

INDEPENDENT AUDITORS' REPORT

To the Governing Body of Parivaar Education Society Report on the audit of the Financial Statements

Opinion

We have audited the Financial Statements of **PARIVAAR EDUCATION SOCIETY ("the Society or entity")**, a society registered under The West Bengal Societies Registration Act, 1961, (Registration Number-S/IL/18396) having PAN number AAATP8497J which comprise the Balance Sheet as at March 31st 2023, the Income and Expenditure Account and the Receipts and Payments Account for the year then ended, and notes to the Financial Statements, including a summary of significant Accounting Policies and other explanatory information.

In our opinion, and to the best of our information and according to the explanations given to us, the accompanying Financial Statements give a true and fair view of the financial position of the entity as at March 31, 2023, and of its excess of income over expenditure for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management and Board of Governing Body responsibilities for the Financial Statements

The Society's management and Board of Governing Body are responsible for the preparation of these Financial Statements that give a true and fair view of the state of affairs, result of operation and Cash Flows of the entity in accordance with the Accounting Principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's Financial Reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluation the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Place: Kolkata

Date: 7th August 2023



For Jha Yadav & Co.

Chartered Accountants

Firm ICAI Registration No: 327725E

A. Yadav

A. Yadav

Partner

Membership No.064449

UDIN No: 23064449BGRYGD6277

Parivaar Education Society
Balance Sheet as at 31 March 2023
(all amounts are in Indian Rupees)

| | Notes | As at 31 March 2023 | As at 31 March 2022 |
|--------------------------------------|-------|------------------------|------------------------|
| LIABILITIES | | | |
| SOURCES OF FUNDS | | | |
| Corpus Fund | 2 | 19,44,95,015 | 19,44,95,015 |
| General Fund | 3 | 1,47,27,49,459 | 1,35,33,08,009 |
| | | <u>1,66,72,44,474</u> | <u>1,54,78,03,024</u> |
| LIABILITIES AND PROVISION | | | |
| Current Liabilities | 4 | 2,13,28,135 | 2,81,17,461 |
| Provision | 5 | 2,36,000 | 2,36,000 |
| | | <u>2,15,64,135</u> | <u>2,83,53,461</u> |
| TOTAL | | <u>1,68,88,08,609</u> | <u>1,57,61,56,485</u> |
| ASSETS | | | |
| PROPERTY, PLANT AND EQUIPMENT | | | |
| Net Block (Closing WDV) | 6 | 61,61,39,082 | 64,25,02,018 |
| Capital work-in-progress | | 4,45,70,898 | - |
| | | <u>66,07,09,980</u> | <u>64,25,02,018</u> |
| Fixed deposit with bank | 7 | 96,21,70,000 | 82,06,00,000 |
| Security Deposits | 8 | 29,21,343 | 26,38,402 |
| OTHER ASSETS | | | |
| Cash and Cash equivalents | 9 | 1,47,68,342 | 7,91,74,737 |
| Loan and Advances | 10 | 26,60,717 | 19,20,546 |
| Other receivables | 11 | 4,55,78,227 | 2,93,20,779 |
| | | <u>6,30,07,286</u> | <u>11,04,16,062</u> |
| TOTAL | | <u>1,68,88,08,609</u> | <u>1,57,61,56,485</u> |

Significant accounting policies 1
See Accompanying notes to the Financial Statement 2 to 23
The notes referred above form an integral part of the financial statements
As per our report of even date attached

For Jha Yadav & Co
Chartered Accountants
Firm Registration No: 327725E

A Yadav

A Yadav
Membership No. 064449
Partner
Place: Kolkata
Date: 7th August 2023
UDIN No.: 23064449BGRYGD6277

For and on behalf of
Parivaar Education Society

Vinayak Lohani

Vinayak Lohani
President
Place: Madhya Pradesh
Date: 7th August 2023

For and on behalf of
Parivaar Education Society

Kapil Bharadwaj

Kapil Bharadwaj
Secretary
Place: Madhya Pradesh
Date: 7th August 2023



PARIVAAR EDUCATION SOCIETY PARIVAAR EDUCATION SOCIETY

Founder & President

Secretary

Parivaar Education Society
Income and Expenditure Account for the year ended 31 March 2023
(all amounts are in Indian Rupees)

