

INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR 2022-23

M/S. PALRIWALA EDUCATIONAL RESEARCH & TRAINING SOCIETY

SIKAR

AUDITOR'S REPRESENTATIVE

KALANI & COMPANY

CHARTERED ACCOUNTANTS

5TH MILE STONE BUILDING

GANDHI NAGAR MODE

TONK ROAD, JAIPUR : 302015

**PALRIWALA EDUCATIONAL RESEARCH & TRAINING SOCIETY
LACHHMANGARH, SIKAR**

BALANCE SHEET AS AT 31st MARCH 2023

(Amount in Rs.)

| PARTICULARS | | Sch No. | AS AT 31st MARCH 2023 | AS AT 31st MARCH 2022 |
|--|---|------------|--------------------------|--------------------------|
| I. FUNDS EMPLOYED (SOURCE OF FUNDS) | | | | |
| (1) | Unrestricted Funds | | | |
| | (a) General Fund | 1 | 18,898,245 | 21,284,949 |
| (2) | Current liabilities | | | |
| | (a) Other current liabilities | 2 | 173,174 | 170,108 |
| TOTAL | | | 19,071,419 | 21,455,057 |
| II. APPLICATION OF FUNDS | | | | |
| (1) | Non-Current Assets | | | |
| | (a) Property, Plant and Equipment and Intangible assets | 3 | | |
| | (i) Property, Plant and Equipment | | 17,595,808 | 19,131,673 |
| | (ii) Intangible assets | | 130,086 | 130,086 |
| | (b) Other long-term assets | 4 | 789,097 | 939,097 |
| (2) | Current assets | | | |
| | (a) Cash and bank balances | 5 | 515,829 | 1,226,052 |
| | (b) Short-term loans and Advances | 6 | 13,733 | 7,169 |
| | (c) Other current assets | 7 | 26,865 | 20,980 |
| TOTAL | | | 19,071,419 | 21,455,057 |
| SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS | | A & B | | |

In Witness & Confirmation of facts

For PALRIWALA EDUCATIONAL RESEARCH & TRAINING SOCIETY

In terms of our audit report of even date

FOR KALANI & COMPANY

CHARTERED ACCOUNTANTS

FRN: 000722C

JOINT CHAIRMAN
(GOVERNING BODY)

HONY. TREASURER
(GOVERNING BODY)

(PRINCIPAL)

[KAMLESH KUMAR KHANDELWAL]

