

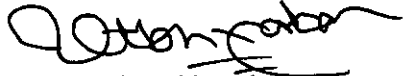
RE.: PRAYAS- Initiatives in Health, Energy, Learning and Parenthood

CERTIFICATE

We have audited the accounts of Initiatives in Health, Energy, Learning and Parenthood (PRAYAS), Amrita Clinic, Athawale Corner, Karve Road, Pune- 411004. [Registration Number: E-1916 (Pune); Place of Registration: Pune, Maharashtra, Date of Registration: 20th July 1994] for the financial 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 (project and non-project) at the beginning of the year were Rs. 10,01,62,446 /-
- (ii) Foreign contributions of Rs. 9,24,72,591/- were received by the Association during the year 2022-2023.
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of Rs. 50,75,391 /- was received by the Association during the financial year 2022-23
- (iv) The balance of unutilized foreign contribution (project and non-project) with the Association at the end of the financial year 2022-2023 was Rs. 13,11,41,679 /-
- (v) Certified that the Association has maintained the accounts of foreign contributions 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 Foreign Contribution (Regulation) Rules 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet, Statement of Receipt and Payment is correct as checked by us.
- (vii) The association has utilized the foreign contribution received for the purposes it is registered under Foreign Contribution (Regulation) Act, 2010.

For G. D. Apte & Co.
Chartered Accountants
Firm Registration No.100515W



Umesh S Abhyankar
(Partner)
Membership No. 113053
Pune,
Date-7th December 2023
UDIN: 23113053BGWTEL5405



1

PRAYAS
Initiatives in Health, Energy, Learning and Parenthood (PRAYAS)
Amrita Clinic, Athawale Corner, Karve Road, Pune - 411 004.

FORM FC-4
[See rule 17(1)]

Darpan ID : MH/2017/0162525
The Secretary to the Government of India, Ministry of Home Affairs,
Foreigners Division (FCRA Wing)
Major Dhyan Chand National Stadium, India Gate, New Delhi-110002

Subject: Account of Foreign Contribution (FC) for the year ending as on the 31st march 2023

1 FCRA registration/ prior permission number and date:

83930303 , 2nd June 1999

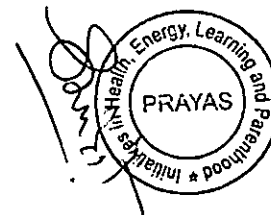
2 Details of receipt of foreign contribution during the year 1st April 2022 to 31st March 2023

(i) Foreign Contribution received in cash/kind (value)

Sl. No.	Particulars	Amount (Rs.)	Amount (Rs.)
a)	Brought Forward foreign contribution at the beginning of the year		10,01,62,446
b)	Income during the year .		
	(i) Interest		
	As per Receipt and Payment Account	50,35,128	
	Add: Interest receivable for FY 2022-23	3,03,116	
	Less: Interest receivable for FY 2021-2022	2,62,853	50,75,391
	(ii) Other receipts from projects / activities :		
	NIL		
c)	Foreign contribution received during the financial year		
	(i) Directly from a foreign source	9,24,72,591	
	(ii) As a transfer from a local source		9,24,72,591
d)	Total Foreign Contribution (a+b+c)		19,77,10,428



