

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

Balance Sheet as at March 31,2023

LIABILITIES	Sch No.	AMOUNT	ASSETS	Sch. No.	AMOUNT
Capital Reserve of the Projects			Fixed Assets		
Related to Foreign Grants	52037179.00		<i>(As per Schedule attached)</i>		
Related to Indegenious Grants	<u>29788651.14</u>	81825830.14	Purchased through Grant Funds	A	81825830.14
Sales Proceeds of Asset (Created with Foreign Grants)		1236000.00	Purchased by Samiti	B	<u>48626973.00</u> 130452803.14
Grants Payable	D	4531016.77	Security & Other Deposits		
Capital Fund			RIICO, JVVNL, Phone etc.		159960.00
Opening Balance	25718036.23		Advances and Receivables		
Add:: Addition During the year	<u>780149.50</u>	26498185.73	Advance to Staff and Others		609550.25
Security deposits		6298076	Income tax		
Secured Loan			IT Refund Claims		86765.02
Over Draft from Bank		48872.00	Others		
Other Liability			Tax Deducted at Source		613490.00
Outstanding for Expenses & Others		6104982.00	Banks Balances		
Community Contribution		276028.00	Fixed Deposits with banks (Incl. Accrued Interest)		16176271.00
TDS Payable		289759.00	Cash at Bank	C	17605209.73
GST Payable		76092.92	Cash in Hand		8395.00
Unsecured Loan		471261.00			
Long Term Provisions					
Provision for Gratuity		38056340.58			
		<u>165712444.14</u>			<u>165712444.14</u>

For Bodh Shiksha Samiti

2/01-2
Yogendra Bhushan
Secretary

Dr. Nirja Misra
Treasurer



Jaipur, 30th October, 2023
UDIN : 23076446BGZOZX9677

For Poonia and Soni
Chartered Accountants,
(FRN015351C)



(Raghuvveer Singh Poonia)
Proprietor
M.No. 076446

Bodh Shiksha Samiti: Jaipur

Income & Expenditure Account for the period 2022-2023

Expenditure		Income	
Expenditure on the Projects under FCRA Grant			
Support to Amagarh, Urban Bodhshalas and MGS by IDRF	1506550.00	Grant from IDRF	
		Opening Balance :	586542.34
		Add : Grant during the Year	1570000.00
		Add: Interest on Grant	41382.00
			<u>2197924.34</u>
		Less: Grant Payable/Receivable	<u>691374.34</u>
			1506550.00
Support to Inclusive Education Program by Barbara Rauck	370222.00	Grant from Barbara Rauck	
		Opening Balance :	1588388.00
		Add: Grant during the year	949080.00
		Add: Interest on Grant	89127.00
			<u>2626595.00</u>
		Less: Grant Payable/Receivable	<u>2256373.00</u>
			370222.00
Support to Manas Ganga School by SCB	8010243.84	Grant from Standard Chartered Bank	
		Opening Balance :	45283.00
		Add: Grant during the year	8008350.00
		Add : Interest on Grant	95287.80
			<u>8148920.80</u>
		Less: Grant Payable/Receivable	<u>138676.96</u>
			8010243.84
Support to Bodhshala Giratiyon Ki Dhani by Judith and Horst Rauck Foundation	191147.00	Grant from Judith and Horst Rauck Foundation	
		Opening Balance :	303483.00
		Add : Grant during the Year	0.00
		Add: Interest on Grant	4720.00
			<u>308203.00</u>
		Less: Grant Payable/Receivable	<u>117056.00</u>
			191147.00
Expenditure on the Projects under Indigenous Grants			
Expenses on Shikshak Pahal Program by GEF and EGF	80217930.00	Grant from Eicher Group Foundation	
		Opening Balance :	172980.61
		Add: Forfeited Salary Security	46597.00
		Add : Grant during the Year	75000000.00
		Add : Fund Trasferred from Bodhshala Construcrction	42000000.00
		Add: Bank Interest (net of Bank Charges)	122258.00
			<u>79541835.61</u>
		Add: Shortfall in Grant Fund	<u>(676094.39)</u>
			80217930.00
Expenses on Poornma Project by EGF	11623362.00	Grant from Eicher Group Foundation	
		Opening Balance :	197186.00
		Add : Grant during the Year	11077000.00
		Add: Bank Interest (net of Bank Charges)	697.00
			<u>11274883.00</u>
		Add: Shortfall in Grant Fund	<u>(348479.00)</u>
			11623362.00
Construction Activity under SPP by EML and EGF	10761177.00	Grant from EML and EGF	
		Opening Balance :	839761.89
		Add: Grant during the Year	14652000.00
		Add: Bank Interest (net of Bank Charges)	43886.00
			<u>4200000.00</u>
		Less: Fund transferred to SPP Project	<u>11335647.89</u>
		Less: Unutilized Grant	<u>574470.89</u>
			10761177.00

