



**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**

Registration No. :- E - 44323 (Pune)  
Name of the Public Trust :- SWALAKSHA EDUCATION SOCIETY, PUNE  
For the Year ending :- 31/03/2022

(a) Whether accounts are maintained regularly and in accordance with the provision of the Act and the rules;	Yes
(b) Whether receipt 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 accounts.	Yes
(d) Whether all books, deeds, accounts, Vouchers, 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 and communicated from time to time to the regional office and the defects and inaccuracies mentioned in the previous audit reports 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 object or purpose other than object or purpose of the Trust;	No
(h) The amounts of outstanding for more than one year and the amounts written off, if any;	N.A.
(i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/-	Not Applicable
(j) Whether any money of the public trust has been invested contrary to the provisions of the section 35 .	No
(k) Attention, if any of the immovable property contrary to the provisions of section 36 which have come to the notice of the auditors.	No
(l) All cases or irregular, illegal or improper expenditure or failure or commission to recover monies or other property there or & whether such expenditure, failure, omission, or waste was cause in consequence of branch or trustee or misapplication of any other misconduct on the part of the trustees or any person while in the management of the trust.	No Such Cases Reported
(m) Whether the budget has been filed in the form, provided by rule 16A	No
(n) Whether the maximum and minimum of the trustee is maintained	Yes
(o) Whether the meeting are held regularly as provided in such instrument.	Yes
(p) Whether the minutes book or the proceeding of the meetings 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 a debtor or creditor of the trust.	No
(s) Whether any 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.	Not Applicable
(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
We have further to report that, As per ANNEXURE - "A" Notes to Accounts As per separate report of even date attached herewith.	

FOR VJSP AND COMPANY  
CHARTERED ACCOUNTANTS  
FIRM REG NO.0134619W



*Sushil N Patil*  
SUSHIL N PATIL  
PARTNER  
M.NO. 177767

Place :- Pune  
DATED : 05/09/2023

UDIN: 23177767BGXFPN9216



**THE BOMBAY PUBLIC TRUST ACT, 1950 SCHEDULE IX-C (Vide Rule - 32)**

Statement of Income liable to contribution for year ending : 31/03/2022

Registration No. :- E - 44323 (Pune)

Name of the Public Trust :- SWALAKSHA EDUCATION SOCIETY, PUNE

	Rs.	Ps.	Rs.	Ps.
I. INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNTS ( SCHEDULE IX )				
II. ITEMS NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32.				
( i ) Donation Received from other Public trust and Dharamadas				-
( ii ) Grant received from Government & Local authority				-
( iii ) Interest on Sinking or Depreciation Fund				-
( 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 for donation for relief of distress caused distress caused by scarcity,drought,flood,fire or other natural calamity.				-
(viii) Deduction out of income from lands used for agricultural purpose.				-
(a ) Land Revenue and Local Fund Cess				-
(b ) Rent Payable to superior landlord.				-
(c ) Cost of production if lands are cultivated by trust				-
(ix) Deduction out of income from lands used for nonagricultural purpose				-
(a) Assessment Cases and other Government or Municipal Taxes				-
(b) Ground rent payable to the superior landlord				-
(c) Insurance Premia				-
(d) Repairs at 10 percent of gross rent of building				-
(e) cost of collection at 4 percent of gross rent of building let out.				-
(x) Cost of collection to income or receipts from securities stocks etc. at one percent or such income				-
(xi) Deduction on account of receipts in respect of buildings not rented and yielding no income at 10 percent of the estimated gross annual rent				-
Gross annual income chargeable to contribution Rs.				(86,484.31)

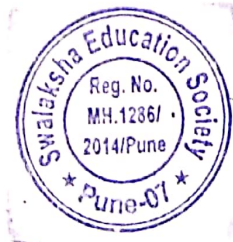
Certified that while claiming deduction admissible under the above schedule, the Trust has not claimed any amount twice either wholly or partly, against any of items mentioned in the Schedule which have the effect of double deduction.

