

AUDITOR'S REPORT

We have examined the Balance Sheet of **Gramin Shiksha Kendra Samiti Sawai Madhopur FCRA Account** for the year ended on 31.03.2024.

These financial statements are the responsibility of the Samiti's management; our responsibility is to express opinion on these financial statements based on our audit.

We conduct our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

1. Proper books of account and vouchers have been maintained by the samiti relating to FCRA account.
2. The balance sheet & Income & Expenditure account dealt with by this report are in agreement with the books of accounts of the samiti.

In our opinion and to the best of our information and according to the explanations given to us, and subject to notes given on balance sheet the accounts give a true and fair view :-

- A. In the case of the balance sheet, of the state of above named samiti affairs for the year ended on 31.03.2024.
- B. In the case of the Income & Expenditure account of the excess of expenditure over income of the of the samiti in FCRA account for the year ending on that date

For GAURAV PARAS JAIN & ASSOCIATES

Place: Sawai Madhopur

Date: 21.09.2024

UDIN 24422201BKHIOS7440

(Chartered Accountants)



Proprietor

Membership No: 422201

GRAMIN SHIKSHA KENDRA SAMITI (FC)
SAWAI MADHOPUR (Reg.-51/SWM/95-96)
BALANCE SHEET AS ON 31.03.2024

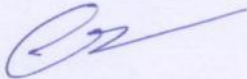

LIABILITIES	Amount	ASSETS	Amount
<u>General Fund</u>		<u>Fixed Assets (Annexure "E")</u>	6,83,018.00
Opening Balance	35,82,538.19	<u>Current Assets</u>	
Deficit For the Year	(9,24,559.00)	TDS	5,616.00
	26,57,979.19	FDR	24,56,953.00
Reserve Fund	3,50,000.00	Add Accrued Interest on FDR	1,25,984.00
Corpus Fund	6,50,000.00	<u>Closing Balances</u>	25,82,937.00
<u>Unutilised Fund</u>		Cash in hand	19,696.90
Direct Aid Program (AHC)	2,63,540.00	Axis Bank	97,692.64
EMPower (The Emerging Markets Foundation)	12,49,035.00	BOB	20,28,678.31
Global Fund for Children	6,34,298.00	State Bank of India	30,33,219.34
Human Capability Foundation	2,12,694.00		51,59,590.29
Paul Hamlyn Foundation	6,83,354.00		
Rebuild India (Dasara)	10,06,587.00		
Gratuity Fund	8,639.00		
Gratuity Fund of this year	5,511.00		
EPF & ESIC Payable	96,208.00		
Cheque issue but not present in Bank	6,33,013.00		
	<u>84,50,858.19</u>		<u>84,50,858.19</u>

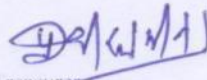
For Gramin Shiksha Kendra

As per our report of even date annexed
For GAURAV PARAS JAIN & ASSOCIATES
(Chartered Accountants)

Date: 21.09.2024

Place Sawai Madhopur


Secretary

Secretary


Treasurer
Treasurer
Gramin Shiksha Kendra Samiti
Sawai Madhopur (Raj.)


Proprietor

Membership No. 132201

GRAMIN SHIKSHA KENDRA SAMITI (FC)

SAWAI MADHOPUR (Reg.-51/SWM/95-96)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2024

