

HIMALAYAN EDUCATIONAL LITREACY PROJECT SOCIETY
Dreams, Near Penington, Landour Bazar, Mussoorie

NOTES ON ACCOUNTS - Financial Year 2020-21

- 1. Accounting Policies:**
 - (a) Accounts have been prepared on historic cost convention based on Cash System of accounting.
 - (b) All fundamental accounting assumptions relating to going concern and consistency are followed in financial statements.
- 2. Fixed Assets:**
 - (a) Depreciation on Fixed Assets has been charged on Fixed Assets, however the same has been charged to Fixed Assets Capital Fund Account, and not debited to Income & Expenditure Account as revenue expenditure.
 - (b) Fixed Asset acquired during the year have been charged to Income & Expenditure account. In the Balance Sheet Fixed Assets have been shown, at cost price, by creating a Fixed Assets Fund, corresponding to the value of Fixed Assets.
 - (c) Fixed Assets Register has not been maintained. No physical verification of fixed assets has been conducted during the year.
3. Income of the Trust is eligible for tax exemption under sections 11 and 12 of the Income Tax Act, 1961, and tax liability estimated is NIL.
4. Correctness of Expenses, wherever not supported by proper bills/ receipts, has been certified by the Management.
5. During the year, Management had got itself registered with Employee Provident Fund and Employee State Insurance [ESI] w.e.f February 2021, all the compliance therefore have been complied with.
6. During the Year, on account of new FCRA Ruling, Society had opened new FCRA designated bank account with State Bank of India, Main Branch, New Delhi, A/c No. 040088149655. The previous used designated account continues to be operated as utilization account.
7. Foreign Inward Remittance Certificates have not been obtained from bank in respect of donations received in Foreign Exchange.

Annexed to the Balance Sheet of even date.

For Himalayan Educational Literacy Project Society

For M/S. K.W.Jain & Co.,
Chartered Accountants,

(Authorised Signatory)

(Sudhir Mendiratta)
Partner

Membership # 416066
FRN No # 000247C

Date: 01.09.2021

Place: Dehradun

**HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY
(CONSOLIDATED ACCOUNT)
INCOME & EXPENDITURE A/C FOR THE YEAR ENDING 31.03.2021**

PARTICULARS	AMOUNT	TOTAL
INCOME (As per Receipts & Payments Account)		79,60,522
TOTAL		79,60,522
EXPENDITURE		
Total Revenue Expenditure (As per Receipts & Payments Account)	39,33,540	
Total Capital Expenditure (As per Receipts & Payments Account)	<u>5,75,530</u>	45,09,070
Surplus (Excess of Income over Expenditure)		34,51,452
TOTAL		79,60,522

Annexed to the Balance Sheet of even date.

For Himalayan Educational Literacy Project

M/S K W Jain & Co.,
Chartered Accountants.
FRN#000247C

(Handwritten Signature)

(Sudhir Mendiratta)
Partner

Date : 01.09.2021
Place : Dehra Dun

Membership No.# 416066
Udin:21416066AAAAAV1055



**HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY
(CONSOLIDATED ACCOUNT)
RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD 01.04.2020 to 31.03.2021**

