

**REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB-SECTION(2) OF SECTION 33,
34 AND RULE 19 OF THE MAHARASHTRA PUBLIC TRUST ACT**

Registration No. 155/F/16048/29/6/99,Pune

Name of the Public Trust: VISHWAKALYAN EDUCATION SOCIETY, PUNE, MAHARASHTRA

Trust Address : Plot no.348, Jain English School, Rao Colony, Talegaon Dabhade, Dist. Pune, Tal-Mawal- 410506.

For the year ending: 31st March 2023

(a)	Whether accounts are maintained regularly and in accordance with the provision of the Act and the 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 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	Annexure
(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 objects or purpose of the Trust	NO
(h)	The amounts of outstanding for more than one year and the amounts written off if any	Annexure
(i)	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/-	NO
(j)	Whether any money of the public trust has been invested contrary to the provision of Section35	NO
(k)	Alienations, 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 belonging to the public trust or of loss or waste of money or other property there or & whether such expenditure, failure omission or waste was caused in consequence of branch or trustee or mis-application of any other misconduct on the part of the trustees or any person while in the management of the trust	NO
(m)	Whether the budget has been filed in the form provided by rule 16A	YES
(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 books or the proceeding of the meetings is maintained	NO
(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	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

As per our report of even date

For Shah Khandelwal Jain & Associates

Chartered Accountants

Firm Registration No. 142740W

ACKhandelwal

Ashish Khandelwal

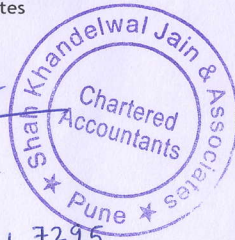
Partner

M.No. : 049278

UDIN: 23049278BQVWLL7295

Place: Pune

Date: 30-09-2023



DVShah

Deepak Shah
(President)

For Vishwakalyan Education Society

Prakash

Prakash Oswal
(Vice-President)

R.K.Gundecha

Rikabchand Gundecha
(Treasurer)



Annexure to Audit Report

- 1 It was observed that TDS u/s 194J and 194C has been paid late (Delay = 1 day)
- 2 All the invoices of assets purchased were presented before us.
- 3 Balance of Rs.5,80,060/- of Rama Enterprises and Rs. 57341/- of Techishan Electronic Solutions (Sundry Creditors) were written back during the year.
- 4 Tenders are not invited for the payment exceeding Rs 5,000/-.
- 5 Depreciation is charged as per Income Tax Act except building. However the same is not considered as application of funds.
- 6 It is observed that the FD is created out of Donations for the period.
- 7 It was observed that Rupee Co-op Bank Account has remained inactive for years on account of ongoing proceedings of RBI.
- 8 It is observed that the Audit fees payable of Rs 20,000/- is carried forward from previous year and the payment for the same has not been made during current year.

As per our report of even date

For Shah Khandelwal Jain & Associates
Chartered Accountants
Firm Registration No. 142740W

For Vishwakalyan Education Society

ACKhandelwal
Shah Khandelwal Jain & Associates
Chartered Accountants
Pune

Ashish Khandelwal
Partner

M.No. : 049278

UDIN: 23049278BGVNL7295

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DV Shah
Deepak Shah
(President)

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Prakash Oswal
(Vice-President)

R.K. Gundecha
Rikabchand Gundecha
(Treasurer)



THE MAHARASHTRA PUBLIC TRUST ACT, 1950 (ERSTWHILE KNOWN AS BOMBAY PUBLIC TRUST ACT, 1950)

SCHEDULE IX C (Vide Rule-32)

Statement of Income Liabale to contribution for year ending : 31st March, 2023

Name of the Public Trust: VISHWAKALYAN EDUCATION TRUST, PUNE, MAHARASHTRA

Trust Address : Plot no.348, Jain English School, Rao Colony, Talegaon Dabhade, Dist. Pune, Tal-Mawal- 410506.

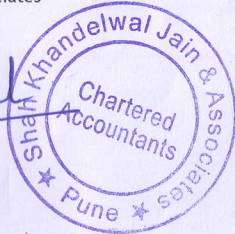
Registration No.: 155/F/16048/29/6/99, Pune

I	INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE IX)	30,267,466.00
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 authorities (iii) Interest on Sinking or Depreciation Fund (iv) Amount spent for the purpose of secular education (v) Amount spent for the purpose eof medical relief (vi) Amount spent for the purpose of veterenary treatment of animals (vii) Expenditure incurred from donation for relief of distress caused by scarcity, drought, flood, fire or other natural calamity. (viii) Deduction out of income from lands used for agricultrual 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 non-agricultural 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 or building (e) Cost of collection at 4 percent of gross rent of building let out. (x) Cost of collection income or receipts from securities, stocks etc., at one percent or such income (xi) Deduction on account of repairs in respect of buildings not rented and yielding no income at 10 percent of the estimated gross annual rent.	The objective of the Trust is propogation of Education and hence it is Exempt from such Contribution NIL

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.

For Shah Khandelwal Jain & Associates
Chartered Accountants
Firm Registration No. 142740W

Ashish Khandelwal
Partner
M.No. : 049278
UDIN: 23049278BQVNL7295
Place: Pune
Date: 30-09-2023



For Vishwakalyan Education Society

Deepak Shah
(President)

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