



SAI B.Ed. & D.El.Ed. COLLEGE

At.: Siyaruan (Shivpur Halt), Bikramganj, Dist.- Rohtas (Bihar) - 802212

Mobile No.: 7644874909, 6201108889

Email : saibedcollege2015@gmail.com

Ref. No.

Date:

Auditor Statement

During the last five Year.

Principal

Sai B.Ed. & D.El. Ed. College
Siyaruan, Bikramganj (Rohtas)

Audit Report

As on 31st March 2020

Of

SATYA SAI WELFARE FOUNDATION

**ADDRESS: GOVIND BHAWAN, VEER KUNWAR SINGH
PATH, NEW AREA, M.G. ROAD, DISTT - AURANGABAD (BIHAR)**

CA. Kanhaiya Kumar

Proprietor

Kanhaiya Kumar & Associates

(Chartered Accountant)

1ST Floor, Krishna Market,

Near Hans Electronics, Karbighiya,

Patna – 800001.

M. No: - 8709037575, 8271066135

E-Mail: - cakksingh2019@gmail.com



INDEPENDENT AUDITORS' REPORT

TO SATYA SAI WELFARE FOUNDATION
Report on the Financial Statements

We have audited the accompanying financial statements of "SATYA SAI WELFARE FOUNDATION, having registered address At: - GOVIND BHAWAN, VEER KUNWAR SINGH PATH, NEW AREA, M.G. ROAD, DISTT - AURANGABAD (BIHAR) which comprise the Balance Sheet as at 31st March , 2020, Profit and Loss Account and the Receipt & Payment A/c for the year then ended, and a summary of the significant accounting policies.

Management's Responsibility for the Financial Statements

The Trust's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Trust in accordance with the Accounting Standards applicable to non-corporate entities issued by Institute of Chartered Accountants of India in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



KANHAIYA KUMAR & ASSOCIATES

CHARTERED ACCOUNTANT



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

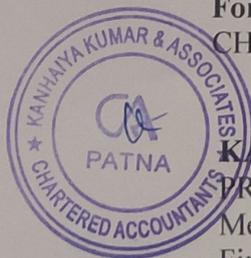
- (a) in the case of the Balance Sheet, of the state of affairs of the Trust as at 31st March, 2020;
- (b) in the case of the Profit and Loss Account, of the loss of the Trust for the year ended on that date; and
- (c) in the case of the Receipt & Payment A/c, of the cash flows of the Trust for the year ended on that date.

Report on Other Legal and Regulatory Requirements

We report that:

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Profit and Loss Account, and the Receipt & Payment A/c dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the Balance Sheet, Profit and Loss Account, and the Receipt & Payment A/c comply with the Accounting Standards applicable to non-corporate entities issued by the Institute of Chartered Accountants of India.

Patna
16th March, 2021



For KANHAIYA KUMAR & ASSOCIATES.
CHARTERED ACCOUNTANT

Kanhaiya Kumar

KANHAIYA KUMAR
PROPRIETOR

Membership number: 444440

Firm Registration No.: 027968C

UDIN:- 21444440AAAABN3537

Add :- 1st Floor, Krishna Market, Near Hans Electronics, Chiraiyatand pool, Karbigahiya, patna-800001
Contract No :- 08709037575, 09582898715, Email ID :- cakksingh2019@gmail.com

SATYA SAI WELFARE FOUNDATION

Head Office : - GOVIND BHAWAN, VEER KUNWAR SINGH PATH, NEW AREA, M.G. ROAD, DISTT - AURANGABAD (BIHAR)

BALANCE SHEET

AS ON 31ST MARCH 2020

Capital & Liabilities		Amount	Assets & Properties		Amount
GENERAL FUND			FIXED ASSETS		1,24,95,896.00
As per last A/c	3,24,118.00		As per Details in Anshumali ITC	1,24,95,896.00	
Add: Surplus	51,346.81	3,75,464.81			
			FIXED ASSETS		5,15,820.00
CAPITAL FUND		1,25,06,381.00	As per Details in Sai B.Ed.	5,15,820.00	
As per Last A/c	1,20,06,381.00				
During the Year Sai B.Ed.	5,00,000.00		CLOSING BALANCE		
			Cash and Bank at Anshumali ITC	44,128.40	
OUTSTANDING LIABILITIES			Cash and Bank at SAI B.Ed &D.El	50,812.06	
Audit Fees for Reg. Off.	2,000.00		Cash in Hand at Reg. Off.	9,132.59	
Audit Fees for Anshumali ITC	12,000.00		Cash at Bank of India	1,416.76	1,05,489.81
Audit Fees for Aryaman ITC	25,000.00	39,000.00	(A/c 461720110000015)		
LOAN LIABILITY					
As per Details in Aditya ITC	1,96,360.00				
Less: Refund	-	1,96,360.00			
Total (Rs:)		1,31,17,205.81	Total (Rs:)		1,31,17,205.81

In the Terms of Separate Report of Even Date

KANHAIYA KUAMR & ASSOCIATES
CHARTERED ACCOUNTANTS



Kanhaiya Kumar

(KANHAIYA KUMAR)

Proprietor

M. No. 444440

Palce: Patna

Date: 16-03-2021

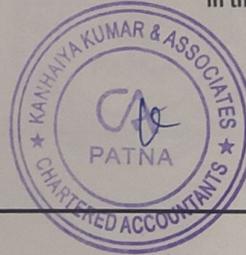
SATYA SAI WELFARE FOUNDATION

Head Office : - GOVIND BHAWAN, VEER KUNWAR SINGH PATH, NEW AREA, M.G. ROAD, DISTT - AURANGABAD (BIHAR)

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDING ON 31ST MARCH 2020**

To	Expenditure	Amount	By	Income	Amount
"	ESTABLISHMENT EXPENSES		"	Received for General Fund	
	Honorarium	30,000.00		Donation & Subscription	80,150.00
	Telephone & Mobile Expenses	2,546.00		(Certified by Management)	
	Contingencies	1,236.00		Member's Contribution	50,360.00
	Bank Charges	671.00		Membership Fees	2,100.00
	Printing & Stationary	2,280.00			
	TA & Conveyance	1,996.00		INCOME FROM Anshumali ITC	48,66,800.00
	Meeting Expenses	854.00		(Arwal, Bihar)	48,66,800.00
	Rent	24,000.00			
	Newspaper & Periodicals	956.00		INCOME FROM SAI B.Ed &D.El	1,10,62,000.00
	Postage & Stamp	385.00	64,924.00	(Bikramganj, Bihar)	1,10,62,000.00
"	ACTIVITIES EXPENSES				
	Vocational Training Programme	20,458.00			
	Health Checkup Camp	25,634.00	62,877.00		
	Seminar & Workshop	16,785.00			
"	EXPENSES ON Anshumali ITC		47,88,876.25		
	(Arwal , Bihar)	47,88,876.25			
"	EXPENSES ON SAI B.Ed &D.El		1,09,33,667.94		
	(Bikramganj , Bihar)	1,09,33,667.94			
"	PROVISION FOR AUDIT FEES				
	Anshumali ITC Audit Fees	12,000.00			
	SAI B.Ed &D.El Audit Fees	25,000.00			
	Audit Fees	2,000.00	39,000.00		
"	PROVISION FOR DEPRECIATION				
	Anshumali ITC Depreciation	59,018.00			
	SAI B.Ed &D.El Depreciation	61,700.00			
	Depreciation	-	1,20,718.00		
"	SURPLUS:				
			51,346.81		
	Total (Rs:)		1,60,61,410.00	Total (Rs:)	1,60,61,410.00

In the Terms of Separate Report of Even Date
KANHAIYA KUAMR & ASSOCIATES
CHARTERED ACCOUNTANTS



Kanhaiya Kumar
(KANHAIYA KUMAR)
Proprietor
M. No. 444440

Palce: Patna
Date: 16-03-2021

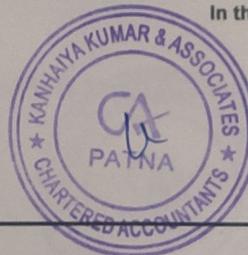
SATYA SAI WELFARE FOUNDATION

Head Office : - GOVIND BHAWAN, VEER KUNWAR SINGH PATH, NEW AREA, M.G. ROAD, DISTT - AURANGABAD (BIHAR)

**RECEIPT & PAYMENT ACCOUNT
FOR THE YEAR ENDING ON 31ST MARCH 2020.**

To	Receipt	Amount	By	Payment	Amount
"	OPENING BALANCE		"	ESTABLISHMENT EXPENSES	
	Cash and Bank at Aditya ITC	50,479.65		Honorarium	30,000.00
	Cash and Bank at Aryaman ITC	-		Telephone & Mobile Expenses	2,546.00
	Cash in Hand at Reg. Off.	4,591.85		Contingencies	1,236.00
	Cash at Bank of India Regd. Office (A/c 461720110000015)	1,148.50		Bank Charges	671.00
				Printing & Stationary	2,280.00
				TA & Conveyance	1,996.00
		56,220.00		Meeting Expenses	854.00
				Rent	24,000.00
"	Received for General Fund		"	Newspaper & Periodicals	956.00
	Donation & Subscription (Certified by Management)	80,150.00		Postage & Stamp	385.00
	Member's Contribution	50,360.00		ACTIVITIES EXPENSES	
	Membership Fees	2,100.00		Vocational Training Programme	20,458.00
				Health Checkup Camp	25,634.00
				Seminar & Workshop	16,785.00
"	INCOME FROM ANSHUMALI ITC (Anwal, Bihar)	48,66,800.00	"	EXPENSES ON ANSHUMALI ITC (Anwal, Bihar)	48,73,151.25
"	INCOME FROM SAI B.Ed & D.El (Bikramganj, Bihar)	1,15,62,000.00	"	EXPENSES ON SAI B.Ed & D.El (Bikramganj, Bihar)	1,15,11,187.94
				Outstanding Liabilities Paid	
				Audit Fees	-
				Loan Refund	-
				CLOSING BALANCE	
				Cash and Bank at Aditya ITC	44,128.40
				Cash and Bank at Aryaman ITC	50,812.06
				Cash in Hand at Reg. Off.	9,132.59
				Cash at Bank of India (A/c 461720110000015)	1,416.76
					1,05,489.81
	Total (Rs:)	1,66,17,630.00		Total (Rs:)	1,66,17,630.00

Palace: Patna
Date: 16-03-2021



In the Terms of Separate Report of Even Date
KANHAIYA KUAMR & ASSOCIATES
CHARTERED ACCOUNTANTS

Kanhaiya Kumar

(KANHAIYA KUMAR)
Proprietor
M. No. 444440

SATYA SAI WELFARE FOUNDATION

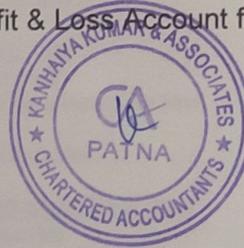
Head Office : - GOVIND BHAWAN, VEER KUNWAR SINGH PATH, NEW AREA, M.G. ROAD,
DISTT - AURANGABAD (BIHAR)

NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2020

1 SIGNIFICANT ACCOUNTING POLICIES

- (i) Financial Statements have been prepared under the historical cost convention in accordance with generally accepted accounting policies as applicable.
- (ii) Income and Expenditure items having material bearing on the Financial Statements are recognised on accrual basis.
- (iii) Fixed Assets are shown at cost less depreciation. Depreciation has been provided as per Accounting Principles during the year.

- 2 The applicable accounting standards have been followed in preparation of final accounts.
- 3 For some expenses for which original Cash Memo/Bills/Invoices are not available in usual course of trade , proper internal vouchers have been drawn up, authorised and passed by the proprior and the party receiving the payment.
- 4 The balances in the accounts of a Advances and sundary creditors are subject to confirmation.
- 5 Some of the transactions are done through Bank and some are on cash basis as certified by the management.
- 6 Schedules referred to in Balance Sheet and Profit & Loss Account form an integral part of the accounts.



ANSHUMALI INDUSTRIAL TRAINING INSTTUTE
 Adm. Office :- DHARUPUR, BIKRAMGANJ, ROHTAS (BIHAR)
 RUN BY :- SATYA SAI WELFARE FOUNDATION

BALANCE SHEET AS ON 31ST MARCH 2020

CAPITAL & LIABILITIES		AMOUNT	ASSETS & PROPERTIES		AMOUNT
GENERAL FUND		3,18,377.65	FIXED ASSETS		
AS PER LAST A/C			FURNITURE		
ADD-EXCESS OF INCOME	6,905.75	3,25,283.40	As per Last A/c	1,37,235.00	
LESS-EXPENDITURE			Add: Purchase during the year	-	
				1,37,235.00	
			Less: Deprecation	13,724.00	1,23,511.00
OUTSTANDING LIABILITIES			BOOKS		
AUDIT FEES (As per Last A/c)	12,000.00		As per Last A/c	14,728.00	
Add: During the Year	12,000.00		Add: Purchase during the year	-	
	24,000.00			14,728.00	
Less: Paid during the Year	12,000.00	12,000.00	Less: Deprecation	1,473.00	13,255.00
CURRENT LIABILITIES		1,96,360.00	SPORTS EQUIPMENTS		
(a) Electric Bill	97,840.00		As per Last A/c	8,110.00	
(b) Out Standing Staff Salary	98,520.00		Add: Purchase during the year	-	
				8,110.00	
			Less: Deprecation	811.00	7,299.00
CAPITAL FUND		1,20,06,381.00	COMPUTER & PERIFERALS		
Capital Fund			As per Last A/c	21,334.00	
			Add: Purchase during the year	72,275.00	
				93,609.00	
			Less: Deprecation	9,361.00	84,248.00
			GENERATOR		
			As per Last A/c	23,792.00	
			Add: Purchase during the year	-	
				23,792.00	
			Less: Deprecation	2,379.00	21,413.00
			SEWING MACHINE		
			As per Last A/c	6,872.00	
			Add: Purchase during the year	-	
				6,872.00	
			Less: Deprecation	687.00	6,185.00
			ELECTRIC FAN		
			As per Last A/c	15,785.00	
			Add: Purchase during the year	-	
				15,785.00	
			Less: Deprecation	1,579.00	14,206.00
			BUILDING CONSTRUCTION		
			As per Last A/c	1,19,64,740.00	1,19,64,740.00
			MACHINARY & EQIPMENTS		
			As per Last A/c	2,90,043.00	
			Add: Purchase during the year	-	
				2,90,043.00	
			Less: Deprecation	29,004.00	2,61,039.00
			CLOSING BALANCE		
			Cash at Bank Bank of India	29,249.62	
			Cash in Hand	14,878.78	
					44,128.40
Total (Rs:)		1,25,40,024.40	Total (Rs:)		1,25,40,024.40

In the Terms of Separate Report of Even Date
 KANHAIYA KUAMR & ASSOCIATES
 CHARTERED ACCOUNTANTS



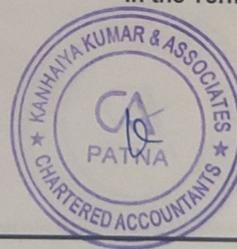
Kanhaiya Kumar
 (KANHAIYA KUMAR)
 Proprietor
 M. No. 444440

