



INDEPENDENT AUDITOR'S REPORT

To

President

Pararth Samiti,

Chhindwara – 480 001

(M.P.)

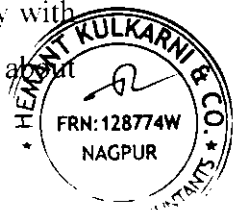
We have audited the accompanying financial statements of Pararth Samiti, Chhindwara (M.P.), which comprise the Balance Sheet as at March 31, 2023, and the Income and Expenditure Account for the year then ended, which incorporate the accounts of Poorest Areas Civil Society Programme (PACS) which have 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 Registrikaran Adhiniyam, 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 with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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, 2023 as prepared, in all material respects, is in accordance with The M.P. Society Registrikaran Adhiniyam, 1973.

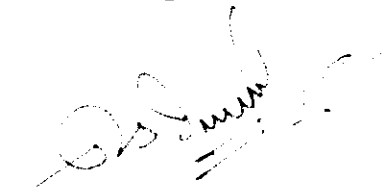
It is further certified that the financial statements consisting of Balance Sheet and Income & Expenditure Account for the year 2022-23 present a true and fair view of Assets & Liabilities as on 31.03.2023 and of the deficit for the year ended on 31.03.2023.



For Hemant Kulkarni & Co.

Chartered Accountants

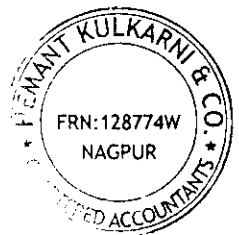
Firm Regn. No. 128774W


(Shreyas Shrikant Indurkar)

Partner

M. No.151905

UDIN:- 23151905BGYTWA9665



Place : Nagpur

Date : 25/07/2023

PARARTH SAMITI, BADWAN, CHHINDWARA (M.P.)
YEAR ENDED ON 31ST MARCH 2023

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.

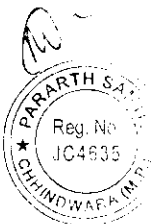
4. Treatment of Assets :

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%

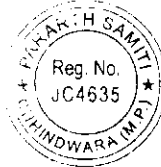
Depreciation is provided on all assets whether created / acquired out of own funds or grants received from various agencies.

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.

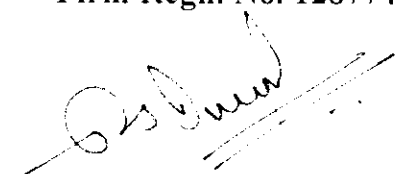
For Pararth Samiti, Chhindwara



Chairperson



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



(Shreyas Shrikant Indurkar)

Partner

M. No. 151905



Nagpur

Date : 25/07/2023

UDIN : 23151905BGYTWA9665

PARARTH SAMITI, CHHINDWARA (M.P.)
BALANCE SHEET AS ON 31ST MARCH, 2023

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			1,07,00,473.00			
				-			
Donation in Kind (Land)				1,17,530.00			1,08,18,003.00
<u>INCOME AND EXPENDITURE ACCOUNT</u>							
Balance as per Last Balance Sheet				18,53,250.59			
Less : Deficit for the year				(4,08,768.61)			
Add: Depreciation Adjustment				-			14,44,481.98
Total Rs. :							1,38,29,648.98
<u>APPLICATION OF FUNDS</u>							
<u>FIXED ASSETS</u>							
Own Assets	BS-3			1,93,282.53			
Project Assets	BS-3			40,68,202.15			42,61,484.68
<u>INVESTMENT</u>							44,39,926.38
<u>CURRENT ASSETS AND ADVANCES (A)</u>							
Cash & Bank	BS-2			44,94,927.92			
Advances	BS-4			2,17,211.00			
Other Current Assets	BS-6			4,21,099.00			
				51,33,237.92			
<u>CURRENT LIABILITIES AND PROVISIONS (B)</u>							
Current Liabilities	BS-5			5,000.00			
NET CURRENT ASSETS (A-B) :							51,28,237.92
Total Rs. :							1,38,29,648.98

