



Hemant Kulkarni & Co.

Chartered Accountants

#32 Classic Apartment F.No 202

SE Railway Colony Phase II

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INDEPENDENT AUDITOR'S REPORT

To

President

Pararth Samiti,

Chhindwara – 480 001

(M.P.)

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of **Pararth Samiti, Chhindwara (M.P.)**, which comprise the **Balance Sheet as at March 31, 2025**, the **Income and Expenditure Account for the year then ended**, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the provisions of *The M.P. Society Registrikaran Adhiniyam, 1973*, and for such internal controls as management determines necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the **Standards on Auditing (SAs)** issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the entity's preparation and fair presentation of the financial statements, in order to design audit procedures that are appropriate in the circumstances.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, and to the best of our information and according to the explanations given to us, the financial statements of **Pararth Samiti, Chhindwara (M.P.)** for the year ended **31st March, 2025** give a true and fair view in conformity with the accounting principles generally accepted in India and in accordance with the provisions of *The M.P. Society Registrickaran Adhiniyam, 1973*:

- of the **state of affairs (assets and liabilities)** of the Samiti as at 31st March, 2025; and
- of the **deficit/surplus** for the year ended on that date.

Report on Other Legal and Regulatory Requirements

We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit. Proper books of account have been kept by the Samiti as far as it appears from our examination.

For Hemant Kulkarni & Co.
Chartered Accountants
Firm Regn. No. 128774W



(Shreyas Shrikant Indurkar)

Partner

M. No.151905

UDIN:- 25151905BMNVAP8787

Place : Nagpur

Date : 29/08/2025



ANNEXURE TO THE INDEPENDENT AUDITOR'S REPORT

(Refer to our report of even date on the financial statements of Pararth Samiti, Chhindwara (M.P.) for the year ended 31st March, 2025)

1. Maintenance of Books of Account

The Samiti has maintained proper books of account, records, and registers as required under *The M.P. Society Registrikaran Adhiniyam, 1973*, to the extent produced before us.

2. Internal Controls

The internal control system commensurate with the size of the Samiti and nature of its activities was found adequate. However, strengthening documentation of approvals and periodic review of project expenditures would further enhance the effectiveness of internal controls.

3. Utilization of Grants

- Grants received from Government departments, funding agencies, and other institutions have been applied for the purposes for which they were sanctioned.
- Unutilized balances of project-specific grants, if any, have been properly disclosed under **Unspent Grant Balances under schedule-BS-1** in the Balance Sheet.
- In case of capital grants, the same has been appropriately reflected as **Capital Grants** in the Balance Sheet.

4. Statutory Compliance

- The Samiti is registered under *The M.P. Society Registrikaran Adhiniyam, 1973*.
- Wherever applicable, compliance with provisions of the Income Tax Act, 1961 (Sections 12A/80G) has been broadly adhered to.
- In respect of foreign contributions, management has represented that the Samiti has valid registration/permission under the Foreign Contribution Regulation Act

(FCRA), and the contributions received have been utilized in accordance with the applicable guidelines.

5. Employee Benefits

As reported in the accounting policies, no provision for retirement or terminal benefits has been made as the Samiti does not have any permanent employees.

6. Other Observations

- Fixed Assets Register has been maintained and updated for the year. Periodic physical verification has been carried out by management.
- Previous year's figures have been regrouped or reclassified wherever necessary to correspond with the current year's presentation.

Conclusion

Based on our examination and according to the information and explanations provided, nothing has come to our attention that causes us to believe that the grants and funds received by the Samiti have not been utilized for their intended purposes.

For Hemant Kulkarni & Co.

Chartered Accountants

Firm Regn. No. 128774W



(Shreyas Shrikant Indurkar)

Partner

M. No.151905

UDIN:- 25151905BMNVAP8787



Place : Nagpur

Date : 29/08/2025

PARARTH SAMITI, BADWAN, CHHINDWARA (M.P.)
YEAR ENDED ON 31ST MARCH 2025

SCHEDULE BS-8 : Significant Accounting Policies and Notes on Accounts

A. Significant Accounting Policies

1. Basis of Accounting :

The financial statements have been prepared under the historical cost convention and on a modified cash basis of accounting, combining elements of both the cash and accrual systems, in accordance with generally accepted accounting principles and, as far as practicable, in compliance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) as applicable to not-for-profit organizations.

Under this system:

- Income such as grants, donations, and interest is generally recognized on a cash basis, i.e., when actually received.
- Expenditure, liabilities, and non-cash charges such as depreciation are recognized on an accrual (mercantile) basis, i.e., when the obligation is incurred.
- Fixed assets are capitalized at cost and depreciation is provided on the Written Down Value method at prescribed rates.

The accounting policies have been applied consistently and are in line with those followed in the previous year. This approach is considered appropriate to present a true and fair view of the operations and financial position of the Samiti.

2. Revenue / Expenditure Recognition :

Revenue and expenditure are recognized in accordance with the modified cash basis of accounting as described in Note 1 above.