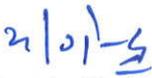
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Expenditure		Income	
Poornma Program by Community Contribution	1271399.00	Community Contribution	
		Opening Balance :	1678890.41
		Add : Contribution during the Year	1501115.00
		Add: Bank Interest (net of Bank Charges)	39532.51
		Add: Sale of Scrap	4900.00
			<u>3224437.92</u>
		Less: Unutilized Grant	1953038.92
Exp. On Udgam component of MGS by EASACT	0.00	EASACT	1271399.00
		Opening Balance :	0.00
		Add : Grant during the Year	200000.00
			<u>200000.00</u>
		Less: Grant Payable/Receivable	200000.00
IRB School Expenses supported by MRMPL	2864118.00	Modern Road Makers Pvt. Ltd.	0.00
		Opening Balance :	210961.46
		Add : Grant during the Year	2957000.00
		Add: Bank Interest (net of Bank Charges)	15198.53
			<u>3183159.99</u>
		Less: Grant Payable/Receivable	319041.99
My School Program by HCL Foundation	9992824.14	HCL Foundation	2864118.00
		Opening Balance :	(2961538.78)
		Add : Grant during the Year	11681662.00
		Add: Bank Interest (net of Bank Charges)	8760.00
			<u>8728883.22</u>
		Add: Shortfall in Grant Fund	(1263940.92)
			<u>9992824.14</u>
	<u>126808972.98</u>		<u>126808972.98</u>
Other Expenses		Other Income	
Samudayik Bodhshala Amagarh	232165.00	Community Amagarh	327950.00
Manas Ganga Sr. Secondary School	2831395.20	Manas Ganga Sr. Sec. School	2539452.54
Manas Ganga College	160690.54	Manas Ganga College	476308.00
Education Resource Center Personnel	358526.00	Donation	674502.00
Central Office Support Personnel and Activity	3302394.63	Other Misc.	190874.00
Campus Facility	9347470.00	Community Collection for Kraska	194497.00
Expenses on Urban Bodhshala	443156.00	ERC Support Cost	82000.00
Funding to Kraska School	390198.00	Campus Facilities	6831439.00
Bank Charges	2097.49	Secretarial and Institutional charges	4272944.00
Bank Interest on OD A/c	916258.00	Bank Interest	455350.74
Depreciation (refer Schedule)	551396.00	Community Urban	701004.00
Printing Charges	212134.92	Consultancy Receipts	2795710.00
Consultancy Charges	14000.00		
Excess of Income over expenditure	780149.50		
	<u>146351004.26</u>		<u>146351004.26</u>

Notes on accounts and significant accounting policies attached.

For **Bodh Shiksha Samiti**


Yogendra Bhushan
Secretary

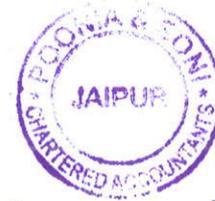

Dr. Nirja Misra
Treasurer



For **Poonia and Soni**

Chartered Accountants,
(FRN015351C)


(Raghuvver Singh Poonia)
Proprietor
M.No. 076446



Jaipur, 30th October, 2023
UDIN : 23076446BGZOZX9677

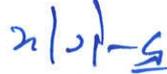
BODH SHIKSHA SAMITI

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

Grant Balance**SCHEDULE D**

S.No.	Particulars	As At 31.03.2023	
		Rs.	
A	Related to FCRA		
	IDRF	691374.34	
	Judith and Horst Rauck	117056.00	
	Barbara Rauck	2256373.00	
	Standard Chartered Bank	138676.96	3203480.30
B	Related to Non FCRA		
	Eicher Group Foundation (Net)	1502936.42	
	HCL Foundation	(1263940.92)	
	EASACT	200000.00	
	Modern Raod Makers Pvt. Ltd	319041.99	
	NSE Foundation (Net)	569498.98	1327536.47
	GRAND TOTAL		4531016.77

For Bodh Shiksha Samiti


Yogendra Bhushan
Secretary


Dr. Nirja Misra
Treasurer



Jaipur, 30th October, 2023
UDIN : 23076446BGZOZX9677

For Poonia and Soni

Chartered Accountants,
(FRN015351C)


(Raghuvver Singh Poonia)
Proprietor



BODH SHIKSHA SAMITI

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

BANK DETAILS

SCHEDULE C

S.No.	Particulars	As At 31.03.2023	
		Rs.	
A	Project Bank Accounts		
	Bank of Baroda -SB A/c No. 21600100002515	4362084.74	
	State Bank of India - SB A/c No. 40154803855	109756.40	
	Punjab National Bank - SB A/c No. 07022010004360	764486.38	
	Union Bank of India - SB A/c No. 627802010003064	290206.05	
	Union Bank of India - SB A/c No. 627802010006473	680599.10	
	State Bank of India - SB A/c No. 36423866199	70402.08	
	State Bank of India - SB A/c No. 61153382310	2823613.32	
			9101148.07
B	Other Bank Accounts		
	Union Bank of India - SB A/c No. 627802010002770	286769.56	
	Union Bank of India - SB A/c No. 627802010008131	1796855.21	
	Union Bank of India - SB A/c No. 627802010001486	245716.12	
	HDFC Bank Ltd - SB A/c No. 50100185916865	249400.75	
	State Bank of India - SB A/c No. 51020803266	24487.07	
	State Bank of India - SB A/c No. 61078967042	9648.13	
	Union Bank of India - SB A/c No. 627802010008128	4773.96	
	Bank of Baroda - SB A/c No. 65020100005703	5511086.06	
	Union Bank of India - SB A/c No. 627802010010540	248424.46	
	Union Bank of India - SB A/c No. 627802010010541	126900.34	
			8504061.66
	GRAND TOTAL		17605209.73

