

SWAMI VIVEKANAND SEVA TRUST

FY 2023-2024



Chartered Accountant



Numan Ahmed & Associates

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

Audited Financial Statements

**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 2024

- 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

Numan Ahmed



CA Mohd Numan Ahmed
Proprietor
M.No 623657
UDIN :- 24623657BKCZNE1182

Place :- Aurangabad
Date :- 30/09/2024

Oh
Chief Executive Officer
S V S T Hingoli

BOMBAY PUBLIC TRUST ACT, 1950 SCHEDULE IX C (VIDE) RULE 32)
STATEMENT OF INCOME LIABLE TO CONTRIBUTION FOR
THE YEAR ENDING 31ST MARCH, 2024

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		47,70,469
02) ITEMS NOT CHARGEDABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32:		
1) Donations received from other public Trusts and Dharmadas.		0
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.	47,70,469
Amount of Contribution u/s. 58(1) payable Rs.	

Certified that while claiming Deductions admissible, under the above schedule, we have not claimed 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 :- 24623657BKCZNE1182

Place :- Aurangabad
Date :- 30/09/2024


Chief Executive Officer
SVST Hingoli

Name of the Public Trust : SWAMI VIVEKANAND SEVA TRUST [SVST], HINGOLI
SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS
FOR THE FINANCIAL YEAR 2023-24

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 Hand Balance Shall be reduced

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



Mohd Numan Ahmed
Proprietor
M.No 623657
UDIN : - 24623657BKCZNE1182

Place : - Aurangabad
Date : - 30/09/2024


Chief Executive Officer
S V S T Hingoli

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 31.3.2024

RECEIPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
To Opening balance of			By Expenses		
Cash In Hand	3,88,126		Bank Charges	1,060	
IDBI Bank -	1,973		Clening Exp	3,23,654	
BOI -	1,90,979		Electricity exp	4,58,954	
CBI -	6,30,256		Hotel exp	3,56,500	
HDFC -	16,683	12,28,017	Light bill	2,43,150	
Grants			News paper	1,360	
Daesi Grant	-		Office programmer exp	7,02,900	
ATMA Training Grant Received	-		Petrol	1,90,850	
SREP Grant	-		Printing and stationery	3,24,510	
Jajivan Mission Grant Received	-		Repairs and Maintance exp	1,00,024	
Soil Testing Grant	-		Salary paid	24,92,710	
Receipts From Main Object			Sta Fund (Student Certificated)	78,000	
Daesi Cours Fees	2,43,200		Stationery exp	4,58,754	
Dairy Forming	5,17,000		Transpot Charges	34,300	57,66,726.02
Fish Forming	5,36,000		Current Liabilites		
Fruits Processing	5,07,000		Provisions	6,00,000	
Goat Forming	5,45,000		Sundry Creditors	33,400	6,33,400.00
Poultry Farming	4,53,000		Fixed Assets		
Project Atma Hingoli	81,269		D Frizz	35,700	
Rent Received	5,00,000		Furniture	4,50,486	4,86,186.00
Ropvatika	4,46,000		Loan and Advances		46,21,930.00
Sericulture Trating	4,63,000	47,70,469	By Closing balance of		
Soil Testing	4,79,000		Cash In Hand	4,49,579	
Interest			IDBI Bank -	3,95,435	
Bank Interest	8,356	8,356	BOI -	16,934	
Glare Chemicals India	30,00,000.00		CBI -	13,009	
Green Leaf Enterpriser	10,00,000.00		HDFC -	27,37,911	36,12,868
Mahaveer Enterpriser	25,00,000.00				
Unsecured Loan	97001.00	65,97,001.00			
DDU GKY		25,17,266.00			
		1,51,21,110			1,51,21,110

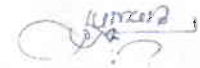
PLACE : AURANGABAD

DATED : 30/09/2024

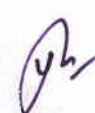


Trustee

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

CA Mohd Numan Ahmed
M No. 623657
UDIN : 24623657BKCZNE1182
Place : Aurangabad
Date :30/09/2024


Chief Executive Officer
S V S T Hingoli

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 31.3.2024

EXPENDITURE	Rs	Rs	INCOME	Rs	Rs
Expenditure in respect of properties		-	[accrued]		-
Rate, Taxes, Cesses		-	Rent -----		
Salaries		24,92,710	[realised]		
Insurance					
Depreciation (by way of provision of adjustments)			[accrued]		
Establishment Expenses		0	Interest -----		
		0	[realised]		
Remuneration to Trustees		0	On Securities		
Remuneration (in the case of math) to the head of math, including his house-hold expenditure, if any		0	On Deposit		
Legal expenses/bank charges		0	On Bank account		8,356
Audit Fees		0	Dividend		
Contribution and Fees		0	Donation		
		0	Grant		
Amount written of		0	Income from other sources (in details as far as possible)		
(a) Bad Debts			Daesi Courts Fees	2,43,200	
(b) Loan Scholarships			Dairy Farming	5,17,000	
(c) Irrecoverable rent			Fish Farming	5,36,000	
(d) Other items			Fruits Processing	5,07,000	
Miscellaneous Expenses		0	Goat Farming	5,45,000	
			Poultry Farming	4,53,000	
			Project Atma Hingoli	81,269	
			Rent Received	5,00,000	
			Ropvatika	4,46,000	
			Sericulture Trating	4,63,000	
Depreciation		6,69,121	Soil Testing	4,79,000	47,70,469
Amounts transferred to Reserve or specific Funds		0	Bio Mix Sales		
Expen. on objects of the trust			Transfer from Reserve		
(a) Religious			Deficit carried over to		
(b) Educational			Balance sheet		
(c) Medical Relief					
(d) Relief of poverty					
(e) Other charitable objects		39,16,916			
Surplus carried over to B/S		(22,99,922)			
		47,78,825			47,78,825

PLACE : AURANGABAD

DATED : 30/09/2024

[Signature]

Trustee

[Signature]

Chief Executive Officer
S V S T Hingoli



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 : 24623657BKZNE1182
Place : Aurangabad
Date :30/09/2024

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

Balance Sheet as at 31.03.2024

FUNDS & LIABILITIES	Rs	Rs	PROPERTY & ASSETS	Rs	Rs
Trust Funds or Corpus Balance as per last B/S	5,000		Fixed Asset Bal. as per last B/S	42,89,092	
Adjustment during the year	-	5,000	Addition during the year	4,86,186	
Other Earmarked Funds- (created under the provisions of the trust deed or scheme or out of income)		-	Less: sales during year As per statement		
Building Fund		-	Less depreciation	6,69,121	41,06,157
Sinking Fund		-	Note: The market value of the above investment is Rs.....		
Reserve Fund		-	Dead stock, library books		-
Any other Fund		-	As per last b/s.		-
		-	Add during the year		-
		-	Less depreciation		-
Loans (secured or unsecured)		65,10,000	Loans (secured or unsecured)		-
From trustees	10,000		Goods/doubtful		-
Green Leaf Enterprises	10,00,000		Lons scholarships		-
Mahaveer Enterprises	25,00,000		Other Loans	57,43,595	57,43,595
Glare Chemicals India	30,00,000				
Liabilities			Advances		
For Expenses	1,14,983		To Trustees		
TDS payable	60,000		To Employees		
For sundry credit Balances	25,61,766		To Contractors		
Rent	(60,000)	26,76,749	To TDS receivable		60,543
			To Deposits		6,80,921
			Rent		
			Fees		
Income & Expenditure Account			Accrued Interest		
Balance as per last B/S	72,61,263		Sundry Debtors		(50,993)
Add: Previoys year Adj.					
Less-Appropriation if any			Cash in Hand trusee	4,49,579	
Add Surplus as per income and	(22,99,922)		Cash at Bank	31,63,289	36,12,868
Less deficit Expenditure A/c.	-	49,61,342			
			Bal.as per last b/s	-	
			Less: Appropriation if any	-	
			Add: Deficit as per Income and	-	
			Less: Surplus Expenditure a/c	-	
Total Rs.		1,41,53,091	Total Rs.		1,41,53,091

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 : 30/09/2024


Trustee


Chief Executive Officer
S V S T Hingoli



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


CA Mohd Numan Ahmed
M No. 623657
UDIN : 24623657BKCZNE1182
Place : Aurangabad
Date :30/09/2024

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%	542076	28,644	4,21,842		9,92,562	78,164	9,14,398
2	Printer Purchase	40%	10106				10,106	4,042	6,054
3	Inverter Purchase	15%	24074				24,074	3,611	20,463
4	Computer	40%	113204				1,13,204	45,282	67,922
5	Biometric Fingerprint scanner	15%	82906				82,906	12,436	70,470
6	Tools & Equipment	15%	1336				1,336	200	1,136
7	Air Cooler	15%	5306				5,306	796	4,510
8	Dead Stock	15%	108746				1,08,746	16,312	92,434
9	Electrical Appliances	15%	88536				88,536	13,280	75,256
10	Lab Equipment	15%	1890039				18,90,039	2,83,506	16,06,533
11	Motor Bike	15%	7112				7,112	1,067	6,045
12	Tata Motor	15%	250589				2,50,589	37,588	2,13,001
13	Study Desk	10%	40500				40,500	4,050	36,450
14	Fan	15%	11947				11,947	1,792	10,155

(Signature)

Chief Executive Officer
S V S T Hingoli

15	Sofa Set	10%	31266				31,266	3,127	28,139
16	Laminar Air Flow	15%	75862				75,862	11,379	64,483
17	Aadhar Based Biometric M	15%	92500				92,500	13,875	78,625
18	CCTV Camera	15%	28529				28,529	4,279	24,250
19	New Tab Exp	15%	740000				7,40,000	1,11,000	6,29,000
20	Rotimaker Machine	15%	92450				92,450	13,868	78,582
21	Scanner	15%	15810				15,810	2,372	13,438
22	Mantra Bio Metric Machir	15%	15948				15,948	2,392	13,556
23	Steel Rack	10%	20250				20,250	2,025	18,225
24	D Frizz	15%				35,700	35,700	2,678	33,022
Total			42,89,092.00	28,644.00	4,57,542.00	-	47,75,278.00	6,69,121.00	41,06,157.00

For Numan Ahmed & Associat
Reg No : 159766W



Signature

Chief Executive Officer
SVST Hingoli

CA Mohd Numan Ahmed
M No. 623657
UDIN : 24623657BKZNE1182
Place : Aurangabad
Date :30/09/2024

“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)	823398381281122	2021-22
		(iii)	481644050311023	2022-23
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 KASHIBA	BUJPA8505C
		5	KARHALE RADHA NAMDEO	APSPB6092E
		6	KARHALE DEVIDAS JIJABA	BHMPK6195D
		7	BUDRUK SAHEBRAO GANESHRAO	CBFG83401E

PLACE : AURANGABAD

DATED :




Chief Executive Officer
S V S T Hingoli

Trustee