
AUDITED FINANCIAL STATEMENT

For the Financial Year 2021-2022

31st March 2022



SAHBHAGI SHIKSHAN KENDRA
Sahbhagi Road, Chhatha Meel (Behind Police Fire Station)
Sitapur Road, Lucknow - 226 201 (U.P) India

FORM NO. 10B [Section 17B]

Audit report under section 12A(b) of the Income Tax Act, 1961, in the case of charitable or religious institutions



e-Filing Anywhere Anytime
Income Tax Department, Government of India

Acknowledgement Number - 55266910028922

We have examined the balance sheet of SAHBHAGI SHIKSHAN KENDRA AAATS 1781 [name of the trust or institution] as at 31st March 2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed Trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below: -

In our opinion and to the best of our information, and according to information given to us, 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 Trust as at 31st March 2022 and
(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2022

The prescribed particulars are annexed hereto.

Name	ARUN BHATI A
Membership Number	0279
Firm Registration Number	012006N
Date of Audit Report	20-Sep-2022
Place	12563.10560
Date	26-Sep-2022

ANNEXURE

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year	₹ 4, 48 07, 88
2. Whether the Trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No, -
3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes.	₹ 0
4. Amount of income eligible for exemption under section 11(1)(c) (Give details)	No

S. No.	Details	Amount
	No Records Added	

5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	₹ 0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	Not Applicable
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	No, -,-
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No, -,-
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No, -,-
	(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No, -,-

II APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the Trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
----	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----

S. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		

2.	Whether any land, building or other property of the Trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any	No
----	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----

S . No.	Detailed property	Amount of rent or compensation charged
No Records Added		

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details Yes

S . No.	Detail	Amount
1	Salary paid to Ashok Kumar Singh	₹ 18,00,000

4. Whether the services of the Trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any No

S . No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
No Records Added			

5. Whether any share, security or other property was purchased by or on behalf of the Trust during the previous year from any such person? If so, give details thereof together with the consideration paid No

S . No.	Name of the Person	Amount of Consideration paid	Remarks
No Records Added			

6. Whether any share, security or other property was sold by or on behalf of the Trust during the previous year to any such person? If so, give details thereof together with the consideration received No

S . No.	Name of the Person	Amount of Consideration received	Remarks
No Records Added			

7. Whether any income or property of the Trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted No

S . No.	Name of the Person	Income or value of property dividend	Remarks
No Records Added			

8 Whether the income or property of the Trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details No

S . No.	Name of the Person	Amount	Remarks
No Records Added			

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S . No.	Name of the concern	Address of the concern	Where the concern is a company	Number of Equity Shares	Number of Preference Shares	Number of Sweat Equity Shares	Nominal value of the investment	Income from the investment	Whether the amount in col. 5 exceeds 5 per cent of the capital of the concern during the previous year
No Records Added									

Total (Nominal value of the investment) 0

Total (Income from the investment) 0

Place 12563.10560

Date 26-Sep-2022

Acknowledgement Number - ~~552669100280922~~

This form has been digitally signed by ARUN BHATI A having PAN AAF PB4099K from IP Address 12563.10560 on 26-Sep-2022 12:18:58 PM
 Dsc SI No and issuer 201196572924769464CN=SafeCrypt sub-CA for RCAI Class 3014, C=IN, O=Sify Technologies Limited, OU=Sub-CA

SAHBHAGI SHIKSHAN KENDRA

BALANCE SHEET AS AT 31st, MARCH 2022		
CONSOLIDATED	SCHEDULE	Amount (Rs)
<u>SOURCES OF FUNDS</u>		
I. FUND BALANCES:		
a. Capital Fund	[1]	16,280,342
		16,280,342
II. LOAN FUNDS:		
a. Secured Loans		-
b. Unsecured Loans		-
		-
TOTAL Rs.	[I + II]	16,280,342
<u>APPLICATION OF FUNDS</u>		
I. FIXED ASSETS		
Gross Block	[2]	3,600,197
Less: Accumulated Depreciation		249,513
Net Block		3,350,684
II. INVESTMENTS		
	[3]	3,524,960
III. CURRENT ASSETS, LOANS & ADVANCES:		
a. Cash & Bank Balance	[4]	7,847,339
b. Grant Receivable	[6]	1,149,531
c. Loans & Advances	[5]	2,245,940
	A	11,242,809
Less: CURRENT LIABILITIES & PROVISIONS:		
a. Un-utilized Grants		-
b. Other Current Liabilities	[7]	1,838,111
	B	1,838,111
NET CURRENT ASSETS	[A - B]	9,404,698
TOTAL Rs.	[I+II+III]	16,280,342
Significant Accounting Policies and Notes to Accounts		
	[18]	

