

::AUDITORS REPORT::

To The Member
PRAYAS GRAMIN VIKAS SAMITY
PHULWARISARIF PATNA – 801150

We have audited the **attached CONSOLIDATED RECEIPT & PAYMENT ACCOUNT, CONSOLIDATED INCOME & EXPENDITURE ACCOUNT & CONSOLIDATED BALANCE SHEET** of the **PRAYAS GRAMIN VIKAS SAMITY** as at **31-03-2019** for the year ended on that date annexed thereto. These financial statements are the responsibility of the Governing body of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further to our comments as before, we report that :

- 1 We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- 2 In our opinion, proper books of accounts as required by law have been kept by the society so far as appears from our examination of those books;
- 3 Consolidated Receipt & Payment Account dealt with by this report are in agreement with the book of accounts;
- 4 In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India:
(A) In the case of the Consolidated Receipt & Payment Account for the year ending 31/03/2019.

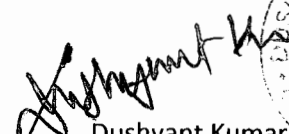
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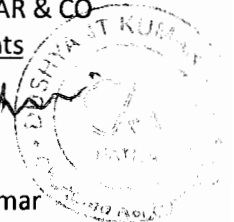
- Loan & Advance consist of Grant to FCRA Partner pending submission of bills
- Difference in Association Amount

Place : Patna

Date : 19/11/2019

For DUSHYANT KUMAR & CO
Chartered Accountants


Dushyant Kumar
M.no – 409195



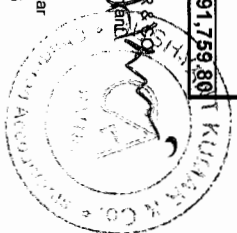
PRAYAS GRAMIN VIKAS SAMITTI
PHULWARI SARIF, PATNA
CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2019

LIABILITIES	AMOUNT		ASSETS	
	FCRA	G.TOTAL	FCRA	G.TOTAL
GENERAL FUND				
As Per Last B/S	(1,482,636.80)	(1,148,915.80)	FIXED ASSETS	
Add: Excess of Income Over Expenditure	333,721.00		As Per Schedule	450,878.00
Add: Opening Diff			CURRENT ASSETS LOAN & ADVANCE	191,117.00
FCRA General Fund			CLOSING BALANCE	
			ACTION AID	
LOAN & ADVANCE			Cash In Hand	4,375.00
As Per Last B/S	6.60	45,563.60	Caritas India	121.00
Add During the yr	45,557.00	45,563.60	Caritas Bhoodan	-
EMPLOYER WELFARE			CASA	4,118.00
As per last B/S	157,775.00	157,775.00	PACs Programme	-
Add During the yr			EU-Swadhikar	52.00
Less Deposited	157,775.00	157,775.00	Action Aid Association	-
EMPLOYEE WELFARE			Action Aid Association ECEIDHR	75.00
As per last B/S	508,648.00	508,648.00	Action Aid Association EC/PIE	9.00
Add During the yr			General	
Less Deposited	508,648.00	508,648.00	Cash at Canara Bank	
Liabilities for expenses As Per Last Account	1,301,463.00	1,177,734.00	A/C No- 0352101019174	410,831.00
Add: During the yr	1,301,463.00	1,177,734.00	Caritas India	13,176.00
Less: Paid during the yr	1,301,463.00	1,177,734.00	Caritas Bhoodan	4,431.00
LOAN			CASA	123,350.00
In Anticipation of Grant	123,729.00	115,729.00	One To One	0.00
			EU-Swadhikar	745.00
			Action Aid Association	56,444.00
			Action Aid Association ECEIDHR	204,608.00
			Action Aid Association EC/PIE	8,077.00
			General	
			FCRA General Fund	
			ADVANCES/(TDS)	
			LOAN & ADVANCE STAFF & FCRA PARTNER	8,360.00
			As Per Last B/S	0.00
			Add: During the yr	32,220.00
			Less: Recovered during the yr	32,220.00
PLACE : PATNA	1,290,102.80	1,391,759.80	1,290,102.80	1,391,759.80

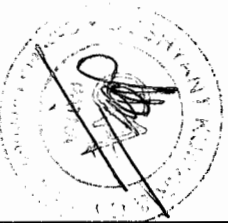
DATE: 19/11/2019

Note: FCRA General Fund A/c has been created only to reflect the unutilized fund carrying over the year

