

**VRUTTI - Foreign Contribution Account**

**No. 36 Ground Floor, Vinayaka Layout, Boopasandra Main Road, Boopasandra, Bangalore-94**

**SCHEDULE 8 :**

**NOTES TO ACCOUNTS & SIGNIFICANT ACCOUNTING**

**POLICIES FORMING PART OF FINANCIAL STATEMENTS**

- 1 The Society has commenced with effect from 13th March, 2002. It has been registered with Registrar of Societies, Bangalore District under Karnataka Societies Registration Act 1960 vide registration no. 1143:2001-02 dated 13.03.2002
- 2 The society has been registered under Foreign Contribution (Regulation) Act, 1976 vide registration No 094421378 dated 02/07/2010 vide letter no. II/21022/69 (0112)/2009-FCRA II for receiving foreign contributions
- 3 The society has been registered under section 12AA(a) of the Income Tax Act, 1961 vide registration No.CIT(E)BKR/12A/K-113/AAAJC0156H/ITO(E)-2/Vol 2014-15 dt 30/12/2014 and approval u/s 80G(5)(iv) of the Income Tax Act, 1961 has been obtained vide No.CIT(E)BKR/80G/K-114/AAAJC0156H/ITO(E)-2/Vol 2014-15 dt 30/12/2014
- 4 The Financial Accounts are prepared on historical cost convention.
- 5 Method of Accounting: Mercantile Method of Accounting is followed.
- 6 The grant revenue (restricted Fund) has been recognised to the extent of expenditure incurred during the year.
- 7 The financial statements are prepared in accordance with the applicable accounting Standards.
- 8 During the year, the society has not received in kind contribution during the year.
- 9 Previous year figures have been regrouped wherever necessary to conform to the current year figures
- 10 The Financial Statements are prepared for the period 01.04.2015 to 31.03.2016

For Vrutti



**Ms. Siddhi Mankad**  
Secretary

**Bangalore**  
Date:



**Mr. Vijay Kulkarni**  
Treasurer

As per our report of even date annexed  
For **R.V.K.S. And Associates**  
Chartered Accountants  
Firm No.008572S



**R. Mohan**  
Partner  
M No.203911



VRUTTI-Foreign Contribution Account			
BALANCE SHEET			
Particulars	Sch	Amount ( in Rs.)	Amount ( in Rs.)
		As at 31.03.2016	As at 31.03.2015
<b>SOURCES OF FUNDS</b>			
General Reserve- Opening Balance		33,05,412	31,10,386
Current year surplus		48,97,645	1,95,026
<b>Total</b>		<b>82,03,057</b>	<b>33,05,412</b>
<b>APPLICATION OF FUNDS</b>			
Current Assets, Loans and Advances	1	4,40,07,574	3,23,85,284
Less : Current liabilities and Provisions	2	3,58,04,517	2,90,79,871
<b>Net working capital ( 1-2 )</b>		<b>82,03,057</b>	<b>33,05,412</b>
<b>Total</b>		<b>82,03,057</b>	<b>33,05,412</b>

For Vrutti



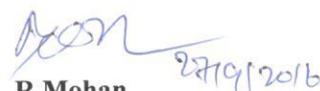
Ms. Siddhi Mankad  
Secretary

Bangalore  
Date:




Mr. Vijay Kulkarni  
Treasurer

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For R V K S And Associates  
Chartered Accountants  
Firm No.008572S



R. Mohan  
Partner  
M No.203911



**Vrutti Livelihood Resource Centre**

(Regd. Society)

Registered Office : SF-B, Shiva Enclave, No. 11, Naidu Layout, Sanjay Nagar, Bangalore - 560 094.

