

# G.P.GUPTA & CO.

## CHARTERED ACCOUNTANTS

IIInd Floor, SAS House, 6-B, Sapru Marg, Lucknow-226001. Phones-3012028, 4002432  
Fax- 0522-3012840, e-mail-prakashgp2004@gmail.com, cagpgupta1989@gmail.com

### AUDITOR'S REPORT

UPIN-19073778 PAAHATS5569

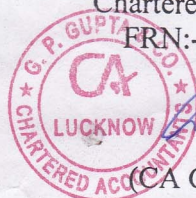
I have examined the annexed Balance Sheet of SAHJANI SHIKSHA KENDRA, Mahroni, Lalitpur, as on 31st March, 2019 (Registration No. 265/2013-14 Dt 10.07.2018) (PAN: ACLFS2613L) as at 31/03/2019 and the Income & Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said entity.

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office of the above named entity visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me subject to the comments given below:

In my opinion and to the best of my information, and according to information given to me the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named entity as at 31/03/2019 and
- (ii) in the case of the Income & Expenditure account, of the profit of its accounting year ending on 31/03/2019.

for G. P. GUPTA & CO.  
Chartered Accountants  
FRN:- 004998C



Place: Lucknow

Dated: 29/07/2019

(CA G.P. Gupta)  
Partner (M No 073778)



**SAHJANI SHIKSHA KENDRA**

Mahroni, Lalitpur (UP)

(Registration No. 265/2013-14 Dt 10.07.2018)

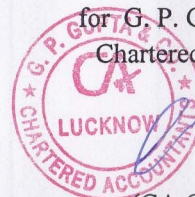
**BALANCE SHEET AS ON 31ST MARCH 2019**

Liabilities	Amount (Rs)	Amount (Rs)	Assets	Amount (Rs)	Amount (Rs)
<b>Corpus Fund</b>			Fixed Assets		
Opening Balance as on 01.04.2018		504,800.00	As per Schedule A ( Net of Depreciation)		142,931.00
<b>Surplus Fund</b>			<b>Current Assets</b>		
Opening Balance as on 01.04.2018	752,575.36		Cash in Hand	2,133.00	
Add: Excess of Income over Expenditure for the Yr	103,871.20	856,446.56	Balance with PNB A/c No 9334	16,649.72	
<b>Fixed Asset Fund</b>			Balance with PNB A/c no 840	110,160.24	128,942.96
( as per contra to the extent of Fixed Assets net of Depreciation)		142,931.00	Fixed Deposit with PNB TDS AY 2017-18,18-19 & 19-20		1,095,358.00 16,510.00
<b>Unspent Grant of Nirantar Trust, New Delhi</b>			<b>Excess Spent Grant of Nirantar Trust, New Delhi, Receivable (as per Contra)</b>		120,435.60
Opening Balance as on 01.04.2018	1,389,327.40				
Add: Received during the Year	7,736,000.00				
Interest earned during the year	26,039.00				
Less - Expenditure during the year	9,271,802.00				
Balance Unspent as on 31.03.2019	-120,435.60				
<b>Total</b>		<b>1,504,177.56</b>	<b>Total</b>		<b>1,504,177.56</b>

In terms of our separate report of even date

for G. P. GUPTA &amp; CO.

Chartered Accountants



(CA G.P. Gupta)

Partner ( MN 073778)

for Sahjani Shiksha Kendra

  
President


  
Secretary


  
Treasurer

Place : Lucknow

Date : 29/07/19



**SAHJANI SHIKSHA KENDRA**

Mahroni, Lalitpur (UP)

(Registration No. 265/2013-14 Dt 10.07.2018)

**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31ST MARCH 2019**

EXPENDITURE	Amount (Rs)	INCOME	Amount (Rs)
To Misc Expenses & Bank Charges	70.80	By Membership Fees	5,500.00
To Meeting Expenses	12,128.00	By Donation / Other Receipts	55,100.00
To Staff Benefit Expenses	3,295.00	By Interest Received on General Fund A/c	3,808.00
To Project Exp under Grant from Nirantar Trust	9,271,802.00	By Interest Accured on Fixed Deposit	54,957.00
To Excess of Income Over Expenditure tfrd to Surplus Fund	103,871.20	By Grant Recd from Nirantar Trust for Project Expenses ( to the extent of Grant utilised )	9,271,802.00
<b>Total</b>	<b>9,391,167.00</b>	<b>Total</b>	<b>9,391,167.00</b>

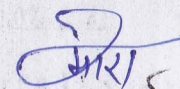
In terms of our separate report of even date  
for G. P. GUPTA & CO.  
Chartered Accountants