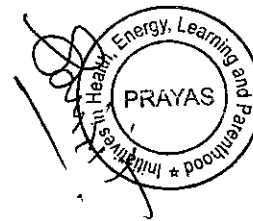
Sl. No.	Name of Donor *	Institutional/ Individual	Details of the donor: official address; email address; Website address	Purpose(s) for which received	Specific Activity / Project	Amount (Rs)
(1)	(2)	(3)	(4)	(5)	6	7
PRAYAS Initiatives in Health, Energy, Learning and Parenthood (PRAYAS) Amrita Clinic, Athawale Corner, Karve Road, Pune - 411 004.						
(ii) (a) Donor wise detail of foreign contribution received						
Directly from a foreign source :						
1	Keep a child Alive	Institutional	Address: 17, State Street, 21st Floor, New York, NY 10004 Email: info@keepachildalive.org Website: keepachildalive.org	Social	Improvement of the health and wellbeing of women, children and families affected by HIV, TB and poverty in Pune.	15,77,963
2	John D. and Catherine T. MacArthur Foundation	Institutional	Address: 140, South Oeraborn Street, Suite 1200, Chicago, Illinois 60603-5285. Email: 4answers@macfound.org Website: www.macfound.org	Social	Research and innovation to support improved energy access and transition to more renewable based energy sector in India	1,90,30,705
3	The International Federation of Cervical Pathology and Colposcopy	Institutional	Address :131 Rollins Ave, Suite 2 Rockville, MD 20852 Email : colpodistancetraining@gmail.com, Website: info@ifcpc.org	Social	To promote training of medical health professionals in cervical cancer screening	1,05,650
4	Shriram Mulgund	Individual	Address : 65 Skymark Drive, Apt. 1604, Toronto, Ontario, Canada M2H 3N9. Phone +1 416-493-7582. Email : -- mulgund@sympatico.ca Website : --	Social	Donation	10,000
5	Sequoia Climate Foundation	Institutional	Address : 100 Spectrum Center Drive , Suite 650, Irvine , California , 92618 Email : info@sequoiacclimate.org, Website: www.sequoiacclimate.org	Social	Accelerating demand side management and renewable energy adoption	2,42,55,000
6	International Agency for Research on Cancer	Institutional	150 Cours Albert Thomas, 69373 Lyon Cedex 08, France Email : Director@iarc.fr Website: www.iarc.fr	Social	To develop training materials on Cervical cancer Program	10,23,132
7	Sequoia Climate Foundation	Institutional	Address : 100 Spectrum Center Drive , Suite 650, Irvine , California , 92618 Email : info@sequoiacclimate.org, Website: www.sequoiacclimate.org	Social	Research to support an energy efficient and renewables-based energy transition in India	1,90,30,000



2		PRAYAS Initiatives in Health, Energy, Learning and Parenthood (PRAYAS) Amrita Clinic, Athawale Corner, Karve Road, Pune - 411 004.				
8	BMC Software India Private Limited	Institutional	Address: Busineu Bay, Wing 1, Tower _B, 9th Floor, Survey No. 103, Hissa No. 2, Airport Road, Yerawada. Pune 411006. Email: rich_singh@bmc.com Website:www.bmc.com Subsidiary company of BMC Software .inc , 2103 CityWest Boulevard Houston, Texas 77042 USA	Social	The project to conduct cervical cancer screening camps for creating awareness among women	32,69,700
9	World Reource Institute	Institutional	10 G Street, NE Suite 800 Washington, DC 20002 USA Email : Director@iarc.fr Website: www.WRI.org	Social	Energy Transition Preparedness Initiative	2,41,70,441
TOTAL						9,24,72,591

(ii) (b) Cumulative purpose-wise amount of all foreign contribution donations received:

Sl. No.	Purpose	Amount (Rs.)
(a)	Cultural	-
(b)	Economic	-
(c)	Educational	-
(d)	Religious	-
(e)	Social	9,24,72,591
(i)	As a Transfer from Foreign Source	9,24,72,591
(ii)	As a Transfer from Local Source	-
	Total donations received during the year (a+b+c+d+e)	9,24,72,591

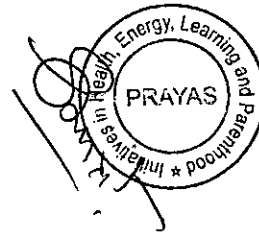


PRAYAS
Initiatives in Health, Energy, Learning and Parenthood (PRAYAS)
 Amrita Clinic, Athawale Corner, Karve Road, Pune - 411 004.

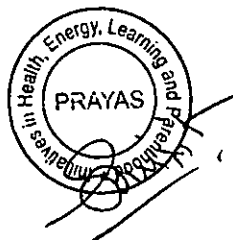
3 Details of Utilization of foreign contribution:

a) Details of activities/projects for which foreign contribution has been received and utilised (in rupees)

