

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

Balance Sheet as at March 31, 2024

LIABILITIES	Sch No.	AMOUNT	ASSETS	Sch. No.	AMOUNT
Capital Reserve of the Projects			Fixed Assets		
Related to Foreign Grants		51789410.00	<i>(As per Schedule attached)</i>		
Related to Indegenious Grants		<u>54344414.14</u>	Purchased through Grant Funds	A	106133824.14
		106133824.14	Purchased by Samiti	B	<u>47295804.00</u>
Surplus on Sale of Asset		4142751.00			153429628.14
Grants Payable	D	4943410.40	Security & Other Deposits		
			RIICO, JVVNL, Phone etc.		156960.00
Capital Fund			Advances and Receivables		
Opening Balance		26498185.73	Advance to Staff and Others		518425.25
Less:: Addition During the year		<u>2646614.25</u>			
		23851571.48			
Security deposits		4527243.00	Income tax		
			IT Refund Claims		235198.02
Secured Loan			Others		
Over Draft from Bank		313252.66	Tax Deducted at Source		203051.40
Other Liability					
Advance Against Sale of Asset		500000.00			
Advance Against Training		102955.00			
Outstanding for Expenses & Others		5615981.96	Banks Balances		
Community Contribution		248801.00	Fixed Deposits with banks (Incl. Accrued Interest)		17092571.00
TDS Payable		385988.00	Cash at Bank	C	16139871.03
GST Payable		62846.90	Cash in Hand		
Unsecured Loan		1000001.00			
Long Term Provisions					
Provision for Gratuity		35947078.30			
		<u>187775704.84</u>			<u>187775704.84</u>

For **Bodh Shiksha Samiti**


Yogendra Bhushan
Secretary


Dr. Nirja Misra
Treasurer

Jaipur, 28th September, 2024
UDIN :



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


(Raghuvver Singh Poonia)
Partner

M.No. 076446



Bodh Shiksha Samiti: Jaipur

Income & Expenditure Account for the period 2023-2024

Expenditure		Income	
Expenditure on the Projects under FCRA Grant			
Support to Amagarh, Urban Bodhshalas and MGS by IDRF	4417290.20	Grant from IDRF	
		Opening Balance :	691374.34
		Add : Grant during the Year	2280881.00
		Add: Interest on Grant	74045.46
			<u>3046300.80</u>
		Less: Grant Payable/Receivable	702007.60
			<u>2344293.20</u>
		Add: Fund Utilised out of sale proceed of Assets	2072997.00
			<u>4417290.20</u>
Support to Inclusive Education Program by Barbara Rauck	688526.00	Grant from Barbara Rauck	
		Opening Balance :	2256373.00
		Add: Grant during the year	1055040.00
		Add: Interest on Grant	113891.00
			<u>3425304.00</u>
		Less: Grant Payable/Receivable	2736778.00
			<u>688526.00</u>
Support to Manas Ganga School by SCB	1941055.00	Grant from Standard Chartered Bank	
		Opening Balance :	138676.96
		Add: Grant during the year	1802378.00
		Add : R/off	0.04
			<u>1941055.00</u>
		Less: Grant Payable/Receivable	0.00
			<u>1941055.00</u>
Support to Bodhshala Giratiyon Ki Dhani by Judith and Horst Rauck Foundation	729744.00	Grant from Judith and Horst Rauck Foundation	
		Opening Balance :	117056.00
		Add : Grant during the Year	612688.00
			<u>729744.00</u>
		Less: Grant Payable/Receivable	0.00
			<u>729744.00</u>
Construction of Boundary Wall	154200.00	Interest Earned of FDRs	33948.00
		Funds utilised out of sale proceed of Asset	120252.00
			<u>154200.00</u>
Expenditure on the Projects under Indigenous Grants			
Expenses on Shikshak Pahal Program by GEF and EGF	71294584.00	Grant from Eicher Group Foundation	
		Opening Balance :	(676094.39)
		Add : Grant during the Year	73399040.00
		Add: Bank Interest (net of Bank Charges)	155817.00
			<u>72878762.61</u>
		Less: Grant Payable/Receivable	1584178.61
			<u>71294584.00</u>
Expenses on Poornma Project by EGF	11384385.00	Grant from Eicher Group Foundation	
		Opening Balance :	(348479.00)
		Add : Grant during the Year	11664176.00
		Add: Bank Interest (net of Bank Charges)	3933.00
			<u>11319630.00</u>
		Less: Grant Payable/Receivable	(64755.00)
			<u>11384385.00</u>
Construction Activity under SPP by EML and EGF	35971462.00	Grant from EML and EGF	
		Opening Balance :	574470.89
		Add: Grant during the Year	32780404.00
		Add: Bank Interest (net of Bank Charges)	75954.00
			<u>33430828.89</u>
		Less: Grant Payable/Receivable	(2540633.11)
			<u>35971462.00</u>