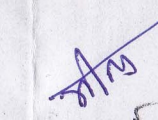
for Sahjani Shiksha Kendra

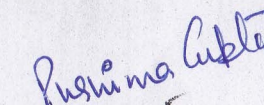
Place : Lucknow  
Date : 28/07/19



(CA G.P.Gupta)  
Partner ( MN 073778)

  
President

  
Secretary

  
Treasurer



**SAHJANI SHIKSHA KENDRA**

Mahroni, Lalitpur (UP)

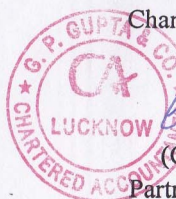
(Registration No. 265/2013-14 Dt 10.07.2018)

**RECEIPTS & PAYMENTS STATEMENT FOR THE YEAR ENDED 31ST MARCH 2019**

Receipts	Amount(Rs)	Amount(Rs)	Payments	Amount(Rs)	Amount(Rs)
To Opening Balance as on 01.04.18			By Project Exp under Grant from Nirantar Trust		9,271,802.00
Cash in Hand	420.00				
Balance with PNB A/c No. 9334	1,486,048.72		By SSK Expenses		
Balance with PNB A/c No. 840	103,323.04	1,589,791.76	Misc Expenses & Bank Charges	70.80	
			Meeting Expenses	12,128.00	
To Grant Recd from Nirantar Trust for Project Exp		7,736,000.00	Staff Benfits	3,295.00	15,493.80
To Interest on Grant Funds		26,039.00	By TDS AY 2019-20		7,289.00
To SSK Receipts			By FD Interest Accured & accumulated		47,668.00
Membership Fees	5,500.00				
Donation / Other Receipts	55,100.00		By Closing Balance as on 31.03.19		
Interest Received on General Fund A/c	3,808.00		Cash in Hand	2,133.00	
Interest Accured on Fixed Deposit	54,957.00	119,365.00	Balance with PNB A/c No. 9334	16,649.72	
			Balance with PNB A/c No. 840	110,160.24	128,942.96
<b>Total</b>		<b>9,471,195.76</b>	<b>Total</b>		<b>9,471,195.76</b>

In terms of our separate report of even date  
for G. P. GUPTA & CO.

Chartered Accountants



(CA G.P Gupta)

Partner (MN 073778)

for Sahjani Shiksha Kendra

President

Secretary

Treasurer

Place: Lucknow

Date : 29/07/2019



# SAHJANI SHIKSHA KENDRA

Mahroni, Lalitpur (UP)

SCHEDULE -A

## FIXED ASSETS AS ON 31ST MARCH 2019

Name of Assets	Dep Rate	GROSS BLOCK				Depreciation			Value in Rs.	
		Op GB as on 01.04.18	Additions during the year		Total GB as on 31.03.19	Upto 31.03.18	Dep FY 18-19	Total upto 31.03.19	W.D.V. as on 31.03.18	W.D.V. as on 31.3.2019
			>182 days	<182 Days						
Furniture & Fitting	10%									
Furniture		69,300.00	2,714.00	0.00	72,014.00	5,476.00	6,654.00	12,130.00	63,824.00	59,884.00
Plant & Machinery	15%	69,300.00	2,714.00	0.00	72,014.00	5,476.00	6,654.00	12,130.00	63,824.00	59,884.00
Mobile		6,000.00	0.00	0.00	6,000.00	2,315.00	553.00	2,868.00	3,685.00	3,132.00
Invertor	15%	17,000.00	20,540.00	0.00	37,540.00	4,718.00	4,923.00	9,641.00	12,282.00	27,899.00
Camera	15%	9,500.00	0.00	0.00	9,500.00	1,425.00	1,211.00	2,636.00	8,075.00	6,864.00
Gas Stove	15%	0.00	0.00	4,620.00	4,620.00	0.00	347.00	347.00	8,075.00	4,273.00
P&M-Computer	40%	32,500.00	20,540.00	4,620.00	53,040.00	8,458.00	6,687.00	15,145.00	24,042.00	37,895.00
Computer Equipment		206,400.00	0.00	0.00	206,400.00	131,146.00	30,102.00	161,248.00	75,254.00	45,152.00
		206,400.00	0.00	0.00	206,400.00	131,146.00	30,102.00	161,248.00	75,254.00	45,152.00
Total		308,200.00	23,254.00	4,620.00	331,454.00	145,080.00	43,443.00	188,523.00	163,120.00	142,931.00

### Note:-

1. Fixed Assets purchased out of Project Fund , included in Project Expenditure.
2. Fixed Assets after Depreciation represented by Fixed Asset Fund as on 31.03.2019.
3. Depreciation rate on Computer block changed from 60% to 40% from yr 2018.

