

# Khandelwal Jain & Associates

Chartered Accountants

Certificate No:160

## CORPUS FUND CERTIFICATE

To,

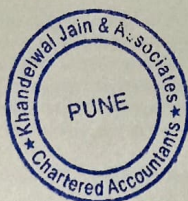
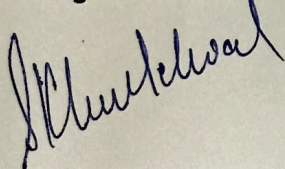
The Board of Trustees,

As per the information and explanation provided to us, there is no addition to the Corpus Fund of Manuski Trust during the year. The balance of Corpus Fund as on 31<sup>st</sup> March 2023 is Rs. 1,000.

This Certificate is issued for the special purpose of submitting it to the Charity Commissioner and not for any other use.

FOR KHANDELWAL JAIN & ASSOCIATES  
CHARTERED ACCOUNTANTS

Firm Reg No: 139253W



Sarvesh Khandelwal

Partner

M.No. 140918

Date: 22-09-2023

Place: Pune

UDIN: 23140918BGXROE4027

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

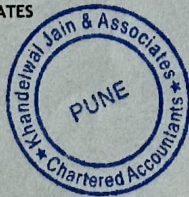
Registration No.E-4967/Pune  
 Name of the Public Trust: Manuski Trust  
 For the year ending: 31ST MARCH 2023

(a)	Whether accounts are maintained regularly and in accordance with the provision of the Act and the rules;	YES
(b)	Whether receipts and disbursements are properly and correctly shown in the Accounts.	YES
(c)	Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with accounts:	YES
(d)	Whether all books, deeds, accounts, vouchers other documents or records required by the auditor were produced before him;	YES
(e)	Whether a register of movable and immovable properties is properly maintained, the charges therein and communicated from time to time to the regional office and the defects and inaccuracies mentioned in the previous audit reports have been duly complied with;	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 objects or purpose of the Trust;	NO
(h)	The amounts of outstanding for more than one year and the amounts written off if any;	YES
(i)	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/-	NO
(j)	Whether any money of the public trust has been invested contrary to the provision of Section35;	NO
(k)	Alienations, if any of the immovable property contrary to the provisions of section 36 which have come to the notice of the auditors.	NA
(l)	All cases of irregular, illegal or improper expenditure or failure or commission to recover monies or other property belonging to the public trust or of loss or waste of money or other property there or & whether such expenditure, failure or commission or waste was caused in consequence of branch or trustee or mis-application of any other misconduct on the part of the trustees or any person while in the management of the trust.	NO
(m)	Whether the budget has been filed in the form provided by rule 16A.	NO
(n)	Whether the maximum and minimum of the trustee is maintained	YES
(o)	Whether the meeting are held regularly as provided in such instrument	YES
(p)	Whether the minutes books or the proceeding of the meetings is maintained.	No
(q)	Whether any of the trustees has any interest in the investment of the trust.	NO
(r)	Whether any of the trustees is a debtor or creditor of the trust.	NO
(s)	Whether any irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit.	YES
(t)	Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	Annexure 1

FOR KHANDELWAL JAIN & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
 Firm Reg No:139253W

*(Signature)*

SARVESH KHANDELWAL  
 Partner  
 M. No.:140918  
 UDIN:23140918BGXROP1279  
 Place : PUNE  
 Date :04-10-2023



