

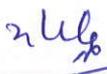
Bodh Shiksha Samiti, Jaipur
SP-41, RIICO Industrial Area, Road No. 6, Kukas, Jaipur

Balance Sheet as at March 31,2022

LIABILITIES	Sch No.	AMOUNT	ASSETS	Sch. No.	AMOUNT
Capital Reserve of the Projects			Fixed Assets		
Related to Foreign Grants	52340133.00		<i>(As per Schedule attached)</i>		
Related to Indegenious Grants	<u>25103954.14</u>	77444087.14	Purchased through Grant Funds	A	77444087.14
Sales Proceeds of Asset (Created with Foreign Grants)		716000.00	Purchased by Samiti	B	<u>49163869.00</u> 126607956.14
Grants Payable	D	3376752.07	Security & Other Deposits		
Capital Fund			RIICO, JVVNL, Phone etc.		159960.00
Opening Balance	32368035.89		Advances and Receivables		
Less: Deficit of the year	<u>6649999.66</u>	25718036.23	Advance to Staff and Others		646545.00
Security deposits		5467509.86	Income tax		
Secured Loan			IT Refund Claims FY 2020-2021		195416.00
Over Draft from Bank		16907553.48	Others		
Other Liability			Tax Deducted at Source		269641.00
Outstanding for Expenses & Others		6925092.36	Banks Balances		
Community Contribution		863532.00	Fixed Deposits with banks (Incl. Accrued Interest)		34839310.00
TDS Payable		244796.00	Cash at Bank	C	11443196.20
GST Payable		74564.00	Cash in Hand		125576.00
Unsecured Loan		500000.00			
Long Term Provisions					
Gratuity Fund		36049677.20			
		<u>174287600.34</u>			<u>174287600.34</u>

Notes on accounts and significant accounting policies attached.

For Bodh Shiksha Samiti

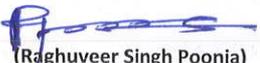

Yogendra Bhushan
Secretary


Dr. Nirja Misra
Treasurer



Jaipur, 29th September, 2022
UDIN :

For Poonia and Soni
Chartered Accountants,
(FRN015351C)


(Raghuvveer Singh Poonia)
Proprietor

M.No. 076446



Bodh Shiksha Samiti: Jaipur

Income & Expenditure Account for the period 2021-2022

Expenditure		Income	
Expenditure on the Projects under FCRA Grant			
Support to Amagarh, Urban Bodhshalas and MGS by IDRF	1416552.00	Grant from IDRF	
		Opening Balance :	379137.92
		Add : Grant during the Year	1606073.00
		Add: Interest on Grant	17883.42
			<u>2003094.34</u>
		Less: Grant Payable/Receivable	<u>586542.34</u>
			1416552.00
Support to Inclusive Education Program by Barbara Rauck	377145.00	Grant from Barbara Rauck	
		Opening Balance :	902602.00
		Add: Grant during the year	1029360.00
		Add: Interest on Grant	33571.00
			<u>1965533.00</u>
		Less: Grant Payable/Receivable	<u>1588388.00</u>
			377145.00
Support to Manas Ganga School by SCB	2677004.00	Grant from Standard Chartered Bank	
		Opening Balance :	0.00
		Add: Grant during the year	2678970.00
		Add : Interest on Grant	43317.00
			<u>2722287.00</u>
		Less: Grant Payable/Receivable	<u>45283.00</u>
			2677004.00
Support to Bodhshala Giratiyon Ki Dhani by Judith and Horst Rauck Foundation	858742.00	Grant from Judith and Horst Rauck Foundation	
		Opening Balance :	326214.00
		Add : Grant during the Year	829338.00
		Add: Interest on Grant	6673.00
			<u>1162225.00</u>
		Less: Grant Payable/Receivable	<u>303483.00</u>
			858742.00
Support to Project management expenses by MSDF	375989.00	Grant from Micheal & Susan Dell Foundation	
		Opening Balance	20989.00
		Add: Reversal on account of reversal of Liability	<u>355000.00</u>
			<u>375989.00</u>
			0.00
			375989.00
Support to Project management expenses by Bal Raksha Bharat	1405.00	Grant from Bal Raksha Bharat	
		Opening Balance	1405.00
			<u>1405.00</u>
		Less: Unutilized Grant	0.00
			1405.00
Support to Project management expenses by CMF	106392.00	Grant from Center for Micro Finance	
		Opening Balance	106392.00
			<u>106392.00</u>
		Less: Unutilized Grant	<u>0.00</u>
			106392.00

