



The Managing Trustee,
The Blind Welfare Organization, Nashik.

Sub: Audit Observations Report for the year 2020-21

Dear Sir,

We have carried out the audit of your accounts for the financial year 2020-21. The Statutory Audit Report along with Audited Financial Statements has been separately submitted to you. We mention hereunder our observations regarding the accounts and financial management of the trust, as noted during the course of audit, which we feel, need a serious attention/action on your part. Wherever possible, we have also given our suggestions for your consideration, which may guide you towards appropriate decision making in the subject matters.

1. **Name of the Trust:** It is observed that the name of the trust is being mentioned in all official communications as The Blind Welfare Organisation (India), Nashik or The Blind Welfare Organisation (I), Nashik. However, on going through the Certificate of Registration issued by The Assistant Charity Commissioner, Nasik Division, Nasik, the name of the trust is registered as The Blind Welfare Organisation, Nashik. On perusal of documents submitted to the office of Assistant Charity Commissioner, it is seen that the trust had proposed the word 'India' in its name, but they were required to cancel that word during the registration procedure.

You are advised to mention the correct name of the trust at all places including your stationary, books, etc. Please be aware that quoting of wrong/misleading name may invite penal action against the trust as well as the trustees personally.

Amendment will have also to be done in the PAN of the trust, and subsequently the banks should also be informed to effect the necessary changes.

2. **Address of the Trust:** The Memorandum of the Trust shows a different address for its registered office, Income Tax records show a different address and actually your office is located at still another place. The present location of office, which is in your owned premises should be treated as the Registered Office and necessary amendments should be made in all necessary records.

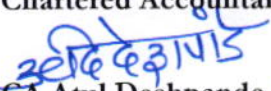


3. **Funds for Specific Purposes:** The trust has created Building Fund as well as the Scholarship & Education Fund as per the Memorandum. During the course of operation, two more funds were appearing in the financial statements. These new funds, being not duly supported by proper authority from the members, by way of resolution passed in the AGM, have been transferred to the Scholarship & Education Fund.
Due procedural steps must be taken by the trust before creating any new fund.
Further, it is noticed from the memorandum that the trust is required to transfer 50% of the surplus from Income and Expenditure Account to Education Fund. The said transfer has been effected in the current financial year and the same should be followed subsequently.
Further, it should be noticed that while accepting donations for specific purpose, the trust should obtain a Declaration to that effect from the donor along with his PAN.
4. Certain clauses in the memorandum need to be amended by following the appropriate procedure e.g.
- Eligibility for contesting election to Board of Trustees to be allowed only to Life Members
 - Limit for holding Cash in hand should be increased to Rs. 5,000/-
 - Clause regarding minimum and maximum no. of trustees should be added.
5. As per recent amendments to Income Tax Act, any donations received for specific purpose need to be invested in separate FD till the time it is utilized for the designated purpose.
6. As a prudential policy, the trust should invest the surplus from its routine activities as well as from specific donations, in FDs and interest income thereon should be utilized to meet the recurring expenses.
7. The trust has acquired a plot of Land near Pathardi, Mumbai-Agra Road, Nasik for establishing a school for Blind Children. It was explained that due to certain unfavorable developments, establishing a school does not seem to be feasible. The trustees should give a serious thought to this matter and take appropriate action.

We acknowledge with thanks, the cooperation received from the Trustees and other devotees for timely completion of the Audit.

Yours truly,

For Milind M Kulkarni & Associates
Chartered Accountants,


CA Atul Deshpande
Partner



Place: Nashik

Date: October 12, 2021

**REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB-SECTION (2)
OF SECTION 33 & 34 AND RULE 19 OF THE BOMBAY PUBLIC TRUST ACT.**

Name of the Public Trust : The Blind Welfare Organization, Nashik

For the year ending : 31/03/2021

Registration No : F - 9205

(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 & 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 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 ;	No
(f) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him ;	Yes
(g) Whether any property or fund of the Trust were applied for any object or purpose other than the object or purpose of the Trust ;	No
(h) The amounts of the outstanding for more than one year and the amounts written off. If any:	No
(i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000	NA
(j) Whether any money of the public trust has been invested contrary to the provisions of Section 35	Nil
(k) Alienations, of any of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor ;	Nil
(l) All cases of irregular, illegal or improper expenditure, or failure of omission to recover money or other property belonging to the public trust or of loss or waste of money, or other property there if, 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 trust ;	There is no such case
(m) Whether the budget has been filed in the form provided by the Rule 16 A:	No
(n) Whether the maximum and minimum number of the trustees maintained	Yes
(o) Whether the meetings are held regularly as provided in such instrument :	Yes
(p) Whether the minute books of the proceedings of the meeting is maintained ;	Yes
(q) Whether any of the trustees has any interest in the investment of the trust	No
(r) Whether any of the of the trustees is 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	Not Applicable
(t) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	No

