

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 '2024 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. 2,05,95,009.13.
- ii) Foreign contributions of worth Rs.4,98,07,162.00 was received by the Association during the financial year 2023 – 2024.
- iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs.28,34,009.22 was received by the Association during the financial year 2023 – 2024.
- iv) The balance of unutilized foreign contribution with the Association at the end of the financial year 2023 – 2024 was Rs. 2,99,51,748.77.
- 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, 2024

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



Narendra Jha

(Narendra Jha)
Partner


(Membership Number: 008104)
UDIN: 24008104BKFJHG8667


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

FOREIGN CONTRIBUTION ACCOUNT
BALANCE SHEET AS AT 31ST MARCH, 2024

FUND & LIABILITIES	RS.....P.	PROPERTY & ASSETS	RS.....P.
Capital Fund		Property Plant And Equipment (As per Schedule - A)	
As Per Last Account	3,913,475.77		
Addition during the year	551,281.00		
	4,464,756.77		
Less:- Adjustment During the Year	698,436.00		
		Loans & Advances	
Corpus Fund		1 Tax Deducted At Source	1,228,595.00
As Per Last Account		2 Tax Collected At Source	15,938.00
		3 Advance Others	640.00
		4 Tax Paid on Demand	2,510,000.00
		5 Security Deposit - Rent	70,000.00
			3,825,173.00
Expenses Payable		Closing Balances	
1 TDS Payable	1,285,791.00	a. Cash In Hand - Delhi Office	42,697.00
2 PF Payable	160,154.00	b. In Saving Bank Account With	
3 ESIC Payable	1,378.00	Canara Bank A/C No. 0268101042863	1,118,826.41
		State Bank of India A/c No. 40098990562	1,001,570.86
		In Fixed Deposit With	
		Canara Bank, New Delhi	26,039,578.00
Participatory Community Development Initiative (Unutilized)		c. DD/Cheque/Currency in Hand	44,035.00
(As per Schedule -R)			28,246,707.27
Total	RS.	Total	RS.
	35,838,201.04		35,838,201.04

Grand Plaza, Frazer Road
Patna, September 23, 2024


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

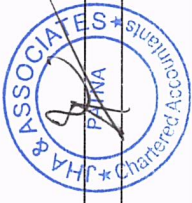


Partner

Membership Number: 008104

FOREIGN CONTRIBUTION ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024


EXPENDITURE	RS.....P.	INCOME	RS.....P.
Research & Evaluation		Participatory Community Development Initiative (Unutilized Balance)	20,595,009.13
1 Community Development - South 24 Parganas (As per Schedule - B)	3,587,195.00	(As per Schedule - AP)	
2 Stitch Access to Remedy Landscape Mapping Study (As per Schedule - C)	1,061,775.00	Grant	
3 Baseline Study Community Engagement (As per Schedule - D)	1,483,900.00	1 The Swallows India, Bangladesh	1,483,900.00
4 Community Strengthening - Bihar (As per Schedule - E)	3,780.00	2 Child Resilience Alliance, USA	2,565,714.00
5 Community Development (As per Schedule - F)	178,362.00	3 Pivot Collective, South Africa	1,270,415.00
6 Knowledge Centre on Public Health Project (As per Schedule - G)	679,130.36	4 New York University, U.S.A.	44,133,208.00
7 Community Development - Sanitation (As per Schedule - H)	61,638.00	5 Ethical Trading Initiatives, U.K.	353,925.00
8 Community Development (As per Schedule - I)	450,000.00	Less: Capital Expenditure out of Grant	49,807,162.00
9 A Public Health CHW - Delivered Intervention (As per Schedule - J)	26,327,418.04	551,281.00	49,255,881.00
10 Community Led Child Protection - Jharkhand (As per Schedule - K)	2,542,808.78	Interest from Bank	
11 Evaluation Landscape Analysis (As per Schedule - L)	1,411,813.00	1 Interest on Saving Bank Account	368,300.00
12 Energy Food Natural Landscape Program (As per Schedule - M)	1,747,537.00	2 Interest from Fixed Deposit	1,564,917.00
13 Community Led Child Protection Program (As per Schedule - N)	705,773.00	Other Income	
14 Migrant Workers in Slums (As per Schedule - O)	1,061,801.00	Training, Workshop 2023	899,920.22
15 The Workshop 2023 (As per Schedule - P)	899,920.20	Miscellaneous Income	872.00
Administrative & Overhead Expenses (As per Schedule - Q)		Provision for Depreciation	
Carried Over: Rs	530,299.20		698,436.00
	42,202,851.38		
	42,733,150.58	Carried Over: Rs	73,383,335.35




