

CERTIFICATE

We have audited the account of PARTNERS FOR URBAN KNOWLEDGE, ACTION AND RESEARCH (P U K A R) having its registered office at 272, MUNICIPAL TEMEMENTS, SHIVAJI NAGAR, BMC COLONY, KHER WADI ROAD, BANDRA (E), MUMBAI -400051, for the year ended 31st March 2025 and having FCRA Registration No. 083781042 dated 24.11.2005 (valid till 31/03/2028), and examined all relevant books and vouchers and certify that according to the audited account:

(i) The brought forward foreign contribution at the beginning of the financial year was **Rs. 99,60,764/-**

(ii) Foreign contribution worth **Rs.1,26,59,931/-** was received by the Association during the financial year **April 2024 – March 2025**.

(iii) Interest accrued on foreign contribution and other income derived from foreign contribution and interest thereon income tax refund **Rs. 15,13,561/-** was received by the Association during the financial year **April 2024 – March 2025**.

(iv) The balance of unutilised foreign contribution with the Association at the end of the financial year March 2025 was **Rs.16,41,775.09**

(v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.

(vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.

(vii) The association has utilized the foreign contribution received for the purpose(s) it is registered Foreign Contribution (Regulation) Act, 2010.

“ We have examined all relevant books and records, and I hereby certify the Following activities/ Project wise and location wise details of receipt and utilization of Foreign Contribution: -



SR. No.	Name of project/ Activity	Address / Location	Previous Balance		Receipt During the Year		Utilised FY 24-25		Balance As on 31.03.2025	
			In Cash	In Kind	In Cash	In Kind	In Cash	In Kind	In Cash	In Kind
1	Adolescent girls training	Mumbai, State Maharashtra,	40,35,613.00	0.00	0.00	0.00	40,28,659.00	0.00	6,954.00	0.00
2	Breast Cancer screening Awareness	Mumbai, State Maharashtra,	1,94,000.00	0.00	0.00	0.00	1,94,000.00	0.00	-	0.00
3	Youth fellowship program	Mumbai, State Maharashtra,	61,35,855.00	0.00	0.00	0.00	34,74,236.00	0.00	26,61,619.00	0.00
4	Jal, Jangal, Jamin, Janwar, Jeevan project	Palghar District, State Maharashtra	0.00	0.00	29,87,070.00	0.00	26,03,416.00	0.00	3,83,654.00	0.00
5	Towards PUKAR The Object of The Trust	Mumbai, State Maharashtra,	1,57,40,319.00	0.00	1,11,85,568.00	0.00	40,10,241.00	0.00	2,29,15,646.00	0.00
Total			2,61,05,787.00	-	1,41,72,638.00	-	1,43,10,552.00	-	2,59,67,873.00	-

We Have Examined all relevant books and records, including the items mentioned in column 8 of FC - 4, and to the best of our knowledge and belief PARTNERS FOR URBAN KNOWLEDGE, ACTION AND RESEARCH (P U KA R)

i)Not violated any provision of the Foreign Contribution (Regulation)Act,2010 or rules made thereunder or notifications issued thereunder:

or

ii)violated the provisions of Foreign Contribution (Regulation) Act,2010 or rules made thereunder or notifications issued thereunder. The details of the violations are as under ... NO

For Agarwal Vijay & Associates
Form Regn. No.116832W
Chartered Accountants

Vijay Agarwal
Partner M. No. 032174
UDIN :25032174BMLKLU6644



Place: Mumbai
Date: 15/09/2025

PUKAR

PARTNERS FOR URBAN KNOWLEDGE, ACTION AND RESEARCH

Schedule to and forming part of Balance Sheet of Foreign Contribution as at 31st March 2025

