

To
The Secretary (Chief Functionary)
People's Action for Rural Advancement & Sustainability- PARAS Foundation
Jai Prabhagaram Bhawaniyapur, Post- Pirkhauli, Block Sohawal, dist- Faizabad Uttar Pradesh Pin 224126, India

Independent Auditors' Report

Report on Financial Statements

We have audited the accompanying financial statements of PARAS Foundation, Faizabad, which comprise the consolidated Receipts & Payments, Income & Expenditure Account and organizational Balance Sheet as at 31st March 2025.

Management's Responsibility for the Financial Statements

The Management of the organization is responsible for the preparation and the true and fair presentation of these financial statements in accordance with Indian Generally Accepted Accounting Principles and standards. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and the true and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express our opinion on these financial statements based on our audit. We conducted our audit and this report is made solely to you, as a body, in accordance with the standards on Auditing issued by the Chartered Accountants of India, which require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurances as to whether the financial statements are free from material misstatement.

Our 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 internal control relevant to the organizational preparation and true and fair presentation of the financial statements in order to design Procedures that are appropriate in the circumstances. Our audit also includes evaluating the appropriateness of accounting policies and internal control made by the management, as well as evaluating the overall presentation of the financial statements.

Opinion

We believe that the evidences we have obtained while our audit is sufficient and appropriate to provide a basis for our audit opinion as below;

In our opinion Proper books of accounts have been kept by the society as far as appears from our examination of the books of accounts. The financial statements dealt by this report are in agreement with the presented books of accounts. In our opinion and to the best of our knowledge on the basis of necessary explanations given to us for the purpose of Audit, the financial statements give a true and fair view in the manner required and in accordance with the accounting standards and principles generally accepted in India.

- In the case of Balance Sheet of the State of Affairs of the Society as at 31st March 2025; and
- In the case of Income & Expenditure Account, of the Surplus for the Year ended on that date.

FRN. NO. 00438C



GENERAL EXPLANATORY NOTES

Notes/ Statement on the objectives and activities

People's Action for Rural Advancement & Sustainability-PARAS Foundation was founded in January 2005 by a group of Social Activist. These peoples have devoted around a decade in voluntary social service and this experience has provided them valuable insight into different developmental issues at grassroots level. Realizing the need of having an organization which can address different development barriers Society for People's Action through Community Empowerment who was registered under Society Registration Act 1860 PARAS Foundation base is at Faizabad.

Vision

Vision- A Society living with sustainable livelihood options and has access to their right and entitlements through community action. Improving rural women and Child Education

Mission

We imagine living a community action for their right to food, work, health and education.

Descriptions on the Program/Projects

i) Program for the integrated Child development: The programs for the welfare of the children include formal education through functioning own school from 1st to 8th class. For specially 30 drop out girls sponsored by donor.

ii) Program for Rural Development: The rural development programs include social awareness through trainings, exposures, advocacy, and awareness on the government schemes and provisions.

iii) Program for Natural Resource Management, Livelihood and climate change: The programs for water saving and climate change through introducing improved practice to farmers, awareness on climate, demonstrations and linkages with government scheme.

Notes on Financial Statements

Accounting principles for the financial statements

a) Preparation of financial statements and Basis of accounting

The financial statements are prepared in accordance with the Financial Policies, procedures and Rules of People's Action for Rural Advancement and Sustainability-PARAS Foundation and in accordance with the generally accepted accounting standards in India in accordance with historical cost conventions. The society follows the cash system of accounting and the Values presented in the financial statements are in Indian rupees. The financial statements are presented in line with the formats agreed by the members of the executive board of PARAS Foundation.

b) Reporting/ Financial period

The financial statements are prepared on the basis of financial year starting from 1st April 2024 and ending on 31st March 2025.

c) Fund Accounting for earmarked funds

People's Action for Rural Advancement and Sustainability receives ear-marked funds for the specific programme/projects. As they are ear-marked/ restricted funds, these funds are accounted and utilized in accordance with its designated purposes/ Budget and in time period specified by the donor. Separate books of accounts are maintained for each of these funds. Undisbursed funds are shown separately in the Balance sheet.

