

## **NAME OF UNIT**

**SHREE HANUMAN SHIKSHAN PRASARAK MANDAL**

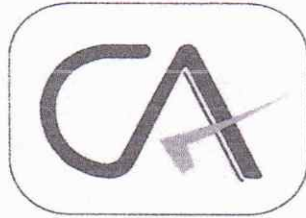
## **ADDRESS -**

**Address:At Takai Nagar, Sawal Baramati-pune-413133**

**Reg. No.:- F-41818-PUNE**

## **AUDIT REPORT -**

**FOR THE FINANCIAL YEAR -2022-2023**



**M/S K K KADAM AND CO.**

***Chartered Accountants***

**Office I -401, BHAMA EMERALD  
SATARA ROAD, DHANKAWADI  
Katraj, Pune - 411041**

**[CAKISHORKADAM.COM](http://CAKISHORKADAM.COM)  
Contact No.9545871151**



**K K KADAM AND COMPANY**  
(CHARTERED ACCOUNTANTS)

**AUDITORS REPORT FOR FY 2022-2023**

To,  
Trustees  
Shree Hanuman Shikshan Prasarak Mandal,  
Baramati,  
Pune- 413133

We have audited the attached Balance Sheet and Income & expenditure account for the year ended 31.03.2023 of Trust SHREE HANUMAN SHIKSHAN PRASARAK MANDAL, Baramati Pune.

Preparation of financial statements are the responsibilities of board of trustees. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with auditing standards generally accepted in India.

These standards require that we plan and perform the audit to obtain the reasonable assurance about whether the financial statements are free from material misstatement. An Audit includes examining, on 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 the management, as well as evaluation the overall financial statements presentation. We believe that our audit provides reasonable basis of our opinion.

On the basis of information and explanation given to us we report the following:

**REMATIKS/OBSERVATIONS/ SUGGESTIONS.**

1 As explained to us, the cash and payments vouchers, receipts are in the custody of the authorized person and Books of accounts are maintained regularly, we advise to kept it for verification.

2 Cash Balance as at 31st March 2023 was not physically verified by us. Taken based on certified MRL given by the trustees.

3 Trustee had repaid the unsecured/secured loans taken from trustees which is amounting to Rs.25,19,131.00

4. Trust taken financial assistance from the Financial institutions, outstanding amount as on 31.03.2023 is Rs.1,68,08,144.12 without prior permission of the Joint Charity Commissioner of the region.

5. We observed that trust has not following the provisions of TDS under Income tax Act, 1961. Trust needs to be comply the same.

**Address: Flat No 401, Bhama Emerald, Chaitanya Nagar, Dhanakawadi, Katraj Pune-411043. Email Id- [Cakishorkadam@gmail.com](mailto:Cakishorkadam@gmail.com). Mob. 9545871151**

6 Registered Rent agreement is not available for verification of rent paid to Landlords of trust and School building.

7 No tenders had been invited for the construction/repairs work having amount exceeding Rs.5000/-.

8 Proceeding Book of meeting has not been produced for verification at the time of audit.

9. During the year under audit, we observed that trust had invested amount in gold amounting to Rs. 29,01,567.00 - which is contravention to section 35 of Bombay Public Trust Act 1950. This gold is not available for verification at the time of audit. When asked about the gold trustees said that, Trust has sold gold during the year, without the prior approval of charity commissioner. Gold Shown in the balance sheet of trust were sold in the name of trustee. As proportionate amount shown as repayment of unsecured loans obtained from trustees in previous years.

10. Trust needs to reconcile PF and PT return and respective liability to be shown in the balance sheet.

11. Trust needs to be reconcile fees receivable in the books. Same trust needs to be take confirmation from the vendor parties.