ANSHUMALI INDUSTRIAL TRAINING INSTTUTE
Adm. Office : - DHARUPUR, BIKRAMGANJ, ROHTAS (BIHAR)
RUN BY : - SATYA SAI WELFARE FOUNDATION

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

EXPENDITURE	AMOUNT	AMOUNT	By	INCOME	AMOUNT	AMOUNT
Honorarium	37,55,338.00			ANSHUMALI Fees Received		
Rent	2,82,000.00			Application & Prospectus Fees	36,000.00	
Advertisement	43,500.00			Admission Fees	1,15,600.00	
Fuel & Lubricant	45,820.00			Course Tuition Fees	8,94,000.00	
Consultancy Fees Paid	15,800.00			Development Charge	5,26,000.00	
Festival Exp	15,850.00			Miscellaneous Charges	2,63,000.00	
Generator & Electricity Exp.	40,630.00			Poor Boys Fund	86,000.00	
Newspaper & Periodicals	5,420.00			Examination Fees Received	1,37,200.00	
Telephone & Mobile Exp.	12,890.00			Caution Money	1,84,000.00	22,41,800.00
Inspection Fees	11,528.00					
Printing & Stationary	13,420.00			Previous Year Tuition Fees		26,25,000.00
Misc. Office Exp.	6,203.00					
Examination Fees & MES. Ext. F	1,93,200.00					
Travelling & Conveyance	11,500.00					
Bank Charges	1,837.25					
Sport Material	14,350.00					
Poor Boys Fund Exp.	9,000.00					
Caution Money Refund	68,000.00					
Repairs & Maintnace	14,230.00	45,60,516.25				
WORKSHOP EXPENSES						
Electrician	99,000.00					
Fitter	89,760.00					
Diesel Machanical	39,600.00	2,28,360.00				
PROVISION FOR AUDIT FEES		12,000.00				
Audit Fees	12,000.00					
PROVISION FOR DEPRECIATION		59,018.00				
As per Balance Sheet	59,018.00					
Surplus:		6,905.75				
Excess of Income over Exp.	6,905.75					
Total (Rs:)		48,66,800.00		Total (Rs:)		48,66,800.00

Palce: Patna
Date: 16-03-2021



In the Terms of Separate Report of Even Date
KANHAIYA KUAMR & ASSOCIATES
CHARTERED ACCOUNTANTS

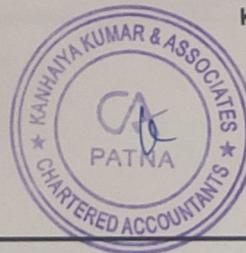
Kanhaiya Kumar

(**KANHAIYA KUMAR**)
Proprietor
M. No. 444440

ANSHUMALI INDUSTRIAL TRAINING INSTITUTE
 Adm. Office : - DHARUPUR, BIKRAMGANJ, ROHTAS (BIHAR)
 RUN BY : - SATYA SAI WELFARE FOUNDATION
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

RECEIPT	AMOUNT	By	PAYMENT	AMOUNT
OPENING BALANCE	45,360.00			
Cash in Hand	5,119.65		Honorarium	37,55,338.00
Cash at Bank of India - 052		50,479.65	Rent	2,82,000.00
ANSHUMALI Fees Received			Advertisement	43,500.00
Application & Prospectus Fees	36,000.00		Fuel & Lubricant	45,820.00
Admission Fees	1,15,600.00		Consultancy Fees Paid	15,800.00
Course Tuition Fees	8,94,000.00		Festival Exp	15,850.00
Development Charge	5,26,000.00		Generator & Electricity Exp.	40,630.00
Miscellaneous Charges	2,63,000.00		Newspaper & Periodicals	5,420.00
Poor Boys Fund	86,000.00		Telephone & Mobile Exp.	12,890.00
Examination Fees Received	1,37,200.00		Inspection Fees	11,528.00
Caution Money	1,84,000.00	22,41,800.00	Printing & Stationary	13,420.00
			Misc. Office Exp.	6,203.00
Previous Year Tuition Fees		26,25,000.00	Examination Fees & MES. Ext. F	1,93,200.00
			Travelling & Convenyanve	11,500.00
			Bank Charges	1,837.25
			Sport Material	14,350.00
			Poor Boys Fund Exp.	9,000.00
			Caution Money Refund	68,000.00
			Reapirs & Maintnance	14,230.00
				45,60,516.25
			WORKSHOP EXPENSES	
			Electrician	99,000.00
			Fitter	89,760.00
			Diesel Machanical	39,600.00
				2,28,360.00
			PURCHASE OF FIXED ASSETS	
			Computer & Periferals	72,275.00
				72,275.00
			OUTSTANDING LIABILITY PAID	
			Audit Fees	12,000.00
				12,000.00
			CLOSING BALANCE	
			Cash at Bank of India - 052	29,249.62
			Cash in Hand	14,878.78
				44,128.40
Total (Rs:)		49,17,279.65	Total (Rs:)	49,17,279.65

Palce: Patna
 Date: 16-03-2021



In the Terms of Separate Report of Even Date
KANHAIYA KUAMR & ASSOCIATES
 CHARTERED ACCOUNTANTS

Kanhaiya Kumar
 (KANHAIYA KUMAR)
 Proprietor
 M. No. 444440

SAI B.Ed.& D.El.Ed.COLLEGE

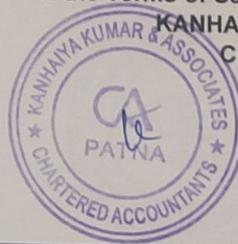
Adm. Office : - SIYARUAN, PO-SHIVPUR, BIKRAMGANJ, ROHTAS (BIHAR)

RUN BY : - SATYA SAI WELFARE FOUNDATION

BALANCE SHEET AS ON 31ST MARCH 2020.

CAPITAL & LIABILITIES		AMOUNT	AMOUNT	ASSETS & PROPERTIES		AMOUNT	AMOUNT
GENERAL FUND				FIXED ASSETS			
AS PER LAST A/C		-		FURNITURE & FIXTURE			
Add: Capital Fund		5,00,000.00		As per Last A/c		-	
Add: Surplus		41,632.06	5,41,632.06	Add: Purchase during the year		4,98,570.00	
						4,98,570.00	
				Less: Deprecaiton @10%		49,857.00	4,48,713.00
OUTSTANDING LIABILITIES				BOOKS			
AUDIT FEES (As per Last A/c)		-		As per Last A/c		-	
Add: During the Year		25,000.00		Add: Purchase during the year		-	
		25,000.00				-	
Less: Paid during the Year		-	25,000.00	Less: Deprecaiton @10%		-	-
				TOOLS & EQUIPMENTS			
LOAN LIABILITY				As per Last A/c		-	
As per Last A/c		-	-	Add: Purchase during the year		78,950.00	
Less: Refund During the Year		-	-			78,950.00	
				Less: Deprecaiton 15%		11,843.00	67,107.00
				CLOSING BALANCE			
				Cash at Central Bank of India		48,317.83	50,812.06
				Cash in Hand		2,494.23	
Total (Rs:)			5,66,632.06	Total (Rs:)			5,66,632.06

In the Terms of Separate Report of Even Date
KANHAIYA KUAMR & ASSOCIATES
 CHARTERED ACCOUNTANTS



Kanhaiya Kumar

(KANHAIYA KUMAR)
 Proprietor
 M. No. 444440

Place: Patna
 Date: 16-03-2021

SAI B.Ed. & D.El.Ed. COLLEGE

Adm. Office : - SIYARUAN, PO-SHIVPUR, BIKRAMGANJ, ROHTAS (BIHAR)
 RUN BY : - SATYA SAI WELFARE FOUNDATION

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

To	EXPENDITURE	AMOUNT	By	INCOME	AMOUNT
	ESTABLISHMENT EXPENSES			B .Ed & D.El Fees Received	1,10,62,000.00
..	Teacher Honorarium	93,60,000.00	..	Application Fees	1,12,000.00
..	Non Teacher Honorarium	8,10,000.00		Registration Fees	5,69,700.00
..	Advertisement	80,250.00		Tuition Fees	1,03,80,300.00
..	Fuel & Lubricant	46,730.00			
..	Consultancy Fees Paid	11,257.00			
..	Festival Exp	12,685.00			
..	Generator & Electricity Exp.	71,800.00			
..	Newspaper & Periodicals	4,700.00			
..	Telephone & Mobile Exp.	14,260.00			
..	Inspection Fees	12,300.00			
..	Printing & Stationary	15,700.00			
..	Misc. Office Exp.	10,562.00			
..	Examination Fees & MES. Ext. Fe	4,46,296.00			
..	Travelling & Conveyance	10,780.00			
..	Sport Material	14,520.00			
..	Repairs & Maintenance	10,520.00			
..	Bank Charges	1,307.94	1,09,33,667.94		
	PROVISION FOR AUDIT FEES		25,000.00		
..	Audit Fees	25,000.00			
	PROVISION FOR DEPRECIATION		61,700.00		
..	As per Balance Sheet	61,700.00			
	Surplus:		41,632.06		
..	Excess of Income over Exp.	41,632.06			
	Total (Rs:)	1,10,62,000.00		Total (Rs:)	1,10,62,000.00

In the Terms of Separate Report of Even Date
 KANHAIYA KUAMR & ASSOCIATES
 CHARTERED ACCOUNTANTS



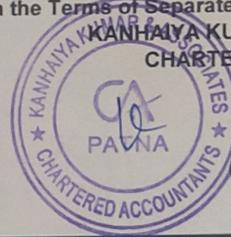
Kanhaiya Kumar
 (KANHAIYA KUMAR)
 Proprietor
 M. No. 444440

Palce: Patna
 Date: 16-03-2021

SAI B.Ed. & D.El.Ed. COLLEGE
Adm. Office : - SIYARUAN, PO-SHIVPUR, BIKRAMGANJ, ROHTAS (BIHAR)
RUN BY : - SATYA SAI WELFARE FOUNDATION
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

RECEIPT	AMOUNT	AMOUNT	By	PAYMENT	AMOUNT	AMOUNT
OPENING BALANCE				ESTABLISHMENT EXPENSES		
Cash in Hand	-		"	Teacher Honorarium	93,60,000.00	
Cash at Bank	-		"	Non Teacher Honranoum	8,10,000.00	
B .Ed & D.El Fees Received		1,10,62,000.00	"	Advertisment	80,250.00	
Application Fees	1,12,000.00		"	Fuel & Lubricant	46,730.00	
Registration Fees	5,69,700.00		"	Consultancy Fees Paid	11,257.00	
Tuition Fees	1,03,80,300.00		"	Festival Exp	12,685.00	
RECEIPT FROM MEMBERS		5,00,000.00	"	Generator & Electricity Exp.	71,800.00	
Capital Fund	5,00,000.00		"	Newspaper & Periodicals	4,700.00	
			"	Telephone & Mobile Exp.	14,260.00	
			"	Inspection Fees	12,300.00	
			"	Printing & Stationary	15,700.00	
			"	Misc. Office Exp.	10,562.00	
			"	Examination Fees & MES. Ext. Fee	4,46,296.00	
			"	Travelling & Convenyanve	10,780.00	
			"	Sport Material	14,520.00	
			"	Reapirs & Maintnance	10,520.00	
			"	Bank Charges	1,307.94	1,09,33,667.94
			"	OUTSTANDING LIABILITY PAID		
			"	Loan Liability Paid	-	
			"	Audit Fees Paid	-	
			"	PURCHASE OF FIXED ASSETS		5,77,520.00
			"	Furniture & Fixture	4,98,570.00	
			"	Tools & Equipments	78,950.00	
			"	CLOSING BALANCE		50,812.06
			"	Cash at Central Bank of India	48,317.83	
			"	Cash in Hand	2,494.23	
Total (Rs:)		1,15,62,000.00		Total (Rs:)		1,15,62,000.00

In the Terms of Separate Report of Even Date
KANHAIYA KUAMR & ASSOCIATES
CHARTERED ACCOUNTANTS



Kanhaiya Kumar
(KANHAIYA KUMAR)
Proprietor
M. No. 444440

Palce: Patna
Date: 16-03-2021

Audit Report

As on 31st March 2021

Of

SATYA SAI WELFARE FOUNDATION

**ADDRESS: GOVIND BHAWAN, VEER KUNWAR SINGH
PATH, NEW AREA, M.G. ROAD, DISTT - AURANGABAD (BIHAR)**

CA. Kanhaiya Kumar

Proprietor

Kanhaiya Kumar & Associates

(Chartered Accountant)

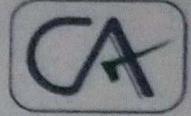
1ST Floor, Krishna Market,

Near Hans Electronics, Karbighiya,

Patna – 800001.

M. No: - 8709037575, 8271066135

E-Mail: - cakksingh2019@gmail.com



INDEPENDENT AUDITORS' REPORT

TO
SATYA SAI WELFARE FOUNDATION
Report on the Financial Statements

We have audited the accompanying financial statements of "SATYA SAI WELFARE FOUNDATION, having registered address At: - GOVIND BHAWAN, VEER KUNWAR SINGH PATH, NEW AREA, M.G. ROAD, DISTT - AURANGABAD (BIHAR) which comprise the Balance Sheet as at 31st March , 2021, Profit and Loss Account and the Receipt & Payment A/c for the year then ended, and a summary of the significant accounting policies.

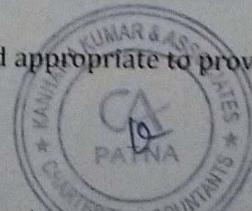
Management's Responsibility for the Financial Statements

The Trust's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Trust in accordance with the Accounting Standards applicable to non-corporate entities issued by Institute of Chartered Accountants of India in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.





Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

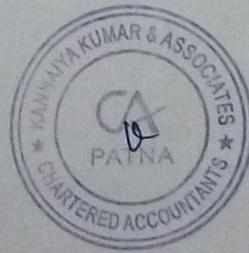
- (a) in the case of the Balance Sheet, of the state of affairs of the Trust as at 31st March, 2021;
- (b) in the case of the Profit and Loss Account, of the loss of the Trust for the year ended on that date; and
- (c) in the case of the Receipt & Payment A/c, of the cash flows of the Trust for the year ended on that date.

Report on Other Legal and Regulatory Requirements

We report that:

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Trust so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Profit and Loss Account, and the Receipt & Payment A/c dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the Balance Sheet, Profit and Loss Account, and the Receipt & Payment A/c comply with the Accounting Standards applicable to non-corporate entities issued by the Institute of Chartered Accountants of India.

