

## AUDITOR'S REPORT

1. We have audited the attached Balance Sheet of **PRAYAS (Organisation For Sustainable Development)**, **DAHOD** as at 31st March, 2009 and also the Income and Expenditure Account for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted the audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, an audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, an audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We further report that :-
  - a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit.
  - b) The Balance Sheet and Income and expenditure account dealt with the report are in agreement with books of accounts.
  - c) In our opinion and to the best of our information and according to the explanations given to us, the statements give a true and fair view:-
    - i. In the case of Balance Sheet of the state of affairs as at 31<sup>st</sup> March, 2009 and
    - ii. In the case of Income and Expenditure account of the excess of Income over expenses for the year ended on that date.

For **BHARAT AGRAWAL & ASSOCIATES**  
Chartered Accountants



*B.K. Agrawal*  
CA B.K. Agrawal  
Proprietor

Place : Dahod  
Date : 31.08.2009

Report of an Auditor Relating to accounts  
Audited under Sub-Section (2) of Section 33 & 34  
and Rule 19 of the Bombay Public Trust Act.

Registration No. : F/945/PANCH.

Name of the Public Trust : PRAYAS, DAHOD

For the year ending 31<sup>st</sup> March,2009

a. Whether accounts are maintained regularly and in accordance with the provision of the Act and the Rules;	YES
b. Whether receipts and disbursements are properly and correctly show in the accounts;	YES
c. Whether the cash balance and vouchers in the custody of the manager or trustee on the date of the audit were in agreement with the accounts;	YES
d. Whether all books, deeds, accounts, voucher of other documents or record required by the auditor were produced before him;	YES
e. Whether a register of movable and immovable properties is properly maintained;	NO
f. Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;	YES
g. Whether any property or funds of the trust were applied for object or purpose other then the object or purpose of the trust;	NO
h. The amount of outstanding for more than one year and the amount written off if any;	NIL
i. Whether tender were invited for repair or construction involving expenditure exceeding Rs.5000/-;	NIL
j. Whether any money of public trust has been invested contrary to the provision of section 35;	NO
k. Alienations, if any, of the immovable property contrary to the provisions of section 36 which have come to the notice of the auditor;	NO
l. Any special matter which the auditor may think fit or necessary to bring to the notice of the deputy or Assistant Charity Commissioner.	NIL

For BHARAT AGRAWAL & ASSOCIATES  
Chartered Accountants



*B.K. Agrawal*  
CA B.K. Agrawal  
Proprietor

Place : Dahod  
Date : 31.08.2009

THE BOMBAY PUBLIC TRUST ACT,1950  
SCHEDULE - IXC  
( Vide Rule 32 )

Statement of income liable to contribution for the year ending on 31 st March, 2009

Name of the Public Trust : PRAYAS (Organisation For Sustainable Development), Dahod

Registration No. F-945 ( Panchmahal )

I.	Income as shown in the Income and Expenditure account	1,17,76,704/-
II	Items not chargeable to contribution under section 58 And Rules 32;	
	a. Donation received during the year from any source	3,55,715/-
	b. Grants received from governments and Local authorities	1,06,89,229/-
	c. Interest on sinking or depreciation fund	
	d. Amount spent for the purpose of education	
	e. Amount spent for the purpose of medical relief	
	f. Amount spent for the purpose of veterinary treatment of animals	
	g. Amount spent for the purpose of relief of distress caused by scarcity, drought, flood, fire or other natural calamity	
	h. Deduction out of income land used for agricultural purpose ;	
	i. Land revenue and local fund cess	
	ii. Rent payable to superior landlord	
	iii. Cost of productions, if land are cultivated by trust	
	i. Deduction out of income lands used for non agricultural purposes;	
	i. Assessment, cesses and other government or municipal taxes	
	ii. Ground rent payable to the superior landlord	
	iii. Insurance premium	
	iv. Repairs at 8.33% of gros rent of building	
	v. Cost of collection at 4% of gross rent of building let out	
	j. Cost of collection of income or receipts from securities, stocks, etc at 1 % of such income	
	k. Deduction on account of repair in respect of buildings not rented and yield no income at 8.33% of the estimated gross annual rent.	
	<b>GROSS ANNUAL INCOME CHARGEABLE TO CONTRIBUTION</b>	<b>7,31,760/-</b>
	<b>RS.</b>	

Certified that while claiming deduction admissible under the above schedule, the Trust has not claimed any amount twice, either wholly or party, against any of the items mentioned in the schedule which have the effect of double deduction.

