

SSK (Cons - 1)

AUDITED FINANCIAL STATEMENT

For the Financial Year 2023-2024

31st March 2024



SAHBHAGI SHIKSHAN KENDRA

Registered Office - 7, First Floor, PSP Pocket, Sector-8, Dwarka, New Delhi - 110077

Project Office - Chhatha Meel (Behind Police Fire Station), Sitapur Road, Lucknow (U.P) - 226201

Dingha

Chhatha Meel

SAHBHAGI SHIKSHAN KENDRA

BALANCE SHEET AS AT 31st, MARCH 2024

(CONSO)

Particulars	SCHEDULE	Amount (Rs)
SOURCES OF FUNDS		
I. FUND BALANCES:		
a.Capital Fund	[1]	11,424,821
		11,424,821
II.LOAN FUNDS:		
a.Secured Loans		-
b.Unsecured Loans		-
		-
		-
TOTAL Rs.	[I + II]	11,424,821
APPLICATION OF FUNDS		
I.FIXED ASSETS		
Gross Block	[2]	3,128,178
Less: Accumulated Depreciation		171,628
Net Block		2,956,550
II.INVESTMENTS		
	[3]	9,679,576
III.CURRENT ASSETS, LOANS & ADVANCES:		
a. Cash & Bank Balance	[4]	9,373,112
b. Grant Receivable		3,137,254
c. Loans & Advances	[5]	2,397,437
	A	14,907,803
Less: CURRENT LIABILITIES & PROVISIONS:		
a. Un-utilized Grants	[6]	13,830,858
b. Other Current Liabilities	[7]	2,288,249
	B	16,119,107
NET CURRENT ASSETS	[A - B]	(1,211,305)
TOTAL Rs.	[I+II+III]	11,424,821

Significant Accounting Policies and Notes to Accounts

For :

Bhatia Sharma & Associates

Chartered Accountants

FRN: 037043N

[Arun Bhatia]

Partner

MM No. 082789

Place :New Delhi

Date : 31/08/2024

UDIN: 24082789BKFEZBU9516



For:

Sahbhagi Shikshan Kendra

[Prabhat Jha]
Treasurer

[Ashok Kumar Singh]
Director



SAHBHAGI SHIKSHAN KENDRA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st, March 2024

(CONSO)

Particulars	SCHEDULE	Amount (Rs)
I. INCOME		
Grants	[8]	40,752,330
Other Income	[9]	836,407
		41,588,736
II. EXPENDITURE		
Programme Expenses	[10]	38,089,312
Administrative Expense	[11]	5,545,227
Depreciation	[2]	171,628
		43,806,168
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	(2,217,432)
IV. EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO GENERAL FUND		(2,217,432)

Significant Accounting Policies and
Notes to Accounts

For :

Bhatia Sharma & Associates
Chartered Accountants
FRN: 037043N



[Arun Bhatia]

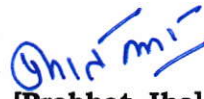
Partner

MM No. 082789



For:

Sahbhagi Shikshan Kendra



[Prabhat Jha]

Treasurer



[Ashok Kumar Singh]

Director



Place :New Delhi

Date : 31/08/2024

UDIN: 24082789BKEZB09516

SAHBHAGI SHIKSHAN KENDRA

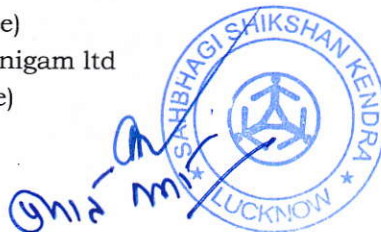
(CONSO)

Schedule-1- Capital Fund	Amount (Rs)
Opening Balance	13,642,253
Less:- Adjustment of TDS	-
Add: Excess of Income Over Expenditure	(2,217,432)
Total	11,424,821

Schedule-3 - INVESTMENTS	Amount (Rs)
Fixed Deposits with Punjab National Bank	3,039,643
ICICI Auto-sweep FDR	6,467,487
Investment in Gratuity Fund	104,506
Accrued Interest (PNB)	65,959
Accrued Interest (SBI)	1,981
Total	9,679,576

Schedule-4- Cash & Bank Balance	Amount (Rs)
Cash in hand	39,637
Cash at Bank	
HDFC Bank A/c No. 50100091358739	1,002,382
HDFC Bank A/c No. 50200068008474	24,082
ICICI Bank Ltd A/c No 407401000072	1,167,517
ICICI Bank Ltd A/c No 407401000542	37,476
Oriental Bank of Commerce A/c No. 04272010010860	33,024
Punjab National Bank A/c No. 2647002100004671	27,033
Punjab National Bank A/c No. 1670000102009590	282,335
Punjab National Bank A/c No. 48605 (UNICEF)	151,430
Punjab National Bank A/c No. 53898 (LIC_HFL)	21,651
State Bank of India A/c No. 42338315904 (SBIF Project)	1,333,060
State Bank of India 27113	4,121,008
Punjab National Bank 138260	1,104,213
Punjab National Bank 012550	28,266
Total	9,373,112

Schedule-5- Loans & Advances	Amount (Rs)
Advance to Other	
Karlo Automobiles (P) Ltd.	4,168
Mahendra Plaza	15,000
Vijay Nandan singh	200,000
Sahbhagi Shikshan Trust	2,000,000
Security Deposit- Rent (Japla office)	5,000
Security Deposit- Rent (Daltonganj office)	13,310
Security Deposit- Jharkand Bijli vitran nigam ltd	23,470
Security Deposit- Rent (Chandauli office)	30,000
	71,780