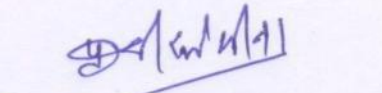
Expenditure	Annexure	Amount	Income	Annexure	Amount
To Project Admin Salaries	A	1,102,815.00	By Unutilised Grant Brought From Last Year		
To Program Activities Exp.	B	7,571,940.00	EMPower (The Emerging Markets Foundation)	247,278.00	
To Office Expenses	C	574,699.00	Global Fund for Children	428,916.00	
To Bank Charges		13,693.76	Paul Hamlyn Foundation	549,650.00	
To Write off		6,102.00	Yatra Foundation	<u>11,009.76</u>	1,236,853.76
To Depreciation Exp.	E	78,718.00	By Fund/Grant Received During the year		
To Unutilised Fund			Direct Aid Program (AHC)	1,228,000.00	
Direct Aid Program (AHC)	263,540.00		EMPower (The Emerging Markets Foundation)	2,652,569.00	
EMPower (The Emerging Markets Foundation)	1,249,035.00		Global Fund for Children	1,749,117.00	
Global Fund for Children	634,298.00		Human Capability Foundation	1,490,461.00	
Human Capability Foundation	212,694.00		Paul Hamlyn Foundation	1,776,000.00	
Paul Hamlyn Foundation	683,354.00		Rebuild India (Dasara)	1,006,587.00	
Rebuild India (Dasara)	<u>1,006,587.00</u>	4,049,508.00	Yatra Foundation	<u>1,033,200.00</u>	10,935,934.00
			Giving Voluntary Effort (Giving India)		6,528.00
			Reimbursement of Travel		705.00
			By Bank Interest FDR A/c	139,983.00	
			By Bank Interest SB A/c	<u>152,913.00</u>	292,896.00
			By Deficit Being Excess of Expenditure		<u>924,559.00</u>
		<u>13,397,475.76</u>			<u>13,397,475.76</u>

For Gramin Shiksha Kendra

Date: 21.09.2024
Place Sawai Madhopur

As per our report of even date annexed
For GAURAV PARAS JAIN & ASSOCIATES
(Chartered Accountants)


Secretary
Gramin Shiksha Kendra Samiti
Sawai Madhopur


Treasurer
Gramin Shiksha Kendra Samiti
Sawai Madhopur (Raj.)


Proprietor
Gaurav Jain
Membership No. 422201

GRAMIN SHIKSHA KENDRA SAMITI (FC)
SAWAI MADHOPUR (Reg.-51/SWM/95-96)

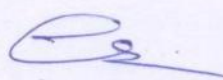
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING AS ON 31.03.2024

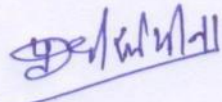
Receipts	Annexure	Amount	Payments	Annexure	Amount
Opening Balances:			Project Admin Salaries	A	1,102,815.00
Cash in hand		865.90	Program Expenses	B	7,571,940.00
Axis Bank	29,526.00		Administrative Expenses	C	574,699.00
Bank of Baroda	2,183,325.31		Bank Charges		13,693.76
State Bank of India	<u>986,094.74</u>	3,198,946.05	Fresh Assets		22,420.00
Grant /Fund Received			Gratuity Fund Expenses		200,000.00
Direct Aid Program (AHC)	1,228,000.00		Cheque in Transit of Last Year		66,280.00
EMPower (The Emerging Markets Foundation)	2,652,569.00		Stipend/Salary Provision utilized		522,744.00
Global Fund for Children	1,749,117.00		Current Assets		
Human Capability Foundation	1,490,461.00		Accrued Interest on FDR (BOB)	<u>125,984.00</u>	125,984.00
Paul Hamlyn Foundation	1,776,000.00		TDS Refundable		13,999.00
Rebuild India (Dasara)	1,006,587.00				
Yatra Foundation	<u>1,033,200.00</u>	10,935,934.00			
Giving Voluntary Effort (Giving India)		6,528.00	Closing Balances		
Fund Received (Local Source)			Cash in hand		19,696.90
Interest Income			Axis Bank	97,692.64	
FDR Interest Received	139,983.00		Bank of Baroda	2,028,678.31	
Saving Bank Interest Received	<u>152,913.00</u>	292,896.00	State Bank of India	<u>3,033,219.34</u>	5,159,590.29
Reimbursement of Travel		705.00			
TDS Adjusted		23,255.00			
Current Liabilities					
Gratuity Fund	205,511.00				
Employee State Insurance	13,856.00				
Provident Fund	82,352.00				
Cheque in Transit	<u>633,013.00</u>	934,732.00			
		<u>15,393,861.95</u>			<u>15,393,861.95</u>

For Gramin Shiksha Kendra

Date: 21.09.2024
Place Sawai Madhopur

As per our report of even date annexed
For GAURAV PARAS JAIN & ASSOCIATES
(Chartered Accountants)


Secretary


Treasurer



Treasurer
Gramin Shiksha Kendra Samiti
Sawai Madhopur (Raj.)