Accounting Policies and Notes on Accounts

BS-7

For Pararth Samiti, Chhindwara



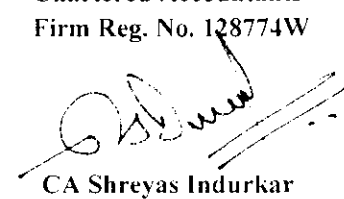
Chairperson

Nagpur

Date: 25/07/2023



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



CA Shreyas Indurkar

Partner

M. No. 151905

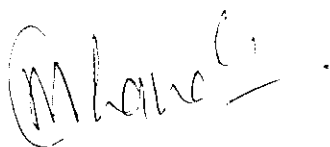
UDIN :-23151905BGYTWA9665



PARARTH SAMITI, CHHINDWARA (M.P.)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2023

	Sch.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.
INCOME							
<u>Grant Received :</u>	BS-1	68,60,471.00					
<u>Other Income</u>	IE-1	<u>3,67,087.81</u>		72,27,558.81			
						72,27,558.81	
<u>Closing Stock of SHG Box & Registers</u>							5,103.00
Total Rs. :						<u><u>72,32,661.81</u></u>	
EXPENDITURE							
<u>Personnel</u>	IE-2	29,89,587.00					
<u>Programme Cost</u>	IE-2	16,46,731.00					
<u>Overhead Cost</u>	IE-2	4,66,505.37					
<u>Establishment Expenses</u>	IE-2	8,31,473.45					
<u>Project Expenditure</u>	IE-2	21,561.00					
<u>Accounts W/off</u>	IE-2	<u>14,02,003.60</u>				73,57,861.42	
Total Rs. :						<u><u>73,57,861.42</u></u>	
<u>Opening Stock</u>							5,103.00
<u>Non- Cash Charges</u>							
<u>Depreciation for the year</u>	BS-3					<u>2,78,466.00</u>	
Total Rs. :						<u><u>76,41,430.42</u></u>	
DEFICIT (Excess of Expenditure Over Income)							<u><u>(4,08,768.61)</u></u>
Total Rs. :						<u><u>72,32,661.81</u></u>	

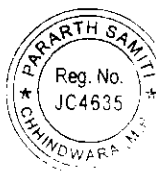
For Pararth Samiti, Chhindwara



Chairperson

Nagpur

Date: 25/07/2023



As per our report of even date

For Hemant Kulkarni & Co.,

Chartered Accountants

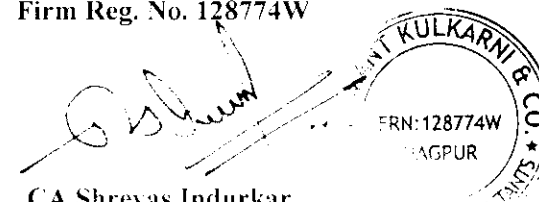
Firm Reg. No. 128774W

CA Shreyas Indurkar

Partner

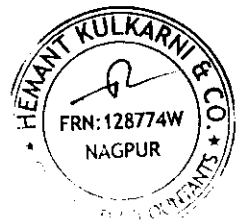
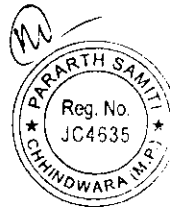
M. No. 151905

UDIN :-23151905BGYTWA9665



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

Sr. No	Name of Project	Opening Balance as on 01/04/2022		Received during the Year 2022-23	Total	Transfer to		Closing Balance as on 31/03/2023	
		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	Efficient Automated Milk Collection Center RL (Revolving fund)	33,80,000.00	-	-	33,80,000.00	-	-	33,80,000.00	-
4	Pararth Samiti-	-	-	9,00,188.00	9,00,188.00	9,00,188.00	-	-	-
5	GGP Mumbai Training Center	44,10,375.00	-	-	44,10,375.00	-	-	44,10,375.00	-
6	Improving Farmbase Livelihood JTT	1,72,813.00	-	-	1,72,813.00	-	-	1,72,813.00	-
7	Right to Health and Nutrition Service	323.00	-	-	323.00	-	-	323.00	-
8	Teachers as a agent of Change-Wipro	-	-	18,02,778.00	18,02,778.00	18,02,778.00	-	-	-
9	Nutritional Security Among Adivasi Community	-	-	31,72,700.00	31,72,700.00	8,54,723.00	-	-	23,17,977.00
Total in Rs.		83,82,496.00	-	91,78,448.00	1,75,60,944.00	68,60,471.00	-	83,82,496.00	23,17,977.00



