

SWAMI VIVEKANAND SEVA TRUST

FY 2022-2023



Chartered Accountant

Numan Ahmed & Associates

**Chartered Accountants
H No 4-7-96, Bait-ul-Ikram,
Nawabpura Aurangabad.
431001. Maharashtra.**

Audited Financial Statements

Numan Ahmed & Associates

Chartered Accountants

H No 4-7-96, Bait ul Ikram Nawabpura Aurangabad

Contact : 7798639212, canumanahmed@gmail.com

Auditor Report

"We have audited the accompanying financial statements of SWAMI VIVEKANAND SEVA TRUST [SVST], HINGOLI which comprise the Balance Sheet as at March 31 2023, and the Statement of Income & Expenditure for the Year ended 2023 and a summary of significant accounting policies and other explanatory information."

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with Bombay Public Trust Act,1950. This responsibility includes the desi, implementation and maintenance of internal control relevant to the preparation of the financial statement that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

"Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on auditing issued by the institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing producers to obtain audit evidence about the amounts and disclosures in the financial statements. The Procedures Selected depend on the auditor's judgment, including the assessment of the risk assessments. The auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion."

Opinion

"In our opinion and to the best of our information and according to the explanations given to us, the financial statements of SWAMI VIVEKANAND SEVA TRUST [SVST], HINGOLI for the year ended March 31,2021. Are prepared in all material respects, in accordance with Bombay Public Trust Act,1950 subject to our separate report under sub section (2) of section 33 & 34 and rule 19 of said act."

For Numan Ahmed & Associates

Chareterd Accountatns

FRN : - 159766 W



CA Mohd Numan Ahmed

Proprietor

M.No 623657

UDIN : - 23623657BHBDQU3117

Place : - Aurangabad

Date : - 24/10/23


Chief Executive Officer
S V S T Hingoli

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

Registration No. : F-3892 (HIN)
Name of the Public Trust : SWAMI VIVEKANAND SEVA TRUST [SVST], HINGOLI
For the year ending : 31st March 2023

- 01) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules : Yes
- 02) Whether the receipts and disbursements are properly and correctly shown in the accounts. : Yes
- 03) Whether the cash balance & vouchers in the custody of the manager or trustee on the date of audit were in agreement with accounts. : Yes
- 04) Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were in agreement with accounts. : Yes
- 05) Whether a register of movable and immovable properties is properly maintained, the changes there in are communicated from time to time to the regional office and the detects and inaccuracies mentioned in the previous audit reports have been duly complied with; : Yes
- 06) 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
- 07) Whether any property or funds of the trust were applied for any object or purpose other than object or purpose of the Trust. : Yes
- 08) The amount outstanding for more than one year and the amounts written of, if any: : No
- 09) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000 : Yes Repair involving an
- 10) Whether any money of the Public Trust has been invested contrary to the provisions of section 35: : No
- 11) Alienations, if any of the immovable property contrary to the provisions of section 36 which have come to the notice of the auditors. : No
- 12) All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or loss or waste of money or other property thereof and whether such expenditures, failure, omission, or waste was caused in consequence of branch of the trustees of any person while in the management of the trust. : No, Such Cases
- 13) Whether the budget has been filed in the form provided by rule 16A : No
- 14) Whether the maximum and minimum number of the trustees is maintained : Yes
- 15) Whether the meetings are held regularly as provided in such instrument : Yes
- 16) Whether the minutes book or the proceedings of the meetings is maintained. : Yes
- 17) Whether any of the trustee has any interest in the investment of the trust. : No
- 18) Whether any of the trustee is a debtor or creditor of the trust. : No
- 19) Whether any irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustee during the period of audit. : Yes
- 20) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner : No

For Numan Ahmed & Associates
Chartered Accountants
FRN :- 159766 W





CA Mohd Numan Ahmed
Proprietor
M.No 623657
UDIN :- 23623657BHBDQU3117


Chief Executive Officer
S V S T Hingoli

Place :- Aurangabad
Date :- 24/10/23

BOMBAY PUBLIC TRUST ACT, 1950 SCHEDULE IX C (VIDE) RULE 32)
STATEMENT OF INCOME LIABLE TO CONTRIBUTION FOR
THE YEAR ENDING 31ST MARCH, 2022

Name of the Public Trust : **SWAMI VIVEKANAND SEVA TRUST [SVST], HINGOLI**
Registration No. : **F-3892 (HIN)**

	Rs.	Rs.
01) INCOME AS SHOWN IN THE INCOME & EXPENDITURE ACCOUNT	72,54,502	
02) ITEMS NOT CHARGEDABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32:		18,97,869
1) Donations received from other public Trusts and Dharmadas.		
2) Grants received from Government and local authorities.		
3) Interest on Sinking or Depreciation Fund.		
4) Amounts spent for the purpose of secular education. (Schedule "H")		
5) Amounts spent for the purpose of medical relief (Schedule "H")		
6) Amount spent for the purpose of veterinary treatment of animals.		
7) Expenditure incurred from Donations for relief of distress caused by scarcity, drought, food, fire or other natural calamity. (Donations to Earth Quake Relief Fund)		
8) Deductions out of income from lands used for agricultural purposes. A) Land revenue & local funds cess B) Rent payable to the superior landlord. C) Cost of production if lands are cultivated by trust.		
9) Deduction out of income from lands used for non-agricultural purpose. A) Assessment Cases & other Govt. or Municipal Taxes. B) Ground rent payable to the superior landlord. C) Insurance premium D) Repairs @ 10% of the estimated gross rent of building. E) Cost of collection @ 4% of gross rent of the buildings let out.		
10) Cost of collection of income or receipts from securities, stocks, etc., @ 1% of such income.		
11) Deductions on account of repairs in respect of buildings not rented and yielding no income, @ 10% of the estimated gross annual rent.		

Gross Annual Income chargeable to contribution Rs.

53,56,633

Amount of Contribution u/s. 58(1) payable Rs.


Certified that while claiming Deductions admissible, under the above schedule, we have not claimed and amount twice either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double deductions.

For Numan Ahmed & Associates
Chartered Accountants
FRN : - 159766 W



CA Mohd Numan Ahmed
Proprietor
M.No 623657
UDIN : - 23623657BHBDQU3117

Place : - Aurangabad
Date : - 24/10/23


Chief Executive Officer
S V S T Hingoli

Name of the Public Trust : SWAMI VIVEKANAND SEVA TRUST [SVST], HINGOLI
SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS
FOR THE FINANCIAL YEAR 2022-23

A. SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

01) METHOD OF ACCOUNTING:

The Accounts are prepared in accordance with accounting principles generally accepted in India.
The College is maintaining its accounts on the basis of mercantile system of accounting.

02) BASIS OF PREPARATION OF FINANCIAL STATEMENTS:

- a) The financial statements have been prepared under the historical cost convention and in accordance with generally accepted accounting principles.
- b) Accounting policies not specifically referred to otherwise, are consistent and in accordance with generally accepted accounting principles.

03) REVENUE RECOGNITION

fees , donations & membership fees are accounted for on actual receipt basis.
Bank interest, etc are accounted for on accrual basis.

04) FIXED ASSETS :

Fixed Assets are stated at Cost of Constuction or acquisition.

05) DEPRECIATION :

Depreciation on Fixed Assets is calculated on written down value method as per rates specified in the Income Tax

06) CURRENT ASSETS, LOANS & ADVANCES :

In the opinion of the management, the value of all current assets, advances and deposits, cash and bank balances, and other realisable value in the ordinary course.

07) BORROWING COSTS :

Borrowing costs that are directly attributable to acquisition of assets has been capitalized and other borrowing

B. AUDIT FINDINGS

- 01) A Budget should be filed with the PTR Office, Hingoli every year in the Month of February
- 02) Cash in Hånd Balance Shall be reduced

For Numan Ahmed & Associates
Chareterd Accountatns
FRN : - 159766 W



CA Mohd Numan Ahmed
Proprietor
M.No 623657
UDIN :- 23623657BHBDQU3117

Place : - Aurangabad
Date : - 24/10/23


Chief Executive Officer
S V S T Hingoli

THE BOMBAY PUBLIC TRUST ACT,1950

SCHEDULE IX [Vide Rule 17(1)]

Registration No. F-3892 (HIN)

NAME OF THE PUBLIC TRUST :- SWAMI VIVEKANAND SEVA TRUST

Receipts & Payments Account for the year ended 31.3.2023

RECEIPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
To Opening balance of			By Expenses		
Cash In Hand	1,80,944		Advertisement Expenses	10,900	
IDBI Bank -	2,03,394		Printing & Stationery Exps A/c.	1,15,304	
BOI-	25,204		Bank Charges	30,737	
CBI -	6,14,195		Building Material Exps.	17,220	
HDFC-	84,323	11,08,060	Computer Repaire & Maintenace	39,249	
Grants			DAESI Field Visit Exps.	2,60,000	
Daesi Grant	7,40,000		DAESI Honorarium Paid to Trainer	62,200	
ATMA Training Grant Received	5,50,000		Electrical Exps. A/c.	31,712	
SREP Grant	1,40,000		Electrical Material Exps. A/c.	26,804	
Jajivan Mission Grant Received	4,67,869		Food Expense	3,01,011	
Soil Testing Grant		18,97,869	Material Exps.	56,857	
Receipts From Main Object			Tree and Plantation exp	44,050	
CCIM Training Fees	2,12,800		Office Expenses	1,51,864	
Dairy Farming Report	96,000		Office Rent	10,98,412	
Goat Farming Report	34,000		Professional fees paid	42,447	
Poultry Farming Report	24,000		Project exp	1,77,472	
ATMA Manpower Supply Fund	1,23,900		Accounting Fees Paid	22,000	
Training Fees Received	7,49,976		Programme exp	3,27,240	
Other Income	30,550		Training exp	91,260	
Deasi Amt Received	4,10,000		Revenue Fees Paid	10,000	
Soil Testing Fees	1,12,650		Remuneration Facilitator Fees (DAESI)	1,00,000	
DDU Fund Received	29,08,628		Community radio station charges	27,000	
		47,02,504	Student exp	1,95,500	
Interest			Salary	11,64,606	
Bank Interest	12,528		Transportation & Travelling Exp	40,344	
Interests on Term Deposit	31,051	43,579	Income tax paid	2,000	
			Repaire & Maintenance	75050	
Donation		1,08,000	Fuel and Diesel exp	3805	
Bio Mix Sales		5,02,550	Bichayat Kendra Exp	15,400	
Sharam Madhavrao Khillare	275000.00		Miscellaneous Expenses	12315	45,52,759
Dnyaneshwar Kute	175.00	275175.00	Bio- Mix Purchase		4,98,380
Swami Vivekanand Seva Trust	1007600.00		Fixed Asset		
DDU GKY	30000.00		Plant and Machinery	1088840.00	
Project Manager	25000.00		Furniture	377569.00	
Vasundhara Pani Mati Branch	53000.00		Computer	105000.00	15,71,409
PV Krishi vistar branch	15000.00		Deposit		6,80,921
Purushottam Kute	223644.00	1354244.00	Loan & Advance		
			Sayyed Aabr Nanded	100000.00	1,00,000
			Tds Payable		9550.00
			Swami Vivekanad Trust	93000.00	
			DDU GKY	780000.00	
			Project Manager	250000.00	
			Vasundhara Pani Mati Branch	7600.00	1130600.00
			Purushottam Kute		220344.00
			By Closing balance of		
			Cash In Hand	3,88,126	
			IDBI Bank -	1,973	
			BOI -	1,366	
			CBI -	6,30,257	
			HDFC -	2,06,296	12,28,018
		99,91,981			99,91,981

PLACE : AURANGABAD

DATED : 24/10/23



Trustee



Chief Executive Officer
S V S T Hingoli



As per our report of even date
For Numan Ahmed & Associates
(Chartered Accountants)
Reg No : 159766W



CA Mohd Numan Ahmed

M No. 623657

UDIN : 23623657BHBDQU3117

Place : Aurangabad

Date :24/10/23

THE BOMBAY PUBLIC TRUST ACT,1950

SCHEDULE IX [Vide Rule 17(1)]

Registration No. F-3892 (HIN)

NAME OF THE PUBLIC TRUST : - SWAMI VIVEKANAND SEVA TRUST

Income & Expenditure Account for the year ending 31.3.2023

EXPENDITURE	Rs	Rs	INCOME	Rs	Rs
Expenditure in respect of properties		-	[accrued]		-
Rate, Taxes, Cesses		-	Rent -----		-
Salaries		11,64,606	[realised]		-
Insurance		-			-
Depreciation (by way of provision of adjustments)		-	[accrued]		-
Establishment Expenses		-	Interest -----		-
		-	[realised]		-
Remuneration to Trustees		-	On Securities		-
Remuneration (in the case of math) to the head of math, including his house-hold expenditure, if any		-	On Deposit		31,051
Legal expenses/bank charges		-	On Bank account		12,528
Audit Fees		-	Dividend		-
Contribution and Fees		-	Donation		1,08,000
Amount written off		-	Grant		18,97,869
(a) Bad Debts		-	Income from other sources (in details as far as possible)		-
(b) Loan Scholarships		-	CCIM Training Fees	2,12,800	-
(c) Irrecoverable rent		-	Dairy Farming Report	96,000	-
(d) Other items		-	Goat Farming Report	34,000	-
Miscellaneous Expenses		-	Poultry Farming Report	24,000	-
		-	ATMA Manpower Supply Fund	1,23,900	-
		-	Training Fees Received	7,49,976	-
		-	Other Income	30,550	-
		-	Deasi Amt Received	4,10,000	-
		-	Soil Testing Fees	1,12,650	-
		-	DDU Fund Received	29,08,628	-
Depreciation		6,39,653	Discount	-	47,02,504
Amounts transferred to Reserve or specific Funds		-	Bio Mix Sales		5,02,550
Expen. on objects of the trust		-	Transfer from Reserve		-
(a) Religious		-	Deficit carried over to Balance sheet		-
(b) Educational		-			-
(c) Medical Relief		-			-
(d) Relief of poverty		-			-
(e) Other charitable objects		38,86,533			-
Surplus carried over to B/S		15,63,710			-
		72,54,502			72,54,502

PLACE : AURANGABAD

DATED : 24/10/23

[Signature]

Trustee



As per our report of even date.

For Numan Ahmed & Associates
(Chartered Accountants)

Reg No : 159766W

[Signature]

CA Mohd Numan Ahmed

M No. 623657

UDIN : 23623657BHBDQU3117

Place : Aurangabad

Date : 24/10/23

[Signature]
Chief Executive Officer
S V S T Hingoli

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX [Vide Rule 17(1)]
Registration No. F-3892 (HIN)
NAME OF THE PUBLIC TRUST : - SWAMI VIVEKANAND SEVA TRUST

Balance Sheet as at 31.03.2023

FUNDS & LIABILITIES	Rs	Rs	PROPERTY & ASSETS	Rs	Rs
Trust Funds or Corpus			Fixed Asset		
Balance as per last B/S	5,000		Bal. as per last B/S	33,57,336	
Adjustment during the year	-	5,000	Addition during the year	15,71,409	
			Less: sales during year		
Other Earmarked Funds- (created under the provisions of the trust deed or scheme or out of income)			As per statement		
Building Fund			Less depreciation	6,39,653	42,89,092
Sinking Fund			Note: The market value of the above investment is Rs.....		
Reserve Fund					
Any other Fund			Dead stock, library books		
			As per last b/s.		
			Add during the year		
			Less depreciation		
Loans (secured or unsecured)			Loans (secured or unsecured)		
From trustees	10,000		Goods/doubtful		
From others	-	10,000	Lons scholarships		
			Other Loans	11,18,666	11,18,666
Liabilities			Advances		
For Expenses	1,14,808		To Trustees		1,00,000
Salary & other payable	-		To Employees		
For sundry credit Balances	35,176		To Contractors		
Deposit			To TDS receivable		60,543
Less during the year		1,49,984	To Deposits		6,80,921
			Rent		
			Fees		
Income & Expenditure Account			Accrued Interest		
Balance as per last B/S	56,97,553		Sundry Debtors		(50,993)
Add: Previouys year Adj.					
Less-Appropriation if any					
Add Surplus as per income and	15,63,710		Cash in Hand trustee	3,88,126	
Less deficit Expenditure A/c.	-	72,61,263	Cash at Bank	8,39,892	12,28,018
			Bal.as per last b/s	-	
			Less: Appropriation if any	-	
			Add: Deficit as per Income and	-	
			Less: Surplus Expenditure a/c	-	
Total Rs.		74,26,247	Total Rs.		74,26,247

As per our report of even date The above B/s to the best of our belief contains a true account of the fund and liabilities of the Property & Assets of the trust.


PLACE : AURANGABAD
DATED : 24/10/23



Trustee



For Numan Ahmed & Associates
(Chartered Accountants)
Reg No : 159766W


CA Mohd Numan Ahmed
M No. 623657
UDIN : 23623657BHBDQU3117
Place : Aurangabad
Date :24/10/23


Chief Executive Officer
S V S T Hingoli

SWAMI VIVEKANAND SEVA TRUST

Schedule of Fixed asset and Depreciation

Sr. No.	Name of the Asset	Rate	Opening WDV	Addition Before 30.09	Addition after 30.09	Deletion	Total	Depreciation	Closing WDV
1	Furniture	10%	236942	1,69,754	1,85,315		5,92,011	49,935	5,42,076
2	Printer Purchase	40%	16843				16,843	6,737	10,106
3	Inverter Purchase	15%	28322				28,322	4,248	24,074
4	Computer	40%	48673		1,05,000		1,53,673	40,469	1,13,204
5	Biometric Fingerprint scanner	15%	97537				97,537	14,631	82,906
6	Tools & Equipment	15%	1572				1,572	236	1,336
7	Air Cooler	15%	6242				6,242	936	5,306
8	Dead Stock	15%	127937				1,27,937	19,191	1,08,746
9	Electrical Appliances	15%	104160				1,04,160	15,624	88,536
10	Lab Equipment	15%	2205285	18,290			22,23,575	3,33,536	18,90,039
11	Motor Bike	15%	8367				8,367	1,255	7,112
12	Tata Motor	15%	294811				2,94,811	44,222	2,50,589
13	Study Desk	10%	45000				45,000	4,500	40,500
14	Fan	15%	11655	2,400			14,055	2,108	11,947


 Chief Executive Officer
 SVS T Hingoli

15	Sofa Set	10%	34740					34,740	3,474	31,266
16	Laminar Air Flow	15%	89250				89,250	13,388	75,862	
17	Aadhar Based Biometric	15%				1,00,000	1,00,000	7,500	92,500	
18	CCTV Camera	15%				30,842	30,842	2,313	28,529	
19	New Tab Exp	15%				8,00,000	8,00,000	60,000	7,40,000	
20	Rotimaker Machine	15%				99,946	99,946	7,496	92,450	
21	Scanner	15%			18,600		18,600	2,790	15,810	
22	Mantra Bio Metric Machin	15%			18,762		18,762	2,814	15,948	
23	Steel Rack	10%			22,500		22,500	2,250	20,250	
Total			33,57,336.00	2,50,306.00	13,21,103.00	49,28,745.00	6,39,653.00	42,89,092.00		

For Numan Ahmed & Associat
Reg No : 159766W



CA Mohd Numan Ahmed
M No. 623657
UDIN : 23623657BHBDQU3117
Place : Aurangabad
Date : 24/10/23

(Signature)

Chief Executive Officer
SVS T Hingoli

"SCHEDULE IX-D

[See rule 19 (2A)]

Information to be submitted by the Auditor along with Audit Report under sub-section (1) of section 34 of the Maharashtra Public Trusts Act.

Name of The Trust :- SWAMI VIVEKANAND SEVA TRUST

Address :-LOTHE NIWAS NAIK NAGAR ,HINGOLI TAL ,HINGOLI 431513 ,Maharashtra

Registration No. :- F 3892 (HIN)

Sr. No.	Particulars	Details		
1	PAN No. Of Trust	AAKTS7558P		
2	registration under section 12AA of Income Tax Act, 1961 (43 of 1961)			
3	Acknowledgement No. with date of filing of the Return of Income for earlier three years.	Sr. No.	Acknowledgement No.	Year
		(i)	258710351140221	2019-20
		(ii)	NA	2020-21
		(iii)	823398381281122	2021-22
4	PAN No. of all Trustees	Sr. No.	Name of Trustee	PAN No.
		1	KUTE PUROSHOTTAM JAIRAM	BVFPK4237C
		2	KALE KAVITA SUDAM	CEFPK4729F
		3	KARHALE NAMDEO TUKARAM	AINPT6767E
		4	NARWADE GUMFABAI KASHI/BA	BUJPA8505C
		5	KARHALE RADHA NAMDEO	APSPB6092E
		6	KARHALE DEVIDAS JIJABA	BHMPK6195D
		7	BUDRUK SAHEBRAO GANESHRAO	CBFG83401E

PLACE : AURANGABAD

DATED :



Chief Executive Officer
SVS T Hingoli

Trustee