TDS Receivable		
FY 2017-18	24,000	
FY 2020-21	23,392	
FY 2022-23	19,307	
FY 2023-24	39,790	106,489
Total		2,397,437

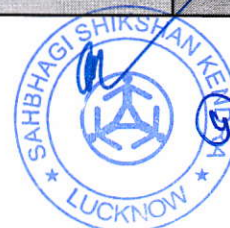
Schedule-6- Un-utilized Grants	Amount (Rs)
Indian Grants	
Promoting of Inclusive & Participatory Gram Sabha to ensure Community Forest right and welfare schemes of government in tribal dominated blocks of Garhwa District, Jharkhand	6,404,441
SBI Sammaan-Hom(e)age to the National Heroes, Gaya, Bihar	1,280,589
Adult Literacy Program	105,564
HRIDAY 2021 – Holistic Rural Initiatives for Development Action and Yield	743,504
HRIDAY 2020 – Holistic Rural Initiatives for Development Action and Yield	2,556,624
Foreign Grants	
Exploring, Propagating & Mainstreaming Indigenous coping strategies and knowledge for Strengthening flood resilience among communities	2,078,138
IND 1411-23, Project title SAKSHAM – Revitalizing the Power of Indian Civil Society	633,578
Koshi River Project, Saharsa, Bihar	28,420
Total	13,830,858

Schedule-7- Other Current Liabilities	Amount (Rs)
Duties & Taxes	
ESI Payable	15,816
Sundry Creditors	
Anya Green Energy Private Limited	963,694
Creditors- HCL Project	3,800
Sanjay Mathur	356,400
Gratuity payable	948,539
	-
	-
Total	2,288,249



Schedule-8- Grants	Amount (Rs)
Grant Received During the Year	
Foreign Grants	
Commonwealth Foundation	2,933,598
Welth Hunger Hilfe	1,662,075
Malteser International	40,738
Give Foundation Inc, USA (Crowd Funding)	8,155
Medical treatment and Education Support to Ms. Laxmi	173,733
Indian Grants	
HDFC Bank Ltd. (CSR) : "Holistic Rural Development Program in 20 Villages of Varanasi, District of Uttar Pradesh"	12,903,606
LIC Housing Finance Limited (CSR) : "HRIDAY - Holistic Rural Initiatives for Development Action and Yield"	10,531,789
Azim Premji Philanthropic Initiatives Pvt Ltd : " Promoting of inclusive & participatory gram sabha to ensure community forest right and welfare schemes of government in tribal dominated blocks of Garhwa District, Jharkhand"	10,490,000
HCL Foundation : "Adult Literacy Program"	2,720,466
HCL Foundation : "Capacity Building of PRI Representatives, Functionaries and HCL Team orientation"	3,017,614
SBI Foundation : "SBI Sammaan-Hom(e)age to the National Heroes, Gaya, Bihar"	3,400,000
UNICEF Lucknow : "Localizing SDGs with focus on developing child friendly and gender responsive governance at Panchayat Level"	1,781,955
Income From Community Contribution - HRDP Project	407,750
Income From Community Contribution - HRIDAY Project	327,549
	50,399,028
Add: Opening unutilized grant used during the year	1,046,906
Less: Closing unutilized grant on 31.03.2024	13,830,858
	37,615,076
Add: Grant Receivable on 31.03.2024	3,137,254
Total	40,752,330

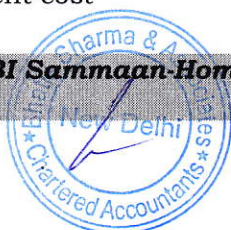
Schedule-9-Other Income	Amount (Rs)
Interest from Bank	300,410
Interest from Fixed / Term Deposit	397,892
Interest on LIC Gratuity Fund	4,526
Sale of scrap materials	44,000
Membership Fees	1,000
Contribution From Learning Materials	3,200
Contribution from community for Ambulance services	85,379
Total	836,407



SAHBHAGI SHIKSHAN KENDRA

(CONSO)

Schedule-10- Programme Expenses	Amount (Rs)
COMMONWEALTH FOUNDATION: "Exploring, Propagating & Mainstreaming Indigenous coping strategies and knowledge for strengthening flood resilience among communities."	
a) Project Activity Cost	289,809.00
b) Staff Cost	416,270.00
	706,079
WELTHHUNGERHILFE: "Project title SAKSHAM - Revitalizing the power of Indian Civil Society"	
a) Project Activity Cost	571,308
b) Staff Cost	457,189
	1,028,497
Laxmi Medical, Education & Other Expenses	
Project Activity Expenses	401,936
	401,936
Other Activities conducted by trust	
Feasibility Study of Kaiserganj Block on WASH, Food Security & Nutrition	55,535
Operational cost of ambulance for critical patients	62,000
	117,535
Azim Premji Philanthropic Initiatives Pvt Ltd : "Promoting of inclusive & participatory gram sabha to ensure community forest right and welfare schemes of government in tribal dominated blocks of Garhwa District, Jharkhand"	
a) Salary, Honorarium, Staff Benefits	2,562,114
b) Travel, Boarding & Lodging	472,027
c) Program Activity & capital expenditure	929,852
	3,963,993
HCL Foundation : "Adult Literacy Program"	
a) Program Activity Expenses	1,354,161
b) Salary & Management cost	1,172,173
	2,526,334
HCL Foundation : "Capacity Building of PRI Representatives, Functionaries and HCL Team orientation"	
a) Program/Training Activity Expenses	3,119,462
	3,119,462
HDFC Bank Ltd. (CSR) : "Holistic Rural Development Program in 20 Villages of Varanasi, District of Uttar Pradesh"	
a) Program Activity Expenses	9,035,533
b) Salary & Management cost	3,428,132
	12,463,665
LIC Housing Finance Limited (CSR) : "HRIDAY - Holistic Rural Initiatives for Development Action and Yield"	
a) Program Activity Expenses	6,856,787
b) Salary & Management cost	1,951,112
	8,807,899
SBI Foundation : "SBI Sammaan-Hom(e)age to the National Heroes, Gaya, Bihar"	



