

**INDEPENDENT AUDITOR'S REPORT**

TO  
THE GOVERNING BOARD MEMBERS  
**PRAVAH**

**REPORT ON THE FINANCIAL STATEMENTS**

**OPINION**

We have audited the accompanying Consolidated Financial Statements of **PRAVAH (GLOBAL FUND)**, Bompass Town, Devsang Road, Deoghar – 814114, Jharkhand which comprises the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account for the year ended 31st March 2025. The financial statements have been prepared in all material respects, in accordance with the financial reporting provisions. Our responsibility is to express an opinion on these financial statements based on our audit.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the scheme for the management and administration of the organization and the rules made thereunder, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Organisation as at March 31, 2025, its **surplus** for the year ended on that date.

**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 Organisation in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India('ICAI") and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**OTHER MATTER**

Based on our verification procedures, organization has complied, in all material respect with the requirement of the auditing contract for the year ended 31st March 2025.

**RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions the Project Contract,



and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, 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 statements, 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. We are also responsible for expressing our opinion on whether the Organisation has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures



are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organisation to cease to continue as a going concern.

- 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.

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.

#### **REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

As required under other regulatory requirements, we report as under for the year ended 31st March 2025:

- The Organisation has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the Organisation on regular basis. 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;
- In our opinion proper books of account as required by law have been kept by the organization so far as appears from our examination of those books.
- The Organisation doesn't have any pending litigations which would impact its financial position in its financial statement.
- In our opinion and according to the information provided to us, no property or funds of the organization were applied for any object or purpose other than the object or purpose of the organization.
- In our opinion and according to the information provided to us, no material irregularities were pointed out in the books of accounts of Previous year.

For **SDR & Associates**  
 Chartered Accountants  
 Firm Regn. No. 326522E



**N V Bhaskar Rao**  
 Partner  
 Membership No.063834  
 UDIN: 25063834BMJOB3873

Place: Cuttack  
 Date: 09.10.2025



PRAVAH  
BOMPASS TOWN, DEVSHANG ROAD, DEOGHAR, JHARKHAND - 814114

AMOUNT (INR.)  
RECEIPTS AND PAYMENTS ACCOUNT (GLOBAL FUNDS) FOR THE YEAR ENDED 31ST MARCH, 2025

PARTICULARS	SCH.	FY 2024-25	FY 2023-24
<b>A OPENING BALANCE OF CASH AND BANK BALANCES</b>	<b>06</b>	<b>16,105,939</b>	<b>20,783,576</b>
<b>B RECEIPTS</b>			
B1 Grant Received	09	116,844,846	112,490,919
B2 Interest Income	10	558,922	478,416
B3 Donation Received - in Cash		38,500	128,252
B4 Project Contribution		120,402	-
B5 Other Contribution		901,832	-
B6 Interest on IT Refund		3,760	-
B7 Fixed Deposit Matured			2,639,681
		<b>134,574,201</b>	<b>136,520,843</b>
<b>C PAYMENTS</b>			
C1 Project Implementation Expenses	12	107,515,934	107,991,988
C2 General Fund Expenses		1,112,409	5,281,163
C3 Refund of Grant		571,833	739,148
C4 Capital Expenditure		1,668,956	3,717,314
C5 TDS Receivable		125,179	94,000
C6 Project Contribution		-	1,959,964
C7 Repayment of Loan		-	631,327
<b>D CLOSING BALANCE OF CASH AND BANK BALANCES</b>	<b>07</b>	<b>23,579,890</b>	<b>16,105,939</b>
		<b>134,574,201</b>	<b>136,520,843</b>

As per our separate report of even date

For SDR & Associates  
Chartered Accountants  
FRN : 326522E

  
N V Bhaskar Rao  
Partner  
Membership No. 063834

Place: Cuttack  
Date : 09.10.2025

For Pravah

  
Dilip Kumar Dubey  
Secretary



PRAVAH  
BOMPASS TOWN, DEVSHANG ROAD, DEOGHAR, JHARKHAND - 814114

AMOUNT (INR.)

