

80, Nand Colony, Opp. Choudhary Petrol Pump, Tonk Road, Sanganer, Jaipur-302029

Mobile No. 9414070250, 9414070258

e-mail: , klcfa@klcfa.com, klcfa@gmail.com, klchoudharyfca@yahoo.co.in

To

The Members

Shiv Shiksha Samiti

Ranoli, Tonk, Rajasthan-332405

AUDIT REPORT

- 1 We have examined the attached 'Balance Sheet' of M/s Shiv Shiksha Samiti, Ranoli, Tonk, Rajasthan-332405. as at March 31, 2024 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 matained 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 according 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: 28-Sep-2024



UDIN:24076964BKHNQV4181

For K L C & Associates

FRNo. 036055C

Chartered Accountants

(K.L.Choudhary)

Prop.

M.No. 076964

Shiv Shiksha Samiti

Ranoli, Tonk, Rajasthan-332405

Balance Sheet as on 31st March, 2024

Liabilities	Amount Current Financial Year	Amount Previous Financial Year	Assets	Amount Current Financial Year	Amount Previous Financial Year
General Fund:			Fixed Assets:		
Op. Balance	2997572.53	2750824.30	Land	520546.00	520546.00
Add: Surplus (Excess of Income Over Exp.)	113089.40 3110661.93	246748.23 2997572.53	Borewell	49694.00	49694.00
Unutilised Grant:			Building Under Construction	2847809.00	2997694.00
CASA, Udaipur (G.S.)	27.00	27.00	Furniture & Fixtures	249000.00	208533.00
CASA, Udaipur (RDP IV)	5.00	5.00	Ambulance	1104699.00	1230597.00
GVNML	663.42	663.42	Artika Vehicle	315829.00	371563.00
EMPOWER	0.00	698757.17	Bus TATA LPS 709/42	180625.00	212500.00
Womenserve	201736.27		Camera	29044.00	34170.00
Public Health Insitute -USA	1292642.53		Color Printer with Scanner	4679.00	7799.00
UNICEF - Jaipur	69579.00		Computer with printer	133525.00	93421.00
Capital Grant:	3979999.12	4492666.12	Fire Guard Machine	409.00	481.00
(As per Annexure A)			Grass Cutter	13005.00	15300.00
Expenses Payable			Invertor & Battery	20098.00	5496.00
Audit Fees Payable	195000.00	245000.00	Kitchen Bartan	25164.00	29605.00
Expenses Payable	3565391.90	4801930.90	Medical Equipment	130533.00	153568.00
Current Liabilities			Mhendra Excelo	921528.00	1084151.00
Security (Salary)	26000.00	26000.00	Mini Projector	2226.00	3710.00
Emergency Health Fund	9500.00	9500.00	Motor Cycle	49590.00	58341.00
TDS Receivable	168178.00	168178.00	Photostate Machine	2452.00	2885.00
Unsecured Loans	408792.00	408792.00	R O System with Fitting	26119.00	30728.00
Secured Loan			Sewing Machine	30706.00	36125.00
FDR Loan	909130.00	610000.00	Solar Plate	19314.00	22722.00
Shri Ram Finance	127483.00	302851.00	TATA Ace Magic	316656.00	372536.00
			TATA Harrier	1317760.00	1550306.00
			Water Pump	1863.00	2192.00
			Current Assets:		
			Grant-in-aid Receivable		
			UNICEF	0.00	173765.00
			Childline India Foundation- Mumbai	720670.00	1379894.20
			FDR	2976170.00	2073035.00



[Signature]
Secretary

Shiv Shiksha Samiti
Ranoli, Tonk (Raj.)

[Signature]
Tresurer
Shiv Shiksha Samiti
Ranoli, Tonk (Raj.)



ICICI Bank
AU Small Finance Bank

27788.00
1228232.00

342995.00
1326251.00

PF ESI
TDS
Balika Shiksha Foundation
Fixed Deposit
Loans & Advance
TDS Recoverable

Cash-in-Hand
F.C.R.A.
Others

Cash-at-Bank
BOB A/c No. 0812
BOB A/c No. 4613
BOB A/c No. 4809
BOB A/c No. 4974
BOB A/c No. 8984
BRKGB A/c No.2693
BRKGB A/c No.3376
CBI A/c No. 5338
CBI A/c No. 8604
SBI 40046574430
The CCB A/c No.23888
CBI A/c No. 4651

0.00
1086541.00
35000.00
0.00
584000.00
311821.00

298230.00
946927.00
35000.00
0.00
584000.00
0.00

8200.42
112317.50

3590.42
48797.50

587882.81
153153.96
28912.31
153273.83
948.82
364.33
5334.96
1963.55
17647.69
15750.45
9744.38
198239.16

932778.23
512912.49
1985.92
84597.83
33024.29
37688.33
6777.76
4519.65
86831.69
81859.45
9411.38
0.00

15320809.2 16431189.1

15320809.17 16431189.14

Place: Jaipur
Dated: 28-Sep-2024

For Shiv Shiksha Samiti



Secretary
Shiv Shiksha Samiti
Ranoli, Tonk (Raj.)