# Khandelwal Jain & Associates

## Chartered Accountants

Annexure to Audit Report 31.03.2023

Manuski Trust

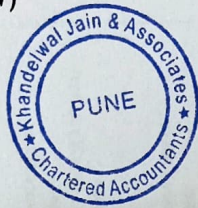
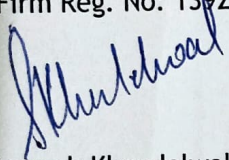
1. The financial statement attached, the Balance Sheet of March 31, 2023 & the Income & Expenditure Account for the year ended on that date, are the responsibility of the Trust Management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. The Trust has received Foreign Contribution which are in compliance with Foreign Contribution Regulation Act, 2010.
4. During the course of audit, we have examined various documents including bills, vouchers, receipts, bank statements, agreements and other relevant documents on test checks and the concept of materiality.
5. Trustees have confirmed that there is no incidence of any cases or irregular, illegal or improper expenditure or failure or commission to recover monies or other property belonging to the trust or of loss or waste of money or other property there on.
6. Internal control procedures and policies in respect of reimbursement of medical expenses, loans & advances of all kind and payments made at trust need to be strengthened.
7. We have not physically verified cash balance as at 31.3.2023.
8. Depreciation has been provided as per Income Tax Act, 1961 for all immovable properties and movable assets.
9. During the Financial Year 22-23 Fixed Deposit of Punjab National Bank was matured and received Rs.11,00,000. The corresponding balance in books of accounts was Rs.35,746 due to lack supporting evidence, one rectification entry passed and 35,746 was recognized as Income in Income and Expenditure Account.



10. During the Financial Year Current Liability: Salary Payable Rs. 85,000 and Rent Payable Rs. 82,838 has been written back as it is not payable.

11. During the Financial Year Current Asset of Rs.53,248 has been written off as no longer receivable.

For Khandelwal Jain & Associates  
Chartered Accountants  
(Firm Reg. No: 139253W)



Sarvesh Khandelwal  
Partner  
M.No. 140918  
Date- 04-10-2023  
Place: Pune

The Bombay Public Trusts Act, 1950  
Schedule VIII [ Vide Rule 17(1) ]

Manuski Trust, Pune  
Registration No. E-4967/Pune  
Balance Sheet as at 31st March, 2023

Funds And Liabilities	Sch No.	Amount (₹)	Amount (₹)	Property And Assets	Sch No.	Amount (₹)	Amount (₹)
<b>Sinking Fund / Reserve Fund</b>							
<b>Trust Funds or Corpus</b>	2	1,000	1,000	<b>Immovable Properties</b>			18,40,000.00
Balance as per last Balance Sheet				Balance as per last Balance sheet		18,40,000.00	
Adjustment during the year(give details)				(+) Additions during year			
				(-) Deletions / Transfers during the year			
				(-) Depreciation up to date			
<b>Other Earmarked Funds</b>				<b>Movable Assets</b>	4		1,23,815
(Created under the provisions of the trust deed or scheme or out of the income)				Balance as per last Balance Sheet		73,846	
Depreciation Fund				(+) Additions during year		66,765	
Sinking Fund / Reserve Fund				(-) Deletions / Transfers during the year			
Any other Fund				(-) Depreciation up to date		16,794	
<b>Loans (Secured or Unsecured)</b>				<b>Deposit and Advances</b>			3,49,257
From trustees / Others				To Employees and Others		2,84,208	
<b>Liabilities</b>	3		1,05,000	Deposit for Rent		31,000	
Liabilities for Expenses		90,000		TDS Receivable		34,049	
Liabilities for Statutory Dues		15,000					
<b>Income and Expenditure Account</b>			41,50,123	<b>Cash and Bank Balance</b>	5		19,43,051
Balance as per Balance Sheet		1,09,75,100					
(+) Appropriation (if any)							
(-) Deficit as per Income and Expenditure A/c		(68,24,977)					
<b>Total</b>			42,56,123	<b>Total</b>			42,56,123

Summary Of Significant Accounting Policies  
The Accompanying Notes to Accounts is the Integral Part of Financial Statement

As per our report of even date

For Khandelwal Jain & Associates  
Chartered Accountants  
FRN: 139253W

Sarvesh Khandelwal  
Partner  
M. No. 140918  
Place : Pune  
Date: 4/10/2023



For Manuski Trust, Pune

Maitreyanath Dhammakirti  
Trustee

Trinath Kanta  
Trustee

Manjula Pradeep  
Trustee



The Bombay Public Trusts Act, 1950  
Schedule IX [ Vide Rule 17(1) ]

