



*Shri Shivaji Education Society Amravati's*  
**DR. PANJABRAO ALIAS BHAUSAHEB DESHMUKH**  
**MEMORIAL MEDICAL COLLEGE**  
Shivaji Nagar, Amravati- 444603



**Dr. Anil T. Deshmukh**  
MD (Pathology)  
Dean



**Shri. Harshvardhan P. Deshmukh**  
President  
Shri Shivaji Education Society

•OfficeTel: 0721-2552353 •Fax: 0721-2552353 •Website: [www.pdmcc.edu.in](http://www.pdmcc.edu.in) •E-mail: [drpdmcc2007@rediffmail.com](mailto:drpdmcc2007@rediffmail.com)

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### PDMCC Alumni Association Audit Report

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**Dr. Anil T. Deshmukh**  
MD (Pathology)  
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**DR. PANJABRAO ALIAS BHAUSAHEB DESHMUKH**  
**MEMORIAL MEDICAL COLLEGE**  
Shivaji Nagar, Amravati- 444603



**Shri. Harshvardhan P. Deshmukh**  
President  
Shri Shivaji Education Society

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•OfficeTel: 0721-2552353 •Fax: 0721-2552353 •Website: [www.pdmmc.edu.in](http://www.pdmmc.edu.in) •E-mail: [drpdmmc2007@rediffmail.com](mailto:drpdmmc2007@rediffmail.com)

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# Audit Report 2022

**AUDIT REPORT**

**OF**

**Alumni Association of Dr Panjabrao Alias Bhausahab  
Deshmukh Memorial Med College  
Tq- Amravati, Dist- Amravati.**

**FOR THE YEAR ENDING 31.03.2022**

**AUDITOR**

**Swapnil Y. Gupta**

Chartered Accountant

Shop no. 4, Gowardhan Market,

Beside Sati Dham Mandir,

Rallies Plot, Amravati-444603

E-Mail: - caswapnilgupta24@gmail.com



**SWAPNIL Y. GUPTA** CHARTERED ACCOUNTANT

To,  
THE ASSISTANT CHARITY COMMISSIONER,  
AMRAVATI.

**AUDIT REPORT**

Name of the Public Trust: **Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College**

Regd. No.:- 27082/AMRAVATI

Sir,

We have audited the accounts of the above named Trust for the year ending on **31/03/2022** and submit here the Income & Expenditure Account and Balance Sheet with our report as under:

- |   |     |
|---|-----|
| 1) Whether accounts are maintained regularly and in accordance with the provision of the Act and the Rule?  | YES |
| 2) Whether receipt and disbursement are properly and correctly shown in the Books of A/c's?   | 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 the account?                      | YES |
| 4) Whether all books, deeds accounts, vouchers or the other documents or record required by the Auditor were produced before him?                               | YES |
| 5) 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 him? | YES |
| 6) 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  |
| 7) The amount outstanding for more than one year and the amount written off if any?   | NO  |
| 8) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/- ?  | NA  |
| 9) Whether any money of the public trust has been invested contrary to the provisions of Section 35?  | NO  |
| 10) Alienation if any of the immovable property contrary to the provision of Section  | NO  |

**SHOP NO. 4, GOVARDHAN DHAM MARKET, BEHIND SATIDHAM TEMPLE, RALLIES PLOT, AMRAVATI- 444601.**

**Email- [caswapnilgupta24@gmail.com](mailto:caswapnilgupta24@gmail.com), Mobile no- +918788421108, +918793865780.**

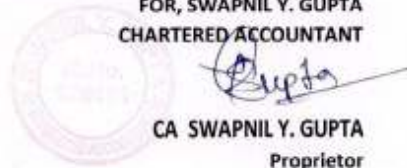


**SWAPNIL Y. GUPTA** CHARTERED ACCOUNTANT

36 which have come to the notice of the Auditor?

- |  |     |
|--|-----|
| 11) Whether a register of the movable and immovable properties is properly maintained the charges there in are communicated from time to time the regional office and the defects and inaccuracies in the previous audit report have been duly complied with?  | YES |
| 12) All cases of irregular, illegal or improper expenditure, or failure or omission to recover moneys or other property belonging to the public trust or of loss or waste of money or other property there of whether such expenditure, loses or waste was caused in consequence of breach of trust or any other misconduct on the part of the trustee or any other person while in management of the trust? | NIL |
| 13) Whether the budget has been filed in the from provided by rule 16A?  | NO  |
| 14) Whether the maximum and minimum numbers of the trustees in is maintained?  | YES |
| 15) Whether the meeting are held regularly as provided in trust instrument?  | YES |
| 16) Whether the minute book of the meeting is maintained?  | YES |
| 17) Whether any of the trustees has any interest in the investment of the trust?   | NO  |
| 18) Whether any of the trustees in a debtors or creditors of the trust?  | NO  |
| 19) 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 periods of audits?   | NIL |
| 20) Any special matter.  | NIL |

AS PER OUR REPORT OF EVEN DATE  
FOR, SWAPNIL Y. GUPTA  
CHARTERED ACCOUNTANT



CA SWAPNIL Y. GUPTA  
Proprietor  
M.NO. 176121

Place: Amravati

Date: - 28/12/2022

UDTAN :- 23176121BGWNY55588

SHOP NO. 4, GOVARDHAN DHAM MARKET, BEHIND SATIDHAM TEMPLE, RALLIES PLOT,  
AMRAVATI- 444601.

Email- [caswapnilgupta24@gmail.com](mailto:caswapnilgupta24@gmail.com), Mobile no- +918788421108, +918793865780.



**SWAPNIL Y. GUPTA** CHARTERED ACCOUNTANT

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AMRAVATI- 444601.

Email- [caswapnilgupta24@gmail.com](mailto:caswapnilgupta24@gmail.com), Mobile no- +918788421108, +918793865780.



Name of the public Trust :- Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, TQ-AMRAVATI, DIST- AMRAVATI

REG. NO. 27082/AMRAVATI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st March, 2022

| EXPENDITURE                                     |            | INCOME                               |                   |
|---|------------|--------------------------------------|-------------------|
| To Expenditure in Respect of properties         |            | By Interest                          |                   |
| Repairs & Maintenance                           | -          | On Securities                        | -                 |
| Salaries  | -          | On Loans                             | -                 |
| Insurance                                       | -          | On Bank Account                      | -                 |
| Depreciation                                    | -          | By Dividend                          | -                 |
| (By way of provision or adjustment)             | -          | By Alumni Charges                    | 210,500.00        |
| <b>OTHER EXPENSES</b>                           |            | By Donations                         |                   |
| To Establishment Expenses                       | -          | In Cash                              | -                 |
| To Remuneration to trustees                     | -          | In Kind                              | -                 |
| To Remuneration to the head of trust            | -          | By deficit carried to Balances Sheet | 238,990.00        |
| To Legal Expenses                               | -          |                                      |                   |
| To Audit Fees                                   | 20,000.00  |                                      |                   |
|   |            |                                      |                   |
| <b>TO AMOUNT WRITTEN OFF</b>                    |            |                                      |                   |
| Bad Debts                                       | -          |                                      |                   |
| Loan Scholarships                               | -          |                                      |                   |
| Irrecoverable rents                             | -          |                                      |                   |
| Other items                                     | -          |                                      |                   |
| To Miscellaneous Expenses                       | -          |                                      |                   |
| To Depreciation                                 | -          |                                      |                   |
| To Amount transfer to reserve or specific funds | -          |                                      |                   |
| To Expenditure on objects of Trust              |            |                                      |                   |
| a) Religious                                    | -          |                                      |                   |
| b) Educational                                  | -          |                                      |                   |
| c) Medical Relief                               | -          |                                      |                   |
| d) relief to poverty                            | -          |                                      |                   |
| e) Other Charitable objects Shibir Exp.         | 429,490.00 |                                      | 429,490.00        |
| To Surplus carried over to Balance Sheet        |            |                                      |                   |
| <b>TOTAL</b>                                    |            | <b>TOTAL</b>                         | <b>449,490.00</b> |

For Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, TQ-AMRAVATI, DIST- AMRAVATI

TRUSTEE

SECRETARY

PLACE : Amravati

DATE : 28/12/2022

UDJA :- 23176121B6-WN X 55588

AS PER OUR REPORT OF EVEN DATE  
FOR, SWAPNIL Y. GUPTA  
CHARTERED ACCOUNTANT



CA. SWAPNIL Y. GUPTA  
(Proprietor)  
M.NO. 176121



Name of the public Trust :- Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, TQ-AMRAVATI, DIST- AMRAVATI

REG. NO. 27082/AMRAVATI

RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31st March, 2022

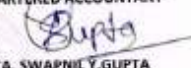
| RECEIPTS            |            | PAYMENTS            |                     |                     |
|---------------------|------------|---------------------|---------------------|---------------------|
| To Opening Balances |            | 980,469.00          | By Payment          | 463,610.00          |
| Cash at Bank        | 969,902.00 |                     | Instrument Donation | 414,400.00          |
| Cash in Hand        | 10,567.00  |                     | Office Expenses     | 14,500.00           |
|                     |            |                     | Audit Expenses      | 20,000.00           |
| Alumini Charges     |            | 210,500.00          | Bank Commission     | 590.00              |
|                     |            |                     | TDS                 | 14,120.00           |
|                     |            |                     | By Closing Balances | 727,359.00          |
|                     |            |                     | Cash in Hand        | 13,567.00           |
|                     |            |                     | Cash at Bank        | 713,792.00          |
| <b>TOTAL</b>        |            | <b>1,190,969.00</b> | <b>TOTAL</b>        | <b>1,190,969.00</b> |

CERTIFICATE:-

We have verified the above receipt & payments accounts of Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, Amravati for the year ended 31st March 2022, agrees with Books of Accounts and Vouchers and certify the same to be correct.

For Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, TQ-AMRAVATI, DIST- AMRAVATI

EXAMINED AND FOUND CORRECT  
FOR, SWAPNIL Y. GUPTA  
CHARTERED ACCOUNTANT

  
CA. SWAPNIL Y. GUPTA  
(Proprietor)  
M.NO. 176121

TRUSTEE

SECRETARY

PLACE : Amravati

DATE: 28/12/2022

UPIA :- 23176121 BG-VNX55588

Name of the public Trust :- Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, TQ-AMRAVATI,  
DIST- AMRAVATI  
DIST- AMRAVATI  
NOTES TO ACCOUNTS  
For the year Ending 31st March 2022

**I] ACCOUNTING POLICY:**

- 1) The financial statements have been prepared by following going concern concepts on historical cost basis unless otherwise stated.
- 2) Major considerations governing the selection and application of accounting policies are prudence, substance over form and materiality.
- 3) **Income Recognition:**
  - i] All the expenses are recognized on the payment basis.
  - ii] All the income are recognized on receipt basis.
  - iv] As per the information provided to us, Security Deposit taken from Accountant of Rs. 3,100/- under Operational programme remains to be payable at the end of the year.
- 4) **Fixed Assets:**

All Fixed Assets are capitalized at acquisition cost except donation (if Any) received in kind during the year is capitalised at the nominal value of Rs. 100/-
- 5) **Depreciation:**

Assets are purchased out of the Govt. Grant therefore Depreciation not charged on Fixed Assets.
- 6) **Prior Period Item:**

Accounting is based on Cash System of Accounting therefore prior period item is not recognized seperately except last year TDS Shown in Loans & Advances Head and corresponding commission income taken in I & E.
- 7) **Investments:**

Investments (if any) is accounted for on its accrual cost.
- 8) **Retirement Benefit:**

Provision for Retirement benefit has not been made.
- 9) Documents Relating to Grant Received by Trust for its object purpose not provided for verification.
- 10) **Others**
  - i] All the invoices has been vouched on test check basis.
- ii] **CHANGE IN ACCOUNTING POLICY:**
  - i] There is no change in Accounting policies.



**SCHEDULE - IX C (Wide Rule 32)**  
**THE BOMBAY PUBLIC TRUST ACT, 1950**  
**STATEMENT OF INCOME LIABLE TO CONTRIBUTION**  
**FOR THE YEAR ENDING 31ST MARCH, 2022**

Name of the public Trust :- Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, TQ-AMRAVATI, DIST-AMRAVATI

| PARTICULARS   |   | -                 |
|---|---|-------------------|
| I.  | Income as shown in the Income and Expenditure Account (Schedule IX)   | 449,490.00        |
| II.   | <b>Items not chargeable to Contribution under Section 58 and Rules 32 :</b><br>(i) Donations received from other Public Trusts and Dharmadas<br>(ii) Grants received from Government & Local authorities<br>(iii) Interest on Sinking or Depreciation Fund<br>(iv) Amount spent for the purpose of secular education<br>(v) Amount spent for the purpose of medical relief<br>(vi) Amount spent for the purpose of veterinary treatment of animals<br>(vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity<br>(viii) Deductions out of income from lands used for agricultural purposes :-<br>(a) Land Revenue and Local Fund Cess<br>(b) Rent payable to superior landlord<br>(c) Cost of production, if lands are cultivated by trust<br>(ix) Deductions out of income from lands used for non-agricultural purposes :-<br>(a) Assessment, cesses and other Government or Municipal Taxes<br>(b) Ground rent payable to the superior landlord<br>(c) Insurance Premia<br>(d) Repairs at 10 per cent of gross rent of building<br>(e) Cost of collection at 4 per cent of gross rent of building let out<br>(x) Cost of collection of income or receipts from securities, stocks, etc. at 1 per cent of such income<br>(xi) Deductions on account of repairs in respect of buildings non rented and yielding no income, at 10 per cent of the estimated gross annual rent |                   |
| <b>Gross Annual Income chargeable to contribution</b> |   | <b>449,490.00</b> |
|   |   | <b>449,490.00</b> |

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.

Trust Address :


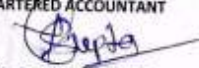
PRESIDENT

SECRETARY

Place : AMRAVATI

Dated : 28/12/2022

UDIA :- 25176121BG-NX55588

  
 FOR, SWARNIL Y. GUPTA  
 CHARTERED ACCOUNTANT  
  
 CA. SWARNIL Y. GUPTA  
 (Proprietor)  
 M.NO. 176121

**LIST OF NON-SALARY REVENUE EXPENDITURE FOR THE YEAR ENDED**  
**ON**  
**31<sup>st</sup> MARCH 2022**

| PARTICULAR            | AMOUNT            |
|-----------------------|-------------------|
| Audit Exp             | 20,000.00         |
| Bank Commission       | 590.00            |
| Contribution to PDMMC | 414,400.00        |
| Office Expenses       | 14,500.00         |
| <b>TOTAL</b>          | <b>449,490.00</b> |



**Dr. Anil T. Deshmukh**  
MD (Pathology)  
Dean

*Shri Shivaji Education Society Amravati's*  
**DR. PANJABRAO ALIAS BHAUSAHEB DESHMUKH**  
**MEMORIAL MEDICAL COLLEGE**  
Shivaji Nagar, Amravati- 444603



**Shri. Harshvardhan P. Deshmukh**  
President  
Shri Shivaji Education Society

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# Audit Report 2021

**AUDIT REPORT**

**OF**

**Alumni Association of Dr Panjabrao Alias Bhausheeb  
Deshmukh Memorial Med College  
Tq- Amravati, Dist- Amravati.**

**FOR THE YEAR ENDING 31.03.2021**

**AUDITOR**

**Swapnil Y. Gupta**

Chartered Accountant

Shop no. 4, Gowardhan Market,

Beside Sati Dham Mandir,

Rallies Plot, Amravati-444603

E-Mail: - caswapnilgupta24@gmail.com



**SWAPNIL Y. GUPTA** CHARTERED ACCOUNTANT

To,  
THE ASSISTANT CHARITY COMMISSIONER,  
AMRAVATI.

**AUDIT REPORT**

Name of the Public Trust: **Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College**

Regd. No.:- 27082/AMRAVATI

Sir,

We have audited the accounts of the above named Trust for the year ending on **31/03/2021** and submit here the Income & Expenditure Account and Balance Sheet with our report as under:

- 1) Whether accounts are maintained regularly and in accordance with the provision of the Act and the Rule? **YES**
- 2) Whether receipt and disbursement are properly and correctly shown in the Books of A/C's? **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 the account? **YES**
- 4) Whether all books, deeds accounts, vouchers or the other documents or record required by the Auditor were produced before him? **YES**
- 5) 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 him? **YES**
- 6) 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**
- 7) The amount outstanding for more than one year and the amount written off if any? **NO**
- 8) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/- ? **NA**
- 9) Whether any money of the public trust has been invested contrary to the provisions of Section 35? **NO**
- 10) Alienation if any of the immovable property contrary to the provision of Section **NO**

**SHOP NO. 4, GOVARDHAN DHAM MARKET, BEHIND SATIDHAM TEMPLE, RALLIES PLOT,  
AMRAVATI- 444601.**

Email- [caswapnilgupta24@gmail.com](mailto:caswapnilgupta24@gmail.com), Mobile no- +919788421100, +918793865780.

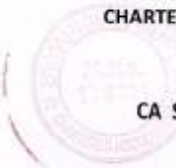
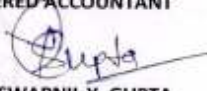


**SWAPNIL Y. GUPTA** CHARTERED ACCOUNTANT

36 which have come to the notice of the Auditor?

- |  |     |
|--|-----|
| 11) Whether a register of the movable and immovable properties is properly maintained the charges there in are communicated from time to time the regional office and the defects and inaccuracies in the previous audit report have been duly complied with?  | YES |
| 12) All cases of irregular, illegal or improper expenditure, or failure or omission to recover moneys or other property belonging to the public trust or of loss or waste of money or other property there of whether such expenditure, loses or waste was caused in consequence of breach of trust or any other misconduct on the part of the trustee or any other person while in management of the trust? | NIL |
| 13) Whether the budget has been filed in the from provided by rule 16A?  | NO  |
| 14) Whether the maximum and minimum numbers of the trustees in is maintained?  | YES |
| 15) Whether the meeting are held regularly as provided in trust instrument?  | YES |
| 16) Whether the minute book of the meeting is maintained?  | YES |
| 17) Whether any of the trustees has any interest in the investment of the trust?   | NO  |
| 18) Whether any of the trustees in a debtors or creditors of the trust?  | NO  |
| 19) 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 periods of audits?   | NIL |
| 20) Any special matter.  | NIL |

AS PER OUR REPORT OF EVEN DATE  
FOR, SWAPNIL Y. GUPTA  
CHARTERED ACCOUNTANT

  
  
CA SWAPNIL Y. GUPTA  
Proprietor  
M.NO. 176121

Place: Amravati  
Date: - 28/12/2022  
UDIAIT-2512012186-WN707450

SHOP NO. 4, GOVARDHAN DHAM MARKET, BEHIND SATIDHAM TEMPLE, RALLIES PLOT,  
AMRAVATI- 444601.

Email- [caswapnilgupta24@gmail.com](mailto:caswapnilgupta24@gmail.com), Mobile no- +918788421108, +918793865780.





**SWAPNIL Y. GUPTA** CHARTERED ACCOUNTANT

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SHOP NO. 4, GOVARDHAN DHAM MARKET, BEHIND SATIDHAM TEMPLE, RALLIES PLOT,  
AMRAVATI- 444001.  
Email- [caswapnilgupta24@gmail.com](mailto:caswapnilgupta24@gmail.com), Mobile no- +918788421108, +918793865780.

Name of the public Trust :- Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, TQ-AMRAVATI, DIST- AMRAVATI

REG. NO. 27082/AMRAVATI

BALANCE SHEET ASSON 31st March, 2021

| FUNDS & LIABILITIES                              |                   | PROPERTIES & ASSETS  |                   |
|--|-------------------|--|-------------------|
| <b>TRUST FUND OR CORPUS</b>                      |                   | <b>IMMOVABLE PROPERTIES</b>                                |                   |
| Balance as per last B/s.                         | -                 |  |                   |
| Adjustment during the year                       | -                 |  |                   |
| <b>OTHER EARMARKED FUNDS</b>                     |                   | <b>Investments:-</b>                                       |                   |
| Depreciation Fund                                | -                 | Note: The market value of the above investments in Rs..... | -                 |
| Sinking Fund                                     | -                 |  |                   |
| Reserve Fund                                     | -                 | <b>LOANS (Secured or Unsecured)</b>                        |                   |
| Any Other Fund                                   | -                 | Loans Scholarships   | -                 |
|  |                   | Other Loan   | -                 |
| <b>LOANS (SECURED OR UNSECURED)</b>              |                   | <b>TDS</b>   |                   |
| From trustees -                                  | -                 |  | 14,782.00         |
| From Others                                      | -                 | <b>CASH &amp; BANK BALANCES</b>                            |                   |
|  |                   | Cash at Bank   | 969,902.00        |
|  |                   | Cash in Hand   | 10,567.00         |
| <b>LIABILITIES</b>                               |                   |  |                   |
| Office Expenses Payable                          |                   |  |                   |
| Meeting Expenses Payable                         |                   |  |                   |
| <b>INCOME &amp; EXPENDITURE A/C.</b>             |                   |  |                   |
| Balance as per last B/s.                         | 1,002,251.00      |  |                   |
| Less appropriation if any                        | -                 |  |                   |
| Add/Less Surplus or deficit as per I & E Account | 7,000.00          |  |                   |
| <b>TOTAL</b>                                     | <b>995,251.00</b> | <b>TOTAL</b>   | <b>995,251.00</b> |

CERTIFICATE :- The above Balance sheet to the best of our belief contains a true account of the funds and liabilities and of the properties and assets of trust.

For Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, TQ-AMRAVATI, DIST- AMRAVATI

TRUSTEE

SECRETARY

PLACE : Amravati

DATE: 28/12/2022

UDZM :- 25176121BG-WN\*Q7450

AS PER OUR REPORT OF EVEN DATE  
CHARTERED ACCOUNTANT

CA. SWAPNIL Y. GUPTA  
(Proprietor)  
M.NO. 176121

Name of the public Trust :- Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, TQ-AMRAVATI, DIST- AMRAVATI

REG. NO. 27082/AMRAVATI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st March, 2021

| EXPENDITURE                                     |           | INCOME                               |           |
|---|-----------|--------------------------------------|-----------|
| To Expenditure in Respect of properties         |           | By Interest                          |           |
| Repairs & Maintenance                           | -         | On Securities                        | -         |
| Salaries  | -         | On Loans                             | -         |
| Insurance                                       | -         | On Bank Account                      | -         |
| Depreciation                                    | -         |                                      |           |
| (By way of provision or adjustment)             | -         | By Dividend                          | -         |
|   |           | By Alumini Charges                   | 63,000.00 |
| <b>OTHER EXPENSES</b>                           |           | By Donations                         |           |
| To Establishment Expenses                       | -         | In Cash                              | -         |
| To Remuneration to trustees                     | -         | In Kind                              | -         |
| To Remuneration to the head of trust            | -         |                                      |           |
| To Legal Expenses                               | -         | By deficit carried to Balances Sheet | 7,000.00  |
| To Audit Fees                                   | -         |                                      |           |
| <b>TO AMOUNT WRITTEN OFF</b>                    |           |                                      |           |
| Bad Debts                                       | -         |                                      |           |
| Loan Scholarships                               | -         |                                      |           |
| Irrecoverable rents                             | -         |                                      |           |
| Other Items                                     | -         |                                      |           |
| <b>To Miscellaneous Expenses</b>                |           |                                      |           |
| To Depreciation                                 | -         |                                      |           |
| To Amount transfer to reserve or specific funds | -         |                                      |           |
| <b>To Expenditure on objects of Trust</b>       |           |                                      |           |
| a) Religious                                    | -         |                                      |           |
| b) Educational                                  | -         |                                      |           |
| c) Medical Relief                               | -         |                                      |           |
| d) relief to poverty                            | -         |                                      |           |
| e) Other Charitable objects Shibir Exp.         | 70,000.00 |                                      |           |
|   | 70,000.00 |                                      |           |
| <b>To Surplus carried over to Balance Sheet</b> |           |                                      |           |
| <b>TOTAL</b>                                    |           | <b>TOTAL</b>                         | 70,000.00 |

For Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, TQ-AMRAVATI, DIST- AMRAVATI

TRUSTEE

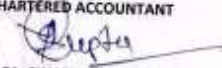
SECRETARY

PLACE : Amravati

DATE : 28 /12/ 2022

UDIN :- 23176121 B6-WN X @ 7450

AS PER OUR REPORT OF EVEN DATE  
FOR, SWAPNIL Y. GUPTA  
CHARTERED ACCOUNTANT

  
CA. SWAPNIL Y. GUPTA  
(Proprietor)  
M.NO. 176121

Name of the public Trust :- Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, TQ-AMRAVATI, DIST- AMRAVATI

REG. NO. 27082/AMRAVATI

RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31st March, 2021

| RECEIPTS            |              | PAYMENTS            |                          |            |                     |
|---------------------|--------------|---------------------|--------------------------|------------|---------------------|
| To Opening Balances |              | 1,014,752.00        | By Payment               |            | 97,283.00           |
| Cash at Bank        | 1,014,752.00 |                     | Medical Expenses PPE Kit | 63,000.00  |                     |
| Cash in Hand        |              |                     | Office Expenses          | 5,000.00   |                     |
| Alumini Charges     |              | 63,000.00           | Office Expenses Payable  | 14,501.00  |                     |
|                     |              |                     | TDS                      | 14,782.00  |                     |
|                     |              |                     | By Closing Balances      |            | 980,469.00          |
|                     |              |                     | Cash in Hand             | 10,567.00  |                     |
|                     |              |                     | Cash at Bank             | 969,902.00 |                     |
| <b>TOTAL</b>        |              | <b>1,077,752.00</b> | <b>TOTAL</b>             |            | <b>1,077,752.00</b> |

CERTIFICATE:-

We have verified the above receipt & payments accounts of Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, Amravati for the year ended 31st March 2021, agrees with Books of Accounts and Vouchers and certify the same to be correct.

For Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, TQ-AMRAVATI, DIST- AMRAVATI

TRUSTEE

SECRETARY

PLACE : Amravati

DATE : 28/12/2022

UDIN :- 231702/BG-WA/X@7450

EXAMINED AND FOUND CORRECT  
FOR, SWAPNIL Y. GUPTA  
CHARTERED ACCOUNTANT

CA. SWAPNIL Y. GUPTA  
(Proprietor)  
M.NO. 176121

Name of the public Trust :- Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, TQ-AMRAVATI,  
DIST- AMRAVATI  
DIST- AMRAVATI  
NOTES TO ACCOUNTS  
For the year Ending 31st March 2021

i] **ACCOUNTING POLICY:**

- 1) The financial statements have been prepared by following going concern concepts on historical cost basis unless otherwise stated.
- 2) Major considerations governing the selection and application of accounting policies are prudence, substance over form and materiality.
- 3) **Income Recognition:**
  - i] All the expenses are recognized on the payment basis.
  - ii] All the income are recognized on receipt basis.
- iv] As per the information provided to us, Security Deposit taken from Accountant of Rs. 3,100/- under Operational programme remains to be payable at the end of the year.
- 4) **Fixed Assets:**

All Fixed Assets are capitalized at acquisition cost except donation (if Any) received in kind during the year is capitalised at the nominal value of Rs. 100/-
- 5) **Depreciation:**

Assets are purchased out of the Govt. Grant therefore Depreciation not charged on Fixed Assets.
- 6) **Prior Period Item:**

Accounting is based on Cash System of Accounting therefore prior period item is not recognized seperately except last year TDS Shown in Loans & Advances Head and corresponding commission income taken in I & E.
- 7) **Investments:**

investments (if any) is accounted for on its accrual cost.
- 8) **Retirement Benefit:**

Provision for Retirement benefit has not been made.
- 9) Documents Relating to Grant Received by Trust for its object purpose not provided for verification.
- 10) **Others**
  - i] All the invoices has been vouched on test check basis.
- ii] **CHANGE IN ACCOUNTING POLICY:**
  - i] There is no change in Accounting policies.



**SCHEDULE - IX C (Vide Rule 32)**  
**THE BOMBAY PUBLIC TRUST ACT, 1950**  
**STATEMENT OF INCOME LIABLE TO CONTRIBUTION**  
**FOR THE YEAR ENDING 31ST MARCH, 2021**

Name of the public Trust :- Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, TQ-AMRAVATI, DIST-AMRAVATI

| PARTICULARS   |  |                  |
|---|--|------------------|
| I.  | Income as shown in the Income and Expenditure Account (Schedule IX)  | 70,000.00        |
| II.   | Items not chargeable to Contribution under Section 58 and Rules 32 :   |                  |
|   | (i) Donations received from other Public Trusts and Dharmadas  |                  |
|   | (ii) Grants 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 of medical relief   |                  |
|   | (vi) Amount spent for the purpose of veterinary treatment of animals   |                  |
|   | (vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity                |                  |
|   | (viii) Deductions out of income from lands used for agricultural purposes :-   |                  |
|   | (a) Land Revenue and Local Fund Cess   |                  |
|   | (b) Rent payable to superior landlord  |                  |
|   | (c) Cost of production, if lands are cultivated by trust   |                  |
|   | (ix) Deductions out of income from lands 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   |                  |
|   | (x) Cost of collection of income or receipts from securities, stocks, etc. at 1 per cent of such income  |                  |
|   | (xi) Deductions on account of repairs in respect of buildings non rented and yielding no income, at 10 per cent of the estimated gross annual rent |                  |
| <b>Gross Annual Income chargeable to contribution</b> |  | <b>70,000.00</b> |
|   |  | <b>70,000.00</b> |

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.

Trust Address :


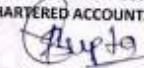
PRESIDENT

SECRETARY

Place : AMRAVATI

Dated : 28/12/2022

UDIN :- 23126121B6WNXQ7450


  
 FOR, SWARNIL Y. GUPTA  
 CHARTERED ACCOUNTANT  
  
 CA. SWARNIL Y. GUPTA  
 (Proprietor)  
 M.NO. 176121

**LIST OF NON-SALARY REVENUE EXPENDITURE FOR THE YEAR ENDED**  
**ON**  
**31<sup>st</sup> MARCH 2021**

| PARTICULAR                    | AMOUNT           |
|-------------------------------|------------------|
| Contribution to PDMMC PPE Kit | 63,000.00        |
| Office Expenses               | 7,000.00         |
| <b>TOTAL</b>                  | <b>70,000.00</b> |



**Dr. Anil T. Deshmukh**  
MD (Pathology)  
Dean

*Shri Shivaji Education Society Amravati's*  
**DR. PANJABRAO ALIAS BHAUSAHEB DESHMUKH**  
**MEMORIAL MEDICAL COLLEGE**  
Shivaji Nagar, Amravati- 444603



**Shri. Harshvardhan P. Deshmukh**  
President  
Shri Shivaji Education Society

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•OfficeTel: 0721-2552353 •Fax: 0721-2552353 •Website: [www.pdmmc.edu.in](http://www.pdmmc.edu.in) •E-mail: [drpdmmc2007@rediffmail.com](mailto:drpdmmc2007@rediffmail.com)

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# Audit Report 2020



**AUDIT REPORT**

**OF**

**Alumni Association of Dr Panjabrao Alias Bhausaheb  
Deshmukh Memorial Med College  
Tq- Amravati, Dist- Amravati.**

**FOR THE YEAR ENDING 31.03.2020**

**AUDITOR**

**Swapnil Y. Gupta**

Chartered Accountant

Shop no. 4, Gowardhan Market,

Beside Sati Dham Mandir,

Rallies Plot, Amravati-444603

E-Mail: - caswapnilgupta24@gmail.com



**SWAPNIL Y. GUPTA** CHARTERED ACCOUNTANT

To,  
THE ASSISTANT CHARITY COMMISSIONER,  
AMRAVATI.

**AUDIT REPORT**

Name of the Public Trust: **Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College**

Regd. No.- 27082/AMRAVATI

Sir,

We have audited the accounts of the above named Trust for the year ending on **31/03/2020** and submit here the Income & Expenditure Account and Balance Sheet with our report as under:

- |   |     |
|---|-----|
| 1) Whether accounts are maintained regularly and in accordance with the provision of the Act and the Rule?  | YES |
| 2) Whether receipt and disbursement are properly and correctly shown in the Books of A/c's?   | 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 the account?                      | YES |
| 4) Whether all books, deeds accounts, vouchers or the other documents or record required by the Auditor were produced before him?                               | YES |
| 5) 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 him? | YES |
| 6) 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  |
| 7) The amount outstanding for more than one year and the amount written off if any?   | NO  |
| 8) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/- ?  | NA  |
| 9) Whether any money of the public trust has been invested contrary to the provisions of Section 35?  | NO  |
| 10) Alienation if any of the immovable property contrary to the provision of Section  | NO  |

**SHOP NO. 4, GOVARDHAN DHAM MARKET, BEHIND SATIDHAM TEMPLE, RALLIES PLOT, AMRAVATI- 444601.**

**Email- [caswapnilgupta24@gmail.com](mailto:caswapnilgupta24@gmail.com), Mobile no- +918788421108, +918793865780.**



**SWAPNIL Y. GUPTA** CHARTERED ACCOUNTANT

36 which have come to the notice of the Auditor?

- |  |     |
|--|-----|
| 11) Whether a register of the movable and immovable properties is properly maintained the charges there in are communicated from time to time the regional office and the defects and inaccuracies in the previous audit report have been duly complied with?  | YES |
| 12) All cases of irregular, illegal or improper expenditure, or failure or omission to recover moneys or other property belonging to the public trust or of loss or waste of money or other property there of whether such expenditure, loses or waste was caused in consequence of breach of trust or any other misconduct on the part of the trustee or any other person while in management of the trust? | NIL |
| 13) Whether the budget has been filed in the from provided by rule 16A?  | NO  |
| 14) Whether the maximum and minimum numbers of the trustees in is maintained?  | YES |
| 15) Whether the meeting are held regularly as provided in trust instrument?  | YES |
| 16) Whether the minute book of the meeting is maintained?  | YES |
| 17) Whether any of the trustees has any interest in the investment of the trust?   | NO  |
| 18) Whether any of the trustees in a debtors or creditors of the trust?  | NO  |
| 19) 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 periods of audits?   | NIL |
| 20) Any special matter.  | NIL |

AS PER OUR REPORT OF EVEN DATE  
FOR, SWAPNIL Y. GUPTA  
CHARTERED ACCOUNTANT



CA SWAPNIL Y. GUPTA  
Proprietor  
M.NO. 176121

Place: Amravati

Date: - 01/04/2021

UDIN: 21176121AAAAII1062

SHOP NO. 4, GOVARDHAN DHAM MARKET, BEHIND SATIDHAM TEMPLE, RALLIES PLOT,  
AMRAVATI- 444601.

Email- [caswapnilgupta24@gmail.com](mailto:caswapnilgupta24@gmail.com), Mobile no- +918788421108, +918793865780.



**SWAPNIL Y. GUPTA** CHARTERED ACCOUNTANT

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**SHOP NO. 4, GOVARDHAN DHAM MARKET, BEHIND SATIDHAM TEMPLE, RALLIES PLOT,  
AMRAVATI- 444601.**

**Email- [caswapnilgupta24@gmail.com](mailto:caswapnilgupta24@gmail.com), Mobile no- +918788421108, +918793865780.**

Name of the public Trust :- Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, TQ-AMRAVATI, DIST- AMRAVATI

REG. NO. 27082/AMRAVATI

BALANCE SHEET ASSON 31st March, 2020

| FUNDS & LIABILITIES                              |                     | PROPERTIES & ASSETS  |  |
|--|---------------------|--|--|
| <b>TRUST FUND OR CORPUS</b>                      |                     | <b>IMMOVABLE PROPERTIES</b>                                |  |
| Balance as per last B/s.                         | -                   | Investments:-  |  |
| Adjustment during the year                       | -                   | Note: The market value of the above investments in Rs..... |  |
| <b>OTHER EARMARKED FUNDS</b>                     |                     | <b>(LOANS (Secured or Unsecured))</b>                      |  |
| Depreciation Fund                                | -                   | Loans Scholarships   |  |
| Sinking Fund                                     | -                   | Other Loan   |  |
| Reserve Fund                                     | -                   | <b>CASH &amp; BANK BALANCES</b>                            |  |
| Any Other Fund                                   | -                   | Cash at Bank   |  |
| <b>LOANS (SECURED OR UNSECURED)</b>              |                     | Cash in Hand   |  |
| From trustees -                                  | -                   | 1,014,752.00   |  |
| From Others                                      | -                   | -  |  |
| <b>LIABILITIES</b>                               |                     |  |  |
| Office Expenses Payable                          | 12,501.00           |  |  |
| Meeting Expenses Payable                         | 91,000.00           |  |  |
| <b>INCOME &amp; EXPENDITURE A/C.</b>             |                     |  |  |
| Balance as per last B/s.                         | 450,956.00          | 911,251.00   |  |
| Less appropriation if any                        | -                   |  |  |
| Add/Less Surplus or deficit as per I & E Account | 460,295.00          |  |  |
| <b>TOTAL</b>                                     | <b>1,014,752.00</b> | <b>TOTAL</b>   |  |
|  |                     | <b>1,014,752.00</b>  |  |

CERTIFICATE :- The above Balance sheet to the best of our belief contains a true account of the funds and liabilities and of the properties and assets of trust.

For Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, TQ-AMRAVATI, DIST- AMRAVATI

TRUSTEE

SECRETARY

PLACE : Amravati

DATE : 01/04/2021

UDIN: 21176121AAAAII1062



AS PER OUR REPORT OF EVEN DATE  
CHARTERED ACCOUNTANT

CA. SWAPNIL Y. GUPTA  
(Proprietor)  
M.NO. 176121

Name of the public Trust :- Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, TQ-AMRAVATI, DIST- AMRAVATI

REG. NO. 27082/AMRAVATI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st March, 2020

| EXPENDITURE  |            |                   | INCOME                                      |            |                   |
|--|------------|-------------------|---|------------|-------------------|
| <b>To Expenditure in Respect of properties</b>         |            |                   | <b>By Interest</b>                          |            |                   |
| Repairs & Maintenance                                  | -          |                   | On Securities                               | -          |                   |
| Salaries   | -          |                   | On Loans                                    | -          |                   |
| Insurance  | -          |                   | On Bank Account                             | -          |                   |
| Depreciation   | -          |                   |   |            |                   |
| (By way of provision or adjustment)                    | -          |                   | <b>By Dividend</b>                          |            |                   |
| <b>OTHER EXPENSES</b>                                  |            |                   | <b>By Donations</b>                         |            |                   |
| To Establishment Expenses                              | -          |                   | In Cash                                     | -          |                   |
| To Remuneration to trustees                            | -          |                   | In Kind                                     | 754,850.00 | 754,850.00        |
| To Remuneration to the head of trust                   | -          |                   |   |            |                   |
| To Legal Expenses                                      | -          |                   | <b>By deficit carried to Balances Sheet</b> |            |                   |
| To Audit Fees  | 15,000.00  | 15,000.00         |   |            |                   |
| <b>TO AMOUNT WRITTEN OFF</b>                           |            |                   |   |            |                   |
| Debts  | -          |                   |   |            |                   |
| Loan Scholarships                                      | -          |                   |   |            |                   |
| Irrecoverable rents                                    | -          |                   |   |            |                   |
| Other items  | -          |                   |   |            |                   |
| <b>To Miscellaneous Expenses</b>                       |            |                   |   |            |                   |
| To Depreciation  | -          |                   |   |            |                   |
| <b>To Amount transfer to reserve or specific funds</b> |            |                   |   |            |                   |
| <b>To Expenditure on objects of Trust</b>              |            |                   |   |            |                   |
| a) Religious   | -          |                   |   |            |                   |
| b) Educational   | -          |                   |   |            |                   |
| c) Medical Relief                                      | -          |                   |   |            |                   |
| d) relief to poverty                                   | -          |                   |   |            |                   |
| e) Other Charitable objects Shibir Exp.                | 279,555.00 | 279,555.00        |   |            |                   |
| <b>To Surplus carried over to Balance Sheet</b>        |            | 460,295.00        |   |            |                   |
| <b>TOTAL</b>   |            | <b>754,850.00</b> | <b>TOTAL</b>                                |            | <b>754,850.00</b> |

For Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, TQ-AMRAVATI, DIST- AMRAVATI

TRUSTEE

SECRETARY

PLACE : Amravati

DATE: 01/04/2021

ODIN: 21176121AAAAII1062

AS PER OUR REPORT OF EVEN DATE  
FOR, SWAPNIL Y. GUPTA  
CHARTERED ACCOUNTANT



CA, SWAPNIL Y. GUPTA  
(Proprietor)  
M.NO. 176121

Name of the public Trust :- Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, TQ-AMRAVATI, DIST- AMRAVATI

REG. NO. 27082/AMRAVATI

RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31st March, 2020

| RECEIPTS                 |            | PAYMENTS            |                       |                     |
|--------------------------|------------|---------------------|-----------------------|---------------------|
| To Opening Balances      |            | 465,024.00          | By Payment            | 205,122.00          |
| Cash at Bank             | 465,024.00 |                     | Printing & Stationery | 1,825.00            |
| Cash in Hand             | -          |                     | Audit Fees            | 15,000.00           |
| Donation in cash or kind |            | 754,850.00          | Bank Commission       | 472.00              |
|                          |            |                     | Maintenance Expenses  | 150,000.00          |
|                          |            |                     | Student Prize paid    | 5,000.00            |
|                          |            |                     | Office Expenses       | 199.00              |
|                          |            |                     | Meeting Expenses      | 32,626.00           |
|                          |            |                     | By Closing Balances   | 1,014,752.00        |
|                          |            |                     | Cash in Hand          | -                   |
|                          |            |                     | Cash at Bank          | 1,014,752.00        |
| <b>TOTAL</b>             |            | <b>1,219,874.00</b> | <b>TOTAL</b>          | <b>1,219,874.00</b> |

CERTIFICATE:-

We have verified the above receipt & payments accounts of Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, Amravati for the year ended 31st March 2020, agrees with Books of Accounts and Vouchers and certify the same to be correct.

For Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, TQ-AMRAVATI, DIST- AMRAVATI

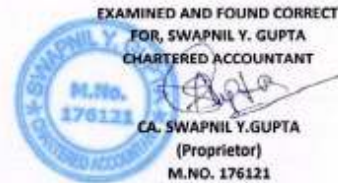
TRUSTEE

SECRETARY

PLACE : Amravati

DATE : 01/04/2021

UDN : 21176121A9AAII1062



Name of the public Trust :- Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, TQ-AMRAVATI,  
DIST- AMRAVATI  
DIST- AMRAVATI  
NOTES TO ACCOUNTS  
For the year Ending 31st March 2020

I] ACCOUNTING POLICY:

- 1) The financial statements have been prepared by following going concern concepts on historical cost basis unless otherwise stated.
  - 2) Major considerations governing the selection and application of accounting policies are prudence, substance over form and materiality.
  - 3) **Income Recognition:**
    - i] All the expenses are recognized on the payment basis.
    - ii] All the income are recognized on receipt basis.
    - iv] As per the information provided to us, Security Deposit taken from Accountant of Rs. 3,100/- under Operational programme remains to be payable at the end of the year.
  - 4) **Fixed Assets:**

All Fixed Assets are capitalized at acquisition cost except donation (if Any) received in kind during the year is capitalised at the nominal value of Rs. 100/-
  - 5) **Depreciation:**

Assets are purchased out of the Govt. Grant therefore Depreciation not charged on Fixed Assets.
  - 6) **Prior Period Item:**

Accounting is based on Cash System of Accounting therefore prior period item is not recognized seperately except last year TDS Shown in Loans & Advances Head and corresponding commission income taken in I & E.
  - 7) **Investments:**

Investments (if any) is accounted for on its accrual cost.
  - 8) **Retirement Benefit:**

Provision for Retirement benefit has not been made.
  - 9) Documents Relating to Grant Received by Trust for its object purpose not provided for verification.
  - 10) **Others**
    - i) All the invoices has been vouched on test check basis.
- ii] CHANGE IN ACCOUNTING POLICY:
  - i] There is no change in Accounting policies.





**SCHEDULE - IX C (Vide Rule 32)**  
**THE BOMBAY PUBLIC TRUST ACT, 1950**  
**STATEMENT OF INCOME LIABLE TO CONTRIBUTION**  
**FOR THE YEAR ENDING 31ST MARCH, 2020**

Name of the public Trust :- Alumni Association of Dr Panjabrao Alias Bhausaheb Deshmukh Memorial Med College, TQ-AMRAVATI, DIST-AMRAVATI

|     | PARTICULARS  |                   |                   |
|-----|--|-------------------|-------------------|
| I.  | Income as shown in the Income and Expenditure Account (Schedule IX)  |                   | 754,850.00        |
| II. | Items not chargeable to Contribution under Section 58 and Rules 32 :   |                   |                   |
|     | (i) Donations received from other Public Trusts and Dharmadas  |                   |                   |
|     | (ii) Grants received from Government & Local authorities   | 754,850.00        |                   |
|     | (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 from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity                |                   |                   |
|     | (viii) Deductions out of Income from lands used for agricultural purposes :-   |                   |                   |
|     | (a) Land Revenue and Local Fund Cess   |                   |                   |
|     | (b) Rent payable to superior landlord  |                   |                   |
|     | (c) Cost of production, if lands are cultivated by trust   |                   |                   |
|     | (ix) Deductions out of Income from lands 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   |                   |                   |
|     | (x) Cost of collection of income or receipts from securities, stocks, etc. at 1 per cent of such income  |                   |                   |
|     | (xi) Deductions on account of repairs in respect of buildings non rented and yielding no income, at 10 per cent of the estimated gross annual rent |                   |                   |
|     | <b>Gross Annual Income chargeable to contribution</b>  | <b>754,850.00</b> | <b>754,850.00</b> |

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.

Trust Address :

PRESIDENT

SECRETARY

Place : AMRAVATI

Dated : 01/04/2021

MUDIN : 21176121AAAAJ11062



FOR, SWAPNIL Y. GUPTA  
 CHARTERED ACCOUNTANT

CA. SWAPNIL Y. GUPTA  
 (Proprietor)  
 M.NO. 176121

**LIST OF NON-SALARY REVENUE EXPENDITURE FOR THE YEAR ENDED**  
**ON**  
**31<sup>st</sup> MARCH 2020**

| PARTICULAR                        | AMOUNT            |
|-----------------------------------|-------------------|
| Audit Exp                         | 15,000.00         |
| Bank Commission                   | 472.00            |
| Contribution to PDMMC             | 170,000.00        |
| Meeting Exp                       | 94,558.00         |
| Office Expenses                   | 12,700.00         |
| Xerox & Printing & Stationary Exp | 1,825.00          |
| <b>TOTAL</b>                      | <b>294,555.00</b> |