

To
The Secretary (Chief Functionary)
People's Action for Rural Advancement & Sustainability- PARAS Foundation
Jai Prabhagram Bhawaniyapur, Post- Pirkhauli, Block Sohawal, dist- Faizabad Uttar Pradesh Pin 224126, India

E-mail : stuliandcompany@hotmail.com
stuliandcompany@gmail.com

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 2023.

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.

- In the case of Balance Sheet of the State of Affairs of the Society as at 31st March 2023; and
- In the case of Income & Expenditure Account, of the Surplus for the Year ended on that date.

PLACE: LUCKNOW
DATE: 26.07.2023



FRN. NO. 000438C

P.K. UPPAL
PARTNER

M. No. 074231

UDIN- 23074231BGWIUP3896

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 servise 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 development 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 living a community action for their right to food, work, health and education.

Descriptions on the Program/Projects

- i) **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.
- ii) **Program for Rural Development:** The rural development programs include social awareness through trainings exposures, advocacy, and awareness on the government schemes and provisions.
- iii) **Program for Natural Resource Management, Livelihood and climate change:** The programs for water saving and climate change throught 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 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 2022 and ending on 31st March 2023.

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 2023 shows accumulation of revenue Surplus of Rs. 6,363,550/-

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 2023 is Rs. 5,649/-, The Cash at bank as on 31st March 2023 is Rs. 17,24,243.84 and an Imprest Balance with projects is Rs. 6,527/-.

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

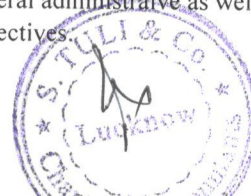
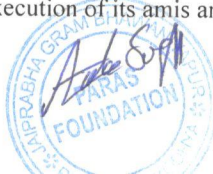
Income from General donations consists of the donations and other contributions by individuals and third parties without any specific purpose. These funds are accounted for the use of general administration and management to achieve the aims and objects of PARAS Foundation.

c) Income from Bank and FDR Interest

Income from Bank Interest bearing saving bank accounts and income tax (TDS) deducted on Interest. Supporting Association for Thematic and Holistic Initiatives- 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, Petty Cash registeres and other cheks and balances are are maintained which ensures proper cash control.
		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 Procurment proedures and purchase manual of the organization.
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 Monitoring	1	Levels and Persons involved in Monitoring	Executive Directors, Management, Departmental Heads
		2	Segregation of duties and responsibilities included in the financial monitoring	The finance department has a proper system for segregation of duties and responsibilities for the financial monitoring and varifications of financial transactions as set in the fiance operational manual of the organization
		3	Systems and Procedures involved in Monitoring	Maintained and followed as decribed 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



8	Governance	4	Compliance of Social Security Schemes	Yes
		1	Minutes of Governing Body meetings	Maintained
		2	Quorum for the Meetings	Maintained
		3	Frequency and Agenda of the Meetings	Holds the Minimum Number of Meetings as required with necessary notice and agenda circulated among the members
9	Finance Staff	1	Skills of the Staff	Qualified
		2	Qualification	B.COM
		3	Experience	8 Years
		4	Job Responsibilities	Preparation & Finalization of the Financial Statements
		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. 074231

PLACE: LUCKNOW
DATE: 26.07.2023



MANAGEMENT LETTER BY INDEPENDENT AUDITORS ON INTERNAL CONTROL AND FINANCIAL MANAGEMENT

STATUS OF PRIOR PERIOD AUDIT RECOMMENDATIONS

For the year ended 31 March 2023

Sl.No.	Audit finding	Audit recommendation	Compliance/ Current Status
1	Accounting Entries on Wrong Dates	All expenses and incomes should be the date of incurring of the expenses or the receipts 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 mistake 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 reports, participants list, etc. are not available for certain transactions, 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: 26.07.2023

