PRAYAS VOCATIONAL INSTITUTE FOR MENTALLY HANDICAPPED
(Consolidated)
J-5A, JHALANA, JAIPUR-302004

(F.Y. 2024-2025)

Balance Sheet as at 31st March 2025

₹ in rupees

Particulars	Note No.	As at 31st March 2025	As at 31st March 2024
TRUSTS' FUNDS AND LIABILITIES			
Trusts' Funds			
General Fund Account	1	3,79,07,497.03	3,30,41,547.50
Reserves and surplus	2	2,44,72,342.00	2,44,68,342.00
		6,23,79,839.03	**5,75,09,889.50**
Non-current liabilities			
Long-term borrowings		0.00	0.00
Deferred tax liabilities (Net)		0.00	0.00
Other long term liabilities		0.00	0.00
Long-term provisions		0.00	0.00
		0.00	**0.00**
Current liabilities			
Short-term borrowings		0.00	0.00
Trade payables	3		
(A) Micro,small and medium enterprises		0.00	0.00
(B) Others		91,54,986.00	57,29,721.00
Other current liabilities	4	16,17,009.00	14,87,884.00
Short-term provisions		0.00	0.00
		1,07,71,995.00	**72,17,605.00**
TOTAL		**7,31,51,834.03**	**6,47,27,494.50**
ASSETS			
Non-current assets			
Property,Plant and Equipment and Intangible assets	5		
Property,Plant and Equipment		1,15,98,026.57	1,30,04,984.57
Intangible assets		0.00	0.00
Capital work-in-Progress		0.00	0.00
Intangible assets under development		0.00	0.00
Non-current investments		0.00	0.00
Deferred tax assets (net)		0.00	0.00
Long-term loans and advances	6	0.00	0.00
Other non-current assets		0.00	0.00
		1,15,98,026.57	**1,30,04,984.57**
Current assets			
Current investments	7	4,53,56,261.79	3,98,88,838.79
Inventories		0.00	0.00
Trade receivables	8	3,68,284.00	49,99,354.00
Cash and Bank Balances	9	57,85,286.08	46,17,565.55
Short-term loans and advances		1,00,43,975.59	22,16,751.59
Other current assets		0.00	0.00
		6,15,53,807.46	**5,17,22,509.93**
TOTAL		**7,31,51,834.03**	**6,47,27,494.50**

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For N.S.RATHORE & CO.
Chartered Accountant
(FRN: 0012414C)

NIRAJ RATHORE

Membership No.: 072975
Place: JAIPUR
Date: 20/08/2025

N.S. RATHORE & CO. 59, Sardar Patel Marg Jaipur Chartered Accountants

For PRAYAS VOCATIONAL INSTITUTE FOR MENTALLY HANDICAPPED

CHAIRMAN

TREASURER

PRAYAS VOCATIONAL INSTITUTE FOR MENTALLY HANDICAPPED (F.Y. 2024-2025)
J-5A, JHALANA, JAIPUR-302004

Statement of Profit and loss for the year ended 31st March 2025 **₹ in rupees**

Particulars	Note No.	31st March 2025	31st March 2024
Revenue			
Revenue from operations	10	1,55,36,958.00	1,11,58,236.00
Other income	11	29,65,015.00	25,74,145.00
Total Income		**1,85,01,973.00**	**1,37,32,381.00**
Expenses			
Cost of material Consumed		0.00	0.00
Purchase of stock-in-trade		0.00	0.00
Changes in inventories		0.00	0.00
Employee benefit expenses	12	84,97,419.00	80,80,522.00
Finance costs		0.00	0.00
Depreciation and amortization expenses	13	14,00,841.00	15,89,025.00
Other expenses	14	37,37,763.47	33,86,365.83
Total expenses		**1,36,36,023.47**	**1,30,55,912.83**
Profit before exceptional, extraordinary items and tax		**48,65,949.53**	**6,76,468.17**
Exceptional items		0.00	0.00
Profit before extraordinary items and tax		**48,65,949.53**	**6,76,468.17**
Extraordinary items		0.00	0.00
Excess of income over expenditure/(Expenditure over income) before tax		**48,65,949.53**	**6,76,468.17**
Tax expenses			
Current tax	15	0.00	0.00
Deferred tax		0.00	0.00
Excess/short provision relating earlier year tax		0.00	0.00
Profit(Loss) for the period		**48,65,949.53**	**6,76,468.17**

