

JHA & ASSOCIATES
CHARTERED ACCOUNTANTS

PRAXIS – INSTITUTE FOR PARTICIPATORY PRACTICES
9B, VIJAY MANDAL ENCLAVE, KALU SARAI,
NEW DELHI – 110016

CERTIFICATE ON FC – 4

We have audited the accounts of PRAXIS – INSTITUTE FOR PARTICIPATORY PRACTICES, 9B, VIJAY MANDAL ENCLAVE, KALU SARAI, NEW DELHI – 110 016, Society Registration No: S - 31784/of 1997, New Delhi (Name of the Association and its full address including State and Pin Code; if Registered Society, its Registration Number and State of Registration), for the year ending 31st March '2023 and examined all relevant books and vouchers and certify that according to the audited accounts:

- i) The brought forward foreign contribution at the beginning of the financial year was Rs. 1,77,33,638.50.
- ii) Foreign contributions of worth Rs.1,60,90,027.00 was received by the Association during the financial year 2022 – 2023.
- iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs.11,89,422.69 was received by the Association during the financial year 2022 – 2023.
- iv) The balance of unutilized foreign contribution with the Association at the end of the financial year 2022 – 2023 was Rs. 2,05,95,009.13.
- v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in Section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi) The information in this certificate and in the enclosed Balance Sheet and Statement of Receipt and Payment is correct as checked by us.
- vii) The association has utilized the foreign contribution received for the purpose(s) it is registered/~~granted prior permission~~ under Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

Grand Plaza, Frazer Road
Patna, September 23, 2023

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For Jha & Associates
Chartered Accountants
Firm Registration Number: 01195C

Narendra Jha

(Narendra Jha)

Partner

(Membership Number: 008104)


UDIN: 23008104BHAGAU8083

PRAXIS-INSTITUTE FOR PARTICIPATORY PRACTICES
9B, VIJAY MANDAL ENCLAVE, KALU SARAI, NEW DELHI - 110016
FOREIGN CONTRIBUTION ACCOUNT
BALANCE SHEET AS AT 31ST MARCH, 2023

	RS.....P.	PROPERTY & ASSETS	RS.....P.
FUND & LIABILITIES			
Capital Fund		Fixed Assets	
As Per Last Account	42,95,214.77	(As per Schedule - A)	
Addition during the year	3,04,000.00		
	45,99,214.77	Loans & Advances	
Less:- Adjustment During the Year	6,85,739.00	1 Tax Deducted At Source	10,72,103.00
		2 Tax Collected At Source	15,938.00
		3 Advance Others	4,000.00
		4 Tax Paid on Demand	25,10,000.00
		5 Security Deposit - Rent	50,000.00
			36,52,041.00
Expenses Payable		Closing Balances	
1 TDS Payable	6,46,425.00	a. Cash In Hand - Delhi Office	49,955.00
2 PF Payable	81,768.00	b. In Saving Bank Account With	
3 Expenses Payable	19,857.00	Canara Bank A/C No. 0268101042863	53,98,553.65
		State Bank of India A/c No. 40098990562	26,86,762.98
		In Fixed Deposit With	
		Canara Bank, New Delhi	1,01,84,520.00
Participatory Community Development Initiative (Unutilized)		c. DD/Cheque/Currency in Hand	44,035.00
(As per Schedule -V)	2,05,95,009.13		
		Total	RS. 2,59,29,343.40

Grand Plaza, Frazer Road
Patna, September 23, 2023


Tom Thomas
(Secretary cum CEO)


David Maria Shobana
(Treasurer)