For :

Charnalia Bhatia & Gandhi
Chartered Accountants

[Arun Bhatia]

Partner

MM No. 082789

Firm Regn No. - 012006N

Place : New Delhi

Date :

UDIN:



Prabhat Jha

[Prabhat Jha]

Treasurer

For:

Sahbhagi Shikshan Kendra

[Ashok Kumar Singh]

Director



SAHBHAGI SHIKSHAN KENDRA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st, March 2022		
CONSOLIDATED	SCHEDULE	Amount (Rs)

I. INCOME

Grants	[8]	49,507,366
Other Income	[9]	894,917

50,402,283

II. EXPENDITURE

Programme Expenses	[10]	43,767,283
Administrative Expense	[11]	5,992,826
Depreciation	[2]	249,513

50,009,623

III. EXCESS OF INCOME OVER EXPENDITURE [I - II] **392,660**

IV. EXCESS OF INCOME OVER EXPENDITURE
TRANSFERRED TO GENERAL FUND **392,660**

Significant Accounting Policies and
Notes to Accounts [18]

For :

Charnalia Bhatia & Gandhi
Chartered Accountants

[Arun Bhatia]

Partner

MM No. 082789

Firm Regn No. - 012006N



Place : New Delhi

Date :

UDIN:

For:

Sahbhagi Shikshan Kendra

[Prabhat Jha]

Treasurer

[Ashok Kumar Singh]

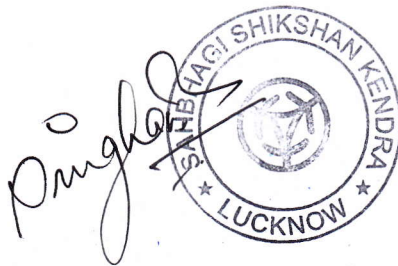
Director



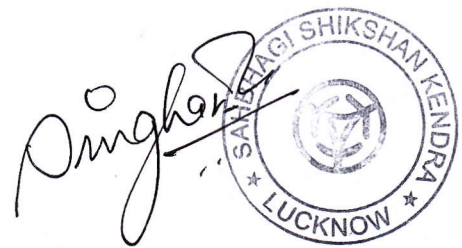
SAHBHAGI SHIKSHAN KENDRA

Schedule-1- Capital Fund		Amount (Rs)
Opening Balance		15,887,682
Less:- Adjustment of TDS		-
Add: Excess of Income Over Expenditure		392,660
Total		16,280,342
Schedule-3 - INVESTMENTS		Amount (Rs)
Fixed Deposits with Punjab National Bank		3,483,837
Accrued Interest (PNB)		41,123
Total		3,524,960
Schedule-4- Cash & Bank Balance		Amount (Rs)
Cash in hand		70,633
Cash at Bank		
HDFC Bank A/c No. 50100091358739		1,758,474
HDFC Bank A/c No. 50200025828764 (VARANASI)		70,541
ICICI Bank Ltd A/c No 407401000072		1,025,756
Oriental Bank of Commerce A/c No. 04272010010860		187,813
Punjab National Bank A/c No. 2647002100004671		27,333
Punjab National Bank A/c No. 1670000102009590		913,233
Punjab National Bank A/c No. 24915 (SDTT)		31,415
Punjab National Bank A/c No. 48605 (UNICEF)		447,815
Punjab National Bank A/c No. 48614		10,880
Punjab National Bank A/c No. 53898 (LIC_HFL)		121,459
Punjab National Bank 138260		1,665,757
Punjab National Bank 012550		28,266
State Bank of India 27113		1,487,964
Total		7,847,339

Schedule-5- Loans & Advances		Amount (Rs)
Advance to Creditors		
Awadhesh Pandey	11,000	
Vikas Pratap singh	5,000	
Teju Ram Yadav	13,500	
Sahbhagi Shikshan Trust	2,000,000	
Rajendra Matharu	-	
Hotel Levana	1,800	
Reliable Automobiles pvt ltd	78,955	2,110,255
Security Deposit- Jharkand Bijli vitran nigam ltd	11,640	
Security Deposit- Rent (Chandauli office)	13,500	25,140
RSO Fund		4,000
TDS		
FY 2017-18	24,000	
FY 2020-21	23,392	
FY 2021-22	23,780	71,172
TCS	35,373	35,373
Total		2,245,940



