

**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:

31.03.2024

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 prop erties is properly maintained, the charges there in are communicated from time to time to the reg ional office, and defects and inaccuracies menti oned in the previous audit report have been duly complied with. | Yes. |
| f) | Whether the manager or trustee or any other pers on 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 objevt 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 contrary to the provision of sec.36. | Nil. |
| l) | All cases of irregular or improper expenditure, or failure or ommission to recover monies or oth er property belonging to the public trust or of loss or waste of money or other property thereof, and whether such expenditure, failure,ommission, 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 trustee s is maintained. | Yes. |
| o) | Whether the meetings are held regularly as provi- ded 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 interst 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 prompted 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. |

**For P M Gandhi & Co
Chartered Accountants**

Place : YAVATMAL
Dated : 20.09.2024
UDIN:

**CA Pravin Gandhi
Mem no. 100990**



Pravin Gandhi
Pravin Gandhi
Dilasa Sanstha

SCHEDULE - VIII
[Vide Rule 17 (1)]Name of the Public Trust : DILASA SANSTHA, YAVATMAL
Balance Sheet As At : 31st March 2024

Registration No : F3452 (YTL)

2022-23	FUNDS & LIABILITIES	2023-24	2023-24	PROPERTY AND ASSETS	2023-24	2023-24	2022-23
10,282,490.00	Trusts Funds or Corpus :- Balance as per last Balance Sheet Adjustment during the year	10,282,490.00	10,282,490.00	Immovable Properties :- Annexure A Balance as per last Balance Sheet Additions during the year Less : Asset sold/ Disposed	3,827,914.90	3,827,914.90	3,827,914.90
1,616.00	Membership fees Other Earmarked Funds :- (created under the provisions of the trust deed or scheme or out of the Income) Caring Friend - Farmer support 1 from Mumbai Group Specific Grant for Assets Caring Friends(Shubhmangal/CCPL) Axis Bank Foundation SHG Revolving Fund Foreign Contribution ITC (ASSETS FUND) SBI (Asset Fund) Staff retention fund	1,616.00	1,616.00	Investments :- The market value of the above investment is	-	3,827,914.90	-
489,829.00		489,829.00		Movable Properties :- Annexure B Balance as per last Balance Sheet Additions during the year Less : Asset sold/ Disposed	5,604,621.00	7,662,289.00	7,662,289.00
500,000.00		500,000.00			5,760,833.00	3,277,500.00	3,277,500.00
136,012.00		136,012.00			-	11,365,454.00	2,515,368.00
1,000,000.00		1,000,000.00					
3,965,250.40		3,965,250.40					
136,788.00		136,788.00					
1,857,245.10		1,857,245.10					
44,600.00		44,600.00					
38,500.00		38,500.00					
1,029,938.50		1,029,938.50	9,198,163.00				
-	Loans (Secured or Unsecured) :- From Trustees From Others	-	-	Loans (Secured or Unsecured) : Good/doubtful Loans Scholarships Advances	-		
-		-	-	Advances:- To PT paid in advance To TDS Receivables To Employees To other To Grant receivable	94,929.90 307,594.00 160,000.00 -	562,523.90	179,541.00 160,000.00
1,000,000.00	Liabilities :- Ex-gratia payable TDS payable Advances & Payables Provident Fund Unspent Grant Professional Tax	1,000,000.00 93,674.00 1,574,407.00 17,568.00 26,943,732.61 25,025.00	29,654,406.61	Cash and Bank Balances :- Annexure C a) In Saving / Current Account with In Fixed Deposit with b) With the Trustees c) With the Manager	27,999,963.24 8,382,462.00	36,382,445.24	3,856,970.60 8,448,264.00
1,221,294.74	Income and Expenditure Account :- Balance as per last Balance Sheet Add : Previous year adjustments	1,479,479.87	-				
258,185.13	Add: Surplus as per Income and Expenditure Account Less: Deficit as per Income and Expenditure Account	1,522,182.56	3,001,662.43				
24,907,111.50	Total Rs...	52,138,338.04	52,138,338.04	Total Rs.....		52,138,338.04	24,907,111.50

As per our report of even date
For P.M.GANDHI & Co
Chartered AccountantsCA Pravin Gandhi
Proprietor
M.No. 100990The above Balance Sheet to the best of my/our
belief contains a true account of the Funds and
Liabilities and of the Property and Assets of
the Trust.

Dated 20.09.2024 at Yavatmal.

