

**** 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 : 2019-2020

ASSESSMENT YEAR : 2020-21

FOR THE YEAR ENDED

31ST MARCH, 2020



FINANCIAL YEAR : 2019-2020



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, OPPOSITE MOHIT CHASHMALAYA,

CHHINDWARA (M. P.)

MOB : 9407055536, 8319324859

e-mail : sandeepsao.ca@gmail.com

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.
- Loan received and Loan repayment is by cash & bank both.

(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 2020 and

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

Date : 06/06/2020
Place : Chhindwara

UDIN : 20433146AAAAEI6377

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, 2020

| *LIABILITIES* | AMOUNT | AMOUNT | *ASSETS* | AMOUNT | AMOUNT |
|---|--------------|--------------|-----------------------------------|--------------|--------------|
| " General Fund Account | | | FIXED ASSETS | | |
| Opening Balance | 13,22,823.42 | | Electronic and Electrical Goods | 1,55,380.00 | |
| Add : TDS Refund | - | | Less : Depreciation @15% | 23,307.00 | 1,32,073.00 |
| Add :- Surplus DTY | 7,69,768.76 | 20,92,592.18 | Furniture & Fixtures | 1,10,700.00 | |
| | | | Less : Depreciation @10% | 11,070.00 | 99,630.00 |
| " Loans (Liability) | | | Bedding and Mattreess | 24,144.00 | |
| CWSN Loan(Hostel) | | 48,243.00 | Less : Depreciation @10% | 2,414.00 | 21,730.00 |
| National Trust : Disha Center | | 2,20,000.00 | Occupational Therapy Equipment | 53,680.00 | |
| Natinonal Trust : Vikas Day Care Center | | 1,45,500.00 | Less : Depreciation @15% | 8,052.00 | 45,628.00 |
| National Trust : Gharunda | | 1,20,000.00 | Physio-Therapy Equipment | 81,636.00 | |
| " Other Loans & Advance | | 20,493.45 | Less : Depreciation @15% | 12,245.00 | 69,391.00 |
| Opening | 8,72,393.45 | | Vehicles | 6,05,634.00 | |
| Addition DTY | 15,000.00 | | Less : Depreciation @15% | 90,845.00 | 5,14,789.00 |
| Less: Repayment DTY | 8,66,900.00 | | Printers | 12,815.00 | |
| Total | 20,493.45 | | Less : Depreciation @15% | 1,922.00 | 10,893.00 |
| " Unsecured Loan | | 8,28,300.00 | FIXED ASSETS CWSN (GH) | 1,04,548.00 | |
| As per Annexure | - | | Less : Depreciation @15% | 15,682.00 | 88,866.00 |
| Opening | 10,43,600.00 | | Kitchen Items | 4,396.00 | |
| Addition DTY | 4,48,000.00 | | Less : Depreciation @10% | 440.00 | 3,956.00 |
| Less: Repayment DTY | 6,63,300.00 | | Misc Assets | 87,887.00 | |
| Total | 8,28,300.00 | | Less : Depreciation @15% | 13,183.00 | 74,704.00 |
| " Specific Donation | | 14,95,200.00 | Building Construction & Land Pur. | | |
| Building Fund | 14,95,200.00 | | Under Construction (Opening) | 12,50,987.00 | |
| Addition DTY | - | | Addition DTY | - | 12,50,987.00 |
| " Current Liabilities | | 5,26,400.00 | CCTV Camera | 15,396.00 | |
| Provisions | 5,26,400.00 | | Addition DTY | - | |
| Sundry Creditors | | 11,56,760.00 | Less : Depreciation @15% | 2,309.00 | 13,087.00 |
| Opening | 11,38,293.00 | | NT Disha Fixed Assets | 81,159.00 | |
| Addition DTY | 6,39,528.00 | | Less : Depreciation @15% | 12,174.00 | 68,985.00 |
| Repayment DTY | 6,21,061.00 | | NT Gharunda Fixed Assets | 1,58,482.00 | |
| Total | 11,56,760.00 | | Addition DTY | - | |
| | | | Less : Depreciation @15% | 23,772.00 | 1,34,710.00 |
| | | | NT Vikaas Fixed Assets | 1,02,125.00 | |
| | | | Less : Depreciation @15% | 15,319.00 | 86,806.00 |
| | | | NT Sahyogi Fixed Assets | 61,781.00 | |
| | | | Less : Depreciation @15% | 9,267.00 | 52,514.00 |
| | | | NT Samarth Centre Fixed Assets | 2,19,743.00 | |
| | | | Addition DTY | - | |
| | | | Less : Depreciation @15% | 32,961.00 | 1,86,782.00 |
| | | | LOANS AND ADVANCES | | |
| | | | Education Loan to students | 60000.00 | 60,000.00 |

