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

Registered Number :- ***F - 26259 (P)***
Name of the Public Trust :- ***Association For Computing Machinery***
For the year ending ***31st March 2021***

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 being no transaction 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 provious audit report have been duly complied with :	***-N.A.-***
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 or the trust	***-NO-***
h.The amounts of outstanding for more than one year and the amounts written off if any ;	***No, there is amount of Rs.1,76,643 receivable for more than year, but not written off .And there are trade payables of Rs.76,678 outstanding fore more than year. The management has certified that these being "Good" should not be written off or back in the current year. The association is taking steps for the recovery/ payment of old receivables/payables. In current year trust has written back the amount of Rs.6,85,090 being not payable***
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	***-NA-***
l.All cases of irregular,illegal or improper expenditure, or failure or ommission 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 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 investment 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 :	***No , Refer point d and h above***
t.Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioer.	***-NO-***

JOSHI APTE & CO. PUNE Firm No 104370W Chartered Accountants

For Joshi Apte & Co.,
Chartered Accountants

C.K.Joshi
Partner
M.No. 030428
UDIN 21030428AAAAID9756

Place : Pune
Date : 31st July 2021

The Maharashtra Public Trust Act *SCHEDULE VIII*

The Bombay Public Trusts Act, 1950. (Erstwhile) *[Vide Rule 17 (1)]*

Name of the Public Trust : Association For Computing Machinery *Registration No. F - 26259 (P)*

Balance Sheet as at 31st March 2021

FUNDS & LIABILITIES	*AMOUNT* Rs.	*AMOUNT* Rs.	*PROPERTY AND ASSETS*	*AMOUNT* Rs.	*AMOUNT* Rs.
Trust Funds or Corpus :-			**Invesments :-**		
Balance as per last Balance Sheet	1,08,750		Fixed Deposits		3,75,01,428
Add : Trust Fund contribution during the year	-		**Sponsorship Receivable**		5,66,463
		1,08,750	**Cash and Bank Balances :-**		
			As Per Schedule 'B'		86,98,055
Liabilties for :			**Input tax credit**		
-Duties & Taxes	50,956		Advance to Suppliers		80,066
-Expenses	1,17,843		GST ITC Receivable		13,21,033
-For Audit Fees	21,000		TDS Receivable		33,27,861
-Income received in advance	-	1,89,799	TDS Paid in advance		19,808
Income and Expenditure Account :-					
Bal. as per last Balance Sheet	4,08,39,670				
Less : Appropriation , if any	-				
Add : Surplus	1,03,76,495				
Less : Deficit (As per I & E A/c)	-	5,12,16,165			
Total Rs.		**5,15,14,714**	*Total Rs.*		**5,15,14,714**

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

JAYANT RAMASWAMY HARITSA
Digitally signed by JAYANT RAMASWAMY HARITSA
Date: 2021.07.31 17:21:14 +05'30'
President

VENKATESH RAMAN
Digitally signed by VENKATESH RAMAN
Date: 2021.07.31 17:22:03 +05'30'
Treasurer

JOSHI APTE & CO. PUNE Firm No 104370W Chartered Accountants

As per our Report of even date
For Joshi Apte & Co.
Firm Reg No.104370W
Chartered Accountants

C. K. Joshi
Partner
M. No. 030428
Date: 31st July 2021

Place: Pune
Date: 31st July 2021

The Maharashtra Public Trust Act (Erstwhile)

The Bombay Public Trusts Act, 1950.

SCHEDULE - IX

[Vide Rule 17 (1)]

Name of the Public Trust : Association For Computing Machinery

Registration No. F - 26259 (P)

Income Expenditure Account for the year ended 31.03.2021

EXPENDITURE	AMOUNT Rs.	AMOUNT Rs.	INCOME	AMOUNT Rs.	AMOUNT Rs.
To Establishment Expenditure			**By Contribution towards**		
To Bank Charges	71		Members' Subscription	1,27,61,405	
To Meeting Expenses	94,198		Registration fees	6,10,345	
To Professional Fees	56,85,384		Donation	22,50,000	
To Audit Fees	21,000		Sponsorship received	84,40,001	2,40,61,751
To Membership Fess Collection Charges	2,15,908				
To Office & General Expenses	48,084		**By Income from other sources**		
To Sundry Balance Written Off	48,518		Bank Interests on		
To Miscellaneous expenses	36,367	61,49,530	-Saving accounts	3,18,183	
			-Fixed deposits	23,20,781	
			-Misc Income & Other Income	10,38,620	36,77,584
To Expenditure on object of the Trust :-					
a. Religious	-				
b. Educational	1,12,13,310				
c. Medical Relief	-				
d. Relief of poverty	-				
e. Other Charitable objects	-	1,12,13,310			
By Surplus/(Deficit) carried over to Balance Sheet		1,03,76,495			
TOTAL		2,77,39,335	**TOTAL**		2,77,39,335