PARTNER

M.No. 416293

PLACE: Delhi

DATED: 23/09/2023

Place: Jaipur
Date: 23/09/2023



**PALRIWALA EDUCATIONAL RESEARCH & TRAINING SOCIETY
LACHHMANGARH, SIKAR**

RECEIPT & PAYMENT FOR THE YEAR ENDED 31.03.2023

| RECEIPTS | (Amount in Rs.) | | PAYMENTS | (Amount in Rs.) | |
|---|------------------|------------------|---|------------------|------------------|
| | 2022-23 | 2021-22 | | 2022-23 | 2021-22 |
| Opening balance | | | Current Liabilities | | |
| Cash | 39,838 | 44,472 | Caution Money Refund | - | 1,500 |
| Cash at Delhi Office | 15,784 | 17,178 | Chandmal Trust | 29,197 | 10,023 |
| Bank Balance | | | Omorakash Budaniva | 20,000 | - |
| S.B.I. Lachhmanagarh A/c 61003487451 | 15,629 | 12,945 | TDS Payable | 730 | 11,119 |
| S.B.I. Lachhmanagarh A/c 61046770449 | 255,306 | 212,286 | Fixed Assets | | |
| Indian Overseas Bank, New Delhi, FC Utilization A/c 026501000017236 | 444,784 | 474,499 | Plant & Machinery | 271,314 | - |
| SBI FCRA, New Delhi, SB A/C 0000040034660222 | 284,879 | - | Computer system | 10,870 | - |
| S.B.I. Lachhmanagarh FC Utilization A/c 61033933922 | 66,972 | 74,347 | Library Books | 825 | - |
| S.B.I. New Delhi SB A/c 61038739986 | 102,860 | 93,559 | Furniture & Fittings | - | 1,200 |
| Income A/c | | | Biometrics Machine | - | 14,278 |
| Donation - FCRA | 3,580,560 | 3,944,160 | Current Assets | | |
| Donation - other than FCRA | - | - | Security Deposits/ Earnest Money Deposits | 50,000 | 50,000 |
| Current Liabilities | | | Loans & Advances | - | - |
| Chandmal Trust | 27,604 | 10,023 | Imprest Cash | 38,600 | 11,159 |
| Omorakash Budaniva | 23,274 | - | Staff Advance | 55,308 | 11,500 |
| TDS Payable | 522 | - | Ghasoliva & Commanv | 164,916 | 6,403 |
| Current Assets | | | Expenses | | |
| Imprest Cash | 38,600 | 9,600 | Annual Function Expenses | 254,063 | - |
| Staff Advance | 49,308 | 34,500 | Beautician Trade Expenses | 6,658 | 10,586 |
| Income tax refund | 7,593 | 6,299 | Building Rent | 160,000 | 112,130 |
| Ghasoliva & Commanv | 165,945 | - | Books & Periodicals | - | 3,603 |
| Earnest Money Deposit | 200,000 | - | Bank Charges | 5,877 | 6,297 |
| Indirect Incomes | | | Bike Running Maintenance Exo. | 27,704 | 18,059 |
| Bank Interest | 67,130 | 71,288 | Community Outreach Activity | 192,169 | 107,360 |
| Fee - PTC | 1,351,178 | 678,200 | COPA Lab Expenses | 3,700 | 7,906 |
| Fee - PVTR | 73,940 | 21,600 | Diesel Mechanic Trade Expenses | 8,877 | - |
| Miscellaneous Income | - | 200 | Electrician Trade Expenses | 30,364 | 8,753 |
| School Bus Charges | 41,477 | 32,400 | Electricity & Water Charges | 197,616 | 193,950 |
| Fee Examination | 22,880 | 24,500 | ESI and PF | 335,299 | 318,287 |
| Fee Registration | 36,100 | 19,550 | Examination Expenses | 35,615 | 49,128 |
| Interest on Income tax, refund | 597 | 501 | Exhibition Expenses | 32,062 | 9,963 |
| | | | Fees & Subscription | 15,350 | 72,650 |
| | | | Fitter Trade Expenses | 10,832 | 4,290 |
| | | | Games and Sports Material | 44,313 | 18,004 |
| | | | General Expenses | 13,536 | 17,231 |
| | | | Insurance Expenses | 13,685 | 34,158 |
| | | | Lensal and Professional Expenses | 18,851 | 76,480 |
| | | | Meeting Expenses | 16,651 | 4,593 |
| | | | Postage and Couriers Charges | 5,387 | 3,518 |
| | | | Printing and Stationery | 31,356 | 32,392 |
| | | | Recruitment & Placement Expenses | 36,419 | 36,976 |
| | | | Repair & Maintenance - Building | 191,302 | 128,739 |
| | | | Repair and Maintenance - Computer | 14,590 | 3,100 |
| | | | Electricity Repair & Maintenance Exo. | - | 6,506 |
| | | | Salary A/c | 1,161,510 | 1,060,497 |
| | | | Salary to Trainer | 1,681,524 | 1,636,912 |
| | | | Staff welfare | 72,813 | 97,948 |
| | | | Tailoring Trade Expenses | 7,940 | 2,800 |
| | | | Transport expenses(RSLDC) | 139,466 | - |
| | | | Travelling and Conveyance Expenses | 140,544 | 52,171 |
| | | | Trainees Welfare, Safety & Hygiene Exo. | 79,887 | 38,270 |
| | | | Telephone & Fax Expenses | 71,088 | 71,100 |
| | | | Website Expenses | 13,806 | 13,806 |
| | | | Vehicle Expenses | 227,938 | 144,032 |
| | | | IT Lab Expense | - | 8,529 |
| | | | RSLDC Course Expense | 15,900 | 3,500 |
| | | | Audio & Visual Class Room Expense | - | 5,251 |
| | | | Training Exo. SAMARTH(RSLDC) | 163,596 | 58,410 |
| | | | Transformer Maintenance Expense | 30,000 | - |
| | | | Music Trade Expenses | 9,900 | - |
| | | | EPF Demand Paid | 103,855 | - |
| | | | Guest Faculty Remuneration | 76,181 | - |
| | | | Guest Expenses | 17,439 | - |
| | | | Severance Allowance Account | 10,300 | - |
| | | | Bank Guarantee Charges | 28,409 | - |
| | | | Closing balance | | |
| | | | Cash | 57,012 | 39,310 |
| | | | Cash at delhi office | 11,949 | 15,794 |
| | | | Bank Balance | | |
| | | | S.B.I. Lachhmanagarh A/c 61003487451 | 14,421 | 15,629 |
| | | | S.B.I. Lachhmanagarh A/c 61046770449 | 116,502 | 255,306 |
| | | | SBI SB A/c 41176362862 | 4,089 | - |
| | | | Indian Overseas Bank, New Delhi, FC Utilization A/c 026501000017236 | 192,391 | 444,784 |
| | | | SBI FCRA, New Delhi SB A/C 0000040034660222 | 43,517 | 284,079 |
| | | | S.B.I. Lachhmanagarh FC Utilization A/c 61033933922 | 53,044 | 66,972 |
| | | | S.B.I. New Delhi SB A/c 61038739986 | 113,825 | 102,860 |
| TOTAL | 6,912,761 | 5,782,106 | TOTAL | 6,912,761 | 5,782,106 |