DATED : 05/09/2023

Trust Address : At post, Dhage Vasti, Lonikand, Pune 412207

CHAIRMAN

*Dhage*  
TRUSTEE



FOR VJSP AND COMPANY  
CHARTERED ACCOUNTANTS



*Sushil N Patil*

SUSHIL N PATIL  
PARTNER  
M.NO. 177767  
FIRM REG NO.0134619W  
Auditor  
UDIN: 23177767BGXFPN9216



**THE BOMBAY PUBLIC TRUSTS ACT, 1950  
SCHEDULE IX**

**Unit Name : SWALAKSHA EDUCATION SOCIETY**  
NAME OF THE PUBLIC TRUST : SWALAKSHA EDUCATION SOCIETY, PUNE  
Registration No. :- E - 44323 (Pune)  
**BALANCE SHEET AS AT 31ST MARCH 2022**

<b>FUNDS AND LIABILITIES</b>	<b>Rs.</b>	<b>Rs.</b>	<b>PROPERTY AND ASSETS</b>	<b>Rs.</b>	
<b>TRUST FUNDS OR CORPUS</b>			<b>IMMOVABLE PROPERTY (at cost)</b>	-	
Balance as per last Balance Sheet		6,10,281	(Suitably classified )		
Add : Donation received with direction to form corpus of trust	-		Opening		
<b>OTHER EARMARKED FUNDS</b>			Additions		
(Created under the provisions of the Trust Deed or Scheme or out of the Income)			Less: depreciation if any , during the year		
Depreciation Fund			<b>INVESTMENTS</b>		6,06,988
Sinking Fund			<b>FIXED ASSETS</b>		
Reserve Fund			(Annexure-C)	30,09,599	30,09,599
<b>LOANS (SECURED OR UNSECURED)</b>			<b>CURRENT ASSET</b>		
From Trustees (Unsecured)		25,33,112	Sundry Receivables	-	
From Banks (Secured)		15,19,524	TDS 2020-2021	-	
<b>Current Liabilities and Provisions</b>			<b>CASH &amp; BANK BALANCE</b>		
Sundry Creditors (Annexure-B)		36,000	a) Cash in Hand	7,317	
<b>INCOME AND EXPENDITUE A/C</b>			b) In State Bank of India A/c	6,62,495	
Balance as per last Bal. Sheet	-		<b>INCOME AND EXPENDITUE A/C</b>		
Less : Appropriation, if any	-		Balance as per last Bal. Sheet	9,95,845	
Add : Surplus			Add: Deficit for the year	86,484	10,82,330
As per Income & Expenditure A/c	-		<b>Total</b>		<b>46,98,917</b>
<b>Total</b>		<b>46,98,917</b>	<b>Total</b>		<b>46,98,917</b>

AS PER OUR REPORT OF EVEN DATE  
VJSP AND COMPANY  
CHARTERED ACCOUNTANTS  
FRN 134619W

*Sushil Patil*



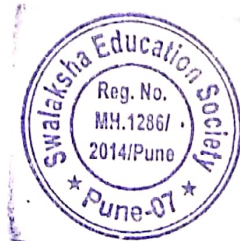
CA Sushil Patil  
Partner  
M.No.177767  
UDIN: 23177767BGXFPN9216  
DATED : 05/09/2023  
PLACE: PUNE

THE 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  
SWALAKSHA EDUCATION SOCIETY

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TRUSTEES

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THE BOMBAY PUBLIC TRUSTS ACT, 1950  
SCHEDULE IX

Unit Name : **SWALAKSHA EDUCATION SOCIETY**  
NAME OF THE PUBLIC TRUST : **SWALAKSHA EDUCATION SOCIETY, PUNE**  
Registration No. :- **E - 44323 (Pune)**

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2022					
EXPENDITURE	Rs.	Rs.	INCOME	Rs.	Rs.
<b>To Expenditure in respect of Properties :-</b>			By Rent		-
Rates, Taxes, Cesses	-		By Interest		
Repairs and Maintenance	-		On securities		-
Salaries	-		On Bank Account		-
Insurance	-		On FDR		44,216
Depreciation (by way of provision or adjustments)		6,32,202	On Income Tax refund		-
Other Expenses	-		By Dividend		-
BOOK purchased	-		By Income from Trust Activities		
To Remuneration to Trustees	-		Income from School		36,17,528
To Legal and Professional Expenses	-				
To Income Tax Paid	-				
To Audit Fees		18,000			
To Donation Paid		-			
To Amount written off					
a) Bad Debts		-			
b) Loan Scholarships		-			
c) Irrecoverable rents		-			
d) Other Items		-			
To Miscellaneous Expenses					
To Bank charges		47,522			
To Amounts transferred to Reserve or specific funds		-			
<b>To Expenditure on objects of the trust</b>		<b>30,50,505</b>			
a) Religious					
b) Educational (as per Annex-A)	30,50,505				
c) Medical Relief	-				
d) Relief of poverty	-				
e) Other charitable objects	-				
<b>To Surplus carried over to Bal Sheet</b>			<b>To Deficit carried over to Bal Sheet</b>		<b>86,484</b>
		<b>37,48,228</b>			<b>37,48,228</b>