Signed for Identification  
for G. P. GUPTA & CO.  
Chartered Accountants

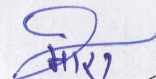


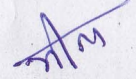
Place : Lucknow

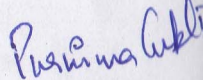
Dated : 29/07/19

(CA G.P.Gupta)  
Partner ( MN 073778)

for SAHJANI SHIKSHA KENDRA

  
President

  
Secretary

  
Treasurer



**SAHJANI SHIKSHA KENDRA**  
Mahroni, Lalitpur (UP)

**Bank Reconciliation Statement**

Punjab National Bank, SB A/c NO 9334, Mahroni as on 31st March 2019

SI	PARTICULARS	DR/CR	AMOUNT (Rs)	AMOUNT (Rs)
1	Balance as per Ledger as on 31st Mar 2019	DR		16,649.72
2	Add:- Cheque issued but not cleared till 31st March 2019			
	<b>Cheque No    Dated    Parties</b>			
	345444    30.03.2019    Ram Pat (Running Cost Madawara)		8,938.00	
	345445    30.03.2019    Sachin Kr. Jain (Travel For Sahjani)		2,600.00	
	345446    30.03.2019    Rohit Upadhyaya (Admin Cost)		2,000.00	
	345447    30.03.2019    Sushma (Office Exp.)		2,703.00	
	345448    30.03.2019    Rahul Jain (Office Exp.)		2,911.00	
	345450    30.03.2019    TDS Payable		29.00	19,181.00
3	Adjusted Balance as on 31st March 2019	Dr		35,830.72
4	Balance as per Bank Statement as on 31st March 2019	Cr		35,830.72

**Bank Reconciliation Statement**

Punjab National Bank, SB A/c NO 250840, Mahroni as on 31st March 2019

SI	PARTICULARS	DR/CR	AMOUNT (Rs)	AMOUNT (Rs)
A	Balance as per Ledger as on 31st Mar 2019	DR		110,160.24
	Add:- Cheque issued but not cleared till 31st March 2019			
	<b>Cheque No    Dated    Parties</b>			
	110223    30.03.2019    Rohit Upadhaya (EPF)		43,979.00	43,979.00
	Adjusted Balance as on 31st March 2019	Dr		154,139.24
	Balance as per Bank Statement as on 31st March 2019	Cr		154,139.24



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## SAHJANI SHIKSHA KENDRA

**Significant Accounting Policies, Notes on Accounts and Auditors Observations  
Annexed here to and forming part of our Report on the Annual Financial Statements  
for the year ended 31st March, 2019**

### **1. SIGNIFICANT ACCOUNTING POLICIES**

#### **(i) Accounting Convention**

The financial statements are prepared on the basis cash method of accounting. There has been no change in the method of accounting employed during the year under review from immediately preceding financial year.

#### **(ii) Fixed Assets**

Fixed Assets are stated at written down value i.e Cost less Depreciation. Cost of asset has been taken as cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition. Deprecation has been calculated as per rate provided in Income Tax Act 1961.

Since, all assets has been purchased out of funds received from Project Fund received from Nirantar Trust, New Delhi, therefore, Value of Fixed Assets as calculated above has been shown in Balance Sheet by creating equivalent amount of Asset Fund. No Depreciation has been provided for in Income & Expenditure Account.

### **2. NOTES ON ACCOUNTS AND AUDITORS OBSERVATIONS**

- (i) In our opinion, the Balance Sheet, Income & Expenditure Account and Receipt and Payment Account dealt with by this report comply with the accounting standards and in conformity with the accounting principles generally accepted in India.
- (ii) The society has maintained the assumption of "Going Concern" at the time of preparation of accounts.
- (iii) Total Interest accrue on FDR No. 001 with PNB Bank is Rs. 65,597/- (Net of TDS) in FY 2018-19, but due to pre maturity of FDR dt 09.04.2019, Interest Rs. 17,929/- is adjusted from accrual interest FY 2018-19. Hence, Net interest Rs. 47,668/- recorded in Book, due to Subsequent event after balance Sheet date.
- (iv) Salary for Month of February & March 2019 for FY 2018-19 is paid in the Month of April, 2019. However, Employee & Employer's PF Contribution is recorded, booked & paid in respective months.
- (v) Bank Reconciliation Statement with Punjab National Bank, Mahroni Branch, Distt Lalitpur, SB A/c 9334 & A/C 840 as on 31.03.2019 are annexed herewith and form part of Annual Accounts of the society.
- (vi) The Society has received Project Fund from Nirantar Trust, New Delhi for women empowerment and vocational Training which has been funded by Jamdeshji Tata Trust. Fund received during the Year, Utilized during the year has been shown in



