

**** AUDIT REPORT ****

OF

AADHAR FOUNDATION

(Reg No. 04/17/01/13984/11, Dated 24/10/2011)

WARD NO. 48, PANCHWATI WARD, POAMA, PARASIA ROAD, CHHINDWARA

DIST. CHHINDWARA (M.P.)

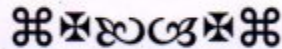
PAN :-- AACAA5346C

FINANCIAL YEAR : 2018-2019

ASSESSMENT YEAR : 2019-2020

FOR THE YEAR ENDED

31ST MARCH, 2019



FINANCIAL YEAR : 2018-2019



AUDITED BY

CA. SANDEEP KUMAR SAO

For - PRABHUDAYAL GUPTA & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Reg. No. 020088C

SHOP NO. 01, 2ND FLOOR, JAGIRDAAR COMPLEX,

VIP ROAD, OPPOSIR MOHIT CHASHMALAYA,

CHHINDWARA (M. P.)

MOB. : 9407055526, 8319324559

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AUDIT - REPORT

AADHAR FOUNDATION

REGISTRATION NO. 04/17/01/13984/11

AT POAMA, PARASIA ROAD, CHHINDWARA

1. We have conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on test basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for opinion.

2 We certify that the Receipts & Payments Account are in agreement with the book of account maintained by the Foundation.

3. (a) We report the following observation/ comments/; if any:--
Depreciation rate taken as per income tax act.

(b) Subject to above :--

(A) We have obtained all the information and explanations which, to the best of our knowledge and belief were the necessary for the purpose of the audit

(B) In our opinion proper books of account have been kept by the head office and branches of the assessee so far as appears from our examination of the books.

(C) In our opinion and to the best of our information and according to the explanation give to us the said accounts read with notes thereon if any give a true and fair view :--

(i) In the case of the Balance sheet, of the state of the affairs of the Foundation as at 31st march 2019 and

(ii) In the case of the Receipt & payment Aadhar Foundation account and Income expenditure accounts of the deficit of the Foundation for the year ended on that date. *

Date : 02/05/2019
Place : CHHINDWARA

FOR PRABHU DAYAL GUPTA ASSOCIATES
CHARTERED ACCOUNTANTS

Firm Reg. No. 020088C

CA. SANDEEP KUMAR SAO

(Partner)

Membership No. 433146



AADHAR FOUNDATION , CHHINDWARA (M.P.)
(Reg No.04/17/01/13984/11, Dated 24/10/2011)
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH,2019

LIABILITIES	AMOUNT	AMOUNT	*ASSETS*	AMOUNT	AMOUNT
* General Fund Account			FIXED ASSETS		
Opening Balance	16,38,574.08		Electronic and Electrical Goods	1,82,800.00	
Add : TDS Refund	18,330.00		Less : Depreciation @15%	27,420.00	1,55,380.00
Less: Deficit DTY	3,34,080.66	13,22,823.42	Furniture & Fixtures	1,23,000.00	
			Less : Depreciation @10%	12,300.00	1,10,700.00
" Loans (Liability)			Bedding and Mattress	26,827.00	
CWSN Loan(Hostel)		48,243.00	Less : Depreciation @10%	2,683.00	24,144.00
National Trust : Disha Center		2,20,000.00	Occupational Therapy Equipment	63,153.00	
Natinonal Trust : Vikas Day Care Center		1,45,500.00	Less : Depreciation @15%	9,473.00	53,680.00
National Trust : Gharunda		1,20,000.00	Physio-Therapy Equipment	96,042.00	
" <u>Other Loans & Advance</u>		8,72,393.45	Less : Depreciation @15%	14,406.00	81,636.00
" <u>Unsecured Loan</u>		10,43,600.00	Vehicles	7,12,511.00	
As per Annexure	10,43,600.00	10,43,600.00	Less : Depreciation @15%	1,06,877.00	6,05,634.00
" Specific Donation		14,95,200.00	Printers	15,076.00	
Building Fund	14,95,200.00		Less : Depreciation @15%	2,261.00	12,815.00
Addition DTY	-		FIXED ASSETS CWSN (GH)	1,22,998.00	
" <u>Current Liabilities</u>		16,64,693.00	Less : Depreciation @15%	18,450.00	1,04,548.00
Provisions	5,26,400.00		Kitchen Items	4,884.00	
Sundry Creditors	11,38,293.00		Less : Depreciation @10%	488.00	4,396.00
(As Per Attached Annexure)			Misc Assets	1,03,396.00	
			Less : Depreciation @15%	15,509.00	87,887.00
			Building Construction & Land Pur.		
			Under Construction (Opening)	12,39,137.00	
			Addition DTY	11,850.00	12,50,987.00
			CCTV Camera	18,113.00	
			Addition DTY	-	
			Less : Depreciation @15%	2,717.00	15,396.00
			NT Disha Fixed Assets	95,481.00	
			Less : Depreciation @15%	14,322.00	81,159.00
			NT Gharunda Fixed Assets	1,86,450.00	
			Addition DTY	-	
			Less : Depreciation @15%	27,968.00	1,58,482.00
			NT Vikas Fixed Assets	1,20,147.00	
			Less : Depreciation @15%	18,022.00	1,02,125.00
			NT Sahyogi Fixed Assets	72,683.00	
			Less : Depreciation @15%	10,902.00	61,781.00
			NT Samarth Centre Fixed Assets	2,58,521.00	
			Addition DTY	-	
			Less : Depreciation @15%	38,778.00	2,19,743.00
			LOANS AND ADVANCES		
			Education Loan to students	60000.00	60,000.00



