



**R M K & CO.**  
Chartered Accountants

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Mobile No. 9414070250 , 9414070258

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To

The Members

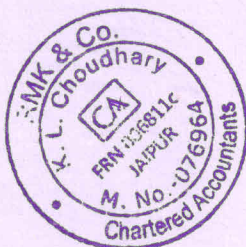
SHIV SHIKSHA SAMITI

Ranoli, Tonk, Rajasthan

## AUDIT REPORT

- 1 We have examined the attached 'Balance Sheet' of M/s SHIV SHIKSHA SAMITI, Ranoli, Tonk, Rajasthan. as at March 31, 2023 and also the Income and Expenditure Account and Receipts and Payment Account' for the year ended on that date annexed there to. The preparation of the financial statements is the responsibility of the management of the society. Our responsibility is to express an opinion on these financial statements based on our examination.
- 2 We conducted our examination of financial statements on the test basis of evidence and documents produced before us and information and explanations given to us and according to accounting standards generally accepted in India. We plan and perform the examination to obtain reasonable assurance about whether the financial statements are free of material misstatement. Further, we believe that evidence and documents produced before us and informations and explanations given to us are sufficient and appropriate to provide a basis of our opinion.
- 3 Further to our commen'ts in the Annexure referred to above, we report that :
  - i We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our report;
  - ii In our opinion, proper books of account as required, have been maitained and kept by the Society so far as appears from our examination of those books of accounts;
  - iii The Balance Sheet, Income and Expenditure account and Receipts and Payment account dealt with by this report are in agreement with the books of accounts;
  - iv In our opinion, and to the best of our knowledge and accourding to the explanations given to us Balance Sheet, Income and Expenditure Account and Receipts and payment Account gives true and fair view and subject to notes on accounts.

Place: Jaipur  
Dated: 25-Oct-2023



UDIN:23076964BGWZDS2084

For R M K & Co.

FRN 006811c

Chartered Accountants

(K.L.Choudhary)  
Partner  
M.No..076964



**SHIV SHIKSHA SAMITI**  
Ranoli, Tonk, Rajasthan  
Balance Sheet as on 31-03-2023

Liabilities	Amount	Assets	Amount
<b>General Fund:</b>		<b>Fixed Assets:</b>	
Op. Balance	2750824.30	Land	520546.00
Add: Surplus (Excess of Income Over Exp.)	246748.23	Borewell	49694.00
		Building Under Construction	2997694.00
<b>Unutilised Grant:</b>		Furniture & Fixtures	208533.00
CASA, Udaipur (G.S.)	27.00	Ambulance	1230597.00
CASA, Udaipur (RDP IV)	5.00	Artika Vehicle	371563.00
GVNML	663.42	Bus TATA LPS 709/42	212500.00
EMPOWER	698757.17	Camera	34170.00
		Color Printer with Scanner	7799.00
<b>Capital Grant:</b>		Computer with printer	93421.00
(As per Annexure A)		Fire Guard Machine	481.00
		Grass Cutter	15300.00
<b>Expenses Payable</b>		Invertor & Battery	5496.00
Audit Fees Payable	245000.00	Kitchen Bartan	29605.00
Expenses Payable	4801930.90	Medical Equipment	153568.00
		Mhendra Excelo	1084151.00
<b>Current Liabilities</b>		Mini Projector	3710.00
Security (Salary)	26000.00	Motor Cycle	58341.00
Emergency Health Fund	9500.00	Photostate Machine	2885.00
TDS Receivable	168178.00	R O System with Fitting	30728.00
		Sewing Machine	36125.00
<b>Unsecured Loans</b>		Solar Plate	22722.00
		TATA Ace Magic	372536.00
<b>Secured Loan</b>		TATA Harrier	1550306.00
FDR Loan	610000.00	Water Pump	2192.00
Shri Ram Finance	302851.00		
ICICI Bank	342995.00	<b>Current Assets:</b>	
AU Small Finance Bank	1326251.00	<b>Grant-in-aid Receivable</b>	
		UNICEF	173765.00
		Childline India Foundation- Mumbai	1379894.20
		FDR	1553659.20
		PF ESI	588925.00
		TDS	298230.00
		Balika Shiksha Foundation	946927.00
		Fixed Deposit	35000.00
		Loans & Advance	1485010.00
			584000.00
		F.C.R.A.	3590.42
		Others	48797.50
		<b>Cash-at-Bank</b>	
		The CCB A/c No.28	9411.38
		BRKGB A/c No.2693	37688.33
		BRKGB A/c No.3376	6777.76
		CBI A/c No. 5338	4519.65
		CBI A/c No. 8604	86831.69
		BOB A/c No. 4613	512912.49
		BOB A/c No. 4809	1985.92
		BOB A/c No. 4974	84597.83
		BOB A/c No. 8984	33024.29
		BOB A/c No. 0812	932778.23
		SBI 40046574430	81859.45
			1792387.02

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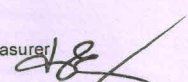
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For SHIV SHIKSHA SAMITI

Place: Jaipur  
Date: 25/10/2023

  
Secretary

Treasurer

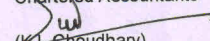
  
Treasurer  
Shiv Shiksha Samiti  
Ranoli, Tonk (Raj)

UDIN 23076964BGWZDS2084

As per our audit report of even date.

