



Hemant Kulkarni & Co.

Chartered Accountants

#32 Classic Apartment F.No 202

SE Railway Colony Phase II

Pratap

Nagar Nagpur-440022

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INDEPENDENT AUDITOR'S REPORT

To

President

Pararth Samiti,

Chhindwara – 480 001

(M.P.)

We have audited the accompanying financial statements of Pararth Samiti, Chhindwara (M.P.), which comprise the Balance Sheet as at March 31, 2022, and the Income and Expenditure Account for the year then ended, which incorporate the accounts of Poorest Areas Civil Society Programme (PACS) which have been audited by other auditors and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with The M.P. Society Registrkaran Adhinyam, 1973. This responsibility includes the design , implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from 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 the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply



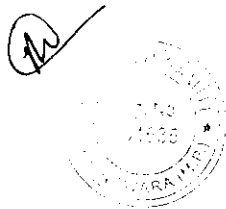
ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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 society'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 the 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 of Pararth Samiti, Chhindwara (M.P.) for the year ended on 31st March, 2022 as prepared, in all material respects, is in accordance with The M.P. Society Registrkaran Adhiniyam, 1973.

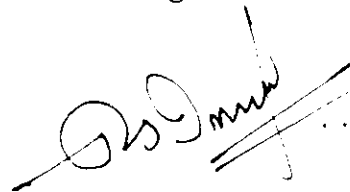
It is further certified that the financial statements consisting of Balance Sheet and Income & Expenditure Account for the year 2021-22 present a true and fair view of Assets & Liabilities as on 31.03.2022 and of the deficit for the year ended on 31.03.2022.



For Hemant Kulkarni & Co.

Chartered Accountants

Firm Regn. No. 128774W



(Shreyas Shrikant Indurkar)



Place : Nagpur

Date : 21/07/2022

UDIN:-22151905ASPPFG8067

Partner

M. No.151905

PARARTH SAMITI, BADWAN, CHHINDWARA (M.P.)
YEAR ENDED ON 31ST MARCH 2022

SCHEDULE 10 : Significant Accounting Policies and Notes on Accounts
Significant Accounting Policies

1. Basis of Accounting :

The financial statements have been prepared as far as possible to comply in all material respects with the Accounting Standards issued by the Institute of Chartered Accountants of India. The financial statements have been prepared under the historical cost convention and on cash basis. The accounting policies have been consistently applied by the Samiti and are consistent with those used in the previous year.

2. Revenue / Expenditure Recognition :

All revenue and expenses are recognized on cash basis. In the case of grant received from various agencies, the revenue is recognized to the extent of expenses incurred in case such projects run for more than a year.

The grants to the extent of capital expenditure incurred for acquisition of fixed assets are shown as Non Recurring grant on the liability side of the balance sheet.

3. Classification of Expenses :

The expenses incurred under the projects are classified as per the norms prescribed by the agencies sanctioning the grants.

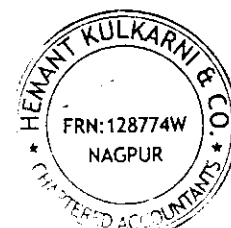
4. Treatment of Assets :

Fixed Assets held by the Samiti are either out of own resources of the Samiti or created out of grants received from various agencies.

Assets below Rs.1,000/- are treated as revenue items and charged off to Income & Expenditure A/c.

5. Valuation of Investments :

All investments are valued at cost or market price, whichever is lower, except investment made in fixed deposits of banks.



6. Depreciation :

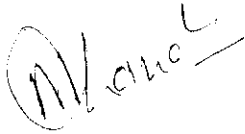
Depreciation on fixed assets has been provided on written down value of assets. The depreciation is provided at the following rates :

| | |
|--------------------------------|-----|
| Computer | 40% |
| Furniture & Fixture | 10% |
| Camera & Electronic Equipments | 10% |

Depreciation is provided on all assets whether created / acquired out of own funds or grants received from various agencies.

7. No provision has been made for benefits / retiring benefits to the employees as no permanent employees are present on the payroll of the Samiti.

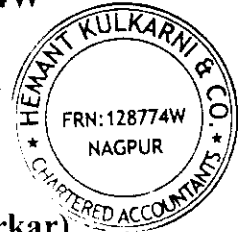
For Pararth Samiti, Chhindwara



Chairperson

Nagpur
Date : 21/07/2022

FOR SCHEDULES 1 TO 10
For Hemant Kulkarni & Co.,
Chartered Accountants
Firm Regn. No. 128774W



(Shreyas Shrikant Indurkar)
Partner
M. No. 151905

UDIN :-22151905ASPPFG8067

PARARTH SAMITI, CHHINDWARA (M.P.)
BALANCE SHEET AS ON 31ST MARCH, 2022

Hemant Kulkarni Co.
Chartered Accountants

| | Sch. | Rs. | Ps. | Rs. | Ps. | Rs. | Ps. |
|--|-----------------------------------|-----|-----|----------------|-----|-----|-----------------------|
| <u>SOURCES OF FUND</u> | | | | | | | |
| <u>CORPUS FUNDS</u> | | | | | | | 15,67,164.00 |
| <u>OTHER FUNDS</u> | BS-1 | | | 83,82,496.00 | | | |
| Donation in Kind (Land) | | | | 1,17,530.00 | | | 85,00,026.00 |
| <u>INCOME AND EXPENDITURE ACCOUNT</u> | | | | | | | |
| Balance as per Last Balance Sheet | | | | 38,24,495.14 | | | |
| <u>Less : Deficit</u> for the year | | | | (19,71,244.55) | | | |
| <u>Add:</u> Depreciation Adjustment | | | | - | | | 18,53,250.59 |
| | Total Rs. : | | | | | | 1,19,20,440.59 |
| <u>APPLICATION OF FUNDS</u> | | | | | | | |
| <u>FIXED ASSETS</u> | | | | | | | |
| Own Assets | BS-3 | | | 2,03,792.53 | | | |
| Project Assets | BS-3 | | | 42,76,158.15 | | | 44,79,950.68 |
| <u>INVESTMENT</u> | | | | | | | |
| | | | | | | | 43,71,229.38 |
| <u>CURRENT ASSETS AND ADVANCES (A)</u> | | | | | | | |
| Cash & Bank | BS-2 | | | 11,06,283.93 | | | |
| Advances | BS-4 | | | 21,55,016.30 | | | |
| Other Current Assets | BS-6 | | | 2,01,765.25 | | | |
| | | | | 34,63,065.48 | | | |
| <u>CURRENT LIABILITIES AND PROVISIONS (B)</u> | | | | | | | |
| Current Liabilities | BS-5 | | | 3,93,804.95 | | | |
| | NET CURRENT ASSETS (A-B) : | | | | | | 30,69,260.53 |
| | Total Rs. : | | | | | | 1,19,20,440.59 |

