

2019-2020
Singla Mandeep & Associates
Chartered Accountants

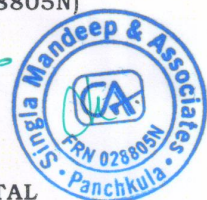
Head Off: #31, Vikas Vihar, Ambala City, Haryana
Branch Off: #1645, Sector-15, Panchkula, Haryana

AUDITOR'S REPORT

1. We have examined the Balance Sheet as on 31-MAR-2020, and the Income & Expenditure Account for the period beginning from 1-APR-2019 to ending on 31-MAR-2020, attached herewith, of
BAL SADAN ASSOCIATION
PLOT NO. I-9, SECTOR-12A, PANCHKULA, HARYANA
PAN **AAATB9327R**
2. We certify that the Balance Sheet and the Profit and Loss Account are in agreement with the books of account maintained at the head office at PLOT NO. I-9, SECTOR-12A, PANCHKULA, HARYANA and Nil Branches
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any- Nil
(b) Subject to above -
 - (A) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
 - (B) We my opinion, proper books of account have been kept by the head office so far as appears from my examination of the books.
 - (C) In our opinion and to the best of our information and according to the explanations given 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 assessee as at 31-MAR-2020; and
 - ii) in the case of the Income and Expenditure Account of the profit of the assessee for the year ended on that date

For SINGLA MANDEEP & ASSOCIATES
Chartered Accountants
(Firm Regn No.: 028805N)

Kartik Mittal



CA KARTIK MITTAL
PARTNER

Membership No: 547495

UDIN : 20547495AAAAABW9538
Place : Panchkula
Date : 02.09.2020



Singla Mandeep & Associates

Chartered Accountants

Head Off: #31, Vikas Vihar, Ambala City, Haryana

Branch Off: #1645, Sector-15, Panchkula, Haryana

UTILISATION CERTIFICATE

Certified that out of the **Grants in Aid** amounting to **Rs. 17,32,032** (of which Rs. 10,00,000 was received in FY 2019-20 on 28.03.2020 and remaining Rs. 7,32,032 was received 04.05.2020) and general donations received amounting to **Rs.58,84,607/-** (Rupees Fifty Eight lacs Eighty Four Thousand Six hundred and Seven only) by **Bal Sadan Association (Regd.)- Panchkula** an amount of **Rs.61,83,202/-** (Rupees Sixty One lacs Eighty Three Thousand Two Hundred and Two only) has been utilized as detailed hereunder:

Sr. No.	Particulars	Sanctioned Amount	Actual Expenditure (in Rs.)
1	Maintenance (for food, clothing and medicine)	7,92,000	8,13,959
2	Bedding Including mattress, bed sheets, pillow blanket, dari/mats etc	26,400	32,000
3	Rent for hiring building for running Children's home	Own building	N.A.
4	Water & Electricity Charges	1,20,000	2,22,190
5	Salary For Staff	6,82,080	18,58,358
6	Transportation	80,0000	2,89,128
7	Misc. for Outing Magazines/Books for library, sport equipment etc	24,000	58,220
8	Total Contingencies:- Details as under: <ul style="list-style-type: none">Printing & StationeryRepair & MaintenanceInsuranceBank ChargesSanitationFestival ExpensesTelephone expensesPostage StampsAudit FessRehabilitation ExpensesStaff Welfare ExpenseMisc. ExpensesMarriage and Shagun ExpenseAGM and Souvenir ExpensePrayer Expense	2,00,000	65,808 1,64,078 58,188 7,530 28,398 29,624 25,461 3,687 35,400 4,48,295 44,075 48,419 5,40,024 22,570 1,50,535
9	Children Welfare Expenses		



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AMBALA | BARARA | CHANDIGARH | NOIDA | PANCHKULA | PATIALA

	<ul style="list-style-type: none"> ▪ School Books ▪ School Fees ▪ Tuition Fees 	1,05,345 7,63,380 3,68,530
	TOTAL RS.	61,83,202/-

Further certified that this certificate has been issued on the basis of books of account and document as produced before us.

