

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 2024, 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, 2024, 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.

Further to our comments above, we report that:

- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.



- b. In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- c. The Balance Sheet, the Income and Expenditure and Receipts and Payments dealt with by this Report are in agreement with the books of account.

Place: Kolkata
Date: 26th June 2024



For Jha Yadav & Co.
Chartered Accountants
Firm ICAI Registration No: 327725E
A. Yadav
A. Yadav
Partner
Membership No.064449
UDIN No: 24064449BKAMOU2996

Parivaar Education Society
Balance Sheet as at 31 March 2024
(all amounts are in Indian Rupees)

	Notes	As at 31 March 2024	As at 31 March 2023
LIABILITIES			
SOURCES OF FUNDS			
Corpus Fund	2	19,44,95,015	19,44,95,015
General Fund	3	1,76,61,15,021	1,47,27,49,459
		<u>1,96,06,10,036</u>	<u>1,66,72,44,474</u>
LIABILITIES AND PROVISION			
Current Liabilities	4	2,58,93,357	2,13,28,135
Provision	5	2,36,000	2,36,000
		<u>2,61,29,357</u>	<u>2,15,64,135</u>
TOTAL		<u>1,98,67,39,393</u>	<u>1,68,88,08,609</u>
ASSETS			
PROPERTY, PLANT AND EQUIPMENT			
Net Block (Closing WDV)	6	60,81,96,544	61,61,39,082
Capital work-in-progress		5,96,83,475	4,45,70,898
		<u>66,78,80,019</u>	<u>66,07,09,980</u>
Fixed deposit with bank	7	1,20,30,41,835	96,21,70,000
Security Deposits	8	31,07,343	29,21,343
OTHER ASSETS			
Cash and Cash equivalents	9	4,60,12,143	1,47,68,342
Loan and Advances	10	29,65,424	26,60,717
Other receivables	11	6,37,32,629	4,55,78,227
		<u>11,27,10,196</u>	<u>6,30,07,286</u>
TOTAL		<u>1,98,67,39,393</u>	<u>1,68,88,08,609</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
Partner
Membership No. 064449
Place: Kolkata
Date: 26th June 2024
UDIN:

For and on behalf of
Parivaar Education Society



Vinayak Lohani
President
Place: Madhya Pradesh
Date: 26th June 2024

For and on behalf of
Parivaar Education Society



Kapil Bharadwaj
Secretary
Place: Madhya Pradesh
Date: 26th June 2024

PARIVAAR EDUCATION SOCIETY

Page 1 of 10

Founder & President

PARIVAAR EDUCATION SOCIETY

SECRETARY



Parivaar Education Society
Income and Expenditure Account for the year ended 31 March 2024
(all amounts are in Indian Rupees)

	Notes	For the year ended 31 March 2024	For the year ended 31 March 2023
Income			
Donation	12	87,10,22,594	80,43,83,453
Interest Received			
Interest on Fixed deposit		5,96,08,590	4,90,90,019
Interest from Bank		3,77,827	7,11,090
Other Income	13	22,01,848	2,32,260
Total Income		93,32,10,859	85,44,16,822
Expenditure			
Residential - West Bengal	14	10,50,93,438	8,34,89,354
Residential - Madhya Pradesh	15	2,66,86,085	2,47,09,653
Seva Kutir	16	30,80,37,978	40,26,52,039
Ambulance Services	17	8,91,07,869	10,90,03,076
Vision restoration of Elderly	18	2,33,68,015	2,41,85,466
Mobile Clinic	19	1,98,03,562	2,73,67,809
Other Charitable Activities	20	9,23,163	29,71,372
Depreciation	6	6,15,34,136	5,81,97,182
Other Expenditure	21	52,91,051	23,99,420
Total Expenditure		63,98,45,297	73,49,75,373
Excess of Income over expenditure (Transferred to General Fund)		29,33,65,562	11,94,41,449

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
Partner
Membership No. 064449
Place: Kolkata
Date: 26th June 2024
UDIN:

For and on behalf of
Parivaar Education Society

Vinayak Lohani

Vinayak Lohani
President
Place: Madhya Pradesh
Date: 26th June 2024

For and on behalf of
Parivaar Education Society

Kapil Bharadwaj

Kapil Bharadwaj
Secretary
Place: Madhya Pradesh
Date: 26th June 2024



PARIVAAR EDUCATION SOCIETY

Founder & President

PARIVAAR EDUCATION SOCIETY

SECRETARY

Parivaar Education Society
Receipt and Payment statement for the year ended 31 March 2024
(all amounts are in Indian Rupees)

Particulars	2023-24	2022-23
Cash and Bank Balance (Opening)	1,47,68,342	7,91,74,737
Receipt:		
General Donation	87,10,22,594	80,43,83,453
Interest Received on Fixed deposits and savings account	4,46,93,822	3,50,60,287
Fixed Deposit matured during the year	1,50,37,92,377	86,33,38,000
Other Income	22,01,848	2,32,260
Other Receivable	(8,23,595.0)	3,88,515
	2,42,08,87,046	1,70,34,02,515
Payment:		
Revenue Expenditure (excluding Depreciation & discard of assets)	57,51,92,390	67,67,78,190
Capital Expenditure	7,18,22,947	7,64,05,143
Fixed Deposit made during the year	1,74,46,64,212	1,00,49,08,000
Security Deposit	1,86,000	2,82,941
TDS Receivable	20,38,212	19,05,140
Sundry Creditors / Others Laibilities	(45,65,222)	67,89,325
Advance to Staff / Suppliers	3,04,706	7,40,171
	2,38,96,43,245	1,76,78,08,910
Cash and Bank Balance (Closing)	4,60,12,143	1,47,68,342

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

For and on behalf of
Parivaar Education Society

For and on behalf of
Parivaar Education Society

A Yadav

A Yadav
Partner
Membership No. 064449
Place: Kolkata
Date: 26th June 2024
UDIN:

Vinayak Lohani

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Secretary
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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.

Gratuity payable to employees is recognized on payment basis.

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.



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

	As at 31 March 2024	As at 31 March 2023
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 2024	As at 31 March 2023
Note 3: General Fund		
Opening Balance	1,47,27,49,459	1,35,33,08,009
Add: Transfer from income and expenditure account	29,33,65,562	11,94,41,449
Closing Balance	<u><u>1,76,61,15,021</u></u>	<u><u>1,47,27,49,459</u></u>

	As at 31 March 2024	As at 31 March 2023
Note 4: Current Liabilities		
Sundry Creditors	1,35,23,718	2,05,29,748
Others Payable	1,23,69,639	7,98,387
	<u><u>2,58,93,357</u></u>	<u><u>2,13,28,135</u></u>

Note 4.1:

Other payable includes donation received which is required to be refunded to the donor

	As at 31 March 2024	As at 31 March 2023
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 2024

Note 6: Property, Plants and Equipments

Sr. No.	Particulars	Opening Block as on 1st April 2023	Addition	Deduction / Adjustment	Net Block as on 31st March 2024 for depreciation	Depreciation for the year		Closing Net Block after depreciation	
						Addition	Deduction		As on 31st March 2024
1	Land	13,02,67,847	1,25,230	-	13,03,93,077	-	-	13,03,93,077	13,02,67,847
2	Building	30,39,64,271	4,95,16,908	-	35,34,81,179	3,41,92,077	3,41,92,077	31,92,89,102	30,39,64,271
3	Plant & Machinery	1,06,39,692	15,13,715	-	1,21,53,407	17,98,618	17,98,618	1,03,54,789	1,06,39,692
4	Computer and Accessories	21,53,109	6,73,990	-	28,27,099	10,05,340	10,05,340	18,21,759	21,53,109
5	Furniture & Fixture	1,51,21,964	40,60,527	-	1,91,82,491	18,59,634	18,59,634	1,73,22,857	1,51,21,964
6	Ambulance	9,65,87,725	-	-	9,65,87,725	1,44,88,159	1,44,88,159	8,20,99,566	9,65,87,725
7	Vehicle	4,22,38,134	8,20,000	-	4,17,12,767	61,95,415	61,95,415	3,55,17,352	4,22,38,134
8	Utensils	1,51,66,339	-	13,45,367	1,33,92,935	19,94,894	19,94,894	1,13,98,041	1,51,66,339
	TOTAL	61,61,39,081	5,67,10,370	31,18,771	66,97,30,680	6,15,34,136	6,15,34,136	60,81,96,544	61,61,39,081
9	Capital - Work in progress	4,45,70,898	6,53,24,247	5,02,11,670	5,96,83,475	-	-	5,96,83,475	4,45,70,898
	Gross Total	66,07,09,979	12,20,34,617	5,33,30,441	72,94,14,155	6,15,34,136	6,15,34,136	66,78,80,019	66,07,09,979
	Previous Year	64,25,02,019	20,79,17,196	13,50,10,036	71,54,09,179	5,81,97,182	5,81,97,182	65,72,11,997	