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To Grant Received			By Child Care Expenses		
Calvary Chapel	99,410		(As per Annexure A)		6,77,014
Promise Child, USA	<u>77,14,633</u>	78,14,043			
" Interest Income			" Welfare/Empowerment of Women Expenses		
S.B. - S.B.I A/c 8470 (FC)	24,163		(As per Annexure B)		1,00,000
S.B. - UBI A/c [IC]	1,020		" Village Development Program Expenses		
Interest on FDR	<u>1,15,304</u>	1,40,487	(As per Annexure C)		2,04,337
" Other Income			" Varanasi Project Expenses		
Membership Fees-IC	5,906		(As per Annexure D)		1,40,120
Misc Receipts	<u>86</u>	5,992	" Child Education Development Expenses		
			(As per Annexure E)		19,60,941
			" Scholarship Program		
			(As per Annexure F)		97,785
			" Helping Hand		
			(As per Annexure G)		1,60,650
			" Administrative Expenses		
			(As per Annexure H)		5,92,693
TOTAL REVENUE INCOME		<u>79,60,522</u>	TOTAL REVENUE EXPENDITURE		<u>39,33,540</u>
Employee Contribution Received			Employee Contribution Deposited		
Provident Fund	7,200		Provident Fund	7,200	
Employee State Insurance	<u>1,818</u>	9,018	Employee State Insurance	<u>1,818</u>	9,018
" Opening Balances			" Capital Expenditure		
Cash in hand	36,179		(As per Annexure I)		5,75,530
Cash at Bank-UBI	30,213		" Closing Balances		
Cash at Bank-SBI A/c No.470	69,097		Cash in hand	66,949	
Fixed Deposits with SBI	7,90,000		Cash at Bank		
Inttt accrued on FDRs	29,016		-SBI A/c No.470 [FC]	11,60,435	
FDR pledged with Edu.dep	<u>20,000</u>	9,74,505	-SBI Ac/ No---FC Designated	-	
			UBI A/c No. 1738 [IC]	37,225	
			Fixed Deposits with SBI	31,17,820	
			FDR pledged with Edu.dep	20,000	
			Interest on Pledged FDR	7,844	
			Staff Advance	20,000	
			TDS A.Year 2021-22	<u>8,656</u>	
				44,38,929	
			Less:Current Liabilities		
			EPF Payable	8,370	
			ESIC Payable	<u>4,602</u>	44,25,957
TOTAL		89,44,045	TOTAL		89,44,045

For Himalayan Educational Literacy Project

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Date : 01.09.2021

Place : Dehra Dun

Certified In terms of our separate report of even date

For M/s K W Jain & Co.,
Chartered Accountants.
FRN No.000247C

(Sudhir Mendiratta)
Partner
Membership No.# 416066
Udin:21416066AAAAV1055

HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY (CONSOLIDATED ACCOUNT) BALANCE SHEET AS ON 31.03.2021					
LIABILITIES		AMOUNT	TOTAL	ASSETS	
				AMOUNT	TOTAL
FIXED ASSETS CAPITAL FUND				FIXED ASSETS	
Last Balance	1,09,10,899			(As per Annexure 1)	1,10,84,037
Add : Add. during the yr.	<u>5,75,530</u>				
	1,14,86,429			INVESTMENTS	
Less: Depreciation for Current Yr	<u>4,02,392</u>	1,10,84,037		Fixed Deposits with SBI (As per Annexure 2)	31,17,820
WORKING CAPITAL FUND				CURRENT ASSETS	
Last Balance	9,04,204			Cash & Bank Balance	
Add: Surplus during the year	<u>34,51,452</u>	43,55,656		Cash in hand	66,949
				Cash at Bank	
CURRENT LIABILITY				'-SBI-A/c No. [FC Designated]	-
Payable to Mr.Manoj Daliya	83,300			'-SBI-A/c No.470 [FC]	11,60,435
EPF Payable	8,370			UBI A/c No. 1738[IC]	<u>37,225</u>
ESI Payable	<u>4,602</u>	96,272		FDR-Pledge with BSA	5,000
				FDR-pledge with BSA	8,000
				FDR pledged (Edu. Department)	20,000
				Interest accrued on FDR (Edu.Deptt)	7,844
				Staff Advances	<u>20,000</u>
				Balance with Revenue Authorities	60,844
				TDS A.Year 2021-22	<u>8,656</u>
					8,656
TOTAL		1,55,35,966		TOTAL	1,55,35,966

For Himalayan Educational Literacy Project

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Date : 01.09.2021
Place : Dehra Dun



Certified in terms of our separate report of even date

M/s K W Jain & Co.
Chartered Accountants.
FRN No.000247C

(Sudhir Mendiratta)
Partner
Membership No.# 416066
Udin:21416066AAAAAV1055

HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY
(CONSOLIDATED ACCOUNT)
FY 2020-21

Child Care Expenses

PARTICULARS		Annexure A AMOUNT
Nutrition & Hostel Supply		2,27,254
Staff Salary		3,56,000
Maintenance & Repair		5,100
Travelling & Food		3,530
Medical Expenses		2,540
Uniform Expenses		35,530
Rental Expense		45,000
Fuel for Vehicles		1,050
Stationery		1,010
TOTAL		6,77,014

Welfare/Empowerment of Women Expenses

PARTICULARS		Annexure B AMOUNT
Staff Salary		1,00,000
TOTAL		1,00,000

Village Development Program Expenses

PARTICULARS		Annexure C AMOUNT
Staff Salary		1,55,200
Toilet Project		36,000
Vehicle Fuel & other Expenses		7,692
Medical Expenses		2,850
Livestock Project		2,595
TOTAL		2,04,337