President

Treasurer
Shiv Shiksha Samiti
Ranoli, Tonk (Raj.)

UDIN:24076964BKHNQV4181

As per our audit report of even date.

For K L C & Associates
FRNo. 036055C
Chartered Accountants

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



Shiv Shiksha Samiti

Ranoli, Tonk, Rajasthan-332405

Income & Expenditure Account for the year ending 31st March, 2024

Expenditure	Amount Current Financial Year	Amount Previous Financial Year	Income	Amount Current Financial Year	Amount Previous Financial Year
To Administrative Charges	7891.00	1220.00	By Bank Interest	52039.00	60021.40
To Awareness and Orientation of Women (CMF)	0.00	30017.70	By Beneficiary Contribution of Health Centre	337545.00	454500.00
To Bank Charges	411.45	927.92	By Beneficiary Contribution of Yuwaah Pahal Project	294500.00	154400.00
To Child Line Project	720670.00	1424521.00	By Culp Centre for Unfolding Learning Potentials	0.00	30000.00
To Consultancy Fees	0.00	11000.00	By Donation Received	2245000.00	2264002.00
To Contingency Exp.	7000.00	1730.00	By FDR Interest	141881.00	94514.00
To Education Survey Exp.	0.00	10500.00	By Fees Received (College)	522000.00	1070000.00
To ESIC & PF Return Filing Fees	24000.00	24000.00	By Fees Received (School)	3440450.00	2740990.00
To Health and Education Pro. for Rural Dev (Flora)	0.00	2160.00	By Income From ERTIGA Vehicle	104592.00	139180.00
To Health and Education Pro. for Rural Dev.- (Aditya)	1795868.00	1522000.00	By Income From Kitchen Service	18250.00	28795.00
To Health and Education Pro. for Rural Dev. - (Beta)	5085478.00	3899970.00	By Income From Resources Center	155000.00	92510.00
To Health and Education Pro for Rural Dev-(Isthmus)	0.00	1233332.00	By Membership Fees	22000.00	22000.00
To Health Centre (Exp)	353753.00	311140.00	By Other Income	1050556.00	1108839.00
To Health Counselling & Medical Camps- (Aditya)	0.00	2252411.00	By RTE Fees Received	214768.00	149056.00
To Interest on Loan	220097.00	259877.00	By Income From Projecter Hire	7000.00	0.00
To Jawab Dehi Yatra	0.00	28320.00			
To Membership Fees	0.00	6000.00	By Grant-in-aid Received		
To Misc. Exp.	150.00	2400.00	Isthmus Industries Private Limited	0.00	1233332.00
To Mission Gaurav-Migrant Support Programme	0.00	70.80	Aditya Flour Mills Private Limited	1795868.00	3774411.00
To News Paper Exp.	2500.00	3410.00	Beta Edibles Processing Private Limited	5085478.00	3899970.00
To Office Rent	30000.00	60000.00	Childline India Foundation	0.00	44626.80
To PAP, Women & QCMP Awareness Programme	958190.00	1759364.00	CMF	0.00	120000.00
To Pretesting of Survey Tool (PCCPL)	0.00	90000.00	EMPOWER	0.00	1584600.00
To Printing & Stationery Exp.	0.00	344.00	Gram Vikas Navyuwak Mandal Lapodiya	0.00	14160.00
To She Leads Change Fund	698757.17	885842.83	Population Council Counselling Pvt. Ltd.	0.00	98186.00
To Staff Refreshment Exp.	69175.00	65420.00	Pratham Education Foundation	0.00	47000.00
To Survey Exp.	0.00	65000.00	RMSI Private Limited	0.00	9177126.00
To Sustainable Agriculture Project	0.00	9177126.00	Ujalaa Milk Producer Company Ltd.	1276000.00	2140600.00
To Travelling Exp.	19304.00	1559.00	UNICEF	3792946.00	3792000.00
To Vehicle Fuel & Maintenance Exp.	520643.00	392324.43	Nehru Yuva Kendra - Tonk	20000.00	0.00
To MSSK - Niwai Project	245026.00	0.00	Sahayak Nideshak Mahila Adhikarita Vibha	250000.00	0.00
To Salary & Allowance Exp.	1817753.00	0.00	Womenserve	2600150.00	0.00
To Advertisement Exp	77000.00	0.00	Public Health Insitute -USA	1662753.00	0.00


Secretary

Shiv Shiksha Samiti
Ranoli, Tonk (Raj.)


