

**AUDIT REPORT & FINANCIAL STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

**Sahyadri Nisarga Mitra
TAL-Chiplun, DIST-Ratnagiri
Registration No. : - F-1077/RTN**

**M/S Karmarkar Naik & Associates
Chartered Accountant**

**Report of an auditor relating to accounts audited
under sub-section (2) of section 33 & 34 and
rule 19 of the Bombay Public Trusts Act.**

Registration No. : - F-1077/RTN

Name of the Public : Sahyadri Nisarga Mitra

For the year ending : 31ST MARCH, 2021

(a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rule:	YES
(b) Whether receipts and disbursements are properly and correctly shown in the accounts	YES
Whether the cash balance and vouchers in the custody of the manager or trustee on the date of	Cash Balance is not verified by us.
(c) audit were in agreement with the accounts;	
(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 charges 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;	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 the 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 outstandings for more than one year and the amounts written off, if any;	NIL
(i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/-;	N.A.
(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 auditor;	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;	NIL
(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 is 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;	Not produced to us
(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;	YES
(t) Any special matter which the auditor may think fit or necessary to bring to the notice the Deputy or Assistant Charity Commissioner.	No

**For Karmarkar Naik & Associates
Chartered Accountant**

**CA Sumedh Karmarkar
(Partner M No - 107500)**

**Date :22.09.2021
Place:Chiplun**



The Bombay Public Trust Act,1950
SCHEDULE-IXC
(Vide Rule 32)

Statement of income liable to contribution for the year ending : 31st March,2021
Name of Public Trust :Sahyadri Nisarga Mitra

Registration No. F-1077/RTN

		Rs.	P.	Rs.	P.
I.	Income as shown in the Income and Expenditure Account (Schedule IX)				
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 and Local Authorities				
(iii)	Interest on Sinking on 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 of Rs.				
(xi)	Deduction 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.					23,30,477.25

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 :

Place- Chiplun

[Signature]
For Sahyadri Nisarga Mitra
[Signature]
President/ Secretary Treasurer



For Karmarkar Naik & Associates
Chartered Accountant

[Signature]
CA Sumedh Karmarkar
(Partner M No - 107500)

Dated :

Trustee

Sahyadri Nisarga Mitra
Receipt & Payment Account as on 31st March 2021
(Registration No. : - F-1077/RTN)

Receipt	Amount	Payment	Amount
To <u>OPENING BALANCE</u>		By <u>EXPENSES FOR OBJECT OF TRUST</u>	
<u>Cash</u>	38,575.56	Indirect Expenses related to Trust Object	14,65,326.64
<u>Bank</u>		By <u>EXPENSES FOR PROPERTIES</u>	
-Bank of India 77	50,874.63	Repairs & Maintenance	11,429.00
-Bank of Maharashtra 4941	42,400.82	Office Rent	36,000.00
-Chiplun Urban Bank 12295	14,140.90	Insurance	25,381.00
-IDBI 26965	9,443.85	By <u>Audit Fees</u>	10,325.00
-Syndicate Bank 773	2,45,984.73	By <u>PURCHASE OF ASSETS</u>	
-Vijaya Bank - 00025	4,293.01	Drone	57,000.00
To <u>Income Tax Refund</u>	24,360.00	Okinawa Praise Pro E-Bike	91,980.00
To <u>TDS Payable</u>	8,236.00	By <u>Current Liabilities</u>	
To <u>INTEREST</u>		TDS Payable paid	4,296.00
Bank Interest	25,766.25	By <u>ADVANCES</u>	
Bank Interest(Sweep Transfer)	30,506.00	Advance Salary	7,192.00
To <u>Advances</u>		By <u>INVESTMENTS</u>	
Advance Salary	15,983.00	Bank Of India (Sweep A/c)	9,20,000.00
To <u>INVESTMENTS</u>		BOI FD 367	1,400.00
Bank Of India (Sweep A/c)	8,62,000.00	Chiplun Urban Bank 17642	16,37,633.00
BOI FD 367	1,356.00	By <u>Current Assets</u>	
Chiplun Urban Bank 17642	15,37,446.00	Payment for Profession Tax	5,250.00
To <u>Indirect Income</u>		TDS on Interest	15,979.00
Membership fees (Annual)	2,000.00	By <u>CLOSING BALANCE</u>	
Keidanren Nature Conservation Fund (KNCF)	6,93,282.30	<u>Cash</u>	24,688.77
Rufford (Bat Conservation Project)	5,73,245.70	<u>Bank</u>	
Donation	8,32,334.00	-Bank of India 77	50,441.51
To <u>INCOME FROM OTHER SOURCES</u>		-Bank of Maharashtra 4941	8,373.02
Projector Rent	16,000.00	-Chiplun Urban Bank 12295	14,566.90
Photo Use income	500.00	-IDBI 26965	10,754.38
Int on FD	1,55,253.00	-Syndicate Bank 773	7,93,235.35
To <u>Current Assets</u>		-Bank of Baroda - 00025	6,114.18
Professional Tax Collected	5,250.00		
Interest Receivable	8,134.00		
	51,97,365.75		51,97,365.75

