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AUDITOR'S REPORT FOR KAUSHALYA FOUNDATION (FCRA)

Date.. ..

We have audited the balance sheet of KAUSHALYA Foundation (FCRA) as on 31 March 2020, income and expenses statement and also the receipt and payment statement of the trust for the period ended on that date, annexed here to.

- 1) We conducted our audit in accordance with the auditing standard generally accepted in India. Those standards required 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 a test basis, evidence supporting the amounts and disclosures in the financial statements. And audit also includes assessing the accounting principles used and significant estimate made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides reasonable basis for our opinion.
- 2) Further to our comments referred to in Paragraph 1 above, we report that :-
 - a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b) In our opinion, the trust, as required by law, has kept proper books of accounts, so far as it appears from our examination of the books.
 - c) The Balance Sheet and the Statements dealt with by this report are in agreement with the books of account maintained by the trust.
 - d) on our opinion, the Balance Sheet and the Statements dealt with this report comply with accounting Standards, to the extent applicable.
- 3) In our opinion and to the best of our information and according to the explanations given to us, the said Balance Sheet and the Both Statements give the information required and give a true and fair view in conformity with the accounting principles generally accepted in India
 - I. In the case of Balance Sheet, of the state of affairs of the trust (only FCRA) as at 31st March 2020 and
 - II. In the case of Statement of Income and Expenditure of surplus of income over expenses for the year ended on that date.
 - III. In case of Statement of Receipt and Payment of the summary of receipts and payments for the year ended on that date.

For **TRIPURARI AND ASSOCIATES**
(Chartered Accountants)
FRN 027744C

Tripurari Kumar
Tripurari Kumar

M No:-514382

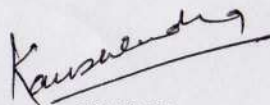


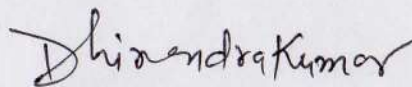
Place: Patna

Date: 27/12/2020

KAUSHALYA FOUNDATION
32, AWAAS, EAST BORING CANAL ROAD, PATNA-800001
FCRA REG NO. 031170582 DATED. JUNE 01, 2016
BALANCE SHEET AS ON 31ST MARCH 2020

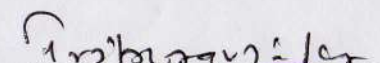
Liabilities	Amount	Amount	Assets	Amount	Amount
Corpus Fund			Fixed Assets:		
Surplus			(As per schedule 2)		13,56,552.37
Opening Balance	47,21,292.75				
Add. Excess of Income over Expenditure for the year	(16,65,209.16)	30,56,083.59			
Liabilities For Expenses:			Cash and Bank Balance		
Expenses Payable	18,28,084.60		Cash in Hand	10,374.00	
(As per schedule 1)			Cash at Bank	35,17,241.82	35,27,615.82
Audit Fee Payable		18,28,084.60	(As per schedule 3)		
TOTAL		48,84,168.19	TOTAL		48,84,168.19


TRUSTEE


TRUSTEE

As per our report of even data attached
For 'TRIPURARI & ASSOCIATES
(Chartered Accountants)

Place: PATNA
Date:- 27/12/2020


Tripurari Kumar
(Partner)
MRN:-514382



KAUSHALYA FOUNDATION
32, AWAAS, EAST BORING CANAL ROAD, PATNA-800001
FCRA REG NO. 031170582 DATED. JUNE 01, 2016
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

Expenditure	Amount	Amount	Income	Amount	Amount
To, Expenditure over Programs/Project: (As per schedule 4)		1,78,40,605.50	By, Programs/Project:		
To, Depreciation	3,45,915.00		FCRA Programs/Projects		
			Transforming Economies of pulses growers by forming producer collectives (LWR)	30,08,571.24	
To, Bank Charges	16,137.90	3,62,052.90	India Grain Legume Cluster Development Policy, Production and Nutrition, Funded by Bill & Melinda Gates Foundation (Aga Khan Foundation)	77,44,000.00	
To, Administrative & Other Expenses: (As per Schedule 8)		17,17,665.00	Agri Entrepreneurship Promotion Program (Syngenta Foundation India)	55,00,000.00	
			I-Clean Project (Syngenta India Ltd.)	9,11,000.00	
			Swachh Bharat Abhiyan CSR (Syngenta India Limited)	8,71,908.00	
			Distribution of in-kind donated quilt to widow and helpless women (Lutheran World Service Trust)	11,235.00	1,80,46,714.24
			By, Interest from bank (As per Schedule 6)	2,08,400.00	2,08,400.00
To, Excess of Income Over Expenditure		(16,65,209.16)			
		1,82,55,114.24			1,82,55,114.24

