



CA P. Shaila Kumar

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

M.No.: 300 - 53813

CHARTERED ACCOUNTANT

Market Square

Paralakhemundi - 761 200

Dist. Gajapati, Odisha

06815 - 222510(O)

06815 - 224222(R)

Mob : 9437370641

e-mail: pshallakumar_ca@yahoo.co.in

pshallakumar.ca@gmail.com

AUDIT REPORT

I have audited the annexed "RECEIPTS AND PAYMENTS ACCOUNT, INCOME AND EXPENDITURE ACCOUNT AND BALANCE SHEET OF JAN SHIKSHAN SANSTHAN, GAJAPATI, Near Bajaj show room, Patapatnam Road, Parlakhemundi, District - Gajapati, Odisha for the period from **01.04.2022 to 31.03.2023** 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 book.

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 for the period ending 31.03.2023.
- ii) In the case of Income and Expenditure of the state of affairs for the period ending 31.03.2023.
- iii) In the case of Balance Sheet of the state of affairs of the organization as at 31.03.2023.

PARLAKHEMUNDI
DATE: 11/8/2023



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M. No: 53813

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UDIN: 23053813 BGW NRE 4849

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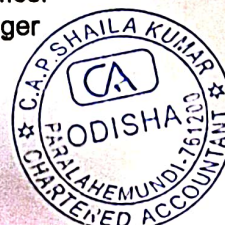
JAN SHIKSHAN SANSTHAN GAJAPATI

AT :- NEAR BAJAJ SHOWROOM, PATAPATNAM ROAD, PARLAKHEMUNDI, Dist :- GAJAPATI, ODISHA
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

JANA SHIKSHAN SANSTHAN FOR SKILL DEVELOPMENT- M.S.D.E
(Ministry of Skill Development & Entrepreneurship) - Govt. of India

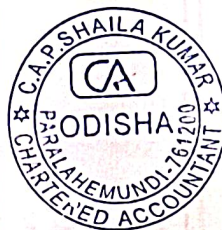
RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By. Revenue Expenditure	
" Cash in Hand	-	" Honorarium to Resource Persons	9,78,700.00
" Cash at Bank	2,10,539.78	" Assistant Dress Maker	3,97,500.00
To Grant in Aid		" Beauty Care Assistant	40,000.00
" From- MSDE (Ministry of Skill Development & Entrepreneurship) - Govt. of India	48,54,504.00	" Helper- Electrical Technician	17,500.00
(25,00,000+23,54,504)		" Assistant- Fruits and Vegetable Processing and Preservation	90,000.00
" Recurring Grant in aid for GENERAL Component - Rs.36,31,169.00		" Assistant Hand Embroider	1,03,750.00
" Recurring Grant in aid for S.C Component - Rs.8,05,848.00		" Assistant Artisan- Bamboo Craft	10,000.00
" Recurring Grant in aid for S.T Component - Rs.4,17,487.00		" Assistant-Jute Craft Product Maker	52,250.00
To Bank Interest	19,351.00	" Assistant Computer Operator	2,27,700.00
		" Assistant - Plumbing and Sanitary	40,000.00
		" Cost of Teaching & Learning Materials	2,52,041.00
		" Assistant Dress Maker	80,000.00
		" Helper- Two/ Three Wheeler Mechanic	12,000.00
		" Beauty Care Assistant	10,443.00
		" Assistant Welder & Fabricator	19,674.00
		" Helper- Electrical Technician	7,000.00
		" Assistant- Fruits and Vegetable Processing and Preservation	13,000.00
		" Assistant Hand Embroider	22,750.00
		" Assistant Artisan- Bamboo Craft	4,624.00
		" Assistant-Jute Craft Product Maker	20,000.00
		" Assistant Computer Operator	48,550.00
		" Assistant - Plumbing and Sanitary	14,000.00
		" Emoluments Expenses (Staff Salary)	9,72,000.00
		" Director	2,40,000.00
		" Programme Officer	1,68,000.00
		" Assit. Programme Officer	1,44,000.00
		" Accounts cum Manager	1,44,000.00