DUSHYANT KUMAR & CO
Chartered Accountants
Dushyant Kumar
M.No 408195



" R2 -Improved participation of Dalit elected representatives, especially women representatives in local government (Panchayati Raj Institutions), to enhance good governance and social inclusion. EU-SWADHIKAR					
" R3 Increased access to public entitlements by strengthening access to existing budgetary provisions and schemes, especially in higher education, entrepreneurship and livelihood (horticulture) EU-SWADHIKAR					
" Inter transaction EU-SWADHIKAR	400,000.00		434,106.00	101,025.00	
ACTION AID ASSOCIATION	34,106.00			434,106.00	
" VEHICLE COST ACTION AID ASSOCIATION-EC/PIE		18,354.00		18,354.00	
" OFFICE RENT ACTION AID ASSOCIATION-EC-EIDHR	123,000.00			183,500.00	
ACTION AID ASSOCIATION-EC/PIE	60,500.00				
" CONSUMABLE OFFICE ACTION AID ASSOCIATION-EC/PIE		39,359.00		39,359.00	
" OTHER SERVICE ACTION AID ASSOCIATION-EC-EIDHR	28,000.00			63,793.00	
ACTION AID ASSOCIATION-EC/PIE	35,793.00				
" OTHER COST SERVICES, ACTION AID ASSOCIATION-EC-EIDHR	20,000.00			29,500.00	
ACTION AID ASSOCIATION-EC/PIE	9,500.00				
" OTHERS ACTION AID ASSOCIATION-EC/PIE		78,243.00		78,243.00	
" Increased access to justice for Dalits, DNTs and Muslims through community-led monitoring of and advocacy for implementation of laws, schemes and policies. ACTION AID ASSOCIATION-EC/PIE			491,360.00	491,360.00	
Muslim, Dalit and DNT Human Rights Defenders (HRDs) have enhanced capacity to defend their rights and have organic linkages with Government and administrative machinery. ACTION AID ASSOCIATION-EC/PIE			201,650.00	201,650.00	
Increased access to basic public services for Muslims, Dalits and DNTs including gender responsive public services. ACTION AID ASSOCIATION-EC/PIE			74,821.00	74,821.00	
" HIRE CHARGE OF VEHICLES ACTION AID ASSOCIATION-EC/PIE	34,956.00			57,796.00	
ACTION AID ASSOCIATION-EC/PIE	22,840.00				
" LOCAL OFFICE			40,070.00	40,070.00	




ACTION AID ASSOCIATION-EC/PIE			
" FUEL & MAINTENANCEOUS (VEHICLE)	41,585.00		41,585.00
ACTION AID ASSOCIATION-EC/PIE			
" OFFICE RENT			
ACTION AID ASSOCIATION-EC/PIE			
" PROGRAMME EXPENSES		14,469.00	14,469.00
GENERAL FUND			
" Activity 1: Collectives of people dependent on the informal economy (PIEs) are established and mobilized	134,049.00		134,049.00
ACTION AID ASSOCIATION-EC/PIE			
Activity 3: Awareness raising workshops, trainings held with PIEs on their socio-economic rights	169,637.00		169,637.00
ACTION AID ASSOCIATION-EC/PIE			
RESULT 2			
ACTION AID ASSOCIATION-EC/PIE			
Others (Inception stage activities)	12,140.00		12,140.00
ACTION AID ASSOCIATION-EC/PIE			
" OFFICE MANAGEMENT	24,000.00		24,000.00
CARITAS INDIA			
" DEPRECIATION	103,002.00		103,002.00
" EXCESS OF INCOME OVER EXPENDITURE	92,205.00	9,849.00	102,054.00
	333,721.00		333,721.00
	8,417,459.00	119,685.00	8,537,144.00

PLACE : PATNA

DATE

DUSHYANT KUMAR & CO. V.
Chartered Accountants
Dushyant Kumar
M.No 409195



8,417,459.00	119,685.00	8,537,144.00
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PRAYAS GRAMIN VIKAS SAMITI
PHULWARI SARIF, PATNA