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Receipt and Payment account. Unspent Fund at the end of the Year has been shown in the Balance Sheet as Unspent Fund. Amount to the extent utilized during the Year has been shown in Income & Expenditure Account. Since During FY 18-19, Total Grant received Rs. 77,36,000/- & Interest received Rs. 26,039/- out of Budget of Rs. 1,34,73,668/- and expense incurred Rs. 92,71,802/-. Hence, Rs. 15,09,763/- is utilized from unspent Grant Rs. 13,89,327/- and balance from trust Accumulated Fund.

- (vii) There is no any Contingent liability as per explanations and information given to us by the management of the society.
- (viii) Provision for Salary, Audit Fees, Honorarium, Rent, Electricity Expenses and other Expenses payable as on 31.03.2019 have not been provided during the year under review due to following Cash Basis Accounting.
- (ix) We were informed that the Fixed Assets including dead stock items have been physically verified by the Management during the year from the record kept by the Society. However, The Stock Register of Fixed Assets including dead stock items need to be prepared in order to match the Cost of Fixed Assets shown in the Balance Sheet as on 31.03.2019 and the Cost of Fixed Assets and Other Dead Stock items became unusable, if any, up to 31st March 2019 also requires to be identified & written off.
- (x) As per explanations and information given to us, there is no any Extra-Ordinary Item at all.

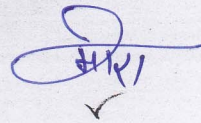
For G. P. GUPTA & CO.  
Chartered Accountants

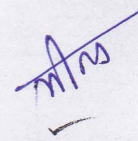


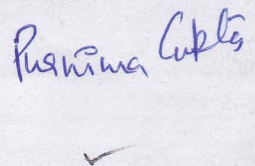
(CA G. P. Gupta )  
Partner (MNo 073778)

Place : Lucknow

Date : 29/07/19

  
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**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,  
ITR-4, ITR-5, ITR-6, ITR-7 filed and verified electronically]

Assessment Year

**2019-20**

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name			PAN	
	SAHJANI SIKSHA KENDRA			ACLFS2613L	
	Flat/Door/Block No	Name Of Premises/Building/Village			Form Number
	NEAR C O BANGLA				
	Road/Street/Post Office	Area/Locality			
	LALITPUR ROAD	MEHRONI			Status AOP/BOI
	Town/City/District	State	Pin/ZipCode	Filed u/s	
	LALITPUR	UTTAR PRADESH	284405	139(1)-On or before due date	
	Assessing Officer Details (Ward/Circle) WARD 2(3)(4), LALITPUR				
	e-filing Acknowledgement Number 183098740290919				

COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	0
	2	Total Deductions under Chapter-VI-A			2	0
	3	Total Income			3	0
	3a	Deemed Total Income under AMT/MAT			3a	0
	3b	Current Year loss, if any			3b	0
	4	Net tax payable			4	0
	5	Interest and Fee Payable			5	0
	6	Total tax, interest and Fee payable			6	0
	7	Taxes Paid	a Advance Tax	7a 0		
		b TDS	7b 7289			
	c TCS	7c 0				
	d Self Assessment Tax	7d 0				
	e Total Taxes Paid (7a+7b+7c +7d)	7e 7289				
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	7290	
10	Exempt Income	Agriculture	0	10	0	
		Others	0			

Income Tax Return submitted electronically on 29-09-2019 19:13:32 from IP address 110.227.120.110 and verified by  
MEENA having PAN CKEPM2867H on 03-01-2020 12:36:33 from IP address  
110.227.120.110 using Electronic Verification Code 6FIT1QWQ8I generated through Aadhaar OTP  
mode.