For PALRIWALA EDUCATIONAL RESEARCH & TRAINING SOCIETY

(Signature)
JOINT CHAIRMAN (GOVERNING BODY)

(Signature)
HONY. TREASURER (GOVERNING BODY)

(Signature)
(PRINCIPAL)

PLACE: Delhi
DATED: 23/09/2023

In terms of our audit report of even date

For KALANI & COMPANY
Chartered Accountants
F.R.N. 000722C
(Signature)
(Kamlesh Kumar Khandelwal)
Partner
M.No. 416293

Place: Jaipur
Date: 23/09/2023



**PALRIWALA EDUCATIONAL RESEARCH & TRAINING SOCIETY
LACHHMANGARH, SIKAR**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

(Amount in Rs.)

| PARTICULARS | Sch No. | For the year ended 31-MAR-23 | For the year ended 31-MAR-22 |
|--|---------|---------------------------------|---------------------------------|
| INCOME | | | |
| Donations and Grants | 8 | 3,580,560 | 3,944,160 |
| Fees from Activities | 9 | 1,534,329 | 778,050 |
| Interest and Dividends | 10 | 72,452 | 76,231 |
| Miscellaneous income | 11 | - | 200 |
| Excess of expenditure over income for the year | | 2,386,705 | 1,669,278 |
| TOTAL | | 7,574,046 | 6,467,919 |
| EXPENDITURE | | | |
| Staff Payments & Benefits | 12 | 3,251,146 | 3,075,654 |
| Programme (Educational) expenses | 13 | 1,863,339 | 887,568 |
| Administrative & General expenses | 14 | 312,562 | 310,960 |
| Repairs & Maintenance | 15 | 293,839 | 175,649 |
| Depreciation & amortization | 3 | 1,818,874 | 2,011,791 |
| Financial expenses | 16 | 34,286 | 6,297 |
| TOTAL | | 7,574,046 | 6,467,919 |

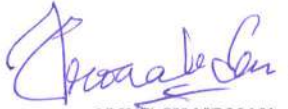


In Witness & Confirmation of facts

For PALRIWALA EDUCATIONAL RESEARCH & TRAINING SOCIETY

In terms of our audit report of even date

FOR KALANI & COMPANY

CHARTERED ACCOUNTANTS
FRN: 000722C

JOINT CHAIRMAN (GOVERNING BODY) HONY. TREASURER (GOVERNING BODY) (PRINCIPAL)