- Grants received from various agencies are recognized as income to the extent of expenditure incurred on the related projects during the year, particularly where such projects extend beyond one financial year.
- Grants utilized for capital expenditure towards acquisition or construction of fixed assets are treated as Non-Recurring (Capital) Grants and are disclosed as a liability in the Balance Sheet under “ Capital Grants ” under (Schedule BS-1).
- Corresponding depreciation on assets created out of such capital grants is charged and subsequently adjusted against the related capital grant balance, in accordance with the accounting treatment adopted for deferred income. This policy has been implemented from the current financial year (FY 2024–25).

This method of recognition ensures that income and expenditure are matched appropriately, providing a fair presentation of the results of operations for the year.

3. Classification of Expenses

Project-related expenses are classified and presented in accordance with the guidelines, norms, and heads of expenditure prescribed by the respective grant-sanctioning agencies. Wherever applicable, administrative and indirect expenses are allocated to specific projects on a reasonable and consistent basis

4. Treatment of Assets :

Fixed assets are acquired either from the Samiti's own resources or from grants received.

- Assets discarded or no longer in use during the year are written off and reflected in the Income & Expenditure Account.
- Items costing below ₹1,000 are charged to the Income & Expenditure Account as revenue expenditure.
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5. Valuation of Investments :

Investments are carried at cost or market value, whichever is lower, except in the case of bank fixed deposits, which are stated at cost.

6. Depreciation :

Depreciation on fixed assets has been provided on written down value of assets. The depreciation is provided at the following rates :

Computer	40%
Furniture & Fixture	10%
Tools and Machinery	15%
Camera & Electronic Equipments	10%

Depreciation has been provided on all assets, whether created or acquired out of own funds or grants received from various funding agencies.

Depreciation relating to "Assets discarded or written off" during the year has been reversed, and the corresponding written down value of such assets amounting ₹ 2,13,614.57 has been adjusted in the Income and Expenditure Account.

Further, depreciation charged in earlier years and during the current year on assets financed through capital grants has been reversed during the financial year 2024–25, amounting to ₹ 31,12,771.82 in line with the accounting treatment of capital grants as deferred income. This adjustment is of a presentational nature and does not impact the overall results of the year.

7. Employee Benefits

Pararth Samiti provides certain employee benefits such as contributions to the Employees' Provident Fund, accidental insurance, and other welfare-related facilities, in accordance with its employee benefit policies. The Samiti ensures regular compliance with applicable statutory requirements in respect of these benefits.

No provision has been made towards gratuity or other retirement benefits, as there are no permanent employees on the payroll of the Samiti. All staff engaged are on a temporary, contractual, or project basis, and the related benefits are accounted for as and when incurred.

B. Notes on Accounts

1. General

The Samiti is a not-for-profit organization engaged in social and developmental activities. The financial statements are prepared to reflect a true and fair view of the state of affairs and activities of the Samiti for the year ended 31st March 2025.

2. Grants

- Grants received for specific purposes are utilized strictly in accordance with the terms and conditions of the sanctioning authorities.
- Unutilized balances of such grants, if any, are carried forward and shown under **Unspent Grant under schedule BS-1**
- During the year, the funding agency approved retention of the unutilized balance of ₹ 49,146.23 from Teachers as an agent of Change-Wipro, allowing the Samiti to utilize it towards Kishori Training Purpose. Accordingly, the amount has been transferred to the Income and Expenditure Account during the year.”

3. Fixed Assets

- Assets purchased out of project grants remain the property of the Samiti but are subject to conditions imposed by the funding agencies, wherever applicable.

- No revaluation of assets has been carried out during the year.

4. Investments

Investments represent fixed deposits maintained with banks for the purpose of security against grants, or as corpus/earmarked funds. Interest earned thereon is accounted for on a cash basis.

5. Contingent Liabilities

There are no known contingent liabilities as on 31st March 2025.

6. Previous Year's Figures

Previous year's figures have been regrouped or reclassified wherever necessary to conform to the presentation adopted in the current year.

7. Disclosure as per u/s 13 (3) of the Income Tax Act :

Remuneration to staff members of Governing Board

During the year, remuneration was paid to the following Governing Board members, who were also engaged as staff in the Society's projects, for their services under the respective project assignments.

1.	Mr. Mohd. Sagir Khan	CEO	3,11,332/-
2.	Ms. Manjari Chande	CEO	54,604/-

FOR SCHEDULES BS-1 TO BS-7

**For Hemant Kulkarni & Co.
Chartered Accountants
Firm Regn. No. 128774W**



**(Shreyas Shrikant Indurkar)
Partner**

M. No.151905

UDIN:- 25151905BMNVAP8787

Place : Nagpur

Date : 29/08/2025



Hemant Kulkarni & Co.

Chartered Accountants

#32 Classic Apartment F.No 202

SE Railway Colony Phase II

Pratap Nagar

Nagpur-440022

Voice: +91-9960801603

Email: ca.shreyasindurkar@gmail.com

Management Report
For the Financial Year: 2024-25

To,
The Board of Management
Pararth Samiti
Chhindwara 480001

Dear Sir/ Madam

1. Introduction

We have completed the statutory audit of the financial statements of **Pararth Samiti** for the year ended **31st March 2025**, in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India (ICAI) and applicable legal and regulatory requirements. This report is intended to communicate certain observations and suggestions noted during the audit, to assist the management in strengthening internal controls, compliance, and operational efficiency.

