



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, Dungrei, Hungpung Village, Ukhrul Dist, Manipur-795142, India as at 31st March 2021 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, 2021.

And

- ii. In the case of Income and Expenditure Account, of the *Deficit* of the year ended 31st March, 2021.

The prescribed particulars are annexed hereto.

Date: 15/06/2021
Place: Guwahati

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


CA. Harish Kumar Agrawala
Partner
Membership No.-054776
UDIN: 21054776AAAACW2847

ANNEXURE
Statement of Particulars

1. **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	74,75,500
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.	13,19,206
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: 15/06/2021

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

BALANCE SHEET AS ON 31ST MARCH' 2021

LIABILITIES	AMOUNT (Rs.)	A S S E T S	SCH	AMOUNT (Rs.)
<u>GENERAL FUND</u>		<u>FIXED ASSETS</u>	D	19,40,130.00
Opening Balance	18,57,180.09			
Less: Excess of Expenditure over Income transferred from I/E Account	(1,85,455.15)	<u>CURRENT ASSETS</u>	A	
	16,71,724.94	Cash in Hand		50,532.50
		Cash at Bank		1,72,747.44
<u>REVOLVING FUND</u>	10,000.00			
<u>CURRENT LIABILITIES</u>				
Liabilities	4,81,685.00			
TOTAL	21,63,409.94	TOTAL		21,63,409.94

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: 15/06/2021

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Project Expenses	86,85,935.95	By Project Receipts	87,50,177.00
" Office / Administrative expenses	8,022.20	" Bank Interest	14,279.00
" Expenses for Food produce	9,540.00	" Donation & Contribution	29,900.00
" Staff Refreshment Expenses	14,740.00	" Membership Fee	350.00
" Depreciation	2,61,923.00	" Excess of Expenditure over Income transferred to General Fund	1,85,455.15
TOTAL	89,80,161.15	TOTAL	89,80,161.15

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: 15/06/2021


CA. HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO.: 054776

PARTICIPATORY ACTION FOR SUSTAINABLE DEVELOPMENT ORGANISATION (PASDO)

6th MK ROAD, KHUILUNG TANG, DUNGREI, HUNG PUNG VILLAGE, UKHRUL DIST, MANIPUR - 795142

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

RECEIPTS	SCH	AMOUNT (Rs.)	PAYMENTS	SCH	AMOUNT (Rs.)
To Opening Balance	A	50,312.09	By Project Expenses	C	87,77,935.95
" Project Receipts	B	87,50,177.00	" Office / Administrative expenses		8,022.20
" Bank Interest		14,279.00	" Expenses for Food produce		9,540.00
" Donation & Contribution		29,900.00	" Staff Refreshment Expenses		14,740.00
" Membership Fee		350.00			
" Advance Received		1,88,500.00	" Closing Balance	A	2,23,279.94
TOTAL		90,33,518.09	TOTAL		90,33,518.09

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: 15/06/2021

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

SCHEDULES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2021

SCHEDULE "A": OPENING AND CLOSING BALANCE

PARTICULARS	OPENING BALANCE	CLOSING BALANCE
Cash in Hand	15,692.50	50,532.50
Cash at Bank		
UBI - 0257010110846	1,040.00	1,150.00
UBI - 0257010111972	1,078.15	1,832.95
UBI - 0257010212809	4,258.75	2,228.97
SBI - 39757584430	-	9,754.76
UBI - 0257010283625	5,964.89	3,856.69
UCO Bank - 30020110079485	3,210.10	2,384.87
UCO Bank - 30020110079461	2,377.87	1,06,023.91
UCO Bank - 30020110079478	5,234.04	1,158.66
UBI Bank - 0257010542883	1,394.26	42,243.36
UBI A/c 0257010542890	10,061.53	2,113.27
TOTAL	50,312.09	2,23,279.94