Kaushalya
TRUSTEE

Dhirendra Kumar
TRUSTEE

Place: **PATNA**
Date:- **27/12/2020**

As per our report of even data attached
For 'TRIPURARI & ASSOCIATES
(Chartered Accountants)

Tripurari Kumar
Tripurari Kumar
(Partner)
MRN-514382


KAUSHALYA FOUNDATION
32, AWAAS, EAST BORING CANAL ROAD, PATNA-800001
FCRA REG NO. 031170582 DATED. JUNE 01, 2016
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

Receipts	Amount	Amount	Payment	Amount	Amount
Opening Balance			Expenditure over Programs/Project		1,80,78,772.00
Cash in Hand	10,111.69		(As per Schedule 7)		
Bank	61,80,960.80	61,91,072.49	Administrative & Other Expenses		19,12,661.00
			(As per Schedule 9)		
Project		1,71,35,714.24			
(As per Schedule 5)			Bank Charges		16,137.91
Interest from bank		2,08,400.00			
(As per Schedule 6)					
			Closing balance		
			Cash in Hand	10,374.00	
			Cash at Bank (As per schedule 3)	35,17,241.82	35,27,615.82
TOTAL		2,35,35,186.73	TOTAL		2,35,35,186.73

Kaushalya
 TRUSTEE

Dhivendra Kumar
 TRUSTEE

Place: **PATNA**
 Date:- **27/12/2020**

As per our report of even data attached
 For' TRIPURARI & ASSOCIATES
 (Chartered Accountants)

Tripurari Kumar
 Tripurari Kumar
 (Partner)
 MRN:-514382

TRIPURARI & ASSOCIATES
 CHARTERED
 ACCOUNTANTS
 PATNA

KAUSHALYA FOUNDATION
32, AWAAS, EAST BORING CANAL ROAD, PATNA-800001
FCRA REG NO. 031170582 DATED. JUNE 01, 2016
SCHEDULE FORMING PART OF BALANCE SHEET

SCHEDULE FORMING PART OF BALANCE SHEET	As on 31-03-2020 Amount (in Rs.)
SCHEDULE-"1"	
EXPENSES PAYABLES	
FCRA Programs/Projects	
I-Clean Project (Syngenta India Ltd.)	5,86,218.60
India Grain Legume Cluster Development Policy Production and Nutrition, Funded by Bill & Melinda Gates Foundation (Aga Khan Foundation)	5,11,318.00
Agri Entrepreneurship Promotion Program (Syngenta Foundation India)	6,98,440.00
Distribution of in-kind donated quilt to widow and helpless women (Lutheran World Service Trust)	11,235.00
Transforming Economies of pulses growers by forming producer collectives (LWR)	-
Total	18,07,211.60
Admin expenses payable	20,873.00
Total	20,873.00

SCHEDULE-"3"	As on 31-03-2020 Amount(in Rs.)
Cash at bank	
Axis Bank A/c- 8632	10,40,020.45
Axis Bank A/c- 6111	14,115.44
Axis Bank A/c- 3513	20,74,594.28
Axis Bank A/c-44916	3,04,612.13
ICICI Bank A/c-0082 (Bank Reconciliation in Shcedule 3A)	83,899.52
Total	35,17,241.82

SCHEDULE-"3 A"	As on 31-03-2020 Amount(in Rs.)
Bank Reconciliation	
ICICI Bank A/c 0082	
Closing balance as per Bank	1,08,899.52
Less: Amount transfer from Local non-fcra account for for opening this Account	25,000.00
Total	83,899.52



<u>SCHEDULE FORMING PART OF INCOME & EXPENDITURE</u>	As on 31-03-2020
<u>SCHEDULE-"4"</u>	Amount(in Rs.)
Expenditure over Programs/Project	
FCRA Programs/Projects	
Transforming Economies of pulses growers by forming producer collectives (LWR)	28,88,811.50
India Grain Legume Cluster Development Policy Production and Nutrition, Funded by Bill & Melinda Gates Foundation (Aga Khan Foundation)	76,23,227.00
Swachh Bharat Abhiyan CSR (Syngenta India Limited)	7 75,510.00
Agri Entrepreneurship Promotion Program (Syngenta Foundation India)	60,41,059.00
Climate Smart Agriculture International Reasearch & Application (RIMES)	
I-Clean Project (Syngenta India Ltd.)	5,00,763.00
Distribution of in-kind donated quilt to widow and helpless women (Lutheran World Service Trust)	11,235.00
East Champaran Maize and Pulses demand testing Pilot Project (OAF)	
Total	1,78,40,605.50