a) Program Activity Expenses	2,058,616	2,058,616
UNICEF Lucknow : "Localizing SDGs with focus on developing child friendly and gender responsive governance at Panchayat Level"		
a) Programme management & Activity Expenses	2,370,849	2,370,849
Misc. Programme Expenses		
a) Program Activity Expenses	524,447	524,447
Total		38,089,312

Schedule-11- Administrative Expenses	Amount (Rs)
Admin cost - Azim Premji Philanthropic Initiatives Pvt Ltd	176,471
Admin cost - HCL Foundation	105,747
Admin cost - HDFC Bank Ltd. (CSR)	714,995
Admin cost - LIC Housing Finance Limited (CSR)	418,439
Admin cost - SBI Foundation	86,268
Admin cost - Misc. Programme	2,125,931
Admin cost- COMMONWEALTH FOUNDATION	148,169
Administrative, Travel & Office Expenses	51,814
Asset write off	14,367
Audit, Legal & Professional Charges	298,733
Bank Charges	13,670
Gratuity Expenses	948,539
Vehicle insurance expenses	26,218
Round off	1
Membership & subscription	30,600
Postage, Printing & Stationery	43,148
Repair & Maintenance	28,748
Human Resource Expenses	266,869
Salary & Honorarium	46,500
Total	5,545,227



Sch-2- Depreciation

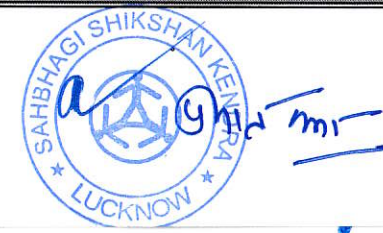
SAHBHAGI SHIKSHAN KENDRA
LIST OF FIXED ASSETS AS ON 31.03.2024

Indian

Particulars	W.D.V. as on 01.04.2023	Addition Before 30th September	Addition After 30th September	Total	Less Sale/Write off/Donation	Balances	Rate of Dep.	Depreciation	W.D.V. as on 31.03.2024
Block A									
Furniture & Fixtures	136,873	-	-	136,873	-	136,873	10%	13,687	123,186
Almirah	19,359	-	-	19,359	-	19,359	10%	1,936	17,423
File Cabinet	14,257	-	-	14,257	-	14,257	10%	1,426	12,831
Block B									
Computer & Softwares	73	-	-	73	73	0	40%	0	0
Laptop	16,075	-	-	16,075	-	16,075	40%	6,430	9,645
Printer	1,435	-	-	1,435	1,435	0	40%	0	0
Hard Disk	201	-	-	201	201	(0)	40%	(0)	(0)
Block C									
Air conditioner	67,653	-	-	67,653	-	67,653	15%	10,148	57,505
Digital Camera	20,557	-	-	20,557	-	20,557	15%	3,083	17,473
Inverter	25,605	-	-	25,605	-	25,605	15%	3,841	21,764
Lamination Machine	1,053	-	-	1,053	1,053	(0)	15%	(0)	(0)
Refrigerator (Fridge)	738	-	-	738	738	-	15%	-	-
Block D									
Office Vehicle (UP-16-CF-908)	568,066	-	-	568,066	-	568,066	15%	85,210	482,856
Block D									
Institutional Land	320,000	-	-	320,000	-	320,000	-	-	320,000
Institutional Building	1,579,930	-	-	1,579,930	-	1,579,930	-	-	1,579,930
Total	2,771,873	-	-	2,771,873	3,500	2,768,373		125,761	2,642,612



Particulars	W.D.V. as on 01.04.2023	Addition Before 30th September	Addition After 30th September	Total	Less Sale/write off/Donation	Balances	Rate of Dep.	Depreciation	W.D.V. as on 31.03.2024
Block A									
Furniture & Fixtures	131,985	-	-	131,985	-	131,985	10%	13,199	118,787
Almirah (Godrej Made)	18,366	-	-	18,366	-	18,366	10%	1,837	16,529
File Cabinet (Godrej Made)	11,706	-	-	11,706	-	11,706	10%	1,171	10,535
Block B									
Computer & Softwares	367	-	-	367	367	-	40%	-	-
Printer	476	-	-	476	476	-	40%	-	-
Laptop	2,882	-	-	2,882	2,882	-	40%	-	-
Scanner	18	-	-	18	18	-	40%	-	-
LED Monitor	73	-	-	73	73	-	40%	-	-
Block C									
Air Conditioner	6,294	-	-	6,294	-	6,294	15%	944	5,350
Digital Camera	14,492	-	-	14,492	-	14,492	15%	2,174	12,318
Projector	11,872	-	-	11,872	-	11,872	15%	1,781	10,091
Inverter with Battery	13,427	-	-	13,427	-	13,427	15%	2,014	11,413
Motor Cycle/Scooter/Bycycle	100,236	-	-	100,236	-	100,236	15%	15,035	85,201
Online UPS	3,150	-	-	3,150	3,150	-	15%	-	-
Sewing Machine	40,540	-	-	40,540	-	40,540	15%	6,081	34,459
Water Purifier	2,721	-	-	2,721	2,721	-	15%	-	-
Confrence Phone	10,887	-	-	10,887	-	10,887	15%	1,633	9,254
Stablizer	1,180	-	-	1,180	1,180	-	15%	-	-
Total	370,672	-	-	370,672	10,867	359,805		45,867	313,937
Total (a+b)	3,142,545	-	-	3,142,545	14,367	3,128,178		171,628	2,956,549



