

**** 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 : 2020-21

ASSESSMENT YEAR : 2021-22

FOR THE YEAR ENDED

31ST MARCH, 2021



FINANCIAL YEAR : 2020-21



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

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 2021 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 : 09/06/2021
Place : Chhindwara

UDIN : 21433146AAAIA2067

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, 2021

LIABILITIES	AMOUNT	AMOUNT	*ASSETS*	AMOUNT	AMOUNT
General Fund Account			FIXED ASSETS		
Opening Balance	20,92,592.18		Electronic and Electrical Goods	1,32,073.00	
Add : TDS Refund			Less : Depreciation @15%	19,811.00	1,12,262.00
Less :- Deficit During The Year	-5,23,915.30	15,68,676.88	Furniture & Fixtures	99,630.00	
			Less : Depreciation @10%	9,963.00	89,667.00
Loans (Liability)			Bedding and Mattress	21,730.00	
CWSN Loan(Hostel)	48,243.00		Less : Depreciation @10%	-2,173.00	19,557.00
National Trust : Disha Center	2,20,000.00		Occupational Therapy Equipment	45,628.00	
Natinonal Trust : Vikas Day Care Center	1,45,500.00		Less : Depreciation @15%	6,844.00	38,784.00
National Trust : Gharunda	1,20,000.00	5,33,743.00	Physio-Therapy Equipment	69,391.00	
			Less : Depreciation @15%	10,409.00	58,982.00
Other Loans & Advance			Vehicles	5,14,789.00	
Opening	20,493.45		Less : Depreciation @15%	77,218.00	4,37,571.00
Addition DTY	560.00		Printers	10,893.00	
Less: Repayment DTY	-		Less : Depreciation @15%	1,634.00	9,259.00
Total	21,053.45	21,053.45	FIXED ASSETS CWSN (GH)	88,866.00	
			Less : Depreciation @15%	13,330.00	75,536.00
Unsecured Loan			Kitchen Items	3,956.00	
As per Annexure	-		Less : Depreciation @10%	396.00	3,560.00
Opening	8,28,300.00		Misc Assets	74,704.00	
Addition DTY	3,96,600.00		Less : Depreciation @15%	11,206.00	63,498.00
Less: Repayment DTY	1,10,500.00		Land & Building		
Total	11,14,400.00	11,14,400.00	Under Construction (Opening)	12,50,987.00	
			Addition DTY	-	12,50,987.00
Specific Donation			CCTV Camera	13,087.00	
Building Fund	14,95,200.00		Addition DTY	-	
Addition DTY	-	14,95,200.00	Less : Depreciation @15%	1,963.00	11,124.00
			NT Disha Fixed Assets	68,985.00	
Current Liabilities			Less : Depreciation @15%	10,348.00	58,637.00
Provisions (Old Salary Payable)	5,26,400.00	5,26,400.00	NT Gharanda Fixed Assets	1,34,710.00	
			Addition DTY	-	
Sundry Creditors			Less : Depreciation @15%	20,207.00	1,14,503.00
Opening	11,56,760.00		NT Vikaas Fixed Assets	86,806.00	
Addition DTY	38,940.00		Less : Depreciation @15%	13,021.00	73,785.00
Repayment DTY	-		NT Sahyogi Fixed Assets	52,514.00	
Total	11,95,700.00	11,95,700.00	Less : Depreciation @15%	7,877.00	44,637.00
			NT Samarth Centre Fixed Assets	1,86,782.00	
			Addition DTY	-	
			Less : Depreciation @15%	28,017.00	1,58,765.00
			NT Samarth cum Gharanda Fixed Assets		
			Addition DTY	24,650.00	
			Less : Depreciation @15%	3,698.00	20,952.00
			LOANS AND ADVANCES		
			Education Loan to students	60000.00	60,000.00