Schedule of Closing Balances as on 31/03/2023

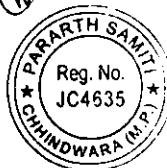
BS-2

Name of Bank	Project Name								Total Balance
	RLF	Pararth	PHF	PHF Covid II	ICRF-PHF Round 3	Wipro	Jagori-FC	NSAAC	
Cash	-	204.00	22.00	-	-	755.00		98	1,079.00
Bank of Baroda A/c No. 24850100017583	-	5,734.05							5,734.05
Bank of Baroda A/c No. 24850100017584	-	79,114.40							79,114.40
Punjab National Bank A/c No. 0083000100102061	-		11,24,960.05	9,568.00	-				11,34,528.05
Punjab National Bank A/c No. 0083000100161985	-					4,79,709.66			4,79,709.66
State Bank of India A/c No. 10587248869	-	8,084.70							8,084.70
Central Bank of India A/c No. 2320081710	-								-
Satpuda Kshetriya Gramin Bank A/c No. 20003310	-	28,044.50							28,044.50
Canara Bank A/c No. 3005101004171	-	3,88,601.56							3,88,601.56
State Bank of India A/c No. 40127925141			10,282.00						10,282.00
IDFC Bank		11,000.00						23,48,750.00	23,59,750.00
Grand Total	-	5,20,783.21	11,35,264.05	9,568.00	-	4,80,464.66	-	23,48,848.00	44,94,927.92

Schedule of Opening Balances as on 01/04/2022

A

Name of Bank	Project Name								Total Balance
	RLF	Pararth	PHF	PHF Covid II	ICRF-PHF Round 3	Wipro	Jagori-FC	NSAAC	
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 - Income

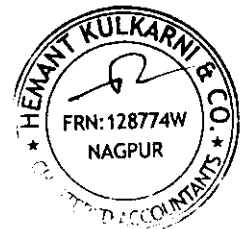
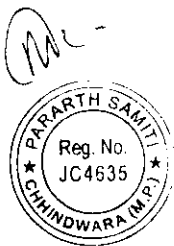
IE-1

Project Name	Particulars	RLF	Pararth	PHF	PHF Covid II	Intellecip	GGP	Wipro	Jagori-FC	NSAAC	Training Center	Empowered Youth as	THP	HUIL	PACS	MKKS	Action Aid	Digital Livelihood	Total Balance
	Reimbursement of Expenses		9,199.00																9,199.00
	Bank Interest		9,680.81	41,106.00				14,027.00		87,421.00									1,52,234.81
	SHG Box Register		4,932.00																4,932.00
	Interest on FDR		2,00,722.00																2,00,722.00
	Accounts W/oIT		0.00			0			0			0		0					-
Total			2,24,533.81	41,106.00				14,027.00		87,421.00									3,67,887.81

Schedule of - Expenses

IE-2

Project Name	Particulars	RLF	Pararth	PHF	PHF Covid II	Intellecip	GGP	Wipro	Livelihood JTT	NSAAC	Training Center	Empowered Youth as	THP	HUIL	PACS	MKKS	Action Aid	Digital Livelihood	Total Balance
	Personnel Cost			15,37,869.00				8,92,714.00		5,59,004.00									29,89,587.00
	Programme Cost			11,30,272.00				4,08,639.00		1,07,820.00									16,46,731.00
	Overhead Cost			1,42,198.70				1,36,407.67		1,87,899.00									4,66,505.37
	Establishment Expenses		8,31,473.45																8,31,473.45
	Project Expenditure		21,561.00																21,561.00
	Accounts W/oIT	1,89,757.80	(3,54,828.00)		720.00	17,16,904.00	33,436.00	3443	2459		14406.56	-237279.51	630	10175.3	19250	518	244	2167.45	14,02,003.60
Total		1,89,757.80	4,98,206.45	28,10,339.70	720.00	17,16,904.00	33,436.00	14,41,203.67	2,459.00	8,54,723.00	14,406.56	(2,37,279.51)	630.00	10,175.30	19,250.00	518.00	244.00	2,167.45	73,57,861.42



