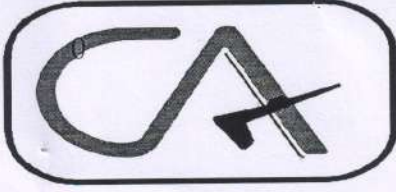


PRAYOG SAMAJ SEVI SANSTHA
(F.C. MAIN ACCOUNT)

VILLAGE SASAHOLI P.O. - TILDA - NEORA. DISTT.- RAIPUR (C.G.) - 493114

AUDITED REPORT
FOR THE FINANCIAL YEAR 2023-2024

MITTAL PRIYA & ASSOCIATES
CHARTERED ACCOUNTANTS



MITTAL PRIYA & ASSOCIATES
CHARTERED ACCOUNTANTS

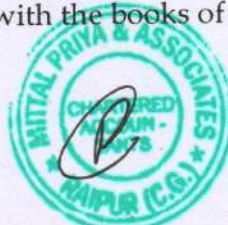
Office No. 408, 4th Floor, Orange Hive, Mowa, Raipur-492001, (C.G.)
E-mail : capriyamittal1988@gmail.com, murarimittal2002@gmail.com +918965044800,

Independent Auditors' Report

To,
The Members of,
PRAYOG SAMAJ SEVI SANSTHA
VILLAGE- SASAHOLI, P.O. TILDA-NEORA
DISTRICT: RAIPUR (C.G.)- 493114

We have audited the accompanying financial statements of PRAYOG SAMAJ SEVI SANSTHA (F.C. MAIN ACCOUNT) VILLAGE - SASAHOLI, P.O. TILDA- NEORA, DIST. RAIPUR(C.G.) which comprise the balance sheet as at March 31, 2024, the Statement of Income & Expenditure, Receipts & Payments and notes to the financial statements, including a summary of significant accounting policies. Our report is as under:

- (a) These financial statements are the responsibility of the Entity's Management. Our responsibility is to express an opinion on these financial statements, based on our audit.
- (b) We have conducted our audit in accordance with auditing standards generally accepted 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 misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
- (c) 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.
- (d) In our opinion, proper books of account have been prepared, so far as it appears from our examination of such books.
- (e) The Balance Sheet, Income & Expenditure, Receipts & Payments Account referred to in this report are in agreement with the books of accounts.



- (f) In our opinion and to the best of our information and according to the explanations given to us, they said Balance Sheet, the Income & Expenditure, Receipts & Payments account read together with the notes thereon, above give the information required, in the manner so required and give a true and fair view:
- (i) In the case of the Balance Sheet, of the state of affairs of the Prayog Samaj Sevi Sanstha as at 31st March, 2024,
 - (ii) In the case of Income and Expenditure Account for the year ended on that date, and
 - (iii) In the case of Receipts and Payments, of the Prayog Samaj Sevi Sanstha for the year ending on 31st March, 2024.

For, MITTAL PRIYA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. 020799C


[PRIYA MITTAL]

PARTNER

M.NO. 429464

UDIN : 24429464BKFOQU3243



PLACE: RAIPUR

DATE: 01.10.2024

BALANCE SHEET AS AT 31st MARCH 2024

PLACE: RAIPUR
DATE: 01.10.2024



PRAYOG SAMAJ SEVI SANSTHA

VILLAGE SASAHOJI, P.O. - TILDA - NEORA, DISTT. - RAIPUR (C.G.) - 493114

(F.C.R.A. - ACCOUNT)

