
AUDIT REPORT

01-04-2024 TO 31-03-2025

PRAYOG SAMAJ SEVI SANSTHA

FC ACCOUNT CONSOLIDATION

TILDA NEORA (C.G.)

MAPSV & ASSOCIATES
CHARTERED ACCOUNTANT
RAIPUR C.G.



MAPSV & ASSOCIATES

CA. AMEYA AGASTI (PARTNER)

302 GOLCHHA PLAZA, PT. VIDYACHARAN SHUKLA
SQUARE, ABOVE AXIS BANK CIVIL LINES BRANCH, RAIPUR (C.G.)
PH.: 0771-2538620, MO.: 91-9893430109
E-MAIL : AGASTI.AMEYA@GMAIL.COM



REF. NO.....

INDEPENDENT AUDITOR'S REPORT

To

The Members of PRAYOG SAMAJ SEVI SANSTHA, FC Account Consolidation, TILDA NEORA (C.G)

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **PRAYOG SAMAJ SEVI SANSTHA, FC Account Consolidation, TILDA NEORA (C.G)** which comprise the Balance Sheet as at 31st March 2025, and the Income and Expenditure statement for the year ended, and a summary of significant accounting policies and other explanatory Information.

MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Samiti's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Samiti in accordance with the Accounting Standards applicable to non-corporate entities issued by Institute of Chartered Accountants of India in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and 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 Trust'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 give a true and fair view:-

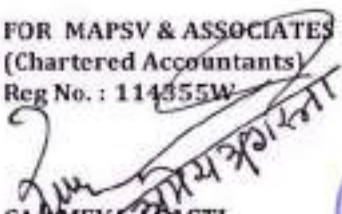
- I. In the case of the Balance Sheet, of the state of affairs of the Samiti as at 31st March, 2025;
- II. In the case of the Income and Expenditure Account, of the Surplus for the year ended on that date.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

We report that:

- I. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- II. In our opinion, proper books of account as required by law have been kept by the Samiti so far as it appears from our examination of those books.
- III. The Balance Sheet & Income and Expenditure Account dealt with by this Reports are in agreement with the books of account.
- IV. In our opinion, the Balance Sheet & Income & Expenditure Account complies with the Accounting Standards applicable to non-corporate entities issued by the Institute of Chartered Accountants of India.

FOR MAPSV & ASSOCIATES
(Chartered Accountants)
Reg No. : 114355W


CA AMEVA AGASTI
(Partner)
M.No. : 415053



PLACE: RAIPUR

DATE: 25/12/2025

UDIN: 25415053TWWNSU9328

PRAYOG SAMAJ SEVI SANSTHA
AT SASAHOLI, POST TILDA NEORA, DISTT RAIPUR (C.G.) 493114
FC Account Consolidation
Receipts and Payments Account
FOR THE YEAR ENDED 31.03.2025

I Receipt	RP Note No.	Amount
Opening Balance	RP-01	15,20,024.60
Income Received From		
Grant In Aid	RP-02	2,68,91,137.75
Bank Interest	RP-03	1,92,660.00
Total		2,86,03,822.35

II. Payment	RP Note No.	Amount
Fixed Assets	RP-04	4,31,040.00
Current Liabilities		
Provision	RP-05	45,900.00
Amount Expended On Program	RP-06	2,29,50,795.51
Closing Balance	RP-07	51,76,086.84
Total		2,86,03,822.35

As per our report on even date,

FOR, PRAYOG SAMAJ SEVI SANSTHA

AUTHORISED SIGNATORY

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Date: 25/12/2025

Place: Raipur

FOR, MAPSV AND ASSOCIATES

Chartered Accountants

FRN.: 0114355W



[Handwritten Signature]

CA Ameya Agasti
(Partner)

