

PARTICIPATORY ACTION FOR SUSTAINABLE DEVELOPMENT ORGANISATION (PASDO)

6th MR ROAD, KHUILUNGTANG, DUNGREI, HUNGPUNG VILLAGE, UKHRUL DIST , MANIPUR - 795142, INDIA

COMPUTATION OF ASSESSABLE INCOME

ASSESSMENT YEAR	: 2018-19	P.A.N	AAAAT9764D
ACCOUNTING YEAR	: 2017-18	DOF	28-11-1997
12A REGISTRATION NO.	: RA-25/12A/CIT/JRT/2003-04/2951-53	STATUS	AOP (08)
Contribution & Donation		73,52,480	
Other Income		2,66,831	
Savings Bank Interest		<u>10,540</u>	76,29,851
Less: Amount of income accumulated or set apart for application to charitable purposes to the extent of 15% of income			<u>11,44,478</u>
			64,85,374
Less: Amount of Income applied to charitable or religious purpose in India during the year			
Capital Expenditure		11,28,723	
Revenue Expenditure		<u>65,81,280</u>	
		77,10,003	
Less: Amount of Expenditure from previous years accumulation		<u>12,24,629</u>	64,85,374
		ASSESABLE INCOME	<u>NIL</u>
		TAX PAYABLE	<u>NIL</u>
		TAX PAID	<u>-</u>
		TAX REFUNDABLE	<u>-</u>



FORM NO. 10B
(See Rule 17B)

**AUDIT REPORT UNDER SECTION 12A (b) OF THE INCOME TAX ACT, 1961 IN THE CASE OF
CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTIONS**

We have examined the Balance Sheet of **PARTICIPATORY ACTION FOR SUSTAINABLE DEVELOPMENT ORGANISATION (PASDO)**, 6th MR Road, Khuilungtang, Dunglei, Hungpung Village, Ukhrul Dist, Manipur-795142, India as at **31st March 2018** and the Income and Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above named institution so far as appears from our examination of books:

In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view:

- i. In the case of Balance Sheet, of the state of affairs of the above named trust or institution at 31st March, 2018.

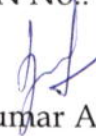
And

- ii. In the case of Income and Expenditure Account, of the *Surplus* of the year ended 31st March, 2018.

The prescribed particulars are annexed hereto.

Date: 26/05/2018
Place: Guwahati

For, H. K. Agrawala & Associates
Chartered Accountants
FRN No.: 319293E


CA. Harish Kumar Agrawala
Partner
Membership No.-054776



ANNEXURE

Statement of Particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1	Amount of Income of the previous year applied to charitable or religious purposes in India during the year	64,85,374
2	Whether the trust / institution* has exercised the option under clause (2) of the Explanation to section II (I) ? If so, the details of amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	NIL
3	Amount of income accumulated or set apart* / finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 percent of the Income derived from property held under trust wholly* / in part only for such purposes.	11,44,478
4	Amount of income eligible for exemption under section II (I) (C) (Give details)	NIL
5	Amount of income, in addition to the amount referred to in item 3 above accumulated or set apart for specified purposes under section II (2)	NOT APPLICABLE
6	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section II (2) (b) ? If so, the details thereof	NOT APPLICABLE
7	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section II (I) in any earlier year is deemed to be income of the previous year under section II (IB) ? If so, the details thereof	NOT APPLICABLE
8	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section II (2) in any earlier year-	NOT APPLICABLE
	a) has been applied for purpose other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	NOT APPLICABLE
	b) has ceased to remain invested in any security referred to in section II (2) (b) (i) or deposited in any account referred to in section II (2) (b) (ii) or section II (2) (b) (iii), or	NOT APPLICABLE
	c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof ? If so, the details thereof	NOT APPLICABLE



II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13 (3)

- | | |
|--|----|
| 1 Whether any part of the income or property of the * trust / institution was lent, or continues to be lent, in the previous year to any person referred to in section 13 (3) (hereinafter referred to in this Annexure as such person)?
If so, give details of the amount, rate of interest charged and the nature of security, if any | NO |
| 2 Whether any land building or other property of the * trust / institution was made, or continued to be made available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any | NO |
| 3 Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details | NO |
| 4 Whether the service of the trust/ institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any | NO |
| 5 Whether any share, security or other property was purchased by or on behalf of the *trust / institution during the previous year from any such person? If so, give details thereof together with the consideration paid | NO |
| 6 Whether any share, security or other property was sold by or on behalf of the *trust / institution during the previous year to any such person? If so, give details thereof together with the consideration received | NO |
| 7 Whether any income or property of the *trust / institution was diverted during the previous year in favour of any such person? If so, give details together with the amount of income or value of property so diverted | NO |
| 8 Whether the income or property of the *trust / institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details | NO |