| | Notes | For the year ended 31 March 2023 | For the year ended 31 March 2022 |
|---|-------|-------------------------------------|-------------------------------------|
| Income | | | |
| Donation | 12 | 80,43,83,453 | 75,99,02,581 |
| Interest Received | | | |
| Interest on Fixed deposit | | 4,90,90,019 | 3,87,80,852 |
| Interest from Bank | | 7,11,090 | 10,74,478 |
| Other Income | 13 | 2,32,260 | 5,16,241 |
| Total Income | | 85,44,16,822 | 80,02,74,152 |
| Expenditure | | | |
| Residential - West Bengal | 14 | 8,34,89,354 | 4,51,43,322 |
| Residential - Madhya Pradesh | 15 | 2,47,09,653 | 89,15,498 |
| Seva Kutir | 16 | 40,26,52,039 | 40,23,17,644 |
| Ambulance Services | 17 | 10,90,03,076 | 3,88,83,852 |
| Vision restoration of Elderly | 18 | 2,41,85,466 | 3,39,90,743 |
| Mobile Clinic | 19 | 2,73,67,809 | 1,67,57,615 |
| Other Charitable Activities | 20 | 29,71,372 | 1,63,19,125 |
| Depreciation | 6 | 5,81,97,182 | 4,69,66,477 |
| Other Expenditure | 21 | 23,99,420 | 17,15,367 |
| Total Expenditure | | 73,49,75,373 | 61,10,09,643 |
| Excess of Income over expenditure (Transferred to General Fund) | | 11,94,41,449 | 18,92,64,509 |

Significant accounting policies 1
See Accompanying notes to the Financial Statement 2 to 23
The notes referred above form an integral part of the financial statements
As per our report of even date attached

For Jha Yadav & Co
Chartered Accountants
Firm Registration No: 327725E

A Yadav

A Yadav
Membership No. 064449
Partner
Place: Kolkata
Date: 7th August 2023
UDIN No.: 23064449BGRYGD6277

For and on behalf of
Parivaar Education Society

Vinayak Lohani
Vinayak Lohani
President
Place: Madhya Pradesh
Date: 7th August 2023

For and on behalf of
Parivaar Education Society

Kapil
Kapil Bharadwaj
Secretary
Place: Madhya Pradesh
Date: 7th August 2023

PARIVAAR EDUCATION SOCIETY PARIVAAR EDUCATION SOCIETY

Founder & President

Secretary



Parivaar Education Society
Receipt and Payment statement for the year ended 31 March 2023
(all amounts are in Indian Rupees)

| Particulars | 2022-23 | 2021-22 |
|---|-----------------------|-----------------------|
| Cash and Bank Balance (Opening) | 7,91,74,737 | 2,36,58,000 |
| Receipt: | | |
| General Donation | 80,43,83,453 | 75,99,02,581 |
| Interest Received on Fixed deposits and savings account | 3,50,60,287 | 3,34,68,650 |
| Fixed Deposit matured during the year | 86,33,38,000 | 1,01,33,15,048 |
| Other Income | 2,32,260 | 78,374 |
| Other Receivable | 3,88,515 | 4,37,867 |
| | 1,70,34,02,514 | 1,80,72,02,520 |
| Payment: | | |
| Revenue Expenditure (excluding Depreciation) | 67,67,78,190 | 56,40,43,168 |
| Capital Expenditure | 7,64,05,143 | 20,11,42,235 |
| Fixed Deposit made during the year | 1,00,49,08,000 | 1,00,10,00,000 |
| Security Deposit | 2,82,941 | 12,17,450 |
| TDS Receivable | 19,05,140 | 2,90,870 |
| Sundry Creditors / Others Laibilities | 67,89,325 | -1,59,02,320 |
| Advance to Staff / Suppliers | 7,40,171 | -1,05,620 |
| | 1,76,78,08,910 | 1,75,16,85,783 |
| Cash and Bank Balance (Closing) | 1,47,68,341 | 7,91,74,737 |

Significant accounting policies
See Accompanying notes to the Financial Statement
The notes referred above form an integral part of the financial statements
As per our report of even date attached

1
2 to 23

For Jha Yadav & Co
Chartered Accountants
Firm Registration No: 327725E

A Yadav

A Yadav
Membership No. 064449
Partner
Place: Kolkata
Date: 7th August 2023
UDIN No.: 23064449EGRYGD6277

For and on behalf of
Parivaar Education Society

Vineyak Lohani
Vineyak Lohani
President
Place: Madhya Pradesh
Date: 7th August 2023

For and on behalf of
Parivaar Education Society

Kapil
Kapil Bharadwaj
Secretary
Place: Madhya Pradesh
Date: 7th August 2023



PARIVAAR EDUCATION SOCIETY

Founder & President

PARIVAAR EDUCATION SOCIETY

Secretary

Note 1.