d) Recognition of Foreign Currencies:

The recognition and transactions of Foreign Currencies are done through the Designated Bank Account approved under the Foreign Contribution Regulation Act 2010. Transactions of foreign currencies are accounted and reported in the financial statements at the rate of exchange value on the date of transaction in Indian rupees.



e) Expenses on organizational Objectives:

The amount spent are bifurcated under the organizational objectives like, welfare/ empowerment of women, welfare of children, Rural Development, Water saving and Livelihood etc.

f) Legal /Statutory Compliances:

The financial statements are prepared in accordance and complying with the norms and conditions under the Income Tax Act 1961 and the Foreign Contribution (Regulation) Act 2010.

g) Income Taxes:

The organization qualifies for tax-exemption under the section 12A of the Income Tax Act 1961 as a charitable organization.

h) Budgetary control:

Detailed budgeting breakdowns as per the programs and norms and conditions laid by the donor agencies enable us to make necessary financial management decisions that the costs remains within the budget.

i) Fixed Assets:

Fixed assets are recorded in the financial statement at the historical cost less depreciation.

j) Depreciation:

Depreciation on the Fixed Assets have been applied on written down method as per the rates prescribed under the Income Tax Act 1961.

k) Contingent Liabilities:

No contingent liabilities for the year have come into the notice of the management.

l) Accumulation of Income (Surplus):

Computation for the year ending 31st March 2025 shows Deficit of Rs.65,252/-

m) Bank Reconciliation Statement

Saving bank accounts have been duly reconciled at the end of the reporting period and there was no long outstanding debit/credit entry in the bank reconciliation statement.

n) Cash In-Hand and cash at Bank (Balance Confirmation)

The total cash in hand as on 31st March 2025 is Rs. 3,349/-, The Cash at bank as on 31st March 2025 is Rs. 1,15,299.10 ,an Imprest Balance with projects is Rs. 42,220 /- and Deposite of Rs. 15,45,000/-

Accounting principles for the Income & Expenditure Statement

a) General

The result of income and expenditure account is difined as the difference between the income generated and amount utilized during the year.

b) Income from General donations

Income from General donations consits of the donations and other contributions by individuals and thrid parties without any specific purpose. These funds are accounted for the use of general administation and management to achieve the aims and objects of PARAS Foundation.

c) Income from Bank and FDR Interest

Income from Bank Interest bearing saving bank accounts and income tax (TDS) deducted on Interest. Supporting Association for Thematic and Holistic Initiatives- PARAS Foundation does not invest in any shares, bonds or mutual funds which are subject to market risks.

d) Management and Administrative Expenditures

Management and Administrative Expenditures includes costs related to the general administrative as well as internal of the organizations for the smooth execution of its amis and objectives.