Treasurer

Shiv Shiksha Samiti
Ranoli, Tonk (Raj.)



To Computer & Printer Maintenance Exp.	6290.00	0.00			
To Repairs & Maintenance Exp.	34700.00	0.00	By <u>Grant-aid Receivable</u>		
To Gardher Maintenance Exp.	12000.00	0.00	UNICEF	0.00	173765.00
To Other Interest	5492.00	0.00	Childline India Foundation- Mumbai	720670.00	1379894.20
To Kitchen Material Exp.	9635.00	0.00	By <u>Add: Unutilised Grant (Opening)</u>	0.00	
To Website Exp.	10000.00	10000.00	CASA, Udaipur (G.S.)	27.00	27.00
To Wheat Seed Freight Exp. A/c	0.00	26603.00	CASA, Udaipur (RDP IV)	5.00	5.00
To Yuwaah Pahal Project	4080367.00	5099335.00	GVNML	663.42	663.42
To Strengthening of Women & Girls Fedration	1581754.58	0.00	Flora and Funna Housing & Lend Development Pvt. Ltd.	0.00	25960.00
To Girls Led Advocacy for Increased to Education	393078.94	0.00	UNICEF - Jaipur	0.00	777170.00
To Girls to Complete Secondary Edu. Project	682737.26	0.00	EMPOWER	698757.17	
To Grant in aid not Receivable	9534.20	0.00	By <u>Less: Unutilised Grant (Closing)</u>		
To PF ESI Exp.	336687.00	0.00	CASA, Udaipur (G.S.)	-27.00	-27.00
To School Expenses:	3285205.27	3819979.82	CASA, Udaipur (RDP IV)	-5.00	-5.00
To Shiv Collage of Progressive Education	1197100.10	1831150.50	GVNML	-663.42	-663.42
To Solar Exp.	0.00	216050.00	EMPOWER	0.00	-698757.17
To Office Maintenance Exp.	73345.00	243385.00	Womenserve	-201736.27	0.00
To Salary & Allowance Exp.		418000.00	Public Health Insitute -USA	-1292642.53	0.00
To Deprecation	459563.00	559612.00	UNICEF - Jaipur	-69579.00	0.00
To Surplus (Excess of Income Over Exp.)	113089.40	246748.23			
	24944245.37	35992851.23		24944245.37	35992851.23

Place: Jaipur
Dated: 28-Sep-2024

For Shiv Shiksha Samiti

UDIN:24076964BKHNQV4181
As per our audit report of even date.

For K L C & Associates
FRNo. 036055C
Chartered Accountants


Secretary



President


Treasurer
Shiv Shiksha Samiti
Ranoli, Tonk (Raj.)


