

TRUST AUDIT REPORT

**SHIVAM BAHUUDDESHIYA SEVABHAVI SANSTHA
PARBHANI TQ DIST PARBHANI**

Charitable Trust

PAN: ABDTS5439B

FINANCIAL YEAR 2024-2025

Prepared by

Raulwar and Associates
Chartered Accountants

Kalani complex, Anand nagar corner, near SBI bank, Basmat Road, Parbhani - 431401.
E-mail: info@raulwarassociates.com



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

Registration No. F-17405(PJN)
Name of the Public Trust SHIVAM BAHUUDDESHIYA SEVABHAVI SANSTHA PARBHANI TQ DIST PARBHANI
For the year Ending 31/03/2025

| | |
|--|--|
| a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and 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; | Cash not verified |
| d) Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him; | Yes |
| e) Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with; | No |
| f) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him; | Yes |
| g) Whether any property of 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; | NA |
| i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5,000/-; | No |
| j) Whether any money of the public trust has been invested contrary to the provision 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 of 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 consequences 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; | NA |
| m) Whether the budget has been filed in the form provided by rule 16A | No |
| n) Whether the maximum and minimum number of the trustees is maintained; | Trustees register not available for our verification |
| o) Whether the meetings are held regularly as provided in such instrument; | Minutes Books & Proceeding book not available for our verification |
| p) Whether the minute books of the proceedings of the meeting is maintained; | No |
| 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; | NA |
| t) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner. | Major transactions occurred in Cash mode. Advised trust to transact through bank account |

The Accompanying notes form integral part of the financial statements

For RAULWAR AND ASSOCIATES
Chartered Accountants

CA Venkatesh A. Raulwar
Membership No.: 601312
Place: Parbhani
Date: 03/06/2025
UDIN: 25601312BMJNID2262



SCHEDULE-IX C

[Vide Rule 32]

Payment of income liable to contribution for the year ending 31-03-2025

Name of the Public Trust : **SHIVAM BAHUDDESHIIYA SEVABHAVI SANSTHA PARBHANI TQ DIST PARBHANI**

Registered No. : **F-17405(PBN)**

| | RS. |
|--|---------------------|
| I. Income as shown in the Income and Expenditure Account (Schedule IX) | 20,00,109.00 |
| II. Items not Chargeable to Contribution under section 5B and Rules 32 : | |
| i) Donations received from other Public Trusts and darmadas | |
| ii) Grants received from Government and local authorities | |
| iii) Interest on Sinking or Depreciation Fund | |
| iv) Amount spend for the purpose of secular education | |
| v) Amount spend for the purpose of medical relief | |
| vi) Amount spend 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 and other charitable activities | |
| viii) Deductions out of income from lands used for agricultural purposes : | |
| a) Land Revenue and Local Fund cess Rent payable to superior landlord 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 Muncipal taxes | |
| b) Ground rent payable to the superior landlord | |
| c) Insurance premier | |
| d) Repair at 10 % of gross rent of building | |
| e) Cost of collections at 4 % Gross rent of Building let out | |
| x) Cost of collection of income or receipts from securities,stocks, etc at 1 % of such income | |
| xi) Cost of collection of income or receipts from securities,stocks etc at 1 % of such income | |
| Deductions on account of repairs in respect of buildings not rented and yielding no income at 10 % of the estimated gross annual rent | |
| Gross Annual Income chargeable to contributions Rs. | 20,00,109.00 |

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-deductions

For RAULWAR AND ASSOCIATES
Chartered Accountants

CA Venkatesh A. Raulwar
Membership No.: 601312
Place: Parbhani
Date: 03/06/2025
UDIN: 25601312BMJNID2262



Manisha
अध्यक्ष
शिवम बहुउद्देशिय सेवाभावी संस्था
परभणी, ता.जि.परभणी

SCHEDULE-VIII

[Vide Rule 17 (1)]

Name of the Public Trust :

SHIVAM BAHUUDDESHIYA SEVABHAVI SANSTHA PARBHANI TQ DIST PARBHANI

Balance Sheet as at 31.03.2025

| Funds & Liabilities | Rs. | Rs. | Property & Assets | Rs. | Rs. |
|--|----------|----------|---|----------|----------|
| Trust funds or Corpus | | | Immovable Properties :- (At Cost) | | |
| Balance as per last Balance Sheet | | - | Balance as per last Balance Sheet | | |
| Adjustment During the year (give detail) | | | Additional during the year | | |
| Member ship Fees | | | Less : Sales during the year | | |
| Other Earmarked Funds :- | | | Depreciation up to date | | |
| (Created under the provisions of the trust deed or scheme or out the Income) | | | Investment :- | | |
| Depreciation Fund | | | Note : Market Value of the above investments is Rs. _____ | | |
| Sinking Fund | | | Balance as per last Balance Sheet | | |
| Reserve Fund | | | Additional during the year | - | |
| Any other Fund | | | Less : Sales during the year | - | |
| Loans (Secured or UnSecured) :- | | | Depreciation up to date | - | |
| From Trustees | | | Loans (Secured or UnSecured) : Good | | |
| Hand Loan | | - | /doubtful | | |
| Liabilities | | | Loans Scholarships | | |
| - Bills received | | | Other Loans | | |
| For Advances | | | Advances :- | | |
| For Rent and Other Deposits | | | To Trustees | | |
| For Sundry Credit Balance | | | To Employees | | |
| Income and Expenditure Account :- | | | To Contractors | | |
| Balance as per last Balance Sheet | 1,29,000 | 1,57,176 | To Agri Dept. | | |
| Less : appropriation if any | | | Income Outstanding :- | | |
| Add : Surplus As per Income | 28,176 | | Rent | | |
| Less : Deficit Expenditure A/c | - | | Interest | | |
| | 1,57,176 | | TDS | | |
| | | | Cash and Bank Balances :- | | 1,57,176 |
| | | | a) In current Account with | | |
| | | | in fixed Deposit Account with | | |
| | | | b) With the Trustees | | |
| | | | c) Cash at bank | 22 | |
| | | | d) Cash in Hand | 1,57,154 | |
| | | | Income and Expenditure Account | | |
| | | 1,57,176 | | | 1,57,176 |

The above Balance Sheet to the best of my/our belief contains true account of the funds and liabilities and of the property and assets of the trust.

For RAULWAR AND ASSOCIATES
Chartered Accountants

CA Venkatesh A. Raulwar
Membership No.: 601312
Place: Parbhani
Date: 03/06/2025
UDIN: 25601312BMJNID2262



memisha
अध्यक्ष
शिवम बहूउद्देशीय सेवाभावी संस्था
परभणी, ता. जि. परभणी

SCHEDULE-IX
[Vide Rule 17 (1)]

Name of the Public Trust : **SHIVAM BAHUDESHEEYA SEVABHAVI SANSTHA PARBHANI TQ DIST PARBHANI**
Income & Expenditure A/c for the year ending on 31.03.2025

| EXPENDITURE | Rs. | Rs. | INCOME | Rs. | Rs. |
|---|-----------|-----------|--|-----------|-----------|
| To Expenditure In respect of properties:- | | | By Rent (Accrued) | | |
| Rates, Taxes, Cesses | | | (Realised) | | |
| Repairs and maintenance | | | By Interes (Accrued) | | |
| Salaries | | | (Realised) | | |
| Insurance | | | On Securities | | |
| Deprecition (by way of provision of adjustment) | | | On Loans | | |
| Other Expenses | | | On Bank Account | 109 | 109 |
| To Establishment Expenses | 11,21,815 | 11,21,815 | By Dividend | | |
| To Remuneration to Trustees | | | By Donations in cash or Kind | | |
| To Remuneration (in the case of a math) to the head of th math including his household expenditure, if any | | | By Member's Contribution | 20,00,000 | 20,00,000 |
| To Legal Expenses | | | By Grants DSO | | |
| To Audit Fees | | | By Income from other sources (in details as far as possible) | | |
| To Contribution and Fees | | | Subscription | | |
| To Amount written off | | | By Transfer from Reserve | | |
| To Miscellaneous Expenses | | | | | |
| To Depreciation | | | | | |
| To Amount transferred to Reserve or Specific Funds | | | | | |
| To Expenditure on objects of the Trust | | 8,50,118 | | | |
| a] Religious | - | | | | |
| b] Educational | - | | | | |
| c] Medical Relief | - | | | | |
| d] Relief of Poor | 8,50,118 | | | | |
| f] Miscelleaneous Exp. | - | | | | |
| To Surplus carried over to Balance sheet | | 28,176.12 | By Deficit carried over to Balance sheet | | |
| | | 20,00,109 | | | 20,00,109 |

As per report of even date

For RAULWAR AND ASSOCIATES
Chartered Accountants

CA Venkatesh A. Raulwar
Membership No.: 601312
Place: Parbhani
Date: 03/06/2025
UDIN: 25601312BMJNID2262



manisha
अध्यक्ष
शिवम बहुउद्देशीय सेवामावी संस्था
परभणी, ता. जि. परभणी

Name of the Public Trust : SHIVAM BAHUUDDESHIYA SEVABHAVI SANSTHA PARBHANI TQ DIST PARBHANI
Registered No. : F-17405(PBN)

RECEIPT & PAYMENT A/C FOR THE PERIOD 01.04.2024 TO 31.03.2025

| RECEIPTS | AMOUNT (RS.) | PAYMENTS | AMOUNT (RS.) |
|----------------------|------------------|---|------------------|
| TO.OP.BALANCE | | BY EXPENSES ON OBJECTS | |
| Cash at Bank A/C | 1,23,718 | Free Coaching Classes Fees OBS, SC, ST and Malnorty | 2,90,000 |
| Cash In Hand | 5,282 | Career guidance for SSC and HSC students | 60,000 |
| | | Women Selfemployment guidance programme | 45,000 |
| | | Sport Increasing programme | 55,000 |
| Members Contribution | 20,00,000 | Environment awareness programme | 55,000 |
| | | Blood donation camps | 50,000 |
| | | Healthcare awareness programme | 50,000 |
| Interest Income | 109 | Heritage Art and Culture awareness programme | 55,000 |
| | | Adolent Department & Development Programme | 56,000 |
| | | Skill and Enterprenurship Development Programme | 75,600 |
| | | Addiction -free public awareness program | 25,850 |
| | | Self-employed training program in tribal areas | 32,668 |
| | | By Adminstrative Exps | |
| | | Salary Expense | 4,80,000 |
| | | Rent Paid | 2,40,000 |
| | | Meeting Expenses | 18,810 |
| | | Travelling Expenses | 45,000 |
| | | Printing and Stationery | 95,000 |
| | | Electricity Expenses | 40,800 |
| | | Zerox Expenses | 55,000 |
| | | Cleaning Expenses | 25,000 |
| | | Bank Charges | 805 |
| | | Misc. Exp. | 1,21,400 |
| | | By Closing Balance | |
| | | Cash At Bank A/C | 22 |
| | | Cash In Hand | 1,57,154 |
| TOTAL RS. | 21,29,109 | TOTAL RS. | 21,29,109 |

For RAULWAR AND ASSOCIATES
Chartered Accountants

CA Venkatesh A. Raulwar
Membership No.: 601312
Place: Parbhani
Date: 03/06/2025
UDIN: 25601312BMJNID2262



Manisha
राधिका
शिवम बहुउद्देशिय सेवाभावी संस्था
परभणी, ता.जि.परभणी

SHIVAM BAHUUDDESHIYA SEVABHAVI SANSTHA PARBHANI TQ DIST PARBHANI NOTES

FORMING PART OF THE REPORT

- We have examined the financial statements of **SHIVAM BAHUUDDESHIYA SEVABHAVI SANSTHA PARBHANI TQ DIST PARBHANI** for the financial year 2024-2025. The financial statements are the responsibility of the Management (Trustees). Our responsibility is to express an opinion on these financial statements based on our audit.
- We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform our audit to obtain reasonable assurance about whether the Financial Statement are free from material misstatements. An audit includes examining On the **test basis**, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
- Previous year's figures are regrouped wherever necessary.
- Bills and vouchers for some expenses are not available. However, vouchers are maintained and Trustees has certified that such expenses are incurred for Trust only. We have relied upon the certificate given to us.
- Totals, Balances and calculations appearing in the books of Account Bill, Vouchers, Statements etc. audited by us are taken as correct.
- We have not physically verified the assets of the Sanstha hence we have relied upon the certificates produced including cash balance.
- There is no direct debit of Personal expenses to the Profit & Loss account. It is not possible to determine the expenses in respect to assessee's business assets like telephone, municipal taxes, etc for personal use, if any.
- **Audit Qualification:** There are expenses like Salary, Administrative, Travelling & other Exp. which are incurred in cash, Loans are obtained in Cash from Trustees we have informed trustee that this expenses necessarily to be incurred by Bank only however the trust has maintained the payment & Receipt register & on that basis only we have considered the cash expenses & Loans.
- Donation receipts are verified on Test Check basis.

- All transactions have occurred in cash, It is advised to the trust that the bank account shall be opened to reduce the cash transactions.
- The information furnished above in the Audit Report is on the basis of information, documents, computation sheets, certificates & explanations given to us, in written or oral, by the Trustees (Management) of the Trust during the course of audit & our audit is restricted to the books of account of Trust *i.e* **SHIVAM BAHUUDDESHIYA SEVABHAVI SANSTHA PARBHANI TQ DIST PARBHANI** maintained & produced before us during the course of Audit.


Date: 03/06/2025

Place: Parbhani

For SHIVAM BAHUUDDESHIYA SEVABHAVI SANSTHA
PARBHANI TQ DIST PARBHANI
Charitable Trust

Chairman / Secretary

For RAULWAR AND ASSOCIATES
Chartered Accountants


CA Venkatesh A. Raulwar
Membership No.: 601312
Place: Parbhani
Date: 03-06-2025