



**MARATHWADA ADMINISTRATIVE &
DEVELOPMENT TRAINING ACADEMY**

NATHNAGAR, PAITHAN

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

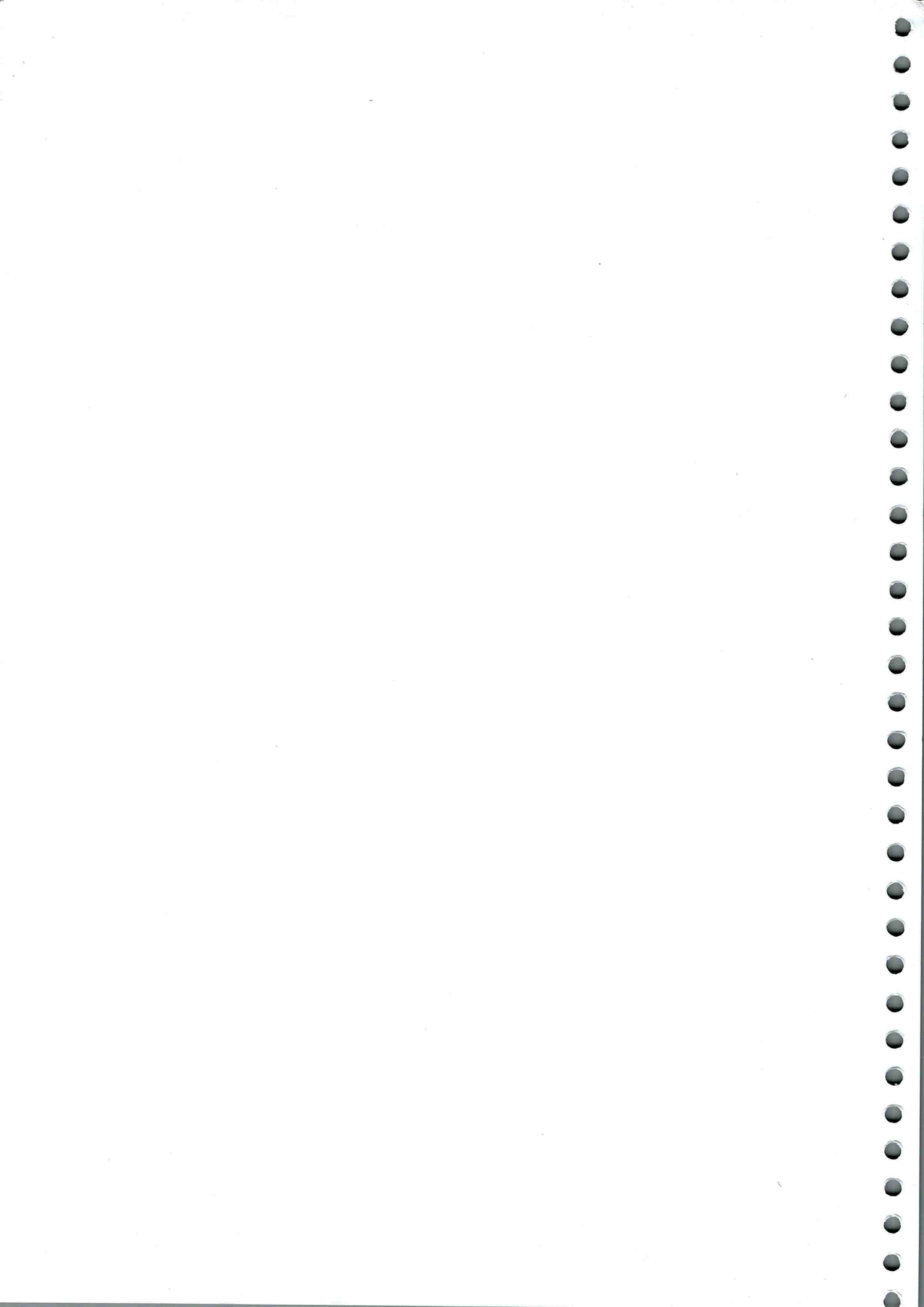
31st MARCH 2026

NIKHIL R. TOSHNIWAL AND ASSOCIATES

CHARTERED ACCOUNTANTS

PAITHAN ROAD, BIDKIN,

AURANGABAD-431105



**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 1950**

Registration No. 18224/AURANGABAD

**Name of the public Trust: MARATHWADA ADMINISTRATIVE&DEVELOPMENT
TRAINING ACADEMY NATHNAGAR, PAITHAN For the year ending 31-03-2026**

a)	Whether accounts are maintained regularly and in 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 ;	YES
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 the regional office and the defects and inaccuracies mentioned in the previous audit reports have been duly complied with;	YES
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;	NO
h)	The amounts of outstanding for more than one year and the amounts written off, if any;	NIL
i)	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/-	YES
j)	Whether any money of the public trust has been invested contrary to the provision of Section 35;	NA
k)	Alienations, if any of the immovable property contrary to the provision of Section 36 which have come to the notice of the auditors.	NA
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 waste of money or other property there or & whether such expenditure, failure, omission, or waste was caused in consequence of branch or trustee or misapplication of any other misconduct on the part of the trustees or any person while in the management of the trust.	NA
m)	Whether the budget has been filed in the form provided by rule 16A.	NA



REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED UNDER SUB-SECTION (3) OF SECTION 31 & 34 AND RULE 19 OF THE BOMBAY PUBLIC TRUST ACT 1950

Registration No. 1832/AURANGABAD
 Name of the Public Trust: **MARATHWADA ADMINISTRATIVE & DEVELOPMENT TRAINING ACADEMY NATHANAGAR, PALTHAN For the year ending 31-03-2024**

YES	Whether accounts are maintained regularly and in accordance with the provision of the Act and the rules.
YES	Whether receipt and disbursements are properly and correctly shown in the accounts.
YES	Whether the cash balance and receipts in the custody of the manager or trustee on the date of audit were in agreement with accounts.
YES	Whether all books, cheques, vouchers, other documents or records required by the auditor were produced before him.
YES	Whether a register of movable and immovable properties is properly maintained the charges thereof and communicated from time to time to the regional office and the donor and trustees mentioned in the previous audit reports have been duly complied with.
YES	Whether the manager or trustee or any other person required by the auditor to appear before him has so and furnished the necessary information requested by him.
NO	Whether any property or funds of the trust were applied for any object or purpose other than object or purpose of the trust.
NA	The amounts of outstanding for more than one year and the amount written off, if any.
YES	Whether leaders were invited for repairs or construction involving expenditure exceeding Rs. 5000/-.
NA	Whether any money of the public trust has been invested contrary to the provision of section 33.
NA	Whether any of the immovable property contrary to the provision of section 36 which have come to the notice of the auditor.
NA	All cases of irregular, illegal or improper expenditure or failure or commission to recover moneys or other property belonging to the public trust or of loss waste of money or other property thereon & whether such expenditure failure, omission, or waste was caused in consequence of breach or trustee or misapplication of any other misconduct on the part of the trustee or any person who in the management of the trust.
NA	Whether the budget has been held in the form provided by rule 18A.



n)	Whether the maximum and minimum of the trustee is maintained.	YES
o)	Whether the meeting is held regularly as provided in such instrument.	YES
p)	Whether the minute's book or the proceeding of the meetings is maintained.	YES
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.	YES
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 fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner. As per separate Audit Report attached.	NA

For Nikhil R Toshniwal & Associates
Chartered Accountant
FRN No: 154205W



CA Nikhil R Toshniwal
Membership No: 190681
UDIN: 26190681OXESTV4784



Place : Aurangabad
Date : 17/06/2026

YES	Whether the machinery and maintain of the trustee is maintained	10)
YES	Whether the meeting is held regularly as provided in each instrument	11)
YES	Whether the minute book or the proceedings of the trustees is maintained	12)
NO	Whether any of the trustees has intervened in the investment of the trust	13)
YES	Whether any of the trustees is a debtor or creditor of the trust	14)
NO	Whether any irregularities pointed out by the auditor in the accounts of the previous year have been duly complied with by the trustees during the period of audit	15)
NA	Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioners	16)
	As per separate Audit Report attached	

For Nikhil R Toshniwal & Associates
Chartered Accountants
FRN No: 184205W



CA Nikhil R Toshniwal
Membership No: 180881
UDIN: 26190881028741384

Place : Amnagar
Date : 17/06/2025

The Bombay Public Trust Act,1950
Schedule VIII(Vide Rule 17(1))

MARATHWADA ADMINISTRATIVE & DEVELOPMENT TRAINING ACADEMY, NATHNAGAR, PAITHAN
NATHNAGAR, PAITHAN
Registration No : 18224/AURANGABAD

BALANCE SHEET AS AT 31.03.2026

FUNDS & LIABILITIES	AMOUNT	PROPERTY & ASSETS	AMOUNT
Trust Fund and Corpus		Fixed Assets	3,56,06,584
<i>Trust fund</i>	17,89,73,186	<i>(As per statement of fixed assets)</i>	
Reserves		Investments	15,73,61,536
Building Fund	3,33,28,000	Farmer Training Centre	1,08,02,212
Express Fider Fund	36,88,000	FDR With SBIN	13,03,35,038
		Lake view rest house	1,00,22,606
Loans And Liabilities:		Lecture hall Farmer training	7,16,680
Security Deposits (Schedule A)	2,73,063	Sagar Darshan Building	54,85,000
Current Liabilites		Current Assets	
Duties and taxes (Schedule B)	19,428	Deposits (Schedule E)	3,68,04,226
Provisions (Schedule C)	15,486	Loans & Advances (Schedule F)	13,468
Sundry Creditors (Schedule D)	90,245		
Security Deposit of Nirmitee Services	1,08,000	Bank Balance	
		SBIN	91,10,534
Income and Expenditure Account	2,24,00,941		
TOTAL	23,88,96,348	TOTAL	23,88,96,348

The above Balance Sheet is to the best of our belief contains a true account of the funds and liabilities and of the property and assets of the trust.