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For N.S.RATHORE & CO.
Chartered Accountant
(FRN: 0012414C)

NIRAJ RATHORE

Membership No.: 072975
Place: JAIPUR
Date: 20/08/2025

For PRAYAS VOCATIONAL INSTITUTE FOR MENTALLY HANDICAPPED

N.S. RATHORE & CO. 59, Sardar Patel Marg Jaipur Chartered Accountants

CHAIRMAN

TREASURER

PRAYAS VOCATIONAL INSTITUTE FOR MENTALLY HANDICAPPED
J-5A, JHALANA, JAIPUR-302004

(F.Y. 2024-2025)

Note No.1 General Fund Account

(Amount in Rs.)

Particulars	Amount	Particulars	Amount
		By Balance B/F	3,30,41,547.50
		By Surplus (Excess of Income over Expenditure)	48,65,949.53
To Balance C/F	3,79,07,497.03		
Total	**3,79,07,497.03**	**Total**	**3,79,07,497.03**

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N.S. RATHORE & CO.
59, Sardar Patel Marg
Jaipur
Chartered Accountants

PRAYAS VOCATIONAL INSTITUTE FOR MENTALLY HANDICAPPED (F.Y. 2024-2025)
J-5A, JHALANA, JAIPUR-302004

Note No. 2 Reserves and surplus ₹ in rupees

Particulars	As at 31st March 2025	As at 31st March 2024
Building Development		
Opening Balance	58,03,863.00	58,03,863.00
Add: Building Development	4,000.00	0.00
Less : Deletion during the year	0.00	0.00
Closing Balance	**58,07,863.00**	**58,03,863.00**
Corpus Fund		
Opening Balance	1,86,64,479.00	1,86,64,479.00
Add: Addition during the year	0.00	0.00
Less : Deletion during the year	0.00	0.00
Closing Balance	**1,86,64,479.00**	**1,86,64,479.00**
Balance carried to balance sheet	**2,44,72,342.00**	**2,44,68,342.00**

Note No. 3 Trade payables ₹ in rupees

Particulars	As at 31st March 2025	As at31st March 2024
(B) Others	91,54,986.00	57,29,721.00
Total	**91,54,986.00**	**57,29,721.00**

Note No. 4 Other current liabilities ₹ in rupees

Particulars	As at 31st March 2025	As at 31st March 2024
Others payables		
Sundry Payables	16,17,009.00	14,87,884.00
	16,17,009.00	14,87,884.00
Total	16,17,009.00	14,87,884.00

N.S. RATHORE & CO. 59, Sardar Patel Marg Jaipur Chartered Accountants

CHAIRMAN

TREASURER

PRAYAS VOCATIONAL INSTITUTE FOR MENTALLY HANDICAPPED
J-5A, JHALANA, JAIPUR-302004

Note No. 5 Property,Plant and Equipment and Intangible assets as at 31st March 2025