SCHEDULE B: DETAILS OF RECEIPTS UNDER VARIOUS PROJECTS FOR THE YEAR ENDED 31ST MARCH, 2021

PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)
PROJECT TITLE: Strengthening Action for Child/Human Rights, Peace Education & Sustainable Environment in Ukhrul District, Manipur.		
KZE/ Misereor Contribution	41,03,330.75	
BFTW Contribution	17,94,657.25	
Local Contribution	2,69,850.00	
Donation & Contribution	1,75,200.00	63,43,038.00
PROJECT TITLE: Target Intervention		
Grant Received from Manipur State Aids Control Society		22,76,539.00
PROJECT TITLE: Shanao Leihsak Yarnao		
Receipts from Handloom Weaving	1,29,600.00	
Received for Maintenance	1,000.00	1,30,600.00
Project Wise total Receipts		87,50,177.00



PARTICIPATORY ACTION FOR SUSTAINABLE DEVELOPMENT ORGANISATION (PASDO)

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

SCHEDULE C: DETAILS OF PAYMENTS UNDER VARIOUS PROJECTS FOR THE YEAR ENDED 31ST MARCH, 2021

1. PROJECT TITLE: Strengthening Action for Child/Human Rights, Peace Education & Sustainable Environment in Ukhrul District, Manipur.(321-065-1057 ZG, N-IND-2017-5014)	
PARTICULARS	AMOUNT (Rs.)
PROJECT EXPENSES	
<u>Strengthening Community Action on Child/Human rights & Quality Education in Government School</u>	
Networking, Lobbying & Advocacy L.S	5,000.00
<u>Strengthening Action on environment Protection & Climate Change</u>	
Networking, Lobbying & Advocacy L.S@ Rs. 45,000/quarter	5,000.00
PROJECT ADMINISTRATION	
Administration & Transport	0.25
Auditing	43,733.00
STAFF COSTS	
Project Director (One)	31,000.00
Project Coordinator (One)	18,000.00
Asst. Project Co-ordinator	15,000.00
Cluster Co-ordinators (Two)	24,000.00
Finance Manager cum Accountant(one)	17,000.00
Office Assistant (One)	13,000.00
Driver cum Care taker (One)	8,000.00
Training Centre Manager	5,000.00
Helper (One)	4,500.00
TOTAL	1,89,233.25

1. PROJECT TITLE: Strengthening Action for Child/Human Rights, Peace Education & Sustainable Environment in Ukhrul District, Manipur.(321-065-1066ZG, N-IND-2020-3031)	
PARTICULARS	AMOUNT (Rs.)
PROJECT EXPENSES	
<u>Strengthening Community Action on Child/Human rights & quality education in Government school</u>	
Parents/couple workshop on CR/HR/women empowerment with partner village@ Rs.10,000/ village	1,47,140.00
Formation & Strengthening of Children Group@ 2000/ village/Year	36,940.00
Formation & Strengthening of Youth Group@ 2000/ village/Year	37,520.00
Formation & Strengthening of SMDC @ 2000/ village/Year	41,650.00
Facilitating Parents and teachers meeting in partner villages @ Rs.2000/ village/year	35,450.00
30 FGD and Coordination with Village Institutions @ Rs.3000/programme	42,800.00
6 Area Level Meeting/ Workshop of SMDC cluster Federations @ Rs. 20,000/meeting	41,675.00
6 Area Level Meeting/ Workshop of children group @ Rs. 20,000/meeting	40,000.00
6 Area Level Meeting/ Workshop of youth group @ Rs. 20,000/meeting	39,320.00
6 Skill Development Training@ Rs. 40,000/Training	85,753.00
6 District Level Workshop on human rights related issues/ observation of IWD, IHRD @ Rs. 25000/program	24,800.00
Establishment of Joyful Learning Centre @ Rs. 10,000/ villages/year	1,51,980.00
6 School Edn Mela for partner village school @ Rs. 70,000/ mela	1,41,035.00
45 Promotion of Sports Activities among youth & children group @ Rs. 5000/program	67,200.00
Children Camp L.S @ Rs. 50,000/year	42,000.00
Networking, Lobbying & Advocacy L.S	3,40,783.00
Empowerment of Adolescent High School	
30 Adolescent empowerment and life skill development programme-environment education, peace edn(HR,gender, drug/ substance abuse, sex education, life skills), human Trafficking, POCSO Act, etc. @Rs. 7,000/ prog	70,832.00
3 Career Guidance Prog.for Partner H/S @ Rs.70,000/ prog	70,830.00
Health Camp	1,29,420.00