Schedule of Advances

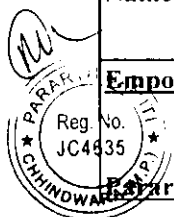
BS-4

Sr. No.	Name of Project	Opening Balance 01/04/2022	Advances given	Advances recovered	Closing Balance as on 31/03/2023
1	Paul Hamlyn Foundation	15,089.00	7,38,834.00	7,53,923.00	-
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	- 57,173.00 1,00,000.00	2,44,295.00	2,55,618.00	- 45,850.00 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 -
7	HUI.-Strengthening Phia-I	10,175.30		10,175.30	-
8	Nutritional Security Among Adivasi Community	-	1,48,126.00	1,51,576.00	(3,450.00)
	Total in Rs.	16,61,076.30	11,31,255.00	25,75,120.30	2,17,211.00

Shedule of Current Liabilities and Provisions

BS-5

Name of Project	Particulars	Opening Balance 01/04/2022	Amount Payable During the Year	Amount Paid During the Year	Closing Balance as on 31/03/2023
Empowering Phase I	a)Advance Pararth Samiti b)SIDTT Project Phase II	2,80,641.00 22,863.40		2,80,641.00 22,863.40	
Pararth Samiti	a) Duties and Taxes	-	39,392.00	34,392.00	

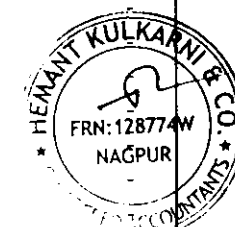
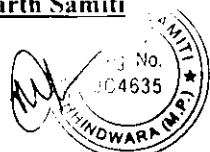


PHF	a) TDS Payable	-	16,022.00	16,022.00	-
	b) PF Contribution - Employees	27,670.00	1,59,186.00	1,86,856.00	-
PHF-Covid-II	a) Provisions Payable	(720.00)	720.00	-	-
Intellectap	a) Service Tax	39,182.00		39,182.00	-
Wipro	a) PF Contribution - Employees	16,954.00	95,193.00	1,12,147.00	-
	b) TDS Payable		1,546.00	1,546.00	-
Digital Livelihood-Phia II	Balance trf to Pararth	(2,167.45)	2,167.45	-	-
Jagori Charitable Trust	Event Campaign Expenses Payable	486.00		486.00	-
Nutritional Security Amon	Duties and Taxes	-	61,427.00	61,427.00	-
	Total in Rs.	3,84,908.95	3,75,653.45	7,55,562.40	5,000.00

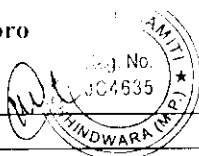
Schedule of Other Current Assets

BS-6

Project Name	Particulars	Opening Balance 01/04/2022	Amount Paid During the Year	Amount Recovered During the Year	Closing Balance as on 31/03/2023
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	-	-
	Phase II Project Intellectap	(8,896.00)	8,896.00	-	-
	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	2,138.00	-	2,138.00	-
	TDS Receivable FY 21-22	21,552.00	-	21,552.00	-
	Inter-Project Advance Transfer	-	2,81,766.00	-	2,81,766.00
	Inter-Project TDS Receivable	-	5,95,077.00	5,56,277.00	38,800.00
	TDS Receivable FY 22-23	-	60,075.00	-	60,075.00
	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
	Advance RLF	18,000.00	-	18,000.00	-
	SDTT Project (Loan)	2,80,641.00	-	2,80,641.00	-
	Training Center A/c	1,95,299.00	-	1,95,299.00	-
		-	-	-	-
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	-
	Staff Advance	-	4,26,690.00	4,24,190.00	2,500.00
		-	-	-	-
	Total in Rs.	6,86,809.25	19,71,919.00	22,37,629.25	4,21,099.00