Accounting Policies and Notes on Accounts BS-7

For Pararth Samiti, Chhindwara



Chairperson

Nagpur
Date: 21/07/2022

As per our report of even date

For Hemant Kulkarni & Co.,

Chartered Accountants

Firm Reg. No. 128774W



CA Shreyas Indurkar
Partner

M. No. 151905

UDIN :-22151905ASPPFG8067



PARARTH SAMITI, CHHINDWARA (M.P.)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2022

| | Sch. | Rs. | Ps. | Rs. | Ps. | Rs. | Ps. |
|--|--------------------|--------------|-----|--------------|-----|-----------------------|-----|
| INCOME | | | | | | | |
| <u>Grant Received :</u> | BS-1 | 40,45,137.00 | | | | | |
| <u>Other Income</u> | IE-1 | 4,80,519.31 | | 45,25,656.31 | | 45,25,656.31 | |
| <u>Closing Stock of SHG Box & Registers</u> | | | | | | 5,103.00 | |
| | Total Rs. : | | | | | 45,30,759.31 | |
| EXPENDITURE | | | | | | | |
| <u>Personnel</u> | IE-2 | 23,05,864.00 | | | | | |
| <u>Programme Cost</u> | IE-2 | 35,41,201.00 | | | | | |
| <u>Overhead Cost</u> | IE-2 | 2,51,526.41 | | | | | |
| <u>Establishment Expenses</u> | IE-2 | 76,931.45 | | | | | |
| <u>Project Expenditure</u> | IE-2 | 22,875.00 | | | | 61,98,397.86 | |
| | Total Rs. : | | | | | 61,98,397.86 | |
| <u>Opening Stock</u> | | | | | | 5,103.00 | |
| <u>Non- Cash Charges</u> | | | | | | | |
| Depreciation for the year | BS-3 | | | | | 2,98,503.00 | |
| | Total Rs. : | | | | | 65,02,003.86 | |
| DEFICIT (Excess of Expenditure Over Income) | | | | | | (19,71,244.55) | |
| | Total Rs. : | | | | | 45,30,759.31 | |

For Pararth Samiti, Chhindwara



Chairperson

Nagpur

Date: 21/07/2022

As per our report of even date

For Hemant Kulkarni & Co.,

Chartered Accountants

Firm Reg. No. 128774W



CA Shreyas Indurkar

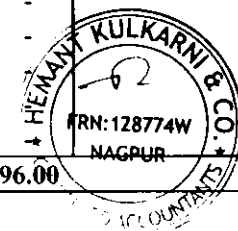
Partner

M. No. 151905

UDIN :-22151905ASPPFG8067

PARARTH SAMITI, CHHINDWARA (M.P.)
Annexure "BS -1"
Schedule of Grant Received

| Sr. No | Name of Project | Opening Balance as on 01/04/2021 | | Received during the Year 2021-22 | Total | Transfer to | | Closing Balance as on 31/03/2022 | |
|---------------------|---|----------------------------------|---------------|----------------------------------|-----------------------|--------------------------|---------------|----------------------------------|---------------|
| | | Capital Grant | Unspent Grant | | | Income & Expenditure A/c | Capital Grant | Capital Grant | Unspent Grant |
| 1 | Empowering Youth as Agent of Change-JTT Ph | 4,18,985.00 | - | - | 4,18,985.00 | - | - | 4,18,985.00 | - |
| 2 | Paul Hamlyn Foundation-PHF fc | - | - | 33,02,782.00 | 33,02,782.00 | 33,02,782.00 | - | - | - |
| 3 | Covid Affected Vulnerable Group | - | - | - | - | - | - | - | - |
| 4 | ICRF PHF Round -3 | - | - | - | - | - | - | - | - |
| 5 | Efficient Automated Milk Collection Center RL (Revolving fund) Pararth Samiti | 33,80,000.00 | - | - | 33,80,000.00 | - | - | 33,80,000.00 | - |
| 6 | GGP Mumbai Training Center | 44,10,375.00 | - | - | 44,10,375.00 | - | - | 44,10,375.00 | - |
| 7 | Improving Farmbase Livelihood JTT | 1,72,813.00 | - | - | 1,72,813.00 | - | - | 1,72,813.00 | - |
| 8 | Right to Health and Nutrition Service | 323.00 | - | - | 323.00 | - | - | 323.00 | - |
| 9 | The Hunger Project -THP fc | - | - | - | - | - | - | - | - |
| 10 | Teachers as a agent of Change-Wipro | - | - | 7,42,355.00 | 7,42,355.00 | 7,42,355.00 | - | - | - |
| 11 | Digital Livelihood-Phia-II | - | - | - | - | - | - | - | - |
| 12 | HUL Strengthening Project-Phia -I | - | - | - | - | - | - | - | - |
| 13 | Jagori Charitable Trust-FC | - | - | - | - | - | - | - | - |
| Total in Rs. | | 83,82,496.00 | - | 40,45,137.00 | 1,24,27,633.00 | 40,45,137.00 | - | 83,82,496.00 | - |