For SINGLA MANDEEP & Associates
Chartered Accountants
(FRN- 028805N)

Kartik Mittal

CA Kartik Mittal
Partner
M No. 547495



Date: 30th August, 2020
Place: Panchkula
UDIN: 20547495AAAABV9732

BAL SADAN ASSOCIATION
BALANCE SHEET
AS AT 31st MARCH, 2020

PREVIOUS YEAR (RS.)	LIABILITIES	AMOUNT (Rs.)	CURRENT YEAR (RS.)	PREVIOUS YEAR (RS.)	ASSETS	AMOUNT (Rs.)	CURRENT YEAR (RS.)
4,68,000	CORPUS FUND (Schedule "A")		4,68,000	63,29,096	FIXED ASSETS (Schedule "E")		68,22,160
41,86,913	BUILDING FUND (Schedule "B")		41,86,913	58,59,480	INVESTMENTS (Schedule "F")		51,91,536
85,94,386	RESERVES & SURPLUS (Schedule "C")		91,21,718	13,11,369	CURRENT ASSETS AND LOAN & ADVANCES		
					-CURRENT ASSETS (Schedule "G")	20,76,471	
4,48,714	CURRENT LIABILITIES & PROVISIONS (Schedule "D")		5,12,422	1,98,067	-LOANS & ADVANCES (Schedule "H")	1,98,886	22,75,357
1,36,98,013		TOTAL Rs.	1,42,89,053	1,36,98,013		TOTAL Rs.	1,42,89,053

Schedules & Annexures referred to above, form an integral part of this balance sheet.

Auditor's Report

As per our Audit Report of even date attached herewith.

For SINGLA MANDEEP & ASSOCIATES
 CHARTERED ACCOUNTANTS

CA Kartik Mittal
 (Partner)
 M.No. 547495



FOR BAL SADAN ASSOCIATION

Kalpna Ghai
 Kalpana Ghai
 (President)

R.L. Aggarwal
 (Finance Secretary)

Date: 2nd September, 2020
 Place: Panchkula

BAL SADAN ASSOCIATION
INCOME & EXPENDITURE ACCOUNT-INDIAN GRANT
FOR THE YEAR ENDED 31st MARCH, 2020

PREVIOUS YEAR (RS.)	PARTICULARS	AMOUNT (RS.)	CURRENT YEAR (RS.)	PREVIOUS YEAR (RS.)	PARTICULARS	AMOUNT (RS.)	CURRENT YEAR (RS.)
	Children Welfare Expenses						
1,76,916	-Children Welfare	2,04,834		43,61,792	By Donations		
1,25,109	-Medical Expenses	1,65,139			- General		45,49,768
21,842	-School Uniform	19,793		22,53,690	By Grant-in-Aid		10,00,000
2,89,350	-Tuition Fees	2,60,950		9,000	By Misc Receipts		3,000
-	-Books Expenses	1,05,345		3,62,899	By Interest		3,88,126
2,44,348	-School Fees	3,62,447	11,18,508	-	By Interest On Income Tax Refund		236
	Food & Nutrition Expenses						
2,79,524	-Food & Nutrition	3,10,604					
1,28,220	-Kitchen Expenses	1,03,589	4,14,193				
	Other Administrative Expenses						
17,037	-Printing & Stationary	65,808					
2,43,280	-Travelling & Conveyance	2,89,128					
58,308	- Insurance	58,188					
2,021	-Bank Charges	2,524					
38,756	-Newspaper & Periodicals	3,600					
32,525	-Sanitation	28,398					
72,459	-Festival	29,624					
28,052	-Telephone Expense	25,461					
4,644	-Beauty Parlour	-					
3,85,644	-Electricity & water	1,09,436					
26,132	-Misc Charges	30,419					
3,450	-Postage & Stamps	3,687					
5,75,897	-Rehabilitation	3,44,581					
700	-Advertisement Expenses	-					
21,650	-Security Expenses	-					
27,833	-Amount Written Off	-					
4,200	-Website Expense	-					
19,565	-Outing Exp	54,620					
-	-Audit Expenses	35,400					
1,61,400	-Rent	10,900	10,91,774				
	Repair & maintenance						
1,374	-Van	26,167					
11,425	-General	14,352					
1,67,256	-Building	1,04,791	1,45,310				



	Staff Expenses						
13,24,505	-Salary	13,87,628					
73,245	-Staff Welfare	44,075	14,31,703				
71,163	Marriage and Shagun Expenses	5,72,024					
	Prayer Expenses	1,50,535					
18,200	AGM and Souvenir Expenses	22,570	7,45,129				
4,55,880	Depreciation		4,67,181				
	-Schedule E						
18,75,470	To Carried Forward to the balance sheet		5,27,332				
69,87,381		TOTAL Rs.	59,41,130	69,87,381	TOTAL Rs.	59,41,130	

Schedules & Annexures referred to above, form an integral part of this account.