MRN: 415053

UDIN: 25415053TWWNSU9328

SCHEDULE - RECEIPT

RP-01

PARTICULAR	AMOUNT
Opening Balance	
Prayog FC Account	
Cash at Bank	
Punjab National Bank	5,551.87
State Bank of India-SBI	53,792.67
Cash in Hand	270.00
Project: TMG-GLS-CAMBRIDGE UNI-AVI	
Cash at Bank	
HDFC Bank Ltd.	1,30,606.65
Project: BMZ-WHH-(WLR)-IND1399-22	
Cash at Bank	
Axis Bank Ltd	4,12,573.64
Project: EU - WHH-IND-1389-21	
Cash at Bank	
HDFC Bank	8,63,310.43
Cash in Hand	2,948.00
Project: MISEREOR -1917-ZG	
Cash at Bank	-
Punjab National Bank	-
Project: MISEREOR -1785	
Cash at Bank	-
Punjab National Bank	50,971.34
TOTAL	15,20,024.60

RP-02

PARTICULAR	AMOUNT
Grant in Aid:	
Project: TMG-GLS-CAMBRIDGE UNI-AVI	
GRANT IN AID- Cambridge University	8,61,465.00
GRANT IN AID - GLS	46,15,564.00
GRANT IN AID - TMG	51,99,463.00
Project: BMZ-WHH-(WLR)-IND1399-22	53,07,525.00
Project: EU - WHH-IND-1389-21	71,21,836.00
Project: MISEREOR	
GRANT IN AID- Misereor -1917-ZG	27,97,432.75
GRANT IN AID - GGF	9,87,852.00
TOTAL	2,68,91,137.75



RP-03

PARTICULAR	AMOUNT
Bank Interest	
Prayog FC Account	152.00
Project: TMG-GLS-CAMBRIDGE UNI-AVI	
Bank Interest (Cambridge University)	9,061.43
Bank Interest (GLS)	48,549.38
Bank Interest (TMG)	54,691.19
* The total bank Intreset received is divided in the ratio of grant received	
Project: BMZ-WHH-(WLR)-IND1399-22	26,864.00
Project: EU - WHH-IND-1389-21	44,234.00
Project: MISEREOR -1785	324.00
Project: MISEREOR	
GRANT IN AID- Misereor -1917-ZG	6,500.16
GRANT IN AID - GGF	2,283.84
TOTAL	1,92,660.00

SCHEDULE - PAYMENT

RP-04

PARTICULAR	AMOUNT
Fixed Assets	
Project: TMG-GLS-CAMBRIDGE UNI-AVI	
Printer	93,750.00
Expeller Oil Machine	53,500.00
Ghani Machine	1,89,390.00
Project: Misereor -1917-ZG	
Camera & Equipment	94,400.00
TOTAL	4,31,040.00

RP-05

PARTICULAR	AMOUNT
Provision	
Project: MISEREOR -1785	45,900.00
TOTAL	45,900.00



RP-06

PARTICULAR	AMOUNT
Amount Expended On Program	
Prayog FC Account	828.00
Project: TMG-GLS-CAMBRIDGE UNI-AVI	78,35,510.28
Project: BMZ-WHH-(WLR)-IND1399-22	51,92,365.14
Project: EU - WHH-IND-1389-21	67,04,810.22
Project: MISEREOR -1917-ZG - GGF	30,35,746.99
Project: MISEREOR -1785	236.88
Current Assets	
Prepaid Expenses	
Project: BMZ-WHH-(WLR)-IND1399-22	(34.00)
Project: EU - WHH-IND-1389-21	71,312.00
Project: MISEREOR -1917-ZG	1,10,020.00
TOTAL	2,29,50,795.51

RP-07

PARTICULAR	AMOUNT
Closing Balance	
Prayog FC Account	
Cash at Bank	
Punjab National Bank	5,703.87
State Bank of India-SBI	52,964.67
Cash in Hand	270.00
Project: TMG-GLS-CAMBRIDGE UNI-AVI	
Cash at Bank	
HDFC Bank Ltd.	27,47,250.37
Project: BMZ-WHH-(WLR)-IND1399-22	
Cash at Bank	
Axis Bank Ltd	5,54,631.50
Project: EU - WHH-IND-1389-21	
Cash at Bank	
HDFC Bank	12,55,705.21
Cash in Hand	501.00
Project: MISEREOR -1917-ZG	
Cash at Bank	
Punjab National Bank	5,59,060.22
TOTAL	51,76,086.84



PRAYOG SAMAJ SEVI SANSTHA
AT SASAHOJI, POST TILDA NEORA, DISTT RAIPUR (C.G.) 493114
FC Account Consolidation
Income and Expenditure Account
FOR THE YEAR ENDED 31.03.2025