**Subject to above Observation,**

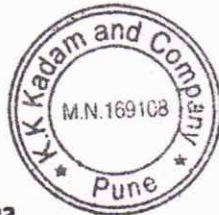
In our opinion and to the best of our information and according to the explanation given to us, this financial statement together with the schedules attached there to and read with the accounting policies and notes forming part of the Accounts give a true and fair view and are in conformity with the accounting principles generally accepted in India.

i) In case of consolidated balance sheet, of the state of affairs of the Trust as at 31.03.2023

ii) In case of consolidated income and expenditure account, of the surplus for the year ended on that date.

**For K K Kadam & Company.**  
**(Chartered Accountants)**

  
Kishor Kadam  
(Proprietor)  
FRN 156073W  
Place: Pune



Date: 23/09/2023

UDIN: 23161088BGXSHI8019

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Address: Flat No 401, Bhama Emerald, Chaitanya Nagar, Dhanakawadi, Katraj Pune-411043. Email Id-  
Cakishorkadam@gmail.com. Mob. 9545871151



**NOTE TO ACCOUNTS**

**SHREE HANUMAN SHIKSHAN PRASARAK MANDAL**

**ADDRESS - At Takai Nagar, Sawal Baramati-pune-413133**

**REGISTRATION NO. - F-41818-PUNE**

S.N.	PARTICULARS	REMARK
1	Whether Accounts are maintained regularly and in accordance with the provisions of the Act and the Rules.	Yes
2	Whether receipt and disbursements are properly and correctly shown in accounts.	Yes
3	Whether the cash balance and vouchers in the custody of the manager or trustee on the date of Audit were in agreement with accounts.	We have not physically
4	Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him.	YES
5	Whether the register of the movable and immovable properties is properly maintained, the changes there in are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit	No
6	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
7	Whether any properties or funds of the trust were applied for any object or purpose other than the object or purpose of the Trust.	No
8	The amounts of outstanding for more than one year and the amounts written off, if any	No
9	Whether the Tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000.00	No
10	Whether any money of the public trust has invested contrary to the provision of section 35.	yes
11	Alienation, if any of the immovable property contrary to the provisions of section 36 which have come to the notice of the Auditor.	No
12	Alienation, if any of the immovable property contrary to the provisions of section 36 which have come to the notice of the Auditor.	No
13	All cases of irregular illegal or improper expenditure, or commission to recover moneys or other property belonging to the public trust or of loss or waste of money	No
14	Whether the budget has been filed in the form provided Rule 16 A	No
15	Whether the maximum and minimum number of trustees is maintained.	Yes
16	Whether the meetings are held regularly as provided in such instrument.	Yes
17	Whether the minute books of the proceedings of the meeting is maintained.	Yes
18	Whether any of the trustees has any interest in the investment of the trust.	No
19	Whether any of the trustees is a Debtor or Creditor of the Trust.	No
20	Whether the irregularities pointed out by the Auditors in the accounts of the previous years have been duly compiled with by the trustees during the period of	Yes, See Remark
21	Any special matter which the auditor may thinks fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	Yes, See Remark

**Notes forming part of the accounts as per our attached report of even date.**

UDIN -  
FOR, M/S K K KADAM AND CO.  
CHARTERED ACCOUNTANTS

NAME OF UNIT - SHREE HANUMAN SHIKSHAN PRASARAK  
MANDAL

**KISHOR KADAM**  
(Proprietor)  
MRN 169108  
Date - 23-09-2023  
Place - PUNE



TRUSTEES

TRUSTEES

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सचिव

*Ad*  
अध्यक्ष

UDIN: 23169108BGXSHIP14

श्री हनुमान शिक्षण  
प्रसारक मंडळ, सावल.

**THE BOMBAY PUBLIC TRUST ACT, 1950**  
**SCHEDULE IX C ( Vide Rule - 32 )**  
**Statement of Income liable to contribution for the year ending 31/03/2023**

Registration No.	F-41818-PUNE
Name of the Trust	SHREE HANUMAN SHIKSHAN PRASARAK MANDAL
ADDRESS:	Address: At Takai Nagar, Sawal Baramati-pune-413133
For the year ending : 31/03/2023	
I) INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT	1,16,43,566.00
II ) ITEMS NOT CHARGABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32 -	
1. Donation received from other Public Trust and Dharmadas Received in Kind	
2. Grants received from Government and Local authorities [ schedule-H]	
3. Interest on Sinking or Depreciation Fund	
4. Amount spent for the purpose of secular education	1,07,95,366.27
5. Amount spent for the purpose of Medical Relief	
6. Amount spent for the purpose of veterinary treatment of animals	
7. Expenditure incurred from donations for relief distress caused by scarcity , drought , flood , fire or other natural calamity	
8. Deductions 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	
9. Deductions out of income from land used for non agricultural purposes	
a) Assessment , Cesses and other Government or Municipal taxes	
b) Ground rent payable to the superior landlord	
c) Insurance premia	
d) Repairs at 10 per cent of gross rent of building	
e) Cost of collection at 4 per cent of Gross rent of building let out.	
10. Cost of collection of income or receipts from securities , stocks , etc . At 1 percent of such income	
11. Deductions on account of repairs in respect of building not rented & yielding no income , at 10 percent of the estimated gross annual rent	
Gross Annual income chargeable to contribution	8,48,199.73

This is a Public Trust Exclusively for the purpose of Advancement of and Research in Education and hence, its Income is not liable to contribution as per rule 32(3)(1) of the Bombay Public Trust Rules,1957

Certified that while claiming deductions admissible under the above Schedule , we have not claimed any amount

twice either wholly or partly , against any of the items in the Schedule which have the effect of double - deduction.  
 SHREE HANUMAN SHIKSHAN PRASARAK MANDAL

FOR, M/S K K KADAM & COMPANY  
 Chartered Accountants

Kishor Kadam  
 Proprietor



Trustee  
 सचिव

Trustee  
 अध्यक्ष

Date - 23-09-2023  
 Place - PUNE

श्री हनुमान शिखण  
 प्रसारक मंडळ, सावळ,

UDIN: 23169108B9XHSLP014



**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 . F-41818-PUNE

Name of the Public Trust :SHREE HANUMAN SHIKSHAN PRASARAK MANDAL

ADDRESS: At Takai Nagar, Sawal Baramati-pune-413133

For the year ending : 31/03/2023

(a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and 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 account	we have not physically verified cash
(d) Whether all books , deeds , accounts vouchers or other documents or records required by the auditor were produced before him	NO
(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 complies 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 objects or purpose other than the objects or purpose of the Trust.	No
(h) The Amount of outstanding for more than one year and amounts written off , if any	No
(i) Whether tenders were invited for repairs or construction involving expenditure Rs. 5,000/-	No
(j) Whether any money of the public trust has been invested contrary to the provisions of section 35 ,	see our audit report
(k) Alienation if any of the immovable property contrary to the provisions of section 36 which have 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 or breach of trust or misapplication or any other misconduct on the part of trustee or any other person while in the Management of the trust	No Such Case
(m) Whether the budget has been filed in the form Provided by rule 16 A	NO
(n) Whether the maximum and minimum number of the trustees is maintained	Yes
(o) Whether the meeting are held regularly as provided in such instrument.	Yes
(p) Whether the minutes book of the proceedings of the meetings are maintained.	No
(q) Whether any of the trustees has 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 complied with by trustees during the period of audit.	No
(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

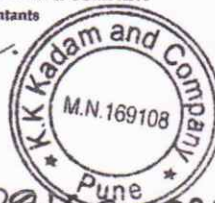
SHREE HANUMAN SHIKSHAN PRASARAK MANDAL

FOR, M/S K K KADAM & COMPANY  
Chartered Accountants

Trustee  
Date - 23-09-2023  
Place - PUNE सचिव

Trustee  
अध्यक्ष

Kishor Kadam  
Proprietor



श्री हनुमान शिक्शन  
प्रसारक मंडळ, सावल.

VDEN: 23165108BGXSHI 8014

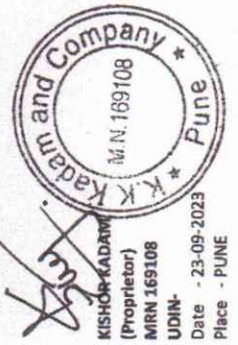
**BALANCE SHEET AS ON 31ST MARCH, 2023**  
**SHREE HANUMAN SHIKSHAN PRASARAK MANDAL**  
 Address: At Takal Nagar, Sewal Baramati-pune-411313

Reg. No F-41818-PUNE

FUNDS AND LIABILITIES	TOTAL	ASSETS AND PROPERTIES	TOTAL	TOTAL
<b>TRUST FUND OR CORPUS</b> Balance As Per Last B/S Addition During the Year	9,009.00	<b>IMMOVABLE PROPERTIES</b> Balance as per Last B/S SCHEDULE-4	26,04,794.72	26,04,794.72
<b>OTHER EARMARKED FUNDS</b>	-	<b>MOVABLE PROPERTIES</b> Balance As Per Last B/S SCHEDULE-4	29,44,876.91	29,44,876.91
<b>LOANS SECURED AND UNSECURED</b>	SCHEDULE 2	<b>Investments</b> Gold		
		<b>Deposites</b> Alta Atole Cash and Bank Balance		2,50,000.00
<b>CURRENT LIABILITIES</b> Provisions and creditors	SCHEDULE 3	Cash in Hand Cash at Bank	66,077.10 78,963.93	66,077.10 78,963.93
		<b>CURRENT ASSETS</b> Fees receivable	27,53,782.73	27,53,782.73
		<b>INCOME AND EXPENDITURE</b> Balance As Per Last B/S Add - Excess of Expenditure over Income LESS - TRANSFERRED	1,03,52,919.47 (8,48,199.73)	95,04,719.73
<b>TOTAL RS.</b>	<b>1,82,03,215.12</b>	<b>TOTAL RS.</b>	<b>1,82,03,215.12</b>	<b>1,82,03,215.12</b>

Notes forming part of the accounts as per our attached report of even date.

FOR, M/S K K KADAM AND CO.  
 CHARTERED ACCOUNTANTS



KISHOR KADAM  
 (Proprietor)  
 M/N 169108  
 UDIN-  
 Date - 23-09-2023  
 Place - PUNE

SHREE HANUMAN SHIKSHAN PRASARAK MANDAL

TRUSTEES  
  
 TRUSTEES  


श्री हनुमान शिक्षण  
 प्रसारक मंडळ, ता.स.स.

VDI N: 23169108 BGS/HI 8014

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2023**  
**SHREE HANUMAN SHIKSHAN PRASARAK MANDAL**  
 Address: At Takai Nager, Sawal Baramatti-pune-413133  
 Reg. No F-41818-PUNE

EXPENDITURE	TOTAL	TOTAL	INCOME	TOTAL	TOTAL
TO EXPENSES IN RESPECT OF PROPERTIES	-		By School Fees Received (In details As far As possible)	1,16,43,290.00	1,16,43,290.00
TO ESTABLISHMENT EXPENSES	-		BY BANK INTEREST Realised Accrued	276.00	276.00
TO REMUNERATION TO TRUSTEES	-		BY Grant Received		
TO DEPRECIATION ON FIXED ASSETS-SCHEDULE-4	5,86,380.65	5,86,380.65	BY DONATIONS IN CASH OR KIND		
TO EXPENDITURE ON OBJECT OF THE TRUST As Per Supporting Sheet schedule-A	1,02,08,985.62	1,02,08,985.62	BY GOVERNMENT GRANT Realised Accrued		
TO SURPLUS CARRIED OVER TO BALANCE SHEET	8,48,199.73	8,48,199.73	BY INCOME FROM OTHER SOURCES Member Fees Rent Received		
<b>TOTAL RS.</b>	<b>1,16,43,566.00</b>	<b>1,16,43,566.00</b>	<b>TOTAL RS.</b>	<b>1,16,43,566.00</b>	<b>1,16,43,566.00</b>

Notes forming part of the accounts as per our attached report of even date.

FOR, M/S K KADAM AND CO.  
 CHARTERED ACCOUNTANTS



KISHOR KADAM  
 (Proprietor)  
 MRN 169108  
 UDIN

Date - 23-09-2023\*  
 Place - PUNE

SHREE HANUMAN SHIKSHAN PRASARAK MANDAL

TRUSTEES

TRUSTEES

TRUSTEE

UDIN: 23169108B6XSHI6014

TRUSTEE

SHREE HANUMAN SHIKSHAN PRASARAK MANDAL



SHREE HANUMAN SHIKSHAN PRASARAK MANDAL

ADDRESS - At Takal Nagar, Sawal Baramati-pune-413133

Reg. No.:- F-46336-PUNE

Schedules to income expenditure for FY 2022-23

Schedule-A

TO EXPENDITURE ON OBJECT OF THE TRUST FOR FY 2022-23	
Particular	Amount
Accounting Charges	20000.00
Audit Fees	25000.00
Bank Charges	15565.38
Interest on Loans	3402385.18
Electricity exp	111086.00
Staff salary and welfare exp	4284218.00
Office and mic exp	109156.86
Printing and statinery	76683.20
Professinal fees	25900.00
Repair and maintanace	317567.00
Gathering Exp	7900.00
Advertisement exp	212427.00
Transport and travelling	26150.00
school rent	480000.00
bus rent	720000.00
Cleaning exp	30192.00
Exam fees	20505.00
Internet exp	36600.00
Entertainment exp	15480.00
Security guard payment	60000.00
Shop Exp	58330.00
Material Purchase	153840.00
<b>Total</b>	<b>1,02,08,986</b>

  
सचिव

  
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प्रसारक मंडळ, सावळ.

SHREE HANUMAN SHIKSHAN PRASARAK MANDAL

ADDRESS - At Takai Nagar, Sawal Baramati-pune-413133

Reg. No.:- F-46336-PUNE

Schedules to income expenditure for FY 2022-23

SCHEDULE 2 | LOANS SECURED AND UNSECURED

Particular	Amount
APAC FINANCIALS-005221	223210.21
APAC FINANCIALS-0068/ 14826	12088668.00
APAC FINANCIALS- ECLGS-1280	1091512.91
APAC FINANCIALS-ECLGS II- 850 14780	3404753.00
<b>Total</b>	<b>1,68,08,144</b>

SCHEDULE-3 | Provisions and creditors

Particular	Amount
<b>Provisions (A)</b>	<b>496726.00</b>
K K KADAM AND COMPANY	30000.00
MSEB	10866.00
Rent Payable	3000.00
professional fees payable	50000.00
Staff Salary Payable	359891.00
Professinal tax payable	21600.00
PF payable	21369.00
<b>Sundry Creditors (B)</b>	<b>889336.00</b>
Bus Rent payable (Dipak Bibe)	720000.00
Abhijit Ghadage	29500.00
MAULI STEEL TRADERS	46100.00
MISS PALLAVI	99000.00
RAMDEV TRADERS	40125.00
VILITE MULTIMEDIA PVT	11200.00
VS GARMENT	58330.00
Rshma Gawade	131220.00
Swanand enterprises	-280000.00
M S B T Balbharati	33861.00
<b>Total (C=A+B)</b>	<b>13,86,062</b>

FOR, M/S K K KADAM AND CO.

CHARTERED ACCOUNTANTS

KISHOR KADAM

MRN 169108

Date - 23-09-2023

Place - PUNE



TRUSTEES

*[Signature]*  
साचिव

*[Signature]*  
अध्यक्ष

श्री हनुमान शिकश  
प्रसारक मंडळ, सावल.