Audited financial Statements of

# Marathwada Administrative & Development Training Academy Nathnagar, Paithan

Nath Nagar ( North) Paithan, Dist. Aurangabad-431107

for the Financial Year

2018-2019


Auditors

**M/s. R. I. Kothari & Co.**

Chartered Accountants,

Add. : Flat No.7, Shrikrishna Vihar, Opp. Union Bank, Darga Road, Aurangabad-431005

Pune : 19, Priyadarshni, 3rd. Floor, 725/726 Budhwarpeth,

Beside Cosmos Bank, Ganesh Road, Fadke Haud, Pune-411002

R. I. KOTHARI & Co.
Chartered Accountants
Add. : Flat No.7, Shrikrishna Vihar, Opp. Union Bank, Darga Road, Aurangabad-431005
0240-2970125, 9822442591, 9420266658, carikco@gmail.com

## AUDITOR'S REPORT

**NAME OF THE PUBLIC TRUST** : **Marathwada Administrative & Development Training Academy Nathnagar, Paithan**

REGISTRATION NO. : 18224/AURANGABAD

FINANCIAL YEAR : 2018-2019

We have audited the Accounts of the above named Trust for the Period ended 31/03/2019 and beg to report that :

| | | |
|---|---|---|
| 1 | the accounts are maintained regularly and in accordance with the provisions of the Act and the Rules ; | : Yes |
| 2 | receipts and disbursements are properly and correctly shown in the accounts ; | : Yes |
| 3 | the Cash balance and Vouchers in the custody of the manager or Trustee on the date of the audit are in the agreement with accounts ; | : Yes |
| 4 | Books, Deed, Accounts Voucher and other documents and records required by us were produced before us except some vouchers not available for verification; | : as per ANNEXURE – B |
| 5 | an inventory, certified by the trustee of the movables of the Trust has/has not been maintained ; | : Not Applicable |
| 6 | the Manager/Trustee appeared before us and furnished the necessary information required by us ; | : Yes |
| 7 | No Property or Funds of the Trust were applied for any object or purpose other than the objects or Purposes of Trust ; | : Yes |
| 8 | the amounts outstanding for more than one year are Rs. 250 and the amount written-off is Rs. | : Nil |
| 9 | tender were / were not invited for repairs or construction as the expenditure involved did/did not exceed Rs. 5,000/-. | : Yes |
| 10 | no money of the Public Trust has been invested contrary to the provisions of section 35 ; | : Not Applicable |
| 11 | no alienations of immoveable property has been made contrary to the provisions section 36 ; | : Not Applicable |
| 12 | All cases of irregular, illegal or improper expenditure, or failure or commission to recover monies or other property belonging to the public trust of of loss or waste of money or other proper thereof and wether such expenditure, failure, ommission, loss or waste was caused in consequence of branch or trust or misapplication or any other person while in the management of the trust. | Not Applicable |
| 13 | the budget has been filed in the form provided by rule 16A | Not Applicable |
| 14 | the maximum and minimum number of trustees are maintained | Yes |
| 15 | the meeting are held regularly as provided in such instrument | Yes |
| 16 | the minute's book of the proceeding of the meeting is maintained | Yes |
| 17 | any of the trustee has interest in investment of the trust | No |
| 18 | any of the trustee is creditors or debtor of the trust | No |

R. I. KOTHARI & CO. ★ F. No. 121?1W ★ CHARTERED ACCOUNTANTS

| | | |
|---|---|---|
| 19 | any irregularieles pointed out by the auditor in the accounts of the previous year have been duly complied with by the trustees during the period of the audit | No |
| 20 | Any special matter which the auditor may think fit or necessary to bring to the notice of the deputy of Assitant Charity commissioner | Not Applicable |

We have further to report that, :
As per ANNEXURE - "A" Notes on Accounts. :
As per separate report of even date attached herewith. :

**For R I Kothari & Co.,**
**Chartered Accountants**
**F R No. 121931W**

R. I. KOTHARI & CO. F.R No. 121931W CHARTERED ACCOUNTANTS

**CA. Rajkumar I. Kothari**
**Partner**
**M. No. 110802**

**UDIN : 19110802AAAACU3191**
**Place :- Aurangabad**
**Date :- 02/12/2019**

THE BOMBAY PUBLIC TRUST ACT, 1950

Schedule IXC

(Vide Rule 32)

Statement on income liable to contribution for the year ending on 31/03/2019.

| | | |
|---|---|---|
| **NAME OF THE PUBLIC TRUST** | : | **Marathwada Administrative & Development Training Academy Nathnagar, Paithan** |
| REGISTRATION NO. | : | 18224/AURANGABAD |
| FINANCIAL YEAR | : | 2018-2019 |

