

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

Balance Sheet as at March 31, 2025

LIABILITIES	Sch No.	AMOUNT	ASSETS	Sch. No.	AMOUNT
Capital Reserve of the Projects			Fixed Assets		
Related to Foreign Grants	54218535.00		<i>(As per Schedule attached)</i>		
Related to Indegenious Grants	<u>60157952.14</u>	114376487.14	Purchased through Grant Funds	A	114376487.14
Surplus on Sale of Asset		166383.56	Purchased by Samiti	B	<u>47074711.00</u>
					161451198.14
Grants Payable	D	5291444.64	Security & Other Deposits		
			RIICO, JVVNL, Phone etc.		156960.00
Capital Fund			Advances and Receivables		
Opening Balance	23851571.48		Advance to Staff and Others		378665.25
Less:: During the year	<u>1474491.87</u>	22377079.61			
Security deposits		3480697.00	Others		
Secured Loan			Tax Deducted at Source		236002.00
Over Draft from Bank		76569.01	TCS Receivable		14700.00
Other Liability			Banks Balances		
Advance Against Sale of Land		1200000.00	Fixed Deposits with banks (Incl. Accrued Interest)		16532780.00
Advance Against Training		14100.00	Cash at Bank	C	12735057.38
Outstanding for Expenses & Others		4993581.00	Cash in Hand		20128.00
Community Contribution		2998909.07			
TDS Payable		103421.00			
GST Payable		119795.62			
Unsecured Loan		1671952.00			
Long Term Provisions					
Provision for Gratuity		34655071.12			
		<u>191525490.77</u>			<u>191525490.77</u>

For **Bodh Shiksha Samiti**



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

Jaipur, 10.10.2025
UDIN :

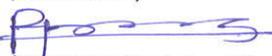


25076 446 BMKSUD2309



For **Poonia and Soni**

Chartered Accountants,
(FRN015351C)


(Raghuvveer Singh Poonia)
 Partner

M.No. 076446

Bodh Shiksha Samiti: Jaipur

Income & Expenditure Account for the period 2024-2025

Expenditure		Income	
Expenditure on the Projects under FCRA Grant			
Support to Amargarh, Urban Bodhshalas and MGS by IDRF	1239154.74	Grant from IDRF	
		Opening Balance :	702007.60
		Add : Grant during the Year	1447849.00
		Add: Interest on Grant	50632.49
			<u>2200489.09</u>
		Less: Grant Payable/Receivable	<u>961334.35</u>
			1239154.74
Support to Inclusive Education Program by Barbara Rauck	2375088.00	Grant from Barbara Rauck	
		Opening Balance :	2736778.00
		Add: Grant during the year	1107600.00
		Add: Interest on Grant	109075.00
			<u>3953453.00</u>
		Less: Grant Payable/Receivable	<u>1578365.00</u>
			2375088.00
Support to Bodhshala Giratiyon Ki Dhani by Judith and Horst Rauck Foundation	1053526.00	Grant from Judith and Horst Rauck Foundation	
		Opening Balance :	0.00
		Add: Grant during the year	1054262.00
		Add: Interest on Grant	8843.00
			<u>1063105.00</u>
		Less: Grant Payable/Receivable	<u>9579.00</u>
			1053526.00
Construction of Boundary Wall and Procurement of Assets	2953547.00	Funds Utilized out of sale proceed of assets	6076367.44
Support to Manas Ganga School and Manas Ganga College	3122820.44		
Expenditure on the Projects under Indigenous Grants			
Expenses on Shikshak Pahal Program by GEF and EGF	66032391.00	Grant from Eicher Group Foundation	
		Opening Balance :	1584178.61
		Add : Grant during the Year	66059584.00
		Add: Bank Interest (net of Bank Charges)	127570.00
			<u>67771332.61</u>
		Less: Grant Payable/Receivable	<u>1738941.61</u>
			66032391.00
Expenses on Poornma Project by EGF	10603849.00	Grant from Eicher Group Foundation	
		Opening Balance :	(64755.00)
		Add : Grant during the Year	10672385.00
			<u>10607630.00</u>
		Less: Grant Payable/Receivable	<u>3781.00</u>
			10603849.00
Construction Activity under SPP by EML and EGF	559354.00	Grant from EML and EGF	
		Opening Balance :	(2540633.11)
		Add: Grant during the Year	3200917.00
		Add: Bank Interest (net of Bank Charges)	22704.76
			<u>682988.65</u>
		Less: Grant Payable/Receivable	<u>123634.65</u>
			559354.00
Poornma Program and TLM by Community Contribution	2784774.00	Community Contribution	
		Opening Balance :	1506011.07
		Add : Contribution during the Year	4118175.00
		Add: Bank Interest (net of Bank Charges)	118227.00
			<u>5783683.07</u>
		Add: Sale of Scrap	41270.00
			<u>5783683.07</u>
		Less: Grant Payable/Receivable	<u>2998909.07</u>
			2784774.00

