

To

The Secretary (Chief Functionary)

People's Action for Rural Advancement & Sustainability- PARAS Foundation

Jai Prabhagaram Bhawaniyapur, Post - Pirkhauri, Block Sohawal, dist- Faizabad Uttar Pradesh Pin 224126, India

Independent Auditors' Report

Report on Financial Statements

We have audited the accompanying financial statements of Paras Foundation, Faizabad, which comprise the consolidated Receipts & Payments, Income & Expenditure Account and organizational Balance Sheet as at 31st March 2022.

Management's Responsibility for the Financial Statements

The Management of the organization is responsible for the preparation and the true and fair presentation of these financial statements in accordance with Indian Generally Accepted Accounting Principles and standards. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and the true and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express our opinion on these financial statements based on our audit. We conducted our audit and this report is made solely to you, as a body, in accordance with the standards on Auditing issued by the Chartered Accountants of India, which require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurances as to whether the financial statements are free from material misstatement.

Our 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 organizational preparation and true and fair presentation of the financial statements in order to design Procedures that are appropriate in the circumstances. our audit also includes evaluating the appropriateness of accounting policies and internal control made by the management, as well as evaluating the overall presentation of the financial statements.

Opinion

We believe that the evidences we have obtained while our audit is sufficient and appropriate to provide a basis for our audit opinion as below;

In our opinion Proper books of accounts have been kept by the society as far as appears from our examination of the books of accounts. The financial statements dealt by this report are in agreement with the presented books of accounts. In our opinion and to the best of our knowledge on the basis of necessary explanations given to us for the purpose of Audit, the financial statements give a true and fair view in the manner required and in accordance with the accounting standards and principles generally accepted in India.

- a. In the case of Balance Sheet of the State of Affairs of the Society as at 31st March 2022; and
- b. In the case of Income & Expenditure Account, of the surplus for the Year ended on that date.

PLACE: LUCKNOW

DATE: 11.07.2022

FOR S. TULI & Co.
CHARTERED ACCOUNTANTS
FRN. NO. 000438C

P.K. UPPAL
PARTNER
M. No. 74231



GENERAL EXPLANATORY NOTES

Notes/ Statement on the objectives and activities

People's Action for Rural Advancement & Sustainability- PARAS Foundation was founded in January 2005 by a group of Social Activist. These peoples have devoted around a decade in voluntary social service and this experience has provided them valuable inside in to different developmental issues at grassroots level. Realizing the need of having an organization which can address different developmental barriers Society for People's Action through Community Empowerment who was registered under Society Registration Act 1860 PARAS Foundation base is at Faizabad.

Vision

Vision- A society living with sustainable livelihood options and has access to their right and entitlements through community action. Improving rural women and Child Education

Mission

We imaging a community action for their right to food, work, health and education.

Descriptions on the Program/Projects

A) **Program for the Integrated Child development:** The programs for the welfare of the children include formal education thought functioning own school form 1st to 8th class. For spicily 30 drop out girls sponsored by donor.

B) **Program for Rural Development:** The rural development programs include social awareness through trainings exposures, advocacy, and awareness on the government schemes and provisions.

C) **Program for Natural Resource Management, Livelihood and climate change:** The programs for water saving and climate change through introducing improve practice to farmers, awareness on climate, demonstrations and linkages with government scheme.

Notes on Financial Statements

Accounting principles for the financial statements

a) Preparation of financial statements and Basis of accounting

The financial statements are prepared in accordance with the Financial Policies, procedures and Rules of People's Action for Rural Advancement and Sustainability- PARAS Foundation and in accordance with the generally accepted accounting standards in India in accordance with historical cost conventions. The society follows the cash & Bank system of accounting and the Values presented in the financial statements are in Indian rupees. The financial statements are presented in line with the formats agreed by the members of the executive board of PARAS Foundation

b) Reporting/ Financial period

The financial statements are prepared on the basis of financial year starting from 1st April 2021 and ending on 31st March 2022.