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EXPENDITURE	RS.....P.	INCOME	RS.....P.
Brought Forward: Rs	42,733,150.58	Brought Forward: Rs	73,383,335.35
Depreciation	698,436.00		
Participatory Community Development Initiative (Unutilized) (As per Schedule -R)	29,951,748.77		
Total	73,383,335.35	Total	73,383,335.35


Grand Plaza, Frazer Road
Patna, September 23, 2024


Tom Thomas
(Secretary cum CEO)


David Maria Shobana
(Treasurer)



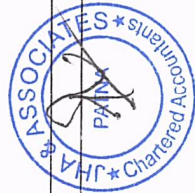
In terms of our separate report of even date.
For Jha & Associates
Chartered Accountants
Firm Registration Number: 01195C


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, 2024

RECEIPTS		Rs.....P.	PAYMENTS		Rs.....P.
Opening Balances			Research & Evaluation		
a. Cash In Hand - Delhi Office	49,955.00		1 Community Development - South 24 Parganas (As per Schedule - B)	3,587,195.00	
b. In Saving Bank Account With Canara Bank A/C No. 0268101042863	5,398,553.65		2 Stitch Access to Remedy Landscape Mapping Study (As per Schedule - C)	1,061,775.00	
c. State Bank of India A/c No. 40098990562 in Fixed Deposit With	2,686,762.98		3 Baseline Study Community Engagement (As per Schedule - D)	1,483,900.00	
d. Canara Bank, New Delhi	10,184,520.00		4 Community Strengthening - Bihar (As per Schedule - E)	3,780.00	
e. DD/Cheque/Currency in Hand	44,035.00	18,363,826.63	5 Community Development (As per Schedule - F)	178,362.00	
			6 Knowledge Centre on Public Health Project (As per Schedule - G)	679,130.36	
Grant			7 Community Development - Sanitation (As per Schedule - H)	61,638.00	
1 The Swallows India, Bangladesh	1,483,900.00	49,807,162.00	8 Community Development (As per Schedule - I)	450,000.00	
2 Child Resilience Alliance, USA	2,565,714.00		9 A Public Health CHW - Delivered Intervention (As per Schedule - J)	26,327,418.04	
3 Pivot Collective, South Africa	1,270,415.00		10 Community Led Child Protection - Jharkhand (As per Schedule - K)	2,542,808.78	
4 New York University, U.S.A.	44,133,208.00		11 Evaluation Landscape Analysis (As per Schedule - L)	1,411,813.00	
5 Ethical Trading Initiatives, U.K.	353,925.00		12 Energy Food Natural Landscape Program (As per Schedule - M)	1,747,537.00	
			13 Community Led Child Protection Program (As per Schedule - N)	705,773.00	
Interest from Bank			14 Migrant Workers in Slums (As per Schedule - O)	1,061,801.00	
1 Interest on Saving Bank Account	368,300.00		15 The Workshop 2023 (As per Schedule - P)	899,920.20	
2 Interest from Fixed Deposit	1,564,917.00	1,933,217.00			
Other Income					
1 Training, Workshop 2023	899,920.22				
2 Miscellaneous Income	872.00	900,792.22			
Carried Over: Rs		71,004,997.85	Carried Over: Rs		42,202,851.38