SCH NO.	PARTICULARS	31st March, 2025	31st March, 2025	31st March, 2025
		Rupees	Rupees	Rupees
1	<u>Earmarked Grant Fund</u>			
	Opening Balance		1,24,96,907	
	Add :			
	Grant Received during the year	29,87,070	29,87,070	
	LESS:			
	Expenses withdrawn from Earmarked Fund	1,03,00,311	1,03,00,311	
	Resource allocation	-		
				51,83,666
	PUKAR Core expenditure Fund Account			
	Opening Balance		1,36,08,880	
	ADD:			
	Donation received	96,72,862		
	Interest earned from Bank	15,12,706		
	Transferred from Earmarked Fund	-		
			1,11,85,568	
	LESS:			
	Expenses withdrawn from PUKAR Core Fund	40,10,240	40,10,240	
				2,07,84,207
	Total			2,59,67,873
2	<u>Fixed Assets Reserve Fund</u>			
	Balance as per last balance sheet		4,77,598	
	Addition during the year-	54,016	54,016	
			5,31,614	
	Less: Deduction for the year	-		
	Less: Depreciation for the year	86,604	86,604	
				4,45,010
	Total			4,45,010
3	<u>Cash and Cash Equivalents</u>			
	Balances with Scheduled Banks:In Savings Bank account			
	With State Bank of India-Designated a/c:'40255228563	5,54,756		
	With Bank of Baroda-Utilisation a/c '06700100017980	19,614		
	With Bank of Baroda-Utilisation a/c '06700100005257	10,67,405		
			16,41,775	
	In Fixed Deposit Accounts with Bank of Baroda		2,41,81,930	
				2,58,23,705
	Total			2,58,23,705
4	<u>Loans and Advances/Receivables</u>			
	Tax deducted at source on interest		1,44,168	
				1,44,168
	Total			1,44,168

For AGARWAL VIJAY & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Regn. No. 116832W

(VIJAY AGARWAL)

Partner

Mem.No.032174

UDIN: 25032174BMLKEN6644

Place: Mumbai

Date: 15/09/2025



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PARTNERS FOR URBAN KNOWLEDGE, ACTION AND RESEARCH

Receipt and Payment Account of Foreign Contribution Account, for the year ended 31st March, 2025

	Rupees	Rupees
RECEIPTS:		
FOREIGN CONTRIBUTION RECEIVED IN CASH/KIND(VALUE)		
a. Brought forward foreign contribution at the beginning of the year (excluding fixed deposit of Rs.1,60,00,000/-)		99,60,764
b. Interest and oher receipt during the year		
Interest on savings Account	53,953	
Interest on Fixed Deposits (Net of Tax Deducted at Source)	13,06,998	
Interest on Income tax refund	7,587	
		13,68,538
c. Foreign contribution received during the financial year		
i) Directly from Foreign sources Earmarked Fund	29,87,070	
ii) Donation from Foreign Sources	96,72,862	
		1,26,59,931
d. Income tax refund and Interest on Income tax refund		1,45,023
Total (A)		2,41,34,256
DETAILF OF UTILISATION OF FOREIGN CONTRIBUTION		
a. Total utilisation for project activities as per aim and objective of the association	1,21,28,540	
b. Total administrative expenses as provided in the Rule 5, FCTA 2011	21,82,011	
d. Deposits withdrawn and deposited to bank account (Net)	81,81,930	
Total (B)		2,24,92,481
(Total A Less B)		16,41,775
BALANCE OF UNUTILIZED FOREIGN CONTRIBUTION IN CASH/BANK, AT THE END OF THE YEAR(A-B) (excluding fixed deposit of Rs. 2,41,81,930/-		16,41,775

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PARTNERS FOR URBAN KNOWLEDGE ACTION AND RESEARCH

Income and Expenditure Account of Foreign Contribution Account for the year ended 31st March 2025