Patna
31th December, 2021



For KANHAIYA KUMAR & ASSOCIATES.
CHARTERED ACCOUNTANT

Kanhaiya Kumar
CA KANHAIYA KUMAR
PROPRIETOR

Membership number: 444440
Firm Registration No.: 027968C
UDIN:- 22444440AAAAA12028

SATYA SAI WELFARE FOUNDATION

Head Office : - GOVIND BHAWAN, VEER KUNWAR SINGH PATH, NEW AREA, M.G. ROAD, DISTT - AURANGABAD (BIHAR)

BALANCE SHEET AS ON 31ST MARCH 2021

Capital & Liabilities		Amount			Amount
GENERAL FUND			FIXED ASSETS		
As per last A/c	8,549.35		As per Details in Anshumali ITC	1,25,64,616.00	
As per last A/c Anshumali ITC	3,25,283.40		Less: Depreciation	59,989.00	1,25,04,627.00
As per last A/c B.Ed. College	5,41,632.06		FIXED ASSETS		
	8,75,464.81		As per Details in B.Ed. College	6,23,770.00	
Add: Surplus	312.00		Less: Depreciation	62,377.00	5,61,393.00
Add: Surplus Anshumali ITC	2,955.75		CLOSING BALANCE		
Add: Surplus B.Ed. College	36,474.06	9,15,206.62	Cash and Bank at Aditya ITC	38,353.15	
CAPITAL FUND		1,20,06,381.00	Cash and Bank at Aryaman ITC	41,713.12	
As per last A/c Anshumali ITC	1,20,06,381.00		Cash in Hand at Reg. Off.	8,264.59	
	-		Cash at Bank of India	2,596.76	90,927.62
OUTSTANDING LIABILITIES			(A/c 461720110000015)		
Audit Fees for Reg. Off.	2,000.00				
Audit Fees for Anshumali ITC	12,000.00				
Audit Fees for Sai B.Ed.&D.El	25,000.00	39,000.00			
current LIABILITY					
As per Details in Anshumali ITC	1,96,360.00				
As per Details in Sai B.Ed. College	-				
Less: Refund	-	1,96,360.00			
Total (Rs:)		1,31,56,947.62	Total (Rs:)		1,31,56,947.62

In the Terms of Separate Report of Even Date

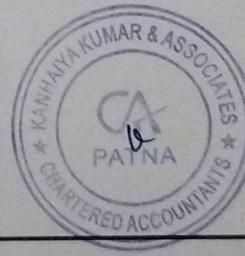
For KANHAIYA KUMAR & ASSOCIATES

(Chartered Accountant)

FRN: - 027968C

Palce: Patna

Date: 31-12-2021



Kanhaiya Kumar
(CA KANHAIYA KUMAR)

(CA KANHAIYA KUMAR)

Proprietor

M. No. 444440

SATYA SAI WELFARE FOUNDATION

Head Office : - GOVIND BHAWAN, VEER KUNWAR SINGH PATH, NEW AREA, M.G. ROAD, DISTT - AURANGABAD (BIHAR)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH 2021

To	Expenditure	Amount	Amount	By	Income	Amount	Amount
	ESTABLISHMENT EXPENSES				Received for General Fund		
	Honorarium	36,000.00			Donation & Subscription		72,500.00
	Telephone & Mobile Expenses	2,680.00			(Certified by Management)		
	Contingencies	1,425.00			Member's Contribution		24,800.00
	Bank Charges	1,180.00			Membership Fees		2,550.00
	Printing & Stationary	2,560.00					
	TA & Conveyance	2,143.00			INCOME FROM Anshumali ITC		
	Meeting Expenses	536.00			(Arwal, Bihar)		29,66,750.00
	Rent	24,000.00					
	Newspaper & Periodicals	864.00			INCOME FROM Sai B.Ed.&D.El		
	Postage & Stamp	240.00	71,628.00		(Bikramganj, Bihar)		2,04,82,000.00
	ACTIVITIES EXPENSES						
	Vocational Training Programme	6,850.00					
	Health Checkup Camp	9,240.00					
	Seminar & Workshop	9,820.00	25,910.00				
	EXPENSES ON Anshumali ITC		28,91,805.25				
	(Arwal , Bihar)						
	EXPENSES ON Sai B.Ed.&D.El		2,03,58,148.94				
	(Bikramganj , Bihar)						
	PROVISION FOR AUDIT FEES						
	Anshumali ITC Audit Fees	12,000.00					
	Sai B.Ed &D.El Audit Fees	25,000.00					
	Audit Fees	2,000.00	39,000.00				
	PROVISION FOR DEPRECIATION						
	Anshumali ITC Depreciation	59,989.00					
	Sai B.Ed.&D.El Depreciation	62,377.00					
	Depreciation	-	1,22,366.00				
	SURPLUS: Excess of Income over Expenditure		39,741.81				
	Surplus Anshumali ITC	2,955.75					
	Surplus B.Ed College	36,474.06					
	Surplus Reg. Office	312.00					
	Total (Rs:)		2,35,48,600.00		Total (Rs:)		2,35,48,600.00

In the Terms of Separate Report of Even Date

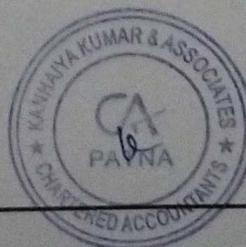
For KANHAIYA KUMAR & ASSOCIATES

(Chartered Accountant)

FRN: - 027968C

Palce: Patna

Date: 31-12-2021



Kanhaiya Kumar

(CA KANHAIYA KUMAR)

Proprietor

M. No. 444440

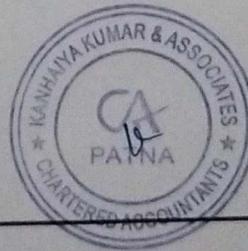
SATYA SAI WELFARE FOUNDATION

Head Office : - GOVIND BHAWAN, VEER KUNWAR SINGH PATH, NEW AREA, M.G. ROAD, DISTT - AURANGABAD (BIHAR)

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH 2021

To	Receipt	Amount	By	Payment	Amount
	OPENING BALANCE			ESTABLISHMENT EXPENSES	
	Cash and Bank at Anshumali ITC	44,128.40		Honorarium	36,000.00
	Cash and Bank at Sai B.Ed.&D.El	50,812.06		Telephone & Mobile Expenses	2,680.00
	Cash in Hand at Reg. Off.	9,132.59		Contingencies	1,425.00
	Cash at Bank of India Regd. Office (A/c 461720110000015)	1,416.76	1,05,489.81	Bank Charges	1,180.00
				Printing & Stationary	2,560.00
				TA & Convenyance	2,143.00
				Meeting Expenses	536.00
				Rent	24,000.00
				Newspaper & Periodicals	864.00
				Postage & Stamp	240.00
	Received for General Fund				71,628.00
	Donation & Subscription	72,500.00			
	(Certified by Management)				
	Member's Contribution	24,800.00		ACTIVITIES EXPENSES	
	Membership Fees	2,550.00		Vocational Training Programme	6,850.00
				Health Checkup Camp	9,240.00
				Seminar & Workshop	9,820.00
					25,910.00
	INCOME FROM Anshumali ITC				29,72,525.25
	(Arwal, Bihar)	29,66,750.00		EXPENSES ON Anshumali ITC	
				(Arwal , Bihar)	
	INCOME FROM Sai B.Ed.&D.El				2,04,91,098.94
	(Bikramganj, Bihar)	2,04,82,000.00		EXPENSES ON Sai B.Ed.&D.El	
				(Bikramganj , Bihar)	
				Outstanding Liabilities Paid	
				Audit Fees	2,000.00
				Loan Refund	-
					2,000.00
				CLOSING BALANCE	
				Cash and Bank at Anshumali ITC	38,353.15
				Cash and Bank at Sai B.Ed.&D.El	41,713.12
				Cash in Hand at Reg. Off.	8,264.59
				Cash at Bank of India	2,596.76
				(A/c 461720110000132)	90,927.62
	Total (Rs:)		2,36,54,089.81	Total (Rs:)	2,36,54,089.81

In the Terms of Separate Report of Even Date
For KANHAIYA KUMAR & ASSOCIATES
(Chartered Accountant)
FRN: - 027968C



Kanhaiya Kumar
(CA KANHAIYA KUMAR)
Proprietor
M. No. 444440

Palce: Patna
Date: 31-12-2021

SAI B.Ed.& D.El.Ed.COLLEGE

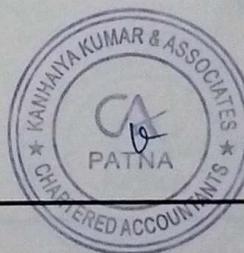
Adm. Office : - SIYARUAN, PO-SHIVPUR, BIKRAMGANJ, ROHTAS (BIHAR)

RUN BY : - SATYA SAI WELFARE FOUNDATION

BALANCE SHEET AS ON 31ST MARCH 2021.

CAPITAL & LIABILITIES		AMOUNT	ASSETS & PROPERTIES		AMOUNT
GENERAL FUND			FIXED ASSETS		
AS PER LAST A/C	5,41,632.06		FURNITURE		
Add: Surplus	36,474.06	5,78,106.12	As per Last A/c	4,48,713.00	
			Add: Purchase during the year	-	
				4,48,713.00	
			Less: Deprecaiton	44,871.00	4,03,842.00
OUTSTANDING LIABILITIES			BOOKS		
AUDIT FEES (As per Last A/c)	25,000.00		As per Last A/c	-	
Add: During the Year	25,000.00		Add: Purchase during the year	-	
	50,000.00			-	
Less: Paid during the Year	25,000.00	25,000.00	Less: Deprecaiton	-	
			TOOLS & EQUIPMENTS		
LOAN LIABILITY			As per Last A/c	67,107.00	
As per Last A/c	-		Add: Purchase during the year	1,07,950.00	
Less: Refund During the Year	-			1,75,057.00	
			Less: Deprecaiton	17,506.00	1,57,551.00
			CLOSING BALANCE		
			cash at dakshin bihar gramin bank	9,079.39	
			Cash at Central Bank of India	22,664.24	
			Cash in Hand	9,969.49	41,713.12
Total (Rs:)		6,03,106.12	Total (Rs:)		6,03,106.12

In the Terms of Separate Report of Even Date
For KANHAIYA KUMAR & ASSOCIATES
(Chartered Accountant)
FRN: - 027968C



Kanhaiya Kumar
(CA KANHAIYA KUMAR)
Proprietor
M. No. 444440

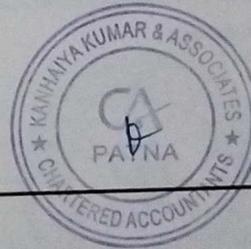
Palce: Patna
Date: 31-12-2021

SAI B.Ed & D.El.Ed. COLLEGE
Adm. Office : - SIYARUAN, PO-SHIVPUR, BIKRAMGANJ, ROHTAS (BIHAR)
RUN BY : - SATYA SAI WELFARE FOUNDATION

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

To	EXPENDITURE	AMOUNT	By	INCOME	AMOUNT
	ESTABLISHMENT EXPENSES			B .Ed & D.El Fees Received	
"	Teacher Honorarium	1,48,80,000.00		Application Fees	1,24,500.00
"	Non teacher	23,70,000.00		Registration Fees	4,83,200.00
"	Advertisement	1,45,800.00		Tuition Fees	1,01,29,300.00
"	Fuel & Lubricant	56,530.00		Previous Year Tuition Fees	97,45,000.00
"	Consultancy Fees Paid	21,257.00			
"	Festival Exp	16,685.00			
"	Generator & Electricity Exp.	56,890.00			
"	Newspaper & Periodicals	4,520.00			
"	Telephone & Mobile Exp.	16,840.00			
"	Inspection Fees	35,300.00			
"	Printing & Stationary	30,700.00			
"	Misc. Office Exp.	11,587.00			
"	Building constriotion	16,58,742.00			
"	Examination Fees & MES. Ext. Fe	10,11,350.00			
"	Travelling & Conveyanve	12,580.00			
"	Sport Material	15,480.00			
"	Reapirs & Mainnace	12,580.00			
"	Bank Charges	1,307.94			
	PROVISION FOR AUDIT FEES				
"	Audit Fees				25,000.00
	PROVISION FOR DEPRECIATION				
"	As per Balance Sheet				62,377.00
"	Surplus: Excess of Income over Exp.				36,474.06
	Total (Rs:)	2,04,82,000.00		Total (Rs:)	2,04,82,000.00

In the Terms of Separate Report of Even Date
For KANHAIYA KUMAR & ASSOCIATES
(Chartered Accountant)
FRN: - 027968C



Kanhaiya Kumar
(CA KANHAIYA KUMAR)
Proprietor
M. No. 444440

Palce: Patna
Date: 31-12-2021

SAI B.Ed. & D.El.Ed. COLLEGE

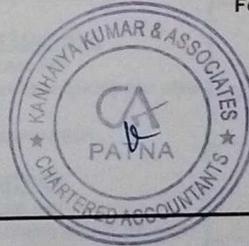
Adm. Office : - SIYARUAN, PO-SHIVPUR, BIKRAMGANJ, ROHTAS (BIHAR)

RUN BY : - SATYA SAI WELFARE FOUNDATION

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

To	RECEIPT	AMOUNT	AMOUNT	By	PAYMENT	AMOUNT	AMOUNT
	OPENING BALANCE				ESTABLISHMENT EXPENSES		
	Cash in Hand	2,494.23			Teacher Honorarium	1,48,80,000.00	
	Cash at Bank	48,317.83	50,812.06		Non teacher	23,70,000.00	
	B .Ed & D.El Fees Received				Advertisement	1,45,800.00	
	Application Fees	1,24,500.00	-		Fuel & Lubricant	56,530.00	
	Registration Fees	4,83,200.00			Consultancy Fees Paid	21,257.00	
	Tuition Fees	1,01,29,300.00	1,07,37,000.00		Festival Exp	16,685.00	
	Previous Year Tuition Fees		97,45,000.00		Generator & Electricity Exp.	56,890.00	
					Newspaper & Periodicals	4,520.00	
					Telephone & Mobile Exp.	16,840.00	
					Inspection Fees	35,300.00	
					Printing & Stationary	30,700.00	
					Misc. Office Exp.	11,587.00	
					Building constrition	16,58,742.00	
					Examination Fees & MES. Ext. Fee	10,11,350.00	
					Travelling & Conveyanve	12,580.00	
					Sport Material	15,480.00	
					Reapirs & Maintrnace	12,580.00	
					Bank Charges	1,307.94	2,03,58,148.94
					OUTSTANDING LIABILITY PAID		25,000.00
					Loan Liability Paid	-	
					Audit Fees Paid	25,000.00	
					PURCHASE OF FIXED ASSETS		1,07,950.00
					Tools & Equipments	1,07,950.00	
					CLOSING BALANCE		
					cash at dakshin bihar gramin bank	9,079.39	
					Cash at Central Bank of India	22,664.24	
					Cash in Hand	9,969.49	41,713.12
	Total (Rs:)		2,05,32,812.06		Total (Rs:)		2,05,32,812.06

In the Terms of Separate Report of Even Date
For KANHAIYA KUMAR & ASSOCIATES
(Chartered Accountant)
FRN: - 027968C



Kanhaiya Kumar
(CA KANHAIYA KUMAR)
Proprietor
M. No. 444440

Palce: Patna
Date: 31-12-2021

KANHAIYA KUMAR & ASSOCIATES

CHARTERED ACCOUNTANT



FORM NO. 10B

(See Rule 17B)

Audit Report under section 12A(b) of the Income-tax Act, 1961, in the case of
Charitable or religious trusts or institutions.