FOR S. TULI & Co.
CHARTERED ACCOUNTANTS



P.K. UPPAL
PARTNER
M. No. 074231



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 31.03.2023

RECEIPTS	March 31,2023	March 31,2022
To OPENING BALANCE (Non-FC):		
Cash in Hand	6,183.00	10,100.00
Bank of Baroda	38,889.50	40,240.50
Punjab National Bank	726,768.76	24,975.36
Imprest with Project	67,650.00	230.00
To OPENING BALANCE (FC):		
Imprest with Project	8,504.00	-
With S.B.I NDMB -S.B. A/c No.40089934961	180,079.00	-
Punjab National Bank	100,620.20	88,932.89
To Income Received During The Year (NON-FC):		
Grant Received (As per Annexure A)	3,281,739.00	1,606,300.00
Sale of Asset (As per Annexure A)	-	60,000.00
Other's Donation (As per Annexure B)	80,000.00	1,913,440.00
Income Tax Refund	16,250.00	-
Vehicle Insurance Claim	-	14,656.00
To Interest Income (NON-FC):		
BANK INTEREST ON SB A/c: Main	7,256.00	7,527.00
Bank Interest received from Projects (As per Annexure A)	13,111.00	-
Interest on Income Tax Refund	890.00	-
To Income Received During The Year (FC):		
Grant Received (As per Annexure C)	855,888.93	2,132,403.00
To Interest Income (FC):		
BANK INTEREST ON SB A/c: Main	2,849.00	-
BANK INTEREST ON SB A/c: (As per Annexure C)	1,933.00	13,433.00
Total Rs.	5,388,611.39	5,912,237.75



PAYMENTS		March 31,2023	March 31,2022
By Payments Made towards (NON-FC)			
Project (As per Annexure A)		2,439,089.00	971,000.70
Other Expenses (As per Annexure B)		110,404.19	1,866,976.90
By Payments Made towards (FC)			
Project (As per Annexure C)		1,102,698.36	1,945,565.69
By CLOSING BALANCES (NON-FC):			
Cash in Hand (As per Annexure E)	3,349.00		6,183.00
Bank of Baroda (As per Annexure D)	30,593.80		38,889.50
Punjab National Bank (As per Annexure E)	1,648,774.27		726,768.76
Imprest with Project (As per Annexure E)	6,527.00	1,689,244.07	67,650.00
			839,491.26
By CLOSING BALANCES (FC):			
With S.B.I. NDMB S.B. A/c No.40089934961 (As per Annexure E)	12,820.93		180,079.00
Punjab National Bank (As per Annexure D)	32,054.84		100,620.20
Imprest with Project (As per Annexure E)	2,300.00	47,175.77	8,504.00
			289,203.20
Total Rs.		5,388,611.39	5,912,237.75

Auditor's Report

"As per our separate report of even date"



Chartered Accountants
Auditors

PLACE : LUCKNOW
DATE: 26.07.2023



CONSOLIDATED STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDING 31.03.2023

INCOME	March 31,2023	March 31,2022
By Income Received During The Year (NON-FC):		
Grant Received (As per Annexure A)	3,281,739.00	1,606,300.00
Sale of Asset (As per Annexure A)	-	60,000.00
Other's Donation (As per Annexure B)	80,000.00	1,913,440.00
Vehicle Insurance Claim	-	14,656.00
By Interest Income (NON-FC):		
BANK INTEREST ON SB A/c: Main	7,256.00	7,527.00
Bank Interest received from Projects (As per Annexure A)	13,111.00	-
Interest on Income Tax Refund	890.00	-
By Income Received During The Year (FC):		
Grant Received (As per Annexure C)	855,888.93	2,132,403.00
By Interest Income (FC):		
BANK INTEREST ON SB A/c: Main	2,849.00	
BANK INTEREST ON SB A/c: (As per Annexure C)	1,933.00	4,782.00
		13,433.00
By Excess of Expenditure over Income transfer to (NFC):		
Ear-Marked Fund (Project)		-
General Fund	22,258.19	-
By Excess of Expenditure over Income transfer to (FC):		
Ear-Marked Fund (Project)	244,876.43	-
General Fund	-	-
Total Rs.	4,510,801.55	5,747,759.00
EXPENDITURE	March 31,2023	March 31,2022
To Payments Made towards (NON-FC)		
Project (As per Annexure A)	2,439,089.00	971,000.70
Other Expenses (As per Annexure B)	110,404.19	1,850,726.90
To Payments Made towards (FC)		
Project (As per Annexure C)	1,102,698.36	1,945,565.69
To Excess of Income over Expenditure transfer to (NFC):		
Ear-Marked Fund (Project)	855,761.00	695,299.30
General Fund	-	84,896.10
To Excess of Income over Expenditure transfer to (FC):		
Ear-Marked Fund (Project)	-	200,270.31
General Fund	2,849.00	-
Total Rs.	4,510,801.55	5,747,759.00