MANAGEMENT LETTER BY INDEPENDENT AUDITORS ON INTERNAL CONTROL AND FINANCIAL MANAGEMENT

Sl.No.	Frame Work	Minimum Points to be covered on the status of the Organization in Management Letter		Auditor's Remark
1	Planning and Budgeting System	1	Approved Budget is used for the Reporting and Monitoring	Yes
		2	Finance Department hold a copy of the budget for booking the expenses. In case of modification of budget whether necessary approvals are obtained.	Finance Department Holds a Copy of the budgets and no modification noted during the period under review.
2	Accounting System	1	Separate project Cash books and ledger books are maintained for ear-marked funds	Yes
		2	Chart of accounts	Maintained
		3	Following Fund Accounting	Yes, Sperate books of account are maintained for each earmarked projects/programs funds.
		4	Maintaining Financial Records with quality supporting documentation	Necessary Supporting Documents are maintained.
		5	Authorisation Procedures and Practices are in Place	Yes
3	Controls, Checks and Balances	1	Cash Control	Yes, Petty Cash registeres and other cheks and balances are are maintained which ensures proper cash control.
		2	Bank Control	Yes
		3	Bank Reconciliations	Periodic bank reconciliations are carried out as mentioned in the finace operational manual of the organisation
		4	Fixed assets Control	Yes, fixed assets registers are maintained as required.
		5	Procurement Procedures and Purchase Control	Yes, Systems are followed as per the Procurment proedures and purchase manual of the organization.
4	Reporting	1	Budget Comparison Report and analysis of reasons of Variance.	Systems are Followed
		2	Obtaining Prior approvals for variance exceeding prescribed percentage on modification in activity.	Not Noted / Reported
		3	Reporting is done in accordance with the budget items and in the given format.	Yes
		4	Interest apportionment on donor funds	followed as required
		5	Variation and deviation of usage of funds	Not Noted / Reported
5	Financial Monitoring	1	Levels and Persons involved in Monitoring	Executive Directors, Management, Departmental Heads
		2	Segregation of duties and responsibilities included in the financial monitoring	The finance department has a proper system for segregation of duties and responsibilities for the financial monitoring and varifications of financial transactions as set in the fiance operational manual of the organization
		3	Systems and Procedures involved in Monitoring	Maintained and followed as deccribed in the finance manual of the organization.
		1	Compliance of FCRA	Yes



8	Governance	4	Compliance of Social Security Schemes	Yes
		1	Minutes of Governing Body meetings	Maintained
		2	Quorum for the Meetings	Maintained
9	Finance Staff	3	Frequency and Agenda of the Meetings	Holds the Minimum Number of Meetings as required with necessary notice and agenda circulated among the members
		1	Skills of the Staff	Qualified
		2	Qualification	B.COM
		3	Experience	8 Years
		4	Job Responsibilities	Preparation & Finalization of the Financial Statements
		5	Supervising Capability in Managing of Budget	Adequate
		6	Reporting and Monitoring Capability on financial aspects of the project.	Adequate

FOR S. TULI & Co.
CHARTERED ACCOUNTANTS

P.K. UPPAL
PARTNER

M. No. 074231

PLACE: LUCKNOW
DATE: 07.07.2025



MANAGEMENT LETTER BY INDEPENDENT AUDITORS ON INTERNAL CONTROL AND FINANCIAL MANAGEMENT

STATUS OF PRIOR PERIOD AUDIT RECOMMENDATIONS

For the year ended 31 March 2025

o.	Audit finding	Audit recommendation	Compliance/ Current Status
	Accounting Entries on Wrong Dates	All expenses and incomes should be the date of incurring of the expenses or the receipts of the income. Any mistake in the date of entry in the books of accounts leads to wrong daily cash balance, which makes the books unacceptable to the Revenue Authorities. In a number of cases, there were difference between the date recorded in the books of accounts and date as per supporting document attached thereto. These mistake have been rectified during the course of audit. Recommended that the management take care of these in future.	Resolved
	Lack of supporting documents	In few of the cases where external supporting documents like reports, participants list, etc. are not available for certain transactions, it is recommended that the management make sure that the same should be obtained and kept as a proof of the accounting transaction.	Resolved

PLACE: LUCKNOW
DATE: 07.07.2025

FOR S. TULI & Co.
CHARTERED ACCOUNTANTS



P.K. UPPAL
PARTNER
M. No. 074231



CHARTERED ACCOUNTANT
8-HALWASIA COURT,
HAZRATGANJ,
LUCKNOW.

Jayprabha Gram Village, Bhawaniyapur Post, Pirkhauli
District : Faizabad U.P. 224126

