



CA P. Shaila Kumar

B.Sc. (Hons.) F.C.A.

M.No. 053813

CHARTERED ACCOUNTANT

Market Square

Paralakhemundi - 761 200

Dist. Gajapati, Odisha

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AUDIT REPORT

I have audited the annexed **RECEIPTS AND PAYMENTS ACCOUNT, INCOME AND EXPENDITURE ACCOUNT AND BALANCE SHEET OF "JAN SHIKSHAN SANSTHAN", AT: NEAR BAJAJ SHOWROOM, PATHAPATNAM ROAD, PARALAKHEMUNDI, DIST-GAJAPATI, ODISHA-761200**, for the year ending on **31st March 2024** to express an opinion on these financial statements based on my audit.

I have conducted my audit in accordance with Auditing Standards generally accepted in India. I performed the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. I believe that my audit provides a reasonable basis for my opinion and report that:

I have obtained all the Information and explanations, which to the best of my knowledge and belief were necessary for the purpose of my Audit.

In my opinion proper books of account as required by law have been kept by the company, so far as appears from my examination in books.

The receipts and Payments account, is referred in this report are in agreement with the books of account.

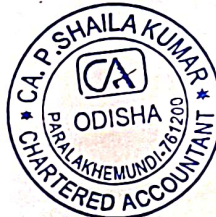
In my opinion the financial statements comply with the Accounting standards specified by the ICAI

In my opinion and to the best of my information and according to explanations given to me the accounts give a true and fair view.

- i) In the case of Receipts and payments of the state of affairs of the organization for the year ending **31st March 2024**.
- ii) In the case of Income and Expenditure of the state of affairs of the organization for the year ending **31st March 2024**
- iii) In the case of Balance Sheet of the state of affairs of the organization as at **31st March 2024**

PARLAKHEMUNDI

Date: 05.11.2024



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Unique Document Identification Number (UDIN) for this document is **25053813BMINYF7752**

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JAN SHIKSHAN SANSTHAN GAJAPATI

AT :- NEAR BAJAJ SHOWROOM, PATAPATNAM ROAD, PARLAKHEMUNDI, Dist :- GAJAPATI, ODISHA

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024

JANA SHIKSHAN SANSTHAN FOR SKILL DEVELOPMENT- M.S.D.E

Action Plan No.: AP/2023-24/OR/353/309 Financial Year: 2023-24

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024					
RECEIPTS	AMOUNT	SL.	PAYMENTS	PAYMENTS	AMOUNT
<u>To Opening Balance</u>		1	By. Revenue Expenditure " Honorarium to Resource Persons"		1,684,350.00
" Cash in Hand			Assistant Dress Maker	314,500.00	
" Cash at Bank			Helper Wire Man	40,000.00	
INDIAN BANK	2,388,512.80		Beauty Care Assistant	40,000.00	
Interest 2023-2024	66,111.00		Assistant Welder & Fabricator	40,000.00	
Grant in Aid	4,685,500.00		Helper- Electrical Technician	17,500.00	
For-MSDE			Assistant- Fruits and Vegetable Processing and Preservation	55,000.00	
(Ministry of Skill Development & Entrepreneurship) Govt. of India			Assistant Hand Embroider – (Phulkari / Chickankari / Kashmiri / Zari Zardozi / Kantha)	231,500.00	
(992647+1241085+14000 00+ 1051768)			Assistant Artisan- Bamboo Craft	30,000.00	
Recurring Grant for General Component			Assistant-Jute Craft Product Maker	104,000.00	
35,04,754.00			Assistant Computer Operator	366,600.00	
Recurring Grant for SC Component 7,77,792.00			Assistant - Plumbing and Sanitary Work	40,000.00	
Recurring Grant for SC Component 4,02,954.00			MSE Jaggery Producer	47,250.00	
			Driver cum courier Boy MES	40,000.00	
			Driving Assistant	130,500.00	
			Painting Helper	50,000.00	
			Rural Masson Helper	137,500.00	

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RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024