c) Fund Accounting for earmarked funds

People's Action for Rural Advancement and Sustainability receives ear-marked funds for the specific programme/projects. As they are ear-marked/ restricted funds, these funds are accounted and utilized in accordance with its designated purposes/ Budget and in time period specified by the donor. Separate books of accounts are maintained for each of these funds. Undisbursed funds are shown seperately in the Balance sheet.

d) Recognition of Foreign Currencies:

The recognition and transactions of Foreign Currencies are done through the Designated Bank Account approved under the Foreign Contribution Regulation Act 2010. Transactions of foreign currencies are accounted and reported in the financial statements are at the rate of exchange value on the date of transaction in indian rupees.

e) Expenses on organizational Objectives:

The amount spent are bifurcated under the organizational objectives like, welfare/ empowerment of women, welfare of children, Rural Development ,Water saving and Livelihood etc.



f) Legal /Statutory Compliances:

The financial statements are prepared in accordance and complying with the norms and conditions under the Income Tax Act 1961 and the Foreign Contribution (Regulation) Act 2010.

g) Income Taxes:

The organization qualifies for tax-exemption under the section 12A of the Income Tax Act 1961 as a charitable organization.

h) Budgetary control:

Detailed budgeting breakdowns as per the programs and norms and conditions laid by the donor agencies enable us to make necessary financial management decisions that the costs remains within the budget.

i) Fixed Assets:

Fixed assets are recorded in the financial statement at the historical cost less depreciation.

j) Depreciation:

Depreciation on the Fixed Assets have been applied on written down method as per the rates prescribed under the Income Tax Act 1961.

k) Contingent Liabilities:

No contingent liabilities for the year have come into the notice of the management.

l) Accumulation of Income (Surplus):

Income & Expenditure Account for the year ending 31st March 2022 shows accumulation of revenue deficit of Rs. 2,00,270.31

m) Bank Reconciliation Statement

Saving bank accounts have been duly reconciled at the end of the reporting period and there was no long outstanding debit/credit entry in the bank reconciliation statement.

n) Cash In-Hand and cash at Bank (Balance Confirmation)

The total cash in hand as on 31st March 2022 is Rs. Nil. The Cash at bank as on 31st March 2022 is Rs. 2,80,699.20 and an Imprest Balance with projects is Rs. 8,504.00

Accounting principles for the Income & Expenditure Statement

a) General

The result of income and expenditure account is defined as the difference between the income generated and amount utilized during the year.

b) Income from General donations

Income from General donations consists of the donations and other contributions by individuals and third parties with out any specific purpose. These funds are accounted for the use of general administration and management to achieve the aims and objectives of PARAS Foundation

c) Income from Bank Interest and TDS Deduction

Income from Bank interest bearing saving bank accounts and income tax(TDS) deducted on interest. PARAS Foundation does not invest in any shares, bonds or mutual funds which are subject to market risks.

d) Management and Administrative Expenditures

Management and Administrative Expenditures includes costs related to the general administrative as well as internal governance of the the organizations for the smooth execution of its aims and objectives.