Auditor's Report

"As per our separate report of even date"

PLACE : LUCKNOW

DATE: 26.07.2023

Chartered Accountants
Auditors

80G Registraion No : AAAJP0853AF20198

Society Registraion No : 1476/2004/05

12AA No : AAAJP0853AE20198

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PAN : AAAJP0853A

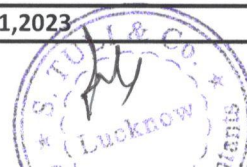
CONSOLIDATED BALANCE SHEET AS ON 31.03.2023

LIABILITIES	March 31,2023	March 31,2022	
(I) CAPITAL FUND (NON FC):			
Balance	1,992,476.00	465,828.00	
Add: Assets transferred from General Fund	-	1,754,750.00	
Add: Assets transferred from Specific Projects	177,120.00	30,000.00	
	<u>2,169,596.00</u>	<u>2,250,578.00</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	325,794.00	192,638.00	1,992,476.00
	<u>1,843,802.00</u>	<u>192,638.00</u>	
(II) EAR-MARKED- SPECIFIC PROJECT FUNDS UNDISBURSED (NON FC):			
Balance	735,769.80	40,470.50	
Add: Project fund Received during the year	-	-	
	<u>735,769.80</u>	<u>40,470.50</u>	
Add: Excess of Income over Expenditure	855,761.00	695,299.30	
	<u>1,591,530.80</u>	<u>735,769.80</u>	
Less: Excess of Income over Expenditure	-	-	735,769.80
	<u>1,591,530.80</u>	<u>-</u>	
(III) GENERAL FUND (NON FC):			
Balance	122,225.46	37,329.36	
Add: Excess of Income over Expenditure	-	84,896.10	
	<u>122,225.46</u>	<u>122,225.46</u>	
Less: Excess of expenditure over Income	22,258.19	-	122,225.46
	<u>99,967.27</u>	<u>-</u>	
(I) CAPITAL FUND (FC):			
Balance	80,709.00	96,895.00	
Less: Depreciation during the year	13,098.00	16,186.00	80,709.00
	<u>67,611.00</u>	<u>16,186.00</u>	
(II) EAR-MARKED- SPECIFIC PROJECT FUNDS UNDISBURSED (FC):			
Balance	287,620.90	87,350.59	
Add: Project fund Received during the year	-	-	
	<u>287,620.90</u>	<u>87,350.59</u>	
Add: Excess of Income over Expenditure	-	200,270.31	
	<u>287,620.90</u>	<u>287,620.90</u>	
Less: Excess of expenditure over Income	244,876.43	-	287,620.90
	<u>42,744.47</u>	<u>-</u>	
(III) GENERAL FUND (FC):			
Balance	1,582.30	1,582.30	
Add: Excess of Income over expenditure	2,849.00	-	1,582.30
	<u>4,431.30</u>	<u>-</u>	
Total Rs.	3,650,086.84	3,220,383.46	