Schedule of Closing Balances as on 31/03/2022

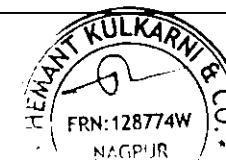
BS-2

| Name of Bank | Project Name | | | | | | | Total Balance |
|--|--------------|--------------------|--------------------|-----------------|------------------|--------------------|-----------|---------------------|
| | RLF | Pararth | PHF | PHF Covid II | ICRF-PHF Round 3 | Wipro | Jagori-FC | |
| Cash | - | 62.00 | 306.00 | - | - | 727.00 | - | 1,095.00 |
| Bank of Baroda A/c No. 24850100017583 | - | 1,00,738.80 | - | - | - | - | - | 1,00,738.80 |
| Bank of Baroda A/c No. 24850100017584 | - | 1,55,493.10 | - | - | - | - | - | 1,55,493.10 |
| Punjab National Bank A/c No. 0083000100102061 | - | - | 6,08,903.75 | 9,568.00 | - | - | - | 6,18,471.75 |
| Punjab National Bank A/c No. 0083000100161985 | - | - | - | - | - | 1,20,147.33 | - | 1,20,147.33 |
| State Bank of India A/c No. 10587248869 | - | 33,520.70 | - | - | - | - | - | 33,520.70 |
| Central Bank of India A/c No. 2320081710 | - | - | - | - | - | - | - | - |
| Satpuda Kshetriya Gramin Bank A/c No. 20003310 | - | 27,419.69 | - | - | - | - | - | 27,419.69 |
| Canara Bank A/c No. 3005101004171 | - | 44,310.56 | - | - | - | - | - | 44,310.56 |
| State Bank of India A/c No. 40127925141 | - | - | 5,087.00 | - | - | - | - | 5,087.00 |
| Grand Total | - | 3,61,544.85 | 6,14,296.75 | 9,568.00 | - | 1,20,874.33 | - | 11,06,283.93 |

Schedule of Opening Balances as on 01/04/2021

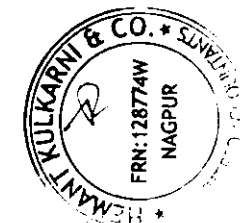
A

| Name of Bank | Project Name | | | | | | | Total Balance |
|---|--------------|-------------|-------------|--------------|------------------|--------|-----------|---------------|
| | RLF | Pararth | PHF | PHF Covid II | ICRF-PHF Round 3 | Wipro | Jagori-FC | |
| Cash | - | 1,305.00 | 7,002.00 | 218.00 | 1,000.00 | 996.00 | - | 10,521.00 |
| Bank of Baroda A/c No. 24850100017583 | - | 1,07,980.60 | - | - | - | - | - | 1,07,980.60 |
| Bank of Baroda A/c No. 24850100017584 | - | 24,068.75 | - | - | - | - | - | 24,068.75 |
| Punjab National Bank A/c No. 0083000100102061 | - | - | 4,62,034.46 | 1,79,246.00 | 14,73,772.00 | - | 486.00 | 21,15,538.46 |



**Hemant Kulkarni Co.
Chartered Accountants**

| | | | | | | |
|--|---|--------------------|--------------------|--------------------|---------------------|---------------------|
| Punjab National Bank A/c No. 0083000100161985 | - | - | - | 7,15,299.94 | - | 7,15,299.94 |
| State Bank of India A/c No. 10587248869 | - | 15,948.70 | - | - | - | 15,948.70 |
| Central Bank of India A/c No. 2320081710 | - | 2,658.64 | - | - | - | 2,658.64 |
| Satpuda Kshetriya Gramin Bank A/c No. 20003310 | - | 26,496.94 | - | - | - | 26,496.94 |
| Canara Bank A/c No. 3005101004171 | - | 60,901.45 | - | - | - | 60,901.45 |
| Grand Total | - | 2,39,360.08 | 4,69,036.46 | 1,79,464.00 | 14,74,772.00 | 7,16,295.94 |
| | | | | | 486.00 | 30,79,414.48 |



Schedule of - Income
Project Name

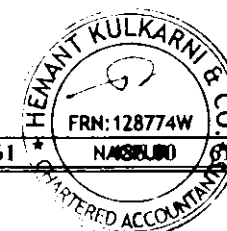
IE-1

| Particulars | RLF | Pararth | PHF | PHF Covid-2 | ICRF- PHF Round 3 | Wipro | Jagori-FC | Total Balance |
|---------------------------|-----|--------------------|------------------|-------------|----------------------|------------------|-----------|--------------------|
| Donation | | 20,000.00 | | | | | | 20,000.00 |
| Reimbursement of Expenses | | | | | | | | - |
| Bank Interest | | 8,103.22 | 54,776.09 | | | 20,790.00 | | 83,669.31 |
| SHG Box Register | | 7,460.00 | | | | | | 7,460.00 |
| Interest on FDR | | 2,10,961.00 | | | | | | 2,10,961.00 |
| Interest on IT Refund | | 2,330.00 | | | | | | 2,330.00 |
| FMPL Nutrition Project | | 34,900.00 | | | | | | 34,900.00 |
| PMKY (I Daksha Training) | | 1,21,199.00 | | | | | | 1,21,199.00 |
| Total | - | 4,04,953.22 | 54,776.09 | - | - | 20,790.00 | - | 4,80,519.31 |

Schedule of -Expenses
Project Name

IE-2

| Particulars | RLF | Pararth | PHF | PHF Covid-2 | ICRF- PHF Round 3 | Wipro | Jagori-FC | Total Balance |
|------------------------|-----|------------------|---------------------|------------------|----------------------|---------------------|---------------|---------------------|
| Personnel Cost | | | 14,85,728.00 | 17,601.00 | | 8,02,535.00 | | 23,05,864.00 |
| Programme Cost | | | 15,62,953.00 | 69,998.00 | 14,76,681.00 | 4,31,569.00 | | 35,41,201.00 |
| Overhead Cost | | | 1,43,107.80 | | 91 | 1,07,841.61 | 486.00 | 2,51,526.41 |
| Establishment Expenses | | 76,931.45 | | | | | | 76,931.45 |
| Project Expenditure | | 22,875.00 | | | | | | 22,875.00 |
| Total | - | 99,806.45 | 31,91,788.80 | 87,599.00 | 14,76,772.00 | 13,41,945.61 | 486.00 | 61,98,397.86 |