Office Address : # 36, Ground Floor, Vinayaka Layout, Boopasandra Main Road, Bangalore-560 094

Ph. : +91 80 2341 9616 Website : <http://www.vrutti.org>

VRUTTI-Foreign Contribution Account			
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED			
REVENUE	Sch	Amount (in Rs.) 31.03.2016	Amount (in Rs.) 31.03.2015
<b>Grant Income</b>			
Agricultural Activities,Integrated Sustainable Community Farm,Advancing Theory and Practice of Evaluation in South Asia & Implementation of Integrated Water Resource Managment	3	8,38,01,156	7,22,39,694
Interest Income		22,49,990	29,98,742
Other Income		60,231	
Foreign Exchange fluctuation gain		-	4,33,253
<b>Total Income</b>		<b>8,61,11,377</b>	<b>7,56,71,689</b>
EXPENDITURE	Sch	Amount (in Rs.) 31-Mar-16	Amount (in Rs.) 31-Mar-15
<b>Grant Expenditure</b>			
Agricultural Activities,Integrated Sustainable Community Farm,Advancing Theory and Practice of Evaluation in South Asia & Implementation of Integrated Water Resource Managment	4	8,12,13,732	7,54,76,663
			-
<b>Total Expenditure</b>		<b>8,12,13,732</b>	<b>7,54,76,663</b>
<b>Excess of Income Over Expenditure</b>		<b>48,97,645</b>	<b>1,95,026</b>
For Vrutti		As per our report of even date annexed For R V K S And Associates Chartered Accountants Firm No.008572S	
  <b>Ms.Siddhi Mankad</b> Secretary Bangalore Date:	  <b>Mr.Vijay Kulkarni</b> Treasurer	 <b>R.Mohan</b> Partner M No.203911	

VRUTTI-Foreign Contribution Account			
Receipts and Payment Account for the year ended 31st March 2016			
Receipts	Amount (Rs)	Payments	Amount (Rs)
<b>Opening Balances</b>			
Bank	2,14,99,052	<b>Application of Money</b>	
		Grant Project Expenses	7,61,39,624
<b>Grant received during the year</b>		<b>Closing Balances</b>	
Centre for Indian Knowledge Systems	5,30,192	Balance with Bank and cash on hand	2,90,77,921
The Ford Foundation	62,07,134		
ISST-GWE	1,65,819		
Swasti Avahan	1,22,02,545		
HIVOS- RRAN-EE	38,84,579		
3ie-BT-EM-IE	78,94,380		
Solidiradad - SNAL-BCI-TN	21,98,813		
3ie-CC-IE	6,33,986		
Bill & Millanda Gates Foundation	78,53,639		
Europion Union	36,52,474		
Walmart	1,29,09,818		
Hivos PO SGF	46,50,077		
Solidaridad FSP PFC Grant MP	30,75,085		
HIOVS - RRA Network	99,53,950		
International Development Research Centre -COE SA	30,83,333		
Solidaridad BCFT MP	35,32,091		
Bank Of India -Interest	12,90,578		
<b>Total</b>	<b>10,52,17,545</b>	<b>Total</b>	<b>10,52,17,545</b>

<p>For Vrutti</p>   <p>Ms. Siddhi Mankad Secretary</p> <p>Mr. Vijay Kulkarni Treasurer</p> <p>Bangalore Date:</p> 	<p>As per our report of even date annexed For R V K S And Associates Chartered Accountants Firm No.008572S</p>  <p>R. Mohan Partner M No.203911</p> 
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## VRUTTI-Foreign Contribution Account