Trust Address : 1, Shreeji Apartment,  
Chakaliya Road,,  
DAHOD - 389 151.

For BHARAT AGRAWAL & ASSOCIATES  
Chartered Accountants



CA B.K. AGRAWAL  
Proprietor

Dated : 31.08.09

Place : Dahod

Signature of the Trustee  
Director.  
**PRAYAS**  
(Organisation for Sustainable  
Development)  
Atjar Dist. Kachchh (Bhuj)

## PRAYAS (Organisation For Sustainable Development), Dahod

Balance Sheet as at 31st March 2009

Trust Regd. No. F- 945 (Panchmahal)

Funds & Liabilities	Schedule	Amount (Rs.)
<b>Trust Fund</b>		
Balance as per last year		1,453,574.00
<b>Corpus Fund</b>		
Balance as per last year		624,766.00
<b>Reserve Fund</b>		
Balance as per last year	334,148.00	
Add: Addition During the Year	144,922.00	479,070.00
<b>Interest Fund(Projects)</b>		
Balance as per last year	62,053.00	
Less : during the year	20.00	62,033.00
<b>Depriciation Fund</b>		
Balance as per last year	1,393,900.10	
Add: Provision during the year	I 251,406.29	
Less : L/y. Depriciation on Computer	74,431.00	1,570,875.39
<b>Unspent Balance of Grant</b>		
As per Schedule	II	(969,241.17)
<b>Loans</b>		
From Others	III	10,313,942.50
<b>Current Liabilities</b>		
	IV	2,251,330.00
<b>Income &amp; Expenditure</b>		
Balance as per last year	4,215,880.90	
Add : FC I & E	2,120.00	
Add: L/y. Depriciation on Computer	74,431.00	
Add: L/y.Prayas Assam I&E	114,849.00	
Add : Surplus during the year	182,542.81	4,589,823.71
Total Rs.		20,376,173.43

Assets	Schedule	Amount (Rs.)
<b>Fixed Assets</b>		
As per Schedule	V	4,030,009.00
<b>Investments</b>		
F.D.R. with Bank of Baroda, Anjar, Rapar & Bhabhara		1,350,000.00
<b>Current Assets</b>		
Deposit	VI 9,000.00	
Loan & Advances	13,255,188.00	
Other Current Assets	579,749.50	13,843,937.50
<b>Cash &amp; Bank Balance</b>		
Bank Balance	VII 835,526.93	
Cash on hand	316,700.00	1,152,226.93
Total Rs.		20,376,173.43

## NOTES TO ACCOUNT

X

As per our report of even dated

For BHARAT AGRAWAL &amp; ASSOCIATES

Chartered Accountants

CA B.K. Agrawal

Proprietor

Dahod, 31st August'2009



For PRAYAS

B.K. Rawal

Director




PRAYAS (Organisation For Sustainable Development), Dahod

Income & Expenditure Account for the year ended 31st March, 2009

Trust Regd. No. F- 945 (Panchmahal)

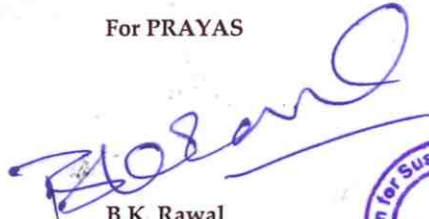
Income	Schedule	Amount (Rs.)
<b>GRANT :</b>		
As per Schedule	II	10,689,228.83
<b>Interest</b>		
Bank Interest S/B & F/D		35,301.86
<b>Donation</b>		
Recd. during the year		355,715.00
<b>Other income</b>	VIII	696,458.24
<b>PROJECT EXCESS EXPENSES OF C/Y.</b>		
Transferred to Balance Sheet	II	24,568.17
<b>Total Rs.</b>		<b>11,801,272.10</b>
Expenditure	Schedule	Amount
<b>PROJECT EXPENSES :</b>		
Against Grant (As per Schedule)	II	10,713,797.00
<b>Administrative Expenditure</b>	IX	653,526.00
Depreciation	I	251,406.29
Net Surplus transferred to Balance Sheet		182,542.81
<b>Total Rs.</b>		<b>11,801,272.10</b>

As per our report of even dated  
For BHARAT AGRAWAL & ASSOCIATES  
Chartered Accountants