| Sr. No. | PARTICULARS | | AMOUNT Rs. |
|---|---|---|---|
| **I.** | **Income as Shown in the Incomes and Expenditure Account ( Schedule IX )** | | 69,24,549.39 |
| **II.** | **Details of Income not chargeable to Contribution Under Section 58 Rule 32.** | | |
| 1 | Donation received during the year | : | |
| | from any source - In cash or kind | : | NIL |
| | - Community Contribution | : | NIL |
| 2 | Grants by Government and local authorities | : | 1,66,59,188.00 |
| 3 | Interest on sinking or depreciation fund | : | NIL |
| 4 | Amt. spent for the purpose of education & sports activities | : | 0 |
| 5 | Amt. spent for the purpose of medical relief | : | NIL |
| 6 | Deductions out of income from lands used for- | : | |
| | Agricultural purposes : | : | NIL |
| | (a) Land revenue and local fund/cess | : | NIL |
| | (b) Rent payable to superior landlord | : | NIL |
| | (c) Cost of production, if lands are cultivated by trust | : | NIL |
| 7 | Deductions out of income from lands used for- | : | |
| | Non-Agricultural purposes : | : | |
| | (a) Assessment, Cesses and other Government or Municipal Taxes | : | NIL |
| | (b) Ground rent payable to the superior landlord | : | NIL |
| | (c) Insurance Premium | : | NIL |
| | (d) Repairs at 8-1/3 percent of gross of buildings | : | NIL |
| | (e) Cost of collection at 4 percent of gross rent of buildings let out | : | NIL |
| 8 | Cost of collection of income or receipts from securities stocks etc. at 1 percent of such income | : | NIL |
| 9 | Deduction on account or repairs in respect of buildings not rented and yielding no income at 8-1/3 percent of the estimated gross annual rent. | : | NIL |
| | **Income liable to contribution TOTAL Rs** | : | 69,24,549.39 |

For R I Kothari & Co.,
Chartered Accountants
F R No. 121931W

R. I. KOTHARI & CO. CHARTERED ACCOUNTANTS F. R. No. 121931W

CA. Rajkumar I. Kothari
Partner
M. No. 110802

UDIN : 19110802AAAACU3191
Place :- Aurangabad
Date :- 02/12/2019

**FORM NO. 10 B**

**[See Rule 17 B]**

**Audit report under section 12 A(b) of the Income-tax Act.1961,**

**In the case of charitable or religious trusts or institutions.**

I/We have examined the balance sheet of Marathwada Administrative & Development Training Academy Nathnagar, Paithan as at 31/03/2019 and the profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

I/We have obtained all the information and explanations, which to the best of my/our knowledge and belief were necessary for the purpose of the audit. In my/our opinion, proper books of account have been kept by the head office and the branches of the above named trust/institution visited by me/us so far as appears from my/our examination of the books, and proper return adequate for the purpose of audit have been received from branches not visited by me/us, subject to the comments given below:

As per ANNEXURE - "A" Notes on Accounts.

In my/our opinion and to the best of my/our information, and according to information given to me/us the said accounts give a true and fair view –

(i) In the case of the balance sheet, of the state of affairs of the above named trust/institution as at 31/03/2019 and

(ii) In the case of the income and expenditure account, of the deficit/surplus of its accounting year ending on 31/03/2019.

The prescribed particulars are annexed hereto,

**For R I Kothari & Co.,**
**Chartered Accountants**
**F R No. 121931W**

R. I. KOTHARI & CO
F R No. 121931W
CHARTERED ACCOUNTANTS

**CA. Rajkumar I. Kothari**
**Partner**
**M. No. 110802**

**UDIN : 19110802AAAACU3191**
Place :- Aurngabad.
Date :- 02/12/2019

ANNEXURE

STATEMENT OF PARTICULARS

**1 APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES.**

| | | |
|---|---|---|
| 1 | Amount of income of the previous year applied to charitable Or religious purposes in India during that year. | N.A. |
| 2 | Whether the trust/institute has exercised the option under clause (2) of the Explanation to section 11 (1) ? if so, the details of the Amount of income deemed to have been applied to charitable of religious purpose in India during the previous year. | NIL |
| 3 | Amount of income accumulated or set apart/finally set apart for application to charitable or religious purposes to the extent it does not exceed 25 percent of the income derived from property held under trust wholly/in part only for such purposes. | NIL |
| 4 | Amount of income eligible for exemption under section 11 (1)(c). (Give details). | NIL |
| 5 | Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11 (2). | NIL |
| 6 | Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11 (2)(b) ? if so, the details thereof. | NIL |
| 7 | Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11 (1) in any earlier year is deemed to be income of the previous year under section 11(iB) ? if so, the details thereof. | NIL |
| 8 | Whether, during the previous year, any part of income accumulated or set apart for specific purpose under section 11 (2) in any earlier year - | NIL |
| a | has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or | NIL |
| b | has ceased to remain invested in any security referred to in section 11 (2)(b)(i) or deposited in any account referred to in section 11(2)(b) (ii) or section 11(2)(b)(iii), or | NIL |
| c | has not been utilized for purposes for which it was accumulated or set apart during the period for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediate following the expiry thereof ? if so, the details thereof. | NIL |