III INVESTMENT HELD AT ANY TIME DURING THE PREVIOUS YEAR (S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13 (3) HAVE A SUBSTANTIAL INTEREST

Sl.No.	Name & address of the concern	Whether the Concern is a Company, No. and class of shares held	Nominal Value of the investment	Income from the investment	Whether the amount in col.(4) exceeded 5% of the concern during the previous year, YES/NO
1	2	3	4	5	6
----- NIL -----					

Total

PLACE: GUWAHATI
DATE: 26/05/2018

FOR, H.K.AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 319293E


CA. HARISH KUMAR AGRAWALA
PARTNER

MEMBERSHIP NO.: 054776



PARTICIPATORY ACTION FOR SUSTAINABLE DEVELOPMENT ORGANISATION (PASDO)
6th MR ROAD, KHUILUNG TANG, DUNGREI, HUNG PUNG VILLAGE, UKHRUL DIST, MANIPUR - 795142, INDIA

BALANCE SHEET AS ON 31ST MARCH' 2018

LIABILITIES	SCH	AMOUNT (Rs.)	ASSETS	SCH	AMOUNT (Rs.)
<u>GENERAL FUND</u>			<u>FIXED ASSETS</u>	D	26,49,661.00
Opening Balance		19,19,186.34			
Add: Excess of Income over Expenditure transferred from I/E Account		6,30,409.45	<u>CURRENT ASSETS</u>	A	
		25,49,595.79	Cash in Hand		542.50
			Cash at Bank		25,777.29
<u>REVOLVING FUND</u>		10,000.00			
<u>CURRENT LIABILITIES</u>					
Advances		1,16,385.00			
TOTAL		26,75,980.79	TOTAL		26,75,980.79

SCHEDULE 'E' SIGNIFICANT ACCOUNTING POLICIES

FOR AND ON BEHALF OF
PASDO
UKHRUL, MANIPUR

AS PER OUR REPORT OF EVEN DATE
FOR, H.K. AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 319293E

PLACE: GUWAHATI
DATE: 26/05/2018

CA. HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO.: 054776



PARTICIPATORY ACTION FOR SUSTAINABLE DEVELOPMENT ORGANISATION (PASDO)
6th MR ROAD, KHUILUNG TANG, DUNGREI, HUNG PUNG VILLAGE, UKHRUL DIST, MANIPUR - 795142, INDIA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2018

EXPENDITURE	AMOUNT (Rs.)	I N C O M E	AMOUNT (Rs.)
To Project Expenses	64,79,247.75	By Project Receipts	73,97,330.00
" Salary & Wages	26,000.00	" Bank Interest	10,540.00
" Audit Fees	9,150.00	" Donation & Contribution	1,75,372.00
" Travelling & Convyance	600.00	" Membership Fees	600.00
" Programme Expenses	687.00	" Miscellaneous Receipts	449.20
" Administrative expenses	33,751.00	" Receipts from sale of food products	41,560.00
" Bank Charges	166.00	" Receipts from use of training Centre	4,000.00
" Training Centre Expenses	28,000.00		
" Expenses for Food produce	3,678.00		
" Depreciation	4,18,162.00		
" Excess of Income over Expenditure transferred to General Fund	6,30,409.45		
TOTAL	76,29,851.20	TOTAL	76,29,851.20

FOR AND ON BEHALF OF
PASDO
UKHRUL, MANIPUR

PLACE: GUWAHATI
DATE: 26/05/2018

AS PER OUR REPORT OF EVEN DATE
FOR, H.K.AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 319293E

CA. HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO.: 054776



PARTICIPATORY ACTION FOR SUSTAINABLE DEVELOPMENT ORGANISATION (PASDO)
6th MR ROAD, KHUILUNG TANG, DUNGREI, HUNG PUNG VILLAGE, UKHRUL DIST, MANIPUR - 795142, INDIA