CONSOLIDATED RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH,2019

RECEIPT	AMOUNT (Rs.)	AMOUNT (Rs.)		PAYMENT	AMOUNT (Rs.)	AMOUNT (Rs.)		AMOUNT (Rs.)
		FCRA	ASSOCIATION			FCRA	ASSOCIATION	
OPENING BALANCE								
Cash in Hand	52.00	132.00		By PERSONEL COST	868,000.00		1,300,000.00	1,300,000.00
EU-SWADHIKAR	80.00			CARITAS INDIA	432,000.00			
ACTION AID ASSOCIATION-EC/PIE				CASA				
Cash at Bank A/C 0352101019174				" ACTIVITIES		720,201.00		720,201.00
CARITAS BHOODAN	2,989.00	17,189.00		" RESEARCH & DOCUMENTATION		165,258.00		165,258.00
EU-SWADHIKAR	4,097.00			" CARITAS INDIA		26,812.00		26,812.00
ACTION AID ASSOCIATION	10,103.00			" REVIEWS & MEETING		365,969.00		365,969.00
GENERAL ACCOUNT				" CARITAS INDIA				
A/c No 0352101036075				" TRAVEL	181,913.00			
BANK INTEREST				EU-SWADHIKAR	62,560.00			
CARITAS INDIA	9,019.00	44,327.00		ACTION AID ASSOCIATION-EC-EIDHR	74,342.00			
CARITAS BHOODAN	9,442.00			ACTION AID ASSOCIATION-EC/PIE	47,154.00			
CASA	2,480.00			GENERAL FUND				
EU-SWADHIKAR	4,228.00			" Community Organization,				
ACTION AID ASSOCIATION-EC-EIDHR	6,872.00			Leadership and Capacity Building				
ACTION AID ASSOCIATION-EC/PIE	8,857.00			" CARITAS INDIA				
GENERAL ACCOUNT	3,429.00			" Networking and Alliance Building				
GRANT - IN - AID				CASA				
CARITAS INDIA	2,170,581.00			" Campaigning for sustainable				
CASA	960,000.00			Livelihood,Disaster , Relief, Legal and				
EU-SWADHIKAR	1,100,294.00			others claim ON State Social				
ACTION AID ASSOCIATION-EC-EIDHR	2,572,683.00			Programmes.				
				" Gender Mainstreaming				
				CASA				
				" Maintreaming Local Capacities on				
				peace and working on Conflict				
				Transformation				
				CASA				
ACTION AID ASSOCIATION-EC/PIE	1,040,000.00			" Planning Monitoring & Evaluation				
ACTION AID ASSOCIATION	95,468.00			CASA				
LOAN & LIABILITIES				" Human Resource Program	486,420.00			
EU-SWADHIKAR	209,028.00	224,028.00		ACTION AID ASSOCIATION-EC/PIE	740,760.00			
ACTION AID ASSOCIATION-EC-EIDHR	15,000.00			" Human Resource Admin				
ADVANCE RECOVERED				EU-SWADHIKAR				
EU-SWADHIKAR	62,777.00			" Human Resource TECHNICAL				
INTR TRANSACTION RECOVERED				ACTION AID ASSOCIATION-EC/PIE				
ACTION AID ASSOCIATION-EC/PIE	434,106.00	434,106.00		" Capital Costs				
Donation(GENERAL ACCOUNT)				ACTION AID ASSOCIATION-EC/PIE				
Member Fee	35,000.00			EU-SWADHIKAR				
Local Donation	36,500.00			" Admin and Office Cost	119,257.00			
				EU-SWADHIKAR	231,990.00			
				ACTION AID ASSOCIATION-EC/PIE	110,240.00			
				ACTION AID ASSOCIATION-EC-EIDHR				
				CASA	126,542.00			
				GENERAL ACCOUNT				
				" LOCAL STAFF				
				ACTION AID ASSOCIATION-EC/PIE				
				" PROGRAMME EXPENSES				
				GENERAL ACCOUNT				

95,367.00

32,806.00

14,469.00

588,029.00

790,680.00

4,958.00

145,200.00

1,227,180.00

37,717.00

86,556.00

21,965.00

62,890.00

53,891.00

13,451.00

62,890.00

365,969.00

26,812.00

165,258.00

720,201.00

1,300,000.00

95,367.00

32,806.00

14,469.00

588,029.00

790,680.00

4,958.00

145,200.00

1,227,180.00

37,717.00

86,556.00

21,965.00

62,890.00

53,891.00

13,451.00

62,890.00

365,969.00

26,812.00

165,258.00

720,201.00

1,300,000.00

R2 -Improved participation of Dalit elected representatives, especially women representatives in local government (Panchayati Raj Institutions), to enhance good governance and social inclusion.