For Sahyadri Nisarga Mitra

President/Secretary/Treasurer

TRUSTEE

Checked & found correct
As per our report of even date
For Karmarkar Naik & Associates
Chartered Accountant


CA Sumedh Karmarkar
(Partner M No - 107500)



DATE : 22.09.2021
PLACE : CHIPLUN

Sahyadri Nisarga Mitra
Income and Expenditure Account (for the year ending 31st March 2021)
(Registration No. : - F-1077/RTN)

	Rs		INCOME		Rs
EXPENDITURE					
To Expenses in Respect of Properties (As per Schedule no.1)		72,810.00	By Rent accrued realised		
To Establishment Expenses (As per Schedule no.2)		94,288.85	By Interest accrued realised		2,11,525.25
To Remuneration to office bearers			a) On securities	1,55,253.00	
To Miscellaneous Expenses			b) On Loans	25,766.25	
To Legal Expenses			c) On Fixed Deposit	30,506.00	
To Audit Fees		10,325.00	d) On Bank Account SB		
To Depreciation		1,40,700.25	e) Sweep Account		
To Amount Written off			By Grant		
a) Bad debts			By Donations		8,32,334.00
b) Loan Scholarships			Income from other sources		12,85,028.00
c) Irrecoverable rents			KNCF	6,93,282.30	
d) Subscriptions & fees			Rufford Bat Conservation Project	5,73,245.70	
e) Other Items			Membership Fees	2,000.00	
To Expenditure on objects of the Trust (As per Schedule no.3)		13,71,037.79	Projectors Rent	16,000.00	
To Surplus carried over to balance sheet		6,39,725.36	Photo Use Income	500.00	
Total		23,28,887.25	To Deficite carried over to balance sheet		23,28,887.25



As per our report of even date
For Karmarkar Naik & Associates
Chartered Accountant

CA Sumyadh Karmarkar
(Partner M No - 107500)

For Sahyadri Nisarga Mitra

Sudhakar Bendre

President/ Secretary Treasurer

Trustee

Date - 22.09.2021
Chiplun

Sahyadri Nisarga Mitra
Financial Year - 2020-21

Schedule No. 1
Expenditures related to Trust Properties

Expenditure	Projects										Amount (Rs.)	
	Sahyadri Nisarga Mitra	Dharamsi Morarji	M Turtle	My Jungle	Sandvik Asia	Global Giving Eye Donation	Global Giving My Jungle	Global Giving Pangolin	Rufford BAT	KNCF		Disable Rehabilitation Project
Ledgers												
REPAIRS & MAINTAINANCE	10,499.00			650.00		280.00						11,429.00
OFFICE RENT	36,000.00											36,000.00
VEHICLE INSURANCE	25,381.00											25,381.00
TOTAL (A)	71,880.00	-	-	650.00	-	280.00	-	-	-	-	-	72,810.00