CONSOLIDATED BALANCE SHEET (GLOBAL FUNDS) AS ON 31ST MARCH, 2025

PARTICULARS	SCH.	FY 2024-25	FY 2023-24
<b>A SOURCES OF FUNDS</b>			
<b>I NPO FUNDS</b>			
a.General Fund	01	3,688,140	1,021,643
b.Project Fund	02	(5,087,721)	(5,594,689)
c.Property, Plant & Equipment Fund	03	39,274,687	43,645,826
		37,875,106	39,072,781
<b>II LOAN FUNDS</b>			
a.Long-term borrowings			
b.Other long-term liabilities			
c.Long-term provisions			
		17,842,709	-
		-	-
		17,842,709	-
<b>III CURRENT LIABILITIES</b>			
a.Short-term borrowings			
b.Payables	04	16,998,214	27,963,917
c.Other current liabilities			
d.Short-term provisions			
		16,998,214	27,963,917
		-	-
		72,716,029	67,036,698
<b>TOTAL</b>			
<b>B APPLICATION OF FUNDS</b>			
<b>I NON-CURRENT ASSETS</b>			
a.Property, Plant and Equipment	05	39,274,687	43,645,826
b.Non-current investments			
c.Long Term Loans and Advances			
d.Other non-current assets		44,000	44,000
		39,318,687	43,689,826
<b>II CURRENT ASSETS</b>			
a.Current investments			
b.Receivables			
c.Cash and bank balances	07	23,579,890	16,105,939
d.Short Term Loans and Advances	08	9,692,273	7,103,624
e.Other current assets		125,179	137,309
		33,397,342	23,346,871
<b>TOTAL</b>		72,716,029	67,036,698
		-	-

As per our separate report of even date

For SDR & Associates  
Chartered Accountants  
FRN : 326522E

*NVBR*  
N V Bhaskar Rao  
Partner  
Membership No. 063834

Place: Cuttack  
Date : 09.10.2025

For Pravah

*DKD*  
Dilip Kumar Dubey  
Secretary



PRAVAH  
BOMPASS TOWN, DEVSHANG ROAD, DEOGHAR, JHARKHAND - 814114

INCOME & EXPENDITURE ACCOUNT (GLOBAL FUNDS) FOR THE YEAR ENDED 31ST MARCH, 2025

PARTICULARS	SCH.	AMOUNT (INR.)	
		FY 2024-25	FY 2023-24
<b>A INCOME</b>			
A1 Grant Received	09	116,844,846	112,490,919
A2 Interest Income	10	558,922	478,416
A3 Donation Received - in Cash		38,500	128,252
A4 Donation Received - in Kind		-	29,755,151
A5 Project Contribution		120,402	-
A6 Other Contribution		901,832	-
A7 Interest on IT Refund		3,760	-
		<b>118,468,262</b>	<b>142,852,738</b>
<b>B EXPENDITURE</b>			
B1 Project Implementation Expenses	11	111,441,362	115,796,389
B2 General Fund Expenses		584,575	1,778,189
B3 Refund of Grant		571,833	739,148
B4 Expenses incurred against Donation Received - in Kind		-	29,755,151
<b>B5 DEPRECIATION</b>			
- Current Year Depreciation		7,068,167	8,112,014
- Less: Transferred to Property, Plant & Equipment Fund		(7,068,167)	(8,112,014)
		<b>112,597,770</b>	<b>148,068,877</b>
<b>C SURPLUS/ (DEFICIT)</b>			
- Amount transferred to / (utilised from) Project Fund		506,967	(10,073,926)
- Amount transferred to Property, Plant & Equipment Fund		2,697,028	3,717,314
- Amount transferred to General Fund		2,666,497	1,140,473
		<b>5,870,492</b>	<b>(5,216,139)</b>
		<b>5,870,492</b>	<b>(5,216,139)</b>

As per our separate report of even date

For SDR & Associates  
Chartered Accountants  
FRN : 326522E

*MR. NVR*  
N V Bhaskar Rao  
Partner  
Membership No. 063834

Place: Cuttack  
Date : 09.10.2025



For Pravah

*DKD*  
Dilip Kumar Dubey  
Secretary



**PRAVAH**  
BOPPAS TOWN, DEVSHANG ROAD, DEOGHAR, JHARKHAND - 814114

AMOUNT (INR.)