RECEIPTS	AMOUNT	SL.	PAYMENTS	PAYMENTS	AMOUNT
			By. Revenue Expenditure		
		2	" Cost of Teaching & Learning Materials"		139,180.00
			Assistant Dress Maker	10,990.00	
			Helper Wire Man	4,200.00	
			Beauty Care Assistant	4,000.00	
			Assistant Welder & Fabricator	3,991.00	
			Helper- Electrical Technician	1,880.00	
			Assistant- Fruits and Vegetable Processing and Preservation	6,500.00	
			Assistant Hand Embroider – (Phulkari / Chickankari /	2,700.00	
			Assistant Artisan- Bamboo Craft	1,577.00	
			Assistant-Jute Craft Product Maker	2,700.00	
			Assistant Computer Operator	38,500.00	
			Assistant - Plumbing and Sanitary Work	5,000.00	
			MSE Jaggery Producer	2,500.00	
			Driver cum courier Boy MES		
			Driving Assistant	7,410.00	
			Painting Helper	3,932.00	
			Rural Masson Helper	10,000.00	
			Banner Printing 36@300/=10800 SK Book Store	33,300.00	
		3	"Emoluments Expenses (Staff Salary)		
			Director	840,000.00	2,959,920.00
			PO	456,000.00	
			APO	384,000.00	
			Accountant	324,000.00	
			Clerk /Field operator	252,000.00	
			Clerk /Field operator	144,000.00	
			Computer Operator	216,000.00	
			Driver	132,000.00	
			Driver cum Office boy	211,920.00	

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RECEIPTS	AMOUNT	SL.	PAYMENTS	PAYMENTS	AMOUNT
		4	By Head od Expenditure under Admin (Office Operational Management		485,627.00
			House Rent	180,000.00	
			Electry Bill	-	
			Vehicle Fuel	138,308.00	
			Vehicle Repair	27,586.00	
			Vehicle Insurance	15,432.00	
			TA/DA Expenses	20,000.00	
			Telephone Charges	17,414.00	
			Stationary	20,270.00	
			Printing	10,000.00	
			Sanitary Expenses	10,000.00	
			Advertisement Charges	20,000.00	
			Audit Fees	20,000.00	
			Funiture/Equipment/Maintai	6,617.00	
		5	Programme/ Capacity Building		50,364.00
			Celebration of national Occasion		
			Staff capacity	50,364.00	
			Building, Training and IEC		
		6	Deposite of Interest money at Bharat Losh (FY 2021-22 & 2022-23)		39,152.00
			<u>By Closing Balance</u>		
			Cash in SBI Ac -42993573592		388,423.00
			" Cash in Indian Bank -Ac- 7069386675		1,393,107.80
TOTAL	7,140,123.80		TOTAL		7,140,123.80

PARLAKHEMUNDI

DATE: 1-11/2024



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Email: pshallakumar_ca@yahoo.co.in

JAN SHIKSHAN SANSTHAN GAJAPATI

AT :- NEAR BAJAJ SHOWROOM, PATAPATNAM ROAD, PARLAKHEMUNDI, Dist :- GAJAPATI, ODISHA
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024