SAHBHAGI SHIKSHAN KENDRA

7, First Floor, PSP Pocket, Sector-8,
Dwarka, New Delhi - 110077

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2024

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

1. **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%

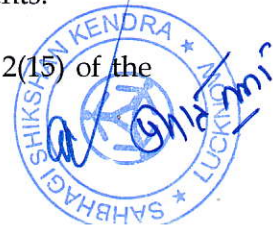
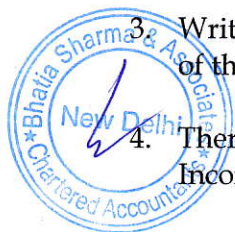
4. **Investment:** All the investments were in form of fixed deposit with schedule Banks in compliance with Section 11(5) of the Income Tax Act, 1961 as well as in compliance with the Rule-4 of the FCRA.
5. **Unspent Grant Balance:** The unutilized portion of the restricted grants are retained as part 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 01.4.2023 to 31.03.2024 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 31.03.2023 has been taken as Gross Block of the fixed assets as on 01.04.2023 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**
- 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 2022-23 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) ESIC Code no. of organization is 30000684200001399 dated 08/06/2019 and complying with the requirements of the said Act.

For & On behalf of
BHATIA SHARMA & ASSOCIATES
Chartered Accountants
FRN: 037043N

For & On behalf of
SAHBHAGI SHIKSHAN KENDRA


[Arun Bhatia]
Partner
MM No: 082789




[Prabhat Jha]
Treasurer


[Ashok Kumar Singh]
Director



Place: New Delhi

Date: 31/08/2024

SAHBHAGI SHIKSHAN KENDRA

BALANCE SHEET AS AT 31st, MARCH 2024

(IND)

Particulars	SCHEDULE	Amount (Rs)
SOURCES OF FUNDS		
I. FUND BALANCES:		
a.Capital Fund	[01]	8,320,408
		<hr/>
		8,320,408
II.LOAN FUNDS:		
a.Secured Loans		-
b.Unsecured Loans		-
		<hr/>
		-
		<hr/>
TOTAL Rs.	[I + II]	8,320,407
		<hr/>
		<hr/>
APPLICATION OF FUNDS		
I.FIXED ASSETS		
	[02]	
Gross Block		2,768,373
Less: Accumulated Depreciation		125,761
Net Block		<hr/>
		2,642,612
		<hr/>
II. INVESTMENTS		
	[03]	9,678,349
III.CURRENT ASSETS, LOANS & ADVANCES:		
a. Cash & Bank Balance	[04]	4,092,283
b. Grant Receivable		2,888,697
c. Loans & Advances	[05]	2,397,437
	A	<hr/>
		9,378,417
Less: CURRENT LIABILITIES & PROVISIONS:		
a. Un-utilized Grants	[06]	11,090,722
b. Other Current Liabilities	[07]	2,288,249
	B	<hr/>
		13,378,971
NET CURRENT ASSETS	[A - B]	<hr/>
		(4,000,554)
		<hr/>
TOTAL Rs.	[I+II+III]	8,320,407
		<hr/>
		<hr/>

Significant Accounting Policies and Notes to Accounts

For :

Bhatia Sharma & Associates
Chartered Accountants


[Arun Bhatia]

Partner

MM No. 082789

Firm Regn No. - 037043N


Place :New Delhi

Date : 31/08/2024



For:

Sahbhagi Shikshan Kendra


[Prabhat Jha]
Treasurer


[Ashok Kumar Singh]
Director



SAHBHAGI SHIKSHAN KENDRA

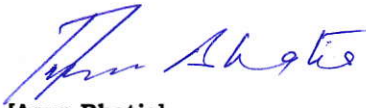
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st, March 2024

(IND)

Particulars	SCHEDULE	Amount (Rs)
I. INCOME		
Grants	[08]	38,417,544
Other Income	[09]	740,610
		39,158,153
II. EXPENDITURE		
Programme Expenses	[10]	35,835,265
Administrative Expense	[11]	5,379,511
Depreciation	[04]	125,761
		41,340,538
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	(2,182,384)
IV. EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO GENERAL FUND		(2,182,384)
Significant Accounting Policies and Notes to Accounts	[18]	

For :

Bhatia Sharma & Associates
Chartered Accountants



[Arun Bhatia]
Partner

MM No. 082789

Firm Regn No. - 037043N

Place : New Delhi

Date : 31/08/2024

For:

Sahbhagi Shikshan Kendra



[Prabhat Jha]
Treasurer



[Ashok Kumar Singh]
Director



SAHBHAGI SHIKSHAN KENDRA

(INDIAN)

