

S.A.K. Memorial Educational & Cultural Society
Near Sanjay Park, Ambikapur, Surguja [C.G.]

Financial Statement and Audit Report

FINANCIAL YEAR : 2022-2023

AUDITOR

Rakesh Kumar Tiwari & Associates

Chartered Accountants



Kanha Niwas, Behind BTI, Nawapara, Ambikapur - 497 001

Phone # 07774 - 231581, Mobile # 99773-00382

email-ca.rakeshtiwari@gmail.com

RAKESH KUMAR TIWARI AND ASSOCIATES

Chartered Accountant



KANHA NIWAS, NAWAPARA, BEHIND
BTI, AMBIKAPUR CHATTISHGARH 497001
Ph. 9977300382, 7774-230581
e-mail : ca.rakeshtiwari@gmail.com

FORM No. 10BB
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A

We have examined the balance sheet of **S A K MEMORIAL EDUCATIONAL AND CULTURAL SOCIETY** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-MAR-2023** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications

(1) REFER NOTES ON ACCOUNTS

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 **Institution** as on **31-MAR-2023** and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2023**

subject to the following observations/qualifications

(1) REFER NOTES ON ACCOUNTS

The prescribed particulars are annexed hereto.

For **RAKESH KUMAR TIWARI AND ASSOCIATES**
Chartered Accountant
(Firm Regn No.: 011340S)



(RAKESH KUMAR TIWARI)
PROPRIETOR
Membership No: 217434

Place : **AMBIKAPUR**
Date : **21-Aug-2023**
UDIN : **23217434BGSTKD8338**

ANNEXURE
Statement of particulars

Basic Details	1.	PAN of the auditee 01				AAFTS2923M					
	2.	Name of the auditee				S A K MEMORIAL EDUCATIONAL AND CULTURAL SOCIETY					
	3.	Assessment Year				2023-2024					
	4.	Previous Year				From 1-APR-2022 to 31-MAR-2023					
	5.	Registered Address of the auditee				-- -- --, Near Sanjay Park Ramanujganj Road, AMBIKAPUR , Ramanujganj Road, AMBIKAPUR SURGUJA, CHATTISHGARH, 497001, INDIA					
	6.	Other addresses, if applicable									
Legal	7.	Type of the auditee				Trust					
	8.	Whether the auditee is established under an instrument?									
Management	9.	9(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/ Trustee (s)/ Members of society/ Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year									
		Name of person	Relation	Relation Other	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Code	PAN Or Aadhar	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		LAYAK MD	Trustee			JOOPK4335D	PAN	Yes	No		WARD NO. 21 , RAMANUNJGANJ ROAD,SURGUJA,Chhattisgarh,497001 INDIA
		ANJLOOS LAKDA	Trustee			AGFPL2044Q	PAN	Yes	No		CHANDO,Chhattisgarh ,497119 INDIA
		S.A NAYYAR	Trustee			AFNPN6204P	PAN	Yes	No		MG WARD , RAMANUNJGANJ ROAD,SURGUJA,Chhattisgarh,497001 INDIA
		ANJUM SHAMIM	Trustee			CWFPS5520J	PAN	Yes	No		NEAR SANJAY PARK , RAMAMUNJGANJ ROAD,SURGUJA,Chhattisgarh,497001 INDIA
		ELIZABETH KUJUR	Trustee			AAXPE2362G	PAN	Yes	No		TEEJAPARA , BATAULI,SURGUJA,Chhattisgarh ,497001 INDIA
		RAKEHH ROSHAN XAXA	Trustee			AABPX6931A	PAN	Yes	No		NAMNAKALA,SURGUJA,Chhattisgarh,497001 INDIA
		MD. JAWED	Trustee			FEAPS3517F	PAN	Yes	No		MAHAMHAYA WARD,SURGUJA,Chhattisgarh,497001 INDIA
		RUHI PRAVEEN	Trustee			CNLPP0879C	PAN	Yes	No		CHOKAKA CHHAR ROAD,SURGUJA,Chhattisgarh,497001 INDIA