Schedules Forming Part of Financial Statement

PARTICULARS	FY 2024-25	FY 2023-24
<b>SCHEDULE [01] : General Fund</b>		
Opening Balance	-1,021,643	(118,830)
Add: Current Year Fund Balance	2,666,497	1,140,473
	<b>3,688,140</b>	<b>1,021,643</b>
<b>SCHEDULE [02] : Project Fund</b>		
<b>Foreign Fund</b>		
Covid 19 Relief Operation	32,004	28,174
Extentstation Livelihood Programme, Munger	9,605	9,321
Piloting Community led Initiatives to Prevent and Respond		
Child Abuse and Trafficking and Sexual Abuse FCRA in		
Dumka Dist in Shikaripara Jharkhand	90,597	472,907
Give Foundation INC	13,583	13,583
Strengthening the Inclusion and Welfare	58,442	-
Sustainable Livelihood PVTGs	(63,059)	(109,369)
The Green Evol. P. Ways For F. Sys. Tra. (Ind 1403-23)	(245,995)	-
Ultra Poor Graduation for PVTGs in Jharkhand	125,535	-
Women Centric Sustainable Livelihood Development Program	-	893,494
Foreign Fund (Closed Projects)	158,052	158,052
<b>Indian Fund</b>		
Empowering Adivasi and other vulnerable Communities to		
access public service deliveries and claim their entitlements		
and forest right by strengthening Gram Sabha and		
Governance structures in 15 Gram Panchayats	8,032,249	7,224,526
Promotion of Livestock Generation through Livestock		
Development Project, Bihar & West Bengal	(4,476,777)	(4,209,209)
Arth Ganga	747,777	413,357
Mahila Utthan Yojna, Proposal to Provide Essential Nutrients		
Rich Food for Women in Bettiah	-	278
ITC ABD (CSR Project)	(3,018,586)	-
ITC MSK Project Code 042[042A, 042B]	-	532,685
ITC MSK Project Code 060[060A, 060B]	(960,786)	-
Integrated Drinking Water Project in Partnership with Jal		
Jeevan Mission at Jama Block of Dumka District, Jharkhand	-	39,140
Cohesive and Smater Way of Learning of Selected Twenty		
Eight JSW Diz Village of Salboni, Paschim Medinipur, West		
Bengal	(2,421)	-
Phase 2 of Lakhpati Kisan TM 1.0 : Lakhpati Kisan TM 2.0-		
Jama Block of Dumka District	3,307	961
Mahila Unnayan Yojana-Providing Essential Nutrient Rich		
Food To Women, Especially Pregnant And Lactating Mothers		
And Teenage Girls In Nutrient.	(547,337)	522,496
Phase 2 of Gender Empowerment Through Integrated		
Menstrual Hygine Management (MHM)Initiative -Jama Block		
of Dumka District, Jhrakhand	16,306	34,324
Susaniya Watershed	(174,913)	44,211
Pravah Contribution	(13,285,305)	(11,663,620)
SBI Gram Seva	8,400,000	-
	<b>(5,087,721)</b>	<b>(5,594,689)</b>
<b>SCHEDULE [03] : Property, Plant &amp; Equipment Fund</b>		
Opening Balance	43,645,826	66,297,097



**PRAVAH**  
**BOMPASS TOWN, DEO SHANG ROAD, DEOGHAR, JHARKHAND - 814114**

	AMOUNT (INR.)
Add: Addition during the year	2,697,028
Less: Adjustment/ Deletion during the year	(18,256,571)
Add/ (Less) : Transferred from Income & Expenditure Account	(7,068,167)
	<b>39,274,687</b>
<b>SCHEDULE [04] : Payables</b>	
<b>Foreign Fund</b>	
Covid 19 Relief Operation	5,290
The Green Evol. P. Ways For F. Sys. Tra. (Ind 1403-23)	254,937
Ultra Poor Graduation for PVTGs in Jharkhand	109,814
Women Centric Sustainable Livelihood Development Program	843
<b>Indian Fund</b>	
Promotion of Livestock Generation through Livestock	6,984,937
Development Project, Bihar & West Bengal	920,204
Indian Fund (Closed Projects)	6,050
Arth Ganga	
Mahila Uthana Yojna, Proposal to Provide Essential Nutrients	-
Rich Food for Women in Bettiah	1,318,638
ITC ABD (CSR Project)	2,708,976
ITC MSK Project Code 042[042A, 042B]	-
ITC MSK Project Code 060[060A, 060B]	1,062,163
Phase 2 of Lakhpati Kisan TM 1.0 : Lakhpati Kisan TM 2.0-	39,584
Jama Block of Dumka District	13,066
Mahila Unnayan Yojana-Providing Essential Nutrient Rich	
Food To Women, Especially Pregnant And Lactating Mothers	
And Teenage Girls In Nutrient.	
Phase 2 of Gender Empowerment Through Integrated	450,893
Menstrual Hygiene Management (MHM)Initiative -Jama Block	
of Dumka District, Jhrakhand	
Susaniya Watershed	-
Pravah Contribution	176,035
	<b>4,278,488</b>
	<b>16,998,214</b>
	<b>27,963,917</b>
<b>SCHEDULE [06] : Opening Cash &amp; Bank Balances</b>	
<b>Cash in Hand</b>	
<b>Indian Fund</b>	
Indian Fund (Closed Projects)	97
Pravah Contribution	2,600
<b>Cash at Bank</b>	
<b>Foreign Fund</b>	
Covid 19 Relief Operation	329,774
Extentstation Livelihood Programme, Munger	9,321
Piloting Community led Initiatives to Prevent and Respond	
Child Abuse and Trafficking and Sexual Absuse FCRA in	
Dumka Dist in Shikaripara Jharkhand	472,907
Give Foundation INC	13,583
Sustainable Livelihood PVTGs	44,557
Women Centric Sustainable Livelihood Development Program	893,494
Foreign Fund (Closed Projects)	33,192
<b>Indian Fund</b>	
Empowering Adivasi and other vulnerable Communities to	
access public service deliveries and claim their entitlements	
and forest right by strengthening Gram Sabha and	
Governance structures in 15 Gram Panchayats	7,224,526
	<b>7,011,722</b>