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Expenditure		Income	
Expenditure on the Projects under Non FCRA Grant			
Expenses on Shikshak Pahal Program by GEF and EGF	70653484.00	Grant from Eicher Group Foundation	
		Opening Balance :	286418.61
		Add : Grant during the Year	70400000.00
		Add: Interest on Grant	140046.00
			<u>70826464.61</u>
		Less: Grant Payable/Receivable	<u>172980.61</u>
			70653484.00
Expenses on Poornma Project by EGF	9320721.00	Grant from Eicher Group Foundation	
		Opening Balance :	96004.00
		Add : Grant during the Year	9419000.00
		Add: Interest on Grant	2903.00
			<u>9517907.00</u>
		Less: Grant Payable/Receivable	<u>197186.00</u>
			9320721.00
Construction Activity under SPP by EML and EGF	3980373.00	Grant from EML and EGF	
		Opening Balance :	1594210.89
		Add: Grant during the Year	3200000.00
		Add: Interest on Grant	25924.00
			<u>4820134.89</u>
		Less: Grant Payable/Receivable	<u>839761.89</u>
			3980373.00
Poornma Program by Community	715056.00	Grant from Community	
		Opening Balance :	1092018.69
		Add : Contribution during the Year	1264510.00
		Add: Interest on Grant	37417.72
			<u>2393946.41</u>
		Less: Grant Payable/Receivable	<u>1678890.41</u>
			715056.00
Exp. On Ujjwal Project by CAIRN Foundation	2493791.72	CAIRN Foundation	
		Opening Balance :	309366.90
		Add : Grant during the Year	2317776.00
		Add: Interest on Grant	11963.98
			<u>2639106.88</u>
		Less: Grant Payable/Receivable	<u>145315.16</u>
			2493791.72
Exp. on Project Transformation Initiative by CMF	13027.40	Grant from Center for Micro Finance	
		Opening Balance :	13027.40
		Add : Grant during the Year	0.00
			<u>13027.40</u>
		Less: Grant Payable/Receivable	<u>0.00</u>
			13027.40
IRB School Expenses supported by MRMPL	2694227.35	Modern Road Makers Pvt. Ltd.	
		Opening Balance :	140665.81
		Add : Grant during the Year	2751000.00
		Add: Interest on Grant	13523.00
			<u>2905188.81</u>
		Less: Grant Payable/Receivable	<u>210961.46</u>
			2694227.35
SIQE Project - PEEOs Training by NSE Foundation	0.00	NSE Foundation - PEEO	
		Opening Balance :	449166.00
		Add : Grant during the Year	0.00
		Add: Interest on Grant	6671.00
			<u>455837.00</u>
		Less: Grant Payable/Receivable	<u>455837.00</u>
			0.00
Prajwala Project - KGBV Raj by NSE Foundation	1405905.00	NSE Foundation - KGBV Raj	
		Opening Balance :	(3312513.66)
		Add : Receipt from MP Project	4002108.00
		Add: Interest on Grant	0.00
			<u>689594.34</u>
		Less: Grant Payable/Receivable	<u>(716310.66)</u>
			1405905.00