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AADHAR FOUNDATION , CHHINDWARA (M.P.)
(Reg No.04/17/01/13994/11, Dated 24/10/2011)
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH,2019

LIABILITIES	AMOUNT	AMOUNT	*ASSETS*	AMOUNT	AMOUNT
			* CURRENT ASSETS		
			* Grant Receivable From National Trust		3,663,043.00
			Disha Scheme	610,000.00	
			Gharaunda Scheme	750000.00	
			Samarth Scheme	1263543.00	
			Vikas Scheme	1,039,500.00	
			* Grant Receivable From Naman Seva Samiti		31,600.00
			Naman Seva Samiti	31600.00	
			* Deposit for Cylinder Security		3,050.00
			* Cash & Bank Balance :		44,266.87
			Cash in Hand	23791.51	
			Cash at Bank (PNB 88342-FCRA)	1209.32	
			Cash at Bank (PNB 89028)	1140.2	
			Cash at Bank (PNB 85479)	3870.52	
			Cash at Bank (PNB 89004)	1441.57	
			Cash at Bank (SBI ADB 1804)	12804.75	
			TOTAL Rs.	TOTAL Rs.	6,932,452.87

FOR AADHAR FOUNDATION

As per my report attached on even date

CHAIRMAN/SECRETARY

Date:- 02/05/2019
Place:- Chhindwara



FOR PRABHUDAYAL GUPTA & ASSOCIATES

Sandeep Sao
CA. SANDEEP KUMAR SAO
(Partner)
Membership No. 433146
Firm Reg. No. 020088C

AADHAR FOUNDATION . CHHINDWARA (M.P.)
 (Reg No.04/17/01/13984/11, Dated 24/10/2011)