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Expenditure		Income	
Poornma Program by Community Contribution	1931486.00	Community Contribution	
		Opening Balance :	1953038.92
		Add : Contribution during the Year	1437926.00
		Add: Bank Interest (net of Bank Charges)	29585.15
		Add: Sale of Scrap	16947.00
			<u>3437497.07</u>
Exp. On Udgam component of MGS by EASACT	200000.00	Less: Grant Payable/Receivable	1506011.07
		EASACT	
		Opening Balance :	200000.00
		Add : Grant during the Year	300000.00
			<u>500000.00</u>
		Less: Grant Payable/Receivable	300000.00
IRB School Expenses supported by MRMPL	2978383.00	Modern Road Makers Pvt. Ltd.	200000.00
		Opening Balance :	319041.99
		Add : Grant during the Year	2907000.00
		Add: Bank Interest (net of Bank Charges)	15928.44
			<u>3241970.43</u>
		Less: Grant Payable/Receivable	263587.43
My School Program by HCL Foundation	3376657.92	HCL Foundation	2978383.00
		Opening Balance :	(1263940.92)
		Add : Grant during the Year	4763712.00
		Add: Bank Interest (net of Bank Charges)	43784.00
			<u>3543555.08</u>
		Less: Grant Payable/Receivable	166897.16
Capacity Building of Teachers at Nabha School by The Nabha Foundation	24918.00	The Nabha Foundation	3376657.92
		Opening Balance :	0.00
		Add : Grant during the Year	24918.00
			<u>24918.00</u>
		Less: Grant Payable/Receivable	0.00
			24918.00
	<u>135092691.12</u>		<u>135092691.12</u>
Other Expenses		Other Income	
Samudayik Bodhshala Amagarh	676658.00	Community Amagarh	513331.00
Manas Ganga Sr. Secondary School	4827101.00	Manas Ganga Sr. Sec. School	3238300.00
Manas Ganga College	976494.00	Manas Ganga College	422150.00
Education Resource Center Personnel	1050098.00	Donation	831500.00
Central Office Support Personnel and Activity	3704024.00	Other Misc.	500640.40
Campus Facility	6384703.16	Community Collection	176576.00
Expenses on Urban Bodhshala	181566.00	ERC Support Cost	312160.34
Bank Charges	14029.43	Campus Facilities	5896022.00
Bank Interest on OD A/c	13939.00	Secretarial and Institutional charges	3438585.00
Depreciation (refer Schedule)	319645.00	Bank Interest	223261.38
Printing Charges	52496.00	Consultancy Receipts	2571563.32
Consultancy Charges	2569950.10		
		Excess of expenditure over Income	2646614.25
	<u>155863394.81</u>		<u>155863394.81</u>

Notes on accounts and significant accounting policies attached.

For **Bodh Shiksha Samiti**

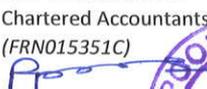

Yogendra Bhushan
Secretary


Dr. Nirja Misra
Treasurer



Jaipur, 28th September, 2024
UDIN :

For **Poonia and Soni**

Chartered Accountants
(FRN015351C)

(Raghuvveer Singh Poonia)
Partner
M.No. 076446



BODH SHIKSHA SAMITI
SP-41, RILCO 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 01.04.2023	Addition (During 2023-24)	Deduction (During 2023-24)	As At 31.03.2024	As At 01.04.2023	For the Year	Adjustment for Deduction	Upto 31.03.2024	As At 31.03.2024	As At 31.03.2023
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land & Building	52241583.00	24808300.00	187255.00	76862628.00	0.00	0.00	0.00	0.00	76862628.00	52241583.00
Furniture & Fixtures	31543728.00	0.00	0.00	31543728.00	3289378.00	65284.00	0.00	3354662.00	28189066.00	28254350.00
Computers & Equipments	10855782.00	0.00	0.00	10855782.00	10084439.25	247083.00	0.00	10331522.25	524259.75	771342.75
Vehicles	1978198.13	0.00	0.00	1978198.13	1419643.74	684.00	0.00	1420327.74	557870.39	558554.39
Total	96619291.13	24808300.00	187255.00	121240336.13	14793460.99	313051.00	0.00	15106511.99	106133824.14	81825830.14