We have examined the Balance Sheet of as at 31st March, 2022 and the Income & Expenditure Account of STYA SAI WELFARE FOUNDATION having PAN: -AAMTS8494C 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 above-named trust/institution visited by us so far as per 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 give 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/institution as at 31st March, 2022, and
- ii) In the case of the Income & Expenditure Account, of the Surplus of its accounting year ending on 31st March, 2022.

The prescribed particulars are annexure hereto.

PLACE: PATNA
)
PROPRIETOR

FOR KANHAIYA KUAMR & ASSOCIATES
(CHARTERED ACCOUNTANT)



(KANHAIYA KUMAR

M. No. 444440

UDIN: -23444440BGRWJN6043



Add :- 1st Floor, Krishna Market, Near Hans Electronics, Chiraiyatand pool, Karbigahiya, patna-800001
Contract No :- 08709037575, 08271066135, Email ID :- caksingh2019@gmail.com

ANNEXURE		
Statement of Particulars		
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	Yes
2	Whether the trust/institution has exercised the option clause (2) of the Explanation to section 11(1) ? If so, the details of amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	Nil
3	Amount of income <u>accumulated or set apart/finally set apart</u> for application to Charitable or religious purposes, to the extent it does not exceed 15 percent of the income derived from property held under trust wholly / in part only for such purposes	Nil
4	Amount of income eligible for exemption under section 11(1)(c) .(Give Details)	Nil
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)	Nil
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.	Nil
7	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation of section 11(1) in any earlier year deemed to be income of the previous year under section 11(1B) ? If so, the details thereof.	Nil
8	Whether, during the previous year, part of income accumulated or set apart for specified purposes u/s. 11(2) in any earlier year	Nil
(a)	has been applied for the 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) 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/institution 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
2	Whether any land, building or other property of the trust/ Institution 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
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	No
4	Whether the services of the trust institution 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
5	Whether any share, security, or other property was purchased by or on behalf of the trust/institution during the previous year from any such person ? If so give details thereof together with the consideration paid.	No
6	Whether any shares, security or other property was sold by or behalf of the trust/institution during the previous year to any such person ? If so, give details thereof together with the consideration received.	No
7	Whether any income or property of the trust/institution 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
8	Whether the income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner ? If so, give details.	No





AUDITOR'S REPORT

We have audited the attached Balance Sheet of STYA SAI WELFARE FOUNDATION Regd. Office :- GOVIND BHAWAN, VEER KUNWER SINGH PATH, NEW AREA M.G. ROAD, AURANGABAD - 824101 Corporate Office:- on 31-Mar-2022.

and also the Income & Expenditure Account , Receipt & Payment Account for the year ended on that date annexed thereto. This Financial Statement is the responsibility of the society's Management. Our responsibility is to express an opinion on these Financial Statements best on our audit report.

Our audit includes examining the books of accounts, vouchers and other records supporting the amount and disclosers in the financial statements. We report as follows: -

- 1.0 In our opinion, there no transactions appear to be contrary to the provisions of the Byelaws of the Society.
 - 2.0 We have verified cash & Bank Balance by the production of certificate by the Management.
 - 3.0 Fixed Assets have been physically verified by the Management .Depreciation on fixed Assets has been charged.
 - 4.0 We have obtained all the Information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - 5.0 In our opinion , proper Books of Accounts as required Subject to Cash basis of accounting , have been kept by the Society so far as appears from our examination of those books .
 - 6.0 The Balance Sheet, Receipt & Payment Account and Income & Expenditure Account are in agreement with the books of Accounts.
 - 7.0 In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view.
- A) In the case of Balance Sheet, of the Statement of Affairs as on 31-Mar-2022.
- B) In the case of Receipt & Payment Account and Income & Expenditure Account, of the excess of expenditure over Income for the year ended on that date.

KANHAIYA KUMAR & ASSOCIATES
Chartered Accountant

(CA, KANHAIYA KUMAR)

Proprietor

Mem. No - '444440

FRN - 027968C



Place :PATNA

Date - '28-03-2023

STYA SAI WELFARE FOUNDATION
 GOVIND BHAWAN, VEER KUNWER SINGH PATH, NEW AREA M.G. ROAD, AURANGABAD - 824101
BALANCE SHEET AS ON 31ST MARCH 2022.

PARTICULARS	SCHEDULE	ANUMALI INDUSTRIAL TRAINING CENTRE	SAI B.ED & D.E.L.ED COLLEGE	REGD. OFFICE
I. SOURCES OF FUNDS				
1) Capital Account	'F'			
a) Capital Fund		₹ 1,20,95,560.45	₹ 7,40,258.21	₹ 9,059.35
b) General Fund		₹ 3,28,239.15	₹ -	₹ -
		₹ 1,24,23,799.60	₹ 7,40,258.21	₹ 9,059.35
Less:				
2) Unsecured Loans		₹ -	₹ -	₹ -
3) Secured Loan		₹ -	₹ -	₹ -
Total Rs.		₹ 1,24,23,799.60	₹ 7,40,258.21	₹ 9,059.35
II. APPLICATION OF FUNDS				
Fixed Assets	'D'			
Add: Purchase / Addition		₹ 1,25,04,627.00	₹ 5,61,393.00	₹ -
Total		₹ 1,02,140.00	₹ 33,692.00	₹ -
Less: Depreciation		₹ 1,26,06,767.00	₹ 5,95,085.00	₹ -
Net Block		₹ 64,204.00	₹ 59,508.00	₹ -
Current Assets, Loans & Advances				
a) Inventories		₹ -	₹ -	₹ -
b) Security Deposits		₹ -	₹ -	₹ -
c) Cash & Bank Balance	'E'	₹ 89,596.60	₹ 2,37,309.21	₹ 11,059.35
d) Loans & Advances		₹ -	₹ -	₹ -
		₹ 89,596.60	₹ 2,37,309.21	₹ 11,059.35
Less : Current Liabilities & Provisions				
a) Liabilities		₹ 1,96,360.00	₹ 7,628.00	₹ -
b) Provisions for Audit Fees		₹ 12,000.00	₹ 25,000.00	₹ 2,000.00
		2,08,360.00	32,628.00	2,000.00
Net Current Assets		₹ -1,18,763.40	₹ 2,04,681.21	₹ 9,059.35
Total Rs.		₹ 1,24,23,799.60	₹ 7,40,258.21	₹ 9,059.35

In Terms of seprate report of even date

KANHAIYA KUMAR & ASSOCIATES
 Chartered Accountant

(CA, KANHAIYA KUMAR)
 Proprietor
 Mem. No - '444440
 FRN - 027968C



STYA SAI WELFARE FOUNDATION

SECRETARY

Place :PATNA
 Date - '28-03-2023

STYA SAI WELFARE FOUNDATION

GOVIND BHAWAN, VEER KUNWER SINGH PATH, NEW AREA M.G. ROAD, AURANGABAD - 824101

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDING ON 31ST MARCH 2022.

PARTICULARS	SCHEDULE	ANUMALI INDUSTRIAL TRAINING CENTRE	SAI B.ED & D.E.L.ED COLLEGE	REGD. OFFICE
I. STATEMENT OF INCOME				
1) INDIRECT INCOME:				
Application & Prospectus Fees		₹ 76,500.00	₹ 1,37,850.00	₹ -
Admission Fees & Registration Fees		₹ 3,62,500.00	₹ 4,83,200.00	₹ -
Course Tuition Fees		₹ 10,15,000.00	₹ 1,01,29,300.00	₹ -
Development Charge		₹ 2,90,000.00	₹ -	₹ -
Miscellaneous Charges		₹ 2,17,500.00	₹ -	₹ -
Poor Boys Fund		₹ 72,500.00	₹ -	₹ -
Examination Fees Received		₹ 1,16,000.00	₹ -	₹ -
Caution Money		₹ 1,45,000.00	₹ -	₹ -
Donation & Subscription		₹ -	₹ -	₹ 84,720.00
Member's Contribution		₹ -	₹ -	₹ 26,500.00
Membership Fees		₹ -	₹ -	₹ 2,850.00
		₹ 22,95,000.00	₹ 1,07,50,350.00	₹ 1,14,070.00
2) INCOME FROM OTHER SOURCES:				
Bank Interest on Saving Account		₹ -	₹ -	₹ -
Bank Interest on Fixed Deposits		₹ -	₹ -	₹ -
Others Income		₹ -	₹ -	₹ -
		₹ -	₹ -	₹ -
3) OUTSTANDING TUITION FEES RECEIPTS:				
Previous Year Tuition Fees		₹ 13,68,000.00	₹ 1,01,10,000.00	₹ -
		₹ 13,68,000.00	₹ 1,01,10,000.00	₹ -
		₹ 36,63,000.00	₹ 2,08,60,350.00	₹ 1,14,070.00
II. EXPENDITURE STATEMENT				
1) Establishment Expenses	'A'	₹ 33,29,016.55	₹ 2,06,06,061.91	₹ 74,428.00
Add: Outstanding Staff Salary		₹ -	₹ 10,000.00	₹ -
2) Activities Expenses	'B'	₹ 1,68,600.00	₹ -	₹ 37,444.00
3) Provision For Audit Fees		₹ 12,000.00	₹ 25,000.00	₹ 2,000.00
4) Provision for Depreciation	'D'	₹ 64,204.00	₹ 59,508.00	₹ -
Less: Depreciation Disallow		₹ -	₹ -2,372.00	₹ -
		₹ 35,73,820.55	₹ 2,06,98,197.91	₹ 1,13,872.00
III. Excess of Expenditure over Income	(I - II)	₹ 89,179.45	₹ 1,62,152.09	₹ 198.00
Transfer to Balance Sheet				

In Terms of seprate report of even date
KANHAIYA KUMAR & ASSOCIATES
 Chartered Accountant

(CA, KANHAIYA KUMAR)
 Proprietor
 Mem. No - '444440
 FRN - 027968C



STYA SAI WELFARE FOUNDATION

SECRETARY

Place :PATNA
 Date - '28-03-2023

STYA SAI WELFARE FOUNDATION

GOVIND BHAWAN, VEER KUNWER SINGH PATH, NEW AREA M.G. ROAD, AURANGABAD - 824101

SCHEDULE 'A' TO 'F' ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AND

RECEIPT & PAYMENTS & INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH 2022.

PARTICULARS	SCHEDULE	ANUMALI INDUSTRIAL TRAINING CENTRE	SAI B.ED & D.ELED COLLEGE	REGD. OFFICE
I. ESTABLISHMENT EXPENSES:	'A'			
Honorarium		₹ 23,14,338.00	₹ 1,49,10,000.00	₹ 36,000.00
Non Teacher Honranium		₹ -	₹ 25,22,065.00	₹ -
Rent		₹ 3,00,000.00	₹ -	₹ 24,000.00
Advertisement		₹ 42,570.00	₹ 1,51,506.00	₹ -
Fuel & Lubricant		₹ 26,850.00	₹ 56,890.00	₹ -
Consultancy Fees Paid		₹ 16,890.00	₹ 43,500.00	₹ -
Festival Exp		₹ 13,582.00	₹ 30,987.00	₹ -
Generator & Electricity Exp.		₹ 64,950.00	₹ 87,900.00	₹ -
Newspaper & Periodicals		₹ 5,472.00	₹ 7,600.00	₹ 356.00
Telephone & Mobile Exp.		₹ 17,820.00	₹ 24,500.00	₹ 3,520.00
Inspection Fees		₹ 11,500.00	₹ 31,000.00	₹ -
Printing & Stationary		₹ 23,580.00	₹ 37,600.00	₹ 5,682.00
Misc. Office Exp.		₹ 4,580.00	₹ 12,540.00	₹ -
Examination Fees & MES. Ext. Fees		₹ 69,164.00	₹ 9,66,545.00	₹ -
Travelling & Convenyanve		₹ 4,870.00	₹ 13,430.00	₹ 2,156.00
Bank Charges		₹ 858.55	₹ 4,668.91	₹ -
Sport Material		₹ 5,875.00	₹ 13,756.00	₹ -
Poor Boys Fund Exp.		₹ 40,000.00	₹ -	₹ -
Caution Money Refund		₹ 78,000.00	₹ -	₹ -
Reapirs & Maintnance		₹ 6,982.00	₹ 12,300.00	₹ -
Contingencies		₹ -	₹ -	₹ 1,854.00
Meeting Expenses		₹ -	₹ -	₹ 520.00
Postage & Stamp		₹ -	₹ -	₹ 340.00
Building Repairs		₹ 2,81,135.00	₹ 16,79,274.00	₹ -
Total Rs:		₹ 33,29,016.55	₹ 2,06,06,061.91	₹ 74,428.00
II. ACTIVITIES EXPENSES:				
WORKSHOP EXPENSES:	'B'			
Electrician		₹ 90,720.00	₹ -	₹ -
Fitter		₹ 77,880.00	₹ -	₹ -
Diesel Machanical		₹ -	₹ -	₹ -
Vocational Training Programme		₹ -	₹ -	₹ 11,740.00
Health Checkup Camp		₹ -	₹ -	₹ 12,450.00
Seminar & Workshop		₹ -	₹ -	₹ 13,254.00
Total Rs:		₹ 1,68,600.00	₹ -	₹ 37,444.00
III. OUTSTANDING LIABILITIES PAID	'C'			
Audit Fees paid		₹ 12,000.00	₹ 25,000.00	₹ 2,000.00
Loans Refund		₹ -	₹ -	₹ -
Total Rs:		₹ 12,000.00	₹ 25,000.00	₹ 2,000.00
IV. SCHEDULE OF FIXED ASSETS:				
A - FURNITURE & FIXTURE	'D'			
Add: Addition during the Year	10%			
a) More than 180 days		₹ -	₹ -	₹ -
b) Less than 180 days		₹ -	₹ -	₹ -
Total Addition		₹ -	₹ -	₹ -
Total as on 31st March 2022		₹ 1,11,160.00	₹ 4,03,842.00	₹ -
LESS: DEPRECIATION				
a) Depreciation on Opening & Addition for more than 180 Days		₹ 11,116.00	₹ 40,384.00	₹ -
b) Depreciation on Opening & Addition for Less than 180 Days		₹ -	₹ -	₹ -
Total Depreciation		₹ 11,116.00	₹ 40,384.00	₹ -
Block Assets on 31st March 2022		₹ 1,00,044.00	₹ 3,63,458.00	₹ -