GRAMIN SHIKSHA KENDRA SAMITI (FC)
SAWAI MADHOPUR
ANNEXURES 2023-24

Annexure "A"

Uday Project Admin Salaries Cost		Amount
Director	1,38,000.00	
Accounts Manager	1,24,468.00	
Assist. Accountant	41,155.00	
Data Operator	76,300.00	3,79,923.00
Uday Kiran Program Admin Salaries Cost		
Director	60,200.00	
Accounts Manager	72,920.00	
Assist. Accountant	18,000.00	
Data Operator & Cashier	25,243.00	1,76,363.00
DNT/ Navarang Program Admin Salaries Cost		
Director	1,04,667.00	
Accounts Manager	71,524.00	
Assist. Accountant	21,180.00	
Data Operator & Cashier	31,229.00	2,28,600.00
Umang Project Admin Salaries Cost		
Director	1,54,324.00	
Accounts Manager	73,700.00	
Data Operator & Admin	89,905.00	3,17,929.00
		11,02,815.00

Annexure "B"

Programmes Activities Expenses		Amount
Uday Activities Expenses		
Projects / Academic Coordinator / Trainer	1,09,597.00	
Field workers/Community mobilizers	57,831.00	
Team Leaders Uday	8,01,282.00	
Teachers Uday / Vistaar	15,63,643.00	
Aanganwari Worker / Pre Teacher	1,23,679.00	
School Support Assistants	60,000.00	27,16,032.00
Intern Fellow (Teacher)	68,758.00	
Travel & Transportation of Team	26,469.00	
Staff Training / Meeting Costs - All Staff	49,781.00	
Teaching Learning Materials Uday /RSFP	40,374.00	
Activity-based teaching - Schools	22,030.00	
Library / Books	4,200.00	2,11,612.00
Facility cost-Uday School Fariya Expenditure		
Equipments Maintenance	5,100.00	
Campus repair and maintenance	29,902.00	35,002.00
Uday Kiran Activities Expenses		
Program Coordinator	1,51,444.00	
Resource Team - Training Monitoring Field	2,72,615.00	
Community Team	11,060.00	
Theatre Team	12,234.00	4,47,353.00
Fellows - Cohort 2	2,07,000.00	
Fellows - Cohort 3	2,36,000.00	
Training & Capacity Building of Fellows	35,792.00	
Training & Capacity Building of Fresher Fellows	15,895.00	
Training & Capacity Building of Forum Theatre Team	2,377.00	
Planing, Evaluation & Sharing Meetings	1,505.00	
Meeting with SMC, Community	2,150.00	
Books & Stationary Materials	9,170.00	
Travel & Transportation of Team	35,459.00	5,45,348.00
Centre Facilities		
Training Centre Facility	6,274.00	
Logistics Centre Facility Jaganpura	360.00	
Maintenance Centre Facility Jaganpura	21,268.00	
Logistics Centre Facility Bodal	265.00	28,167.00
		10,20,868.00


Gramin Shiksha Kendra
Secretary
Sawai Madhopur


Gaurav Paras Jain & Associates
FRIN-07181C
Sawai
Madhopur
Chartered Accountants

Uday-Vistaar Activities Expenses

Teachers Uday / Vistaar	5,232.00		
Activity-based Knowledge values Workshop	34,780.00		
Exposure Visit of the Team	1,08,769.00		
Fundraising Workshop of the Team	21,857.00		
Right Based Approach	<u>40,000.00</u>	2,10,638.00	
Staff Training / Meeting Costs - All Staff	25,000.00		
Staff Phone/Internet Allowance	0.00	<u>25,000.00</u>	2,35,638.00