Significant accounting policies

a) Basis of preparation

The financial statement comprises of the Balance Sheet, Income & Expenditure and Receipt and Payment Statement. The financial statements of the Society have been prepared under the historical cost convention, on the accrual basis of accounting in accordance with applicable accounting standards issued by the Institute of Chartered Accountants of India and the generally accepted accounting principles ('GAAP'). The accounting policies adopted in preparation of financial statements are consistent with those of previous year.

The Society is a Level III enterprise in according with the "Applicability of Accounting Standards" issued by ICAI in November 2003. Accordingly, it is not required to comply fully or partially with certain Accounting Standards.

These Financial Statements have been prepared in accordance with all applicable Accounting Standards.

b) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods. Contingencies are recorded when it is probable that a liability will be incurred, and the amount can be reasonably estimated.

c) Property, plant and equipment and depreciation

Property, plant and equipment are stated at written down value. Cost includes inward freight, duties, taxes and expenses incidental to the installation of assets.

Depreciation on property, plant and equipment is provided on the basis of written down value method as per the rates prescribed under Income Tax Act, 1961.

d) General funds and Utilization

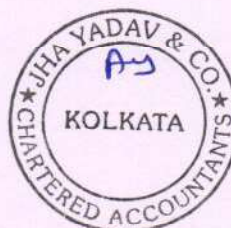
The Society receives general funds which are unrestricted in nature from foreign and local sources. The excess of income over expenditure during the year, being general purpose in nature is carried forward for use in the future periods.

Funds which are received towards specific Corporate Social Responsibility (CSR) are incurred for the purpose as per the existing MOUs with the Donors.

Donations received against specific fixed assets are utilized for the agreed purpose only.

e) Interest Income

Interest on fixed deposits is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.



f) Provisions and contingent liability

A provision is recognized in the financial statements where there exists a present obligation as a result of a past event, the amount of which is reliably estimable, and it is probable that an outflow of resources would be necessitated in order to settle the obligation. Contingent liability is a possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the enterprise, or is a present obligation that arises from past events but is not recognized because either it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or a reliable estimate of the amount of the obligation cannot be made.

g) Foreign exchange transactions

Transactions in foreign currency (donations received) are recorded at the exchange rate prevailing on the date of transaction.

h) Inventory

All items which are purchased for consumption are changed off at the time of procurement considering the limited period of use. Hence no inventory accounting is carried out.

i) Employees benefits

The Society's obligations towards various employee benefits have been recognized as follows:

Short term employee benefits

All employee benefits payable wholly within twelve months of rendering service are classified as short-term employee benefits. Benefits such as salaries, allowances, and leave-encashment are recognized in the Income and Expenditure Account in the period in which the employee renders the related services.

Long term employee benefits

Defined contribution plans: The Society's provident fund scheme is a defined contribution plan where the contribution paid/ payable under the scheme is recognized as an expense in the period in which the employee renders the related service. The Society's contributions are deposited with the Regional Provident Fund Commissioner and are charged to the Income and Expenditure Account.

j) Leases

Lease rental in respect of operating lease is charged to expense when due as per terms of the related agreement.

k) Donation in kind

Donation in kind is recorded at nil value in the books of the account of the Society.

l) Income Tax Provision

The Society is exempt from income tax under Section 12AA of the Income Tax Act, 1961 and hence no provision for taxation is required for current year tax expenses. Since, the Society is exempt from income tax, no deferred tax (asset or liability) is recognised in respect of timing difference.



Parlvaar Education Society
Notes forming part of the accounts
(all amounts are in Indian Rupees)

| | As at 31 March 2023 | As at 31 March 2022 |
|-----------------------------------|----------------------------|----------------------------|
| Note 2: Corpus Fund | | |
| Opening Balance | 19,44,95,015 | 19,44,95,015 |
| Less: Transferred to General Fund | - | - |
| Add: Received during the year | - | - |
| Closing Balance | <u><u>19,44,95,015</u></u> | <u><u>19,44,95,015</u></u> |

Corpus fund as disclosed above represents those donations for which requisite instruction has been obtained for treating the same as corpus. These funds are kept invested as per the guidance laid down in this respect under Income Tax Act, 1961.

