



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 **Dhwani Foundation, AAATD8767D** [name and PAN of the trust or institution] as at 31st March 2020 and the Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution.

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 above-named 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 above named Trust as at 31st March 2020 and
- (ii) in the case of the Income and Expenditure account, of excess of income over expenditure of its accounting year ending on 31st March 2020.

The prescribed particulars are annexed hereto.

Place: **Bangalore**

Date: **20-07-2020**

For Gowthama And Company
Chartered Accountants
Firm reg No. 005917S



H. V. Gowthama

Partner, M. No. 014353

UDIN:- 19014353AAAADY4357

#23/57, 41st Cross, East End 'C' Main Road, 9th
Block Jayanagar

UDIN: **20014353AAAABL8991**

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.	1,56,18,150
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 for such purposes.	Yes 15,00,639
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.	NA
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 utilized 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



DHWANI FOUNDATION
SCHEDULES TO INCOME AND EXPENDITURE ACCOUNT

31-Mar-19 Rs.	PARTICULARS	31-Mar-20 Rs.
	<u>NIRANTHARA</u>	
48,52,118	NGO's capacity building programme	37,15,037
7,50,000	Niranthara Facilities	5,02,215
18,74,295	Training and workshop expenses	13,76,802
-	Marketing merchandise for NGOs	26,92,422
36,39,983	Professional fees to consultants	45,67,999
3,89,400	Accounting Fees	2,99,838
4,83,259	Travelling and Conveyance	5,66,252
49,761	Staff Welfare	77,397
71,424	Printing and Stationery	25,508
22,868	Communication expenses	23,100
-	Locker rent	3,540
508	Bank charges	274
56,246	Depreciation	76,727
42,918	Miscellaneous expenses	1,01,717
1,22,32,781	Total	1,40,28,827
-	Less: Expenditure incurred out of Corpus Fund - For Project Specified	42,39,600
1,22,32,781	Total	97,89,227
	<u>GOONJAN</u>	
8,99,606	NGO software project development	5,88,018
11,292	Training and workshop expenses	77,177
9,35,323	Professional fees to consultants	16,82,219
20,184	Travelling and Conveyance	40,766
10,000	Staff Welfare	10,000
230	Printing and Stationery	-
1,800	Communication expenses	6,130
81	Bank charges	25
(6,500)	Miscellaneous expenses	3,124
18,72,016	Total	24,07,459
	<u>GOVERNMENT INTERFACE</u>	
-	Professional fees to consultants	4,12,603
-	Travelling and Conveyance	53,852
-	Communication expenses	2,100
-	Total	4,68,555
	<u>E LEARNING (NIRANTHARA DHRIST E)</u>	
-	Professional fees to consultants	4,35,123
-	Communication expenses	1,800
-	Miscellaneous expenses	2,250
-	Total	4,39,173
	<u>E-LEARNING</u>	
-	Professional fees to consultants	55,000
-	Travelling and Conveyance	2,363
-	Printing and Stationery	759
-	Communication expenses	600
-	Total	58,722

For **DHWANI FOUNDATION**

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Authorised Signatory

For **DHWANI FOUNDATION**

m. Anand
Authorised Signatory



DHWANI FOUNDATION
SCHEDULES TO INCOME AND EXPENDITURE ACCOUNT

31-Mar-19	PARTICULARS	31-Mar-20
Rs.		Rs.
	<u>NIKHAAR</u>	
-	Professional fees to consultants	3,10,227
-	Travelling and Conveyance	9,773
-	Printing and Stationery	58
-	Communication expenses	2,400
-	Total	3,22,458
	<u>UPADESHAK (STRENGTHENING OF GOVERNANCE OF NGOs)</u>	
-	Training and workshop expenses	61,180
-	Professional fees to consultants	1,85,671
-	Travelling and Conveyance	9,494
-	Staff Welfare	10,000
-	Printing and Stationery	9,316
-	Communication expenses	1,650
-	Miscellaneous expenses	200
-	(Less) Contribution of NGOs towards program	(1,38,000)
-	Total	1,39,511
	<u>SUPPORTING FEDERATIONS</u>	
-	Training and workshop expenses	21,820
-	Professional fees to consultants	5,67,000
-	Travelling and Conveyance	37,573
-	Communication expenses	2,100
-	Miscellaneous expenses	6,873
-	Total	6,35,366
	<u>DF ORGANISATION DEVELOPMENT</u>	
-	Digital and print media expenses for NGOs	2,38,039
20,640	Training and workshop expenses	31,892
-	Professional fees to consultants	6,06,208
-	Accounting Fees	1,88,800
23,600	Audit fees	29,972
-	Travelling and Conveyance	7,490
-	Staff Welfare	5,751
23,500	Printing and Stationery	1,14,524
-	Communication expenses	14,129
-	Utility expenses	32,127
(24,594)	Miscellaneous expenses	12,800
43,146	Total	12,81,731
1,41,47,944	Grand Total	1,42,60,471