**PRAVAH**  
**BOMPASS TOWN, DEVSHANG ROAD, DEOGHAR, JHARKHAND - 814114**

	AMOUNT (INR.)
Promotion of Livestock Generation through Livestock Development Project, Bihar & West Bengal Indian Fund (Closed Projects)	801,398 1,425,990
Arth Ganga	413,357
Holistic Rural Development Project (Project Code-P0598) Mahila Utthan Yojna, Proposal to Provide Essential Nutrients Rich Food for Women in Bettiah ITC MSK Project Code 042[042A, 042B]	- 1,249,565 1,821,671
Integrated Drinking Water Project in Partnership with Jal Jeevan Mission at Jama Block of Dumka District, Jharkhand Phase 2 of Lakhpati Kisan TM 1.0 : Lakhpati Kisan TM 2.0- Jama Block of Dumka District	39,140 14,027
Mahila Unnayan Yojana-Providing Essential Nutrient Rich Food To Women, Especially Pregnant And Lactating Mothers And Teenage Girls In Nutrient.	502,496
Phase 2 of Gender Empowerment Through Integrated Menstrual Hygiene Management (MHM)Initiative -Jama Block of Dumka District, Jhrakhand	55,738
Susaniya Watershed	44,211
Pravah Contribution	714,294
	<b>16,105,939</b>
	<b>20,783,576</b>
<b>SCHEDULE [07] : Closing Cash &amp; Bank Balances</b>	
<b>Cash in Hand</b>	
<b>Foreign Fund</b>	
<b>Indian Fund</b>	
Indian Fund (Closed Projects)	5,256
Pravah Contribution	2,600
<b>Cash at Bank</b>	
<b>Foreign Fund</b>	
Covid 19 Relief Operation	37,294
Extentstation Livelihood Programme, Munger	9,605
Piloting Community led Initiatives to Prevent and Respond Child Abuse and Trafficking and Sexual Absuse FCRA in Dumka Dist in Shikaripara Jharkhand	90,597
Give Foundation INC	13,583
Strengthening the Inclusion and Welfare Sustainable Livelihood PVTGs	58,442 90,867
The Green Evol. P. Ways For F. Sys. Tra. (Ind 1403-23)	8,942
Ultra Poor Graduation for PVTGs in Jharkhand	235,349
Women Centric Sustainable Livelihood Development Program	843
Foreign Fund (Closed Projects)	38,063
<b>Indian Fund</b>	
Empowering Adivasi and other vulnerable Communities to access public service deliveries and claim their entitlements and forest right by strengthening Gram Sabha and Governance structures in 15 Gram Panchayats	8,032,249
Promotion of Livestock Generation through Livestock Development Project, Bihar & West Bengal	1,319,929
Indian Fund (Closed Projects)	3,554,623
Arth Ganga	703,827
Mahila Utthan Yojna, Proposal to Provide Essential Nutrients Rich Food for Women in Bettiah	- 32,881
ITC ABD (CSR Project)	1,249,565
ITC MSK Project Code 042[042A, 042B]	- 1,821,671