| | As at 31 March 2023 | As at 31 March 2022 |
|---|------------------------------|------------------------------|
| Note 3: General Fund | | |
| Opening Balance | 1,35,33,08,009 | 1,16,40,43,500 |
| Add: Transfer from income and expenditure account | 11,94,41,449 | 18,92,64,509 |
| Closing Balance | <u><u>1,47,27,49,459</u></u> | <u><u>1,35,33,08,009</u></u> |

| | As at 31 March 2023 | As at 31 March 2022 |
|------------------------------------|---------------------------|---------------------------|
| Note 4: Current Liabilities | | |
| Sundry Creditors | 2,05,29,748 | 2,77,81,838 |
| Others Payable | 7,98,387 | 3,35,623 |
| | <u><u>2,13,28,135</u></u> | <u><u>2,81,17,461</u></u> |

| | As at 31 March 2023 | As at 31 March 2022 |
|--------------------------|------------------------|------------------------|
| Note 5: Provision | | |
| Provision for Audit Fees | 2,36,000 | 2,36,000 |
| | <u><u>2,36,000</u></u> | <u><u>2,36,000</u></u> |



PARIVAAR EDUCATION SOCIETY
WEST BENGAL

Note to the Financial Statement for the year ended 31st March 2023

Note 6: Property, Plants and Equipments

| Sr. No. | Particulars | Opening Block as on 1st April 2022 | Addition | Deduction / Adjustment | Net Block as on 31st March 2023 for depreciation | Depreciation for the year As on 31st March 2023 | | Closing Net Block after depreciation As on 31st March 2023 | As on 31st March 2022 |
|---------|----------------------------|------------------------------------|---------------------|------------------------|--|---|--------------------|--|-----------------------|
| | | | | | | Addition | Deduction | | |
| 1 | Land | 12,61,08,657 | 41,59,190 | - | 13,02,67,847 | - | - | 13,02,67,847 | 12,61,08,657 |
| 2 | Building | 20,89,68,633 | 12,19,71,007 | - | 33,09,39,639 | 2,69,75,368 | 2,69,75,368 | 30,39,64,271 | 20,89,68,633 |
| 3 | Plant & Machinery | 88,82,999 | 34,06,175 | - | 1,22,89,174 | 16,49,482 | 16,49,482 | 1,06,39,692 | 88,82,999 |
| 4 | Computer and Accessories | 10,40,949 | 20,01,900 | - | 30,42,849 | 8,89,740 | 8,89,740 | 21,53,109 | 10,40,949 |
| 5 | Furniture & Fixture | 1,18,17,513 | 48,30,312 | - | 1,66,47,825 | 15,25,860 | 15,25,860 | 1,51,21,965 | 1,18,17,513 |
| 6 | Ambulance | 8,98,02,924 | 2,38,29,692 | - | 11,36,32,616 | 1,70,44,892 | 1,70,44,892 | 9,65,87,724 | 8,98,02,924 |
| 7 | Vehicle | 4,96,91,922 | - | - | 4,96,91,922 | 74,53,788 | 74,53,788 | 4,22,38,134 | 4,96,91,922 |
| 8 | Utensils | 1,78,24,391 | - | - | 1,78,24,391 | 26,58,052 | 26,58,052 | 1,51,66,339 | 1,78,24,391 |
| | TOTAL | 51,41,37,988 | 16,01,98,276 | - | 67,43,36,264 | 5,81,97,182 | 5,81,97,182 | 61,61,39,082 | 51,41,37,988 |
| 9 | Capital - Work in progress | 12,83,64,031 | 5,12,16,903 | 13,50,10,036 | 4,45,70,898 | - | - | 4,45,70,898 | 12,83,64,031 |
| | Gross Total | 64,25,02,019 | 21,14,15,179 | 13,50,10,036 | 71,89,07,162 | 5,81,97,182 | 5,81,97,182 | 66,07,09,980 | 64,25,02,019 |
| | Previous Year | 48,83,26,262 | 20,11,42,235 | - | 68,94,68,496 | 4,69,66,477 | 4,69,66,477 | 64,25,02,019 | |

Note: Capital working progress includes advances to vendor: Rs. 34,97,983 (Previous Year Rs. 31,64,177)