## GROUPINGS TO BALANCE SHEET

Sch No 1

## CURRENT ASSETS, LOANS AND ADVANCES

		31-Mar-16	31-Mar-15
<b>a</b>	<b>Bank balances:</b>		
	Bank Of India- A/c No.849320110000165	80,38,672	14,59,619
	Canara Bank-A/c No.3439201000006	8,14,001	41,306
	State Bank Of India-A/c.No.32461898319	27,879	26,797
	Bank of India - A/c No. 900210210000033	2,26,041	-
	Cash- Foreign Currency	71,328	71,330
	Fixed Deposit Bank of India	1,99,00,000	1,99,00,000
	<b>Total</b>	<b>2,90,77,921</b>	<b>2,14,99,052</b>
<b>b</b>	<b>Sundry Debtors &amp; Advances</b>	<b>31-Mar-16</b>	<b>31-Mar-15</b>
	<b>Account Receivable</b>		
	R4D-PSIPSE-LS-II	3,18,140	-
	DFID-CEI-II	3,34,012	3,34,012
	Swasti-BMGF-Avahan-III	5,71,650	14,07,262
	KNH-CF-2014-17	6,77,534	
	Ford Foundation-HMS		7,33,937
	SNAL BCFT MP	4,85,095	
	SNAL BCFT TN	17,786	
	European Union Grant	36,42,150	
	IOCE EP Regional Grant 3	42,678	
	SNAL FSP PFC GRANT MP	3,12,390	
	IDRC-COE-SA	-	29,69,280
	Accounts Receivable	2,44,544	2,44,431
	<b>Loans &amp; Advances</b>		
	Ponmani Tharcharbu Mahalir	41,500	41,500
	Shri Mahalakshmi Tharcharbu Vivasay	20,000	20,000
	Shri Lakshmi Tharcharbu Vivasay	22,500	22,500
	Sri kali SGH		3,00,000
	Valamburi Anman		1,30,000
	Sri Ram SGH		1,40,000
	Marutham Co		3,00,000
	Eshwar SGH		2,00,000
	Vrutti-Bhopal	-	1,91,262
	Ponni Iyarkai Vivasaya Mahilir	53,405	1,35,000
	Development Support Centre (EU-IWRM)	-	57,400
	Gender Water Alliance (EU-IWRM)	3,93,566	5,95,448
	Swasti-FC (EU-IWRM/Walmart)	28,20,288	
	Rajkumar-Advance		1,46,314
	Ajaykumar-Advance		30,000
	Govindraju-Advance		776
	India International Centre		907



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Barapani	4,70,985	4,70,985
SBI Credit Card-7170		4,885
Advance-Suppliers:Citi CC No.5546 3702 2550 6	65,757	
ICICI CC No.4375 5109 2938 6008		6,270
Citi CC No.5546 3702 2550 6747		63,573
Fuzhio Health & Business Services Pvt Ltd	47,705	47,705
Devidas Sindhe-Advance		4,860
Venkat-Advance		49,244
Murali-Advance		2,072
Shreemathi-Advance		1,576
Ravikumar-GL-Advance		5,056
Manimaran-Advance		15,318
Manuel-Advance		11,749
Johnson		1,166
Ramesh-Advance	132	132
Amit-Advance	70	70
Naren-Advance		269
FISP-Advance	1,37,074	1,37,074
Travel advance others	12,309	48,367
Adv-Consultants:Gagan Padival	4,399	
Narandran T		5,001
Travel Tickets Refund	51,417	51,409
Advance-Basavaraj	21,796	-
Advance-Suppliers:AEBC Card No.3769 468789	26,976	-
Advance-Suppliers:India International Centre	907	
Travel Advance-Pramel Gupta	5,352	-
Travel Advance-Basavaraj		280
Travel Advance Sukrit	52	
Advance-Others:Pavan Kumar	38,495	
Advance-Others:Rajkumar	2,952	
NGO BOX(Renalysis Consultants)	1,576	
HDFC CC No.4854980800915995	38,086	
Srinivas-Imprest		9,951
Advance Siddhi	13,210	
Advance Bhoopathy	42,065	
Advance Anshu	83,061	
Advane Prathima B	12,064	
Advance Sharanabasappa	12,196	
Advance Murali	11,110	
Advance Justin	38,134	
Advance Manimaran	15,318	
Vrutti Main	17,83,948	
Advance Satiyajit	7,801	
Vendor:Bundlekhand Transport	68,021	
Vendor:Satyam Palace	1,18,100	
Vendor:Vishnu Evenets	43,000	
Interest Receivable	9,16,124	13,48,122
<b>Sub Total (b)</b>	<b>1,40,87,430</b>	<b>1,02,85,162</b>