Varanasi Project Expenses

PARTICULARS		Annexure D AMOUNT
Staff Salary		1,08,000
Travel & Food		17,780
Repair & Maintenance		9,340
Child Welfare		5,000
TOTAL		1,40,120



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Child Education Development		Annexure E
PARTICULARS		AMOUNT
Staff Salary		11,40,500
Nutrition Expenses		1,76,937
Books & Stationary expenses		68,509
Livestock Program		1,40,500
Legal Charges		700
Function & Festival expenses		252
Food & Travel expenses		13,914
Sports Expenses		4,500
Repair & Maintenance		
Building Repair & Maintenance	1,96,975	
Computer Repair & Maintenance	18,778	
Postage Expenses		2,15,753
Fuel Expenses		164
Misc Supplies		20,892
Rent Expenses		15,328
Telephone & Internet Expenses		67,200
Electricity & Water Expenses		399
School Registration		66,214
Kitchen & Sanitary		1,300
Medical Expenses		18,520
TOTAL		9,359
Scholarship Program		19,60,941
Annexure F		
PARTICULARS		AMOUNT
Tuition Fees		74,700
Nutrition		21,685
Vehicle Running		1,400
Helping Hand		97,785
Annexure G		
PARTICULARS		AMOUNT
Helping Hand		1,40,800
Helping Hand Fuel & Carriage		13,100
Helping Hand -Repair		6,750
TOTAL		1,60,650
Annexure H		
PARTICULARS		AMOUNT
Staff Salary		3,00,000
Staff welfare		1,845
Electricity & Water		15,550
Board Meeting Expenses		2,310
Printing & Stationery		1,012
Travel expenses & Food		9,000
Telephone/Fax/Internet		25,043
Rent Expenses		96,440
Newspaper & perodicals expenses		182
Postage		241
Vehicle Repair & Maintenance		18,291
Bank charges		24,547
Fuel Expenses		3,050
Audit Fee		45,430
Office expense		440
Website Expenses		10,020
Society Registrars		5,899
Professional Expenses		12,600
Medical Expenses		3,867
EPF-Employers Contribution		7,200
ESIC-Employers Contributin		7,386
EPF Admin & Other Charges		2,340
TOTAL		5,92,693
Annexure I		
PARTICULARS		AMOUNT
New Toilets		45,685
Kitchen Equipments-CC		43,479
Building Construction-CED		2,69,810
Inverter-CED		24,500
Printer-CED		32,500
Refrigerator-CED		14,900
Building Toilet Construction-CED		1,02,156
Inverter		29,500
Fridge-VNS		13,000
TOTAL		5,75,530

Annexed to the Receipt and Payment of even date.



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HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY
(CONSOLIDATED ACCOUNT)

FIXED ASSETS AS ON 31.03.2021 (FC)