UDIN : 20433146AAAAEI6377

Sandeep Kumar Sao



Continued from Page 1

AADHAR FOUNDATION, CHHINDWARA (M.P.)
(Reg No.04/17/01/13984/11, Dated 24/10/2011)
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2020

| *LIABILITIES* | AMOUNT | AMOUNT | *ASSETS* | AMOUNT | AMOUNT |
|---------------|--------|---------------------|--|------------------|---------------------|
| | | | " <u>CURRENT ASSETS</u> | | |
| | | | " <u>Grant Receivable From National Trust</u> | | 36,63,043.00 |
| | | | Disha Scheme | 6,10,000.00 | |
| | | | Gharaunda Scheme | 750000.00 | |
| | | | Samarth Scheme | 1263543.00 | |
| | | | Vikas Scheme | 10,39,500.00 | |
| | | | " <u>Grant Receivable From Naman Seva Samiti</u> | | 34,650.00 |
| | | | Naman Seva Samiti | 31600.00 | |
| | | | Deposit for Cylinder Security | 3,050.00 | |
| | | | " <u>Cash & Bank Balance :</u> | | 40,264.63 |
| | | | Cash in Hand | 23791.11 | |
| | | | Cash at Bank (PNB 88342-FCRA) | 1053.92 | |
| | | | Cash at Bank (PNB 69028) | 1184.3 | |
| | | | Cash at Bank (PNB 85479) | 1699.52 | |
| | | | Cash at Bank (PNB 89004) | 1258.03 | |
| | | | Cash at Bank (SBI ADB 1804) | 11277.75 | |
| | | | TOTAL Rs. | TOTAL Rs. | 66,53,488.63 |
| | | 66,53,488.63 | | | |