DNT/ Navarang Activities Expenses

Project / Academic Coordinator / Trainer	54,887.00		
Community Coordinator	36,875.00		
Community Team Leader	18,411.00		
Teachers/ Senior Teacher	5,12,950.00		
Staff Insurance	<u>5,736.00</u>	6,28,859.00	
Fellows- Livelihood Facilitators	1,14,000.00		
Fellows- Legal Support	95,467.00		
Fellows- Shiksha Sathi	1,06,667.00		
Staff Training / Meeting Costs - All Staff & Fellows	66,094.00		
Mela (Kilol) Organised costs	68,828.00		
Travel & Transportation of Team	31,895.00		
Teaching Learning Materials / Stationary / Printing Exp.	78,541.00		
Partners meet / Visit expenses	64,678.00		
Youth Exposure Training	23,270.00		
Activities Documentation Cost	<u>21,000.00</u>	<u>6,70,440.00</u>	12,99,299.00

Navaras/ Forum Theatre Activities Expenses

Team Leader- Forum Theatre	63,800.00		
Forum Theatre Team Fellows	6,34,429.00		
Capacity building of the Theatre Team	8,378.00		
Consultant for Capacity building of Team	1,23,773.00		
Play-Making process	13,500.00		
Performance of the Play	52,150.00		
Past Performance Analysis	32,042.00		
Interactive Activities	251.00		
Travel & Transportation of Team	10,075.00		
Equipment Maintenance	<u>12,492.00</u>	<u>9,50,890.00</u>	9,50,890.00

Umang Activities Expenses

Life Skills Trainer Cum Facilitator	1,73,732.00		
Teachers	3,74,324.00		
Staff Insurance	29,537.00		
External Consultant /Trainer	<u>32,000.00</u>	6,09,593.00	
Training & Capacity Building of staff	24,477.00		
Review & Planning Meetings	1,510.00		
Life Skills Sessions	2,110.00		
Research and Development	970.00		
Inaugural Ceremony	10,445.00		
Leadership and Training camp	37,045.00		
Exposure Visit	2,230.00		
Health Camp	28,920.00		
Parents and Mothers Meeting	2,435.00		
STEM Teaching-Learning Aid	1,962.00		
STEM Exhibition	7,980.00		
Sports Camp	47,066.00		
Library / Books	1,000.00		
Learning Kits & TLM	19,661.00		
Equipment Maintenance	3,750.00		
Dance Movement Therapy	1,214.00		
Academic Sessions	4,019.00		
Bridge Course	1,500.00		
Forum Theatre Activity	51,999.00		
Impact study	40,300.00		
Travel & Transportation of Team	<u>43,259.00</u>	3,33,852.00	
Training building maintenance / upgrade	<u>1,59,154.00</u>	<u>1,59,154.00</u>	11,02,599.00

75,71,940.00


 * * *
 Shiksha Kendra
 Secretary
 * * *


 Gaurav Paras Jain & Associates
 Chartered Accountants
 FRN: 22481C
 Sawai
 Madhopur

Annexure "C"

Project-related Administration Costs/ Office Expenses

Central Office Expenditure (Uday Project)

Audit	10,100	
Finance, EPF, ESIC Consultancy Cost	<u>18,900</u>	29,000.00
Electricity- Water Expenses	18,300.00	
Equipments / Maintenance	0.00	
Governance & Hospitality/ Food & Accommodation	3,238.00	
Logistics & Postage Exp.	5,470.00	
Office Rent	1,03,150.00	
Documents - Printing Stationary Materials	7,248.00	
Travel & Transportation	6,007.00	
Website, Phone and Internet	<u>2,045.00</u>	1,45,458.00

Central Office Expenditure (Uday Kiran)

Audit	3,100.00	
Finance, EPF, ESIC Consultancy Cost	0.00	
Consultant Cost for Documentation	<u>9,387.00</u>	12,487.00
Electricity- Water Expenses	0.00	
Equipments / Maintenance	0.00	
Governance & Hospitality/ Food & Accommodation	1,357.00	
Logistics & Postage Exp.	3,421.00	
Insurance	11,921.00	
Office Rent	42,500.00	
Documents - Printing Stationary Materials	0.00	
Travel & Transportation	0.00	
Website, Phone and Internet	<u>0.00</u>	59,199.00

