

**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, 1950**

Registration No. F - 26259 (P)

Registered Date : 30.08.2010

Name of the Public Trust : Association For Computing Machinery

For the year ending **31st March 2022**

a. Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules :	Yes
b. Whether receipts and disbursements are properly and correctly shown in the accounts :	Yes
c. Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts :	Not Applicable as any transactions were not undertaken in cash.
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 :	Any immovable / movable properties were not held by the Trust.
f. Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him ;	Yes
g. Whether any property or funds of the trust were applied for any object or purpose other than the object or purpose of the trust	No
h. The amounts of outstanding for more than one year and the amounts written off if any ;	a. Amounts outstanding more than one year : Rs. 4,39,573 receivable & Rs. 1,17,568 payable b. Amounts written off : Nil
i. Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/-	Not Applicable
j. Whether any money of the public trust has been invested contrary to the provisions of Section 35 ;	No
k. Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditors	No
l. All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof, and whether such expenditure, failure omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust	No
m. Whether the budget has been filed in the form provided by rule 16A ;	Yes
n. Whether the maximum and minimum number of the trustees in maint.	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 investments of the trust :	No
r. Whether any of the Trustees is a debtor or creditor of the trust	No
s. Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by 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

As per our Report of even date
For G. D. Apte & Co.
Chartered Accountants
Firm Registration No. 100515W

Prakash P. Kulkarni
Partner

Membership No. 35217

ICAI UDIN :

Place : Pune

Date :

The Maharashtra Public Trust Act, 1950

Schedule VIII Vide Rule 17(1)

Name of the Public Trust : Association For Computing Machinery

Registration No. F - 26259 (P)

Address: Aryabhat-Pingla, Plot No. 9/A/as Near Padale Palace, Erandawan, Pune 411016

Balance Sheet as at 31st March 2022

FUNDS & LIABILITIES		AMOUNT Rs.	PROPERTY AND ASSETS		AMOUNT Rs.
31.03.2021		31.03.2022	31.03.2021		31.03.2022
1,08,750	Trust Funds or Corpus Balance as per last Balance Sheet Add : Trust Fund contribution during the year	1,08,750 -	-	Investments	-
		1,08,750	5,66,463	Income Outstanding Sponsorship Receivable	4,89,933
50,956	Liabilities for : a) Duties & Taxes	2,71,800	80,065	Advances To Suppliers	2,37,189
1,17,843	b) Expenses	1,23,987	19,808	To Others- TDS paid in advance	19,808
21,000	c) Audit Fees	30,000	99,873	Other Receivables GST ITC Receivable	10,55,562
-	d) Income received in advance	-	46,48,895	TDS Receivable	41,04,166
1,89,799		4,25,787	86,98,055	Cash and Bank Balances Savings Bank A/cs	123,41,525
			375,01,428	As Per Schedule 'B'	
408,39,670	Income and Expenditure Account Bal. as per last Balance Sheet	512,16,165	461,99,483	Fixed Deposits with HDFC Bank	490,67,893
-	Less : Appropriation (if any)	-			
103,76,495	Add : Surplus Transferred from I & E A/c	155,65,374			
	Less : Deficit (As per I & E A/c)	-			
512,16,165		667,81,539			
515,14,714	Total Rs.	673,16,076	515,14,714	Total Rs.	673,16,076

Note: The above Balance Sheet to the best of our belief contains a true account of the Funds and liabilities and of the Property and / Assests of the trust

As per our Report of even date
For G. D. Apte & Co.
Chartered Accountants
Firm Registration No. 100515W

President

Secretary

Treasurer

Prakash P. Kulkarni

Partner

Membership No. 35217

ICAI UDIN :

Date:

Place: Pune

The Maharashtra Public Trust Act, 1950

Schedule VIII Vide Rule 17(1)

Name of the Public Trust : Association For Computing Machinery

Registration No. F - 26259 (P)

Address: Aryabhat-Pingla, Plot No. 9/A/as Near Padale Palace, Erandawan, Pune 411016

Income & Expenditure Account for the year ended on 31.03.2022

EXPENDITURE		AMOUNT Rs.		INCOME		AMOUNT Rs.	
2020-21			2021-22	2020-21			2021-22
	To Establishment Expenditure				By Contribution towards		
56,85,384	Professional Fees	62,48,235		127,61,405	Members' Subscription	147,28,534	
94,198	Meeting Expenses	1,00,600		6,10,345	Registration fees	14,71,146	
2,15,908	Membership Fess Collection Charges	2,50,719		22,50,000	Donation	16,75,000	
21,000	Audit Fees	30,000		84,40,000	Sponsorship received	124,50,000	303,24,680
71	Bank Charges	143		240,61,750			
48,084	Office & General Expenses	1,460			By Interest		
-	Postage & Courier Charges	1,30,530			Interest on bank a/cs		
-	Donation Refunded	1,00,000		3,18,183	a) Saving accounts	3,82,788	
48,518	Miscellaneous expenses	38,601		23,20,781	b) Fixed deposits	23,21,050	27,03,838
36,367	Sundry Balance Written Off	-	69,00,288	26,38,964			
61,49,530					By Income From Other Sources		
	To Expenditure on objects of the Trust				Other Income		887
	a) Religious	-		10,38,620			
112,13,310	b) Educational	105,63,742					
	c) Medical Relief	-					
	d) Relief of poverty	-	105,63,742				
	e) Other Charitable objects	-					
103,76,495	By Surplus/(Deficit) carried over to Balance Sheet		155,65,374				
277,39,334	Total Rs.		330,29,405	277,39,334	Total Rs.		330,29,405