FOR AADHAR FOUNDATION



CHAIRMAN/SECRETARY

Date : 06/06/2020
 Place:- Chhindwara

As per my report attached on even date



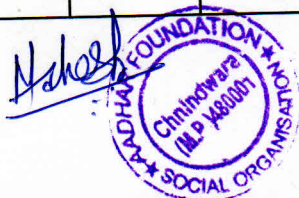
FOR PRABHUDAYAL GUPTA & ASSOCIATES

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

UDIN : 20433146AAAAEI6377

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,2020

| *EXPENDITURE* | AMOUNT | AMOUNT | *INCOME* | AMOUNT | AMOUNT |
|---|--------------|---------------------|---|------------|---------------------|
| Expense for ARDC for PWDs : | | 2,29,814.46 | " Receipts During The Year Donations (General) | 1861475.00 | 18,61,475.00 |
| a) Celebration Programm Fees | 693.00 | | " Grant in Aid For | | 45,57,322.00 |
| b) Contingency & Misc. exp. | 650.00 | | Grant in Aid From Naman Seva Samiti | 774578.00 | |
| c) Salary Exp | 152500.00 | | Grant in Aid from National Trust (Samarth Cum Gharaunda) | 1400000.00 | |
| d) Journey/ Travelling Exp | 54.00 | | Grant-in-Aid-From Social Justice & Disable Welfare | 2382744.00 | |
| e) Net & Telephone Allowence | 1000.00 | | " Indirect Income | | 1,28,806.50 |
| f) Registration Fees | 3005.90 | | Interest From Bank | 8806.50 | |
| g) Stationery Exp | 369.00 | | Income From Vehicle | 120000.00 | |
| h) Vehical Maintanace | 71542.56 | | | | |
| Other Activity & Programmes | | 2,58,269.80 | | | |
| ODIC & CPI of prevention of Drug Abuse | 80925.80 | | | | |
| Activity of Water Literacy | 29886.00 | | | | |
| Activity of Enviroment & Rural Development | 30000.00 | | | | |
| Activity For Women & Child Development | 19986.00 | | | | |
| Welfare Activity For Elderly Person | 16090.00 | | | | |
| Welfare Activity For ST/SC/OBC/ DALITs | 61247.00 | | | | |
| Health Activities (Covid-19) | 20135.00 | | | | |
| The National Trust (Samarth Cum Gharaunda) | | 13,23,666.60 | | | |
| Anurakshan | 5,93,509.60 | | | | |
| Celebration exp. | 61,739.00 | | | | |
| Contingency & Misc. exp. | 28,462.00 | | | | |
| Legal Fees | 7,000.00 | | | | |
| Net/ Telephone Exp | 2,199.00 | | | | |
| Hono. / Salary | 5,09,050.00 | | | | |
| Stationery Exp | 9,432.00 | | | | |
| Vocational Tranning Exp | 2,275.00 | | | | |
| Rent | 1,10,000.00 | | | | |
| Activities From FC A/c | | 7,75,535.00 | | | |
| Skill Development & Training Programm | 7,75,535.00 | | | | |
| Special School For CWIDDs | | 29,13,412.80 | | | |
| Building Rent | 1,10,000.00 | | | | |
| Ceilling Exp | 39,484.00 | | | | |
| Contingency & Misc. exp. | 2,31,404.80 | | | | |
| Legal Fees | 4,000.00 | | | | |
| Hono. / Salary | 17,12,500.00 | | | | |
| Hostel Maintanance | 1,89,024.00 | | | | |
| Transport Exp. | 6,27,000.00 | | | | |
| OTHER CHARGES | | | | | |
| Bank Charges | 2173.68 | | | | |
| Rounding Off | 0.40 | 2,174.08 | | | |
| DEPRECIATION | | 2,74,962.00 | | | |
| Depreciation | 2,74,962.00 | | | | |
| Income Over Expenditure (Surplus) | | 7,69,768.76 | | | |
| TOTAL Rs. | | 57,77,834.74 | TOTAL Rs. | | 65,47,603.50 |

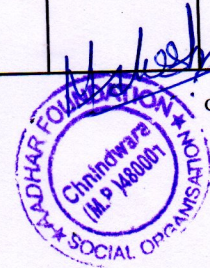


AADHAR FOUNDATION, CHHINDWARA (M.P.)
 (Reg No.04/17/01/13984/11, Dated 24/10/2011)
CONSOLIDATED RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2020