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



Shiv Shiksha Samiti

Ranoli, Tonk, Rajasthan-332405

Receipts & Payments Accounts for the year ending 31st March, 2024

Receipts	Amount Current Financial Year	Amount Previous Financial Year	Payments	Amount Current Financial Year	Amount Previous Financial Year
To Opening Balance			By Administrative Charges	7891.00	1220.00
Cash-in Hand			By Awareness and Orientation of Women (CMF)	0.00	30017.70
F.C.R.A.	3590.42	5.42	By Bank Charges	411.45	927.92
Others	48797.50	92292.93	By Child Line Project	720670.00	1424521.00
Cash-at-Bank			By Consultancy Fees	0.00	11000.00
ARRB A/c No. 1453	0.00	888.34	By Contingency Exp.	7000.00	1730.00
ARRB A/c No. 2125	0.00	2601.79	By Education Survey Exp.	0.00	10500.00
BOB A/c No. 0812	932778.23	295788.76	By ESIC & PF Return Filing Fees	24000.00	24000.00
BOB A/c No. 4613	512912.49	249053.63	By Health and Education Pro. for Rural Dev (Flora)	0.00	2160.00
BOB A/c No. 4809	1985.92	9683.20	By Health and Education Pro. for Rural Dev.- (Aditya)	1795868.00	1522000.00
BOB A/c No. 4974	84597.83	336824.83	By Health and Education Pro. for Rural Dev. - (Beta)	5085478.00	3899970.00
BOB A/c No. 8984	33024.29	32111.10	By Health and Education Pro for Rural Dev-(Isthmus)	0.00	1233332.00
BRGB A/c No.2693	37688.33	12719.00	By Health Centre (Exp)	353753.00	311140.00
BRGB A/c No.3376	6777.76	3977.77	By Health Counselling & Medical Camps- (Aditya)	0.00	2252411.00
CBI A/c No. 5338	4519.65	3109.15	By Interest on Loan	220097.00	259877.00
CBI A/c No. 8604	86831.69	12405.19	By Jawab Dehi Yatra	0.00	28320.00
SBI 40046574430	81859.45	773.45	By Membership Fees	0.00	6000.00
The CCB A/c No.23888	9411.38	9090.38	By Misc. Exp.	150.00	2400.00
The CCB A/c No.5785	0.00	998.60	By Mission Gaurav-Migrant Support Programme	0.00	70.80
			By News Paper Exp.	2500.00	3410.00
To Bank Interest	52039.00	60021.40	By Office Maintenance Exp.	73345.00	131105.00
To Beneficiary Contribution of Health Centre	337545.00	454500.00	By Office Rent	30000.00	60000.00
To Beneficiary Contribution of Yuwaah Pahal Project	294500.00	154400.00	By PAP, Women & QCMP Awareness Programme	958190.00	1759364.00
To Culp Centre for Unfolding Learning Potentials	0.00	30000.00	By Pretesting of Survey Tool (PCCPL)	0.00	90000.00
To Donation Received	2245000.00	2264002.00	By Printing & Stationery Exp.	0.00	344.00
To FDR Interest	141881.00	94514.00	By School Expenses:	3285205.27	3195979.82
To Fees Received (College)	522000.00	1070000.00	By She Leads Change Fund	698757.17	885842.83
To Fees Received (School)	3440450.00	2740990.00	By Shiv Collage of Progressive Education	1197100.10	561150.50
To Income From ERTIGA Vehicle	104592.00	139180.00	By Solar Exp.	0.00	2170.00
To Income From Kitchen Service	18250.00	28795.00	By Staff Refreshment Exp.	69175.00	65420.00
To Income From Resources Center	155000.00	92510.00	By Survey Exp.	0.00	65000.00


Secretary


Shiv Shiksha Samiti
Ranoli, Tonk (Raj.)



Treasurer
Shiv Shiksha Samiti
Ranoli, Tonk (Raj.)



To Membership Fees	22000.00	22000.00	By Sustainable Agriculture Project	0.00	9177126.00
To Other Income	1050556.00	1108839.00	By Travelling Exp.	19304.00	1559.00
To RTE Fees Received	214768.00	149056.00	By Vehicle Fuel & Maintenance Exp.	520643.00	392324.43
To Income From Projector Hire	7000.00	0.00	By MSSK - Niwai Project	245026.00	0.00
			By Salary & Allowance Exp.	1817753.00	0.00
To Grant-in-aid Received			By Advertisement Exp	77000.00	0.00
Isthmus Industries Private Limited	0.00	1233332.00	By Computer & Printer Maintenance Exp.	6290.00	0.00
Aditya Flour Mills Private Limited	1795868.00	3774411.00	By Repairs & Maintenance Exp.	34700.00	0.00
Beta Edibles Processing Private Limited	5085478.00	3899970.00	By Gardner Maintenance Exp.	12000.00	0.00
Childline India Foundation	0.00	44626.80	By Other Interest	229.00	0.00
CMF	0.00	120000	By Kitchen Material Exp.	9635.00	0.00
EMPOWER	0.00	1584600	By Website Exp.	10000.00	10000.00
Gram Vikas Navyuwak Mandal Lapodiya	0.00	14160.00	By Wheat Seed Freight Exp. A/c	0.00	26603.00
Population Council Counsulting Pvt. Ltd.	0.00	98186.00	By Yuwaah Pahal Project	4080367.00	5099335.00
Pratham Education Foundation	0.00	47000.00	By Strengthening of Women & Girls Fedration	1581754.58	0.00
RMSI Private Limited	0.00	9177126	By Girls Led Advocacy for Increased to Education	393078.94	0.00
Ujalaa Milk Producer Company Ltd.	1276000.00	2140600	By Girls to Complete Secondary Edu. Project	682737.26	0.00
UNICEF	3792946.00	3792000.00	By R O System with Fitting	0.00	33220.00
Nehru Yuva Kendra - Tonk	20000.00	0.00	By Bus TATA LPS 709/42	0.00	250000.00
Sahayak Nideshak Mahila Adhikarita Vibha	250000.00	0.00	By ICICI Bank Loan	315207.00	283214.00
Womenserve	2600150.00	0.00	By AU Small Finance Bank	98019.00	84444.00
Public Health Insitute -USA	1662753.00	0.00	By Audit Fees Payable	50000.00	20000.00
			By Expenses Payable	1236539.00	4554788.00
To Grant-in-aid Receivable			By Security Salary	0.00	32100.00
			By FDR	907498.00	588925.00
Aditya Floor Mila Private Limited- Bokaro JH	0.00	486255.00	By TDS	139614.00	245408.00
BETA Adibles Processing Pvt. Ltd. Varanasi UP.	0.00	814552.00	By TDS Recoverable	311821.00	0
Childline India Foundation- Mumbai	1370360.00	997221.20	By PF ESI	0.00	298230.00
Isthmus Industries Private Limited- New Delhi	0.00	391634.00	By Furniture & Fixtures	65600.00	0.00
RMSI Pvt. Ltd	0.00	118500.00	By Invertor	28000.00	0.00
Ujalaa Milk Producer Company Ltd. - Kota	0.00	1174140.00	By Laptop	96840.00	0.00
UNICEF	173765.00	0.00	By PF Employee, S Contribution A/c	38457.00	0.00
To FDR Loan	299130.00	610000.00	By Cash-in-Hand		
To Shri Ram Finance	-175368.00	302851.00	F.C.R.A.	8200.42	3590.42
To TDS Receivable	0.00	168178.00	Others	112317.50	48797.50
To Unsecured Loans	0.00	322961.00			