For DHWANI FOUNDATION

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Authorised Signatory

For DHWANI FOUNDATION

m. Chandra
Authorised Signatory



GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS

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9th Block, Jayanagar, Bangalore 560 069
Telephone : 26636042, 26656194
Telefax : 26651104

DHWANI FOUNDATION
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

31-Mar-19	EXPENDITURE	31-Mar-20	31-Mar-19	INCOME	31-Mar-20
Rs		Rs	Rs		Rs
	To Expenses incurred towards object of the trust through programs of - (Refer Schedules for details)			By Donation Received	1,70,00,000
1,22,32,781	Niranthara	97,89,227	1,49,00,000	By Interest Income	1,18,789
18,72,016	Goonjan	24,07,459	1,04,767		
-	Government Interface	4,68,555			
-	E Learning (Niranthara Dhris E)	4,97,895			
-	Nikhaar	3,22,458			
-	UPADESHAK (Strengthening of Governance of NGOs)	1,39,511			
-	Supporting Federations	6,35,366			
43,146	Admini/Finance/Organisational Development expenses	12,81,731			
8,56,823	To Excess of income over expenditure	15,76,587			
1,50,04,767		1,71,18,789	1,50,04,767		1,71,18,789

For DHWANI FOUNDATION

VIDE OUR REPORT ATTACHED
FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS

M.J.ARAVIND
MANAGING TRUSTEE

MANLIKUCHHAL
TRUSTEE



H.V.GOWTHAMA

PARTNER

Place: Bangalore
Date: 20th July 2020

Membership No: 014353



DHWANI FOUNDATION

SCHEDULES TO BALANCE SHEET AS AT MARCH 31ST, 2020

Annexure 'A' - FIXED ASSETS

Sl. No.	Description of Asset	Written down value of existing asset	Actual cost of additions, alterations, etc.		Total (3)+(4)+(5)	Less : Value of assets sold discarded etc.	Net amount(6-7)	Depreciation claimed	W.D.V. as on 31.03.2020
			On and Before 30.09.2019	On and After 01.10.2019					
1	10% BLOCK Furniture	-	-	25,960	25,960	-	25,960	1,298	24,662
2	15% BLOCK Office Equipment	47,953	-	-	47,953	-	47,953	7,193	40,760
3	40% BLOCK Computers	1,07,232	-	1,26,714	2,33,946	-	2,33,946	68,236	1,65,710
	Total	1,55,185	-	1,52,674	3,07,859	-	3,07,859	76,727	2,31,132
	For DHWANI FOUNDATION								
	For DHWANI FOUNDATION								
	TOTAL DEPRECIATION :							76,727	2,31,132

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M. Ravindra
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AND COMPANY
ACCOUNTS

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DHWANI FOUNDATION
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

RECEIPTS	31-Mar-20 Rs	PAYMENTS	31-Mar-20 Rs
balance dia - SB		By Expenses incurred towards object of the trust through programs of - (Refer Schedules for details)	
	30,38,902	Niranthara	1,39,52,100
	1,70,00,000	Goonjan	24,07,459
	1,18,789	Government Interface	4,68,555
	91,333	E Learning (Niranthara Dhrist E)	4,97,895
		Nikhaar	3,22,458
		UPADESHAK (Strengthening of Governance of NGOs)	1,39,511
		Supporting Federations	6,35,366
		Admin/Finance/Organisational Development expenses	12,81,731
		By Advances to staff	8,619
		By TDS Paid	34,316
		By Purchase of capital assets	1,52,674
		By Consultant Fees Paid (Previous Year)	43,650
		By Closing Bank Balance	
		State Bank of India- closing balance	3,04,690
	2,02,49,024		2,02,49,024

For DHWANI FOUNDATION

Signature

Signature

VIDE OUR REPORT ATTACHED
FOR GOWTHAMA AND COMPANY
CHARTERED ACCOUNTANTS
FIRM No: 005917S

Signature

H.V.GOWTHAMA
PARTNER
Membership No: 014353