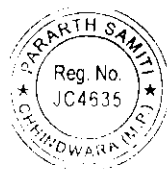
PARARTH SAMITI, CHHINDWARA (M.P.)
CONSOLIDATED RECEIPTS AND PAYMENTS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2023

<u>RECEIPTS</u>	<u>SCH. No.</u>	<u>Rs.</u>	<u>Ps.</u>	<u>PAYMENTS</u>	<u>Rs.</u>	<u>Ps.</u>	<u>Rs.</u>	<u>Ps.</u>
OPENING BALANCE	A	11,06,283.93		PERSONNEL COST	RP-5	29,89,587.00		
A) GRANT IN AID RECEIVED DURING THE YEAR	BS-1	91,78,448.00		PROGRAMME COST	RP-5	16,46,731.00		
B) OTHER INCOME	RP-1	3,67,087.81		OVERHEAD COST	RP-5	4,66,505.37		
				ESTABLISHMENT EXPENSES	RP-5	8,31,473.45		
				PROJECT EXPENDITURE	RP-5	21,561.00		
								59,55,857.82
				CAPITAL EXPENDITURE	DEP			60,000.00
ADVANCES RECOVERED	RP-2	11,61,117.00		ADVANCES GIVEN	RP-2			11,31,255.00
CURRENT LIABILITIES AND PROVISIONS	RP-3	3,72,766.00		INVESTMENT				68,697.00
OTHER CURRENT ASSETS	RP-4	4,24,190.00		CURRENT LIABILITIES AND PROVISIONS	RP-3			4,12,390.00
				OTHER CURRENT ASSETS	RP-4			4,86,765.00
				CLOSING BALANCE	BS-2			44,94,927.92
TOTAL IN Rs.		1,26,09,892.74		TOTAL IN Rs.				1,26,09,892.74

For Pararth Samiti, Chhindwara



Chairperson



Nagpur.

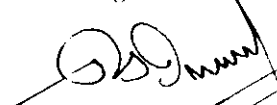
Date: 25/07/2023

As per our report of even date

For Hemant Kulkarni & Co.,

Chartered Accountants

Firm Reg. No. 128774W

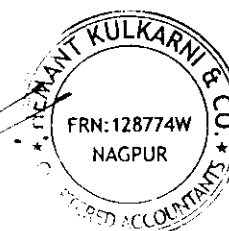


CA Shreyas Indurkar

Partner

M. No. 151905

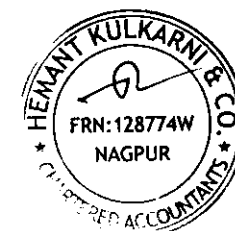
UDIN:-23151905BGYTWA9665



RP-5

122

PARARTH SAM
Reg. No.
JC480
CHHIND



Schedule of Advances- Receipt and Payment
Schedule of Advances

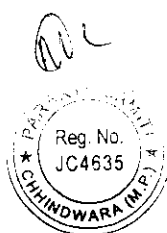
RP-2

Sr. No.	Name of Project	Opening Balance 01/04/2022	Advances given	Advances recovered	Closing Balance 31/03/2023
1	Paul Hamlyn Foundation	15,089.00	7,38,834.00	7,53,923.00	-
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	5,89,217.00	2,44,295.00	2,55,618.00	5,77,894.00
6	Intellicap- 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	1,67,134.00	-	-	1,67,134.00
	(Grant Receivable from JTT)	-	-	-	-
	Pararth Samiti-Bank Balance Trf	2,945.00	-	-	2,945.00
8	HUL-Strengthening Phia-I	10,175.30	-	-	10,175.30
9	Nutritional Security Among Adivasi Community	-	1,48,126.00	1,51,576.00	(3,450.00)
	Total in Rs.	21,93,120.30	11,31,255.00	11,61,117.00	21,63,258.30