Particulars	Dep. rate	Opening Balance	Addition		Sales During Year	Total	Depreciation	Closing Balance
			More Than 180 Days	Less Than 180 days				
Air Conditioner	15.00%	11,946.00	0.00	0.00	0.00	11,946.00	1,792.00	10,154.00
Bakery Machinary	15.00%	1,63,389.00	0.00	0.00	0.00	1,63,389.00	24,508.00	1,38,881.00
Biometric Machine	15.00%	25,254.00	0.00	0.00	0.00	25,254.00	3,788.00	21,466.00
Books	40.00%	25,463.00	9,129.00	38,420.00	3,766.00	69,246.00	20,013.00	49,233.00
Building	10.00%	81,35,664.00	0.00	0.00	0.00	81,35,664.00	8,13,566.00	73,22,098.00
Building Furniture	10.00%	26,477.00	0.00	0.00	0.00	26,477.00	2,648.00	23,829.00
BUS	15.00%	4,26,047.00	0.00	0.00	3,00,000.00	1,26,047.00	18,907.00	1,07,140.00
Camera	15.00%	1,21,241.00	20,210.00	0.00	0.00	1,41,451.00	21,218.00	1,20,233.00
CCTV Camera	15.00%	1,44,093.00	0.00	0.00	0.00	1,44,093.00	21,614.00	1,22,479.00
Computer	40.00%	89,575.00	0.00	0.00	0.00	89,575.00	35,830.00	53,745.00
Computer Lab Equipment	15.00%	79,728.00	0.00	4,550.00	0.00	84,278.00	12,300.00	71,978.00
CP Chairs with Table	10.00%	76,950.00	0.00	0.00	0.00	76,950.00	7,695.00	69,255.00
Dairy Booth	10.00%	3,550.00	0.00	0.00	0.00	3,550.00	355.00	3,195.00
Electrical Equipment	15.00%	69,571.00	30,900.00	11,219.00	0.00	1,11,690.00	15,912.00	95,778.00
Fire Equipment	15.00%	4,237.00	0.00	0.00	0.00	4,237.00	636.00	3,601.00
Furniture	10.00%	14,01,687.00	41,436.00	59,134.00	0.00	15,02,257.00	1,47,269.00	13,54,988.00
Land	0.00%	4,94,889.57	0.00	0.00	0.00	4,94,889.57	0.00	4,94,889.57
LCD Projector	15.00%	3,709.00	0.00	0.00	0.00	3,709.00	556.00	3,153.00
Lift	15.00%	10,03,000.00	0.00	0.00	0.00	10,03,000.00	1,50,450.00	8,52,550.00
Musical Instrument	15.00%	3,729.00	28,125.00	0.00	0.00	31,854.00	4,778.00	27,076.00
Physiotherpy Eqipment	15.00%	58,534.00	0.00	0.00	0.00	58,534.00	8,780.00	49,754.00
Printer	15.00%	29,725.00	0.00	0.00	0.00	29,725.00	4,459.00	25,266.00
Pshycolgical Equipment	15.00%	18,816.00	0.00	0.00	0.00	18,816.00	2,822.00	15,994.00
RO System	15.00%	32,300.00	0.00	0.00	0.00	32,300.00	4,845.00	27,455.00
Smart Interactive Screen	15.00%	72,250.00	0.00	0.00	0.00	72,250.00	10,838.00	61,412.00
Speech Therepy Equipment	15.00%	1,28,895.00	0.00	0.00	0.00	1,28,895.00	19,334.00	1,09,561.00
Sports Equipments	10.00%	1,78,644.00	0.00	5,346.00	0.00	1,83,990.00	18,132.00	1,65,858.00
Utensils and Kitchen Eqipment	10.00%	44,533.00	1,980.00	9,200.00	0.00	55,713.00	5,111.00	50,602.00
Water Cooler	15.00%	33,377.00	0.00	0.00	0.00	33,377.00	5,007.00	28,370.00
Water Dispencer	15.00%	6,141.00	0.00	0.00	0.00	6,141.00	921.00	5,220.00

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PRAYAS VOCATIONAL INSTITUTE FOR MENTALLY HANDICAPPED
J-5A, JHALANA, JAIPUR-302004

Wheel Chair and Walkers	10.00%	91,570.00	0.00	0.00	0.00	91,570.00	9,157.00	82,413.00
Laptop	40.00%	0.00	0.00	38,000.00	0.00	38,000.00	7,600.00	30,400.00
Total		**1,30,04,984.57**	**1,31,780.00**	**1,65,869.00**	**3,03,766.00**	**1,29,98,867.57**	**14,00,841.00**	**1,15,98,026.57**

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PRAYAS VOCATIONAL INSTITUTE FOR MENTALLY HANDICAPPED (F.Y. 2024-2025)
J-5A, JHALANA, JAIPUR-302004