Consolidated Balance Sheet as at 31.03.2025

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	3		
(a)	Unrestricted Funds		1,424,705.02	1,663,770.46
(b)	Restricted Funds		1,605,910.08	1,682,324.64
			3,030,615.10	3,346,095.10
2	Non-current liabilities			
(a)	Long-term borrowings		-	-
(b)	Other long-term liabilities		-	-
(c)	Long-term provisions		-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings		-	-
(b)	Payables		-	-
(c)	Other current liabilities		-	-
(d)	Short-term provisions		-	-
			-	-
	Total		3,030,615.10	3,346,095.10
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	4		
(i)	Property, Plant and Equipment		1,355,108.00	1,605,336.00
(ii)	Intangible assets		-	-
(iii)	Capital work in progress		-	-
(iv)	Intangible asset under development		-	-
(b)	Non-current investments		-	-
(c)	Long Term Loans and Advances		-	-
(d)	Other non-current assets (specify nature)		-	-
			1,355,108.00	1,605,336.00
2	Current assets			
(a)	Current investments		-	-
(b)	Inventories		-	-
(c)	Receivables		-	-
(d)	Cash and bank balances	5	1,645,868.10	1,738,505.10
(e)	Short Term Loans and Advances		-	-
(f)	Other current assets	6	29,639.00	2,254.00
			1,675,507.10	1,740,759.10
	Total		3,030,615.10	3,346,095.10
	Brief about the entity	1	-	-
	Summary of Significant Accounting Policies	2	-	-
	The accompanying notes are an integral part of the financial statements			

AUDITOR'S REPORT

"As per our separate report of even date"

CHARTERED ACCOUNTANTS

AUDITOR'S

PK Uppal

(Partner)

M. No. 074231

PLACE : LUCKNOW

DATE : 07.07.2025



PEOPLE'S ACTION FOR RURAL ADVANCEMENT SUSTAINABILITY

Jayprabha Gram Village , Bhawaniyapur Post , Pirkhauli
District : Faizabad U.P. 224126

CHARTERED ACCOUNTANT
ALWASIA COURT,
HAZRATGANJ,
LUCKNOW.

Consolidated Income & Expenditure Account for the year ended 31.03.2025 (Amount in Rs.)

Particulars	Note	31 March 2025			31 March 2024		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
I Income							
(a) Donations and Grants	7	105,000.00	3,008,600.00	3,113,600.00	27,640.10	3,440,881.00	3,468,521.10
(b) Fees from Rendering of Services		-	-	-	-	-	-
II Other Income	8	216,479.00	62,077.00	278,556.00	3,067.00	49,999.00	53,066.00
III Total Income (I+II)		321,479.00	3,070,677.00	3,392,156.00	30,707.10	3,490,880.00	3,521,587.10
IV Expenses:							
(a) Donations/contributions paid		-	-	-	-	-	-
(b) Employee benefits expense		-	-	-	-	-	-
(c) Depreciation and amortization expense	9	250,228.00	-	250,228.00	306,077.00	-	306,077.00
(d) Finance costs		-	-	-	-	-	-
(e) Other expenses	10	246,251.44	3,217,091.56	3,463,343.00	76,671.21	3,442,830.63	3,519,501.84
Total expenses		496,479.44	3,217,091.56	3,713,571.00	382,748.21	3,442,830.63	3,825,578.84
Excess of Income over Expenditure for the year before exceptional and extraordinary items (III-IV)		-175,000.44	-146,414.56	-321,415.00	-352,041.11	48,049.37	-303,991.74
VI Exceptional items (specify nature & provide note/delete if none)		-	-	-	-	-	-
VII Excess of Income over Expenditure for the year before extraordinary items (V-VI)		-175,000.44	-146,414.56	-321,415.00	-352,041.11	48,049.37	-303,991.74
VIII Extraordinary Items (specify nature & provide note/delete if none)		-	-	-	-	-	-
IX Excess of Income over Expenditure for the year (VII-VIII)		-175,000.44	-146,414.56	-321,415.00	-352,041.11	48,049.37	-303,991.74
Appropriations Transfer to Ear-Marked Specific Fund(Non-FC)		-	-146,414.56	-146,414.56	-	72,426.20	72,426.20
Appropriations Transfer to Ear-Marked Specific Fund(FC)		-	-	-	-	-24,376.83	-24,376.83
Balance transferred to Capital Fund(Non-FC)		-241,784.00	-	-241,784.00	-295,340.00	-	-295,340.00
Balance transferred to Capital Fund(FC)		-8,444.00	-	-8,444.00	-10,737.00	-	-10,737.00
Balance transferred to General Fund(Non-FC)		74,635.56	-	74,635.56	-44,883.71	-	-44,883.71
Balance transferred to General Fund(FC)		592.00	-	592.00	-1,080.40	-	-1,080.40
		0.00	-	0.00	-	0.00	-10,737.00
Brief about the entity	1						
Summary of Significant Accounting Policies	2						
The accompanying notes are an integral part of the financial statements							

