

FORM 10B
(See Rule 17B)

**AUDIT REPORT UNDER SECTION 12A (b) OF THE INCOME TAX ACT, 1961, IN
THE CASE OF CHARITABLE OR RELIGIOUS TRUST OR INSTITUTIONS**

We have examined the Balance Sheet of **SM Sehgal Foundation, AABTS7576A** as at 31st March, 2021 and the Income & Expenditure 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 & explanations which to the best of our knowledge, and belief, were necessary for the purpose of audit. In our opinion, proper books of account have been kept by the above said office visited by us so far as it appears from our examination of the books.

In our opinion, and to the best of our information and according to the explanation 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, 2021 and
- ii) in the case of the Income & Expenditure Account, of the excess of Income over Expenditure of its accounting year ending on 31st March, 2021

The prescribed particulars are annexed hereto.

Dated: 7th August 2021
Place: New Delhi



For SCV & Co. LLP
Chartered Accountants
Firm Reg.No.000235N/N500089

Abhinav Khosla

(Abhinav Khosla)
Partner
M. No. 087010
DIN: 21087010AAAAEH1570

Annexure to Form 10B
STATEMENT OF PARTICULARS

**I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS
PURPOSES DURING THE YEAR ENDED 31st MARCH 2021**

- | | | |
|-------|---|----------------|
| i) | Amount of income of the previous year applied to charitable or religious purposes in India during that year. | ₹34,21,96,324 |
| ii) | Whether the Trust/institution 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 |
| iii) | Amount of income accumulated or set apart/finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15% of the income derived from property held under trust wholly/in part only for such purposes. | ₹5,05,62,324 |
| iv) | Amount of income eligible for exemption under Section 11(1)(c).
(Give details) | NIL |
| v) | 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). | NIL |
| vi) | 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. | Not Applicable |
| vii) | 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. | Not Applicable |
| viii) | 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 |



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/institution was lent, or continues to be lent, in the previous year to any person referred to in Section 13(3) (hereinafter referred to in 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/institution 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/institution 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/institution 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/institution 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/institution 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/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details. | No |



**II. 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**

Sr. No.	Name & 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	Where the amount in Col.4 exceeded 5% of the capital of the concern during the previous year - say, Yes/No
	NA	NA	NA	NA	NA

**For SCV & Co. LLP
Chartered Accountants
Firm Reg. No. 000235N/N500089**

Abhinav Khosla

**(Abhinav Khosla)
Partner**

M. No. 087010

UDIN: 21087010AAAAEH1570

**Dated: 7th August 2021
Place: New Delhi**



S M Sehgal Foundation

SCHEDULE-10 SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS

A) ACCOUNTING POLICIES

1. Basis of Preparation

The Financial Statements are prepared under the historical cost convention on accrual basis and in accordance with the generally accepted accounting principles and standards issued by the Institute of Chartered Accountants of India.

2. Use of Estimates

The preparation of financial statements is in conformity with the generally accepted accounting principles which require the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities. Actual results if they differ from those estimates are recognized in the current and future accounting periods.

3. Revenue Recognition

Donation / Grants

General Donations / Grants received & receivable during the year are recognized as income.

Others

- (i) Interest income is accounted for on time proportionate basis at the applicable rate of interest.

4. Treatment for Branch and Head Office Accounting

The trust has maintained separate books of accounts for Head office and project offices at various states i.e. Head Office at Gurgaon (Haryana) and Project office at Alwar (Rajasthan), Hyderabad (Telangana), Anantapur (A.P), Bihar, Maharashtra, Karnataka and Uttar Pradesh.

The grant receipts are received and recognized at Head office at Gurgaon. The Expenditure directly related to a particular branch / Head office are accounted for in the respective books of accounts as Project Expenses/Administrative Expenses as the case maybe.



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Kapur

5. FCRA and INDIAN Accounts

The Trust in respect of Foreign Contribution received during the year maintains separate books of accounts as per Foreign Contribution Regulation Act (FCRA) requirements. Accordingly the Projects being run with Foreign Contribution are accounted for under FCRA books of accounts and Projects being run with Domestic Contribution are accounted for under Indian Books of Accounts. Separate Financial Statements are prepared for Foreign Contribution and Domestic Contribution and finally Consolidated Financial Statements are prepared.

6. Property, Plant and Equipment

Property, Plant and Equipments are stated at historical cost less accumulated depreciation. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

7. Depreciation

Depreciation is provided at the rates and in the manner prescribed under Income Tax Rules, 1962.