2. Scope of Review

Our review covered:

- Verification of books of accounts and supporting records.
- Compliance with applicable laws, rules, and regulations.
- Evaluation of internal control systems for financial and operational activities.
- Verification of fixed assets, cash, and inventory.
- Examination of grant utilization and adherence to donor guidelines.

3. Observations and Findings

a. Internal Controls:

- Overall controls are satisfactory; however, documentation of approvals and periodic review of reconciliation statements should be strengthened.

b. Cash & Bank Management:

- Procedures are generally adequate. It is recommended that monthly bank reconciliation statements be reviewed and signed by a senior official.

c. Fixed Assets:

- Fixed assets register is maintained, but annual physical verification should be conducted and documented.

d. Statutory Compliance:

- All statutory dues such as TDS, PF, and ESI were deposited on time. Continued monitoring is recommended.

e. Inventory Management:

- Inventory records are maintained, but quarterly physical verification should be formally documented and signed.

f. Grants & Fund Utilization:

- Funds have been generally utilized as per project objectives. Donor-wise fund utilization statements should be updated regularly to ensure transparency.

4. Recommendations

1. Strengthen documentation of approvals and internal controls for financial and operational transactions.
2. Conduct timely review and sign-off of bank reconciliations by senior management.
3. Perform annual fixed asset verification and maintain proper records.
4. Conduct quarterly inventory verification with documented sign-offs.
5. Maintain updated donor-wise fund utilization statements.

6. Consider digitalization of records for efficient audit tracking and internal control.

5. Conclusion

The management and staff have extended full cooperation during the audit. The organization's accounts are maintained in a generally fair and transparent manner. Implementation of the above recommendations will further strengthen governance, internal controls, and compliance.

For Hemant Kulkarni & Co.
Chartered Accountants
Firm Regn. No. 128774W



Shreyas S. Indurkar
Partner
M.No. 0151905
Date: 29/08/2025
Place: Nagpur

PARARTH SAMITI, CHHINDWARA (M.P.)
BALANCE SHEET AS ON 31ST MARCH, 2025

Hemant Kulkarni Co.
Chartered Accountants

	Sch.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.
<u>SOURCES OF FUND</u>							
<u>CORPUS FUNDS AS PER LAST B/S</u>							15,67,164.00
<u>REVOLVING FUND</u>				33,80,000.00			
<u>OTHER FUNDS</u>	BS-1			51,53,579.18			
				-			
<u>DONATION IN KIND (Land)</u>				1,17,530.00			86,51,109.18
<u>INCOME AND EXPENDITURE ACCOUNT</u>							
Balance as per Last Balance Sheet				(3,64,441.70)			
Less: <i>Deficit</i> for the year				(7,13,506.66)			
<u>Add: Reversal of Depreciation on Grant-Funded Assets</u>				31,12,771.82			20,34,823.46
Total Rs. :						1,22,53,096.64	

APPLICATION OF FUNDS

<u>FIXED ASSETS</u>	BS-3						
Own Assets				1,96,468.50			
Project Assets (<i>FC</i>)				15,39,410.48			
Project Assets (<i>NON-FC/Local</i>)				18,34,069.31			35,69,948.29
<u>INVESTMENT</u>	BS-7						48,42,203.38
<u>CURRENT ASSETS AND ADVANCES (A)</u>							
Cash & Bank	BS-2			37,56,140.97			
Advances	BS-4			2,08,643.00			
Other Current Assets	BS-6			4,05,035.00			
				43,69,818.97			
<u>CURRENT LIABILITIES AND PROVISIONS (B)</u>							
Current Liabilities	BS-5			5,28,874.00			
NET CURRENT ASSETS (A-B) :						38,40,944.97	
Total Rs. :						1,22,53,096.64	

Accounting Policies and Notes on Accounts BS-8

For Pararth Samiti, Chhindwara

As per our report of even date
For Hemant Kulkarni & Co.,
Chartered Accountants
Firm Reg. No. 128774W

Signature



Signature



Chairperson

Nagpur
Date: 29/08/2025

CA Shreyas Indurkar
Partner

M. No. 151905
UDIN :-25151905BMNVAP8787

PARARTH SAMITI, CHHINDWARA (M.P.)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2025

	Sch.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.
INCOME							
<u>Grant Received :</u>	BS-1	79,59,360.00					
<u>Other Income</u>	IE-1	<u>5,39,286.36</u>		84,98,646.36		84,98,646.36	
<u>Closing Stock of SHG Box & Registers</u>							3,103.00
<u>DEFICIT (Excess of Expenditure Over Income)</u>							7,13,506.66
Total Rs. :						92,15,256.02	
EXPENDITURE							
<u>Personnel</u>	IE-2	14,70,219.00					
<u>Program Cost</u>	IE-2	57,79,467.00					
<u>Overhead Cost</u>	IE-2	5,97,902.63					
<u>Establishment Expenses</u>	IE-2	3,63,865.00					
<u>Accounts W/off</u>	IE-2	<u>7,55,134.57</u>				89,66,588.20	
Total Rs. :						89,66,588.20	
<u>Opening Stock</u>							5,103.00
<u>Non- Cash Charges</u>							
Depreciation for the year	BS-3					2,43,564.82	
Total Rs. :						92,15,256.02	