I. Income	IE Note No.	Amount
Income Received		
Prayog FC Account	IE-01	152.00
Project: TMG-GLS-CAMBRIDGE UNI-AVI	IE-02	1,07,88,792.00
Project: BMZ-WHH-(WLR)-IND1399-22	IE-03	53,34,389.00
Project: EU - WHH-IND-1389-21	IE-04	71,66,070.00
Project: MISEREOR -1917-ZG	IE-05	37,94,068.75
Project: MISEREOR -1785	IE-06	324.00
Total		2,70,83,795.75

II. Expenditure	IE Note No.	Amount
Amount Expended On Program		
Prayog FC Account	IE-07	2,84,755.00
Project: TMG-GLS-CAMBRIDGE UNI-AVI	IE-08	81,78,031.28
Project: BMZ-WHH-(WLR)-IND1399-22	IE-09	51,92,365.14
Project: EU - WHH-IND-1389-21	IE-10	67,22,810.22
Project: MISEREOR -1917-ZG	IE-11	30,42,826.99
Project: MISEREOR -1785	IE-12	236.88
Surplus Excess of income over expenditure		36,62,770.24
Total		2,70,83,795.75

As per our report on even date,

FOR, PRAYOG SAMAJ SEVI SANSTHA



 AUTHORISED SIGNATORY



Date: 25/12/2025
 Place: Raipur

FOR, MAPSV AND ASSOCIATES
 Chartered Accountants
 FRN: 01143550




 Meena Agasti
 (Partner)

MRN: 415053
 UDIN: 25415053TWWNSU9328

SCHEDULE - INCOME RECEIVED

IE-01	
PARTICULAR	AMOUNT
<u>Prayog FC Account</u>	
Bank Interest	152.00
TOTAL	152.00
IE-02	
PARTICULAR	AMOUNT
<u>Project: TMG-GLS-CAMBRIDGE UNI-AVI</u>	
Grant Received	
GRANT IN AID- Cambridge University	8,61,465.00
GRANT IN AID - GLS	46,15,562.00
GRANT IN AID - TMG	51,99,463.00
Bank Interest	
Bank Interest (Cambridge University)	9,061.43
Bank Interest (GLS)	48,549.38
Bank Interest (TMG)	54,691.19
TOTAL	1,07,88,792.00
IE-03	
PARTICULAR	AMOUNT
<u>Project: BMZ-WHH-(WLR)-IND1399-22</u>	
Grant Received	53,07,525.00
Bank Interest	26,864.00
TOTAL	53,34,389.00
IE-04	
PARTICULAR	AMOUNT
<u>Project: EU - WHH-IND-1389-21</u>	
Grant Received	71,21,836.00
Bank Interest	44,234.00
TOTAL	71,66,070.00



IE-05	
PARTICULAR	AMOUNT
Project: MISEREOR -GGF	
Grant Received	
GRANT IN AID MISEREOR -1917-ZG	27,97,432.75
GRANT IN AID - GGF	9,87,852.00
Bank Interest	
Bank Interest MISEREOR -1917-ZG	6,500.16
Bank Interest GGF	2,283.84
TOTAL	37,94,068.75

IE-06	
PARTICULAR	AMOUNT
Project: MISEREOR -1785	
Bank Interest	324.00
TOTAL	324.00

SCHEDULE - Amount Expended On Program

IE-07	
PARTICULAR	AMOUNT
Prayog FC Account	
Bank Charges & Commission	828.00
Depreciation	2,83,927.00
TOTAL	2,84,755.00

IE-08	
PARTICULAR	AMOUNT
Project: TMG-GLS-CAMBRIDGE UNI-AVI	
AVI Project Expenses	3,383.00
Cambridge University Project Expenses	6,67,045.26
GLS-Future Foundation for Development Project Expenses	34,73,038.92
TMG Project Expenses	39,64,643.10
Depreciation	69,921.00
TOTAL	81,78,031.28