AUDITOR'S REPORT

"As per our separate report of even date"

CHARTERED ACCOUNTANTS
AUDITOR'S
PK Uppal
(Partner)
M. No. 074231

PLACE :LUCKNOW
DATE : 07.07.2025



S. TULI & Co.
CHARTERED ACCOUNTANT
8-HALWASIA COURT,
HAZRATGANJ,
LUCKNOW.

PEOPLE'S ACTION FOR RURAL ADVANCEMENT SUSTAINABILITY

Jayprabha Gram Village, Bhawaniyapur Post, Pirkhauli
District : Faizabad U.P. 224126

Consolidated Receipts & Payments Account for the year ended 31.03.2025

(Amount in Rs.)

Particulars	Note	31 March 2025			31 March 2024		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
RECEIPTS							
I Opening Balance							
Cash and Bank Balances		56,180.46	1,682,324.64	1,738,505.10	102,144.57	1,634,275.27	1,736,419.84
II Income							
(a) Donations and Grants	7	105,000.00	3,008,600.00	3,113,600.00	27,640.10	3,440,881.00	3,468,521.10
(b) Fees from Rendering of Services		-	-	-	-	-	-
III Other Income	8	216,479.00	62,077.00	278,556.00	3,067.00	49,999.00	53,066.00
IV Other Receipts	11	-	70,000.00	70,000.00	-	-	-
Total Receipts		377,659.46	4,823,001.64	5,200,661.10	132,851.67	5,125,155.27	5,258,006.94
I PAYMENTS:							
(a) Donations/contributions paid		-	-	-	-	-	-
(b) Employee benefits expense		-	-	-	-	-	-
(c) Other expenses	9	246,251.44	3,217,091.56	3,463,343.00	76,671.21	3,442,830.63	3,519,501.84
(d) Other Payments	12	91,450.00	-	91,450.00	-	-	-
(e) Capital Payments		-	-	-	-	-	-
II Closing Balance:							
Cash and Bank Balances	5	39,958.02	1,605,910.08	1,645,868.10	56,180.46	1,682,324.64	1,738,505.10
Total Payments		377,659.46	4,823,001.64	5,200,661.10	132,851.67	5,125,155.27	5,258,006.94
Brief about the entity	1	-0.00	-	-	-	-	-
Summary of Significant Accounting Policies	2						
The accompanying notes are an integral part of the financial statements							

AUDITOR'S REPORT

"As per our separate report of even date"

CHARTERED ACCOUNTANTS

AUDITOR'S
PK Uppal
(Partner)