For Pararth Samiti, Chhindwara

Chairperson

Chairperson



Nagpur

Date: 29/08/2025

As per our report of even date

For Hemant Kulkarni & Co.,

Chartered Accountants

Firm Reg. No. 128774W

CA Shreyas Indurkar



CA Shreyas Indurkar

Partner

M. No. 151905



UDIN :-25151905BMNVAP8787

PARARTH SAMITI, CHHINDWARA (M.P.)
Annexure "BS -1"
Schedule of Grant Received

Sr. No	Name of Project	Opening Balance as on 01/04/2024		Received during the Year 2024-25	Total	Transfer to			Closing Balance as on 31/03/2025	
		Capital Grant	Unspent Grant			Income & Expenditure A/c	Capital Grant	Reversal of Depreciation on Grant-Funded Assets	Capital Grant	Unspent Grant
	<u>FC Projects</u>									
1	GGP Mumbai Training Center	44,10,375.00			44,10,375.00			25,70,861.67	18,39,513.33	-
2	Right to Health and Nutrition Service	323.00			323.00			323.00	-	-
									-	-
	<u>NON-FC/LOCAL Projects</u>								-	-
1	Empowering Youth as Agent of Change-JTT Phase II	4,18,985.00	-	-	4,18,985.00	-	-	3,40,055.03	78,929.97	-
2	Pararth Samiti- Grant Received from NABARD & MP	-		6,97,500.00	6,97,500.00	6,97,500.00			-	-
		-			-				-	-
3	Improving Farmbase Livelihood JTT	1,72,813.00			1,72,813.00			1,58,812.12	14,000.88	-
		-			-				-	-
4	Teachers as a agent of Change-Wipro(Unspent Balance return)	-	2,25,993.60	(2,25,993.60)	-	-			-	-
	Teachers as a agent of Change-Wipro			2,25,993.00	2,25,993.00	2,25,993.00			-	-
									-	-
5	Nutritional Security among Adivasi community(Azim Premji Foundation.)	-	24,92,840.00	29,13,900.00	54,06,740.00	28,46,523.00	60,000.00	42,720.00	17,280.00	25,00,217.00
					-				-	-
6	Saksham(PRADAN (Funded by McCain foods Pvt Limited)		-	41,42,982.00	41,42,982.00	41,42,982.00			-	-
					-				-	-
7	PRAGATI (Axis Bank Foundation)			7,50,000.00	7,50,000.00	46,362.00			-	7,03,638.00
					-				-	-
	Total in Rs.	50,02,496.00	27,18,833.60	85,04,381.40	1,62,25,711.00	79,59,360.00	60,000.00	31,12,771.82	19,49,724.18	32,03,855.00

Schedule of Closing Balances as on 31/03/2025

BS-2

Name of Bank		Project Name								Total Balance	
 		Pararth	PHF	PHF Covid II	Wipro	APF	Saksham(PR ADAN (Funded by McCain foods Pvt Limited)		PRAGATI (Axis Bank Foundation)		
Cash		107.00	-		-	6.00	1,310.00			1,423.00	

Bank of Baroda A/c No. 24850100017583	6,057.05							-
								6,057.05
Bank of Baroda A/c No. 24850100017584	4,20,372.55							-
								4,20,372.55
FC-Punjab National Bank A/c No. 0083000100102061		6,420.75						-
								6,420.75
Punjab National Bank A/c No. 0083000100161985				5,175.00		14,661.00		-
								19,836.00
State Bank of India A/c No. 10587248869	63,746.70							-
								63,746.70
Canara Bank A/c No. 3005101004171	33,493.79						7,05,887.00	-
								7,39,380.79
FC-State Bank of India A/c No. 40127925141		10,850.00						-
								10,850.00
IDFC Bank A/c No. 4199	11,000.00				24,66,789.13			-
								24,77,789.13
IDFC Bank A/c No. 9296	10,265.00							-
								10,265.00
Grand Total	5,45,042.09	17,270.75	-	5,175.00	24,66,795.13	15,971.00	7,05,887.00	37,56,140.97

Schedule of Opening Balances as on 01/04/2024

Name of Bank	Project Name							A
	Pararth	PHF	PHF Covid II	Wipro	APF	Saksham(PR ADAN (Funded by McCain foods Pvt Limited)	PRAGATI (Axis Bank Foundation)	Total Balance
Cash	2,000.00	-		-	240			2,240.00
Bank of Baroda A/c No. 24850100017583	5,893.05							-
								5,893.05
Bank of Baroda A/c No. 24850100017584	20,461.55							-
								20,461.55
FC-Punjab National Bank A/c No. 0083000100102061		6,249.75						-
								6,249.75
Punjab National Bank A/c No. 0083000100161985				3,58,918.23				-
								3,58,918.23
State Bank of India A/c No. 10587248869	31,248.70							-
								31,248.70
Canara Bank A/c No. 3005101004171	92,810.56							-
								92,810.56
FC-State Bank of India A/c No. 40127925141		10,422.00						-
								10,422.00
IDFC Bank	11,000.00				25,37,852.00			-
								25,48,852.00
Grand Total	1,63,413.86	16,671.75	-	3,58,918.23	25,38,092.00	-	-	30,77,095.84