Schedule-6- Un-utilized Grants		Amount (Rs)
HDFC Bank Ltd. (CSR) : Holistic Rural Development Program in 20 Villages of Varanasi, District of Uttar Pradesh		27,998
LIC Housing Finance Limited (CSR) : HRIDAY – Holistic Rural Initiatives for Development Action and Yield		(2,616,876)
Give Foundation		950
Community Contribution for Ambulance Service		108,972
HDFC Bank HRDP : Goat Community Contribution		325,500
HDFC Bank HRDP : Smokeless Chulah Community Contribution		606,960
HDFC Bank HRDP : Handpump Community Contribution		54,000
HDFC Bank HRDP : Community Bathroom Contribution		64,000
HDFC Bank HRDP : Tent Buisness Contribution		60,000
Give Foundation Inc, USA (Crowd Funding)		10,110
Mr. Arno Coerver - Medical treatment and Education Support to Ms. Laxmi		77,726
Malteser International, Germany - Malteser International : 2477-NIN		131,129
Total		(1,149,531)
Schedule-7- Other Current Liabilities		Amount (Rs)
Duties & Taxes		
TDS Payable	-	
EPF Payable	-	
ESI Payable	6,776	6,776
Sundry Creditors		
Irrigation Support - HRDP Farmer's	-	
I Dream Education Pvt. Ltd.	104,900	
Ashish Kumar Kashyap (M/s Vijay Kirana Store)	830	
Dynamic Creations	-	
SNB Construction	1,723,600	1,829,329
Advance from		
Sunil Kumar Chaurasia	857	
Uttara Lal	1,149	2,006
Total		1,838,111



Schedule-8- Research & Training Grants	Amount (Rs)
Unutilised Grant of Previous Years	4,444,874
Add:-Grant Received During the Year	
HDFC Bank Ltd. (CSR) : Holistic Rural Development Program in 20 Villages of Varanasi, District of Uttar Pradesh	14,276,733
LIC Housing Finance Limited (CSR) : HRIDAY - Holistic Rural Initiatives for Development Action and Yield	19,176,311
Tata Education and Development Trust : Mission Gaurav - Migrant Support Program	(908,746)
The Tata Trusts-Service Delivery to Construction Workers	-
UNICEF Lucknow-Developing Demonstration models of GPs with Community preparedness against COVID-19 Pandemic and Localization of SDGs in the Aspirational districts	5,365,904
Give foundation	30,000
Partnering Hope Into Action Foundation - Coalition on Child Rights & Development (CCRD)	-
HDFC Bank - Community Contribution HRDP	-
Exposure Visit and Interaction of FLC Tutor's(KNCU Bridge India Project-2020)	-
Emergency Action and Response to the Second Wave of COVID-19 at Rural Areas: Hussainabad Block of Palamau District, Jharkhand	5,955,049
Crowd funding	17,710
Medical treatment and Education Support to Ms. Laxmi	-
	48,357,835
Less:- Closing unutilised Grant	(1,149,532)
Total	49,507,366
Schedule-9-Other Income	Amount (Rs)
Interest from Bank	454,532
Interest from Fixed / Term Deposit	237,799
Interest on Income Tax Refund	4,656
Contribution From Learning Materials	12,802
Contribution From Other Sources	76,156
Contribution from community for Ambulance services	108,972
Total	894,917