  
CA B.K. Agrawal  
Proprietor  
Dahod, 31st August, 2009



For PRAYAS

  
B.K. Rawal  
Director



SCHEDULE - I  
DEPRECIATION FUND

## Furniture &amp; Fixtures

Particulars	Depriciation Rate %	WDV 1.4.2008	Addition		Depriciation	WDV 31.3.2009
			Before 1.10.08	After 1.10.08		
Table Chair & Others	10%	145315	10000	17000	16382	155934
file cabinet	10%	913	21,500	7,500	2616	27296
Almira	10%	2519	9,500	-	1202	10817
TDC Furniture	10%	35635	-	17,300	4428	48506
Gas stove	10%	922	-	-	92	829
Still bag	10%	1548	-	-	155	1393
<b>Total</b>		<b>186851</b>	<b>41,000</b>	<b>41800</b>	<b>24875</b>	<b>244776</b>

## Computer System

Particulars	Depriciation Rate %	WDV 1.4.2008	Addition		Depriciation	WDV 31.3.2009
			Before 1.10.08	After 1.10.08		
H.P. Printer	60%	2	13,800	-	8281	5521
Modem	60%	1	-	-	1	0
Type Writing Machine	15%	139	-	-	21	118
Computer	60%	33080	-	-	19848	13232
Computer	60%	4,324	30,000	59,650	38489	55485
Xerox printer	15%	10895	-	-	1634	9261
<b>Total</b>		<b>48441</b>	<b>43800</b>	<b>59,650.0</b>	<b>68274</b>	<b>83617</b>

## Vehicals

Particulars	Depriciation Rate %	WDV 1.4.2008	Addition		Depriciation	WDV 31.3.2009
			Before 1.10.08	After 1.10.08		
Jeep	15%	64785	-	-	9718	55068
Jeep	15%	57389	-	-	8608	48780
Cycle	15%	119	-	-	18	101
Moped (2)	15%	7005	-	-	1051	5954
Motor Cycle-M/80	15%	27751	-	-	4163	23588
<b>Total</b>		<b>157049</b>	<b>-</b>	<b>-</b>	<b>23557</b>	<b>133491</b>

## Other Assets

Particulars	Depriciation Rate %	WDV 1.4.2008	Addition		Depriciation	WDV 31.3.2009
			Before 1.10.08	After 1.10.08		
Generator	15%	46780	-	-	7017	39763
Air Cooler	15%	2183	-	-	327	1855
Tv & Vcr	10%	7279	-	-	728	6551
Telephone	15%	3325	-	-	499	2826
C.D.Player	10%	3110	-	-	311	2799
Invertor	15%	3,410	-	-	512	2899
Fax Machine	15%	2317	-	-	348	1970
Sewing Machine	15%	0	-	22,000	1650	20350
Fans	10%	3678	1,830	-	551	4957
Refregarator	10%	2986	-	-	299	2688
Dumply Level Machine	15%	1801	-	-	270	1531
Camera	15%	30409	-	4,500	4899	30010
Mobile	15%	5780	1500	3,000	1317	8963
Suing Machine	15%	999	-	-	150	849
LCD Projector	15%	12,750	-	96,922	9182	100490
<b>Total</b>		<b>126809</b>	<b>3330</b>	<b>126422</b>	<b>28058</b>	<b>228502</b>

## Fixed Assets

Particulars	Depriciation Rate %	WDV 1.4.2008	Addition		Depriciation	WDV 31.3.2009
			Before 1.10.08	After 1.10.08		
Building	10%	1066413	-	-	106641	959771
<b>Grant Total</b>		<b>1585562</b>	<b>88130</b>	<b>227872</b>	<b>251406</b>	<b>1650158</b>