Schedule of Advances

BS-4

| Sr. No. | Name of Project | Opening Balance 01/04/2021 | Advances given | Advances recovered | Closing Balance as on 31/03/2022 |
|---------------------|---|--|---|---|-------------------------------------|
| 1 | Paul Hamlyn Foundation PHF-Covid-II ICRF- PHF Round 3 | 32,256.00 3,000.00 2,000.00 - | 8,66,961.00 6,519.00 12,185.00 - | 8,84,128.00 9,519.00 14,185.00 - | 15,089.00 - - - |
| 2 | Efficient Automated Milk Collection Center RLF Project Grant Payable to Pararth for Project Exp | 1,26,379.00 (1,00,000.00) - | - | - | 1,26,379.00 (1,00,000.00) - |
| 3 | PMKVY and Training Center | (1,18,702.00) - | - | - | (1,18,702.00) - |
| 4 | Pararth Samiti Project Grant Receivable from RLF for Project Exp | 6,12,278.00 1,00,000.00 - | 1,09,243.00 | 1,70,408.00 | 5,51,113.00 1,00,000.00 - |
| 5 | Intellectap- Advance to Pararth Samiti JTT Phase II | 13,91,987.00 8,896.00 - | - | - | 13,91,987.00 8,896.00 - |
| 6 | Improving Farm Base Livelihood JTT (Grant Receivable from JTT) Pararth Samiti-Bank Balance Trf | 1,67,134.00 - 2,945.00 - | - | - | 1,67,134.00 - 2,945.00 - |
| 7 | HUL-Strengthening Phia-I | 10,175.30 - | - | - | 10,175.30 - |
| Total in Rs. | | 22,38,348.30 | 9,94,908.00 | 10,78,240.00 | 21,55,016.30 |

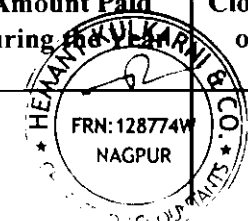
Schedule of Current Liabilities and Provisions

BS-5

| Name of Project | Particulars | Balance as per Last Balance Sheet | Amount Payable During the Year | Amount Paid During the Year | Closing Balance as on 31/03/2022 |
|---------------------------|---|--------------------------------------|--------------------------------------|--------------------------------|-------------------------------------|
| Empowering Phase I | a) Advance Pararth Samiti b) SDTT Project Phase II | 2,80,641.00 22,863.40 - | - | - | 2,80,641.00 22,863.40 - |



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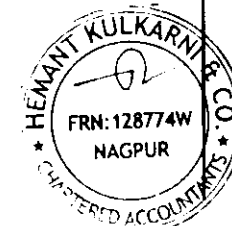


| | | | | | |
|-----------------------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|
| Pararth Samiti | a)Phase II Project Intellecap | 8,896.00 | - | - | 8,896.00 |
| PHF | a) Professional Taxes | 1,750.00 | 3,504.00 | 5,254.00 | - |
| | b) TDS Payable | - | 9,331.00 | 9,331.00 | - |
| | c) PF Contribution - Employees | 55,246.00 | 1,70,587.00 | 1,98,163.00 | 27,670.00 |
| | d)Salary Payable | - | - | - | - |
| PHF-Covid-II | a) TDS Payable | 478.00 | 719.00 | 1,197.00 | - |
| | b) Provisions Payable | 84,099.00 | 1,853.00 | 86,672.00 | (720.00) |
| Intellecap | a)Service Tax | 39,182.00 | - | - | 39,182.00 |
| Wipro | a) PF Contribution - Employees | 7,406.00 | 93,799.00 | 84,251.00 | 16,954.00 |
| | b)Advances | - | 3,18,223.00 | 3,18,223.00 | - |
| | c)TDS Collection and Deposit | - | 884.00 | 884.00 | - |
| | c)Salary | 26,169.00 | - | 26,169.00 | - |
| Digital Livelihood-Phia II | Phia I-Hul Project | - | - | - | - |
| | Provisions Payable | - | - | - | - |
| | Balance trf to Pararth | (2,167.45) | - | - | (2,167.45) |
| HUL-Strengthening Phia-I | Provisions Payable | - | - | - | - |
| Jagori Charitable Trust | Event Campaign Expenses Payable | 486.00 | - | - | 486.00 |
| | | - | - | - | - |
| | Total in Rs. | 5,25,048.95 | 5,98,900.00 | 7,30,144.00 | 3,93,804.95 |

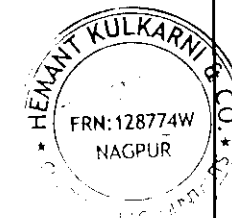
Schedule of Other Current Assets

BS-6

| Project Name | Particulars | Balance as per Last Balance Sheet | Amount Paid During the Year | Amount Recovered During the Year | Closing Balance as on 31/03/2022 |
|---------------------|---------------------------------|-----------------------------------|-----------------------------|----------------------------------|----------------------------------|
| JTT Phase II | Pararth Samiti-TDS Trf | 50,044.00 | - | - | 50,044.00 |
| | Pararth Samiti-Bank Balance Trf | 42,590.89 | - | - | 42,590.89 |
| | Income Tax Refund | (26,410.00) | - | - | (26,410.00) |
| | | - | - | - | - |
| Action Aid | Pararth Samiti-TDS Trf | 244.00 | - | - | 244.00 |
| | | - | - | - | - |
| PHF | Pararth Samiti-TDS Trf | 19,845.00 | - | - | 19,845.00 |
| | | - | - | - | - |



