



महाराष्ट्र राज्य वक्फ मंडळ, पनचक्की, औरंगाबाद - ४३१००२.

Maharashtra State Board of Waqfs, Panchakki, Aurangabad. 431 002

महाराष्ट्र स्टेट वक्फ बोर्ड, पनचकी औरंग आबाद ४३१ ००२

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NO. MSBW /Audit-3/ 7029 /2021

Date:

27 OCT 2021

To,
All Waqf Institutions,
All Chartered Accountants / Auditors,
State of Maharashtra.

Subject: - Submission of Audit report in the approved format as per Waqf Rule 13(1), dated 12.09.2003.

It is observed that most of the Chartered Accountants/Auditors is submitting the audit report for Waqfs as per the format of Bombay Public Trust Act. As the Waqf Act, 1995 has come in to force from 01.01.1996, the audit report shall be submitted as per the Waqf Act, 1995 and Rules made there under named Maharashtra Waqf Rules, 2003.

For submitting the report of audit of Waqf under Rule 13(1), a format has been prescribed with "Form-P" as per section 72 of the Waqf Act, 1995, a format has also been prescribed for the calculation of Waqf Fund.

The above mentioned both the formats are attached herewith. Henceforth you are requested to submit the audit report in the above formats. Please note, the audit reports will not be accepted in other formats.

(Anees Shaikh)

Chief Executive Officer

Maharashtra State Board of Waqfs
Aurangabad

Encc: Osabove.

Form P
[See Rule 13 (1)]
Report of Audit of Waqfs
For the year ended.....

- 1 Name of Waqf. :
- 2 Name of the Mutawalli/ Managing Committee. :
- 3 If the Waqf is Direct Management, Order No., date and Name of the Administrator. :
- 4 Category Under Sub-rule (1) of Rule 13. :
- 5 Date of Last Audit. :
- 6 Date of Present Audit. :
- 7 Name of Audit officer and Staff. :
- 8 Action Taken on Previous Audit Report. :
- (a) Total No. of Paras Observed. :
- (b) No of Paras for Which Complaine Furnished. :
- (c) No. Paras Dropped. :
- (d) No. Paras for which compliance is due. :
- (e) Total Amount ordered for recovery in the Audit. :
- (f) Amount Recovered Balance and reasons for non recovery of Balance. :
- 9 Whether statement of Account furnished under sub-rule (2) of rule 12. :
- 10 Whether Budget if furnished and approved by the Board. :
- 11 Whether register under sub-rule (1) Rule 12 are maintained (seprate paras regarding verification and observations be recorded). :
- 12 Whether the 7% Waqf contribution payable is assed and paid under Section 77. :
- 13 If Loans are availed, whether there is repayment of such loans. :
- 14 (a) Whether amount due to Waqf are recovered in. :
- (b) Balance to be collected. :
- (c) Balance due and the period of such dues. (to be enclosed in such case). :
- 15 Details of properties under section 51,52,53,54,56 et. May be collected. :
- 16 Whether any grants are released ? If so, the details. :
- 17 Whether the grants are utilised properly? :
- 18 Is there any property which can be developed comercially. A brief note on the proposal for development. :

Place:
Date:

Chartered Accountant
Proprietor
Mem. No :
Firm. Reg. No:

The Waqf Act-1995
Calculation of Waqf Fund
(As per Section 72)

Statement of income liable to contribution for the year ending.....		
Name of Waqf Institution.....		
Registration No.....		
1	Annual Gross Income as Shown in the Income & Expenditure Account	
	Less: Exempted Income	
	1	0.00
	2	0.00
	3	0.00
	4	0.00
		0.00
	Less: Deduction Allowable under section 72	0.00
	1 Property Taxes	0.00
	2 Ground Rent	0.00
	3 Electricity Bills	0.00
	4 Water Charges	0.00
	5 Waqf Fund/ Contribution	0.00
	6 Repairs & Maintenance 5%	0.00
		0.00
	Net Annual Income Chargeble to Contribution	
	Waqf Fund Payble to MSBW.	

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

Place :

Trust Address:

Trustee

Name of Institution
Balance Sheet
as on

Liabilities	Amount	Amount	Assets	Amount	Amount
<u>Trust Fund</u>			<u>Imovable Properties</u>		
Bal as per Last B/Sheet			Bal as per Last B/Sheet As per Annexure A		
<u>Advance Received (Rent)</u>			<u>Uitensils</u>		
Bal as per Last B/Sheet			Bal as per Last B/Sheet As per Annexure A		
<u>Loans & Advance</u>			<u>Furniture & Fixture</u>		
Bal as per Last B/Sheet			Bal as per Last B/Sheet As per Annexure A		
<u>Building Fund</u>					
Bal as per Last B/Sheet			<u>Deposits & Advance</u>		
Add: during the year			Bal as per Last B/Sheet		
<u>Income & Expenditure A/c</u>			<u>Cash & Bank Balance</u>		
Bal as per last Bal/Sheet			Cash in hand		
Less: Deficit during the year			Cash at Bank		
Total			Total		

Vide our report of even date attached

Place: For Institution For Chartered Accountants

Date: President/ Secretary (Proprietor)

Name of Institution
Income & Expenditure A/c
as on

Expenditure	Amount	Amount	Income	Amount	Amount
Salary Expenses			<u>Rental Income</u>		
			House Rent		
			Utensil Rent		
<u>Establishment Expenses</u>			<u>By Intrest</u>		
Audit Fees			On Securities (other)		
Bank Charges			On Loan		
Electricity Expenses			On Bank Account (On Saving		
Miscellaneous Expenses					
Waqf Fund			<u>By Dividend</u>		
Water Tax			<u>By Donations in Cash or Kind</u>		
			<u>By Grants</u>		
Depriciation			<u>By Income From Other Sources</u>		
			<u>By Deficit Carried over to</u>		
Total			Total		

As per our report of even date

Vide our report of even date attached

Place:

Date:

For Institution

For Chartered Accountants

President/ Secretary

(Proprietor)

Name of Institution
Receipt & Payment Account
as on

Receipts	Amount	Amount	Payment	Amount	Amount
<u>Opening Balances</u>			<u>Salary Expenses</u>		
Cash in Hand					
Cash at Bank			<u>Establishment Expenses</u>		
			Audit Fees		
<u>Rental Income</u>			Bank Charges		
House Rent			Electricity Expenses		
Utensil Rent			Miscellaneous Expenses		
			Waqf Fund		
<u>Other Income</u>			Water Tax		
Bank Intrest					
Nikah Income			Building Constrution		
			Utensil Purchase		
Building Fund			<u>Closing Balance</u>		
			Cash in Hand		
			Cash at Bank		
Total			Total		

Confirm that the figures shown in the above Receipt and Payment Account are in agreement with the books of accounts produce before us for our verification along with vouchers and relevant paper.

Place: _____ For Institution _____ For Chartered Accountants
Date: _____

President/ Secretary _____ (Proprietor)