

**\*\* 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 : 2022-2023**

**ASSESSMENT YEAR : 2023-2024**

FOR THE YEAR ENDED

**31ST MARCH, 2023**



FINANCIAL YEAR : 2022-23



**AUDITED BY**

**CA. SANDEEP KUMAR SAO**

**For - GUPTA SAO & 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**

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 Aadhaar 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 given to us the said accounts read with notes thereon a true and fair view :--

(i) In the case of the Balance sheet, of the state of the affairs of the Foundation as at 31<sup>st</sup> march 2023 and

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

Date : 06/09/2023

Place : Chhindwara

UDIN : 23433146BGUIXH5959

**FOR GUPTA SAO & 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 RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023**

*RECEIPTS*	AMOUNT	AMOUNT	*PAYMENTS*	AMOUNT	AMOUNT
<b>To OPENING BALANCE</b>		1,20,353.35	<b>BY MP Jan Abhiyan Parishad</b>		51,605.00
Cash in Hand	1,266.11		IEC Exp.	12,040.00	
Cash at Bank (PNB 88342-FCRA)	1,514.92		Managemnt & Misc. Exp.	8,000.00	
Cash at Bank (PNB 69028)	43,892.38		Training & Program Exp.	26,550.00	
Cash at Bank (PNB 85479)	28,060.44		Transportation Exp.	5,015.00	
Cash at Bank (PNB 89004)	17,949.43				
Cash at Bank (HDFC 8111)	15,490.32		<b>Other Social Activity &amp; programes</b>		6,37,307.58
Cash at Bank (SBI ADB 1804))	12,179.75		Contingency & Misc. Exp.	27,748.08	
<b>* Receipts During The Year</b>		16,55,638.00	Health Promotion Activities Exp	37,941.00	
Donations (General)	16,55,638.00		Health/Covid-19 Activities Exp	41,476.00	
<b>* Grant in Aid For</b>		71,16,937.00	Support For Needy Childrens Exp	30,590.00	
<b>* Grant-in-Aid From Naman Seva Samiti</b>	1,62,600.00		Training & Skill Development Exp.	4,52,352.50	
<b>* Grant-in-Aid From Public Health Engineering Department- Jal Jeevan Mission for ISA</b>	38,38,497.00		Honorarium/Salary	32,200.00	
<b>* Grant-in-Aid-From Social Justice &amp; Disable Welfare</b>	5,840.00		Welfare Activities for Elderly Person Exp	15,000.00	
<b>* Grant in Aid From The National Trust for Samarth Cum Gharaunda Scheme</b>	30,60,000.00				
<b>* Grant From MP Jan Abhiyan Parishad</b>	50,000.00		<b>Public Health Engineering Department- Jal Jeevan Mission ISA</b>		38,65,758.00
<b>* Interest Received</b>			Admin Exp. And Other Departmental Additional Work : Vikas Yatra	10,400.00	
Bank Interest	5,068.62	5,068.62	Hono/Salary	22,40,750.00	
<b>* Loan Received</b>			Household Survey Exp.	24,220.00	
From ARDC School		1,10,000.00	Jansabha Exp.	76,940.00	
<b>* Loan /Advance -JJM</b>	21,20,250.00		Gram Sabha Exp.	68,205.00	
Less- Loan Repayment	16,95,000.00	4,25,250.00	Operation & Maintenance Training Exp	30,000.00	
<b>Unsecured Loan</b>			Folk Song (Lokgeet) Exp	1,52,000.00	
From Sapna Kumari (Unsecured Loan)	10,000.00		Gram Panchayat & Village Water & Sanitation Committee Training Exp.	2,90,238.00	
From Bhumeshari Dhuware (Unsecured Loan)	2,20,000.00		FTK Training to 5 Womens Exp	71,150.00	
From Mahesh Kinth (Unsecured Loan)	20,000.00	2,50,000.00	BCC- Prachar Rath Exp	1,26,000.00	
<b>* From AF ARDC (Unsecured Loan)</b>	60,000.00	60,000.00	Poster at GP, Awanwadi & School Exp	35,810.00	
			Water Quality & Safety Planing Exp.	15,590.00	
			Record Keeping (Stationary) Exp.	82,200.00	
			School Competition Exp.	75,660.00	
			School Rally Exp.	64,705.00	
			Street Play (Nukkad Natak) Exp	97,285.00	
			Village Meetings Exp.	2,460.00	
			Water Budget & Auditing Exp.	28,895.00	
			VWSC Self Help Group Involvement Exp	4,600.00	
			Wall Slogan Writing Exp	1,68,650.00	
			Water Resource Mapping Exercise Exp	2,00,000.00	