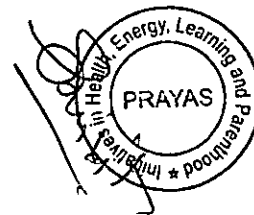
Sl.	Name of the project / Activity	Address / Location	Previous balance		Receipt during the year (Including Interest)		Utilised		Balance	
			In cash	In kind	In cash	In kind	In cash	In kind	In cash	In kind
1	2	3	4	5	6	7	8	9	10	11
	Research on sustainable, affordable energy supply, access , energy policy, energy modeling, renewable energy, And, treatment and care to HIV patients, cervical cancer screening, awareness . More details are as mentioned in Receipt and payment statement .	1. Amrita Clinic, Athawale Corner, Karve Road, Pune - 411 004. 2. Unit III A, Devgiri, Joshi Railway Museum Lane, Kothrud Insdistrial Area, Kothrud, Pune 411038.	9,96,86,313	-	9,76,38,732	-	6,65,01,201	-	13,08,23,844	-
	Total		9,96,86,313	-	9,76,38,732	-	6,65,01,201	-	13,08,23,844	-



Details of utilisation of foreign contribution:					
Sl.	Particulars	Amount (Rs.)	Amount (Rs.)		
i)	Utilisation for Projects as per aims and objectives of the association Total expenses as per Receipt and Payment account from Project grants Total expenses as per Receipt and Payment account from Reserve Fund and Girish sant Memorial Activities Fund Add: Expenses payable for FY 2022-2023 Less: Expenses Payable for FY 2021-2022	5,48,06,536 2,13,516 77,904 7,356	5,50,90,600		
ii)	Administrative Expenses as provided in Rule 5, FCRA 2011 Total expenses as per Receipt and Payment account Add: Expenses payable for FY 2022-2023 Less: Expenses Payable for FY 2021-2022	1,08,25,166 - 3,000	1,08,22,166		
iii)	Total utilisation of foreign contribution (Rs) (i) + (ii) Total expenses as per Receipt and Payment account Add: Expenses payable for FY 2022-2023 Less: Expenses Payable for FY 2021-2022	6,58,45,218 77,904 10,356	6,59,12,766		
(b) Total purchase of fresh assets included in para 3(a) (Rs.)					
N Activity in the name of Association		Details	Purpose	Total (in Rs.)	
i)	Creation of Movable Assets	Computer and Peripherals	Research - Social	3,28,812	
		Furniture and Fixures	Research - Social	2,48,491	
		Equipment	Research - Social	78,680	
ii)	Creation of immovable Assets				
	Total			6,55,983	
ba Details of movable assets created out of foreign contribution (as on 31st March 2023)					
Sl. No.	Description of the Asset	Value as on beginning of the financial year (In Rs.)	Value of the asset acquired during the financial year (in Rs.)	Value of the asset disposed during the financial year (in Rs.)	Value as per the balance sheet at the end of the financial year (in Rs.)
1	Computer and Peripherals	3,28,394	3,28,812		3,66,301
2	Equipment	22,93,062	78,680		17,81,618
3	Furniture and Fixures	5,97,132	2,48,491		7,21,130
4	Software	44,996	-		17,998
5	Vehicle for Medical camp	4,02,656	-		3,22,125
	Total	36,66,240	6,55,983	-	32,09,172
bb Details of immovable properties acquired out of foreign contribution (as on 31st March 2023)					
Sl. No.	Description of the Asset	Size	Location	Value as per the balance sheet at the end of the financial year (in Rs.)	
1	Office space	2002 Sq. Ft.	III A&B, Devgiri, Kothrud Industrial Area - Kothrud - Pune 411038, Maharashtra.	77,76,897	
(c) Foreign Contribution transferred to other associations		NIL			
(d) Total Utilisation in the year (a+c) (Rs) (Refer Note below)		6,65,68,749			