SCHEDULE - II  
UNSPENT BALANCE OF GRANT

Sr. No.	Agency	Opening Balance of Unspent Grant 01.04.2007	Grant	Total	Expenses	Unspent Balance of Grant C/f to Balance Sheet
<b>A</b>	<b>FCRA Funds</b>					
	CASA III	(35,918.00)	193,625.00	157,707.00	157,727.00 (20.00) (Trf. from Reserve)	-
	CARE INDIA (KMEM)	150,000.00	-	150,000.00	150,000.00 (Return to Agency)	-
	Care India Project	(85,989.00)	29,783.00	(56,206.00)	-	(56,206.00)
	HIVOS	-	637,209.00	637,209.00	565,588.00	71,621.00
	HUNGER	-	544,800.00	544,800.00	388,406.00	156,394.00
	CCF	904,221.00	6,770,270.83	7,674,491.83	7,543,513.00	130,978.83
	<b>Total - A</b>	<b>932,314.00</b>	<b>8,175,687.83</b>	<b>9,108,001.83</b>	<b>8,805,214.00</b>	<b>302,787.83</b>
<b>B</b>	<b>Local Funds and Govt. Funds</b>					
	PSH	628.00		628.00		628.00
	DPRG	(31,359.00)	35,746.00	4,387.00	4,387.00	-
	NIS Sparta	979.00		979.00		979.00
	Basix	62,478.00		62,478.00		62,478.00
	WASMO	(1,040,453.00)	286,130.00	(754,323.00)	9,000.00	(763,323.00)
	Viksat	(150.00)	150.00	-	-	-
	Shaki Samanvay	(89,829.00)		(89,829.00)		(89,829.00)
	CEPT	(13,537.00)	22,830.00	9,293.00	9,293.00	-
	Chetna	-	14,000.00	14,000.00	1,232.00	12,768.00
	GAIL	(90,003.00)	90,003.00	-	-	-
	Swajaldhara	-	79,000.00	79,000.00	154,880.00	(75,880.00)
	SIDBI	-	30,000.00	30,000.00	26,250.00	3,750.00
	GASAC	-	1,937,674.00	1,937,674.00	1,570,890.00	366,784.00
	GASAC -Reimburshment	-	-	-	114,643.00	(114,643.00)
	BCC Development	-	10,000.00	10,000.00	10,000.00	-
	National Youth Day	-	3,008.00	3,008.00	3,008.00	-
	Worlds Aids	-	5,000.00	5,000.00	5,000.00	-
	School AIDS Edu. Prg.	11,586.00		11,586.00		11,586.00
	NABARD	(16,576.00)		(16,576.00)		(16,576.00)
	SARDAR AWAS	(88,080.00)		(88,080.00)		(88,080.00)
	RSVY	(128,261.00)		(128,261.00)		(128,261.00)
	TSC	(542.00)		(542.00)		(542.00)
	Prayas Jan Vikas Bhandol	4,762.00		4,762.00		4,762.00
	Ambedkar Hastshilp V. Yojana	-		-		-
	GVT Chalange Fund	(5,591.00)		(5,591.00)		(5,591.00)
	RGWM-DPAP 8th Ranapur Blo	(310,502.00)		(310,502.00)		(310,502.00)
	Madhya Pradesh Rural Livelihc	(142,537.00)		(142,537.00)		(142,537.00)
	<b>Total - B</b>	<b>(1,876,987.00)</b>	<b>2,513,541.00</b>	<b>636,554.00</b>	<b>1,908,583.00</b>	<b>(1,272,029.00)</b>
	<b>Grand Total ( A + B)</b>	<b>(944,673.00)</b>	<b>10,689,228.83</b>	<b>9,744,555.83</b>	<b>10,713,797.00</b>	<b>(969,241.17)</b>



## SCHEDULE - III

## LOANS FROM OTHERS

Particulars	Amount
F.W.W.B, Ahemdabad	4,749,988.00
H.D.F.C. Fund	2,250,001.00
Dena Bank, Rapar A/c.027813001036	118,039.50
DGGB ( PJVB Anjar OD-472)	436,234.00
Indian Bank loan	2,759,680.00
<b>TOTAL</b>	<b>10,313,942.50</b>

## SCHEDULE - IV

## CURRENT LIABILITIES

Particulars	Amount
PJVB Cash Security	11,000.00
SHG Fund	1,218,000.00
Laxman Devsingh	662.00
Nilesh Madan	940.00
Sarla Ramesh	2,230.00
Advance KMEM Anjar	48,600.00
IH Desai	1,685.00
DFC CCF	27,703.00
Revolving Fund (Prayas Anjar) (124740+500000-289000)	335,740.00
Amit Dubey, Dahod	5,036.00
Kailash Mavy, Bhabra	44,000.00
Chulliya, Bhabra	49,875.00
Diggi, Bhabra	100,000.00
Prayas S.Ngr MF Recovery	22,886.00
Sudry Account(Bhabra)	7,998.00
MPRLP, Bhabra	91,682.00
Mohammed Laik	11,400.00
Dilip Dave, Bhabra	72,000.00
TDS Payable	8,351.00
Thansingh, Bhabra	8,000.00
Dipubhai M. Gohil	49,500.00
Javsing Bhabhore	44,176.00
Dilip Dave, Dahod	320.00
Liabilities for Expenses	55,946.00
P.F.	29,140.00
Professional Tax	4,460.00
<b>TOTAL</b>	<b>2,251,330.00</b>