Central Office Expenditure (DNT/ Navarang)

Audit	18,200.00	
PF, ESIC Consultancy Cost	<u>0.00</u>	18,200.00
Electricity- Water Expenses	10,131.00	
Equipments / Maintenance	550.00	
Governance & Hospitality/ Food & Accommodation	2,425.00	
Logistics & Postage Exp.	3,332.00	
Insurance	3,238.00	
Office Rent	71,650.00	
Documents- Printing Stationary Materials	1,706.00	
Travel & Transportation	1,265.00	
Website, Phone and Internet	400.00	
Office Campus Maintenance	<u>1,500.00</u>	96,197.00

Central Office Expenditure (Umang)

Audit	40,000.00	
Finance, EPF, ESIC Consultancy Cost	<u>5,376.00</u>	45,376.00
Electricity- Water Expenses	15,425.00	
Equipments / Maintenance	1,300.00	
Governance & Hospitality/ Food & Accommodation	965.00	
Logistics & Postage Exp.	6,170.00	
Insurance	0.00	
Office Rent	77,000.00	
Documents- Printing Stationary Materials	6,000.00	
Travel & Transportation	2,227.00	
Website, Phone and Internet	771.00	
Financial Fundrasing & Documentation	24,050.00	
Office Campus Maintenance	<u>1,000.00</u>	1,34,908.00

Central Office Expenditure (Uday-Vistaar)

Travel & Transportation	<u>2,034.00</u>	2,034.00
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Uday Centre Fariya Expenditure

Electricity- Water Expenses	11,807.00	
Campus repair and maintenance	<u>5,925.00</u>	17,732.00

Uday Centre Girirajpura Expenditure

Electricity- Water Expenses	8,633.00	
Campus repair and maintenance	<u>5,475.00</u>	14,108.00

5,74,699.00



Gramin Shiaksha Kendra Samiti (FC)
Sawai Madhopur

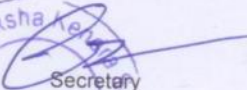
Annexure "E"

FIXED ASSETS & DEPRECIATION CHART OF THE YEAR ENDED 31st MARCH 2024

S. No.	BLOCK OF ASSETS	WDV AS ON		ADDITIONS		DEDUCTION	SALE DURING THE YEAR	TOTAL Rs.	DEP. RATE	DEPRECIATION	WDV AS ON 31-3-2024
		01/04/2023	Up to Sept.23	After Sept. 23							
A	<u>Furniture, Building & Other Assets as per 10%</u>	712838.00	0.00	8850.00	6102.00	0.00	715586.00	0.00	71117.00	644469.00	
B	<u>Bike & Other Assets as per 15%</u>	32580.00	0.00	0.00	0.00	0.00	32580.00	0.00	4887.00	27693.00	
C	<u>Electronics & Other Assets as per 40%</u>	0.00	0.00	13570.00	0.00	0.00	13570.00	0.00	2714.00	10856.00	
		745418.00	0.00	22420.00	6102.00	0.00	761736.00		78718.00	683018.00	

Date: 21.09.2024
Place Sawai Madhopur

For Gramin Shiksha Kendra


Secretary
Gramin Shiksha Kendra
Sawai Madhopur

As per our report of even date annexed
For GAURAV PARAS JAIN & ASSOCIATES
(Chartered Accountants)


Gaurav Jain
Proprietor
GAURAV PARAS JAIN & ASSOCIATES
Sawai Madhopur
Membership No. 122201

Gramin Shiaksha Kendra Foreign
Sawai Madhopur

Annexure "E"