PARTICIPATORY ACTION FOR SUSTAINABLE DEVELOPMENT ORGANISATION (PASDO)

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

SCHEDULE C: DETAILS OF PAYMENTS UNDER VARIOUS PROJECTS FOR THE YEAR ENDED 31ST MARCH, 2021

Strengthening Action on environment Protection & Climate Change	-
Training, Documentation & Conservation of Medicinal Plants & Indigenous flowers @Rs. 30,000/ quarter	1,42,760.00
Networking, Lobbying & Advocacy L.S@ Rs. 45,000/quarter	1,68,764.00
15 Village level Workshop on CC in partner villages @ Rs.10,000 / prog.	1,53,350.00
Special Day observation by Children & Youths @ Rs. 50,000/ year	46,510.00
3 District level workshop/consultation on Climate Change @ Rs.25,000/ workshop	26,250.00
3 District Level observation of World Environment Day @ Rs. 25,000/ program	30,000.00
3 District Level observation of Earth Day @ Rs. 40,000/ program	34,350.00
Strengthening of Project Accompaniment on organisational Level: PME, Staff Meetings/Workshops, etc.	3,07,453.00
PROJECT ADMINISTRATION	
Administration & Transport	2,18,287.22
Auditing	50,000.00
CAPITAL EXPENDITURE	
Laptop	92,000.00
STAFF COSTS	
Project Director (One)	3,90,000.00
Executive Secretary cum Admin Manager	2,99,000.00
Project Coordinator (One)	2,86,000.00
Asst. Project Co-ordinator	2,40,500.00
Cluster Co-ordinators (Two)	4,68,000.00
Finance Manager cum Accountant(one)	2,47,000.00
Office Assistant (One)	2,08,000.00
Driver cum Care taker (One)	1,82,000.00
Training Centre Manager	1,95,000.00
Helper (One)	1,56,000.00
Staff Capacitation	47,850.00
RESERVE	
Covid 19 Awareness Programme	4,18,205.00
TOTAL	59,94,407.22

2. PROJECT TITLE: Target Intervention	AMOUNT (Rs.)
Infrastructure & Administration	2,37,557.02
Human Resource Cost	12,35,500.00
Travel Expenses	1,46,100.00
Programme Delivery	1,00,380.00
Clinical Services: STI	2,57,600.00
Commodities	1,84,800.00
Rent for Office/DIC	77,000.00
TOTAL (2)	22,38,937.02

3. PROJECT TITLE: Shanao Leihlak Yarnao	AMOUNT (Rs.)
Payment for Maintenance	670.00
Bank Charges	19.20
Handloom Weaving Expenses	3,46,630.00
TOTAL (3)	3,47,319.20

4. PROJECT TITLE: PROMOTE CHILDREN RIGHTS THROUGH STRENGTHENING CAPACITY OF COMMUNITY AND CBOs IN MANIPUR	AMOUNT (Rs.)
Audie Fees & Expenses	8,000.00
Bank Charges	39.26
TOTAL (4)	8,039.26
Project Wise total Payments (1+2+3+4):	87,77,935.95

PARTICIPATORY ACTION FOR SUSTAINABLE DEVELOPMENT ORGANISATION (PASDO)

6th MR ROAD, KHUILUNG TANG, DUNGREL, HUNG PUNG VILLAGE, UKHRUL DIST, MANIPUR - 795142

SCHEDULES ATTACHED TO AND FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2021