		SUNITA KARKETTA	Trustee			DKRPK601 9P	PAN	Yes	No		GANGAPU R, SURGUJ A, Chhattisgarh, 497001 INDIA		
9(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person in serial number 9(a)													
	Name	Unique Identification Number	ID code	PAN Or Aadhar	Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				
Commencement of activities	10.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year						No				
		(ii)	If yes in 10 (i) , date of commencement of activities										
		(iii)	If the answer to 10(i) is yes, whether application for registration under [sub-clause (iii)] of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?										
		(iv)	If yes in 10(iii) above, the date of application for registration or approval.										
Details of Place where books of accounts and other documents have been maintained	11.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee ?						Yes				
		(ii)	If yes in (i) above, whether books of account maintained are maintained at registered office?						No				
		(iii)	If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained										
		(a)	Address of such place where the books are maintained										
		(b)	Date of decision by management to keep account at such place dd/mm/yyyy										
	(c)	Date of intimation to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA											
Voluntary contributions	12.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 14 >									No		
	13.	Sum Total of donations reported in Form No. 10BD furnished by the auditee for the previous year											
	14.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD									6836680		
	15.	Total voluntary contributions received by the auditee during the previous year [13+14]									6836680		
	16.	Total foreign contribution out of the total voluntary contributions stated in 15											
	17.	Voluntary Contribution forming part of corpus (which are included in 15)									0		
	18.	Anonymous donations taxable @30% under section 115BBC									0		
	19.	Application outside India for which approval as per the proviso to clause (c) of sub-section (1) of section 11 has been obtained.									0		
	20.	Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)]									6836680		
	21.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15									6726		
Application of Income	22.	Income required to be applied in India by the auditee during the previous year [20+21]									6843406		
	23.	Application of Income (excluding application not eligible and reported under serial number 27)											
		(i)	Total amount applied for charitable or religious purposes in India during the previous year									6605734	
		(ii)	Amount which was not actually paid during the previous year [if included in (i)(c)]									0	
		(iii)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year									0	
		(iv)	Total amount to be allowed as application [23(i)-23(ii)+23(iii)]									6605734	
		(v)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.									0	
		(vi)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year.									0	
			Amount to be disallowed from application										
		(vii)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40									0	
		(viii)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A										
		(A)	Sub Section (3)										
		(B)	Sub Section (3A)										
		(ix)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus									0	
		(x)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects									0	
		(xi)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act									0	
		(xii)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained									0	
		(xiii)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained									0	
		(xiv)	Applied for any purpose beyond the objects of the auditee									0	



	(xv)	Any other disallowance				0	
	(xvi)	Total allowable application ((23(iv)+23(v)+23(vi))-(23(vii) to 23(xv)))				6605734	
	(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11				0	
	(xviii)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11				0	
	(xix)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income				237672	
	24.	Taxable Income 22-[23(xvi) to 23(xix)]				0	
	25.	Income taxable under section 115BBB				0	
	26.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC				0	
	Application of income out of different sources	27.	Application of income out of the following sources during the previous year				
		(A)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year				0
(B)		Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year				0	
(C)		Income of earlier previous years up to 15% accumulated or set apart				0	
(D)		Corpus				0	
(E)		Borrowed fund				0	
(F)		Any other (NIL)				0	
Person referred to in 13(3)	28.	Details of specified person** as referred to in sub-section (3) of section 13					
		Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted	If code 2 selected in column (1) specify the amount of contribution made to the auditee	Address/Foreign Address
	29.	Details of income/property referred to in section 13 (2)					
	(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both				No	
	(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;				No	
	(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the auditee for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;				No	
	(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;				No	
	(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate;				No	
	(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;				No	
	(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person				No	
	(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.				No	
	30.	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation					
		Income of the auditee has been applied, other than for the objects of the trust or institution.				No	
	(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.				No	
	(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.				No	
	(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.				No	
	(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.				No	
	(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.				No	
	(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.				No	
	31.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?					No
32.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?					No	



S.A.K. Memorial Educational & Cultural Society

Near Sanjay Park, Ambikapur, Surguja [C.G.]