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Schedule of - Income

NON FC/Local Fund Projects											FC Projects			IE-1
Project Name														
Particulars	Pararth	Traning Center	JTT Ph-2	PRAGATI (Axis Bank Foundation)	Saksham(PRADA N (Funded by McCain foods Pvt Limited)	Intellecap	RLF	Wipro	Livelihood JTT	APF	GGP	PACS	PHF	Total Balance
Receipts for Kishori Training	49,146.23													-
Bank Interest	15,055.00				15,971.00			2,227.00		1,26,936.13			599.00	49,146.23
Reiumbursement of SHG Box register	2,000.00													-
Interest on FDR	3,11,505.00									14,623.00				2,000.00
Interest on IT Refund	1,224.00													-
														3,26,128.00
														-
														1,224.00
														-
Total	3,78,930.23		-	-	15,971.00	-	-	2,227.00	-	1,41,559.13	-	-	599.00	5,39,286.36

Schedule of -Expenses

NON FC/Local Fund Projects											FC Projects			IE-2
Project Name														
Particulars	Pararth	Traning Center	JTT Ph-2	PRAGATI (Axis Bank Foundation)	Saksham(PRADA N (Funded by McCain foods Pvt Limited)	Efficient Automated Milk Collection	RLF	Wipro	Livelihood JTT	APF	GGP	PACS	PHF	Total Balance
Personnel Cost		-						1,76,631.00		12,93,588.00				14,70,219.00
Programme Cost	3,45,933.00	-		46,162.00	41,42,097.00			25,478.00		12,19,797.00		-		-
Overhead Cost		-		200.00	885.00			85,160.63		5,11,657.00				57,79,467.00
Establishment Expenses	3,63,865.00													-
Written off	2,57,951.03	15,525.00	642.90			237.75	82,000.00		167392.76		185214.39	26,325.74	19845	5,97,902.63
														-
														3,63,865.00
														-
														7,55,134.57
Total	9,67,749.03	15,525.00	642.90	46,362.00	41,42,982.00	237.75	82,000.00	2,87,269.63	1,67,392.76	30,25,042.00	1,85,214.39	26,325.74		89,66,588.20

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Schedule of Advances

BS-4

Sr. No.	Particulars	Opening Balance 01/04/2024	Advances given	Advances recovered	Closing Balance as on 31/03/2025
NON-FC/LOCAL					
1	RLF- Office Rent Advance	1,26,379.00		82,000.00	44,379.00
2	Project Advances Rent Receivable from Bhagini Samaj	(65,545.00)	5,75,056.00 36,322.00	3,81,569.00	1,27,942.00 36,322.00
3	Improving Farm Base Livelihood JTT	1,67,134.00		1,67,134.00	-
	Total in Rs.	2,27,968.00	6,11,378.00	6,30,703.00	2,08,643.00

Shedule of Current Liabilities and Provisions

BS-5

Head	Particulars	Opening Balance 01/04/2024	Amount Payable During the Year	Amount Paid During the Year	Closing Balance as on 31/03/2025
NON-FC/LOCAL					
<u>Pararth Samiti</u>	TDS Payable	500.00	13,564.00	10,064.00	4,000.00
	TDS Payable (Saksham Project)	-	8,965.00		8,965.00
	Payable Exposure Visit Exp		66,957.00		66,957.00
	Payable to Lac Processing Unit		1,50,000.00		1,50,000.00
	Payable to Staff Salary		48,700.00		48,700.00
	Payable for Training Exp		91,780.00	26,035.00	65,745.00
		-		-	-
<u>Training Center</u>	Pararth Samiti	1,18,702.00	53,450.00	1,603.00	1,70,549.00
<u>WIPRO</u>	TDS Payable	-	307.00	307.00	-
	PF Contribution - Employees	-	34,067.00	34,067.00	-
<u>Nutritional Security among Adivasi community(Azim Premji Foundation.)</u>	Duties and Taxes	3,500.00	1,48,601.00	1,48,632.00	3,469.00
	Project Advances	(4,700.00)	10,30,980.00	10,18,040.00	8,240.00
<u>PRAGATI (Axis Bank Foundation)</u>	PF Contribution - Employees		1,800.00		1,800.00
	Project Exp. Payable		449.00		449.00
	PF Advance		6,302.00	6,302.00	-
	PF Contr @ 12% -Project Co-Ordinator		3,015.00	3,015.00	-
	Total in Rs.	1,18,002.00	16,58,937.00	12,48,065.00	5,28,874.00

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Shedule of Other Current Assets

BS-6

Head	Particulars	Opening Balance 01/04/2024	Amount Paid During the Year	Amount Recovered During the Year	Closing Balance as on 31/03/2025
FC					
<u>PHF</u>	TDS Trf	19,845.00		19,845.00	-
<u>NON-FC/LOCAL</u>					
<u>Pararth Samiti</u>	Project Advance Transfer	2,81,766.00		2,81,766.00	-
	NVP New Venture Partners LLP		4,000.00		4,000.00
	Project TDS Receivable	17,250.00		-	17,250.00
	TDS Receivable FY 22-23	60,075.00			60,075.00
	TDS Receivable FY 23-24	27,176.00	-	27,176.00	-
	TDS Receivable FY 24-25		88,897.00		88,897.00
	<u>Security Deposit</u>				
	FDR kept as Deposits with MPTB	60,000.00	90,000.00		1,50,000.00
	PHE, Chhindwara (M.P.)	4,000.00			4,000.00
	Electricity Security Deposit	5,010.00			5,010.00
	Office Rent	4,000.00			4,000.00
	Closing Stock SHG Box	5,103.00		2,000.00	3,103.00
<u>Wipro</u>	Staff Advance	-	1,17,651.00	48,951.00	68,700.00
	Total in Rs.	4,84,225.00	3,00,548.00	3,79,738.00	4,05,035.00

