.00 | - | 12,032.00 | - | 12,032.00 |
| Gen-Gratuity | 22,151.00 | 22,151.00 | - | - | - |
| Local Travel | 4,427.00 | - | 4,427.00 | - | 4,427.00 |
| Office Supplies | 5,400.00 | - | 5,400.00 | - | 5,400.00 |
| Telecom/Internet Charges | 150.00 | - | 150.00 | - | 150.00 |
| (b) | 142,976.00 | - | 120,825.00 | 25,000.00 | - |
| <u>Gen-Personnel</u> | | | | | |
| Salary & Wages | 9,935.00 | - | 9,935.00 | - | 9,935.00 |
| Staff salary of Bhita Project | 20,000.00 | - | 20,000.00 | - | 20,000.00 |
| (c) | 29,935.00 | - | 29,935.00 | - | - |
| (a + b + c) | 312,036.00 | - | 289,885.00 | 25,000.00 | 314,885.00 |
| | | | Trf. To Receipts & Payments A/c | Trf. To Balance Sheet | Trf. To Income & Expenditure A/c |



Pawan

President

Water For People India Trust

SC

Treasurer

Water For People India Trust

Hemant

Managing Trustee

Water For People India Trust

WATER FOR PEOPLE INDIA TRUST
CONSOLIDATED

Annexures forming part of Financial Statements
for the year ended 31st March, 2017

Annexure - "8"

| Cash at Bank : | Opening | | Closing | |
|----------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|----------------------|
| | Foreign | Local | Foreign | Local |
| Particulars | Amount (`) | Amount (`) | Amount (`) | Amount (`) |
| Axis Bank Ltd., Green Park Br., New Delhi-110016 S. B. A/c No. 913010020024909 (Mother A/c) IFSC : UTIB0000015 | | | | |
| Denver Project | 347,307.21 | | 1,305,468.21 | |
| Molson Coors | 254,195.00 | | 56,468.00 | |
| General Project-FCRA | 269,344.00 | | 1,128,790.00 | |
| Axis Bank Ltd., Golpark Br., Kolkata-19 Current A/c No. 915020006801321, IFSC : UTIB0000011 | | | | |
| ITC Mission Sunehera Kal | | | | |
| - Uluberia | 158,726.17 | | 0.17 | |
| - Tribeni | 486,177.94 | | 238,255.21 | |
| Axis Bank Ltd., Golpark Br., Kolkata-19 S.B. A/c No. 011010100384728, IFSC : UTIB0000011 | | | | |
| Molson Coors-Bhita Proj.(2015) | | 85,427.00 | | 86,785.00 |
| CESC-Titagarh Project | | 2,723,514.00 | | 48,136.00 |
| Tata Chemicals Project | | - | | 2,893,567.00 |
| Colgate & Palmolive Limited | | - | | 13,000,000.00 |
| Trust -General Fund | | 1,425,741.14 | | 1,448,141.14 |
| Axis Bank Ltd., Golpark Br., Kolkata-19 Current A/c No. 915020006801321, IFSC : UTIB0000011 | | | | |
| ITC MSK-Local Fund | | - | | 111,439.00 |
| | 1,515,750.32 | 4,234,682.14 | 2,728,981.59 | 17,588,068.14 |

Annexure - "9"

| Cash In hand | Opening | | Closing | |
|---------------------------------|------------------|------------------|-----------------|-----------------|
| | Foreign | Local | Foreign | Local |
| Particulars | Amount (`) | Amount (`) | Amount (`) | Amount (`) |
| Denver Project | 9,981.00 | | 1,988.00 | |
| Molson Coors | 14,583.00 | | 7,540.00 | |
| ITC Mission Sunehera Kal | | | | |
| - Uluberia | 93.00 | | | |
| - Tribeni | 411.00 | | | |
| Molson Coors-Bhita Proj.(2015) | | 1,830.00 | | 1,830.00 |
| CESC-Titagarh Project | | 3,105.00 | | 895.00 |
| Tata Chemicals-2015-16 Proj.(2) | | 4,904.00 | | 2,686.00 |
| Tata Steel Ltd.-Odisha Proj. | | 303.00 | | - |
| ITC-MSK | | - | | 398.00 |
| Trust -General fund | | 7,760.00 | | 289.00 |
| | 25,068.00 | 17,902.00 | 9,528.00 | 6,098.00 |