IE-09	
PARTICULAR	AMOUNT
<u>Project: BMZ-WHH-(WLR)-IND1399-22</u>	
Operational Costs	
Project Manager	28,12,057.00
Establishing women led pilots/models on agro/forest based livelihoods	2,57,275.00
Vidence building through action research and policy dialogue with stakehold	2,87,965.00
Running Costs	7,38,704.14
Personal	
Personal Costs (Prayog)	10,96,364.00
TOTAL	51,92,365.14

IE-10	
PARTICULAR	AMOUNT
<u>Project: EU - WHH-IND-1389-21</u>	
Human Resources Expenses	18,73,266.50
Travel Expenses	4,22,127.00
Local office Expenses	1,46,515.72
Other costs, services Expenses	1,48,009.00
Other Expenses	41,32,892.00
TOTAL	67,22,810.22

IE-11	
PARTICULAR	AMOUNT
<u>Project: MISEREOR -1917-ZG</u>	
GGF Project Expenses	3,96,981.02
MISEREOR Project Expenses	26,38,765.97
Depreciation	7,080.00
TOTAL	30,42,826.99

IE-12	
PARTICULAR	AMOUNT
<u>Project: MISEREOR -1785</u>	
Bank Charges	236.88
TOTAL	236.88



PRAYOG SAMAJ SEVI SANSTHA
AT SASAHOLL POST TILDA NEORA, DISTT RAIPUR (C.G.) 493114
FC Account Consolidation
BALANCE SHEET
FOR THE YEAR ENDED 31.03.2025

SOURCES OF FUNDS	BS Note No.	Amount
General Fund	BS-01	1,02,74,185.85
Current Liabilities		
Prayog FC Account	BS-02	1,46,543.00
Project: TMG-GLS-CAMBRIDGE UNI-AVI	BS-03	2,03,531.26
TOTAL		1,06,24,260.11
APPLICATION OF FUNDS	BS Note No.	Amount
Fixed Assets	BS-04	50,50,450.00
Current Assets		
Prayog FC Account	BS-05	49,197.00
Project: TMG-GLS-CAMBRIDGE UNI-AVI	BS-06	238.00
Project: EU - WHH-IND-1389-21	BS-07	2,38,268.27
Project: MISEREOR -1917-2G	BS-08	1,10,020.00
Closing Balance	BS-09	51,76,086.84
TOTAL		1,06,24,260.11

As per our report on even date,

FOR, PRAYOG SAMAJ SEVI SANSTHA

AUTHORISED SIGNATORY



Date: 25/12/2025
Place: Raipur

FOR, MAPSV AND ASSOCIATES

Chartered Accountants

FRN.: 01143557



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CA Ameya Agasti

(Partner)

MRN: 415053

UDIN: 25415053TWWNSU9328

SCHEDULE - SOURCES OF FUNDS

BS-01

PARTICULAR	AMOUNT
General Fund	
Prayog FC Account	
Opening Balance	(26,78,003.99)
Less: Deficit during the Year	(2,84,603.00)
Project Corpus Fund	64,66,196.53
Project Accumulated Reserves For Assets	11,54,415.00
Project: TMG-GLS-CAMBRIDGE UNI-AVI	
Opening Balance	1,99,915.39
Add: Surplus during the Year	26,10,760.72
Project: BMZ-WHH-[WLR]-IND1399-22	
Opening Balance	4,12,607.64
Less: Deficit during the Year	1,42,023.86
Project: EU - WHH-IND-1389-21	
Opening Balance	10,51,213.70
Add: Surplus during the Year	4,43,259.78
Project: MISEREOR -1917-ZG - GGF	
Opening Balance	5,158.46
Less: Deficit during the Year	7,51,241.76
TOTAL	1,02,74,185.85

BS-02

PARTICULAR	AMOUNT
Current Liabilities	
Prayog FC Account	
Payment Due	1,41,366.00
Bank Return	5,177.00
TOTAL	1,46,543.00

BS-03

PARTICULAR	AMOUNT
Current Liabilities	
Project: TMG-GLS-CAMBRIDGE UNI-AVI	
Provision	1,95,340.00
FCRA Account IND-1359	7,191.26
TOTAL	2,03,531.26



BS-05

PARTICULAR	AMOUNT
<u>Current Assets</u>	
Prayog FC Account	
Accrud Interest on FD	36,647.00
TDS Recevable	12,550.00
TOTAL	49,197.00