ASSETS

March 31,2023

March 31,2022



FIXED ASSETS (NON-FC):			
At Cost less depreciation			
(As Per Schedule)			
		1,843,802.00	1,992,476.00
INCOME TAX (T.D.S.) (NON-FC):			
Balance	18,504.00		2,254.00
Deduction during the year	-		16,250.00
Add.TDS Transferd From F.C A/c	-		-
	<u>18,504.00</u>		<u>18,504.00</u>
Less : Refund during the Year	<u>16,250.00</u>	2,254.00	-
			18,504.00
FIXED ASSETS (FC):			
(At Cost Less Depreciation)		67,611.00	80,709.00
CLOSING BALANCES (NON-FC):			
Cash in Hand (As per Annexure D)	9,876.00		6,183.00
Bank of Baroda (As per Annexure D)	30,593.80		38,889.50
Punjab National Bank (As per Annexure E)	1,648,774.27		726,768.76
Imprest with Project (As per Annexure)	-	1,689,244.07	67,650.00
			839,491.26
CLOSING BALANCES (FC):			
Cash in Hand	2,300.00		-
With S.B.I. NDMB S.B. A/c No.40089934961 (As per Annexure D)	12,820.93		180,079.00
Bank of Baroda (As per Annexure D)			-
Punjab National Bank (As per Annexure D)	32,054.84		100,620.20
Imprest with Project (As per Annexure E)	-	47,175.77	8,504.00
			289,203.20
Total Rs.		3,650,086.84	3,220,383.46

Auditor's Report

"As per our separate report of even date"

(Signature)

Chartered Accountants
Auditors

PLACE : LUCKNOW
DATE: 26.07.2023



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

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

Annexure A

DETAILS TO UN-DISBURSED EARMARKED FUNDS AS ON 31.03.2023

S.NO.	PARTICULARS	OPENING BALANCE	GANT RECEIVED	INTEREST	TOOTAL	UTILIZATION	BALANCE
1	Paras Baal Vikas Prathmik Viddyalaya	100,432.50	591,739.00	-	692,171.50	655,057.70	37,113.80
2	Shubham School Project Community	7.00		-	7.00	-	7.00
3	Covid-19	635,330.30	-	-	635,330.30	635,330.30	-
4	ERW Project		2,690,000.00	13,111.00	2,703,111.00	1,148,701.00	1,554,410.00
	Total Rs.	735,769.80	3,281,739.00	13,111.00	4,030,619.80	2,439,089.00	1,591,530.80

FOREIGN CONTRIBUTION ACCOUNT

Annexure C

DETAILS TO UN-DISBURSED EARMARKED FUNDS AS ON 31.03.2023

S.NO.	PARTICULARS	OPENING BALANCE	GANT RECEIVED	INTEREST	TOTAL	UTILIZATION	UTILIZATION Administrative Expenses In Projects	CLOSING BALANCE
1	SSP Project	11,151.00	-	-	11,151.00	-	-	11,151.00
2	Barnfonden EU Project	276,469.90	855,888.93	1,933.00	1,134,291.83	1,102,698.36	-	31,593.47
	Total Rs.(A)	287,620.90	855,888.93	1,933.00	1,145,442.83	1,102,698.36	-	42,744.47



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.

Annexure B

INCOME OF NON-FC ACCOUNT

Particular	March 31,2023	March 31,2022
General Donation	80,000.00	80,000.00
LIC Golden Jubilee Foundation	-	1,771,000.00
Contribution's	-	62,440.00
TOTAL	(Rs.) 80,000.00	1,913,440.00

EXPENDITURE OF NON-FC ACCOUNT

Annexure B

Particular	March 31,2023	March 31,2021
ADMINISTRATIVE COST		
Audit Fee	31,005.00	5,700.00
Bank Charge	1,097.19	182.90
Electricity Charges	18,325.00	16,687.00
Electricity Maintinance Exp	-	5,884.00
Computer Maintenance	11,098.00	-
Legal Expenses	23,895.00	32,990.00
Micellaneous Expenses	-	555.00
Fuel & Maintenance	22,459.00	26,978.00
Office Upkeep	2,525.00	-
Printing & Stationary	-	1,000.00
Training Capacity Building	-	6,000.00
	110,404.19	95,976.90
TCS on Bus Purchase	-	16,250.00
CAPITAL EXPENDITURE :		
Bus	-	1,754,750.00
TOTAL	(Rs.) 110,404.19	1,866,976.90