SCHEDULE - V  
FIXED ASSETS

Particulars	Balance as per last year	Purchase during the year	Total	Sold during the year	Balance C/f to Balance Sheet
<b>Furniture &amp; Fixtures</b>					
Table,Chair & Fans	159502	11,830	171332	-	171332
File cabinet	21800	29,000	50800	-	50800
Almira	7900	9,500	17400	-	17400
Gas stove	2600	-	2600	-	2600
TDC Furniture	74168	-	74168	-	74168
Still bag	2430	-	2430	-	2430
Display Bord	31050	-	31050	-	31050
<b>Computer System</b>					
Computer,printer,scanner etc	643932	13800	657732	-	657732
Laptop	0	62650	62650	-	62650
<b>Vehicals</b>					
Jeep	245400	-	245400	-	245400
Cycle	700	-	700	-	700
Moped	183210	-	183210	-	183210
Motor Cycles	327076	-	327076	-	327076
<b>Other Equipments</b>					
Generator/Invertor	97390	-	97390	-	97390
Water Motor	2580	-	2580	-	2580
Tv & Vcr, Tape,Cd Player	65855	-	65855	-	65855
Telephone	20335	-	20335	-	20335
Fax Machine	19080	-	19080	-	19080
Camera	56885	4500	61385	-	61385
Mobile	8800	4500	13300	-	13300
OHP	15138	-	15138	-	15138
Dumply Level	5411	-	5411	-	5411
Suing Machine	3000	-	3000	-	3000
Other	2300	-	2300	-	2300
Air Cooler	5900	-	5900	-	5900
Refregarator	7200	-	7200	-	7200
Typr Writng Machine	3000	-	3000	-	3000
LCD Projector	36,500	96,922	133422	-	133422
Prayas Assam Fixed Assets	-	83,300	83300	-	83300
<b>Fixed Assets</b>					
Building	1556565	0	1556565	-	1556565
Land	108300	-	108300	-	108300
<b>Total Rs.</b>	<b>3714007</b>	<b>316002</b>	<b>4030009</b>	<b>-</b>	<b>4030009</b>



**SCHEDULE - VI  
CURRENT ASSETS**

Sr.	Particulars	Amount
A	<b>Deposits</b>	
	Telephone Deposit	3,000.00
	Office Deposit (M/s.Kisha Chand)	6,000.00
		9,000.00
B	<b>Loan &amp; Advance</b>	
	Swajaldhara Programme	74,715.00
	Loan to SHG & JLG Members	13,180,473.00
		13,255,188.00
C	<b>Other Current Assets</b>	
	Swa Shakti	16,799.00
	AMSSJ Federation (Bhabhara)	107,100.00
	Advances, Dahod	15,282.00
	Sundry debtors	1,100.00
	Pravin Bariya	497.00
	Bharat Patel	1,313.00
	Sanjay Joshi	6,445.00
	Harish Tiwari	20,000.00
	Mahesh Mathur	10,000.00
	Advance to Arvind Patel	19,000.00
	Loan to Staff	95,973.00
	Inter Project Balance	286,240.50
		579,749.50
	<b>Total Rs.</b>	<b>13,843,937.50</b>