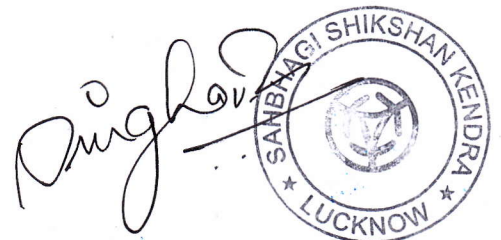


Singh

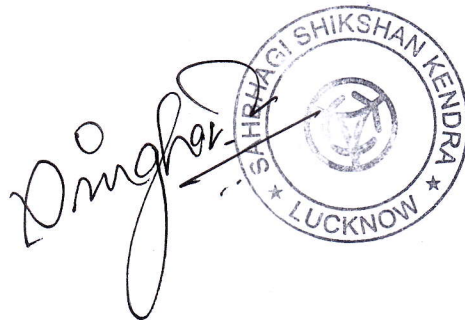


SAHBHAGI SHIKSHAN KENDRA

Schedule-10- Programme Expenses	Amount (Rs)
HDFC Bank Ltd. (CSR) Holistic Rural Development Program in 20 Villages of Varanasi, District of Uttar Pradesh	
Project Activity Expenses	10,960,494
Salary Expenses	1,811,433
	12,771,927
LIC Housing Finance Limited (CSR) - HRIDAY – Holistic Rural Initiatives for Development Action and Yield	
Project Activity Expenses	18,468,566
Salary Expenses	1,960,722
	20,429,288
Give foundation	
Project Activity Expenses	29,050
Salary Expenses	-
	29,050
Tata Education and Development Trust : Mission Gaurav - Migrant Support Program	
Project Activity Expenses	82,437
Salary Expenses	129,947
	212,384
UNICEF Lucknow-Developing models of GPDP through integration of sector specific inputs including DRR support to Aspirational districts (Sansad GPs)	
Project Activity Expenses	2,931,077
Salary Expenses	1,460,942
	4,392,019
KNCU 2020_Special Project - Promoting Women Empowerment and Girl Child Education through extended Learning and Vocational Skills	
Project Activity Expenses	145,378
KNCU 2020_Foundation Project - Functional Literacy for Dignity and Entitlement	
Project Activity Expenses	437,129
Expenses : KNCU Additional Fund	
Project Activity Expenses	29,999
Malteser International_COVID Response	
Project Activity Expenses	5,275,360
Woolen Shawl Distribution to Poorest Family	
Project Activity Expenses	7,600
Laxmi Medical, Education & Other Expenses	
Project Activity Expenses	37,149
Total	43,767,283



Schedule-11- Administrative Expenses	Amount (Rs)
Administrative & Office maintenance	123,030
Advocacy, Liasoning & Networking Expenses	59,995
Audit,Legal & Professional Charges	342,938
Bank Charges	5,271
Communication & IEC	119,826
Conveyance & Travelling expenses	405,143
Employee's deposit linked insurance	15,186
Fees for FCRA Renewal	5,000
Interest & Late Fee	5,549
Membership & subscription	41,860
Postage, Printing & Stationery	120,234
Vehicle Fuel & Maintenance	239,457
Rent	291,638
Stipend to management trainee	106,735
Salary & Honorarium	4,039,787
Water & Electricity Expenses	71,177
Total	5,992,826



Sch-2- Depreciation

SAHBHAGI SHIKSHAN KENDRA
LIST OF FIXED ASSETS AS ON 31.03.2022

Indian

Particulars	W.D.V. as on 01.04.2021	Addition Before 30th September	Addition After 30th September	Total	Less Sale/Write off/Donation	Balances	Rate of Dep.	Depreciation	W.D.V. as on 31.03.2022
Block A									
Furniture & Fixtures	168,979	-	-	168,979	-	168,979	10%	16,898	152,081
Almirah	23,900	-	-	23,900	-	23,900	10%	2,390	21,510
File Cabinet	17,601	-	-	17,601	-	17,601	10%	1,760	15,841
Block B									
Computer & Softwares	204	-	-	204	-	204	40%	82	122
Laptop	44,653	-	-	44,653	-	44,653	40%	17,861	26,792
Printer	3,986	-	-	3,986	-	3,986	40%	1,595	2,392
Hard Disk	557	-	-	557	-	557	40%	223	334
Block C									
Air conditioner	93,637	-	-	93,637	-	93,637	15%	14,046	79,591
Digital Camera	28,452	-	-	28,452	-	28,452	15%	4,268	24,184
Inverter	35,439	-	-	35,439	-	35,439	15%	5,316	30,123
Lamination Machine	1,457	-	-	1,457	-	1,457	15%	219	1,238
Refrigerator (Fridge)	1,023	-	-	1,023	-	1,023	15%	154	870
Block D									
Office Vehicle (UP-16-CF-9085)	786,250	-	-	786,250	-	786,250	15%	117,938	668,313
Block D									
Institutional Land	320,000	-	-	320,000	-	320,000	-	-	320,000
Institutional Building	1,579,928	-	-	1,579,928	-	1,579,928	-	-	1,579,928
Total	3,106,067	-	-	3,106,067	-	3,106,067		182,747	2,923,320