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2019

EXPENDITURE	AMOUNT	AMOUNT	*INCOME*	AMOUNT	AMOUNT
Aadhaar Rehabilitation & Development Center :		2,96,336.60	Receipts During The Year		26,31,239.00
a) Audit Exp.	2000.00		Donations (General)	2631239.00	
b) Celebration Program Exp	5709.00		Donations (Building Fund)	0.00	
c) Contingency & Misc. exp.	52114.00		Grant in Aid For		16,13,124.00
d) Fooding and refreshment exp.	15342.00		Grant in Aid From Naman Seva Samiti	316000.00	
e) Hon/salary	150050.00		Grant in Aid from National Trust (Samarth Cum Ghraunda)	900000.00	
f) Journey and Travling	9518.00		Grant-in-Aid-From Social Justice & Disable Welfare	397124.00	
g) Internet/Telephone exp.	10800.00		Indirect Income		2,35,231.94
h) Rent	12710.60		Interest From Bank	18231.94	
i) Stationary/Teaching Learning Material .	2026.00		Income From Vehicle	217000.00	
j) Support for needy children	500.00				
k) vehicle maintance exp.	35567.00				
Expense for FCRA Contricution Rec. :		6,14,744.00			
a) Consultancy fee	31752.00				
b) Contingency & misc. exp.	23560.00				
c) Hono./salary	518980.00				
d) Resource Person fee	5600.00				
e) Training Exp.	22595.00				
f) Vehicle Maintenance	12257.00				
Hand Wash Behaviour Change Prog.:		3,59,350.00			
Administrative Travel	18850.00				
Block Co-Ordinator Salary	52000.00				
Community Volunteer Training	18000.00				
Coummunity Volunteer Visit	135000.00				
Office Setup	25000.00				
Office Space	17500.00				
Village Meeting on Hygiene & Santation Practice	75000.00				
Volunteer Travel Reporting	18000.00				
The National Trust (Samarth Cum Ghraunda)		13,83,827.54			
Anurakshan	5,12,356.54				
Celebration exp.	1,07,461.00				
Contingency & Misc. exp.	24,125.00				
Hono. / Salary	6,15,900.00				
Internet/Tele. Exp.	8,544.00				
Rent	90,000.00				
Stationary/Teaching Learning Material	18,364.00				
Vocational Traning. Prog. Exp	7,077.00				



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AADHAR FOUNDATION, CHHINDWARA (M.P.)
(Reg No.04/17/01/13984/11, Dated 24/10/2011)
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

EXPENDITURE	AMOUNT	AMOUNT	*INCOME*	AMOUNT	AMOUNT
* <u>Special School For Children With Intellectual Disabilities</u>		18,33,716.40			
School Building Rent	20,000.00				
Ceiling Exp.	26,859.00				
Contingency Exp.	2,69,710.40				
Hono. / Salary	8,75,100.00				
Hostel Maintainance	1,77,547.00				
Transport Allowance	4,64,500.00				
* <u>Other Expenditure</u>		3,22,576.00			
Depreciation	3,22,576.00				
* <u>BANK CHARGES</u>	3,125.06	3,125.06			
			* <u>Expenditure Over Income (Deficit)</u>		3,34,080.66
TOTAL Rs.		48,13,675.60		TOTAL Rs.	48,13,675.60

FOR AADHAR FOUNDATION

CHAIRMAN/SECRETARY

Date:- 02/05/2019
 Place:- Chhindwara



As per my report attached on even date

FOR PRABHUDAYAL GUPTA & ASSOCIATES

CA. SANDEEP KUMAR SAO
 (Partner)
 Membership No. 433146
 Firm Reg. No. 021972C



AADHAR FOUNDATION, CHHINDWARA (M.P.)
 (Reg No.04/17/01/13984/11, Dated 24/10/2011)
CONSOLIDATED RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