Secretary
 Shiv Shiksha Samiti
 Ranoli, Tonk (Raj.)

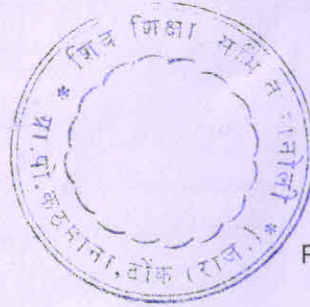

Treasurer
 Shiv Shiksha Samiti
 Ranoli, Tonk (Raj.)




			Cash-at-Bank		
			BOB A/c No. 0812	587882.81	932778.23
			BOB A/c No. 4613	153153.96	512912.49
			BOB A/c No. 4809	28912.31	1985.92
			BOB A/c No. 4974	153273.83	84597.83
			BOB A/c No. 8984	948.82	33024.29
			BRKGB A/c No.2693	364.33	37688.33
			BRKGB A/c No.3376	5334.96	6777.76
			CBI A/c No. 5338	1963.55	4519.65
			CBI A/c No. 8604	17647.69	86831.69
			SBI 40046574430	15750.45	81859.45
			The CCB A/c No.23888	9744.38	9411.38
			CBI A/c No. 4651	198239.16	0.00
		28601437.94	40783434.94	28601437.94	40783434.94

Place: Jaipur
Dated: 28-Sep-2024
For Shiv Shiksha Samiti


Secretary
Secretary
Shiv Shiksha Samiti
Ranoli, Tonk (Raj.)




President
Tresurer
Shiv Shiksha Samiti
Ranoli, Tonk (Raj.)

UDIN:24076964BKHNQV4181

As per our audit report of even date.

For K L C & Associates

FRNo. 036055C

Chartered Accountants

(K.L.Choudhary)

Prop.

M.No. 076964



Shiv Shiksha Samiti

Ranoli, Tonk Rajasthan

Following notes on Accounts part of the Balance Sheet for the year ending 31st March, 2024

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.


Secretary

Shiv Shiksha Samiti
Ranoli, Tonk (Raj.)





Treasurer
Shiv Shiksha Samiti
Ranoli, Tonk (Raj.)



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.
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.



Secretary

Shiv Shiksha Samiti
Ranoli, Tonk (Raj.)



Treasurer
Shiv Shiksha Samiti
Ranoli, Tonk (Raj.)



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 24076964BKHNQV4181

As per our audit report of even date.

For K L C & Associates

FRNo. 036055C

Chartered Accountants



(K.L.Choudhary)

Proprietor

M.No. 076964



For Shiv Shiksha Samiti

Place: Jaipur

Dated:28/09/2024



Secretary

Secretary
Shiv Shiksha Samiti
Ranoli, Tonk (Raj.)

President



Tresurer
Shiv Shiksha Samiti
Ranoli, Tonk(Raj.)

