

Bodh Shiksha Samiti, Jaipur
SP-41, RIICO Industrial Area, Road No. 6, Kukas, Jaipur

Balance Sheet as at March 31, 2021

LIABILITIES	Sch No.	AMOUNT	ASSETS	Sch. No.	AMOUNT
Capital Reserve of the Projects			Fixed Assets		
Related to Foreign Grants		52050076.00	<i>(As per Schedule attached)</i>		
Related to Indegenious Grants		<u>25160142.14</u>	Purchased through Grant Funds	A	77210218.14
		77210218.14	Purchased by Samiti	B	<u>47617288.00</u>
Sales Proceeds of Asset (Created with Foreign Grants)		566000.00			124827506.14
Grants Payable	D	10882093.88	Security & Other Deposits		
			RIICO, JVVNL, Phone etc.		159960.00
Capital Fund			Advances and Receivables		
Opening Balance		37364865.93	Advance to Staff and Others	7	718315.00
Less: Deficit of the year		<u>4996830.04</u>	Receivables	8	<u>356834.00</u>
		32368035.89			1075149.00
Security deposits		5233283.51	Teaching Learning Material		236453.28
Secured Loan			Income tax		
Over Draft from Bank		9995594.28	IT Refund Claims FY 2019-2020		312343.00
Other Liability			Others		
Outstanding for Expenses & Others		6695351.36	Tax Deducted at Source		195416.00
Community Contribution		809454.00			
TDS Payable		305742.00			
Long Term Provisions			Banks Balances		
Gratuity Fund		34969862.60	Fixed Deposits with banks (Incl. Accrued Interest)		32986813.00
			Cash at Bank	C	19241995.24
		<u>179035635.66</u>			<u>179035635.66</u>

Notes on accounts and significant accounting policies attached.

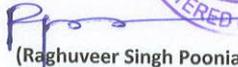
For Bodh Shiksha Samiti


Yogendra Bhushan
Secretary


Dr. Nirja Misra
Treasurer

Jaipur, 12th February 2022
UDIN : 22076446ABZGSR4702



For Poonia and Soni
Chartered Accountants,
(FRN015351C)

(Raghuvveer Singh Poonia)
Proprietor
M.No. 076446



Bodh Shiksha Samiti: Jaipur

Income & Expenditure Account for the period 2020-2021

Expenditure		Income	
Expenditure on the Projects under FCRA Grant			
Expenses on Project supported by MSDF	0.00	Grant From Michael and Susan Dell	
		Opening Balance :	(2000000.00)
		Add : Grant during the Year	2000000.00
		Add: Interest on Grant	20989.00
			<u>20989.00</u>
		Less: Grant Payable/Receivable	20989.00
			0.00
Expenses on NELP Project at Abu Road	0.00	Grant from Center for Micro Finance	
		Opening Balance :	(323398.00)
		Add : Grant during the Year	359014.00
		Add: Interest on Grant	2518.00
		Add: Reversal of liability	68258.00
			<u>106392.00</u>
		Less: Grant Payable/Receivable	106392.00
			0.00
Support to Manas Ganga School by IDRf	627734.68	Grant from IDRf	
		Opening Balance :	329077.25
		Add : Grant during the Year	659202.00
		Add: Interest on Grant	18593.35
			<u>1006872.60</u>
		Less: Grant Payable/Receivable	379137.92
			627734.68
Support to Inclusive Education Program by Barbara Rauck	725962.00	Grant from Barbara Rauck	
		Opening Balance :	543682.00
		Add: Grant during the year	1013520.00
		Add: Interest on Grant	71362.00
			<u>1628564.00</u>
		Less: Grant Payable/Receivable	902602.00
			725962.00
Support to Manas Ganga Residential School Asha For Education	110014.23	Grant from Asha for Education	
		Opening Balance :	110014.23
		Add: Grant during the year	0.00
		Add : Interest on Grant	0.00
			<u>110014.23</u>
		Less: Grant Payable/Receivable	0.00
			110014.23
Support to Bodhshala Mukro Ki Dhani by Judith and Horst Rauck Foundation	145139.00	Grant from Judith and Horst Rauck Foundation	
		Opening Balance :	0.00
		Add : Grant during the Year	442628.00
		Add: Interest on Grant	28725.00
			<u>471353.00</u>
		Less: Grant Payable/Receivable	326214.00
			145139.00
KGBV by Bal Raksha Bharat	0.00	Grant from Bal Raksha Bharat	
		Opening Balance :	313.00
		Add: Reversal of liability	1092.00
			<u>1405.00</u>
		Less: Grant Payable/Receivable	1405.00
			0.00