EU-SWADHIKAR

R3 Increased access to public entitlements by strengthening access to existing budgetary provisions and schemes, especially in higher education, entrepreneurship and livelihood (horticulture)

EU-SWADHIKAR

Inter transaction

EU-SWADHIKAR

Liability payment fy 2017-2018

EU-SWADHIKAR

ACTION AID ASSOCIATION-EC-EIDHR

ACTION AID ASSOCIATION

CARITAS BHOODAN

FIXED ASSETS

LAPTOP

ACTION AID ASSOCIATION-EC/PIE

FURNITURE

ACTION AID ASSOCIATION-EC/PIE

LAPTOP

CARITAS INDIA

CAMERA

CARITAS INDIA

VEHICLE

CARITAS INDIA

VEHICLE COST

ACTION AID ASSOCIATION-EC/PIE

OFFICE RENT

ACTION AID ASSOCIATION-EC-EIDHR

ACTION AID ASSOCIATION-EC/PIE

CONSUMABLE OFFICE

ACTION AID ASSOCIATION-EC/PIE

OTHER SERVICE

ACTION AID ASSOCIATION-EC-EIDHR

ACTION AID ASSOCIATION-EC/PIE

OTHER COST SERVICES,

ACTION AID ASSOCIATION-EC-EIDHR

ACTION AID ASSOCIATION-EC/PIE

OTHERS

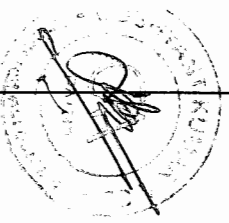
ACTION AID ASSOCIATION-EC/PIE

Increased access to justice for Dalits, DNTs and Muslims through community-led monitoring of and advocacy for implementation of laws, schemes and policies.

ACTION AID ASSOCIATION-EC/PIE

Muslim, Dalit and DNT Human Rights Defenders (HRDs) have enhanced capacity to defend their rights and have organic linkages with Government and administrative machinery.

400,000.00	101,025.00	434,106.00	101,025.00
34,106.00			
10,279.00	123,729.00		123,729.00
87,000.00			
18,450.00			
8,000.00			
60,000.00	191,117.00		191,117.00
30,000.00			
34,012.00			
5,988.00			
61,117.00			
18,354.00	18,354.00		18,354.00
123,000.00	183,500.00		183,500.00
60,500.00			
	39,359.00		39,359.00
	63,793.00		63,793.00
28,000.00			
35,793.00	29,500.00		29,500.00
20,000.00			
9,500.00	78,243.00		78,243.00
	491,360.00		491,360.00
	201,650.00		201,650.00



				Increased access to basic public services for Muslims, Dalits and DNTs including gender responsive public services					
				ACTION AID ASSOCIATION-EC/PIE					
				" HIRE CHARGE OF VEHICLES	34,956.00	57,796.00	57,796		
				ACTION AID ASSOCIATION-EC/PIE					
				ACTION AID ASSOCIATION-EC/PIE	22,840.00	40,070.00	40,070		
				" LOCAL OFFICE					
				ACTION AID ASSOCIATION-EC/PIE					
				" FUEL & MAINTENANCEOUS (VEHICLE)		41,585.00	41,585		
				ACTION AID ASSOCIATION-EC/PIE					
				" OFFICE RENT					
				ACTION AID ASSOCIATION-EC/PIE					
				Activity 1: Collectives of people dependent on the informal economy (PIEs) are established and mobilized		134,049.00	134,049		
				ACTION AID ASSOCIATION-EC/PIE					
				Activity 3: Awareness raising workshops, trainings held with PIs on their socio-economic rights		169,637.00	169,637		
				ACTION AID ASSOCIATION-EC/PIE					
				RESULT 2					
				ACTION AID ASSOCIATION-EC/PIE		12,140.00	12,140		
				Others (Inception stage activities)		24,000.00	24,000		
				ACTION AID ASSOCIATION-EC/PIE					
				" OFFICE MANAGEMENT		103,002.00	103,002		
				CARITAS INDIA					
				" CLOSING BALANCE		4,375.00	4,375		
				CASH IN HAND					
				CARITAS INDIA		121.00			
				CASA		4,118.00			
				EU-SWADHIKAR		52.00			
				ACTION AID ASSOCIATION-EC-EIDHR		75.00			
				ACTION AID ASSOCIATION-EC/PIE		9.00			
				" CASH AT BANK WITH CANARA BANK		410,831.00	410,831		
				A/C No 0352101019174					
				CARITAS INDIA		13,176.00			
				CARITAS BHOODAN		4,431.00			
				CASA		123,350.00			
				EU-SWADHIKAR		745.00			
				ACTION AID ASSOCIATION-EC-EIDHR		204,608.00			
				ACTION AID ASSOCIATION-EC/PIE		8,077.00			
				ACTION AID ASSOCIATION		56,444.00			
				GENERAL ACCOUNT					
				A/C No 0352101036075					
8,721,585.00	167,751.00	8,889,336.00							