**PRAYAS (Organisation For Sustainable Development) F.Y.2008-09**

**SCHEDULE - VII  
CASH AND BANK BALANCES :**

Account	Bank & A/c No.	Bank Balance	Cash Balance
Prayas Jan Vikas Bhandol (Dahod)	BOB SB A/c - 11911	1,351.00	7,060.00
Prayas Dahod	A/c - 9719	2,426.00	-
Prayas Bhabhra	A/c - 9860	6,776.00	24,950.00
Prayas Anjar A/c	BOB SB A/c - 14626	64,664.00	6,394.00
Prayas Jan Vikas Bhandol (Anjar)	BOB A/C. 17160	60,655.79	4,300.00
Prayas Jan Vikas Bhandol (Anjar)	Indian Bank-776416336	4,160.00	-
HDFC Bank (Anjar)	A/c - 2160310000091	24,490.45	-
Prayas PSU (Anjar)	BOB CA A/c - 750	264,585.00	2,702.00
Prayas Shakti Samanvay (Anjar - Rapar)	DGGB A/c - 13446	1,075.00	45,660.00
Prayas Jan Vikas Bhandol (Anjar - Rapar)		-	33,405.00
Prayas Jan Vikas Bhandol (Anjar - S.ngr)	Indian Bank -775063151	1,129.00	71,064.50
	BOB SB A/c - 20025286	14,070.50	-
PJVB Ahmedabad	BOB SB A/c.17798	1,832.00	-
Prayas FCRA A/c.	BOB SB A/c - 17157	196,271.86	-
	BOB Imprest	189,731.33	34,015.50
MPRLP,BHABHRA	BOB A/c.20013090	912.00	-
PRAYAS,Assam		-	87,149.00
RGWM DPAP 8th,BHABHRA	BOB A/c.20011161	1,397.00	-
<b>TOTAL RS.</b>		<b>835,526.93</b>	<b>316,700.00</b>



**SCHEDULE - VIII  
OTHER INCOME**

Particulars	Amount
Income from Vehical, T.V. , VCR & Other Sources	34,060.00
PJVB Project Income (Before Depreciation and not considered donation)	119,921.24
Prayas Assam Income	55,600.00
Office Rent	60,000.00
Trainging Centre Development charges	62,752.00
EWR Programme Grant	37,424.00
Water & Sanitation Campaign Grant	5,500.00
Consultancy Charges	274,501.00
Core Team Income	45,228.00
Other Income	1,472.00
<b>TOTAL RS.</b>	<b>696,458.24</b>

**PRAYAS (Organisation For Sustainable Development) F.Y.2008-09**

**SCHEDULE - IX  
ADMINISTRATIVE EXPENSES**

Particulars	Amount
Bank charges	7,965.00
Audit Charges	30,000.00
Building Expenses	293,970.00
Honorrarium	15,700.00
Mess Expenses Bhabhra	4,320.00
TV Replacement Exps.	10,430.00
EWR Programme Expenses	37,444.00
Water & Sanitation Campaign Exps.	5,500.00
Postage, Xerox & stationery exp	7,340.00
Adm Expenses	35,018.00
TDS	805.00
Travelling exp.	29,632.00
Telephone exp,	1,499.00
Repairs and maintainance	7,550.00
Office exp and other exp.	70,994.00
Capacity Building Exps.	2,500.00
Electricity Exps.	5,928.00
Insurance Charges	20,380.00
Property Tax	3,032.00
Salary Director(Excess)	6,105.00
NACP-II Disallow Exps.	55,414.00
Membership Fees (AIESEC)	2,000.00
<b>TOTAL RS.</b>	<b>653,526.00</b>



FINANCIAL YEAR 2008-2009  
SCHEDULE "X"

NOTE ON ACCOUNT :

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1. SIGNIFICANT ACCOUNTING POLICIES :

- a. Method of Accounting :  
Historical cost convention and on an accrual basis.
- b. Revenue Recognition :  
All Income is accounted on accrual basis.
- c. Fixed Assets :  
Fixed assets are stated at cost.

2. There were no contingent liabilities as perceived by the management.

3. In the opinion of the managing trustee current assets have the value at which they have been stated in the balance sheet.

4. All Current Assets & Current Liabilities are subject to confirmation and reconciliation.

5. Internal Audit report of SAMIR DAS & ASSOCIATES, Nagaon, Assam is considered while framing our Audit Report.

6. The trust has carried out various project activities during the year, outstanding balances of inter project/branch transactions are treated as contra amount and are not reflected in the Balance Sheet and Income & Expenditure Account. Considering all inter project/ branch, balances of Rs. 2,86,240/- yet no reconcile by the Trust.

7. As per certificate of FWWB outstanding loan of Rs. 9,44,459/-, but as per books of Account of trust same balance shown as 9,44,444/- difference Rs. 15/- yet not reconciled.

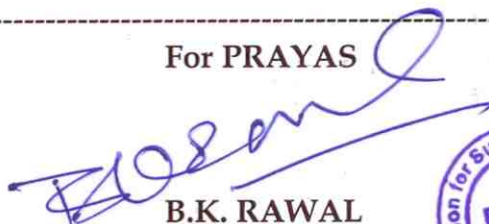
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For BHARAT AGRAWAL & ASSOCIATES  
Chartered Accountants

  
CA B.K Agrawal  
Proprietor



For PRAYAS

  
B.K. RAWAL  
Director



Dahod.