

FORM NO. 112

[See rule 188]

Audit report under section 348 in the case of a registered non-profit organisation (NPO)

Part-A [Personal information of the auditee (registered non-profit organisation)]							
1.	Name:					(refer Note 1)	
2.	Address:					(refer Note 2)	
3.	Permanent Account Number:						
4.	Tax Year:						
5.	Other addresses, if applicable					(refer Note 3)	
6. (refer Note 5)	(a)	Whether regular income under section 335 for the tax year exceeds five crore rupees				Yes/No	
	(b)	Whether foreign contribution received during the tax year exceeds ten lakh rupees				Yes/No	
	(c)	Whether application of income outside India during the tax year exceeds ten lakh rupees				Yes/No	
Part-B (Other information)							
(Column (2) will apply if answer to either 6(a) or 6(b) or 6(c) is yes and Column 1 will apply in other cases)							
Sl. No.	Particulars					Small registered NPOs	Large registered NPOs
						(Refer Note 4)	(Refer Note 4)
						Column (1)	Column (2)
7.	Whether it is registered non-profit organisation as defined under section 355(g)?					Yes/No	Yes/No
8.	Type of the auditee					(refer Note 6)	(refer Note 6)
9.	Whether established under an instrument?					Yes/No	Yes/No
10.	Whether recognized under the Income-tax Act, 1961 or Income-tax Act, 2025? (refer Note 7)					Yes/No	Yes/No (If Yes, Schedule A) (Refer Note 8)
11.	Objects of the auditee					(refer Note 11)	(refer Note 11)
12.	Whether there is any change in management during the tax year? (refer Note 18)					Yes/No (If Yes, Schedule B)	Yes/No (If Yes, Schedule B)
13.	Whether any modification of the objects has been adopted or undertaken?					Yes/No	Yes/No
14.	Where provisional recognition has been granted, whether activities have commenced during the tax year?					Yes/No	Yes/No (If Yes, Schedule C)
15.	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 187 by the auditee?					Yes/No	Schedule D
16.	Whether, in any of the projects/institutions run during the tax year, one of the charitable purposes is advancement of any other object of general public utility?					Yes/No (If Yes, Schedule E2)	Yes/No (If Yes, Schedule E1)
17.	Whether there is any business undertaking as referred to in section 344					Yes/No (If Yes, Schedule F)	Yes/No (If Yes, Schedule F)
18.	Whether there is any income being profits and gains from any business as referred in section 345					Yes/No (If Yes, Schedule G)	Yes/No (If Yes, Schedule G)
19.	Whether the receipts on which tax has been deducted at source referred to in section 393(1) [Table: Sl. No. 1, 6, and 8(ii)] have been duly incorporated in schedule E1/E2, F and G?					Yes/No	Yes/No (Fill Schedule H)
20.	Whether the provisions of section 353 are applicable?					Yes/No	Yes/No
21.	Whether Form No. 113 has been furnished for the tax year?					Yes/No	Yes/No
22.	Donations (Amount in Rs.)						
	Reported in Form No. 113	Non-reported in Form No. 113	Total Donations (A)+(B)	Foreign donations out of (C)	Corpus Donations out of (C)	Anonymous Donations taxable under section 337 [Table: Sl. No. 1] out of (C)	Donations required to be applied (C-E-F)
	(A)	(B)	(C)	(D) (refer	(E)	(F)	(G)
						Schedule I, U, T, (refer Note 14)	

				Note 19)						
23.	Regular income as referred to in Section 335							Schedule J [Schedule J (5)]	Schedule J [Schedule J (5)]	
24.	(a)	Whether any Income is applied outside India?							Yes/No	Yes/No
	(b)	If Yes in 24(a) above, amount not to be included in regular income as per the provisions of section 338(a).							(Amount)	Schedule W [Schedule W(13)]
25.	Regular Income required to be applied in India during the tax year [23-24]							(Amount)	(Amount)	
26.	Application of income							Schedule L [Schedule L(xxii)]	Schedule K [Schedule K(xxiv)]	
27.	Taxable regular income									
	Regular income (25)	Application of Income (26)	Accumulated income under section 342	Deemed accumulated income under section 343	Taxable regular income					
	(A)	(B)	(C)	(D)	(E) = (A)-[(B)+(C)+(D)] (can't be negative)					
28.	Specified income							Schedule N (Schedule N(14))	Schedule M [Schedule M(n)]	
29.	Residual Income as per Section 355(j)							(Amount)	(Amount)	
30.	Total Income (27E+28+29)							(Amount)	(Amount)	
31.	(a)	Whether there is application of income out of the sources other than the total income of tax year?							Yes/No	Yes/No
	(b)	If yes, in 31(a) above, please fill the schedule							Schedule P (Schedule P(7))	Schedule O (Schedule O(G)(3))
32.	(a)	Whether provisions of section 353 are applicable?							Yes/No	Yes/No
	(b)	If yes in 32(a) above, please fill the schedule							Schedule Q	Schedule Q
33.	Amount of expenditure incurred during the tax year which is of a religious nature							(Amount)	(Amount)	
34.	Percentage of expenditure (which is of religious nature to the total income as mentioned in Row 30 above) [(33/30) %]									
35.	Details of related person (refer Note 16) as referred to in section 355(h)									
	Code of Person referred to in section 355(h) (refer Note 12)	Name of such person	PAN of such person	Aadhar number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee				
	(1)	(2)		(3)	(4)	(5)				
36.	(a)	Is there any transaction with any related person?							Yes/No	Yes/No
	(b)	If yes in 36(a) above, please fill the amount particulars of such transactions							(Amount) of the transactions	Schedule R
37.	(a)	Is there any specified violation?							Yes/No	Yes/No
	(b)	If yes, in 37(a) above, please fill the schedule							Schedule S	Schedule S
38.	(a)	Whether there is any claim of depreciation or otherwise has been made in respect of any asset in contravention to section 341(3)(a), acquisition of which has been claimed as an application of income?							Yes/No	Yes/No
	(b)	If yes in 38(a) above, amount of such depreciation claimed							(Amount)	(Amount)
39.	(a)	In view of provisions of section 333, please specify whether deduction claimed under section 11 during the tax year?							Yes/No	Yes/No
	(b)	If yes in 39(a) above, amount of such claim							(Amount)	(Amount)
40.	(a)	Whether taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 185 during the tax year?							Yes/No	Yes/No
	(b)	If yes in 40(a) above, please fill the schedule							Schedule ZI	Schedule ZI