**PRAVAH**  
**BOMPASS TOWN, DEVSHANG ROAD, DEOGHAR, JHARKHAND - 814114**

	AMOUNT (INR.)
ITC MSK Project Code 060[060A, 060B]	101,377
Integrated Drinking Water Project in Partnership with Jal Jeevan Mission at Jama Block of Dumka District, Jharkhand	39,140
Phase 2 of Lakhpati Kisan TM 1.0 : Lakhpati Kisan TM 2.0- Jama Block of Dumka District	42,891
Mahila Unnayan Yojana-Providing Essential Nutrient Rich Food To Women, Especially Pregnant And Lactating Mothers And Teenage Girls In Nutrient.	25,186
Phase 2 of Gender Empowerment Through Integrated Menstrual Hygiene Management (MHM)Initiative -Jama Block of Dumka District, Jhrakhand	4,300
Susaniya Watershed	1,122
Pravah Contribution	770,063
SBI Gram Seva	8,400,000
	<b>23,579,890</b>
	<b>16,105,939</b>
<b>SCHEDULE [08] : Short Term Loans and Advances</b>	
<b>Foreign Fund</b>	
<b>Indian Fund</b>	
Promotion of Livestock Generation through Livestock Development Project, Bihar & West Bengal	1,144,231
Indian Fund (Closed Projects)	413,079
Arth Ganga	50,000
Cohesive and Smater Way of Learning of Selected Twenty Eight JSW Diz Village of Salboni, Paschim Medinipur, West Bengal	9,727
Phase 2 of Gender Empowerment Through Integrated Menstrual Hygiene Management (MHM)Initiative -Jama Block of Dumka District, Jhrakhand	12,006
Pravah Contribution	8,063,230
	<b>9,692,273</b>
	<b>7,103,624</b>
<b>SCHEDULE [09] : Grant Received</b>	
<b>Foreign Fund</b>	
Piloting Community led Initiatives to Prevent and Respond Child Abuse and Trafficking and Sexual Absuse FCRA in Dumka Dist in Shikaripara Jharkhand	2,413,125
Strengthening the Inclusion and Welfare	921,145
Sustainable Livelihood PVTGs	2,060,086
The Green Evol. P. Ways For F. Sys. Tra. (Ind 1403-23)	2,758,210
Ultra Poor Graduation for PVTGs in Jharkhand	1,298,028
Women Centric Sustainable Livelihood Development Program	4,728,740
<b>Indian Fund</b>	
Empowering Adivasi and other vulnerable Communities to access public service deliveries and claim their entitlements and forest right by strengthening Gram Sabha and Governance structures in 15 Gram Panchayats	10,065,000
Promotion of Livestock Generation through Livestock Development Project, Bihar & West Bengal	20,071,191
Arth Ganga	1,038,000
Holistic Rural Development Project (Project Code-P0598)	26,136,982
Mahila Utthan Yojna, Proposal to Provide Essential Nutrients Rich Food for Women in Bettiah	-
ITC ABD (CSR Project)	7,643,892
ITC MSK Project Code 042[042A, 042B]	-
ITC MSK Project Code 060[060A, 060B]	18,845,538



**PRAVAH**  
**BOMPASS TOWN, DEVSHANG ROAD, DEOGHAR, JHARKHAND - 814114**

	AMOUNT (INR.)
Integrated Drinking Water Project in Partnership with Jal Jeevan Mission at Jama Block of Dumka District, Jharkhand Cohesive and Smarter Way of Learning of Selected Twenty Eight JSW Diz Village of Salboni, Paschim Medinipur, West Bengal	333,200
Livelihood Development at Near Villages under CSR Activity of JSW Jajpur Unit	2,489,734
Phase 2 of Lakhpati Kisan TM 1.0 : Lakhpati Kisan TM 2.0- Jama Block of Dumka District	75,466
Mahila Unnayan Yojana-Providing Essential Nutrient Rich Food To Women, Especially Pregnant And Lactating Mothers And Teenage Girls In Nutrient.	3,687,000
Phase 2 of Gender Empowerment Through Integrated Menstrual Hygiene Management (MHM) Initiative -Jama Block of Dumka District, Jharkhand	3,236,510
M-Powered Project	593,000
Susaniya Watershed	50,000
Pravah Contribution	-
SBI Gram Seva	8,400,000
	<b>116,844,846</b>
	<b>112,490,919</b>
<b>SCHEDULE [10] : Interest Income</b>	
<b>Foreign Fund</b>	
Covid 19 Relief Operation	3,836
Extentstation Livelihood Programme, Munger	284
Piloting Community led Initiatives to Prevent and Respond Child Abuse and Trafficking and Sexual Abuse FCRA in Dumka Dist in Shikaripara Jharkhand	11,020
Strengthening the Inclusion and Welfare	8,814
Sustainable Livelihood PVTGs	7,327
The Green Evol. P. Ways For F. Sys. Tra. (Ind 1403-23)	6,800
Ultra Poor Graduation for PVTGs in Jharkhand	3,597
Women Centric Sustainable Livelihood Development Program	11,263
Foreign Fund (Closed Projects)	7,902
<b>Indian Fund</b>	
Empowering Adivasi and other vulnerable Communities to access public service deliveries and claim their entitlements and forest right by strengthening Gram Sabha and Governance structures in 15 Gram Panchayats	220,265
Promotion of Livestock Generation through Livestock Development Project, Bihar & West Bengal	55,790
Indian Fund (Closed Projects)	99,500
Arth Ganga	2,686
ITC ABD (CSR Project)	1,891
ITC MSK Project Code 042[042A, 042B]	-
ITC MSK Project Code 060[060A, 060B]	61,884
Integrated Drinking Water Project in Partnership with Jal Jeevan Mission at Jama Block of Dumka District, Jharkhand	-
Phase 2 of Lakhpati Kisan TM 1.0 : Lakhpati Kisan TM 2.0- Jama Block of Dumka District	17,185
Phase 2 of Lakhpati Kisan TM 1.0 : Lakhpati Kisan TM 2.0- Jama Block of Dumka District	-
Mahila Unnayan Yojana-Providing Essential Nutrient Rich Food To Women, Especially Pregnant And Lactating Mothers And Teenage Girls In Nutrient.	4,320
	7,501
	3,213