Schedule-1- Capital Fund	Amount (Rs)
Opening Balance	1,05,02,792
Less:- Adjustment of TDS	-
Add: Excess of Income Over Expenditure	(21,82,384)
Total	83,20,408

Schedule-3 - INVESTMENTS	Amount (Rs)
Fixed Deposits with Punjab National Bank	30,39,643
ICICI Auto-sweep FDR	64,67,487
Investment in Gratuity Fund	1,04,506
Accrued Interest (PNB)	65,959
Accrued Interest (SBI)	754
Total	96,78,349

Schedule-4- Cash & Bank Balance	Amount (Rs)
Cash in hand	12,295
Cash at Bank	
HDFC Bank A/c No. 50100091358739	10,02,382
HDFC Bank A/c No. 50200068008474	24,082
ICICI Bank Ltd A/c No 407401000072	11,67,517
ICICI Bank Ltd A/c No 407401000542	37,476
Oriental Bank of Commerce A/c No. 04272010010860	33,024
Punjab National Bank A/c No. 2647002100004671	27,033
Punjab National Bank A/c No. 1670000102009590	2,82,335
Punjab National Bank A/c No. 48605 (UNICEF)	1,51,430
Punjab National Bank A/c No. 53898 (LIC_HFL)	21,651
State Bank of India A/c No. 42338315904 (SBIF Project)	13,33,060
Total	40,92,283



Dinghar

Ghant mi



Schedule-5- Loans & Advances		Amount (Rs)
Advance to Other		
Karlo Automobiles (P) Ltd.	4,168	
Mahendra Plaza	15,000	
Vijay Nandan singh	2,00,000	
Sahbhagi Shikshan Trust	20,00,000	22,19,168
Security Deposit- Rent (Japla office)	5,000	
Security Deposit- Rent (Daltonganj office)	13,310	
Security Deposit- Jharkand Bijli vitran nigram ltd	23,470	
Security Deposit- Rent (Chandauli office)	30,000	71,780
TDS Receivables		
FY 2017-18	24,000	
FY 2020-21	23,392	
FY 2022-23	19,307	
FY 2023-24	39,790	1,06,489
Total		23,97,437

Schedule-6- Grant Receivable		Amount (Rs)
Promoting of Inclusive & Participatory Gram Sabha to ensure Community Forest right and welfare schemes of government in tribal dominated blocks of Garhwa District, Jharkhand	64,04,441	
SBI Sammaan-Hom(e)age to the National Heroes, Gaya, Bihar	12,80,589	
Adult Literacy Program	1,05,564	
HRIDAY 2021 – Holistic Rural Initiatives for Development Action a	7,43,504	
HRIDAY 2020 – Holistic Rural Initiatives for Development Action a	25,56,624	1,10,90,722
Total		1,10,90,722

Schedule-7- Other Current Liabilities		Amount (Rs)
Duties & Taxes		
ESI Payable	15,816	15,816
Sundry Creditors		
Anya Green Energy Private Limited	9,63,694	
Creditors- HCL Project	3,800	
Sanjay Mathur	3,56,400	13,23,894
Gratuity payable		9,48,539
Total		22,88,249



Dinghla
 SAH BHAGI SHIKSHAN KENDRA
 LUCKNOW
 Ghild mi

Schedule-8- Research & Training Grants	Amount (Rs)
Grant Received During the Year	
<u>HDFC Bank Ltd. (CSR)</u> : "Holistic Rural Development Program in 20 Villages of Varanasi, District of Uttar Pradesh"	1,29,03,606
<u>LIC Housing Finance Limited (CSR)</u> : "HRIDAY - Holistic Rural Initiatives for Development Action and Yield"	1,05,31,789
<u>Azim Premji Philanthropic Initiatives Pvt Ltd</u> : " Promoting of inclusive & participatory gram sabha to ensure community forest right and welfare schemes of government in tribal dominated blocks of Garhwa District, Jharkhand"	1,04,90,000
<u>HCL Foundation</u> : "Adult Literacy Program"	27,20,466
<u>HCL Foundation</u> : "Capacity Building of PRI Representatives, Functionaries and HCL Team orientation"	30,17,614
<u>SBI Foundation</u> : "SBI Sammaan-Hom(e)age to the National Heroes, Gaya, Bihar"	34,00,000
<u>UNICEF Lucknow</u> : "Localizing SDGs with focus on developing child friendly and gender responsive governance at Panchayat Level"	17,81,955
Income From Community Contribution - HRDP Project	4,07,750
Income From Community Contribution - HRIDAY Project	3,27,549
	4,55,80,729
Add: Opening unutilized grant used during the year	10,38,840
Less: Closing unutilized grant on 31.03.2024	1,10,90,722
	3,55,28,847
Add: Grant Receivable on 31.03.2024	28,88,697
Total	3,84,17,544

Schedule-9-Other Income	Amount (Rs)
Interest from Bank	2,04,613
Interest from Fixed / Term Deposit	3,97,892
Interest on LIC Gratuity Fund	4,526
Sale of scrap materials	44,000
Membership Fees	1,000
Contribution From Learning Materials	3,200
Contribution from community for Ambulance services	85,379
Total	7,40,610





SAHBHAGI SHIKSHAN KENDRA

(INDIAN)