For Bodh Shiksha Samiti

Yogendra Bhushan

Yogendra Bhushan
Secretary



N. Misra

Dr. Nirja Misra
Treasurer

For Poonia and Soni
Chartered Accountants,
(FRN015351C)



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

Jaipur, 28th September, 2024
UDIN :

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

FIXED ASSETS SCHEDULE

SCHEDULE B

S.No.	Particulars	Gross Block		Depreciation			Net Block		
		As At 01.04.2023	Addition	Deduction	As At 01.04.2023	For the Year	Upto 31.03.2024	As At 31.03.2024	As At 31.03.2023
		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	102853.00	1045377.00	925675.00	1028528.00
	Equipments & Computers	2323761.00		0.00	2323761.00	108163.00	1751969.00	571792.00	679955.00
	Vehicles	4024638.00		1400033.00	2624605.00	108629.00	2009044.00	615561.00	1735714.00
	GRAND TOTAL	53502227.00	0.00	1400033.00	52102194.00	319645.00	4806390.00	47295804.00	48626973.00

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)
Partner
M.No. 076446

Jaipur, 28th September, 2024

UDIN :

BODH SHIKSHA SAMITI

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

BANK DETAILS

SCHEDULE C

S.No.	Particulars	As At 31.03.2024	
		Rs.	
A	Project Bank Accounts		
	Bank of Baroda -SB A/c No. 21600100002515	6614884.24	
	State Bank of India - SB A/c No. 40154803855	1090272.16	
	Punjab National Bank - SB A/c No. 07022010004360	884047.38	
	Union Bank of India - SB A/c No. 627802010003064	153868.03	
	Union Bank of India - SB A/c No. 627802010006473	511094.25	
	State Bank of India - SB A/c No. 36423866199	166897.16	
	State Bank of India - SB A/c No. 61153382310	2054833.32	
			11475896.54
B	Other Bank Accounts		
	Union Bank of India - SB A/c No. 627802010002770	115814.46	
	Union Bank of India - SB A/c No. 627802010008131	1529506.44	
	Union Bank of India - SB A/c No. 627802010001486	285355.05	
	HDFC Bank Ltd - SB A/c No. 50100185916865	49529.71	
	State Bank of India - SB A/c No. 51020803266	25157.07	
	State Bank of India - SB A/c No. 61078967042	9780.13	
	Union Bank of India - SB A/c No. 627802010008128	6344.03	
	Bank of Baroda - SB A/c No. 65020100005703	2496878.42	
	Union Bank of India - SB A/c No. 627802010010540	62979.36	
	Union Bank of India - SB A/c No. 627802010010541	82629.82	
			4663974.49
	GRAND TOTAL		16139871.03

For *Bodh Shiksha Samiti*


Yogendra Bhushan
Secretary


Dr. Nirja Misra
Treasurer

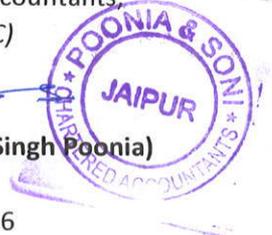
Jaipur, 28th September, 2024
UDIN :

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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 31.03.2024	
		Rs.	
A	Related to FCRA		
	IDRF	702007.60	
	Barbara Rauck	2736778.00	3438785.60
B	Related to Non FCRA		
	Eicher Group Foundation (Net)	484801.57	
	HCL Foundation	166897.16	
	EASACT	300000.00	
	Modern Raod Makers Pvt. Ltd	263587.43	
	NSE Foundation (Net)	289338.64	1504624.80
	GRAND TOTAL		4943410.40

For *Bodh Shiksha Samiti*


Yogendra Bhushan
Secretary


Dr. Nirja Misra
Treasurer

Jaipur, 28th September, 2024
UDIN :

For *Poonia and Soni*

Chartered Accountants,
(FRN015351C)


(Raghuvver Singh Poonia)
Partner



Notes on Accounts and Significant Accounting Policies:-
(Forming part of Financial Statements as on 31.03.2024)

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


(Yogendra Bhushan)
Secretary


(Dr. Nirja Misra)
Treasurer



For Poonia and Soni,
Chartered Accountants
(FRN015351C)


(Raghuveer Singh Poonia)
Partner
M.No. 076446



Place : Jaipur
Dated : 28th September, 2024
UDIN :