Auditor's Report

As per our Audit Report of even date attached herewith.

For SINGLA MANDEEP & ASSOCIATES
CHARTERED ACCOUNTANTS

FOR BAL SADAN ASSOCIATION

Date: 2nd September, 2020
Place: Panchkula

CA Kartik Mittal
(Partner)
M.No. 547495



Kalpna Ghai
(President)

R.L. Aggarwal
(Finance Secretary)

BAL SADAN ASSOCIATION
INCOME & EXPENDITURE ACCOUNT-FOREIGN GRANT
FOR THE YEAR ENDED 31st MARCH, 2020

PREVIOUS YEAR (RS.)	PARTICULARS	AMOUNT (RS.)	CURRENT YEAR (RS.)	PREVIOUS YEAR (RS.)	PARTICULARS	AMOUNT (RS.)	CURRENT YEAR (RS.)
	Children Welfare Expenses				Brought Forward		
4,550	-Children Welfare	-		3,53,085	-Last year unutilised balance		2,21,045
62,988	-School Books	-					
875	-School Fees	4,00,933			Donations		
	-Food and Nutrition	10,000		10,06,132	-Received during the year		13,34,839
2,52,689	-Tuition Fees	1,07,580					
1,08,771	-Medical Exps	-		6,494	Interest Income		5,111
1,68,150	-Rehabilitation	1,03,714	6,22,227				
	Other Administrative Expenses						
2,49,720	-Salary	4,70,730					
4,175	-Printing & Stationary	-					
2,87,988	-Shagun Expense	-					
-	-Electricity and Water	1,12,754					
-	-Repair and Maintenance	18,768					
-	-Room Rent	7,100					
4,760	-Bank charges	5,006	6,14,358				
2,21,045	Carried Forward to the balance sheet		3,24,410				
13,65,711		TOTAL Rs.	15,60,995	13,65,711		TOTAL Rs.	15,60,995

Schedules & Annexures referred to above, form an integral part of this account.

Auditor's Report

As per our Audit Report of even date attached herewith.

For SINGLA MANDEEP & ASSOCIATES
 CHARTERED ACCOUNTANTS

CA Kartik Mittal
 (Partner)
 M.No. 547495



FOR BAL SADAN ASSOCIATION

Kalpna Ghai
 Kalpna Ghai
 (President)

R.L. Aggarwal
 (Finance Secretary)

Date: 2nd September, 2020
 Place: Panchkula

BAL SADAN ASSOCIATION
RECEIPT AND PAYMENT A/C
FOR THE YEAR ENDED 31st MARCH, 2020

PREVIOUS YEAR (RS.)	RECEIPTS	AMOUNT (Rs.)	TOTAL (Rs.)	PREVIOUS YEAR (RS.)	PAYMENTS	AMOUNT (Rs.)	TOTAL (Rs.)
	Opening Balance				Opening Balance		
5,528	-Cash		35,787		Cheque issued but not presented		
7,32,482	-Bank		11,45,154				
30,100	-Cheque Pending Realisation		5,000				
	Donations Received				As Per Income & Expenditure A/c		
	-General		45,49,768	4,07,744	Food & Nutrition		4,04,645
43,61,792	-Foreign		13,34,839	8,57,565	Children Welfare		11,18,508
10,06,132				1,80,055	Repair & Maintenance		1,45,310
				13,87,000	Salary and Staff Welfare		14,34,173
				89,363	Other Expenses		7,45,129
22,53,690	Grant-In-Aid		10,00,000	16,80,244	Other Administrative		11,31,812
73,555	Interest Received		43,121	11,44,666	Foreign Grant Expenses		12,36,585
	TDS		3,660				
	Miscellaneous Receipt				Fixed Deposits*		
15,000	Advances Recovered		30,000	10,00,000	SBI		
9,000	Misc. Receipts		3,000				
	Capital Receipt				Capital Expenditure		
4,38,382	Fixed Deposit Matured		7,47,435	5,13,765	Building		9,44,244
				18,054	Almira		
				2,61,190	Furniture & Fixtures		
				4,200	Fly catcher Machine		
				18,172	RO Water Purifier		
				17,040	Equipments		
				8,300	Batteries		
				2,360	WIFI Modem		
					Computer		16,000
				1,50,000	Advances		
					Closing Balance		
				35,787	Cash		4,360
				11,45,154	Bank		17,16,997
				5,000	Cheque Pending Realisation		
89,25,661		TOTAL Rs.	88,97,764	89,25,659		TOTAL Rs.	88,97,764

Schedules & Annexures referred to above, form an integral part of this account.