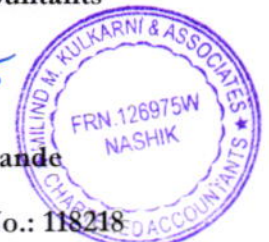
for Milind M. Kulkarni & Associates
Chartered Accountants

FRN126975W

(Signature)
CA Atul Deshpande
Partner

Membership No.: 118218

UDIN: 21118218AAAAJI7180



Place : Nashik

Date : October 12, 2021

THE BOMBAY PUBLIC TRUSTS ACT, 1950

(STATEMENT OF INCOME LIABLE TO CONTRIBUTION)-SCHEDULE IX C (Vide Rule 32)

Name of the Public Trust : The Blind Welfare Organization, Nashik

For the year ending : 31/03/2021

Registration No : F - 9205

	Rs.	Rs.
I. Income as shown in the Income and Expenditure account (Schedule IX)		37,19,162
II. Items not chargeable to Contribution under Section 58 & Rule 32 :		
(I) Donations received from other Public Trust and dharmadas	-	
(ii) Grants received from Government and 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) Deduction 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) Deduction out of income from land used for non-agricultural Purposes:-		
(a) Assessment, cesses and other Government or Municipal taxes	-	
(b) Ground rent payable to superior landlord	-	
(c) Insurance premia	-	
(d) Repairs at 10 per cent of gross rent of building	-	
(e) Cost of collection at 4 percent of gross rent of buildings let out	-	
(x) Cost of collection at income or receipts from securities, stocks, etc at 1 per cent of such income		
(xi) Deductions on account of repairs in respect of buildings not rented and yielding no income, at 10 per cent of the estimated gross annual rent		
Gross Annual Income chargeable to contribution Rs.		37,19,162

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 double deduction

Trust Address :

The Blind Welfare Organization, Nashik
Flat No 08, Radha Palace -B
Madhuban Colony, Panchavati
Nashik - 422003

for Milind M.Kulkarni & Associates

Chartered Accountants

FRN126975W

Atul Deshpande



CA Atul Deshpande

Partner

Membership No.: 118218

Place: Nashik

Date : October 12, 2021

Trustee

AmB D.S.P. *AmB*
अध्यक्ष महासचिव खजिनदार
दि ब्लाइंड वेलफेअर ऑर्गनाइजेशन
शालिमार, नाशिक

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

Name of the Public Trust : The Blind Welfare Organization, Nashik

For the year ending : 31/03/2021

Registration No: F - 9205

FUNDS & LIABILITIES	Rs.	Rs.	PROPERTY AND ASSETS	Rs.	Rs.
Trust Fund or Corpus :-			Immovable Properties :- (at cost)		
Balance as per last Balance Sheet	26,000		Balance as per last Balance Sheet	74,83,913	
Adjustment during the year	-		Addition during the year	23,790	
(+) Addition during the year		26,000	Less :- Sales during the year	-	75,07,703
Other Earmarked Funds :-		71,95,665	Investments :-		73,85,196
(Created under the provision of the trust deed or scheme or out of the income)			Fixed Assets :-		
(Annexure I)			Balance as per last Balance Sheet	12,10,365	
Depreciation Fund			Addition during the year	52,486	
Balance as per last Balance Sheet	-		Less :- Sales during the year	-	12,62,851
(+) addition during the year		7,89,056	Advances		
Any other Fund	-		To Trustees		-
Liabilities:-			To Employees		5,000
For Expenses:-			To Contractors		-
Audit fees payable		7,500	To Others		2,35,500
Professional fees payable			Income Outstanding		-
For advances	-		TDS Receivable		4,620
For rent or other deposits	-		Income Tax Refund Receivable		29,681
For sundry credit balances	-		(Annexure II)		
Income and Expenditure			Cash & Bank Balance		
Balance as per last Balance Sheet	1,22,39,728		Cash in Hand	4,619	
Add : Surplus as per Income and Expenditure Account	1,18,270	1,23,57,997	Cash at Bank	39,41,049	39,45,668
Total Rs.		2,03,76,219	Total Rs.		2,03,76,219

As per our report of even date
for Milind M Kulkarni & Associates
Chartered Accountants