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<b>c</b>	<b>Tax Deducted @ Source</b>	<b>31-Mar-16</b>	<b>31-Mar-15</b>
	Tax Deducted @ Source	8,42,223	6,01,069
	<b>Sub Total (b)</b>	<b>8,42,223</b>	<b>6,01,069</b>
	<b>Total</b>	<b>4,40,07,574</b>	<b>3,23,85,284</b>

**Sch No.2 CURRENT LIABILITIES AND PROVISIONS**

**In Rupees**

**a**

<b>Advance received for programmes</b>	<b>31-Mar-16</b>	<b>31-Mar-15</b>
Hivos-SFG-PO		1,12,73,910
SNAL-FSP-III-Grant	3,61,779	3,61,779
European Union - EU-IWRM		62,21,273
IDRC-COE-SA	1,16,840	2,787
SNAL-FSP-PFC-Grant		3,26,751
Ford Foundation-HMS	53,23,896	-
IOCE-Eval-Partner-Grant-1	2,94,180	5,52,603
IOCE-Need Asst-Grant-2	7,596	4,81,722
IOCE-Regional Grant-3		6,73,837
Cotton Connect-3IE		4,51,795
KNH-CF-2014-17		14,12,075
Walmart	1,15,06,473	
Hivos RRA Network	9,56,060	
Hivos RR EE	21,61,631	
BMG Agri Nutrion	42,52,553	
CCCYC-CF	5,73,583	5,73,583
<b>Sub-Total ( a )</b>	<b>2,55,54,592</b>	<b>2,23,32,115</b>

**b**

<b>Sundry Creditors &amp; Payables</b>	<b>31-Mar-16</b>	<b>31-Mar-15</b>
<b>Sundry Creditors</b>		
Catalyst Management Services Pvt Ltd	2,21,391	6,52,132
Pink Lemenedo	31,461	31,461
Yamashree Travels	593	593
Idobro Consulting (COE-SA)		58,377
Sagar Tours & Travels	22,090	48,631
Swasti	6,75,158	5,53,912
Fair Deal Tourist & Co		1,200
Kwality Travels	62,217	62,217
HDFC-Credit Card Payable- 9590		211
Cenemage Studios Pvt Ltd	1,48,500	1,48,500
Citibank CC N.55463702 25510327		4,161
Manasa Printech	172	-
Palm Beach Hotel	48,741	48,741
Advance Manuel	40,658	
Advance others	45,900	
Vrutti-Main		10,20,438
AEBC Card No.3769 468789 33001		1,22,286



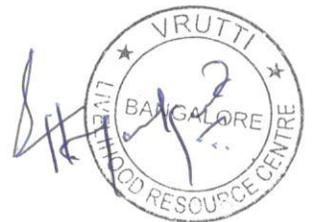
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Payables		
RVK Associates	788	20,225
Advances-Staffs:Advance Poornima	760	
Advances-Staffs:Advance-Raghunathan	50,150	
Salary Payable	11,02,007	9,63,029
Expenses Payable	30,37,740	21,20,794
Urvashi-Advance		56,273
Acharya Ranen-Advance		100
Sathiya Murthy-Advance		905
Geetha Singhal-Advance		1,250
Rama Kulkarni-Advance		6
Vijaylakshmi-Advance		2,221
Radhey Shyam Goyal		15,075
Parinaidu-Advance		13,183
Annepriya-Advance		6,558
Virupaksha-Advance		14,105
Audit fees payable	75,000	1,50,000
Ratnagiri-Advance		10,562
Narendran-Advance		2,180
Narendranth L	6,390	
Giridhar-Advance		9,027
Kirubakaran-Advance	680	680
Ila-Advance		26,222
Diana-Advance		20,163
Sukrit-Advance		19,949
Neha Agarwal-Advance		1,020
Airtravel Enterprises India ltd		48,367
Immanuel-Advance		1,660
Swasti-FC		1,79,467
Johnson-Imprest		8,328
Justin-Imprest		6,522
Sandip-Imprest	34,748	34,748
Trainees-Imprest		300
Balakrishnan-Imprest	12,263	26,071
Pramel gupta		8,718
Rajashekar		7,544
Meetu desai		1,500



