

ANNUAL ACCOUNTS

OF

SAHJANI SHIKSHA KENDRA

Reg No. 265/2013-14 dt 10.07.2018

Mahroni, Lalitpur (U.P.)

Financial Year 2021-22



G. P. GUPTA & CO.

Chartered Accountants

Second Floor, SAS House, 6-B, Sapru Marg, Lucknow-226001.

Mail : prakashgp2004@gmail.com., cagpgupta1989@gmail.com

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

I have examined the annexed Balance Sheet of SAHJANI SHIKSHA KENDRA, Mahroni, Lalitpur, as on 31st March, 2022 (Registration No. 265/2013-14 Dt 10.07.2018) (New PAN: ABDTS5128D) as at 31/03/2022 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, 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 31/03/2022 and
- (ii) in the case of the Income & Expenditure account, of the surplus of its accounting year ending on 31/03/2022.

Place: Lucknow
Dated: 07/06/2022

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


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

UDIN: 22073778AKLCGC6117

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, 2022

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 except accrued interest on FDR. However, due to closure of major project during the financial year, provision of Audit fees made.

(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 and Azim Premji Foundation, 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, However, Net Value after Depreciation has been shown in Fixed Assets and Fixed Assets Fund.

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) Balance with Punjab National Bank, Mahroni Branch, Distt Lalitpur, A/C 840 as on 31.03.2022 are subject to Reconciliation and part of Financial Statements.
- (iv) The Society has received Project Fund/ Grant from Azim Premji Foundation for Covid Vaccination Camp and other Persons. Fund received during the Year, Utilized during the year has been shown in Receipt and Payment account. Unspent Fund utilized at the end of the Year has been shown in the Balance Sheet. Amount to the extent utilized during the Year has been shown in Income & Expenditure Account.
- (v) There is no any Contingent liability as per explanations and information given to us by the management of the society.



- (vi) Provision for Audit Fees as on 31.03.2022 has been provided during the year under review.
- (vii) 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 31.03.2022 and the Cost of Fixed Assets and Other Dead Stock items became unusable, if any, up to 31st March 2022 also requires to be identified & written off.
- (viii) At time of Formation of Society, PAN issued by the Income Tax department – ACLFS2613L and accordingly, Old 12A was issued on this PAN and Income Tax Return upto AY 2021-22 was filed on this PAN only. Since fourth Digit of PAN was F- showing status of Partnership Firm, hence to correct this, new PAN was applied and allotted by Income Tax Department is ABDTS5128P. Now, as per New provisions of Income tax act on charitable societies, 12A & 80G was applied on this New PAN. Old PAN - ACLFS2613L is liable to surrendered.
- (ix) As per explanations and information given to us, there is no any Extra-Ordinary Item at all.

Place : Lucknow
Date : 07-06-2022

For G. P. GUPTA & CO.
Chartered Accountants



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

UDIN-22073778AKLCGC6117

SAHJANI SHIKSHA KENDRA

Mahroni, Lalitpur (UP)

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

BALANCE SHEET AS ON 31ST MARCH 2022

Liabilities	Amount (Rs)	Amount (Rs)	Assets	Amount (Rs)	Amount (Rs)
Corpus Fund			Fixed Assets (As per Schedule A)		
Opening Balance as on 01.04.2021		504,800.00	Opening Balance as on 01/04/2021	169,986.00	
Surplus Fund			Add: Purchase During FY 2021-22	43,000.00	
Opening Balance as on 01.04.2021	1,419,170.24		Less: Depreciation during FY 2021-22	47,131.00	
Less: Excess of Exp over Income for the Yr	775,500.53	643,669.71	Closing Balance as on 31/03/2022	165,855.00	165,855.00
Fixed Asset Fund			Investments		
Opening Balance as on 01/04/2021	169,986.00		FDR with PNB with Intt	1,024,044.00	
Add: Purchase During FY 2021-22	43,000.00		Add: Accrued Intt. On FDR	53,265.00	
Less: Depreciation during FY 2021-22	47,131.00		Less- TDS	5,327.00	1,071,982.00
Closing Balance as on 31/03/2022	165,855.00	165,855.00	Current Assets		
Unspent Grant of Ajim Premji Foundation			a) Cash & Bank Balance		
Grant Recd during the Year	2,665,000.00		Cash in Hand	2,126.00	
Less: Expenditure during the year	1,290,728.70		Balance with PNB A/c No. 840	1,478,970.01	1,481,096.01
Balance Unspent as on 31.03.2022	1,374,271.30	1,374,271.30	b) Sundry Advance		1,500.00
Current Liability & Provisions			c) TDS FY 2021-22		5,327.00
EPF Payable		1,764.00			
Audit Fees Payable		35,400.00			
Total		2,725,760.01	Total		2,725,760.01

In terms of our separate report of even date
for G. P. GUPTA & CO.
Chartered Accountants
FRN.004998C


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

UDIN: 22073778AKLCGC6117

for Sahjani Shiksha Kendra


President


Secretary


Treasurer

Place : Lucknow
Date : 07.06.2022

सहजानी शिक्षा केंद्र
महरोबी (ललितपुर) उ.प्र.