FRN No. 126975W

CA Atul Deshpande
Partner

Membership No. 118218



Place : Nashik

Date : October 12, 2021

For The Blind Welfare Organization, Nashik

Trustee

Date : October 12, 2021

AMV D.S.P. Jmf
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दि ब्लाइंड वेल्फेअर ऑर्गनाइझेशन
शालिमार, नाशिक

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

Name of the Public Trust : The Blind Welfare Organization, Nashik

Income and Expenditure Account for the year ending- 31/03/2021

Registration No:F-9205

EXPENDITURE	Rs.	Rs.	INCOME	Rs.	Rs.
To Expenditure in respect of properties			By Rent (accrual) (Realise)		-
Rates, Taxes, Cesses		-	By Interest		-
Repairs and maintenance		-	On Fixed Deposit		5,15,257
Depreciation		5,89,131	On Securities		-
Other Expenses		-	On Loans		-
To Establishment Expenses (Annexure III)		1,30,328	On Saving A/c		1,03,507
To Remuneration to Trustee		-	On Others		-
To Legal Expenses		-	By Dividend		-
To Audit Fees For the year		7,500			
To Amount Written Off :-			By Donation In Cash	30,67,863	
(a) Bad Debts			In Kind	32,500	31,00,363
(b) Loan Scholarship			(Annexure VIII)		
(c) Other Items					
To Bank Charges		-	By Grants		-
To Miscellaneous Expenses		-			
To Depreciation		1,99,925	By Income From Other Sources		35
To Amount Transfer to Scholarship and Education Fund		1,18,271	By Transfer from Reserve		-
To Expenditure of Object of Trust					
(a) Religious		-			
(b) Educational (Annexure IV)	18,24,098				
(c) Medical Relief (Annexure V)	11,870				
(d) Relief of Poverty (Annexure VI)	90,940				
(e) Other Charitable Objects (Annexure VII)	6,28,830	25,55,738			
To Surplus Carried Over to Balance Sheet		1,18,270			
Total Rs.		37,19,162	Total Rs.		37,19,162

As per our report of even date
for Milind M. Kulkarni & Associates
Chartered Accountants
FRN No. 126975W

CA. Atul Deshpande
Partner
Membership No. 118218
Place : Nashik
Date : October 12, 2021



For The Blind Welfare Organization, Nashik

Trustee

Place : Nashik
Date : October 12, 2021

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दि ब्लाइंड वेलफेअर ऑर्गनाइझेशन
शालिमार्, नाशिक

The Blind Welfare Organization, Nashik

For the period from 01.04.2020 to 31.03.2021

Annexure No. I
Other Earmarked Funds

Particulars	Amount Rs	Amount Rs
Building Fund		
Balance as per last Balance Sheet	33,80,874	
(+) Donation/Additions during the year	-	
(-) Expenses during the year	-	33,80,874
Donation for Digest Printing		
Balance as per last Balance Sheet	5,14,850	
(-) Transferred to General Donations	(5,14,850)	
(-) Expenses during the year	-	-
Education Fund		
Balance as per last Balance Sheet	22,81,920	
(+) Transferred from Scholarship and Education Fund	6,67,100	
(+) Donation/Additions during the year	7,47,500	
(+) Transferred From Reserves and surplus	1,18,271	
(-) Expenses during the year	-	38,14,791
Scholarship and Education Fund		
Balance as per last Balance Sheet	6,67,100	
(-) Transferred to Education Fund	(6,67,100)	
(-) Expenses during the year	-	-
Total		71,95,665

Annexure No. II

Income Tax Refund Receivable

Particulars	Amount Rs.
IT Refund Receivable for AY 2020-21	11,541
IT Refund Receivable for AY 2019-20	3,610
IT Refunds of previous years	14,530
Total	29,681



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शालिमार, नाशिक

The Blind Welfare Organization, Nashik

For the period from 01.04.2020 to 31.03.2021

Annexure No. III

Establishment Expenses

Particulars	Amount Rs.
Insurance Expenses	19,221
Office Expenses	42,158
Bank Charges	4,250
Income Tax	6,348
Electricity Expenses	19,770
Telephone & Internet Expense	7,581
Petrol Expenses	7,400
Website Expenses	4,500
Professional Expenses	14,030
Printing and Stationary	5,070
Total	1,30,328

Annexure No. IV

Educational Expenses

Particulars	Amount Rs.
Book Publication Expenses	3,120
Printing and Stationery	6,331
Braille papers	3,30,600
Digest purchase expenses	3,16,500
Purchase of Braille Paper	9,99,635
Printing expenses	92,975
Gungaurav Expenses	34,437
Scholarship Expenses	40,500
Total	18,24,098