JANA SHIKSHAN SANSTHAN FOR SKILL DEVELOPMENT- M.S.D.E

Action Plan No.: AP/2023-24/OR/353/309 Financial Year: 2023-24

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT
By. Revenue Expenditure			To Grant in Aid	
" Honorarium to Resource Persons		1,684,350.00	" From- MSDE (Ministry of Skill Development & Entrepreneurship) - Govt.of India (992647+1241085+1400000+1051768)	4,685,500.00
'Assistant Dress Maker	314,500.00			
'Beauty Care Assistant	40,000.00			
" Assistant Welder & Fabricator	40,000.00			
" Helper- Electrical Technician	17,500.00			
" Helper-Wireman	40,000.00			
" Assistant- Fruits and Vegetable Processing and Preservation	55,000.00		" Recurring Grant in aid for GENERAL Component - Rs.3,504,754.00/-	
" Assistant Hand Embroider -(Phulkari / Chickankari / Kashmiri / Zari Zardozi / Kantha)	231,500.00			
" Assistant Artisan- Bamboo Craft	30,000.00			
" Assistant-Jute Craft Product Maker	104,000.00		" Recurring Grant in aid for S.C Component - Rs.777,792.00/-	
"Assistant Computer Operator	366,600.00			
"Assistant - Plumbing and Sanitary Work	40,000.00		" Recurring Grant in aid for S.T Component - Rs 402,954.00/-	
"MES - Jaggery Producer	47,250.00			
"Driver cum Courier Boy (MES)	40,000.00			
"Driving Assistant	130,500.00			
"Painting Helper	50,000.00			
"Rural Mason- Helper	137,500.00			
By. Revenue Expenditure			Interest 2023-24	66,111.00
" Cost of Teaching & Learning Materials		139,180.00		
'Assistant Dress Maker	10,990.00			
'Beauty Care Assistant	4,000.00			
" Assistant Welder & Fabricator	3,991.00			
" Helper- Electrical Technician	1,880.00			
" Helper-Wireman	4,200.00			
" Assistant- Fruits and Vegetable Processing and Preservation	6,500.00			
" Assistant Hand Embroider -(Phulkari / Chickankari / Kashmiri / Zari Zardozi / Kantha)	2,700.00			
" Assistant Artisan- Bamboo Craft	1,577.00			
" Assistant-Jute Craft Product Maker	2,700.00			
"Assistant Computer Operator	38,500.00			

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EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT
Assistant - Plumbing and Sanitary Work	5,000.00			
MES - Jaggery Producer	2,500.00			
"Driver cum Courier Boy (MES)				
"Driving Assistant	7,410.00			
"Painting Helper	3,932.00			
"Rural Mason- Helper	10,000.00			
Banner Printing *36@300/-10800	33,300.00			
SK Book Store-33300				
" Emoluments Expenses (Staff Salary)		1,987,920.00		
Director	600,000.00			
PO	288,000.00			
APO	240,000.00			
Accountant	180,000.00			
Clerk /Field operator	144,000.00			
Clerk /Field operator	144,000.00			
Computer Operator	132,000.00			
Driver	132,000.00			
Office boy	127,920.00			
By. Office Administration Expenses		485,627.00		
Office Building Rent	180,000.00			
Building Repair				
Municipal Tax				
Vehicle Fuel	138,308.00			
Vehicle Repair	27,586.00			
Vehicle Insurance	15,432.00			
TA/DA Expenses	20,000.00			
Conveyance Charges				
Telephone Charges	17,414.00			
Stationery	20,270.00			
Printing	10,000.00			
Postage				
Sanitary Expenses	10,000.00			
Tax/Fee Charges				
Advertisement Charges	20,000.00			
Audit Fee	20,000.00			
Furniture/Equipments/Maintenance				
Miscellaneous	6,617.00			
To Payable Account (Detailed Annexure Attached)				
" Emoluments Expenses (Staff Salary)	12,000.00			
Computer Operator	12,000.00			

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EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT
Admin (Office Operational Management Cost) Rs 84373/-	84,373.00			
Building Repair	3000.00			
Vehicle Repair	16000.00			
Conveyance Charges	12000.00			
Sanitary Expenses	3000.00			
Tax/Fee Charges	708.00			
Furniture/Equipments/Maintenance	49665.00			
Programme Rs292050/-	292,050.00			
" Honorarium to Resource Persons				
'Assistant Dress Maker	88,500.00			
'Beauty Care Assistant	9,250.00			
" Assistant Hand Embroider -(Phulkari / Chickankari / Kashmiri / Zari Zardozi / Kantha)	78,500.00			
" Assistant-Jute Craft Product Maker	27,000.00			
"Assistant Computer Operator	25,000.00			
"MES - Jaggery Producer	18,750.00			
" Cost of Teaching & Learning Materials				
" Assistant Hand Embroider -(Phulkari / Chickankari / Kashmiri / Zari Zardozi / Kantha)	35,550.00			
"Assistant Computer Operator	9,500.00			
" Excess of Income over Expenditure		454,534.00		
TOTAL		4,751,611.00	TOTAL	4,751,611.00

PARLAKHEMUNDI

DATE: 11/11/2024



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JAN SHIKSHAN SANSTHAN GAJAPATI

