

AGARWAL VIJAY & ASSOCIATES
CHARTERED ACCOUNTANTS

CERTIFICATE

We have audited the account of PARTNERS FOR URBAN KNOWLEDGE, ACTION AND RESEARCH (P U K A R) having its registered office at 272, MUNICIPAL TEMEMENTS, SHIVAJI NAGAR, BMC COLONY, KHER WADI ROAD, BANDRA (E), MUMBAI -400051, for the year ended 31st March 2024 and having FCRA Registration No. 083781042 dated 24.11.2005 (valid till 31/03/2028), and examined all relevant books and vouchers and certify that according to the audited account:

(i) The brought forward foreign contribution at the beginning of the financial year was **Rs.43,64,877.11.**

(ii) Foreign contribution worth **Rs.1,84,34,073.00** was received by the Association during the financial year **April 2023 – March 2024.**

(iii) Interest accrued on foreign contribution and other income derived from foreign contribution and interest thereon income tax refund **Rs.8,21,595.00** was received by the Association during the financial year **April 2023 – March 2024.**

(iv) The balance of unutilised foreign contribution with the Association at the end of the financial year March 2024 was **Rs.99,60,764.09**

(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 Foreign Contribution (Regulation) Act, 2010

For Agarwal Vijay & Associates

FRN:116832W

Chartered Accountants

(Vijay Agarwal)

Partner

M. No.032174

UDIN : 24032174BKBFZV2616



Place: Mumbai

Date: 10/09/2024

PUKAR

PARTNERS FOR URBAN KNOWLEDGE, ACTION AND RESEARCH

Balance Sheet of Foreign Contribution Account, as at 31st March, 2024

	Schedule	31st March, 2024 Rupees
<u>SOURCES OF FUNDS:</u>		
Earmarked and Grant Fund	1	2,61,05,787
Fixed Assets Reserve Fund	2	4,77,598
Total		2,65,83,385
<u>APPLICATION OF FUNDS:</u>		
Fixed Assets	A	4,77,598
<u>Current Assets, Loans and Advances</u>		
Cash and Cash Equivalents	3	2,59,60,764
Tax deducted at source - recoverable	4	1,45,023
Total		2,65,83,385

For AGARWAL VIJAY & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Regn. No. 116832W

Vijay Agarwal
(VIJAY AGARWAL)

Partner

Mem.No.032174

UDIN: 24032174BKBFZV2616

Place: Mumbai

Date: 10/09/2024



Sheela Patel
TRUSTEE

**Partners for Urban Knowledge,
Action & Research
(PUKAR)**

[Signature]
TRUSTEE

**Partners for Urban Knowledge,
Action & Research
(PUKAR)**

PUKAR

PARTNERS FOR URBAN KNOWLEDGE, ACTION AND RESEARCH

Schedule to and forming part of Balance Sheet of Foreign Contribution as at 31st March 2024

SCH NO.	PARTICULARS	31st March, 2024	31st March, 2024	31st March, 2024
		Rupees	Rupees	Rupees
1	Earmarked Grant Fund			
	Opening Balance		66,65,149	
	Add :			
	Grant Received during the year	1,30,85,052	1,30,85,052	
	LESS:			
	Expenses withdrawn from Earmarked Fund	54,94,306		
	Resource allocation	17,58,988	72,53,294	
				1,24,96,907
	PUKAR Core expenditure Fund Account			
	Opening Balance		80,29,695	
	ADD:			
	Donation received	53,49,021		
	Interest earned from Bank	8,47,716		
	Transferred from Earmarked Fund	17,58,988		
	LESS:			
	Expenses withdrawn from PUKAR Core Fund	23,76,540	79,55,725	
			23,76,540	
				1,36,08,880
	Total			2,61,05,787
2	Fixed Assets Reserve Fund			
	Balance as per last balance sheet		7,99,303	
	Addition during the year-	-	-	
			7,99,303	
	Less: Deduction for the year	2,14,668		
	Less: Depreciation for the year	1,07,037		
			3,21,705	
	Total			4,77,598
3	Cash and Cash Equivalents			
	Balances with Scheduled Banks:In Savings Bank account			
	With State Bank of India-Designated a/c:'40255228563	93,06,661		
	With Bank of Baroda-Utilisation a/c '06700100017980	19,083		
	With Bank of Baroda-Utilisation a/c '06700100005257	6,35,021		
			99,60,764	
	In Fixed Deposit Accounts with Bank of Baroda		1,60,00,000	
	Total			2,59,60,764
4	Loans and Advances/Receivables			
	Tax deducted at source on interest		1,45,023	
	Total			1,45,023