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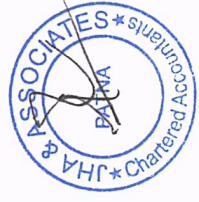
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RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.	Rs.....P.
Brought Forward: Rs		Brought Forward: Rs	71,004,997.85	42,202,851.38
Loans & Advances		Administrative & Overhead Expenses (As per Schedule -Q)		
1 Tax Deducted At Source	1,072,103.00	Capital Expenditure	1,076,103.00	530,299.20
2 Advance Others	4,000.00	1 Computer/Laptop/Printer/Scanner		
		2 Electrical Equipment		124,000.00
Expenses Payable		3 Furniture & Fixture		32,728.00
1 TDS Payable	1,285,791.00	4 Laptop - NYU		38,307.00
2 PF Payable	160,154.00	5 Printer - NYU		131,800.00
3 ESIC Payable	1,378.00	6 Projector - NYU		19,900.00
		7 Office Equipment		142,050.00
				62,496.00
		Security Deposit - Rent		
		Expenses Payable		
		1 TDS Payable		646,425.00
		2 PF Payable		81,768.00
		3 Expenses Payable		19,857.00
		Loans & Advances		
		1 Tax Deducted At Source		1,228,595.00
		2 Advance Others		640.00
		Closing Balances		
		a. Cash in Hand - Delhi Office		42,697.00
		b. In Saving Bank Account With		
		Canara Bank A/C No. 0268101042863		1,118,826.41
		State Bank of India A/c No. 40098990562		1,001,570.86
		c. In Fixed Deposit With		
		Canara Bank, New Delhi		26,039,578.00
		d. DD/Cheque/Currency in Hand		44,035.00
Total	RS.	Total	RS.	RS.
			73,528,423.85	73,528,423.85


Grand Plaza, Frazer Road
Patna, September 23, 2024


Tom Thomas
(Secretary cum CEO)


David Maria Shobana
(Treasurer)



In terms of our separate report of even date.
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Narendran Jha
Partner
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PRAXIS-INSTITUTE FOR PARTICIPATORY PRACTICES
9B, VIJAY MANDAL ENCLAVE, KALU SARAI, NEW DELHI - 110016
FOREIGN CONTRIBUTION ACCOUNT

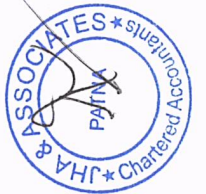
SCHEDULE-A: PROPERTY PLANT AND EQUIPMENT

A. FCRA - OTHER ASSETS

Sl No.	DESCRIPTION OF ASSETS	GROSS BLOCK			DEPRECIATION			NET BLOCK		
		AS ON 01.04.2023	ADDITION DURING THE YEAR	SALES/ DELETION	TOTAL	UP TO 31.03.2023	FOR THE YEAR	TOTAL	AS AT 31.03.2024	AS AT 31.03.2023
1	Furniture & Fixtures	44,477.00	38,307.00	-	82,784.00	38,559.00	3,713.00	42,272.00	40,512.00	5,918.00
2	Office Equipment	555,164.00	62,496.00	-	617,660.00	376,048.00	35,803.00	411,851.00	205,809.00	179,116.00
3	Electrical Equipment	127,814.00	32,728.00	-	160,542.00	123,277.00	3,136.00	126,413.00	34,129.00	4,537.00
4	Computer/Scanner/Printer/ Software	1,632,868.00	275,700.00	-	1,908,568.00	1,214,581.00	236,055.00	1,450,636.00	457,932.00	418,287.00
5	Land/Building/Flat	1,601,983.00	-	-	1,601,983.00	914,534.00	34,372.00	948,906.00	653,077.00	687,449.00
6	Laptop - Oxfam Project	64,000.00	-	-	64,000.00	62,606.00	558.00	63,164.00	836.00	1,394.00
7	Camcorder - Oxfam Project	50,000.00	-	-	50,000.00	31,143.00	2,829.00	33,972.00	16,028.00	18,857.00
8	Projector - Oxfam Project	35,000.00	-	-	35,000.00	21,800.00	1,980.00	23,780.00	11,220.00	13,200.00
9	Projector - NYU Project	-	142,050.00	-	142,050.00	-	10,654.00	10,654.00	131,396.00	-
10	Vehicle - Tata Safari	2,523,264.00	-	-	2,523,264.00	836,935.00	252,949.00	1,089,884.00	1,433,380.00	1,686,329.00
	Total Rs.	6,634,570.00	551,281.00	-	7,185,851.00	3,619,483.00	582,049.00	4,201,532.00	2,984,319.00	3,015,087.00
	PREVIOUS YEAR Rs.	6,330,570.00	304,000.00	-	6,634,570.00	3,068,535.00	550,948.00	3,619,483.00	3,015,087.00	-