| | | | | | |
|-----------------------------------|---|--------------------|------------------|------------------|--------------------|
| RLF | Pararth Samiti-TDS Trf | 51,361.00 | - | | 51,361.00 |
| | Pararth Samiti-Cash and Bank Trf | 1,38,396.80 | - | | 1,38,396.80 |
| | | - | | | - |
| Pararth Samiti | TDS Receivable-Inter Project | (3,69,727.00) | - | | (3,69,727.00) |
| | Edu Phase II Bank PNB | (42,590.89) | - | | (42,590.89) |
| | Pararth Samiti Bank Balance Tra JTT | (2,945.00) | - | | (2,945.00) |
| | Pararth Samiti Bank Balance Tr. T.C | (7,002.56) | - | | (7,002.56) |
| | Pararth Samiti Cash & Bank Balance Trans. Rlf | (1,38,396.80) | - | | (1,38,396.80) |
| | Phia Project I & II Bank Balance | (12,342.75) | - | | (12,342.75) |
| | TDS Receivable-(17-18) | 8,863.00 | | | 8,863.00 |
| | TDS Receivable-(16-17) | 632.00 | | | 632.00 |
| | TDS Receivable on FDR for 18-19 | 10,619.00 | | | 10,619.00 |
| | TDS Receivable on FDR for 19-20 | 9,895.00 | | | 9,895.00 |
| | TDS Receivable on FDR for 20-21 | 31,348.00 | - | 29,210.00 | 2,138.00 |
| | TDS Receivable FY 21-22 | - | 21,552.00 | | 21,552.00 |
| | PHE, Chhindwara (M.P.) | 4,000.00 | | | 4,000.00 |
| | Electricity Security Deposit | 5,010.00 | | | 5,010.00 |
| | Office Rent | 4,000.00 | | | 4,000.00 |
| | Closing Stock SHG Box | 5,103.00 | - | | 5,103.00 |
| | | - | | | - |
| Traning Center | Pararth Samiti-TDS trf | 7,404.00 | - | | 7,404.00 |
| | Pararth Samiti Bank Balance Tr. T.C | 7,002.56 | - | | 7,002.56 |
| | | - | | | - |
| Intellectap | TDS Receivable | 3,54,828.00 | | | 3,54,828.00 |
| | Pararth Samiti-TDS trf | 375.00 | - | | 375.00 |
| | | - | | | - |
| PACS | Pararth Samiti-TDS Trf | 19,250.00 | - | | 19,250.00 |
| | | - | | | - |
| MKBKSH | Pararth Samiti-TDS trf | 518.00 | - | | 518.00 |
| | | - | | | - |
| GGP Mumbai Training Center | Pararth Samiti-TDS Trf | 33,436.00 | - | | 33,436.00 |
| | | - | | | - |
| | | - | | | - |
| THP | Pararth Samiti-TDS Trf | 630.00 | - | | 630.00 |
| | | - | | | - |
| Wipro | Pararth Samiti-TDS | 3,443.00 | - | | 3,443.00 |
| | | - | | | - |
| | Total in Rs. | 2,09,423.25 | 21,552.00 | 29,210.00 | 2,01,765.25 |



PARARTH SAMITI, CHHINDWARA (M.P.)
CONSOLIDATED RECEIPTS AND PAYMENTS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2022

| RECEIPTS | SCH. No. | Rs. | Ps. | PAYMENTS | Rs. | Ps. | Rs. | Ps. |
|---|-----------------|---------------------|------------|------------------------------------|------------|--------------|---------------------|------------|
| OPENING BALANCE | A | 30,79,414.48 | | PERSONNEL COST | RP-5 | 23,05,864.00 | | |
| A)GRANT IN AID RECEIVED DURING THE YEAR | BS-1 | 40,45,137.00 | | PROGRAMME COST | RP-5 | 35,41,201.00 | | |
| B)OTHER INCOME | RP-1 | 4,80,519.31 | | OVERHEAD COST | RP-5 | 2,51,526.41 | | |
| | | | | ESTABLISHMENT EXPENSES | RP-5 | 76,931.45 | | |
| | | | | PROJECT EXPENDITURE | RP-5 | 22,875.00 | | |
| | | | | ACCOUNTS WRITTEN OFF | RP-5 | - | 61,98,397.86 | |
| | | | | CAPITAL EXPENDITURE | DEP | | 8,350.00 | |
| ADVANCES RECOVERED | RP-2 | 10,78,240.00 | | ADVANCES GIVEN | RP-2 | | 9,94,908.00 | |
| CURRENT LIABILITIES AND PROVISIONS | RP-3 | 5,98,900.00 | | INVESTMENT | | | 2,51,785.00 | |
| OTHER CURRENT ASSETS | RP-4 | 29,210.00 | | CURRENT LIABILITIES AND PROVISIONS | RP-3 | | 7,30,144.00 | |
| | | | | OTHER CURRENT ASSETS | RP-4 | | 21,552.00 | |
| | | | | CLOSING BALANCE | BS-2 | | 11,06,283.93 | |
| TOTAL IN Rs. | | 93,11,420.79 | | TOTAL IN Rs. | | | 93,11,420.79 | |

For Pararth Samiti, Chhindwara



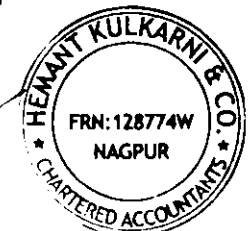
Chairperson



Nagpur.

As per our report of even date
For Hemant Kulkarni & Co.,
Chartered Accountants
Firm Reg. No. 128774W


CA Shreyas Indurkar
Partner



Schedule of - Receipts
Project Name

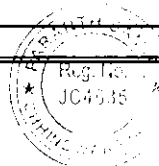
Hemant Kulkarni Co.
Chartered Accountants

| Particulars | RLF | Pararth | PHF | PHF Covid-2 | ICRF- PHF Round 3 | Wipro | Jagori-FC | Total Balance |
|---------------------------|-----|--------------------|------------------|-------------|----------------------|------------------|-----------|--------------------|
| Donation | - | 20,000.00 | - | - | - | - | - | 20,000.00 |
| Reimbursement of Expenses | - | - | - | - | - | - | - | - |
| Bank Interest | - | 8,103.22 | 54,776.09 | - | - | 20,790.00 | - | 83,669.31 |
| SHG Box Register | - | 7,460.00 | - | - | - | - | - | 7,460.00 |
| Interest on FDR | - | 2,10,961.00 | - | - | - | - | - | 2,10,961.00 |
| Interest on IT Refund | - | 2,330.00 | - | - | - | - | - | 2,330.00 |
| FMPL Nutrition Project | - | 34,900.00 | - | - | - | - | - | 34,900.00 |
| PMKY (I Daksha Training) | - | 1,21,199.00 | - | - | - | - | - | 1,21,199.00 |
| | 0 | - | 0 | 0 | 0 | 0 | 0 | - |
| Total | - | 4,04,953.22 | 54,776.09 | - | - | 20,790.00 | - | 4,80,519.31 |