For AGARWAL VIJAY & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Regn. No. 116832W

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Sheela Patel
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Ms. Shilpa
TRUSTEE
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PARTNERS FOR URBAN KNOWLEDGE ACTION AND RESEARCH

Income and Expenditure Account of Foreign Contribution Account for the year ended 31st March 2024

			2023-24
	Rupees	Rupees	Rupees
INCOME			
Bank Interest (Savings Account)	45,699		
Bank interest (Fixed Deposits)	8,01,240		
Interest on income tax refund	777		
Total interest income		8,47,716	
Grant received during the year	1,30,85,052		
Donation received during the year	53,49,021		
Total		1,84,34,073	
Total			1,92,81,789
Less: Transferred to Earmarked Grant (Funders) account		1,30,85,052	
Less: Transferred to PUKAR Core Expenditure account		61,96,737	
			1,92,81,789
			NIL
EXPENSES			
I Core Expenses			
a) Establishment Expenses	2,16,363		
		2,16,363	
b) Programme administrative expenses :			
Programme administration expenses	4,67,000		
		4,67,000	
			6,83,363
II Project/Programme activity expenses			
i) Journey Towards Dignity(Adolescent Girls Training)	34,99,472		
ii) Ethnographic Study	2,01,020		
iii) Breast Cancer Screening	11,32,260		
iv) Breast Cancer Screening	1,94,554		
		50,27,306	
i) Youth Fellowship Program	19,72,852		
ii) Expenditure on Objects of the trust	1,87,325		
Total Expenditure on project/programme activity		21,60,177	
			71,87,483
Total expenditure			78,70,846
Total			78,70,846
Less: Transferred to Grants (Funders) account		54,94,306	
Less: Transferred to PUKAR Core Expenditure Fund		23,76,540	
Total			78,70,846
Surplus for the year			NIL

For AGARWAL VIJAY & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Regn. No. 116832W

Vijay Agarwal
(VIJAY AGARWAL)

Partner

Mem.No.032174

UDIN: 24032174BKBZV2616

Place: Mumbai

Date: 10/09/2024



Sheela Patel

TRUSTEE
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Upendra

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PARTNERS FOR URBAN KNOWLEDGE, ACTION AND RESEARCH

Forming part of Balance Sheet and statement of fixed assets of foreign contribution account as at 31st March 2024

FIXED ASSETS

ANNEXURE-A

Description	WDV as on 01.04.2023	Addition during year	Deduction/ Adjustment	Total as on 31.03.2024	Depreciation for the year	WDV AS ON 31.03.2024
Computers & Printers, accessories	93,554	-	6,985	86,569	34,628	51,941
Furniture	64,485	-	18,460	46,025	4,603	41,422
Office equipment	15,295	-	921	14,374	2,156	12,218
Project equipment	6,25,969	-	1,88,302	4,37,667	65,650	3,72,017
Total	7,99,303	-	2,14,668	5,84,635	1,07,037	4,77,598



Sheela Patel
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PARTNERS FOR URBAN KNOWLEDGE ACTION AND RESEARCH