Note No. 6 Loans and advances ₹ in rupees

Particulars	As at 31st March 2025		As at 31st March 2024	
	Long-term	Short-term	Long-term	Short-term
Other loans and advances				
Accrued interest	0.00	2,62,868.96	0.00	2,27,714.96
Advance to Advisor	0.00	0.00	0.00	1,600.00
Gopalli devi	0.00	0.00	0.00	7,900.00
Security Deposits	0.00	35,789.00	0.00	35,789.00
Prayas Vacational ins for mentally Handicapped Govt.	0.00	82,75,000.00	0.00	5,00,000.00
RBI Accounts Against a/c No. 98150100003062	0.00	33,130.00	0.00	33,130.00
SBI Sweep a/c Wipro	0.00	4,85,729.00	0.00	3,25,571.00
TCS	0.00	13,300.00	0.00	13,300.00
TDS	0.00	8,81,686.63	0.00	10,15,274.63
TDS (ICICI Bank)	0.00	56,472.00	0.00	56,472.00
	0.00	**1,00,43,975.59**	**0.00**	**22,16,751.59**
Total	**0.00**	**1,00,43,975.59**	**0.00**	**22,16,751.59**

Note No. 7 Current investments ₹ in rupees

Particulars	As at 31st March 2025	As at 31st March 2024
Other current investments (Unquoted)		
In Others		
Investment in Fixed Deposit (Lower of cost and Market value)	4,53,56,261.79	3,98,88,838.79
Gross Investment	**4,53,56,261.79**	**3,98,88,838.79**
Net Investment	**4,53,56,261.79**	**3,98,88,838.79**
Aggregate amount of unquoted investments	**4,53,56,261.79**	**3,98,88,838.79**

Note No. 8 Trade receivables ₹ in rupees

Particulars	As at 31st March 2025	As at 31st March 2024
Exceeding six months		
Secured, Considered good	3,68,284.00	49,99,354.00
Total	**3,68,284.00**	**49,99,354.00**
Less than six months		
Total	**3,68,284.00**	**49,99,354.00**

Note No. 9 Cash and Bank Balances ₹ in rupees

Particulars	As at 31st March 2025	As at 31st March 2024
Cash on hand		
Cash in hand	3,325.00	13,764.00
Total	**3,325.00**	**13,764.00**
Other bank balances		
ICICI Bank -461	53,572.29	52,001.29
ICICI Bank -496	5,19,771.69	18,28,833.27
ICICI Bank -786	79,510.12	1,26,225.12
State Bank of India (CA)	22,939.93	22,329.93
State Bank of India (CA)	27,39,415.50	53,494.50
State Bank of India RKS SANKUL	698.00	3,035.00
State Bank of India (Prayas FCRA)	81,136.47	49,311.73
State bank of india (new A/C)	0.00	1,000.00
Bank of Baroda -474	1,00,562.75	97,842.75
Bank of Baroda -475	7,93,757.37	11,99,600.00
Bank of Baroda -062	13,90,596.96	11,70,127.96
Total	**57,81,961.08**	**46,03,801.55**
Total	**57,85,286.08**	**46,17,565.55**

RATHORE & CO.
Sardar Patel Marg
Jaipur
Chartered Accountants

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(F.Y. 2024-2025)

PRAYAS VOCATIONAL INSTITUTE FOR MENTALLY HANDICAPPED
J-5A, JHALANA, JAIPUR-302004

Note No. 10 Revenue from operations

₹ in rupees

Particulars	31st March 2025	31st March 2024
Other operating revenues		
Appocation Form Fees	31,100.00	0.00
Assignment Fees	0.00	1,100.00
B.Ed Fees	37,26,000.00	20,10,000.00
Books Lost Receipt	0.00	1,720.00
Canteen Food Product	1,72,217.00	93,945.00
Child Support Fund	3,95,672.00	3,66,092.00
Donation	9,90,645.00	12,09,082.00
Fee from CRE	31,500.00	49,900.00
Fee from DSEMR course	27,60,000.00	27,20,000.00
Grant -in -aid (23-24)	26,82,761.00	0.00
Grant From Asha for Education	19,83,000.00	18,00,000.00
Grant from WIPRO Cares	26,15,510.00	24,98,100.00
Income from Children Products	48,176.00	65,074.00
Income from Sale of Scrap	7,210.00	60,771.00
Misc. Income	42,567.00	2,767.00
Profit on Sale of Assets	0.00	2,14,810.00
Registration Fee from New Admission	0.00	13,600.00
User Fund	50,600.00	51,275.00
	1,55,36,958.00	**1,11,58,236.00**
Revenue from operations	**1,55,36,958.00**	**1,11,58,236.00**
Less: Excise duty	**0.00**	**0.00**
Net revenue from operations	**1,55,36,958.00**	**1,11,58,236.00**