4 Details of unutilised foreign contribution:						
i) Total FC Invested in term deposits (Rs.)						
N Details	Total in Rs.					
(i) Opening Balance of FD	8,80,00,000					
(ii) Add: FD made during the year	12,27,00,000					
(ii) Less: realisation of previous FD	9,30,00,000					
Closing balance of Fixed Deposit	11,77,00,000					
ii) Balance of unutilised foreign contribution, in cash / bank, at the end of year (Rs)						
a) Cash in hand	16,547					
b) in FC designated Bank account	21,87,231					
c) in utilisation bank accounts	1,09,18,567					
d) Total Rs. (i)+ (ii)+(iii)	1,31,22,345					
iii) Total unutilised balance (i) +(ii)	13,08,22,345					
5 Details of foreigners as Key functionary/working/associated:	NA					
6 Details of Land and Buildings remained unutilised for more than two years:	NA					
7						
(a) Details of 'FCRA Account' for receipt of foreign contribution as on 31st March 2023						
Name of the Bank	Branch Address	Phone Number	email	IFSC	Account Number	Date of opening account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
State Bank of India	New Delhi Main SBIN0000691 India Branch, 11, Sansad Marg, New Delhi 110001.	011- 23374390/4392/ 4143	fcra_00691@sbi.co .in	SBIN0000691	40051842202	04.03.2021
(b) Details of another FCRA Account for keeping or utilising receipt of foreign contribution as on 31st March 2022						
Name of the Bank	Branch Address	Phone Number	email	IFSC	Account Number	Date of opening account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
State Bank of India	Deccan Gymkhana Branch, Deccan Gymkhana, Pune - 411004	020-25531836	sbi1110@sbi.co.in	SBIN0001110	111 0035 5845	15.02.2002



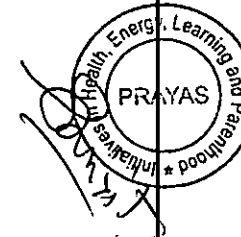
(c) Details of all utilisation accounts for utilisation of foreign contribution as on 31st March 2022						
Name of the Bank	Branch Address	Phone Number	email	IFSC	Account Number	Date of opening account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
State Bank of India	Kothrud Branch, Vibhas Building, Kothrud Pune- 411029	020-25380351	sbi.20734@sbi.co.in	SBHY0020734	620 3280 9478	01.06.2007
Central Bank of India	Deccan Gymkhana Branch, Deccan Gymkhana, Pune -411004	020 25677500	cbmpune0655@centralbank.co.in	CBIN0280655	030 0578 6687	06.06.2007
Dena Bank	Kothrud Branch, Karnavat Towers, Kothrud Paud Phata, Pune - 411038	020-25432424	paudfa@denabank.co.in	BKDN0510866	866 1000 5236	01.06.2007
Bank of Baroda	CITY S NO 1081,S NO 18A/1A/1/1/1,KACHARE CLASSIC APARTMENT,RANDWANE,DIST PUNE,MAHARASHTRA 411038. PUNE MAHARASHTRA PUNE Maharashtra Pune 411038	020-20254133	KARVEN@bankofbaroda.com	BARBOKARVEN	386 1010 0006262	14.12.2020

Note:

Particulars	Amount (Rs.)	Amount (Rs.)
Balance unutilised foreign contribution as at 31st March 2023 (i.e. 2(i)(d) minus 3e		13,11,41,679
Add :		
Expenses Payable for FY 2022-23	77,904	77,904
Less:		
MSEDCL Deposit	15,000	
Telephone deposit	20,999	
Interest Receivable on term deposits FY 2021-22	3,03,116	
TDS receivable	58,122	3,97,237
Balance as per Cash/bank as on 31st March 2023		13,08,22,346

Notes:

1. During the year, amount of Rs.7,86,95,384/- has been utilised from project grants and funds. Out of the amount utilised, Rs.81,77,625/- and Rs.39,49,010/- have been transferred to Reserve Fund and Administration Fund representing the transfers on account of budgeted allocations as per terms of grant and donations to be utilised on the objects of the trust. The amount transferred to funds will be treated as utilisation of fund in the year in which actual expenditure will be incurred from these funds. Balance amount of Rs.6,65,68,749/- has been treated as utilisation from project grants and funds



8. *Whether during the period under report:

- (i) any foreign contribution was transferred to any FCRA registered association? Yes No No
- (ii) any foreign contribution was transferred to any Non FCRA registered association? Yes No No
- (iii) any functionary of the Association has been prosecuted or convicted under the law of the land? Yes No No
- (iv) any asset created out of foreign contribution is registered in names other than the name of Association? Yes No No
- (v) any domestic contribution has been credited in any "FCRA Account"? Yes No No
- (vi) the Association has received any foreign Contribution in an account other than the designated FCRA receipt Account? Yes No No
- (vii) the Association has utilised foreign contribution for any purpose other than the defined purposes in the FCRA certificate of registration or prior permission? Yes No No
- (viii) the Association has invested any foreign contribution in any speculative activity as defined in rule 4 of the Foreign Contribution (Regulation) Rules, 2011? Yes No No
- (ix) the Association or any of its functionary/office bearer has violated any of the conditions as enumerated under sub-section (4) of section 12 of the Act? Yes No No
- (x) the Association has made expenditure on Administrative expenses exceeding 20 per cent. of the foreign contribution received? Yes No No
- (xi) any fixed asset acquired out of foreign contribution has been sold out? Yes No No
- (xii) sale proceed of above fixed asset has been diverted/ has not been deposited in "FCRA Account"? Yes No No
- (xiii) any FD proceeds has been credited in any account other than the "FCRA Account"? Yes No No
- (xiv) any organization/entity not belonging to the Association is being managed/financially supported by the Association? Yes No No
- (xv) the Association has utilised any foreign contribution outside India? Yes No * No

Note: Wherever the answer of above question is in 'yes', brief details must be provided.

Declaration

We, Prayas, Initiatives in Health, Energy, Learning and Parenthood, hereby declare that the above particulars furnished by me are true and correct

I also affirm that the receipt of foreign contribution and its utilisation have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), and the rules, notifications or orders issued thereunder from time to time and the foreign contribution was utilised for the purpose(s) for which the association was granted registration by the Central Government.

SHANTANU DIXIT

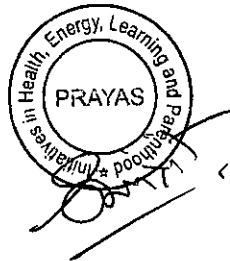
Place: Pune

Date: 7th December 2023

Name of the chief functionary

(Chairperson/President/Secretary/CEO)

(Seal of the person/association)



PRAYAS
Initiatives in Health, Energy, Learning and Parenthood (PRAYAS)
 Amrita Clinic, Athawale Corner, Karve Road, Deccan Gymkhana, Pune - 411 004.


Balance Sheet for Foreign Contributions as on 31st March 2023

Funds and Liabilities	Amount in Rupees		Property & Assets	Amount in Rupees	
Grants	4,19,69,385		Saving Accounts and Invesetments	13,08,05,798	
Less: Expenses Payable	69,866		Cash in hand	16,547	13,08,22,345
Add: Interest Receivable	1,93,828	4,20,93,347	Immovable Properties		
Capital Reserve		1,09,86,069	Office Space	77,76,897	
Funds	8,89,47,081		Movable Assets	32,09,172	1,09,86,069
Less: Expenses Payable	8,038		Interest Receivable		
Add: Interest Receivable	1,09,288	8,90,48,331	Projects	1,93,828	
Expenses payable			other than projects	1,09,288	3,03,116
Project	69,866		Advances		
Non project	8,038	77,904	(MSEDCL, Telephone, Internet deposit, TDS and other receivable)		94,121
TOTAL		14,22,05,651	TOTAL		14,22,05,651


Notes:

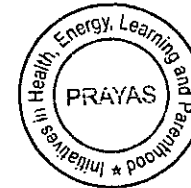
1. As per the consistant policy followed, recurring and non recurring (capital) expenditure made out of project grants are treated as utilisation of grants and accordingly, the Fixed Assets are directly deducted from unspent grants.
2. In case of Fixed Assets acquired out of grants/ out of specific funds/ Reserves, an equivalent amount is transferred to Capital Reserve as per Accounting Standard 12 on 'Accounting for Government Grants', issued by The Institute of Chartered Accountants of India.

For G.D. APTE & CO.
 Chartered Accountants
 Firm Registration No.100515W

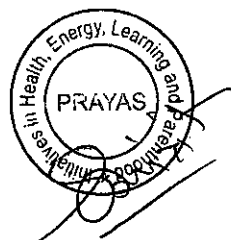

 Umesh S. Abhyankar
 Partner
 Membership No. 113053
 Date: 7th December 2023

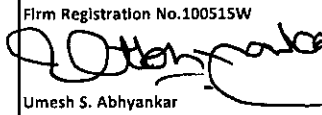

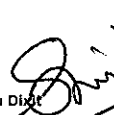
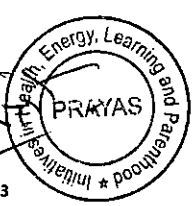