Note: Capital working progress includes advances to vendor: Rs. 1,14,19,249 (Previous Year Rs. 34,97,983)



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

	As at 31 March 2024	As at 31 March 2023
Note 7: Fixed Deposits with Banks		
Opening Fixed Deposits	96,21,70,000	82,06,00,000
Add: Fixed deposit made during the year	1,74,46,64,212	1,00,49,08,000
Less: Fixed Deposit matured during the year	1,50,37,92,377	86,33,38,000
	<u>1,20,30,41,835</u>	<u>96,21,70,000</u>
Note 7.1: Fixed deposits maturing within a period of 12 months	1,08,78,41,835	30,66,40,000
Note 8: Security Deposits		
Security Deposit against Rent	10,000	10,000
Security Deposit for Electricity	3,23,139	3,23,139
Security Deposit For Gas Cylinder	27,74,204	25,88,204
	<u>31,07,343</u>	<u>29,21,343</u>
Note 9: Cash and Cash Equivalents		
Cash In Hand	10,06,674	9,93,213
ICICI Bank Ltd. (A/c No.: 018701005081)	24,476	20,066
HDFC (A/c No.: 50200008543820)	2,62,381	65,27,877
HDFC (A/c No.: 50200008530785)	1,323	559
HDFC (A/c No.: 50200011079031)	-	27,604
HDFC (A/c No.: 50200039046265)	14,882	15,000
SBI (A/c No.: 10120247324)	3,340	3,239
SBI (A/c No.: 10120247357)	1,88,334	1,52,557
SBI (A/c No.: 10120247379)	-	-
SBI (A/c No.: 34701878249)	14,32,006	62,62,176
SBI (A/c No.: 40105797906)	4,18,85,955	42,085
Bandhan Bank (A/c No.: 50180013421545)	6,774	6,575
HDFC (A/c No.: 5000166874673)	11,57,463	7,03,946
ICICI Bank Ltd. (A/c No.: 4366)	9,466	3,475
State Bank of India (A/c No.: 7379)	2,854	1,239
Kotak Mahindra (A/c No.: 7845123918)	16,215	8,731
	<u>4,60,12,143</u>	<u>1,47,68,342</u>
Note 10: Loan and Advances		
Advance to vendors	11,32,119	3,19,647
Loans & Advances to staff / Contractual Personnel	18,33,305	23,41,070
	<u>29,65,424</u>	<u>26,60,717</u>
Note 11: Other Receivables		
Receivables from Payment Gateway	8,44,099	20,504
TDS Receivable (Refer Note: 11.1 below)	1,07,27,750	86,89,538
Interest Receivable on Fixed Deposit	5,21,60,780	3,68,68,185
	<u>6,37,32,629</u>	<u>4,55,78,227</u>
Note 11.1: TDS Receivables		
FY. 2020-21	-	1,46,700
FY. 2021-22	-	38,57,283
FY. 2022-23	46,85,556	46,85,556
FY. 2023-24	60,42,195	-
	<u>1,07,27,751</u>	<u>86,89,539</u>