AT :- NEAR BAJAJ SHOWROOM, PATAPATNAM ROAD, PARLAKHEMUNDI, Dist :- GAJAPATI, ODISHA

JANA SHIKSHAN SANSTHAN FOR SKILL DEVELOPMENT- M.S.D.E

(Ministry of Skill Development & Entrepreneurship) - Govt. of India

Action Plan No.: AP/2022-23/OR/353/309

BALANCE SHEET AS ON 31-03-2024

LIABILITIES	Rs....P.	Rs....P.	ASSETS	Rs....P.	Rs....P.
GENERAL FUND			FIXED ASSETS	-	-
As per last B/s	353,651.80				
Add:- Excess of Income over Expenditure	454,534.00	808,185.80			
CURRENT LIABILITIES			CURRENT ASSETS	-	-
Payable Account					
As per Last B/s	2,034,861.00				
Less during the year	1,061,516.00				
<u>Details</u>					
* Emoluments Expenses (Staff Salary) - Rs.9,72,000					
Programme/ Capacity Building Rs.50,364					
By Head of Expenditure under Admin (Office Operational Management Cost-interest money Payment to Bharat Khosh Rs.39,152					
Add during the year	-	973,345.00			
			By. Closing Balance		1,781,530.80
			Cash in SBI Ac-42993573592	388,423.00	
			" Cash in Indian Bank - Ac- 7069386675	1,393,107.80	
TOTAL		1,781,530.80	TOTAL		1,781,530.80

PARLAKHEMUNDI
DATE: 15/11/2024



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General Financial Rules 2017
Ministry of Finance
Department of Expenditure

Certified that I have satisfied myself that the conditions on which grants were sanctioned have been duly fulfilled/are being fulfilled and that I have exercised following checks to see that the money has been actually utilized for the purpose for which it was sanctioned:

(i) The main accounts and other subsidiary accounts and registers (including assets registers) are maintained as prescribed in the relevant Act/Rules/Standing instructions (mention the Act/Rules) and have been duly audited by designated auditors. The figures depicted above tally with the audited figures mentioned in financial statements/accounts.

(ii) There exist internal controls for safeguarding public funds/assets, watching outcomes and achievements of physical targets against the financial inputs, ensuring quality in asset creation etc. & the periodic evaluation of internal controls is exercised to ensure their effectiveness.

(iii) To the best of our knowledge and belief, no transactions have been entered that are in violation of relevant Act/Rules/standing instructions and scheme guidelines.

(iv) The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms and are not general in nature.

(v) The benefits were extended to the intended beneficiaries and only such areas/districts were covered where the scheme was intended to operate.

(vi) The expenditure on various components of the scheme was in the proportions authorized as per the scheme guidelines and terms and conditions of the grants-in-aid.

(vii) It has been ensured that the physical and financial performance under Support to **Jan Shikshan Sansthan (NGOs) for Skill Development**. (name of the scheme has been according to the requirements, as prescribed in the guidelines issued by Govt. of India and the performance/targets achieved statement for the year to which the utilization of the fund resulted in outcomes given at **Annexure - I** duly enclosed.

(viii) The utilization of the fund resulted in outcomes given at Annexure-II duly enclosed (to be formulated by the Ministry/Department concerned as per their requirements/specifications.)

(ix) Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries is enclosed at Annexure-II (to be formulated by the Ministry/Department concerned as per their requirements/specifications).

Date:-

Place: Gajapati

Director
Jan Shikshan Sansthan-Gajapati





UTILIZATION CERTIFICATE
FOR JAN SHIKSHAN SANSTHAN, GAJAPATI, ODISHA
UTILIZATION CERTIFICATE FOR THE YEAR 2023-24 in respect of
recurring/nonrecurring GRANTS-IN-AID

1. Name of the Scheme :Support to Jan Shikshan Sansthan (NGOs) for Skill Development
2. Whether recurring or nonrecurring grants : Recurring Grants
3. Grants position of the beginning of the Financial year
 - i) Cash in Hand/Bank Rs. Nil
 - ii) Unadjusted advances Rs. Nil
 - iii) Total Rs. Nil