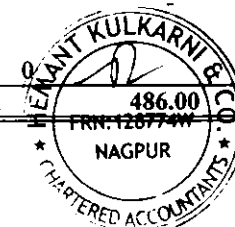
Schedule of -Payment
Project Name

RP-5

| Particulars | RLF | Pararth | PHF | PHF Covid-2 | ICRF- PHF Round 3 | Wipro | Jagori-FC | Total Balance |
|------------------------|-----|------------------|---------------------|------------------|----------------------|---------------------|---------------|---------------------|
| Personnel | - | - | 14,85,728.00 | 17,601.00 | - | 8,02,535.00 | - | 23,05,864.00 |
| Programme Cost | - | - | 15,62,953.00 | 69,998.00 | 14,76,681.00 | 4,31,569.00 | - | 35,41,201.00 |
| Overhead Cost | - | - | 1,43,107.80 | - | 91.00 | 1,07,841.61 | 486.00 | 2,51,526.41 |
| Establishment Expenses | - | 76,931.45 | - | - | - | - | - | 76,931.45 |
| Project Expenditure | - | 22,875.00 | - | - | - | - | - | 22,875.00 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| Total | - | 99,806.45 | 31,91,788.80 | 87,599.00 | 14,76,772.00 | 13,41,945.61 | 486.00 | 61,98,397.86 |



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Schedule of Advances- Receipt and Payment
Schedule of Advances

RP-2

| Sr. No. | Name of Project | Opening Balance 01/04/2021 | Advances given | Advances recovered | Closing Balance 31/03/2022 |
|---------------------|--|-------------------------------|--------------------|-----------------------|-------------------------------|
| 1 | Paul Hamlyn Foundation | 32,256.00 | 8,66,961.00 | 8,84,128.00 | 15,089.00 |
| | PHF-Covid-II | 3,000.00 | 6,519.00 | 9,519.00 | - |
| | ICRF- PHF Round 3 | 2,000.00 | 12,185.00 | 14,185.00 | - |
| 2 | Efficient Automated Milk Collection Center RLF | 1,26,379.00 | - | - | 1,26,379.00 |
| | | - | - | - | - |
| 3 | PMKVY and Training Center | (1,18,702.00) | - | - | (1,18,702.00) |
| | | - | - | - | - |
| 4 | Pararth Samiti | 6,50,382.00 | 1,09,243.00 | 1,70,408.00 | 5,89,217.00 |
| | | - | - | - | - |
| 6 | Intellectap- Advance to Pararth Samiti | 13,91,987.00 | - | - | 13,91,987.00 |
| | | - | - | - | - |
| 7 | JTT Phase II | 8,896.00 | - | - | 8,896.00 |
| | Improving Farm Base Livelihood JTT (Grant Receivable from JTT) | 1,67,134.00 | - | - | 1,67,134.00 |
| | Pararth Samiti-Bank Balance Trf | 2,945.00 | - | - | 2,945.00 |
| | - | - | - | - | - |
| 8 | HUL-Strengthening Phia-I | 10,175.30 | - | - | 10,175.30 |
| | | - | - | - | - |
| Total in Rs. | | 22,76,452.30 | 9,94,908.00 | 10,78,240.00 | 21,93,120.30 |



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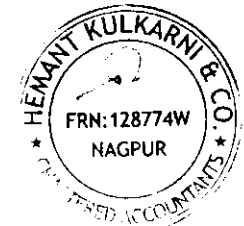
RP-3

Schedule of Current Liabilities and Provisions

| Name of Project | Particulars | Opening Balance 01/04/2021 | Amount Payable During the Year | Amount Paid During the Year | Closing Balance 31/03/2022 |
|-----------------------------------|---------------------------------|-------------------------------|--------------------------------------|--------------------------------|-------------------------------|
| <u>Empowering Phase I</u> | a) Advance Pararth Samiti | 2,80,641.00 | - | - | 2,80,641.00 |
| | b) SDTT Project Phase II | 22,863.40 | - | - | 22,863.40 |
| <u>PHF</u> | a) Professional Taxes | 1,750.00 | 3,504.00 | 5,254.00 | - |
| | b) TDS Payable | - | 9,331.00 | 9,331.00 | - |
| | c) PF Contribution - Employees | 55,246.00 | 1,70,587.00 | 1,98,163.00 | 27,670.00 |
| | c) Salary | - | - | - | - |
| <u>PHF-Covid-II</u> | a) TDS Payable | 478.00 | 719.00 | 1,197.00 | - |
| | b) Provision Payable | 84,099.00 | 1,853.00 | 86,672.00 | (720.00) |
| | | - | - | - | - |
| <u>Intellectap</u> | a) Service Tax | 39,182.00 | - | - | 39,182.00 |
| | b) Sagir Khan | - | - | - | - |
| | | - | - | - | - |
| <u>Wipro</u> | a) PF Contribution - Employees | 7,406.00 | - | - | 7,406.00 |
| | b) Advances | - | 93,799.00 | 84,251.00 | 9,548.00 |
| | c) TDS Collection and Deposit | - | 3,18,223.00 | 3,18,223.00 | - |
| | c) Salary | 26,169.00 | 884.00 | 884.00 | - |
| | | - | - | 26,169.00 | - |
| <u>Digital Livelihood-Phia II</u> | Balance Trf to Pararth | (2,167.45) | - | - | (2,167.45) |
| <u>Jagori Charitable Trust</u> | Event Campaign Expenses Payable | 486.00 | - | - | 486.00 |
| | | - | - | - | - |
| | Total in Rs. | 5,16,152.95 | 5,98,900.00 | 7,30,144.00 | 3,84,908.95 |



