

**DHRUVH SOCIAL AWARENESS FORUM**  
**PAN No :- AAATD5274D**

**Audit Report**

**Audit Under Section 12A(b) of Income Tax Act, 1961**

Financial Year	:	2018-2019
Assessment Year	:	2019-2020
Date of Audit Report	:	20/08/2019

**HEMANT TIWARI**  
**HEMANT TIWARI & CO.**  
Chartered Accountants

**FORM NO. 10B**

[See rule 17B]

**Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions**

We have examined the balance sheet of DHRUVH SOCIAL AWARENESS FORUM (PAN No : AAATD5274D) [name of the trust or institution] as at 31/03/2019 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the abovenamed trust as at 31/03/2019 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2019

The prescribed particulars are annexed hereto.

Date : 20/08/2019  
Place : NEW DELHI

FOR HEMANT TIWARI & CO.

(Chartered Accountants)

FRN No. 4017229C



HEMANT TIWARI  
(PARTNER)

M No. 419712

ANNEXURE

**STATEMENT OF PARTICULARS**

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year	8060334
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year	No
3.	Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly only for such purposes.	No
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	No
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
	(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No



II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF  
PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
2.	Whether any land, building or other property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No



III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
1	2	3	4	5	6
Nil	Nil	Nil	Nil	Nil	Nil

Date : 20/08/2019  
Place : NEW DELHI

FOR HEMANT TIWARI & CO.  
(Chartered Accountants)  
FRN No. :017229C



HEMANT TIWARI  
(PARTNER)  
M No. :419712



DHRUVH-SOCIAL AWARENESS FORUM (Registration No. :- S-34202)  
2nd Floor, Shree Deep Apartment, 146, Naya Basti Road, Devli, New Delhi – 110062

**Income & Expenditure Account**

(For the year ended on 31.03.2019)

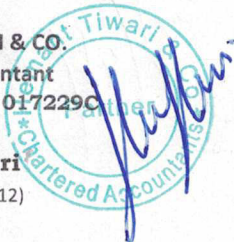
Expenditure	Rs.	Rs.	Income	Rs.	Rs.
Awareness program organized on make people aware about FACTS OF DRUGS and how enhanced mental strength helpful to get rid of addiction, Peer group formation and helpline service with association of UMEED WELLNESS CENTRE, Delhi (102 programs and direct benefited individuals round off 75,000)		1,800,500.00	Fund generated by Umeed Wellness Centre		1,800,500.00
"Project LAST-RITE" a wood saver, eco-friendly, easy to use-Improved Wood Based Cremation System- with association of Swarahantra has been awarded 6 programs (2 in UP & 4 in Uttrakhand) to establish & implement the units.		5,302,008.00	Fund collected by Om Sai Swarahantra Pvt. Ltd (Sponsored)		5,302,008.00
General Health Awareness- food & lifestyle campaign "USE FOOD AS MEDICINE NOT MEDICINE AS FOOD" in Delhi, West Bengal, UP, & Rajasthan, including topics on family violence, gender equity, adolescence changing behaviour, etc (12 programs and direct benefited individuals round off 5,000)		93,000.00			
Maintaining central and branch offices including staffs, rent, stationaries and administrative expenses		175,600.00	Collected Donation :- In Cash 356,702.00 In Kind/Rent <u>500,000.00</u>		856,702.00
Managing through donation/sponsorship in kind at local level, i.e. temporary space donation for office & volunteering etc		500,000.00	Bank Interest		1,518.00
Meetings, workshops, communication, networking, participation in competition, survey, preparation of projects, submission, follow-up etc and other miscellaneous pay administrative expenses		7,418.00	Expenditure over Income (Deficit)		99,606.00
Outstanding Salary		78,000.00			
Depreciation (Annexure 1)		103,808.00			
		<u>8,060,334.00</u>			<u>8,060,334.00</u>

**Auditor's Report**

As per our report of even date attached

**HEMANT TIWARI & CO.**  
Chartered Accountant  
Firm Reg. No :- 017229C

**Hemant Tiwari**  
(Member No.:419712)  
Date :- 20/08/2019  
New Delhi



DHRUVH-SOCIAL AWARENESS FORUM

President :-



DHRUVH-SOCIAL AWARENESS FORUM (Registration No. :- S-34202)  
2nd Floor, Shree Deep Apartment, 146, Naya Basti Road, Devli, New Delhi – 110062

**Receipts & Payments Account.**

(For the year ended on 31.03.2019)