**PRAVAH**  
**BOMPASS TOWN, DEVSHANG ROAD, DEOGHAR, JHARKHAND - 814114**

	AMOUNT (INR.)
Phase 2 of Gender Empowerment Through Integrated Menstrual Hygiene Management (MHM)Initiative -Jama Block of Dumka District, Jhrakhand	3,982 2,976
Susaniya Watershed	1,094 15
Pravah Contribution	26,301 28,218
	<b>558,922 478,416</b>
<b>SCHEDULE [11] : Project Implementation Expenses - Income &amp; Expenditure Account</b>	
<b>Foreign Fund</b>	
Covid 19 Relief Operation	6
Piloting Community led Initiatives to Prevent and Respond Child Abuse and Trafficking and Sexual Abuse FCRA in Dumka Dist in Shikaripara Jharkhand	2,806,455 3,035,389
Strengthening the Inclusion and Welfare	871,517
Sustainable Livelihood PVTGs	2,021,103 2,521,452
The Green Evol. P. Ways For F. Sys. Tra. (Ind 1403-23)	2,957,314
Ultra Poor Graduation for PVTGs in Jharkhand	1,096,412
Women Centric Sustainable Livelihood Development Program	5,633,497 12,708,610
<b>Indian Fund</b>	
Empowering Adivasi and other vulnerable Communities to access public service deliveries and claim their entitlements and forest right by strengthening Gram Sabha and Governance structures in 15 Gram Panchayats	9,477,542 9,125,859
Promotion of Livestock Generation through Livestock Development Project, Bihar & West Bengal	19,749,549 21,374,537
Arth Ganga	706,266 1,553,077
Holistic Rural Development Project (Project Code-P0598)	24,819,982 33,897,746
Mahila Utthan Yojna, Proposal to Provide Essential Nutrients Rich Food for Women in Bettiah	278 4,687,861
ITC ABD (CSR Project)	10,048,574
ITC MSK Project Code 042[042A, 042B]	18,673,773 17,476,824
ITC MSK Project Code 060[060A, 060B]	333,200
Integrated Drinking Water Project in Partnership with Jal Jeevan Mission at Jama Block of Dumka District, Jharkhand	2,373,394
Integrated Drinking Water Project in Partnership with Jal Jeevan Mission at Jama Block of Dumka District, Jharkhand	75,466
Cohesive and Smater Way of Learning of Selected Twenty Eight JSW Diz Village of Salboni, Paschim Medinipur, West Bengal	3,701,839 2,107,473
Livelihood Development at Near Villages under CSR Activity of JSW Jajpur Unit	529,807
Phase 2 of Lakhpati Kisan TM 1.0 : Lakhpati Kisan TM 2.0- Jama Block of Dumka District	4,313,844 480,717
Phase 2 of Lakhpati Kisan TM 1.0 : Lakhpati Kisan TM 2.0- Jama Block of Dumka District	615,000 222,652
Mahila Unnayan Yojana-Providing Essential Nutrient Rich Food To Women, Especially Pregnant And Lactating Mothers And Teenage Girls In Nutrient.	270,218 1,842,027
Phase 2 of Gender Empowerment Through Integrated Menstrual Hygiene Management (MHM)Initiative -Jama Block of Dumka District, Jhrakhand	896,132 114,852
M-Powered Project	111,441,362 3,296,180
Susaniya Watershed	
Pravah Contribution	
	<b>115,796,389</b>