Schedule No. 2
Establishment Expenses

Expenditure	Projects										Amount (Rs.)	
	Sahyadri Nisarga Mitra	Dharamsi Morarji	M Turtle	My Jungle	Sandvik Asia	Global Giving Eye Donation	Global Giving My Jungle	Global Giving Pangolin	Rufford BAT	KNCF		Disable Rehabilitation Project
Ledgers												
ELECTRICITY EXPENSES	20,290.00					120.00	11,873.00	1,546.00				20,290.00
MISC EXPENSES	1,336.00	120.00	50.00	1,320.00		380.00	9,752.00					16,365.00
OFFICE EXPENSES	24,846.00											34,978.00
PAY U MONEY COMMISSION	1,871.30											1,871.30
BANK CHARGES	884.92					59.29	279.95	9.96	724.26	876.17		2,834.55
GUEST HOUSE RENT	17,950.00											17,950.00
Total (B)	67,178.22	120.00	50.00	1,320.00	-	559.29	21,904.95	1,555.96	724.26	876.17	-	94,288.85

For Sahyadri Nisarga Mitra
Sahyadri Nisarga Mitra
President/Secretary Treasurer



For Sahyadri Nisarga Mitra

Dr. S. S. Peraloe
President/ Secretary Treasurer

Sahyadri Nisarga Mitra FY 20-21

Schedule No. 3

Expenditure on the Objects of the Trust (Projectwise Expenditure)

Expenditure	Projects											
	Sahyadri Nisarga Mitra	Dharamsi Morarji	M Turtle	My Jungle	Sandvik Asia	Global Giving Eye Donation	Global Giving My Jungle	Global Giving Pangolin	Rufford BAT	KNCF	Disable Rehabilitation Project	Amount (Rs.)
COMMUNICATION EXPENSES	1,902.00						105.00	747.06	35.00	7,306.00		10,095.06
PRINTING & STATIONERY	8,305.00				4,033.00	186.73	16,121.00	1,700.00	9,870.00			40,215.73
OTHER SALARIES	60,225.00											60,225.00
PROJECT ASSISTANT SALARY	52,471.00											52,471.00
PROJECT OFFICER SALARY	1,17,642.00											1,17,642.00
ADVERTISEMENT EXPENSES	390.00						585.00					975.00
CLEANING EXPENSES	4,500.00											4,500.00
CORONA HELP	20,000.00											20,000.00
INCOME TAX	1,680.00											1,680.00
LOCAL MANPOWER	150.00	5,000.00			3,000.00		14,590.00	3,600.00		12,700.00		39,040.00
LOGO DESIGN EXPENSES	5,000.00											5,000.00
MULYANKAN FEES	100.00											100.00
SOFTWARE ADMIN FEES	996.00											996.00
TRAVELLING CHARGES	2,287.00	480.00			4,582.00	40,281.00	21,593.00	610.00	10,402.00	2,19,402.00		2,99,637.00
ANIMATED FILM EXPENSES		27,778.00										27,778.00
APP EXPENSES			52,458.00									52,458.00
PURCHASE GOODS FOR SANDVIK PROJECT					2,50,500.00							2,50,500.00
SURVEY CHARGES						1,570.00						1,570.00
FOOD EXPENSES						4,061.00	7,833.00	240.00				12,134.00
SUNDEY EXPENSES						20.00						20.00
TELEPHONE & INTERNET EXPENSES							5,820.00			11,275.00		2,119.00
TREE PLANTATION EXPENSES							32,200.00					32,200.00
PANGOLIN GUIDE CHARGES								1,100.00				1,100.00
ANABAT WALKABOUT									1,20,907.00			1,20,907.00
FIELD SUPPLIES EXPENSES									6,395.00			6,395.00
LIGHT EXPENSES									5,670.00			5,670.00
MISTNET POLES EXPENSES									3,400.00			3,400.00
MISTNETS EXPENSES									57,173.00			57,173.00
SPRING BALANCE EXPENSES									5,062.00			5,062.00
AWARENESS BOARD										18,000.00		18,000.00
AWARENESS FLIERS										6,500.00		6,500.00
EQUIPMENT EXPENSES										9,600.00		9,600.00
STAFF INSURANCE										10,000.00		10,000.00
Total (C)	2,75,648.00	33,258.00	52,458.00	-	2,62,115.00	46,118.73	98,847.00	6,297.06	2,17,544.00	3,76,653.00	2,099.00	13,71,037.79
TOTAL (A+B+C) I	4,14,706.22	33,378.00	52,508.00	1,970.00	2,62,115.00	46,958.02	1,20,751.95	7,853.02	2,18,268.26	3,77,529.17	2,099.00	15,38,136.64
AUDIT FEES	9,440.00				885.00							
DEPRECIATION	1,40,700.25											
FINAL TOTAL (I+II+III)	5,64,846.47	33,378.00	52,508.00	1,970.00	2,63,000.00	46,958.02	1,20,751.95	7,853.02	2,18,268.26	3,77,529.17	2,099.00	16,89,861.89