R. L. KOTHARI & CO.

## 2 IF APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

| | | |
|---|---|---|
| **1** | Whether any part of the income or property of the trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to this Annexure as such person) ?if so, give details of the amount, rate of interest charged and the nature of security, if any. | N.A. |
| **2** | Whether any land, building or other property of the trust/institution was made, or continued to be made, available for the use of any such person during the previous year ? if so, give details of the property and the amount of rent or compensation charged, if any. | NIL |
| **3** | Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise ? if so, give details. | NIL |
| **4** | Whether the services of the trust/institution were made available to any such person during the previous year ? if so, give details there of together with remuneration of compensation received, if any. | NIL |
| **5** | Whether any share, security or other property was purchased by or on behalf of the trust/institution during the previous year from any such person ? if so, give details thereof together with the consideration paid. | NIL |
| **6** | Whether any share, security or other property was sold by or on behalf of the trust/institution during the previous year from any such person ? if so, give details thereof together with the consideration received. | NIL |
| **7** | Whether any income of property of the trust/institution was diverted during the previous year in favour of any such persons ? if so, give details thereof together with the amount of income of value of property so diverted. | NIL |
| **8** | Whether any income of property of the trust/institution was diverted during the previous year in favour of any such persons ? if so, give details thereof together with the amount of income of value of property so diverted. | NIL |

**For R I Kothari & Co.,**
**Chartered Accountants**
**F R No. 121931W**

R. I. KOTHARI & CO. F. No. 121931W CHARTERED ACCOUNTANTS

**UDIN : 19110802AAAACU3191**
Place :- Aurngabad.
Date :- 02/12/2019

**CA. Rajkumar I. Kothari**
**Partner**
**M. No. 110802**

## AUDIT REPORT U/S. 12 A(b)

| Sr. No. | Name and address of the concern | Where the concerns is a company, number and class of shares held. | Nominal value of the investment | Income from the investment | Whether the amt. In column no. (4) exceed 5% of the capital of the concern during the previous year – say, Yes/No. |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| ---------------- NOT APPLICABLE ---------------- | | | | | |
| TOTAL | ---------------- N I L ---------------- | | | | |

For R I Kothari & Co.,
Chartered Accountants
F R No. 121931W

R. I. KOTHARI & CO. F.R.No. 121931W CHARTERED ACCOUNTANTS

UDIN : 19110802AAAACU3191
Place :- Aurngabad.
Date :- 02/12/2019

CA. Rajkumar I. Kothari
Partner
M. No. 110802

## ANNEXURE – "A"

## NOTES FORMING PART OF ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES :

1 **Basis of Preparation of Accounts :-**

The trust maintains its accounts on accrual basis following the historical cost convention in accodance with Generally Accepted Accounting Policies (GAAP), and in compliance with accounting standards issued by the ICAI.

2 **Use of estimates :-**

Use of estimates the preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and reported amount of income and expenditure during the period. Difference between the actual results and estimates are recognised in the year which is the results are know or materialised.

3 **Revenue Recognition :-**

Grants received is recorded in the books, which is received for the welfare of trainers and other sundry expenses. Other income is accounted on accrual basis.

4 **Fixed Assets** :- Fixed assets are carried our at cost of acquisition less depreciation / amortisation. Cost here represents all cost relating to the acquisition and installation of assets and also includes duties paid or receivable fiannce cost there of, recenue expense incured inconnection to the commencement of commercial production or atributable to fixed assets and are capitalised.

**During the period under review following Buildings added to the Fixed Assets**

| Sr. No. | Type of Assets | Amount | Remarks |
|---|---|---|---|
| 01 | Farmer Traning Centre | 10802212 | Construction of Buildings is completed and possession of the same is handed over to the Prabodhini vide Sale Deed executed on 21/06/2018, Subsequently for the transfer entries in 7/12 extracts matter is proceed with Tehsildar office. Wide letter Dt. 12/03/2019 no. 79 from Tehsildar office expressed their inability to make such transfer due to technical issue. Hence Transfer Entiries on 7/12 extracts are pending. |
| 02 | Lake View House | 10022606 | |
| 03 | Farmer Traning Lecture Hall | 716680 | |
| 04 | Sagar Darshan Building | 5485000 | |

5 **Depreciation** : Depreciation on Fixed Assets is provided under WDV method @ provided in Income Tax Act 1961.

6 **Employee Benefits :-**

**Short term employee benefits** : Trust recognised all such benefits like salary, wages on accrual basis i.e. in the period in which the employees renders related services and at actual cost i.e. undiscounted basis.

**Post employment benefits** :- State govened fund pension And Leave Salary Contribution are defined contribution plan of company. The company recognises all such benefits on accrual basis i.e. charge to revenue in which the employee's renders related sevices and at amount of sctual fixed contribution.

R. I. KOTHARI & CO
F. No. 12[illegible]31W
CHARTERED ACCOUNTANTS

## Notes on Accounts : -

1 **Activities :-**

The main activity of the Trust is to give the traning to Class 2 and Class 3 persons for their practical knowledgeable traning.

2 **Governement Costs :-**

Governement Costs comprises of all costs involving the public accountability of the Grant received and it's compliances with regulation and good practice. These costs include costs related to Audit Fees together with other related costs.

3 **Auditor's Remuneration :-**

Auditor's Remuneration considered of a Fees of Rs. 23000/- plus GST @ 18% as applicable.

4 **Receivable and Payable Balances** :- Subject to the confirmation.

5 **Bank Reconcialtion :-**

The financial statements cannot be classified as "General purpose financial statements" same as are prepared for Bombay Public trust Act 1850 purpose and therefore these are " Specific purpose Financial Statements".