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RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
		" Computer Operator	84,000.00
		" Field Assit cum Office Clerk	1,08,000.00
		" Driver cum Attendent	84,000.00
		By. Office Administration Expenses	4,47,898.04
		" Office Rent	1,80,000.00
		" Electricity Charges	9,170.00
		" Stationary and Printing Charges	35,386.00
		" Telephone and Communication	5,809.00
		" Office Maintanance	13,326.00
		" 4 wheeler Servicing, maintanance and Insurance	30,850.04
		" Fuel for 4 Wheeler	1,20,000.00
		" Computer Maintanace Charges	11,001.00
		" Staff Travel	42,356.00
		" Expenditure during the year:- 2021-22	45,242.94
		" Cost of Teaching & Learning Materials:- 2021-22	
		" Pickle Making Technician	9,630.00
		" Traditional Snack and Savoury Maker	13,526.00
		By. Activities Expenses:-2021-22	
		" Workshop on Financial Inclusion	2,550.00
		" International Women,s Day	3,250.00
		By. Capacity Building Expenses:-2021-22	
		" Staff C.B. Training	16,286.94
		By. Closing Balance	23,88,512.80
		" Cash in Hand	-
		" Cash at Bank	23,88,512.80
TOTAL	50,84,394.78	TOTAL	50,84,394.78

PARLAKHEMUNDI
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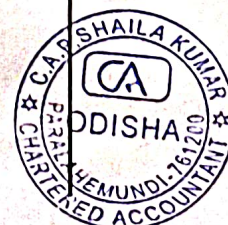
JAN SHIKSHAN SANSTHAN GAJAPATI

AT :- NEAR BAJAJ SHOWROOM, PATAPATNAM ROAD, PARLAKHEMUNDI, Dist :- GAJAPATI, ODISHA
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

JANA SHIKSHAN SANSTHAN FOR SKILL DEVELOPMENT- M.S.D.E
 (Ministry of Skill Development & Entrepreneurship) - Govt. of India

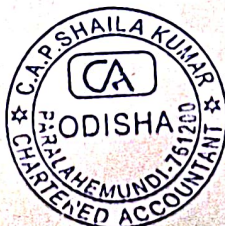
EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT
<u>By. Revenue Expenditure</u>			To Grant in Aid	
			" From- MSDE (Ministry of Skill Development & Entrepreneurship) - Govt.of India (25,00,000+23,54,504)	48,54,504.00
" Honorarium to Resource Persons		9,78,700.00	" Recurring Grant in aid for GENERAL Component - Rs.36,31,169.00	
" Assistant Dress Maker	3,97,500.00		" Recurring Grant in aid for S.C Component - Rs.8,05,848.00	
" Beauty Care Assistant	40,000.00		" Recurring Grant in aid for S.T Component - Rs.4,17,487.00	
" Helper- Electrical Technician	17,500.00		To Bank Interest	19,351.00
" Assistant- Fruits and Vegetable Processing and Preservation	90,000.00			
" Assistant Hand Embroider	1,03,750.00			
" Assistant Artisan- Bamboo Craft	10,000.00			
" Assistant-Jute Craft Product Maker	52,250.00			
" Assistant Computer Operator	2,27,700.00			
" Assistant - Plumbing and Sanitary Work	40,000.00			
" Cost of Teaching & Learning Materials		2,52,041.00		
" Assistant Dress Maker	80,000.00			
" Helper- Two/ Three Wheeler Mechanic	12,000.00			
" Beauty Care Assistant	10,443.00			
" Assistant Welder & Fabricator	19,674.00			
" Helper- Electrical Technician	7,000.00			
" Assistant- Fruits and Vegetable Processing and Preservation	13,000.00			
" Assistant Hand Embroider	22,750.00			