MANAGEMENT LETTER BY INDEPENDENT AUDITORS ON INTERNAL CONTROL AND FINANCIAL MANAGEMENT

Sl. No.	Frame Work	Minimum Points to be covered on the status of the Organization in Management Letter	Auditor's Remark
1	Planning and Budgeting System	1 Approved Budget is used for the Reporting and Monitoring	Yes
		2 Finance Department hold a copy of the budget for booking the expenses. In case of modification of budget whether necessary approvals are obtained.	Finance Department Holds a Copy of the budgets and no modification noted during the period under review.
2	Accounting System	1 Separate project Cash books and ledger books are maintained for ear-marked funds	Yes
		2 Chart of accounts	Maintained
		3 Following Fund Accounting	Yes, Sperate books of account are maintained for each earmarked projects/programs funds.
		4 Maintaining Financial Records with quality supporting documentation	Necessary Supporting Documents are maintained.
		5 Authorisation Procedures and Practices are in Place	Yes
3	Controls, Checks and Balances	1 Cash Control	Yes,
		2 Bank Control	Yes
		3 Bank Reconciliations	Periodic bank reconciliations are carried out as mentioned in the finace operational manual of the organisation
		4 Fixed assets Control	Yes, fixed assets registers are maintained as required.
		5 Procurement Procedures and Purchase Control	Yes, Systems are followed as per the Procurement proedures and purchase manual of the organization.
		6 Stores Control	Not applicable during the year
		7 Distribution Control	Not applicable during the year
4	Reporting	1 Budget Comparison Report and analysis of reasons of Variance.	Systems are Followed
		2 Obtaining Prior approvals for variance exceeding prescribed percentage on modification in activity.	Not Noted / Reported
		3 Reporting is done in accordance with the budget items and in the given format.	Yes
		4 Interest apportionment on donor funds	followed as required
		5 Variation and deviation of usage of funds	Not Noted / Reported
5	Financial Mohitoring	1 Levels and Persons involved in Monitoring	Chief Functionary , Project Coordinator , Accountant
		2 Segregation of duties and responsibilities included in the financial monitoring	Organization has a proper system for segregation of duties and responsibilities for the financial monitoring and varifctions of financial transactions as set in the finance operational manual of the organization
		3 Systems and Procedures involved in Monitoring	Maintained and followed as deccribed in the finance manual of the organization.
7	Legal Compliance	1 Compliance of FCRA	Yes
		2 Compliance of Income Tax Act	Yes
		3 Compliance of Societies Act	Yes
		4 Compliance of Social Security Schemes	Yes
8	Governance	1 Minutes of Governing Body meetings	Maintained
		2 Quorum for the Meetings	Maintained
		3 Frequency and Agenda of the Meetings	Maintained
9	Finance Staff	1 Skills of the Staff	Qualified
		2 Qualification	Graduate
		3 Experience	7 Years
		4 Job Responsibilities	Maintained
		5 Supervising Capability in Managing of Budget	Adequate
		6 Reporting and Monitoring Capability on financial aspects of the project.	Adequate

FOR S. TULI & Co.
CHARTERED ACCOUNTANTS

P.K. UPPAL
PARTNER
M. No. 74231

PLACE: LUCKNOW
DATE: 11.07.2022



MANAGEMENT LETTER BY INDEPENDENT AUDITORS ON INTERNAL CONTROL AND FINANCIAL MANAGEMENT
STATUS OF PRIOR PERIOD AUDIT RECOMMENDATIONS

For the year ended 31 March 2022

Sl.No.	Audit finding	Audit recommendation	Compliance/Current Status
1	Accounting Entries on Wrong Dates	All expenses and incomes should be entered on the date of incurring of the expenses or the receipt of the income. Any mistake in the date of entry in the books of accounts leads to wrong daily cash balance, which makes the books unacceptable to the Revenue Authorities. In a number of cases, there were difference between the date recorded in the books of accounts and date as per supporting document attached thereto. These mistakes have been rectified during the course of audit. Recommended that the management take care of these in future.	Resolved
2	Lack of supporting documents	In few of the cases where external supporting documents like bills, cash memos, etc. are not available for certain transactions, though they are petty amounts, it is recommended that the management make sure that the same should be obtained and kept as a proof of the accounting transaction.	Resolved

PLACE: LUCKNOW
DATE: 11.07.2022

FOR S. TULI & Co.
CHARTERED ACCOUNTANTS

P.K. UPPAL
PARTNER
M. No. 74231



S.TULI & Co.

CHARTERED ACCOUNTANTS

8-HALWASIA COURT

HAZRAT GANJ, LUCKNOW

People's Action for Rural Advancement Sustainability

Village ;Bhawaniyapur Post :Pirkhauli

District : Faizabad U.P.