4. Details of grants received, expenditure incurred and closing balances:

Unspent Balances of Grants received years 2023-24 (Rs.)	Interest Earned there on 2023-24 (Rs.)	Interest deposited back to the Government (Rs.)	Grant received during the year			Total available funds for the year 2023-24 (Rs.) (1+2-3+4)	Expenditure incurred for the year 2023-24 (Rs.)	Closing Balances for the year 2023-24 (Rs.) (5-6)
1	2	3	4			5	6	7
-	-	-	Sanction no. (i)	Date (ii)	Amount (iii)	4685500	4685500	00.00
			File No SCH-11/6/2023-JSS-Computer No 60948	30.06. 2023	992647			
			File No SCH-11/6/2023-JSS-Computer No 60948 (Ref Note \$38-Note \$37 on E-File	29.09. 2023	1241085			
			File No SCH-11/6/2023-JSS-Computer No 60948 (Ref Note \$64-Note \$66 on E-File	27.12.2023	1400000			
			File No SCH-11/6/2023-JSS- Part-I Computer No 65197 (Ref Note \$11-Note on E-File	11.03.2024	1051768			

Component wise utilization of grants:

Expenditure	Emoluments	Programme	Office Expenses	Total
Actual Expenditure	1999920.00	2115580.00	570000.00	4685500.00
Allowed Expenditure	1999920.00	2115580.00	570000.00	4685500.00

Details of Grant position of the end of the year

- (i) Cash in Hand/Bank : Rs. Nil
- (ii) Un adjusted Advances : Rs. Nil
(Interest to be Returned to Government)
- (iii) Total : Rs. Nil

JAN SHIKSHAN SANSTHAN, GAJAPATI, ODISHA

COMOPONENT WISE (GENERAL,SC,ST) BREAKUP OF EXPENDITURE INTO EMOULMENTS , PROGRAMME & OFFICE EXPENSES.

1.Details of grants received, expenditure incurred and closing balances:

Unspent Balances of Grants received years 2023-24 (Rs.)	Interest Earned there on 2023-24 (Rs.)	Interest deposited back to the Government (Rs.)	Grant received during the year			Total available funds for the year 2023-24 (Rs.) (1+2-3+4)	Expenditure incurred for the year 2023-24 (Rs.)	Closing Balances for the year 2023-24 (Rs.) (5-6)
1	2	3	4			5	6	7
			Sanction no. (i)	Date (ii)	Amount (iii)	4685500	4685500	00.00
			File No SCH-11/6/2023-JSS-Computer No 60948	30.06. 2023	992647			
			File No SCH-11/6/2023-JSS-Computer No 60948 (Ref Note \$38-Note \$37 on E-File	29.09. 2023	1241085			
			File No SCH-11/6/2023-JSS-Computer No 60948 (Ref Note \$64-Note \$66 on E-File	27.12.2023	1400000			
			File No SCH-11/6/2023-JSS- Part-I Computer No 65197 (Ref Note \$11-Note on E-File	11.03.2024	1051768			

2. Component wise utilization of grants:

Expenditure	Emoluments	Programme	Office Expenses	Total
Actual Expenditure	1999920.00	2115580.00	570000.00	4685500.00
Allowed Expenditure	1999920.00	2115580.00	570000.00	4685500.00

3. . Component wise Breakup Expenditure of Funds is as follows:-

Sl	Particulars	Category				Actual Expenditure(2023-2024)			
		General	SC	ST	Total	General	SC	ST	Total
		36.44%	0.90%	62.66%					
1	Emolument	728770.85	17,999.28	1253149.87	1999920.00	728770.85	17,999.28	1253149.87	1999920.00
2	Programme	770917.35	19,040.22	1325622.43	2115580.00	770917.35	19,040.22	1325622.43	2115580.00
3	Office	207708.00	5,130.00	357162.00	570000.00	207708.00	5,130.00	357162.00	570000.00
	Total	1707396.20	42,169.50	2935934.30	4685500.00	1707396.20	42,169.50	2935934.30	4685500.00

Certified that the above Expenditure Breakup into Emoluments ,Programme, OFFICE EXPENSES was as per the Utilization certificate in GFR 12-A and also maintained in cash/Bank Book

A.Jaganndha Raju
Chairman
Jan Shikshan Sansthan Gajapati


P.Jeevan Das
Director,
Jan Shikshan Sansthan Gajapati
Director
Jan Shikshan Sansthan-Gajapati