

# ANNUAL ACCOUNTS

OF

## SAHJANI SHIKSHA KENDRA

Reg No. 265/2013-14 dt 10.07.2018

Mahroni, Lalitpur (U.P.)

Financial Year 2022-23



:-:-

**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

Ind 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, 2023 (Registration No. 265/2013-14 Dt 10.07.2018) (New PAN: ABDTS5128D) 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 31/03/2023 and
- (ii) in the case of the Income & Expenditure account, of the surplus of Income over Expenditure of its accounting year ending on 31/03/2023.

Place: Lucknow  
Dated: 12/06/2023

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

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

UDIN:23073778BGWRCS9599

## **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, 2023**

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### **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 31.03.2023 and HDFC Bank, Current A/c No 40040 are duly reconciled with Books of Account and there have been no difference in the Balance shown in the Financial Statements.
- (iv) The Society has also opened FCRA Account at State Bank of India, Main Branch, New Delhi for the purpose of registration under FCRA. The Registration under Darpan site has also been made to enable to proceed for registration under FCRA.
- (v) 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.

- (vi) There is no any Contingent liability as per explanations and information given to us by the management of the society.
- (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 31.03.2023 and the Cost of Fixed Assets and Other Dead Stock items became unusable, if any, up to 31st March 2023 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 : 12-06-2023

For G. P. GUPTA & CO.  
Chartered Accountants

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

UDIN:23073778BGWRCS9599

**SAHJANI SHIKSHA KENDRA**

Mahroni, Lalitpur (UP)

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

**BALANCE SHEET AS ON 31ST MARCH 2023**

Liabilities	Amount (Rs)	Amount (Rs)	Assets	Amount (Rs)	Amount (Rs)
<b>Corpus Fund</b>			<b>Fixed Assets (As per Schedule A)</b>		
Opening Balance as on 01.04.2022		504,800.00	Opening Balance as on 01/04/2022	165,855.00	
<b>Surplus Fund</b>			Less: Depreciation during FY 2022-23	40,480.00	
Opening Balance as on 01.04.2022	643,669.71		Closing Balance as on 31/03/2023	125,375.00	125,375.00
Add: Excess of Income over Exp for the Yr	63,036.37	706,706.08			
<b>Fixed Asset Fund</b>			<b>Investments</b>		
Opening Balance as on 01/04/2022	165,855.00		FDR with PNB with Intt	1,071,982.00	
Less: Depreciation during FY 2022-23	40,480.00		Add: Accrued Intt. On FDR	57,111.00	
Closing Balance as on 31/03/2023	125,375.00	125,375.00	Less- TDS	5,712.00	1,123,381.00
<b>Unspent Grants (As per Schedule B)</b>			<b>Current Assets</b>		
Opening Balance as on 01/04/2022	1,374,271.30		a) Cash & Bank Balance		
Grant Recd during the Year	3,821,077.22		Cash in Hand	28,463.00	
Add-Interest Earned	10,258.00		Balance with PNB A/c No. 840	160,091.60	
Less: Expenditure during the year	2,545,299.00		Balance with HDFC A/c No.40040	2,573,839.00	2,762,393.60
Balance Unspent as on 31.03.2023	2,660,307.52	2,660,307.52	b) TDS FY 2021-22		5,327.00
			c) TDS FY 2022-23		5,712.00
<b>Current Liabilities</b>					
Audit Fees Payable		25,000.00			
<b>Total</b>		<b>4,022,188.60</b>	<b>Total</b>		<b>4,022,188.60</b>

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

Chartered Accountants  
FRN 004998C



G.P. Gupta  
Partner (MN 073778)  
UDIN: 2307377834WR259589

for Sahjani Shiksha Kendra

President

Secretary

Treasurer

Place : Lucknow  
Date : 12/06/2023

साहजनी शिक्षा केंद्र  
महरोनी-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 2023**