RECEIPT AND PAYMENT ACCOUNT

For the period from 01.04.2022 to 31.03.2023

	<u>Schedule</u>	<u>Amount (Rs.)</u>
RECEIPTS		
1 <u>Opening Balances</u>		
Cash in Hand		15,055.00
<u>Cash at Bank</u>		
SBI Ambikapur [307922321280]		295,009.00
SBI Ambikapur[30806467727]		12,317.50
Bank of Baroda [FC A/c]		2,239.70
SBI Chandrakanta Complex, Ambikapur		3,509.09
SBI Chandrakanta Complex, Ambikapur[CA]		11,718.73
		<u>324,794.02</u>
2 <u>Grant in Aid Received</u>	1	
Ministry of MSDE, New Delhi for JSS Surguja		5,558,709.00
Ministry of Minority Affairs, New Delhi		205,272.00
Ministry of MSDE, New Delhi [Skill Hub Initiative (SHI)]		384,000.00
		<u>6,147,981.00</u>
3 Bank Interest		5,881.00
4 Bank Interest Development Fund		845.00
5 Donation & Other Receipts	2	688,699.00
		<u>7,183,255.02</u>
PAYMENTS		
<u>Payment Against Recurring Expenditure</u>		
1 Jan Shikshan Sansthan [Adult Literacy & Skill Devl. Program]	3	5,842,300.00
2 Leadership Development Training Programme	4	262,125.00
3 Bank Charges		702.10
4 Administrative Expenses	5	283,770.00
5 Consumer Awareness Program Expense	6	60,131.00
6 Social Activity Expenses	7	156,706.00
7 Fixed Assets Purchased		82,950.00
8 Interest tr to Bharat Kosh		14,018.00
9 <u>Closing Balances</u>		
Cash in hand		11,037.00
10 <u>Cash at Bank</u>		
SBI Collectorate Branch Ambikapur [307922321280]		449,399.50
SBI Collectorate Branch Ambikapur[30806467727]		2,854.00
Bank of Baroda [FC A/c]		2,249.60
SBI Chandrakanta Complex, Ambikapur		3,943.09
SBI Chandrakanta Complex, Ambikapur [CA]		11,069.73
		<u>469,515.92</u>
		<u>7,183,255.02</u>

Certified that, the Above Statement is true & correct.


Secretary

S.A.K. Memorial Educational & Cultural Society

21.08.2023



As per our Annexed Report of even date.

For **Rakesh Kumar Tiwari & Associates**

Chartered Accountants



Proprietor
Rakesh Kumar Tiwari

[M.No. - 217434]

UDIN - 23217434BGSTKD8338

S.A.K. Memorial Educational & Cultural Society
Near Sanjay Park, Ambikapur, Surguja [C.G.]

INCOME & EXPENDITURE ACCOUNT

For the period from 01.04.2022 to 31.03.2023

	<u>Schedule</u>	<u>Amount (Rs.)</u>
<u>INCOME</u>		
1 Grant-in-Aid	1	
Ministry of MSDE, New Delhi for JSS Surguja		5,558,709.00
Ministry of MSDE, New Delhi [Skill Hub Initiative (SHI)]		384,000.00
Ministry of Minority Affairs, New Delhi		205,272.00
		<u>6,147,981.00</u>
2 Bank Interest		6,726.00
3 Donation & Other Receipts	2	688,699.00
		<u>6,843,406.00</u>
<u>EXPENDITURE</u>		
1 Jan Shikshan Sansthan [Adult Literacy & Skill Devl. Program]	3	5,842,300.00
2 Leadership Development Training Programme	4	262,125.00
3 Bank Charges		702.10
4 Administrative Expenses	5	283,770.00
5 Consumer Awareness Program Expense	6	60,131.00
6 Social Activity Expenses	7	156,706.00
		<u>237,671.90</u>
SURPLUS OF INCOME OVER EXPENDITURE		<u>6,843,406.00</u>
[Transferred to GENERAL FUND A/c]		

Certified that, the Above Statement is
true & correct.