Schedule of Investment - Maintained by Pararth Samiti under Projects

BS-7

Head	Name of Bank	Opening Balance 01/04/2024	Amount Invested/Interes t Earned	Withdrawl	Closing Balance as on 31/03/2025
FDRs Maintained under Pararth Samiti	Canara Bank & Bank of Baroda	46,40,899.38	2,78,581.00	2,96,928.00	46,22,552.38
Nutritional Security among Adivasi community(Azim Premji Foundation.)	IDFC First Bank	1,05,028.00	2,19,651.00	1,05,028.00	2,19,651.00
	Total in Rs.	47,45,927.38	4,98,232.00	4,01,956.00	48,42,203.38




PARARTH SAMITI, CHHINDWARA (M.P.)
CONSOLIDATED RECEIPTS AND PAYMENTS STATEMENT FOR THE YEAR ENDED ON 31ST MARCH, 2025

<u>RECEIPTS</u>	<u>SCH. No.</u>	<u>Rs.</u>	<u>Ps.</u>	<u>PAYMENTS</u>	<u>Rs.</u>	<u>Ps.</u>	<u>Rs.</u>	<u>Ps.</u>
OPENING BALANCE	A	30,77,095.84		PERSONNEL COST	RP-5	14,70,219.00		
A)GRANT IN AID RECEIVED DURING THE YEAR	BS-1	85,04,381.40		PROGRAMME COST	RP-5	57,79,467.00		
B)OTHER INCOME	RP-1	5,39,286.36		OVERHEAD COST	RP-5	5,97,902.63		
				ESTABLISHMENT EXPENSES	RP-5	3,63,865.00	82,11,453.63	
ADVANCES RECOVERED	RP-2	18,13,635.00		CAPITAL EXPENDITURE	DEP		22,760.00	
CURRENT LIABILITIES AND PROVISIONS	RP-3	28,22,130.00		ADVANCES GIVEN	RP-2		19,93,733.00	
OTHER CURRENT ASSETS	RP-4	1,00,877.00		AMOUNT INVESTED IN FDRs	BS-7		4,98,232.00	
				CURRENT LIABILITIES AND PROVISIONS	RP-3		24,76,494.00	
WITHDRAWAL OF FDRs	BS-7	4,01,956.00		OTHER CURRENT ASSETS	RP-4		3,00,548.00	
				CLOSING BALANCE	BS-2		37,56,140.97	
TOTAL IN Rs.		1,72,59,361.60		TOTAL IN Rs.			1,72,59,361.60	

For Pararth Samiti, Chhindwara

Chairperson



Chairperson

Nagpur.
Date: 29/08/2025

As per our report of even date

For Hemant Kulkarni & Co.,
Chartered Accountants
Firm Reg. No. 128774W

CA Shreyas Indurkar



CA Shreyas Indurkar
Partner

M. No. 151905

UDIN :-25151905BMNVAP8787

Schedule of - Receipts
Project Name

Particulars	Pararth	PHF	PACS	Wipro	APF	Saksham(PRADAN (Funded by McCain foods Pvt Limited)	PRAGATI (Axis Bank Foundation)	Total Balance
Receipts for Kishori Training	49,146.23	-	-	-	-	-	-	49,146.23
	-	-	-	-	-	-	-	-
Bank Interest	15,055.00	599.00	-	2,227.00	1,26,936.13	15,971.00	-	1,60,788.13
	-	-	-	-	-	-	-	-
Reiumbursement of SHG Box re	2,000.00	-	-	-	-	-	-	2,000.00
	-	-	-	-	-	-	-	-
Interest on FDR	3,11,505.00	-	-	-	14,623.00	-	-	3,26,128.00
	-	-	-	-	-	-	-	-
Interest on IT Refund	1,224.00	-	-	-	-	-	-	1,224.00
Total	3,78,930.23	599.00	-	2,227.00	1,41,559.13	-	-	5,39,286.36
	-	-	-	-	-	-	-	-

Schedule of -Payment
Project Name

RP-5

Particulars	Pararth	PHF	PACS	Wipro	APF	Saksham(PRADAN (Funded by McCain foods Pvt Limited)	PRAGATI (Axis Bank Foundation)	Total Balance
Personnel	-	-	-	1,76,631.00	12,93,588.00	-	-	14,70,219.00
	-	-	-	-	-	-	-	-
Programme Cost	3,45,933.00	-	-	25,478.00	12,19,797.00	41,42,097.00	46,162.00	57,79,467.00
	-	-	-	-	-	-	-	-
Overhead Cost	-	-	-	85,160.63	5,11,657.00	885.00	200.00	5,97,902.63
	-	-	-	-	-	-	-	-
Establishment Expenses	3,63,865.00	-	-	-	-	-	-	3,63,865.00
	-	-	-	-	-	-	-	-
Total	7,09,798.00	-	-	2,87,269.63	30,25,042.00	41,42,982.00	46,362.00	82,11,453.63