21/11/2018



Expenditure		Income	
Prajwala Project - KGBV MP by NSE Foundation	2887569.00	NSE Foundation - KGBV MP Opening Balance :	7645735.00
		Add : Grant during the Year	0.00
		Add: Interest on Grant	73914.64
		Less: Paid to Rajasthan Project	4002108.00
			3717541.64
		Less: Grant Payable/Receivable	829972.64
My School Program by HCL Foundation	7232374.10	HCL Foundation Opening Balance :	831254.32
		Add : Grant during the Year	3200658.00
		Add: Disallowed expenses	214966.00
		Add: Interest on Grant	23957.00
			4270835.32
		Less: Grant Payable/Receivable	(2961538.78)
			7232374.10
	107209757.57		107209757.57
Samiti Expenses		Samiti Income	
Samudayik Bodhshala Amagarh	692228.00	Community Amagarh	224500.00
Manas Ganga Sr. Secondary School	1701849.00	Manas Ganga Sr. Sec. School	1238262.00
Manas Ganga College	982947.00	Manas Ganga College	221240.00
Education Resource Center Personnel	818850.00	Donation	665882.00
Central Office Support Personnel and Activity	3663367.60	Other Misc.	69211.00
Campus Facility	8229272.00	Forfeit security	169162.00
Expenses on Urban Bodhshala	238339.00	Interest on TDS refund	10341.00
Disallowed Expenses on HCL project	67751.00	Campus Facilities	4362955.00
Balance W/off	65230.00	Secretarial and Institutional charges	3920354.00
Bank Charges	2728.73	Bank Interest	317800.00
Photostate Charges	21244.00	RSCIT Fee	16268.00
Bank Interest on OD A/c	1174730.60	TLM Receipts	22046.00
Depreciation (refer Schedule)	648017.00	Consultancy Receipts	654988.15
Opening Stock not adjusted from the expenses in previous years	236453.28	Excess of Expenditure over Income	6649998.06
	125752764.78		125752764.78

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, 29th September, 2022
UDIN :

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

FIXED ASSETS SCHEDULE
(Related to Grant Funds)

SCHEDULE A

Description	Gross Block				Depreciation & Amortization				Net Block	
	As At 31.03.2021	Addition (During 2021-22)	Deduction (During 2021-22)	As At 31.03.2022	As At 31.03.2021	For the Year	Adjustment for Deduction	Upto 31.03.2022	As At 31.03.2022	As At 31.03.2021
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land & Building	75275851.00	9057.00	0.00	75284908.00	0.00	0.00	0.00	0.00	75284908.00	75275851.00
Furniture & Fixtures	4054861.00	0.00	0.00	4054861.00	3278449.25	77634.00	0.00	3356083.25	698777.75	776411.75
Computers & Equipments	11454454.13	604769.00	0.00	12059223.13	10311790.74	297771.00	0.00	10609561.74	1449661.39	1142663.39
Vehicles	3216275.00	0.00	958662.00	2257613.00	3200983.00	1895.00	956005.00	2246873.00	10740.00	15292.00
Total	94001441.13	613826.00	958662.00	93656605.13	16791222.99	377300.00	956005.00	16212517.99	77444087.14	77210218.14

For Bodh Shiksha Samiti

Yogendra Bhusan
Yogendra Bhusan
Secretary

A. Misra

Dr. Nirja Misra
Treasurer



Jaipur, 29th September 2022
UDIN :

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

FIXED ASSETS SCHEDULE

S.No.	Particulars	Gross Block			Depreciation			Net Block		
		As At 01.04.2021	Addition	Deduction	As At 31.03.2022	For the Year	Deduction/ Adjustments	Upto 31.03.2022	As At 31.03.2022	As At 31.03.2021
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Land & Building	44388211.00	794565.00	0.00	45182776.00	0.00	0.00	0.00	45182776.00	44388211.00
	Furniture & Fixture	1971052.00	0.00	0.00	1971052.00	126979.00	0.00	828243.00	1142809.00	1269788.00
	Equipments & Computers	2309261.00	0.00	0.00	2309261.00	160682.00	0.00	1512993.00	796268.00	956950.00
	Vehicles	2624605.00	1400033.00	0.00	4024638.00	360356.00	0.00	1982622.00	2042016.00	1002339.00
	GRAND TOTAL	51293129.00	2194598.00	0.00	53487727.00	648017.00	0.00	4323858.00	49163869.00	47617288.00