Secretary
S.A.K. Memorial Educational & Cultural Society

21.08.2023



As per our Annexed Report of even
For **Rakesh Kumar Tiwari & Associates**
Chartered Accountants

[Signature]

Proprietor
Rakesh Kumar Tiwari
[M.No. - 217434]

UDIN - 23217434BGSTKD8338

S.A.K. Memorial Educational & Cultural Society
Near Sanjay Park, Ambikapur, Surguja [C.G.]

BALANCE SHEET
As on 31.03.2023

Amount (Rs.)

LIABILITIES

1	General Fund		
	Balance b/d	704,942.02	
	Less: Interest Tr to Bharat Kosh	(14,018.00)	
	Add: Surplus of Income over expenditure	237,671.90	928,595.92
2	Welfare of Working Children need care & Protection Fund		185,842.00
3	Total Sanitation Program Fund		18,000.00
4	Jan Shikshan Sansthan Fund		1,000,000.00
5	Development Fund		80,765.00
6	Consumer Welfare Fund		20,000.00
7	Unsecured Loans		4,611,985.00
8	Creditors & Provisions		3,130,880.00
			9,976,067.92

ASSETS

Fixed Assets

1	Furniture & Fixtures		70,450.00
2	Land & Building		105,000.00
3	Knitting Machine		6,000.00
4	Frame for weaving		8,250.00
5	Embroidery Machine		3,400.00
6	Computer		72,900.00
7	Bycycle		9,600.00
8	Camera		15,200.00
9	Agriculture Implements		22,500.00
10	Fire Extinguisher		8,500.00
11	Bio Matrix Device		20,000.00
	<u>Fixed Assets for Welfare of Working Children need care & Protection</u>		
9	Furniture & Fixtures	50,000.00	
10	Vocational Training Equipments	100,200.00	
11	Boards/Bridge Education Equipments	25,642.00	
12	Recreation & Sports Equipments	10,000.00	185,842.00
	<u>Fixed Assets for Total Sanitation Program Fund</u>		
13	Furniture & Fixtures		18,000.00
	<u>Fixed Assets for Consumer Welfare Fund</u>		
14	Furniture & Fixtures		20,000.00
	<u>Fixed Assets for Jan Shikshan Sansthan Fund</u>		
15	Scorpio Vehicle	704,449.00	
16	Computer with Printer	75,000.00	
17	Audio-Visual Equipments	35,000.00	
18	Photocopier	150,000.00	
19	Fax Machine	25,000.00	
19	Course Related Material	315,000.00	
20	Video Confrencing Equipment	267,800.00	1,572,249.00
	<u>Fixed Assets for VTRS Fund</u>		
21	Tools & Equipments for Beautician Training	55,000.00	
22	Tools & Equipments for Welding & Fabrication	80,000.00	
23	Tools & Equipments for electrician	15,000.00	
24	Tools & Equipments for Textile Handicraft	11,000.00	
25	Sewing Machine	17,500.00	
26	Furniture & Fixtures	40,000.00	
27	Tools & Equipments for Computer Training	36,000.00	
28	Tools & Equipments for Plumbing Training	15,000.00	269,500.00
29	Child Welfare Program [Receivables from MWCD]		2,799,360.00
30	Ministry of Minority Affairs Receivable		393,000.00
31	Ministry of Textiles		437,820.00
32	Ministry of HRD		3,127,544.00
33	CSIIDC, Raipur CG		300,000.00
34	Ministry of Consumer Affairs , Food & Public Distribution Delhi (Recievable)		30,400.00

Closing Balances

35	Cash in hand		11,037.00
36	<u>Cash at Bank</u>		
	SBI Collectorate Branch Ambikapur [307922321280]	449,399.50	
	SBI Collectorate Branch Ambikapur[30806467727]	2,854.00	
	Bank of Baroda [FC A/c]	2,249.60	
	SBI Chandrakanta Complex	3,943.09	
	SBI Chandrakanta Complex [CA]	11,069.73	469,515.92
			9,976,067.92

Certified that, the Above Statement is
true & correct.