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 2022

EXPENDITURE	Amount (Rs)	INCOME	Amount (Rs)
To Exp under Grant from Azim Premji Foundation	1,290,728.70	By Grant Recd from Azim Premji Foundation for Vaccination (to the extent of Grant utilized)	1,290,728.70
To Exp under Grant from Azim Premji Foundation	1,000,000.00	By Grant Recd from Ajim Premji Foundation for Covid Relief	1,000,000.00
To Exp under Grant from Mariwala Health Foundation	150,000.00	By Grant Recd from Mariwala Health Foundation	150,000.00
To Exp under Grant from Vinod Kumar Saigal	250,000.00	By Grant Recd from Vinod Kumar Saigal for Girl Education Camp	250,000.00
To Excess Expenses of Nirantar Project	81,375.40	By Annual Membership Fees	1,900.00
To <u>SSK Society- Expenses</u>		By Donation & Subscription	31,416.00
Misc. Expenses & Bank Charges	72,185.13	By Interest Received on General Fund A/c	29,173.00
Meeting Expenses	2,842.00	By Interest Received on Fixed Deposit	53,265.00
Salary Expense	672,392.00	By Interest on IT Refund	140.00
Traveling Expenses	27,200.00	By Excess of Expenditure over Income tfrd to Surplus Fund	775,500.53
Audit Fees	35,400.00		
Total	3,582,123.23	Total	3,582,123.23

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

Chartered Accountants



(CA G.P.Gupta)

Partner (MN 073778)

UDIN: 22073778AKLCGC6117

for Sahjani Shiksha Kendra

President

Secretary

Treasurer
Place : Lucknow
Date : 07.06.2022

साहजानी शिक्षा केंद्र
महरोनी (ललितपुर) उ.प्र.

SAHJANI SHIKSHA KENDRA

Mahroni, Lalitpur (UP)

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

RECEIPTS & PAYMENTS STATEMENT FOR THE YEAR ENDED 31ST MARCH 2022

Receipts	Amount(Rs)	Amount(Rs)	Payments	Amount(Rs)	Amount(Rs)
To Opening Balance as on 01.04.21			By Exp under Grant from Azim Premji Foundation		1,290,728.70
Cash in Hand	53.00		By Exp under Grant from Azim Premji Foundation		1,000,000.00
Balance with PNB A/c No. 9334	81,375.80		By Exp under Grant from Mariwala Health Found		150,000.00
Balance with PNB A/c No. 840	770,772.04	852,200.84	By Exp under Grant from Vinod Kumar Sehgal		250,000.00
To Grant Recd from Azim Premji Foundation for Vaccination (to the extent of Grant utilized)		1,000,000.00	By SSK Society- Expenses		
To Grant Recd from Azim Premji Foundation for Covid Relief		2,665,000.00	Misc. Expenses & Bank Charges	72,185.13	
To Grant Recd from Vinod Kumar Sehgal for Girl Education Camp		250,000.00	Meeting Expenses	2,842.00	
To Mariwala Health Foundation		150,000.00	Salary Expense	672,392.00	
To SSK Society- Receipts			Traveling Expenses	27,200.00	
Annual Membership Fees	1,900.00		Audit Fees	35400.00	810,019.13
Donation Recd	31,416.00		By Sundry Advances		1,500.00
Interest Received on General Fund	29,173.00		By Audit Fees FY 20-21 Paid		35,400.00
Interest on IT Refund	140.00	62,629.00	By Accrued Interest on FDR		47,938.00
To Accrued Interest on FDR		53,265.00	By TDS FY 2021-22		5,327.00
To IT Refund For AY 21-22		1,750.00	By Closing Balance as on 31.03.22		
To Audit Fees Payable FY 21-22		35,400.00	Cash in Hand	2,126.00	
To EPF Payable		1,764.00	Balance with PNB A/c No. 840	1,478,970.01	1,481,096.01
Total		5,072,008.84	Total		5,072,008.84

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


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

UDIN: 22073778AKLCGC6117

for Sahjani Shiksha Kendra


President


Secretary


Treasurer

Place: Lucknow
Date : 07.06.2022

साहजानी शिक्षा केंद्र
महरोनी (ललितपुर) त.प्र.