Schedule-10- Programme Expenses	Amount (Rs)
<i>Azim Premji Philanthropic Initiatives Pvt Ltd : "Promoting of inclusive & participatory gram sabha to ensure community forest right and welfare schemes of government in tribal dominated blocks of Garhwa District, Jharkhand"</i>	
a) Salary, Honorarium, Staff Benefits	25,62,114
b) Travel, Boarding & Lodging	4,72,027
c) Program Activity & capital expenditure	9,29,852
	39,63,993
<i>HCL Foundation : "Adult Literacy Program"</i>	
a) Program Activity Expenses	13,54,161
b) Salary & Management cost	11,72,173
	25,26,334
<i>HCL Foundation : "Capacity Building of PRI Representatives, Functionaries and HCL Team orientation"</i>	
a) Program/Training Activity Expenses	31,19,462
	31,19,462
<i>HDFC Bank Ltd. (CSR) : "Holistic Rural Development Program in 20 Villages of Varanasi, District of Uttar Pradesh"</i>	
a) Program Activity Expenses	90,35,533
b) Salary & Management cost	34,28,132
	1,24,63,665
<i>LIC Housing Finance Limited (CSR) : "HRIDAY - Holistic Rural Initiatives for Development Action and Yield"</i>	
a) Program Activity Expenses	68,56,787
b) Salary & Management cost	19,51,112
	88,07,899
<i>SBI Foundation : "SBI Sammaan-Hom(e)age to the National Heroes, Gaya, Bihar"</i>	
a) Program Activity Expenses	20,58,616
	20,58,616
<i>UNICEF Lucknow : "Localizing SDGs with focus on developing child friendly and gender responsive governance at Panchayat Level"</i>	
a) Programme management & Activity Expenses	23,70,849
	23,70,849
<i>Misc. Programme Expenses</i>	
a) Program Activity Expenses	5,24,447
	5,24,447
Total	3,58,35,265


 D. Singh
 Lucknow Child m.



Schedule-11- Administrative Expenses	Amount (Rs)
Admin cost - Azim Premji Philanthropic Initiatives Pvt Ltd	1,76,471
Admin cost - HCL Foundation	1,05,747
Admin cost - HDFC Bank Ltd. (CSR)	7,14,995
Admin cost - LIC Housing Finance Limited (CSR)	4,18,439
Admin cost - SBI Foundation	86,268
Admin cost - Misc. Programme	21,25,931
Administrative, Travel & Office Expenses	51,814
Asset write off	3,500
Audit, Legal & Professional Charges	2,98,733
Bank Charges	6,992
Gratuity Expenses	9,48,539
Vehicle insurance expenses	26,218
Round off	(1)
Membership & subscription	30,600
Postage, Printing & Stationery	43,148
Repair & Maintenance	28,748
Human Resource Expenses	2,66,869
Salary & Honorarium	46,500
Total	53,79,511


 PABHAGI SHIKSHAN KENDRA
 LUCKNOW
 Dmgha 21/11/18 Ghid mi



Sch-2- Depreciation (IND)

SAHBHAGI SHIKSHAN KENDRA
LIST OF FIXED ASSETS AS ON 31.03.2024

Particulars	W.D.V. as on 01.04.2023	Addition Before 30th September	Addition After 30th September	Total	Less Sale/Write off/Donation	Balances	Rate of Dep.	Depreciation	W.D.V. as on 31.03.2024
Block A									
Furniture & Fixtures	136,873	-	-	136,873	-	136,873	10%	13,687	123,186
Almirah	19,359	-	-	19,359	-	19,359	10%	1,936	17,423
File Cabinet	14,257	-	-	14,257	-	14,257	10%	1,426	12,831
Block B									
Computer & Softwares	73	-	-	73	73	0	40%	0	0
Laptop	16,075	-	-	16,075	-	16,075	40%	6,430	9,645
Printer	1,435	-	-	1,435	1,435	0	40%	0	0
Hard Disk	201	-	-	201	201	(0)	40%	(0)	(0)
Block C									
Air conditioner	67,653	-	-	67,653	-	67,653	15%	10,148	57,505
Digital Camera	20,557	-	-	20,557	-	20,557	15%	3,083	17,473
Inverter	25,605	-	-	25,605	-	25,605	15%	3,841	21,764
Lamination Machine	1,053	-	-	1,053	1,053	(0)	15%	(0)	(0)
Refrigerator (Fridge)	738	-	-	738	738	-	15%	-	-
Block D									
Office Vehicle (UP-16-CF-9085)	568,066	-	-	568,066	-	568,066	15%	85,210	482,856
Block D									
Institutional Land	320,000	-	-	320,000	-	320,000	-	-	320,000
Institutional Building	1,579,930	-	-	1,579,930	-	1,579,930	-	-	1,579,930
Total	2,771,873	-	-	2,771,873	3,500	2,768,373		125,761	2,642,612

As per our report of even date
For Bhatia Sharma & Associates
Chartered Accountants

Place : New Delhi
Date : 31/08/2024



(Signature)
(Arun Bhatia)
Partner

(Signature)
[Prabhat Jha]
Treasurer

(Signature)
[Ashok Kumar Singh]
Director



SAHBHAGI SHIKSHAN KENDRA

(FC)