For Sahyadri Nisarga Mitra

President/ Secretary Treasurer

Sahyadri Nisarga Mitra
 Financial Year 2020-21
 Schedule 4

Sr no	Immovable Properties Particulars	Op. Balance	Additions During thr Year		Deletions	Total	Depreciation	Cl. Balance
			Upto 30.09.2020	From 1.10.2020				
1	Books	7,377.60				7,377.60	2,951.04	4,426.56
2	Building	62,408.00				62,408.00		62,408.00
3	Camera	54,062.89				54,062.89	8,109.43	45,953.46
4	Computer	514.20				514.20	205.68	308.52
5	D.L.P. Projector	7,198.20				7,198.20	2,879.28	4,318.92
6	Drone		57,000.00			57,000.00	8,550.00	48,450.00
7	EPSON Printer	1,177.90				1,177.90	176.69	1,001.22
8	Furniture	10,406.70				10,406.70	1,040.67	9,366.03
9	GPS Receiver	4,578.63				4,578.63	1,831.45	2,747.18
10	HERO I SMART	34,465.93				34,465.93	5,169.89	29,296.04
11	HERO I SMART OLD	26,267.97				26,267.97	3,940.20	22,327.77
12	Invertor Battery	17,487.21				17,487.21	2,623.08	14,864.13
13	Land	9,08,329.00				9,08,329.00		9,08,329.00
14	Laptop	17,280.00				17,280.00	6,912.00	10,368.00
15	LCD Monitor	1,512.05				1,512.05	604.82	907.23
16	LCD Projector	2,462.71				2,462.71	985.08	1,477.63
17	Sound System	870.83				870.83	130.62	740.21
18	Steel Stores	14,541.26				14,541.26	2,181.19	12,360.07
19	TATA TIAGO Car	3,66,586.30				3,66,586.30	54,987.95	3,11,598.36
20	Okinawa Praise Pro E-Bike			91,980.00		91,980.00		91,980.00
21	Sealing Machine - Bags	2,358.75				2,358.75	353.81	2,004.94
22	Trademark- Khawalu	10,552.50				10,552.50	2,638.13	7,914.38
23	Water Heater	2,114.80				2,114.80	317.22	1,797.58
24	CCTV	3,601.95				3,601.95	540.29	3,061.66
25	Night vision binocular	23,800.00				23,800.00	3,570.00	20,230.00
26	Trap Camera - Pangoline	1,54,021.54				1,54,021.54	23,103.23	1,30,918.31
		17,33,976.92	57,000.00	91,980.00	-	18,82,956.92	1,40,700.26	17,42,256.66