PLACE : PATNA

DATE 19/11/2015

DUSHYANT KUMAR & CO.
Chartered Accountant
Dushyant Kumar
C.No 409195



PRAYAS GRAMIN VIKAS SAMITI
PHULWARI SARIF, PATNA

FIXED ASSETS SCHEDULE AS ON 31ST MARCH 2019

PARTICULARS	OPENING BAL	ADDITION FRCA		TOTAL	ASSO	Rate of Dep	DEPS	ASSOCIA	CLOSING BAL	
	FCRA	ASSOCIATION	1st Half						2nd Half	FRCA
FIXED ASSETS (GEN)										
Furniture & Fixture	56,961.00	19,933.00	0	56,961.00	19,933.00	10%	5,696.00	1,993.00	0	17,940.00
Motor Vehicle	44,521.00	10,413.00	0	44,521.00	10,413.00	10%	4,452.00	1,041.00	51,265.00	9,372.00
Office Appliance	246		0	246.00		10%	25.00		40,069.00	
Projector	234		0	234.00		15%	35.00		221.00	
Bycycle	38,178.00		0	38,178.00		15%	5,727.00		199.00	
Computer	5,294.00	13,312.00	0	5,294.00	13,312.00	40%	2,118.00	5,325.00	32,451.00	7,987.00
Almirah	3,262.00		0	3,262.00		15%	489.00		3,176.00	
Chairs	1,765.00		0	1,765.00		15%	265.00		2,773.00	
Table	1,924.00		0	1,924.00		15%	289.00		1,500.00	
Two wheeler	45,793.00		0	45,793.00		15%	6,869.00		1,635.00	
Fan	1,235.00		0	1,235.00		15%	185.00		38,924.00	
Camera	21,910.00		0	21,910.00		15%	3,287.00		1,050.00	
Scanner	6		0	6.00		15%	1.00		18,623.00	
Books	40,534.00		0	40,534.00		15%	6,080.00		5.00	
Laptop & Software	58,016.00		0	58,016.00		40%	23,206.00		34,454.00	
Printer	50,053.00		0	50,053.00		15%	7,508.00		34,810.00	
Inverter	1,298.00		0	1,298.00		15%	195.00		42,545.00	
Vehicle	24,514.00		0	24,514.00		15%	3,677.00		1,103.00	
Cash Box	2,922.00		0	2,922.00		15%	438.00		20,837.00	
Refrigerator	786		0	786.00		15%	118.00		2,484.00	
Water Cooler	14,476.00		0	14,476.00		15%	2,171.00		668.00	
Digital Camara	950.00		0	950.00		15%	143.00		12,305.00	
Generator	21,385.00		0	21,385.00		15%	3,208.00		807.00	
Power Tiller	87,654.00		0	87,654.00		15%	13,148.00		18,177.00	
HP DIESEL SET	19,166.00		0	19,166.00		15%	2,875.00		74,506.00	
SEWING MACHINE			0			15%	0.00		16,291.00	
SOLAR PUMP		9,933.00	0		9,933.00	15%		1,490.00	0.00	8,443.00
	543,083.00	53,591.00		543,083.00	53,591.00		92,205.00	9,849.00	450,878.00	43,742.00