6 **Advances**

| Particulars | Amount | Remarks |
|---|---|---|
| Advances ( Old Advance up to 31/03/2016) | | |
| R V Gandhile | 281941.00 | |
| A V Kale | 500.00 | Rs. 500/- recovered on 29/11/2019 |
| N B Jarhad | 18600.00 | |
| Tirmale | 4500.00 | |
| V L Giri | 5000.00 | |
| S S Dale | 25000.00 | |
| S S Chaudhari | 17.00 | Rs.17/- recovered on 29/03/2019 |
| As per explanation provided by Management amount expended as per voucher but not booked in Manual Cash Book before 2015-16. | 74373.00 | |
| | 409931.00 | |

***After Verification of Opening trial balance it is observed that Amount of Rs. 409931/- was lying in the head " Advances" without any breakup, also no details were available from whom it is receivable, we had insisted to the management about reconcilation of the amount paid to whom and for what purpose, after long pursuation by the managament above mentioned details obtained & provided. It is explained to us that amount given to them is recoverable from the abovementioned persons against advance given time to time in the span of the last 8 years. Person who had obtained the advance for the purpose to incur the expenses but failed to produce the vouchers to recoup the expenses time to time if any . Therefore it is recomended that immidiately ask the explanation form the said persons and recover the advcane amount immidiately with due procedure without further delay.***

KOTHARI & CO
CHARTERED ACCOUNTANTS

**It is also recommended that Amoumt of Rs. 74373/- which is actully expended and vouchers are available on the record and recorded in the cash book but not in appropriate column, also not recorded in Tally accounting therefore it is recommended that kindly take necessary action to rectify the error.**

We have verified the vouchers and documentary evidence wherever made available. Where no documentary evidences were available, we relied on the authentication given by the management.

As per our audit report of even date.
**For R I Kothari & Co.,**
**Chartered Accountants**
**F R No. 121931W**

R. I. KOTHARI & CO. CHARTERED ACCOUNTANTS F. R. No. 121931W

**UDIN : 19110802AAAACU3191**
Place :- Aurngabad.
Date :- 02/12/2019

**CA Rajkumar I. Kothari**
**Partner**
**M. No. 110802**

**ANNEXURE – "B"**

**1. LIST OF VOUCHERS NOT AVAILABLE FOR VERIFICATION :**

| DATE | PARTICULARS | AMOUNT |
|---|---|---|
| | NIL | |
| | | |

**2. Voucher verification remarks**

**a) Chief Minister Relief Fund payable Rs. 23919 :**

Amount payable against Chief Minister Relief Fund payable for year 2017-18 Rs. 12676/- & for year 2018-19 Rs. 11243/- was payable as on 31/03/2019 same amount paid on 30/11/2019.

**b) National Pension Scheme payable Rs. 2262/-**

Amount payable NPS for year for year 2018-19 Rs. 2262/- was payable as on 31/03/2019 will be paid in Dec 2019.

The Bombay Public Trusts Act, 1950

**SCHEDULE - IX**

[Vide Rule 17 (1) ]

**Name of the Public Trust** **Marathwada Administrative & Development Training Academy Nathnagar, Paithan**

**Income and Expenditure Account for the year ending** **31/03/2019**

| EXPENDITURE | Sch. No. | Amount | INCOME | | Sch. No. | Amount |
|---|---|---|---|---|---|---|
| **To Expenditure in respect of properties :-** | 1 | 17,18,282.00 | **By Rent** | (accured) | | 30010.00 |
| | | | | (realised) | | |
| **To Establishment Expenses** | 2 | 99,23,183.30 | | | | |
| **To Remuneration to Trustees** | | | **By Interest** | (accrued) | | |
| **To Remuneration ( in the case of a math)** | | | | (realised) | | 3666450.00 |
| **to the headof the math,** | | | | On Securities | | |
| including his household expenditure, if any | | | | On Loans | | |
| **To Legal Expenses** | | | | On Bank Account | | |
| **To Audit Fees** | | 27,140.00 | | On Income Tax Refund | | |
| **To Contibution and Fees** | | | **By Dividend** | | | |
| **To Amount writen off :** | | | | | | |
| (a) Bad debts | | | **By Donation in Cash or Kind** | | | |
| (b) Loan Scholarship | | | | | | |
| (c) Irrecoverable Rents | | | **By Tution Fees & Admission Fees Recd** | | | |
| (d) Other Items - Round off | | | | | | |
| **To Miscellaneous Expenses** | 3 | 6,56,097.50 | **By Training & Coaching Fees Recd** | | | |
| **To Depreciation** | | 11,25,638.81 | **By Grants- Government Grants** | | | 16659188.00 |
| **To Amount transferred to Reserve or Specific Funds** | | | **By Income from other sources (in details** | | | 0.00 |
| **To Expenditure on Objects of the Trust** | | | **as far as possible)** | | | |
| (a) Religious | | | (a) **Sky Line deposit forfieted** | | | |
| (b) Educational | | | (b) **Other Income** | | | 19243.00 |
| (c) Medical Relief | | | **By Transfer from reserve** | | | |
| (d) Relief of Poverty | | | | | | |
| (e) Other Charitable Objects | | | **By Deficit carried over to Balance Sheet** | | | |
| **To Surplus carried over to Balance Sheet** | | 6924549.39 | | | | |
| Total Rs | | 20374891.00 | Total Rs | | | 20374891.00 |