SAHJANI SHIKSHA KENDRA
Mahroni, Lalitpur (UP)
(Registration No. 265/2013-14 Dt 10.07.2018)

RECEIPTS & PAYMENTS STATEMENT FOR THE YEAR ENDED 31ST MARCH 2022

Receipts	Amount(Rs)	Amount(Rs)	Payments	Amount(Rs)	Amount(Rs)
To Opening Balance as on 01.04.21			By Exp under Grant from Azim Premji Foundation		1,290,728.70
Cash in Hand	53.00		By Exp under Grant from Azim Premji Foundation		1,000,000.00
Balance with PNB A/c No. 9334	81,375.80		By Exp under Grant from Mariwala Health Found		150,000.00
Balance with PNB A/c No. 840	770,772.04	852,200.84	By Exp under Grant from Vinod Kumar Sehgal		250,000.00
To Grant Recd from Azim Premji Foundation for Vaccination (to the extent of Grant utilized)		1,000,000.00	By SSK Society- Expenses		
To Grant Recd from Azim Premji Foundation for Covid Relief		2,665,000.00	Misc. Expenses & Bank Charges	72,185.13	
To Grant Recd from Vinod Kumar Sehgal for Girl Education Camp		250,000.00	Meeting Expenses	2,842.00	
To Mariwala Health Foundation		150,000.00	Salary Expense	672,392.00	
To SSK Society- Receipts			Traveling Expenses	27,200.00	
Annual Membership Fees	1,900.00		Audit Fees	35400.00	810,019.13
Donation Recd	31,416.00		By Sundry Advances		1,500.00
Interest Received on General Fund	29,173.00		By Audit Fees FY 20-21 Paid		35,400.00
Interest on IT Refund	140.00	62,629.00	By Accrued Interest on FDR		47,938.00
To Accrued Interest on FDR		53,265.00	By TDS FY 2021-22		5,327.00
To IT Refund For AY 21-22		1,750.00	By Closing Balance as on 31.03.22		
To Audit Fees Payable FY 21-22		35,400.00	Cash in Hand	2,126.00	
To EPF Payable		1,764.00	Balance with PNB A/c No. 840	1,478,970.01	1,481,096.01
Total		5,072,008.84	Total		5,072,008.84

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

(CA G.P Gupta)
Partner (MN 073778)
UDIN: 22073778AKLCGC6117

Place: Lucknow
Date : 07.06.2022

for Sahjani Shiksha Kendra

President

Secretary

Treasurer

सहजनी शिक्षा केंद्र
महरोनी (ललितपुर) त.प

SCHEDULE -A

SAHJANI SHIKSHA KENDRA

Mahroni, Lalitpur (UP)

FIXED ASSETS AS ON 31ST MARCH 2022

Value in Rs.

Name of Assets	Dep Rate	GROSS BLOCK				Accumulated Depreciation			W.D.V. as on 31.03.2021	W.D.V. as on 31.3.2022
		Op GB as on 01.04.21	Additions during the year		Total GB as on 31.03.22	Upto 31.03.21	Dep FY 21-22	Total upto 31.03.22		
			>182 days	<182 Days						
Furniture & Fitting										
Furniture	10%	5,174.00	0.00	0.00	5,174.00	983.00	419.00	1,402.00	4,191.00	3,772.00
Furniture	10%	73,964.00	0.00	0.00	73,964.00	23,605.00	5,036.00	28,641.00	50,359.00	45,323.00
		79,138.00	0.00	0.00	79,138.00	24,588.00	5,455.00	30,043.00	54,550.00	49,095.00
Plant & Machinery										
Mobile	15%	6,000.00	0.00	0.00	6,000.00	3,737.00	339.00	4,076.00	2,263.00	1,924.00
Cooler	15%	9,600.00	0.00	0.00	9,600.00	2,664.00	1,040.00	3,704.00	6,936.00	5,896.00
Fan	15%	4,350.00	0.00	0.00	4,350.00	1,208.00	471.00	1,679.00	3,142.00	2,671.00
Inverter & Battery	15%	53,440.00	0.00	0.00	53,440.00	21,438.00	4,800.00	26,238.00	32,002.00	27,202.00
Camera	15%	9,500.00	0.00	0.00	9,500.00	4,541.00	744.00	5,285.00	4,959.00	4,215.00
Gas Stove	15%	4,273.00	0.00	0.00	4,273.00	1,186.00	463.00	1,649.00	3,087.00	2,624.00
		87,163.00	0.00	0.00	87,163.00	34,774.00	7,857.00	42,631.00	52,389.00	44,532.00
P&M-Computer										
Computer Equipment	40%	264,891.00	0.00	43,000.00	307,891.00	201,844.00	33,819.00	235,663.00	63,047.00	72,228.00
		264,891.00	0.00	43,000.00	307,891.00	201,844.00	33,819.00	235,663.00	63,047.00	72,228.00
Total		431,192.00	0.00	43,000.00	474,192.00	261,206.00	47,131.00	308,337.00	169,986.00	165,855.00