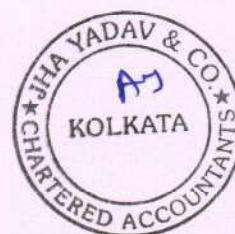
Parivaar Education Society
Notes forming part of the accounts
(all amounts are in Indian Rupees)

| | As at 31 March 2023 | As at 31 March 2022 |
|---|------------------------|------------------------|
| Note 7: Fixed Deposits with Banks | | |
| Opening Fixed Deposits | 82,06,00,000 | 83,29,15,048 |
| Add: Fixed deposit made during the year | 1,00,49,08,000 | 1,00,10,00,000 |
| Less: Fixed Deposit matured during the year | 86,33,38,000 | 1,01,33,15,048 |
| | <u>96,21,70,000</u> | <u>82,06,00,000</u> |
| Note 7.1: Fixed deposits maturing within a period of 12 months | 30,66,40,000 | 65,31,00,000 |
| Note 8: Security Deposits | | |
| Security Deposit against Rent | 10,000 | 10,000 |
| Security Deposit for Electricity | 3,23,139 | 3,02,781 |
| Security Deposit For Gas Cylinder | 25,88,204 | 23,25,621 |
| | <u>29,21,343</u> | <u>26,38,402</u> |
| Note 9: Cash and Cash Equivalents | | |
| Cash In Hand | 9,93,213 | 16,76,755 |
| ICICI Bank Ltd.(A/c No.: 018701005081) | 20,066 | 48,243 |
| HDFC (A/c No.: 50200008543820) | 65,27,877 | 33,81,127 |
| HDFC (A/c No.: 50200008530785) | 559 | 1,163 |
| HDFC (A/c No.: 50200011079031) | 27,604 | 27,604 |
| HDFC (A/c No.: 50200039046265) | 15,000 | 15,000 |
| SBI (A/c No.: 10120247324) | 3,239 | 2,612 |
| SBI (A/c No.: 10120247357) | 1,52,557 | 22,18,503 |
| SBI (A/c No.: 10120247379) | - | 83,37,307 |
| SBI (A/c No.: 34701878249) | 62,62,176 | 2,09,14,055 |
| SBI (A/c No.: 40105797906) | 42,085 | 5,05,406 |
| Bandhan Bank - 50180013421545 | 6,575 | 6,381 |
| HDFC (A/c No.: 5000166874673) | 7,03,946 | 2,80,07,177 |
| ICICI - 4366 | 3,475 | 2,609 |
| State Bank of India - 7379 | 1,239 | - |
| Kotak Mahindra_7845123918 | 8,731 | 1,40,30,795 |
| | <u>1,47,68,342</u> | <u>7,91,74,737</u> |
| Note 10: Loan and Advances | | |
| Advance to vendors | 3,19,647 | - |
| Loans & Advances to staff / Contractual Personnel | 23,41,070 | 19,20,546 |
| | <u>26,60,717</u> | <u>19,20,546</u> |
| Note 11: Other Receivables | | |
| Receivables from Payment Gateway | 20,504 | 4,09,019 |
| TDS Receivable (Refer Note: 11.1 below) | 86,89,538 | 67,84,398 |
| Interest Receivable on Fxed Deposit | 3,68,68,185 | 2,21,27,362 |
| | <u>4,55,78,227</u> | <u>2,93,20,779</u> |
| Note 11.1: TDS Receivables | | |
| FY. 2020-21 | 1,46,700 | - |
| FY. 2021-22 | 38,57,283 | 29,27,115 |
| FY. 2022-23 | 46,85,556 | 38,57,283 |
| | <u>86,89,539</u> | <u>67,84,398</u> |



Parivaar Education Society
Notes forming part of the accounts
(all amounts are in Indian Rupees)