AS PER OUR REPORT OF EVEN DATE  
VJSP AND COMPANY

CHARTERED ACCOUNTANTS

FRN 134619W



CA Sushil Patil

Partner

M.No.177767


UDIN: 23177767BGXFPN9216

DATED : 05/09/2023

PLACE: PUNE

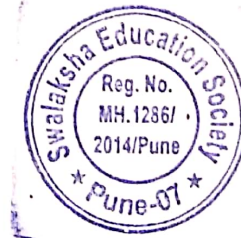


FOR SWALAKSHA EDUCATION SOCIETY



TRUSTEES

TRUSTEES



**SWALAKSHA EDUCATION SOCIETY****(Annexure - A)**

List of Educational Expenses incurred during the F.Y.2021-22

<b>Particulars</b>	<b>Amount (Rs.)</b>
Salary & Wages	21,36,500
House Keeping Expenses	2,00,800
Office Expenses	12,930
Vehicle Insurance	1,38,000
Rent, Rate And Taxes	1,80,000
Travelling Expenses	23,811
Repair And Maintenance	48,240
Interest on Loan	2,13,224
Books purchased	97,000
<b>Grand Total</b>	<b>30,50,505</b>

**SWALAKSHA EDUCATION SOCIETY**

List of Sundry Creditors for the F.Y.2021-22

**(Annexure-B)**

<b>Particulars</b>	<b>Amount (Rs.)</b>
Audit fees provision	36,000
Salary payable	-
<b>Grand Total</b>	<b>36,000</b>

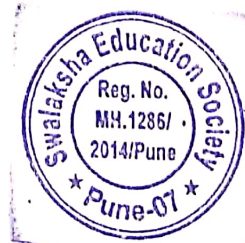
**SWALAKSHA EDUCATION SOCIETY**

List of Fixed Asset for the F.Y.2021-22

**(Annexure-C)**

<b>Particulare</b>	<b>Amount (Rs.)</b>
Building (Classrooms)	15,10,834
Computer	1,016
Printer	1,169
Sound system	12,650
Web site	2,098
Vehicle	11,98,099
ERP Software	5,223
Biometric Machin	4,147
Furniture	2,74,364
<b>Grand Total</b>	<b>30,09,599</b>

TRUSTEES TRUSTEES



**Unit Name : SWALAKSHA EDUCATION SOCIETY**

**NAME OF THE PUBLIC TRUST : SWALAKSHA EDUCATION SOCIETY, PUNE**

**NOTES TO TRUST AUDIT REPORT FOR THE F.Y.2021-22 :-**

- 1 The preparation of Financial Statements is the responsibility of the assessee and our responsibility is to express opinion based on our audit. Our audit includes examining on a test basis, evidence supporting the amounts disclosure in the financial statements. We believe that our audit provides a reasonable basis for our opinion.
- 2 Personal Expenses  
The Account heads like Office Expenses, Travelling & Conveyance, Telephone Expenses etc. may include personal expenses. It is very difficult for us to ascertain the amount of expenditure included under these heads. As informed to us these expenses are purely & exclusively incurred for business purpose only.
- 3 Payment u/s 40A(3)
  - a) There were no cash payments in excess of Rs.20,000/- during the period under review.
  - b) Also it was given to understand that no payment in excess of Rs.20,000/- were made otherwise than by account payee Cheque or Account payee Bank Drafts. However, due to non availability of necessary evidence in possession of the assessee, it would not be possible for us to ascertain whether such payments have been made by way of account payee Cheques or Account payee Bank Drafts.
- 4 In few cases, external supporting for expenses are not available where we rely on vouchers and book entries.
- 5 Previous year figures are rearranged and regrouped wherever necessary.

**VJSP AND COMPANY  
CHARTERED ACCOUNTANTS**

**FRN 134619W**



*Sushil Patil*

**CA Sushil Patil  
Partner**

**M.No.177767**

**UDIN: 23177767BGXFPN9216**

**DATED : 05/09/2023**

**DATED : 05/09/2023**

**PLACE: PUNE**

