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**** 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.)

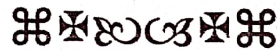
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FINANCIAL YEAR : 2023-2024

ASSESSMENT YEAR : 2024-2025

FOR THE YEAR ENDED

31ST MARCH, 2024



FINANCIAL YEAR : 2023-24



CA. SANDEEP KUMAR SAO

For - GUPTA SAO & ASSOCIATES

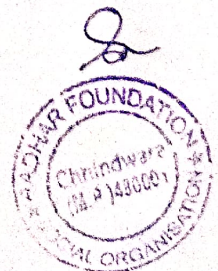
CHARTERED ACCOUNTANTS

Firm Reg. No. 020088C

SAO VILLA, MANDHATA COLONY
BEHIND HOTEL DEV , KHAJRI ROAD ,
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 Aadhaar Foundation.

3. (a) We report the following observation/ comments/; if any:--

- Depreciation rate taken as per income tax act.

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

We noted that certain debtor balances which were standing as receivables in the previous year's balance sheet have been transferred to the bad debt account in the current year.

As per the representation provided by the management, this adjustment was made after thorough review and assessment of the collectability of these receivables. The management has indicated that these receivables were deemed uncollectible due to prolonged non-payment and other factors, justifying their reclassification as bad debts.

We noted that certain Creditors balances which were standing as Payable in the previous year's balance sheet have been transferred to the Write Off and Income as in PL account in the current year.

(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 31st march 2024 and

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

Date : 05/06/2024

Place : Chhindwara

UDIN : 24433146BKBFT8458

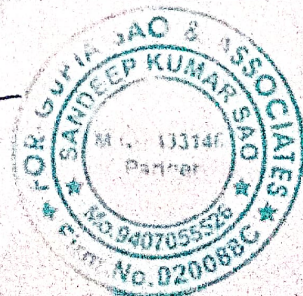


FOR GUPTA SAO & ASSOCIATES
CHARTERED ACCOUNTANTS

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 INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH,2024

EXPENDITURE	AMOUNT	AMOUNT	*INCOME*	AMOUNT	AMOUNT
RECURRING EXPENSES :					
MP Jan Abhiyan Parishad		105,820.00	Receipts During The Year		1,333,633.00
IEC Exp.	28,600.00		Donations (General)	1,094,251.00	
Managemint & Misc. Exp.	16,082.00		Contribution for transport of PwDs	228,200.00	
Training & Program Exp.	50,572.00		Contribution for Trng & skill dev.	11,182.00	
Transportation Exp.	10,566.00				
			Grant in Aid For		6,656,281.00
Other Social Activity & programmes		406,734.00	Grant-in-Aid From Public Health Engineering Department- Jal Jeevan Mission for ISA	3,751,281.00	
Activities for Environment	3,800.00		Grant in Aid From The National Trust for Samarth Cum Gharaunda Scheme	2,805,000.00	
Contingency & Misc. Exp.	36,279.00		Grant From MP Jan Abhiyan Parishad	100,000.00	
Health Promotion Activities Exp	42,098.00				
Suport of Women & Child Devo.	28,200.00		Interest Received		
Support For Needy Childrens Exp	21,450.00		Bank Interest	6,463.00	
Training & Skill Development Exp.	274,907.00		FDR Interest	37,944.25	44,407.25
Public Health Engineering Department- Jal Jeevan Mission ISA , Chhindwara		3,132,038.00	Other Income		
Admin Exp. And Other Departmental Additional Work : Vikas Yatra	590.00		Old Creditors WriteOff	350,000.00	350,000.00
Hono/Salary	1,137,000.00				
Household Survey Exp.	5,000.00				
Jansabha Exp.	130,200.00				
Gram Sabha Exp.	54,600.00				
Folk Song (Lokgeet) Exp	177,536.00				
BCC- Prachar Rath Exp	162,250.00				
Record Keeping (Stationary) Exp.	667,790.00				
School Competition Exp.	86,800.00				
School Rally Exp.	87,600.00				
Street Play (Nukkad Natak) Exp	214,024.00				
Water Budget & Auditing Exp.	160,500.00				
VWSC Self Help Group Involvement Exp	900.00				
Wall Slogan Writing Exp	49,152.00				
PHED VWSC Self Help Group Involvement	98,336.00				
Water Resource Mapping Exercise Exp	99,760.00				