Auditor's Report

As per our Audit Report of even date attached herewith.

For SINGLA MANDEEP & ASSOCIATES
 CHARTERED ACCOUNTANTS

For BAL SADAN ASSOCIATION

Date: 2nd September, 2020
 Place: Panchkula

CA Kartik Mittal
 (Partner)
 M.No. 547495



Kalpna Ghai
 (President)

R.L. Aggarwal
 (Finance Secretary)

BAL SADAN ASSOCIATION
CORPUS FUND
AS AT 31st MARCH 2020

(Schedule "A")

PREVIOUS YEAR (RS.)	PARTICULARS	AMOUNT (Rs.)	CURRENT YEAR (RS.)
3,84,000	Opening Balance		4,68,000
84,000	Add: Additions During The Year		
4,68,000		TOTAL Rs.	4,68,000

BAL SADAN ASSOCIATION
SCHEDULE OF BUILDING FUND
AS AT 31st MARCH 2020

(Schedule "B")

PREVIOUS YEAR (RS.)	PARTICULARS	AMOUNT (Rs.)	CURRENT YEAR (RS.)
41,86,913	Opening Balance		41,86,913
41,86,913		TOTAL Rs.	41,86,913

BAL SADAN ASSOCIATION
SCHEDULE OF RESERVE & SURPLUS
AS AT 31st MARCH 2020

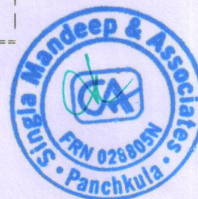
(Schedule "C")

PREVIOUS YEAR (RS.)	PARTICULARS	AMOUNT (Rs.)	CURRENT YEAR (RS.)
57,45,318	Profit & Loss A/C:		
	-Opening Balance	76,20,787	
18,75,470	Add:		
	-Excess of Income Over Expenditure	5,27,332	81,48,119
9,73,599	Capital Reserve:		
	-Opening Balance		9,73,599
85,94,386		TOTAL Rs.	91,21,718

BAL SADAN ASSOCIATION
SCHEDULE OF CURRENT LIABILITIES
AS AT 31st MARCH 2020

(Schedule "D")

PREVIOUS YEAR (RS.)	PARTICULARS	AMOUNT (Rs.)	CURRENT YEAR (RS.)
2,21,045	Deffered Foreign Donations		3,24,410
-	Milk Expenses		9,548
1,78,670	Salary		1,76,200
2,173	Telephone		2,264
37,696	Electricity		
9,130	Other Expenses		
4,48,714		TOTAL Rs.	5,12,422



BAL SADAN ASSOCIATION
SCHEDULE OF INVESTMENTS
AS AT 31st MARCH 2020

(Schedule "F")

PREVIOUS YEAR (RS.)	PARTICULARS	AMOUNT (Rs.)	CURRENT YEAR (RS.)
31,28,530	Fixed Deposit with -SBI(Panchkula)		27,28,530
27,30,950	-PNB(Panchkula)		24,63,006
58,59,480		TOTAL Rs.	51,91,536

BAL SADAN ASSOCIATION
SCHEDULE OF CURRENT ASSETS
AS AT 31st MARCH 2020

(Schedule "G")

PREVIOUS YEAR (RS.)	PARTICULARS	AMOUNT (Rs.)	CURRENT YEAR (RS.)
35,787	Cash & Bank balances -Cash in Hand		4,360
	-Bank Balances		
1,03,919	Saving account with -HDFC (Panchkula)	1,91,284	
2,66,762	-PNB (Panchkula)	4,68,392	
7,74,472	-SBI (Panchkula)	10,57,321	17,16,997
	Accrued Interest		
1,05,955	- SBI (Panchkula)		3,03,458
-	- PNB (Panchkula)		38,879
	Prepaid Expenses		
19,474	Insurance		12,777
5,000	Cheques Pending Encashment		-
13,11,369		TOTAL Rs.	20,76,471

BAL SADAN ASSOCIATION
SCHEDULE OF LOANS & ADVANCES
AS AT 31st MARCH 2020

(Schedule "H")

PREVIOUS YEAR (RS.)	PARTICULARS	AMOUNT (Rs.)	CURRENT YEAR (RS.)
2,510	Security -For Telephone	2,510	
27,500	-Solar Energy	27,500	30,010
	Tax deducted at source		
14,633	-FY 2009-10		14,633
3,424	-FY 2017-18		-
	-FY 2019-20		34,243
1,50,000	Misc Advances		1,20,000
1,98,067		TOTAL Rs.	1,98,886



BAL SADAN ASSOCIATION
FIXED ASSETS
AS AT 31st MARCH 2020

(Schedule "E")

(value in Rs.)