 Shantand Dixit
 Trustee, Prayas
 Date: 7th December 2023



PRAYAS			
Initiatives in Health, Energy, Learning and Parenthood (PRAYAS)			
Amrita Clinic, Athawale Corner, Karve Road, Pune - 411 004.			
Statement of Receipt and Payment for Foreign Contributions Received & Spent			
during the year 1st April 2022 to 31st March 2023			
Receipt	Amount Rs.	Payments	Amount Rs
The William and Flora Hewlett Foundation grant for Work on research and capacity building for sustainable power sector in India		The William and Flora Hewlett Foundation grant for Work on research and capacity building for sustainable power sector in India	
Opening balance	12,24,365	Project Expenditure	12,26,248
Funds received during the year	-	Capital Expenditure	-
Interest received	1,883	Closing Balance	-
Total	12,26,248	Total	12,26,248
Oak Foundation grant for Improve access and quality of supply to modern energy		Oak Foundation grant for Improve access and quality of supply to modern energy	
Opening balance	8,66,259	Project Expenditure	8,66,259
Funds received during the year	-	Capital Expenditure	-
Interest received	-	Closing Balance	-
Total	8,66,259	Total	8,66,259
John D. and Catherine T. MacArthur Foundation grant for Research on energy access and renewable based energy sector in India		John D. and Catherine T. MacArthur Foundation grant for Research on energy access and renewable based energy sector in India	
Opening balance	31,51,819	Project Expenditure	1,92,54,345
Funds received during the year	1,90,30,705	Capital Expenditure	92,648
Interest received	3,60,856	Closing Balance	31,96,387
Total	2,25,43,380	Total	2,25,43,380
Sequoia Climate Foundation grant for Accelerating demand side management and renewable energy adoption		Sequoia Climate Foundation grant for Accelerating demand side management and renewable energy adoption	
Opening balance	-	Project Expenditure	1,17,83,981
Funds received during the year	2,42,55,000	Capital Expenditure	97,933
Interest received	3,45,636	Closing Balance	1,27,18,722
Total	2,46,00,636	Total	2,46,00,636
Children Investment Funds grant for work on research and capacity building for sustainable power sector in India		Children Investment Funds grant for work on research and capacity building for sustainable power sector in India	
Opening balance	1,41,77,775	Project Expenditure	1,40,93,468
Funds received during the year	-	Capital Expenditure	1,46,768
Interest received	62,461	Closing Balance	-
Total	1,42,40,236	Total	1,42,40,236
World Resource Institute grant for Energy Transition Preparedness Initiative		World Resource Institute grant for Energy Transition Preparedness Initiative	
Opening balance	(9,41,081)	Project Expenditure	1,37,82,878
Funds received during the year	2,41,70,441	Capital Expenditure	1,24,750
Interest received	2,25,788	Closing Balance	95,47,520
Total	2,34,55,148	Total	2,34,55,148
Sequoia Climate Foundation grant for Research to support an energy efficient and renewables-based energy transition in India		Sequoia Climate Foundation grant for Research to support an energy efficient and renewables-based energy transition in India	
Opening balance	-	Project Expenditure	45,74,993
Funds received during the year	1,90,30,000	Capital Expenditure	77,484
Interest received	5,55,728	Closing Balance	1,49,33,251
Total	1,95,85,728	Total	45,74,993
International Agency for Research on Cancer grant for developing training materials on Cervical Cancer Program		International Agency for Research on Cancer grant for developing training materials on Cervical Cancer Program	
Opening balance	11,68,361	Project Expenditure	20,19,234
Funds received during the year	10,23,132	Capital Expenditure	1,16,400
Interest received	20,994	Closing Balance	76,853
Total	22,12,487	Total	22,12,487