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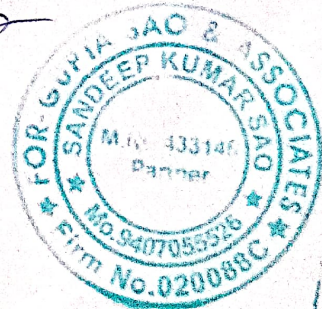
Public Health Engineering Department- Jal Jeevan Mission ISA , Narmadapuram					
Tender Exp. of Narmadapuram	134,180.00	134,180.00			
Special School For CwIDDs	-	514,941.00			
Contingency Exp	10,118.00				
Hono/ Salary	120,600.00				
Hostel Maintenance and food exp	156,023.00				
Transport for Children With Disability (CWD)	228,200.00				
The National Trust (Samarth Cum Ghraunda)		3,201,519.00			
Building Rent/Maintenance Exp.	287,711.00				
Contingencies Exp (Prog.)	253,827.00				
Contingency (Equipment & Maintenance) Exp.	176,328.00				
Food and other boarding Exp.	1,365,954.00				
Hono/ Salary	1,053,100.00				
Office Exp.	30,458.00				
Vocational Exp.	34,141.00				
Other Expenses		234,370.80			
Bank Charges	37,020.22				
Depreciation	157,052.00				
GST Interest , Penalty and Fees	39,064.00				
Other Expenses	1,234.58				
Amortisation Exp : Bad Debts		663,543.00			
TOTAL Rs.		8,393,145.80		TOTAL Rs.	8,393,145.80
			Expenditure Over Income (Deficit)		8,824.55

FOR AADHAR FOUNDATION

SECRETARY/ PRESIDENT

Date : 05/06/2024
Place:- ChhindwaraAs per my report attached on even date
FOR GUPTA SAO & ASSOCIATESCA. SANDEEP KUMAR SAO
(Partner)

UDIN : 24433146BKBFT8458



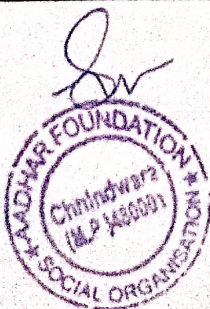
AADHAR FOUNDATION, CHHINDWARA (M.P.)

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

CONSOLIDATED RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

RECEIPTS	AMOUNT	AMOUNT	*PAYMENTS*	AMOUNT	AMOUNT
To OPENING BALANCE		68,629.05	BY MP Jan Abhiyan Parishad		105,820.00
Cash in Hand	1,036.11		IEC Exp.	28,600.00	
Cash at Bank (PNB 88342-FCRA)	32,418.92		Managemnt & Misc. Exp.	16,082.00	
Cash at Bank (PNB 69028)	11,914.76		Training & Program Exp.	50,572.00	
Cash at Bank (PNB 85479)	4,441.46		Transportation Exp.	10,566.00	
Cash at Bank (PNB 89004)	1,298.47				
Cash at Bank (HDFC 8111)	5,976.54		Other Social Activity & programmes		406,734.00
Cash at Bank (SBI ADB 1804))	11,542.79		Activities for Environment	3,800.00	
* Receipts During The Year		1,940,038.67	Contingency & Misc. Exp.	36,279.00	
Donations (General)	1,094,251.00		Health Promotion Activities Exp	42,098.00	
Contribution for transport of PwDs	228,200.00		Support of Women & Child Devo.	28,200.00	
Contribution for Trng & skill dev.	11,182.00		Support For Needy Childrens Exp	21,450.00	
Contribution for Specific Purpose	606,405.67		Training & Skill Development Exp.	274,907.00	
Grant in Aid For		6,993,591.00	Public Health Engineering Department- Jal Jeevan Mission ISA, Chhindwara		3,132,038.00
Grant-in-Aid From Public Health Engineering Department- Jal Jeevan Mission for ISA	4,088,591.00		Admin Exp. And Other Departmental Additional Work : Vikas Yatra	590.00	
Grant in Aid From The National Trust for Samarth Cum Gharaunda Scheme	2,805,000.00		Hono/Salary	1,137,000.00	
Grant From MP Jan Abhiyan Parishad	100,000.00		Household Survey Exp.	5,000.00	
Interest Received			Jansabha Exp.	130,200.00	
Bank Interest	6,463.00	6,463.00	Gram Sabha Exp.	54,600.00	
Loan And Advances			Folk Song (Lokgeet) Exp	177,536.00	
Unsecured Loan Taken (ARDC, JJM) net	50,774.69	50,774.69	BCC- Prachar Rath Exp	162,250.00	
FDR Mature			Record Keeping (Stationary) Exp.	667,790.00	
FDR With PHE	377,277.00	377,277.00	School Competition Exp.	86,800.00	
			School Rally Exp.	87,600.00	
			Street Play (Nukkad Natak) Exp	214,024.00	
			Water Budget & Auditing Exp.	160,500.00	
			VWSC Self Help Group Involvement Exp	900.00	
			Wall Slogan Writing Exp	49,152.00	
			PHED VWSC Self Help Group Involvement	98,336.00	
			Water Resource Mapping Exercise Exp	99,760.00	