STYA SAI WELFARE FOUNDATION

PARTICULARS	SCHEDULE	ANUMALI INDUSTRIAL TRAINING CENTRE	SAI B.ED & D.E.LED COLLEGE	REGD. OFFICE
B - BOOKS	10%	₹ 11,929.00	₹ -	₹ -
Add: Addition during the Year				
a) More than 180 days		₹ -	₹ -	₹ -
b) Less than 180 days		₹ -	₹ -	₹ -
Total Addition		₹ -	₹ -	₹ -
Total as on 31st March 2022		₹ 11,929.00	₹ -	₹ -
LESS: DEPRECIATION				
a) Depreciation on Opening & Addition for more than 180 Days		₹ 1,193.00	₹ -	₹ -
b) Depreciation on Opening & Addition for Less than 180 Days		₹ -	₹ -	₹ -
Total Depreciation		₹ 1,193.00	₹ -	₹ -
Block Assets on 31st March'2022		₹ 10,736.00	₹ -	₹ -
C - TOOLS & EQUIPMENTS	10%	₹ 61,848.00	₹ 1,57,551.00	₹ -
Add: Addition during the Year				
a) More than 180 days		₹ 1,02,140.00	₹ -	₹ -
b) Less than 180 days		₹ -	₹ -	₹ -
Total Addition		₹ 1,02,140.00	₹ -	₹ -
Total as on 31st March 2022		₹ 1,63,988.00	₹ 1,57,551.00	₹ -
LESS: DEPRECIATION				
a) Depreciation on Opening & Addition for more than 180 Days		₹ 16,399.00	₹ 15,755.00	₹ -
b) Depreciation on Opening & Addition for Less than 180 Days		₹ -	₹ -	₹ -
Total Depreciation		₹ 16,399.00	₹ 15,755.00	₹ -
Block Assets on 31st March'2022		₹ 1,47,589.00	₹ 1,41,796.00	₹ -
D - SPORTS & EQUIPMENTS	10%	₹ 6,569.00	₹ -	₹ -
Add: Addition during the Year				
a) More than 180 days		₹ -	₹ 33,692.00	₹ -
b) Less than 180 days		₹ -	₹ -	₹ -
Total Addition		₹ -	₹ 33,692.00	₹ -
Total as on 31st March 2022		₹ 6,569.00	₹ 33,692.00	₹ -
LESS: DEPRECIATION				
a) Depreciation on Opening & Addition for more than 180 Days		₹ 657.00	₹ 3,369.00	₹ -
b) Depreciation on Opening & Addition for Less than 180 Days		₹ -	₹ -	₹ -
Total Depreciation		₹ 657.00	₹ 3,369.00	₹ -
Block Assets on 31st March'2022		₹ 5,912.00	₹ 30,323.00	₹ -
E - COMPUTER & PERIFERALS	10%	₹ 75,823.00	₹ -	₹ -
Add: Addition during the Year				
a) More than 180 days		₹ -	₹ -	₹ -
b) Less than 180 days		₹ -	₹ -	₹ -
Total Addition		₹ -	₹ -	₹ -
Total as on 31st March 2022		₹ 75,823.00	₹ -	₹ -
LESS: DEPRECIATION				
a) Depreciation on Opening & Addition for more than 180 Days		₹ 7,582.00	₹ -	₹ -
b) Depreciation on Opening & Addition for Less than 180 Days		₹ -	₹ -	₹ -
Total Depreciation		₹ 7,582.00	₹ -	₹ -
Block Assets on 31st March'2022		₹ 68,241.00	₹ -	₹ -



STYA SAI WELFARE FOUNDATION

PARTICULARS	SCHEDULE	ANUMALI INDUSTRIAL TRAINING CENTRE	SAI B.ED & D.ELED COLLEGE	REGD. OFFICE
F - GENERATORS	10%	₹ 19,272.00	₹ -	₹ -
<u>Add: Addition during the Year</u>				
a) More than 180 days		₹ -	₹ -	₹ -
b) Less than 180 days		₹ -	₹ -	₹ -
Total Addition		₹ -	₹ -	₹ -
Total as on 31st March 2022		₹ 19,272.00	₹ -	₹ -
LESS: DEPRECIATION				
a) Depreciation on Opening & Addition for more than 180 Days		₹ 1,927.00	₹ -	₹ -
b) Depreciation on Opening & Addition for Less than 180 Days		₹ -	₹ -	₹ -
Total Depreciation		₹ 1,927.00	₹ -	₹ -
Block Assets on 31st March'2022		₹ 17,345.00	₹ -	₹ -
G - SEWING MACHINE	10%	₹ 5,566.00	₹ -	₹ -
<u>Add: Addition during the Year</u>				
a) More than 180 days		₹ -	₹ -	₹ -
b) Less than 180 days		₹ -	₹ -	₹ -
Total Addition		₹ -	₹ -	₹ -
Total as on 31st March 2022		₹ 5,566.00	₹ -	₹ -
LESS: DEPRECIATION				
a) Depreciation on Opening & Addition for more than 180 Days		₹ 557.00	₹ -	₹ -
b) Depreciation on Opening & Addition for Less than 180 Days		₹ -	₹ -	₹ -
Total Depreciation		₹ 557.00	₹ -	₹ -
Block Assets on 31st March'2022		₹ 5,009.00	₹ -	₹ -
H - ELECTRIC FAN	10%	₹ 12,785.00	₹ -	₹ -
<u>Add: Addition during the Year</u>				
a) More than 180 days		₹ -	₹ -	₹ -
b) Less than 180 days		₹ -	₹ -	₹ -
Total Addition		₹ -	₹ -	₹ -
Total as on 31st March 2022		₹ 12,785.00	₹ -	₹ -
LESS: DEPRECIATION				
a) Depreciation on Opening & Addition for more than 180 Days		₹ 1,279.00	₹ -	₹ -
b) Depreciation on Opening & Addition for Less than 180 Days		₹ -	₹ -	₹ -
Total Depreciation		₹ 1,279.00	₹ -	₹ -
Block Assets on 31st March'2022		₹ 11,506.00	₹ -	₹ -
I - MACHINERY & EQUIPMENTS	10%	₹ 2,34,935.00	₹ -	₹ -
<u>Add: Addition during the Year</u>				
a) More than 180 days		₹ -	₹ -	₹ -
b) Less than 180 days		₹ -	₹ -	₹ -
Total Addition		₹ -	₹ -	₹ -
Total as on 31st March 2022		₹ 2,34,935.00	₹ -	₹ -
LESS: DEPRECIATION				
a) Depreciation on Opening & Addition for more than 180 Days		₹ 23,494.00	₹ -	₹ -
b) Depreciation on Opening & Addition for Less than 180 Days		₹ -	₹ -	₹ -
Total Depreciation		₹ 23,494.00	₹ -	₹ -
Block Assets on 31st March'2022		₹ 2,11,441.00	₹ -	₹ -



STYA SAI WELFARE FOUNDATION

PARTICULARS	SCHEDULE	ANUMALI INDUSTRIAL TRAINING CENTRE	SAI B.ED & D.ELED COLLEGE	REGD. OFFICE
J - BUILDING	0%	₹ 1,19,64,740.00	₹ -	₹ -
Add: Addition during the Year				
a) More than 180 days		₹ -	₹ -	₹ -
b) Less than 180 days		₹ -	₹ -	₹ -
Total Addition		₹ 1,19,64,740.00	₹ -	₹ -
Total as on 31st March 2022				
LESS: DEPRECIATION				
a) Depreciation on Opening & Addition for more than 180 Days		₹ -	₹ -	₹ -
b) Depreciation on Opening & Addition for Less than 180 Days		₹ -	₹ -	₹ -
Total Depreciation		₹ -	₹ -	₹ -
Block Assets on 31st March'2022		₹ 1,19,64,740.00	₹ -	₹ -

Total Opening Balance on 1st April 2021		₹ 1,25,04,627.00	₹ 5,61,393.00	₹ -
Total Purchase on 31st March 2022		₹ 1,02,140.00	₹ 33,692.00	₹ -
Total Depreciation on 31st March 2022		₹ 64,204.00	₹ 59,508.00	₹ -
Total Block Assets on 31st March 2022		₹ 1,25,42,563.00	₹ 5,35,577.00	₹ -

V. CASH & BANK BALANCE ON 31ST MARCH 2022	'E'			
Cash in Hand		₹ 82,710.04	₹ 7,485.97	₹ 13,656.11
Cash at Bank of India		₹ 6,886.56	₹ 1,57,596.27	₹ -2,596.76
Cash at Dakshin Vihar Gramin Bank		₹ -	₹ 72,226.97	₹ -
Cash at Central Bank of India		₹ -	₹ -	₹ -
		₹ 89,596.60	₹ 2,37,309.21	₹ 11,059.35

VI. CAPITAL ACCOUNT:	'F'			
Opening Capital		₹ 1,20,06,381.00	₹ 5,78,106.12	₹ 8,861.35
Add: Surplus / Deficit during the Year		₹ 89,179.45	₹ 1,62,152.09	₹ 198.00
Less: Withdrawal		₹ -	₹ -	₹ -
Net Capital		₹ 1,20,95,560.45	₹ 7,40,258.21	₹ 9,059.35

VII. GENERAL FUND:				
General Fund		3,28,239.15	₹ -	₹ -



SIGNIFICANT ACCOUNTING POLICIES

STYA SAI WELFARE FOUNDATION

GOVIND BHAWAN, VEER KUNWER SINGH PATH, NEW AREA M.G. ROAD, AURANGABAD - 824101

Schedule "A"

Significant accounting policies and notes to the accounts for the year ended on 31-Mar-2022.

1.0 BACKGROUND

STYA SAI WELFARE FOUNDATION established in Aurangabad district in state of BIHAR. It is a non – profit making registered voluntary organization. It has been working on social welfare subject as objects affirmed in byelaws thereof..

2.0 NOTES AND SIGNIFICANT ACCOUNTING POLICIES

A) Basis of Preparation of Financial Statements:

The Financial Statements have been prepared and presented under the historical cost convention on the accrual basis of accounting and comply with the accounting standards issued by the Institute of Chartered Accountants of India (ICAI) and the relevant provisions of the Act, to the extent reasonable or valid.

B) General Fund:

Debit Balance of General Fund show the Deficit, i.e. Excess of Expenditure over Income.

C) Fixed Assets:

i) Fixed Assets are capitalized at a cost that comprises of purchase price and any directly attributable costs of bringing the asset to its working condition like freight and installation cost etc. as per requirements of the AS-10, Fixed Assets of ICAI.

ii) Any additions to the Fixed Assets and deductions there from during the year and the depreciation provided during the year have been stated separately.

iii) Depreciation has been charges to the Fixed Assets as decided by the management.

D) All know the liabilities are taken into account and duly provided. All income and Expenditure have been taken into account on accrual basis and are maintained consistently.

KANHAIYA KUMAR & ASSOCIATES

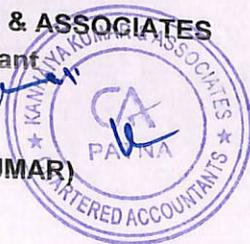
Chartered Accountant

(CA, KANHAIYA KUMAR)

Proprietor

Mem. No - '444440

FRN - 027968C



Place :PATNA

Date - '28-03-2023

FINAL ACCOUNT
&
AUDITORS REPORT
For the Year Ended
31.03.2023

STYA SAI WELFARE FOUNDATION.

**ADDRESS GOVIND BHAWAN, VEER KUNWER SINGH PATH, NEW AREA
M.G. ROAD, AURANGABAD - 824101**



KANHAIYA KUMAR & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRST FLOOR, KRISHNA MARKET, KARBIGAHIYA
NEAR HANS ELECTRONICS, PATNA - 800001



FORM NO. 10B

(See Rule 17B)

Audit Report under section 12A(b) of the Income-tax Act, 1961, in the case of
Charitable or religious trusts or institutions.

We have examined the Balance Sheet of as at 31st March, 2023 and the Income & Expenditure Account of SATYA SAI WELFARE FOUNDATION having PAN: -AAMTS8494C 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 above-named trust/institution visited by us so far as per 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 give 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/institution as at 31st March, 2023, and
- ii) In the case of the Income & Expenditure Account, of the Surplus of its accounting year ending on 31st March, 2023.

The prescribed particulars are annexure hereto.

PLACE: PATNA
DATED: 24-12-2023



FOR KANHAIYA KUMAR & ASSOCIATES
(CHARTERED ACCOUNTANT)

Kanhaiya Kumar
(KANHAIYA KUMAR)

PROPRIETOR
M. No. 444440

UDIN: -24444440BJZWCX5278

<u>ANNEXURE</u>		
<u>Statement of Particulars</u>		
<u>Application of Income for Charitable or religious purposes</u>		
1	Amount of income of the previous year applied to Charitable or religious purposes in India during that year	2,36,68,588.40
2	Whether the trust/institution has exercised the option clause (2) of the Explanation to section 11(1) ? If so, the details of amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	Nil
3	Amount of income <u>accumulated or set apart/finally set apart</u> for application to Charitable or religious purposes, to the extent it does not exceed 15 percent of the income derived from property held under trust wholly / in part only for such purposes	Nil
4	Amount of income eligible for exemption under section 11(1)(c) .(Give Details)	Nil
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)	Nil
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.	Nil
7	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation of section 11(1) in any earlier year deemed to be income of the previous year under section 11(1B) ? If so, the details thereof.	Nil
8	Whether, during the previous year, part of income accumulated or set apart for specified purposes u/s. 11(2) in any earlier year	Nil
(a)	has been applied for the 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) 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	<u>Application or use of income or property for the benefit of persons referred to in section 13(3)</u>	



1	Whether any part of the income or property of the trust/institution 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
2	Whether any land, building or other property of the trust/ Institution 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
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	No
4	Whether the services of the trust institution 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
5	Whether any share, security, or other property was purchased by or on behalf of the trust/institution during the previous year from any such person ? If so give details thereof together with the consideration paid.	No
6	Whether any shares, security or other property was sold by or behalf of the trust/institution during the previous year to any such person ? If so, give details thereof together with the consideration received.	No
7	Whether any income or property of the trust/institution 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
8	Whether the income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner ? If so, give details.	No



KANHAIYA KUMAR & ASSOCIATES

CHARTERED ACCOUNTANT



AUDITOR'S REPORT

We have audited the attached Balance Sheet of SATYA SAI WELFARE FOUNDATION Regd. Office :- GOVIND BHAWAN, VEER KUNWER SINGH PATH, NEW AREA M.G. ROAD, AURANGABAD - 824101 Corporate Office:- on 31-Mar-2023.

and also the Income & Expenditure Account , Receipt & Payment Account for the year ended on that date annexed thereto. This Financial Statement is the responsibility of the society's Management. Our responsibility is to express an opinion on these Financial Statements best on our audit report.

Our audit includes examining the books of accounts, vouchers and other records supporting the amount and disclosers in the financial statements. We report as follows: -

- 1.0 In our opinion, there no transactions appear to be contrary to the provisions of the Byelaws of the Society.
- 2.0 We have verified cash & Bank Balance by the production of certificate by the Management.
- 3.0 Fixed Assets have been physically verified by the Management .Depreciation on fixed Assets has been charged.
- 4.0 We have obtained all the Information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 5.0 In our opinion , proper Books of Accounts as required Subject to Cash basis of accounting , have been kept by the Society so far as appears from our examination of those books .
- 6.0 The Balance Sheet, Receipt & Payment Account and Income & Expenditure Account are in agreement with the books of Accounts.
- 7.0 In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view.
 - A) In the case of Balance Sheet, of the Statement of Affairs as on 31-Mar-2023.
 - B) In the case of Receipt & Payment Account and Income & Expenditure Account, of the excess of expenditure over Income for the year ended on that date.