STATEMENT OF EXPENSES FOR INCOME AND EXPENDITURE ACCOUNT OF FOREIGN CONTRIBUTION FOR TH YEAR ENDED ON 31st MARCH 2024

SUMMARY OF GRANTS/RECEIPTS AND UTILISATION - FOREIGN CONTRIBUTION ACCOUNT													
	NAME OF PROJECT/PROGRAM	BREAST CANCER SCREENING			JOURNEY TOWARDS DIGNITY PROGRAM(ADOLESCENT GIRLS TRAINING PROGRAM)	ETHNOGRAPHIC STUDY OF AN INDIAN SLUM	YOUTH FELLOWSHIP PROGRAM	GENERAL RESERVE FUND (FLEXI)	TOTAL GRANTS/UTILISATION	YOUTH FELLOWSHIP PROGRAM	PUKAR'S CORE FUND - PUKAR'S ACCOUNT	TOTAL YOUTH FELLOWSHIP AND CORE FUND ACCOUNT	TOTAL -RECEIPT: GRANT -CORE FUND AND ITS UTILISATION
Sr. No	Funders' name	Stiching Daida	The Basti Project	Empower - The Emerging Markets	National Science Foundation- (Northeastern University)	India Development Service	PUKAR	TOTAL GRANTS/UTILISATION	PUKAR				
	RECEIPTS	A	B	C	D	E	F	G=(A TO F)	H	I	J=(H+I)	K= (G+J)	
1	GRANT RECEIPTS	13,41,150	-	47,36,558	8,71,489	61,35,855	-	1,30,85,052	-	-	-	-	1,30,85,052
2	DONATIONS AND OTHER INCOME	-	-	-	-	-	-	-	-	53,49,021	53,49,021	53,49,021	53,49,021
3	INTEREST ON GRANT AMOUNT SB ACCOUNT	-	-	-	-	-	-	-	-	45,699	45,699	45,699	45,699
4	INTEREST ON FIXED DEPOSITS	-	-	-	-	-	-	-	-	8,01,240	8,01,240	8,01,240	8,01,240
5	INTREST ON INCOME TAX REFUND	-	-	-	-	-	-	-	-	777	777	777	777
6	TOTAL (Sr.no 1 to 6)	13,41,150	-	47,36,558	8,71,489	61,35,855	-	1,30,85,052	-	61,96,737	61,96,737	1,92,81,789	1,92,81,789
	UTILISATION												
7	SALARIES AND CONSULTANCY/PROF FEES	11,01,030	-	25,33,225	2,01,020	-	-	38,35,275	10,93,990	6,000	10,99,990	49,35,265	49,35,265
8	PROJECT ACTIVITIES AND RELATED EXPENSES	31,230	1,94,554	9,66,247	-	-	-	11,92,031	8,78,862	1,67,631	10,46,493	22,38,524	22,38,524
9	DISSIMINATION ACTIVITIES	-	-	-	-	-	-	-	-	13,694	13,694	13,694	13,694
10	TOTAL PROJECT ACTIVITIES (Sr.no 7+8+9)	11,32,260	1,94,554	34,99,472	2,01,020	-	-	50,27,306	19,72,852	1,87,325	21,60,177	71,87,483	71,87,483
11	ESTABLISHMENT/ADMIN. EXPENDITURE	72,000	-	22,000	3,73,000	-	-	4,67,000	-	2,16,363	2,16,363	6,83,363	6,83,363
12	TOTAL (Sr.no 10+ +12)	12,04,260	1,94,554	35,21,472	5,74,020	-	-	54,94,306	19,72,852	4,03,688	23,76,540	78,70,846	78,70,846
13	ADD: RESOURCE ALLOCATION COSTS TO UTILISATION	1,36,890	1,00,853	9,97,575	5,23,670	-	-	17,58,988	-	-	-	17,58,988	17,58,988
14	TOTAL UTILISATION (Sr.no. 12+ 13)	13,41,150	2,95,407	45,19,047	10,97,690	-	-	72,53,294	19,72,852	4,03,688	23,76,540	96,29,834	96,29,834
15	RECEIPT LESS UTILISATION DURING THE YEAR-	-	-2,95,407	2,17,511	-2,26,201	61,35,855	-	58,31,758	-19,72,852	57,93,049	38,20,197	96,51,955	96,51,955
16	BALANCE AS ON 31ST MARCH 2023 - GRANT, GENERAL RESERVE FUND AND CORE FUND	-	4,89,407	38,18,102	2,26,201	-	21,31,439	66,65,149	-	80,29,695	80,29,695	1,46,94,844	1,46,94,844
17	ADD: RESOURCE ALLOCATION COSTS	-	-	-	-	-	-	-	-	17,58,988	17,58,988	17,58,988	17,58,988
18	BALANCE AS ON 31ST MARCH 2024 - GRANT, GENERAL RESERVE FUND AND CORE FUND	-	1,94,000	40,35,613	-	61,35,855	21,31,439	1,24,96,907	-19,72,852	1,55,81,732	1,36,08,880	2,61,05,787	2,61,05,787

For AGARWAL VIJAY & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Regn. No. 116832W



Vijay Agarwal
VIJAY AGARWAL
Partner

Mem.No.032174

UDIN: 24032174BKBZV2616

Place: Mumbai

Date: 10/09/2024

Shubra Patel
TRUSTEE
Partners for Urban Knowledge,
Action & Research
(PUKAR)

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PUKAR PARTNERS FOR URBAN KNOWLEDGE ACTION AND RESEARCH

SUMMARY OF GRANTS -CORE FUND UTILISATION OF FOREIGN CONTRIBUTION ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024