EXPENDITURE	Amount (Rs)	INCOME	Amount (Rs)
To Exp under Grant from Azim Premji Foundation vaccination	1,863,531.00	By Grant Recd from Azim Premji Foundation for Vaccination ( to the extent of Grant utilized )	1,863,531.00
To Exp under Grant from Azim Premji Foundation-New Fund	476,128.00	By Grant Recd from Azim Premji Foundation- New Fund	476,128.00
To Exp under Grant From Mental Health Foundation	205,640.00	By Grant From Mental Health Foundation	205,640.00
To <u>SSK Society- Expenses</u>		By Donation & Subscription	293,757.00
Salary Expense	230,200.00	By Interest Received on SB A/c	5,540.00
Traveling Expenses	6,120.00	By Interest Received on Fixed Deposit	57,111.00
Misc Admin Expenses	55,705.00		
Bank Charges	1,346.63		
To Excess of Income over Expenditure trf to surplus fund	63,036.37		
<b>Total</b>	<b>2,901,707.00</b>	<b>Total</b>	<b>2,901,707.00</b>

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

for Sahjani Shiksha Kendra

Place : Lucknow  
 Date : 12/06/2023



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

UDIN: 23073778B4WRC59599

*(Signature)*  
 President

*(Signature)*  
 Secretary  
 सहजनी शिक्षा केंद्र  
 महरोनी-ललितपुर (उ.प्र.)

*(Signature)*  
 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 2023**

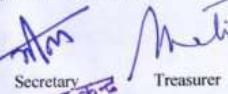
Receipts	Amount(Rs)	Amount(Rs)	Payments	Amount(Rs)	Amount(Rs)
To Opening Balance as on 01.04.22			By Exp under Grant from Azim Premji Foundation vaccination		1,863,531.00
Cash in Hand	2,126.00		By Exp under Grant from Azim Premji Foundation-Fund		476,128.00
Balance with PNB A/c No. 840	1,478,970.01	1,481,096.01	By Exp under Grant From Mental Health Foundation		205,640.00
To Grant Recd from Azim Premji Foundation for Vaccination		483,000.00	By SSK Society- Expenses		
To Grant Recd from Azim Premji Foundation - for Women Empowerment & Livelihood		2,992,000.00	Salary Expense	230,200.00	
To Grant From Mental Health Foundation		226,600.00	Traveling Expenses	6,120.00	
To Grant Recd From Give Foundation		119,477.22	Misc Admin Expenses	55,705.00	
To Interest Received from SB A/c		5,540.00	Bank Charges	1,346.63	293,371.63
To Donation Recd		293,757.00	By Interest on FD accrued ( Net of TDS)		51,399.00
To Interest accrued on FDR		57,111.00	By TDS FY 2022-23		5,712.00
To Audit Fee Payable		25,000.00	By Previous Year Expenses Payable paid		37,164.00
To Interest from SB A/c towards Azimji Premji		10,258.00	By Closing Balance as on 31.03.23		
To Sundry advances recovered		1,500.00	Cash in Hand	28,463.00	
			Balance with PNB A/c No. 840	160,091.60	
			Balance with HDFC A/c No.40040	2,573,839.00	2,762,393.60
<b>Total</b>		<b>5,695,339.23</b>	<b>Total</b>		<b>5,695,339.23</b>

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

  
(CA G.P. Gupta)  
Partner (MN 073778)  
UDIN: 23073778 B64WRCS9599

for Sahjani Shiksha Kendra

  
President

  
Secretary Treasurer

Place: Lucknow  
Date: 12/06/2023

सहजनी शिक्षा केंद्र  
महरोनी-ललितपुर (उ.प्र.)

## SCHEDULE -A

**SAHJANI SHIKSHA KENDRA**  
Mahroni, Lalitpur (UP)  
**FIXED ASSETS AS ON 31ST MARCH 2023**

Value in Rs.