In terms of our separate report of even date.
For Jha & Associates

Chartered Accountants

Firm Registration Number: 01195C





Partner

Membership Number: 008104

EXPENDITURE	RS.....P.	INCOME	RS.....P.
Brought Forward: Rs		Brought Forward: Rs	
18 Community Development- Covid Relief Vaccination (As per Schedule - S)	1,24,00,795.62 3,83,493.00		
19 The Workshop 2022 (As per Schedule - T)	4,89,313.44		
Administrative & Overhead Expenses (As per Schedule -U)			1,32,73,602.06
Depreciation			8,40,477.00
Participatory Community Development Initiative (Unutilized) (As per Schedule -V)			6,85,739.00
Total	RS.	Total	RS.
	2,05,95,009.13		3,53,94,827.19
	3,53,94,827.19		3,53,94,827.19

Grand Plaza, Frazer Road
Patna, September 23, 2023


Tom Thomas
(Secretary cum CEO)


David Maria Shobana
(Treasurer)



In terms of our separate report of even date.
For Jha & Associates
Chartered Accountants
Firm Registration Number: 01195C
Narendra Jha
Partner
Membership Number: 008104

PRAXIS - INSTITUTE FOR PARTICIPATORY PRACTICES
9B, VIJAY MANDAL ENCLAVE, KALU SARAI, NEW DELHI - 110016
FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
Opening Balances		Research & Evaluation	
a. Cash In Hand - Delhi Office	11,862.00	1 Community Development - South 24 Parganas (As per Schedule - B)	22,61,249.00
b. In Saving Bank Account With Canara Bank A/C No. 0268101042863	56,43,392.40	2 Upgradation of Empower Plus Application (As per Schedule - C)	69,920.00
c. State Bank of India A/c No. 40098990562 In Fixed Deposit With	38,36,235.60	3 COVID Relief Support India (As per Schedule - D)	10,08,303.00
d. Canara Bank, New Delhi	53,43,155.00	4 Community Development - Bihar (As per Schedule - E)	23,65,054.00
e. DD/Cheque/Currency in Hand	44,035.00	5 Community Development - NYU (As per Schedule - F)	95,121.98
Grant		6 Knowledge & Capacity Building Ecosystem (As per Schedule - G)	5,17,539.00
1 Terre des Hommes, Switzerland	60,768.00	7 Community Development Sanitation (As per Schedule - H)	9,08,775.56
2 Institute of Development Studies, U.K.	16,39,133.00	8 Peer Review for An Immersion Study (As per Schedule - I)	44,073.48
3 Child Resilience Alliance, USA	32,12,722.00	9 A Public Health CHW - Delivered Intervention (As per Schedule - J)	1,23,786.76
4 Ford Foundation, New York	29,85,029.00	10 Community Covid & Amphion Study (As per Schedule - K)	23,715.00
5 Paul Hamlyn Foundation, U.K.	15,58,000.00	11 Global Retreat Training (As per Schedule - L)	742.00
6 Oak Foundation, UK	19,99,188.00	12 Community Led Child Protection - Jharkhand (As per Schedule - M)	21,90,859.84
7 New York University, U.S.A.	19,05,632.00	13 Evaluation Landscape Analysis (As per Schedule - N)	15,73,216.00
8 Arisa, Netherlands	42,205.00	14 Energy Food Natural Landscape Program (As per Schedule - O)	2,51,651.00
9 CCFD - Terre Solidaire, France	19,79,500.00	15 Capacity Building on Child Protection (As per Schedule - P)	47,183.00
10 Ethical Trading Initiatives, U.K.	7,07,850.00	16 Community Led Child Protection Program (As per Schedule - Q)	1,907.00
Interest from Bank		Carried Over: Rs	1,14,83,096.62
1 Interest on Saving Bank Account	1,94,917.00		
2 Interest from Fixed Deposit	4,96,638.00		
Other Income			
1 Training, Workshop (2022)	4,89,313.44		
2 Miscellaneous Income	8,554.25		
Carried Over: Rs	3,21,58,129.69		