80G Registraion No : AAAJP0853AF20198

Society Registraion No : 1476/2004/05

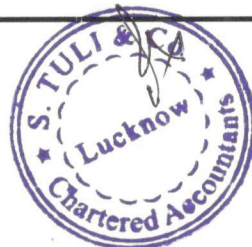
12AA No : AAAJP0853AE20198

FCRA Registraion No : 136410054 14/07/2014

PAN : AAAJP0853A

CONSOLIDATED STATEMENT OF RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31.03.2022

RECEIPTS	March 31,2022	March 31,2021
To OPENING BALANCE (Non-FC):		
Cash in Hand	10,100.00	11,048.00
Bank of Baroda	40,240.50	4,514.50
Punjab National Bank	24,975.36	67,615.96
Imprest with Project	230.00	18,645.00
To OPENING BALANCE (FC):		
Cash in Hand with Project	-	-
Bank of Baroda	-	-
Punjab National Bank	88,932.89	23,654.36
To Income Received During The Year (NON-FC):		
Grant Received (As per Annexure A)	16,06,300.00	1,09,200.00
Sale of Asset (As per Annexure A)	60,000.00	-
Other's Donation (As per Annexure B)	19,13,440.00	1,30,000.00
Vehicle Insurance Claim	14,656.00	-
To Interest Income (NON-FC):		
BANK INTEREST ON SB A/c: Main	7,527.00	1,754.00
Bank Interest received from Projects (As per Annexure A)	-	-
To Income Received During The Year (FC):		
Grant Received (As per Annexure C)	21,32,403.00	9,99,729.00
To Interest Income (FC):		
BANK INTEREST ON SB A/c: (As per Annexure C)	13,433.00	11,088.00
Total Rs.	59,12,237.75	13,77,248.82



PAYMENTS	March 31,2022	March 31,2021
Payments Made towards (NON-FC)		
Project (As per Annexure A)	9,71,000.70	91,889.00
Other Expenses (As per Annexure B)	18,66,976.90	1,75,342.60
By Payments Made towards (FC)		
Project (As per Annexure C)	19,45,565.69	9,45,521.87
Other Expenses	-	16.60
By CLOSING BALANCES (NON-FC):		
Cash in Hand (As per Annexure D)	6,183.00	10,100.00
Bank of Baroda (As per Annexure D)	38,889.50	40,240.50
Punjab National Bank (As per Annexure E)	7,26,768.76	24,975.36
Imprest with Project (As per Annexure)	67,650.00	230.00
	8,39,491.26	
By CLOSING BALANCES (FC):		
Cash in Hand	-	-
With S.B.I. NDMB S.B. A/c No.40089934961 (As per Annexure)	1,80,079.00	-
Bank of Baroda (As per Annexure D)	-	-
Punjab National Bank (As per Annexure D)	1,00,620.20	88,932.89
Imprest with Project (As per Annexure E)	8,504.00	-
	2,89,203.20	
Total Rs.	59,12,237.75	13,77,248.82

Auditor's Report

"As per our separate report of even date"



Chartered Accountants
Auditors

PLACE : LUCKNOW
DATE: 11.07.2022



People's Action for Rural Advancement Sustainability
Village ;Bhawaniyapur Post :Pirkhauli
District : Faizabad U.P.

CO.
 RED ACCOUNTANTS
 WASIA COURT
 RAT GANJ, LUCKNOW
 CG Registraion No : AAAJP0853AF20198
 Society Registraion No : 1476/2004/05
 12AA No : AAAJP0853AE20198
 FCRA Registraion No : 136410054 14/07/2014
 PAN : AAAJP0853A

CONSOLIDATED STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDING 31.03.2022

INCOME	March 31,2022	March 31,2021
By Income Received During The Year (NON-FC):		
Grant Received (As per Annexure A)	16,06,300.00	-
Sale of Assets (As per Annexure A)	60,000.00	
Other's Donation (As per Annexure B)	19,13,440.00	1,30,000.00
Vehicle Insurance Claim	14,656.00	-
By Interest Income (NON-FC):		
BANK INTEREST ON SB A/c:	7,527.00	1,754.00
Bank Interest received from Projects (As per Annexure A)		
By Income Received During The Year (FC):		
Grant Received (As per Annexure C)	21,32,403.00	-
By Interest Income (FC):		
BANK INTEREST ON SB A/c: (As per Annexure C)	13,433.00	-
By Excess of Expenditure over Income transfer to (NFC):		43,588.60
Ear-Marked Fund (Project)	-	
General Fund	-	
By Excess of Expenditure over Income transfer to (FC):		
Ear-Marked Fund (Project)	-	-
General Fund	-	16.60
Total Rs.	57,47,759.00	1,75,359.20
EXPENDITURE	March 31,2022	March 31,2021
To Payments Made towards (NON-FC)		
Project (As per Annexure A)	9,71,000.70	-
Other Expenses (As per Annexure B)	18,50,726.90	1,75,342.60
To Payments Made towards (FC)		
Project(As per Annexure C)	19,45,565.69	-
Other Expenses	-	16.60
To Excess of Income over Expenditure transfer to (NFC):		
Ear-Marked Fund (Project)	6,95,299.30	-
General Fund	84,896.10	-
To Excess of Income over Expenditure transfer to (FC):		
Ear-Marked Fund (Project)	2,00,270.31	-
General Fund	-	-
Total Rs.	57,47,759.00	1,75,359.20