For R.M.K. & Co.

Chartered Accountants

  
(K.L. Choudhary)  
Partner





# SHIV SHIKSHA SAMITI

Ranoli, Tonk, Rajasthan

Income & Expenditure Account for the year ending 31-03-2023

Expenditure	Amount	Income	Amount
To Administrative Charges	1220.00	By Membership Fees	22000.00
To Survey Exp.		By Fees Received (School)	2740990.00
To Bank Charges	927.92	By Fees Received (College)	1070000.00
To Child Line Project	1424521.00	By RTE Fees Received	149056.00
To Solar Exp.	216050.00	By Bank Interest	60021.40
To ESIC & PF Return Filing Fees	24000.00	By Donation Received	2264002.00
To Health and Education Pro. for Rural Dev (Flora)	2160.00	By FDR Interest	94514.00
To Health and Education Pro. for Rural Dev.- (Aditya)	1522000.00	By Other Income	1108839.00
To Health and Education Pro. for Rural Dev. - (Beta)	3899970.00	By Income From Resources Center	92510.00
To Health and Education Pro. for Rural Dev.- (Isthmus)	1233332.00	By Income From ERTIGA Vehicle	139180.00
To Health Counselling & Medical Camps- (Aditya)	2252411.00	By Income From Kitchen Service	28795.00
To She Leads Change Fund	885842.83	By Culp Centre for Unfolding Learning Potentials	30000.00
To Health Centre (Exp)	311140.00	By Beneficiary Contribution of Health Centre	454500.00
To Interest on Loan	259877.00	By Beneficiary Contribution of Yuwaah Pahal Project	154400.00
To Membership Fees	6000.00	By <u>Grant-in-aid Received</u>	
To Mission Gaurav-Migrant Support Programme	70.80	RMSI Private Limited	9177126.00
To News Paper Exp.	3410.00	CMF	120000.00
To Office Maintenance Exp.	243385.00	EMPOWER	1584600.00
To PAP, Women & QCMP Awareness Programme	1759364.00	Ujalaa Milk Producer Company Ltd.	2140600.00
To Printing & Stationery Exp.	344.00	UNICEF	3792000.00
To Salary & Allowance Exp.	418000.00	Childline India Foundation	44626.80
To School Expenses:	3819979.82	Gram Vikas Navyuwak Mandal Lapodiya	14160.00
To Shiv Collage of Progressive Education	1831150.50	Population Council Consulting Pvt. Ltd.	98186.00
To Staff Refreshment Exp.	65420.00	Aditya Flour Mills Private Limited	3774411.00
To Sustainable Agriculture Project	9177126.00	Beta Edibles Processing Private Limited	3899970.00
To Travelling Exp.	1559.00	Isthmus Industries Private Limited	1233332.00
To Vehicle Fuel & Maintenance Exp.	392324.43	Pratham Education Foundation	47000.00
To Website Exp.	10000.00		25926011.80
To Yuwaah Pahal Project	5099335.00	By <u>Grant-aid Receivable</u>	
To Office Rent	60000.00	UNICEF	173765.00
To Contingency Exp.	1730.00	Childline India Foundation- Mumbai	1379894.20
To Education Survey Exp.	10500.00	By <u>Add: Unutilised Grant (Opening)</u>	
To Jawab Dehi Yatra	28320.00	CASA, Udaipur (G.S.)	27.00
To Misc. Exp.	2400.00	CASA, Udaipur (RDP IV)	5.00
To Pretesting of Survey Tool (PCCPL)	90000.00	GVNML	663.42
To Survey Exp.	65000.00	Flora and Funna Housing & Lend Development Pv	25960.00
To Consultancy Fees	11000.00	UNICEF - Jaipur	777170.00
To Wheat Seed Freight Exp. A/c	26603.00		803825.42
To Awareness and Orientation of Women (CMF)	30017.70	By <u>Less: Unutilised Grant (Closing)</u>	
To Deprecation	559612.00	CASA, Udaipur (G.S.)	27.00
To Surplus (Excess of Income over Exp. )	246748.23	CASA, Udaipur (RDP IV)	5.00
		GVNML	663.42
		EMPOWER	698757.17
			-699452.59
	<u>35992851.23</u>		<u>35992851.23</u>


Place: Jaipur

Date: 25/10/2023

For SHIV SHIKSHA SAMITI

  
Secretary

Treasurer

  
Treasurer  
Shiv Shiksha Samiti  
Ranoli, Tonk (Raj.)

UDIN 23076964BGWZDS2084

As per our audit report of even date.

For R.M.K. & Co.

Chartered Accountants

(K.L.Choudhary)

Partner





## Ranoli, Tonk, Rajasthan

## Receipts

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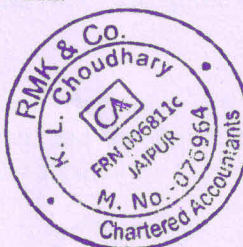
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Secretary

Treasurer

Treasurer  
Shiv Shiksha Samiti  
Ranoli, Tonk (Raj.)