FC

Particulars	W.D.V. as on 01.04.2021	Addition Before 30th September	Addition After 30th September	Total	Less Sale/write off/Donation	Balances	Rate of Dep.	Depreciation	W.D.V. as on 31.03.2022
Block A									
Furniture & Fixtures	162,944	-	-	162,944	-	162,944	10%	16,294	146,650
Almirah (Godrej Made)	22,675	-	-	22,675	-	22,675	10%	2,267	20,407
File Cabinet (Godrej Made)	14,451	-	-	14,451	-	14,451	10%	1,445	13,006
Block B									
Computer & Softwares	1,019	-	-	1,019	-	1,019	40%	408	612
Printer	1,322	-	-	1,322	-	1,322	40%	529	793
Laptop	8,006	-	-	8,006	-	8,006	40%	3,203	4,804
Scanner	50	-	-	50	-	50	40%	20	30
LED Monitor	204	-	-	204	-	204	40%	82	122
Block C									
Air Conditioner	8,712	-	-	8,712	-	8,712	15%	1,307	7,405
Digital Camera	20,058	-	-	20,058	-	20,058	15%	3,009	17,050
Projector	16,431	-	-	16,431	-	16,431	15%	2,465	13,967
Inverter with Battery	18,584	-	-	18,584	-	18,584	15%	2,788	15,796
Motor Cycle/Scooter/Bicycle	138,735	-	-	138,735	-	138,735	15%	20,810	117,925
Online UPS	4,360	-	-	4,360	-	4,360	15%	654	3,706
Sewing Machine	56,110	-	-	56,110	-	56,110	15%	8,417	47,694
Water Purifier	3,766	-	-	3,766	-	3,766	15%	565	3,201
Confrence Phone	15,068	-	-	15,068	-	15,068	15%	2,260	12,808
Stablizer	1,634	-	-	1,634	-	1,634	15%	245	1,389
Total	494,130	-	-	494,130	-	494,130		66,766	427,364
Total (a+b)	3,600,196.50	-	-	3,600,196.50	-	3,600,196.50		249,512.88	3,350,683.12



Singh



Schedule-18

SAHBHAGI SHIKSHAN KENDRA

11/20, West Patel Nagar, New Delhi-110008

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2022.

A. SIGNIFICANT NOTES ON ACTIVITIES

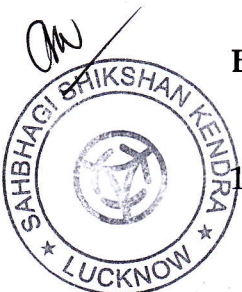
Sahbhagi Shikshan Kendra established in 1990 as support organisation works for the empowerment of socially and economically backward communities by promoting their participation for good governance, through capacity building of CSO's, CBO's and institutions of local self-government. The strategy of SSK is to work with CSO's, CBO's and other change making groups through training, experimentation, creating new knowledge through research/ documentation and public advocacy for policy change.

The mission of Sahbhagi Shikshan Kendra is to build and strengthen capacity of civil society organizations through an approach where people are placed at the centre of all development initiatives. Partnership and mutual sharing of ideas and information with the target groups are its core values.

Sahbhagi Shikshan Kendra vision is to strive for a society which is based on equity and justice. It intervenes to enable the poor, marginalized women and excluded sections of the society by encouraging, strengthening and organizing them to enhance their participation in the process of their own development. In order to promote the philosophy of development, SSK is trying to build the capacity of CSO's and other change making groups, CBOs and other organizations to play an active role in positively impacting the lives of the poor and marginalized communities

B. SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The Accounting Standards issued by the Institute of Chartered Accountants of India are applicable to non-profit entities, only if



any part of the activities of the entity is considered to be commercial, industrial or business in nature.

The society is not carrying on any activity in nature of commercial, industrial or business therefore the Accounting Standards are not mandatory and have been followed to the extent practicable or relevant.

The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The accounting policies have been consistently applied by the society except stated otherwise.

2. **Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.
 - a) Fixed Assets are shown at cost less accumulated depreciation in the Balance Sheet
 - b) No revaluation of fixed assets was made during the year
3. **Depreciation:** Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962.