KANHAIYA KUMAR & ASSOCIATES
Chartered Accountant

Kanhaiya Kumar
(CA, KANHAIYA KUMAR)

Proprietor

Mem. No - '444440

FRN - 0027968C

UIDN: -24444440BJZWCX5278



Place :PATNA

Date - '24-12-2023

Add :- 1st Floor, Krishna Market, Near Hans Electronics, Chiraiyatand pool, Karbigahiya, patna-800001
Contract No :- 08709037575, 08271066135, Email ID :- cakksingh2019@gmail.com

SATYA SAI WELFARE FOUNDATION
GOVIND BHAWAN, VEER KUNWER SINGH PATH, NEW AREA M.G. ROAD, AURANGABAD - 824101
BALANCE SHEET AS ON 31ST MARCH 2023.

PARTICULARS	SCHEDULE	ANUMALI INDUSTRIAL TRAINING CENTRE	SAI B.ED & D.ELED COLLEGE	REGD. OFFICE
I. SOURCES OF FUNDS				
1) Capital Account	'F'			
a) Capital Fund		₹ 1,21,11,108.45	₹ 8,08,806.21	₹ 51,752.35
b) General Fund		₹ 3,28,239.15	-	-
		₹ 1,24,39,347.60	₹ 8,08,806.21	₹ 51,752.35
Less:				
2) Unsecured Loans		₹ -	₹ -	₹ -
3) Secured Loan		₹ -	₹ -	₹ -
	Total Rs.	₹ 1,24,39,348.00	₹ 8,08,806.21	₹ 51,752.35
II. APPLICATION OF FUNDS				
Fixed Assets	'D'			
Add: Purchase / Addition		₹ 1,25,42,563.00	₹ 5,35,577.00	₹ -
Total		₹ 1,12,472.00	₹ 2,72,160.00	₹ -
Less: Depreciation		₹ 1,26,55,035.00	₹ 8,07,737.00	₹ -
Net Block		₹ 69,031.00	₹ 80,774.00	₹ -
Current Assets, Loans & Advances				
a) Inventories		₹ -	₹ -	₹ -
b) Security Deposits		₹ -	₹ -	₹ -
c) Cash & Bank Balance	'E'	₹ 61,704.00	₹ 1,14,470.60	₹ 53,752.35
d) Loans & Advances		₹ -	₹ -	₹ -
		₹ 61,704.00	₹ 1,14,470.60	₹ 53,752.35
Less : Current Liabilities & Provisions				
a) Liabilities		₹ 1,96,360.00	₹ 7,627.39	₹ -
b) Provisions for Audit Fees		₹ 12,000.00	₹ 25,000.00	₹ 2,000.00
		2,08,360.00	32,627.39	2,000.00
Net Current Assets		₹ -1,46,656.00	₹ 81,843.21	₹ 51,752.35
	Total Rs.	₹ 1,24,39,348.00	₹ 8,08,806.21	₹ 51,752.35

In Terms of seprate report of even date

KANHAIYA KUMAR & ASSOCIATES
Chartered Accountant

(CA, KANHAIYA KUMAR)

Proprietor

Mem. No - '444440

FRN - 0027968C

UIDN: -24444440BJZWCX5278



SATYA SAI WELFARE FOUNDATION

Aryanna Ashwade

SECRETARY

Place :PATNA

Date - '24-12-2023

SATYA SAI WELFARE FOUNDATION

GOVIND BHAWAN, VEER KUNWER SINGH PATH, NEW AREA M.G. ROAD, AURANGABAD - 824101
 SCHEDULE 'A' TO 'F' ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AND
 RECEIPT & PAYMENTS & INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH 2023.

PARTICULARS	SCHEDULE	ANUMALI INDUSTRIAL TRAINING CENTRE	SAI B.ED & D.ELED COLLEGE	REGD. OFFICE
I. ESTABLISHMENT EXPENSES:	'A'			
Honorarium		₹ 18,31,470.00	₹ 1,48,80,510.00	₹ 42,000.00
Non Teacher Honranium		₹ -	₹ 25,62,200.00	₹ -
Rent		₹ 3,00,000.00	₹ -	₹ 30,000.00
Advertisement		₹ 43,980.00	₹ 1,90,410.00	₹ -
Fuel & Lubricant		₹ 24,580.00	₹ 65,985.00	₹ -
Consultancy Fees Paid		₹ 17,200.00	₹ 43,500.00	₹ -
Festival Exp		₹ 11,425.00	₹ 36,580.00	₹ -
Generator & Electricity Exp.		₹ 73,462.00	₹ 97,415.00	₹ -
Newspaper & Periodicals		₹ 5,136.00	₹ 7,952.00	₹ 365.00
Telephone & Mobile Exp.		₹ 11,485.00	₹ 25,630.00	₹ 3,685.00
Inspection Fees		₹ 11,500.00	₹ 31,000.00	₹ -
Printing & Stationary		₹ 20,896.00	₹ 40,152.00	₹ 5,748.00
Misc. Office Exp.		₹ 4,390.00	₹ 15,460.00	₹ -
Examination Fees & MES. Ext. Fees		₹ 1,72,752.00	₹ 9,14,423.00	₹ -
Travelling & Conveyanve		₹ 4,570.00	₹ 20,450.00	₹ 2,214.00
Bank Charges		₹ 649.00	₹ 4,496.00	₹ -
Sport Material		₹ 5,263.00	₹ 36,552.00	₹ -
Poor Boys Fund Exp.		₹ 38,000.00	₹ -	₹ -
Caution Money Refund		₹ 76,000.00	₹ -	₹ -
Reapirs & Maintnace		₹ 6,540.00	₹ 20,770.00	₹ -
Contingencies		₹ -	₹ -	₹ 1,980.00
Meeting Expenses		₹ -	₹ -	₹ 650.00
Postage & Stamp		₹ -	₹ -	₹ 355.00
Building Repairs		₹ 67,153.00	₹ 12,02,393.00	₹ -
Total Rs:		₹ 27,26,451.00	₹ 2,01,95,878.00	₹ 86,997.00
II. ACTIVITIES EXPENSES:	'B'			
WORKSHOP EXPENSES:				
Electrician		₹ 1,20,960.00	₹ -	₹ -
Fitter		₹ 74,160.00	₹ -	₹ -
Diesel Machanical		₹ -	₹ -	₹ -
Vocational Training Programme		₹ -	₹ -	₹ 12,400.00
Health Checkup Camp		₹ -	₹ -	₹ 13,890.00
Seminar & Workshop		₹ -	₹ -	₹ 14,220.00
Total Rs:		₹ 1,95,120.00	₹ -	₹ 40,510.00
III OUTSTANDING LIABILITIES PAID	'C'			
Audit Fees paid		₹ 12,000.00	₹ 25,000.00	₹ 2,000.00
Loans Refund		₹ -	₹ -	₹ -
Total Rs:		₹ 12,000.00	₹ 25,000.00	₹ 2,000.00
IV. SCHEDULE OF FIXED ASSETS:	'D'			
A - FURNITURE & FIXTURE	10%			
Add: Addition during the Year				
a) More than 180 days		₹ 40,360.00	₹ -	₹ -
b) Less than 180 days		₹ -	₹ -	₹ -
Total Addition		₹ 40,360.00	₹ -	₹ -
Total as on 31st March 2023		₹ 1,40,404.00	₹ 3,63,458.00	₹ -
LESS: DEPRECIATION				
a) Depreciation on Opening & Addition for more than 180 Days		₹ 14,040.00	₹ 36,346.00	₹ -
b) Depreciation on Opening & Addition for Less than 180 Days		₹ -	₹ -	₹ -
Total Depreciation		₹ 14,040.00	₹ 36,346.00	₹ -
Block Assets on 31st March'2023		₹ 1,26,364.00	₹ 3,27,112.00	₹ -

SATYA SAI WELFARE FOUNDATION

PARTICULARS	SCHEDULE	ARYAMAN INDUSTRIAL TRAINING CENTRE	ADITYA INDUSTRIAL TRAINING CENTRE	REGD. OFFICE
B - BOOKS	10%	₹ 10,736.00	₹ -	₹ -



Add: Addition during the Year

- a) More than 180 days
b) Less than 180 days

Total Addition**Total as on 31st March 2023****LESS: DEPRECIATION**

- a) Depreciation on Opening & Addition for more than 180 Days
b) Depreciation on Opening & Addition for Less than 180 Days

Total Depreciation**Block Assets on 31st March'2023****C - TOOLS & EQUIPMENTS**

10%

Add: Addition during the Year

- a) More than 180 days
b) Less than 180 days

Total Addition**Total as on 31st March 2023****LESS: DEPRECIATION**

- a) Depreciation on Opening & Addition for more than 180 Days
b) Depreciation on Opening & Addition for Less than 180 Days

Total Depreciation**Block Assets on 31st March'2023****D - SPORTS & EQUIPMENTS**

10%

Add: Addition during the Year

- a) More than 180 days
b) Less than 180 days

Total Addition**Total as on 31st March 2023****LESS: DEPRECIATION**

- a) Depreciation on Opening & Addition for more than 180 Days
b) Depreciation on Opening & Addition for Less than 180 Days

Total Depreciation**Block Assets on 31st March'2023****E - COMPUTER & PERIFERALS**

10%

Add: Addition during the Year

- a) More than 180 days
b) Less than 180 days

Total Addition**Total as on 31st March 2023****LESS: DEPRECIATION**

- a) Depreciation on Opening & Addition for more than 180 Days
b) Depreciation on Opening & Addition for Less than 180 Days

Total Depreciation**Block Assets on 31st March'2023****F - GENERATORS**

10%

Add: Addition during the Year

- a) More than 180 days
b) Less than 180 days

Total Addition**Total as on 31st March 2023****LESS: DEPRECIATION**

- a) Depreciation on Opening & Addition for more than 180 Days
b) Depreciation on Opening & Addition for Less than 180 Days

Total Depreciation**Block Assets on 31st March'2023**

₹	-	₹	-	₹	-
₹	4,256.00	₹	-	₹	-
₹	4,256.00	₹	-	₹	-
₹	14,992.00	₹	-	₹	-
₹	1,074.00	₹	-	₹	-
₹	426.00	₹	-	₹	-
₹	1,500.00	₹	-	₹	-
₹	13,492.00	₹	-	₹	-
₹	1,47,589.00	₹	1,41,796.00	₹	-
₹	-	₹	-	₹	-
₹	67,856.00	₹	2,65,630.00	₹	-
₹	67,856.00	₹	2,65,630.00	₹	-
₹	2,15,445.00	₹	4,07,426.00	₹	-
₹	14,759.00	₹	14,180.00	₹	-
₹	6,786.00	₹	26,563.00	₹	-
₹	21,545.00	₹	40,743.00	₹	-
₹	1,93,900.00	₹	3,66,683.00	₹	-
₹	5,912.00	₹	30,323.00	₹	-
₹	-	₹	-	₹	-
₹	-	₹	6,530.00	₹	-
₹	-	₹	6,530.00	₹	-
₹	5,912.00	₹	36,853.00	₹	-
₹	591.00	₹	3,032.00	₹	-
₹	-	₹	653.00	₹	-
₹	591.00	₹	3,685.00	₹	-
₹	5,321.00	₹	33,168.00	₹	-
₹	68,241.00	₹	-	₹	-
₹	-	₹	-	₹	-
₹	-	₹	-	₹	-
₹	68,241.00	₹	-	₹	-
₹	6,824.00	₹	-	₹	-
₹	-	₹	-	₹	-
₹	6,824.00	₹	-	₹	-
₹	61,417.00	₹	-	₹	-
₹	17,345.00	₹	-	₹	-
₹	-	₹	-	₹	-
₹	-	₹	-	₹	-
₹	-	₹	-	₹	-
₹	17,345.00	₹	-	₹	-
₹	1,735.00	₹	-	₹	-
₹	-	₹	-	₹	-
₹	1,735.00	₹	-	₹	-
₹	15,610.00	₹	-	₹	-



G - SEWING MACHINE

10%

Add: Addition during the Year

a) More than 180 days

b) Less than 180 days

Total Addition**Total as on 31st March 2023****LESS: DEPRECIATION**

a) Depreciation on Opening & Addition for more than 180 Days

b) Depreciation on Opening & Addition for Less than 180 Days

Total Depreciation**Block Assets on 31st March'2023****H - ELECTRIC FAN**

10%

Add: Addition during the Year

a) More than 180 days

b) Less than 180 days

Total Addition**Total as on 31st March 2023****LESS: DEPRECIATION**

a) Depreciation on Opening & Addition for more than 180 Days

b) Depreciation on Opening & Addition for Less than 180 Days

Total Depreciation**Block Assets on 31st March'2023****I - MACHINERY & EQUIPMENTS**

10%

Add: Addition during the Year

a) More than 180 days

b) Less than 180 days

Total Addition**Total as on 31st March 2023****LESS: DEPRECIATION**

a) Depreciation on Opening & Addition for more than 180 Days

b) Depreciation on Opening & Addition for Less than 180 Days

Total Depreciation**Block Assets on 31st March'2023****J - BUILDING**

0%

Add: Addition during the Year

a) More than 180 days

b) Less than 180 days

Total Addition**Total as on 31st March 2023****LESS: DEPRECIATION**

a) Depreciation on Opening & Addition for more than 180 Days

b) Depreciation on Opening & Addition for Less than 180 Days

Total Depreciation**Block Assets on 31st March'2023**

₹	5,009.00	₹	-	₹	-
₹	-	₹	-	₹	-
₹	-	₹	-	₹	-
₹	5,009.00	₹	-	₹	-
₹	501.00	₹	-	₹	-
₹	-	₹	-	₹	-
₹	501.00	₹	-	₹	-
₹	4,508.00	₹	-	₹	-
₹	11,506.00	₹	-	₹	-
₹	-	₹	-	₹	-
₹	-	₹	-	₹	-
₹	11,506.00	₹	-	₹	-
₹	1,151.00	₹	-	₹	-
₹	-	₹	-	₹	-
₹	1,151.00	₹	-	₹	-
₹	10,355.00	₹	-	₹	-
₹	2,11,441.00	₹	-	₹	-
₹	-	₹	-	₹	-
₹	-	₹	-	₹	-
₹	2,11,441.00	₹	-	₹	-
₹	21,144.00	₹	-	₹	-
₹	-	₹	-	₹	-
₹	21,144.00	₹	-	₹	-
₹	1,90,297.00	₹	-	₹	-
₹	1,19,64,740.00	₹	-	₹	-
₹	-	₹	-	₹	-
₹	-	₹	-	₹	-
₹	1,19,64,740.00	₹	-	₹	-
₹	-	₹	-	₹	-
₹	-	₹	-	₹	-
₹	1,19,64,740.00	₹	-	₹	-

Total Opening Balance on 1st April 2022**Total Purchase on 31st March 2023****Total Depreciation on 31st March 2023****Total Block Assets on 31st March 2023**

₹ 1,25,42,563.00

₹ 1,12,472.00

₹ 69,031.00

₹ 1,25,86,004.00

₹ 5,35,577.00

₹ 2,72,160.00

₹ 80,774.00

₹ 7,26,963.00

₹ -

₹ -

₹ -

₹ -

V. CASH & BANK BALANCE ON 31st MARCH 2023

E'

Cash in Hand
Cash at Bank of India
Cash at Dakshin Vihar Gramin Bank
Cash at Central Bank of India

VI. CAPITAL ACCOUNT:

Opening Capital
Add: Surplus / Deficit during the Year
Less: Withdrawal
Net Capital

VII GENERAL FUND:

General Fund

₹	20,360.00	₹	40,540.00	₹	6,744.69
₹	41,344.00	₹	11,308.83	₹	47,007.66
₹	-	₹	62,621.77	₹	-
₹	-	₹	-	₹	-
₹	61,704.00	₹	1,14,470.60	₹	53,752.35
₹	1,20,95,560.45	₹	7,40,258.21	₹	9,059.35
₹	15,548.00	₹	68,548.00	₹	42,693.00
₹	-	₹	-	₹	-
₹	1,21,11,108.45	₹	8,08,806.21	₹	51,752.35
₹	3,28,239.15	₹	-	₹	-



SATYA SAI WELFARE FOUNDATION

GOVIND BHAWAN, VEER KUNWER SINGH PATH, NEW AREA M.G. ROAD, AURANGABAD - 824101

Schedule "A"

Significant accounting policies and notes to the accounts for the year ended on 31-Mar-2023.