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	Advances-Staffs:Advance -Sowmya Prakash Youth For Action (EU-IWRM)	2,600	1,66,855
	Advance Trainers	300	
	Advance CIKS	10,000	
	Advance Sukriti Nagpal	19,949	
	Development Support Centre (EU-IWRM)	15,33,541	
	Youth For Action (EU-IWRM)	29,10,897	
	RC staffn RRA-Network	23,916	
	Adv-Consultants:Satya Prasanna	28,883	
	Travel Advance-Narendran T	9,639	
	Travel Advance-Bala	7,688	
	Travel Advance-Basavaraj	19,406	
	Travel Advance-Johnson	10,059	
	Advance-Suppliers:The Green Path	3,462	
	Advance-Suppliers:Chairman's Club & Resort	9,762	
	Travel Advance-Chandrashekar	9,046	
	Travel Advance Anshu	2,317	
	Advance-Suppliers:Sri Lami Tours & Travels	2,309	
	Advance Travel advance Murali	6,536	
	Thangavelu-Imprest	219	219
	Advance Yeshwanth	1,000	
	Shreemathi Advance	12,158	
	<b>Sub Total (b)</b>	<b>1,02,41,094</b>	<b>66,96,686</b>
<b>c</b>	<b>TDS Payables</b>	<b>31-Mar-16</b>	<b>31-Mar-15</b>
	TDS Payable	8,832.26	51,071
	<b>Total (c)</b>	<b>8,832</b>	<b>51,071</b>
	<b>Total</b>	<b>3,58,04,517</b>	<b>2,90,79,871</b>

For Vrutti

  
  
**Ms. Siddhi Mankad**  
 Secretary

  
**Mr. Vijay Kulkarni**  
 Treasurer

As per our report of even date annexed  
 For R V K S And Associates  
 Chartered Accountants  
 Firm No.008572S

  
**R. Mohan**  
 Partner  
 M No.203911  


**VRUTTI-Foreign Contribution Account**

SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31.03.2016

**SCHEDULES- INCOME AND EXPENDITURE**

**INCOME**

3 Grant Income	Year ended 31.03.2016	Year ended 31.03.2015
KNH / CCCYC supported Community Farm near Vazhyacholan, Nagapattinam District(CCCYC-CF)	-	14,13,727
Centre for Education Innovations, Overseen by R4D (DFID-CEI-II)	-	66,83,283
Poverty Reduction through Sustainable Agriculture in Southern India in Southern India (DFID-CIKS-	7,95,613	33,92,193
Cotton-Connect-3IE-CC-IE	11,94,627	1,68,805
Integrated Water Resource Management (EU-IWRM)	1,51,97,267	1,08,23,172
Management of Small Grant Facility to Mobilize and Strengthen Effective Producer Orgs - (Hivos-SGF	72,85,727	55,30,413
Hivos-ProCIF-TA	86,40,000	1,53,55,000
HIVOS-RRAN-NETWORK	91,96,139	
Hivos-RRAN-EE-1	18,88,054	
HIVOS SGF- Tech Support	-	18,38,000
COE-SA	-	85,38,930
ISST	1,81,219	
IOCE-EVAL-Part Grant 1	2,58,423	3,45,132
IOCE-Need Asst- Grant 2	4,74,126	1,08,185
IOCE-Reg- Grant 3	7,16,515	5,77,507
KNH / CCCYC supported Community Farm near Vazhyacholan, Nagapattinam District (KNH-CF-2014-17)	31,78,873	22,25,071
R4D-Project to strengthen innovation & Practice in secondary education (R4D-PSIPSE-LS-II)	3,18,140	23,93,047
DDE-BF (Solidaridad)	49,561	
Enhancing profitability of Ten thousand small and marginal soya farmers through responsible soy cultivation (SNAL FP II)	37,16,252	31,65,474
Swasti-BMGF-Avahan-III	1,13,78,616	37,10,856
Hosting and Managing Secretariat of Revitalising Rainfed Agriculture Network (RRAN), India (RRA-NETWORK)	1,50,925	59,70,899
SNAL-BCFT Programme	39,69,901	
SNAL-BCI-TN	22,17,710	
3ie-BT-EM-IE	79,83,253	
BMGF-Agri-Nutrician	36,04,046	
Wallmart	14,06,170	
<b>Total Grant Income</b>	<b>8,38,01,156</b>	<b>7,22,39,694</b>