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 31.03.2023		ANNEXURE - D
S. NO	PARTICULAR	TOTAL (RS)
A	BANK OF BARODA With Baroda Uttar Pradesh Gramin Bank C/A no. 54890200000025(PBVPN)	30,593.80
B	PUNJAB NANTIONAL BANK With PNB S.B A/C No. 6129000100011597 With PNB S.B A/C No. 612900010002166 With PNB S.B A/C No. 6129000100038406	90,971.35 3,005.52 1,554,797.40
TOTAL RS		1,679,368.07

FC ACCOUNT

ANNEXURE - E

LIST OF BANK OF PROJECT AND MAIN ACCOUNT AS ON 31.03.2023		TOTAL (RS)
S. NO	PARTICULAR	
A	STATE BANK OF INDIA With S.B.I NDMB -S.B. A/c.No.40089934961	12,820.93
B	PUNJAB NANTIONAL BANK With PNB S.B. A/c No.6129000100016459	32,054.84
TOTAL RS		44,875.77



People's Action for Rural Advancement Sustainability

Village ;Bhawaniyapur Post :Pirkhauili

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

LIST OF CASH AND BANK OF PROJECTS AND MAIN ACCOUNT AS ON 31.03.2023

S.NO.	PARTICULARS	CASH	BANK	ADVANCE FROM GENERAL A/C	TOATAL	LESS LIABILITIES	LESS ADVANCE	TOTAL
1	General	3,349.00	94,364.27		97,713.27			97,713.27
2	Paras Baal Vikas Prathmik Viddyalaya	6,520.00	30,593.80		37,113.80			37,113.80
3	Shubham School Project Community	7.00	-		7.00			7.00
4	ERW	-	1,554,410.00		1,554,410.00			1,554,410.00
5	Covid-19	-	-	-	-			-
	Total Rs.	9,876.00	1,679,368.07	-	1,689,244.07	-	-	1,689,244.07

FOREIGN CONTRIBUTION ACCOUNT

LIST OF CASH & BANK BALANCE WITH PROJECT AS ON 31.03.2023

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.61290001000 28047	PNB S.B. A/c No.61290001000 030972	TOTAL
1	SSP PROJECT	-	11,151.00	-	-	-	11,151.00
2	Barnfonden EU Project	2,300.00	0.93	29,292.54	-	-	31,593.47
	Sub Total Rs.(A)	2,300.00	11,151.93	29,292.54	-	-	42,744.47
	FC General	-	-	2,762.30	-	-	2,762.30
	FC Main	-	1,669.00	-	-	-	1,669.00
	Sub Total Rs.(B)	-	1,669.00	-	-	-	4,431.30
	TOTAL Rs.	2,300.00	12,820.93	29,292.54	-	-	47,175.77

S.TULI & Co.

CHARTERED ACCOUNTANTS

8-HALWASIA COURT

HAZRAT GANJ, LUCKNOW

People's Action for Rural Advancement Sustainability

Village ;Bhawaniyapur Post :Pirkhauli

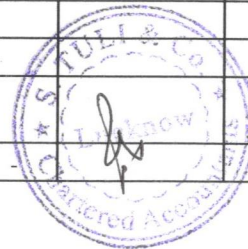
District : Faizabad U.P.