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Schedule of Advances- Receipt and Payment
Schedule of Advances

RP-2

Sr. No.	Particulars	Advances given	Advances recovered
1	Project and Staff Advance	5,75,056.00	3,81,569.00
2	APF Project Advances	10,18,040.00	10,30,980.00
3	Saksham(PRADAN (Funded by McCain foods Pvt Limited)	3,91,320.00	3,91,320.00
4	PRAGATI (Axis Bank Foundation)	9,317.00	9,766.00
	Total in Rs.	19,93,733.00	18,13,635.00

Schedule of Current Liabilities and Provisions

RP-3

Head	Particulars	Amount Payable During the Year	Amount Paid During the Year
<u>Pararth Samiti</u>	a)Duties and Taxes	22,529.00	10,064.00
	b)Sundry Payables	3,57,437.00	26,035.00
<u>Wipro</u>	a) PF Contribution - Employees	34,067.00	34,067.00
	b)TDS Collection and Deposit	307.00	307.00
<u>Nutritional Security among Adivasi community(Azim Premji Foundation.)</u>	Duties and Taxes	1,48,601.00	1,48,632.00
<u>Saksham(PRADAN (Funded by McCain foods Pvt Limited)</u>	a) TDS Payable	1,417.00	1,417.00
	b) PF Contribution - Employees	57,890.00	57,890.00
	c) Provisions	21,98,082.00	21,98,082.00
<u>PRAGATI (Axis Bank Foundation)</u>	a) PF Contribution - Employees	1,800.00	
	Total in Rs.	28,22,130.00	24,76,494.00

Schedule of Other Current Assets

RP-4

Head	Particulars	Amount Paid During the Year	Amount Recovered During the Year
<u>Pararth Samiti</u>	TDS Receivable-Projects		24,750.00
	TDS Receivable FY 22-23		-
	TDS Receivable FY 23-24	-	27,176.00
	TDS Receivable FY 24-25	88,897.00	
	NVP New Venture Partners LLP	4,000.00	
	FDR as Security Deposit with MPTB	90,000.00	
<u>Wipro</u>	Staff Advance	1,17,651.00	48,951.00
	Total in Rs.	3,00,548.00	1,00,877.00

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PARARTH SAMITI, CHHINDWARA (M.P.)
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2025