RECEIPTS	AMOUNT	AMOUNT	*PAYMENTS*	AMOUNT	AMOUNT
To OPENING BALANCE		19,375.13	BY Aadhaar Rehabilitation & Development Center :		296,336.60
Cash in Hand	3,462.11		a) Audit Exp.	2000.00	
Cash at Bank (PNB 88342-FCRA)	1,991.12		b) Celebration Program Exp	5709.00	
Cash at Bank (PNB 69028)	2,747.70		c) Contingency & Misc. exp.	52114.00	
Cash at Bank (PNB 85479)	1,647.86		d) Fooding and refreshment exp.	15342.00	
Cash at Bank (PNB 89004)	2,072.59		e) Hon/salary	150050.00	
Cash at Bank (SBI ADB 1804))	7,453.75		f) Journey and Travling	9518.00	
			g) Internet/Telephone exp.	10800.00	
* Receipts During The Year		2,631,239.00	h) Rent	12710.60	
Donations (General)	2,631,239.00		i) Stationary/Teaching Learning Material .	2026.00	
Donations (Bulding Fund)	-		j) Support for needy children	500.00	
			k) vehicle maintance exp.	35567.00	
* Grant in Aid For		1,581,524.00			
Grant in Aid From Naman Seva Samiti	284,400.00		* Expense for FCRA Contricution Rec. :		614,744.00
Grant in Aid from National Trust (Samarth Cum Gharaunda)	900,000.00		a) Consultancy fee	31752.00	
Grant-in-Aid-From Social Justice & Disable Welfare	397,124.00		b) Contingency & misc. exp.	23560.00	
			c) Hono./salary	518980.00	
* Indirect Income		235,231.94	d) Resource Person fee	5600.00	
Interest From Bank	18,231.94		e) Training Exp.	22595.00	
Income From Vehicle	217,000.00		f) Vehicle Maintance	12257.00	
* Last Year's Receivable Grant From National Trust :-		550,000.00	* Hand Wash Behaviour Change Prog.:		359,350.00
Disha Scheme	80,000.00		Administrative Travel	18850.00	
Gharaunda Scheme	200,000.00		Block Co-Ordinator Salary	52000.00	
Samarth Scheme	240,000.00		Community Volunteer Training	18000.00	
Vikas Scheme	30,000.00		Coummunity Volunteer Visit	135000.00	
			Office Setup	25000.00	
* Loan / Advances Rec		1,446,100.00	Office Space	17500.00	
Loans & Advances	1,446,100.00		Village Meeting on Hygiene & Santation Practice	75000.00	
			Volunteer Travel Reporting	18000.00	
* Other Receipts		18,330.00			
TDS Refund	18,330.00		* The National Trust (Samarth Cum Ghraunda)		1,038,113.54
			Anurakshan	191,793.54	
			Celebration exp.	96,552.00	
			Contingency & Misc. exp.	22,360.00	
			Hono. / Salary	615,900.00	
			Internet/Tele. Exp.	3,144.00	
			Rent	90,000.00	
			Stationary/Teaching Learning Material	15,851.00	
			Vocational Traning. Prog. Exp	2,513.00	
			Special School For Children With Intellectual Disabilities		1,429,937.00
			School Building Rent	20,000.00	
			Ceiling Exp.	-	
			Contingency Exp.	70,337.00	
			Hono. / Salary	875,100.00	
			Hostel Maintainance	-	
			Transport Allowance	464,500.00	

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AADHAR FOUNDATION , CHHINDWARA (M.P.)
(Reg No.04/17/01/13984/11, Dated 24/10/2011)
CONSOLIDATED RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2019

RECEIPTS	AMOUNT	AMOUNT	*PAYMENTS*	AMOUNT	AMOUNT
			" BANK CHARGES	3,125.06	3,125.06
			" NON RECURRING EXP. Land Development	11850.00	11,850.00
			" Payment to Creditors Creditors	743247.00	7,43,247.00
			" Repayment Of Loans/Advances Other Loans & Advance	1528930.00	15,28,930.00
			" Payment Of Provisions Salary Payable Disha Scheme Salary Payable Gharunda Scheme Salary Payable Samarth Scheme Salary Payable Vikas Scheme	100500.00 87500.00 107000.00 116900.00	4,11,900.00
			" CLOSING BALANCE Cash in Hand Cash at Bank (PNB 88342-FCRA) Cash at Bank (PNB 69028) Cash at Bank (PNB 85479) Cash at Bank (PNB 89004) Cash at Bank (SBI ADB 1804))	23,791.51 1,209.32 1,149.20 3,870.52 1,441.57 12,804.75	44,266.87
	TOTAL Rs.	64,81,800.07		TOTAL Rs.	64,81,800.07

Note : Loan Received & Paid in Cash and Bank both.

FOR AADHAR FOUNDATION



CHAIRMAN/SECRETARY

Date:- 02/05/2019
 Place:- Chhindwara

As per my report attached on even date
 FOR PRABHUDAYAL GUPTA & ASSOCIATES



Handwritten signature of CA. SANDEEP KUMAR SAO
 CA. SANDEEP KUMAR SAO
 (Partner)
 Membership No. 433146
 Firm Reg. No. 020088C