Secretary
S.A.K. Memorial Educational & Cultural Society

21.08.2023

As per our Annexed Report of even date.

For **Rakesh Kumar Tiwari & Associates**
Chartered Accountants



Proprietor
Rakesh Kumar Tiwari
[M.No. - 217434]
UDIN - 23217434BGSTI

S.A.K. Memorial Educational & Cultural Society
Near Sanjay Park, Ambikapur, Surguja [C.G.]

Schedules to Accounts

Annexed to and forming part of the Receipt and Payment, Income & Expenditure A/c As on 31.03.2023

SCHEDULE - 1
DETAILS OF GRANT IN AID

Sl. No.	Particulars	Total Grant
1	Ministry of MSDE, New Delhi for JSS Surguja 1st Installment	2,500,000.00
	Ministry of MSDE, New Delhi for JSS Surguja 2nd Installment	2,446,862.00
	Ministry of MSDE, New Delhi for JSS Surguja Add. Target Fund	611,847.00
	TOTAL OF [1]	5,558,709.00
2	Ministry of Minority Affairs, New Delhi [Nai Roshni Scheme]	205,272.00
	TOTAL OF [2]	205,272.00
3	Ministry of MSDE, New Delhi [Skill Hub Initiative (SHI)]	384,000.00
	TOTAL OF [3]	384,000.00
	GRAND TOTAL [1+2+3]	6,147,981.00

SCHEDULE - 2
DETAILS OF DONATION AND OTHER RECEIPTS

Sl. No.	Particulars	Total
1	Contribution from Member	120,500.00
2	Donation & Other Receipts	235,000.00
3	Membership Fee Received	78,500.00
4	Social & Cultural Activities Exhibition Receipts	115,749.00
5	Other Support & Assistance	138,950.00
	TOTAL	688,699.00

SCHEDULE - 3
Jan Shikshan Sansthan [Adult Literacy & Skill Devl. Program]

Sl.No.	Particulars	Total
1	Emoulments	1,999,920.00
2	Program Expences	2,394,879.00
3	Office Expences	605,201.00
4	Additional Target TLM Expences	165,300.00
5	Skill Hub initiative Expences	677,000.00
	TOTAL	5,842,300.00

Schedule - 4
Leadership Development Training Programme

Sl.No.	Particulars	Amount
1	Honorarium For Engaging Faculty Members	22,500.00
2	Transpoting Cost For Faculty Members	37,500.00
3	Lodging Cost For Faculty Members	15,000.00
4	Hiring OF Venue Furniture , And Creche Facility	15,000.00
5	Cost For Meal For Trainee Women	37,500.00
6	Cost For Using / Hiring Audio Visual Aids	30,000.00
7	Cost For Distribution Of Training Material	25,000.00
8	Allowance/ Stipend	37,500.00
9	Cost For Motivation Identifiacton	3,125.00
10	Cost of Jand Holding / Nutturing	24,000.00
11	Add Agency Fees / Charges For One Batch	15,000.00
	TOTAL	262,125.00

Schedule - 5
Administrative Expenses

1	Audit Fee	11,800.00
2	Electricity Charges	2,685.00
3	Evaluation and Follow up Expenses	4,585.00
4	Honorarium to Experts	26,800.00
5	Miscellaneous Expenses	5,865.00
6	Monitoring Expenses	6,532.00
7	Office Expenses	13,520.00
8	Office Rent	60,000.00
9	Printing & Stationery	8,857.00
10	Professional & Consultancy Fee	14,500.00
11	Publicity Expenses	6,325.00
12	Repair & Maintenance	15,200.00
13	Salary to Staff	72,000.00
14	Telephone & Internet Expenses	10,523.00
15	Travelling Expenses	24,578.00
	TOTAL	283,770.00



