



### AUDITORS REPORT

We have audited the attached Balance Sheet of the **AMRITA VIDYALAYAM (PUNE)**, as at 31st March, 2023 and the annexed Income & Expenditure account for the year ended on that date, with the books of accounts and other documents as were available with the Trust and were produced to us in connection therewith.

The financial statements are the responsibilities of the AMRITA VIDYALAYAM (PUNE)'s Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a 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 management, as well as evaluating the overall financial statement presentation. We believe that our audit provides reasonable basis for our opinion subject to notes to accounts.

We report that:

1. We have obtained all the information and explanations, which the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper books of accounts required by law, have been kept by the Trust so far as it appears from our examination of the books.
3. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of accounts;
4. We in our opinion and to the best of our knowledge and according to the explanation given to us, the accounts read with the significant accounting policies and other notes forming part of the accounts, give a true and fair view in conformity with the accounting principles generally accepted in India.
  - a. In the case of the Balance Sheet of the State of affairs of the AMRITA VIDYALAYAM (PUNE) as at 31st March 2023.
  - b. In the case of the Income & Expenditure Account, the excess of Income over Expenditure for the year ended on that date.

Place: MUMBAI  
Date : 31/08/2023



FOR SNH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FIRM REGN NO: 132819W

CA H. G. Nair  
PARTNER  
Membership No-039546  
UDIN : 23039546BGZFXF9071

**Report of an auditor relating to accounts audited under sub-section (2) of section 33 & 34 and rule 19 of the Bombay Public Trusts Act,**

Registration : E-1885 (PUNE)  
Name of the Public Trust : AMRITA VIDYALAYAM  
YAMUNANAGAR, NIGDI,  
PUNE- 411044

For the year ending : 31<sup>st</sup> MARCH 2023

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 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 the accounts;	YES
d)	Whether all books, deeds accounts, vouchers or 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 changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly compiled with;	YES
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 the object or purpose of the Trust.	NO
h)	The amounts of outstanding for more than one year and the amounts written off, if any;	NIL
i)	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5,000/-.	YES
j)	Whether any money of the public trust has been invested contrary to the provisions of Section 35.;	NO
k)	Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have been come to the notice of the auditor.	NO
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 the part of the trustees or any other person while in the management of the Trust;	NONE
m)	Whether the budget has been filed in the form provided by Rule 16A;	NO
n)	Whether the maximum and minimum number of the 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 a debtor 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 compiled 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

Place: MUMBAI  
Date : 31/08/2023

FOR SNH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FIRM REGN NO: 132819W



*[Handwritten signature]*

CA H.G.Nair  
PARTNER  
Membership No-039546

UDIN : 23039546BGZFXH7145

**SCHEDULE-IX**  
[Vide Rule 17 (I)]

Name of the Public Trust: **AMRITA VIDYALAYAM (PUNE)**

**Consolidated Income & Expenditure Account for the year ended 31ST MARCH 2023**

Registration No.E-1885 (PUNE)

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
TO EXPENDITURE IN RESPECT OF PROPERTIES:		BY RENT Accrued	-
Rates, Taxes, Cesses	-	Realised	-
Repairs and Maintenance	-	BY INTEREST - Accrued	25,25,991.00
Salaries	-	Realised	6,439.00
Insurance	-	- Interest on income tax refund	8,268.00
Depreciation (by way of prov. of adjustment)	-	on Loans	-
Other Expenses	-	on IDBI Bank account	4,22,089.00
TO ESTABLISHMENT EXPENSES	-	BY DIVIDEND	-
TO REMUNERATION TO TRUSTEES	-	BY DONATIONS IN CASH OR KIND	-
TO LEGAL EXPENSES	-	Hundi	-
TO AUDIT FEES	1,77,000.00	BY GRANTS	99,75,210.00
TO CONTRIBUTION & FEES	-	BY INCOME FROM OTHER SOURCES	
		Other Income	31,877.28
TO AMOUNT WRITTEN OFF:	-	BY	
a) Bad Debts	-	AMRITA VIDYALAYAM FEES COLLECTION	11,82,86,080.00
b) Irrecoverable Rents	-	By DEFICIT CARRIED OVER TO BALANCE SHEET	
c) Other Items - Loss in investments	-		
TO DEPRECIATION (Statement B)	59,51,465.70		
TO AMOUNT TRF. TO RESERVE OR SPECIFIC FUNDS	-		
TO EXPENDITURE ON OBJECTS OF THE TRUST	-		
a) Religious	-		
b) Educational (Statement A)	11,61,36,711.08		
c) Medical Relief (Donation paid)	-		
d) Relief of Poverty	-		
e) Other Charitable Objects Relief	-		
TO SURPLUS CARRIED OVER TO BALANCE SHEET	89,90,777.50		
	<b>13,12,55,954.28</b>		<b>13,12,55,954.28</b>

AS PER OUR REPORT OF EVEN DATE  
FOR SNH & ASSOCIATES  
CHARTERED ACCOUNTANTS

I CONFIRM ABOVE STATEMENT  
ON BEHALF OF BOARD OF TRUSTEES  
AMRITA VIDYALAYAM PUNE

INTERNAL AUDITOR  
FOR A.D. BHATE & CO.  
CHARTERED ACCOUNTANTS

PARTNER  
(H.G.NAIR)



For AMRITA VIDYALAYAM

*(Signature)*  
TRUSTEE  
Swami Vidyamritananda Puri)

AMOD D. BHATE



PLACE: PUNE  
DATE: 31/08/2023

UDIN: 23039546BGZFXF9071

UDIN: 23117625BGWTPG15163  
For A. D. BHATE & CO.  
CHARTERED ACCOUNTANTS  
FRN 125519W

[A. D. BHATE & CO.]  
PROPRIETOR  
117625

**SCHEDULE - VIII**  
[Vide Rule 17 (1)]

**AMRITA VIDYALAYAM (PUNE)**

PLOT NO 2, SECTOR NO 21, YAMUNANAGAR, NIGDI, PUNE 411044

**CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2023**

Registration No.E-1885 (PUNE)

FUNDS & LIABILITIES	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
<u>Trust Fund</u>	1,60,509.00	<u>Immovable Property</u>	-
<u>Reserves &amp; Surplus</u>	-	<u>Investments</u>	-
<u>Opening Balance</u>	-	FD's with Bank	3,64,32,152.90
(As per last Balance Sheet)	-	<u>Fixed Assets</u>	-
<u>Other Earmarked Funds</u>	-	(As per Statement "B")	3,49,42,905.65
Created under the provisions of the Trust Deed or Scheme or out of the income	-	Gas Deposits	13,800.00
	-	Telephone Deposit	-
	-	Deposit (Assets)	37,190.00
	-	<u>Advances:-</u>	-
	-	To Trustee, Employee, Contractor, Lawyers and others	-
	-	Deposit to MAM	1,48,92,154.00
	-	Advance to Creditors	5,50,780.00
Depreciation Fund, sinking Fund	-	Government Grants (Fees under RTE)	1,83,58,826.00
	-	Deferred Expenses	1,68,242.25
<u>Current Liabilities</u>	-	<u>Loan (Secured or Unsecured)</u>	-
TDS Payable	86,615.00	Loans, Scholarships and Other loans	-
Employees Contribution to PF	4,45,786.00	<u>Current assets</u>	-
Employers Contribution To PF	4,76,162.00		-
Profession Tax	44,400.00	Prepaid Expenses	15,42,536.49
Employees LIC Deduction	-		-
<u>For Expenses</u>	-	Income outstanding	37,24,100.00
Other Exps Payable	4,36,102.29	Accrued Saving Bank Account Interest	6,226.00
Salary Payable	-	Rent, Interest, Other income	-
<u>For Advances</u>	-	TDS on Interest on FD	5,89,309.50
Rent & Other Deposit	1,01,000.00	TCS	3,105.00
Current Account from Others	2,65,000.00		-
	-	Cash & Bank Balances	-
	-	IDBI Bank A/c 087104000093383	37,83,113.55
	-	IDBI Bank A/c 087104000412308	11,81,623.50
<u>Income &amp; Expenditure Account</u>	-	IDBI Bank A/c 087104000452441 (RTE)	16,03,290.00
Opening P&L A/c Bal	10,99,26,279.52	IDBI Bank A/c 603104000074670 (AVB RTE)	11,49,106.00
	-	IDBI Bank A/c 60310400007788 (AVB)	19,17,431.61
Balance as per last Balance Sheet	-	Cash in Hand	36,738.86
Add:- Surplus as per Income & Expenditure Account	89,90,777.50	Balance as per last Balance Sheet	-
<b>Total</b>	<b>12,09,32,631.31</b>	<b>Total</b>	<b>12,09,32,631.31</b>

AS PER OUR REPORT OF EVEN DATE  
FOR SNH & ASSOCIATES  
CHARTERED ACCOUNTANTS

I CONFIRM ABOVE STATEMENT  
ON BEHALF OF BOARD OF TRUSTEES

INTERNAL AUDITOR  
FOR A.D. BHATE & CO.  
CHARTERED ACCOUNTANTS

PARTNER  
(H.G.NAIR)



AMRITA VIDYALAYAM PUNE  
FOR AMRITA VIDYALAYAM  
*Swami Vidyamritananda Puri*  
TRUSTEE  
TRUSTEE

AMOD D. BHATE



PLACE: PUNE

DATE: 31/08/2023

UDIN:- 23039546BGZFXF9071

UDIN: 23117625BGITOPG5163

For A. D. BHATE & CO.  
CHARTERED ACCOUNTANTS  
FRN 125519W

[A. D. BHATE & CO.]  
PROPRIETOR  
M. NO. 117625



The Bombay Trusts Act,1950  
**SCHEDULE – IX C**  
(Vide Rule 32)

Registration No. E -1885 (PUNE)

Statement of income liable to contribution for the year ending 31st March, 2023

Name of Public Trust: AMRITA VIDYALAYAM

	RUPEES	RUPEES
<b>I. Income as shown in the Income &amp; Expenditure Account (Schedule IX)</b>		13,12,55,954.28
<b>II. Items not chargeable to contribution under Section 58 and Rules 32 :</b>		
<ul style="list-style-type: none"> <li>i. Donations received from other Public Trusts and Dharmada</li> <li>ii. Grants received from Government and Local authorities</li> <li>iii. Interest on Sinking or Depreciation Fund.</li> <li>iv. Amount spent for the purpose of secular education</li> <li>v. Amount spent for the purpose of medical relief</li> <li>vi. Amount spent for the purpose of veterinary treatment of animals.</li> <li>vii. Expenditure incurred from donations for relief of distress caused by scarcity drought, flood, fire or other natural calamity</li> <li>viii. Deductions out of income from lands used for agricultural purposes:- <ul style="list-style-type: none"> <li>a) Land Revenue and Local Fund Cess.</li> <li>b) Rent payable to superior landlord.</li> <li>c) Cost of production, if lands are cultivated by trust.</li> </ul> </li> <li>ix. Deductions out of income from lands used for non-agricultural purposes:- <ul style="list-style-type: none"> <li>a) Assessment cesses and other Government or Municipal Taxes.</li> <li>b) Ground rent payable to the superior landlord.</li> <li>c) Insurance premium</li> <li>d) Repairs at 10 per cent of gross rent of building.</li> <li>e) Cost of collection at 4 per cent of gross rent of building let out.</li> </ul> </li> <li>x. Cost of collection of income or receipts from securities, stocks, etc. at 1 per cent of such income.</li> </ul>	12,22,65,176.78	

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.		
<b>SURPLUS IN INCOME AND EXPENDITURE ACCOUNT</b>		<b>89,90,777.50</b>

**Remark :**

The Amrita Vidyalayam is a Public Trust established exclusively for advancement and dissemination of secular education and hence its income is not liable for contribution as per Section 58 of the Maharashtra Public Trusts Act, 1950.

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.

Date: 31/08/2023

Trust Address: AMRITA VIDYALAYAM  
YAMUNANAGAR, NIGDI  
PUNE - 411 044

FOR SNH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FIRM REGN NO: 132819W

AMRITA VIDYALAYAM AMRITA VIDYALAYAM



TRUSTEE

TRUSTEE



TRUSTEE

TRUSTEE

CA H.G.Nair  
PARTNER  
Membership No-039546

UDIN : 23039546BGZFXH7145