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EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT
" Assistant Artisan- Bamboo Craft	4,624.00			
" Assistant-Jute Craft Product Maker	20,000.00			
" Assistant Computer Operator	48,550.00			
" Assistant - Plumbing and Sanitary Work	14,000.00			
" Emoluments Expenses (Staff Salary)		9,72,000.00		
" Director	2,40,000.00			
" Programme Officer	1,68,000.00			
" Assit.Programme Officer	1,44,000.00			
" Accounts cum Manager	1,44,000.00			
" Computer Operator	84,000.00			
" Field Assit cum Office Clerk	1,08,000.00			
" Driver cum Attendent	84,000.00			
By. Office Administration Expenses		4,47,898.04		
" Office Rent	1,80,000.00			
" Electricity Charges	9,170.00			
" Stationary and Printing Charges	35,386.00			
" Telephone and Communication	5,809.00			
" Office Maintanance	13,326.00			
" 4 wheeler Servicing, maintainance and Insurance	30,850.04			
" Fuel for 4 Wheeler	1,20,000.00			
" Computer Maintanace Charges	11,001.00			
" Staff Travel	42,356.00			
To Payable Account (Detailed Annexure Attached)		20,34,861.00		
" Honorarium to Resource Persons	7,11,300.00			
" Cost of Teaching & Learning Materials	49,459.00			
" Emoluments Expenses (Staff Salary)	9,72,000.00			
" Office Administration Expenses	1,52,102.00			
" Activities and Capacity Building Expenses	1,50,000.00			
" Excess of Income over Expenditure		1,88,354.96		
TOTAL		48,73,855.00	TOTAL	48,73,855.00

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DATE: 11/8/2023



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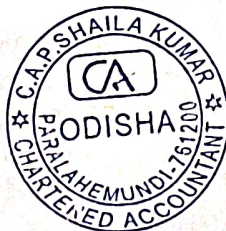
JAN SHIKSHAN SANSTHAN GAJAPATI

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

BALANCE SHEET AS ON 31-03-2023

LIABILITIES	Rs....P.	Rs....P.	ASSETS	Rs....P.	Rs....P.
GENERAL FUND			FIXED ASSETS	-	-
As per last B/s	1,65,296.84				
Add:- Excess of Income over Expenditure	1,88,354.96	3,53,651.80			
CURRENT LIABILITIES			CURRENT ASSETS		
To Payable Account					
As per Last B/s	45,242.94				
Less during the year	45,242.94				
Add during the year	20,34,861.00	20,34,861.00			
<u>Details</u>					
" Honorarium to Resource Persons	7,11,300.00				
" Cost of Teaching & Learning Materials	49,459.00				
" Emoluments Expenses (Staff Salary)	9,72,000.00		By. Closing Balance		23,88,512.80
" Office Administration Expenses	1,52,102.00		" Cash in Hand	-	
" Activities and Capacity Building Expenses	1,50,000.00		" Cash at Bank	23,88,512.80	
TOTAL		23,88,512.80	TOTAL		23,88,512.80