Schedule - 6
Consumer Awareness Program Expenses

Sl.No.	Particulars	Amount
1	Rent For Counselling Center	8,000.00
2	Training To Promoter	4,350.00
3	Literatura Production	5,051.00
4	Distribution Of Material	10,480.00
5	Wall Writing	4,100.00
6	Salary To Staff	14,000.00
7	Miscellaneous Expenses	14,150.00
	TOTAL	60,131.00

Schedule - 7
Other Social Activity Expenses

Sl.No.	Particulars	Amount
1	Awareness Programs	
	Aids Awareness Program	6,652.00
	Consumer Awareness Program	5,210.00
	Digital & Financial Literacy Awareness Program	4,589.00
	Environmental Awareness Program	6,325.00
	Road Safety Awareness Program	4,452.00
	Tribal Health PC & PNDT Awareness Program	5,207.00
	Health & Sanitation Awareness Program	6,547.00
	Drug De-Addiction Awareness Program	4,635.00
		43,617.00
2	Health Sector Activities	
	Blood Donation Camps	8,575.00
	Distribution of Supplementary Nutrition Kit	7,562.00
	Nutrition & Child Care Programs	6,652.00
	General Health Awareness Camps	5,475.00
	Health Check up Camps	7,261.00
	Sanitary Pad Distribution Activity	6,630.00
	Eye Camps	9,857.00
	Day Care Centre for Aged Person	5,246.00
		57,258.00
3	Micro Enterprise Promotion Activities	
	Capacity Building Program	4,896.00
	Entrepreneurship Development Programs	5,548.00
	Formation of SHGs/FPgs/PCs	8,965.00
	Support for Online Marketing	9,415.00
		28,824.00
4	Rural Development Activities	
	Agricultural & Horticultural Development Program	8,850.00
	Cultural Development and Sports Promotion Program	7,565.00
	Farmer Training Program	4,589.00
	Promotion of Science & Tech. in Rural Areas	8,796.00
	Social Forestry and Afforestation Programs	5,245.00
	Animal Welfare Programs	6,125.00
		41,170.00
5	Skill Development & Livelihood Generation Activity	
	Apparel & Embroidery Craft	6,580.00
	Beauty & Wellness	7,254.00
	Handicraft Skill Training	9,145.00
	Training on Marketing & Production	6,475.00
		29,454.00
6	Women and Child Development Activities	
	Adolecent Girl Counselling	9,120.00
	Child Welfare Programs	8,472.00
	Leadership Training for Minority Women	7,545.00
	Legal Aid/Counselling for Women	6,235.00
	Remedial Education Center	6,805.00
	Community Welfare Programs for Women	7,179.00
		45,356.00
	TOTAL	156,706.00

S.A.K. Memorial Educational & Cultural Society
Near Sanjay Park, Ambikapur, Surguja [C.G.]

Schedule 7

NOTES ON ACCOUNTS

For the year ended on 31.03.2023

1 General:

Accounting Policies of the Institution are in consonance with the Generally Accepted Accounting Principles.

2 Revenue Recognition:

The Institution recognise all item of Income and expenses at the point of its accrual ie. For income as and when earned and for expenses, as and when liability to pay occurs.

3 Fixed Assets and Depreciation:

Fixed Assets are disclosed at their Historical cost Value ie. No Depreciation has been charges from the assets.

4 Balances shown in the financials are subject to the confirmation from the management.

5 Our Audit is restricted to the books of accounts available/produced before us for varification.

Certified that, the Above Statement is
true & correct.


Secretary/President
S.A.K. Memorial Educational & Cultural Society



As per our Annexed Report of even date.
For **Rakesh Kumar Tiwari & Associates**
Chartered Accountants


Proprietor
Rakesh Kumar Tiwari