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

	For the year ended 31 March 2024	For the year ended 31 March 2023
Note 12: Donation		
Donation Cash	2,67,560	1,65,280
Donation ICICI Bank 018701005081	11,45,000	3,27,000
Donation SBI 101202417379	18,66,056	1,05,72,000
Donation SBI 1012027324	5,00,000	-
Donation SBI 34701878249	12,34,06,962	13,42,58,379
Donation SBI FCRA 10120247357	-	6,30,401
Donation SBI FCRA 40105797906	29,09,14,576	23,71,00,715
Donation HDFC 50100166874673	14,68,87,370	28,28,74,349
Donation HDFC 502000008543820	24,90,35,070	9,94,55,329
Donation Kotak Mahindra 7845123918	5,70,00,000	3,90,00,000
	87,10,22,594	80,43,83,453
Note 13: Other Income		
Interest from Income Tax Authorities	2,31,234	55,880
Sale of Scrap Items	2,25,338	84,731
Interest received from Electricity Deposits	52,957	52,809
Income on Sale of Fixed Asset	16,62,319	-
Miscellaneous Income	30,000	38,840
	22,01,848	2,32,260
Note 14: Residential-West Bengal		
Clothes and Accessories	43,55,782	45,60,474
Contractual Services	2,36,01,222	2,03,46,966
Education Expenses	57,90,330	56,97,417
Electricity and related expenses	35,99,561	28,32,235
Employee Benefits	51,06,681	38,82,380
Internship	14,94,550	9,02,800
Fooding Expenses	3,91,79,422	2,74,84,824
Fuel & Power (Generators)	2,89,500	2,13,800
Fuel & Power (Vehicles)	12,26,971	11,17,834
House Rent	48,000	48,000
Household Expenses	16,98,722	19,07,735
Local Travels and Conveyance	91,564	1,61,866
Medical Expenses	54,37,540	31,24,720
Miscellaneous Expenses	1,61,364	2,87,182
Other Purchases (Hygiene and Toiletries)	25,90,743	18,13,087
Pecuniary Help Expenses	13,06,044	9,09,844
Printing & Stationery	1,02,712	87,474
Repair and Maintenance	32,31,902	34,60,800
Security Service	12,91,971	11,05,300
Sevavratees Pecuniary Help	17,68,060	13,70,373
Sporting Expenses & Cultural Events	7,88,897	3,99,284
Utensil Expenses	2,50,000	1,44,233
Vehicle Expenses (including Insurance)	9,51,679	6,44,016
Village Welfare	7,30,221	9,36,456
	10,50,93,438	8,34,89,354



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

	For the year ended 31 March 2024	For the year ended 31 March 2023
Note 15: Residential-Madhya Pradesh		
Clothes and Accessories	9,47,752	12,73,235
Education expenses	12,52,906	19,32,829
Electricity and related expenses	16,33,931	11,14,425
Fuel & Power (Generator)	1,39,149	32,630
Fuel & Power (Vehicles)	4,49,849	1,27,440
Fuel expenses-Ambulance	81,613	73,369
Contractual Services	24,13,724	25,17,233
Employee Benefits	4,30,422	3,07,449
Fooding Expenses	1,44,72,557	1,37,81,786
Household Expenses	15,99,209	11,52,687
House Rent	2,10,500	2,34,000
Sporting Expenses and Cultural Events	1,81,605	3,15,266
Utensil Expenses	2,04,939	2,23,010
Local Travels and Conveyance	22,339	15,581
Medical Expenses	10,68,445	7,04,505
Miscellaneous Expenses	9,875	64,609
Repair and Maintenance	12,46,277	7,41,307
Travel and Tour Expenses	75,243	1,33,032
Vehicle expenses (including Insurance)	2,45,750	38,630
	<u>2,66,86,085</u>	<u>2,47,09,653</u>
Note 16: Seva Kutir		
Contractual Services	15,24,79,159	18,80,65,151
Employee Benefits	49,82,954	50,11,850
Internship	-	-
Documentation (Audio Visual & Textual)	4,76,000	14,65,000
Clothes and Accessories	1,22,06,358	1,14,93,047
Education expenses	66,42,105	60,89,875
Electricity and related expenses	30,285	7,060
Fooding Expenses	11,76,10,683	17,42,90,664
Fuel & Power (Vehicles)	67,39,322	98,62,690
House Rent	1,61,800	1,34,400
Household Expenses	55,257	1,31,563
Local Travels and Conveyance	1,70,626	1,66,221
Medical Expenses	6,40,488	8,99,444
Miscellaneous Expenses	42,788	37,298
Pecuniary Help Expenses	1,75,900	36,100
Printing and Stationery	2,21,202	95,701
Repair and Maintenance	1,79,225	1,84,847
Sporting Expenses and Cultural Events	13,97,729	1,12,789
Travel and Tour Expenses	1,08,334	2,16,164
Utensil Expenses	7,66,435	8,40,750
Vehicle expenses (including Insurance)	29,51,328	35,11,423
	<u>30,80,37,978</u>	<u>40,26,52,039</u>
Note 17: Ambulance Service		
Field propagation	7,050	14,994
Fooding Expenses	1,45,283	2,96,923
Contractual Services	5,93,90,247	6,72,42,177
Fuel Expenses	2,01,94,455	3,20,12,031
Lodging Expenses	3,200	7,410
Local Travel & Conveyance	39,362	63,338
Medical Expenses	2,10,491	3,10,001
Miscellaneous Expenses	34,211	92,851
Telephone Expenses	44,284	54,920
Vehicle Expenses	69,12,048	72,01,731
Vehicle Insurance	21,27,238	16,33,332
	<u>8,91,07,869</u>	<u>10,90,03,076</u>