Sahyadri Nisarga Mitra

Financial Year 2020-21

Income	Amount
Direct Income	
KNCF	6,93,282.30
Membership Fees Annual	2,000.00
Indirect Income	6,95,282.30
Bank Interest	25,766.25
Bank Interest (Sweep Account)	30,506.00
Donation Received	8,32,334.00
Int on FD	1,55,253.00
Photo Use Income	500.00
Projector Rent	16,000.00
Rufford BAT	5,73,245.70
	16,33,604.95
Total	23,28,887.25

Sahyadri Nisarga Mitra

Financial Year 2020-21

Schedule 5

Particular	Opening	Addition	Refund	Closing
The Habitat Trust	6,26,324.00		6,26,324.00	-
My Jungle	15,00,000.00			15,00,000.00
Global giving (My Jungle)	1,32,607.73			1,32,607.73
Building Fund	31,000.00			31,000.00
Total	22,89,931.73			16,63,607.73

For Sahyadri Nisarga Mitra

Sudhakar Boudice

President/ Secretary Treasurer



SAHYADRI NISARG MITRA

F Y 2020-21

NOTES ON ACCOUNTS

- a) We have followed the fundamental accounting assumptions of Going Concern, Consistency, Accrual and Materiality while preparing the accounting records.
- b) It is the policy of the trust to prepare its Financial Statements on the cash basis. On this basis revenue and the related assets are recognized when received and expenses are recognized when the obligation to pay is actually incurred .
- c) The Trust has consistently followed written down value method for charging depreciation on the assets. Depreciation has been provided at the rates specified in the schedule of Fixed Assets.
- d) The trust has maintained the incomes and expenditures each activity wise using Cost center basis in Tally.
- e) Investments, if any, are valued at cost of acquisition. Interest on investments is accounted for on accrual basis.
- f) Since the activity under habitat trust is closed, the balance outstanding on the account has been transferred to accumulated balance of income & Expenditure account.
- i) Disclosure As per As 4 (Revised) "contingencies and Events Occurring after the Balance sheet Date

Since event of flood situations of 22nd and 23rd July 2021 do not relate to conditions existing at the balance sheet date I.E.31 March 2021 adjustments to assets and liabilities are not appropriate. However it is hereby disclosed that after flood situations of 22nd and 23rd July 2021 there has been huge destruction of fixed assets to the extent of Rs 593000, being WDV as on 31 March 2021, other loss of stationery and other revenue assets can not be disclosed due to non availability of Information.

For Sahyadri Nisarga Mitra

President/ Secretary Treasurer



KARMAKAR NAIK AND ASSOCIATES

CHARTERED ACCOUNTANTS

H. O. FLAT NO. 10, BURUMTALI, SATHE SANKUL, CHIPLUN, DIST - RATNAGIRI
(M) 98221 80730 E-MAIL - knaca.2002@rediffmail.com



CERTIFICATE

THIS IS to certify that amounts of donations received by **Sahyadri Nisarga Mitra (Registration No. : - F-1077/RTN)** which are claimed as donations received with specific directions that they shall form part of Earmarked Funds are donations of Capital nature. We have verified all the communications in writing to the effect and are satisfied that the donations are to the Earmarked Funds within the meaning of explanations - 2 of Section - 58 of the Bombay Public Trust Act, 1950.

It is also certified that the said donations amounting to Rs. NIL received towards Earmarked Funds are invested in accordance with the provisions of the Act and Income there from is utilized towards the objects of the Trust and that the said investments are reflected in the Balance Sheet on 31st March, 2021.

For Karmakar Naik & Associates
Chartered Accountants

CA Sumedh S. Karmakar
Partner (M.No. 107500)
Place : Chiplun
Date : 22.09.2021



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