**PRAVAH**  
BOMPASS TOWN, DEVSHANG ROAD, DEOGHAR, JHARKHAND - 814114

	AMOUNT (INR.)
<b>SCHEDULE [12] : Project Implementation Expenses -</b>	
Receipt & Payment Account	
<b>Foreign Fund</b>	
Covid 19 Relief Operation	296,316
Piloting Community led Initiatives to Prevent and Respond Child Abuse and Trafficking and Sexual Abuse FCRA in Dumka Dist in Shikarpura Jharkhand	2,806,455
Strengthening the Inclusion and Welfare	871,517
Sustainable Livelihood PVTGs	2,021,103
The Green Evol. P. Ways For F. Sys. Tra. (Ind 1403-23)	2,702,377
Ultra Poor Graduation for PVTGs in Jharkhand	986,598
Women Centric Sustainable Livelihood Development Program	5,632,654
<b>Indian Fund</b>	<b>12,708,610</b>
Empowering Adivasi and other vulnerable Communities to access public service deliveries and claim their entitlements and forest right by strengthening Gram Sabha and Governance structures in 15 Gram Panchayats	9,477,542
Promotion of Livestock Generation through Livestock Development Project, Bihar & West Bengal	18,963,450
Arth Ganga	750,216
Holistic Rural Development Project (Project Code-P0598)	24,819,982
Mahila Utthan Yojna, Proposal to Provide Essential Nutrients Rich Food for Women in Bettiah	1,249,565
ITC ABD (CSR Project)	6,997,107
ITC MSK Project Code 042[042A, 042B]	1,288,986
ITC MSK Project Code 060[060A, 060B]	17,611,610
Integrated Drinking Water Project in Partnership with Jal Jeevan Mission at Jama Block of Dumka District, Jharkhand	-
Integrated Drinking Water Project in Partnership with Jal Jeevan Mission at Jama Block of Dumka District, Jharkhand Cohesive and Smarter Way of Learning of Selected Twenty Eight JSW Diz Village of Salboni, Paschim Medinipur, West Bengal	333,200
Livelihood Development at Near Villages under CSR Activity of JSW Jajipur Unit	2,370,974
Phase 2 of Lakhpati Kisan TM 1.0 : Lakhpati Kisan TM 2.0-Jama Block of Dumka District	73,956
Phase 2 of Lakhpati Kisan TM 1.0 : Lakhpati Kisan TM 2.0-Jama Block of Dumka District	3,625,522
Mahila Unnayan Yojana-Providing Essential Nutrient Rich Food To Women, Especially Pregnant And Lactating Mothers And Teenage Girls In Nutrient.	-
Phase 2 of Gender Empowerment Through Integrated Menstrual Hygiene Management (MHM)Initiative -Jama Block of Dumka District, Jhrakhand	3,647,451
M-Powered Project	648,420
Susaniya Watershed	94,183
Pravah Contribution	246,750
	<b>107,515,934</b>
	<b>107,991,988</b>



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SCHEDULE - 05

PROPERTY, PLANT & EQUIPMENTS SCHEDULE AND DEPRECIATION (GLOBAL FUND) AS ON 31ST MARCH 2025

Sl. No	Particular	Rate of Depn.	Written Down Value as on 01.04.2024	Addition during the period	Used for less than 180 days	Deletion/ Transfer	Written Down Value as on 31.03.2025 (Before Depreciation)	Depreciation for the period/year	Written Down Value as on 31.03.2025
1	FY 2024-25 BLOCK A Land & Building	10%	90,967	-	-	-	90,967	9,097	81,870
2	BLOCK B Furniture & Fixtures	10%	8,629,535	-	20,178	-	8,649,713	863,962	7,785,751
3	BLOCK C Plant & Machinery	15%	32,414,393	1,354,672	1,113,487	-	34,882,552	5,148,871	29,733,681
4	BLOCK D Vehicles	15%	98,849	-	-	-	98,849	14,827	84,022
5	BLOCK E Computer & Printer	40%	2,412,083	124,191	84,500	-	2,620,774	1,031,410	1,589,364
	Total		43,645,826	1,478,863	1,218,165	-	46,342,854	7,068,167	39,274,687
	FY 2023-24 BLOCK A Land & Building	10%	101,074	-	-	-	101,074	10,107	90,967
1	BLOCK B Furniture & Fixtures	10%	12,681,055	33,950	262,608	3,403,831	9,573,782	944,247	8,629,535
2	BLOCK C Plant & Machinery	15%	49,670,503	1,845,007	1,352,000	14,852,740	38,014,770	5,600,377	32,414,393
3	BLOCK D Vehicles	15%	111,992	-	-	-	111,992	13,143	98,849
4	BLOCK E Computer & Printer	40%	3,732,474	32,000	191,749	-	3,956,223	1,544,140	2,412,083
	Total		66,297,097	1,910,957	1,806,357	18,256,571	51,757,840	8,112,014	43,645,826



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**SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE  
YEAR ENDED ON 31<sup>ST</sup> MARCH 2025**

**(A) SIGNIFICANT NOTES ON ACTIVITIES**

PRAVAH is a Non-Profit making organization working since 1992 in Santhal Pargana Region of Jharkhand for poor and vulnerable sections of the society. PRAVAH was founded by a group of dynamic social activists and intellectuals with the goal to establish Gram Swaraj, influenced by Gandhian philosophy. PRAVAH initiated its development mission in 10 villages of Sarwan block in Deoghar district with vulnerable target groups especially women and children of tribal and Dalit communities. Poverty and hunger in the marginalised groups have been deep rooted problems in the area which became the key focus of organizational intervention and most of its programs have been to alleviate poverty and increasing food availability in a sustainable manner. Gradually PRAVAH scaled up its development initiatives through programmatic abilities and its rapport with the local community from 10 villages to 200 villages, where several successful development models have been established in Santhal Pargana region of Jharkhand and have also spread its root in 4 district of Bihar.