SUMMARY OF GRANTS/RECEIPTS AND UTILISATION - FOREIGN CONTRIBUTION ACCOUNT												
NAME OF PROJECT/PROGRAM		BREAST CANCER SCREENING										
Sr. No	Fundere's name	JOURNEY TOWARDS DIGNITY PROGRAM (ADOLESCENT GIRLS TRAINING PROGRAM)		ETHNOGRAPHIC STUDY OF AN INDIAN SLUM	YOUTH FELLOWSHIP PROGRAM	GENERAL (FLEXI) RESERVE FUND	TOTAL GRANTS/UTILISATION	YOUTH FELLOWSHIP PROGRAM	PUKAR'S CORE FUND - PUKAR'S ACCOUNT	TOTAL YOUTH FELLOWSHIP AND CORE FUND ACCOUNT	TOTAL -RECEIPT- GRANT -CORE FUND AND UTILISATION	
		Stitching Daida Breast Cancer Project	The Basti Project									
		A	B	C	D	E	F	G=(A TO F)	H	I	J=(H+I)	K=(G+J)
PROJECT ACTIVITIES AND RELATED EXPENSES												
1	Workshop, capa.bldg, awareness, outreach, Events , accreditation, Surveys , Sono/Mono Graphy	23,033	17,000	1,45,298	-	-	1,85,331	6,77,900	10,763	6,88,663	8,73,994	
2	Payment to Resource persons	-	-	19,095	-	-	-	33,700	-	33,700	33,700	
3	Exposure Visit	-	-	2,69,696	-	-	2,69,696	-	-	-	19,095	
4	Field office/space rent , electricity and maintenance	7,447	-	96,811	-	-	1,04,258	4,560	738	5,298	2,69,696	
5	Field travel , lodging and boarding	-	-	-	-	-	-	-	1,40,000	1,40,000	1,40,000	
6	IRB cost, Ethics committee members	-	-	-	-	-	-	-	-	-	1,09,556	
7	Stationery,Diaries,cartridge, photocopies for project	-	9,554	-	-	-	9,554	13,702	-	13,702	23,256	
8	Brochure, Handouts, program related articles	750	-	-	-	-	750	-	4,130	4,130	4,880	
9	Books/periodicals/reading material, subscription, training Kit	-	-	1,080	-	-	1,080	-	-	-	1,080	
10	Purchase of Accessories/catridge for equipment	-	1,68,000	-	-	-	1,68,000	-	-	-	1,68,000	
11	Mental health and academic support to communities girls	-	-	3,15,767	-	-	3,15,767	-	-	-	3,15,767	
12	Sanitary Napkins /Pads	-	-	1,18,500	-	-	1,18,500	-	-	-	1,18,500	
13	Health-Accident insurance premium for Project team	-	-	-	-	-	-	-	12,000	12,000	12,000	
14	Research expenses for research grupus	-	-	-	-	-	-	1,49,000	-	1,49,000	1,49,000	
15	TOTAL -PROJECT ACTIVITIES AND RELATED EXPENSES	31,230	1,94,554	9,66,247	-	-	11,92,031	8,78,862	1,67,631	10,46,493	22,38,524	
DISSIMINATION ACTIVITIES												
1	Website and related expenses, ezine, bulk email,	-	-	-	-	-	-	-	13,694	13,694	13,694	
	TOTAL-DISSIMINATION ACTIVITIES	-	-	-	-	-	-	-	13,694	13,694	13,694	

For AGARWAL VIJAY & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Regn. No. 116832W



Yash Agarwal
(VIJAY AGARWAL)

Partner

Mem.No.032174

UDIN: 24032174BKBZV2616

PLACE: MUMBAI

Date: 10/09/2024

Shubhash Patel
TRUSTEE
Partners for Urban Knowledge
Action & Research
(PUKAR)

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(PUKAR)

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PARTNERS FOR URBAN KNOWLEDGE ACTION AND RESEARCH
SUMMARY OF GRANTS - CORE FUND UTILISATION OF FOREIGN CONTRIBUTION ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024