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RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
Brought Forward: Rs		Brought Forward: Rs	1,14,83,096.62
Loans & Advances		17 Migrant Labourers in Slums (As per Schedule - R)	9,17,699.00
1 Tax Deducted At Source	10,22,438.00	18 Community Development- Covid Relief Vaccination (As per Schedule - S)	3,83,493.00
2 Tax Collected At Source	15,938.00	19 The Workshop 2022 (As per Schedule - T)	4,89,313.44
3 Tour Advance	28,244.00	Administrative & Overhead Expenses (As per Schedule -U)	1,32,73,602.06
Expenses Payable		Capital Expenditure	8,40,477.00
1 TDS Payable	6,46,425.00	Computer/Laptop/Printer/Scanner	
2 PF Payable	81,768.00	Security Deposit - Rent	3,04,000.00
3 Expenses Payable	19,857.00	Expenses Payable	50,000.00
		1 TDS Payable	20,995.00
		2 Staff Expenses Payable	27,858.00
		Loans & Advances	48,853.00
		1 Tax Deducted At Source	10,72,103.00
		2 Tax Collected At Source	15,938.00
		3 Advance Others	4,000.00
		Closing Balances	10,92,041.00
		a. Cash In Hand - Delhi Office	49,955.00
		b. In Saving Bank Account With Canara Bank A/C No. 0268101042863 State Bank of India A/c No. 40098990562	53,98,553.65
		c. In Fixed Deposit With Canara Bank, New Delhi	26,86,762.98
		d. DD/Cheque/Currency in Hand	1,01,84,520.00
		Total	44,035.00
Total	RS.	Total	RS.
			3,39,72,799.69

Grand Plaza, Frazer Road
Patna, September 23, 2023


Tom Thomas
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In terms of our separate report of even date.

For Jha & Associates

Chartered Accountants

Firm Registration Number: 01195C



Partner

Membership Number: 008104

PRAXIS-INSTITUTE FOR PARTICIPATORY PRACTICES
9B, VIJAY MANDAL ENCLAVE, KALU SARAI, NEW DELHI - 110016
FOREIGN CONTRIBUTION ACCOUNT

SCHEDULE:-A-FIXED ASSETS
A. FCRA - OTHER ASSETS

Sl No.	DESCRIPTION OF ASSETS	GROSS BLOCK			DEPRECIATION			NET BLOCK		
		AS ON 01.04.2022	ADDITION DURING THE YEAR	SALES/ DELETION	TOTAL	UP TO 31.03.2022	FOR THE YEAR	TOTAL	AS AT 31.03.2023	AS AT 31.03.2022
1	Furniture & Fixtures	44,477.00	-	-	44,477.00	37,901.00	658.00	38,559.00	5,918.00	6,576.00
2	Office Equipment	5,55,164.00	-	-	5,55,164.00	3,44,439.00	31,609.00	3,76,048.00	1,79,116.00	2,10,725.00
3	Electrical Equipment	1,27,814.00	-	-	1,27,814.00	1,22,476.00	801.00	1,23,277.00	4,537.00	5,338.00
4	Computer/Scanner/Printer/ Software	13,28,868.00	3,04,000.00	-	16,32,868.00	10,37,056.00	1,77,525.00	12,14,581.00	4,18,287.00	2,91,812.00
5	Land/Building/Flat	16,01,983.00	-	-	16,01,983.00	8,78,352.00	36,182.00	9,14,534.00	6,87,449.00	7,23,631.00
6	Laptop - Oxfam Project	64,000.00	-	-	64,000.00	61,677.00	929.00	62,606.00	1,394.00	2,323.00
7	Camcorder - Oxfam Project	50,000.00	-	-	50,000.00	27,815.00	3,328.00	31,143.00	18,857.00	22,185.00
8	Projector - Oxfam Project	35,000.00	-	-	35,000.00	19,471.00	2,329.00	21,800.00	13,200.00	15,529.00
9	Vehicle - Tata Safari	25,23,264.00	-	-	25,23,264.00	5,39,348.00	2,97,587.00	8,36,935.00	16,86,329.00	19,83,916.00
	Total Rs.	63,30,570.00	3,04,000.00	-	66,34,570.00	30,68,535.00	5,50,948.00	36,19,483.00	30,15,087.00	32,62,035.00
	PREVIOUS YEAR Rs.	62,46,960.00	83,610.00	-	63,30,570.00	24,66,611.00	6,01,924.00	30,68,535.00	32,62,035.00	32,62,035.00