**(B) SIGNIFICANT ACCOUNTING POLICIES**

**1. BASIS OF ACCOUNTING:**

The Accounting Standards issued by the Institute of Chartered Accountants of India are applicable to non-profit entities, only if any part of the activities of the entity is considered to be commercial, industrial or business in nature.

The organisation is not carrying on any activity in nature of commercial, industrial or business therefore the Accounting Standards are not mandatory and have been followed to the extent practicable or relevant.

The financial statements have been prepared under the historical cost convention and on accrual basis except otherwise stated. The accounting policies are consistently applied by the organisation except otherwise stated.

**2. Property, Plant & Equipment**

Property, Plant & Equipment are stated at cost of acquisition including inward freight, duties and taxes, incidental expenses including interest relating to acquisition and cost of improvements thereon are capitalized until Property, Plant & Equipment are ready for use. Capital Work in Progress comprises cost of Property, Plant & Equipment not ready for their intended use at the reporting date of the financial statements.



Property, Plant & Equipment purchased out of grant fund charged to Income & Expenditure Account under the head 'Non-Recurring Expenditure'. Simultaneously Property, Plant & Equipment Fund is created against the value of the Property, Plant & Equipment charged to Income & Expenditure Account.

Property, Plant & Equipment purchased out of own fund are shown under the head Property, Plant & Equipment.

Property, Plant & Equipment are shown Cost less Accumulated Depreciation in the Balance Sheet.

No revaluations of Property, Plant & Equipment were made during the year.

### **3. Depreciation and Amortizations**

Depreciation on Property, Plant & Equipment is provided on Written Down Value Method (WDV) as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962. The same has been shown as depreciation fund in the liabilities side of the Balance Sheet.

### **4. Investment**

All the investments are in form of Fixed Deposits with Scheduled Bank which are in compliance with Section 11(5) of the Income Tax Act, 1961.

### **5. Revenue Recognition**

Grants and / or Donations received during the year are recognised as income in accordance to the guidelines on 'Not for Profit Organisation' issued by The Institute of Chartered Accountants of India.

### **6. Project Fund**

The Project Fund was recognised on the basis of unspent balance of Grant Recognised as income over the grant utilized during the period/ year. Grant income of the period/ year, to the extent unutilized has transferred to Project Funds. Expenses incurred in excess of the grant received during the period/ year, in accordance of the memorandum of the understanding or terms of reference with the funder, has been recognised as Project Fund(Negative Balances).

### **7. Interest**

Interest earned on saving bank as well as on the amount held under Fixed Deposit is reflected under the head 'Bank Interest', inclusive of accrued interest till 31<sup>st</sup> March 2025.



**(C) NOTES ON ACCOUNTS**

1. Income and Expenses incurred out of Foreign Grants are generally disclosed as per the requirement of the Rule 5 of the Foreign Contribution Regulation Rule 2011.
2. There is no such income which is of a business nature as defined under section 2(15) of the Income Tax Act, 1961.
3. It was informed to us by the management that there are no legal cases pending or initiated during the year by any individual or organisation against Organisation.
4. **The organisation is registered under:**
  - (A) Pravah is a registered charitable Society under Societies Registration Act 21, 1860 vide Registration No. 566 of 1992-1993 dated 19.11.1992 with the Inspector of Registration Department of Bihar and was transferred to Office of Inspector of Registration Department of Jharkhand vide Registration No. 581/2009-2010 dated 06.09.2019. The Society is assessed to Income tax vide PAN - AAAAP0521E.
  - (B) The society was registered under the erstwhile Section 12A of the Income Tax Act, 1961 and have renewed its registration as per the new provisions laid down u/s 12AB of the aforesaid Act vide Unique Registration No. AAAAP0521EE2010 dated 31.08.2021 w.e.f AY 2022-23 and the certificate is valid upto AY 2022-27 and thus the Society continues to remain exempt from income tax.
  - (C) The society is also registered under Foreign Contribution Regulation Act, 2010 (erstwhile FCR Act, 1976) vide Registration No. 337680015 dated 31.12.2021 with effect from 01.01.2022 for a period of Five Years and is thus eligible to receive foreign contribution.
  - (D) The society is also registered under Companies Act, 2013 for undertaking CSR Activities vide Registration No. CSR00002347 dated 16.04.2021 and is thus eligible to receive grant under Corporate Social Responsibility Scheme.
5. The previous year figures are regrouped or reclassified for better presentation, wherever necessary.

For SDR & Associates  
Chartered Accountants  
Firm Regn. No. 326522E

*NVBR*  
N V Bhaskar Rao  
Partner  
Membership No.063834

Place: Cuttack  
Date: 09.10.2025



For Pravah

*DKD*  
Dillip Kumar Dubey  
Secretary