Name of Assets	Dep Rate	GROSS BLOCK			Accumulated Depreciation			W.D.V. as on 31.03.2022	W.D.V. as on 31.3.2023	
		Op GB as on 01.04.22	Additions during the year		Total GB as on 31.03.23	Upto 31.03.22	Dep FY 22-23			Total upto 31.03.23
			>182 days	<182 Days						
Furniture & Fitting										
Furniture	10%	5,174.00	0.00	0.00	5,174.00	1,402.00	377.00	1,779.00	3,772.00	3,395.00
Furniture	10%	73,964.00	0.00	0.00	73,964.00	28,641.00	4,532.00	33,173.00	45,323.00	40,791.00
		79,138.00	0.00	0.00	79,138.00	30,043.00	4,909.00	34,952.00	49,095.00	44,186.00
Plant & Machinery										
Mobile	15%	6,000.00	0.00	0.00	6,000.00	4,076.00	289.00	4,365.00	1,924.00	1,635.00
Cooler	15%	9,600.00	0.00	0.00	9,600.00	3,704.00	884.00	4,588.00	5,896.00	5,012.00
Fan	15%	4,350.00	0.00	0.00	4,350.00	1,679.00	401.00	2,080.00	2,671.00	2,270.00
Invertor & Battery	15%	53,440.00	0.00	0.00	53,440.00	26,238.00	4,080.00	30,318.00	27,202.00	23,122.00
Camera	15%	9,500.00	0.00	0.00	9,500.00	5,285.00	632.00	5,917.00	4,215.00	3,583.00
Gas Stove	15%	4,273.00	0.00	0.00	4,273.00	1,649.00	394.00	2,043.00	2,624.00	2,230.00
		87,163.00	0.00	0.00	87,163.00	42,631.00	6,680.00	49,311.00	44,532.00	37,852.00
P&M-Computer										
Computer Equipment	40%	307,891.00	0.00	0.00	307,891.00	235,663.00	28,891.00	264,554.00	72,228.00	43,337.00
		307,891.00	0.00	0.00	307,891.00	235,663.00	28,891.00	264,554.00	72,228.00	43,337.00
<b>Total</b>		<b>474,192.00</b>	<b>0.00</b>	<b>0.00</b>	<b>474,192.00</b>	<b>308,337.00</b>	<b>40,480.00</b>	<b>348,817.00</b>	<b>165,855.00</b>	<b>125,375.00</b>

**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 31.03.2023

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



Place : Lucknow  
Dated : 12/06/2023

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

for SAHJANI SHIKSHA KENDRA

President

Secretary

Treasurer

सहजनी शिक्षा केन्द्र  
महरोनी-ललितपुर (उ.प्र.)



**Sahjani Shiksha Kendra**

**Statement of Expenditure out of Grant Received from Azim Premji Foundation vaccination**

Sr No	Budget Head	Budget	Grant Utilized			Total Exp	Variance B/w Exp. & Budg
			Jan 22 to March 22	Apr 22 to Jun 22	Exp in July to Sep22		
	<b>PERSONNEL</b>						
<b>1</b>	<b>Salary, Honorarium, Staff Benefits</b>						
	<b>Sahajani Shiksha Kendra, Bundelkhand</b>						
1.1	Project Coordinator - SSK	148800.00	74,400.00	74,400.00		148,800.00	0.00
1.2	Block Coordinators -SSK	301688.00	142,640.00	142,640.00		285,280.00	16,408.00
1.3	Field level facilitators - SSK	1169080.00	507,940.00	651,140.00		1,159,080.00	10,000.00
1.4	Computer Operator	67200.00	33,600.00	33,600.00		67,200.00	0.00
<b>2</b>	<b>Organisation Admin Cost</b>						
2.1	Regular staff meetings	82151.00	30,166.00	39,110.00		69,276.00	12,875.00
2.2	Office maintenance	59532.00	27,043.00	37,142.00		64,185.00	-4,653.00
2.3	Printing survey forms, posters	39369.00	37,169.00	1,200.00		38,369.00	1,000.00
2.4	Communication allowance	52500.00	26,400.00	24,100.00		50,500.00	2,000.00
<b>3</b>	<b>Travel Related Expenses</b>						
3.1	Program Travel Expenses	229070.00	113,940.00	128,868.00		242,808.00	-13,738.00
<b>4</b>	<b>Program Activity Expenses( Vaccination Drive Support)</b>						
4.1	Shivir in PHC and Sub-center (Tent, Food etc)	609291.00	113,346.00	347,800.00	162,516.00	623,662.00	-14,371.00
4.2	Running cost (hiring vehicles avg 10 days/month/block)	232343.00	100,823.00	139,645.00	789.00	241,257.00	-8,914.00
4.3	Monthly meetings with ASHA, ANM, AWW, PHC staff	20520.00	6,520.00	13,425.00		19,945.00	575.00
4.4	Laptops	35000.00	35,000.00	0.00		35,000.00	0.00
4.5	Contingency	101357.70	41,741.70	67,156.00		108,897.70	-7,540.00
	<b>TOTAL</b>	<b>3147901.70</b>	<b>1,290,728.70</b>	<b>1,700,226.00</b>	<b>163,305.00</b>	<b>3,154,259.70</b>	<b>-6,358.00</b>