BS-06

PARTICULAR	AMOUNT
<u>Current Assets</u>	
Project: TMG-GLS-CAMBRIDGE UNI-AVI	
Secretary Prayog Samaj Sevl Sanstha	238.00
TOTAL	238.00

BS-07

PARTICULAR	AMOUNT
<u>Current Assets</u>	
Project: EU - WHH-IND-1389-21	
Loan & Advances	48,000.00
BMZ WHH IND 1359	1,12,110.86
BMZ WHH IND 1378	78,157.41
TOTAL	2,38,268.27

BS-08

PARTICULAR	AMOUNT
<u>Current Assets</u>	
Project: MISEREOR -1917-ZG	
Loan & Advances	1,10,020.00
TOTAL	1,10,020.00



BS-09

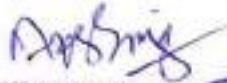
PARTICULAR	AMOUNT
Closing Balance	
Prayog FC Account	
Cash at Bank	
Punjab National Bank	5,703.87
State Bank of India-SBI	52,964.67
Cash in Hand	270.00
Project: TMG-GLS-CAMBRIDGE UNI-AVI	
Cash at Bank	
HDFC Bank Ltd.	27,47,250.37
Project: BMZ-WHH-(WLR)-IND1399-22	
Cash at Bank	
Axis Bank Ltd	5,54,631.50
Project: EU - WHH-IND-1389-21	
Cash at Bank	
HDFC Bank	12,55,705.21
Cash in Hand	501.00
Project: MISEREOR -1917-ZG	
Cash at Bank	
Punjab National Bank	5,59,060.22
TOTAL	51,76,086.84



BS-04 FC ACCOUNT FIXED ASSETS CHART

Name of Assets	Rate	Opening WDV as on 1st April 2024	Addition More than 180 days	Addition less than 180 days	Gross Amount	Depreciation	Closing WDV as on 31 March 2025
Buildings	0%	12,43,592.00	-	-	12,43,592.00	-	12,43,592.00
Building WIP	0%	22,31,424.00	-	-	22,31,424.00	-	22,31,424.00
Grinding Machine- GLS	15%	2,16,662.00	-	-	2,16,662.00	32,499.00	1,84,163.00
Camera	15%	53,004.00	-	-	53,004.00	7,951.00	45,053.00
Cell Phone -Assets	15%	4,30,652.00	-	-	4,30,652.00	64,508.00	3,66,054.00
Computer/laptop (Assets)	40%	2,69,064.00	-	-	2,69,064.00	1,07,626.00	1,61,438.00
Cooler	10%	38,600.00	-	-	38,600.00	3,860.00	34,740.00
Cycle & Cycle Ricksha	15%	6,634.00	-	-	6,634.00	995.00	5,639.00
Equipments	15%	25,815.00	-	-	25,815.00	3,872.00	21,943.00
Furniture	10%	1,37,615.00	-	-	1,37,615.00	13,762.00	1,23,853.00
GPS Machine-Assets	15%	2,15,034.00	-	-	2,15,034.00	32,255.00	1,82,779.00
Inverter & Battery -Assets	15%	32,643.00	-	-	32,643.00	4,896.00	27,747.00
Printer	40%	3.00	93,750.00	-	93,753.00	37,501.00	56,252.00
Utensile	10%	6,539.00	-	-	6,539.00	654.00	5,885.00
Vehicle(Jeep/ Motor Cycle)	15%	66,683.00	-	-	66,683.00	10,002.00	56,681.00
Weight Machine	15%	6,375.00	-	-	6,375.00	956.00	5,419.00
Ghani Machine	15%	-	1,89,390.00	-	1,89,390.00	28,409.00	1,60,981.00
Expeller Oil Machine	15%	-	-	53,500.00	53,500.00	4,013.00	49,487.00
Camera & Equipment	15%	-	-	94,400.00	94,400.00	7,080.00	87,320.00
TOTAL		49,80,339.00	2,83,140.00	1,47,900.00	54,11,379.00	3,60,929.00	50,50,450.00

FOR, PRAYOG SAMAJ SEVI SANSTHA



AUTHORISED SIGNATORY