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Poonam & Sons
 Jaipur

Expenditure		Income	
Expenditure on the Projects under Non FCRA Grant			
Expenses on Shikshak Pahal Program by GEF and EGF	61731183.00	Grant from Goodearth Education Foundation and Eicher Group Foundation	
		Opening Balance :	1528864.61
		Add : Grant during the Year	60400000.00
		Add: Interset on Grant	88737.00
			<u>62017601.61</u>
		Less: Grant Payable/Receivable	<u>286418.61</u>
			61731183.00
Expenses on Poornma Project by EGF	2846907.00	Grant from Eicher Group Foundation	
		Opening Balance :	(127174.00)
		Add : Grant during the Year	3069000.00
		Add: Interset on Grant	1085.00
			<u>2942911.00</u>
		Less: Grant Payable/Receivable	<u>96004.00</u>
			2846907.00
Construction Activity under SPP by EML and EGF	4141221.00	Grant from EML and EGF	
		Opening Balance :	1184382.89
		Add: Grant during the Year	4500000.00
		Add: Interest on Grant	51049.00
			<u>5735431.89</u>
		Less: Grant Payable/Receivable	<u>1594210.89</u>
			4141221.00
Poornma Program by Community	190900.00	Grant from Community	
		Opening Balance :	818900.64
		Add : Contribution during the Year	413155.00
		Add: Interset on Grant	58069.05
			<u>1290124.69</u>
		Less: Funds Wrongly Credited	7206.00
		Less: Grant Payable/Receivable	<u>1092018.69</u>
			190900.00
Exp. on Project Transformation Initiative by CMF	0.00	Grant from Center for Micro Finance	
		Opening Balance :	(23351.60)
		Add : Grant during the Year	36379.00
		Add: writeoff	0.60
			<u>13028.00</u>
		Less: Grant Payable/Receivable	<u>13028.00</u>
			0.00
IRB School Expenses supported by MRMP	2466042.00	Modern Road Makers Pvt. Ltd.	
		Opening Balance :	346649.51
		Add : Grant during the Year	2237000.00
		Add: Interset on Grant	23058.30
			<u>2606707.81</u>
		Less: Grant Payable/Receivable	<u>140665.81</u>
			2466042.00
Exp. On Ujjwal Project by CAIRN Foundation	8117300.00	CAIRN Foundation	
		Opening Balance :	8217717.92
		Add : Grant during the Year	0.00
		Add: Interest on Grant	208948.98
			<u>8426666.90</u>
		Less: Grant Payable/Receivable	<u>309366.90</u>
			8117300.00
SIQE Project - PEOs Training by NSE Foundation	0.00	NSE Foundation - PEOO	
		Opening Balance :	445070.00
		Add : Grant during the Year	0.00
		Add: Interest on Grant	4096.00
			<u>449166.00</u>
		Less: Grant Payable/Receivable	<u>449166.00</u>
			0.00
Prajwala Project - KGBV Raj by NSE Foundation	17909513.24	NSE Foundation - KGBV Raj	
		Opening Balance :	4387580.88
		Add : Grant during the Year	10137274.00
		Add: Interest on Grant	72144.70
			<u>14596999.58</u>
		Less: Grant Payable/Receivable	<u>(3312513.66)</u>
			17909513.24
Prajwala Project - KGBV MP	19334215.00	NSE Foundation - KGBV MP	

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Expenditure		Income	
by NSE Foundation		Opening Balance :	171807.00
		Add : Grant during the Year	26714784.00
		Add: Interest on Grant	93359.00
			26979950.00
My School Program by HCL Foundation	6797974.00	Less: Grant Payable/Receivable	7645735.00
		HCL Foundation	
		Opening Balance :	3077966.34
		Add : Grant during the Year	4497394.00
		Add: Interest on Grant	53867.98
			7629228.32
Exp. On Bodhshala Amagarh by Ambuja	18387.00	Less: Grant Payable/Receivable	831254.32
		Ambuja Education Foundation	
		Opening Balance :	18387.00
		Add: Interest on Grant	0.00
			18387.00
		Less: Grant Payable/Receivable	0.00
			18387.00
	125162492.15		125162492.15
Samiti Expenses		Samiti Income	
Samudayik Bodhshala Amagarh	79564.00	Community Amagarh	77380.00
Manas Ganga Sr. Secondary School	953352.19	Manas Ganga Sr. Sec. School	279130.00
Manas Ganga College	197335.00	Manas Ganga College	98650.00
Education Resource Center Personnel	858426.00	Donation	732261.00
Central Office Supoort Personnel and Activity	4296675.50	Community contribution	76275.00
Campus Facility	6524521.00	TLM Receipt	34109.95
Expenses on Urban Bodhshala	235700.00	Other Misc.	84278.00
RIICO Service Charges	272034.00	Forfeit security	23363.00
TDS Interest	3541.00	Interest on TDS refund	543630.00
Paid to Consultant	16500.00	Receipt against lost items	4636.00
Balance W/off	55667.00	Campus Facilities	2770738.00
Bank Charges	7934.70	Secretarial and Institutional charges	4846694.00
ESI Demand	816.00	Bank Interest	124989.40
Photostate Charges	4884.00	RSCIT Fee	2000.00
Bank Interest on OD A/c	756064.00	Consultancy Receipt	88501.00
Depreciation (refer Schedule)	520451.00	Excess of Expenditure over Income	4996830.04
	139945957.54		139945957.54

Notes on accounts and significant accounting policies attached.