8. Investments

All Investments are valued at Cost and provision for diminution in their value, other than temporary, is made in the accounts.

9. Employee Benefits

a) Gratuity

The Trust has the policy of making payment of Gratuity to its employees who are eligible under the Payment of Gratuity Act, 1972. The Trust provides for the accrued liability on account of Gratuity payable as per the Act.

Since Financial year 2018-19 the Trust has been contributing to a Gratuity Plan taken with Life Insurance Corporation (LIC). The Trust proposes to transfer /pay off its liability in 5 years (till Financial year 2022-2023) to Gratuity Fund Account maintained with LIC. Out of total provision estimated by LIC till Financial year 2020-21, the Trust has paid three installments till the current Financial year.



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Ajith Mahajan
Rajendra

b) Provident Fund

The employer's contribution to Provident Fund, a defined contribution plan is made in accordance with the Provident Fund Act, 1952. The contribution paid or payable is recognized as an expense in the period in which services are rendered by the employee.

B) Notes to Accounts:

1. In accordance to Accounting Policy 10A(9) – Employee Benefits Gratuity:
 - a) An amount of Rs. 15,08,164/- paid as Gratuity to Employees retired during the year has been accounted for as expenditure for the year and the same is included in the Gratuity Expense debited to Income and Expenditure Account for the year.
 - b) An amount of Rs. 1,37,73,223.24/- transferred to LIC on account of Gratuity Fund (inclusive of interest accrued) is shown under Assets as Gratuity Fund.
2. Disclosures under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED Act")

The information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 ("the Act") has been determined to the extent such parties have been identified by the Trust, on the basis of information and records available with the Trust. Disclosure as required under section 22 of the Act, is as under:

Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
(i) the principal amount and the interest due thereon remaining unpaid to any supplier- as at the end of each accounting year;		
- principal	1,34,400/-	-
- interest	-	-
(ii) the amount of interest paid by the buyer in terms of section 16, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	-	-
(iii) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the	-	-



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appointed day during the year) but without adding the interest specified under this Act;		
(iv) the amount of interest accrued and remaining unpaid at the end of each accounting year; and	-	-
(v) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23.	-	-

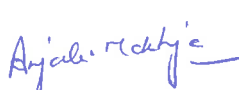
3. In accordance with the Rectification Order u/s 154 of the I.T Act, 1961, for the outstanding demand of Rs. 5,70,385/- pertaining to the A.Y 2014-15 raised during the year, the Trust has created additional liability from its General Fund Account.



For SCV & Co. LLP
Chartered Accountants
FRN:000235N/N500089

For S M Sehgal Foundation


Abhinav Khosla
(Partner)
M.No.:087010




Anjali Makhija
(Chief Operating Officer)



Ramesh Kapahi
(Chief Financial Officer)


Rajat Jay Sehgal
(Trustee)



Ganesan Balachander
(Trustee)

S M Sehgal Foundation Registered Office : Plot No. 34, Sector-44, Institutional Area, Gurgaon-122003 BALANCE SHEET AS AT 31st MARCH, 2021						
LIABILITIES	Schedule		AMOUNT (Rs.)	ASSETS	Schedule	AMOUNT (Rs.)
Corpus Balance as per last Balance Sheet			1,000	Fixed Assets Property, Plant and Equipment Capital Work in Progress	1	22,44,83,035 8,84,63,125
General Fund Balance as per last Balance sheet Less: Income Tax Payable AY 2014-15 Add: Surplus as per Income & Expenditure Account		53,03,07,680 5,70,385 6,28,721	53,03,66,016	Investments (Bank Fixed Deposits)	2	3,37,84,875
Income Tax Payable AY 2014-15 Income Tax Payable AY 2017-18			51,64,865 2,13,807	Gratuity Fund		1,37,73,223
Current Liabilities Security deposit payable Account Payable Other Liabilities	7		1,62,02,182 99,55,180 4,18,88,616	Current Assets Receivables Cash and Bank Balance Loans and Advances Other Current Assets	3 4 5 6	13,62,711 21,18,79,110 65,94,259 2,34,51,326
Total			60,37,91,665	Total		60,37,91,665