The International Federation of Cervical Pathology and Colposcopy for training of medical health professionals in cervical cancer screening Opening balance Funds received during the year Interest received Total	4,80,270 1,05,650 13,873 5,99,793	The International Federation of Cervical Pathology and Colposcopy for training of medical health professionals in cervical cancer screening Project Expenditure Capital Expenditure Closing Balance Total	1,98,658 4,01,135 5,99,793
Keep a Child Alive grant to improve the health and wellbeing of women, children and families affected by HIV , TB and poverty in Pune Opening balance of the Grant Funds received during the year Interest received Total	35,27,111 15,77,963 83,556 51,88,630.13	Keep a Child Alive grant to improve the health and wellbeing of women, children and families affected by HIV , TB and poverty in Pune Project Expenditure Capital Expenditure Closing Balance Total	44,58,856 - 7,29,774 51,88,630
BMC Software India Pvt. Ltd. grant for conducting cervical cancer screening camps for creating awareness among women Opening balance Funds received during the year Interest received Total	- 32,69,700 14,476 32,84,176	BMC Software India Pvt. Ltd. grant for conducting cervical cancer screening camps for creating awareness among women Project Expenditure Capital Expenditure Closing Balance Total	- 32,84,176 - 32,84,176
Donation for 'Youth in Transition' Opening Balance Funds received during the year Interest received Total	3,52,172 - 13,571 3,65,743	Donation for 'Youth in Transition' Project Expenditure Capital Expenditure Closing Balance Total	- - 3,65,743 3,65,743
Maharashtra Foundation grant for Post COVID 19 care program Opening balance Funds received during the year Interest received Total	1,71,788 - 1,236 1,73,024	Maharashtra Foundation grant for Post COVID 19 care program Project Expenditure Capital Expenditure Closing Balance Total	1,73,024 - - 1,73,024
Received donation from Shriram Mulgund Total	10,000 10,000	Expenses incurred Total	10,000 10,000
<u>Funds</u> <u>Opening Balances</u> Reserve Fund Administration Fund Girish Sant Memorial Activities Fund <u>Additions during the year</u> Reserve Fund (Transferred from project) Administration Fund (Transferred from project) Girish Sant Memorial Activities Fund (Donation) <u>Interest received</u> Reserve Fund Administration Fund Girish Sant Memorial Activities Fund Total	4,99,06,304 2,57,36,130 88,674 81,87,625 39,49,010 - 22,05,598 11,28,899 573 9,12,02,814	<u>Expenditure Out of</u> Reserve Fund - On Object of Trust Administration Fund - Administrative Expenditure Girish Sant Memorial Activities Fund <u>Closing Balances:</u> Reserve Fund Administration Fund Girish Sant Memorial Activities Fund Total	1,24,269 20,42,217 89,247 6,01,75,258 2,87,71,823 - 9,12,02,814
For G.D. APTE & CO. Chartered Accountants Firm Registration No.100515W Umesh S. Abhyankar Partner Membership No. 113053 Date: 7th December 2023	 	 Shantanu Dixit Trustee, Prayas Date: 7th December 2023 	

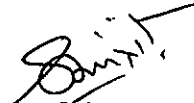
PRAYAS Initiatives in Health, Energy, Learning and Parenthood (PRAYAS) Amrita Clinic, Athawale Corner, Karve Road, Pune - 411 004.					
Project Income and Expenditure Account for Foreign Contributions Received & Spent during the year 1st April 2022 to 31st March 2023					
EXPENDITURE	AMOUNT RS	AMOUNT RS	INCOME	AMOUNT RS	AMOUNT RS
Expenses on the object of the Trust (Project expenses)			Amounts utilised from various grants for expenses		
Promotion and Research of Renewable Energy, Energy Conservation, Energy Policy and Improving Electricity Services			Promotion and Research of Renewable Energy, Energy Conservation, Energy Policy and Improving Electricity Services	5,37,94,258	
As per Receipt and Payment Account	5,37,30,934				
Add: Expenses payable for FY 2022-2023	69,866				
Less: Expenses payable for FY 2021-22	6,542	5,37,94,258			
Programs on Health, HIV/ AIDS			Programs on Health, HIV/ AIDS	98,57,737	6,36,51,995
As per Receipt and Payment Account	98,58,551				
Add: Expenses payable for FY 2022-2023	-				
Less: Expenses payable for FY 2021-22	814	98,57,737			
Additions to the Funds from various Projects			Amounts Transferred from Various projects		
Administration Fund	39,49,010		- Promotion and research of renewable energy, energy conservation, energy policy and improving electricity services	1,18,51,238	
Reserve Fund	81,77,625	1,21,26,635	- Programs on Health, HIV/ AIDS	2,75,397	1,21,26,635
Interest Income Transferred to Funds			Interest Income		
-Administration Fund	10,94,508		-Administration Fund	10,94,508	
-Reserve Fund	21,44,269		-Reserve Fund	21,44,269	
-Girish Sant Memorial Activities Fund	573	32,39,350	-Girish Sant Memorial Activities Fund	573	32,39,350
Expenses on Object of the Trust (Utilisation of funds)			Amounts utilised from various funds for administrative expenses and on the objects of Trust		
- Administration Fund	20,42,217		- Administration Fund	20,39,217	
Add: Expenses payable for FY 2022-2023	-				
Less: Expenses payable for FY 2021-22	3,000	20,39,217			
- Reserve Fund	1,24,269		- Reserve Fund	1,24,951	
Add: Expenses payable for FY 2022-2023	8,038				
Less: Expenses payable for FY 2021-22	7,356	1,24,951			
- Girish Sant Memorial Activities Fund	89,247		- Girish Sant Memorial Activities Fund	89,247	22,53,415
Add: Expenses payable for FY 2022-2023	-				
Less: Expenses payable for FY 2021-22	-	89,247			
Expenses on Object of the Trust (Utilisation of other receipts)			Other receipts		
- Establishment Expenses	10,000	10,000	- Other Income	10,000	10,000
Total (Rs)		8,12,81,395	Total (Rs)		8,12,81,395