President
Water For People India Trust


Treasurer
Water For People India Trust




Managing Trustee
Water For People India Trust

WATER FOR PEOPLE INDIA TRUST
Consolidated

Annexure - "10"
Unspent Grant
FCRA

| Particulars | Opening Balance (₹) | Grant Received Amount (₹) | Expenditure during the year | | | | Unspent Amount (₹) |
|-----------------------------------------|---------------------|---------------------------|-----------------------------|----------------------------------------|----------------------|-----------------------------------|--------------------|
| | | | Revenue (₹) | Staff Benefits charged to Projects (₹) | Total Exp (₹) | Exp. by way of Internal Bills (₹) | |
| WFP Denver | 1,990,580.21 | 8,934,799.00 | 9,931,630.00 | - | 9,931,630.00 | 1,095,973.00 | (102,223.79) |
| ITC Mission Sunehera Kal-14-15-Tribeni | (646,905.06) | 5,394,682.00 | 4,567,102.73 | 57,365.00 | 4,624,467.73 | 123,309.00 | 0.21 |
| ITC Mission Sunehera Kal-15-16-Uluberia | (1,297,310.83) | 1,297,311.00 | - | - | - | - | 0.17 |
| Molson Coors Bhitia Project | 257,698.00 | - | 218,390.00 | - | 218,390.00 | - | 39,308.00 |
| Total | 304,062.32 | 15,626,792.00 | 14,717,122.73 | 57,365.00 | 14,774,487.73 | 1,219,282.00 | (62,915.41) |
| | | Rcpt & Pmt. A/c | Income & Exp. | A/c | | | Balance Sheet |

LOCAL

| Particulars | Opening Balance (₹) | Grant Received Amount (₹) | Interest Received Amount (₹) | Spent | | Staff Benefits charged to Projects (₹) | Total Exp (₹) | Exp. by way of Internal Bills (₹) | Total Exp (₹) | Written Off (₹) | Unspent Amount (₹) |
|------------------------------|---------------------|---------------------------|------------------------------|----------------------|-------------------|----------------------------------------|----------------------|-----------------------------------|----------------------|-------------------|----------------------|
| | | | | Revenue (₹) | Capital (₹) | | | | | | |
| Colgate | - | 13,000,000.00 | - | - | - | - | - | - | - | - | 13,000,000.00 |
| Molson Coors-Bhitia Project | 77,257.00 | - | 1,358.00 | - | - | - | - | - | - | - | 78,615.00 |
| CESC-Tilagharh Project | 2,675,649.00 | 1,321,327.00 | 17,154.00 | 4,014,130.00 | 4,014,130.00 | - | 4,014,130.00 | - | 4,014,130.00 | - | - |
| Tata Chemicals-2015-16 | (78,888.00) | 4,626,352.00 | 46,691.00 | 1,786,017.00 | 1,786,017.00 | - | 1,786,017.00 | 104,362.00 | 1,890,379.00 | - | 2,703,776.00 |
| ITC MSK General | - | 10,391,790.00 | 52,045.00 | 13,531,480.00 | 118,260.00 | 23,401.00 | 13,673,141.00 | 523,723.00 | 14,196,864.00 | 194,159.00 | (3,753,029.00) |
| Tata Steel Ltd.-Odisha Proj. | (194,159.00) | - | - | - | - | - | - | - | - | - | - |
| Total | 2,479,859.00 | 29,339,469.00 | 117,248.00 | 19,331,627.00 | 118,260.00 | 23,401.00 | 19,473,288.00 | 628,085.00 | 20,101,373.00 | 194,159.00 | 12,029,362.00 |
| | | Rcpt & Pmt. A/c | Income & Exp. A/c | Balance Sheet | Rcpt & Pmt. A/c | | | | | | Balance Sheet |