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CA. SANDEEP KUMAR SAO
CHARTERED ACCOUNTANT
SAO VILLA, MANDHATA COLONY
BEHIND HOTEL DEV, KHAJRI ROAD
CHHINDWARA M.P 480001



GUPTA SAO & ASSOCIATES
FIRM NO. 020088C
MEMBERSHIP NO. 433146
E-MAIL ID- sandeepsao.ca@gmail.com
CONTACT NO. 9407085526, 8319324559

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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,2024

RECEIPTS	AMOUNT	AMOUNT		*PAYMENTS*	AMOUNT	AMOUNT
			BY	Public Health Engineering Department- Jal Jeevan Mission ISA , Narmadapuram		134,180.00
				Tender Exp. of Narmadapuram	134,180.00	
				<u>Special School For CwIDDs</u>		514,941.00
				Contingency Exp	10,118.00	
				Hono/ Salary	120,600.00	
				Hostel Maintenance and food exp	156,023.00	
				Transoprt for Children With Disability (CWD)	228,200.00	
			BY	The National Trust (Samarth Cum Ghraunda)		3,201,519.00
				Building Rent/Maintenance Exp.	287,711.00	
				Contingencies Exp (Proq.)	253,827.00	
				Contingency (Equipment & Maintenance) Exp.	176,328.00	
				Food and other boarding Exp.	1,365,954.00	
				Hono/ Salary	1,053,100.00	
				Office Exp.	30,458.00	
				Vocational Exp.	34,141.00	
			"	<u>Indirect Exp</u>		38,254.80
				Bank Charges	37,020.22	
				Other Expenses	1,234.58	
			"	<u>Non -Recurring Exp Payment</u>		
				GST Challan Paid	908,694.00	908,694.00
			"	<u>Fixed Assets</u>		
				Building Construction	368,550.19	368,550.19
			"	<u>Deposite</u>		
				FDR With PHE Narmadapuram	511,165.00	
				Sweep FDR , Chhindwara	22,461.00	533,626.00
			"	<u>CLOSING BALANCE</u>		92,416.42
				Cash in Hand	7,859.03	
				Cash at Bank (PNB 88342-FCRA)	1,315.93	
				Cash at Bank (PNB 69028)	1,689.45	
				Cash at Bank (PNB 85479)	6,950.96	
				Cash at Bank (PNB 89004)	1,834.10	
				Cash at Bank (HDFC 8111)	61,991.16	
				Cash at Bank (SBI ADB 1804))	10,775.79	
						*
	TOTAL Rs.	9,436,773.41			TOTAL Rs.	9,436,773.41