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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, 2023**

*RECEIPTS*	AMOUNT	AMOUNT	*PAYMENTS*	AMOUNT	AMOUNT
			" <u>Special School For Cwids</u>		6,67,290.00
			Celebration Prog. Exp.	29,362.00	
			Contingency Exp	48,474.00	
			Hono/ Salary	2,73,000.00	
			Hostel Maintenance and food exp	78,644.00	
			Transopt for Children With Disability (CWD)	2,37,810.00	
			" <u>The National Trust</u>		34,92,568.32
			(Samarth Cum Ghraunda)		
			Building Rent/Maintenance Exp.	2,53,630.48	
			Contingencies Exp (Prog.)	3,31,276.24	
			Contingency (Equipment & Maintenance) Exp.	1,09,786.50	
			Food and other boarding Exp.	15,03,148.00	
			Hono/ Salary	11,47,294.10	
			Office Exp.	6,261.00	
			Vocational Exp.	1,41,172.00	
			" <u>VACCINATION CAMPAIGN</u>		
			Vaccination Compaign Exp.	1,20,000.00	1,20,000.00
			" <u>Indirect Exp</u>		4,039.02
			Bank Charges	4,039.02	
			<u>Loan Repayment</u>		4,31,800.00
			To anguri Devi	55,000.00	
			From Sapna Kumari (Unsecured Loan)	16,800.00	
			From Bhumeshari Dhuware (Unsecured Loan)	1,60,000.00	
			From Nisha Kinth (Unsecured Loan)	60,000.00	
			To ARDC School	1,40,000.00	
			<u>Payment to Creditor :</u>		
			Creditor Payments	4,04,250.00	4,04,250.00
			" <u>CLOSING BALANCE</u>		68,629.05
			Cash in Hand	1,036.11	
			Cash at Bank (PNB 88342-FCRA)	32,418.92	
			Cash at Bank (PNB 69028)	11,914.76	
			Cash at Bank (PNB 85479)	4,441.46	
			Cash at Bank (PNB 89004)	1,298.47	
			Cash at Bank (HDFC 8111)	5,976.54	
			Cash at Bank (SBI ADB 1804))	11,542.79	
			<b>TOTAL Rs.</b>	<b>TOTAL Rs.</b>	<b>97,43,246.97</b>

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

FOR AADHAR FOUNDATION

SECRETARY/ DIRECTOR

Date : 06/09/2023  
Place:- Chhindwara



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

CA. SANDEEP KUMAR SAO  
(Partner)

Membership No. 433146

Firm Reg. No. 020088C

UDIN : 23433146BGUHXH5959





**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, 2023**

*EXPENDITURE*	AMOUNT	AMOUNT	*INCOME*	AMOUNT	AMOUNT
<b>RECURRING EXPENSES :</b>					
" MP Jan Abhiyan Parishad		51,605.00	" Receipts During The Year		16,55,638.00
IEC Exp.	12,040.00		Donations (General)	16,55,638.00	
Managemnt & Misc. Exp.	8,000.00				
Training & Program Exp.	26,550.00				
Transportation Exp.	5,015.00				
			<b>Grant in Aid For</b>		69,85,207.00
<b>Other Social Activity &amp; programes</b>		6,37,307.58	Grant-in-Aid From Naman Seva Samiti	1,62,600.00	
Contingency & Misc. Exp.	27,748.08		Grant-in-Aid From Public Health Engineering Department- Jal Jeevan Mission for ISA	37,06,767.00	
" Health Promotion Activities Exp	37,941.00		Grant-in-Aid-From Social Justice & Disable Welfare	5,840.00	
Health/Covid-19 Activities Exp	41,476.00		Grant in Aid From The National Trust for Samarth Cum Gharaunda Scheme	30,60,000.00	
Support For Needy Childrens Exp	30,590.00		Grant From MP Jan Abhiyan Parishad	50,000.00	
Training & Skill Development Exp.	4,52,352.50				
Honorarium/Salary	32,200.00		" <b>Other Income</b>		65,068.62
Welfare Activities for Elderly Person Exp	15,000.00		Bank Interest	5,068.62	
			AF Advance	60,000.00	
<b>Public Health Engineering Department- Jal Jeevan Mission ISA</b>		42,10,850.39	<b>Expenditure Over Income (Deficit)</b>		6,61,458.73
" Admin Exp. And Other Departmental Additional Work : Vikas Yatra	10,400.00				
Hono/Salary	22,40,750.00				
Household Survey Exp.	24,220.00				
Jansabha Exp.	76,940.00				
Gram Sabha Exp.	68,205.00				
Operation & Maintenance Training Exp	30,000.00				
Folk Song (Lokgeet) Exp	1,52,000.00				
" Gram Panchayat & Village Water & Sanitation Committee Training Exp.	2,90,238.00				
FTK Training to 5 Womens Exp	71,150.00				
BCC- Prachar Rath Exp	1,26,000.00				
Poster at GP, Awanwadi & School Exp	35,810.00				
Water Quality & Safety Planing Exp.	15,590.00				
Record Keeping (Stationary) Exp.	82,200.00				
School Competition Exp.	75,660.00				
" School Rally Exp.	64,705.00				
Street Play (Nukkad Natak) Exp	97,285.00				
Village Meetings Exp.	2,460.00				
Water Budget & Auditing Exp.	28,895.00				
VWSC Self Help Group Involvement Exp	4,600.00				
Wall Slogan Writing Exp	1,68,650.00				
Stationery and interior Exp. (Creditors)	3,45,092.39				
Water Resource Mapping Exercise Exp	2,00,000.00				