PARTICULARS	BALANCE (As on 01.04.19)	ADD: ADDITIONS/(ADJUSTMENTS) (for > 180 days) (for < 180 days)		Sale	TOTAL (Rs.)	LESS: DEPRECIATION	BALANCE (As on 31.03.20)
Land	9,70,222	-	-	-	9,70,222	-	9,70,222
Building	36,97,769	7,94,244	1,50,000	-	46,42,013	2,28,351	44,13,663
Almira	27,887	-	-	-	27,887	2,789	25,099
Chair	20,061	-	-	-	20,061	2,006	18,055
Furniture & Fixtures	3,87,383	-	-	-	3,87,383	38,738	3,48,645
Water tank	544	-	-	-	544	82	463
Desert Cooler	5,527	-	-	-	5,527	829	4,698
RO Water Purifier	20,973	-	-	-	20,973	3,146	17,827
Gas Stove	2,395	-	-	-	2,395	359	2,036
Refrigerator	61,957	-	-	-	61,957	9,294	52,663
Microwave	9,958	-	-	-	9,958	1,494	8,464
Dvd Player	45,445	-	-	-	45,445	6,817	38,628
Washing Machine	18,834	-	-	-	18,834	2,825	16,009
Camera	29,024	-	-	-	29,024	4,354	24,670
WIFI Modem	2,006	-	-	-	2,006	301	1,705
A.C Split	19,836	-	-	-	19,836	2,975	16,861
Gyser	3,227	-	-	-	3,227	484	2,743
Projector	80,470	-	-	-	80,470	12,071	68,400
LED TV	19,146	-	-	-	19,146	2,872	16,274
Fly Catcher Machine	4,200	-	-	-	4,200	630	3,570
Equipments	31,802	-	-	-	31,802	4,770	27,032
Cooker	4,945	-	-	-	4,945	742	4,203
Batteries	39,672	-	-	-	39,672	5,951	33,721
Inverter	2,284	-	-	-	2,284	343	1,941
Other	339	-	-	-	339	51	288
Computer & Pheripherals							
-Computer	15,344	16,000	-	-	31,344	12,538	18,806
-Laptop	4,781	-	-	-	4,781	1,912	2,869
Vehicles							
-Bus	5,29,805	-	-	-	5,29,805	79,471	4,50,334
-Maruti Van	2,27,848	-	-	-	2,27,848	34,177	1,93,671
-Motor	31,171	-	-	-	31,171	4,676	26,495
-Cycle	12,931	-	-	-	12,931	1,940	10,991
-Cycle Rickshaw	1,308	-	-	-	1,308	196	1,112
TOTAL Rs.	63,29,096	8,10,244	1,50,000	-	72,89,340	4,67,181	68,22,160

NOTES:

1. Depreciation has been provided on the Written Down Value Method as per the rates specified in The Income tax Rules, 1962.



BAL SADAN ASSOCIATION**Details of Fixed Deposits****State Bank Of India**

S.No.	Fixed Deposit No.	Amount
1	30516888496	2,42,120
2	30516891656	1,21,059
3	30516891500	1,21,059
4	32345553671	2,72,520
5	32345562880	2,60,401
6	32345564093	3,90,601
7	32345562085	2,60,401
8	31744518471	3,68,249
9	30516891088	2,42,120
10	30516891064	50,000
11	37801643289	2,00,000
12	38362218551	2,00,000
	Total (A)	27,28,530

Punjab National Bank

S.No.	Fixed Deposit No.	Amount
1	395600DA00003375	3,92,661
2	395600DA00003515	2,07,089
3	395600MB00005654	1,31,190
4	395600MB00005645	1,31,190
5	395600PR00030772	22,279
6	395600DP00019528	77,632
7	395600DP00012311	20,978
8	395600DP00012320	3,91,902
9	395600DP00024264	3,62,695
10	395600DP00024273	3,62,695
11	395600DP00024282	3,62,695
	Total (B)	24,63,006

Total Amount (A+B)**51,91,536**