| *RECEIPTS* | AMOUNT | AMOUNT | *PAYMENTS* | AMOUNT | AMOUNT |
|---|--------------|--------------|---|-------------|--------------|
| To OPENING BALANCE | | 44,266.87 | BY Expense for ARDC for PWDs : | | 1,91,693.46 |
| Cash in Hand | 23,791.51 | | a) Registration Fees | 3005.90 | |
| Cash at Bank (PNB 88342-FCRA) | 1,209.32 | | b) Hono./salary | 152500.00 | |
| Cash at Bank (PNB 69028) | 1,149.20 | | c) Vehicle Maintance | 36187.56 | |
| Cash at Bank (PNB 85479) | 3,870.52 | | | | 1,69,327.80 |
| Cash at Bank (PNB 89004) | 1,441.57 | | * Other Activity & Programmes | | |
| Cash at Bank (SBI ADB 1804)) | 12,804.75 | | ODIC & CPI of prevention of Drug | 75963.80 | |
| | | 17,61,475.00 | Activity of Water Literacy | 13000.00 | |
| " Receipts During The Year | | | Activity of Enviroment & Rural | 30000.00 | |
| Donations (General) | 17,61,475.00 | | Activity For Women & Child | 9400.00 | |
| Donations (Specific) | - | | Development | - | |
| | | | Welfare Activity For Elderly Person | 15770.00 | |
| | | | Welfare Activity For ST/SC/OBC/ DALITs | 25194.00 | |
| " Grant in Aid For | | 45,57,322.00 | * The National Trust (Samarth Cum Chhraunda) | | 10,62,195.60 |
| Grant in Aid From Naman Seva Samiti | 7,74,578.00 | | Anurakshan | 3,98,996.60 | |
| Grant in Aid from National Trust (Samarth Cum Gharaunda) | 14,00,000.00 | | Celebration exp. | 26,000.00 | |
| Grant-in-Aid-From Social Justice & Disable Welfare | 23,82,744.00 | | Contingency & Misc. exp. | 9,150.00 | |
| | | | Legal Fees | 7,000.00 | |
| " Indirect Income | | 1,28,806.50 | Hono. / Salary | 5,09,050.00 | |
| Interest From Bank | 8,806.50 | | Hono. / Salary | 399.00 | |
| Income From Vehicle | 1,20,000.00 | | Internet/Tele. Exp. | 1,10,000.00 | |
| | | | Rent | 1,600.00 | |
| | | | Stationary/Teaching Learning Material | - | |
| " Loan / Advances Rec | | 15,000.00 | * Activities From FC A/c | | 7,59,085.00 |
| Loans & Advances | 15,000.00 | | Skill Development & Training Programm | 7,59,085.00 | |
| " Unsecured Loans | | 4,48,000.00 | | | |
| Mr. Sanjiv Khyaliram | 48,000.00 | | | | |
| Loans Form SJDW | 50,000.00 | | | | |
| Loans Form Ranjan Roy | 3,50,000.00 | | | | |

UDIN : 20433146AAAAEI6377

Sandeep K. Sao



Continued to Page 2

Continued from Page 1

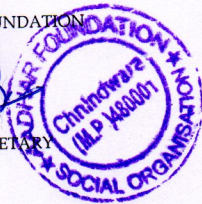
AADHAR FOUNDATION, CHHINDWARA (M.P.)
 (Reg No.04/17/01/13984/11, Dated 24/10/2011)
CONSOLIDATED RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2020

| *RECEIPTS* | AMOUNT | AMOUNT | *PAYMENTS* | AMOUNT | AMOUNT |
|------------|-----------|--------------|---|-----------|--------------|
| | | | <ul style="list-style-type: none"> ▪ Special School For CWIDDs Building Rent 1,10,000.00 Ceiling Exp 12,500.00 Contingency & Misc. exp. 49,179.80 Legal Fees 4,000.00 Hono. / Salary 17,12,000.00 Hostel Maintanance 1,69,689.00 Trasport Exp. 6,21,500.00 | | 26,78,868.80 |
| | | | <ul style="list-style-type: none"> ▪ OTHER CHARGES Bank Charges 2,173.68 Rounding Off 0.40 | | 2,174.08 |
| | | | <ul style="list-style-type: none"> ▪ Payment to Creditors Sundry Creditors 621061.00 | | 6,21,061.00 |
| | | | <ul style="list-style-type: none"> ▪ Repayment Of Loans/Advances Repayment to unsecured loans 563300.00 Repayment to loans/ advances 866900.00 | | 14,30,200.00 |
| | | | <ul style="list-style-type: none"> ▪ CLOSING BALANCE Cash in Hand 23,791.11 Cash at Bank (PNB 88342-FCRA) 1,053.92 Cash at Bank (PNB 69028) 1,184.30 Cash at Bank (PNB 85479) 1,699.52 Cash at Bank (PNB 89004) 1,258.03 Cash at Bank (SBI ADB 1804) 11,277.75 | | 40,264.63 |
| | TOTAL Rs. | 69,54,870.37 | | TOTAL Rs. | 69,54,870.37 |

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

FOR AADHAR FOUNDATION

CHAIRMAN/SECRETARY



Date : 06/06/2020
 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. 020088C

UDIN : 20433146AAAAEI6377