[KAMLESH KUMAR KHANDELWAL]
PARTNER
M.No. 416293

PLACE: Delhi
DATED: 23/09/2023

Place: Jaipur
Date: 23/09/2023



PALRIWALA EDUCATIONAL RESEARCH & TRAINING SOCIETY
LACHHMANGARH, SIKAR

| INCOME & APPLICATION ACCOUNT FOR THE YEAR ENDED 31.03.2023 | | [Amount in Rs.] | |
|--|----------------------------------|----------------------------------|--|
| INCOME | For the year ended 31-03-2023 | For the year ended 31-03-2022 | APPLICATION |
| Income as per Income & Expenditure A/c | | | |
| Donation received | 3,580,560 | 3,944,160 | Expenses as per Income & Expenditure A/c |
| Educational Fees received | 1,492,851 | 745,650 | Programme (Educational) Expenditure |
| Bank Interest | 71,855 | 75,730 | Administrative Expenditures |
| Other Misc Income | 42,075 | 33,101 | Less: Depreciation |
| Excess of Application over Income | 850,840 | - | Application for Purchases of Fixed Assets |
| | | | Plant & Machinery |
| | | | Computer system |
| | | | Library Books |
| | | | Biometrics Machine |
| | | | Furniture & Fixtures |
| | | | Set apart to the extent of 15% of Income or Available surplus which ever is lower |
| TOTAL | 6,038,181 | 4,798,641 | Excess of Income over application |
| | | | TOTAL |
| | | | For the year ended 31-03-2023 |
| | | | For the year ended 31-03-2022 |
| | | | 3,745,209 |
| | | | 2,722,711 |
| | | | (2,011,791) |
| | | | 4,456,128 |
| | | | 4,886,585 |
| | | | 2,687,461 |
| | | | (1,819,874) |
| | | | 5,755,172 |
| | | | 271,314 |
| | | | 10,870 |
| | | | 825 |
| | | | 14,278 |
| | | | 1,200 |
| | | | 327,035 |
| | | | 4,798,641 |


For PALRIWALA EDUCATIONAL RESEARCH & TRAINING SOCIETY


JOINT CHAIRMAN
(GOVERNING BODY)


HONY. TREASURER
(GOVERNING BODY)


(PRINCIPAL)

In terms of our audit report of even date
For KALANI & COMPANY
Chartered Accountants
F.R.N. 000722C


(Kamlesh Kumar Khandelwal)
Partner
M.No. 416293

Place: Jaipur
Date: 23/09/2023



PALRIWALA EDUCATIONAL RESEARCH & TRAINING SOCIETY
LACHHMANGARH, SIKAR

| GENERAL FUND | SCHEDULE-1 (Amount in Rs.) | | | |
|--|-------------------------------|--------------------|------------------|--------------------|
| | AS AT 31.03.2023 | | AS AT 31.03.2022 | |
| | DETAILS | AMOUNT | DETAILS | AMOUNT |
| (a) Membership Subscription | | | | |
| Opening Balance | | 5,55,66,000 | | 5,55,66,000 |
| Add: Received during the year | - | - | - | - |
| | | 5,55,66,000 | | 5,55,66,000 |
| (b) Surplus/ (Deficit) as per Income and Expenditure A/c | | | | |
| Opening Balance | (3,42,81,051) | | (3,26,11,773) | |
| Add: Surplus/ (Deficit) for the year | (23,86,705) | (3,66,67,755) | (16,69,278) | (3,42,81,051) |
| CLOSING BALANCE | | 1,88,98,245 | | 2,12,84,949 |

| OTHER CURRENT LIABILITIES | SCHEDULE-2 (Amount in Rs.) | |
|---------------------------|-------------------------------|----------------------|
| | AS AT 31-MARCH-23 | AS AT 31-MARCH-22 |
| (a) Other payables | | |
| - Caution Money Deposit | 1,69,900.00 | 1,69,900.00 |
| - Payable for expenses | 3,274.00 | - |
| - Statutory Liabilities | - | 208.00 |
| TOTAL | 1,73,174 | 1,70,108 |