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2018

R E C E I P T S	SCH	AMOUNT (Rs.)	P A Y M E N T S	SCH	AMOUNT (Rs.)
To Opening Balance	A	10,086.34	By Project Expenses	C	76,07,970.75
" Project Receipts	B	73,97,330.00	" Salary & Wages		26,000.00
" Bank Interest		10,540.00	" Audit Fees		9,150.00
" Donation & Contribution		1,75,372.00	" Travelling & Convyance		600.00
" Membership Fees		600.00	" Programme Expenses		687.00
" Miscellaneous Receipts		449.20	" Administrative expenses		33,751.00
" Receipts from sale of food products		41,560.00	" Bank Charges		166.00
" Receipts from use of training Centre		4,000.00	" Training Centre Expenses		28,000.00
" Advances Taken		96,385.00	" Expenses for Food produce		3,678.00
			" Closing Balance	A	26,319.79
TOTAL		77,36,322.54	TOTAL		77,36,322.54

FOR AND ON BEHALF OF
PASDO
UKHRUL, MANIPUR

AS PER OUR REPORT OF EVEN DATE
FOR, H.K.AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 319293E

PLACE: GUWAHATI
DATE: 26/05/2018

CA. HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO.: 054776



PARTICIPATORY ACTION FOR SUSTAINABLE DEVELOPMENT ORGANISATION (PASDO)
6th MR ROAD, KHUILUNG TANG, DUNGREI, HUNG PUNG VILLAGE, UKHRUL DIST, MANIPUR - 795142, INDIA

SCHEDULES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2018
SCHEDULE "A": OPENING AND CLOSING BALANCE

PARTICULARS	OPENING BALANCE	CLOSING BALANCE
Cash in Hand	142.50	542.50
Cash at Bank		
UBI - 0257010110026	581.39	-
UBI - 0257010110846	1,000.00	1,040.00
UBI - 0257010111972	3,194.95	2,792.65
UBI - 0257010212809	1,339.50	1,047.25
UBI - 0257010109672	804.50	-
UBI - 0257010283625	1,798.50	17,750.39
UBI - 0257050021863	1,225.00	-
UCO Bank - 30020110079485	-	1,075.00
UCO Bank - 30020110079461	-	1,072.00
UCO Bank - 30020110079478	-	1,000.00
TOTAL	10,086.34	26,319.79



PARTICIPATORY ACTION FOR SUSTAINABLE DEVELOPMENT ORGANISATION (PASDO)
6th MR ROAD, KHUILUNGTANG, DUNGREI, HUNG PUNG VILLAGE, UKHRUL DIST , MANIPUR - 795142, INDIA

SCHEDULE B: DETAILS OF RECEIPTS UNDER VARIOUS PROJECTS FOR THE YEAR ENDED 31ST MARCH, 2018

1. PROJECT TITLE: Strengthening Action for Child/Human Rights, Peace Education & Sustainable Environment in Ukhrul District, Manipur.		
PARTICULARS		AMOUNT (Rs.)
KZE/ Misereor Contribution		39,17,860.00
BFTW Contribution		12,28,153.00
Local Contribution		2,96,996.00
Bank Interest		5,814.00
TOTAL (1)		54,48,823.00
2. PROJECT TITLE: Target Intervention		
Grant Received from Manipur State Aids Control Society		19,09,471.00
Bank Interest		3,734.00
TOTAL (2)		19,13,205.00
3. PROJECT TITLE: UDCRMS Project		
Bank Interest		40.00
TOTAL (3)		40.00
4. PROJECT TITLE: Condom Social Marketing		
Sale of Condoms		1,800.00
TOTAL (4)		1,800.00
5. PROJECT TITLE: Shanao Leihsak Yarnao		
Receipts from Handloom Weaving		43,000.00
Membership Fees		50.00
Bank Interest		682.00
TOTAL (5)		43,732.00
Project Wise total Receipts (1+2+3+4+5):		74,07,600.00



PARTICIPATORY ACTION FOR SUSTAINABLE DEVELOPMENT ORGANISATION (PASDO)
6th MR ROAD, KHUILUNG TANG, DUNGREI, HUNG PUNG VILLAGE, UKHRUL DIST, MANIPUR - 795142, INDIA