| | For the year ended 31 March 2023 | For the year ended 31 March 2022 |
|--|-------------------------------------|-------------------------------------|
| Note 12: Donation | | |
| Donation Cash | 1,65,280 | 1,04,860 |
| Donation ICICI Bank 018701005081 | 3,27,000 | 3,56,000 |
| Donation SBI 101202417379 | 1,05,72,000 | 1,70,80,687 |
| Donation SBI 1012027324 | - | 1,06,20,000 |
| Donation SBI 34701878249 | 13,42,58,379 | 4,97,40,839 |
| Donation SBI FCRA 10120247357 | 6,30,401 | 9,75,551 |
| Donation SBI FCRA 40105797906 | 23,71,00,715 | 21,80,00,353 |
| Donation HDFC 50100166874673 | 28,28,74,349 | 44,90,24,292 |
| Donation HDFC 502000008543820 | 9,94,55,329 | - |
| Donation - Kotak Mahindra_7845123918 | 3,90,00,000 | 1,40,00,000 |
| | 80,43,83,453 | 75,99,02,581 |
| Note 13: Other Income | | |
| Interest from Income Tax Authorities | 55,880 | 4,37,867 |
| Miscellaneous Income | 1,76,380 | 78,374 |
| | 2,32,260 | 5,16,241 |
| Note 14: Residential-West Bengal | | |
| Clothes and Accessories | 45,60,474 | 4,92,457 |
| Contractual Services | 2,03,46,966 | 1,44,82,927 |
| Education Expenses | 56,97,417 | 18,73,205 |
| Electricity and related expenses | 28,32,235 | 10,07,419 |
| Employee Benefits | 38,82,380 | 31,10,968 |
| Internship | 9,02,800 | 4,35,600 |
| Fooding Expenses | 2,74,84,824 | 1,09,50,221 |
| Fuel & Power (Generators) | 2,13,800 | 1,22,730 |
| Fuel & Power (Vehicles) | 11,17,834 | 8,35,266 |
| House Rent | 48,000 | 36,000 |
| Household Expenses | 19,07,735 | 6,45,880 |
| Local Travels and Conveyance | 1,61,866 | 45,068 |
| Medical Expenses | 31,24,720 | 24,31,727 |
| Miscellaneous Expenses | 3,37,436 | 1,78,870 |
| Other Purchases (Hygiene and Toiletries) | 18,13,087 | 6,44,606 |
| Pecuniary Help Expenses | 9,09,844 | 7,99,920 |
| Printing & Stationery | 87,474 | 1,23,203 |
| Repair and Maintenance | 34,60,800 | 8,32,491 |
| Security Service | 11,05,300 | 11,25,482 |
| Sevavratees Pecuniary Help | 13,70,373 | 34,46,256 |
| Sporting Expenses & Cultural Events | 3,99,284 | 2,64,474 |
| Utensil Expenses | 1,44,233 | - |
| Vehicle Expenses (including Insurance) | 6,44,016 | 5,90,738 |
| Village Welfare | 9,36,456 | 6,67,814 |
| | 8,34,89,354 | 4,51,43,322 |



Parivaar Education Society
Notes forming part of the accounts
(all amounts are in Indian Rupees)

| | For the year ended 31 March 2023 | For the year ended 31 March 2022 |
|--|-------------------------------------|-------------------------------------|
| Note 15: Residential-Madhya Pradesh | | |
| Clothes and Accessories | 12,73,235 | 1,28,200 |
| Education expenses | 19,32,829 | 6,31,228 |
| Electricity and related expenses | 11,14,425 | 5,94,368 |
| Fuel & Power (Generator) | 32,630 | - |
| Fuel & Power (Vehicles) | 1,27,440 | 18,650 |
| Contractual Services | 45,67,339 | 12,09,017 |
| Employee Benefits | 3,07,449 | 1,15,203 |
| Fooding Expenses | 1,17,31,680 | 46,44,246 |
| Household Expenses | 11,52,687 | 10,09,116 |
| House Rent | 2,34,000 | 2,25,000 |
| Sporting Expenses and Cultural Events | 3,15,266 | 73,819 |
| Utensil Expenses | 2,23,010 | - |
| Local Travels and Conveyance | 15,581 | 7,233 |
| Medical Expenses | 7,04,505 | 71,740 |
| Miscellaneous Expenses | 64,609 | 5,180 |
| Repair and Maintenance | 7,41,307 | 1,77,291 |
| Travel and Tour Expenses | 1,33,032 | 1,967 |
| Vehicle expenses (including Insurance) | 38,630 | 3,240 |
| | 2,47,09,653 | 89,15,498 |
| Note 16: Seva Kutir | | |
| Contractual Services | 18,80,65,151 | 13,72,71,680 |
| Employee Benefits | 50,11,850 | 52,00,447 |
| Internship | - | 29,000 |
| Documentation (Audio Visual & Textual) | 14,65,000 | - |
| Clothes and Accessories | 1,14,93,047 | 2,56,17,079 |
| Education expenses | 60,89,875 | 79,57,732 |
| Electricity and related expenses | 7,060 | 2,41,531 |
| Fooding Expenses | 17,42,90,664 | 20,61,58,904 |
| Fuel & Power (Vehicles) | 98,62,690 | 93,71,954 |
| House Rent | 1,34,400 | 1,15,000 |
| Household Expenses | 1,31,563 | 37,99,044 |
| Local Travels and Conveyance | 1,66,221 | 1,27,750 |
| Medical Expenses | 8,99,444 | 5,96,500 |
| Miscellaneous Expenses | 37,298 | 33,344 |
| Pecuniary Help Expenses | 36,100 | 11,16,973 |
| Printing and Stationery | 95,701 | 3,27,006 |
| Repair and Maintenance | 1,84,847 | 1,75,493 |
| Sporting Expenses and Cultural Events | 1,12,789 | 22,36,740 |
| Travel and Tour Expenses | 2,16,164 | 1,04,437 |
| Utensil Expenses | 8,40,750 | - |
| Vehicle expenses (including Insurance) | 35,11,423 | 18,37,031 |
| | 40,26,52,039 | 40,23,17,644 |
| Note 17: Ambulance Service | | |
| Field propagation | 14,994 | 15,326 |
| Fooding Expenses | 2,96,923 | 3,75,670 |
| Contractual Services | 6,72,42,177 | 2,23,71,066 |
| Fuel Expenses Residential | 73,369 | - |
| Fuel Expenses | 3,20,12,031 | 1,36,34,629 |
| Lodging expenses | 7,410 | 7,346 |
| Local Travel & Conveyance | 63,338 | 36,213 |
| Medical Expenses | 3,10,001 | 8,42,852 |
| Miscellaneous Expenses | 92,851 | 44,648 |
| Telephone expenses | 54,920 | 27,655 |
| Vehicle Expenses | 72,01,731 | 15,28,447 |
| Vehicle Insurance | 16,33,332 | - |
| | 10,90,03,076 | 3,88,83,852 |