Hemant Kulkarni Co.
Chartered Accountants

SCHEDULE - BS-3

<u>Sr. No.</u>	<u>Description of Assets</u>	<u>Gross Block value as on 01.04.2024</u>	<u>Additions during the Year</u>		<u>Assets discarded during the year</u>	<u>Gross Block value as on 31.03.2025</u>	<u>Rate of Depreciation (%)</u>	<u>Depreciation charged upto 31.03.2024</u>	<u>Depreciation Reversed - Assets Discarded / Written Off</u>	<u>Depreciation charged during the year</u>	<u>Depreciation charged up to 31.03.2025</u>	<u>Depreciation charged up to 31.03.2025 Trf to Capital Grant</u>	<u>Written down value as on 31.03.2025</u>
			<u>Up to 30.09.2024</u>	<u>After 30.09.2024</u>									
OWN ASSETS													
A) <u>Pararth Samiti</u>													
1) Land		1,17,530.00	-	-	-	1,17,530.00	-	-	-	-	-	-	1,17,530.00
2) Computer		1,13,300.00	-	-	1,13,300.00	-	40.00	1,12,364.97	1,12,364.97	-	-	-	-
3) Camera , TV and electronic equipments		56,851.00	22,760.00	-	-	79,611.00	10.00	42,453.11	-	3,716.00	46,169.11	-	33,441.89
4) Furniture & Fixture etc..		1,55,333.00	-	-	-	1,55,333.00	10.00	1,19,859.82	-	3,547.00	1,23,406.82	-	31,926.18
5) LG Air Conditioner		49,800.00	-	-	-	49,800.00	15.00	33,834.57	-	2,395.00	36,229.57	-	13,570.43
Total Rs. :		4,92,814.00	22,760.00	0.00	1,13,300.00	4,02,274.00		3,08,512.47	1,12,364.97	9,658.00	2,05,805.50	0.00	1,96,468.50
PROJECT ASSETS- FC FUND													
B) <u>PACS Project-FC</u>													
1) Furniture & Fixture		27,564.00	-	-	27,564.00	-	10.00	20,557.99	20,234.99	-	-	323.00	-
2) Camera		6,300.00	-	-	6,300.00	-	10.00	4,698.91	4,698.91	-	-	-	-
3) Vehicles		54,000.00	-	-	54,000.00	-	10.00	40,274.53	40,274.53	-	-	-	-
4) Computer and Software		1,20,208.00	-	-	1,20,208.00	-	40.00	1,20,080.09	1,20,080.09	-	-	-	-
5) Printer		13,900.00	-	-	13,900.00	-	40.00	13,898.70	13,898.70	-	-	-	-
6) Inverter		15,200.00	-	-	15,200.00	-	10.00	11,336.04	11,336.04	-	-	-	-
C) <u>Training Cum Processing Centre Construction Project (GGP)-FC</u>													
1) Furniture, Fixtures & Equipments		6,37,114.00	-	-	2,33,395.50	4,03,718.50	10.00	4,06,488.16	1,47,513.11	14,422.82	2,73,397.87	-	1,30,320.63
3) Training Centre Building		38,44,249.00	-	-	99,332.00	38,44,249.00	10.00	24,29,374.67	-	1,41,487.00	25,70,861.67	25,70,861.67	12,73,387.33
4) Borewell		99,332.00	-	-	-	-	-	-	-	-	-	-	-
5) Mahindra DG Set		3,23,000.00	-	-	-	3,23,000.00	10.00	1,97,863.73	-	12,514.00	2,10,377.73	-	1,12,622.27
D) <u>Paul Hamlyn Foundation-FC</u>													
1) Mini Refrigerator		28,500.00	-	-	-	28,500.00	15.00	17,751.75	-	1,612.00	19,363.75	-	9,136.25
2) Inverter and Battery		25,250.00	-	-	-	25,250.00	15.00	12,644.00	-	1,891.00	14,535.00	-	10,715.00
3) Computer		25,000.00	-	-	-	25,000.00	40.00	23,445.00	-	622.00	24,067.00	-	933.00
4) Almirah		4,800.00	-	-	-	4,800.00	10.00	2,249.00	-	255.00	2,504.00	-	2,296.00
Total Rs. :		52,24,417.00	0.00	0.00	5,69,899.50	46,54,517.50	230.00	33,00,662.57	3,58,036.37	1,72,803.82	31,15,107.02	25,71,184.67	15,39,410.48
PROJECT ASSETS-LOCAL FUND													
E) <u>Empowered Youth as Agent for Change (JTT Phase II)</u>													
1) Furniture & Fixtures		1,56,045.00	-	-	-	1,56,045.00	10.00	98,611.79	-	5,743.00	1,04,354.79	1,04,354.79	51,690.21
2) Computers, Printers etc.		1,46,100.00	-	-	1,46,100.00	-	40.00	1,45,457.10	-	-	1,45,457.10	1,45,457.10	-
3) Equipments		1,36,840.00	-	-	-	1,36,840.00	10.00	85,066.14	-	5,177.00	90,243.14	90,243.14	46,596.86
F) <u>Efficient Automated Milk Collection</u>													
1) Laptop		75,800.00	-	-	75,800.00	-	40.00	75,562.25	75,562.25	-	-	-	-
G) <u>TCPCA</u>													
1) Bamboo Bathroom		-	-	-	-	-	10.00	-	-	-	-	-	-
2) Equipment		74,680.00	-	-	-	74,680.00	10.00	38,549.53	-	3,613.00	42,162.53	-	32,517.47
3) Electronic Equipment		8,500.00	-	-	-	8,500.00	10.00	5,207.84	-	329.00	5,536.84	-	2,963.17
4) Construction in Progress		13,82,076.00	-	-	-	13,82,076.00	0.00	-	-	-	-	-	13,82,076.00
H) <u>Improving Farm Base Livelihood (JTT)</u>													
1) Laptop		44,000.00	-	-	44,000.00	-	40.00	43,968.70	43,968.70	-	-	43,968.70	-
2) Furniture		28,900.00	-	-	-	28,900.00	10.00	19,591.50	-	931.00	20,522.50	20,522.50	8,377.50
3) Digital Camera		23,200.00	-	-	-	23,200.00	10.00	15,920.38	-	728.00	16,648.38	16,648.38	6,551.62
4) GPS Device		13,813.00	-	-	-	13,813.00	10.00	8,728.80	-	508.00	9,236.80	-	4,576.20
5) Computer & Printers		77,900.00	-	-	77,900.00	-	40.00	77,672.54	77,672.54	-	-	77,672.54	-
I) <u>EAMC to Improve Socially Excluded Communities (RLF) Project</u>													
1) Geer Cow Structure/Shed		2,90,900.00	-	-	-	2,90,900.00	10.00	-	-	29,090.00	29,090.00	-	2,61,810.00
2) Pulveriser Multipurpose Machine		17,700.00	-	-	-	17,700.00	15.00	11,524.87	-	926.00	12,450.87	-	5,249.13
3) Power Driven Machine		48,500.00	-	-	-	48,500.00	15.00	31,580.84	-	2,538.00	34,118.84	-	14,381.16
J) <u>Nutritional Security among Adivasi community(Azim Premji Foundation.)</u>													
Computer		60,000.00	-	-	-	60,000.00	40.00	31,200.00	-	11,520.00	42,720.00	42,720.00	17,280.00
Total Rs. :		25,84,954.00	0.00	0.00	3,43,800.00	22,41,154.00	320.00	6,88,642.28	1,97,203.49	61,103.00	5,52,541.79	5,41,587.15	18,34,069.31
TOTAL FC+LOCAL Rs. :		78,09,371.00	0.00	0.00	9,13,699.50	68,95,671.50	550.00	39,89,304.85	5,55,239.86	2,33,906.82	36,67,648.81	31,12,771.82	33,73,479.79
Total Schedule (1+2) :		83,02,185.00	22,760.00	-	10,26,999.50	72,97,945.50	550.00	42,97,817.32	6,67,604.83	2,43,564.82	38,73,454.31	31,12,771.82	35,69,948.29

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