**As per our report of even date**
**FOR R. I. KOTHARI & CO.**
**Chartered Accountants**

**Rajkumar I. Kothari**
**Partner, M. No. 110802**

R. I. KOTHARI & CO. CHARTERED F. No. 121931W

UDIN : 19110802AAAACU3191
PLACE : AURANGABAD
Date :- 02/12/2019

**Marathwada Administrative &**
**Development Training Academy**
**Nathnagar, Paithan**

REGISTRAR

DIRECTOR
Marathwada Administrative and Development Training Academy Nathnagar (N) Paithan

**The Bombay Public Trusts Act, 1950**
**SCHEDULE - VIII**
[Vide Rule 17 (1) ]

**Name of the Public Trust** **Marathwada Administrative & Development Training Academy Nathnagar, Paithan**
**Balance Sheet As At** **31/03/2019**

| FUNDS & LIABILITIES | Sch No. | | Amount 2019 | PROPERTY & ASSETS | Sch No. | Amount 2019 |
|---|---|---|---|---|---|---|
| **Trusts Funds or Corpus** | | 102486748.5 | 102486748.49 | **Immovable Properties :- (At Cost)** | | 36638184.38 |
| Balance as per last Balance Sheet | | | | As per Schedule No. | 6 | |
| Adjustments during the year (give details ) | | | | **Investments** | | |
| **Other Earmarked Funds** | | | | Note : The Market Value of the above Investments is Rs. | | |
| (Created under the provisions of the trust | | | | **Furniture & Fixtures** | | |
| deed or scheme or out of the income) | | | | **Loans ( Secured or Unsecured ) : Good / Doubtful** | | |
| Add : Grant received for Sagar Darshan Bldg. | | 5485000 | | | | |
| Add : Grant received for Other premises | | 24587419 | 30072419.00 | **Advances** | | |
| **Loans ( Secured or Unsecured ) :-** | | | | As per Schedule No. | 7 | 3,68,48,935.00 |
| From Trustees | | | | | | |
| From Others | | | | **Income Outstanding** | | |
| Security Deposit | | | 311063.00 | | | |
| As per Schedule No. | 4 | | | **Cash And Bank Balances :-** | | |
| **Liabilities :-** | | | | (a) In Current Account With | | |
| For Expenses | | | | State Bank of India ( Hyd ) Saving A/c | | 11183597.50 |
| As per Schedule No. | 5 | | 111136.00 | **In Fixed Deposit Account with** | | |
| **Creditors** | | | | State Bank of India ( Hyd) | | 55446322.00 |
| Rajyog Computers | | 8236 | | (b) With the Trustee | | |
| Aurangabad District secutiry Guard Board | | 119567 | | ( c) With the Manager Cash | | |
| Sachkhand Facility Multi Services | | 83320 | 211123.00 | | | |
| **Income & Expenditure Account :-** | | | | **Income and Expenditure Account :-** | | |
| Balance as per last Balance Sheet | | 0.00 | | Balance as per last Balance Sheet | | |
| Less : Appropriation, if any | | | | Less : Appropriation, if any | | |
| Add : Surplus as per Income | | 6924549.39 | | Add : Deficit as per Income and | | |
| Less : Deficit & Expenditure Account | | 0.00 | 6924549.39 | Less : Surplus Expenditure Account | | |
| **Total** | | | 140117038.9 | **Total** | | 140117038.9 |

As per our report of even date

The above Balance Sheet to the best of my/our belief contains a true account of the Funds and Liabilities and of the Property and Assets of the trust

**Marathwada Administrative & Development Training Academy Nathnagar, Paithan**

FOR R. I. KOTHARI & CO.
Chartered Accountants

**Rajkumar I.Kothari**
**Partner, M.No. 110802**
PLACE : AURANGABAD
Date :- 02/12/2019

R. I. KOTHARI & CO. CHARTERED ACCOUNTANTS F. No. 121931W

UDIN : 19110802AAAACU3191

REGISTRAR

DIRECTOR
Marathwada Administrative and Development Training Academy Nathnagar (B) Paithan

**Marathwada Administrative & Development Training Academy Nathnagar, Paithan**
**Nath Nagar ( North) Paithan, Dist. Aurangabad-431107**
Schedules forming part of Balance Sheet as at 31/03/2019

| Particulars | Amount |
|---|---|
| **Schedule 1 : Exp in Respect of Property** | |
| CLEANING EXPENSES | 52,563.00 |
| House Keeping Exp. | 16,30,178.00 |
| Repairs & Maintenance | 35,541.00 |
| | 17,18,282.00 |

**Schedule 2 : Establishment Expenses**

| Particulars | Amount |
|---|---|
| Accounting Writing Charges | 20000.00 |
| Advertisement | 29308.00 |
| Canteen Expenses | 818601.00 |
| ELECTRICITY CHARGES | 294120.00 |
| Honorarium Expenses | 323898.00 |
| Insurance Charges | 24912.00 |
| Labour Payment | 169845.00 |
| Laundry Expenses | 37871.00 |
| Professional Fees | 13688.00 |
| Salary Expenses | 6188786.00 |
| Security Expenses | 1748694.00 |
| Telephone Expesns | 34003.00 |
| Training Expenses | 87828.00 |
| TRAVELLING EXPENSES | 63378.00 |
| Misc. Material purchased | 68250.00 |
| Round off | 1.30 |
| | 99,23,183.30 |