1.0 BACKGROUND

SATYA SAI WELFARE FOUNDATION established in Aurangabad district in state of BIHAR. It is a non – profit making registered voluntary organization. It has been working on social welfare subject as objects affirmed in byelaws thereof..

2.0 NOTES AND SIGNIFICANT ACCOUNTING POLICIES

A) Basis of Preparation of Financial Statements:

The Financial Statements have been prepared and presented under the historical cost convention on the accrual basis of accounting and comply with the accounting standards issued by the Institute of Chartered Accountants of India (ICAI) and the relevant provisions of the Act, to the extent reasonable or valid.

B) General Fund:

Debit Balance of General Fund show the Deficit, i.e. Excess of Expenditure over Income.

C) Fixed Assets:

i) Fixed Assets are capitalized at a cost that comprises of purchase price and any directly attributable costs of bringing the asset to its working condition like freight and installation cost etc. as per requirements of the AS-10, Fixed Assets of ICAI.

ii) Any additions to the Fixed Assets and deductions there from during the year and the depreciation provided during the year have been stated separately.

iii) Depreciation has been charges to the Fixed Assets as decided by the management.

D) All know the liabilities are taken into account and duly provided. All income and Expenditure have been taken into account on accrual basis and are maintained consistently.

KANHAIYA KUMAR & ASSOCIATES

Chartered Accountant



Kanhaiya Kumar
(CA, KANHAIYA KUMAR)

Proprietor

Mem. No - '444440

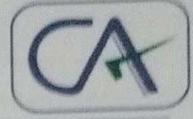
FRN - 0027968C

UIDN: -24444440BJZWCX5278

Place :PATNA

Date - '24-12-2023

KANHAIYA KUMAR & ASSOCIATES
CHARTERED ACCOUNTANT



FORM NO. 10B

(See Rule 17B)

Audit Report under section 12A(b) of the Income-tax Act, 1961, in the case of
Charitable or religious trusts or institutions.

We have examined the Balance Sheet of as at 31st March, 2024 and the Income & Expenditure Account of SATYA SAI WELFARE FOUNDATION having PAN: -AAMTS8494C 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 above-named trust/institution visited by us so far as per 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 give 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/institution as at 31st March, 2024, and
- ii) In the case of the Income & Expenditure Account, of the Surplus of its accounting year ending on 31st March, 2024.

The prescribed particulars are annexure hereto.

FOR KANHAIYA KUMAR & ASSOCIATES
(CHARTERED ACCOUNTANT)



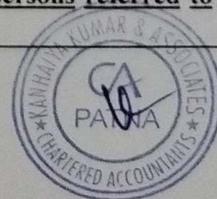
Kanhaiya Kumar
(KANHAIYA KUMAR)

PROPRIETOR
M. No. 444440

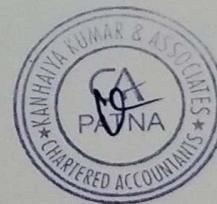
UDIN: -24444440BJZWCX5278

PLACE: PATNA
DATED: 30-09-2024

<u>ANNEXURE</u>		
<u>Statement of Particulars</u>		
<u>Application of Income for Charitable or religious purposes</u>		
1	Amount of income of the previous year applied to Charitable or religious purposes in India during that year	24,420,837.35
2	Whether the trust/institution has exercised the option clause (2) of the Explanation to section 11(1) ? If so, the details of amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	Nil
3	Amount of income accumulated or set apart/finally set apart for application to Charitable or religious purposes, to the extent it does not exceed 15 percent of the income derived from property held under trust wholly / in part only for such purposes	Nil
4	Amount of income eligible for exemption under section 11(1)(c) .(Give Details)	Nil
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)	Nil
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.	Nil
7	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation of section 11(1) in any earlier year deemed to be income of the previous year under section 11(1B) ? If so, the details thereof.	Nil
8	Whether, during the previous year, part of income accumulated or set apart for specified purposes u/s. 11(2) in any earlier year	Nil
(a)	has been applied for the 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) 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	<u>Application or use of income or property for the benefit of persons referred to in section 13(3)</u>	



1	Whether any part of the income or property of the trust/institution 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
2	Whether any land, building or other property of the trust/ Institution 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
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	No
4	Whether the services of the trust institution 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
5	Whether any share, security, or other property was purchased by or on behalf of the trust/institution during the previous year from any such person ? If so give details thereof together with the consideration paid.	No
6	Whether any shares, security or other property was sold by or behalf of the trust/institution during the previous year to any such person ? If so, give details thereof together with the consideration received.	No
7	Whether any income or property of the trust/institution 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
8	Whether the income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner ? If so, give details.	No



KANHAIYA KUMAR & ASSOCIATES

CHARTERED ACCOUNTANT



AUDITOR'S REPORT

We have audited the attached Balance Sheet of STYA SAI WELFARE FOUNDATION Regd. Office :- GOVIND BHAWAN, VEER KUNWER SINGH PATH, NEW AREA M.G. ROAD, AURANGABAD - 824101 Corporate Office:- on 31-Mar-2024.

and also the Income & Expenditure Account , Receipt & Payment Account for the year ended on that date annexed thereto. This Financial Statement is the responsibility of the society's Management. Our responsibility is to express an opinion on these Financial Statements best on our audit report.

Our audit includes examining the books of accounts, vouchers and other records supporting the amount and disclosers in the financial statements. We report as follows: -

- 1.0 In our opinion, there no transactions appear to be contrary to the provisions of the Byelaws of the Society.
- 2.0 We have verified cash & Bank Balance by the production of certificate by the Management.
- 3.0 Fixed Assets have been physically verified by the Management .Depreciation on fixed Assets has been charged.
- 4.0 We have obtained all the Information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 5.0 In our opinion , proper Books of Accounts as required Subject to Cash basis of accounting , have been kept by the Society so far as appears from our examination of those books .
- 6.0 The Balance Sheet, Receipt & Payment Account and Income & Expenditure Account are in agreement with the books of Accounts.
- 7.0 In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view.
 - A) In the case of Balance Sheet, of the Statement of Affairs as on 31-Mar-2024.
 - B) In the case of Receipt & Payment Account and Income & Expenditure Account, of the excess of expenditure over Income for the year ended on that date.

KANHAIYA KUMAR & ASSOCIATES
Chartered Accountant

(CA, *Kanhaiya Kumar*)
Proprietor

Mem. No - '444440
FRN - 0027968C
UIDN: - 24444440BJZWUC3208



Place :PATNA
Date - '30-09-2024

Add :- 1st Floor, Krishna Market, Near Hans Electronics, Chiraiyatand pool, Karbigahiya, patna-800001
Contract No :- 08709037575, 08271066135, Email ID :- cakksingh2019@gmail.com

STYA SAI WELFARE FOUNDATION
GOVIND BHAWAN, VEER KUNWER SINGH PATH, NEW AREA M.G. ROAD, AURANGABAD - 824101
BALANCE SHEET AS ON 31ST MARCH 2024.

PARTICULARS	SCHEDULE	ANUMALI INDUSTRIAL TRAINING CENTRE	SAI B.ED & D.EL.ED COLLEGE	REGD. OFFICE
I. SOURCES OF FUNDS				
1) Capital Account	'E'			
a) Capital Fund		₹ 12,278,636.70	₹ 871,225.28	₹ 63,778.77
b) General Fund		₹ 328,239.15	₹ -	₹ -
Less:		₹ 12,606,875.85	₹ 871,225.28	₹ 63,778.77
2) Unsecured Loans		₹ -	₹ -	₹ -
3) Secured Loan		₹ -	₹ -	₹ -
Total Rs.		₹ 12,606,876.00	₹ 871,225.00	₹ 63,779.00
II. APPLICATION OF FUNDS				
Fixed Assets	Schedule Dep	₹ 12,586,004.00	₹ 726,963.00	₹ -
Add: Purchase / Addition		₹ 286,047.00	₹ 191,004.00	₹ 25,630.00
Total		₹ 12,872,051.00	₹ 917,967.00	₹ 25,630.00
Less: Depreciation		₹ 80,945.00	₹ 82,247.00	₹ -
Net Block		₹ 12,791,106.00	₹ 835,720.00	₹ 25,630.00
Current Assets, Loans & Advances				
a) Inventories	'D'	₹ -	₹ -	₹ -
b) Security Deposits		₹ -	₹ -	₹ -
c) Cash & Bank Balance		₹ 24,130.25	₹ 68,132.95	₹ 40,148.77
d) Loans & Advances		₹ -	₹ -	₹ -
		₹ 24,130.25	₹ 68,132.95	₹ 40,148.77
Less : Current Liabilities & Provisions				
a) Liabilities		₹ 196,360.00	₹ 7,628.00	₹ -
b) Provisions for Audit Fees		₹ 12,000.00	₹ 25,000.00	₹ 2,000.00
		208,360.00	32,628.00	2,000.00
Net Current Assets		₹ -184,229.75	₹ 35,504.95	₹ 38,148.77
Total Rs.		₹ 12,606,876.00	₹ 871,225.00	₹ 63,779.00

In Terms of seprate report of even date

KANHAIYA KUMAR & ASSOCIATES
Chartered Accountant

(CA, KANHAIYA KUMAR)
Proprietor
Mem. No - '444440
FRN - 0027968C
UIDN: - 24444440BJZWUC3208



STYA SAI WELFARE FOUNDATION

SECRETARY

Place :PATNA
Date - '30-09-2024

STYA SAI WELFARE FOUNDATION

GOVIND BHAWAN, VEER KUNWER SINGH PATH, NEW AREA M.G. ROAD, AURANGABAD - 824101

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDING ON 31ST MARCH 2024.

PARTICULARS	SCHEDULE	ANUMALI INDUSTRIAL TRAINING CENTRE	SAI B.ED & D.EL.ED COLLEGE	REGD. OFFICE
I. STATEMENT OF INCOME				
1) INDIRECT INCOME:				
Application & Prospectus Fees		₹ 76,500.00	₹ 119,500.00	₹ -
Admission Fees & Registration Fees		₹ 387,500.00	₹ 480,150.00	₹ -
Course Tuition Fees		₹ 1,085,000.00	₹ 10,063,350.00	₹ -
Development Charge		₹ 310,000.00	₹ -	₹ -
Miscellaneous Charges		₹ 232,500.00	₹ -	₹ -
Poor Boys Fund		₹ 77,500.00	₹ -	₹ -
Examination Fees Received		₹ 124,000.00	₹ -	₹ -
Caution Money		₹ 155,000.00	₹ -	₹ -
Donation & Subscription		₹ -	₹ -	₹ 145,690.00
Member's Contribution		₹ -	₹ -	₹ 30,220.00
Membership Fees		₹ -	₹ -	₹ 3,000.00
		₹ 2,448,000.00	₹ 10,663,000.00	₹ 178,910.00
2) INCOME FROM OTHER SOURCES:				
Bank Interest on Saving Account		₹ -	₹ -	₹ -
Bank Interest on Fixed Deposits		₹ -	₹ -	₹ -
Others Income		₹ -	₹ -	₹ -
		₹ -	₹ -	₹ -
3) OUTSTANDING TUITION FEES RECEIPTS:				
Previous Year Tuition Fees		₹ 978,500.00	₹ 9,922,500.00	₹ -
		₹ 3,426,500.00	₹ 20,585,500.00	₹ 178,910.00
Total Rs.				
II. EXPENDITURE STATEMENT				
1) 'A'				
Establishment Expenses		₹ 2,961,666.75	₹ 20,415,833.93	₹ 94,316.58
Add: Outstanding Staff Salary		₹ -	₹ -	₹ -
2) 'B'				
Activities Expenses		₹ 204,360.00	₹ -	₹ 70,567.00
3) Schedule Dep				
Provision For Audit Fees		₹ 12,000.00	₹ 25,000.00	₹ 2,000.00
Provision for Depreciation		₹ 80,945.00	₹ 82,247.00	₹ -
Less: Depreciation Disallow		₹ -	₹ -	₹ -
		₹ 3,258,971.75	₹ 20,523,080.93	₹ 166,883.58
Total Rs.				
III. Excess of Expenditure over Income				
Transfer to Balance Sheet		₹ 167,528.25	₹ 62,419.07	₹ 12,026.42
				241,974.00

In Terms of seprate report of even date
KANHAIYA KUMAR & ASSOCIATES
 Chartered Accountant

(CA, KANHAIYA KUMAR)
 Proprietor
 Mem. No - '444440
 FRN - 0027968C
 UIDN: - 24444440BJZWUC3208



STYA SAI WELFARE FOUNDATION

SECRETARY

Place :PATNA
 Date - '30-09-2024

STYA SAI WELFARE FOUNDATION
GOVIND BHAWAN, VEER KUNWER SINGH PATH, NEW AREA M.G. ROAD, AURANGABAD - 824101
RECEIPT AND PAYMENT ACCOUNT
FOR THE YEAR ENDING ON 31ST MARCH 2024.

