

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

Name of the Public Trust:

DILASA SANSTHA
GHATANJI, DIST- YAVATMAL

For the year ending:

31.03.2023

Registration No.: F - 3452

- | | | |
|----|--|------|
| a) | Whether accounts are maintained regularly and in accordance with the provisions of the act and the rules. | Yes |
| b) | Whether receipts and disbursements are properly and correctly shown in accounts ? | Yes |
| c) | Whether the cash balance and voucher are in the custody of the manager or trustee on the date of audit wherein agreement with the accounts ? | Yes |
| d) | Whether all deeds, accounts, vouchers or other documents or record required | Yes |
| e) | Whether a Register of movable and immovable properties is properly maintained, the charges there in 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. | Yes. |
| f) | Whether the manager or trustee or any other persons 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 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. | No. |
| i) | Whether the 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 sec.35. | No. |
| k) | Alienation if any, immovable property contrary to the provision of sec.36. | Nil. |
| l) | All cases of irregular 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 person while in the management of the trust. | Nil. |
| m) | Whether the budget has been filed in the form provided by rule 16A | Yes. |
| n) | Whether the maximum and minimum number of trustees is maintained. | Yes. |
| o) | Whether the meetings are held regularly as provided in such instrument. | Yes. |
| p) | Whether the minute books of the proceedings of the meeting is maintained. | Yes. |
| q) | Whether any of the trustees has any interest in the investment of the trust. | No. |
| r) | Whether any of the trustees is debtors 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. | Yes. |
| t) | Any special matter to be reported to bring to the notice of the Deputy/Asstt Charity Commissioner. | Nil. |

Place : YAVATMAL
Dated : 28.09.2023
UDIN: 23100990BGWFZD8781

For P M Gandhi & Co
Chartered Accountants

CA Pravin Gandhi
Mem no. 100990



President
President
Dilasa Sanstha, Ghatanj

SCHEDULE - VIII
[Vide Rule 17 (1)]Name of the Public Trust : DILASA SANSTHA, YAVATMAL
Balance Sheet As At : 31st March 2023

Registration No : F3452 (YTL)

2021-22	FUNDS & LIABILITIES	2022-23	2022-23	PROPERTY AND ASSETS	2022-23	2022-23	2021-22
10,232,490.00	Trusts Funds or Corpus :-	10,282,490.00	10,282,490.00	Immovable Properties :- Annexure A	3,827,914.90	3,827,914.90	3,827,914.90
50,000.00	Balance as per last Balance Sheet			Balance as per last Balance Sheet	-	-	-
	Adjustment during the year			Additions during the year	-	-	-
1,616.00	Membership fees	1,616.00	1,616.00	Less : Asset sold/ Disposed	-	3,827,914.90	-
	Other Earmarked Funds :-			Investments :-	-	-	-
	(created under the provisions of the trust deed or scheme or out of the Income)			The market value of the above investment is	-	-	-
489,829.00	Caring Friend - Farmer support 1	489,829.00					
500,000.00	from Mumbai Group	500,000.00					
136,012.00	Specific Grant for Assets	136,012.00					
1,000,000.00	Caring Friends(ShubhmangalCCPL)	1,000,000.00		Movable Properties :- Annexure B	7,662,289.00	7,448,189.00	7,448,189.00
3,965,250.40	Axis Bank Foundation	3,965,250.40		Balance as per last Balance Sheet	3,277,500.00	214,100.00	214,100.00
136,788.00	SHG Revolving Fund	136,788.00		Additions during the year	2,515,368.00	-	-
1,857,245.10	Foreign Contribution	1,857,245.10		Less : Asset sold/ Disposed	-	8,424,421.00	-
44,600.00	ITC (ASSETS FUND)	44,600.00					
38,500.00	SBI (Asset Fund)	38,500.00					
1,029,938.50	Staff retention fund	1,029,938.50	9,198,163.00				
-	Loans (Secured or Unsecured) :-	-	-	Loans (Secured or Unsecured) : Good/doubtful			
-	From Trustees	-	-	Loans Scholarships			
-	From Others	-	-	Other Loans			
	Liabilities :-			Advances:-			
1,000,000.00	Ex-gratia payable	1,000,000.00		To PT paid in advance	-	-	-
10,867.00	TDS payable	83,572.00		To Contractor	-	-	-
249,278.21	Advances & Payables	199,755.00		To Employees	179,541.00	237,671.00	237,671.00
-	Provident Fund	26,640.00		To other	160,000.00	160,000.00	160,000.00
7,781,760.48	Unspent Grant	2,609,795.63		To Grant receivable	-	339,541.00	-
-	Professional Tax	25,600.00					
			3,945,362.63				
1,571,459.83	Income and Expenditure Account :-	1,221,294.74		Cash and Bank Balances :- Annexure C	3,866,970.60	-	9,409,330.53
-	Balance as per last Balance Sheet	-		a) In Saving / Current Account with	8,448,264.00	-	8,448,264.00
	Add : Previous year adjustments			In Fixed Deposit with			
-				b) With the Trustees		12,315,234.60	
350,165.09	Add: Surplus as per Income and Expenditure Account	258,185.13	1,479,479.87	c) With the Manager			
	Less: Deficit as per Income and Expenditure Account	-					
29,745,469.43	Total Rs...		24,907,111.50	Total Rs.....		24,907,111.50	29,745,469.43