The Statement on Significant Accounting Policies form an integral part of the Income and Expenditure Account

For G.D. APTE & CO.
Chartered Accountants
Firm Registration No.100515W


Umesh .S. Abhyankar
Partner
Membership No. 113053
Date: 7th December 2023




Shantanu Dixit
Trustee, Prayas
Date: 7th December 2023



Re.: Initiative in Health, Energy, Learning and Parenthood (PRAYAS)

Significant Accounting Policies for the year 2022-23 (For financial Statements prepared under Foreign Contribution Regulation Act, 2010):

1. Method of Accounting:

- i. All Income and Expenditure having material bearing on the financial statements are generally accounted on accrual basis unless otherwise stated.
- ii. Revenue expenses for projects are treated as project expenditure in the year in which the expenditure is incurred.

2. Project Grants:

Project Grants received are treated as liabilities.

Expenditure directly related to projects is treated as expenditure of the respective projects. Indirect and common expenditure related to projects is apportioned over different projects as determined by trustees.

3. Fixed Assets:

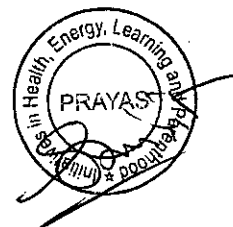
In case of Fixed Assets acquired out of grants/ out of specific funds/ Reserves, an equivalent amount is transferred to Capital Reserve as per Accounting Standard 12 on 'Accounting for Government Grants', issued by The Institute of Chartered Accountants of India.

4. Interest on Fixed deposits and Saving bank accounts:

Interest on Fixed deposits and saving bank accounts is allocated to grant accounts of the various projects, Administrative fund, Girish Sant Memorial Activities fund and Reserve fund on the basis of quarterly closing balances of respective unspent grants and funds.

5. Administration Fund:

Additions to the fund are the amounts transferred from project as per the approved budget towards accounting, administrative and other such expenses and activities expenses on the object of the Trust for current as well as future period.



6. Reserve Fund:

Reserve Fund represents transfer on account of budgeted allocations as per terms of grant and other donations to be utilized on the objects of the trust. The fund is utilized on the objects of the Trust.

7. Girish Sant Memorial Activities Fund (GSMA Fund)

The fund has been created with the intention to carry out the activities such as annual lecture and one year fellowship to young researchers. Specific donations received have been transferred and credited to this fund and expenditure during the year has been deducted from this fund.




Shantanu Dixit
Trustee

Initiatives in Health, Energy,
Learning & Parenthood (PRAYAS)
Date: 7th December 2023



For G. D. Apte & Co.
Chartered Accountants
Firm Registration No. 100515W



Umesh S Abhyankar
Partner
Membership No. 113053
Date: 7th December 2023