Auditor's Report

"As per our separate report of even date"



Co.

REGISTERED ACCOUNTANTS

LAWASIA COURT

AZRAT GANJ, LUCKNOW

People's Action for Rural Advancement Sustainability

Village ;Bhawaniyapur Post :Pirkhauli

District : Faizabad U.P.

80G Registraion No : AAAJP0853AF20198

Society Registraion No : 1476/2004/05

12AA No : AAAJP0853AE20198

FCRA Registraion No : 136410054 14/07/2014

PAN : AAAJP0853A

CONSOLIDATED BALANCE SHEET AS ON 31.03.2022

LIABILITIES	March 31,2022	March 31,2021	
(I) CAPITAL FUND (NON FC):			
Balance	4,65,828.00	5,41,744.00	
Add: Assets transferred from General Fund	17,54,750.00	-	
Add: Assets transferred from Specific Projects	30,000.00	-	
	<u>22,50,578.00</u>	<u>5,41,744.00</u>	
Less: Sale of Assets from Specific Project	60,000.00	-	
Less: Loss of Assets from Specific Project	5,464.00	-	
Less: Depreciation during the year	1,92,638.00	75,916.00	4,65,828.00
	<u>19,92,476.00</u>	<u>75,916.00</u>	
(II) EAR-MARKED- SPECIFIC PROJECT FUNDS UNDISBURSED (NON FC):			
Balance	40,470.50	23,159.50	
Add: Project fund Received during the year	-	1,09,200.00	
	<u>40,470.50</u>	<u>1,32,359.50</u>	
Add: Excess of Income over Expenditure	6,95,299.30	-	
	<u>7,35,769.80</u>	<u>1,32,359.50</u>	
Less: Excess of Income over Expenditure	-	91,889.00	40,470.50
	<u>7,35,769.80</u>	<u>91,889.00</u>	
(III) GENERAL FUND (NON FC):			
Balance	37,329.36	80,917.96	
Add: Excess of Income over Expenditure	84,896.10	-	
	<u>1,22,225.46</u>	<u>80,917.96</u>	
Less: Excess of expenditure over Income	-	43,588.60	37,329.36
	<u>1,22,225.46</u>	<u>43,588.60</u>	
(I) CAPITAL FUND (FC):			
Balance	96,895.00	1,17,232.00	
Less: Depreciation during the year	16,186.00	20,337.00	96,895.00
	<u>80,709.00</u>	<u>20,337.00</u>	
(II) EAR-MARKED- SPECIFIC PROJECT FUNDS UNDISBURSED (FC):			
Balance	87,350.59	22,055.46	
Add: Project fund Received during the year	-	10,10,817.00	
	<u>87,350.59</u>	<u>10,32,872.46</u>	
Add: Excess of Income over Expenditure	2,00,270.31	-	
	<u>2,87,620.90</u>	<u>10,32,872.46</u>	
Less: Excess of expenditure over Income	-	9,45,521.87	87,350.59
	<u>2,87,620.90</u>	<u>9,45,521.87</u>	
(III) GENERAL FUND (FC):			
Balance	1,582.30	1,598.90	
Add: Excess of Income over expenditure	-	-	
	<u>1,582.30</u>	<u>1,598.90</u>	
Add: Excess of Income over Expenditure	-	16.60	1,582.30
	<u>1,582.30</u>	<u>16.60</u>	
Total Rs.	32,20,383.46	7,29,455.75	