## SCHEDULE -B

SAHJANI SHIKSHA KENDRA  
Mahroni, Lalitpur (UP)

## UNSPEND FUND AS ON 31ST MARCH 2023

SOURCE OF FUND	Opening as on 01.04.22	Additions during the year	Interest recd added to Grant	Unspent from Other Grant tfrd	Total Funds	Utilized during the year	Unspent Grant tfrd to Other Grant	Balance as on 31-03-23
Azim Premji Foundation-Vaccination	1374271.30	483000.00	10258.00		1867529.30	1863531.00	3998.30	0.00
Azim Premji Foundation- New fund		2992000.00		3998.30	2995998.30	476128.00		2519870.30
Mental Health Foundation		226600.00			226600.00	205640.00		20960.00
Give Foundation		119477.22			119477.22			119477.22
<b>TOTAL</b>	<b>1374271.30</b>	<b>3821077.22</b>	<b>10258.00</b>	<b>3998.30</b>	<b>5209604.82</b>	<b>2545299.00</b>	<b>3998.30</b>	<b>2660307.52</b>



Sahjani Shiksha Kendra

Statement of Expenditure out of Grant Received from Azim Premji  
Foundation-New Project for Women Empowerment and Livelihood for FY  
2022-23

Head of Expenditure	Grant Utilised
	FY 22-23
Salary	257850.00
Office Rent	61224.00
Travel	41767.00
Office Supplies	12539.00
Office Maintenance	13653.00
Office Expenses	4775.00
Courier & Postage Expenses	48.00
Photocopy & Stationery	7993.00
Communication	2381.00
Printing Cost	650.00
Meeting Cost	3365.00
Food Expenses	29560.00
Trainings	25323.00
Accounting Charges	15000.00
<b>Total</b>	<b>476128.00</b>

Statement of Expenditure out of Grant Received from Mental Health  
Foundation for FY 2022-23

Head of Expenditure	Grant Utilised
Program Coordinator	60433.00
Salary	16990.00
Field Worker	66362.00
Office Supplies	2455.00
Office Maintenance	2752.00
Travel	25915.00
Resource Person Hon/ Travel	10000.00
Accommodation Expenses	4438.00
Food Expenses	15600.00
Trainings	695.00
<b>Total</b>	<b>205640.00</b>

Statement of Expenditure out of Donation FY 2022-23

Head of Expenditure	Grant Utilised
Project Coordinator - SSK	126600.00
Block Coordinators -SSK	103600.00
Program Travel Expenses	6,120.00
Regular staff meetings	2240.00
Office maintenance	2056.00
Printing survey forms, posters	205.00
Communication allowance	3000.00
Other Equip & Maintanace	29000.00
Admin Cost	4500.00
EPF Administration charges	4135.00
Service Charges	10569.00
Bank Charges	1346.63
<b>Total</b>	<b>293371.63</b>