M. No. 074231

PLACE : LUCKNOW
DATE : 07.07.2025



PEOPLE'S ACTION FOR RURAL ADVANCEMENT SUSTAINABILITY

Jayprabha Gram Village, Bhawaniyapur Post, Pirkhauli

District : Faizabad U.P. 224126

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 3 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	31 March 2025		31 March 2024	
(A)	Unrestricted Funds				
(a)	Non-FC Account				
1	Capital Funds				
	Opening Balance	1,548,462.00		1,843,802.00	
	Add: Transferred from Income & Expenditure	-241,784.00	1,306,678.00	-295,340.00	1,548,462.00
2	General Funds				
	Opening Balance	55,083.56		99,967.27	
	Add: TDS on FFD in Project	5,935.00		-	
	Add: Transferred from Income & Expenditure	74,635.56		-44,883.71	
		135,654.12		55,083.56	
	Less: Transferred to Project	70,000.00	65,654.12	-	55,083.56
(b)	FC Account				
1	Capital Funds				
	Opening Balance	56,874.00		67,611.00	
	Add: Transferred from Income & Expenditure	-8,444.00	48,430.00	-10,737.00	56,874.00
2	General Funds				
	Opening Balance	3,350.90		4,431.30	
	Add: Transferred from Income & Expenditure	592.00	3,942.90	-1,080.40	3,350.90
	TOTAL (A)(Rs.)		1,424,705.02		1,663,770.46
(B)	Restricted Funds				
(a)	Non-FC Account				
1	Ear Marked-Specific Project Funds				
	Opening Balance	1,663,957.00		1,591,530.80	
	Add: Transferred from General Account	70,000.00		-	
	Add: Transferred from Income & Expenditure	-146,414.56	1,587,542.44	72,426.20	1,663,957.00
(b)	FC Account				
1	Ear Marked-Specific Project Funds				
	Opening Balance	18,367.64		42,744.47	
	Add: Transferred from Income & Expenditure	-	18,367.64	-24,376.83	18,367.64
	TOTAL (B)(Rs.)		1,605,910.08		1,682,324.64
	TOTAL (A+B)(Rs.)		3,030,615.10		3,346,095.10



PEOPLE'S ACTION FOR RURAL ADVANCEMENT SUSTAINABILITY

Jayprabha Gram Village, Bhawaniyapur Post, Pirkhauri

District : Faizabad U.P. 224126

Notes forming part of the Financial Statements for the year ended 31st March, 2025

4 Property, Plant and Equipment and Intangible Assets (owned assets)

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS					
	Furniture & Fixtures	Electrical Equipments	Vehicles	Compuer and Accessories	Books	Total
Rate	10%	15%	15%	40%	40%	
NON-FC ACCOUNT						
Gross Block						
At 1 April 2024	116,829.00	74,316.00	1,554,209.00	98,447.00	1.00	1,843,802.00
Additions	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-
At 1 April 2023	116,829.00	74,316.00	1,554,209.00	98,447.00	1.00	1,843,802.00
Additions	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-
At 31 March 2025	116,829.00	74,316.00	1,554,209.00	98,447.00	1.00	1,843,802.00
At 31 March 2024	116,829.00	74,316.00	1,554,209.00	98,447.00	1.00	1,843,802.00
Depreciation/Adjustments						
At 1 April 2024	11,683.00	11,148.00	233,131.00	39,378.00	-	295,340.00
Additions	10,515.00	9,477.00	198,162.00	23,629.00	1.00	241,784.00
Deductions/Adjustments	-	-	-	-	-	-
At 1 April 2023	-	-	-	-	-	-
Additions	11,683.00	11,148.00	233,131.00	39,378.00	-	295,340.00
Deductions/Adjustments	-	-	-	-	-	-
At 31 March 2025	22,198.00	20,625.00	431,293.00	63,007.00	1.00	537,124.00
At 31 March 2024	11,683.00	11,148.00	233,131.00	39,378.00	-	295,340.00
Net Block						
At 31 March 2025	94,631.00	53,691.00	1,122,916.00	35,440.00	-	1,306,678.00
At 31 March 2024	105,146.00	63,168.00	1,321,078.00	59,069.00	1.00	1,548,462.00

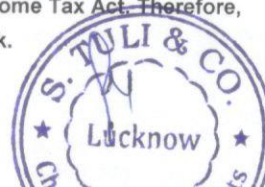
FC ACCOUNT

Gross Block						
At 1 April 2024	10,466.00	19,879.00	34,888.00	2,378.00	-	67,611.00
Additions	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-
At 1 April 2023	10,466.00	19,879.00	34,888.00	2,378.00	-	67,611.00
Additions	-	-	-	-	-	-
Deductions/Adjustments	-	-	-	-	-	-
At 31 March 2025	10,466.00	19,879.00	34,888.00	2,378.00	-	67,611.00
At 31 March 2024	10,466.00	19,879.00	34,888.00	2,378.00	-	67,611.00
Depreciation/Adjustments						
At 1 April 2024	1,570.00	2,982.00	5,233.00	952.00	-	10,737.00
Additions	890.00	2,535.00	4,448.00	571.00	-	8,444.00
Deductions/Adjustments	-	-	-	-	-	-
At 1 April 2023	-	-	-	-	-	-
Additions	1,570.00	2,982.00	5,233.00	952.00	-	10,737.00
Deductions/Adjustments	-	-	-	-	-	-
At 31 March 2025	2,460.00	5,517.00	9,681.00	1,523.00	-	19,181.00
At 31 March 2024	1,570.00	2,982.00	5,233.00	952.00	-	10,737.00
Net Block						
At 31 March 2025	8,006.00	14,362.00	25,207.00	855.00	-	48,430.00
At 31 March 2024	8,896.00	16,897.00	29,655.00	1,426.00	-	56,874.00