BALANCE SHEET AS AT 31ST MARCH, 2024

Particulars	SCHEDULE	Amount (Rs)
SOURCES OF FUNDS		
I) FUND BALANCES:		
a) Capital Fund	[01]	3,104,415
		3,104,415
II) LOAN FUNDS:		
a) Secured Loans		-
b) Unsecured Loans		-
		-
		-
TOTAL Rs.		3,104,415
APPLICATION OF FUNDS		
I. FIXED ASSETS		
Gross Block	[02]	359,805
Less: Accumulated Depreciation		45,867
Net Block		313,938
II. CURRENT ASSETS, LOANS & ADVANCES:		
a) Cash & Bank Balance	[03]	5,282,056
b) Grant Receivable		248,557
	A	5,530,613
Less: CURRENT LIABILITIES & PROVISIONS:		
a) Un-utilized Grants	[04]	2,740,136
b) Other Current Liabilities	[05]	-
	B	2,740,136
NET CURRENT ASSETS	[A - B]	2,790,477
TOTAL Rs.	[I+II]	3,104,415

Significant Accounting Policies and Notes to Accounts

As per our report of even date

Form FC-4 Attached

For :

Bhatia Sharma & Associates
Chartered Accountants

For:

Sahbhagi Shikshan Kendra



[Arun Bhatia]
Partner

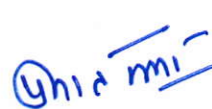
MM No. 082789

Firm Regn No. - 037043N

Place : New Delhi

Date : 31/08/2024

UDIN: 24082789 B KEZBW9226

[Prabhat Jha]
Treasurer



[Ashok Kumar Singh]
Director



SAHBHAGI SHIKSHAN KENDRA

(FC)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2024

Particulars	SCHEDULE	Amount (Rs)
<u>I. INCOME</u>		
Grant Received	[06]	2,334,786
Other Income	[07]	95,797
		2,430,583
<u>II. EXPENDITURE</u>		
Programme Expenses	[08]	2,254,047
Administrative Expenses	[09]	165,716
Depreciation	[02]	45,867
		2,465,631
III. EXCESS OF EXPENDITURE OVER INCOME	[I - II]	(35,047)
IV. EXCESS OF EXPENDITURE OVER INCOME TRANSFERRED TO GENERAL FUND		(35,047)

**Significant Accounting Policies and
Notes to Accounts**

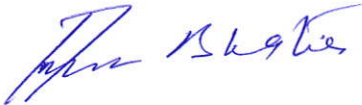
As per our report of even date
Form FC-4 Attached

For :

Bhatia Sharma & Associates
Chartered Accountants

For:

Sahbhagi Shikshan Kendra



[Arun Bhatia]
Partner

MM No. 082789
Firm Regn No. - 037043N




[Prabhat Jha]
Treasurer



[Ashok Kumar Singh]
Director



Place : New Delhi

Date : 31/08/2024

UDIN: 24082789BKEZBN9226

SAHBHAGI SHIKSHAN KENDRA

(FC)

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2024

Particulars	SCHEDULE	Amount(Rs.)
RECEIPTS		
Opening Balance B/f		
Cash in Hand	27,390	
Cash at Bank	2,749,464	2,776,854
Sale of Fixed Assets		-
Grants Received	[10]	4,818,299
Interest Income		95,797
TOTAL Rs.		7,690,950
PAYMENTS		
Programme Expenses	[11]	2,254,047
Administrative Expenses	[12]	154,847
Purchase of Fixed Assets	[02]	-
Closing Balance c/d		
Cash in Hand	27,342	
Cash at Bank	5,253,487	5,280,829
TOTAL Rs.		7,689,723

Significant Accounting Policies and Notes to Accounts

As per our report of even date
Form FC-4 Attached

For :
Bhatia Sharma & Associates
Chartered Accountants

For:
Sahbhagi Shikshan Kendra



[Arun Bhatia]
Partner

MM No. 082789
Firm Regn No. - 037043N





[Prabhat Jha]
Treasurer



[Ashok Kumar Singh]
Director



Place : New Delhi
Date : 31/08/2024

UDIN: 24082789B&KEZBW9226

SAHBHAGI SHIKSHAN KENDRA

(FC)

Schedule-1- Capital Fund		Amount (Rs)
Opening Balance		31,39,463
Add: Excess of Expenditure Over Income		(35,047)
Total		31,04,415
Schedule-3- Cash & Bank Balance		Amount (Rs)
Cash in Hand		27,342
Cash-at-Bank		
State Bank of India 27113	41,21,008	
Punjab National Bank 138260	11,04,213	
Punjab National Bank 012550	28,266	52,53,487
Accrued SBI- Saving Interest		1,227
Total		52,82,056
Schedule-4- Un-utilized Grants		Amount (Rs)
Exploring, Propagating & Mainstreaming Indigenous coping strategies and knowledge for Strengthening flood resilience among communities		20,78,138
IND 1411-23, Project title SAKSHAM – Revitalizing the Power of Indian Civil Society		6,33,578
Koshi River Project, Saharsa, Bihar		28,420
Total		27,40,136
Schedule-5- Other Current Liabilities		Amount (Rs)
Duties & Taxes Payable		-
Trade Payable		-
		-
Schedule-6- Research & Training Grants		Amount (Rs)
Grant Received During the Year		
Commonwealth Foundation		29,33,598
Welth Hunger Hilfe		16,62,075
Malteser International		40,738
Give Foundation Inc, USA (Crowd Funding)		8,155
Medical treatment and Education Support to Ms. Laxmi		1,73,733
		48,18,299
Add: Opening unutilized grant used during the year		8,066
Less: Closing unutilized grant on 31.03.2024		27,40,136
		20,86,229
Add: Grant Receivable on 31.03.2024		2,48,557
Total		23,34,786
Schedule-7-Other Income		Amount (Rs)
Interest from Bank		95,797
Total		95,797

