

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 No. : E-17884 (MUMBAI)
Name of the Public Trust : SANE GURUJI RASHTRIYA SMARAK TRUST
For the year ending : 31 March, 2022

Sr No	Particulars	
(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 complied 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 outstandings for more than one year and the amounts written off, if any; - Amounts written off	Nil
(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 provisions of Section 35 ;	No
(k)	Alienations, 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 of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust ;	None




19
SANE GURUJI RASHTRIYA SMARAK TRUST

[2]

Sr No	Particulars	
(m)	Whether the budget has been filed in the form provided by rule 16A	No
(n)	Whether the maximum & minimum No. of the trustees is maintained	Yes
(o)	Whether the meetings are regularly as provided in such instrument	Yes
(p)	Whether the minute books of the proceedings of meeting is maintained	Yes
(q)	Whether any of the trustees has any interest in the investment of 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 the trustees during the period of audit ;	N.A.
(t)	Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy of Assistant Charity Commission	Nil

As per my report of even date
For Amita Nalawade & Associates
Chartered Accountants
Firm Registration No. 122821W

Place: Mumbai
Date: 28-Sep-22
UDIN: 23112648BGWUKH3445


(CA Aditi Sawant)
Proprietress
Membership No. : 112648



22

THE BOMBAY PUBLIC TRUSTS ACT, 1950
SCHEDULE - VIII
[Vide Rule 17(1)]

Name of the Public Trust :

SANE GURUJI RASHTRIYA SMARAK TRUST

Registration No. : E-17884

BALANCE SHEET AS AT 31ST MARCH, 2022

FUNDS AND LIABILITIES	Rs.	Rs.	PROPERTY AND ASSETS	Rs.	Rs.
TRUST FUNDS OR CORPUS			IMMOVABLE PROPERTIES (At Cost)		
Balance as per last B/S	3,70,80,954.45		Balance as per last B/S	"SCH - B"	97,96,953.98
Add:	NIL		Additions during the year		
Less:	NIL	3,70,80,954.45	Less: Sales during the year		
(give details)			Depreciation upto date		
OTHER EARMARKED FUNDS			OTHER FIXED ASSETS (Depreciable Assets)	"SCH - C"	9,18,370.00
(created under the provisions of trust deed or scheme or out of the income)			CAPITAL WORK IN PROGRESS	"SCH - D"	28,26,261.18
Depreciation Fund		NIL	INVESTMENTS : (Depreciable Assets)		
Sinking Fund			Note : The Market Value of the above		
Reserve Fund			Investment is Rs.		
Any other Fund			FURNITURE AND FIXTURES		
LOANS (SECURED OR UNSECURED)			Balance as per last B/S		NIL
From Trustees/ Bank			Additions during the year		
From Others			Less: Sales during the year		
LIABILITIES			Depreciation upto date		
For Expenses	"SCH - A"	1,06,783.00	LOANS (SECURED OR UNSECURED) :		NIL
For Advances		NIL	-Loans Scholarship		
Rent and other Deposits			-Other Loans		
For Sundry Credit Balances			ADVANCES		
INCOME AND EXPENDITURE ACCOUNT			-To Trustees		NIL
Balance as per last B/S			-To Employees	"SCH - E"	9,800.00
Less : Appropriation if any			-To Others	"SCH - F"	2,79,962.00
Add/Less : Surplus/Deficit as per			-To Lawyers		NIL
Income and Exp. A/c			-To Deposit	"SCH - G"	23,478.88
NOTES TO ACCOUNTS	"SCH - M"	---	INCOME OUTSTANDING		
			-Rent	NIL	
			-Interest	NIL	
			-Other Income	NIL	NIL
			CASH AND BANK BALANCES	"SCH - H"	1,00,95,797.40
			(a) In current A/c with		
			In Fixed Deposit A/c with		
			(b) With Trustee		
			(c) With the Manager		
			INCOME AND EXPENDITURE ACCOUNT		
			Balance as per last B/S	1,44,20,315.38	
			Less : Appropriation if any		
			Add/Less : Deficit / Surplus as per		
			Income and Exp. A/c	(11,83,201.37)	1,32,37,114.01
TOTAL		3,71,87,737.45	TOTAL		3,71,87,737.45

The above Balance Sheet to the best of our belief contains a true account of the funds and Liabilities and of the Property and Assets of the Trust.

As per my report of even date
For Amita Nalawade & Associates
Chartered Accountants
Firm Registration No. 122821W

Amita Nalawade
(CA Aditi Sawant)



Proprietress
Membership No. : 112648
UDIN : 23112648BG WUKH3445
Place: Mumbai
Date: 28-Sep-22



For SANE GURUJI RASHTRIYA SMARAK TRUST
For Sane Guruji Rashtriya Smarak Trust

Santosh Chairman
Aditi Secy
Aditi Treasurer

Place: Mumbai
Date : 28-Sep-22

THE BOMBAY PUBLIC TRUSTS ACT, 1950
SCHEDULE IX
[Vide Rule 17(1)]

Name of the Public Trust :

SANE GURUJI RASHTRIYA SMARAK TRUST

Registration No E-17884

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

EXPENDITURE	Rs.	Rs.	INCOME	Rs.	Rs.
To EXPENDITURE IN RESPECT OF PROPERTIES -Rates, Taxes, Cesses -Repairs and Maintenance -Salaries -Insurance -Depreciation (by way of Provision or Adjustment) -Other Expenses	"SCH - I"	3,89,231.00	By RENT (accrued / realised) By INTEREST (accrued / realised) -On Securities -On Loans -On Bank Accounts S/B Account F/D Account -on Income Tax Refund	23,586.00 4,23,493.00 3,322.00	NIL - - 4,50,401.00
To ESTABLISHMENT EXPENSES	"SCH - J"	1,82,185.70	By DIVIDEND		NIL
To REMUNERATION TO TRUSTEES		NIL	By DONATION IN CASH OR KIND	"SCH - L"	42,67,213.00
To REMUNERATION (in the case of a math) to the head of the math, including his household expenditure, if any		NIL	By GRANTS		NIL
To LEGAL EXPENSES		NIL	By INCOME FROM OTHER SOURCES (in detail as far as possible) Sale of Book & Entrance Fee		33,217.00
To AUDIT FEES			By TRANSFER FROM RESERVE		NIL
To CONTRIBUTION AND CESS					
To AMOUNT WRITTEN-OFF (a) Bad debts (b) Loan Scholarship (c) Irrecoverable Rents (d) other items		NIL			
To MISCELLANEOUS EXPENSES		NIL			
To DEPRECIATION	"SCH - B & C"	11,97,197.00			
To AMOUNTS TRANSFERRED TO RESERVE OR SPECIFIC FUNDS		NIL			
To EXP ON OBJECTS OF TRUST (a) Religious (b) Educational (c) Medical Relief (d) Relief of Poverty (e) Other Charitable Objects	"SCH - K"	17,99,015.93			
To SURPLUS C/D TO BALANCE SHEET		11,83,201.37	By DEFICIT C/D TO BALANCE SHEET		
TOTAL		47,50,831.00	TOTAL		47,50,831.00

As per my report of even date
For Amita Nalawade & Associates
Chartered Accountants
Firm Registration No. 122821W

Amita Nalawade
(CA Aditi Sawant)
Proprietress

UDIN : 2311264886WUKH344 S
Membership No. : 112648
Place : Mumbai
Date : 28-Sep-22



For SANE GURUJI RASHTRIYA SMARAK TRUST

Gen. Secretary Treasurer

Place : Mumbai
Date : 28-Sep-22



For Sane Guruji Rashtriya Smarak Trust

Sane Guruji Chairman
Aditi Secretary
Aditi Treasurer

23

SANE GURUJI RASHTRIYA SMARAK TRUST					
Rm No.32, Municipal Marathi School No.2, Nr Portuguese Church, Gokhale Road South, Dadar-West, Mumbai - 400 028					
SCHEDULE - A : LIABILITIES FOR EXPENSES AS ON 31ST MARCH, 2022					
SR NO	PARTICULARS	AMOUNT Rs.			
1	Other Expenses Payable	84,889.00			
2	TDS Payable	240.00			
3	Amt to be reimbursed	21,654.00			
TOTAL		1,06,783.00			
SCHEDULE - B : IMMOVABLE PROPERTIES AS ON 31ST MARCH, 2022					
SR NO	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.		
1	Land & Smarak Kendra at Mangaon (-) Depreciation @ 10%	1,07,84,342.98 10,78,434.00	97,05,908.98		
2	Palgad Compound		91,045.00		
TOTAL			97,96,953.98		
SCHEDULE - C : DETAILS OF OTHER FIXED ASSETS AND DEPRECIATION AS ON 31ST MARCH, 2022					
SR NO	NAME OF THE ASSET	RATE OF DEPN	W.D.V. (Op.)/ ADDITION	DEPRECIATION Rs.	W.D.V. AS ON 31-03-2022
1	Bore Well Pump	10%	6,283.00	628.00	5,655.00
2	Computer & Printer	40%	9,455.00	3,782.00	5,673.00
	Addition: LED Screen	40%	4,308.00	1,723.00	2,585.00
3	Cycle	10%	198.00	20.00	178.00
4	Dead Stock	10%	81,616.00	8,162.00	73,454.00
5	Exhibition Materials	10%	2,303.00	230.00	2,073.00
6	Furniture & Fixture	10%	3,55,746.00	35,575.00	3,20,171.00
7	Kitchen Vessels	10%	24,975.00	2,498.00	22,477.00
8	LED TV Set	10%	19,305.00	1,931.00	17,374.00
9	Motor Cycle	10%	19,363.00	1,936.00	17,427.00
10	Tents	10%	33,360.00	3,336.00	30,024.00
11	Vehicle (ECCO)	15%	2,18,391.00	32,759.00	1,85,632.00
12	Other Assets (Equipments)	10%	2,61,830.00	26,183.00	2,35,647.00
TOTAL			10,37,133.00	1,18,763.00	9,18,370.00
For SANE GURUJI RASHTRIYA SMARAK TRUST					
Gen. Secretary				Treasurer	

For Sane Guruji Rashtriya Smarak Trust



Chairman Secretary Treasurer

24

SANE GURUJI RASHTRIYA SMARAK TRUST		
Rm No.32, Municipal Marathi School No.2, Nr Portugize Church, Gokhale Road South, Dadar-West, Mumbai - 400 028.		
SCHEDULE - D : CAPITAL WORK IN PROGRESS AS ON 31ST MARCH, 2022		
SR NO	PARTICULARS	AMOUNT Rs.
1	Museum Project	28,26,261.18
TOTAL		28,26,261.18
SCHEDULE - E : ADVANCES TO EMPLOYEES AS ON 31ST MARCH, 2022		
SR NO	PARTICULARS	AMOUNT Rs.
1	Jayvant Gurav	6,500.00
2	Mahadev Shirke	3,300.00
TOTAL		9,800.00
SCHEDULE - F : ADVANCES TO OTHERS AS ON 31ST MARCH, 2022		
SR NO	PARTICULARS	AMOUNT Rs.
1	Pratik Mahadik	2,000.00
2	TDS	1,53,667.00
3	Accrued Interest on Fixed Deposit	1,24,295.00
TOTAL		2,79,962.00
SCHEDULE - G : DEPOSITS GIVEN AS ON 31ST MARCH, 2022		
SR NO	PARTICULARS	AMOUNT Rs.
1	Electricity Deposit	12678.88
2	Gas Deposit	1,900.00
3	News paper Deposit	200.00
4	Office Deposit	4,200.00
5	Telephone Deposit	3,500.00
6	Internet Deposit	1,000.00
TOTAL		23,478.88
For SANE GURUJI RASHTRIYA SMARAK TRUST		
Gen. Secretary		Treasurer



For Sane Guruji Rashtriya Smarak Trust

Chairman
 Secretary
 Treasurer

25

SANE GURUJI RASHTRIYA SMARAK TRUST

Rm No.32, Municipal Marathi School No.2, Nr Portuguese Church, Gokhale Road South, Dadar-West, Mumbai - 400 028.

SCHEDULE - H : CASH AND BANK BALANCE AS ON 31ST MARCH, 2022

SR NO	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	<i>With Banks in Saving Accounts</i>		
	(a) Apna Sahakari Bank Ltd	1,09,327.56	
	(b) Saraswat Co-Op. Bank Ltd.	8,12,792.48	
	(c) Bank of India , Goregaon	10,08,164.73	
	(d) Bank of India , Mumbai	45,235.00	
	(e) Union Bank, Mangaon Br.	2,12,319.63	
	(f) Ahmednagar Sahakari Bank	1,890.00	21,89,729.40
2	<i>With Banks in Fixed Deposits Accounts</i>		
	(a) Apna Sahakari Bank Ltd	16,00,000.00	
	(b) Bank of India, Mangaon	20,00,000.00	
	(c) Dapoli Arban Co-op Bank Ltd	5,69,935.00	
	(d) Saraswat Co-Op. Bank Ltd.	17,36,133.00	
	(e) Union Bank of India	20,00,000.00	79,06,068.00
3	Cash on Hand		-
TOTAL			1,00,95,797.40

SCHEDULE - I : PROPERTY EXPENSES FOR THE YEAR ENDED 31ST MARCH, 2022

SR NO	PARTICULARS	AMOUNT Rs.
1	Repairs & Maintenance	3,96,931.00
2	Property Tax & Water Bill	6,800.00
3	Refund of Property Tax	(14,500.00)
TOTAL		3,89,231.00

SCHEDULE - J : ESTABLISHMENT EXPENSES FOR THE YEAR ENDED 31ST MARCH, 2022

SR NO	PARTICULARS	AMOUNT Rs.
1	Travelling Expenses	1,49,094.70
2	Insurance Expenses	33,091.00
TOTAL		1,82,185.70

For SANE GURUJI RASHTRIYA SMARAK TRUST

Gen. Secretary

Treasurer



For Sane Guruji Rashtriya Smarak Trust

Chairman

Secretary

Treasurer

26

SANE GURUJI RASHTRIYA SMARAK TRUST
Rm No.32, Municipal Marathi School No.2, Nr Portugize Church, Gokhale Road South, Dadar-West, Mumbai - 400 028.

SCHEDULE - K : EXPENSES ON THE OBJECTS OF THE TRUST FOR THE YEAR ENDED 31ST MARCH, 2022

SR NO	PARTICULARS	AMOUNT Rs.
		76,580.00
1	Maaymavshi Expenses	1,59,480.00
2	Pushpa Bhav Smruti Granth Expenses	2,14,230.00
3	Shibir Expenses	44,850.00
4	Mitramelava Expense	17,300.00
5	Mahad Flood Relief Expenses	85,410.00
6	Electricity Expenses	8,34,552.00
7	Mandhan	23,384.00
8	Office Expenses	8,165.00
9	Printing, Stationary & Xerox	10,183.85
10	Telephone / Internet Expenses	1,468.08
11	Bank Charges	2,61,806.00
12	Canteen Expenses	24,339.00
13	Postage & Courier Expenses	7,768.00
14	Refreshment Expense	29,500.00
15	Professional Fees	
TOTAL		17,99,015.93

For SANE GURUJI RASHTRIYA SMARAK TRUST

Gen. Secretary Treasurer

For Sane Guruji Rashtriya Smarak Trust

 Chairman
  Secretary
  Treasurer



27

SANE GURUJI RASHTRIYA SMARAK TRUST
Rm No.32, Municipal Marathi School No.2, Nr Portugize Church, Gokhale Road South, Dadar-West, Mumbai - 400 028

SCHEDULE - L: DONATIONS RECEIVED FOR THE YEAR ENDED 31ST MARCH, 2022

SR NO	PARTICULARS	AMOUNT Rs.
1	Nidhi	33,83,359.00
2	Mitramelava Nidhi	30,300.00
3	Shibir Fees	7,79,525.00
4	Mai Mavashi Nidhi	30,777.00
5	Pushpa Bhawe Smruti Nidhi	43,252.00
TOTAL		42,67,213.00

For SANE GURUJI RASHTRIYA SMARAK TRUST

Gen. Secretary

Treasurer

For Sane Guruji Rashtriya Smarak Trust

 Chairman
 Secretary
 Treasurer



28

SANE GURUJI RASHTRIYA SMARAK TRUST

Rm No.32, Municipal Marathi School No.2, Nr Portugize Church, Gokhale Road South, Dadar-West, Mumbai - 400 028.

SCHEDULE - " M " : NOTES TO ACCOUNTS.

PREVIOUS YEAR : 31 MARCH, 2022

ASSESSMENT YEAR : 2022 - 2023

A SIGNIFICANT ACCOUNTING POLICIES

a ACCOUNTING POLICIES

The financial Accounts are prepared under the historical cost convention on the Mixed basis of accounting.

b FIXED ASSETS

Fixed Assets are stated at cost price less depreciation. 'Cost' means purchase price, transportation, taxes, duties and all other incidental and directly relatable cost and indirectly allocable costs for putting the asset into its present position and use as reduced by any rebates, discounts or reimbursement of above elements of cost or reduction of the same otherwise.

c DEPRECIATION

Depreciation on the assets has been provided considering useful life of assets on Pro-rata basis.

d RECOGNITION OF INCOME AND EXPENDITURE

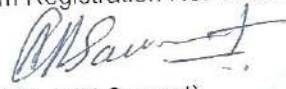
Unless otherwise specified, the donation are accounted for on basis of Receipt only.

2 On receipt of Donation from Donor a receipt is issued called "Jama Paavti" All donations are accounted for on the basis of these Jama Paavties.

3 As the object of the Trust is to educate people on life and culture of all states of India and Teaching Unity in Diversity of India, a philosophy preached and practiced by Late Shri Sane Guruji. As held in the supreme court decision the advancement or promotion of trade and commerce leads to economic prosperity. It benefits the entire community and hence it is charitable educational activity not withstanding the fact that the prosperity would be shared also by those who engage in such trade and commerce held in CIT v Chamber of commerce AIR 1965 SC1281 (Cited on page 178 of Commentary by K.N. Shah on The Bombay Public Trust Act, 1950 (1997 edition). Hence the expense incurred by the Trust in educating people is treated as educational expenses in the Accounts.

4 The Donation letter from some of the Donors for the donation to the Trust are not available

As per my report of even date
For Amita Nalawade & Associates
Chartered Accountants
Firm Registration No. 122821W


(CA Aditi Sawant)
Proprietress

UDIN : 231126488GWUKH3445
Membership No. : 112648

Place : Mumbai
Dated : 28-09-2022

For SANE GURUJI RASHTRIYA SMARAK TRUST

Gen. Secretary

Treasurer

For Sane Guruji Rashtriya Smarak Trust

 Chairman
 Secretary
 Treasurer