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

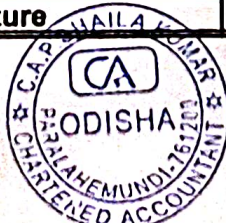
JANA SHIKSHAN SANSTHAN FOR SKILL DEVELOPMENT- M.S.D.E

Component wise Payable Account-2022-23

Period :- 01-04-2022 TO 31-03-2023

SL	PARTICULARS	AMOUNT	TOTAL
A.	<u>By. Honorarium to Resource Persons</u>		7,11,300.00
1	" Assistant Dress Maker	2,500.00	
2	"Helper- Two/ Three Wheeler Mechanic	60,000.00	
3	" Beauty Care Assistant	60,000.00	
4	" Assistant Welder & Fabricator	1,00,000.00	
5	" Helper- Electrical Technician	22,500.00	
6	" Assistant- Fruits and Vegetable Processing and Preservation	60,000.00	
7	" Assistant Hand Embroider	96,250.00	
8	" Assistant Artisan- Bamboo Craft	90,000.00	
9	" Assistant-Jute Craft Product Maker	47,750.00	
10	" Assistant Computer Operator	1,32,300.00	
11	" Assistant - Plumbing and Sanitary Work	40,000.00	
B.	<u>By. Cost of Teaching & Learning Materials</u>		49,459.00
1	" Beauty Care Assistant	9,557.00	
2	" Assistant Welder & Fabricator	326.00	
3	" Assistant- Fruits and Vegetable Processing and Preservation	17,000.00	
4	" Assistant Hand Embroider	8,250.00	
5	" Assistant Artisan- Bamboo Craft	12,876.00	
6	" Assistant Computer Operator	1,450.00	
C.	<u>By. Emoluments Expenses (Staff Salary)</u>		9,72,000.00
1	" Director	2,40,000.00	
2	" Programme Officer	1,68,000.00	
3	" Assit. Programme Officer	1,44,000.00	
4	" Accounts cum Manager	1,44,000.00	
5	" Computer Operator	1,32,000.00	
6	" Field Assit cum Office Clerk	60,000.00	
7	" Driver cum Attendent	84,000.00	
D.	<u>By. Office Administration Expenses</u>		1,52,102.00
1	" Electricity Charges	18,830.00	
2	" Stationary and Printing Charges	614.00	
3	" Telephone and Communication	14,191.00	
4	" Office Maintanance	22,674.00	
5	" 4 wheeler Servicing, maintanance and Insurance	29,150.00	
6	" Computer Maintanace Charges	21,999.00	
7	" Staff Travel	29,644.00	
	" Audit Fees	15,000.00	
E.	<u>By. Activities and Capacity Building Expenses</u>		1,50,000.00
1	" Celebration of national Occasion	36,000.00	
2	" Staff capacity Building, Training and IEC	40,000.00	
3	" Quarterly BOM meeting	20,000.00	
4	" Monthly Staff Meeting	24,000.00	
5	" Capacity Building of trainers	10,000.00	
6	" Organize the Job fair	20,000.00	
	Grand Total Expenditure	20,34,861.00	20,34,861.00

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Director
Jan Shikshan Sansthan Gajapati

JAN SHIKSHAN SANSTHAN, GAJAPATI, ODISHA

**COMPONENT WISE(GENERAL,SC,ST) BREAKUP OF EXPENDITURE INTO
EMOULMENTS, PROGRAMME & OFFICE EXPENSES:- 2022-23**

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

Unspent Balances of the year 2022-23 (Rs.)	Interest earned during 2022-23 (Rs.)	Interest deposited back to the Government (Rs.)	Grant received during the year 2022-23			Total Available Funds for the year 2022-23 (Rs.) (1+2-3+4)	Allowed Expenditure for the year 2022-23 (Rs.)	Closing Balances for the year 2022-23 (Rs.) (5-6)
1	2	3	4			5	6	7
1,65,296.84	19,351.00	-	F.No-SD- 17/169/2022- JSS(MSDE), Govt.of India	30 th , August- 2022	25,00,000.00	50,39,151.84	46,85,500.04	3,53,651.80
			F.No-SD- 17/169/2022- JSS(MSDE), Govt.of India	08 th , February- 2023	23,54,504.00			
Total					48,54,504.00			

2.Component wise utilization of grants:

Expenditure	Emoluments	Programme	Office Expenses	Total
	Paid	Paid	Paid	Paid
Actual Expenditure	19,44,000.00	21,41,500.00	6,00,000.04	46,85,500.04
Allowed Expenditure	20,00,000.00	24,00,000.00	6,00,000.00	50,00,000.00

3.Component wise Breakup of Expenditure of funds is as follows:

Sl	Particulars	Category				Actual Expenditure(2022-23)			
		General (36.44%)	SC (0.90)	ST (62.66)	Total	General	SC	ST	Total
1	Emolument	7,28,800.00	18,000.00	12,53,200.00	20,00,000.00	7,08,394.00	17,496.00	12,18,110.00	19,44,000.00
2	Programme	8,74,560.00	21,600.00	15,03,840.00	24,00,000.00	7,80,363.00	19,273.00	13,41,864.00	21,41,500.00
3	Office	2,18,640.00	5,400.00	3,75,960.00	6,00,000.00	2,18,640.00	5,400.00	3,75,960.04	6,00,000.04
	Total	18,22,000.00	45,000.00	31,33,000.00	50,00,000.00	17,07,397.00	42,169.00	29,35,934.04	46,85,500.04

Certified that the above Expenditure Breakup into Emolument, Programme and Office Expenditure was as per the Utilization Certificate in GFR 12-A and also maintained in Cash/Bank Book.

A. Jagannatha Raju

CHAIRMAN
JAN SHIKSHAN SANSTHAN
GAJAPATI

Chairman
Jan Shikshan Sansthan-Gajapati

C.A.P. Shaila Kumar

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P. Jeevan Das

DIRECTOR **P. Jeevan Das**
JAN SHIKSHAN SANSTHAN
GAJAPATI **Jan Shikshan Sansthan**
Gajapati



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 :28-08-2023

Place :Gajapati

A Jagannadha Raju

Signature
Mr. A.Jagannadha Raju
Chairman of the JSS

Chairman
Jan Shikshan Sansthan-Gajapati

P. Jeevan Das

Signature
P.Jeevan Das
Director of JSS
Director
Jan Shikshan Sansthan
Gajapati



GFR 12 – A
[(See Rule 238 (1))]
UTILIZATION CERTIFICATE
FOR JAN SHIKSHAN SANSTHAN, GAJAPATI, ODISHA
UTILIZATION CERTIFICATE FOR THE YEAR 2022-2023 in respect of
recurring/non-recurring GRANT-IN-AID

1. Name of the Scheme: Support to Jan Shikshan Sanssthan(NGOs) for Skill Development.
2. Whether recurring or non-recurring grants: Recurring grants
3. Grants position at the beginning of the Financial Year
 - (i) Cash in Hand/Bank :Rs. 1,65,296.84
 - (ii) Unadjusted advances :Rs. Nil
 - (iii) Total :Rs. Nil
4. Details of grants received, expenditure incurred and closing balances:

Unspent Balances of the year 2022-23 (Rs.)	Interest earned during 2022-23 (Rs.)	Interest deposited back to the Government (Rs.)	Grant received during the year 2022-23			Total Available Funds for the year 2022-23 (Rs.) (1+2-3+4)	Allowed Expenditure for the year 2022-23 (Rs.)	Closing Balances for the period 2022-23 (Rs.) (5-6)
1	2	3	4			5	6	7
1,65,296.84	19,351.00	-	F.No-SD-17/169/2022-JSS(MSDE), Govt.of India	30 th , August-2022	25,00,000.00	50,39,151.84	46,85,500.04	3,53,651.80
			F.No-SD-17/169/2022-JSS(MSDE), Govt.of India	08 th , February-2023	23,54,504.00			
			Total		48,54,504.00			

Component wise utilization of grants:

Expenditure	Emoluments	Programme	Office Expenses	Total
	Paid	Paid	Paid	Paid
Actual Expenditure	19,44,000.00	21,41,500.00	6,00,000.04	46,85,500.04
Allowed Expenditure	20,00,000.00	24,00,000.00	6,00,000.00	50,00,000.00

Details of grants position at the end of the year

- (i) Cash in Hand/Bank : Rs. 3,53,651.80
- (ii) Unadjusted Advances(Interest To be returned to Government) : Rs. Nil
- (iii) Total : Rs. Nil