TOTAL

Net Block						
At 31 March 2025	102,637.00	68,053.00	1,148,123.00	36,295.00	-	1,355,108.00
At 31 March 2024	114,042.00	80,065.00	1,350,733.00	60,495.00	1.00	1,605,336.00

Note: The Society is following WDV method of depreciation as per the provisions of the Income Tax Act. Therefore, WDV brought forward as on 01.04.2023 has been taken as Opening Cost in the Gross Block.



PEOPLE'S ACTION FOR RURAL ADVANCEMENT SUSTAINABILITY

Jayprabha Gram Village, Bhawaniyapur Post, Pirkhauli

District : Faizabad U.P. 224126

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

5	Cash and Bank Balances	31 March 2025	31 March 2024
A	Cash and cash equivalents		
(a)	On Saving Accounts	115,299.10	155,242.10
(b)	On Current Accounts	-	-
(c)	Cash on hand	3,349.00	3,349.00
(d)	Imprest With project (As per List)	42,220.00	34,914.00
	Total (I)	160,868.10	193,505.10
B	Other bank balances		
(i)	Bank Deposits (Including Accrued Interest)	1,485,000.00	1,545,000.00
(ii)	Earmarked Bank Deposits	-	-
(ii)	Deposits with original maturity for more than 3 months but less than 12 months from reporting date	-	-
	Total other bank balances (II)	1,485,000.00	1,545,000.00
	Total Cash and bank balances (I+II)	1,645,868.10	1,738,505.10
6	Other Current Assets	31 March 2025	31 March 2024
(a)	<u>Income Tax TDS</u>		
	Opening Balance	2,254.00	2,254.00
	Add: Deducted during the year	21,450.00	-
	Add: Deducted in Project	5,935.00	-
		29,639.00	2,254.00
	Total	29,639.00	2,254.00
7	Donations and Grants	31 March 2025	31 March 2024
(A)	<u>Non-FC Account</u>		
(a)	<u>Grant Receives for</u>		
	Paras Bal Vikas Prathamik Vidyalaya	469,600.00	528,000.00
	ERW Project	2,539,000.00	2,671,000.00
(b)	Donation 80G	105,000.00	25,000.00
(c)	Other Contributions	-	2,640.10
(B)	<u>FC Account</u>		
(a)	<u>Foreign Contribution</u>		
	Bardfonden EU Project	-	241,881.00
	Total	3,113,600.00	3,468,521.10
8	Other income	31 March 2025	31 March 2024
(A)	<u>Non-FC Account</u>		
(a)	Consultancy Fees for Baseline Assessments	214,500.00	-
(a)	<u>Interest income</u>		
	ERW Project	62,077.00	49,999.00
	General Account	1,387.00	2,003.00
(B)	<u>FC Account</u>		
(a)	<u>Interest income</u>		
	FC General	592.00	1,064.00
	Total	278,556.00	53,066.00
9	Depreciation and amortization expense	31 March 2025	31 March 2024
(a)	On tangible assets	250,228.00	306,077.00
(b)	On intangible assets	-	-
	Total Depreciation and amortization expense	250,228.00	306,077.00
10	Other Expenses	31 March 2025	31 March 2024
(A)	<u>Non-FC Account</u>		
(a)	<u>Amount Utilized in Project</u>		
	Paras Bal Vikas Prathamik Vidyalaya Expenses	554,592.76	499,117.00
	ERW Project Expenses	2,662,498.80	2,677,455.80
(b)	<u>Administrative Cost</u>		
	Audit Fee	11,750.00	37,067.00
	Bank Charge	15.94	902.31
	Electricity Charges	22,269.50	25,957.50
	Website Renewal Charges	3,622.00	3,500.00
	Repair & Maintenance	5,484.00	-
	Training Capacity Building	4,800.00	-