For *Bodh Shiksha Samiti*

Yogendra Bhushan

Yogendra Bhushan
Secretary

Dr. Nirja Misra

Dr. Nirja Misra
Treasurer

Jaipur, 12th February 2022
UDIN : 22076446ABZGSR4702



For *Poonia and Soni*
Chartered Accountants
(FRN015351C)
Raghuveer Singh Poonia
(Raghuveer Singh Poonia)
Proprietor
M.No. 076446



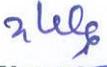
BODH SHIKSHA SAMITI

SP-41, RIICO Industrial Area, Road No. 6, Kukas, Jaipur Rajasthan - 302028

Grant Balance

S.No.	Particulars	As At 31.03.2021	
		Rs.	
A	Related to FCRA		
	Center for Micro Finance	106392.00	
	IDRF	379137.92	
	Judith and Horst Rauck	326214.00	
	Barbara Rauck	902602.00	
	Bal Raksha Bharat	1405.00	
	Micheal and Susan Dell Foundation	20989.00	1736739.92
B	Related to Non FCRA		
	Goodearth Education Foundation and Eicher Group Foundation	286418.61	
	Community Fund for Poornma	1092018.69	
	Eicher Motors Limited and Eicher Group Foundation	1594210.89	
	Eicher Group Foundation -Poornma	96004.00	
	Center for Micro Finance	13027.40	
	Cairn Foundation	309366.90	
	HCL Foundation	831254.32	
	Modern Raod Makers Pvt. Ltd	140665.81	
	NSE Foundation (Net)	4782387.34	9145353.96
	GRAND TOTAL		10882093.88

For Bodh Shiksha Samiti

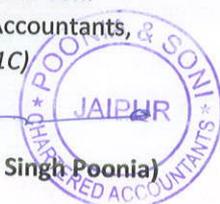
 
Yogendra Bhushan **Dr. Nirja Misra**
Secretary Treasurer

Jaipur, 12th February 2022
UDIN : 22076446ABZGSR4702

*For Poonia and Soni*

Chartered Accountants, & SONI
(FRN015351C)


(Raghuveer Singh Poonia)
Proprietor



BODH SHIKSHA SAMITI
SP-41, RIICO Industrial Area, Road No. 6, Kukas, Jaipur Rajasthan - 302028

BANK DETAILS

S.No.	Particulars	As At 31.03.2021	
			Rs.
A	Project Bank Accounts		
	Bank of Baroda -SB A/c No. 21600100002515	1952160.92	
	Punjab National Bank - SB A/c No. 07022010004360	6565707.04	
	Union Bank of India - SB A/c No. 627802010003064	27827.87	
	Union Bank of India - SB A/c No. 627802010006473	623513.07	
	HDFC Bank Ltd - SB A/c No. 50100185916865	1914131.90	
	State Bank of India - SB A/c No. 36423866199	987112.32	
State Bank of India - SB A/c No. 61153382310	1457787.12		
		13528240.24	
B	Other Bank Accounts		
	Union Bank of India - SB A/c No. 627802010002770	121128.68	
	Union Bank of India - SB A/c No. 627802010008131	1672909.43	
	Union Bank of India - SB A/c No. 627802010001486	38318.02	
	State Bank of India - SB A/c No. 51020803266	5952.07	
	State Bank of India - SB A/c No. 61078967042	5505.13	
		1843813.33	
C	Salary Security Fund Bank Account		
	Union Bank of India - SB A/c No. 627802010008128	42986.07	
		42986.07	
D	Gratuity Fund Bank Account		
	Bank of Baroda - SB A/c No. 65020100005703	3826955.60	
		3826955.60	
	GRAND TOTAL		19241995.24

For Bodh Shiksha Samiti



Yogendra Bhushan
Secretary



Dr. Nirja Misra
Treasurer

Jaipur, 12th February 2022
UDIN : 22076446ABZGSR4702



For Poonia and Soni

Chartered Accountants,
(FRN015351C)


(Raghuvveer Singh Poonia)
Partner
M.No. 076446



BODH SHIKSHA SAMITI
SP-41, RIICO Industrial Area, Road No. 6, Kukas, Jaipur Rajasthan - 302028

FIXED ASSETS SCHEDULE
(Related to Grant Funds)