Manuski Trust, Pune  
Registration No. E-4967/Pune  
Income And Expenditure Account for the year ended 31st March, 2023

EXPENDITURE	Sch No.	Amount (₹)	Amount (₹)	INCOME	Sch No.	Amount (₹)	Amount (₹)
To Expenditure in respect of Properties		-	-	By Interest Accrued/ Received			1,43,047
Capital Project Expenses				Interest on Fixed Deposit Account			
Depreciation				By Donations in cash or kind			27,33,552
(by way of provision or adjustment)				Foreign Donation		20,87,614	
Other expenses				Indian Donation		6,45,938	
To Establishment Expenses	6		16,61,230	By Income From Other Sources			3,35,269
To Amounts written of:			53,248	Bank Interest		1,67,431	
(a) Advances		53,248		Write Back		1,67,838	
To Depreciation on Movable Assets	4		16,794	By Deficit Carried to Balance Sheet			68,24,977
To Expenditure on objects of the Trust	7		83,05,573				
<b>Total</b>			<b>1,00,36,845</b>	<b>Total</b>			<b>1,00,36,845</b>

As per our report of even date  
For Khandelwal Jain & Associates  
Chartered Accountants  
FRN: 139253W



Sarvesh Khandelwal  
Partner  
M. No. 140918  
Place : Pune  
Date: 4/10/2023

For Manuski, Pune

Maitreyanath Dhammakirti  
Trustee



Trinath Kanta  
Trustee

Manjula Pradeep  
Trustee

MANUSKI TRUST, PUNE

1. NOTES TO ACCOUNTS FORMING PART OF THE FINAL ACCOUNTS  
FOR THE YEAR ENDED ON 31ST MARCH 2023

**A. METHOD OF ACCOUNTING:**

The Trust follows mercantile system of accounting generally. There is no change from the method of accounting employed in the immediately Accounts have been prepared using historical cost convention. Accounting policies not specifically referred to otherwise are consistent and in consonance with the generally accepted accounting principles followed by the Trust.

**B. REVENUE RECOGNITION:**

Significant items of Income & Expenditure are accounted for on accrual basis except for Retirement benefits to employees which are accounted on cash basis.

**C. GOVERNMENT GRANTS & DONATIONS:**

Revenue grants are recognized in the Income & Expenditure account. Capital grants relating to specific fixed assets are reduced from the gross value of the respective fixed assets. Other capital grants are credited to capital reserve.

**D. FIXED ASSETS & DEPRECIATION:**

Fixed Assets stated in accounts are at written down value i.e. cost of acquisition of assets less depreciation. Depreciation has been provided on Written Down Value basis as per Income Tax Act at the following rates:

Particulars	Rate %
Office Equipment, Mobile etc.	15
Computers	40
Furniture & Fixtures	10

**E. RETIREMENT BENEFITS**

Estimated liability in respect of retirement benefits of gratuity / leave encashment at retirement / cessation is not provided for and the same is accounted for on actual payment basis.

**F. Other**

During the Financial Year 22-23 Fixed Deposit of Punjab National Bank was matured and received Rs.11,00,000. The corresponding balance in books of accounts was Rs.35,746 due to lack supporting evidence, one rectification entry passed and 35,746 was recognized as Income in Income and Expenditure Account.

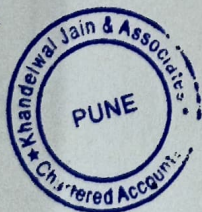
During the Financial Year Current Liability: Salary Payable Rs. 85,000 and Rent Payable Rs. 82,838 has been written back as it is not payable.

During the Financial Year Current Asset of Rs.53,248 has been written off as no longer receivable.