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, 2021

LIABILITIES	AMOUNT	AMOUNT	*ASSETS*	AMOUNT	AMOUNT
			" CUREENT ASSETS		
			" Grant Receivable From National Trust		36,63,043.00
			Disha Scheme	6,10,000.00	
			Gharaunda Scheme	750000.00	
			Samarth Scheme	1263543.00	
			Vikas Scheme	10,39,500.00	
			" Grant Receivable From Naman Seva Samiti		34,650.00
			Naman Seva Samiti	31600.00	
			Deposit for Cylinder Security	3,050.00	
			" Cash & Bank Balance :		55,414.33
			Cash in Hand	23791.11	
			Cash at Bank (PNB 88342-FCRA)	1540.72	
			Cash at Bank (PNB 69028)	1290.28	
			Cash at Bank (PNB 85479)	1370.24	
			Cash at Bank (PNB 89004)	1793.23	
			Cash at Bank (SBI ADB 1804))	25628.75	
	TOTAL Rs.	64,55,173.33		TOTAL Rs.	64,55,173.33

FOR AADHAR FOUNDATION

M. Keshav

CHAIRMAN/SECRETARY



Date : 09/06/2021
 Place:- Chhindwara

As per my report attached on even date

FOR PRABHUDAYAL GUPTA & ASSOCIATES

Sandeep Kumar Sao
 CA. SANDEEP KUMAR SAO
 (Partner)

Membership No. 433146
 Firm Reg. No. 020088C

UDIN :21433146AAAAIA2067





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, 2021

EXPENDITURE	AMOUNT	AMOUNT	*INCOME*	AMOUNT	AMOUNT
Expense for ARDC for PWDs :		3,44,702.00	Receipts During The Year		12,33,766.00
a) Contingency & Misc Exp	11645.00		Donations (General)	1233766.00	
b) Hono./salary	202500.00		Grant in Aid For		50,53,644.00
c) Legal Fees	25618.00		Grant in Aid From Naman Seva Samiti	1195272.00	
d) Stationery Exp	4610.00		Grant in Aid from National Trust (Samarth Cum Gharaunda)	2667000.00	
e) Support For Needy Childrens	49500.00		Grant-in-Aid-From Social Justice & Disable Welfare	1191372.00	
f) Vehicle Maintainance	42829.00		Indirect Income		56,554.10
g) Women Child Development program	8000.00		Interest From Bank	5054.10	
Other Activity & programes		6,09,990.00	Income From Vehicle	51500.00	
a) Activities A/t Drug Addiction	37199.00		Income From Niramaya	560.00	560.00
b) Activities For Water Literacy	17000.00		Expenditure Over Income (Deficit)		5,23,915.30
c) Activities For Women & Child Development	75762.00				
d) Health/ Covid 19 Activities	31876.00				
e) Training Exp	448153.00				
Skill Development & Training program		8,97,679.00			
Exp on Health Activities	5,50,399.00				
Skill Training program Exp	3,47,280.00				
Special School For Cwids		21,07,548.00			
Building Rent	1,30,000.00				
Ceiling Exp	15,576.00				
Contingency Exp	3,00,029.00				
Hono/ Salary Exp	11,16,585.00				
Hostel Maintenance	2,15,895.00				
Transoprt Exp	3,29,463.00				
The National Trust (Samarth Cum Ghraunda)		26,68,663.00			
Anurakshan	9,82,381.00				
Celebration program Exp	1,43,008.00				
Contingency & Misc Exp	84,512.00				
Dry Ration For Pwds At Home	39,110.00				
Exp on home visit	1,700.00				
Health Activities (Covid 19)	71,565.00				
Hono/ Salary Exp	9,45,050.00				
Mask, Towel, Cloths Exp	22,550.00				
Medical and senitizer Exp	3,259.00				
Net/ Telephone Exp	18,599.00				
Nutritious Food At Center	28,115.00				
Rent Exp	2,03,264.00				
Stationery/TLM Exp	35,483.00				
Trasport used For Home Visit	19,368.00				
Vehicle Main Exp	3,000.00				
Vocational Tranning program Exp	67,699.00				
Indirect Expenses		1,742.40			
Bank Charges	1,742.40				
Depreciation	2,38,115.00	2,38,115.00			
TOTAL Rs.		68,68,439.40	TOTAL Rs.		68,68,439.40