ASSETS	March 31,2022	March 31,2021
ASSETS (NON-FC):		
Cost less depreciation (As per Schedule)	19,92,476.00	4,65,828.00
INCOME TAX (T.D.S.) (NON-FC):		
Balance	2,254.00	2,254.00
Deduction during the year	16,250.00	-
Add.TDS Transferd From F.C A/c	-	-
	18,504.00	2,254.00
Less : Refund during the Year	-	-
	18,504.00	2,254.00
FIXED ASSETS (FC):		
(At Cost Less Depreciation)	80,709.00	96,895.00
CLOSING BALANCES (NON-FC):		
Cash in Hand	6,183.00	10,100.00
Bank of Baroda (As per Annexure D)	38,889.50	40,240.50
Punjab National Bank (As per Annexure D)	7,26,768.76	24,975.36
Imprest with Project (As per Annexure E)	67,650.00	230.00
CLOSING BALANCES (FC):		
Cash in Hand	-	-
With S.B.I. NDMB S.B. A/c No.40089934961 (As per Annexure D)	1,80,079.00	-
Bank of Baroda (As per Annexure D)	-	-
Punjab National Bank (As per Annexure D)	1,00,620.20	88,932.89
Imprest with Project (As per Annexure E)	8,504.00	2,89,203.20
Total Rs.	32,20,383.46	7,29,455.75

Auditor's Report

"As per our separate report of even date"



Chartered Accountants
Auditors

PLACE : LUCKNOW
DATE: 11.07.2022



S.TULI & Co.
 CHARTERED ACCOUNTANTS
 8-HALWASIA COURT
 HAZRAT GANJ, LUCKNOW

People's Action for Rural Advancement Sustainability
Village ;Bhawaniyapur Post :Pirkhauli
District : Faizabad U.P.
GENERAL ACCOUNTS

Annexure A

DETAILS TO UN-DISBURSED EARMARKED FUNDS AS ON 31.03.2022

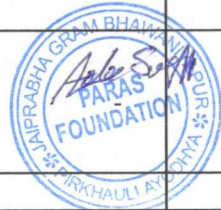
S.NO.	PARTICULARS	Donaor Name	OPENING BALANCE	GANT RECEIVED	SALE OF ASSETS	INTEREST	TOTAL	UTILIZATION	BALANCE
1	Paras Baal Vikas Prathmik Vidyalyaya		40,463.50	3,56,300.00	60,000.00	-	4,56,763.50	3,56,331.00	1,00,432.50
2	Shubham School Project Community		7.00	-		-	-	-	7.00
3	Covid-19	Azim Premji Foundation,134 next to Wipro corp,office Sarjapur road, Doddakannelli,Be ngalure	-	12,50,000.00		-	12,50,000.00	6,14,669.70	6,35,330.30
Total Rs.(A)			40,470.50	16,06,300.00	60,000.00	-	17,06,763.50	9,71,000.70	7,35,769.80

FOREIGN CONTRIBUTION ACCOUNT

Annexure C

DETAILS TO UN-DISBURSED EARMARKED FUNDS AS ON 31.03.2022

S.NO.	PARTICULARS	Donaor Name	OPENING BALANCE	GANT RECEIVED	SALE	INTEREST	TOTAL	UTILIZATION	BALANCE
1	SSP Project	Madchensch ule Khadigram,Germany	87,350.59	2,36,002.00		7,131.00	3,30,483.59	3,19,332.59	11,151.00
2	Barnfonden EU Project	Barnfonden Child fund Swedan		18,96,401.00		6,302.00	19,02,703.00	16,26,233.10	2,76,469.90
Total Rs.(B)			87,350.59	21,32,403.00		13,433.00	22,33,186.59	19,45,565.69	2,87,620.90



Annexure B

INCOME OF NON-FC ACCOUNT

Particular	Annexure B	
	March 31,2022	March 31,2021
General Donation	80,000.00	
LIC Golden Jubilee Foundation	17,71,000.00	
Contribution's	62,440.00	1,30,000.00
TOTAL	(Rs.) 19,13,440.00	1,30,000.00