Significant Accounting Policies and Notes as per Schedule 10



For SCV & Co. LLP
Chartered Accountants
Firm Reg. No. 000235N/N500089

Abhinav Khosla

Abhinav Khosla
Partner
M.No. 087010

Date : 07.08.2021
Place : Gurgaon

For S M Sehgal Foundation

Anjali Makhija

Anjali Makhija
Chief Operating Officer

Rajat Jay Sehgal
Rajat Jay Sehgal
Trustee



Ramesh Kapahi

Ramesh Kapahi
Chief Financial Officer

Ganesan Balachander
Ganesan Balachander
Trustee



S M Sehgal Foundation Registered Office : Plot No. 34, Sector-44, Institutional Area, Gurgaon-122003 INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021						
EXPENDITURE	Schedule	AMOUNT (Rs.)	INCOME	Schedule		AMOUNT (Rs.)
To Program Direct Expenses	8	31,86,07,381	By Grants			30,26,88,349
To Program Indirect Expenses	9	5,49,38,594	By Donation			3,38,18,600
			By Community Contribution			13,36,300
To Depreciation	1	1,82,41,265	By Rental Income			3,61,46,206
			By Income from Other Services			19,54,815
			By Other Income			2,36,212
			By Interest:			
			Fixed Deposit		34,34,205	
			Saving account		1,09,34,641	
			Income Tax Refund		9,87,311	
			Gratuity Fund		8,79,321	1,62,35,478
To Surplus Carried Over to Balance Sheet		6,28,721				
Total		39,24,15,961	Total			39,24,15,961

Significant Accounting Policies and Notes as per Schedule-10

As per our report of even date Form No. 10B Attached
For SCV & Co. LLP **For S M Sehgal Foundation**
Chartered Accountants
Firm Reg. No. 000235N/N500089



Abhinav Khosla
Partner
M.No. 087010

Anjali Makhija
Anjali Makhija
Chief Operating Officer



Rajat Jay Sehgal
Trustee

Ramesh Kapahi
Ramesh Kapahi
Chief Financial Officer



Ganesan Balachander
Trustee

Date : 07.08.2021
Place : Gurgaon

S M SEHGAL FOUNDATION					
Registered Office : Plot No. 34, Sector-44, Institutional Area, Gurgaon-122003					
RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD 01.04.2020 TO 31.03.2021					
RECEIPTS		AMOUNT (Rs.)	PAYMENTS		AMOUNT (Rs.)
Opening Balance					
Cash in Hand	1,55,865		Program Direct Expenses	31,86,07,381	
Bank Saving Accounts	21,63,30,883		Program Indirect Expenses	5,49,38,594	
Bank Fixed Deposit Accounts	2,75,47,319	24,40,34,066	(A)	37,35,45,975	
Interest Income			Decrease in Expenses due to;		
Interest on FDs	34,34,205		Less: Prepaid Expenses (Previous Year)	5,33,011	
Interest on Saving	1,09,45,891		Less: Expenses Payable (Current Year)	48,35,994	
Interest on IncomeTax Refund	9,87,311		Less: Accounts Payable (Current Year)	99,55,180	
Interest on Gratuity Fund	8,79,321		Less: Fixed Assets Written off	13,946	
Add: Interest Accrued (Opening)	3,92,947		Less: Loss on Sale of Fixed Assets	28,137	
Less: Interest Accrued (Current Year)	3,39,490		Less: General Expenses Recovered (Previous Year)	5,80,721	
Less: TDS Receivable	2,58,161		(B)	1,59,46,988	
Less: Interest refunded to DST (Saving account)	11,250	1,60,30,774	Increase in Expenses due to;		
			Add: Expenses Payable (Previous Year)	12,61,659	
			Add: Accounts Payable (Previous Year)	2,16,03,800	
			Add: Prepaid Expenses (Current Year)	3,27,437	
			(C)	2,31,92,896	
			(A-B+C)		38,07,91,883
Grant		30,26,88,349			
Donation		3,38,18,600			
Community Contribution		13,36,300			
Rental Income	3,61,46,206		Purchase of Fixed Assets	45,01,643	
Less: Rent Receivable	6,97,978		Add: Capital Work in Progress (Intangible Assets)	15,04,471	
Less: TDS Receivable	28,02,604		Add: Capital Work in Progress	3,69,38,326	4,29,44,440
Add: Rent Received of Previous Year	1,76,528	3,28,22,152			
Income from Other Services	19,54,815				
Less: TDS Receivable	35,934	19,18,881			
Other Receipts		2,36,212	Increase in Current Assets during the Year		
Sale of Fixed Asset		3,42,687	Sundry Advances		7,85,743
			Imprest Advance		2,73,878
			Gratuity Fund		50,75,630
			Security deposit paid - others		3,05,234
			Accounts Receivable		6,64,165
			Prepaid Taxes		3,33,000
			Grants Receivable		2,16,152
Decrease in Current Assets during the Year			Decrease in Current Liabilities during the Year		
TDS Received		1,06,53,674	Interest on grant refundable (DST)		1,84,052
Security deposit received - others		22,000	Security Deposit paid - Tenants		36,77,745
Sundry Advances - recovered		5,58,976	Capital Expenses Payable		5,18,906
Staff Loan - recovered		27,924			
Receipts from Previous Year Accounts Receivable		15,888			
Capital Advance recovered		56,59,876			
Increase in Current Liabilities during the Year			Closing Balance		
Retention Money		23,76,599	Cash in Hand	1,57,383	
Duties & Taxes		13,91,848	Bank Saving Accounts	21,17,21,727	
Provision For Gratuity		2,75,00,008	Bank Fixed Deposit Accounts	3,37,84,875	24,56,63,986
Total		68,14,34,815	Total		68,14,34,815

Significant Accounting Policies and Notes as per Schedule 10



For SCV & Co. LLP
Chartered Accountants
Firm Reg. No. 000235N/NS00089

Abhinav Khosla
Abhinav Khosla
Partner
M.No. 087010

Anjali Makhija
Anjali Makhija
Chief Operating Officer

Rajat Jay Sehgal
Rajat Jay Sehgal
Trustee

For S M Sehgal Foundation



Ramesh Kapahi
Ramesh Kapahi
Chief Financial Officer

Ganesan Balachander
Ganesan Balachander
Trustee



Date : 07.08.2021
Place : Gurgaon

S.M. SEHGAL FOUNDATION
Schedule 1 - FIXED ASSETS SCHEDULE
Financial Year 2020-2021

PARTICULARS	W.D.V AS ON 1.4.2020	ADDITION		CONTRIBUTION IN KIND	Book Value of Assets Sold	GRAND TOTAL	RATE OF DEPN.	DEPRECIATION FOR THE YEAR	Amount(Rs)
		Exceeding 6 Months	Not Exceeding 6 Months						CLOSING BALANCE
									AS ON 31.03.21
Tangible Assets									
Land	9,68,35,059					9,68,35,059	0%		9,68,35,059
Building (Office)	8,02,28,988	-				8,02,28,988	10%	80,22,899	7,22,06,089
Building (Ghagas)	19,13,547					19,13,547	10%	1,91,355	17,22,192
Building (Ghagas-Dhaincha Proj)	77,488					77,488	10%	7,749	69,739
Building(Ravalkol)	4,56,419					4,56,419	10%	45,642	4,10,777
Computer	23,79,277	3,36,504	26,01,078		176	53,16,683	40%	16,06,458	37,10,225
Furnitur & Fixture	1,38,94,171	42,776	1,77,870		-	1,41,14,817	10%	14,02,588	1,27,12,229
Camera	3,46,320	21,800	82,693		-	4,50,813	15%	61,420	3,89,393
Office Equipment	67,80,047	-	1,36,334		-	69,16,381	15%	10,27,232	58,89,149
Television	2,60,306	-	59,998		-	3,20,304	15%	43,546	2,76,758
Vehicle	60,21,480	-	-		3,39,327	56,82,153	15%	8,52,323	48,29,830
Washing Machine	49,653	-	-		-	49,653	15%	7,448	42,205
Electrical Equipment & Fittings	70,86,251	-	23,128		-	71,09,379	15%	10,64,672	60,44,707
Plant & Machinery	89,40,512	-	1,40,060		45,267	90,35,305	15%	13,44,791	76,90,514
Projector	6,19,972	-	-		-	6,19,972	15%	92,995	5,26,977
Refrigerator	46,908	-	-		-	46,908	15%	7,036	39,872
Cooler	99,977	-	-		-	99,977	15%	14,996	84,981
Air Conditioning & Fittings	73,20,728	-	-		-	73,20,728	15%	10,98,109	62,22,619
Inverter	2,17,048	-	-		-	2,17,048	15%	32,557	1,84,491
Photocopy	1,31,340	-	-		-	1,31,340	15%	19,701	1,11,639
UPS	29,27,654	-	8,866		-	29,36,520	15%	4,39,813	24,96,707
Printers	1,19,576	17,110	88,428		-	2,25,114	40%	72,360	1,52,754
Fax	1,580					1,580	15%	237	1,343
Dishwasher	78,494	-	-			78,494	15%	11,774	66,720
Generator-Ghagas	26,262	-	-			26,262	15%	3,939	22,323
Research Equipments	3,30,905	-	-			3,30,905	15%	49,636	2,81,269
Sub Total (A)	23,71,89,963	4,18,190	33,18,455	-	3,84,770	24,05,41,838		1,75,21,276	22,30,20,562
Intangible Assets									
Intangible Assets(Software)	14,17,464	-	7,64,998			21,82,462	40%	7,19,985	14,62,477
Sub Total (B)	14,17,464	-	7,64,998	-	-	21,82,462		7,19,985	14,62,477
Grand Total (A & B)	23,86,07,427	4,18,190	40,83,453	-	3,84,770	24,27,24,300		1,82,41,265	22,44,83,035
Capital Work in Progress									
Capital Work in Progress	5,00,20,327		3,84,42,797			8,84,63,124		-	8,84,63,125
Total	5,00,20,327	-	3,84,42,797	-	-	8,84,63,124	-	-	8,84,63,125



Vis Suresh Aggarwal
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S M SEHGAL FOUNDATION
Financial Year 2020-2021

Schedule 2 - Investments Bank Fixed Deposits

Particulars	Amount(Rs)
Indusind FD No. (300750740479)	1,04,97,652
Indusind FD No. (300750740967)	1,04,97,651
Indusind FD No. 300003251387	51,545
SBI FD NO. 37930418256	56,24,639
SBI FD NO.37930418959	56,24,639
SBI FD NO.37930434969	14,88,750
Total	3,37,84,875




Schedule 3- Receivables

Particulars	Amount(Rs)
Loyalty Solutions & Research Pvt. Ltd	2,13,026
Tahal Consulting Engineers India Private Limited	10,17,232
Tahal Consulting Engineers Ltd	1,06,764
Sonia	121
Community Radio Association.	25,000
Davp	568
Total	13,62,711

Schedule 4 -Cash and Bank Balances

Particulars	Amount(Rs)
Cash	1,57,383
IndusInd Bank (EXP A/C) 100044580747	1,23,28,037
Indusind Bank (FCRA A/C) 100001145158	8,46,43,534
SBI A/C.40079064023(FCRA)	13,39,327
State Bank of India - Exp A/c.-055	12,67,434
DCB Bank A/c. 06212500008006	1,16,79,728
Hdfc Bank - 50100219993581	72,34,551
State Bank of India (57022216548)	9,32,29,117
Total	21,18,79,110



S M SEHGAL FOUNDATION
Financial Year 2020-2021

Schedule 5- Loans and Advances

Particulars	Amount(Rs)
Advances with Employees	3,26,741
Imprest Advances	42,310
Sundry Advances	31,23,543
Capital Advance	29,39,050
Staff Loans	1,62,615
Total	65,94,259



Schedule 6- Other Current Assets

Particulars	Amount(Rs)
Security Deposits	7,60,283
Interest Accrued But not Received	3,39,490
TDS Receivable	1,94,04,964
Prepaid Expenses	3,27,437
Income Tax Receivable	24,03,000
Grants Receivable	2,16,152
Total	2,34,51,326

Schedule 7- Other Liabilities

Particulars	Amount(Rs)
Retention Money	39,74,984
Expenses Payable	48,35,994
Provision for Gratuity	2,75,00,008
Capital Expenses Payable	38,05,125
Duties & Taxes	17,72,505
Total	4,18,88,616



S M SEHGAL FOUNDATION
Financial Year 2020-2021

SCHEDULE-8- PROGRAMME DIRECT EXPENSES

S.NO	PARTICULARS	AMOUNT(RS)
1	COMMUNICATIONS	1,88,567
2	CONVEYANCE EXPENSES	36,18,011
3	INFRASTRUCTURE & VILLAGE DEV. EXP.	17,98,13,730
4	LEGAL & PROFESSIONAL	41,46,838
5	OFFICE RENT	21,10,985
6	PERSONNEL EXPENSES	12,52,40,923
7	SUBSCRIPTION	5,07,502
8	TRAINING & MEETINGS	1,23,301
9	TRAVELLING PROJECT STAFF	2,50,136
10	GRANT TO OTHER NGOS	25,00,000
11	VEHICLE RUNING AND MAINTANCE EXPENSES	24,331
12	ADVERTISEMENT EXPENSES	25,830
13	PADDY DRUM SEEDER	44,170
14	WASTE DECOMPOSER	13,057
	TOTAL	31,86,07,381

S M SEHGAL FOUNDATION
Financial Year 2020-2021

SCHEDULE-9- PROGRAMME INDIRECT EXPENSES

S.NO	PARTICULARS	AMOUNT(RS)
1	AUDIT FEE	3,59,400
2	AUDIT EXPENSES	55,298
3	BANK CHARGES	48,077
4	BOOK & PERIODICAL	2,81,608
5	COMMUNICATIONS	16,85,648
6	CONVEYANCE EXPENSES	60,802
7	LEGAL & PROFESSIONAL	18,45,802
8	FREIGHT & CARTAGE	1,63,272
9	GRATUITY FUND MGMT CHARGES	54,621
10	GUEST HOUSE EXPENSES	44,567
11	TRUSTEE MEETING & SEMINAR	11,000
12	MEMBERSHIP & SUBSCRIPTION	52,068
13	OFFICE EXPENSES	10,38,077
14	PERSONNEL EXPENSES	3,58,11,465
15	PRINTING & STATIONERY	11,93,330
16	RATES & TAXES	97,335
17	REPAIR & MAINTENANCE-BUIDING, PLANT & MACHINERY	95,37,018
18	VEHICLE RUNNING & MAINT. EXP	10,17,534
19	BUSINESS DEVELOPMENT	75,495
20	INTEREST ON LATE PAYMENT OF TDS/GST/PF&ESI	15,083
21	MIS DEVELOPMENT EXP	1,898
22	COMPUTERS, PRINTERS & INTERNET MODEMS	3,800
23	PROPERTY TAX	14,43,313
24	FIXED ASSETS WRITTEN OFF	13,946
25	LOSS ON SALE OF FIXED ASSETS	28,137
	TOTAL	5,49,38,594



Rupali

Ajitesh Singh

Balance Sheet Schedules

S M SEHGAL FOUNDATION

Registered Office : Plot No. 34, Sector-44, Institutional Area, Gurgaon-122003

Security Deposit payable Schedule as on 31.03.2021

PARTICULAR	Amount(Rs)
RENT DEPOSIT - Loyalty Solutions	1,20,42,402
RENT DEPOSIT- Tahal Consulting Engineers	41,59,780
TOTAL	1,62,02,182

Accounts payable Schedule as on 31.03.2021

Particular	Amount(Rs)
AASHIRWAD TRAVELS	3,993
ARTIST AT CORE FILMS (OPC) PVT LTD	1,63,540
ARVIND TRADERS AND FEBRICATORS	2,720
ATUL ELECTRONICS AND ELECTRICALS	40,171
DAMAGE CONTROL CONSULTANCY	2,380
GANESH DASS DEVENDER KUMAR	1,050
GIVE FOUNDATION	200
HOTEL DEV RESIDENCY & RESTAURANT	43,180
JAGDAMBA KHAD BHANDAR	1,56,486
KHANDELWAL SANITARY AND HARDWARE	14,090
MAHADEV ENTERPRISES	23,512
MAHALAXMI CONSTRUCTION	2,360
NAVEEN KARYANA STORE	3,849
NISHANT PROMOTORS PVT LTD.	2,55,135
OM TOURS & TRAVELS	4,091
PROGRAMME COORDINATOR KVK GUDAMALANI	1,500
RAJ PUSTAK BHANDAR	1,253
SADGURU OFFSET	150
SIRHIND GRAPHICS	637
VAISHALI FOOD PARK	2,291
VEER KISHAN YADAV	4,44,227
VISHNU SWEETS	4,011
WATER MANAGEMENT CENTRE	1,58,616
CHOUDHARY TRAVELS	6,901
SERVICECOM TECHNOLOGY	19,800
SRI BALAJI DIGITAL NETWORK	3,800
TEAMIT SOLUTIONS	4,130
VIA CONSTRUCTION	3,24,355
ANAMIKA KUMARI	15,201
ARVIND KUMAR SINGH	21,855
BABLI	16,018
BAHADUR DEWEDI	39,254
BINA DEVI	10,742
DIGVIJAY DATTATRAYA RAJGURU	28,645
DINESH KUMAR MAURYA	26,064



R. K. Singh

DINESH KUMAR PANDEY	22,613
INDRAJEET DANGAR	5,000
JAI SHANKAR YADAV	22,845
JITENDER (JHIRKA-JE)	24,738
KALU RAM	2,460
KAMLI DEVI	3,420
KHUSBU TENT HOUSE	5,020
KIRAN DEVI	1,100
LALIT (CONSUNLTANT HDFC-MG)	20,564
MAN SINGH	11,562
MEENA PARUTHI	8,300
MONIKA KUMARI	18,097
MUNESH	10,742
NARESH MESTAR	4,680
PAYABLE OF ADOLESCENT GIRLS	30,000
PAYABLE OF SWASTH SAKHI	50,000
POOJA KUMARI	10,742
PRITI KUMARI (DOCTOR)	300
RADHA DEVI	1,400
RAJYAPAL JAISINGH SONKAMBLE	20,350
RAMNATH BHAGAT	5,000
SARITA DEVI	10,742
SATISH ASHOK THAKRE	23,924
SHARAFAT ALI	24,656
SHIPRA GUPTA	14,648
SHOBHA SANJAY INGLE KADUBAKHANDABALE	2,000
SWAPNIL GOPICHAND THAKARE	17,903
VIJAY KUMAR	13,875
BACHU SINGH CHOUDHARY	2,419
HARSH TOUR & TRAVELS	11,213
ABHINAV JUNUTHULA	37,000
AMOL GAJANAN SWADEKAR	200
AMOL GAWANDE S CREDITOR	1,716
DHARAMVEER YADAV S CREDITOR	750
DHARMENDRA SINGH S CREDITOR	1,804
GAJANAN VINAYAK MAMILVAD S CREDITOR	26,741
JAGDISH PRASAD S CREDITOR	90,000
J SRINIVASULU	3,685
KAMLESH S.CREDITORS	1,71,429
K MALLIKARJUNA	22,640
KULDEEP S CREDITOR	5,790
LAXMAN SHARMA S.CR	110
SANJAY S CREDITOR	647
SUNDER LAL S CREDITOR	2,973
PAWAN KUMAR S CREDITOR	27,577
Salahuddin Saiphy S.Creditors	11,564
SANDIP NANASAHEB PACHPHULE	200
VISHNU BHAGWAT KHEDKAR	200
YOGESH ROHIDAS SINGARE	200
SPECTRA AD SOLUTIONS	15,335



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SUB-TOTAL	26,67,081
A-1 BRICKS	1,01,500
AMAZON INTERNET SERVICES PVT LTD.	1
BACHU SINGH CHOUDHARY	11,073
B.P.S PRAHARI & ALLIED SERVICES	54,973
COMFORT DESIGNERS- S.CREDITORS	25,000
DAMAGE CONTROL CONSULTANCY	46,382
DHWANI RURAL INFORMATION SYSTEMS	15,470
ECC ELECTRICALS-S.CREDITORS	2,34,034
Electricity Expense payable	1,61,334
G4S SECURE SOLUTIONS (INDIA) PVT LTD	1,80,156
G ATHAULLA	2,79,355
GOWRAPPA NANJUNDAPPA	46,409
J & J Construction S Creditors	16,44,623
JVDS S Creditors	5,36,895
KESARWANI WORLD PRINT	2,950
K S CONTRACTOR	4,18,729
KUMAR ARTS	1,98,500
MANISH MOHAN & CO.	5,000
M RAMADASU	6,18,184
P ANVESH KUMAR	41,51,033
PAVNA PALACE HOTEL	263
RAKSHITH Air Conditoners S Creditors	13,64,573
SACHIN D. KASLIWAL & ASSOCIATES	17,700
SAI KRUPA TRADERS	1,79,002
S M ENTERPRISES	22,656
SOUTHERN POWER DISTRIBUTION COMPANY OF TS LIMITED	25,000
SREE KIRAN STORES	19,820
SREE SRINIVASA TRADERS	2,33,426
SUUVEE PLAY PRIVATE LIMITED	1,34,400
UNIQUE BEVERAGES	7,755
ASHOK CHHABRA & ASSOCIATES	1,87,850
DHWANI RURAL INFORMATION SYSTEMS PVT LTD.	33,517
DSR BRICKS	43,575
J.K. CONTRACTOR CO.	2,28,554
SELCO SOLAR LIGHT PVT LTD	38,750
SHREYANS ENTERPRISES	649
TEAMIT SOLUTIONS	4,130
AKASH MALAWAT	1,685
ARIF S CREDITOR	1,389
BHANU PRATAP SINGH S CREDITOR	2,779
CHHAGAN LAL S CREDITOR	2,836
G SHUBHSHINI (ACCOUNTS PAYABLE)	1,066
HARKHA RAM S CREDITOR	2,980
HARMANJEET SINGH S CREDITOR	2,02,610
KAMLESH S.CREDITORS	30,000
KHUMA RAM S CREDITOR	5,103
KOTTI VEMANARAYANA (ACCOUNTS PAYABLE)	5,971
K SWATHI	11,354
MANAKA RAM S CREDITOR	4,196



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MARTHA SAIKUMAR	8,064
MEHRAB KHAN S CREDITOR	3,744
M JAYACHANDRA	31,428
PAWAN KUMAR S CREDITOR	6,112
PRAKASH BATHALA	30,554
PURVA JAIN S CREDITOR	1,189
PUSHPENDRA KUMAR S CREDITOR	449
SURENDRA SINGH S CREDITOR	1,998
T KIRAN	8,064
NARESH KUMAR JANGID S CREDITOR	2,858
NOBLE ENTERPRISES	17,842
AP ASSOCIATES	32,439
BABITA PRAKASH RAGADE	1,800
IRSHAD	3,200
PHULKUMARI DEVI	1,200
RAKESH KUMAR SAINI	1,550
SRIPADA PRABHAKAR	27,000
KISHORI LAL	2,628
UMESH KUMAR	8,504
HARSH TOUR & TRAVELS	4,489
SUB-TOTAL	1,17,40,301
GRANT TOTAL	1,44,07,382

Other Liabilities Schedule as on 31.03.2021

PARTICULAR	Amount(Rs)
RETENTION MONEY - VIA CONSTRUCTION	1,96,463
<u>Expenses Payable</u>	
Conveyance Payable	1,44,426
ESI PAYABLE	66,597
Expenses Payable - Others	11,050
Gratuity Payable	4,82,710
Mobile & Internet Exp. Payable	24,480
PF PAYABLE	3,34,509
Salary Payable	10,721
<u>Duties & Taxes</u>	
CGST	4,056
OUTPUT IGST @ 18%	-222
SGST	4,056
TDS PAYABLE- SALARIES	13,895
TDS PAYABLE- RENT	975
TDS PAYABLE- CONSULTANCY	1,26,709
TDS PAYABLE- CONTRACTOR	1,29,481
PROF. TAX PAYABLE	1,350
SUB-TOTAL	15,51,256
<u>Retention Money</u>	
Retention Money - J&J Const.	36,61,021
RETENTION MONEY-J&J CONST-NTKL	1,17,500
<u>EXPENSES PAYABLE</u>	
AMAZON INTERNET SERVICES PVT LTD (EXPENSES PAYABLE)	6,050





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Conveyance Payable	1,61,337
ECOGREEN ENERGY FARIDABAD (EXPENSES PAYABLE)	2,412
EXPENSES PAYABLE - OTHER	44,200
Mobile & Internet Exp. Payable	87,923
PF PAYABLE	15,76,335
PF PAYABLE (HOUSEKEEPING)	19,088
POSTAGE TELEGRAM & COURIER-PAYABLE	4,194
PRINTING EXPENSES-PAYABLE	2,483
SALARY PAYABLE	1,29,657
EX-GRATIA PAYABLE	1,07,550
Gratuity Payable	5,14,616
PROVISION FOR AUDIT FEE	3,31,500
Duties & Taxes	
CGST UNDER REVERSE CHARGES	9,970
IGST UNDER REVERSE CHARGES	13,580
INPUT CGST@ 9%	-33,965
INPUT SGST@ 9%	-33,965
OUTPUT CGST @ 9%	83,548
OUTPUT SGST @ 9%	83,548
SGST UNDER REVERSE CHARGES	9,970
TDS PAYABLE - SALARY	9,68,446
TDS PAYABLE-RENT	2,316
TDS PAYABLE-CONSULTANCY	1,32,610
TDS PAYABLE -CONTRACTOR	2,53,397
PROF. TAX PAYABLE	2,750
SUB-TOTAL	82,58,071
GRAND TOTAL	98,09,327

PARTICULAR	Amount(Rs)
Provision For Gratuity	2,75,00,008
TOTAL	2,75,00,008






 Ajit. 4/4/20
 Rajiv Kumar