B. FCRA ASSETS - BMGF - COMMUNITY MOBILIZATION

Sl No.	DESCRIPTION OF ASSETS	GROSS BLOCK			DEPRECIATION			NET BLOCK		
		AS ON 01.04.2023	ADDITION DURING THE YEAR	SALES/ DELETION	TOTAL	UP TO 31.03.2023	FOR THE YEAR	TOTAL	AS AT 31.03.2024	AS AT 31.03.2023
1	Furniture & Fixtures	871,442.00	-	-	871,442.00	651,418.00	22,002.00	673,420.00	198,022.00	220,024.00
2	Office Equipment	1,420,525.77	-	-	1,420,525.77	1,151,028.00	40,425.00	1,191,453.00	229,072.77	269,497.77
3	Electrical Equipment	120,349.00	-	-	120,349.00	106,889.00	2,019.00	108,908.00	11,441.00	13,460.00
4	Computer/Scanner/Printer/ Software	1,482,304.00	-	-	1,482,304.00	1,480,791.00	605.00	1,481,396.00	908.00	1,513.00
5	Vehicle	1,381,975.00	-	-	1,381,975.00	1,285,486.00	14,473.00	1,299,959.00	82,016.00	96,489.00
	Total Rs.	5,276,595.77	-	-	5,276,595.77	4,675,612.00	79,524.00	4,755,136.00	521,459.77	600,983.77
	PREVIOUS YEAR Rs.	5,276,595.77	-	-	5,276,595.77	4,583,195.00	92,417.00	4,675,612.00	600,983.77	-



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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 31.03.2024

SCHEDULE - B: Community Development-South 24 Parganas

	Rs.....P.
1 Staff Salaries & Related Charges	3,152,148.00
2 Travel & Conference Expenses	425,047.00
3 Consultancy	10,000.00
Total	Rs. <u><u>3,587,195.00</u></u>

SCHEDULE - C: Stitch Access to Remedy Landscape Mapping Study

1 Admin Cost	128,700.00
2 Board & Lodge	5,504.00
3 Personnel Cost	916,375.00
4 Travel	11,196.00
Total	Rs. <u><u>1,061,775.00</u></u>

SCHEDULE - D: Baseline Study Community Engagement

1 Administration Charges	134,900.00
2 Human Resources	1,274,635.00
3 Programme Expenses	74,365.00
Total	Rs. <u><u>1,483,900.00</u></u>

Schedule - E: Community Strengthening - Bihar

Programme Costs	3,780.00
Total	Rs. <u><u>3,780.00</u></u>

SCHEDULE - F: Community Development

Researcher	178,362.00
Total	Rs. <u><u>178,362.00</u></u>

Schedule - G: Knowledge Centre on Public Health Project

1 Admin Cost	3,683.36
2 Printing & Stationery	1,770.00
3 Program Expenses	373,493.00
4 Researcher	300,184.00
Total	Rs. <u><u>679,130.36</u></u>

SCHEDULE - H: Community Development - Sanitation

Researcher	61,638.00
Total	Rs. <u><u>61,638.00</u></u>

SCHEDULE - I: Community Development

Advisor	450,000.00
Total	Rs. <u><u>450,000.00</u></u>

SCHEDULE - J: A Public Health CHW - Delivered Intervention

1 Component-1 Access to Entitlement	1,778,640.00
2 Component-2 Access to Healthcare	574,564.00
3 Component-5 Baseline Survey/Assessment Cost Consultancy	10,542,719.00
4 Fringe	2,507,935.00
5 Personnel	9,512,624.00
6 Indirect Cost	1,410,936.04
Total	Rs. <u><u>26,327,418.04</u></u>