Annexure No. V

Medical Relief

Particulars	Amount Rs.
Medicine expenses	870
Hospital expenses	11,000
Total	11,870

Annexure No. VI

Relief of Poverty

Particulars	Amount Rs.
Grocery Assistance to Blind Citizens	88,090
Financial Help	2,850
Total	90,940



Amr *D.S.P.* *Amr*
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Annexure No. VII

Expenditure On Other Objects Of The Trust

Particulars	Amount Rs.
Honorarium	4,63,225
Festival expenses	35,000
Repairs and Maintainence	62,946
Travelling Expenses	39,099
Advertisement Expenses	4,560
Assets written off	24,000
Total	6,28,830

Annexure No. VIII

Donations

Particulars	Amount Rs.
Donation - General	30,67,863
Anonymous donation in kind	32,500
Total	31,00,363



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शालिमार, नाशिक

The Blind Welfare Organization, Nashik
Annexures attached to and forming part of Financial Statements

Annexure 'IX': - Significant Accounting Policies and Notes to Accounts

1. **Basis of preparation of Financial Statement & Accounts:** - The financial statements & accounts are prepared under historical cost convention in accordance with the mandatory Accounting Standards issued by Institute Chartered Accountants of India
The trust has adopted accrual basis of accounting.
Accounting policies and estimates except specifically referred to, are consistent and in consonance with generally accepted accounting policies.
2. **Events occurring after Balance sheet date:** - There are no events subsequent to the balance sheet date, which require adjustment of, or disclosure in, the financial statements.
3. All the items of income and expense which are recognized in the profit and loss account relate to the financial period under audit. All expenses incurred are under the proper financial authority of board of trustees / Managing Committee / headmistress of the Trust. There is no prior period item of income or expense treated as current period item.
4. **Revenue Recognition:** - Revenue is recognized as follows
 - i. Income from all types of donations is recognized on receipt basis.
 - ii. Interest Income is recognised on a receipt basis.
5. **Fixed Assets:** - Tangible Assets are stated at cost of acquisition inclusive of freight, non-refundable duties and taxes and incidental expenses. Depreciation on Fixed Assets has been provided at rates prescribed under Income Tax Act, 1961 on W.D.V method.
6. **Provisions and Contingent Liabilities:** -Provisions involving judgments and estimation in measurement of expenses are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. There are no claims against the Firm not acknowledged as debts.
7. All short term employee benefits are recognized at their undiscounted amount in the accounting period in which they are incurred.

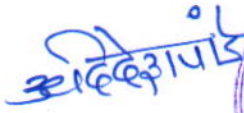



AMB **D.S.P.** **gmg**
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8. The trust has acquired a plot of Land near Pathardi, Mumbai-Agra Road, Nashik for establishing a school for Blind Children. Due to certain unfavorable developments, establishing a school does not seem to be feasible.

SIGNATURES TO ANNEXURE I TO IX


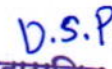

As per our report of even date
for Milind M Kulkarni & Associates
Chartered Accountants
FRN 126975W


CA Atul Deshpande
Partner
Membership No 118218



Place: - Nashik
Date: - October 12, 2021

for The Blind Welfare Organization, Nashik

  
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शालिमार, नाशिक

Trustee

Trustee

Trustee

Place: - Nashik
Date: - October 12, 2021

The Blind Welfare Organization, Nashik
Statement Of Depreciation
For The Year 2020-21

Sr. No.	Name of the Asset	Opening Balance	Additions Before 30-09-2020	Additions After 30-09-2020	Total	Depreciation	Closing Balance
I	Block - 0% Immovable Properties Plot At Pathardi Road	16,04,500	-	-	16,04,500	-	16,04,500
		16,04,500	-	-	16,04,500	-	16,04,500
I	Block - 10% Building 1 Office at Ratan Mall	58,79,413	-	23,790	59,03,203	5,89,131	53,14,072
		58,79,413		23,790	59,03,203	5,89,131	53,14,072
II	Block - 10% 1 Furniture	12,300	-	-	12,300	1,230	11,070
		12,300	-	-	12,300	1,230	11,070
II	Block - 15% Mobile	-	-	16,500	16,500	1,238	15,262
	Musical Instruments	1,44,050	-	-	1,44,050	21,608	1,22,442
	Sports material	3,636	-	-	3,636	545	3,091
	Water Acquaguard	4,250	-	-	4,250	638	3,612
	Printer	1,300	3,486	-	4,786	718	4,068
	Vehicle - Vespa	84,200	-	-	84,200	12,630	71,570
	Vehicle -Bolero	9,17,734	-	-	9,17,734	1,37,660	7,80,074
		11,55,170	3,486	16,500	11,75,156	1,75,037	10,00,119
II	Block - 40% Camera			32,500	32,500	6,500	26,000
	Computer	42,895		-	42,895	17,158	25,737
		42,895		32,500	75,395	23,658	51,737
	Total	86,94,278	3,486	72,790	87,70,554	7,89,056	79,81,498