2/11/25

NH

Expenditure		Income	
Exp. On Udgam component of MGS by EASACT	300318.00	EASACT	
		Opening Balance :	300000.00
		Add: Bank Interest	318.00
			<u>300318.00</u>
IRB School Expenses supported by MRMPL	2918787.26	Less: Grant Payable/Receivable	0.00
		Modern Road Makers Pvt. Ltd.	300318.00
		Opening Balance :	263587.43
		Add : Grant during the Year	3052000.00
		Add: Bank Interest (net of Bank Charges)	18660.00
			<u>3334247.43</u>
My School Program by HCL Foundation	3219398.30	Less: Grant Payable/Receivable	415460.17
		HCL Foundation	2918787.26
		Opening Balance :	166897.16
		Add : Grant during the Year	3466103.00
		Add: Bank Interest (net of Bank Charges)	46747.00
			<u>3679747.16</u>
Capacity Building of Teachers at Nabha School by The Nabha Foundation	26320.00	Less: Grant Payable/Receivable	460348.86
		The Nabha Foundation	3219398.30
		Opening Balance :	0.00
		Add : Grant during the Year	26320.00
			<u>26320.00</u>
		Less: Grant Payable/Receivable	0.00
			26320.00
	97189327.74		97189327.74
Other Expenses		Other Income	
Samudayik Bodhshala Amagarh	1234663.00	Community Amagarh	560800.00
Manas Ganga Sr. Secondary School	4871493.23	Manas Ganga Sr. Sec. School	3473039.00
Manas Ganga College	919891.11	Manas Ganga College	553872.00
Central Office Support Personnel and Activity	2955755.36	Donation	601000.00
Campus Facility	8094929.00	Other Misc.	163112.00
Expenses on Urban Bodhshala	151007.00	Community Collection	295301.00
Bank Charges	2020.59	Forfeit Salary Security	95604.00
Bank Interest on OD A/c	43332.04	Balance W/off	6363.04
Depreciation (refer Schedule)	278693.00	Interest on ITR Refund	27888.58
Printing Charges	80969.00	Project Surplus	289338.64
Consultancy Charges	85000.00	Campus Facilities	6351046.00
Balance w/off	1489.06	Secretarial and Institutional charges	3953474.00
		Bank Interest	176999.12
		Consultancy Receipts	696913.14
		Excess of expenditure over Income	1474491.87
	115908570.13		115908570.13

n accounts and significant accounting policies attached.

For **Bodh Shiksha Samiti**


Yogendra Bhushan
Secretary


Dr. Nirja Misra
Treasurer

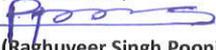


Jaipur, 10.10.2025
UDIN :

25076446 BMKSVD2309

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 01.04.2024	Addition (During 2024-25)	Deduction (During 2024-25)	As At 01.04.2024	For the Year	Adjustment for Deduction	Upto 31.03.2025	As At 31.03.2025	As At 31.03.2024
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land & Building	104579189.00	6837303.00	62085.00	0.00	0.00	0.00	0.00	111354407.00	104579189.00
Furniture & Fixtures	4050849.00	0.00	0.00	3463226.25	58754.00	0.00	3521980.25	528868.75	587622.75
Computers & Equipments	12111879.13	170702.00	0.00	11148744.74	209409.00	0.00	11358153.74	924427.39	963134.39
Vehicles	498419.00	1841750.00	0.00	494541.00	276844.00	0.00	771385.00	1568784.00	3878.00
Total	121240336.13	8849755.00	62085.00	15106511.99	545007.00	0.00	15651518.99	114376487.14	106133824.14

For Bodh Shiksha Samiti

Yogendra Bhushan

Yogendra Bhushan
Secretary



Jaipur, 10.10.2025

UDIN : 25076446BMKSUD2309

For Poonia and Soni
Chartered Accountants,
(FRN015351C)



Raghuveer Singh Poonia

(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

S.No.	Particulars	Gross Block				Depreciation				Net Block	
		As At	Addition	Deduction	As At	As At	For the	Deductuion/ Adjustments	Upto	As At	As At
		01.04.2024			31.03.2025	01.04.2024	Year		31.03.2025	31.03.2025	31.03.2024
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Land & Building	45182776.00	0.00	0.00	45182776.00			0.00	0.00	45182776.00	45182776.00
	Furniture & Fixture	1971052.00	0.00	0.00	1971052.00	92568.00		0.00	1137945.00	833107.00	925675.00
	Equipments & Computers	2323761.00	57600.00	0.00	2381361.00	93791.00		0.00	1845760.00	535601.00	571792.00
	Vehicles	2624605.00	0.00	0.00	2624605.00	92334.00		0.00	2101378.00	523227.00	615561.00
	GRAND TOTAL	52102194.00	57600.00	0.00	52159794.00	278693.00	0.00	0.00	5085083.00	47074711.00	47295804.00