As per our report of even date
for P.M.GANDHI & Co
Chartered Accountants

Dated 28.09.2023 at Yavatmal ,

The above Balance Sheet to the best of my/bur
belief contains a true account of the Funds and
Liabilities and of the Property and Assets of
the Trust.

[Signature]
TRUSTEE
President
Dilasa Sanstha, Ghatanj

SCHEDULE - IX

[VIDE Rule 17 (1)]

Name of the Public Trust : DILASA SANSTHA, YAVATMAL

Registration No. F-3452 (YTL)

Income and Expenditure Account for the year ended : 31st March 2023

2021-22	EXPENDITURE	2022-23	2022-23	INCOME	2022-23	2022-23	2021-22
-	To Expenditure in respect of properties :- Repairs and maintenance			By Rent			
				By Interest			
				On Securities	906.00		
				On refund	3,110.00		6,770.00
698,818.00	To Establishment Expenses	1,492,662.94	1,492,662.94	On Bank Fixed Deposit	359,100.00		359,100.00
				On Saving Bank Account	279,868.52	642,984.52	299,742.51
-	To Remuneration (in the case of a math) to the head of the math including his household expenditure, if any						
-	To Legal Expenses			By Staff Contribution	26,616.00	26,616.00	
-	To Audit Fees			By Donations in Cash or Kind	222,032.83	222,032.83	790,951.64
-	To Contribution and Fees			By Incentive on Investment	45,002.36	45,002.36	
-	To Amount written off : Balances Written off			By Grants Annexure D		30,328,222.85	18,432,492.51
-	To Miscellaneous Expenses			By Income from other sources			
-	Loss on sale/Disposal of assets	2,515,368.00	2,515,368.00	Mess & Guest House	210,000.00		84,670.00
-	Loss on sale of car			IT refund	41,460.00		1,856,509.00
-	To Depreciation			Reversal of creditor	-	251,460.00	2,880.00
-	To Amount transferred to Reserve or Specific Funds			Other income			
-	To Expenditure on Objects of the Trust						
-	a) Religious						
6,452,318.48	b) Educational						
15,032,144.27	c) Medical Relief	27,250,102.49	27,250,102.49				
-	d) Relief of Poverty Annexure E						
-	e) Other Charitable Objects Casual Help						
-	To Surplus carried over to Balance Sheet		258,185.13	To Deficit over to Balance Sheet			350,165.09
22,183,280.75	Total Rs.		31,516,318.56	Total Rs.		31,516,318.56	22,183,280.75

As per our report of even date
For P.M.GANDHI & Co
Chartered Accountants

+ Strike off whichever is not
applicable

Dated 28.09.2023 at Yavatmal ,

Dated 28.09.2023 at Yavatmal ,

CA Pravin Gandhi
Proprietor
M.No. 100990

President
Dilasa Sanstha, Ghatany

DETAILS OF FIXED ASSETS

SCHEDULE " A "