Schedule of Current Liabilities and Provisions

RP-3

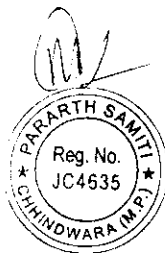
Name of Project	Particulars	Opening Balance 01/04/2022	Amount Payable During the Year	Amount Paid During the Year	Closing Balance 31/03/2023
Empowering Phase I	a) Advance Pararth Samiti	2,80,641.00	-	-	2,80,641.00
	b) SDTT Project Phase II	22,863.40	-	-	22,863.40
Pararth Samiti	Duties and Taxes	-	39,392.00	34,392.00	5,000.00
PUJH	a) TDS Payable	-	16,022.00	16,022.00	-
	b) PF Contribution - Employees	27,670.00	1,59,186.00	1,86,856.00	-
PHH - Covid-II	a) TDS Payable	-	-	-	-
	b) Provision Payable	(720.00)	-	-	(720.00)
Intellicap	a) Service Tax	39,182.00	-	-	39,182.00
Wipro	a) PF Contribution - Employees	16,954.00	95,193.00	1,12,147.00	-
	b) TDS Collection and Deposit	-	1,546.00	1,546.00	-
Digital Livelihood-Phia II	Balance Trf to Pararth	(2,167.45)	-	-	(2,167.45)
Jagon Charitable Trust	Event Campaign Expenses Payable	486.00	-	-	486.00
Nutritional Security Among	Duties and Taxes	-	61,427.00	61,427.00	-
	Total in Rs.	3,84,908.95	3,72,766.00	4,12,390.00	3,45,284.95



Schedule of Other Current Assets

RP-4

Project Name	Particulars	Opening Balance 01/04/2022	Amount Paid During the Year	Amount Recovered During the Year	Closing Balance 31/03/2023
JIT 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
		-			-
PIU	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 Balance 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 JIT	(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	2,138.00		-	2,138.00
	TDS Receivable FY 21-22	21,552.00		-	21,552.00
	Inter-Project Advance Transfer	-	-		-
	Inter-Project TDS Receivable	-	-		-
	TDS Receivable FY 22-23	-	60,075.00		60,075.00
	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
		-			-
PMKY Training 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
	Staff advance	-	4,26,690.00	4,24,190.00	2,500.00
	Total in Rs.	2,01,765.25	4,86,765.00	4,24,190.00	2,64,340.25



PARARTH SAMITI, CHHINDWARA (M.P.)
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2023