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

	For the year ended 31 March 2024	For the year ended 31 March 2023
Note 18: Vision restoration for Elderly		
Field propagation	9,05,665	9,71,984
Fooding Expenses	17,21,478	21,50,129
Contractual Services	54,28,725	70,46,754
Fuel Expenses	19,00,121	17,20,317
Lodging Expenses	11,46,783	10,57,438
Local Travel and Conveyance	1,17,910	1,13,948
Medical Expenses	14,10,889	34,127
Miscellaneous Expenses	20,790	52,773
Rent Expenses	10,000	53,500
Transportation Charges	99,87,031	1,04,08,094
Vehicle Expenses	7,18,623	5,76,402
	<u>2,33,68,015</u>	<u>2,41,85,466</u>
Note 19: Mobile Clinic		
Field propagation	-	1,450
Contractual Services	43,49,949	57,28,545
Doctor Fee	42,52,180	53,78,150
Fooding Expenses	5,540	1,03,077
Fuel Expenses	23,41,288	28,51,600
Lodging Expenses	28,120	65,160
Local Travel and Conveyance	21,682	1,14,321
Medical Expenses	81,01,568	1,26,64,909
Miscellaneous Expenses	14,908	21,587
Vehicle Expenses	6,88,327	4,39,010
	<u>1,98,03,562</u>	<u>2,73,67,809</u>
Note 20: Other Charitable Activities		
Farmers project	7,279	1,82,549
Covid_19-Pecuniary Help	-	24,216
Donation & grants to other organizations	8,000	1,50,001
Diagnostic machine deployed at Government Hospital	-	4,15,000
Mother-Infant Care Expenses	1,52,604	7,01,575
Parivaar Arogya Kutir Exp.	7,12,980	4,34,548
Winter Relief	42,300	10,63,483
	<u>9,23,163</u>	<u>29,71,372</u>



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

	For the year ended 31 March 2024	For the year ended 31 March 2023
Note 21: Other Expenditure		
Bank charges	1,53,311	1,55,560
Consultancy Fees (Refer Note 21.1 below)	6,77,753	11,44,416
Land Survey Expenses	59,600	-
Postage and Telegraph	5,026	9,666
Software Expenses	18,400	82,128
Telephone Expenses	2,99,232	61,388
Books and Periodicals	10,342	30,263
Interest on EPF	-	1,093
Interest on TDS	25,568	22,887
Legal expenses and fees	2,02,050	3,52,647
Travel and Tour Expenses	3,34,931	3,53,626
Irrecoverable balances written off	1,50,067	-
Loss on discard of Property, plant & equipments	31,18,771	-
Statutory Audit Fees	2,36,000	2,36,000
	52,91,051	23,99,420

Note: 21.1

Consultancy Fees includes Rs. 5,26,273 (Previous Year Rs. 3,94,176) paid to auditors for tax audit, 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. 6,30,52,060. 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
 Partner
 Membership No. 064449
 Place: Kolkata
 Date: 26th June 2024
 UDIN:

For and on behalf of
Parivaar Education Society



Vinayak Lohani
 President
 Place: Madhya Pradesh
 Date: 26th June 2024

For and on behalf of
Parivaar Education Society



Kapil Bharadwaj
 Secretary
 Place: Madhya Pradesh
 Date: 26th June 2024

PARIVAAR EDUCATION SOCIETY

PARIVAAR EDUCATION SOCIETY



Founder & President

SECRETARY