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<b>Special School For Cwids</b>		6,67,290.00			
Celebration Prog. Exp.	29,362.00				
Contingency Exp	48,474.00				
Hono/ Salary	2,73,000.00				
Hostel Maintenance and food exp	78,644.00				
Transoprt for Children With Disability (CWD)	2,37,810.00				
<b>The National Trust (Samarth Cum Ghraunda)</b>		34,92,568.32			
Building Rent/Maintenance Exp.	2,53,630.48				
Contingencies Exp (Prog.)	3,31,276.24				
Contingency (Equipment & Maintenance) Exp.	1,09,786.50				
Food and other boarding Exp.	15,03,148.00				
Hono/ Salary	11,47,294.10				
Office Exp.	6,261.00				
Vocational Exp.	1,41,172.00				
<b>VACCINATION CAMPAIGN</b>		1,20,000.00			
Vaccination Campaign Exp.	1,20,000.00				
<b>Indirect Exp</b>		1,87,751.06			
<b>Phed Bill Form</b>	200.00				
Bank Charges	3,381.18				
Depreciation	1,84,169.88				
<b>TOTAL Rs.</b>		<b>93,67,372.35</b>		<b>TOTAL Rs.</b>	<b>93,67,372.35</b>

FOR AADHAR FOUNDATION

SECRETARY/ DIRECTOR

Date : 06/09/2023  
Place:- Chhindwara



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

CA. SANDEEP KUMAR SAO  
(Partner)

UDIN : 23433146BGUHXH5959



**AADHAR FOUNDATION, CHHINDWARA (M.P.)**  
(Reg No.04/17/01/13984/11, Dated 24/10/2011)  
**CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2023**

*LIABILITIES*	AMOUNT	AMOUNT	*ASSETS*	AMOUNT	AMOUNT
<b>To General Fund Account</b>			<b>By FIXED ASSETS</b>		
Opening Balance	26,27,074.65		" <b>Electronic and Electrical Goods</b>	95,423.00	
Less : Deficit During The Year	6,61,458.73	19,65,615.93	" Less : Depreciation @15%	14,313.00	81,110.00
" <b>Loans ( Liability)</b>	-		" <b>Furniture &amp; Fixtures</b>	80,700.00	
" CWSN Loan(Hostel)	48,243.00		" Less : Depreciation @10%	8,070.00	72,630.00
" National Trust : Disha Center	2,20,000.00		" <b>Bedding and Mattress</b>	17,601.00	
" National Trust : Vikas Day Care Center	1,45,500.00		" Less : Depreciation @10%	1,760.00	15,841.00
" National Trust : Gharunda	1,20,000.00	5,33,743.00	" <b>Occupational Therapy Equipment</b>	32,966.00	
" <b>Other Loans &amp; Advance</b>			" Less : Depreciation @15%	4,945.00	28,021.00
" Opening	5,66,053.00		" <b>Physio-Therapy Equipment</b>	50,135.00	
" Addition DTY	18,26,000.00		" Less : Depreciation @15%	7,520.00	42,615.00
" Less: Repayment DTY	18,35,000.00		" <b>Vehicles</b>	3,71,935.00	
Total	5,57,053.00	5,57,053.00	" Less : Depreciation @15%	55,790.00	3,16,145.00
" <b>Unsecured Loan</b>			" <b>Printers</b>	7,870.00	
" As per Annexure	-		" Less : Depreciation @15%	1,181.00	6,689.00
" Opening	9,72,800.00		" <b>FIXED ASSETS CWSN (GH)</b>	64,206.00	
" Addition DTY	6,54,503.00		" Less : Depreciation @15%	9,631.00	54,575.00
" Less: Repayment DTY	2,91,800.00		" <b>Kitchen Items</b>	3,204.00	
Total	13,35,503.00	13,35,503.00	" Less : Depreciation @10%	320.00	2,884.00
" <b>Current Liabilities</b>			" <b>Misc Assets</b>	53,973.00	
" <b>GST Payable (Net)</b>	4,46,580.00	4,46,580.00	" Less : Depreciation @15%	8,096.00	45,877.00
" Provisions (Old Salary Payable)	5,26,400.00	5,26,400.00	" <b>Land &amp; Building</b>	-	
" <b>Sundry Creditors</b>			" Under Construction (Opening)	15,52,805.00	
" Opening	11,95,700.00		" Addition DTY	-	15,52,805.00
" Addition DTY	-		" <b>CCTV Camera</b>	9,455.00	
" Repayment DTY	-		" Addition DTY	-	
Total	11,95,700.00	11,95,700.00	" Less : Depreciation @15%	1,418.00	8,037.00
			" <b>NT Disha Fixed Assets</b>	49,841.00	
			" Less : Depreciation @15%	7,476.00	42,365.00