B. FCRA ASSETS - BMGF - COMMUNITY MOBILIZATION

Sl No.	DESCRIPTION OF ASSETS	GROSS BLOCK			DEPRECIATION			NET BLOCK		
		AS ON 01.04.2022	ADDITION DURING THE YEAR	SALES/ DELETION	TOTAL	UP TO 31.03.2022	FOR THE YEAR	TOTAL	AS AT 31.03.2023	AS AT 31.03.2022
1	Furniture & Fixtures	8,71,442.00	-	-	8,71,442.00	6,26,971.00	24,447.00	6,51,418.00	2,20,024.00	2,44,471.00
2	Office Equipment	14,20,525.77	-	-	14,20,525.77	11,03,469.00	47,559.00	11,51,028.00	2,69,497.77	3,17,056.77
3	Electrical Equipment	1,20,349.00	-	-	1,20,349.00	1,04,514.00	2,375.00	1,06,889.00	13,460.00	15,835.00
4	Computer/Scanner/Printer/ Software	14,82,304.00	-	-	14,82,304.00	14,79,783.00	1,008.00	14,80,791.00	1,513.00	2,521.00
5	Vehicle	13,81,975.00	-	-	13,81,975.00	12,68,458.00	17,028.00	12,85,486.00	96,489.00	1,13,517.00
	Total Rs.	52,76,595.77	-	-	52,76,595.77	45,83,195.00	92,417.00	46,75,612.00	6,00,983.77	6,93,400.77
	PREVIOUS YEAR Rs.	52,76,595.77	-	-	52,76,595.77	44,75,574.00	1,07,621.00	45,83,195.00	6,93,400.77	6,93,400.77



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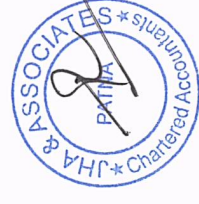
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C. FCRA ASSETS - BMGF - BUILDING NETWORK

Sl No.	DESCRIPTION OF ASSETS	GROSS BLOCK			DEPRECIATION			NET BLOCK		
		AS ON 01.04.2022	ADDITION DURING THE YEAR	SALES/ DELETION	TOTAL	UP TO 31.03.2022	FOR THE YEAR	TOTAL	AS AT 31.03.2023	AS AT 31.03.2022
1	Furniture & Fixtures	5,50,940.00	-	-	5,50,940.00	3,78,127.00	17,281.00	3,95,408.00	1,55,532.00	1,72,813.00
2	Office Equipment	6,92,078.00	-	-	6,92,078.00	5,67,907.00	18,626.00	5,86,533.00	1,05,545.00	1,24,171.00
3	Electrical Equipment	2,72,233.00	-	-	2,72,233.00	2,29,628.00	6,391.00	2,36,019.00	36,214.00	42,605.00
4	Computer/Scanner/Printer/ Software	11,42,056.00	-	-	11,42,056.00	11,41,866.00	76.00	11,41,942.00	114.00	190.00
	Total Rs.	26,57,307.00	-	-	26,57,307.00	23,17,528.00	42,374.00	23,59,902.00	2,97,405.00	3,39,779.00
	PREVIOUS YEAR Rs.	26,57,307.00	-	-	26,57,307.00	22,68,768.00	48,760.00	23,17,528.00	3,39,779.00	
C.	GRAND TOTAL: (A+B+C) Rs	1,42,64,472.77	3,04,000.00	-	1,45,68,472.77	99,69,258.00	6,85,739.00	1,06,54,997.00	39,13,475.77	42,95,214.77
	PREVIOUS YEAR Rs.	1,41,80,862.77	83,610.00	-	1,42,64,472.77	92,10,953.00	7,58,305.00	99,69,258.00	42,95,214.77	