DETAILS OF IMMOVABLE PROPERTIES

PARTICULARS	AMOUNT
Acquired out of-	
Foreign Contribution	
Construction of Hall	146642.00
Purchase of Plot	281648.00
Building Construction	624606.50
Building Construction	256180.00
Training Center	375000.00
Other Contribution	
Construction of Kitchen Shed	48680.00
Construction of Support Centre	65561.00
Sukhi Baliraja Trainning Centre	248350.00
Trainning Centre (Axis)	39003.40
Construction of Roads & Well	240500.00
Construction of Training center	125000.00
Construction of meeting Hall	402409.00
Construction of water tank	637160.00
Late Madhu Bhau Monument	337175.00
Closing Gross Block	3827914.90
Closing WDV	3827914.90

SCHEDULE " B "

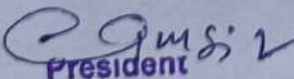
DETAILS OF MOVABLE PROPERTIES

PARTICULARS	AMOUNT
Acquired out of :	
Foreign Contribution	
Other Movable Assets	83975.00
Cameras	1000.00
Furniture	25300.00
Solar Plates	14950.00
Sleeping Racks	102000.00
Utesils & Pots	20340.00
Motor Cycle	45000.00
Dell Desktop	34000.00
Hp Laptop	58500.00
Other Grants	
Camera	6774.00
Equipments	2891.00
Motor Cycles	85826.00
Laptop + Computer	81500.00
Motor Cycles	110000.00
Office Furniture	86030.00
Tractors	730000.00
Alto Car	410000.00
Dell Laptop	250.00
Innova car	300000.00
Honda shine	134151.00
TVS pleasure	29000.00
Computer	89500.00
Tractor	1976975.00
Motor Bikes	200000.00
Motor Cycle	500.00



President
Dilasa Sanstha, Ghatanji


	Furniture	276817.00
	Sports Material	74580.00
	Two wheeler	55867.00
	Dell Desktop	29000.00
	Ceiling Fan	5020.00
	Air Conditioner	29500.00
	Motor Bikes	80965.00
	Razor marker (11 Units)	1.00
	Spray Pump (10 Units)	1.00
	Computer & office equipments	382363.00
	Wheel chair	8381.00
	Plastic chairs	17000.00
	Utencils & Pots	2500.00
	Computer set	128938.00
	Crompton Wallfan	2400.00
	Generator 15 KVA	300000.00
	Camera	28000.00
	Furniture	50110.00
	Cooler	6010.00
	wall fan	1800.00
	Acer Laptop	19800.00
	Acer Pico Projector	18750.00
	Camera	8500.00
	Laptop	60000.00
	Computer	124000.00
	Tata Nexon	969874.00
	Sound system	18250.00
	White Board	5250.00
	Softcell systems	15350.00
	Office Table	8600.00
	Revolving Chair	4050.00
	Visitor chair	2350.00
	Plastic chairs	2600.00
	Laptop lenovo	31900.00
	Printer Epson	12700.00
	Laptop -2	107000.00
	Desktop	34500.00
	Printer - 2	16500.00
	Furniture	56100.00
	Laptop	38500.00
	Motar Cycle(1)	67500.00
	Tactor 3	3210000.00
	Closing Gross Block	10939789.00
	Less: Diminish in the Value of Asset	2515368.00
	Closing WDV	8424421.00


 President
 Dilasa Sanstha, Ghatanj



SCHEDULE " C "**DETAILS OF CASH & BANK BALANCES**

PARTICULARS		AMOUNT
	BANK DEPOSITS IN FDR	
	with V.K.G.B. Bank	8448264.00
	CASH & BANK BALANCES	
	Prayasan Projects	65530.00
	Central A/C SBI 30402803588	125374.50
	Sanstha Account (SBI Axis & VKGB)	838145.48
	Portescap India Pvt Ltd	2000671.00
	Strengthening Livelihoods Wardha Districts	313089.44
	Skill Building & enterprise	193781.51
	Axis Bank 911010049970632	3882.57
	Gram seva Dharur SBI - 30402804048	21000.00
	IDBI 050810400090100 (Bombay seacoast)	58955.50
	SBI JAN VAN	102924.68
	Doha Project SBI - 30402804048	52239.65
	Foreign Contributions - Central bank 1644617479 AnD	91376.27
	Cash & Bank Balances	12315234.60
	Closing WDV	12315234.60