SCHEDULE "D": FIXED ASSETS AS AT 31ST MARCH, 2021

Sl. No.	PARTICULARS	Rate of Depn.	Balance as on 01.04.2020	Additions for the year	Sold During the year	Total	Depreciation	Balance as on 31.03.2021
A	UKHRUL (H.O.)							
1	Furniture & Fixtures	10%	7,009.00	-	-	7,009.00	701.00	6,308.00
2	Library books	10%	19.00	-	-	19.00	2.00	17.00
3	Buildings	5%	7,43,369.00	-	-	7,43,369.00	37,168.00	7,06,201.00
4	Equipments	15%	8,593.00	-	-	8,593.00	1,289.00	7,304.00
5	Motor Bike	15%	7,806.00	-	-	7,806.00	1,171.00	6,635.00
6	Burmese loom and Drum	15%	2,318.00	-	-	2,318.00	348.00	1,970.00
7	Computer & Accessories	40%	21,655.00	-	-	21,655.00	8,662.00	12,993.00
8	Generator	15%	2,054.00	-	-	2,054.00	308.00	1,746.00
	Sub-Total of A		7,92,823.00	-	-	7,92,823.00	49,649.00	7,43,174.00
B	Community Based Account							
1	Bedding Materials	10%	1,632.00	-	-	1,632.00	163.00	1,469.00
2	Motor Bikes	15%	3,931.00	-	-	3,931.00	590.00	3,341.00
3	Furniture & Fixtures	10%	14,204.00	-	-	14,204.00	1,420.00	12,784.00
4	Computer & Accessories	40%	5.00	-	-	5.00	2.00	3.00
5	Equipments	15%	2,287.00	-	-	2,287.00	343.00	1,944.00
	Sub-Total of B		22,059.00	-	-	22,059.00	2,518.00	19,541.00
C	TTA Account							
1	Vehicles	15%	36,053.00	-	-	36,053.00	5,408.00	30,645.00
2	Furniture & Fixtures	10%	1,270.00	-	-	1,270.00	127.00	1,143.00
3	Equipments	15%	8,072.00	-	-	8,072.00	1,211.00	6,861.00
	Sub-Total of C		45,395.00	-	-	45,395.00	6,746.00	38,649.00
D	Misereor Project							
1	Vehicles	15%	10,11,441.00	-	-	10,11,441.00	1,51,720.00	8,59,721.00
2	Camera	15%	11,625.00	-	-	11,625.00	1,745.00	9,880.00
3	Computer & Accessories	40%	10,112.00	-	-	10,112.00	4,036.00	6,076.00
4	Motor Bikes	15%	1,02,025.00	-	-	1,02,025.00	15,310.00	86,715.00
5	Generator	15%	15,054.00	-	-	15,054.00	2,259.00	12,795.00
6	LCD	15%	24,841.00	-	-	24,841.00	3,728.00	21,113.00
7	Equipments	15%	41,786.00	92,000.00	-	1,33,786.00	20,068.00	1,13,718.00
8	Furniture & Fixtures	10%	15,799.00	-	-	15,799.00	1,580.00	14,219.00
	Sub-Total of D		12,32,683.00	92,000.00	-	13,24,683.00	2,00,446.00	11,24,237.00
E	UDCRMS/NERCORMP II							
1	Motor Bike	15%	14,151.00	-	-	14,151.00	2,123.00	12,028.00
	Sub-Total of E		14,151.00	-	-	14,151.00	2,123.00	12,028.00
F	TI PROJECT							
1	Printer	15%	2,942.00	-	-	2,942.00	441.00	2,501.00
	Sub-Total of F		2,942.00	-	-	2,942.00	441.00	2,501.00
	GRAND TOTAL (A+B+C+D+E+F)		21,10,053.00	92,000.00	-	22,02,053.00	2,61,923.00	19,40,130.00

**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 2021**

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.