			2024-25
	Rupees	Rupees	Rupees
INCOME			
Bank Interest (Savings Account)	53,953		
Bank Interest (Fixed Deposits)	14,51,166		
Interest on income tax refund	7,587		
Total Interest Income		15,12,706	
Grant received during the year	29,87,070		
Donation received during the year	96,72,862		
Total		1,26,59,931	
Total			1,41,72,637
Less: Transferred to Earmarked Grant (Funders) account		29,87,070	
Less: Transferred to PUKAR Core Expenditure account		1,11,85,568	
			1,41,72,637
			NIL
EXPENSES			
I Core Expenses			
a) Establishment Expenses	20,83,011		
		20,83,011	
b) Programme administrative expenses : Programme administration expenses	99,000		
		99,000	
			21,82,011
II Project/Programme activity expenses			
i) Journey Towards Dignity(Adolescent Girls Training)	39,29,659		
ii) Breast Cancer Screening	1,94,000		
iii) Jal,Jangal, Jamin,Janwar, Jeevan	26,03,416		
iv) Youth Felloqship Program	34,74,236		
		1,02,01,311	
i) Expenditure on Objects of the trust	19,27,229		
Total Expenditure on project/programme activity		19,27,229	
			1,21,28,540
			1,43,10,551
Total			1,43,10,551
Less: Transferred to Grants (Funders) account		1,03,00,311	
Less: Transferred to PUKAR Core Expenditure Fund		40,10,240	
Total			1,43,10,551
Surplus for the year			NIL

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PARTNERS FOR URBAN KNOWLEDGE, ACTION AND RESEARCH

Balance Sheet of Foreign Contribution Account, as at 31st March, 2025

	Schedule	31st March, 2025 Rupees
<u>SOURCES OF FUNDS:</u>		
Earmarked and Grant Fund	1	2,59,67,873
Fixed Assets Reserve Fund	2	4,45,010
Total		2,64,12,883
<u>APPLICATION OF FUNDS:</u>		
Fixed Assets	A	4,45,010
<u>Current Assets, Loans and Advances</u>		
Cash and Cash Equivalents	3	2,58,23,705
Tax deducted at source - recoverable	4	1,44,168
Total		2,64,12,883

For AGARWAL VIJAY & ASSOCIATES

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PARTNERS FOR URBAN KNOWLEDGE ACTION AND RESEARCH

STATEMENT OF EXPENSES FOR INCOME AND EXPENDITURE ACCOUNT OF FOREIGN CONTRIBUTION FOR THE YEAR ENDED ON 31st MARCH 2025

SUMMARY OF GRANTS/RECEIPTS AND UTILISATION - FOREIGN CONTRIBUTION ACCOUNT

Sr. No	Funders' name	NAME OF PROJECT/PROGRAM	BREAST CANCER SCREENING	JOURNEY TOWARDS DIGNITY PROGRAM (ADOLESCENT GIRLS TRAINING PROGRAM)	YOUTH FELLOWSHIP PROGRAM	JAL, JANGAL, JAMIN, JANWA R, JEEVAN	GENERAL RESERVE FUND		TOTAL GRANTS AND UTILISATION FC ACCOUNT	PUKAR CORE FUND	TOTAL RECEIPT: GRANT & PUKAR CORE FUND UTILISATION
							The Basti Project	India Development Service			
RECEIPTS			A	B	C	D	E	F=(A TO E)	G	H=(F+G)	
1		GRANT RECEIPTS	-	-	-	29,87,070	-	29,87,070	-	29,87,070	
2		DONATIONS	-	-	-	-	-	-	96,72,862	96,72,862	
3		INTEREST ON GRANT AMOUNT SB ACCOUNT	-	-	-	-	-	-	53,953	53,953	
4		INTEREST ON FIXED DEPOSITS	-	-	-	-	-	-	14,51,166	14,51,166	
5		INTREST ON INCOME TAX REFUND	-	-	-	-	-	-	7,587	7,587	
6		TOTAL (Sr.no 1 to 6)	-	-	-	29,87,070	-	29,87,070	1,11,85,568	1,41,72,637	
UTILISATION											
7		SALARIES AND CONSULTANCY/PROF FEES	1,94,000	26,56,798	18,23,820	14,54,385	-	61,29,003	15,17,242	76,46,245	
8		PROJECT ACTIVITIES AND RELATED EXPENSES	-	12,72,861	16,50,416	11,49,031	-	40,72,308	3,65,621	44,37,929	
9		DISSIMINATION ACTIVITIES	-	-	-	-	-	-	44,366	44,366	
10		TOTAL PROJECT ACTIVITIES (Sr.no 7+8+9)	1,94,000	39,29,659	34,74,236	26,03,416	-	1,02,01,311	19,27,229	1,21,28,540	
11		ESTABLISHMENT/ADMIN. EXPENDITURE	-	99,000	-	-	-	99,000	20,83,011	21,82,011	
12		TOTAL (Sr.no 10++12)	1,94,000	40,28,659	34,74,236	26,03,416	-	1,03,00,311	40,10,240	1,43,10,551	
13		ADD: RESOURCE ALLOCATION COSTS TO UTILISATION	-	-	-	-	-	-	-	-	
14		TOTAL UTILISATION (Sr.no. 12+ 13)	1,94,000	40,28,659	34,74,236	26,03,416	-	1,03,00,311	40,10,240	1,03,00,311	
15		RECEIPT LESS UTILISATION DURING THE YEAR-	-1,94,000	-40,28,659	-34,74,236	3,83,654	-	-73,13,241	71,75,327	-1,37,914	
16		BALANCE AS ON 31ST MARCH 2024 - GRANT, GENERAL RESERVE FUND AND CORE FUND	1,94,000	40,35,613	61,35,855	-	21,31,439	1,24,96,907	1,36,08,880	2,61,05,787	
17		ADD: RESOURCE ALLOCATION COSTS	-	-	-	-	-	-	-	-	
18		BALANCE AS ON 31ST MARCH 2025 - GRANT, GENERAL RESERVE FUND AND CORE FUND	-	6,954	26,61,619	3,83,654	21,31,439	51,83,666	2,07,84,207	2,59,67,873	