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

PARTICULARS	AMOUNT 31.03.2024	PARTICULARS	AMOUNT 31.03.2024
OPENING BALANCE		SPECIFIED PROJECT EXPENSES :	
CASH IN HAND	580	Projects	
CASH AT BANK:		TMG Project	81,79,211
HDFC BANK LTD. 33275	6,386	EU WHH IND 1389	44,33,181
HDFC BANK - 8087	4,63,333	MISEREOR	10,93,747
PUNJAB NATIONAL BANK - 19647	16,15,753	BMZ/WHH IND 1399-22 (WLR)	39,46,413
PUNJAB NATIONAL BANK - 61808	11,523	FC MAIN (GLS,AVI,CS, PIH)	20,59,835
STATE BANK OF INDIA	53,970		1,97,12,387
FDR	3,95,000		
AXIS BANK LTD-861	4,30,126		
CURRENT LIABILITIES		CURRENT ASSETS : LOAN & ADVANCE	
Duties & Taxes -		LOANS & ADVANCES (FC MAIN)	
EU WHH IND 1389	1,800	TMG	7,79,875
MISEREOR	63,193	LOANS & ADVANCES - EU WHH 1389	2,94,895
	64,993	MISEREOR Project	83,017
Sundry Creditor		BMZ/WHH IND 1399-22 (WLR)	37,746
BMZ-WHH 1399 (WLR)	100		11,95,533
TMG Project	2,82,814		
Sundry Creditor - 1389	1,98,053		
	4,80,967	BANK CHARGES	
CURRENT ASSETS		FC MAIN ACCOUNT	2,891
LOANS & ADVANCES		TMG	16,432
FC MAIN ACCOUNT	3,000	EU WHH IND 1389	8,834
EU WHH IND 1389	55,410	MISEREOR	979
MISEREOR	10,000	BMZ/WHH 1399-22 (WLR)	8,714
	68,410		37,850
GRANT IN AID		Closing Balance	
GLS - Future Foundation for Deve	1,63,423	CASH IN HAND	3,218
Cultural Survival _ALM	27,659	CASH AT BANK	
Action Village India-AVI	18,779	HDFC BANK LTD. 33275	1,30,607
TMG	86,19,533	HDFC BANK - 8087	8,63,310
BMZ/WHH IND-1399 (WLR)	39,50,406	PUNJAB NATIONAL BANK - 19647	5,552
European Union/WHH IND 1389	48,59,651	PUNJAB NATIONAL BANK - 61808	50,971
Give India Foundation Inc	2,025	STATE BANK OF INDIA	53,793
MISEREOR/KZE- 1785	10,93,230	AXIS BANK LTD. 861	4,12,574
	1,87,34,706		
INTEREST RECEIVED			
FCRA MAIN GENRAL	17,567		
SILVIYA FUND INTEREST	6,923		
TMG	15,190		
EU WHH IND 1389	24,793		
MESEREOR/KZE 1785	50,760		
BMZ/WHH IND 1399 (WLR)	24,814		
	1,40,047		
TOTAL (Rs.)	2,24,65,794	TOTAL (Rs.)	2,24,65,794

FOR, PRAYOG SAMAJ SEVI SANSTHA

[AUTHORISED SIGNATORY]

PLACE: TILDA
DATE : 01.10.2024



FOR, MITTAL PRIYA & ASSOCIATES

CHARTERED ACCOUNTANTS
FIRM REG. NO. -020799C

[PRIYA MITTAL]
PARTNER
MEMBERSHIP NO. -429464

UDIN: 24429464BKFOQU3243

PLACE: RAIPUR
DATE: 01.10.2024



PRAYOG SAMAJ SEVI SANSTHA

VILLAGE SASAHOJI, P.O. - TILDA - NEORA. DISTT:- RAIPUR (C.G.) - 493114

(F.C.R.A - ACCOUNT)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

PARTICULARS	AMOUNT 31.03.2024	PARTICULARS	AMOUNT 31.03.2024
EXPENSES :		INCOME :	
Action Village India :		GRANT IN AID :	
Program Costs: 13,048		AVI-Action Village India 18,779	
Admin Costs: 1,180	14,228	TMG Think Tank for Sustainability Project 86,19,533	
GLS-Future Foundation for Development - I :		GLS Project 1,63,423	
Program Costs:		Give India Foundation Inc. 2,025	
Admin Costs: 13,750	13,750	MISEREOR/KZE 1785 10,93,230	
GLS-Future Foundation for Development - II :		Grant In Aid Cultural Survival 27,659	
Program Costs: 17,25,519		Grant in Aid : BMZ/WHH IND 1399-22 39,50,406	
Admin Costs: 42,200	17,67,719	Grant in Aid : EU/WHH IND 1389 48,59,651	1,87,34,706
EUROPEAN UNION-WHH IND 1389 PROJECT:		Indirect Incomes	
Program Costs: 38,10,198		Bank Interest:	
Admin Costs: 6,32,226	44,42,424	Bank Interest - MISEREOR 50,760	
WHH IND 1399-22 - WOMEN LAND RIGHTS PROJECT :		Bank Interest -BMZ/WHH IND 1399 24,814	
Program Costs: 34,55,618		Bank Interest EU/WHH IND 1389 24,793	
Admin Costs: 5,36,934	39,92,552	Bank Interest TMG Project 15,190	
MESEREOR 1785 ZG PROJECT		Bank Interest GLS 1,625	
Program Costs: 7,43,736		Bank Interest FC Account 15,942	
Admin Costs: 2,73,113	10,16,849	Bank Interest PDR (Silvia Fund) 6,923	1,40,047
Partner In Health			
Program Costs: 52,000			
Admin Costs: 3,00,978	3,52,978		
TMG Think Tank for Sustainability Project			
Program Costs: 66,46,903			
Admin Costs: 8,67,761	75,14,664		
Give India Foundation			
Admin Cost: 1,225	1,225		
Cultural Survival			
Admin Cost 1,230	1,230		
Bank charges			
435	435		
		Excess of Expenditure Over Income	2,43,301
TOTAL (Rs.)	1,91,18,054	TOTAL (Rs.)	1,91,18,054