EXPENDITURE OF NON-FC ACCOUNT

Particular	Annexure B	
	March 31,2022	March 31,2021
PERSONNEL COST		
Salary to Staff	-	80,204.00
PROGRAM COST		
Venue Charges	-	300.00
ADMINISTRATIVE COST		
Audit Fee	5,700.00	10,700.00
Bank Charge	182.90	302.60
Electricity Charges	16,687.00	18,650.00
Electricity Maintinance Exp	5,884.00	-
Hospitality	-	2,495.00
Legal Expenses	32,990.00	
Micellaneous Expenses	555.00	9,061.00
National Skill Developer	-	35,400.00
Fuel & Maintenance	26,978.00	11,174.00
Office Equipment & Maintenance	-	6,500.00
Printing & Stationary	1,000.00	-
Training Capacity Building	6,000.00	
Telephone / Email Expenses	-	556.00
	95,976.90	94,838.60
TCS on Bus Purchase	16,250.00	
CAPITAL EXPENDITURE :		
Bus	17,54,750.00	
TOTAL	(Rs.) 18,66,976.90	1,75,342.60



LI & Co.

CHARTERED ACCOUNTANTS

WASIA COURT

CHITGANJ, LUCKNOW

People's Action for Rural Advancement Sustainability

Village ;Bhawaniapur Post :Pirkhauli

District : Faizabad U.P.

CONSOLIDATED SCHEDULE OF FIXED ASSETS AS ON 31.03.2022

PARTICULARS	RATE OF DEPRECIATION	W.D.V.AS ON 01-04-2021	ADDITIONS		SALE	TOTAL	DEPRECIATION	W.D.V. AS ON 31-03-2022
			UP TO 30-09-2021	AFTER 30-09-2021				
GENERAL MAIN								
Furniture & Fixture	10%	13,247.00	-	-		13,247.00	1,325.00	11,922.00
Office Equipment	15%	248.00	-	-		248.00	37.00	211.00
Electrical Equipment	15%	1,973.00	-	-		1,973.00	296.00	1,677.00
CCTV CAMERA	15%	17,382.00	-	-		17,382.00	2,607.00	14,775.00
Vehicle	15%	2,34,945.00	-	17,54,750.00		19,89,695.00	1,66,848.00	18,22,847.00
Books	40%	2.00	-	-		2.00	1.00	1.00
Total Rs.(I)		2,67,797.00	-	17,54,750.00		20,22,547.00	1,71,114.00	18,51,433.00

(SCHEDULE "II")								
Project Assets								
ASAL PROJECT-I								
Inverter	15%	3,080.00	-	-		3,080.00	462.00	2,618.00
Digital Camera	15%	4,045.00	-	-		4,045.00	607.00	3,438.00
Internet Data Card	40%	2.00	-	-		2.00	1.00	1.00
Laptop With Printer/ Comp.	40%	65.00	-	-		65.00	26.00	39.00
Utility Software	40%	9.00	-	-		9.00	4.00	5.00
ASAL-II (HUF)								
Solar Inverter with Battery	15%	17,444.00	-	-		17,444.00	2,617.00	14,827.00
Bicycle with Accessories for CRPs or Their	15%	6,628.00	-	-		6,628.00	994.00	5,634.00
SUJLAM SUFLAM								
Furniture & Fixture	10%	11,208.00	-	-		11,208.00	1,121.00	10,087.00
Digital Camera	15%	4,022.00	-	-		4,022.00	603.00	3,419.00
Desktop Printer with Scanner	40%	1,611.00	-	-		1,611.00	644.00	967.00
Paras Bal Vikas Prathmik Adalya								
Furniture & Fixture	10%	84,453.00	-	-		84,453.00	8,445.00	76,008.00