Parivaar Education Society
Notes forming part of the accounts
(all amounts are in Indian Rupees)

| | For the year ended 31 March 2023 | For the year ended 31 March 2022 |
|--|-------------------------------------|-------------------------------------|
| Note 18: Vision restoration for Elderly | | |
| Field propagation | 9,71,984 | 8,07,527 |
| Fooding Expenses | 21,50,129 | 29,67,030 |
| Contractual Services | 70,46,754 | 72,72,788 |
| Fuel Expenses | 17,20,317 | 6,05,168 |
| Lodging expenses | 10,57,438 | 6,64,682 |
| Local Travel and Conveyance | 1,13,948 | 98,650 |
| Medical Expenses | 34,127 | 23,505 |
| Miscellaneous Expenses | 52,773 | 91,241 |
| Rent Expenses | 53,500 | - |
| Transportation Charges | 1,04,08,094 | 2,08,57,555 |
| Vehicle Expenses | 5,76,402 | 6,02,597 |
| | <u>2,41,85,466</u> | <u>3,39,90,743</u> |
| Note 19: Mobile Clinic | | |
| Field propagation | 1,450 | 1,140 |
| Contractual Services | 57,28,545 | 23,85,660 |
| Doctor Fee | 53,78,150 | 21,96,800 |
| Fooding Expenses | 1,03,077 | 1,03,450 |
| Fuel Expenses | 28,51,600 | 20,29,981 |
| Lodging expenses | 65,160 | 48,383 |
| Local Travel and Conveyance | 1,14,321 | 72,878 |
| Medical Expenses | 1,26,64,909 | 97,52,825 |
| Miscellaneous Expenses | 21,587 | 23,706 |
| Vehicle Expenses | 4,39,010 | 1,42,792 |
| | <u>2,73,67,809</u> | <u>1,67,57,615</u> |
| Note 20: Other Charitable Activities | | |
| Farmers project | 1,82,549 | - |
| Covid_19-Pecuniary Help | 24,216 | 31,51,422 |
| Donation & grants to other organizations | 1,50,001 | 16,80,080 |
| Diagnostic machine deployed at Government Hospital | 4,15,000 | - |
| Flood Relief Expenses | - | 73,200 |
| Mother-Infant Care Expenses | 7,01,575 | 3,87,018 |
| Parivaar Arogya Kutir Exp. | 4,34,548 | 2,75,060 |
| Winter Relief | 10,63,483 | 1,07,52,345 |
| | <u>29,71,372</u> | <u>1,63,19,125</u> |

Note 20.1: Donation and grants to other organisations includes Rs. Nil (Previous year Rs. 390,080) towards cost of purchase and related expenses of lives stock donated for livelihood support to village communities.