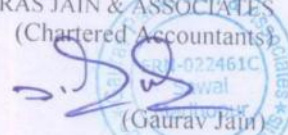
FIXED ASSETS & DEPRECIATION CHART OF THE YEAR ENDED 31st MARCH 2024

S. No	BLOCK OF ASSETS	WDV AS ON	ADDITIONS		DEDUCATION	SALE DURING THE YEAR	TOTAL Rs.	DEP. RATE	DEPRECIATION	WDV AS ON
		01/04/2023	Up to Sept. 23	After Sept. 23						31-3-2024
A Furniture, Building & Other Assets as per 10%										
1	Building	670592.00	0.00	0.00	0.00	0.00	670592.00	10%	67059.00	603533.00
2	Conference Table	4346.00	0.00	0.00	0.00	0.00	4346.00	10%	435.00	3911.00
3	Display Board (wood)	287.00	0.00	0.00	0.00	0.00	287.00	10%	29.00	258.00
4	Fan	653.00	0.00	0.00	0.00	0.00	653.00	10%	65.00	588.00
5	Furniture	8887.00	0.00	0.00	0.00	0.00	8887.00	10%	889.00	7998.00
6	Library Bookshelf	17864.00	0.00	0.00	6102.00	0.00	11762.00	10%	1176.00	10586.00
7	Steel Box	3427.00	0.00	0.00	0.00	0.00	3427.00	10%	343.00	3084.00
8	Steel Almirah (JCB)	0.00	0.00	8850.00	0.00	0.00	8850.00	10%	443.00	8407.00
9	Steel Shine Board	1243.00	0.00	0.00	0.00	0.00	1243.00	10%	124.00	1119.00
10	Steel Rake (Open)	5539.00	0.00	0.00	0.00	0.00	5539.00	10%	554.00	4985.00
		712838.00	0.00	8850.00	6102.00	0.00	715586.00		71117.00	644469.00
B Bike, Inverter & Other Assets as per 15%										
11	Camera Nikon D5201	10513.00	0.00	0.00	0.00	0.00	10513.00	15%	1577.00	8936.00
12	Motor Cycle	18568.00	0.00	0.00	0.00	0.00	18568.00	15%	2785.00	15783.00
13	Submersible pump set	3499.00	0.00	0.00	0.00	0.00	3499.00	15%	525.00	2974.00
		32580.00	0.00	0.00	0.00	0.00	32580.00		4887.00	27693.00
C Electronics & Other Asstes as per 40%										
14	Sound System (Speaker)	0.00	0.00	13570.00	0.00	0.00	13570.00	40%	2714.00	10856.00
		0.00	0.00	13570.00	0.00	0.00	13570.00		2714.00	10856.00
		745418.00	0.00	22420.00	6102.00	0.00	761736.00		78718.00	683018.00

Date: 21.09.2024
Place Sawai Madhopur

For Gramin Shiksha Kendra


 Secretary

As per our report of even date annexed
 For GAURAV PARAS JAIN & ASSOCIATES
 (Chartered Accountants)

 (Gaurav Jain)
 Proprietor
 Membership No: 422201

Gramin Shiksha Kendra Samiti Sawai Mahdopur

ACCOUNTING POLICIES & NOTES ON ACCOUNTS (Schedule FORMING PART OF ACCOUNTS)

1. The financial statements are prepared under historical cost convention on a cash basis
2. Fixed Assets are recorded at cost which includes all expenses up to commissioning/putting assets to use.
3. Depreciation on fixed assets has been provided for on W.D.V. method at rates specified under Income Tax Act, 1961.
4. Balances of Bank, Loans, Advances, unutilized fund are subject to confirmation.
5. The assessee has not made any payments exceeding the limit in section 40A(3)/269SS/269T in Cash. However, it is not possible for us to verify whether the payments in excess the specified limit in section 40A(3) /269SS/269T have been made otherwise than by account payee cheque or account payee bank draft, as the necessary evidence are not in possession of the assessee.

For Gramin Shiksha Kendra Samiti



For GAURAV PARAS JAIN & ASSOCIATES

(Chartered Accountants)

Date: 21.09.2024

Place: Sawai Madhopur

UDIN : 24422201BKHIOS7440



(Gaurav Jain)

Proprietor

Membership No: 422201