**Schedule 3 : Misc. Expenses**

| Particulars | Amount |
|---|---|
| Bank Charges | 2187.50 |
| Tds deducted on FD interest | 343981.00 |
| NewsPaper & Periodicals | 19966.00 |
| Office Expenses | 34325.00 |
| Petrol & Diesel Expesnes | 186189.00 |
| Postage & Courier | 3611.00 |
| Printing & Stationery | 65838.00 |
| | 6,56,097.50 |

**Schedule 4 : Security Deposit**

| Particulars | Amount |
|---|---|
| Computer Security Deposit-Vinayak Hightech | 10000.00 |
| Ganesh P Thorle(Sec Deposit) | 15000.00 |
| Hotel Amardeep Caterers (Sec Deposit) | 61063.00 |
| House Keeping Deposit (Lokseva) | 15000.00 |
| I.S.F.A'bad Sec Deposit | 15000.00 |
| SECURITY DEPOSIT ANMOL MULTI SERVICES | 30000.00 |
| SECURITY DEPOSIT - DNYANESHWAR GENERAL STORES | 15000.00 |
| Security Deposit (Ex Defence Ltr) | 30000.00 |
| SECURITY DEPOSIT - JAI BHAGWAN MULTI SERVICES | 60000.00 |
| SECURITY DEPOSIT SACHKHAND FACILITY CRENRE | 30000.00 |
| SECURITY DEPOSIT SWASTIK BEROJGARI NAGARI PAT SAH | 30000.00 |
| | 3,11,063.00 |

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**Schedule 5 : Expenses Payable**

| Particulars | Amount |
|---|---|
| Account Writing Charges Payable | 20000.00 |
| Chief Minister Relief Fnd | 23919.00 |
| LIC | 1372.00 |
| Nps Payabe | 2262.00 |
| Payable Audit Fees | 54280.00 |
| TDS Payable 2018-19 | 3981.00 |
| TDS on GST | 5322.00 |
| | 1,11,136.00 |

**Schedule 6 : Fixed Assets**

| Particulars | Rate of Dep | Opening WDV | Add/Del | Dep. | Closing WDV |
|---|---|---|---|---|---|
| BOOKS AND PERIODICALS | 100% | 0.00 | | 0.00 | 0.00 |
| BUILDINGS | 10% | 5549828.40 | | 554982.84 | 4994845.56 |
| COMPUTERS | 40% | 5748.48 | | 2299.39 | 3449.09 |
| ELECTRICAL INSTALLATION | 15% | 449128.40 | | 67369.26 | 381759.14 |
| FURNITURE & FIXTURES | 10% | 1692964.19 | | 169296.42 | 1523667.77 |
| MISC. FIXED ASSETS | 10% | 878302.44 | 38000.00 | 91630.24 | 824672.20 |
| OFFICE EQUIPMENTS | 10% | 1568846.81 | | 156884.68 | 1411962.13 |
| Vehicles | 15% | 554506.47 | | 83175.97 | 471330.50 |
| Farmer Training Centre | | 0.00 | 10802212.00 | 0.00 | 10802212.00 |
| Lake View Rest House | | 0.00 | 10022606.00 | 0.00 | 10022606.00 |
| Lecture Hall Farmer Training | | | 716680.00 | 0.00 | 716680.00 |
| Sagar Darshan Building | | | 5485000.00 | 0.00 | 5485000.00 |
| Grand Total | | 10699325.19 | 27064498.00 | 1125638.81 | 36638184.38 |

**Schedule 7 : Advances**

| Particulars | Amount | Amount |
|---|---|---|
| Advances ( Old Advance up to 31/03/2016) | | |
| R V Gandhile | 281941 | |
| Raju Gandhile ( Computer Advance) | 6000 | |
| Thote S S ( Computer Advance) | 1500 | |
| A V Kale | 500 | |
| N B Jarhad | 18600 | |
| Tirmale | 4500 | |
| V L Giri | 5000 | |
| S S Dale | 25000 | |
| As per explanation provided by Management amount expended as per voucher but not booked in Manual Cash Book. | 74373.00 | 417414.00 |
| LPG Gas Desposit | | 1900.00 |
| MSEB Deposit | | 12650.00 |
| Telephone Desposit | | 12000.00 |
| Indarchand Kothari ( For TDS Payment) | | 4971.00 |
| Deposit with Public Works Depsrtment | | 36400000.00 |
| | | 3,68,48,935.00 |