PARTICULARS	SCHEDULE	ANUMALI INDUSTRIAL TRAINING CENTRE	SAI B.ED & D.EL.ED COLLEGE	REGD. OFFICE
I. STATEMENT OF RECEIPTS				
1) OPENING BALANCE:				
a) Cash in Hand		₹ 20,360.00	₹ 40,540.00	₹ 6,744.69
b) Cash at Bank		₹ 41,344.00	₹ 73,930.60	₹ 47,007.66
		₹ 61,704.00	₹ 114,471.00	₹ 53,752.35
2) INDIRECT INCOME:				
Application & Prospectus Fees		₹ 76,500.00	₹ 119,500.00	₹ -
Admission Fees & Registration Fees		₹ 387,500.00	₹ 480,150.00	₹ -
Course Tuition Fees		₹ 1,085,000.00	₹ 10,063,350.00	₹ -
Development Charge		₹ 310,000.00	₹ -	₹ -
Miscellaneous Charges		₹ 232,500.00	₹ -	₹ -
Poor Boys Fund		₹ 77,500.00	₹ -	₹ -
Examination Fees Received		₹ 124,000.00	₹ -	₹ -
Caution Money		₹ 155,000.00	₹ -	₹ -
Donation & Subscription		₹ -	₹ -	₹ 145,690.00
Member's Contribution		₹ -	₹ -	₹ 30,220.00
Membership Fees		₹ -	₹ -	₹ 3,000.00
		₹ 2,448,000.00	₹ 10,663,000.00	₹ 178,910.00
3) INCOME FROM OTHER SOURCES:				
Bank Interest on Saving Account		₹ -	₹ -	₹ -
Bank Interest on Fixed Deposits		₹ -	₹ -	₹ -
Others Income		₹ -	₹ -	₹ -
		-	-	-
4) OUTSTANDING TUITION FEES RECEIPTS:				
Previous Year Tuition Fees		₹ 978,500.00	₹ 9,922,500.00	₹ -
		₹ 3,488,204.00	₹ 20,699,971.00	₹ 232,662.35
II. STATEMENT OF PAYMENTS				
1) Establishment Expenses				
	`A`	₹ 2,961,666.75	₹ 20,415,833.93	₹ 94,316.58
2) Activities Expenses				
	`B`	₹ 204,360.00	₹ -	₹ 70,567.00
3) Purchase of Fixed Assets				
	Schedule Dep	₹ 286,047.00	₹ 191,004.00	₹ 25,630.00
4) Outstanding Liabilities Paid				
Audit Fees	`C`	₹ 12,000.00	₹ 25,000.00	₹ 2,000.00
Loan Refund		₹ -	₹ -	₹ -
		₹ 12,000.00	₹ 25,000.00	₹ 2,000.00
5) CLOSING BALANCE:				
a) Cash in Hand				
	`D`	₹ 22,360.00	₹ 45,854.00	₹ 2,449.69
b) Cash at Bank				
		₹ 1,770.25	₹ 22,278.95	₹ 37,699.08
		₹ 24,130.25	₹ 68,132.95	₹ 40,148.77
	Total Rs.	₹ 3,488,204.00	₹ 20,699,971.00	₹ 232,662.35

In Terms of seprate report of even date
KANHAIYA KUMAR & ASSOCIATES
Chartered Accountant

(CA, KANHAIYA KUMAR)
Proprietor
Mem. No - '444440
FRN - 0027968C
UIDN: - 24444440BJZWUC3208



STYA SAI WELFARE FOUNDATION

SECRETARY

Place :PATNA
Date - '30-09-2024

STYA SAI WELFARE FOUNDATION

GOVIND BHAWAN, VEER KUNWER SINGH PATH, NEW AREA M.G. ROAD, AURANGABAD - 824101

SCHEDULE 'A' TO 'F' ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AND

RECEIPT & PAYMENTS & INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH 2024.

PARTICULARS	SCHEDULE	ANUMALI INDUSTRIAL TRAINING CENTRE	SAI B.ED & D.EL.ED COLLEGE	REGD. OFFICE
I. ESTABLISHMENT EXPENSES:	'A'			
Honorarium		₹ 1,931,470.00	₹ 14,880,510.00	₹ 48,000.00
Non Teacher Honranium		₹ -	₹ 2,562,200.00	₹ -
Rent		₹ 300,000.00	₹ -	₹ 30,000.00
Advertisement		₹ 38,540.00	₹ 175,580.00	₹ -
Fuel & Lubricant		₹ 25,130.00	₹ 66,985.00	₹ -
Consultancy Fees Paid		₹ 17,200.00	₹ 44,500.00	₹ -
Festival Exp		₹ 12,415.00	₹ 37,415.00	₹ -
Generator & Electricity Exp.		₹ 74,859.00	₹ 98,563.00	₹ -
Newspaper & Periodicals		₹ 5,236.00	₹ 8,125.00	₹ 369.00
Telephone & Mobile Exp.		₹ 11,854.00	₹ 26,310.00	₹ 3,745.00
Inspection Fees		₹ 11,500.00	₹ 31,000.00	₹ -
Printing & Stationary		₹ 21,020.00	₹ 42,158.00	₹ 5,896.00
Misc. Office Exp.		₹ 4,580.00	₹ 17,450.00	₹ -
Examination Fees & MES. Ext. Fees		₹ 106,554.00	₹ 1,157,422.00	₹ -
Travelling & Conveyanve		₹ 4,690.00	₹ 22,365.00	₹ 2,365.00
Bank Charges		₹ 2,241.75	₹ 4,755.93	₹ 757.58
Sport Material		₹ 5,546.00	₹ 38,960.00	₹ -
Poor Boys Fund Exp.		₹ 45,000.00	₹ -	₹ -
Caution Money Refund		₹ 95,000.00	₹ -	₹ -
Fire Safety Services		₹ -	₹ 69,201.00	₹ -
Reapirs & Maintnace		₹ 6,985.00	₹ 22,850.00	₹ -
Contingencies		₹ -	₹ -	₹ 2,154.00
Meeting Expenses		₹ -	₹ -	₹ 685.00
Postage & Stamp		₹ -	₹ -	₹ 345.00
Building Repairs		₹ 241,846.00	₹ 1,109,484.00	₹ -
Total Rs:		₹ 2,961,666.75	₹ 20,415,833.93	₹ 94,316.58
II. ACTIVITIES EXPENSES:	'B'			
WORKSHOP EXPENSES:				
Electrician		₹ 130,200.00	₹ -	₹ -
Fitter		₹ 74,160.00	₹ -	₹ -
Diesel Machanical		₹ -	₹ -	₹ 21,043.00
Vocational Training Programme		₹ -	₹ -	₹ 18,954.00
Health Checkup Camp		₹ -	₹ -	₹ 30,570.00
Seminar & Workshop		₹ -	₹ -	₹ -
Total Rs:		₹ 204,360.00	₹ -	₹ 70,567.00
III. OUTSTANDING LIABILITIES PAID	'C'			
Audit Fees paid		₹ 12,000.00	₹ 25,000.00	₹ 2,000.00
Loans Refund		₹ -	₹ -	₹ -
Total Rs:		₹ 12,000.00	₹ 25,000.00	₹ 2,000.00
IV. CASH & BANK BALANCE ON 31ST MARCH 2024	'D'			
Cash in Hand		₹ 22,360.00	₹ 45,854.00	₹ 2,449.69
Cash at Bank of India		₹ 1,770.25	₹ 16,599.40	₹ 37,699.08
Cash at Dakshin Vihar Gramin Bank		₹ -	₹ 5,679.55	₹ -
Cash at Central Bank of India		₹ -	₹ -	₹ -
		₹ 24,130.25	₹ 68,132.95	₹ 40,148.77
V. CAPITAL ACCOUNT:	'E'			
Opening Capital		₹ 12,111,108.45	₹ 808,806.21	₹ 51,752.35
Add: Surplus / Defcit during the Year		₹ 167,528.25	₹ 62,419.07	₹ 12,026.42
Less: Withdrawal		₹ -	₹ -	₹ -
Net Capital		₹ 12,278,636.70	₹ 871,225.28	₹ 63,778.77
VI. GENERAL FUND:				
General Fund		₹ 328,239.15	₹ -	₹ -



STYA SAI WELFARE FOUNDATION
GOVIND BHAWAN, VEER KUNWER SINGH PATH, NEW AREA M.G. ROAD, AURANGABAD - 824101

All Amounts in Indian Rupees

SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH, 2024

Sl. No.	PARTICULARS	Rate of Dep.	W.D.V. AS ON 1st April 2023	ADDITION DURING THE YEAR		TOTAL AS ON 31st March 2024	Depreciation on Opening & Addition for more than 180 Days	Depreciation on Opening & Addition for Less than 180 Days	Total Depreciation on Fixed Assets	W.D.V. as on 31st March 2024	
				More than 180 Days	Less than 180 Days						
1	Furniture & Fixture	10%	ANUMALI INDUSTRIAL TRAINING CENTRE	₹ 126,364.00	₹ 40,152.00	₹ -	₹ 166,516.00	₹ 16,652.00	₹ -	₹ 149,864.00	
	SAI B.ED & D.EL.ED COLLEGE		₹ 327,112.00	₹ -	₹ 130,652.00	₹ 457,764.00	₹ 32,711.00	₹ 6,533.00	₹ 39,244.00	₹ 418,520.00	
	REGD. OFFICE		₹ -	₹ -	₹ 25,630.00	₹ 25,630.00	₹ -	₹ -	₹ 1,349.00	₹ -	₹ 25,630.00
2	Books	10%	ANUMALI INDUSTRIAL TRAINING CENTRE	₹ 13,492.00	₹ -	₹ -	₹ 13,492.00	₹ 1,349.00	₹ -	₹ -	
	SAI B.ED & D.EL.ED COLLEGE		₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	
	REGD. OFFICE		₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	
3	Tools & Equipments	10%	ANUMALI INDUSTRIAL TRAINING CENTRE	₹ 193,900.00	₹ -	₹ 80,540.00	₹ 274,440.00	₹ 19,390.00	₹ 4,027.00	₹ 23,417.00	
	SAI B.ED & D.EL.ED COLLEGE		₹ 366,683.00	₹ -	₹ 60,352.00	₹ 427,035.00	₹ 36,668.00	₹ 3,018.00	₹ 39,686.00	₹ 387,349.00	
	REGD. OFFICE		₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	
4	Sports Material	10%	ANUMALI INDUSTRIAL TRAINING CENTRE	₹ 5,321.00	₹ 50,125.00	₹ -	₹ 55,446.00	₹ 5,545.00	₹ -	₹ 5,545.00	
	SAI B.ED & D.EL.ED COLLEGE		₹ 33,168.00	₹ -	₹ -	₹ 33,168.00	₹ 3,317.00	₹ -	₹ 3,317.00	₹ 49,901.00	
	REGD. OFFICE		₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ 29,851.00	
5	Computer & Periferal	10%	ANUMALI INDUSTRIAL TRAINING CENTRE	₹ 61,417.00	₹ -	₹ 50,000.00	₹ 111,417.00	₹ 6,142.00	₹ 2,500.00	₹ 8,642.00	
	SAI B.ED & D.EL.ED COLLEGE		₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ 102,775.00	
	REGD. OFFICE		₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	
6	Generators	10%	ANUMALI INDUSTRIAL TRAINING CENTRE	₹ 15,610.00	₹ -	₹ -	₹ 15,610.00	₹ 1,561.00	₹ -	₹ 1,561.00	
	SAI B.ED & D.EL.ED COLLEGE		₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ 14,049.00	
	REGD. OFFICE		₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	
7	Sewing Machine	10%	ANUMALI INDUSTRIAL TRAINING CENTRE	₹ 4,508.00	₹ -	₹ -	₹ 4,508.00	₹ 451.00	₹ -	₹ 451.00	
	SAI B.ED & D.EL.ED COLLEGE		₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ 4,057.00	
	REGD. OFFICE		₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	
8	Electric Fan	10%	ANUMALI INDUSTRIAL TRAINING CENTRE	₹ 10,355.00	₹ -	₹ -	₹ 10,355.00	₹ 1,036.00	₹ -	₹ 1,036.00	
	SAI B.ED & D.EL.ED COLLEGE		₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ 9,319.00	
	REGD. OFFICE		₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	
9	Machinery & Equipments	10%	ANUMALI INDUSTRIAL TRAINING CENTRE	₹ 190,297.00	₹ -	₹ 65,230.00	₹ 255,527.00	₹ 19,030.00	₹ 3,262.00	₹ 22,292.00	
	SAI B.ED & D.EL.ED COLLEGE		₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ 233,235.00	
	REGD. OFFICE		₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	
10	Building	0%	ANUMALI INDUSTRIAL TRAINING CENTRE	₹ 11,964,740.00	₹ -	₹ -	₹ 11,964,740.00	₹ -	₹ -	₹ -	
	SAI B.ED & D.EL.ED COLLEGE		₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ 11,964,740.00	
	REGD. OFFICE		₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	₹ -	
GRAND TOTAL				₹ 13,312,967.00	₹ 90,277.00	₹ 412,404.00	₹ 13,815,648.00	₹ 143,852.00	₹ 19,340.00	₹ 163,192.00	₹ 13,652,456.00

SCHEDULE OF DEPRECIATION

Sl. No.	PARTICULARS	Rate of Dep.	W.D.V. AS ON 1st April 2023	ADDITION DURING THE YEAR		TOTAL AS ON 31st March 2024	Depreciation on Opening & Addition for more than 180 Days	Depreciation on Opening & Addition for Less than 180 Days	Total Depreciation on Fixed Assets	W.D.V. as on 31st March 2024
				More than 180 Days	Less than 180 Days					
1	ANUMALI INDUSTRIAL TRAINING CENTRE		12,586,004.00	90,277.00	195,770.00	12,872,051.00	71,156.00	9,789.00	80,945.00	12,791,106.00
2	SAI B.ED & D.EL.ED COLLEGE		726,963.00	-	191,004.00	917,967.00	72,696.00	9,551.00	82,247.00	835,720.00
3	REGD. OFFICE		-	-	25,630.00	25,630.00	-	-	-	25,630.00
GRAND TOTAL			13,312,967.00	90,277.00	412,404.00	13,815,648.00	143,852.00	19,340.00	163,192.00	13,652,456.00

As per our report on even date

Place :PATNA
Date - 30-09-2024



SIGNIFICANT ACCOUNTING POLICIES

STYA SAI WELFARE FOUNDATION

GOVIND BHAWAN, VEER KUNWER SINGH PATH, NEW AREA M.G. ROAD, AURANGABAD - 824101

Schedule "A"

Significant accounting policies and notes to the accounts for the year ended on 31-Mar-2024.

1.0 BACKGROUND

STYA SAI WELFARE FOUNDATION established in Aurangabad district in state of BIHAR. It is a non – profit making registered voluntary organization. It has been working on social welfare subject as objects affirmed in byelaws thereof..

2.0 NOTES AND SIGNIFICANT ACCOUNTING POLICIES

A) Basis of Preparation of Financial Statements:

The Financial Statements have been prepared and presented under the historical cost convention on the accrual basis of accounting and comply with the accounting standards issued by the Institute of Chartered Accountants of India (ICAI) and the relevant provisions of the Act, to the extent reasonable or valid.

B) General Fund:

Debit Balance of General Fund show the Deficit, i.e. Excess of Expenditure over Income.

C) Fixed Assets:

i) Fixed Assets are capitalized at a cost that comprises of purchase price and any directly attributable costs of bringing the asset to its working condition like freight and installation cost etc. as per requirements of the AS-10, Fixed Assets of ICAI.

ii) Any additions to the Fixed Assets and deductions there from during the year and the depreciation provided during the year have been stated separately.

iii) Depreciation has been charges to the Fixed Assets as decided by the management.

D) All know the liabilities are taken into account and duly provided. All income and Expenditure have been taken into account on accrual basis and are maintained consistently.

KANHAIYA KUMAR & ASSOCIATES
Chartered Accountant

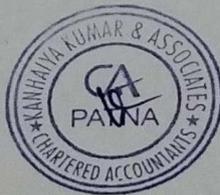
(CA, KANHAIYA KUMAR)

Proprietor

Mem. No - '444440

FRN - 0027968C

UIDN: - 24444440BJZWUC3208



Place :PATNA

Date - '30-09-2024