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RP-4

Schedule of Other Current Assets

| Project Name | Particulars | Opening Balance 01/04/2021 | Amount Paid During the Year | Amount Recovered During the Year | Closing Balance 31/03/2022 | |
|----------------------------|---|-------------------------------------|-----------------------------------|--|-------------------------------|----------|
| JTT Phase II | Pararth Samiti-TDS Trf | 50044 | 0 | 0 | 50,044.00 | |
| | Pararth Samiti-Bank Balance Trf | 42590.89 | 0 | 0 | 42,590.89 | |
| | Income Tax Refund | (26,410.00) | 0 | 0 | (26,410.00) | |
| Action Aid | Pararth Samiti-TDS Trf | 244 | 0 | 0 | 244.00 | |
| | | - | 0 | 0 | - | |
| PHF | Pararth Samiti-TDS Trf | 19845 | 0 | 0 | 19,845.00 | |
| | | - | 0 | 0 | - | |
| RLF | Pararth Samiti-TDS Trf | 51,361.00 | 0 | 0 | 51,361.00 | |
| | Pararth Samiti Cash and Bank Balance Trf | 1,38,396.80 | 0 | 0 | 1,38,396.80 | |
| Pararth Samiti | | - | 0 | 0 | - | |
| | TDS Receivable-Inter Project | (3,69,727.00) | 0 | 0 | (3,69,727.00) | |
| | Edu Phase II Bank PNB | (42,590.89) | 0 | 0 | (42,590.89) | |
| | Pararth Samiti Bank Balance Tra JTT | (2,945.00) | 0 | 0 | (2,945.00) | |
| | Pararth Samiti Bank Balance Tr. T.C | (7,002.56) | 0 | 0 | (7,002.56) | |
| | Pararth Samiti Cash & Bank Balance Trans. RIF | (1,38,396.80) | 0 | 0 | (1,38,396.80) | |
| | Phia Project I & II Bank Balance | (12,342.75) | 0 | 0 | (12,342.75) | |
| | TDS Receivable-(17-18) | 8,863.00 | 0 | 0 | 8,863.00 | |
| | TDS Receivable-(16-17) | 632.00 | 0 | 0 | 632.00 | |
| | TDS Receivable on FDR for 18-19 | 10,619.00 | 0 | 0 | 10,619.00 | |
| | TDS Receivable on FDR for 19-20 | 9,895.00 | 0 | 0 | 9,895.00 | |
| | TDS Receivable on FDR for 20-21 | 31,348.00 | 0 | 29210 | 2,138.00 | |
| | TDS Receivable FY 21-22 | 4,000.00 | 21552 | 0 | 21,552.00 | |
| | PHE, Chhindwara (M.P.) | 5,010.00 | 0 | 0 | 4,000.00 | |
| | Electricity Security Deposit | 4,000.00 | 0 | 0 | 5,010.00 | |
| | Office Rent | 5,103.00 | 0 | 0 | 4,000.00 | |
| | Closing Stock SHG Box | - | 0 | 0 | 5,103.00 | |
| | | - | 0 | 0 | - | |
| | PMKY Training Center | Pararth Samiti-TDS trf | 7,404.00 | 0 | 0 | 7,404.00 |
| | | Pararth Samiti Bank Balance Tr. T.C | 7,002.56 | 0 | 0 | 7,002.56 |
| Intellectap | | - | 0 | 0 | - | |
| | TDS Receivable | 3,54,828.00 | 0 | 0 | 3,54,828.00 | |
| | Pararth Samiti-TDS trf | 375.00 | 0 | 0 | 375.00 | |
| PACS | | - | 0 | 0 | - | |
| | Pararth Samiti-TDS Trf | 19,250.00 | 0 | 0 | 19,250.00 | |
| MKBKSH | | - | 0 | 0 | - | |
| | Pararth Samiti-TDS trf | 518 | 0 | 0 | 518.00 | |
| GGP Mumbai Training Center | Pararth Samiti-TDS Trf | 33,436.00 | 0 | 0 | 33,436.00 | |
| | | - | 0 | 0 | - | |
| THP | | - | 0 | 0 | - | |
| | Pararth Samiti-TDS Trf | 630.00 | 0 | 0 | 630.00 | |
| Wipro | | - | 0 | 0 | - | |
| | Pararth Samiti-TDS | 3,443.00 | 0 | 0 | 3,443.00 | |
| | | | | | | |
| | Total in Rs. | 2,09,423.25 | 21,552.00 | 29,210.00 | 2,01,765.25 | |



PARARTH SAMITI, CHHINDWARA (M.P.)
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2022