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

FOR AADHAR FOUNDATION

SECRETARY/ PRESIDENT

Date : 05/06/2024
Place:- Chhindwara

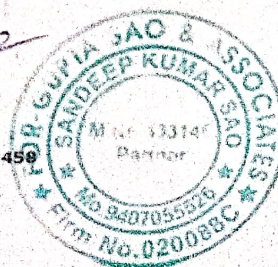


As per my report attached on even date
FOR GUPTA SAO & ASSOCIATES

CA. SANDEEP KUMAR SAO
(Partner)

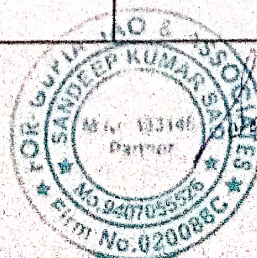
Membership No. 433146
Firm Reg. No. 020088C

UDIN : 24433146BKBFT8458



AADHAR FOUNDATION, CHHINDWARA (M.P.)
(Reg No. 04/17/01/13984/11, Dated 24/10/2011)
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2024

LIABILITIES	AMOUNT	AMOUNT	*ASSETS*	AMOUNT	AMOUNT
To General Fund Account			By FIXED ASSETS		
Opening Balance	1,965,615.93		As Per Annexure "A"		2,841,770.63
Add : Contribution for Specific Purpose	606,405.67				
Less : Deficit During The Year	8,824.55	2,563,197.05	* LOANS AND ADVANCES		
			Education Loan to students	60,000.00	60,000.00
* Loans (Liability)					
CWSN Loan(Hostel)	48,243.00	48,243.00	* CUREENT ASSETS		
Less : DTY			<u>Grant Receivable From</u>		
National Trust : Disha Center	220,000.00	220,000.00	<u>National Trust</u>		
Less : DTY			Gharaunda Scheme	750,000.00	750,000.00
Natinonal Trust : Vikas Day Care Center	145,500.00	145,500.00			
Less : DTY	-		Samarth Scheme	1,263,543.00	
National Trust : Gharunda	120,000.00	120,000.00	Less :- Bad Debts	663,543.00	600,000.00
Less : DTY	-		Vikas Scheme	1,039,500.00	1,039,500.00
* Other Loans & Advance					
Opening PHE JJM	557,053.00	557,053.00	LOAN & ADVANCE		
Addition DTY	-		PHED-JJM-Tender FDR Deposit In Punjab National Bank	339,282.00	
Less: Repayment DTY	-		Add:- Interest DTY	37,945.00	
Total	557,053.00	557,053.00	Less :- Mature DTY	377,227.00	-
Unsecured Loan					
As per Annexure			New FDR Deposit for PHE JJM		511,165.00
Opening	1,335,503.00	-	Deposite		
Addition DTY			IT TDS F.Y 22-23 A.Y 23-24	189,380.00	
Less: Repayment DTY			IT TDS F.Y 23-24 A.Y 24-25	75,026.00	264,406.00
Total	1,335,503.00	1,335,503.00			
Current Liabilities			PHED - JJM Security Deposite	185,338.00	
GST Payable (Net)Opening	446,580.00	-	ADDITION DTY	186,634.00	371,972.00
Less: Paid DTY	446,580.00	-			
Provisions (Old Salary Payable)	526,400.00	526,400.00	SWEEP FDR		22,461.00
			Grant Receivable From		
Sundry Creditors			Naman Seva Samiti		
Opening	1,195,700.00		Naman Seva Samiti	31,600.00	31,600.00
Less :Paid DTY	28,255.00		Less : DTY	-	-
Less : Write Off DTY	350,000.00		Deposit for Cylinder Security	3,050.00	3,050.00
Total	817,445.00	817,445.00			



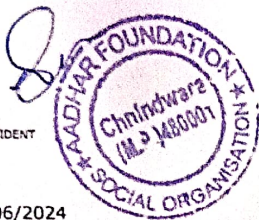
AF ARDC			Cash & Bank Balance :		92,416.42
Opening ARDC	-		Cash in Hand	7,859.03	
Addition DTY	120,000.00		Cash at Bank (PNB 88342-FCRA)	1,315.93	
Less: Repayment DTY	-		Cash at Bank (PNB 69028)	1,689.45	
Total	120,000.00	120,000.00	Cash at Bank (PNB 85479)	6,950.96	
			Cash at Bank (PNB 89004)	1,834.10	
PHED-JJM			Cash at Bank (HDFC 8111)	61,991.16	
Narmadaouram			Cash at Bank (SBI ADB 18041)	10,775.79	
Opening	-				
Addition DTY	135,000.00				
Less: Repayment DTY	-				
Total	135,000.00	135,000.00			
Total		6,588,341.05	Total		6,588,341.05