Note No. 11 Other income

₹ in rupees

Particulars	31st March 2025	31st March 2024
Interest Income		
Interest on FDR	27,77,211.00	24,49,181.00
Interest on SB	1,66,416.00	96,541.00
Interest on IT Refund	21,388.00	28,423.00
	29,65,015.00	**25,74,145.00**
Total	**29,65,015.00**	**25,74,145.00**

Note No. 12 Employee benefit expenses

₹ in rupees

Particulars	31st March 2025	31st March 2024
Salaries and Wages	84,97,419.00	80,80,522.00
Total	**84,97,419.00**	**80,80,522.00**

Note No. 13 Depreciation and amortization expenses

₹ in rupees

Particulars	31st March 2025	31st March 2024
Depreciation on tangible assets	14,00,841.00	15,89,025.00
Total	**14,00,841.00**	**15,89,025.00**

Note No. 14 Other expenses

₹ in rupees

Particulars	31st March 2025	31st March 2024
Advertisement	1,670.00	1,500.00
Audit Fee	15,000.00	15,000.00
LIFT Annual Maintenace	45,000.00	0.00
B.ED/DED Examination Exp.	6,007.00	0.00
Bakery expenses	30,657.00	17,726.00
Bank charges	9,398.47	14,512.83
B.ed/DED Application/Affiliation Fee	4,08,999.00	1,11,000.00
Books & periodicals	0.00	38,385.00
Building repair and maintenance	51,561.00	38,342.00
Bus Fitness exp.	0.00	18,220.00
Canteen Exp.	81,432.00	54,842.00
Capacity Building Workshop and Activities	40,067.00	1,00,650.00
Cartage	0.00	4,160.00
Certificate exp	7,120.00	2,732.00

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Jaipur
Chartered Accountants

PRAYAS VOCATIONAL INSTITUTE FOR MENTALLY HANDICAPPED
J-5A, JHALANA, JAIPUR-302004 **(F.Y. 2024-2025)**

Cleaning expenses	90,117.00	1,14,727.00
Community Awareness	6,900.00	26,950.00
Contingencies /telephone /water/elc.	3,48,119.00	3,83,893.00
Conveyance / Travel Expenses	2,82,795.00	2,49,549.00
Children Gift Exp.	23,660.00	0.00
Education exp.	68,930.00	35,550.00
Employer State Insurance Corporation	52,628.00	49,868.00
Ex- Gratia Bonus	1,05,100.00	53,100.00
Function celebration	1,46,838.00	1,08,193.00
Govt. fee and other exp.	0.00	6,110.00
Govt. recovery (Social Justice)	0.00	9,581.00
Internet Expenses	21,240.00	0.00
Inspection Fee	6,945.00	0.00
Insurance exp.	75,367.00	1,18,777.00
Labour Charges	0.00	27,550.00
Legal exp.	5,000.00	12,000.00
Material Preparation on Disability and Inclusion	0.00	19,800.00
Misc. Expenses	34,155.00	13,491.00
Nutrition to children	94,799.00	1,32,480.00
Office Exp.	27,290.00	1,48,149.00
Pest control exp.	0.00	19,000.00
Printing & Stationery Exp.	79,949.00	38,916.00
Raw Material Expenses for Vocational	54,105.00	43,015.00
Rci inspection exp.	0.00	16,480.00
Repairs to Building	1,33,909.00	1,65,577.00
Repairs to vehicle Bus	1,49,730.00	1,30,109.00
School building rent	1,80,000.00	1,80,000.00
Sitting material (Khadi)	0.00	21,560.00
Staff and Children Refreshment Exp.	17,343.00	0.00
Transpotation to children	10,17,778.00	8,16,669.00
RO Annual Maintenace	9,600.00	0.00
Website Expenses	8,555.00	28,202.00
Total	37,37,763.47	33,86,365.83

Manoj Bhatt
CHAIRMAN

TREASURER

N.S. RATHORE & CO.
59, Sardar Patel Marg
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