| OTHER LONG-TERM ASSETS | SCHEDULE-4 (Amount in Rs.) | |
|--|-------------------------------|----------------------|
| | AS AT 31-MARCH-23 | AS AT 31-MARCH-22 |
| Security Deposits | 1,89,097 | 1,39,097 |
| Earnest Money Deposits | - | 2,00,000 |
| Bank deposits with more than 12 months maturity [†] | 6,00,000 | 6,00,000 |
| TOTAL | 7,89,097 | 9,39,097 |

†(Pledged with bank against bank guarantee to DTE)

| CASH AND BANK BALANCES | SCHEDULE-5 (Amount in Rs.) | |
|--------------------------|-------------------------------|----------------------|
| | AS AT 31-MARCH-23 | AS AT 31-MARCH-22 |
| Cash and Cash Equivalent | | |
| Cash on Hand | 68,991 | 55,622 |
| Balances with Banks | 4,46,838 | 11,70,430 |
| TOTAL | 5,15,829 | 12,26,052 |

| SHORT TERM LOANS AND ADVANCES | SCHEDULE-6 (Amount in Rs.) | |
|-------------------------------------|-------------------------------|----------------------|
| | AS AT 31-MARCH-23 | AS AT 31-MARCH-22 |
| Unsecured & Considered Good | | |
| Advance to Staff | 6,000 | - |
| Advance Recoverable in Cash or Kind | 7,733 | 7,169 |
| TOTAL | 13,733 | 7,169 |

| OTHER CURRENT ASSETS | SCHEDULE-7 (Amount in Rs.) | |
|-----------------------|-------------------------------|----------------------|
| | AS AT 31-MARCH-23 | AS AT 31-MARCH-22 |
| Income Tax Refundable | 13,387 | 16,338 |
| TDS Receivable | 13,478 | 4,442 |
| TOTAL | 26,865 | 20,980 |

| DONATIONS AND GRANTS | SCHEDULE-8 (Amount in Rs.) | |
|----------------------------|-------------------------------|-------------------------|
| | For the Year 2022-23 | For the Year 2021-22 |
| Donation - FCRA | 35,80,560 | 39,44,160 |
| Donation - other than FCRA | - | - |
| TOTAL | 35,80,560 | 39,44,160 |



| SCHEDULE-9 (Amount in Rs.) | | |
|-----------------------------------|-------------------------|-------------------------|
| FEES FROM ACTIVITIES | | |
| PARTICULARS | For the Year 2022-23 | For the Year 2021-22 |
| Training Fees (PITC) | 13,59,931 | 6,80,000 |
| Registration Fees (PVTRI): | | |
| -Electrician Course | - | 100 |
| -Tailoring Course (Basic) | 4,100 | 1,200 |
| -Music Course | 900 | 900 |
| -Beautician Course | 1,700 | 500 |
| -Dance Course | | |
| Registration Fees (PITC) | 29,400 | 16,850 |
| Training Fees (PVTRI): | | |
| Beautician Course | 26,740 | 4,800 |
| Dance Course | - | - |
| Music Course | 13,900 | 7,800 |
| Tailoring Course (Basic) | 33,300 | 9,000 |
| Examination Fees | 22,880 | 24,500 |
| Conveyance Charges (Bus) | 41,478 | 32,400 |
| TOTAL | 15,34,329 | 7,78,050 |

| SCHEDULE-10 (Amount in Rs.) | | |
|--------------------------------|-------------------------|-------------------------|
| INTEREST AND DIVIDENDS | | |
| PARTICULARS | For the Year 2022-23 | For the Year 2021-22 |
| Interest on FDR | 4,725 | 4,442 |
| Interest on Saving Bank A/c | 67,130 | 71,288 |
| Interest on Income Tax Refund | 597 | 501 |
| TOTAL | 72,452 | 76,231 |