Hemant Kulkarni Co.
Chartered Accountants

SCHEDULE - BS-3

| Sl. No. | Description of Assets | Gross Block value as on 01.04.2021 | Additions during the Year | | Assets discarded during the year | Transferred during the year | Gross Block value as on 31.03.2021 | Rate of Depreciation (%) | Depreciation charged upto 31.03.2021 | Depreciation Reversed during the year | Depreciation charged during the year | Depreciation charged up to 31.03.2022 | Written down value as on 31.03.2022 |
|---|----------------------------------|------------------------------------|---------------------------|------------------|----------------------------------|-----------------------------|------------------------------------|--------------------------|--------------------------------------|---------------------------------------|--------------------------------------|---------------------------------------|-------------------------------------|
| | | | Up to 30.09.2021 | After 30.09.2021 | | | | | | | | | |
| OWN ASSETS | | | | | | | | | | | | | |
| A) Pararth Samiti | | | | | | | | | | | | | |
| 1) | Land | 1,17,530.00 | - | - | - | - | 1,17,530.00 | - | - | - | - | - | 1,17,530.00 |
| 2) | Computer | 1,13,300.00 | - | - | - | - | 1,13,300.00 | 40.00 | 1,08,970.97 | - | 1,732.00 | 1,10,702.97 | 2,597.03 |
| 3) | Camera and electronic equipments | 56,851.00 | - | - | - | - | 56,851.00 | 10.00 | 37,100.11 | - | 1,975.00 | 39,075.11 | 17,775.89 |
| 4) | Furniture & Fixture etc. | 1,55,333.00 | - | - | - | - | 1,55,333.00 | 10.00 | 1,06,673.82 | - | 4,866.00 | 1,11,539.82 | 43,793.18 |
| 5) | I.G Air Conditioner | 49,800.00 | - | - | - | - | 49,800.00 | 15.00 | 23,804.57 | - | 3,899.00 | 27,703.57 | 22,096.43 |
| Total Rs. : | | 4,92,814.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,92,814.00 | | 2,76,549.47 | 0.00 | 12,472.00 | 2,89,021.47 | 2,03,792.53 |
| PROJECT ASSETS | | | | | | | | | | | | | |
| B) PACS Project | | | | | | | | | | | | | |
| 1) | Furniture & Fixture | 27,564.00 | - | - | - | - | 27,564.00 | 10.00 | 17,952.99 | - | 961.00 | 18,913.99 | 8,650.01 |
| 2) | Camera | 6,300.00 | - | - | - | - | 6,300.00 | 10.00 | 4,102.91 | - | 220.00 | 4,322.91 | 1,977.09 |
| 3) | Vehicles | 54,000.00 | - | - | - | - | 54,000.00 | 10.00 | 35,171.53 | - | 1,883.00 | 37,054.53 | 16,945.47 |
| 4) | Computer and Software | 1,20,208.00 | - | - | - | - | 1,20,208.00 | 40.00 | 1,19,615.09 | - | 237.00 | 1,19,852.09 | 355.91 |
| 5) | Printer | 13,900.00 | - | - | - | - | 13,900.00 | 40.00 | 13,892.70 | - | 3.00 | 13,895.70 | 4.30 |
| 6) | Inverter | 15,200.00 | - | - | - | - | 15,200.00 | 10.00 | 9,900.04 | - | 530.00 | 10,430.04 | 4,769.96 |
| C) Training Cum Processing Centre Construction Project (GGP) | | | | | | | | | | | | | |
| 1) | Furniture, Fixtures & Equipments | 6,37,114.00 | - | - | - | - | 6,37,114.00 | 10.00 | 3,20,755.16 | - | 31,636.00 | 3,52,391.16 | 2,84,722.84 |
| 3) | Training Centre Building | 38,44,249.00 | - | - | - | - | 38,44,249.00 | 10.00 | 19,03,406.67 | - | 1,94,084.00 | 20,97,490.67 | 17,46,758.33 |
| 4) | Borewell | 99,332.00 | - | - | - | - | 99,332.00 | - | - | - | - | - | 99,332.00 |
| 5) | Mahindra DG Set | 3,23,000.00 | - | - | - | - | 3,23,000.00 | 10.00 | 1,51,344.73 | - | 17,166.00 | 1,68,510.73 | 1,54,489.27 |
| D) Empowered Youth as Agent for Change (JTT Phase II) | | | | | | | | | | | | | |
| 1) | Furniture & Fixtures | 1,56,045.00 | - | - | - | - | 1,56,045.00 | 10.00 | 77,262.79 | - | 7,878.00 | 85,140.79 | 70,904.21 |
| 2) | Computers, Printers etc. | 1,46,100.00 | - | - | - | - | 1,46,100.00 | 40.00 | 1,43,122.10 | - | 1,191.00 | 1,44,313.10 | 1,786.90 |
| 3) | Equipments | 1,36,840.00 | - | - | - | - | 1,36,840.00 | 10.00 | 65,819.14 | - | 7,102.00 | 72,921.14 | 63,918.86 |
| E) Efficient Automated Milk Collection | | | | | | | | | | | | | |
| 1) | Laptop | 75,800.00 | - | - | - | - | 75,800.00 | 40.00 | 74,700.25 | - | 440.00 | 75,140.25 | 659.75 |
| F) ICPCA | | | | | | | | | | | | | |
| 1) | Bamboo Bathroom | - | - | - | - | - | - | 10.00 | - | - | - | - | - |
| 2) | Equipment | 74,680.00 | - | - | - | - | 74,680.00 | 10.00 | 25,117.53 | - | 4,956.00 | 30,073.53 | 44,606.47 |
| 3) | Electronic Equipment | 8,500.00 | - | - | - | - | 8,500.00 | 10.00 | 3,982.84 | - | 452.00 | 4,434.84 | 4,065.17 |
| 4) | Construction in Progress | 13,82,076.00 | - | - | - | - | 13,82,076.00 | 0.00 | - | - | - | - | 13,82,076.00 |
| G) Improving Farm Base Livelihood (JTT) | | | | | | | | | | | | | |
| 1) | Laptop | 44,000.00 | - | - | - | - | 44,000.00 | 40.00 | 43,853.70 | - | 59.00 | 43,912.70 | 87.30 |
| 2) | Furniture | 28,900.00 | - | - | - | - | 28,900.00 | 10.00 | 16,131.50 | - | 1,277.00 | 17,408.50 | 11,491.50 |
| 3) | Digital Camera | 23,200.00 | - | - | - | - | 23,200.00 | 10.00 | 13,213.38 | - | 999.00 | 14,212.38 | 8,987.62 |
| 4) | GPS Device | 13,813.00 | - | - | - | - | 13,813.00 | 10.00 | 6,838.80 | - | 697.00 | 7,535.80 | 6,277.20 |
| 5) | Computer & Printers | 77,900.00 | - | - | - | - | 77,900.00 | 40.00 | 76,845.54 | - | 422.00 | 77,267.54 | 632.46 |
| H) EAMC to Improve Socially Excluded Communities (RLF) Project | | | | | | | | | | | | | |
| 1) | Geer Cow | 2,90,900.00 | - | - | - | - | 2,90,900.00 | - | - | - | - | - | 2,90,900.00 |
| 2) | Pulviser Multipurpose Machine | 17,700.00 | - | - | - | - | 17,700.00 | 15.00 | 7,644.87 | - | 1,508.00 | 9,152.87 | 8,547.13 |
| 3) | Power Driven Machine | 48,500.00 | - | - | - | - | 48,500.00 | 15.00 | 20,948.84 | - | 4,133.00 | 25,081.84 | 23,418.16 |
| I) Paul Hamlyn Foundation | | | | | | | | | | | | | |
| 1) | Mini Refrigerator | 28,500.00 | - | - | - | - | 28,500.00 | 15.00 | 10,997.75 | - | 2,625.00 | 13,622.75 | 14,877.25 |
| 2) | Inverter and Battery | 16,900.00 | - | 8,350.00 | - | - | 25,250.00 | 15.00 | 5,460.00 | - | 2,342.00 | 7,802.00 | 17,448.00 |
| 3) | Computer | 25,000.00 | - | - | - | - | 25,000.00 | 40.00 | 17,880.00 | - | 2,880.00 | 20,680.00 | 4,320.00 |
| 4) | Almirah | 4,800.00 | - | - | - | - | 4,800.00 | 10.00 | 1,301.00 | - | 350.00 | 1,651.00 | 3,149.00 |
| Total Rs. : | | 77,41,021.00 | 0.00 | 8,350.00 | 0.00 | 0.00 | 77,49,371.00 | | 31,87,181.85 | 0.00 | 2,86,031.00 | 34,73,212.85 | 42,76,158.15 |
| Total Schedule (1+2) : | | 82,33,835.00 | - | 8,350.00 | - | - | 82,42,185.00 | | 34,63,731.32 | - | 2,98,503.00 | 37,62,234.32 | 44,79,950.68 |