Hemant Kulkarni Co.
Chartered Accountants

SCHEDULE - BS-3

Sl. No.	Description of Assets	Gross Block value as on 01.04.2022	Additions during the Year		Assets discarded Transferred during the year	Gross Block value as on 31.03.2023	Rate of Depreciation (%)	Depreciation charged upto 31.03.2022	Depreciation Reversed during the year	Depreciation charged during the year	Depreciation charged up to 31.03.2023	Written down value as on 31.03.2023
			Up to 30.09.2022	After 30.09.2022								
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	1,10,702.97	-	1,039.00	1,11,741.97	1,558.03
3)	Camera and electronic equipments	56,851.00	-	-	-	56,851.00	10.00	39,075.11	-	1,778.00	40,853.11	15,997.89
4)	Furniture & Fixture etc.	1,55,333.00	-	-	-	1,55,333.00	10.00	1,11,539.82	-	4,379.00	1,15,918.82	39,414.18
5)	LG Air Conditioner	49,800.00	-	-	-	49,800.00	15.00	27,703.57	-	3,314.00	31,017.57	18,782.43
Total Rs. :		4,92,814.00	0.00	0.00	0.00	4,92,814.00		2,89,021.47	0.00	10,510.00	2,99,531.47	1,93,282.53
PROJECT ASSETS												
B)	PACS Project											
1)	Furniture & Fixture	27,564.00	-	-	-	27,564.00	10.00	18,913.99	-	865.00	19,778.99	7,785.01
2)	Camera	6,300.00	-	-	-	6,300.00	10.00	4,322.91	-	198.00	4,520.91	1,779.09
3)	Vehicles	54,000.00	-	-	-	54,000.00	10.00	37,054.53	-	1,695.00	38,749.53	15,250.47
4)	Computer and Software	1,20,208.00	-	-	-	1,20,208.00	40.00	1,19,852.09	-	142.00	1,19,994.09	213.91
5)	Printer	13,900.00	-	-	-	13,900.00	40.00	13,895.70	-	2.00	13,897.70	2.30
6)	Inverter	15,200.00	-	-	-	15,200.00	10.00	10,430.04	-	477.00	10,907.04	4,292.96
C)	Training Cum Processing Centre Construction Project (GGP)											
1)	Furniture, Fixtures & Equipments	6,37,114.00	-	-	-	6,37,114.00	10.00	3,52,391.16	-	28,472.00	3,80,863.16	2,56,250.84
3)	Training Centre Building	38,44,249.00	-	-	-	38,44,249.00	10.00	20,97,490.67	-	1,74,676.00	22,72,166.67	15,72,082.33
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	1,68,510.73	-	15,449.00	1,83,959.73	1,39,040.27
D)	Empowered Youth as Agent for Change (JIT Phase II)											
1)	Furniture & Fixtures	1,56,045.00	-	-	-	1,56,045.00	10.00	85,140.79	-	7,090.00	92,230.79	63,814.21
2)	Computers, Printers etc.	1,46,100.00	-	-	-	1,46,100.00	40.00	1,44,313.10	-	715.00	1,45,028.10	1,071.90
3)	Equipments	1,36,840.00	-	-	-	1,36,840.00	10.00	72,921.14	-	6,392.00	79,313.14	57,526.86
E)	Efficient Automated Milk Collection											
1)	Laptop	75,800.00	-	-	-	75,800.00	40.00	75,140.25	-	264.00	75,404.25	395.75
F)	TCPCA											
1)	Bamboo Bathroom	-	-	-	-	-	10.00	-	-	-	-	-
2)	Equipment	74,680.00	-	-	-	74,680.00	10.00	30,073.53	-	4,461.00	34,534.53	40,145.47
3)	Electronic Equipment	8,500.00	-	-	-	8,500.00	10.00	4,434.84	-	407.00	4,841.84	3,658.17
4)	Construction in Progress	13,82,076.00	-	-	-	13,82,076.00	0.00	-	-	-	-	13,82,076.00
G)	Improving Farm Base Livelihood (JIT)											
1)	Laptop	44,000.00	-	-	-	44,000.00	40.00	43,912.70	-	35.00	43,947.70	52.30
2)	Furniture	28,900.00	-	-	-	28,900.00	10.00	17,408.50	-	1,149.00	18,557.50	10,342.50
3)	Digital Camera	23,200.00	-	-	-	23,200.00	10.00	14,212.38	-	899.00	15,111.38	8,088.62
4)	GPS Device	13,813.00	-	-	-	13,813.00	10.00	7,535.80	-	628.00	8,163.80	5,649.20
5)	Computer & Printers	77,900.00	-	-	-	77,900.00	40.00	77,267.54	-	253.00	77,520.54	379.46
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	9,152.87	-	1,282.00	10,434.87	7,265.13
3)	Power Driven Machine	48,500.00	-	-	-	48,500.00	15.00	25,081.84	-	3,513.00	28,594.84	19,905.16
I)	Paul Hamlyn Foundation											
1)	Mini Refrigerator	28,500.00	-	-	-	28,500.00	15.00	13,622.75	-	2,232.00	15,854.75	12,645.25
2)	Inverter and Battery	25,250.00	-	-	-	25,250.00	15.00	7,802.00	-	2,617.00	10,419.00	14,831.00
3)	Computer	25,000.00	-	-	-	25,000.00	40.00	20,680.00	-	1,728.00	22,408.00	2,592.00
		4,800.00	-	-	-	4,800.00	10.00	1,651.00	-	315.00	1,966.00	2,834.00
J)	Nutritional Security Among Adivasi Community			60,000.00		60,000.00	40.00	0.00	-	12,000.00	12,000.00	48,000.00
Total Rs. :		77,49,371.00	0.00	60,000.00	0.00	78,09,371.00	540.00	34,73,212.85	0.00	2,67,956.00	37,41,168.85	40,68,203.15
Total Schedule (1+2) :		82,42,185.00		60,000.00		83,02,185.00		37,62,234.32		2,78,466.00	40,40,700.32	42,61,484.68