SUMMARY OF GRANTS/RECEIPTS AND UTILISATION - FOREIGN CONTRIBUTION ACCOUNT												
Sr. No	NAME OF PROJECT/PROGRAM	BREAST CANCER SCREENING		JOURNEY TOWARDS DIGNITY PROGRAM (ADOLESCENT GIRLS TRAINING)	ETHNOGRAPHIC STUDY OF AN INDIAN SLUM	YOUTH FELLOWSHIP PROGRAM	GENERAL (FLEXI) RESERVE FUND	TOTAL GRANTS/UTILISATION	YOUTH FELLOWSHIP PROGRAM	PUKAR'S CORE FUND - PUKAR'S ACCOUNT	TOTAL YOUTH FELLOWSHIP AND CORE FUND ACCOUNT	TOTAL RECEIPT GRANT - CORE FUND AND UTILISATION
		Stichting Daida - Breast Cancer Project	The Basti Project									
	Funders' name											
		A	B	C	D	E	F	G=(A TO F)	H	I	J=(H+I)	K=(G+J)
	ESTABLISHMENT/ADMINISTRATIVE EXPENDITURE											
1	Principal Investigator , Research, Evaluation									142000	1,42,000	
2	Accountant			15,000	1,30,000			1,45,000	-		-	1,45,000
3	Accounts Assistant	72,000	-	-	45,000			1,17,000	-		-	1,17,000
4	HR and Admin. Manager	-	-	7,000	1,98,000			2,05,000	-		-	2,05,000
5	Communication/internet charges	-	-	-	-			-	-	10,595	10,595	10,595
6	Office maintenance, supplies	-	-	-	-			-	-	195	195	195
7	Bank related expenses	-	-	-	-			-	-	63,573	63,573	63,573
	TOTAL ESTABLISHMENT/ADMINISTRATIVE EXPENDITURE	72,000	-	22,000	3,73,000	-	-	4,67,000	-	2,16,363	2,16,363	5,41,363

For AGARWAL VIJAY & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Regn. No. 116832W



Agarwal
(VIJAY AGARWAL)

Partner

Mem.No.032174

UDIN: 24032174BKBFZV2616

PLACE: MUMBAI

Date: 10/09/2024

Shraddha Patel
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Agarwal
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PARTNERS FOR URBAN KNOWLEDGE, ACTION AND RESEARCH

Receipt and Payment Account of Foreign Contribution Account, for the year ended 31st March, 2024

	Rupees	Rupees
RECEIPTS:		
FOREIGN CONTRIBUTION RECEIVED IN CASH/KIND(VALUE)		
a. Brought forward foreign contribution at the beginning of the year (excluding fixed deposit of Rs.1,02,14,215/-)		43,64,877
b. Interest and other receipt during the year		
Interest on savings Account	45,699	
Interest on Fixed Deposits (Net of Tax Deducted at Source)	7,23,231	
Interest on Income tax refund	777	
		7,69,707
c. Foreign contribution received during the financial year		
i) Directly from Foreign sources Earmarked Fund	1,30,85,052	
ii) Donation from Foreign Sources	53,49,021	
		1,84,34,073
d. Income tax refund and TDS refund		51,888
Total (A)		2,36,20,545
DETAIL OF UTILISATION OF FOREIGN CONTRIBUTION		
a. Total utilisation for project activities as per aim and objective of the association	71,87,483	
b. Total administrative expenses as provided in the Rule 5, FCTA 2011	6,83,363	
d. Deposits withdrawn and deposited to bank account (Net)	57,85,785	
c. Tax deducted at source paid in advance	3,150	
Total (B)		1,36,59,781
(Total A Less B)		99,60,764
BALANCE OF UNUTILIZED FOREIGN CONTRIBUTION IN CASH/BANK, AT THE END OF THE YEAR(A-B) (excluding fixed deposit of Rs.1,60,00,000/-)		99,60,764

For AGARWAL VIJAY & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Regn. No. 116832W


(VIJAY AGARWAL)

Partner

Mem.No.032174

UDIN: 24032174BKBFZV2616

Place: Mumbai

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PARTNERS FOR URBAN KNOWLEDGE, ACTION AND RESEARCH

Statement of Significant Accounting Policies Adopted by the Trust and notes Forming Part of Accounts

Significant Accounting Policies:

System of Accounting

The Trust follows the cash systems of accounting and thereby recognizes income and expenditure on receipt and payment basis.

Grants

Trust receives funds for its activities from various funders/donors for executing specific projects. The expenses incurred by the Trust are allocated to various projects/ activities as per agreement with funders/donors.

Grants/donations received towards specific purposes, are credited directly to respective Earmarked Funds. Income earned on utilization of earmarked funds, are transferred to the respective Earmarked Funds as per requirement of Funder/donors. Corresponding direct expenditure incurred are withdrawn from the respective Earmarked Funds.

For AGARWAL VIJAY & ASSOCIATES
Firm Regn. No. 116832W
CHARTERED ACCOUNTANTS


VIJAY AGARWAL

Partner

UDIN : 24032174BKBFZV2616

Mem. No. 032174

Place: Mumbai

Date: 10/09/2024