For Bodh Shiksha Samiti

2/11-20
Yogendra Bhushan Secretary
Dr. Nirja Misra Treasurer



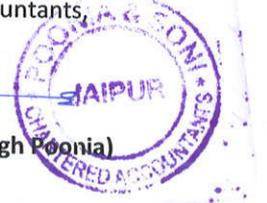
Jaipur, 30th October, 2023
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For Poonia and Soni

Chartered Accountants,
(FRN015351C)

(Raghuveer 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 01.04.2022	Addition (During 2022-23)	Deduction (During 2022-23)	As At 31.03.2023	As At 01.04.2022	For the Year	Adjustment for Deduction	Upto 31.03.2023	As At 31.03.2023	As At 31.03.2022
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land & Building	52241583.00	0.00	0.00	52241583.00	0.00	0.00	0.00	0.00	52241583.00	52241583.00
Furniture & Fixtures	26870492.00	4673236.00	0.00	31543728.00	3229623.00	59755.00	0.00	3289378.00	28254350.00	23640869.00
Computers & Equipments	10859794.00	86317.00	90329.00	10855782.00	9865314.25	245008.00	25883.00	10084439.25	771342.75	994479.75
Vehicles	3684736.13	128556.00	1835094.00	1978198.13	3117580.74	94537.00	1792474.00	1419643.74	558554.39	567155.39
Total	93656605.13	4888109.00	1925423.00	96619291.13	16212517.99	399300.00	1818357.00	14793460.99	81825830.14	77444087.14

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, 30th October, 2023
UDIN : 23076446BGZOX9677

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 01.04.2022	Addition	Deduction	As At 31.03.2023	For the Year	Deductuion/ Adjustments	Upto 31.03.2023	As At 31.03.2023	As At 31.03.2022
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Land & Building	45182776.00		0.00	45182776.00		0.00	0.00	45182776.00	45182776.00
	Furniture & Fixture	1971052.00		0.00	1971052.00	114281.00	0.00	942524.00	1028528.00	1142809.00
	Equipments & Computers	2309261.00	14500.00	0.00	2323761.00	130813.00	0.00	1643806.00	679955.00	796268.00
	Vehicles	4024638.00		0.00	4024638.00	306302.00	0.00	2288924.00	1735714.00	2042016.00
	GRAND TOTAL	53487727.00	14500.00	0.00	53502227.00	551396.00	0.00	4875254.00	48626973.00	49163869.00

For Bodh Shiksha Samiti

Yogendra Bhushan
Yogendra Bhushan
Secretary

Dr. Nirja Misra
Dr. Nirja Misra
Treasurer



For Poonia and Soni
Chartered Accountants,
(FRN015351C)



Jaipur, 30th October, 2023
UDIN : 23076446BGZOX9677

BODH SHIKSHA SAMITI

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2023
(Consultancy Provided to likemind Organisations)

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
- Paid to Consultant	14000.00	- Consultancy Receipts	265428.00
- Printing Charges	212134.92	- Sale of Books	29225.00
- Salary Expenses	264662.00	- Receipts Boarding	1159425.00
- Mess Expenses	1143217.00	- Receipts Lodging	1341632.00
- Accommodation Expenses	1160796.00	- Bank Interest	2691.00
Excess of Income over Expenditure	3591.08		
	2798401.00		2798401.00

Notes on Accounts and Significant Accounting Policies Attached.

For Bodh Shiksha Samiti

Yogendra Bhushan
Secretary

Dr. Nirja Misra
Treasurer

As per our report of even date.
For Poonia and Soni
Chartered Accountants (FRN 015351C)

Raghuvver Singh Poonia
Proprietor
M.No. 076446

Jaipur, 30th October, 2023
UDIN : 23076446BGZOZX9677

Notes on Accounts and Significant Accounting Policies:-
(Forming part of Financial Statements as on 31.03.2023)

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

For Bodh ShikshaSamiti

2/01-2

(Yogendra Bhushan)
Secretary

N Misra

(Dr.Nirja Misra)
Treasurer

For Poonia and Soni,
Chartered Accountants
(FRN015351C)

Raghuveer Singh Poonia

(Raghuveer Singh Poonia)
Proprietor
M.No. 76448



Place : Jaipur
Dated : 30.10.2023
UDIN : 23076446BGZOZX9677