President
Oilasa Sanstha, Ghatanji



SCHEDULE OF GRANT
SCHEDULE " D "

<u>Opening Unspent Grant</u>	7781760.48
<u>Add : Previous year adjustments</u>	0.00

Grants

1) Foundation For Ecological Security	475000.00
2)SBI Foundation	7681258.00
3) portescap India Pvt Ltd	2000000.00
4) Bajaj Alianz general Insurance Ltd	15000000.00

Grant-in-Aid (Foreign Contribution): -

From- Cleantech Solar Asia Pte Ltd	0.00
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Total	<u>32938018.48</u>
Add - Grant receivable on expenses	0.00


<u>Less - Grant receivable on expenses</u>	0.00
<u>of last year received in current year</u>	

Less - Unspent Grant

Portescap India Pvt Ltd	2000000.00
SBI Foundation	416014.12
Bajaj Allianz General	193781.51
ITC	0.00

Total Trf to Balance sheet	<u>2609795.63</u>
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Total TRf to P & L	<u>30328222.85</u>
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President
Oilasa Sanstha, Ghatanji



SCHEDULE OF EXPENDITURE ON THE OBJECTS OF TRUST

SCHEDULE " E "

POOR RELIEF OBJECT

1) CF SUPPORTED MREGS PROJECT	
2) HOLISTIC watershed development of community	21804.59
3) Farmer's Support Centre Project 1 & 2 (CF)	
4) SBI Gram Seva Arvi	1049656.50
5) Livelihood development	1813182.00
6) SBI Gram Seva Dharur	1054276.56
7) Prayasvan	5228.00
8) Dilasa Central Account	813773.80
9) Covid Care - Arvi Cluster	0.00
10) Covid Care - Dharur Cluster	0.00
11) CSR project for factory foot print	
12) Sustainable livelihood Wardha Districts	650751.56
13) Skill Building & enterprise (Bajaj allianz)	15178729.91
14) Dilasa Central (Net Banking)	140367.00
15) Livelihood of distressed farmers - 1	0.00
16) Livelihood of distressed farmers - 2	0.00
17) Strengthening Economic opportunities for the Rural Poor 50 Villages	475000.00
18) SBI JAN VAN	1557584.32

Foreign Contribution Projects

1) Farmers Support Centre -Arpan	650.71
2) Water based solution - Cleantech	5981760.48
Total	<u>28742765.43</u>


President
Dilasa Sanstha, Ghatani



Statement of Income liable to contribution for the year ending

Name of the Public Trust:

31.03.2023

DILASA SANSTHA
GHATANJI, DIST- YAVATMAL

		Amount	Amount
I)	Income as shown in the Income & Expenditure account (Schedule IX)		31516318.56
II)	Items not chargeable to contribution under Section 58 and Rule 32:		
i)	Donations received from other Public Trusts and Dharmadas.	-	
ii)	Grants received from Government and Local authorities.	-	
iii)	Interest on Sinking or Depreciation Fund.	0	
iv)	Amount spent for the purpose of secular education.	31,258,133.43	
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 Govt. or Municipal Taxes.		
(b)	Ground rent payable to superior landlord.		
(c)	Insurance Premium / Repairs 10 %		
(d)	Cost of collection at 4 % of gross rent of buildings let out.	-	
x)	Cost of collection of income or receipts from securities, stocks etc, at 1 % of such income.	-	
xi)	Deductions on account of repairs in respect of buildings not estimated gross annual rent.	-	
	Gross annual Surplus chargeable to contribution	258,185.13	

Note : Expenditure on the objects of trust has been classified under Secular education in view of general exemption granted.

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

Place : YAVATMAL
Dated : 28.09.2023

For P M Gandhi & Co
Chartered Accountants

CA Pravin Gandhi
Mem no. 100990

UDIN: 23100990BGWFZD8781



Pravin Gandhi
President
Dilasa Sanstha, Ghatani