R. KOTHARI & CO. CHA... F.No. 12...

# MARATHWADA ADM. & DEVELPOMENT TRAINING ACADAMY

Nath Nagar ( North) Paithan, Dist. Aurangabad-431107

## RECEIPTS & PAYMENT ACCOUNTS

for the year ended 31st March 2019

| Receipts | Rs. | Rs. | Payments | Rs. | Rs. |
|---|---|---|---|---|---|
| **Opening Balance** | | 8412556.00 | **Current Liabilities** | | 9944615.00 |
| Bank Accounts | *8412556.00* | | Provisions | *5917410.00* | |
| **Current Liabilities** | | 160289.00 | Sundry Creditors | *4027205.00* | |
| Security Deposit -Contractor | *105000.00* | | **Fixed Assets** | | 38000.00 |
| Provisions | *55289.00* | | *OFFICE EQUIPMENTS* | *38000.00* | |
| **Current Assets** | | 6993.00 | **Investments** | | 2500000.00 |
| Loans & Advances (Asset) | *6993.00* | | *FDR WITH SBH* | *2500000.00* | |
| **Direct Incomes** | | 16659188.00 | **Current Assets** | | 414739.00 |
| *Grant Received* | *1500000.00* | | Loans & Advances (Asset) | *414739.00* | |
| *Salary Grant Received* | *6188788.00* | | **Indirect Expenses** | | 1476965.50 |
| *Grantreceived from Yashada for training* | *8970400.00* | | | | |
| **Indirect Incomes** | | 268845.00 | *CONVEYANCE ALLOWANCE* | *30769.00* | |
| *Other Income* | *18243.00* | | Establishment Expenses | *1167581.00* | |
| *ROOM RENT* | *15010.00* | | Exp in Respect of Property | *26701.00* | |
| *Saving Bank Interest* | *226592.00* | | Misc. Expenses | *251914.50* | |
| *TRAING HALL RENT* | *9000.00* | | **Closing Balance** | | 11183597.50 |
| | | | Bank Accounts | *11183597.50* | |
| **Indirect Expenses** | | 50046.00 | | | |
| *CONVEYANCE ALLOWANCE* | *30769.00* | | | | |
| Establishment Expenses | *14968.00* | | | | |
| Misc. Expenses | *4309.00* | | | | |
| **Total** | | 25557917.00 | **Total** | | 25557917.00 |

As per our report of even date
**FOR R. I. KOTHARI & CO.**
**Chartered Accountants**

**Rajkumar I.Kothari**
**Partner, M.No. 110802**
PLACE : AURANGABAD
Date :- 02/12/2019

R. I. KOTHARI & CO
F. No. 111931W
CHARTERED

UDIN : 19110802AAAACU3191

**Marathwada Administrative & Development Training Academy Nathnagar, Paithan**

REGISTRAR

DIRECTOR
Marathwada Administrative and Development Training Academy Nathnagar (N) Paithan

Marathwada Prashashkiya Vikas Va Prabodhini, Jaikwadi Paitha

Bank reconcialition Statement for the year ended 31-03-2019

| | | | | |
|---|---|---|---|---|
| Balance as per Bank statement | | | | 11430450.5 |
| Less : Cheque issued but not presented in bank | | | | |
| Date | Cheque No. | Particulars | Rs. | Rs. |
| | | op. diff | 318 | |
| 10/11/2017 | 366297 | Honorarium Expenses | 400 | |
| 08/09/2017 | 660540 | ADVERTISEMENT | 8568 | |
| 20/03/2018 | 366975 | Indarchand Kothari | 860 | |
| | | TOTAL A | | 10146 |
| 21/06/2018 | 366590 | Honorarium Expenses | 3100 | |
| 21/06/2018 | 366660 | Honorarium Expenses | 1600 | |
| 14/09/2018 | 366694 | Honorarium Expenses | 3110 | |
| 11/12/2018 | 865392 | Honorarium Expenses | 3000 | |
| 21/01/2019 | 865435 | Honorarium Expenses | 3000 | |
| 21/01/2019 | 865439 | Honorarium Expenses | 3000 | |
| 19/03/2019 | 865488 | Kothari Indarchand | 1085 | |
| 19/03/2019 | 865489 | Kothari Indarchand | 1033 | |
| 29/03/2019 | 865492 | TELEPHONE EXP | 6648 | |
| 29/03/2019 | 865493 | ELECTICITY CHARGES | 58170 | |
| 29/03/2019 | 865494 | VEHICLE INSURANCE | 12626 | |
| 29/03/2019 | 865495 | PRINTER REPAIRING | 2485 | |
| 29/03/2019 | 865496 | NEWS PAPER BILL | 862 | |
| 29/03/2019 | 865497 | SHREE SAMARTH GENERAL | 1570 | |
| 29/03/2019 | 865498 | OFFICE EXPENSES | 900 | |
| 29/03/2019 | 865499 | R I KOTHARI & CO. | 12528 | |
| 29/03/2019 | 865500 | Indarchand Kothari | 1160 | |
| 29/03/2019 | 865501 | ACCOUNTING CHAGES FOR 17-18 | 20000 | |
| 29/03/2019 | 865502 | HONORARIUM | 6000 | |
| 29/03/2019 | 865503 | HONORARIUM | 3240 | |
| 29/03/2019 | 865504 | HONORARIUM | 3000 | |
| 29/03/2019 | 865505 | HONORARIUM | 1500 | |
| 29/03/2019 | 865506 | HONORARIUM | 9000 | |
| 29/03/2019 | 865507 | PAYABLE SALARY - TRAVELLING ALLOWANCE | 89151 | |
| | | TOTAL B | | 247768 |
| | | | | |
| | | **Total uncleared balance A + B** | | **257914** |
| | | | | |
| | | Balance as per bank | | 11172536.5 |
| Less : | | Actual Bank balance in tally | | 11173451.5 |
| | | | | |
| | | DIFFERENCE IN BANK STATEMENT | | -915 |
| | | | | |
| | | Difference identified during audit | | |
| 27/06/2016 | | Cheque No. 116792 issued for Rs. 5550 but actully recorded in books for Rs. 5500 only | 50 | |
| 30/06/2016 | | Bank charges not charged in June 16 in cash book | 865 | |
| | | | | |
| | | TOTAL C | | 915 |