Receipt	Rs.	Rs.	Payment	Rs.	Rs.
Opening Balance :-			Awareness program organized on make people aware about FACTS OF DRUGS and how enhanced mental strength helpful to get rid of addiction, Peer group formation and helpline service with association of UMEED WELLNESS CENTRE, Delhi (102 programs and direct benefited individuals round off 75,000)		1,800,500.00
Cash in Hand	140,279.00				
Cash at Bank	170,000.00	310,279.00	"Project LAST-RITE" a wood saver, eco-friendly, easy to use-Improved Wood Based Cremation System- with association of Swarahantra has been awarded 6 programs (2 in UP & 4 in Uttarakhand) to establish & implement the units.		5,302,008.00
Fund generated by Umeed Wellness Centre		1,800,500.00	General Health Awareness- food & lifestyle campaign "USE FOOD AS MEDICINE NOT MEDICINE AS FOOD" in Delhi, West Bengal, UP, & Rajasthan, including topics on family violence, gender equity, adolescence changing behaviour, etc (12 programs and direct benefited individuals round off 5,000)		93,000.00
Fund collected by Om Sai Swarahantra Pvt. Ltd (Sponsored)		5,302,008.00	Maintaining central and branch offices including staffs, rent, stationaries and administrative expenses		175,600.00
Collected Donation :-			Managing through donation/sponsorship in kind at local level, i.e. temporary space donation for office & volunteering etc		500,000.00
In Cash	356,702.00		Meetings, workshops, communication, networking, participation in competition, survey, preparation of projects, submission, follow-up etc and other miscellaneous pay administrative expenses (outstanding)		7,418.00
In Kind/Rent	500,000.00	856,702.00	Pay administrative expenses (outstanding)		17,807.00
Bank Interest		1,518.00	Purchase of Computers		108,029.00
			Closing Balance :-		
			Cash in Hand	255,276.00	
			Cash at Bank	11,369.00	266,645.00
		<u>8,271,007.00</u>			<u>8,271,007.00</u>

**Auditor's Report**

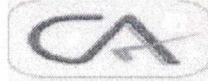
As per our report of even date attached

**HEMANT TIWARI & CO.**  
Chartered Accountant  
Firm Reg. No :- D17229C

**Hemant Tiwari**  
(Member No. 419712)  
Date :- 20/08/2019  
New Delhi

DHRUVH-SOCIAL AWARENESS FORUM

President :-



DHRUVH-SOCIAL AWARENESS FORUM (Registration No. :- S-34202)  
2nd Floor, Shree Deep Apartment, 146, Naya Basti Road, Devli, New Delhi – 110062

**BALANCE SHEET**

(As on 31.03.2019)

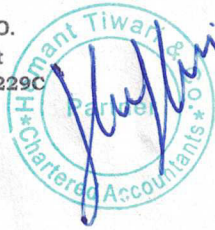
LIABILITIES	Rs.	Rs.	ASSETS	Rs.	Rs.
<b>Capital Fund :-</b>			Fixed assets (Annexure : 1)		347,255.00
Opening Balance		77,603.00	<b>Current Assets :-</b>		
<b>Unsecured Loan :-</b>			Receivable from SHS(DHS) 2008-09	511,900.00	
Opening balance	3,128,450.00		Receivable from WCA 2010-11	500,000.00	
Add : During the year		3,128,450.00	Receivable from BC 2010-11	480,000.00	1,491,900.00
<b>Current liabilities :-</b>			<b>Income &amp; Expenditure A/C :-</b>		
<b>Ent. Tax Payable</b>			Opening Balance	1,776,614.00	
Opening Balance		35,817.00	Add : Deficit during the year	99,606.00	1,876,220.00
<b>Miscellaneous Administrative expenses</b>			<b>Closing balance :-</b>		
Opening Balance	87,807.00		Cash in hand	255,276.00	
Less : Paid during the year	17,807.00	70,000.00	Cash at Bank	11,369.00	266,645.00
<b>Staff Salary</b>					
Opening balance	592,150.00				
Add : Due during the year	78,000.00	670,150.00			
<b>TOTAL</b>		<b>3,982,020.00</b>	<b>TOTAL</b>		<b>3,982,020.00</b>

**Auditor's Report**

As per our report of even date attached

**HEMANT TIWARI & CO.**  
Chartered Accountant  
Firm Reg. No :- 017229C

**Hemant Tiwari**  
(Member No.:419712)  
Date :- 20/08/2019  
New Delhi



DHRUVH-SOCIAL AWARENESS FORUM

President



**HEMANT TIWARI & CO.**

Chartered Accountants



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Near Rajendra Place Metro Station  
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DHRUVH-SOCIAL AWARENESS FORUM (Registration No. :- S-34202)  
2nd Floor, Shree Deep Apartment, 146, Naya Basti Road, Devli, New Delhi – 110062

**SCHEDULE OF FIXED ASSETS AS ON 31-03-2019(Annexure:1)**

Sl. No.	Asset Description	WDV as on 01.04.2018	Rate of Dep	Addition ( >180 days)	Addition ( <180 days)	Amt. of Depreciation	WDV as on 31.03.2019
1	Computer system	139,386.68	40% .....		108,029.00	77,360.47	170,055.21
2	Furniture-Fixture (including electrical)	74,417.68	10% .....			7,441.77	66,975.91
3	Sports equipments	14,208.37	10% .....			1,420.84	12,787.53
4	Office equipments	21,764.83	10% .....			2,176.48	19,588.35
5	Sewing machines	17,359.81	10% .....			1,735.98	15,623.83
6	Handicraft tools	34,607.46	10% .....			3,460.75	31,146.71
7	Beauty equipments	21,014.02	10% .....			2,101.40	18,912.62
8	Mobile phone appliances	20,275.15	40% .....			8,110.31	12,164.84
		<b>343,034.00</b>			<b>108,029.00</b>	<b>103,808.00</b>	<b>347,255.00</b>

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As per our report of even date attached

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Date :- 20/08/2019  
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**DHRUVH-SOCIAL AWARENESS FORUM**

President