As per our report of even date

For Khandelwal Jain & Associates  
Chartered Accountants  
FRN: 139253W

Sarvesh Khandelwal  
Partner  
M. No. 140918  
Place: Pune  
Date: 4/10/2023



For Manuski Trust, Pune

Maitreyanath Dhammakirti  
Trustee

Trinath Kanta  
Trustee

Manjula Pradeep  
Trustee



Manuski, Pune  
Registration No. E-4967/Pune

Schedule No. 2 - Corpus And Other Earmarked Funds

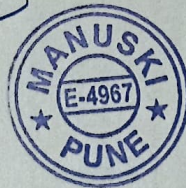
Particulars	Amount( ₹)					
	Opening Balance as on 01/04/2022	Additions	Total	Transfer	Utilisation	Closing Balance as on 31/03/2023
Corpus Fund	1,000	-	1,000	-	-	1,000
Total	1,000	-	1,000	-	-	1,000

Schedule No. 3 - Liabilities

Particulars	Amounts( ₹)	Amounts( ₹)
Liabilities for Expenses		90,000
Audit Fees Payable	94,500	
Shaurya Business Solutions	(4,500)	
Liabilities for Statutory Dues		15,000
TDS Payable	15,000	
Total		1,05,000



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Manuski, Pune  
 Registration No. E-4967/Pune

Schedule No.4 - Movable Properties

Assets	Rate of Depreciation	Opening Balance	Additions		Deletion	Total	Depreciation	Closing Balance
			Before 180 days	After 180 days				
Computer	40%	17,999	-	-	-	17,999	7,200	10,800
Mobile	15%	13,438	-	-	-	13,438	2,016	11,423
Aquaguard exp.	10%	-	-	13,000	-	13,000	650	12,350
Chair exp	10%	-	-	13,027	-	13,027	651	12,376
Cupboard	10%	-	-	13,363	-	13,363	668	12,695
Office equipment	10%	42,408	-	-	-	42,408	4,241	38,167
Table exp.	10%	-	-	27,375	-	27,374	1,369	26,005
<b>TOTAL</b>		<b>73,846</b>	<b>-</b>	<b>66,765</b>	<b>-</b>	<b>1,40,610</b>	<b>16,794</b>	<b>1,23,815</b>

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Manuski, Pune  
Registration No. E-4967/Pune

Schedule No. 5  
Schedule No. 5 A- Cash Balances

Particulars	Amount( ₹)
Cash	33,479
<b>Total of Cash Balances</b>	<b>33,479</b>

Schedule No. 5 B- Bank Balances

Particulars	Amount( ₹)
Punjab National Bank-(2827)	14,67,642
State Bank of India Account-940769	2,53,426
Punjab National Bank-004259	1,62,872
Punjab National Bank-0438	25,631
<b>Total of Bank Balances</b>	<b>19,09,571</b>
<b>Total of Cash and Bank Balances</b>	<b>19,43,049</b>



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Manuski, Pune

Registration No. E-4967/Pune

Schedule No.6 - Establishment Expenses

Particulars	Amount( ₹)	Amount( ₹)
<b>A.Fulfilment of Financial Statutory Requirement</b>		<b>31,499</b>
Interest/Penalty	30,735	
Interest On Tds	764	
<b>B.Overall Trust Administration</b>		<b>16,29,731</b>
Staff Settlement & Retirement Benefits	9,82,965	
Office Maintenance	9,004	
Office Printing & Stationery	62,429	
Meeting Expense	14,220	
Legal and Professional fees	69,728	
Tally Renewal	3,186	
Web Hosting/Publicity Expense	1,53,953	
Office Local Travelling	22,088	
Miscellaneous	130	
Membership Fees	3,540	
Welfare Allowance	3,750	
Bank Charges	6,131	
Salary	90,000	
Fellow Exp	3,000	
Audit Fees	1,28,522	
Mobile, Internet & Postage Charges	29,804	
Programme Exp	41,052	
Medical Exp	6,229	
<b>Total</b>		<b>16,61,230</b>



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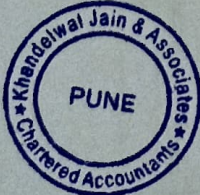
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Mujela