FOR AADHAR FOUNDATION

SECRETARY/ PRESIDENT

Date : 05/06/2024

Place:- Chhindwara



FOR GUPTA SAO & ASSOCIATES

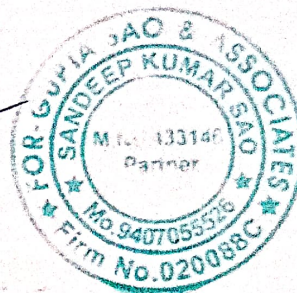
CA. SANDEEP KUMAR SAO

(Partner)

Membership No. 433146

Firm Reg. No. 020088C

UDIN : 24433146BKBFT8458



AADHAR FOUNDATION
(Reg No. 04/17/01/13984/11, Dated 24/10/2011)
SCHEDULE " A " OF FIXED ASSETS

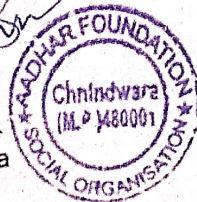
PARTICULERS OF DEPRICIATION ALLOWABLE AND FIXED ASSETS 31 MARCH 2024

S.No	PARTICULARS	OPENING BALANCE AS ON 01/04/2023	RATE	ADDITION DURING YEAR	Depreciation	CLOSING BALANCE AS ON 31/03/2024
1	Bedding and Mattreess	15,841.00	10%		1,584.00	14,257.00
2	CCTV Camera	8,037.00	15%		1,206.00	6,831.00
3	Electronic and Electrical Goods	81,110.00	15%		12,167.00	68,943.00
4	FIXED ASSETS CWSN (GH)	54,575.00	15%		8,186.00	46,389.00
5	Furniture & Fixtures	72,630.00	10%		7,263.00	65,367.00
6	Kitchen Items	2,884.00	10%		288.00	2,596.00
7	Land & Building (Building Construction)	1,552,805.00		368,550.00	-	1,921,355.00
8	Misc Assets	45,877.00	15%		6,882.00	38,995.00
9	NT Disha Fixed Assets	42,365.00	15%		6,355.00	36,010.00
10	NT Gharaunda Fixed Assets	82,729.00	15%		12,409.00	70,320.00
11	NT Sahyogi Fixed Assets	32,250.00	15%		4,838.00	27,412.00
12	NT Samarth Centre Fixed Assets	114,707.00	15%		17,206.00	97,501.00
13	NT Samarth cum Gharaunda Fixed Assets	26,656.00	15%		3,998.00	22,658.00
14	NT Vikaas Fixed Assets	53,309.00	15%		7,996.00	45,313.00
15	Occupational Therapy Equipment	28,021.00	15%		4,203.00	23,818.00
16	OSA Fixed Assets	51,027.63	15%		7,654.00	43,373.63
17	Physio-Therapy Equipment	42,615.00	15%		6,392.00	36,223.00
18	Printers	6,689.00	15%		1,003.00	5,686.00
19	Vehicles	316,145.00	15%		47,422.00	268,723.00
	TOTAL	2,630,272.63		368,550.00	157,052.00	2,841,770.63

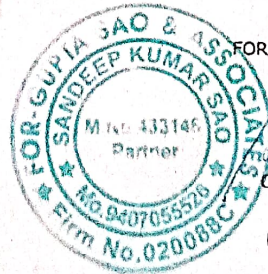
FOR AADHAR FOUNDATION

SECRETARY/ PRESIDENT

Date : 05/06/2024
Place:- Chhindwara



FOR GUPTA SAO & ASSOCIATES



CA. SANDEEP KUMAR SAO
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