Parivaar Education Society
Notes forming part of the accounts
(all amounts are in Indian Rupees)

| | For the year ended 31 March 2023 | For the year ended 31 March 2022 |
|--|-------------------------------------|-------------------------------------|
| Note 21: Other Expenditure | | |
| Bank charges | 1,55,560 | 1,71,206 |
| Consultancy Fees (Refer Note 21.1 below) | 11,44,416 | 5,02,148 |
| Postage and Telegraph | 9,666 | 5,920 |
| Software Expenses | 82,128 | 20,350 |
| Telephone Expenses | 11,134 | 13,666 |
| Books and Periodicals | 30,263 | 89,522 |
| Interest on EPF | 1,093 | 19,242 |
| Interest on TDS | 22,887 | 21,996 |
| Legal expenses and fees | 3,52,647 | 2,96,310 |
| Travel and Tour Expenses | 3,53,626 | 3,39,007 |
| Statutory Audit Fees | 2,36,000 | 2,36,000 |
| | <u>23,99,420</u> | <u>17,15,367</u> |

Note: 21.1

Consultancy Fees includes Rs. 394,176 (Previous Year Rs. 316,648) paid to auditors for certification and taxation work.

Note 22: Contingent Liabilities

The Income tax authorities have raised demand under section 156 of the Income Tax Act 1961, in respect of quantum of anonymous donors for the Financial Years 2014-15, 2015-16 and 2016-17. The demand aggregates to Rs. 3,86,41,524. However all these years scrutiny assessment was carried out without any demand. The society does not expect any final demand in this respect.

Note 23: Comparative

Previous year's figures have been regrouped/rearranged/reclassified wherever considered necessary.

For Jha Yadav & Co
Chartered Accountants
Firm Registration No: 327725E

A Yadav

A Yadav
Membership No. 064449
Partner
Place: Kolkata
Date: 7th August 2023
UDIN No.: 23064449BGRYGD6277

For and on behalf of
Parivaar Education Society

Vinayak Lohani

Vinayak Lohani
President
Place: Madhya Pradesh
Date: 7th August 2023

For and on behalf of
Parivaar Education Society

Kapil

Kapil Bharadwaj
Secretary
Place: Madhya Pradesh
Date: 7th August 2023

PARIVAAR EDUCATION SOCIETY PARIVAAR EDUCATION SOCIETY



Founder & President

Secretary

**PARIVAAR EDUCATION SOCIETY
COMPUTATION OF INCOME
ASSESSMENT YEAR 2023-24**

| <u>Particulars</u> | <u>Amount (Rs.)</u> | <u>Amount (Rs.)</u> |
|--|---------------------|---------------------|
| <u>INCOME FROM OTHER SOURCES</u> | | |
| General Donation | | 80,43,83,453 |
| Interest Received on Fixed Deposit | | 4,90,90,019 |
| Bank Interest | | 7,11,090 |
| Other Income | | 2,32,260 |
| | | 85,44,16,822 |
| Less: Statutory Accumulation @ 15% | | 12,81,62,523 |
| Total Income form Other Sources | A | 72,62,54,299 |
| <u>Less: Applied For Charitable Purpose</u> | | |
| Revenue Expenditure(excluding depreciation) | 67,67,78,190 | |
| Capital Expenditure | 7,64,05,143 | 75,31,83,333 |
| Assessment Year wise utilization | | |
| From AY 2022-23 | | 29,76,14,381 |
| From current year (AY 2023-24) | B | 45,55,68,952 |
| | | 75,31,83,333 |
| Taxable Income | | |
| Amount to be applied for charitable purpose after statutory accumulation | A | 72,62,54,299 |
| Less: Amount utilized during the year | B | 45,55,68,952 |
| Less: Option applied u/s 11(2) in Form No-10 | | 27,06,85,346 |
| Taxable Income | | - |
| Tax Thereon | | |
| Less: TDS Receivable | | 46,85,556 |
| Refundable | | (46,85,556) |

Note:

a) Rs. 27,06,85,348 of option u/s 11(2) of A.Y. 2023-24 to be utilized till A.Y. 2028-29

For Jha Yadav & Co
Chartered Accountants
Firm Registration No: 327725E

A Yadav

A Yadav
Membership No. 064449
Partner
Place: Kolkata
Date: 7th August 2023
UDIN No.: 23064449BGRYGD6277

For and on behalf of
Parivaar Education Society

Vinayak tohani
Vinayak tohani
President
Place: Madhya Pradesh
Date: 7th August 2023

For and on behalf of
Parivaar Education Society

Kapil
Kapil Bharadwaj
Secretary
Place: Madhya Pradesh
Date: 7th August 2023

PARIVAAR EDUCATION SOCIETY PARIVAAR EDUCATION SOCIETY

Founder & President

Secretary