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SCHEDULE - K: Community Led Child Protection - Jharkhand		Rs.....P.
1	Conducting Three Days Review - Associate Member	30,000.00
2	Conducting Three Days Review - Co Leader Member	40,500.00
3	Conducting Two Days Way - Associate Member	20,000.00
4	Conducting Two Days Way - Co Leader Way	262,090.00
5	Learning Workshop - Co Leader Member	54,194.00
6	Travel & Accommodation	428,391.00
7	Paper 1 - Study of Scale Up - Co Leader Member	13,500.00
8	Undertaking Two Days Joint Associates Member	40,000.00
9	Undertaking Two Days Joint Co Led Member	54,000.00
10	Collation of Insight Desk Review - Co Leader Member	162,000.00
11	Collation of Insight Desk Review - Associates	64,544.00
12	Paper 2 - Scale Up Study in TN - Associates Member	200,000.00
13	Paper 2 - Scale Up Study in TN - Team Leader	95,000.00
14	Paper 3 - Sustainability Study - Associates	60,000.00
15	Paper 3 - Sustainability Study - Co Leader Member	202,500.00
16	Paper 3 - Sustainability Study - Team Member	161,828.00
17	Process Documentation - Co Leader Member	180,603.00
18	One Day Alliance Meeting - Co Leader Member	38,500.00
19	National Round Tables - Co Leader Members	25,000.00
20	National Round Tables - Team Leader	126,518.00
21	Partners Workshop - Associates Member	20,000.00
22	Partners Workshop - Co Leader Member	27,000.00
23	Strategic Importance - Co Leader Member	134,518.00
24	Administrative Costs	102,122.78
Total		Rs. 2,542,808.78

SCHEDULE - L: Evaluation Landscape Analysis
Personnel Costs

Total	Rs.	1,411,813.00
		1,411,813.00

SCHEDULE - M: Energy Food Natural Landscape Program

1	Admin Costs	343,817.00
2	Personnel Cost - Data Collection & Analysis	827,664.00
3	Personnel Cost - Report & Dissemination	92,253.00
4	Personnel Cost - Research Design	483,803.00
Total		Rs. 1,747,537.00

SCHEDULE - N: Community Led Child Protection Program

1	Board & Lodge	398,757.00
2	Outstation Travel	196,417.00
3	Printing & Stationery	25,000.00
4	Staff Salary	85,599.00
Total		Rs. 705,773.00

SCHEDULE - O: Migrant Workers in Slums

1	Admin Costs	62,654.00
2	Program Cost	999,147.00
Total		Rs. 1,061,801.00

SCHEDULE - P: The Workshop 2023

1	Printing/Stationery	224,385.20
2	Board & Lodge Expenses	45,617.00
3	Consultancy	606,310.00
4	Travel Expenses	23,608.00
Total		Rs. 899,920.20



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SCHEDULE - Q: Administrative & Overhead Expenses

	Rs.....P.
1 Bank Charges	313.00
2 Electricity & Water	26,318.00
3 Fees & Forms	1,311.00
4 Insurance-Assets/Equipment/Vehicle	14,149.00
5 Property Tax/Municipal Tax	8,226.00
6 Local Conveyance	14,542.00
7 Office Maintenance	18,606.00
8 Postage & Courier	2,527.00
9 PF - Admin Charges	3,142.00
10 PF - EDLI Contribution	1,244.00
11 PF - Employer Contribution	70,060.00
12 Staff Welfare	11,230.00
13 Telephone & Internet	7,518.64
14 Training Centre Exp	330,797.56
15 Web Maintenance	20,315.00
Total Rs.	530,299.20

SCHEDULE - R: PARTICIPATORY COMMUNITY DEVELOPMENT INITIATIVE

PROGRAMMES	AS AT 31.03.2023	AS AT 31.03.2024
1 SDG Implementation	5,198,417.62	3,786,604.62
2 Rural Decentralization	1,769,651.00	-
3 Workers Well Being	6,184,383.00	1,440,935.64
4 Capacity Building of Vulnerable Communitis	4,587,984.14	21,696,859.10
5 Participatory Knowledge Creation Programme	1,293,680.00	839,900.00
6 Child Protection	1,560,893.37	2,187,449.41
Total Rs.	20,595,009.13	29,951,748.77

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