P. Gandhi
TRUSTEE
President
Dilasa Sanstha

The Bombay Public Trusts Act, 1950

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 2024

2022-23	EXPENDITURE	2023-24	2023-24	INCOME	2023-24	2023-24	2022-23
-	To Expenditure in respect of properties :- Repairs and maintenance	72,703.00	72,703.00	By Rent	-	-	-
1,492,662.94	To Establishment Expenses	1,618,919.30	1,618,919.30	By Interest	-	-	906.00
-	To Remuneration (in the case of a math) to the head of the math including his household expenditure, if any	-	-	On Securities	-	-	3,110.00
-	To Legal Expenses	-	-	On refund	719,108.00	1,050,368.62	359,100.00
-	To Audit Fees	60,000.00	60,000.00	On Bank Fixed Deposit	331,260.62	-	279,868.52
-	To Contribution and Fees	-	-	On Saving Bank Account	-	-	-
-	To Amount written off : Balances Written off	-	-	By Staff Contribution	-	-	26,616.00
2,515,368.00	To Miscellaneous Expenses	-	-	By Donations in Cash or Kind	91,788.22	91,788.22	222,032.83
-	Loss on sale/Disposal of assets	-	-	By Incentive on Investment	-	-	45,002.36
-	Tractor Amortization	-	-	By Grants Annexure D	-	31,452,824.02	30,328,222.85
-	To Depreciation	281,850.00	2,819,850.00	By Income from other sources	-	-	-
-	To Amount transferred to Reserve or Specific Funds	-	-	Mess & Guest House	-	-	210,000.00
-	To Expenditure on Objects of the Trust	-	-	IT refund	1,810.00	-	41,460.00
27,250,102.49	a) Religious	-	-	Reversal of creditor	-	-	-
-	b) Educational	-	-	Other income	467,428.00	469,238.00	-
-	c) Medical Relief	-	-				
-	d) Relief of Poverty Annexure E	26,970,564.00	26,970,564.00				
-	e) Other Charitable Objects Casual Help	-	-				
258,185.13	To Surplus carried over to Balance Sheet	-	1,522,182.56	To Deficit over to Balance Sheet	-	-	-
31,516,318.56	Total Rs.	-	33,064,218.86	Total Rs.	-	33,064,218.86	31,516,318.56

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

+ Strike off whichever is not
applicable

Dated 20.09.2024 at Yavatmal,



Dated 20.09.2024 at Yavatmal,

Pravin Gandhi
TRUSTEE
President
Dilasa Sanstha

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
Nilasa Sanatha

President
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	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	81010.00
	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
	Bike	90283.00
	Tactor & Other Equip 5639700	2819850.00
	Less:- Asset Diminish In he Year 2022-2023	-2515368.00
	Closing Gross Block	11365454.00
	Less: Diminish in the Value of Asset	0.00
	Closing WDV	11365454.00


 President
 Dilasa Sanatha



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

PARTICULARS	AMOUNT
BANK DEPOSITS IN FDR	
with V.K.G.B. Bank	8382462.00
CASH & BANK BALANCES	
Prayasan Projects	5680.00
Central A/C SBI 30402803588	58625.34
IDBI A/c No.0508104000090100	60739.50
State Bank of India A/c no.30402804048	21000.00
Sanstha Account (SBI Axis & VKGB)	837248.45
Portescap India Pvt Ltd	2552114.44
Strengthening Livelihoods Wardha Districts	3359065.04
Skill Building & enterprise	1437384.41
SBI JAN VAN	40876.72
Doha Project SBI - 30402804048	2864.65
Foreign Contributions - Central bank 1644617479 AnD	35670.95
Foreign Contributions - State Bank of India-400932282	5192.00
HDFC Bank A/c no. 50100666743431	29,229.74
AUTO SWEEP	19,537,674.00
AXIS A/c No.911010049902833	16,618.00
Cash & Bank Balances	36382445.24
Closing WDV	36382445.24

CGMS
President
Nilasa Sanstha



SCHEDULE OF GRANT
SCHEDULE " D "

<u>Opening Unspent Grant</u>	2609795.63
<u>Add : Previous year adjustments</u>	0.00

Grants

1) Foundation For Ecological Security	1785000.00
2)SBI Foundation	12473760.00
3) Portescap India Pvt Ltd	2548000.00
4) Bajaj Alianz general Insurance Ltd	19000000.00
5) Azim Premji Philanthropic Initiatives Pvt. Ltd	19980001.00
<u>Grant-in-Aid (Foreign Contribution): -</u>	
From- Cleantech Solar Asia Pte Ltd	0.00

Total	<u>58396556.63</u>
Add - Grant receivable on expenses	<u>0.00</u>
<u>Less - Grant receivable on expenses</u>	<u>0.00</u>
<u>of last year received in current year</u>	

Less - Unspent Grant

Portescap India Pvt Ltd	2552114.44
FES	16618.00
SBI Foundation- Gram Saksham	3359065.04
SBI Foundation -JANVAN	40876.72
Bajaj Allianz General	1437384.41
APPI	19537674.00

Total Trf to Balance sheet	<u>26943732.61</u>
Total TRf to P & L	<u>31452824.02</u>


President
Nilasa Sanatha



SCHEDULE OF EXPENDITURE ON THE OBJECTS OF TRUST

SCHEDULE " E "

POOR RELIEF OBJECT

1) Livelihood development (Portescap)	1914629.00
2) Dilasa Central Account	350013.00
3) Sustainable livelihood Wardha & Beed Districts	3154550.00
4) Skill Building & enterprise (Bajaj allianz)	18444627.00
5) Strengthening Economic opportunities for the Rural Poor 50 Villages	1793595.00
6) SBI JAN VAN	421700.00
7) Enhanced quality of life for marginalised and impoverished communities (APPI)	891450.00

Foreign Contribution Projects

1) Farmers Support Centre -Arpan	0.00
2) Water based solution - Cleantech	0.00

Total

26970564.00


President
Dilasa Sanatha



The Bombay Public Trusts Act 1950.

Schedule IX C
(Vide Rule 32)

Statement of Income liable to contribution for the year ending

31.03.2024

Name of the Public Trust:

DILASA SANSTHA
GHATANJI, DIST- YAVATMAL

		Amount	Amount
I)	Income as shown in the Income & Expenditure account (Schedule IX)		33064218.86
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.	31,542,036.30	
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	1,522,182.56	

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 : 20.09.2024

For P M Gandhi & Co
Chartered Accountants

CA Pravin Gandhi
Mem no. 100990

UDIN:

Pravin Gandhi
President
Dilasa Sanstha

