

## **AUDITOR'S REPORT**

**NAME OF THE TRUST:-** SREE NARAYAN GURU EDUCATIONAL FOUNDATION  
**REGISTERED NO:-** MH/1482/Act 1860/F00 24202-1850 Pune

We have audited the attached Balance sheet of Sree Narayan Guru Educational Foundation, Pune as on 31<sup>ST</sup> March 2024 and the Income & Expenditure Account for the year ended on that date. These financial statements are responsibility of Board of Trustees Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit In accordance with generally accepted auditing standards in India. These standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes examining on 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 management as well as evaluating the overall financial statement presentation. Our audit is not an inspection which is carried out for specific purpose such as to detect fraud. We believe that our audit provides a reasonable basis for our opinion.

### **Subject to above, we report as under:-**

1. That the accounts are maintained regularly and in accordance with the provisions of the Act and Rules.
2. That Receipts and disbursements are properly and correctly shown in the account.
3. That the cash balance and vouchers are in the custody of manager or trustee on the date of audit is in the agreement with the accounts.
4. That Books, Deeds, Accounts Vouchers and other documents and records required by us were produced before us.
5. That an inventory, certified by the trustee of movables of the trust has been maintained.
6. That the Trustee appeared before us and furnished the necessary information required by us.
7. That no property or fund of the Trust was applied for any object or purpose other than the objects or purpose of the Trust.
8. That the amount outstanding for more than one year Rs, NIL And the amount written off are Rs. NIL.
9. That tenders were not Invited for repairs or construction as the expenditure involved did not exceed Rs.5000/-.
10. That no money of the Trust has been invested contrary to the provisions of section 35.
11. That no alienations of immoveable have been made contrary the provisions of section 36.
12. The Trust has accepted Unsecured Loans from Trustee, for which prior approval of appropriate authority has obtained.

### **Significant Accounting Policy :-**

1. Method of Accounting adopted by Trust is cash System.
2. Income recognised on Cash System.

**For, M/s Golwalkar & Hasabnis,**  
*Chartered Accountant*

Partner,  
(CA Rhuturaj R. Patil)  
(Membership No. 144355)

**UDIN :- 24144355BKEAVQ6819**

**REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB-SECTION (4)  
OF SECTION 12 D AND RULE 10 OF THE SOCIETIES REGISTRATION ACT.**

**REGISTRATION NO:-**

**MH/1482/Act 1860/F00 24202-1850 Pune**

**NAME OF THE PUBLIC TRUST:-**

**SREE NARAYAN GURU EDUCATIONAL FOUNDATION**

**FOR THE YEAR ENDING:-**

**31<sup>ST</sup> MARCH 2024**

a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and rules?	<b>YES</b>
b) Whether receipts and disbursements are properly and correctly shown in the accounts?	<b>YES</b>
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.	<b>YES</b>
d) Whether all books, deeds, accounts, vouchers or other documents or records required by the Auditor were produced before him.?	<b>YES</b>
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 defects and inaccuracies mentioned in the previous Audit Report have been duly complied with	<b>N.A.</b>
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 ;	<b>YES</b>
g) Whether any property or funds of the Trust were applied for any object or purpose other than the objects or purpose of the Trust.	<b>NO</b>
h) The amount of outstanding for more than one year and amounts written off, if any.	<b>NO</b>
i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5,000/-	<b>N.A.</b>
j) Whether any money of the public trust has been invested contrary to the provisions of Sec.35.	<b>NO</b>
k) Alienation, if any, of the immovable property contrary to the provisions of section 36 which have come to the notice of the auditor.	<b>NO</b>
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 trustees or any other person while in the management of the trust.	<b>N.A.</b>
m) Whether the budget has been filed in the form provided by rule 16A.	<b>NO</b>
n) Whether the maximum and minimum number of the trustees is maintained.	<b>YES</b>
o) Whether the meetings are held regularly as provided in such instrument.	<b>YES</b>
p) Whether the minutes books of the proceedings of the meetings are maintained.	<b>YES</b>
q) Whether any of the trustees has any interest in the investment of the trust.	<b>NO</b>
r) Whether any of the trustees is a debtor or Creditor of the trust.	<b>NO</b>
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.	<b>YES</b>
t) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	<b>YES</b> <b>Point No. 12</b>

DATED: 28/09/2024

PLACE:- Pune

FOR, M/S GOLWALKAR & HASABNIS  
CHARTERED ACCOUNTANTS

CA. RHUTURAJ R. PATIL  
PARTNER.

M. No. 144377

UDIN :-

**24144355BKEAVQ6819**

**THE BOMBAY PUBLIC TRUSTS ACT.  
SCHEDULE -IX C (Vide Rule-32)**

**STATEMENT OF INCOME LIABLE TO CONTRIBUTION FOT THE YEAR ENDING:- 31<sup>st</sup> MARCH 2024**

**NAME OF THE PUBLIC TRUST :- SREE NARAYAN GURU EDUCATIONAL FOUNDATION**

**REGISTRATION NO:- MH/1482/Act 1860/F00 24202-1850 Pune**

PARTICULARS	AMOUNT ₹	AMOUNT ₹
I. Income as shown in the Income and Expenditure Account (Schedule IX )		<b>Object of the Trust are Educational in nature and as such income is not liable for Contribution</b>
II. Items not chargeable to Contribution under Section 58 and Rules 32 :-		
i) Donations Received from other Public Trusts and Dharmadas	NIL	
ii) Grants Received from Government and Local authorities	NIL	
iii) Interest on Sinking or Depreciation Fund	NIL	
iv) Amount spent for the purpose of secular education	NIL	
v) Amount spent for the purpose of medical relief	NIL	
vi) Amount spent for the purpose of veterinary treatment of animals .....	NIL	
vii) Expenditure incurred from donations for relief of distress caused by Scarcity, drought, flood, fire or other natural calamity	NIL	
viii) Deduction out of Income from lands used for agricultural purpose:-		
a. Land Revenue and Local Fund Cess	NIL	
b. Rent Payable to Superior Landlord	NIL	
c. Cost of Production, if lands are cultivated by trust	NIL	
ix) Deduction out of income from lands used for non-agricultural Purpose :-		
a. Assessment, cesses and other Government or Municipal taxes	NIL	
b. Ground rent payable to the superior landlord	NIL	
c. Insurance premia	NIL	
d. Repairs at 10 per cent of gross rent of building	NIL	
e. Cost of Collection at 7 per cent of gross rent of building let out	NIL	
x) Cost of Collection of income or receipts from securities etc. at 1 per cent of such income .....	NIL	
xi) Deductions on account of repairs in respect of buildings not rented And yielding no income, at 10 per cent of the estimated gross Annual rent.....	NIL	
<b>GROSS ANNUAL INCOME CHARGEABLE TO CONTRIBUTION ₹</b>		<b>NIL</b>

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.

**DATED: 28/09/2024**

**PLACE:- Pune**

**FOR, M/S GOLWALKAR & HASABNIS  
CHARTERED ACCOUNTANTS**

**CA. RHUTURAJ R. PATIL  
PARTNER  
M. No. 144377**

**UDIN :- 24144355BKEAVQ6819**