CONSOLIDATED SCHEDULE OF FIXED ASSETS AS ON 31.03.2023

S.NO.	PARTICULARS	RATE OF DEPRECIATION	W.D.V.AS ON 01-04-2022	ADDITIONS		SALE	TOTAL	DEPRECIATION	W.D.V. AS ON 31-03-2023
				UP TO 30-09-2022	AFTER 30-09-2022				
I	GENERAL MAIN								
1	Furniture & Fixture	10%	11,922.00	-	-		11,922.00	1,192.00	10,730.00
2	Office Equipment	15%	211.00	-	-		211.00	32.00	179.00
3	Electrical Equipment	15%	1,677.00	-	-		1,677.00	252.00	1,425.00
4	CCTV CAMERA	15%	14,775.00	-	-		14,775.00	2,216.00	12,559.00
5	Vehicle	15%	1,822,847.00	-	-		1,822,847.00	273,427.00	1,549,420.00
6	Books	40%	1.00	-	-		1.00	-	1.00
	Total Rs.(I)		1,851,433.00	-	-		1,851,433.00	277,119.00	1,574,314.00

(SCHEDULE "II")

II	Project Assets								
A	FASAL PROJECT-I								
1	Invertor	15%	2,618.00	-	-		2,618.00	393.00	2,225.00
2	Digital Camera	15%	3,438.00	-	-		3,438.00	516.00	2,922.00
3	Internet Data Card	40%	1.00	-	-		1.00	-	1.00
4	Laptop With Printer/ Comp.	40%	39.00	-	-		39.00	16.00	23.00
5	Tally Software	40%	5.00	-	-		5.00	2.00	3.00
B	FASAL-II (HUF)								
1	Solar Inverter with Battery	15%	14,827.00	-	-		14,827.00	2,224.00	12,603.00
2	Bicycle with Acessries for CRPs for Their	15%	5,634.00	-	-		5,634.00	845.00	4,789.00
C	SUJLAM SUFLAM								
1	Furniture & Fixture	10%	10,087.00				10,087.00	1,009.00	9,078.00
2	Digital Camera	15%	3,419.00				3,419.00	513.00	2,906.00
3	Desktop Printer with Scanner	40%	967.00				967.00	387.00	580.00
D	Paras Bal Vikas Prathmik Vidalya								
1	Furniture & Fixture	10%	76,008.00				76,008.00	7,601.00	68,407.00



E	Covid-19								
	Computer	40%	24,000.00	-	-	24,000.00	9,600.00	14,400.00	
F	Empowering Rural Women								
	Furniture	10%	-	-	30,120.00	30,120.00	1,506.00	28,614.00	
	Invertor	15%	-	-	42,700.00	42,700.00	3,203.00	39,497.00	
	Laptop	40%	-	-	44,800.00	44,800.00	8,960.00	35,840.00	
	Printer	40%	-	-	59,500.00	59,500.00	11,900.00	47,600.00	
	Total Rs.(II)		141,043.00	-	177,120.00	-	318,163.00	48,675.00	269,488.00
(SCHEDULE "III")									
A	PAID-RP (FC)								
1	Office Equipment	15%	6,139.00	-	-	6,139.00	921.00	5,218.00	
2	Motorcycle	15%	14,368.00	-	-	14,368.00	2,155.00	12,213.00	
3	Laptop	40%	122.00	-	-	122.00	49.00	73.00	
B	PAID-ERW								
1	Basic office furniture	15%	12,313.00	-	-	12,313.00	1,847.00	10,466.00	
2	Inverter with Single battery	15%	9,234.00	-	-	9,234.00	1,385.00	7,849.00	
3	Laptop with Printer	40%	3,257.00	-	-	3,257.00	1,303.00	1,954.00	
4	Motorcycle	15%	26,677.00	-	-	26,677.00	4,002.00	22,675.00	
5									
C	Shubham School Project (FC)								
1	Music Instruments	15%	8,014.00	-	-	8,014.00	1,202.00	6,812.00	
2	Desktop	40%	454.00	-	-	454.00	182.00	272.00	
3	Printer	40%	131.00	-	-	131.00	52.00	79.00	
	Total Rs.		80,709.00	-	-	-	80,709.00	13,098.00	67,611.00
	Grand Total (I+II+ III)		1,717,316.00	-	177,120.00	-	2,250,305.00	338,892.00	1,911,413.00