 अध्यक्ष महासचिव खाजिनदार
 दि ब्लाईड वेल्फेअर ऑर्गनाइझेशन
 शालिमार, नाशिक

The Blind Welfare Organization, Nashik
For The Year 2020-21

Bank	F.D.R. / Account No.	Date Of FD	Due Date	Principal			Accrued Interest				Interest Received	
				Op. Balance	Additions	Matured	Clo. Balance	Op. Balance	Additions	TDS		Matured / Received
FD-Corpus Fund												
Dena Bank	29892	09-05-2019	09-05-2020	1,81,930	(22,685)	1,59,245	-	-	-	-	-	10,941
Dena Bank	29892	09-05-2020	09-05-2021	1,70,186	1,70,186	7,803	1,70,186	-	1,423	6,380	-	-
Dena Bank	29320	05-06-2019	05-06-2020	7,00,000	7,00,000	-	-	-	-	-	-	51,068
Dena Bank	29320	05-06-2020	05-07-2021	7,51,068	7,51,068	31,907	7,51,068	-	2,397	29,510	-	-
Bank Of Maharashtra	23896	18-12-2019	18-12-2020	21,00,000	-	21,00,000	-	-	-	-	-	1,28,863
Bank Of Maharashtra	23896	18-12-2020	18-12-2021	-	22,28,863	-	22,28,863	-	31,413	31,413	-	-
Bank Of Maharashtra	1085	17-03-2020	17-03-2021	12,26,592	12,26,592	-	-	-	-	-	-	1,08,171
TDS on Dena												
												3,820
FD- Scholarship and Education Fund												
Bank Of Maharashtra	69563	30-03-2020	30-03-2021	27,00,000	-	27,00,000	-	-	-	-	-	-
Bank Of Maharashtra	69563	30-03-2021	30-03-2022	-	28,65,682	-	28,65,682	-	-	-	-	1,65,682
Shree Samartha Sahakari Bank Interest Reversed	265180	19-03-2021	19-03-2022	-	13,00,000	-	13,00,000	-	2,094	2,094	-	-
				69,08,522	72,93,114	68,85,837	73,15,799	-	73,217	69,397	-	4,45,860
												(22,685)



Am B D.S.P. Jaf.
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वि ब्लाईड वेल्फेअर ऑर्गनाइझेशन
शालिमार, नाशिक

SCHEDULE IX -D

[(Sec rule 19(2A) under sub - section (1) of section 34 of the Maharashtra Public Trust Act 1950 Amendment dated 15 May 2019)]

Name of Public Trust: The Blind Welfare Organization India, Nashik

For the year ending : 31/03/2021

Sr.No.	Particulars	Details		
1	PAN No. of Trust	AABIT7253M		
2	Registration No. With date of registration under section 12AA of Income Tax Act 1961 (43 of 1961)	Registration No. 12AA/2010-2011/36/39 Date: 16/09/2010		
3	Acknowledgement No. With date of filing of	Sr. No.	Aknowledgement No.	Year
		(i)	359964401301018	2017-18
		(ii)	253814731111119	2018-19
		(iii)	224447001220121	2019-20
4	PAN No. of all Trustees	Sr. No.	Name of the Trustee	PAN
		1	Arun M. Bharaskar	AGAPB5493J
		2	Vishwas B. Gaikwad	AAOPG8539N
		3	Dattatray S. Patil	BCUPP6461K
		4	Megha A. Pimple	ARVPP7881J
		5	Vijaya D. Dabe	AUCPD9864B
		6	Jayashri M. Apashankar	ABCPA0494R

For Milind M. Kulkarni & Associates

Chartered Accountants

FRN-126975W

अतुल देशपांडे

CA Atul Deshpande

Partner

Membership No.: 118218



Amr D.S.P. Jm
अध्यक्ष, महासचिव खजिनदार
दि ब्लाईड वेल्फेअर ऑर्गनाइझेशन
शालिमार, नाशिक

Trustee

Date : October 12, 2021

Place: Nashik