

AUDIT REPORT

OF

DAYANAND NILOBA PHAND FOUNDATION

**ADDRESS:- GAT NO 1028, OLD BHAMBURDE ROAD, NEAR KHANDOBA
MANDIR, RANJANGAON, TALUKA;- SHIRUR, DISTRICT:- PUNE, PIN:-
412209.**

**FOT THE FINANCIAL YEAR 2021-2022 &
ASSESSMENT YEAR 2022-2023**

AUDITORS REPORT

1. We have audited the attached Balance Sheet of **DAYANAND NILOBA PHAND FOUNDATION**, as at **31st March 2022** and also the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are prepared by incorporating the accounts of the society and its Branches /Units audited by us

These financial statements are the responsibility of the management. Our express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain the reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the managements, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

2. We further report that:-

- a) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account.
- c) In our opinion, The Trust has kept proper books of account as required by law so far as it appears from our examination of these books.
- d) In our opinion and to the best of our information and accounting to the explanation given us, these financial statements together with the schedules attached thereto and read with the Accounting Policies and Notes forming Part of the Accounts give a true and fair view and are in conformity with the Accounting principles generally accepted in India:-
 - 1} in case of consolidated Balance sheet, of the state of affairs of the Trust as at 31.03.2022.
 - 2} in case of consolidated Income & Expenditure account, of the Deficit for the year ended on that date.

Registration No: F-42935.

Name of the Public Trust: **DAYANAND NILOBA PHAND FOUNDATION, PUNE.**
REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB-SECTION (2) OF SECTION 33 & 34 AND RULE 19 OF THE BOMBAY PUBLIC TRUST ACT.

For the year ending 31st March 2022

(a)	Whether accounts are maintained regularly and in accordance with the provision of the act and rules.	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 of trustees on the audit were in agreement with the accounts.	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 changes 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.	No
(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 any property or funds of the Trust were applied for any objects or purposes other than the objects or purpose of the trust .S	No
(h)	The amount of outstanding for more than one year and amounts written off, if any.	No
(i)	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/-	Yes
(j)	Whether any money of the Public Trust has been invested contrary to the provision of section 35.	No
(k)	Alimentation, if any, of the immovable property contrary to the provision of section 36 which have come to the notice of the auditor.	No
(l)	All cases of irregular, illegal or improper expenditure of failure or omission to recover monies or other property belonging to the public trust or of loss or waster 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 trustees or any other person while in the management of the trust..	No such cases
(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 such instrument.	Yes
(p)	Whether the minute's books of the proceeding of the meetings are maintained.	Yes
(q)	Whether the minute's books of the proceeding of the meetings are maintained.	No
(r)	Whether any of the trustees has any interest in the investment of the trust.	Yes
(s)	Whether any of the trustees is a debtor or creditor of the trust.	Yes
(t)	Whether the irregularities pointed out by the auditor 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 of the Deputy or Assistant Charity Commissioner.	No.

Place: Pune.

Date;

Chairman
Dayanand Niloba Phand Foundation
Ranjangaon (G.)



Registration No: : F-42935

Name of the Public Trust: DAYANAND NILOBA PHAND FOUNDATION, PUNE
THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX C (Vide Rule—32

Statement of income Liable to Contribution For the year ended 31st March, 2022

No.	Particular	Amount
I	INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNTS (SCHEDULE IX)	Rs 629507.00
II	ITEMS NOT CHARGABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32.	
1.	Donation received from other Public Trusts and Dharmadas	0
2.	Grants received from government and locals authorities	0
3.	Interest on Sinking or depreciation fund	0
4.	Amount spent for the purpose of secular education	0
5.	Amount spent for the purpose of veterinary treatment of animals	0
6.	Amount spent for the purpose of medical relief.	0
7.	Expenditure incurred from donation for relief of distress caused by scarcity, drought, food, fire, or other natural calamity.	Rs. 713110.00(educational expenditure so its purely exempted.)
8.	Deduction put of income from lands used for agricultural purposes	0
	a) Land Revenue and Local fund cess	0
	b) Rent payable to superior landlord	0
	c) Cost of Production, if lands, are cultivated by trust.	0
9.	Deduction out of income from land used for non-agricultural purposes	0
	a) Assessment, ceases and other government of Municipal taxes.	0
	b) Ground rent payable to the superior land lord	0
	c) insurance premium	0
	d) Repairs at 10 percent of gross rent of building.	0
	e) Cost of collection at 4 percent of gross rent of building let out.	0
10.	Cost of collection of income or receipt in respect from securities, stocks, etc at 1 percent of such income	0
11	Deduction on account of receipt in respect of building not rented and yielding no income, 10 percent of the estimated gross annual rent.	0
	Gross Annual Income Chargeable to contribution Rs.	Nil

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

Date:

Dng

Chairman
Dayanand Niloba Phand Foundation
Ranjangaon (G.)