| SCHEDULE-11 (Amount in Rs.) | | |
|--------------------------------|-------------------------|-------------------------|
| MISCELLANEOUS INCOME | | |
| PARTICULARS | For the Year 2022-23 | For the Year 2021-22 |
| Other income | - | 200 |
| TOTAL | - | 200 |

| SCHEDULE-12 (Amount in Rs.) | | | | | | |
|-------------------------------------|--|-----------|-----------------------------|----------|-------------------------|-------------------------|
| STAFF PAYMENTS & BENEFITS | | | | | | |
| PARTICULARS | Programme (Educational) Expenditures | | Administrative Expenditures | | For the Year 2022-23 | For the Year 2021-22 |
| | 2022-23 | 2021-22 | 2022-23 | 2021-22 | | |
| Salary, Allowances & Benefits | 23,87,866 | 23,73,033 | 4,55,168 | 3,26,387 | 28,43,034 | 26,99,421 |
| Employer Contribution to PF and ESI | 2,68,728 | 2,57,512 | 66,571 | 60,775 | 3,35,299 | 3,18,287 |
| Staff Welfare | 72,813 | 57,946 | - | - | 72,813 | 57,946 |
| TOTAL | | | | | 32,51,146 | 30,75,654 |

| SCHEDULE-13 (Amount in Rs.) | | |
|----------------------------------|-------------------------|-------------------------|
| PROGRAMME (EDUCATIONAL) EXPENSES | | |
| PARTICULARS | For the Year 2022-23 | For the Year 2021-22 |
| Annual Function Expenses | 2,54,063 | - |
| Beautician Trade Expenses | 6,658 | 10,586 |
| Bike Running Maintenance Expense | 10,483 | 10,487 |
| Books and Periodicals | - | 3,603 |
| Building Rent of training centre | 1,60,000 | 1,12,130 |
| Community Outreach Activity | 1,92,169 | 1,08,134 |
| COPA Lab Expenses | 3,700 | 7,906 |
| Diesel Mech. Trade Expenses | 8,877 | - |
| Electrician Trade Expenses | 30,364 | 3,753 |
| Examination Expenses | 35,615 | 49,128 |



| | | |
|--|------------------|-----------------|
| Electricity & Water Expense | 1,60,300 | 1,57,401 |
| Exhibition Expenses | 32,862 | 9,963 |
| Fitter Trade Expense | 10,832 | 4,290 |
| Fee & Subscription Educ. | 5,320 | 48,850 |
| Games, Sports & Field Expenses | 44,313 | 18,084 |
| Guest Faculty Remuneration | 76,181 | - |
| Postage & Courier Charges | 1,685 | 1,626 |
| Printing & Stationery | 29,267 | 22,284 |
| Tailoring Trade Expenses | 7,940 | 2,800 |
| Telephone & Internet Expenses | 57,701 | 54,512 |
| Trainees Welfare, Safety & Hygiene Expense | 79,887 | 38,270 |
| Transport expenses(RSLDC) | 1,39,466 | - |
| Travelling & Conveyance Expense | 41,369 | 24,105 |
| Vehicle Fuel & Insurance Expense (Bus) | 1,39,991 | 1,07,921 |
| Website Expenses | 11,045 | 11,045 |
| IT Lab Expense | - | 8,529 |
| RSLDC Course Expense | 15,900 | 3,500 |
| Training Expense SAMARTH(RSLDC) | 1,63,596 | 58,410 |
| Transformer Maintenance Expense | 30,000 | - |
| Music Trade Expenses | 9,900 | - |
| EPF Demand Paid | 1,03,855 | - |
| Audio & Visual Class Room Expense | - | 5,251 |
| TOTAL | 18,63,339 | 8,87,568 |

SCHEDULE-14
(Amount in Rs.)