9/12/24
 9/12/24

Chartered Accountants

SAHBHAGI SHIKSHAN KENDRA

(FC)

Schedule-8- Programme Expenses		Amount (Rs)
<u>COMMONWEALTH FOUNDATION:</u>		
<i>"Exploring, Propagating & Mainstreaming Indigenous coping strategies and knowledge for strengthening flood resilience among communities."</i>		
a) Project Activity Cost	2,89,809	
b) Staff Cost	4,16,270	7,06,079
<u>WELTHHUNGERHILFE</u>		
<i>"Project title SAKSHAM - Revitalizing the power of Indian Civil Society"</i>		
a) Project Activity Cost	5,71,308	
b) Staff Cost	4,57,189	10,28,497
<u>Laxmi Medical, Education & Other Expenses</u>		
Project Activity Expenses	4,01,936	4,01,936
<u>Other Activities conducted by trust</u>		
Feasibility Study of Kaiserganj Block on WASH, Food Security & Nutrition	55,535	
Operational cost of ambulance for critical patients	62,000	1,17,535
Total		22,54,047

Schedule-9- Administrative Expenses		Amount (Rs)
Bank Charges		6,678
Admin cost- COMMONWEALTH FOUNDATION		1,48,169
Asset Write off		10,867
Rounded off		2
Total		1,65,716

Schedule-10- Grants Received (For R & P)		Amount (Rs)
Commonwealth Foundation		29,33,598
Welth Hunger Hilfe		16,62,075
Malteser International		40,738
Give Foundation Inc, USA (Crowd Funding)		8,155
Medical treatment and Education Support to Ms. Laxmi		1,73,733
Total		48,18,299

Schedule-11- Programme Expenses (For R & P)		Amount (Rs)
<u>COMMONWEALTH FOUNDATION:</u>		
<i>"Exploring, Propagating & Mainstreaming Indigenous coping strategies and knowledge for strengthening flood resilience among communities."</i>		
a) Project Activity Cost	2,89,809	
b) Staff Cost	4,16,270	7,06,079
<u>WELTHHUNGERHILFE</u>		
<i>"Project title SAKSHAM - Revitalizing the power of Indian Civil Society"</i>		
a) Project Activity Cost	5,71,308	
b) Staff Cost	4,57,189	10,28,497



<u>Laxmi Medical, Education & Other Expenses</u>		
Project Activity Expenses	4,01,936	4,01,936
<u>Other Activities conducted by trust</u>		
Feasibility Study of Kaiserganj Block on WASH, Food Security & Nutrition	55,535	
Operational cost of ambulance for critical patients	62,000	1,17,535
Total		22,54,047
Schedule-12- Administrative Expenses (For R & P)		Amount (Rs)
Bank Charges		6,678
Admin cost- COMMONWEALTH FOUNDATION		1,48,169
Total		1,54,847







Schedule - 2: Depreciation Chart (FCRA A/C)

**SAHBHAGI SHIKSHAN KENDRA
LIST OF FIXED ASSETS AS ON 31.03.2024**

Particulars	W.D.V. as on 01.04.2023	Addition Before 30th September	Addition After 30th September	Total	Less Sale/write off/Donation	Balances	Rate of Dep.	Depreciation	W.D.V. as on 31.03.2024
Block A									
Furniture & Fixtures	131,985	-	-	131,985	-	131,985	10%	13,199	118,787
Almirah (Godrej Made)	18,366	-	-	18,366	-	18,366	10%	1,837	16,529
File Cabinet (Godrej Made)	11,706	-	-	11,706	-	11,706	10%	1,171	10,535
Block B									
Computer & Softwares	367	-	-	367	367	-	40%	-	-
Printer	476	-	-	476	476	-	40%	-	-
Laptop	2,882	-	-	2,882	2,882	-	40%	-	-
Scanner	18	-	-	18	18	-	40%	-	-
LED Monitor	73	-	-	73	73	-	40%	-	-
Block C									
Air Conditioner	6,294	-	-	6,294	-	6,294	15%	944	5,350
Digital Camera	14,492	-	-	14,492	-	14,492	15%	2,174	12,318
Projector	11,872	-	-	11,872	-	11,872	15%	1,781	10,091
Inverter with Battery	13,427	-	-	13,427	-	13,427	15%	2,014	11,413
Motor Cycle/Scooter/Bicycle	100,236	-	-	100,236	-	100,236	15%	15,035	85,201
Online UPS	3,150	-	-	3,150	3,150	-	15%	-	-
Sewing Machine	40,540	-	-	40,540	-	40,540	15%	6,081	34,459
Water Purifier	2,721	-	-	2,721	2,721	-	15%	-	-
Confrence Phone	10,887	-	-	10,887	-	10,887	15%	1,633	9,254
Stablizer	1,180	-	-	1,180	1,180	-	15%	-	-
Total	370,672	-	-	370,672	10,867	359,805		45,867	313,937

As per our report of even date
Form FC-4 Attached
For BHATIA SHARMA & ASSOCIATES
Chartered Accountants



(Signature)
(Arun Bhatia)
Partner

(Signature)

[Prabhat Jha]
Member

[Ashok Kumar Singh]
Director



Place : New Delhi
Date : 31/08/2024

UDIN: 24082789BKEZ 8W9226