Schedule No. 7 - Expenditure on objects of the Trust

Particulars	Amount( ₹)	Amount( ₹)
<b>A. 1. Dalit Human Right Defendance</b>		<b>15,84,398</b>
DHRD- Electricity Bill	3,780	
DHRD- Internet Charges	18,503	
DHRD- Legal Fact Finding	13,881	
DHRD- Meeting Exp.	1,58,935	
DHRD- Meeting- Traveling	13,030	
DHRD- Office Cleaning Exp.	12,000	
DHRD- Office Rent	1,60,000	
DHRD- Postage and Courier	4,329	
DHRD- Print & Stationery	10,056	
DHRD Resource Personal-Salary	64,830	
DHRD- Resource Personal Honorarium	4,02,140	
DHRD- RTI Filling Exp.	2,794	
DHRD- Training and Capacity Building & Awareness	9,060	
DHRD- Traveling Exp.	42,995	
DHRD- Workshop Exp.	1,06,405	
DHRD- Salary	5,61,660	
<b>2. Reliefwork</b>		<b>35,03,372</b>
Reliefwork	35,03,372	
<b>3. Savitribai Phule Fraternity Fellowship</b>		<b>17,33,197</b>
SPFF- Exposer Visit	5,902	
SPFF- Meeting Exp.	9,349	
SPFF- Print and Stationery	17,285	
SPFF- Programme	15,300	
SPFF- Refreshment	870	
SPFF-Telephone Exp.	34,027	
SPFF- Travelling Exp.	1,57,379	
SPFF- Workshop Exp.	1,77,585	
Savitribai Phule Fraternity Fellowship -Salary	13,15,500	
<b>4. Women Fund of Asia</b>		<b>10,10,856</b>
Activity,Program & Salary Exp.	9,31,872	
WFA- Rent	78,984	
<b>5. Equality Now</b>		<b>33,047</b>
Equality Now- Banner	1,900	
Equality Now- Miscellaneous	2,000	
Equality Now- Seminar Hall	7,000	
Equality Now- Stationery Exp	4,440	
Equality Now- Travelling Exp.	17,707	
<b>6. Social Awareness Activity, Jaipur</b>		<b>1,11,818</b>
<b>Sub-Total [A]</b>		<b>79,76,688</b>
<b>B. Other Charitable Activities</b>		<b>3,28,885</b>
Khense- Social Development Program	38,801	
Swabhiman Social Awareness Activity	1,57,240	
Fund Raising Expense to Taiwan	1,32,844	
<b>Sub-Total [B] :</b>		<b>3,28,885</b>
<b>Total Expenditure on objects of the Trust</b>		<b>83,05,573</b>



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**Manuski Trust**  
 Plot No.3, Sr. No. 247/14B, Prashant Apartment, Deccan College Road, Yerwada, Pune -411006  
 FC Regd.No. E-0004967(PUN)  
**Foreign Contribution Receipt and Payment Account**  
 For the Year ended 31st March 2023

Receipts	Amounts( Rs)	Amounts( Rs)	Payments	Amounts( Rs)	Amounts( Rs)
To Opening Balance		97,61,537	By Expenditure on object of trust		1,28,93,019
Cash Balance	5,850		By Audit expense		4,122
Bank Balance	97,55,687		By Establishment Expenses		31,93,410
To Foreign Contributions		20,87,614	By Closing Balance		17,29,881
To Interest income received		1,84,501	Cash Balance	8,813	
Bank Interest	1,61,373		Bank Balance	17,21,068	
Interest on Fixed Deposit Account	23,128				
To Fixed Deposit Matured		57,86,780			
<b>Total</b>		<b>1,78,20,432</b>	<b>Total</b>		<b>1,78,20,432</b>

For Khandelwal Jain And Associates  
 Chartered Accountants

*Sarvesh Khandelwal*

Sarvesh Khandelwal  
 Partner  
 M. No. 140918  
 Place : Pune  
 Date: 29/10/2023