SCHEDULE C: DETAILS OF PAYMENTS UNDER VARIOUS PROJECTS FOR THE YEAR ENDED 31ST MARCH, 2018

1. PROJECT TITLE: Strengthening Action for Child/Human Rights, Peace Education & Sustainable Environment in Ukhrul District, Manipur.		
PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)
PROJECT EXPENSES		
Strengthening Community Action on Child/Human rights (Workshops, Meetings, Coordination, Networking, Lobbying, Advocacy)		
Parents/couple workshop on CR/HR/women empowerment	97,898.00	
Dist. Workshop on Women/Human Rights related issues/Observation of IWD/IHRD	39,895.00	
Area level Meeting/Workshop of Cluster Federations	66,595.00	
Coordination and networking support to 2 Cluster SMDC Federation	70,870.00	
Facilitating Parents and teachers meeting in partner villages	52,409.00	
FGD and Coordination with Village Institutions	21,570.00	
Networking, Lobbying & Advocacy	1,46,519.00	4,95,756.00
Promotion of Quality Education and Empowerment of Adolescent High School Students (Sports & Literary Proramme., Exposure Mela, Career & Life skill counselling, Peace education, Children Camp, Etc.)		
Sports and Literary prog with partner village schools	79,842.00	
School Edn.Mela for Partner Village schools	1,68,701.00	
Partner village School study tour /exposure prog	-	
District level Literary Meet for High School Partners	4,42,683.00	
Career Guidance Prog.for Partner H/S	95,665.00	
9 Adolescent life skill development/ peace edn programme	84,971.00	
Children camp	42,540.00	
Commemoration of Earth Day	49,115.00	9,63,517.00
Strengthening Action on environment Protection & Climate Change (Workshops, Trainings, Promotion of Medical Plants, Indeginous Flowers & Food processing, District level workshops on Climate change, Networking, Lobbying & Advocacy)		
Village level Workshop on CC in partner villages	1,60,322.00	
Training, Documentation & Conservation of Medicinal Plants & Indigenou flowers	1,15,295.00	
Training on Value addition/Food Processing	1,18,955.00	
Dist./area level workshop on Climate Change	29,490.00	
Networking, Lobbying & Advocacy	2,05,121.00	6,29,183.00
PROJECT ADMINISTRATION		
Administration & Transport	1,83,084.00	
Auditing	45,946.00	
Strengthening of Project Accompaniment on organisational Level: PME, Staff Meetings/Workshops, etc.	2,32,160.00	4,61,190.00
STAFF COSTS		18,26,885.00
CAPITAL EXPENDITURE		
Vehicles	9,05,951.00	
Computer & Accessories	1,01,800.00	
Motor Bikes	1,20,972.00	11,28,723.00
TOTAL (1)		55,05,254.00
2. PROJECT TITLE: Target Intervention		
	AMOUNT (Rs.)	AMOUNT (Rs.)
Expenses Relating to year 2015-16		
Salary & Wages	53,000.00	
Honorarium	38,100.00	
Rent	8,000.00	
Office Expenses	3.00	99,103.00
Expenses Relating to year 2017-18		
Salary	7,83,000.00	
Office Expenses	83,283.25	
Honorarium	5,02,000.00	
Travel Expenses	94,940.00	
Programme Cost	40,872.00	
Service Related Expenses	32,192.00	
Commodities	2,15,000.00	
Documentation	3,807.00	
Meeting Expenses	5,100.00	
Rent for Office/DIC	1,41,000.00	19,01,194.25
TOTAL (2)		20,00,297.25
3. PROJECT TITLE: Condom Social Marketing		
	AMOUNT (Rs.)	AMOUNT (Rs.)
Purchase of Condoms		1,500.00
TOTAL (3)		1,500.00
4. PROJECT TITLE: Shanao Leihsak Yarnao		
	AMOUNT (Rs.)	AMOUNT (Rs.)
Handloom Weaving Expenses		1,00,834.00
Printing & Stationery		80.00
Bank Charges		5.50
TOTAL (4)		1,00,919.50
Project Wise total Payments (1+2+3+4) :		76,07,970.75



PARTICIPATORY ACTION FOR SUSTAINABLE DEVELOPMENT ORGANISATION (PASDO)