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**



Name : M/s SAHJANI SIKSHA KENDRA  
Address(O) : SAHJANI SIKSHA KENDRA, NEAR C O BANGLA, LALITPUR ROAD, MEHRONI, LALITPUR, UTTAR PRADESH-284405

Permanent Account No : ACLFS2613L Date of Incorporation : 10/07/2013  
Status : Association Of Persons (Trust) Resident Status Resident  
Previous year : 2018-2019 Assessment Year : 2019-2020  
Ward/Circle : ITO 6(4), LALITPUR/6 Return : ORIGINAL

### Computation of Total Income

Income Heads	Income Before Set off	Income After Set off
Income from House Property	0	0
Income From Business or Profession	0	0
Income from Capital Gains	0	0
Income from Other Sources	7881404	7881404
<b>Gross Total Income</b>		<b>7881404</b>
Exemption of 15% for Rs. Income Applied		0
		7881404
<b>Gross Total Income (after Exemption)</b>		<b>0</b>
<b>Less : Deduction under Chapter VIA</b>		<b>0</b>
<b>Total Income</b>		<b>0</b>
<b>Rounding off u/s 288A</b>		<b>0</b>
Income Taxable at Special Rate		0

### TAX CALCULATION

<b>Tax Payable</b>	0
Less : TDS/TCS	7289
<b>Assessed Tax</b>	<b>-7289</b>
<b>Amount Refundable</b>	<b>7290</b>
<b>Amount Refundable Rounded Off u/s 288 B</b>	<b>7290</b>

### COMPREHENSIVE DETAIL

<b>Income From Other Sources</b>	<b>7881404</b>
<b>Other Donations</b>	
Other Donations (Non Corpus)	7796600
Grant received from Nirantar Trust for Project	7736000
Other Donation	60600
Receipt from main and incidental objects	84804
Total Other Amount	7881404
<b>Total of Other Sources</b>	<b>7881404</b>
<b>Exemptions</b>	<b>7881404</b>
u/s 11(1) Income for Charitable or Religious purpose (General)	9287296
<b>Total</b>	<b>7881404</b>

### Tax Deducted/Collected at Source Details

Deductor/Employer's Name	TAN	Section	Head of	Amount Paid	TDS Amount
AY: 2019-2020	PAN: ACLFS2613L			SAHJANI SIKSHA KENDRA	



PUNJAB NATIONAL BANK(REGIONAL OFFICE),JHANSI	AGRP10542A	194A AI-Schedule AI	72886	7289
Total			72886	7289

### SAHJANI SIKSHA KENDRA

Client Code:XML\_155  
Assessment Year:2019-2020

Return Filing Due Date : 30/09/2019

Return Filing Section : 139(1)

Interest Calculated Upto : 23/09/2019

Details of Bank Accounts :

No of Bank Account :- 1

Sr.No.	IFS Code	Name & Branch	Account No.	Type
1	PUNB0078100	PUNJAB NATIONAL BANK-MEHRONI, BRANCH	0781000100250840	Saving

#### Schedule ER :

Amount applied to charitable or religious purposes in India during the previous year - Revenue Account				
A	Establishment and Administrative expenses			
1	Rents		1	
2	Repairs		2	
3	Compensation to employees		3	
4	Insurance		4	
5	Workmen and staff welfare expenses		5	
6	Entertainment and Hospitality		6	
7	Advertisement		7	
8	Professional / Consultancy fees / Fee for technical services		8	
9	Conveyance and Traveling expenses other than on foreign travel		9	
10	Remuneration to Trustee		10	
11	Rates and taxes, paid or payable to Government or any local body (excluding taxes on income)		11	
12	Interest		12	
13	Audit fee		13	
14	Depreciation and amortization cost of which is not already claimed as application in same or any other previous year		14	
15	Other expenses(Specify nature and amount)		15	
a	Bank Charges			
b	Meeting Exp			
c	Staff Benefit Exp			
d	Project Exp			
16	Total		16	
B	Ex penditure on objects of the trust / institution			
1	Donation		1	
	(i) Corpus			
	(ii) Other than Corpus			
2	Religious		2	

AY: 2019-2020

PAN: ACLFS2613L

SAHJANI SIKSHA KENDRA



3	Relief of poor	3	
4	Educational	4	
5	Yoga	5	
6	Medical relief	6	
7	Preservation of environmen	7	
8	Preservation of monuments etc.	8	
9	General public utility	9	
10	Total (B 1 to B9)	B10	
C	Disallowable expenditure (C1 + C2 + C3)	C	
1	Bad debts	1	
2	Provisions	2	
3	Any other disallowable expenditure	3	
D	Total Revenue expenditure incurred during the year (A16+B10+C))	D	
E	Source of fund to meet revenue expenditure	E	
1	Income derived from the property/income earned during previous year	1	
2	Income deemed as application in any preceding year under clause 2 of explanation 1 of section 11(1) (applicable only when exemption is claimed u/s 11 and 12)	2	
3	Income of earlier years up to 15% accumulated or set apart	3	
4	Borrowed Fund	4	
5	Any other (Please specify)	5	

Verified By : MEENA

AY: 2019-2020

PAN: ACLFS2613L

SAHJANI SIKSHA KENDRA