ADMINISTRATIVE & GENERAL EXPENSES

| PARTICULARS | For the Year 2022-23 | For the Year 2021-22 |
|----------------------------------|-------------------------|-------------------------|
| Bike Running Maintenance Expense | 17,221 | 7,573 |
| Electricity & Water Expense | 37,316 | 36,549 |
| Fee & Subscription Admin. | 10,030 | 23,800 |
| General Expenses | 13,536 | 17,231 |
| Insurance Expenses | 13,685 | 34,158 |
| Legal & Professional Charges | 18,851 | 85,430 |
| Meeting Expenses | 16,651 | 4,503 |
| Postage & Courier Charges | 3,702 | 1,892 |
| Printing & Stationery | 2,089 | 11,108 |
| Recruitment & Placement Expenses | 36,419 | 37,382 |
| Travelling & Conveyance Expenses | 99,175 | 29,625 |
| Telephone & Internet Expenses | 13,387 | 16,588 |
| Earlier year Tax | - | 2,360 |
| Guest Expenses | 17,439 | - |
| Severance Allowance expense | 10,300 | - |
| Website Development Expenses | 2,761 | 2,761 |
| TOTAL | 3,12,562 | 3,10,960 |

SCHEDULE-15
(Amount in Rs.)

REPAIRS & MAINTENANCE

| PARTICULARS | For the Year 2022-23 | For the Year 2021-22 |
|---------------------------------------|-------------------------|-------------------------|
| Repair & Maintenance - Building | 1,91,302 | 1,29,939 |
| Repair and Maintenance - Computer | 14,590 | 3,100 |
| Vehicle Maintenance expense | 87,947 | 36,110 |
| Electricity Repair & Maintenance Exp. | - | 6,500 |
| TOTAL | 2,93,839 | 1,75,649 |

SCHEDULE-16
(Amount in Rs.)

FINANCIAL EXPENSES

| PARTICULARS | For the Year 2022-23 | For the Year 2021-22 |
|------------------------|-------------------------|-------------------------|
| Bank Charges | 5,877 | 6,297 |
| Bank Guarantee Charges | 28,409 | - |
| TOTAL | 34,286 | 6,297 |



PALEWALA EDUCATIONAL RESEARCH & TRAINING SOCIETY
LACHHMANGARHI, SHIKAR

SCHEDULE - 3
(Amount in Rs.)

| Block of Assets | Rate of Dep. | Gross Block as on 01.04.2022 | Additions | | Deduction | Total upto 31.03.2023 | Depreciation | | Total upto 31.03.2023 | Net Block 31.03.2023 | Net Block 31.03.2022 |
|--|--------------|------------------------------|--------------------|---------------|-----------|-----------------------|-------------------|------------------|-----------------------|----------------------|----------------------|
| | | | More than 180 Days | Others | | | For the Year | Upto 31.03.2022 | | | |
| Block of 10% | | | | | | | | | | | |
| Building | 10% | 35,302,328 | - | - | - | 35,302,328 | 23,028,871 | 1,227,236 | 24,256,107 | 11,046,021 | 12,273,357 |
| Furniture & fixtures | 10% | 1,300,258 | - | - | - | 1,300,258 | 875,524 | 42,473 | 917,997 | 382,261 | 424,734 |
| Block of 15% | | | | | | | | | | | |
| Plant & Machinery | 15% | 11,448,513 | 179,478 | 87,486 | - | 11,715,477 | 8,363,053 | 496,362 | 6,859,355 | 2,856,122 | 3,085,460 |
| Motor Vehicle | 15% | 925,738 | - | - | - | 925,738 | 742,719 | 27,453 | 770,172 | 155,566 | 183,019 |
| Block of 40% | | | | | | | | | | | |
| Computer system | 40% | 188,776 | - | 10,870 | - | 199,646 | 186,154 | 3,223 | 189,377 | 10,269 | 2,622 |
| Library books | 40% | 70,663 | - | 825 | - | 71,428 | 68,720 | 918 | 69,638 | 1,790 | 1,863 |
| Block of 100% | | | | | | | | | | | |
| Plant & Machinery | 100% | 76,420 | 4,350 | - | - | 80,770 | 76,420 | 4,350 | 80,770 | - | - |
| Furniture & fixtures | 100% | 85,995 | - | - | - | 85,995 | 85,995 | - | 85,995 | - | - |
| Block of 25% | | | | | | | | | | | |
| Intangible Assets | 25% | 377,993 | - | - | - | 377,993 | 310,718 | 16,010 | 327,537 | 50,456 | 67,275 |
| Architect Assistant Lab Equipment | | | | | | | | | | | |
| Asset not put to use* | | | | | | | | | | | |
| Tangible Assets | | | | | | | | | | | |
| Mechanic Motor (Vehicle) Lab Equipment | 0% | 1,309,920 | - | - | - | 1,309,920 | - | - | - | 1,309,920 | 1,309,920 |
| Drumbit Man (Civil) Lab Equipment | 0% | 807,720 | - | - | - | 807,720 | - | - | - | 807,720 | 807,720 |
| Driver Cum Mechanic Lab Equipment | 0% | 105,042 | - | - | - | 105,042 | - | - | - | 105,042 | 105,042 |
| I.T. & E.S.M. Lab Equipment | 0% | 870,640 | - | - | - | 870,640 | - | - | - | 870,640 | 870,640 |
| Intangible Assets (Software)* | | | | | | | | | | | |
| E.S.M. Lab Equipment | 0% | 130,086 | - | - | - | 130,086 | - | - | - | 130,086 | 130,086 |
| TOTAL | | 53,000,832 | 183,828 | 99,181 | | 53,283,041 | 33,748,273 | 1,818,874 | 35,557,147 | 17,225,894 | 19,261,759 |