For Bodh Shiksha Samiti

Yogendra Bhusan
Yogendra Bhusan
Secretary

Jaipur, 29th September 2022
UDIN :

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

BANK DETAILS

SCHEDULE C

S.No.	Particulars	As At 31.03.2022	
			Rs.
A	Project Bank Accounts		
	Bank of Baroda -SB A/c No. 21600100002515	3642863.34	
	State Bank of India - SB A/c No. 40154803855	72371.00	
	Punjab National Bank - SB A/c No. 07022010004360	708438.68	
	Union Bank of India - SB A/c No. 627802010003064	145539.52	
	Union Bank of India - SB A/c No. 627802010006473	914456.63	
	State Bank of India - SB A/c No. 36423866199	17610.22	
	State Bank of India - SB A/c No. 61153382310	959443.28	
		6460722.67	
B	Other Bank Accounts		
	Union Bank of India - SB A/c No. 627802010002770	25272.83	
	Union Bank of India - SB A/c No. 627802010008131	1625046.73	
	Union Bank of India - SB A/c No. 627802010001486	37432.27	
	HDFC Bank Ltd - SB A/c No. 50100185916865	39420.88	
	State Bank of India - SB A/c No. 51020803266	19045.07	
	State Bank of India - SB A/c No. 61078967042	5655.13	
		1751872.91	
C	Salary Security Fund Bank Account		
	Union Bank of India - SB A/c No. 627802010008128	6383.42	
			6383.42
D	Gratuity Fund Bank Account		
	Bank of Baroda - SB A/c No. 65020100005703	3224217.20	
			3224217.20
	GRAND TOTAL		11443196.20

For *Bodh Shiksha Samiti*


Yogendra Bhushan
Secretary


Dr. Nirja Misra
Treasurer

Jaipur, 29th September 2022
UDIN :



For *Poonia and Soni*
Chartered Accountants,
(FRN015351C)


(Raghuvveer Singh Poonia)
Partner
M.No. 076446



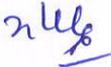
BODH SHIKSHA SAMITI

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

Grant Balance**SCHEDULE D**

S.No.	Particulars	As At 31.03.2022	
		Rs.	
A	Related to FCRA		
	IDRF	586542.34	
	Judith and Horst Rauck	303483.00	
	Barbara Rauck	1588388.00	
	Standard Chartered Bank	45283.00	2523696.34
B	Related to Non FCRA		
	Eicher Group Foundation (Net)	2888818.91	
	Cairn Foundation	145315.16	
	HCL Foundation	(2961538.78)	
	Modern Raod Makers Pvt. Ltd	210961.46	
	NSE Foundation (Net)	569498.98	853055.73
	GRAND TOTAL		3376752.07

For Bodh Shiksha Samiti


Yogendra Bhushan
Secretary


Dr. Nirja Misra
Treasurer

Jaipur, 29th September 2022
UDIN :*For Poonia and Soni*Chartered Accountants,
(FRN015351C)


(Raghuvveer Singh Poonia)
Proprietor

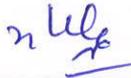


Notes on Accounts and Significant Accounting Policies:-
(Forming part of Financial Statements as on 31.03.2022)

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. Overdraft limit of Rs. 170 lakhs (outstanding as on 31.03.2022 Rs.1,69,07,553.48 is secured against pledge FDR of Rs. 130 lakhs face value created out of balance gratuity fund.)

For Bodh ShikshaSamiti

For Poonia and Soni,
Chartered Accountants
(FRN015351C)


(Yogendra Bhushan)
Secretary


(Dr. Nirja Misra)
Treasurer


(Raghuveer Singh Poonia)
Proprietor
M.No. 076446



Place : Jaipur
Dated : 29.09.2022
UDIN :