**UJWAL INTERNATIONAL SCHOOL
DAYANAND NILOBA PHAND FOUNDATION
GAT NO 1028, OLD BIAMBURDE ROAD,
NEAR KHANDOBA TEMPLE, RANJANGAON,
TALUKA:- SIIRUR, DISTRICT :- PUNE, PIN 412209.**

RECEIPT AND PAYMENT A/C FOR THE YEAR ENDED 31-03-2022

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance:-		By Teachers Salary	532922.00
Canara Bank	37175.00	By Bank Charges	263.00
To Tution Fees Received	629077.00	by Stationary Purchase	40000.00
To Bank Interest	430.00	By transportation Charges	125000.00
To Usanvar form sanstha	391052.00	By Software Purchase	14925.00
		By Audit Fees	25000.00
		By Closing Balance	
		Canara Bank	319624.00
TOTAL	1057734.00	TOTAL	1057734.00

The Above Statement is examined and found to be correct as per books of accounts.
**FOR DAYANAND NILOBA PHAND FOUNDATION
(FOUNDER- SECRETARY)**

DATE:-
PLACE :- PUNE


**Chairman
Dayanand Niloba Phand Foundation
Ranjangaon (G.)**



**For B. B. AWARI & CO.
Chartered Accountants**

**CA. B. B. AWARI
Proprietor
M. No. 035394**

Registration No:- F- 42935

Name of the Public trust:- DAYANAND NILOBA PHAND FOUNDATION, PUNE

SCHEDULE - VIII

Vide Rule 17(1) The Bombay Public Trust Act, 1950

INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Expenses in respect of properties		By Rent (Accrued)	
To Rates ,Taxes,	610000		
To Repairs and maintenance		By Donation in cash or kind	778944.33
To Depreciation (by way of provision of adjustments)	102983.53	for Developmant	
To Establishment Expenses			
To Remuneration to trustees		By Income from Other Sources	629507.00
To Remuneration (in case of a Math) to the Math including his household expenditure , if any)		(in details as far as possible)	
To Professional fees	25000.00	By Loan From Trustee	
To Depreciation			
As per details on B/S		By Deficit carried over to Balance sheet	42642.20
To Amount transferred to reserve fund or specific funds			
To Expenditure on Objects of the Trust			
a) Religious			
b) Educational	713110.00		
c) Medical relief			
d) Relief of Poverty			
e) Other Charitable Objects.			
To Surplus carried to Balance sheet			
TOTAL	1451093.53	TOTAL	1451093.53



For B. B. AWARI & CO.
Chartered Accountants

CA/B. B. AWARI
Proprietor
M. No.035394

Registration No:- F- 42935

Name of the Public trust:- DAYANAND NILOBA PHAND FOUNDATION, PUNE

SCHEDULE - VIII

Vide Rule 17(1) The Bombay Public Trust Act, 1950

BALANCE SHEET AS ON 31ST MARCH 2022

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
Trust Funds or surplus:-		66000	Immovable Properties(at cost)		783283.76
As per Last Balance sheet			Balance as per last B/s.		
Adjustment during the year			Addition during the year		
Other remarked funds			Furniture & Fixtures		
(Created under the provision of			Investments		744549.00
the Trust Deed or Schedules or			Loans & Advances		
out of income)			MSEB		
Reserve Fund- Development			Telephone		
Other Fund-Development			Trustee	0.00	
			Income Outstanding		
Loans (Secured/Unsecured)		0.00	Rent		
From Trustees			Interest		
From Otherh			Other Income		
Liabilities					
for Advances			Cash & Bank Balance:-	0.00	319624.00
for Rent & Other Deposits		610000.00			
for Deposit		284000			
Provision for professional fees		25000.00			
Income & Expenditure A/c		862456.76			
As per last B/s.	819814.56		Income & Expenditure A/c		
Add/Less:-Surplus or Deficit	42642.20		As per last B/S		
As per Income & Exp. A/c			Add/Less:-Surplus or Deficit		
			as per Income & Exp. A/c		
Total		1847456.76	Total		1804814.56

The Above Balance Sheet to the best of my Belief cotains a true accounts of the Funds And Liabilities and of the Property and Assets of the Trust.



For B. B. AWARI & CO.
Chartered Accountants

CA B. B. AWARI
Proprietor
M. No.035394

DEPRECIATION OF FIXED ASSETS AS ON 31.03.2022

SR.	NAME OF THE ASSETS	W.D.V. AS ON 31.03.21	ADDITION DELETION	AMOUNT	% OF DEP.	DEP AMOUNT	W.D.V. AS ON 31.03.22
1	BUILDING	156811.95	0.00	156811.95	10	15681.20	141130.76
2	FURNITURE-EC TV	461255.31	0.00	461255.31	10	46125.53	415129.78
3	INVERTER BATTERY	9617.92	0.00	9617.92	15	1442.69	8175.23
4	CAMERA	15660.19	0.00	15660.19	15	2349.03	13311.16
5	SCHOOL VAN & BUSES	240817.92	0.00	240817.92	15	36122.69	204695.23
6	COMPUTER	2104.00	0.00	2104.00	60	1262.40	841.60
	Total	886267.29	0.00	886267.29	0	102983.53	783283.76




 Chairman
 Dayanand Niloba Phand Foundation
 Ranjangaon (G.)