*Non Availability of students, the courses in the streams (for which the said asset have been procured) could not be started. Hence, these assets are awaiting put to use.



**PALRIWALA EDUCATION RESEARCH & TRAINING SOCIETY
LACHHMANGARH, SIKAR**

ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

A. ACCOUNTING POLICIES

1. The Entity follows Cash system of accounting.
2. Fixed Assets are stated at cost of Acquisition less depreciation.
3. Depreciation on fixed assets has been provided as per rates prescribed under Income Tax Rules, 1962. Maximum rate of depreciation w.e.f. financial year 2017-18 is 40%.

B. NOTES ON ACCOUNTS

1. The Society is registered with name 'Palriwala Education Research & Training Society' under Societies Registration Act, XXI of 1860.
2. The Society is also registered under section 12A of Income Tax Act, 1961 vide letter of Commissioner of Income Tax-III, Jaipur no. 293 dated 10.11.2009. Renewal of the same has been done on 28.05.2021 which is valid till AY 2026-27.
3. The donation given to Society is entitled for deduction under section 80G of Income Tax Act, 1961 approved vide letter no 293 dated 10.11.2009 by Commissioner of Income Tax-III, Jaipur. Renewal of the same has been done on 23.09.2021 which is valid till AY 2026-27.
4. The Society is running industrial training activities at Lachhmangarh and also vocational training institute in the name of 'Palriwala Vocational Training & Research institute' (PVTRI) and 'Palriwala Industrial Training Centre' (PITC).
5. Contingent Liability:
 - a) Contingent Liabilities not provided for :- NIL
 - b) Guarantee Given to Directorate technical education, Jodhpur for courses conducted by PITC against FDR amounting to Rs. 6,00,000/- (P.Y. Rs. 6,00,000)
6. The Society is registered under **Foreign Contribution Regulation Act, 2010** vide registration No. 231661532 dated 22/08/2014 for Education purpose which is valid upto 21/08/2019. Renewal of the same has been done on 22/08/2019 which is valid upto 21/08/2024.

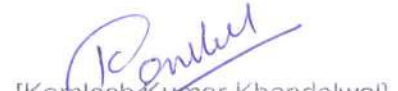
For Palriwala Educational Research & Training Society

In terms of our Audit Report of even date
For KALANI & COMPANY
Chartered Accountants
FRN – 000722C


Joint Chairman
(Governing Body)


Hony. Treasurer
(Governing Body)


(Principal)


[Karanesh Kumar Khandelwal]
Partner
M. No 416293

Place: Delhi
Date: 23/09/2023

Place: Jaipur
Date: 23/09/2023