FOR, PRAYOG SAMAJ SEVI SANTHA FOR, PRAYOG SAMAJ SEVI SANTHA



PLACE: TILDA
DATE : 01.10.2024

FOR, MITTAL PRIYA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. -020799C

[PRIYA MITTAL]
PARTNER
MEMBERSHIP NO. -429464
UDIN: 24429464BKFOQU3243

PLACE: RAIPUR
DATE: 01.10.2024



PRAYOG SAMAJ SEVI SANSTHA

VILLAGE SASAHOLO, P.O. - TILDA - NEORA. DISTT.- RAIPUR (C.G.) - 493114

(F.C.R.A. - ACCOUNT)

NOTE "1"- CREDITORS

SR. NO.	PARTICULARS	AMOUNT 31.03.2024
1	Deepak Traders	1,800
2	Karma Semten Paljor	8,000
3	Kshitij Kumar	3,426
4	Kulungati Jamatia	48,240
5	Neha Light Decoration & Sound Service	1,800
6	Patricia Mukhim	8,000
7	Secretary Prayog Samaj Sevi Sanstha	1,200
8	Raja Varun	60,900
9	Virjulus Toppo	8,000
10	Secretary Prayog Samaj Sevi Sanstha	13,500
11	BMZ WHH IND 1359	7,191
12	Ashwani Verma	27,600
13	SSRA & Co. Audit Fees	1,20,485
TOTAL		3,10,142



PRAYOG SAMAJ SEVI SANSTHA

VILLAGE SASAHOHI, P.O. - TILDA - NEORA. DISTT.- RAIPUR (C.G.) - 493114

(F.C.R.A. - ACCOUNT)

NOTE "3"- LOANS & ADVANCES

SR. NO.	PARTICULARS	AMOUNT 31.03.2024
	<u>OTHER ADVANCES</u>	
1	Secretary Prayog Samaj Sevi Sanstha (EPF)	34
2	Hanumat Nag	18,000
3	Kallamar Thodiyal Suresh	90,000
TOTAL (Rs.)		1,08,034



PRAYOG SAMAJ SEVI SANSTHA

VILLAGE SASAHOIL, P.O. - TILDA - NEORA, DISTT. - RAIPUR (C.G.) - 493114

(F.C.R.A. - ACCOUNT)

NOTE - 2 UNUTILIZED GRANT FOR THE YEAR ENDED 31 MARCH 2024

SR. NO	PARTICULARS	OPENING BALANCE AS ON 01.04.2023	GRANT RECEIVED DURING THE YEAR			TRANSFER FROM/TO GENERAL FUND	INTER TRANSFER FUNDS	EXPENDITURE DURING THE YEAR	UNUTILISED GRANT RETURNED	CLOSING BALANCE AS ON 31.03.2024
			GRANT IN AID	BANK INTEREST	TOTAL					
1	EU WHH PROJECT IND 1389	8,83,836	48,59,651	24,793	48,84,444			44,42,424		13,25,856
2	BMZ WHH WLR PROJECT IND 1399	4,29,939	39,50,406	24,814	39,75,220			39,92,552		4,12,608
3	PARTNERS IN HEALTH	3,52,978						3,52,978		
4	MISEROR - ALM 321-900-1785 ZG	-2,23,293	10,93,230		11,43,990			10,16,849		-96,153
5	ACTION VILLAGE INDIA		18,779		18,779			14,228		4,551
6	GLS-I, FUTURE FOUNDATION DEVELOPMENT	12,125			1,625			13,750		
7	GLS-II, FUTURE FOUNDATION DEVELOPMENT	19,18,694			1,63,423			18,43,219		2,38,898
8	CULTURAL SURVIVAL, ALM		27,659		27,659			1,230		0
9	AIIP-Asia Indigenous Peoples Pact Foundation	-88,776								-88,776
10	GIVE INDIA FOUNDATION	-2,02,173	2,025		2,025			1,225		-1,74,944
11	TMG Think Tank for Sustainability Project		86,19,533	15,190	86,34,723	26,429		84,39,529		1,95,194
12	SHILVYA INTEREST FUND	18,362		6,923	6,923					25,285
13	SHILVYA CORPUS FUND	3,95,000						3,95,000		
14	MAYA FUND	2,34,500								2,34,500
15	BANK INTEREST	61,183		15,942	15,942			435		76,690
	TOTAL	37,92,374	1,87,34,706	1,40,047	1,88,74,753			2,05,13,419		21,53,708