Marathwada Prashashkiya Vikas Va Prabodhini, Jaikwadi Paitha

Cash Book reconcialition Statement for the year ended 31-03-2019

CLOSING CASH BALANCE 11171721.5

**ADD : CHEQUE ISSUED BUT NOT CLEARED**

| DATE | CHQ NO. | LEDGER | AMOUNT | | | |
|---|---|---|---|---|---|---|
| | | op. diff | 318 | | | |
| 10/11/2017 | 366297 | Honorarium E | 400 | | | |
| 08/09/2017 | 660540 | ADVERTISEM | 8568 | | | |
| 20/03/2018 | 366975 | Indarchand K | 860 | | | |
| | | TOTAL A | | 10146 | | |
| 21/06/2018 | 366590 | Honorarium E | 3100 | | | |
| 21/06/2018 | 366660 | Honorarium E | 1600 | | | |
| 14/09/2018 | 366694 | Honorarium E | 3110 | | | |
| 11/12/2018 | 865392 | Honorarium E | 3000 | | | |
| 21/01/2019 | 865435 | Honorarium E | 3000 | | | |
| 21/01/2019 | 865439 | Honorarium E | 3000 | | | |
| 19/03/2019 | 865488 | Kothari Indar | 1085 | | | |
| 19/03/2019 | 865489 | Kothari Indar | 1033 | | | |
| 29/03/2019 | 865492 | TELEPHONE | 6648 | | | |
| 29/03/2019 | 865493 | ELECTICITY ( | 58170 | | | |
| 29/03/2019 | 865494 | VEHICLE INSI | 12626 | | | |
| 29/03/2019 | 865495 | PRINTER REF | 2485 | | | |
| 29/03/2019 | 865496 | NEWS PAPER | 862 | | | |
| 29/03/2019 | 865497 | SHREE SAMA | 1570 | | | |
| 29/03/2019 | 865498 | OFFICE EXPE | 900 | | | |
| 29/03/2019 | 865499 | R I KOTHARI | 12528 | | | |
| 29/03/2019 | 865500 | Indarchand K | 1160 | | | |
| 29/03/2019 | 865501 | ACCOUNTING | 20000 | | | |
| 29/03/2019 | 865502 | HONORARIUI | 6000 | | | |
| 29/03/2019 | 865503 | HONORARIUI | 3240 | | | |
| 29/03/2019 | 865504 | HONORARIUI | 3000 | | | |
| 29/03/2019 | 865505 | HONORARIUI | 1500 | | | |
| 29/03/2019 | 865506 | HONORARIUI | 9000 | | | |
| 29/03/2019 | 865507 | PAYABLE SA | 89151 | | | |
| | | TOTAL B | | 247768 | | 257914 |

| | |
|---|---|
| Balance as per Bank Book should be | 11429635.5 |
| Balance as per bank | 11430450.5 |
| diff | -815 |

R. I. KOTHARI & CO. ★ CHARTERED ACCOUNTANTS ★ No. 12[illegible]31W

| CLOSING CASH BALANCE as on 31/03/2019 | | 11171722 |
|---|---|---|
| Less : Amount debited by bank but not recorded in Cash Book | | |
| 27/06/2016 Cheque No. 116792 issued for Rs. 5550 but actully recorded in books for Rs. 5 | 50 | |
| 30/06/2016 Bank charges not charged in june | 865 | |
| 11/03/2016 Ch. No. 75710 paid on 11/03/16, for advertisement to dainik divya marathi but | 1920 | 2835 |
| | | 11168887 |
| ADD : | | |
| 02/05/2016 As per CB 02/05/16 Totalling mistake | 2150 | |
| 31/03/2016 Ch. No. 763427 Recd. on 31/03/16,for training fees but not taken in reconciliati | 1500 | 3650 |
| Actual Closing cash should be | | 11172537 |

## Bifurcation of difference of Rs.815

| Particulars | Rs. | Rs. |
|---|---|---|
| Add : | | |
| 02/05/2016 As per CB 02/05/16 Totalling mistake | 2150 | |
| 31/03/2016 Ch. No. 763427 Recd. on 31/03/16,for training fees but not taken in reconciliati | 1500 | 3650 |
| Less : | | |
| 27/06/2016 Cheque No. 116792 issued for Rs. 5550 but actully recorded in books for Rs. 5 | 50 | |
| 30/06/2016 Bank charges not charged in june | 865 | |
| 11/03/2016 Ch. No. 75710 paid on 11/03/16, for advertisement to dainik divya marathi but | 1920 | 2835 |
| Difference | | 815 |

R. KOTHARI & CO.
F.R. No. 121931W
CHARTERED AC...