As per our Report of even date
For G. D. Apte & Co.
Chartered Accountants
Firm Registration No. 100515W

President

Secretary

Treasurer

Prakash P. Kulkarni
Partner
Membership No. 35217
ICAI UDIN :

Date:

Association of Computing Machinery

Significant Accounting Policies for the year 2021-22

Schedule "A"

1. Basis of Accounting:

The financial statements are prepared as a going concern under the accrual system of accounting (unless otherwise stated), historical cost convention and in accordance with the Generally Accepted Accounting Principles (GAAP) in India.

2. Revenue and Expenditure Recognition:

Income and expenses are accounted for on accrual basis.

3. Accounting of Goods and Service Tax (GST):

Accounting of GST on outward & inward supplies is done on accrual basis.

Full input tax credit is availed in respect of services availed in various states (including Maharashtra & other states)

As per our Report of even date
For G. D. Apte & Co.
Chartered Accountants
Firm Registration No. 100515W

President

Secretary

Treasurer

Prakash P. Kulkarni
Partner
Membership No. 35217
ICAI UDIN :

Date:

Place: Pune

Name of the Public Trust : Association For Computing Machinery

Registration No. F - 26259 (P)

Schedule 'B' : Cash & Bank Balances

	Particulars	Amount Rs.
31.03.2021		31.03.2022
	Balances in Savings A/c with HDFC Bank:	
31,71,796	1731 ACM HDFC Bank A/c 1731	58,11,368
8,53,687	2462 ACM Online 50100057312462	8,76,627
38	ACM 50100070032624	38
1,152	HDFC Bank ABI A/C - 1947	1,188
6,310	HDFC Bank Ahmedabad A/c 3864	6,501
5,668	HDFC Bank APSEC 2015- 71118	6,126
66,967	HDFC Bank Chennai A/c 1930	9,10,061
10,757	HDFC Bank Cochin A/C 87101	10,757
5,01,715	HDFC Bank Delhi NCR 9641	5,16,937
45,405	HDFC Bank Gandhinagar A/c 3775	46,784
75,486	HDFC BANK Goa 8946	77,776
1,218	HDFC Bank - ICSE 2014 A/c No 32549591	1,254
17,55,552	HDFC Bank IKDD A/c 1903	18,08,814
7,34,989	HDFC Bank (ISOFT) A/c - 1913	7,57,288
96,198	HDFC Bank (IW) A/C - 1920	99,117
4,43,565	HDFC Bank Kolkata Chapter 75566	4,57,023
2,40,876	HDFC Bank Ltd. ACM ISEC - 2640	2,48,184
60,271	HDFC Bank Ltd. Hyderabad A/c 949	60,271
5,10,683	HDFC Bank Ltd. Pune A/c 1775	5,26,177
1,04,418	HDFC BANK Nagpur 9057	1,07,585
11,303	HDFC BANK Trivendram 8666	11,647
86,98,055	Total	123,41,525

The Maharashtra Public Trust Act, 1950
SCHEDULE IXC.
(VIDE RULE 32)

Statement of income liable to contribution for the year ended 31st March 2022

Name of the Public Trust :- Association For Computing Machinery

Registered Number :- F - 26259 (P)

PARTICULARS		Amount Rs.
I. INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE IX)		330,29,405
II. ITEMS NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 AND 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) Deductions out of income from lands used for agricultural purpose :-		
a. Land Revenue and Local Fund Cess		
b. Rent Payable to superior landlord		
c. Cost of production, if lands are cultivated by trust.		
(ix) Deduction out of income from lands used for non-agricultural purpose :-		
a. Assessment, Cesses and other Government or Municipal taxes.		
b. Ground rent payable to the superior land-lord		
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 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 not rented and yielding no income at 10 percent of the estimated gross annual rent.	-	
		-
Gross Annual Income chargeable to contribution Rs.		330,29,405

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 the items mentioned in the schedule which have effect of double taxation

Trust Address :

Address: Aryabhat-Pingla, Plot No. 9/A/as Near Padale Palace, Erandawan, Pune 411016

President

For G. D. Apte & Co.
Chartered Accountants
Firm Registration No. 100515W

Secretary

Treasurer

Prakash P. Kulkarni
Partner

Place : Pune

Date :

Membership No. 35217