JAYANT RAMASWAMY HARITSA
President

Digitally signed by JAYANT RAMASWAMY HARITSA
Date: 2021.07.31 17:24:53 +05'30'

VENKATESH RAMAN
Treasurer

Digitally signed by VENKATESH RAMAN
Date: 2021.07.31 17:25:14 +05'30'

As per our Report of even date
For Joshi Apte & Co.
Firm Reg No.104370W
Chartered Accountants

C. K. Joshi
Partner
M. No. 030428
Date: 31st July 2021

JOSHI APTE & CO. PUNE Firm No. 104370W Chartered Accountants

Place: Pune
Date: 31st July 2021

THE BOMBAY PUBLIC TRUST ACT, 1950.
SCHEDULE IXC.
(VIDE RULE 32)

Statement of income liable to contribution for the year ended ***31St March 2021***
Name of the Public Trust :- ***Association For Computing Machinery***
Registered Number :- ***F - 26259 (P)***

PARTICULARS	Amount Rs.	Amount Rs.
I. INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE IX)		2,77,39,334
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 builiding 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.		**2,77,39,334**

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 :

President
JAYANT RAMASWAMY HARITSA
Digitally signed by JAYANT RAMASWAMY HARITSA
Date: 2021.07.31 12:18:17 +05'30'

Treasurer
VENKATESH RAMAN
Digitally signed by VENKATESH RAMAN
Date: 2021.07.31 12:18:53 +05'30'

Plcae : Pune
Date : 31st July 2021

JOSHI APTE & CO. PUNE Firm No. 104370W Chartered Accountants

For Joshi Apte & Co.,
Chartered Accountants

C.K Joshi
Partner
M.No. 030428

Association for Computing Machinery
Aryabhat-Pingla, Plot No. 9/A/as NR Padale Palace
Erandawan, Pune

Receipts and Payments
1-Apr-20 to 31-Mar-21

Receipts	Association for Computing Machinery 1-Apr-20 to 31-Mar-21	
Opening Balance		**5604803.67**
Bank Accounts	5604803.67	
Current Liabilities		**562437.00**
Membership Fees Refundable	5000.00	
Duties & Taxes	322869.00	
Sundry Creditors	234568.00	
Investments		**700000.00**
HDFC Bank Fixed Deposits	700000.00	
Current Assets		**12408162.25**
Loans & Advances (Asset)	1311120.00	
Sundry Debtors	11097042.25	
Sales Accounts		**12667563.00**
Membership Fees Received	12613905.00	
Programme Registration Fees Recd	53658.00	
Programme Expenses		**24500.00**
Honorarium Paid	24500.00	
Indirect Incomes		**343037.00**
Interest Recd - Fixed Deposits	24714.00	
Interest Recd - Savings A/c	318183.00	
Misc. Income	140.00	
Total		**32310502.92**

Payments	Association for Computing Machinery 1-Apr-20 to 31-Mar-21	
Current Liabilities		**10389956.11**
Membership Fees Refundable	5000.00	
Duties & Taxes	856520.00	
Sundry Creditors	9528436.11	
Investments		**5800000.00**
HDFC Bank Fixed Deposits	5800000.00	
Current Assets		**865114.00**
Loans & Advances (Asset)	268950.00	
Sundry Debtors	110000.00	
GST Accounts	486164.00	
Programme Expenses		**6508855.53**
Awards & Scholarships	4526000.00	
Boot Camp-Block Chain	23000.00	
Chennai Chapter Event Expenses	12062.00	
Event Expenses	317915.00	
Honorarium Paid	317000.00	
IARCS Travel Grand/ Scholarships	1100000.00	
ISEC 2020 Expenses	129665.00	
ISIGCSE Event Expenses	5648.15	
Miscellaneous Exp	900.00	
Refund of Boot Camp	1475.00	
Refund of Winter School Fees	885.00	
Refunds of CODS-COMAD	4848.00	
Travel Claim/Support	28091.02	
Travelling Expenses	37524.00	
Website Expenses	3842.36	
Administrative Expenses		**48521.80**
Bank Charges	70.80	
Interest on TDS Delay Payment	367.00	
Office And General Expenses	23566.00	
Office Expenses (NoGST)	24518.00	
Closing Balance		**8698055.48**
Bank Accounts	8698055.48	
Total		**32310502.92**

JAYANT RAMASWAMY HARITSA
Digitally signed by JAYANT RAMASWAMY HARITSA
President

VENKATESH RAMAN
Treasurer

As per our Report of even date
For Joshi Apte & Co.
Firm Reg No.104370W
Chartered Accountants

C. K. Joshi
Partner
M. No. 030428
Date: 31ST July 2021

Place: Pune
Date: 31ST July 2021

JOSHI APTE & CO. PUNE Firm No 104370W Chartered Accountants