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PRAXIS-INSTITUTE FOR PARTICIPATORY PRACTICES
9B, VIJAY MANDAL ENCLAVE, KALU SARAI, NEW DELHI - 110016
FOREIGN CONTRIBUTION ACCOUNT

SCHEDULES ANNEXED TO AND FORMING PART OF THE FINANCIAL STATEMENTS AS ON 31.03.2023

SCHEDULE - B: Community Development-South 24 Parganas

	Rs.....P.
1 Staff Salaries & Related Charges	18,42,057.00
2 Travel & Conference Expenses	3,79,192.00
3 Consultancy	40,000.00
Total	Rs. 22,61,249.00

SCHEDULE - C: Upgradation of Empower Plus Application

1 C Coding & Development (HR Level B)	8,631.00
2 H Beta Testing & Finalization (HR Level B)	15,000.00
3 H Coding & Development of Application (HR Level B)	15,000.00
4 H Testing & Fixing Errors (HR Level B)	30,000.00
5 Bank Charges	1,289.00
Total	Rs. 69,920.00

SCHEDULE - D: Covid Relief Support India

1 Audit Fees	11,800.00
2 Educational Kit	13,995.00
3 Food & Hygiene	9,17,340.00
4 Honorarium for District Level Supervisor	3,000.00
5 Packing & Distribution	22,610.00
6 Project Implementation & Monitoring Cost	39,558.00
Total	Rs. 10,08,303.00

Schedule - E: Community Development - Bihar

1 Admin Personnel	72,000.00
2 Capacity Building Program for the Fellows	2,72,867.00
3 Personnel Costs	11,61,000.00
4 Programme Costs	8,59,187.00
Total	Rs. 23,65,054.00

SCHEDULE - F: Community Development - NYU

1 Bank Charges	2,759.98
2 Board & Lodge	23,789.00
3 Consultancy	12,000.00
4 Outstation Travel	37,057.00
5 Researcher	19,516.00
Total	Rs. 95,121.98

Schedule - G: Knowledge & Capacity Building Ecosystem

1 Output - 1 Strengthening Responsible Business	3,94,180.00
2 Output - 2 Creating Platform for Knowledge Exchange	23,359.00
3 Staff Costs	1,00,000.00
Total	Rs. 5,17,539.00

SCHEDULE - H: Community Development - Sanitation

1 Advisor	88,571.00
2 Bank Charges	3,703.00
3 Board & Lodge	3,69,000.56
4 Local Travel	52,821.00
5 Office Supplies	1,04,497.00
6 Outstation Travel	1,19,196.00
7 Researcher	48,781.00
8 Senior Researcher	1,22,206.00
Total	Rs. 9,08,775.56

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SCHEDULE - I: Peer Review for An Immersion Study

Rs.....P.

1	Bank Charges	2,807.48
2	Office Supplies	15,183.00
3	Translation & Transcription	24,000.00
4	Web Maintenance	2,083.00
Total	Rs.	44,073.48

SCHEDULE - J: A Public Health CHW - Delivered Intervention

1	Component-1 Access to Entitlement	56,503.00
2	Component-5 Baseline Survey/Assessment Cost Consultancy	50,000.00
3	Indirect Cost	17,283.76
Total	Rs.	1,23,786.76