(c) Baseline Assessment			
Data Entry Operator- 6 Nos		26,160.00	-
Govt. Support/Liaisoning & Monitring Visit by CF		22,050.00	-
Monitring (4 Days)		18,000.00	-
Printing (4 Days)		15,000.00	-
Surveyors Salary - 6 Nos		99,200.00	-
Two Day Survey Training (One Day Class & Demo Field)		12,590.00	-
(B) FC Account			
(a) Amount Utilized in Project			
Bardfonden EU Project		-	225,807.83
(b) Other Administrative Expenses			
Bardfonden EU Project		-	40,450.00
FC General		-	2,144.40
Total		3,463,343.00	3,519,501.84
11	Other Receipts	31 March 2025	31 March 2024
(a) ERW Project			
Transfrer from General Account		70,000.00	-
Total		70,000.00	-
12	Other Payments	31 March 2025	31 March 2024
(a) TDS Receivable		21,450.00	-
(b) Transfer to ERW Project		70,000.00	-
Total		91,450.00	-



People's Action for Rural Advancement Sustainability

Village : Bhawaniyapur Post : Pirkhauli

District : Faizabad U.P.

DETAILS TO UN-DISBURSED EARMARKED FUNDS AS ON 31.03.2025

S.NO.	PARTICULARS	OPENING BALANCE	Transfer	GANT RECEIVED	INTEREST	TOTAL	UTILIZATION	CLOSING BALANCE
NON-FC ACCOUNT								
1	Paras Baal Vikas Prathmik Vidyalya	65,996.80	70,000.00	469,600.00	-	605,596.80	554,592.76	51,004.04
2	Shubham School Project Community	7.00	-	-	-	7.00	-	7.00
3	ERW Project	1,597,953.20	-	2,539,000.00	62,077.00	4,199,030.20	2,662,498.80	1,536,531.40
	Total Rs.	1,663,957.00	70,000.00	3,008,600.00	62,077.00	4,804,634.00	3,217,091.56	1,587,542.44
FC ACCOUNT								
1	SSP Project	11,151.00	-	-	11,151.00	-	-	11,151.00
2	Barnfonden EU Project	7,216.64	-	-	7,216.64	-	-	7,216.64
	Total Rs.	18,367.64	-	-	18,367.64	-	-	18,367.64
	Grand Total Rs.	1,682,324.64	70,000.00	3,008,600.00	80,444.64	4,804,634.00	3,217,091.56	1,605,910.08

LIST OF CASH AND BANK BALANCE AS ON 31.03.2025

S.NO.	PARTICULARS	AMOUNT	AMOUNT
NON-FC ACCOUNT			
1	Cash (SSPCC)	7.00	
2	Cash (PBVPV)	42,213.00	
3	Cash in Hand	3,349.00	
4	With PNB S.B A/C No. 6129000100011597		29,472.60
5	With PNB S.B A/C No. 6129000100021266		3,193.52
6	With PNB S.B A/C No. 6129000100038406		51,531.40
7	With Baroda Uttar Pradesh Gramin Bank C/A no. 548902000000025(PBVPN)		8,791.04
	Total Rs.	45,569.00	92,988.56
FC ACCOUNT			
1	With S.B.I NDMB -S.B. A/c No.40089934961	-	13,551.57
2	With PNB S.B. A/c No.6129000100016459	-	8,758.97
3	With PNB S.B. A/c No.6129000100028047	-	-
4	With PNB S.B. A/c No.6129000100030972	-	-
	Total Rs.	-	22,310.54
	Grand Total Rs.	45,569.00	115,299.10