41.	(a)	Whether received an amount exceeding the limit specified in section 186?	Yes/No	Yes/No
	(b)	If yes in 41(a) above, please fill the schedule	Schedule ZJ	Schedule ZJ
42.	(a)	Whether repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 188, during the tax year?	Yes/No	Yes/No
	(b)	If yes in 42(a) above, please fill the schedule	Schedule ZK	Schedule ZK
43.	(a)	Whether required to deduct or collect tax as per the provisions of Chapter XIX-B?	Yes/No	Yes/No
	(b)	If yes in 43(a) above, please fill the Schedules as applicable	Schedules ZL-1 to ZL-3	Schedules ZL-1 to ZL-3

Schedule A

Details of recognition of the auditee under the Act (details of all the recognition which are valid during the tax year should be provided, however where the auditee has got the recognition after provisional recognition the details of provisional recognition need not be provided)					
Relevant Act (Income-tax Act, 1961 /or Income-tax Act, 2025)	Section of the Act (refer note 8)	Date (dd/mm/yyyy)	Unique Recognition No. (URN), if available	Authority granting recognition	Date from which recognition is effective (dd/mm/yyyy)
(1)	(2)	(3)	(4)	(5)	(6)

Schedule B

(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the tax year								
Name of person	Relation with the auditee (refer Note 9)	Percentage of shareholding in case of shareholder	Unique Identification Number (refer Note 10)	ID Code (refer Note 10)	Address	Whether there is any change in relation during tax year (Yes/No)	If Yes, specify the change	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
(b) In case if any of the persons [as mentioned in row (a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the tax year								
Sl. No.	Name	Unique Identification Number (refer Note 10)	ID Code (refer Note 10)	Address	Non individual person [as mentioned in row (a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during the tax year of audit (Yes/No)	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Schedule C

(i)	Date of commencement of activities					d	d	m	m	y	y	y	y
(ii)	Whether application for registration under section 332(3)(Table: Sl. No 3) has been filed?					Yes/No							
(iii)	If yes in (ii) above, provide the following details regarding application for registration under section 332(3)(Table: Sl. No 3)												
	S.No	Date of Application	Status of registration in pursuance to application	Date of Registration /Cancellation based on such application	URN of such registration								

		n			
			(Pending/ Registration granted/Registration cancelled)	(dd/mm/yyyy)	

Schedule D

Details of the books of account and other documents								
S. No	Nature of Books of Account <i>(Refer Note 12)</i>	Whether maintained by the auditee (Yes/No)	Whether maintained in a computer system, (Yes/No)	Whether maintained at registered office (Yes/No)	If maintained at any place other than the registered place			Whether the books of account have been audited (Yes/No)
					Address of such Place	Date of decision by management to keep account at such place	Date of intimation to Assessing Officer that books of accounts are kept at such place under rule 187(4)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Schedule E1

(A)	Whether any commercial activity is being carried on by the auditee referred to in section 346?	Yes/No
(B)	If yes, then percentage of receipt from such commercial activity vis-à-vis total receipts	%
(C)	Whether such commercial activity is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	Yes/No
(D)	Gains from such commercial activities during the tax year under section 335(e)	(Amount)
If (A) is Yes, the aggregate annual receipts from such activities in respect of that project/institution		
S.No	Name of Project/ Institution	Amount of aggregate annual receipts from activities referred in (A) above (In Rs.)
(I)	(II)	(III)
Total		

Schedule E2

(A)	Whether any commercial activity is being carried on by the auditee referred to in section 346?	Yes/No
(B)	If yes, then percentage of receipt from such commercial activity vis-à-vis total receipts	%
(C)	Whether such commercial activity is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	Yes/No
(D)	Gains from such commercial activities during the tax year under section 335(e)	(Amount)
(E)	Amount of aggregate annual receipts from activities referred in (A) above (In Rs.)	(Amount)

Schedule F

	Provide the following details of the business undertaking:	
(a)	Nature of Business Undertaking	
(b)	Business Code	
(c)	Whether separate books of account have been maintained for the business undertaking (refer note 13)	Yes/No
(d)	Aggregate Annual receipts from such business undertaking	(Amount)
(e)	Gains from such commercial activities during the tax year under section 335(e)	(Amount)

Schedule G

	Provide the following details of such business:	
(a)	Nature of Business	
(b)	Business Code	
(c)	Whether separate books of account have been maintained for the business (refer	Yes/No

	note 13)	
(d)	Whether the business is incidental to the attainment of the objects of the auditee	Yes/No
(e)	Aggregate Annual receipts from such activities	(Amount)
(f)	Gains from such commercial activities during the tax year under section 335(e)	(Amount)

Schedule H

Details of the receipts of the auditee on which tax has been deducted at source referred to in section 393(1)[Table: Sl. No. 1, 6, and 8(ii)] :										
Name of the deduc- tor	TAN of deduct- or	Amount on which tax has been deducted at source	Amount of tax deducted at source	Provision under which tax has been deducted at source	Aggregate receipts from		Receipt in column 7 included in schedule E 1 (I I) / S c h e d u l e E 2 (E)	Receipt in column 7 included in schedule F(d)	Receipt in column 7 included in schedule G(e)	Receipt in column 7 included in none of (9), (10) and (11)
					Commercial Activity	Others (specify the nature)				
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Schedule I

Donations not reported in Form No. 113/Not required to fill Form No. 113			
(i)	Donations qualifying under section 133(1)(b)(vi) received by the auditee	(Amount)	
(ii)	Donations received by the auditee which qualifies for deduction under section 133 (other than those donations qualifying under section 133(1)(b)(vi) or section 133(1)(b)(ii))	(Amount)	
(iii)	Donation received by the auditee approved u/s 354 and which are not qualifying u/s 133(3)/(4)/(5)	(a) Cash donations exceeding Rs. 2000 not qualifying under section 133(5)	(Amount)
		(b) Donations received from other registered non-profit organisations not eligible for deduction	(Amount)
		(c) Others < Specify the nature >	(Amount)
		(d) Total (a)+(b)+(c)	(Amount)
(iv)	Donations which could not be reported in Form No. 113 due to non-availability of identification of donor as required under Form No. 113	(Amount).	
(v)	Donations received in kind not qualifying as per the provisions of section 133(4)	(Amount)	
Anonymous Donations referred to in section 337(Table: S. No. 1)			
(vi)	(a)	Amount of anonymous donations received by a registered non-profit organisation not taxable under section 337[Table: Sl. No 1]	(Amount)
	(b)	Amount of anonymous donations other than (a) above, which are upto rupees 1,00,000 or 5% of donations, whichever is higher, and not taxable under section 337[Table: Sl. No 1]	(Amount)
	(c)	Other anonymous donations taxable @ 30 % under section 337 [Table: Sl. No 1]	(Amount)
	(d)	Total (a+b+c)	(Amount)
(vii)	Any other donation not part of Form No. 113	(specify the nature)	(Amount)
(viii)	Total donation not reported in Form No. 113 [(i)+(ii)+(iii)(d) +(iv)+(v)+(vi)(d)+(vii)]		(Amount)

Schedule J

S. no	Section	(Amount)
1	Income from any charitable or religious activity, for which such non-profit organisation is registered, as	

	referred to in section 335(a)	
2	Income derived from property, deposit or investment as referred to in section 335(b)	
3.	Income derived from property, deposit or investment as referred to in section 335(c)	
3	Donations as referred to in section 335(d)<row no.22G>	
4	Gains from commercial activities, if any, as referred to in section 335(e) < Schedule E1/E2(D) + schedule F(e) + schedule G(f)>	Schedule E1/E2(D) + schedule F(e) + schedule G(f)
5	Total Regular income [1+2+3+4]	

Schedule K

Application of Income (excluding application not eligible and reported under Row number 31)												
(i)	Total amount applied for charitable or religious purposes in India during the tax year				Electronic (Amount) (refer Note 15)	Other than Electronic (Amount)	(Amount)					
	(a)	Donation to any other person during the tax year						(Amount)				
	(b)	Object wise application other than the application provided in (a)										
		(I)	Religious						(Amount)			
		(II)	Relief of poor						(Amount)			
		(III)	Education						(Amount)			
		(IV)	Medical relief						(Amount)			
		(V)	Yoga						(Amount)			
		(VI)	Preservation of environment (including watersheds, forests and wildlife)						(Amount)			
		(VII)	Preservation of monuments or places or objects of artistic or historic interest						(Amount)			
		(VIII)	Advancement of any other objects of general public utility						(Amount)			
		(IX)	Application which cannot be specifically categorised under (I) to (VIII)						(Amount)			
	(X)	Total						(Amount)				
(c)	Total application [(a) + (b)(X)]						(Amount)					
(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of rupees. 50 lakh during the tax year to any person											
	S.No.	Name of person to whom amount paid or credited	PAN of such person	Amount of application	Mode of application			TDS				
				+Electronic modes (Amount) (Refer Note 15)	Other than Electronic modes (Rs.)	Total	Whether any TDS has been deducted	Provision under which TDS has been deducted				
							Yes/No					
(iii)	Amount which was not actually paid during the tax year [if included in (i)(c)]						(Amount)					
(iv)	Amount actually paid during the tax year which accrued during any earlier tax year but not claimed as application of income in earlier tax year						(Amount)					
(v)	Total amount to be allowed as application [(i)(c)- (iii) +(iv)]						(Amount)					
(vi)	Bifurcation of application in (v) into Revenue or Capital						(Amount)					
	(a)	Revenue					(Amount)					
	(b)	Capital					(Amount)					
(vii)	Amount invested or deposited back in corpus which was applied during any preceding tax year and not claimed as application during that tax year.						(Amount) [fill Schedule T(4)]					
(viii)	Repayment of loan or borrowing during the tax year which was earlier applied and not claimed as application during that tax year.						(Amount) (fill Schedule V)					

Amount to be disallowed from application		
(ix)	Amount disallowable under section 341(1)(a) read with section 35(b)(i)	(Amount) (fill schedule ZF)
(x)	Amount disallowable under section 341(1)(a) read with section 36(4)/section 36(5)/section 36(6)	(Amount) (fill schedule ZG/schedule ZH)
(xi)	Donation to any registered non-profit organisation towards Corpus as per section 341(3)(c)	(Amount)
(xii)	Donation to any registered non-profit organisation not having same objects/purposes as referred to in section 341(1)(a)	(Amount)
(xiii)	Donation to any person other than any registered non-profit organization purposes as referred to in section 341(1)(a)	(Amount)
(xiv)	15% of Donation to any registered non-profit organization [section 341(1)(b)]	(Amount) [15% of (i)a]
(xv)	Application outside India for which general or special order from the Board under section 338(a) has not been obtained	(Amount) [Schedule W(12)]
(xvi)	Application outside India for which general or special order from the Board under section 338(a) has been obtained	(Amount) (Row No 24)
(xvii)	Applied for any purpose other than the objects of the auditee as per section 341(1)(a)	(Amount)
(xviii)	Application of income for the benefit of related persons	(Amount) [Schedule M(b)]
(xix)	Depreciation not allowable as per section 341(3)(a)	(Amount)
(xx)	Income accumulated u/s 342	(Amount)
(xxi)	Any other disallowance (Please specify)	(Amount)
(xxii)	Total allowable application [{(v)+(vii)+(viii) – {(ix) to (xxi)}}]	(Amount)
(xxiii)	Amount deemed to be applied as per section 341(5)	(Amount)
(xxiv)	Capital Gains deemed to be applied as per section 341(9)	(Amount)
(xxv)	Total Application (including deemed application) [(xxii) + (xxiii) + (xxiv)]	(Amount)

Schedule L

Application of income (excluding application not eligible and reported under row 31)		
(i)	Total amount applied for charitable or religious purposes in India during the tax year	(Amount)
(ii)	Amount which was not actually paid during the tax year [if included in (i)]	(Amount)
(iii)	Amount actually paid during the tax year which accrued during any earlier tax year but not claimed as application of income in earlier tax year	(Amount)
(iv)	Total amount to be allowed as application [(i)- (ii) + (iii)]	(Amount)
(v)	Amount invested or deposited back in corpus which was applied during any preceding tax year and not claimed as application during that tax year	(Amount) [fill Schedule T(4)]
(vi)	Repayment of loan or borrowing during the tax year which was earlier applied and not claimed as application during that tax year	(Amount)
Amount to be disallowed from application		
(vii)	Amount disallowable under section 341(1)(a) read with section 35(b)(i)	(Amount) [Fill schedule ZF]
(viii)	Amount disallowable under section 341(1)(a) read with section 36(4)/section 36(5)/section 36(6)	(Amount) [Fill schedule ZG/schedule ZH]
(ix)	Donation to any registered non-profit organization towards Corpus as per section 341(1)(c)	(Amount)
(x)	Donation to any registered non-profit organisation not having same objects as per section 341(1)(a)	(Amount)
(xi)	Donation to any person other than any registered non-profit organization as per section 341(1)(a)	(Amount)
(xii)	15% of donation to any registered non-profit organization having same objects	(Amount)
(xiii)	Application outside India for which approval under section 338(a) has not been obtained	(Amount)
(xiv)	Application outside India for which approval under section 338(a) has been obtained	(Amount)
(xv)	Applied for any purpose other than the objects of the auditee as per section 341(1)(a)	(Amount)
(xvi)	Application of income for the benefit of related persons	(Amount)
(xvii)	Depreciation not allowable as per section 341(3)(a)	(Amount)
(xviii)	Income accumulated u/s 342	(Amount)
(xix)	Any other disallowance (Please specify)	(Amount)
(xx)	Total allowable application [{(iv)+(v)+(vi) – {(vii) to (xix)}}]	(Amount)
(xxi)	Amount deemed to be applied as per section 341(5)	(Amount)
(xxii)	Capital Gains deemed to be applied as per section 341(9)	(Amount)
(xxiii)	Total Application (including deemed application) [(xx) + (xxi) + (xxii)]	(Amount)

Schedule M

Specified Income under Section 337			
(a)	Anonymous Donation forming part of Specified Income as per section 337[Table: Sl. No 1]		(Amount) [Schedule I(vi)(c)]
(b)	Whether the auditee has applied any portion of its income directly or indirectly for the benefit of any related person as referred to in section 337[Table: Sl. No. 2]. If yes, amount of such Specified Income	Yes/No	(Amount) [Schedule ZD-1(11)+ ZD-2(13) +ZD-3(8) + ZD-4(11) + ZD-5(15)+ ZD-6(10)+ ZD-7(15)+ZD- 8(10)+ZD-9(6) + ZD-10(14)]
(c)	Whether the auditee has made any application out of India. If yes, amount of such Specified Income as referred to in Section 337[Table: Sl. No. 3].	Yes/No (If yes fill schedules W)	(Amount) [W(12)]
(d)	Whether any investment is made in contravention to the provisions of section 350. If yes, then amount of Specified Income as referred to in section 337 [Table: Sl. No 4] on account of investment in contravention to section 350 out of – (I) Accumulated Income (Amount in Rs.) <Schedule ZB(14)> (II) Deemed Accumulated Income (Amount in Rs.) (III) Corpus (Amount in Rs.) (IV) Deemed Corpus (Amount in Rs.) (V) Any other Fund (Amount in Rs.)	Yes/No	(Amount)
(e)	Specified Income under Section 337[Table: Sl. No. 5] on account of violation of conditions specified in section 340 with respect to deemed corpus		(Amount)
(f)	Whether income accumulated is applied for the purposes other than charitable or religious purposes as referred to in section 337[Table: Sl. No 6]. If yes, amount of such Specified Income.	Yes/No (If yes fill schedule ZB)	(Amount) [Schedule ZB(10)]
(g)	Whether income accumulated ceases to be accumulated or set apart for application thereto as specified under section 342(1) as referred to in section 337[Table: Sl. No. 7]. If yes, amount of such Specified Income.	Yes/No (If yes fill schedule ZB)	(Amount) [Schedule ZB(14)]
(h)	Whether income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period as specified in section 342(1), as referred to in section 337[Table: Sl. No. 8]. If yes, amount of such Specified Income.	Yes/No (If yes fill schedule ZB)	(Amount) [Schedule ZB(15)]
(i)	Whether such income accumulated is credited or paid to any other registered non-profit organisation during the period as specified in section 342(1), as referred to in section 337(Table: Sl. No. 9). If yes, amount of such Specified Income.	Yes/No (If yes fill schedule ZB)	(Amount). [Fill from Schedule ZB(11)]
(j)	Specified Income under section 337[Table: Sl. No 10] being income applied to purposes other than charitable or religious purposes for which auditee is registered		(Amount).
(k)	Specified Income under section 337[Table: Sl. No 11] being income determined under section 344 in excess of the income shown in the books of account of business undertaking		(Amount)
(l)	Specified Income under section 337[Table: Sl. No 12] being Fair market value of any asset, where it is not held in forms or modes specified in paragraph 1(1) to (30) of Schedule XVI even after the expiry of one year from the end of tax year in which such asset is acquired		(Amount)
(m)	Specified Income under section 337[Table: Sl. No 13] being any deemed application under section 341(5) not actually applied by the registered non-profit organization for its objects in India within the period specified in section 341(6)		(Amount)
(n)	Total Specified Income as per provisions of section 337 [sum of 33(a) to 33(m)]		(Amount)

Schedule N

S. no	Specified Income under section 337	(Amount)
1	Anonymous Donation forming part of Specified Income as per section 337[Table: Sl. No 1]	
2	Whether the auditee has applied any portion of its income directly or indirectly for the benefit of any	

	related person as referred to in section 337[Table: Sl. No. 2]. If yes, amount of such Specified Income	
3	Whether the auditee has made any application out of India. If yes, amount of such Specified Income as referred to in Section 337[Table: Sl. No. 3].	
4	Whether any investment is made in contravention to the provisions of section 350. If yes, then amount of Specified Income as referred to in section 337 [Table: Sl. No 4] on account of investment in contravention to section 350 out of – (I) Accumulated Income (Amount in Rs.) (II) Deemed Accumulated Income (Amount in Rs.) (III) Corpus (Amount in Rs.) (IV) Deemed Corpus (Amount in Rs.) (V) Any other Fund (Amount in Rs.)	
5	Specified Income under Section 337[Table: Sl. No. 5] on account of violation of conditions specified in section 340 with respect to deemed corpus	
6	Whether income accumulated is applied for the purposes other than charitable or religious purposes as referred to in section 337[Table: Sl. No 6]. If yes, amount of such Specified Income.	
7	Whether income accumulated ceases to be accumulated or set apart for application thereto as specified under section 342(1) as referred to in section 337[Table: Sl. No. 7]. If yes, amount of such Specified Income.	
8	Whether income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period as specified in section 342(1), as referred to in section 337[Table: Sl. No. 8]. If yes, amount of such Specified Income.	
9	Whether such income accumulated is credited or paid to any other registered non-profit organisation during the period as specified in section 342(1), as referred to in section 337(Table: Sl. No. 9). If yes, amount of such Specified Income.	
10	Specified Income under section 337[Table: Sl. No 10] being income applied to purposes other than charitable or religious purposes for which auditee is registered	
11	Specified Income under section 337[Table: Sl. No 11] being income determined under section 344 in excess of the income shown in the books of account of business undertaking	
12	Specified Income under section 337[Table: Sl. No 12] being Fair market value of any asset, where it is not held in forms or modes specified in paragraph 1(1) to (30) of Schedule XVI even after the expiry of one year from the end of tax year in which such asset is acquired	
13	Specified Income under section 337[Table: Sl. No 13] being any deemed application under section 341(5) not actually applied by the registered non-profit organization for its objects in India within the period specified in section 341(6)	
14	Total Specified Income {Sum of amounts mentioned under codes 1 to 13 above}	

Schedule O

Application of income out of the following sources during the tax year				
		Electronic modes (refer Note 15) (1)	Other than Electronic modes (2)	Total Amount (3)
(A)	Income accumulated during any earlier tax year			(Fill schedule ZB)
(B)	Income deemed to be applied in any preceding year under Explanation 1(2) to section 11(1) of Income Tax Act, 1961 during any earlier tax year			(Fill schedule X)
(C)	15% Deemed Accumulated income of any earlier tax year			
(D)	Corpus			(Fill Schedule T)
(E)	Borrowed fund			(Fill Schedule V)
(F)	Any other (Please specify)			
(G)	Total			

Details of application resulting in payment or credit in excess of Rs. 50 lakhs during tax year to a single person out of the above

S.no	Name of person	PAN	Amount of application	Mode of Application			TDS		
				Electronic modes (refer Note 15)	Other than Electronic modes	Total	Whether any TDS has been deducted (Yes/No)	Provision under which TDS has been deducted	Amount of TDS

Schedule P

S. no	Section	Amount
1	Income accumulated during any earlier tax year	
2	Income deemed to be applied in any preceding year under <i>Explanation 1(2)</i> to section 11(1) during any earlier tax year	
3	15% Deemed Accumulated income of any earlier tax year	
4	Corpus	
5	Borrowed Fund	
6	Any other (please specify)	
7	Total	

Schedule Q

	Specify the reason why the provisions of section 353 are applicable?		
(i)	(a)	Provisions of section 346 are not complied with (Restriction on commercial activities by a registered non-profit organization carrying out advancement of GPU)	Yes/No
	(b)	Provisions of section 347 are not complied with (Books of Account)	Yes/No
	(c)	Provisions of section 348 are not complied with (Audit)	Yes/No
	(d)	Provisions of section 349 are not complied with (Return of income)	Yes/No
(ii)	If yes in (i), please provide computation of income chargeable under section 353		
	(a)	Income for the tax year	(Amount)
	(b)	Total Expenditure incurred in India, for the objects of the auditee,	(Amount)
	(c)	Expenditure to be disallowed	

			(i)	Capital Expenditure [Section 353(3)(a)]	(Amount)
			(ii)	Expenditure incurred outside India [Section 353(3) (a)]	(Amount)
			(iii)	Expenditure which is not for the objects of registered non-profit organization [Section 353(3) (b)]	(Amount)
			(iv)	Expenditure from the corpus standing to the credit of the registered non-profit organisation as on the end of the tax year immediately preceding the tax year for which income is being computed [section 353(3) (c)]	(Amount)
			(v)	Expenditure from any loan or borrowing [section 353(3) (d)]	(Amount)
			(vi)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other tax year [section 353(3) (e)]	(Amount)
			(vii)	Expenditure in the form of donation to any person. [section 353(3) (f)]	(Amount)
			(viii)	Amount disallowable under section 353(3) (h) read with section 35(b)(i)	(Amount) (fill schedule ZF)
			(ix)	Amount disallowable under section 353(3) (g) read with section 36(4) /section 36(5)	(Amount) (fill schedule ZG/Schedule ZH)
			(x)	Any other disallowance	(Amount)
			(xi)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii))	(Amount)
		(d)		Income chargeable to tax under section 353 [a – b+c(ix)]	(Amount)

Schedule R

42.	Details of transactions referred to in section 337 (Table: Sl. No. 2)	
(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any related person for any period during the tax year;	Yes/No (If yes, fill Schedule ZD-1)
(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any related person, for any period during the tax year;	Yes/No (If yes, fill Schedule ZD-2)
(c)	Whether any amount is paid by way of salary, allowance or otherwise during the tax year to any related person out of the resources of the auditee for services rendered by that person to such auditee;	Yes/No (If yes, fill Schedule ZD-3)
(d)	Whether the services of the auditee are made available to any related person during the tax year;	Yes/No (If yes, fill Schedule ZD-4)
(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any related person during the tax year;	Yes/No (If yes, fill Schedule ZD-5/ZD-6)
(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any related person during the tax year;	Yes/No (If yes, fill Schedule ZD-7/ZD-8)
(g)	Whether any income or property of the auditee is diverted during the tax year in favour of any related person	Yes/No (If yes, fill Schedule ZD-9)
(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the tax year, in any concern in which any related person has a substantial interest.	Yes/No (If yes, fill Schedule ZD-10)

Schedule S

Specified Violation		
Whether the auditee has incurred any specified violation as referred to in section 351(1) and the amount of such violation		Yes/No (Amount)
(a)	Income of the auditee has been applied, other than for the objects of the auditee. [Section 351(1)(a)]	Yes/No (Amount)

(i) Representing donations received for the renovation or repair of places notified under section 133(1)(b)(vi) on or after 01.04.2020											Yes / No	Yes / No	Yes / No	Yes/ No
(ii) – Other than (i) above received on or after 01.04.2021														
(iii) Other than (i) and (ii) above														

Schedule U

Details of foreign contribution			
S.No	(1)	(2)	(3)
(a)	Nature of foreign contribution received during the tax year	Amount of foreign contribution received during the tax years (In Rs.)	Application from such contribution during the tax year Amount In Rs.
	(i) C orpus		
	(ii) Non- corpus		
(b)	Interest accrual on the foreign contribution as referred to in Explanation 2 to section 2(1)(h) of FCRA		
(c)	Total		

Schedule V

Details of Loan and Borrowing						
Opening balance as on 1 st April of the tax year	Loan and borrowings taken for applications towards objectives during the tax year	Applied for the objects of the registered non-profit organisation during the tax year	Amount of repayment of loan or borrowing during the tax year (which was earlier applied and not claimed as application if such application fulfilled the conditions as required)	Financial year in which (4) was applied earlier	Total repayment of loan or borrowing during the tax year (In Rs.)	Closing Balance as on 31st March (1+2-6=7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Schedule W

Details of income applied outside India												
S.No.	Name of the person to whom remittance is made	Taxpayer Identification Number	Amount of remittance out of India which is reported in Form No. 145	Amount of remittance outside India other than (4)	Charitable or religious purpose for which application is made	Country of application	Whether applied for promoting international welfare in which India is interested and is not to be included in total income of the auditee?	If approval for application outside India has been taken			Amount of Specified income under section 337[Table: Sl. No. 3]	Amount of income not to be included in regular income as per section 338(a)
								Approval number	General/special	Date of approval		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Schedule X

Details of deemed application under Explanation 1 to section 11(1)/section 341(5) and deemed income under section 11(1B)/section 337[Table: Sl. No. 13];										
Year in which income is deemed to be applied (Tax Year)	Date of furnishing Form No. 108 (dd/mm/yyyy)	Amount deemed to be applied during the tax year referred to in column 1	Reason of deeming application (a) income has not been received during that year (b) any other reason	Out of the deemed application claimed earlier, amount required to be applied	Amount taxed in any earlier tax year out of the amount referred to in column (5) (Fill schedule ZA)	Out of the deemed application claimed, amount required to be applied during the current tax year	Amount of deemed application claimed in earlier years, applied during the current tax year	Amount which could not be applied and deemed to be income under section 11(1B)/section 337[Table: Sl. No. 13] during the tax year	Balance of deemed application	Amount of deemed application
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (5) - (6)	(8)	(7) - (8) = (9)	(5) - (7) = (10)	
<i>Dropdowns to be provided</i>			<i>Dropdowns to be provided</i>							

Schedule ZA:

Details of accumulated income taxed in earlier tax years as per section 11(1B)/section 337[Table: Sl.No.13]					
Assessment year/Tax year in which the amount referred to in column (3) of schedule X was taxed Dropdowns to be provided last five tax years beginning from the tax year preceding the current tax year					
Year of accumulation (Tax Year)	Yyyy – yyyy	Yyyy – yyyy	Yyyy – yyyy	Yyyy – yyyy	Yyyy – yyyy
<i>Dropdowns to be provided for last five tax years beginning from the current tax year Yyyy – yyyy</i>					
Total					

Schedule ZB

The details of accumulation															
Sl. No.	Year of accumulation (FY)	Date of furnishing Form No. 109	Amount accumulated	Purpose of accumulation	Amount applied for purposes up to the beginning of tax year	Balance amount to be applied [(3)-(5)]	Amount taxed in any earlier tax year (Fill schedule ZC)	Balance available for application [(6)-(7)]	Amount applied during the tax year out of previous years accumulation	Amount applied for purposes other than the purposes for which accumulation was made (if applicable)	Amount credited/paid to any registered NPO (if applicable)	Balance amount available for application [(8)-(9)-(10)-(11)]	Amount invested or deposited in the modes specified in section 350(out of 12)	Amount invested or deposited in the modes other than specified in section 350(out of 12)	Amount which is not utilized during the period of accumulation (if applicable)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Provide drop down for the last 7 FY															

Schedule ZC

Details of accumulated income taxed in earlier tax years under section 342					
Tax Year in which this amount was taxed					
<i>Dropdowns to be provided last five tax years beginning from the tax year preceding the current tax year</i>					
Year of accumulation (F.Y.)	Yyyy – yyyy	Yyyy – yyyy	Yyyy – yyyy	Yyyy – yyyy	Yyyy – yyyy
<i>Dropdowns to be provided for last five tax years beginning from the current tax year</i> Yyyy – yyyy					
Total					

Schedule ZD-1

Details of any part of income or property of the auditee which is lent, or continues to be lent, to the related person during the tax year										
S. No.	Name of related person	PAN of related person	Details		Details of Security			Details of interest		Amount of Specified Income as per section 337[Table: Sl. No. 2]
			Nature of income or property which is lent	Amount for which income or property is, or continues to be, lent to related person for any period during the tax year	Nature of security	Value of security	Value	Actual rate of interest that is charged	Adequate rate of Interest	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Schedule ZD -2

Details of land, building or other property of the auditee which is, or continues to be, made available during the tax year for use of the related person, during the tax year :												
S. No.	Name of related person	PAN of related person	Details of asset		Duration for which asset is, or continues to be, made available for the use of related person during the tax year,		Details of rent for the tax year		Details of other compensation for the tax year			Amount of Specified Income as per section 337[Table: Sl. No 2]
			Nature of asset	Address	From dd/mm/yyyy	To dd/mm/yyyy	Amount of rent	Adequate rent	Nature	Amount of compensation	Adequate compensation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			(land/building/other property)									

Schedule ZD -3

Details of salary, allowance or otherwise which is paid to the related person out of the resources of the auditee for services rendered by him during the tax year							
S. No.	Name of related person	PAN of related person	Nature of services rendered by related person	Details of payment for the tax year			Amount of Specified Income as per section 337[Table: Sl. No 2]
				Nature of payment	Amount of payment (in Rs)	Reasonable amount for services	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				[Salary/ Allowance/ Otherwise (please specify)]			

Schedule ZD -4

Details of the services of the auditee are made available to the related person during the tax year.										
S. No.	Name of related person	PAN of related person	Details of services		Details of remuneration for the tax year		Details of compensation for the tax year			Amount of Specified Income as per section 337[Table: Sl. No 2]
			Nature of services made available	Value of services made available (In Rs.)	Actual amount of remuneration for the service	Adequate remuneration for the service	Nature of compensation for the service	Actual amount of compensation for the service	Adequate compensation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Schedule ZD -5

Details of any share, security purchased by or on behalf of the auditee from the related person during the tax year.					
			Nature	Details of Shares or Security	Details of other property being movable

Schedule ZE

Details of violation of other laws						
S.no	Name of law under which non-compliance has occurred	Nature of non-compliance	Date of order, direction or decree, holding that such non-compliance has occurred	Whether the order, direction or decree, has been disputed before any court or appellate forum	If yes, whether dispute has attained finality	Has the dispute been finalised in favour of the auditee
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Schedule ZF

TDS disallowable: Details of amounts disallowable under section 341(1)(a) read with section 35(b)(i):							
(a) Details of payment on which tax is not deducted							
Date of payment dd/mm/yyyy	Amount of payment	Nature of payment	Name of Payee	PAN of payee	Address of Payee		
(1)	(2)	(3)	(4)	(5)	(6)		
(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in section 263(1)							
Date of Payment Dd/mm/yyyy	Amount of payment	Nature of payment	Name of Payee	PAN of payee	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Schedule ZG

36(4): Details of amount disallowable under section 341(1)(a) read with section 36(4)						
S. No.	Date of payment	Amount of payment	Nature of payment	Details of payee		
				Name	PAN	Address

Schedule ZH

Details of Amount disallowable under section 341(1)(a) read with section 36(5)						
S. No.	Date of payment	Amount of payment	Nature of payment	Details of payee		
				Name	PAN	Address

Schedule ZI

Details of loan or deposit or any specified sum taken, exceeding the limit specified in section 185 during the tax year									
S.No	Name of the lender or depositor	PAN or aadhaar, if available	Address	Loan or deposit or any specified sum	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the tax year? Yes/No	Maximum amount outstanding in the account at any time during the tax year	By cheque or Bank draft or use of electronic clearing system through a bank account or any other mode	Whether account payee if by cheque or Bank draft?

Schedule ZJ

Details of amount received exceeding the limit specified in section 186, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the tax year (Refer Note 17)				
Details of Payer and amount of payment				
S. No.	Name	PAN, if available	Address	Amount of payment

Schedule ZK

Details of repayment of any amount being loan or deposit or any specified advance exceeding the limit specified in section 188, during the tax year?											
S.No	Details of Payee			Details of Transaction						Mode of Repayment	
	Name	PAN, if available	Address	Loan or deposit or any specified advance	Amount	Please specify mode of receipt [by cheque or Bank draft or use of electronic clearing system through a bank account or any other]	Whether Account payee, if by cheque or bank draft?	Whether squared up?	Maximum amount outstanding	By cheque or Bank draft or use of electronic clearing system through a bank account or any other mode	Whether account payee if by cheque or bank draft?

Schedule ZL-1

TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Section	Nature of Payment or receipt	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Schedule ZL-2

Statement of TDS/TCS				
Tax deduction and collection account number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)

Schedule ZL-3

Schedule Interest on TDS/TCS			
Tax deduction and collection account number (TAN)	Amount of interest under section 398(3) is payable	Amount paid out of column (2)	Date of payment Dd/mm/yyyy
(1)	(2)	(3)	(4)

Verification
<p>I have examined the balance sheet of..... [name of the registered non-profit organisation] and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said registered non-profit organisation.</p> <p>I have obtained all the information and explanations to the best of my knowledge and belief which are necessary for the purposes of the audit.</p> <p>In my opinion, proper books of account have been maintained at the registered office of the above named registered non-profit organisation at the address mentioned at serial number 14 of the Annexure:</p> <p>In my opinion and to the best of my information and according to explanations given to me, the particulars given above are true and correct subject to following observations or qualifications—</p> <p>(a)</p> <p>(b)</p> <p>(c)</p> <p>In my opinion and to the best of my information, and according to information given to me, the said accounts give a true and fair view—</p> <p>(i) in the case of the balance sheet, of the state of affairs of the above named registered non-profit organisation as on _____; and</p> <p>(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its tax year ending on</p> <p>subject to the following observations/qualifications—</p> <p>(a)</p> <p>(b)</p> <p>(c)</p>

Signature:
 Name:
 Designation:
 Membership Number:
 UDIN, if any:
 Name of the proprietorship/Firm:
 Registration Number of Firm:

Date:
 Place:

Notes:

1. Name
2. Address
3. **Row 5:** Provide the address which has been decided by the management by way of a resolution and which has been intimated to the jurisdictional Assessing Officer in writing within seven days of such resolution as per the rule 187(3)(b);
4. Any registered non-profit organisation referred to in Chapter XVII-B of the Act shall be referred as “auditee” in this form; For the purpose of this form, small registered NPO means a registered non-profit organisation which fulfils the following conditions –
 - (a) its regular income under section 335 of the Act does not exceed 5crores during the tax year;
 - (b) it has not received foreign contribution exceeding 10lakhs during the tax year; and
 - (c) it has not applied income exceeding 10lakhs outside India during the tax year.

For the purposes of clause (b) above, the expression foreign contribution shall have the same meaning assigned to it in clause (h) of sub-section (1) of section 2 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

The registered non-profit organisations that do not fulfil any of the conditions specified for Small Registered NPO as above shall be referred to as Large registered NPOs.

5. **Row 6:** If either (a) or (b) or (c) is Yes, then the auditee is a large registered NPO, else it is a small registered NPO.
6. **Row 8:** For type of the Auditee, select one or more of the following codes

Sl No	Section	Category	Code
1.	332(1)(a)	Public trust	1
2.	332(1)(b)	a society registered under the Societies Registration Act, 1860, or under any law in force in India	2
3.	332(1)(c)	a company registered under section 8 of the Companies Act, 2013 or the companies registered under section 25 of the Companies Act, 1956 and deemed to have been registered in pursuance of section 465 (2)(g) of the Companies Act, 2013	3
4.	332(1)(d) to 332(1)(g)	Others	4

7. In this Form, wherever applicable, -
 - “recognition” shall mean registration/approval/notification, as the case may be;
 - “recognised” shall mean registered/approved/notified, as the case may be;
 - “recognising” shall mean registering/approving/notifying, as the case may be.

8. **(a) Row 10 - Schedule A(2):** If “Yes” selected in Row 10 and the auditee has earlier been recognised under the Income Tax Act, 1961 then select from the following options:

S. No	Section	Code
1.	section 12AB(1)(a) of the Income-tax Act,1961	1
2.	section 12AB(1)(b) of the Act	2
3.	section 12AB(1)(c) of the Act	3
4.	Clause (i) of second proviso section 10(23C) of the Act	4
5.	Clause (ii) of second proviso to section 10(23C) of the Act	5
6.	Clause (iii) of second proviso to section 10(23C) of the Act	6
7.	Section 35(1)(ii) of the Act	7
8.	Section 35 (1)(iia)of the Act	8
9.	Clause (iii) of sub-section (1) of Section 35 of the Act	9
10.	Clause (i) of second proviso to sub-section (5) of section 80G of the Act	10
11.	Clause (ii) of second proviso to sub-section (5) of section 80G of the Act	11

12.	Clause (iii) of second proviso to sub-section (5) of section 80G of the Act	12
13.	Notification u/s 10(46) of Income-tax Act, 1961	13
14.	Notification u/s 10(46A) of Income-tax Act, 1961	14
15.	any other, please specify	15

(b) Row 10 - Schedule A(2): If “Yes” selected in Row 10 and the auditee has earlier been recognised under the Income Tax Act, 2025, then select from the following options:

S. No	Section	Code
1.	Section 332(7)(a)	1
2.	Section 332(8)	2
3.	Section 45(3)(a)(i)	3
4.	Section 45(3)(a)(ii)	4
5.	Section 45(3)(b)	5
6.	Section 354(3)	6
7.	Section 354(4)	7
8.	Schedule III (Table: Sl. No. 36)	8
9.	Schedule VII (Table: Sl. No. 42)	9
10.	any other, please specify	10

(9) **Schedule B(a)(2):** For column Relation with the auditee, select one or more of the following

- a. Author
- b. Authorised signatory
- c. Chief Executive Officer
- d. Chief Financial Officer
- e. Director
- f. Founder
- g. Manager
- h. Managing director
- i. Members of society
- j. Members of the Governing Council
- k. Office Bearer
- l. Person Competent to verify
- m. Principal Officer
- n. Principal Secretary
- o. Representative Assessee
- p. Secretary
- q. Settlor
- r. Shareholders holding 5 per cent. or more of shareholding
- s. Trustee
- t. Any other Principal Officer, please specify (free text)

(10) **Schedule B(a) and Schedule B(b):**, “Unique Identification Number” means

(a) When PAN or Aadhaar mandatory, if available,

Type of identification	ID Code
PAN	1
Aadhaar number	2

(b) If neither PAN or Aadhaar is available

Type of identification	ID Code
Taxpayer identification Number of the country where the person resides;	3
Passport number;	4
Elector's photo identity number	5

(11). **Row 11**, For the objects of the auditee, select one or more of the following options:

S.no	Object	Code
(1)	Religious	1
(2)	Relief of poor	2
(3)	Education	3
(4)	Medical relief	4

(5)	Yoga	5
(6)	Preservation of environment (including watersheds, forests and wildlife)	6
(7)	Preservation of monuments or places or objects of artistic or historic interest	7
(8)	Advancement of any other objects of general public utility	8

(12) **Schedule E(2)**, for Nature of books of Account, select one or more of the codes:

S.No	Nature of books of account or other document as provided in rule 187	Code
(1)	Cash book	1
(2)	Ledger	2
(3)	Journal	3
(4)	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee	4
(5)	Original bills wherever issued to the person and receipts in respect of payments made by the person	5
(6)	Any other book that may be required to be maintained in order to give a true and fair view of the state of the affairs of the person and explain the transactions effected	6
(7)	Books of account, as referred in Serial Nos. 1 to 6, for business undertaking referred in section 344 of the Act	7
(8)	Books of account, as referred in Serial Nos. 1 to 6, for business carried on by the assessee other than the business undertaking referred to in section 344 of the Act	8
(9)	Record of all the projects and institutions run by the person containing details of their name, address and objectives	9
(10)	Record of income of the person during the tax year as per rule 187(1)(d)(ii)	10
(11)	Record of application of income etc. out of income during the tax year as per rule 187(1)(d)(iii)	11
(12)	Record of application of income out of the income of any tax year preceding the current tax year as per rule 187(1)(d)(iv)	12
(13)	Record of donation made with a specific direction that they shall form part of the corpus, as per rule 187(1)(d)(v);	13
(14)	Record of donation received for the purpose of renovation or repair of temple, mosque, gurdwara, church or other place notified under section 133(1)(b)(vi) which is being treated as corpus, as per rule 187(1)(d)(vi)	14
(15)	Record of loan and borrowings as per rule 187(1)(d)(vii)	15
(16)	Record of properties as per rule 187(1)(d)(viii);	16
(17)	Record of specified persons as per rule 187(1)(d)(ix);	17
(18)	Any other documents containing any other relevant information as per rule 187(1)(d)(x).	18

(13) **Schedule G(c) and Schedule H (c)**: Upload the Balance Sheet, Profit and Loss Account and Audit Report in Form No. 26 as applicable (e-filing utility to provide upload facility) for the business undertaking or business incidental to objects.

(14) **Row 22**: For large registered NPOs, Data for Columns B, D, E and F would be prefilled as per the below formulas based on the data filled in Schedules J, V and U:

- (i) Column B: Donations not reported in Form No. 113- Schedule J(vii)
- (ii) Column D: Foreign Donations out of (C) – Schedule V(c)(2) (Foreign donation shall include Interest accrual on the foreign contribution as referred to in Explanation 2 to section 2(1)(h) of FCRA)
- (iii) Column E: Corpus Donations out of (C) – Schedule U(2)
- (iv) Column F: Anonymous Donations taxable under section 337[Table: S1. No 1] out of (C) – Schedule J(vi)(c)

(15) **Schedule L and Schedule P**: Electronic modes shall be the following modes referred in rule 48 of the Income-tax Rules, 2025:

- (a) Credit Card;
- (b) Debit Card;
- (c) Net Banking;
- (d) IMPS (Immediate Payment Service);

- (e) UPI (Unified Payment Interface);
- (f) RTGS (Real Time Gross Settlement);
- (g) NEFT (National Electronic Funds Transfer); and
- (h) BHIM (Bharat Interface for Money) Aadhar Pay;

(16) **Row 35:** Select one or more of the following codes for related person: (Related person shall have the same meaning as provided in section 355(h) of the Act)

Sl. No	Nature of person	Code
(1)	the author or the founder of the registered non-profit organisation;	1
(2)	any person whose total contribution to such registered non-profit organisation, during the relevant tax year exceeds one lakh rupees, or, in aggregate up to the end of the relevant tax year exceeds ten lakh rupees, as the case may be;	2
(3)	where such author, founder or person is a Hindu undivided family, a member of the family;	3
(4)	any trustee or manager (by whatever name called) of the registered non-profit organisation;	4
(5)	any relative of any such author, founder, member, trustee or manager as referred to in (1), (3) and (4) above;	5
(6)	any concern in which any of the persons referred to in (1), (3), (4) or (5) above have a substantial interest.	6

- (17) **Schedule ZJ:** Particulars need not be given in the case of receipt by or payment to a Government company, a banking Company, a post office savings bank, a cooperative bank or in the case of transactions referred to in section 185 or in the case of persons referred to in Notification No. S.O. 2065(E) dated the 3rd July, 2017;
- (18) For the purposes of this form, management includes author(s), founder(s), settlor(s), trustee(s), members of society, members of governing council, directors, shareholders who held 5% or more shareholding at any time during the year and office bearers and in case if any of these persons is not an individual the natural persons who are beneficial owners (5% or more) of such person.
- (19) Foreign donation shall include Interest accrual on the foreign contribution as referred to in Explanation 2 to section 2(1)(h) of FCRA.
- (20) This report has to be given by a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949).
- (21) Where any of the matters stated in this report is answered in the negative, or with a qualification, the report shall state the reasons for the same.
- (22) Wherever 'amount' has been mentioned it shall be specified in rupees.