(K.L.Choudhary)  
Partner



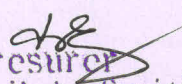


# Shiv Shiksha Samiti


Ranoli, Tonk Rajasthan

## Following notes on Accounts part of the Balance Sheet for the year ending 31<sup>st</sup> March, 2023

1. **SSSR Vision:** - "Creation of an educated, healthy and economically self-reliant society".
2. **Mission:** - "Socio-economic empowerment of the marginalized and disadvantage section of the society, especially women, through overall development of human and natural resources."
3. The society registered under the Rajasthan Society Registration Act, 1958 on dated 24/10/1989 with name M/s Shiv Shiksha Samiti vide registration number 27/TONK/1989-1990. The registered office address is Village Ranoli, Post Piploo, District Tonk Rajasthan with Educational object and charitable object. The society have PAN AACTS9657H. The Society have educational as well as charitable object.
4. The society's is registered under section 12A and 80G of the Income Tax Act, 1961 and 12A registration since from 22/07/1996 vide registration number S-1163. The society's Income exempt under section 12A of the Income Tax Act, 1961 The society also running Senior Secondary School with name Shiv Shiksha Sadan Sr Sec School (Faculty - Arts , Agriculture And Science) and and also running a college with name - Shiv Collage of Progressive Education (Faculty- BA). The society's income is also exempt under section 10(23C)(iiiad) of the Income Tax Act, 1961.
5. The society is also registered (FCRA) under Foreign Contribution Regulation Act, 2010 with registration number 125680004 and society received foreign grant from various funding agencies as mentioned in Balance Sheet.
6. The financial statements of NGOs (viz., Balance Sheet, Income and Expenditure Account and Receipts and Payment Account) should be prepared on cash basis. Except the grant in aid received from various funding agencies treated on utilisation basis during the financial year and balance amount carried forward to next financial year.
7. A statement of all significant accounting policies adopted in the preparation and presentation of the Balance Sheet, Income and Expenditure Account and Receipts and Payment Account should be included in the NGO's Balance Sheet.
8. The accounting treatment and presentation in the Balance Sheet, Income and Expenditure Account and Receipts and Payment Account of transactions and events should be governed by their substance and not merely by the legal form.
9. The Income and Expenditure Account should disclose every material feature and should be so made out as to clearly disclose the result of the working of the NGO during the period covered by the account.
10. Donations and grants should be recognised only at a stage when there is a reasonable assurance that the NGO will comply with the conditions attached, and the donations and grants will be received. The society also received fees from students and account for at the time of receipt.

  
Treasurer  
Shiv Shiksha Samiti  
Ranoli, Tonk (Raj.)



  
Secretary  
Shiv Shiksha Samiti  
Ranoli, Tonk (Raj.)





11. In determining the accounting treatment and manner of disclosure of an item in the Balance Sheet, Income and Expenditure Account and Receipts and Payment Account, due consideration should be given to the materiality of the item.
12. The schedules referred to above, accounting policies and explanatory notes should form an integral part of the financial statements.
13. General Fund includes all financial resources except those required to be accounted for in another fund. The balance, if any, in the income and expenditure account after appropriation, i.e., surplus/(deficit) is transferred to this General fund.
14. Funds received from the Central/ State Governments/ Foreign Government/ Other Funding Agencies are to be shown as separate funds and not to be mixed up with any other funds. .
15. Assets, such as investments, and liabilities related to each designated fund shall be disclosed separately.
16. Borrowings shall further be sub-classified as secured and unsecured and specified separately in each case. Secured loans and borrowings shall be such as are against hypothecation/pledge/ charge on asset on the entity. Unsecured loans and borrowings comprise amount in respect of which no asset of entity is charged as security or encumbered.
17. Fixed assets are those assets which are held with the intention of being used for the purpose of producing or providing services and not held for sale in the normal course.
18. The cost of a fixed asset should be determined by adding to the purchase price any attributable costs of bringing it to its working condition for its intended use.
19. The cost of construction of a fixed asset should be determined by adding to the purchase price of the materials and consumables used, the costs incurred by the NGO which are attributable to the construction of that asset
20. Cash and Cash equivalents shall be classified as cash on hand, cheques and drafts on hand, balance with banks and others (specify) and disclosed accordingly.
21. Other expenses shall be classified as write offs, provisions, miscellaneous expenses, loss on sale of investments and fixed assets etc and disclosed as accordingly .

**UDIN 23076964BGWZDS2084**

As per our audit report of even date.

For R.M.K. & Co.

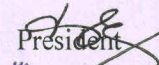
Chartered Accountants

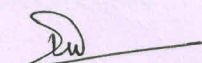
For Shiv Shiksha Samiti

Place: Jaipur

Dated:25/10/2023

  
Secretary

  
President  
Shiv Shiksha Samiti  
Ranoli, Tonk (Raj.)

  
(K.L.Choudhary)  
Partner