Note:-

1. Fixed Assets purchased out of Project Fund , included in Project Expenditure.
2. Depreciation calculated on the assets & adjusted from Fixed Assets funds; not debited in I&E Account.
3. Fixed Assets after Depreciation represented by Fixed Asset Fund as on 31.03.2022



Handwritten signatures and initials in blue ink, including 'G.P.', 'M.M.', and 'Maling'.


साहजनी शिक्षा केंद्र
महरोनी (ललितपुर) ज.प.

Sahjani Shiksha Kendra

Summary of Expenses out of Grant Received from Ajim Premji Foundation FY 2021-22

<i>Sr No</i>	<i>Budget Head</i>	<i>Total Budget</i>	<i>EXPENDITURE FY 21-22</i>	<i>Variance B/w Exp. & Budg</i>
	PERSONNEL			
1	Salary, Honorarium, Staff Benefits			
	Sahajani Shiksha Kendra, Bundelkhand			
1.1	Project Coordinator - SSK	138,000.00	74,400.00	63,600.00
1.2	Block Coordinators -SSK	204,000.00	142,640.00	61,360.00
1.3	Field level facilitators - SSK	1,920,000.00	507,940.00	1,412,060.00
1.4	Computer Operator	60,000.00	33,600.00	26,400.00
2	Organisation Admin Cost			
2.1	Regular staff meetings	108,000.00	30,166.00	77,834.00
2.2	Office maintenance	60,000.00	27,043.00	32,957.00
2.3	Printing survey forms, posters	40,000.00	37,169.00	2,831.00
2.4	Communication allowance	79,200.00	26,400.00	52,800.00
3	Travel Related Expenses			
3.1	Program Travel Expenses	528,000.00	113,940.00	414,060.00
4	Program Activity Expenses(Vaccination Drive Support)			
4.1	Shivir in PHC and Sub-center (Tent, Food etc)	720,000.00	113,346.00	606,654.00
4.2	Running cost (hiring vehicles avg 10 days/month/block)	360,000.00	100,823.00	259,177.00
4.3	Monthly meetings with ASHA, ANM, AWW, PHC staff	60,000.00	6,520.00	53,480.00
4.4	Laptops	35,000.00	35,000.00	0.00
4.5	Contingency	129,300.00	41,741.70	87,558.30
		4,441,500.00	1,290,728.70	3,063,213.00
	Grant for Covid Relief			
	Distribution of Food & Essential Item Kit	1,000,000.00	928,000.00	72,000.00
	Salary		72,000.00	-72,000.00
	Total Overhead	1,000,000.00	1,000,000.00	0.00





 सहजनी शिक्षा केंद्र
 मन्डौरी (बलितपुर) र.प्र.

Sahjani Shiksha Kendra
Mahroni, Lalitpur (UP)
Bank Reconciliation statement as on 31.03.2022
Punjab National BANK, SB A/c No 0840

Date	Party Name	Cheq No.	Amount (Rs)	Dr/Cr	Amount (Rs)
Balance as per Ledger A/c as on 31.3.2022				Dr	1,478,970.01
Add : Cheque Issued but not Cleared in bank					
31.03.2022	Salary Field Level Staff	489106	167,300.00		
31.03.2022	to Rohit Upadhyay for EPF	489108	24,964.00		
31.03.2022	to Nirmala Tiwari for Exp	489112	4,110.00		
31.03.2022	Legal Expenses	489109	10,800.00		
31.03.2022	Salary Project Staff	489107	121,244.00		
31.03.2022	Salary Project Staff	489105	166,025.00		
31.03.2022	TDS Challan Deposit	489111	1,272.00		
31.03.2022	TDS Challan Deposit	489110	1,000.00	Dr	496,715.00
Reconciled bank balance as on 31.03.22				Cr	1,975,685.01
Balance as per Bank Statement as on 31.3.2022				Cr	1,975,685.01



Handwritten signature: M. Singh

सहजनी शिक्षा केंद्र
महरोनी (ललितपुर) त.प्र