Ranjan

President

Water For People India Trust

S. G.

Treasurer

Water For People India Trust

H. Sengupta

Managing Trustee

Water For People India Trust

WATER FOR PEOPLE INDIA TRUST

CONSOLIDATED

Annexures forming part of Financial Statements
for the year ended 31st March, 2017

| | Opening | Transfer from General Fund | Transfer from Restricted Funds | Paid | Transfer to General Fund | Amount () |
|------------------------------------------|-------------------|-------------------------------|-----------------------------------|-------------------|-----------------------------|-------------------|
| Annexure-"11" Designated Fund | | | | | | |
| Fund for Gratuity | 125,819.00 | 48,080.00 | - | 33,006.00 | 18,107.00 | 122,786.00 |
| Leave Travel Allowance | 24,908.00 | | 18,745.00 | 43,653.00 | - | - |
| Medical Benefit | 32,401.00 | | 32,253.00 | 64,654.00 | - | - |
| Welfare Contribution | 20,016.00 | | 29,768.00 | 49,784.00 | - | - |
| | 203,144.00 | 48,080.00 | 80,766.00 | 191,097.00 | 18,107.00 | 122,786.00 |

| | Amount () |
|---------------------------------------------------------------|---------------------|
| Annexure-"12" Current Liabilities & Provisions | |
| Taxes Payable | 134,144.00 |
| Payable to contractors | 1,953,823.00 |
| Payable to vendors | 868,832.00 |
| Salaries Payable | 17,334.00 |
| Audit Fees Payable | 60,000.00 |
| Security Deposit | 734,987.00 |
| | 3,769,120.00 |

| | Opening Balance as on 01/04/2016 | Purchase during the year | Returned back to Tata Steel Project | Closing Balance as on 31/03/2017 |
|---------------------------------------|----------------------------------------|-----------------------------|----------------------------------------|-------------------------------------|
| Annexure-"13" Fixed Assets | | | | |
| Assets | | | | |
| Chairs & Tables | 44,729.00 | 17,260.00 | 26,229.00 | 35,760.00 |
| Camera | 14,700.00 | 53,700.00 | | 68,400.00 |
| Computer | 492,608.00 | | 225,000.00 | 267,608.00 |
| Two Wheeler | 164,086.00 | | 37,676.00 | 126,410.00 |
| LCD Projector | 33,500.00 | 31,000.00 | 33,500.00 | 31,000.00 |
| Printer Cum Xerox | 40,600.00 | 16,300.00 | 40,600.00 | 16,300.00 |
| | 790,223.00 | 118,260.00 | 363,005.00 | 545,478.00 |

Pawar
President

[Signature]
Treasurer



Water For People India Trust

[Signature]

Managing Trustee
Water For People India Trust

WATER FOR PEOPLE INDIA TRUST

26/1/1, Gariahat Road (South),
Kolkata-700 031

CONSOLIDATED

Annexures forming part of the accounts for the year ended 31st March, 2017

ANNEXURE – “14”

SIGNIFICANT ACCOUNTING POLICIES

1. **Recognition of Income & Expenses**

- a) Income from grant is recognised to the extent it is utilized by the trust.
 - b) All other income & expenses have been recognised on cash basis except provision for expenses are made at the end of reporting period/accounting year.
2. Fixed assets are recognised at cost.

NOTES ON ACCOUNTS

During the year fixed assets acquired out of grant from Tata Steel Ltd. has been returned back. The necessary accounting entries have been made by crediting the fixed assets account at book value and debiting the capital fund account.

Signature to Annexure “1” to “14”

In terms of our certificate of even date

For AGARWAL KEJRIWAL & CO.

Chartered Accountants

Firm's Registration No: 316112E



S. K. Kejriwal

(S. K. Kejriwal)

Partner

Membership No. 052768

Place : Kolkata.

Date : 07/09/2017

Trustee

Panjan

President

Water For People India Trust

Mento

Managing Trustee

Water For People India Trust

Trustee

S. V.

Treasurer

Water For People India Trust