For Bodh Shiksha Samiti


Yogendra Bhushan
Secretary


Dr. Nirja Misra
Treasurer



Jaipur, 10.10.2025
UDIN :

25076446 BMKS UD 2309

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

BANK DETAILS

SCHEDULE C

S.No.	Particulars	As At 31.03.2025	
			Rs.
A	Project Bank Accounts		
	Bank of Baroda -SB A/c No. 21600100002515	2101315.45	
	State Bank of India - SB A/c No. 40154803855	26460.30	
	Punjab National Bank - SB A/c No. 07022010004360	402207.04	
	Union Bank of India - SB A/c No. 627802010003064	197666.77	
	Union Bank of India - SB A/c No. 627802010006473	1589234.01	
	State Bank of India - SB A/c No. 36423866199	460348.86	
	State Bank of India - SB A/c No. 61153382310	4662512.32	
		9439744.75	
B	Other Bank Accounts		
	Union Bank of India - SB A/c No. 627802010002770	497107.65	
	Union Bank of India - SB A/c No. 627802010008131	411012.46	
	Union Bank of India - SB A/c No. 627802010001486	83863.38	
	HDFC Bank Ltd - SB A/c No. 50100185916865	11296.71	
	State Bank of India - SB A/c No. 51020803266	155278.19	
	State Bank of India - SB A/c No. 61078967042	9780.13	
	Union Bank of India - SB A/c No. 627802010008128	6521.03	
	Bank of Baroda - SB A/c No. 65020100005703	1886507.24	
	Union Bank of India - SB A/c No. 627802010010540	21249.25	
	Union Bank of India - SB A/c No. 627802010010541	212696.59	
		3295312.63	
GRAND TOTAL			12735057.38

For **Bodh Shiksha Samiti**

Yogendra Bhushan
Secretary

Dr. Nirja Misra
Treasurer

Jaipur, 10.10.2025
UDIN :

25076446BMKSUD2309

For **Poonia and Soni**

Chartered Accountants,
(FRN015351C)

Raghuveer Singh Poonia
(Raghuveer 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	
		31.03.2025	
		Rs.	
A	Related to FCRA		
	IDRF	961334.35	
	Judith and Horst Rauck	9579.00	
	Barbara Rauck	1578365.00	2549278.35
B	Related to Non FCRA		
	Eicher Group Foundation (Net)	1866357.26	
	HCL Foundation	460348.86	
	Modern Raod Makers Pvt. Ltd	415460.17	2742166.29
GRAND TOTAL			5291444.64

For **Bodh Shiksha Samiti**Yogendra Bhushan
SecretaryDr. Nirja Misra
Treasurer

Jaipur, 10.10.2025

UDIN :

25076446BMKSUD2309

For **Poonia and Soni**Chartered Accountants,
(FRN015351C)(Raghuveer Singh Poonia)
Partner

Notes on Accounts and Significant Accounting Policies:-
(Forming part of Financial Statements as on 31.03.2025)

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, after charging depreciation.
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 Shiksha Samiti

For Poonia and Soni,
Chartered Accountants
(FRN015351C)


(Yogendra Bhushan)
Secretary


(Dr. Nirja Misra)
Treasurer


(Baghuveer Singh Poonia)
Partner
M.No. 076446

Place : Jaipur
Dated : 10.10.2025
UDIN :



25076446 BMKSVD2309

BODH SHIKSHA SAMITI

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025

(Consultancy Provided to likemind Organisations)

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
- Paid to Consultant	85000.00	- Consultancy Receipts	696913.14
- Balance W/off	1489.06	- Sale of Books	12190.00
- Bank Charges	625.61	- Receipts Boarding	1422595.00
- Accomodation Expenses	1365537.00	-Receipts Lodging	1594584.00
- Mess Expenses	1934552.00	-Bank Interest	11124.00
- Associate Organiser	346277.00		
Excess of Income over Expenditure	3925.47		
	3737406.14		3737406.14

Notes on Accounts and Significant Accounting Policies Attached.

For Bodh Shiksha Samiti


Yogendra Bhushan
Secretary


Dr. Nirja Misra
Treasurer

Jaipur,
UDIN :

As per our report of even date.

For Poonia and Soni

Chartered Accountants (FRN 015351C)


Raghuvveer Singh Poonia
Partner
M.No. 076446