For AGARWAL VIJAY & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Regn. No. 116832W

(VIJAY AGARWAL)
Partner

Mem.No.032174

UDIN: 25032174BMLKLU6644

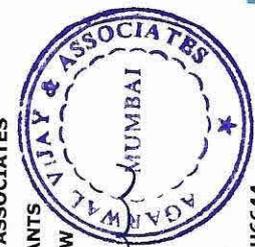
Place: Mumbai

Date: 15/09/2025

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PARTNERS FOR URBAN KNOWLEDGE, ACTION AND RESEARCH**

Forming part of Balance Sheet and statement of fixed assets of foreign contribution account as at 31st March 2025

FIXED ASSETS

ANNEXURE-A

Description	WDV as on 01.04.2024	Addition during year	Deduction/ Addjtnment	Total as on 31.03.2025	Depreciation for the year	WDV AS ON 31.03.2025
Computers & Printers, accessories	51,941.00			51,941.00	20,776.00	31,165.00
Furniture	41,422.00	-		41,422.00	4,141.00	37,281.00
Office equipment	12,218.00	-		12,218.00	1,833.00	10,385.00
Project equipment	3,72,017.00	54,016.00		4,26,033.00	59,854.00	3,66,179.00
Total	4,77,598	54,016.00	-	5,31,614	86,604	4,45,010

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PARTNERS FOR URBAN KNOWLEDGE, ACTION AND RESEARCH

Statement of Significant Accounting Policies Adopted by the Trust and notes Forming Part of Accounts

Significant Accounting Policies:

System of Accounting

The Trust follows the cash systems of accounting and thereby recognizes income and expenditure on receipt and payment basis.

Grants

Trust receives funds for its activities from various funders/donors for executing specific projects. The expenses incurred by the Trust are allocated to various projects/ activities as per agreement with funders/donors.

Grants/donations received towards specific purposes, are credited directly to respective Earmarked Funds. Income earned on utilization of earmarked funds, are transferred to the respective Earmarked Funds as per requirement of Funder/donors. Corresponding direct expenditure incurred are withdrawn from the respective Earmarked Funds.

For AGARWAL VIJAY & ASSOCIATES
Firm Regn. No. 116832W
CHARTERED ACCOUNTANTS


VIJAY AGARWAL
Partner
Mem. No. 032174
Place: Mumbai
Date: 15/09/2025