<u>SCHEDULE FORMING PART OF RECEIPT & PAYMENT</u>	As on 31-03-2020
<u>SCHEDULE-"5"</u>	Amount(in Rs.)
<u>RECEIPT</u>	
FCRA Programs/Projects	
Transforming Economies of pulses growers by forming producer collectives (LWR)	30,08,571.24
India Grain Legume Cluster Development Policy Production and Nutrition, Funded by Bill & Melinda Gates Foundation (Aga Khan Foundation)	77,44,000.00
Swachh Bharat Abhiyan CSR (Syngenta India Limited)	8,71,908.00
Agri Entrepreneurship Promotion Program (Syngenta Foundation India)	55,00,000.00
Climate Smart Agriculture International Reasearch & Application (RIMES)	
I-Clean Project (Syngenta India Ltd.)	-
Distribution of in-kind donated quilt to widow and helpless women (Lutheran World Service Trust)	11,235.00
East Champaran Maize and Pulses demand testing Pilot Project (OAF)	
Total	1,71,35,714.24



SCHEDULE-"6"	As on 31-03-2020 Amount(in Rs.)
Interest from bank	
Axis Bank A/c- 8632	58,269.00
Axis Bank A/c- 6111	11,966.00
Axis Bank A/c- 3513	99,932.00
Axis Bank A/c-44916	11,999.00
ICICI Bank A/c 0082	26,234.00
Total	2,08,400.00

SCHEDULE FORMING PART OF RECEIPT & PAYMENT	As on 31-03-2020 Amount(in Rs.)
SCHEDULE-"7"	
Expenditure over Programs/Project	
FCRA Programs/Projects	
Transforming Economies of pulses growers by forming producer collectives (LWR)	35,35,705.00
India Grain Legume Cluster Development Policy, Production and Nutrition, Funded by Bill & Melinda Gates Foundation (Aga Khan Foundation)	77,07,991.00
Swachh Bharat Abhiyan CSR (Syngenta India Limited)	7,61,870.00
Agri Entrepreneurship Promotion Program (Syngenta Foundation India)	58,72,443.00
Climate Smart Agriculture International Research & Application (RIMES)	-
I-Clean Project (Syngenta India Ltd.)	2,00,763.00
East Champaran Maize and Pulses demand testing Pilot Project (OAF)	-
Total	1,80,78,772.00

SCHEDULE-"8"	As on 31-03-2020 Amount(in Rs.)
Administrative & Other Expenses	
Transport & Travelling Exp.	6,26,707.00
Office Exp.	
Printing & Stationary	6,000.00
Rent	2,87,050.00
Internet & Telephone	37,888.00
Salary	6,64,288.00
Awareness Exp.	
Conveyance Exp.	-
Electricity Expenses.	54,161.00
General Expenses	22,306.00
General Repair & Maintenance	14,321.00
Misc. Expenses	4,944.00
Total	17,17,665.00



		As on 31-03-2020 Amount(in Rs.)
<u>SCHEDULE-"9"</u>		
<u>Administrative & Other Expenses</u>		
Transport & Travelling Exp.		6,26,707.00
Office Exp.		-
Printing & Stationary		6,000.00
Rent		2,87,050.00
Internet & Telephone		37,888.00
Salary		6,77,941.00
Awareness Exp.		-
Conveyance Exp.		-
Electricity Expenses.		54,161.00
General Expenses		22,306.00
General Repair & Maintenance		14,321.00
Misc. Expenses		4,944.00
Fixed Assets		1,81,343.00
Total		19,12,661.00



SCHEDULE OF FIXED ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2020
AS PER INCOME TAX ACT,

SCHEDULE-" 2"

Particulars	Rate of Depreciation	W.D.V as on 01.04.2019	Addition		Total	Depreciation During the year	Net Balance as on 31.03.2020
			1st Half	2nd Half			
Computer & Software	40%	1,56,563.29		27 700.00	1,84,263.29	68,165.00	1,16,098.29
Laptop	40%	37,200.00	99,000.00		1,36,200.00	54,480.00	81,720.00
Furniture & Fixture	10%	2,04,697.77		97,328.00	3,02,025.77	25,336.00	2,76,689.77
Electronic items	40%	32,250.00	1,09,995.00	7,500.00	1,49,745.00	58,398.00	91,347.00
Mobile	15%						
Office Equipment	15%	2,70,438.04	8,700.00		2,79,138.04	41,871.00	2,37,267.04
Motorcycle	15%	4,06,598.77			4,06,598.77	60,990.00	3,45,608.77
Cycle	15%	22,397.50	-		22,397.50	3,360.00	19,037.50
AC	15%		2,22,099.00		2,22,099.00	33,315.00	1,88,784.00
CCTV Camera	40%						
Biometric Machine	40%						
TOTAL		11,30,145.37	4,39,794.00	1,32,528.00	17,02,467.37	3,45,915.00	13,56,552.37