6th MR ROAD, KHUILUNG TANG, DUNGREI, HUNG PUNG VILLAGE, UKHRUL DIST., MANIPUR - 795142, INDIA

**SCHEDULES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2018
SCHEDULE "D": FIXED ASSETS AS AT 31ST MARCH, 2018**

Sl. No.	PARTICULARS	Rate of Deprn.	Balance as on 01.04.2017	Additions for the year	Sold During the year	Total	Depreciation	Balance as on 31.03.2018
A	UKHRUL(H.O.)							
1	Furniture & Fixtures	10%	9,615.00	-	-	9,615.00	962.00	8,653.00
2	Library books	10%	26.00	-	-	26.00	3.00	23.00
3	Buildings	5%	8,67,029.00	-	-	8,67,029.00	43,351.00	8,23,678.00
4	Equipments	15%	13,992.00	-	-	13,992.00	2,099.00	11,893.00
5	Motor Bike	15%	12,712.00	-	-	12,712.00	1,907.00	10,805.00
6	Burmese loom and Drum	15%	3,774.00	-	-	3,774.00	566.00	3,208.00
7	Generator	15%	3,345.00	-	-	3,345.00	502.00	2,843.00
	Sub-Total of A		9,10,493.00	-	-	9,10,493.00	49,390.00	8,61,103.00
B	Community Based Account							
1	Bedding Materials	10%	2,238.00	-	-	2,238.00	224.00	2,014.00
2	Motor Bikes	15%	6,401.00	-	-	6,401.00	960.00	5,441.00
3	Furniture & Fixtures	10%	19,485.00	-	-	19,485.00	1,949.00	17,536.00
4	Computer & Accessories	60%	58.00	-	-	58.00	35.00	23.00
5	Equipments	15%	3,722.00	-	-	3,722.00	557.00	3,165.00
	Sub-Total of B		31,904.00	-	-	31,904.00	3,725.00	28,179.00
C	TTA Account							
1	Vehicles	15%	58,706.00	-	-	58,706.00	8,806.00	49,900.00
2	Furniture & Fixtures	10%	1,742.00	-	-	1,742.00	174.00	1,568.00
3	Equipments	15%	13,144.00	-	-	13,144.00	1,972.00	11,172.00
	Sub-Total of C		73,592.00	-	-	73,592.00	10,952.00	62,640.00
D	Misereor Project							
1	Vehicles	15%	7,41,017.00	9,05,951.00	-	16,46,968.00	2,47,045.00	13,99,923.00
2	Camera	15%	18,932.00	-	-	18,932.00	2,840.00	16,092.00
3	Computer & Accessories	60%	3,521.00	1,01,800.00	-	1,05,321.00	63,202.00	42,119.00
4	Motor Bikes	15%	45,171.00	1,20,972.00	-	1,66,143.00	24,922.00	1,41,221.00
5	Generator	15%	24,515.00	-	-	24,515.00	3,677.00	20,838.00
6	LCD	15%	40,451.00	-	-	40,451.00	6,067.00	34,384.00
7	Furniture & Fixtures	10%	21,671.00	-	-	21,671.00	2,167.00	19,504.00
	Sub-Total of D		8,95,278.00	11,28,723.00	-	20,24,001.00	3,49,920.00	16,74,081.00
E	UDCRMS/NERCORMP II							
1	Motor Bike	15%	23,042.00	-	-	23,042.00	3,456.00	19,586.00
	Sub-Total of E		23,042.00	-	-	23,042.00	3,456.00	19,586.00
F	TI PROJECT							
1	Printer	15%	4,791.00	-	-	4,791.00	719.00	4,072.00
	Sub-Total of F		4,791.00	-	-	4,791.00	719.00	4,072.00
	GRAND TOTAL (A+B+C+D+E+F)		19,39,100.00	11,28,723.00	-	30,67,823.00	4,18,162.00	26,49,661.00



**PARTICIPATORY ACTION FOR SUSTAINABLE
DEVELOPMENT ORGANISATION (PASDO)**

6th MR Road, Khuilungtang, Dungrei, Hungpung Village, Ukhrul Dist, Manipur-795142, India

**SCHEDULE 'E' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS
ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2018**

FIXED ASSETS:

To account fixed assets at cost of acquisition inclusive of inward freight, duties, taxes and incidental expenses relating to acquisition. In respect of expansion, involving construction, related proportionate expenses from part of the value of assets capitalized. Expenses incurred up to the date of putting the asset in working condition for its intended use are also capitalized with relative assets. Expenses for maintenance and repairs are charged to revenue as incurred.

Contrary to standard accounting practice and accounting standard No.10 issued by the Institute of Chartered Accountants of India, fixed assets are stated at written down value without showing the original cost and accumulated depreciation.

METHOD OF ACCOUNTING:

To recognized revenue and to charge against revenue all costs and expenses on cash system of accounting.

HUMAN RESOURCE DEVELOPMENT:

To charge to revenue all expenses and income relating to training and human development in the year in which it is incurred or earned.

CONTINGENT LIABILITIES:

Not to provide for any contingent liabilities except for cases where provision needs to be made based on expert opinion.

DEPRECIATION:

To calculate depreciation on fixed assets on written down value method and to provide such depreciation irrespective of the period of use for whole year on assets if purchased during the year. Further, no depreciation on an asset is provided in the year in which it is sold/discarded irrespective of the period of its use during the year.

GENERAL:

To maintain and record transactions and to prepare and finalize annual accounts on historical cost basis.