For Manuski Trust

*Maitreyanath Dhammakirti*

Maitreyanath Dhammakirti  
 Trustee

*Trinath Kanta*      *Manjula Pradeep*

Trinath Kanta  
 Trustee

Manjula Pradeep  
 Trustee



Schedule IX-C  
Statement of Income Liabale to contribution for year ending : 31st March, 2023  
Name of the Public Trust: MANUSKI TRUST  
Registration No: E-49677 PUNE

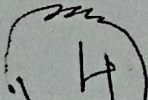
INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE IX)	32,11,868
II ITEMS NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32.	
(i) Donation Received from other Public / Trust and Dharamadas	-
(ii) Grant received from Government & Local authorities	-
(iii) Interest on Sinking or Depreciation Fund	-
(iv) Amount spent for the purpose of secular education	-
(v) Amount spent for the purpose of medical relief	-
(vi) Amount spent for the purpose of veterinary treatment of animals	-
(vii) Expenditure incurred from donation for relief of distress caused by scarcity, drought, flood, fire or other natural calamity.	-
(viii) Deduction out of income from lands used for 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	-
(ix) Deduction out of income from lands used for non-agricultural purpose:	-
(a) Assessment Cases and other Government or Municipal taxes	-
(b) Ground rent payable to the superior landlord	-
(c) Insurance premia	-
(d) Repairs at 10 percent of gross rent or building	-
(e) Cost of collection at 4 percent of gross rent of building let out.	-
(x) Cost of collection income or receipts from securities, stocks etc., at one percent or such income	-
(xi) Deduction on account of receipts in respect of buildings not rented and yielding no income at 10 percent of the estimated gross annual rent.	-
<b>Gross Annual income chargeable to contribution Rs.</b>	<b>32,11,868</b>

Certified that while claiming deduction admissible under the above. Schedule, the Trust has not claimed any amount twice either wholly or partly. Against any of items mentioned in the Schedule which have the effect of double deduction.

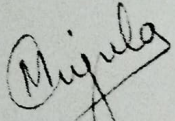
As per our report on even date.  
For KHANDELWAL JAIN & ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Reg. No:139253W

For Manuski Trust, Pune

SARVESH KHANDELWAL  
Partner  
M.No:033435  
Place:Pune  
Date :04-10-2023

  
Maitreyanath Dhammakirti  
Trustee

  
Trinath Kanta  
Trustee

  
Manjula Pradeep  
Trustee

"SCHEDULE IX-D

[See rule 19 (2A)]

Information to be submitted by the Auditor along with Audit Report under sub-section (1) of section 34 of the Maharashtra Public Trusts Act.

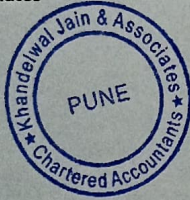
Name of Trust- Manuski Trust

Trust Registration number: E0004967PUN

For the year ending 31<sup>st</sup> March 2023

Sr. No.	Particulars	Details		
1	PAN No. of Trust.	AACTM4098C		
2	Registration No. with date of registration under section 12AA of Income Tax Act, 1961 (43 of 1961).	E-0004967(PUN) Dated 23-06-21(Provisional Registration - AACTM4098CE2021401)		
3	Acknowledgement No. with date of filing of the Return of Income for earlier three years.	Sr. No.	Acknowledgement No.	A.Y.
		(i)	630848871101022	22-23
		(ii)	363365980150322	21-22
		(iii)	843934830181220	20-21
4	PAN No. of all Trustees.	Sr. No.	Name of Trustee	PAN No.
		1	Maitreyanath Dhammakirti	ADCPD9108M
		2	Trinath Kanta	AMBPC7290H
		3	Manjula Pradeep	AGXPP1643H

As per our report of even date  
For Khandelwal Jain & Associates  
Chartered Accountants  
Firm Reg No :- 139253W



Sarvesh Khandelwal  
Partner  
M. No:- 140918  
Date: 04-10-2023  
UDIN: 23140918BGXROP1279  
Place:- Pune