



महाराष्ट्र राज्य वक्फ मंडळ, पनचक्की, औरंगाबाद-४३१००२.

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

महाराष्ट्र स्टेट वक्फ बोर्ड, पनचकी औरंग आबाद ४३१००२

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NO. MSBW
171

/Audit/3203/2023

Date 9 MAY 2023

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

Subject:- Submission of Audit Report in the approved format of Waqf Rule 22(2) and 23(1), dated 15/06/2022.

Reference:- This office Letter No. Audit-3/7029/2021 dated 27/10/2021.

It is observed by this office that most of the Chartered Accountant/Auditors are submitting the audit report of Waqf Institution as per the format provided in Bombay Public Trust Act, 1950. As the Waqf Act, 1995 has come in force from 01.01.1996, the audit report should be submitted as per the provision in the Waqf Act, 1995 and Rules made there under viz. Maharashtra State Waqf Rules, 2022.

As per the provision of the Maharashtra State Waqf Rules, 2022 the format for the submission of audit report and waqf fund is attached herewith.

Please note, the audit report will not be accepted in other formats.

Encl: As above.

(M. B. Tashildar)

Chief Executive Officer

Maharashtra State Board of Waqfs,
Aurangabad.

Form 23

[See Rule 23 (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 under Direct Management, Order No., :
- 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 Complainece :
:
 - (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 22. :
- 10 Whether Budget if furnished and approved by the :
Board. :
Whether register under sub-rule (1) Rule 22 are
- 11 maintained (seprate paras regarding verification and :
observations be recorded). :
- 12 Whether the 7% Waqf contribution payable is assessed :
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 times ? :
(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 etc. :
may be checked. :
- 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 :
commercially. :
A brief note on the proposal for development.

Chartered Accountant
Propreitor
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		
Name of Waqf Institution.....		
Registration No.....		
1	Annual Gross Income as Shown in the Income & Expenditure	
	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 Land Revenue paid to the Government	0.00
	2 Repairs & Maintenance 5%	0.00
	3 Agriculture Land 20 %	0.00
		0.00
	Net Annual Income Chargeble to Contribution	
	Waqf Fund Payble to	

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

FORM 21

[See Rule 22(2)]

Name of Institution.....

Receipt & Payment Account

Statement of Account for the year ended

Receipts	Amount	Amount	Payment	Amount	Amount
(1) Opening Balances			<u>Salary Expenses</u>		
(a) Cash at Bank					
(b) On Hand cash/cheque/DD			<u>Establishment Expenses</u>		
(2) Income from Rents:			Audit Fees		
(i) (a) Buildings			Bank Charges		
(b) Shops			Electricity Expenses		
(c) Schools			Miscellaneous		
(d) Shadi Khana					
(ii) (a) Security Deposits			Waqf Fund		
(b) Goodwill			Water Tax		
(3) Income from Agriculture:			Building Construction		
(a) Sale of Agriculture Produce			Utensil Purchase		
(b) Sale of usufructs of Trees					
(c) Sale of Tress					
(d) Annuity					
(e) Tasdiq Allowance					
(f) Cash Grants					
(4) Income from any other source:			<u>Closing Balance</u>		
(a) Nazar/Presents			Cash in Hand		
(b) Subscription Fee			Cash at Bank		
(c) Milad/Ramzan Donation					
(d) Nikah Fee					
(e) Hide and Skin					
(f) Golak Collection					
(g) Donations					
(5) Miscellaneous Receipts:					
(a) Grant-in Aid					
(b) Recovery of Loan					
(c) Recovery of FestivalAvances					
(d) Interest from Bank					
(e) Loan from C.W.C New Delhi					
(f) Fixed Deposit/Receipts					
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)

Name of Institution

Income & Expenditure A/c

For the year ended on

Expenditure	Amount	Amount	Income	Amount	Amount
(I) Genral Administration:			<u>Rental Income</u>		
1) Salaries			House Rent		
2) Travelling Allowance			Utensil Rent		
3) Office Expenses :					
(i) Purchase of Furniture					
(ii) Purchase of Satationery and Forms:			<u>By Interest</u>		
a) Printing of receipt books			on Secturries (other)		
b) Purchase of Books of Accounts			On Loan		
c) Postal charges			On Bank Account (on		
d) Telephone			Saving)		
e) Water charges			Bank Interest		
f) Electric charges					
g) Office imprest					
h) Purchase of vessels			<u>By Dividend</u>		
i) Purchase of Machine/Electrical items					
j) Meeting Expenses					
4) Legal expenses			<u>By Donation in Cash or</u>		
5) Audit expenses			<u>Kind</u>		
6) Corporation/Municipal/Land Tax			<u>By Grants</u>		
(II) Capital Expenditure:					
1) Construction expenses			<u>By Income From Other</u>		
2) Repayment of Loaoon/Advances			<u>Sources</u>		
3) Security Deposits					
4) Building Licence/Plan Fee			<u>Nikah Income</u>		
5) Royalty					
6) Refund of E.M.D.					
(III) Charitable Expenses:					
1) Scholarship/Feeship					
2) Medical Expenses					
3) Marriage Expenses					
(IV) Festival Expenses:					
1) Meelad					
2) Shab-e-Meeraj					
3) Shab-e-Barat					
4) Shab-e-Qadar					
5) Mosque/Idgah/Dargah					
(V) Miscellaneous Expenses:			<u>By Deficit During the</u>		
1)			<u>Year</u>		
2)					
Total			Total		

Place:

Vide our report of even date attached

Date:

For Institution

For Chartered Accountants

President/ Secretary

(Proprietor)

Name of Institution

Balance Sheet

As on

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

Vide our report of even date attached

Place:

For Institution

For Chartered

Date:

President/ Secretary

(Proprietor)