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 2021

RECEIPTS	AMOUNT	AMOUNT	*PAYMENTS*	AMOUNT	AMOUNT
To OPENING BALANCE		40,264.63	BY Expense for ARDC for PWDs :		3,44,702.00
Cash in Hand	23,791.11		a) Contingency & Misc Exp	11645.00	
Cash at Bank (PNB 88342-FCRA)	1,053.92		b) Hono./salary	202500.00	
Cash at Bank (PNB 69028)	1,184.30		c) Legal Fees	25618.00	
Cash at Bank (PNB 85479)	1,699.52		d) Stationery Exp	4610.00	
Cash at Bank (PNB 89004)	1,258.03		e) Support For Needy Childrens	49500.00	
Cash at Bank (SBI ADB 1804)	11,277.75		f) Vehicle Maintainance	42829.00	
			g) Women Child Development program	8000.00	
" Receipts During The Year		12,33,766.00	" Other Activity & programes		6,09,990.00
Donations (General)	12,33,766.00		a) Activities A/t Drug Addiction	37199.00	
Donations (Specific)	-		b) Activities For Water Literacy	17000.00	
" Grant in Aid For		47,94,994.00	c) Activities For Women & Child Development	75762.00	
Grant in Aid From Naman Seva Samiti	11,95,272.00		d) Health/ Covid 19 Activities	31876.00	
Grant in Aid from National Trust (Samarth Cum Gharaunda)	26,67,000.00		e) Training Exp	448153.00	
Grant-in-Aid-From Social Justice & Disable Welfare	9,32,722.00		" Skill Development & Training program		8,62,179.00
" Unsecured Loan		3,96,600.00	Exp on Health Activities	5,14,899.00	
Unsecured Loan	3,96,600.00		Skill Training program Exp	3,47,280.00	
			" Special School For Cwids		18,48,898.00
			Building Rent	1,30,000.00	
			Ceiling Exp	15,576.00	
			Contingency Exp	3,00,029.00	
			Hono/ Salary Exp	8,57,935.00	
			Hostel Maintenance	2,15,895.00	
			Transoprt Allowance Exp	3,29,463.00	

H. S. S.

Sandeep Kumar 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, 2021

RECEIPTS	AMOUNT	AMOUNT	*PAYMENTS*	AMOUNT	AMOUNT
" Indirect Income		56,554.10	" The National Trust (Samarth Cum Ghraunda)		26,64,663.00
Interest From Bank	5,054.10		Anurakshan	9,82,381.00	
Income From Vehicle	51,500.00		Celebration Program Exp	1,39,008.00	
" Other Income		560.00	Contingency & Misc Exp	84,512.00	
Income From Niramaya	560.00		Dry Ration For Pwds At Home	39,110.00	
			Exp on home visit	1,700.00	
			Health Activities (Covid 19)	71,565.00	
			Hono/ Salary Exp	9,45,050.00	
			Mask, Towel, Cloths Exp	22,550.00	
			Medical and sanitizer Exp	3,259.00	
			Net/ Telephone Exp	18,599.00	
			Nutritious Food At Center	28,115.00	
			Rent Exp	2,03,264.00	
			Stationery/TLM Exp	35,483.00	
			Trasport used For Home Visit	19,368.00	
			Vehicle Main Exp	3,000.00	
			Vocational Tranning Program Exp	67,699.00	
			" Fixed Assets		24,650.00
			Fixed Assets	24,650.00	
			" Loan Repayment		1,10,500.00
			Loan Repayment	1,10,500.00	
			" Indirect Exp		1,742.40
			Bank Charges	1,742.40	
			" CLOSING BALANCE		55,414.33
			Cash in Hand	23,791.11	
			Cash at Bank (PNB 88342-FCRA)	1,540.72	
			Cash at Bank (PNB 69028)	1,290.28	
			Cash at Bank (PNB 85479)	1,370.24	
			Cash at Bank (PNB 89004)	1,793.23	
			Cash at Bank (SBI ADB 1804))	25,628.75	
TOTAL Rs.		65,22,738.73	TOTAL Rs.		65,22,738.73

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

FOR AADHAR FOUNDATION

CHAIRMAN/SECRETARY

Date : 09/06/2021

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 :21433146AAAAIA2067