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EXPENSES			
4	Grant Expenses	Year ended 31.03.2016	Year ended 31.03.2015
	KNH / CCCYC supported Community Farm near Vazhyacholan, Nagapattinam District(CCCYC-CF)	-	13,06,124
	Centre for Education Innovations, Overseen by R4D (DFID-CEI-II)		66,83,283
	DFID-CEI-II-Running	18,58,493	1,71,229
	Poverty Reduction through Sustainable Agriculture in Southern India in Southern India (DFID-CIKS-	7,95,613	33,93,006
	Cotton-Connect-3IE-CC-IE	11,28,947	1,96,823
	From Integrated Water Resource Management(EU-IWRM)	95,10,023	1,62,94,710
	Management of Small Grant Facility to Mobilize and Strenthen Effective Producer Orgs - (Hivos-SGF	72,85,727	40,54,736
	Hivos-ProCIF-TA	80,59,585	1,43,99,004
	HIVOS-RRA-NETWORK	91,98,463	
	Hivos-RRAN-EE-1	17,75,255	
	HIVOS SGF- Tech Support		18,38,000
	COE-SA	12,39,784	85,50,695
	ISST -	28,011	
	IOCE-EVAL-Part Grant 1	2,58,423	3,13,984
	IOCE-Need Asst- Grant 2	4,74,126	1,08,185
	IOCE-Reg- Grant 3	7,16,515	5,77,507
	KNH / CCCYC supported Community Farm near Vazhyacholan, Nagapattinam District (KNH-CF-2014-17)	24,23,860	22,25,071
	R4D PSIPE-LS	3,18,140	23,49,418
	DDE-BF (Solidaridad)	49,561	
	Enhancing profitablty of Ten thousand small and marginal soya farmers through responsbile soy cultivation (SNAL FP II)	37,16,252	35,83,668
	Swasti-BMGF-Avahan-III	1,03,43,339	33,89,072
	Hosting and Managing Secretariat of Revitalising Rainfed Agriculture Network (RRAN), India (RRA-NETWORK)	1,50,925	59,85,830
	RRA-SLG-Vrutti wassan		5,027
	RTRS-Solidaridad-MP	3,26,367	
	SNAL-BCFT Programme	39,69,901	
	SNAL-BCI-TN	22,17,710	
	3ie-BT-EM-IE	78,96,415	
	BMGF-Agri-Nutrician	32,76,405	
	Wallmart	12,83,478	
	Vrutti- Administrative costs	29,12,414	51,291
	<b>Total Grant Expenses</b>	<b>8,12,13,732</b>	<b>7,54,76,663</b>

for Vrutti

As per our report of even date annexed

For R V K S And Associates

Chartered Accountants

Firm No.008572S

R.Mohan

Partner

M No.203911

Ms.Siddhi Mankad  
Secretary  
Bangalore

Mr.Vijay Kulkarni  
Treasurer

Date:

