

M/s Karmarkar Naik & Associates,

Chartered Accountants,

H.O. Flat No.10, Sathe Sankul, Burumatali, Tal.Chiplun. Dst. Ratnagiri. 415605

A U D I T O R ' S C E R T I F I C A T E

We have audited the attached Balance Sheet as on **31 March. 2021** of **Gramadhar swayamsevi sanstha (Registration no-Mah/5652/Rtg :-)** And also the Income & Expenditure Account for the year ended on 31.03.2021 . These financial Statements are the responsibility of the Trust. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing practices generally accepted in India. As per the Standards, the audit has been performed to obtain reasonable assurance about whether the financial Statements are free of material misstatements. An audit includes examining on test basis, evidence supporting the amounts & disclosures in the financial statements.

Further we have to report that:

1. The trust generally follows the Cash system of Accounting based on the fundamental accounting assumption viz., going concern, consistency, and materiality. Major items of income and expenditure are recognized on actual receipts and payments basis.
2. Financial statements are prepared on historical cost convention without taking into consideration the impact of the changing value in the purchasing power of money.
3. It is the policy of the trust to prepare its Financial Statements on the cash receipts and disbursements basis. On this basis revenue and the related assets are recognized when received rather than earned and expenses are recognized when paid rather than when the obligation is incurred.
4. In our opinion, the Financial Statements, subject to comments as stated above, give a True and Fair view of the Assets and Liabilities arising from cash transactions the Revenue collected & expenses paid during the year ended on cash receipts and disbursements basis of ,
Gramadhar swayamsevi sanstha.

PLACE : CHIPLUN

DATE : 27.08.2021



For Karmarkar Naik & Associates
Chartered Accountants

[Signature]
C.A Sumeeth.S.Karmarkar
Partner M.No-107500

UDIN NO-21107500AAAAEJ1563

Registration No. : E - 5652 / RTN

Name of the Public : Gramadhar swayamsevi sanstha

For the year ending : 31ST MARCH 2021

(a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rule:	YES
(b) Whether receipts and disbursements are properly and correctly shown in the accounts	YES
(c) Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts;	Cash Balance is not verified by us YES
(d) Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him;	YES
(e) Whether a register of movable and immovable properties is properly maintained, the charges therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with;	YES
(f) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;	YES
(g) Whether the property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust;	NO
(h) The amounts of outstandings for more than one year and the amounts written off, if any;	NIL
(i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/-;	N.A.
(j) Whether any money of the public trust has been invested contrary to the provisions of Section 35;	NO
(k) Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor;	NO
(l) All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust;	NIL
(m) Whether the budget has been filed in the form provided by rule 16A;	NO
(n) Whether the maximum and minimum number of the trustees is maintained;	YES
(o) Whether the meetings are held regularly as provided in such instrument;	NO
(p) Whether the minute books of the proceedings of the meeting is maintained;	NO
(q) Whether any of the trustees has any interest in the investment of the trust;	NO
(r) Whether any of the trustees is a debtor or creditor of the trust;	NO
(s) Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit;	YES
(t) Any special matter which the auditor may think fit or necessary to bring to the notice the Deputy or Assistant Charity Commissioner.	No

Dated at : 27.08.2021



FOR KARMARKAR NAIK ASSOCIATES
Chartered Accountants

CA SUMEDH S. KARMARKAR
(PARTNER M.NO.107500)
Auditors

The Bombay Public Trust Act,1950
SCHEDULE-IXC
(Vide Rule 32)

Statement of income liable to contribution for the year ending : 31st March, 2021
Name of Public Trust : Gramadhar swayamsevi sanstha

Registration No. E - 5652 / RTN

	Rs.	P.	Rs.	P.
I. Income as shown in the Income and Expenditure Account (Schedule IX)				1,62,360.00
II. Items not chargeable to Contribution under Section 58 and Rules 32:				
(i) Donations received from other Public Trusts and Dharmadas				
(ii) Grants received from Government and Local Authorities				
(iii) Interest on Sinking on Depreciation Fund				1,62,360.00
(iv) Amount spent for the purpose of secular education				
(v) Amount spent for the purpose of medical relief				
(vi) Amount spent for the purpose of veterinary treatment of animals.				
(vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity				
(viii) Deductions out of income from lands used for agricultural purposes:-				
(a) Land Revenue and Local Fund Cess				
(b) Rent payable to superior landlord				
(c) Cost of production, if lands are cultivated by trust				
(ix) Deductions out of income from lands used for non-agricultural purposes:-				
(a) Assessment, cesses and other Government or Municipal Taxes.				
(b) Ground rent payable to the superior landlord				
(c) Insurance premia				
(d) Repairs at 10 per cent of gross rent of building				
(e) Cost of collection at 4 per cent of gross rent of building let out				
(x) Cost of collection of income or receipts from securities, stocks, etc. at 1 per cent of such income of Rs.				
(xi) Deduction on account of repairs in respect of buildings not rented and yielding no income, at 10 per cent of the estimated gross annual rent.				
Gross Annual Income chargeable to contribution Rs.				Nil

Certified that while claiming deductions admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double - deduction.

Trust Address :

Dated : 27.08.2021
Chiplun



For Karmarkar Naik & Associates
Chartered Accountants

CA Sumedh S.Karmarkar
(Partner M.No.107500)
Auditors

Dated :

Trustee

Gramadhar swayamsevi sanstha
Receipt & Payment Account
1.04.2020 to 31.03.2021

Registration No - E - 5652 / RTN

Receipt	Rs	Payment	Rs
To Op Bal		By Rent	1,68,000.00
Cash	13,331.00	By Repair & Maintenance	3,441.00
<u>Bank of India -00015</u>	632.00	By Printing & Stationery	4,250.00
To Donation	1,53,960.00	By Bank Charges	0.39
To Subscription	8,400.00		
		By Closing Bal	
		Cash	-
		<u>Bank of India -00015</u>	631.61
	1,76,323.00		1,76,323.00
	1,76,323.00		1,76,323.00

Check & Found Correct
For Karmarkar Naik & Associates
Chartered Accountants



CA Sumedh S Karmarkar
M.No-107500



Place-Chiplun
Date - 27.08.2021

Trustee

SCHEDULE - IX
(Vide Rule 17 (1))

The Bombay Public Trust Act, 1950

Name of the Public Trust - **Gramadhar swayamsevi sanstha**

Income and Expenditure Account for the year ending **31st March 2021**

Registration No - **E-5652 / RTN**

EXPENDITURE	Rs	INCOME	Rs
To Expenses In Respect of Properties		By Rent accrued realised	
Rates, Taxes, Cesses	3,441.00		
Repairs & Maintenance	3,441.00	By Interest	
Salaries		accrued	
		realised	
Depreciation (by) Way of Provisions or adjustments)		a) On securities	
		b) On Loans	
To Establishment Expenses		c) On Fixed Deposit	
Rent	1,68,000.00	d) On Bank Account	
To Remuneration to office bearers		By Dividends	
To Legal Expenses		By Donations in Cash or Kind	1,53,960.00
To Audit Fees		By Grants	
To Bank Commission	0.39		
To Amount Written off		By Income from other sources	8,400.00
a) Bad debts		Subscription	8,400.00
b) Loan Scholarships			
c) Irrecoverable rents		By Transfers from reserves	
d) Subscriptions & fees			
e) Other Items			
To Miscellaneous Expenses			
To Depreciation	5,780.20		
To amounts transferred to reserve or Specific funds			
To Expenditure on objects of the society	4,250.00		
Printing & Stationery	4,250.00		
To Surplus carried over to balance sheet		To Deficite carried over to balance sheet	19,111.59
Total	1,81,471.59		1,81,471.59

As per our report of even date
For Karmarkar Naik & Associates
Chartered Accountant

CA Sumedh Karmarkar
(Partner M No - 107500)



Date - 27.08.2021
Chiplun

Trustee

Liabilities	Rs.		Assets	Rs.
Trust Funds Or Corpus Funds			Immovable Properties :- (At Cost)	
Balance As per last Balance Sheet		-	Balance as per Balance Sheet	
Adjustment during the year (give details)			Less: Sales during the year	
Other Earmarked Funds (Created under the provision of the trust)				
Sinking Fund				
Reserve Fund				
Depreciation Fund			Furniture & Dead Stock	52,021.80
Add- C.Y		-	Balance as per Balance sheet	57,802.00
			Add- C.Y	
Entrance Fee			less- depreciation	5,780.20
Add- C.Y		-		
Donation for Books			Investments	
			Advances	
Lo. (Secured or Unsecured)			To Trsutees	
From Trustee			To Empeoyees	
From Member			To Contractor	
From Others			To Deposits - Tender	
			To Tax Deducted at Source	
Liabilities			Income Outstanding	
For Expenses			Rent	
For Advances			Interest	
Balance as per Balance sheet	39,700.00	39,700.00	Subscription	
Add- C.Y	-		Fees	
Less - Return	-		Others - Employees Claims & Contri.Receivable	
Addition			Cash Bank Balance	631.61
For Sundry Credit Balances			In Current Account With Banks	
Members Deposit			Cash	
			With The Manager	
			Bank of inod-000015	631.61
			In Fixed Deposit Account With Banks	
Income & Expenditure Account		12,953.41	Income & Expenditure Account	
Balance as per Balance Sheet	32,065.00		Balance as per Balance Sheet	
Less-Appropriation,if any			Less-Appropriation,if any	
Less - Deficit as per Income & Expenditure Account	19,111.59		Add - Deficit as per Income & Expenditure Account	
Add - Surplus as per Income & Expenditure Account	-		Less - Surplus as per Income & Expenditure Account	
		52,653.41		52,653.41



As per our report of even date
 For Karmarkar, Naik & Associates
 Chartered Accountants

CA Sumedh Karmarkar
 (Partner M.No 107500)
 Auditors

The above Balance Sheet to the best of my/our belief contains
 a true account of the funds and liabilities and of the Property &
 Assets of the Trust

Dated - 27.08.2021
 Chiplun

Dated

TRUSTEE

KARMAKAR NAIK AND ASSOCIATES

CHARTERED ACCOUNTANTS

H. O. FLAT NO. 10, BURUMTALI, SATHE SANKUL, CHIPLUN, DIST - RATNAGIRI

(M) 98221 80730 E-MAIL - knaca.2002@rediffmail.com




CERTIFICATE

THIS IS to certify that amounts of donations received by Gramadhar swayamsevi sanstha (Registration no-Mah/5652/Rtg) which are claimed as donations received with specific, directions that they shall form part of Earmarked Funds are donations of Capital nature. We have verified all the communications in writing to the effect and are satisfied that the donations are to the Earmarked Funds within the meaning of explanations - 2 of Section - 58 of the Bombay Public Trust Act. 1950.

It is also certified that the said donations amounting to Rs. Nil received towards Earmarked Funds are invested in accordance with the provisions of the Act and Income therefrom is utilized towards the objects of the Trust and that the said investments are reflected in the Balance Sheet on 31st March, 2021.

For Karmarkar Naik & Associates
Chartered Accountants


CA Sumedh S. Karmarkar
Partner (M.No. 107500)
Place : Chiplun
Date : 27.08.2021