SCHEDULE - K: Community Covid & Amphion Study

1	Outstation Travel	2,475.00
2	Video Production	21,240.00
Total	Rs.	23,715.00

SCHEDULE - L: Global Retreat Training

Outstation Travel	742.00	
Total	Rs.	742.00

SCHEDULE - M: Community Led Child Protection - Jharkhand

1	Training Year 2-Core Team Member	1,62,000.00
2	Training Year 2-Team Leader	1,50,000.00
3	Travel and Accommodation - PRAXIS Team	47,751.00
4	Designing the Study-Core Team Member	1,35,000.00
5	Designing the Study-Team Leader	1,50,000.00
6	Training of Research Team-Core Team Member	83,996.00
7	Training of Research Team-Team Leader	95,000.00
8	Undertaking Field Process-Core Team Member	1,35,000.00
9	Undertaking Field Process-Research Team Member	58,143.00
10	Local Travel-Core Team Member	33,527.00
11	Local Travel-Research Team	47,698.00
12	Accommodation and Subsistence-Core Team Member	32,529.00
13	Accommodation and Subsistence-Research Team	1,16,738.00
14	Documentation of Learnings-Core Team Member	2,02,468.00
15	Facilitation of Co Learning-Core Team Member	3,16,829.00
16	Travel and Accommodation - Core Team Member	67,576.00
17	Participation-Core Team Member	1,01,614.00
18	Participation-Team Leader	1,00,000.00
19	Travel & Accommodation	50,564.00
20	Administrative Costs	1,04,426.84
Total	Rs.	21,90,859.84

SCHEDULE - N: Evaluation Landscape Analysis

1	Bank Charges	2,527.00
2	Board & Lodge	4,755.00
3	Researcher	6,79,259.00
4	Senior Researcher	8,86,675.00
Total	Rs.	15,73,216.00

SCHEDULE - O: Energy Food Natural Landscape Program

Admin Costs	56,020.00	
Personnel Cost - Report & Documentation	1,95,631.00	
Total	Rs.	2,51,651.00



SCHEDULE - P: Capacity Building on Child Protection

	Rs.....P.
1 Bank Charges	2,474.00
2 Board & Lodge	10,228.00
3 Local Travel	540.00
4 Outstation Travel	33,941.00
Total	47,183.00

SCHEDULE - Q: Community Led Child Protection Program

Bank Charges

Total	1,907.00
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SCHEDULE - R: Migrant Workers in Slums

1 Admin Costs	62,346.00
2 Program Cost	8,55,353.00
Total	9,17,699.00

SCHEDULE - S: Community Development - Covid Relief Vaccination

Researcher

Total	3,83,493.00
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SCHEDULE - T: The Workshop 2022

1 Printing/Stationery	82,367.00
2 Board & Lodge Expenses	1,68,974.44
3 Honorarium	5,000.00
4 Translation Etc. Costs	8,000.00
5 Travel Expenses	2,24,972.00
Total	4,89,313.44

SCHEDULE - U: Administrative & Overhead Expenses

1 Bank Charges	1,970.00
2 Electricity & Water	1,05,389.00
3 ESI Contribution	2,588.00
4 Fees & Forms	740.00
5 Outstation Travel - Admin	9,272.00
6 Insurance-Assets/Equipment/Vehicle	87,960.00
7 Property Tax/Municipal Tax	9,319.00
8 Local Conveyance	18,882.00
9 Office Maintenance	20,565.00
10 PF Admin Charges	2,135.00
11 PF EDLI Charges	801.00
12 PF Employer Contribution	51,228.00
13 Postage & Courier	4,489.00
14 Audit Fees	94,400.00
15 Repair & Maintenance	1,74,167.00
16 Gratuity Contribution	31,762.00
17 Staff Welfare	10,790.00
18 Telephone & Internet	29,059.00
19 Training Centre Exp	83,977.00
20 Web Maintenance	98,684.00
21 AMC Office Equipment	2,300.00
Total	8,40,477.00



SCHEDULE - V: PARTICIPATORY COMMUNITY DEVELOPMENT INITIATIVE

PROGRAMMES	AS AT 31.03.2022	AS AT 31.03.2023
1 SDG Monitoring	43,04,143.62	51,98,417.62
2 Rural Decentralization	10,17,455.00	17,69,651.00
3 Workers Well Being	67,22,552.00	61,84,383.00
4 Capacity Building of Community Organization	35,88,753.88	45,87,984.14
5 Participatory Knowledge Creation Programme	21,00,734.00	12,93,680.00
6 Child Protection	-	15,60,893.37
Total	Rs. 1,77,33,638.50	2,05,95,009.13