Description	Gross Block			Depreciation & Amortization			Net Block	
	As At 31.03.2020	Addition (During 2020-21)	Deduction (During 2020-21)	As At 31.03.2020	For the Year	Upto 31.03.2021	As At 31.03.2021	As At 31.03.2020
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land & Building	75089994.00	185857.00	0.00	75275851.00	0.00	0.00	75275851.00	75089994.00
Furniture & Fixtures	3975298.00	79563.00	0.00	4054861.00	86172.00	0.00	776411.75	783020.75
Computers & Equipments	11347694.13	106760.00	0.00	11454454.13	223148.00	0.00	11426663.39	1259051.39
Vehicles	4524235.00	0.00	1307960.00	3216275.00	2697.00	3200983.00	15292.00	33524.00
Total	94937221.13	372180.00	1307960.00	94001441.13	312017.00	16791222.99	77210218.14	77165590.14

For Bodh Shiksha Samiti

Yogendra Bhushan
Yogendra Bhushan
Secretary

Dr. Nirja Misra
Dr. Nirja Misra
Treasurer

For Poonia and Soni
Chartered Accountants,
(FRN015351C)



Raghuveer Singh Poonia
(Raghuveer Singh Poonia)
Proprietor
M.No. 076446



Jaipur, 12th February 2022
UDIN : 22076446ABZGSR4702

BODH SHIKSHA SAMITI
SP-41, RIICO Industrial Area, Road No. 6, Kukas, Jaipur Rajasthan - 302028

FIXED ASSETS SCHEDULE

S.No.	Particulars	Gross Block		Depreciation		Net Block			
		As At 01.04.2020	Addition	Deduction	As At 31.03.2021	For the Year	Upto 31.03.2021	As At 31.03.2021	As At 31.03.2020
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Land & Building	44388211.00	0.00	0.00	44388211.00	0.00	0.00	44388211.00	44388211.00
	Furniture & Fixture	1971052.00	0.00	0.00	1971052.00	141088.00	0.00	1269788.00	1410876.00
	Equipments & Computers	2309261.00	0.00	0.00	2309261.00	202480.00	0.00	956950.00	1159430.00
	Vehicles	2624605.00	0.00	0.00	2624605.00	176883.00	0.00	1002339.00	1179222.00
	GRAND TOTAL	51293129.00	0.00	0.00	51293129.00	520451.00	0.00	47617288.00	48137739.00

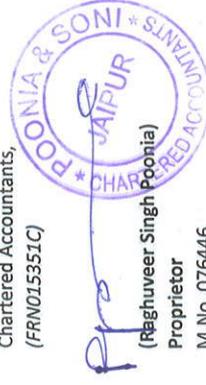
For Bodh Shiksha Samiti

Yogendra Bhushan
Yogendra Bhushan
Secretary

NM
Dr. Nirja Misra
Treasurer

Jaipur, 12th February 2022
UDIN : 22076446ABZGSR4702

For Poonia and Soni
Chartered Accountants,
(FRN015351C)

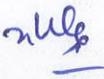


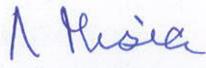
Raghuveer Singh Poonia
(Raghuveer Singh Poonia)
Proprietor
M.No. 076446

Notes on Accounts and Significant Accounting Policies:-
(Forming part of Financial Statements as on 31.03.2021)

1. Grant-in-aid is accounted for on the basis of actual expenditure. In case the excess grant is received or lesser grant is received, it is treated refundable or receivable to funding agency, as per terms of grants.
2. Books of Accounts have generally been maintained on mercantile basis except expenditure on account of Audit Fee, Electricity, Water, Telephone, Rent and Insurance except stated in above point no.1
3. Fixed Assets are accounted for on historical cost basis.
4. Depreciation has been calculated on moveable assets only as per rates prescribed in Income Tax Act, 1961 following W.D.V. Method.
Depreciation pertains to moveable assets (purchased/created from the Grant funds) is shown as deduction from Fixed Assets (consequently from Capital Reserve) and has not been charged to "Income & Expenditure Account."
Depreciation pertains to moveable assets (Acquired by Samiti) has been charged to "Income & Expenditure Account."
5. Capital reserve in the Balance Sheet represents the amount expended for purchase of "Fixed Assets" (Purchased/created from the Grant funds), net of depreciation
6. Salaries have accounted on 25th of every month and salaries pertains to period 26th to 31st March have accounted/paid in the month of April in next financial year.

For Bodh ShikshaSamiti


(Yogendra Bhushan)
Secretary


(Dr. Nirja Misra)
Treasurer

Place : Jaipur
Dated : 12th February 2021
UDIN : 22076446ABZGSR4702



For Poonia and Soni,
Chartered Accountants
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(Raghuvver Singh Poonia)
Proprietor
M.No. 076446