Particulars	Opening WDV(01.04.2020)	Additions			Total	Rate	Depreciation	WDV (31.03.2021)
		1st Half	2nd Half	Deduction				
Land								
At Varanasi	24,17,510				24,17,510	0%		24,17,510
Boundary Wall	1,90,000				1,90,000	0%		1,90,000
At Jorli	3,39,000				3,39,000	0%		3,39,000
Retaining Wall	28,000				28,000	0%		28,000
Building								
Dormitory	5,17,087				5,17,087	10%	51,709	4,65,378
New toilets	52,090	45,685			97,775	10%	9,778	87,998
Building	1,01,391				1,01,391	10%	10,139	91,252
Child Education Development(CED)								
Computer	64,674				64,674	40%	25,870	38,804
Printer	22,501		32,500		55,001	15%	8,250	46,751
Projector & Projector Screen	36,977				36,977	15%	5,547	31,430
Fire extinguisher	1,836				1,836	15%	275	1,561
Television and DVD Player	9,292				9,292	15%	1,394	7,898
Building Construction (Under Construction)	32,81,621	3,09,506			35,91,127	0%		35,91,127
Furniture/Fixtures	1,04,675		62,410		1,67,085	10%	16,709	1,50,376
Kitchen Equipments	24,662				24,662	10%	2,466	22,196
Inverter			24,500		24,500	15%	3,675	20,825
Refrigerator		14,900			14,900	15%	2,235	12,665
Child Care (CC)								
Furniture/Fixtures	1,77,637				1,77,637	10%	17,764	1,59,873
Water tanks	3,980				3,980	15%	597	3,383
Washing Machine	7,677				7,677	15%	1,152	6,525
New Solar Heater	12,071				12,071	15%	1,811	10,260
Kitchen Equipments			43,479		43,479	15%	6,522	36,957
Welfare/Empowerment of Women Expenses								
Sewing Machine	7,484				7,484	15%	1,123	6,361
Vehicle								
Motor cycle	1,18,978				1,18,978	15%	17,847	1,01,131
Scorpio	3,13,123				3,13,123	15%	46,968	2,66,155
Scooter	28,782				28,782	15%	4,317	24,465
Tata Xenon	8,66,254				8,66,254	15%	1,29,938	7,36,316
Other Assets								
Crockery/Literals	29,676				29,676	15%	4,451	25,225
Water pipeline	17,498				17,498	15%	2,625	14,873
Musical Instrument	4,734				4,734	15%	710	4,024
Beddings	49,312				49,312	10%	4,931	44,381
Equipment	87,600				87,600	15%	13,140	74,460
Water Tank	7,623				7,623	15%	1,143	6,480
Inverter		29,500			29,500	15%	4,425	25,075
VARANASI PROJECT								
Generator	10,815				10,815	15%	1,622	9,193
Building(WIP) (Hostel & Training Center)	18,93,714				18,93,714	0%		18,93,714
VNS								
Fridge			13,000		13,000	15%	1,950	11,050
	1,06,43,125	3,09,641	1,75,889		1,10,28,655		3,84,252	1,06,44,403

FIXED ASSETS AS ON 31.03.2021(FC)

Particulars	Gross Block(01.04.2020)	Additions			Total	Rate	Depreciation	WDV (31.03.2021)
		1st Half	2nd Half	Deduction				
Furniture/Fixtures	66,565				66,565	10%	6,656	59,909
Computer	1,210				1,210	40%	484	726
	81,775				81,775		7,140	74,635

Annexed to the Balance Sheet of even date.

Aliya



**HIMALAYAN EDUCATIONAL LITERACY PROJECT SOCIETY
(CONSOLIDATED ACCOUNT)**

Annexure-2

S.No	Bank's Name	FDR No.	Opening Balance	Start Date	Made during the Yr	Interest for the Yr	TDS	Matured during the Yr	Closing Value as on 31.03.2021	End Date
1	State Bank of India	39137136653	3,02,450	12.02.2019		15,959	1,197	3,17,212	-	12.02.2020
	State Bank of India	39137136653		12.02.2020	3,17,212	2,139	161	-	3,19,190	12.02.2021
2	State Bank of India	38837417625	1,54,570	11.10.2019		5,262	395	1,59,437	-	11.10.2020
	State Bank of India	38837417625		11.10.2020	1,59,437	3,711	279		1,62,869	11.10.2021
3	State Bank of India	38748838429	41,539	07.09.2019		1,209	91	42,857	-	07.09.2020
	State Bank of India	38748838429		07.09.2020	42,857	1,247	94		43,810	07.09.2021
4	State Bank of India	38639607145	1,57,177	29.07.2019		3,601	271	1,60,507	-	29.07.2020
	State Bank of India	38639607145		29.07.2020	1,60,507	5,566	418		1,65,655	29.07.2021
5	State Bank of India	38639607644	1,57,177	29.07.2019		3,601	271	1,60,507	-	29.07.2020
	State Bank of India	38639607644		29.07.2020	1,60,507	5,566	418		1,65,655	29.07.2021
6	State Bank of India	39271007203		20.04.2020	2,50,000	13,773	1,033		2,82,740	20.04.2021
7	State Bank of India	39388607129		08.06.2020	4,00,000	14,523	1,090		4,13,433	08.12.2021
8	State Bank of India	39517272595		21.07.2020	3,50,000	12,542	941		3,61,601	21.07.2021
9	State Bank of India	39738323196		16.10.2020	10,00,000	22,583	1,694		10,20,889	16.10.2021
10	State Bank of India	39937736628		14.01.2021	2,00,000	2,139	161		2,01,978	14.01.2022
			8,12,913		30,40,320	1,13,421	8,514		31,17,820	

Annexed to the Balance Sheet of even date.

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