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			" NT Gharaunda Fixed Assets	97,328.00	
			" Addition DTY	-	
			" Less : Depreciation @15%	14,599.00	82,729.00
			" NT Vikaas Fixed Assets	62,717.00	
			" Less : Depreciation @15%	9,408.00	53,309.00
			" NT Sahyogi Fixed Assets	37,941.00	
			" Less : Depreciation @15%	5,691.00	32,250.00
			" NT Samarth Centre Fixed Assets	1,34,950.00	
			" Addition DTY	-	
			" Less : Depreciation @15%	20,243.00	1,14,707.00
			" NT Samarth cum Gharaunda Fixed Assets	31,360.25	
			" Addition DTY	-	
			" Less : Depreciation @15%	4,704.00	26,656.25
			" OSA Fixed Assets		
			" Opening	60,032.50	
			" Addition DTY	-	
			" Less : Depreciation @15%	9,004.88	51,027.63
			LOANS AND ADVANCES		
			Education Loan to students	60,000.00	60,000.00

FOR AADHAR FOUNDATION

SECRETARY/ DIRECTOR

Date : 06/09/2023  
Place:- Chhindwara



As per my report attached on even date



CA. SANDEEP KUMAR SAO  
(Partner)  
Membership No. 433146  
Firm Reg. No. 020088C  
UDIN : 23433146BGUHXH5959

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**AADHAR FOUNDATION, CHHINDWARA (M.P.)**  
(Reg No.04/17/01/13984/11, Dated 24/10/2011)  
**CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2023**

*LIABILITIES*	AMOUNT	AMOUNT	*ASSETS*	AMOUNT	AMOUNT
			<b>CURRENT ASSETS</b>		
			<b>Grant Receivable From</b>		33,92,325.00
			<b>National Trust</b>		
			Gharaunda Scheme	7,50,000.00	
			Samarth Scheme	12,63,543.00	
			Vikas Scheme	10,39,500.00	
			PHED-JJM-Tender FDR Deposit In Punjab National Bank	3,39,282.00	
			<b>Deposite</b>		3,74,718.00
			IT TDS F.Y 22-23 A.Y 23-24	1,89,380.00	
			PHED - JJM Security Deposite	1,85,338.00	
			<b>Grant Receivable From Naman</b>		34,650.00
			<b>Seva Samiti</b>		
			Naman Seva Samiti	31,600.00	
			Deposit for Cylinder Security	3,050.00	
			<b>Cash &amp; Bank Balance :</b>		68,629.05
			Cash in Hand	1,036.11	
			Cash at Bank (PNB 88342- FCRA)	32,418.92	
			Cash at Bank (PNB 69028)	11,914.76	
			Cash at Bank (PNB 85479)	4,441.46	
			Cash at Bank (PNB 89004)	1,298.47	
			Cash at Bank (HDFC 8111)	5,976.54	
			Cash at Bank (SBI ADB 1804))	11,542.79	
	<b>TOTAL Rs.</b>	<b>65,60,594.93</b>	<b>TOTAL Rs.</b>	<b>65,60,594.93</b>	

FOR AADHAR FOUNDATION

SECRETARY/ DIRECTOR

Date : 06/09/2023



As per my report attached on even date

FOR GUPTA SAO & ASSOCIATES



CA. SANDEEP KUMAR SAO  
(Partner)

Membership No. 433146

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