A	CLOSING BALANCE OF UNUTILISED GRANT	21,53,707.89
B	LESS: ASSETS PURCHASE FROM THE GRANTS	10,00,365.00
C	BALANCE UNUTILISED GRANT IN B.S.	11,53,342.89



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PRAYOG SAMAJ SEVI SANSTHA

VILLAGE SASAHOI, P.O. - TILDA - NEORA. DISTT. - RAIPUR (C.G.) - 493114

(F.C.R.A. - MAIN ACCOUNT)

NOTE - 3 : FIXED ASSETS FOR THE YEAR ENDED 31 MARCH 2024

SR. NO	PARTICULARS	RATE OF DEPRICIATION	OPENING BALANCE AS ON 01.04.2023	ADDITION		SALE DURING THE YEAR	DEPRECIATION FOR THE YEAR	CLOSING BALANCE AS ON 31.03.2024
				BEFORE 30 SEPT	AFTER 30 SEPT			
1	BUILDING WIP	0%	22,31,424.00	-	-	-	-	22,31,424.00
2	LAND & BUILDING	0%	12,43,592.00	-	-	-	-	12,43,592.00
3	FURNITURE	10%	1,52,906.00	-	-	-	15,291.00	1,37,615.00
4	UTENCILS	10%	7,266.00	-	-	-	727.00	6,539.00
5	COOLERS	10%	42,889.00	-	-	-	4,289.00	38,600.00
6	EQUIPMENTS	15%	30,371.00	-	-	-	4,556.00	25,815.00
7	VEHICLE	15%	78,451.00	-	-	-	11,768.00	66,683.00
8	CYCLE & RICKSHAW	15%	7,805.00	-	-	-	1,171.00	6,634.00
9	GPS MACHINE	15%	17,024.00	-	2,16,825.00	-	18,815.00	2,15,034.00
10	GRINDING MACHINE	15%	1,86,897.00	68,000.00	-	-	38,235.00	2,16,662.00
11	CAMERA	15%	62,358.00	-	-	-	9,354.00	53,004.00
12	INVERTOR & BATTERY	15%	38,404.00	-	-	-	5,761.00	32,643.00
14	CELL PHONE	15%	0.00	5,06,650.00	-	-	75,998.00	4,30,652.00
15	WEIGHT MACHINE	15%	0.00	7,500.00	-	-	1,125.00	6,375.00
13	COMPUTER & LAPTOP	40%	2,03,919.00	71,996.00	1,29,394.00	-	1,36,245.00	2,69,064.00
16	PRINTER	40%	5.00	-	-	-	2.00	3.00
TOTAL			43,03,311.00	6,54,146.00	3,46,219.00	0.00	3,23,337.00	49,80,339.00



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PRAYOG SAMAJ SEVI SANSTHA (F.C. MAIN ACCOUNT),
TILDA-NEORA, RAIPUR(C.G.)

SCHEDULE - "5" SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICIES:

1. BASIS FOR PREPARATION OF FINANCIAL STATEMENT:

These accounts have been prepared under the historical cost convention on the basis of a going concern, with revenues earned and expenses actually paid i.e. cash method of accounting. The financial statements are prepared in accordance with the generally accepted accounting principles and provisions of the statute have been followed.

2. FIXED ASSETS:

Fixed assets are stated at cost less depreciation i.e on WDV method. Cost of acquisition of fixed assets is inclusive of all expenses.

3. DEPRECIATION:

The entity has provided for depreciation as per rates prescribed under the Income Tax Act 1961.

4. TAXATION:

Provision for current and deferred taxation to be done as per Income Tax Act 1961

5. CONTINGENT LIABILITIES:

- (i) Contingent liabilities have not provided for in the books of accounts and are shown separately in the "Notes to Accounts".

6. REVENUE RECOGNITION:

All Income and Expenditure items having a material bearing on the financial statements are recognized on mercantile basis.

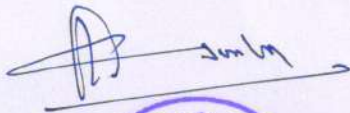


B. NOTES TO ACCOUNTS:

- (i) Contingent Liabilities:
Estimated amount of Contingent liability remaining to be executed: Nil
- (ii) Cash-in-Hand have been taken as certified by the members.

SIGNATURES TO SCHEDULES "1" TO "5"

For, PRAYOG SAMAJ SEVI SANSTHA

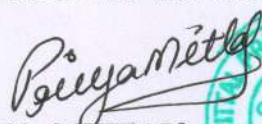


[AUTHORISED SIGNATORY]



DATE: 01.10.2024
PLACE: TILDA

For, MITTAL PRIYA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. NO. 020799C



[PRIYA MITTAL]

PARTNER

M.NO. 429464

UDIN: 24429464BKFOQU3243



DATE: 01.10.2024
PLACE: RAIPUR