Bus	15%	65,464.00	-		65,464.00	-	-	
Covid-19								
Computer	40%	-	-	30,000.00		30,000.00	6,000.00	24,000.00
Total Rs.(II)		1,98,031.00	-	30,000.00	65,464.00	1,62,567.00	21,524.00	1,41,043.00
(SCHEDULE "III")								
AID-RP (FC)								
Office Equipment	15%	7,222.00	-	-		7,222.00	1,083.00	6,139.00
Motorcycle	15%	16,903.00	-	-		16,903.00	2,535.00	14,368.00
Laptop	40%	203.00	-	-		203.00	81.00	122.00
AID-ERW								
Basic office furniture	15%	14,486.00	-	-		14,486.00	2,173.00	12,313.00
Inverter with Single battery	15%	10,864.00	-	-		10,864.00	1,630.00	9,234.00
Laptop with Printer	40%	5,429.00	-	-		5,429.00	2,172.00	3,257.00
Motorcycle	15%	31,385.00	-	-		31,385.00	4,708.00	26,677.00
Subham School Project (FC)								
Music Instruments	15%	9,428.00	-	-		9,428.00	1,414.00	8,014.00
Desktop	40%	757.00	-	-		757.00	303.00	454.00
Printer	40%	218.00	-	-		218.00	87.00	131.00
Total Rs.		96,895.00	-	-	-	96,895.00	16,186.00	80,709.00
Grand Total (I+II+ III)		5,62,723.00	-	17,84,750.00	65,464.00	22,82,009.00	2,08,824.00	20,73,185.00



People's Action for Rural Advancement Sustainability
Village ;Bhawaniapur Post :Pirkhauri

District : Faizabad U.P.

GENERAL ACCOUNTS

PROJECT WISE DETAILS FOR THE YEAR ENDING 31.03.2022

ANNEXURE - E

LIST OF BANK & CASH BALANCE OF PROJECT ACCOUNT AS ON 31.03.2022

S.No.	PARTICULARS	CASH	PNB A/c No.612900010001 1597	PNB A/c No.61290001000 2166	BRODA GAMIN BANK C/A - 549000000025	TOTAL(Rs.)
2	Paras Baal Vikas Prathmik Vidyalyaya	61,543.00	-	-	38,889.50	1,00,432.50
3	Shubham School Project Community	7.00	-	-	-	7.00
4	Covid-19	6,100.00	6,29,230.30	-	-	6,35,330.30
	TOTAL Rs.	67,650.00	6,29,230.30	-	38,889.50	7,35,769.80

FOREIGN CONTRIBUTION ACCOUNT

LIST OF CASH & BANK BALANCE WITH PROJECT AS ON 31.03.2022

S.NO.	NAME OF PROJECT	CASH	S.B.I S.B A/C NO- 40089934961	PNB S.B A/c No.61290001000 16459	PNB S.B A/c No.6129000100028 047	PNB S.B. A/c No.6129000100030 972	TOTAL
1	SSP PROJECT	-	11,151.00	-	-	-	11,151.00
2	Barnfonden EU Project	8,504.00	1,68,928.00	99,037.00	-	-	2,76,469.00
	TOTAL Rs.	8,504.00	1,80,079.00	99,037.00	-	-	2,87,620.00



People's Action for Rural Advancement Sustainability

Village ;Bhawaniyapur Post :Pirkhauli District : Faizabad U.P.

NON-FC ACCOUNT

LIST OF BANK OF PROJECT AND MAIN ACCOUNT AS ON 31.03.2022 ANNEXURE - D

S. NO	PARTICULAR	TOTAL (RS)
A	BANK OF BARODA With Baroda Uttar Pradesh Gramin Bank C/A no. 548902000000025(PBVPN)	38,889.50
B	PUNJAB NANTIONAL BANK With PNB S.B A/C No. 6129000100011597	7,23,823.24
	With PNB S.B A/C No. 612900010002166	2,945.52
TOTAL RS		7,65,658.26

FC ACCOUNT

ANNEXURE - E

LIST OF BANK OF PROJECT AND MAIN ACCOUNT AS ON 31.03.2022

S. NO	PARTICULAR	TOTAL (RS)
A	STATE BANK OF INDIA With S.B.I NDMB -S.B. A/c No.40089934961	1,80,079.00
B	PUNJAB NANTIONAL BANK With PNB S.B. A/c No.6129000100016459	1,00,620.20
TOTAL RS		2,80,699.20