<u>Item</u>	<u>Rate of Depreciation</u>
Computer Equipment & Accessories	40%
Office & electrical Equipment	15%
Furniture & Fixture	10%

4. **Investment:** All the investments were in form of fixed deposit with schedule Banks in compliance with Section 11(5) of the Income Tax Act, 1961 as well as in compliance with the Rule-4 of the FCRA.
5. **Unspent Grant Balance:** The unutilized portion of the restricted grants are retained as part of Program Balances, for utilization as per the funders direction while sanctioning the grant. These balances were disclosed under the head Current Liabilities and Provisions in the Balance Sheet.
6. **Revenue Recognition:** Restricted project grants were recognized as income on the basis of utilization towards such projects, whereas unrestricted project grants and Donations were recognized on the basis of receipts in accordance to the guidelines on "Not for Profit Organization" issued by The Institute of Chartered Accountants of India.
7. **Bank Interest:** Interest earned including the interest accrued on savings bank as well as on the amount held under Fixed Deposit is reflected under the Income & Expenditure Account after allocating such interest derived on unutilized donor funds. The interest is accounted under the Receipts & Payment Account as the total interest received during the period from



1.4.2020 to 31.03.2021 in the savings bank account as well as in the Fixed Deposit account.

8. **Membership Fees:** Membership Fees were recognized as income on receipt basis of Sahbhagi Shikshan Kendra.
9. **Expenditure:** Expenses are recorded on accrual basis.
10. **Foreign Contribution:** Foreign Contributions (Foreign Grants/Donation) are accounted for on the basis of the credit advice received from Bank.
11. **Other Income:** Amount disclosed as "Other Income" of the Income and Expenditure Accounts mainly includes the membership Fees received from member organizations and donation received.

B. NOTES TO ACCOUNTS

1. All the fixed deposit has been valued at principal amount as reflected in FD Certificates and interest accrued on such deposit.
2. As per the human resource policy of the organisation, employees are eligible to accumulate the leaves for not more than 24 days at any point of time
3. Written down value i.e. WDV of Fixed Assets as on 31.03.2022 has been taken as Gross Block of the fixed assets as on 01.04.2021 for fixed assets presentation in financial statements.
4. There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act,1961
5. **The Organization is registered under :**
 - a) Delhi Societies Registration Act. XXI of 1860 vide Registration No S/2024 dated 29.05.1990.
 - b) Under section 12A of the Income Tax Act, 1961 vide Unique Registration Number **AAATS1768HE19910 dated 31-08-2021**
 - c) Under Section 80G (5)(vi) of the Income Tax Act, 1961 vide Unique Registration Number **AAATS1768HF2021301 dated 31-08-2021**

The process of renewal of 12AB and 80G is completed.

- d) Foreign Contribution Regulation Act, 2010 vide registration no. - **136550047 dated 12/03/1991** with the Ministry of Home Affairs to receive foreign contribution. The organization has submitted the



information through FC-4 Return for the financial year 2019-20 before the due date.

The organization has opened designated bank account for foreign contribution with state bank of India, New Delhi branch which mandatory as per the FCRA Act.

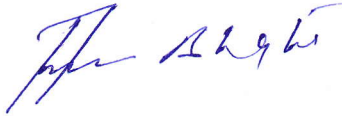
The organization has filed the application FC-3C for renewal with FCRA department (MHA) on time.

- e) PAN of the Organization is **AAATS1768H**.
- f) Employees Provident Fund Code no. of organization is UPLKO0024127000 dated 01/06/1998 and complying with the requirements of the said Act.
- g) ESI Code no. of organization is 30000684200001399 dated 08/06/2019 and complying with the requirements of the said Act.

For & On behalf of
CHARNALIA BHATIA & GANDHI

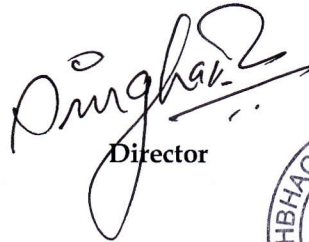
For & On behalf of
SAHBHAGI SHIKSHAN KENDRA

Chartered Accountants

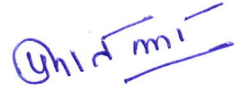


[CA Arun Bhatia]

MM No: 08278



Director



Treasurer

FRN: 012006N

Place: New Delhi

Date: