

# TRUST AUDIT REPORT

OF



**M/s SHRI HUNGULAMBIKA DEVI,**

Add : AT KULSWAMINI NAGAR,  
NEAR DATTADHAM MANDIR,  
Tq. & Dist. Parbhani,  
Parbhani-431401  
MAHARASHTRA

FOR F.Y. 2024-2025



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**Dasharath Bhalke & Associates**

Chartered Accountant

Shivaji Nagar, Near Narwade Hospital,  
Parbhani-431401.

Tel. No.02452-220226

**REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB-SECTION (2) OF SECTION 33 & 34 AND RULE 13 OF THE BOMBAY PUBLIC TRUST ACT**

**Name of the public Trust : SHRI HUNGULAMBIKA DEVI**

Registration No. : A-5024 (PARBHANI)

For the year ending **31<sup>st</sup> March, 2025**

a	Whether accounts are maintained regularly and in a accordance with the provision of the Act and the rules;	Yes
b	Whether receipt 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 accounts;	Books are not written up to date hence not possible to verify the cash as on the date audit
d	Whether all books deeds, accounts, vouchers other documents or records required by the auditor were produced before him;	Yes
e	Whether a register of movable and immovable properties is properly maintained, the charges therein and communicated from time to time to regional office and the defects and inaccuracies mentioned in previous audit reports have been duly complied with,	NO register maintained
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 or funds of the Trust were applied for any object or purpose other than object or purpose of the Trust.	Yes
h	The amounts of outstanding for more than one year and the amounts written off, if any;	No
i	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000 -	N.A.
j	Whether any money of the public trust has been invested contrary to provisions of Section 35,	No
k	Alienation, if any of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditors.	No
l	All cases or irregular, illegal or improper expenditure or failure or commission to recover monies or other property belonging to the public trust or of loss or waste of money or other property there or and whether such expenditure, failure, commission	No
m	Whether the budget has been field in the form provided by rule 16A.	Advised to file
n	Whether the maximum and minimum of the trustees is maintained	Yes
o	Whether the meetings are hold regularly as provided in such instrument	Minutes Book & Proceeding book not available for our verification
p	Whether the minutes book or the proceeding of the meetings is maintained,	
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 any 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,	No
t	Any special matter which the auditor may think to fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner	No

For DASHARATH BHALKE & ASSOCIATES

Chartered Accountant



DASHARATH BHALKE

Proprietor

M. No. 138445

Date : 30/09/2025

Place : Parbhani

**UDIN : 25138445BMGZKR7374**

**THE BOMBAY PUBLIC TRUSTS ACT, 1959  
SCHEDULE 1X-C [Vide Rule 32]**



**Name of the public Trust : SHRI HUNGULAMBIKA DEVI**

Registration No.: A-5024 (PARBHANI)

Statement of income liable to contribution for year ending 31.03.2025

Sr.No	PARTICULARS	AMOUNT (RS)	AMOUNT (RS)
I	INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE 1X)		297,066
II	IREMS NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32.		
	I. Donation received from other public/ Trust and Dharamadas.	NIL	
	II. Grant received form Government & local authority	NIL	
	III. Interest on sinking or depreciation fund.	NIL	
	IV. Amount spent for the purpose of medical relief	NIL	
	V. Amount spent for the purpose of secular educatuon.	NIL	
	VI. Amount spent for the purpose of vetemary treatment of animals.	NIL	
	VII. Expenditure incurred from donation for relief of distress caused by scarcity, drought, flood or other natural calamity.	NIL	
	VIII. Deduction out of income from lands used for agriculture purpose.	NIL	
	a. Land revenue and local fund cess.	NIL	
	b. Rent payable to superior landlord.	NIL	
	c. Cost of prouduction if lands are cultivited by trust	NIL	
	IX. Dedcution out of income from lands used for non-agricultural purpose.		
	a. Assessment cases and other Government or muncipal Taxes.	NIL	
	b. Ground rent payable to the superior landlord	NIL	
	c. Insurance premia.	NIL	
	d. Repairs at 10 percent of gross rent of building	NIL	
	e. Cost of collection at 4 percent of gross rent of building let out.	NIL	
	X. Cost of collection of income or receipt from securites stock etc at one percent or such income.	NIL	
	XI. Deduction on account receipt in respect of building not rented and yielding no income at 10 percent of the estimated gross annual rent.	NIL	
	Income liable to contribution		297,066

Certified that while claiming deduction admissible under the above shedule, the trust has not claimed any amount twice either wholly or partly, against any of items mentioned in the schedule which have the effect of double deduction.

**President Secretary**  
**Shri Hingulambika Devi**  
Kulswamini Nagar, Beside Dattadham,  
Vasmat Road, Parbhani-431401

For **Dasharath Bhalke & Associates**  
Chartered Accountant



Dasharath Bhalke  
Proprietor  
Mem. No.138 445

Date : 30/09/2025

Place: Parbhani

**UDIN : 25138445BMGZKR7374**

**THE BOMBAY PUBLIC TRUSTS ACT, 1950  
SCHEDULE VIII [ Vide rule 17 (1) ]**

**Name of the public Trust : SHRI HINGULAMBIKA DEVI  
Registration No.: A-5024 (PARBHANI)**

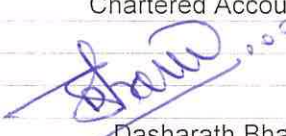


**BALANCESHEET  
AS ON 31.03.2025**

Funds and Liabilities		Amount (Rs.)		Property and Assets		Amount (Rs)	
<b>Trust Funds or Corpus</b>				<b>Immovable Properties (at cost)</b>			
Balance as per last Balance Sheet	50000	50000	Balance as per last Balance Sheet	3254567	1754567		
Adjustment during the year	NIL		Addition during the Year	NIL			
			Less : Subsidy Received	1500000			
			Depreciation up to date	NIL			
<b>Other Earmarked Funds</b>		1590811	<b>Investments</b>		214161		
Balance as per last Balance Sheet	1590811		Balance as per last Balance Sheet	214161			
Addition during the Year	NIL		Addition during the Year	NIL			
Less : Sales during the year	NIL		Less : Sales during the year	NIL			
Depreciation fund	NIL	NIL	<b>Furniture &amp; Fixtures</b>			263992	
Sinking Fund	NIL	NIL	Balance as per last Balance Sheet	263992			
Reserve fund	NIL	NIL	Addition during the Year	NIL			
Any Other Fund	NIL	NIL	Less : Sales during the year	NIL			
			Depreciation up to date	NIL			
<b>Loans (Unsecured Loan)</b>		300000	<b>Advance / Loans</b>		300000		
From Hingulambika Mahila Self Gr.	300000	300000	Balance - Mr Uddesh Patil	300000			
Add : Amt Received	NIL		Add : Advance paid	NIL			
Less : Repaid Loan	NIL		Less : Recovery of Loan /Advance	NIL			
<b>Liabilities</b>		NIL	<b>Advances</b>				
For expenses	NIL	NIL	To Telephone Deposits			NIL	
For advances	NIL		To Employers			NIL	
Liability Deposit	NIL		To Contractors			NIL	
For sundry credit Balances	NIL		<b>Income Outstanding</b>				
			Rent			NIL	
			Interest			NIL	
			Other Income			NIL	
<b>Income and Expenditure Account</b>		620613	<b>Cash and Bank Balances</b>		28704		
Balance as per last Balance Sheet	619201		cash in Hand	NIL			
Less: Appropriation if any	NIL		Cash at Bank	28704			
Add : Surplus as per income and	1412		Fixed Deposits	NIL			
Less: Deficit Expenditure Account	NIL						
<b>TOTAL</b>		<b>2561424</b>	<b>TOTAL</b>		<b>2561424</b>		


  
**President Secretary**  
**Shri Hingulambika Devi**  
**Kulswamini Nagar, Beside Dattadham,**  
**Vasmat Road, Parbhani-431401**  
**TRUSTEE**

" As per our report of even date"  
**DASHARATH BHALKE AND ASSOCIATES**  
 Chartered Accountant

  
**Dasharath Bhalke**  
 Proprietor  
 Mem. No. 138445



Place: Parbhani  
Date : 30/09/2025

UDIN : 25138445BMGZKR7374

THE BOMBAY PUBLIC TRUST ACT, 1950  
SCHEDULE IX [ Vide Rule 17(1) ]

Name of the public Trust : SHRI HINGULAMBIKA DEVI

Registration No.: A-5024 (PARBHANI)

INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDING 31.03.2025

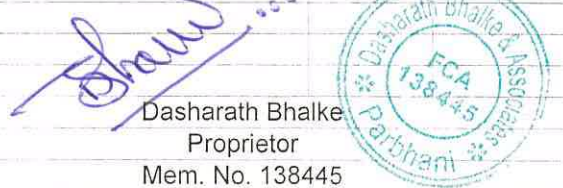


Expenditure	Amount Rs.	Income	Amount Rs.
To Expenditure in respect of Properties	Nil	By Rent	Nil
Rates, Taxes, Cesses	Nil		
Repairs and maintenance	Nil	By Interest	14,799
Salaries	Nil	On Securities	Nil
Insurance	Nil	On Loans	Nil
Depriciation [by way of provision or adjustments)	Nil	On Bank Account	14799
To Establishment Expenses	Nil	By Dividend	Nil
To Remuneration to Trustees	Nil	By Donations in cash or kind	227,217
To Remuneration (in the case of math) to the head of the math, including his household expenditure, if any:	Nil	By Grant in Aid	Nil
To Legal Expenses	Nil	By Income from other sources	55,050
To Audit Fees	Nil	Box Collection	47050
To Contribution and Fees	Nil	Annual Membership Fees	8000
To Amount written off :-			
Bad Debts	Nil		
Loan Scholarships	Nil		
Irrecoverable Rents	Nil		
Other Items	Nil		
To Miscellaneous Expenses	Nil		
To Depriciation	Nil		
To Amounts Transferred to Reserve or specific Funds	Nil		
To Expenditure on Objects of the Trust:			
Religious Mandir Expenses	295654		
Educational	Nil		
Medical Relief	Nil		
Relief of Poverty	Nil		
Other charitable objects	Nil		
To Surplus carried over to Balance Sheet	1,412		
<b>TOTAL</b>	<b>297,066</b>	<b>TOTAL</b>	<b>297066</b>

**President** Secretary  
Shri Hingulambika Devi  
Kulswamini Nagar, Beside Dattadham,  
Vasmat Road, Parbhani-431401

TRUSTEE

" As per our report of even date"  
DASHARATH BHALKE AND ASSOCIATES  
Chartered Accountant



Dasharath Bhalke  
Proprietor  
Mem. No. 138445

Place: Parbhani  
Date : 30/09/2025  
UDIN : 25138445BMGZKR7374

**SHRI HINGULAMBIKA DEVI**  
AT KULSWAMINI NAGAR, NEAR DATTADHAM MANDIR, PARBHANI-431401

Registration No. : A-5024 (PARBHANI)

**RECEIPT & PAYMENT ACCOUNT**  
FOR THE PERIOD ENDED 31ST MARCH 2025

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>To Opening Balance</b>		<b>By Administrative Expenses</b>	
Cash in Hand	492	Bank Charges	2,023
SBI A/c No.40535407805	9,081	Printing and Stationary	1,500
MGB A/c No.80036227129	17,719	Professional Fees	15,000
To Annual Membership Fees	8,000	<b>By Vadhu Var Melava</b>	
To Interest on MGB Deposit	14,799	Advertisement Expenses	25,200
To Donation	227,217	Satkar & Photo Frame Distribution	24,940
To Box Collection	47,050	Tent Expenses	75,240
		Vadhu Var Melava	3,210
		<b>By Mandir Expenses</b>	
		Honorarium to Staff	44,600
		Maintenance Expenses	3,470
		Plants Purchased	3,710
		Electric Expenses	15,560
		<b>By Other Expenses</b>	
		Mahaprasad Expenses	78,201
		CRS Fund	3,000
		<b>By Closing Balance</b>	
		Cash in Hand	-
		SBI A/c No.40535407805	1,829
		MGB A/c No.80036227129	26,876
<b>TOTAL</b>	<b>324358</b>	<b>TOTAL</b>	<b>324358</b>

" As per our report of even date"

DASHARATH BHALKE AND ASSOCIATES

Chartered Accountant

*(Signature)*  
**President**  
Shri Hingulambika Devi  
Kulswamini Nagar, Beside Dattadham,  
Vasmat Road, Parbhani-431401

*(Signature)*  
**Secretary**

*(Signature)*  
Dasharath Bhalke  
Proprietor  
Mem. No. 138445



Place: Parbhani  
Date : 30/09/2025

UDIN : 25138445BMGZKR7374



I have examined the Balance Sheet as at 31<sup>st</sup> March 2025 and Income & Expenditure Account for the Year ended on that date:

- 1) Preparation of Accounts is responsibility of the management and our duty is to report on the basis of books of Accounts, Vouchers, Bills and explanation and information produced by the trustee of the trust.
- 2) Method of Accounts Policies  
Accounts are maintained in mercantile system of Accounting.
- 3) Revenue and Cost Recognition  
**Revenue** is recognized on a **receipt basis**, i.e., donations and membership fees are recorded when the amounts are actually received. **Expenses** are recognized **as and when they are paid** and recorded in the books of account.

4) Accounting for Fixed Assets

Fixed Assets have been accounted for on a historical cost basis, as informed by the Trustee. No depreciation has been charged on the Fixed Assets.

The Capital Subsidy represents financial assistance received from the Government to reduce the initial cost of construction. The Trust received capital subsidies of Rs. 5,00,000 in F.Y. 2008-09 and Rs. 10,00,000 in F.Y. 2012-13 for the construction of the Cultural Hall. These subsidy amounts have been deducted from the initial cost of construction of the Cultural Hall.

- 5) In most of the cases Income and Expenses are not supported by external evidence in that cases vouchers are executed by the parties are produced for our verification.
- 6) Cash Balance is certified by the trustee of the trust.
- 7) Minor discrepancies are noted during the course of audit, which has been rectified on the same time.

*Handwritten signature*  
**President Secretary**  
**Shri Hingulambika Devi**  
Kulswamini Nagar, Beside Dattadham,  
Vasmat Road, Parbhani-431401