For Nikhil R Toshniwal & Associates
Chartered Accountant
FRN No : 154205W

For MARATHWADA ADMINISTRATIVE & DEVELOPMENT
TRAINING ACADEMY, NATHNAGAR, PAITHAN

CA Nikhil R Toshniwal
Membership No : 190681
UDIN:26190681OXESTV4784
Place : Paithan
Date : 17/06/2026



The Bombay Public Trust Act,1950
Schedule IX(Vide Rule 17(1))

MARATHWADA ADMINISTRATIVE& DEVELOPMENT TRAINING ACADEMY,NATHNAGAR,PAITHAN
NATHNAGAR,PAITHAN
Registration No : 18224/AURANGABAD

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31/03/2026

Expenditure	Amount	Amount	Income	Amount	Amount
To Accounting charges	24,000.00		By Interest income	1,62,473.00	
To Advertisement	21,585		By Interest on FDR	78,93,732.00	80,56,205
To Audit fees	24,000				
To Bank charges	38		By Penalty Income	-	
To Depreciation	43,88,689		By Room rent	2,75,104	2,75,104
To Electricity Expenses	7,49,346				
To Honorarium Expenses	20,36,234		By Salary Grant received	79,98,621	
To House keeping Charges	31,69,666		By Non Salary Grant (VPDA)	8,81,396	
To Food Charges	52,83,427		By Non Stepa Training Grant Received	90,39,976	
To Hardware and Electrical Expenses	2,45,643		By YASHADA Training Grant received	2,90,38,000	4,69,57,993
To Administrative Assistant Salary	16,49,446				
To Internet Charges	6,08,968				
To Laundry Charges	99,019				
To News Paper and Periodicals	13,400				
To Office Expenses	5,10,656				
To Petrol and Diesel	3,91,868				
To Photo Frame Expenses	47,766				
To Photography Expenses	20,831				
To Printing and Stationary	6,13,717				
To Purchase of Bags & Caps	10,07,783				
To Purchase of Bedsheet & Pillowcover	1,94,772				
To Repair and Maintaince Expenses	1,90,606				
To Salary	79,98,621				
To Security Expenses	23,55,727				
To Travelling Expenses	4,68,291				
To Non Salary Allowance	67,903				
To Building Inauguration Expenses	3,40,163				
To Electricity Meter Installation Charges	92,040				
To Insurance Charges for Scorpio	57,680				
To Purchase of Hair Oil, Pen & Toothbrush	1,52,563				
To Telephone Expenses	47,693				
To Transfer Allowance	16,220				
		3,28,88,362			
To Surplus/(Deficit)		2,24,00,941			
TOTAL		5,52,89,302	TOTAL		5,52,89,302

For Nikhil R Toshniwal & Associates
Chartered Accountant
FRN No : 154205W

For MARATHWADA ADMINISTRATIVE & DEVELOPMENT
TRAINING ACADEMY,NATHNAGAR,PAITHAN

CA Nikhil R Toshniwal
Membership No : 190681
UDIN:26190681OXESTV4784
Place : Paithan
Date : 17/06/2026



REPORT OF THE BOARD OF DIRECTORS
FOR THE YEAR 2010
OF THE NATIONAL ASSOCIATION OF ACCOUNTANTS
OF THE PHILIPPINES
INCORPORATED UNDER THE CORPORATION CODE OF THE PHILIPPINES

Particulars	Amount	Amount	Amount	Amount
Retained Earnings	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Share Capital	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
Reserves	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Assets	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
Liabilities	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
Total	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00



Date: 12/31/2010
 Place: Manila
 U.S. DOLLARS / P. 12/31/2010
 Certificate No. 190981
 M. R. P.

BY: **THE BOARD OF DIRECTORS**
 AND **THE OFFICERS**

The Bombay Public Trust Act,1950
Schedule IX(Vide Rule 17(1))

MARATHWADA ADMINISTRATIVE & DEVELOPMENT TRAINING ACADEMY, NATHNAGAR, PAITHAN
NATHNAGAR, PAITHAN
Registration No : 18224/AURANGABAD

RECEIPT & PAYMENT ACCOUNT ACCOUNT
FOR THE YEAR ENDED 31/03/2026

Expenditure	Amount	Amount	Income	Amount	Amount
Opening Balance		74,98,444	Loans (Liability)		70,000
Bank Accounts	74,98,444		SECURITY DEPOSITS	70,000.00	
Current Liabilities		8,58,000	Current Liabilities		1,47,00,738
Security Deposit of Nirmitee Services	1,08,000		Security Deposit of Nirmitee Services	72,000	
Provisions	7,50,000		Duties & Taxes	55,480	
Investments		#####	Provisions	16,80,450	
FDR with SBIN	3,45,88,558		Sundry Creditors	1,28,92,808	
Current Assets		65,51,476	Fixed Assets		16,15,920
State Govt Treasury Account	65,50,200		Furniture & Fixture	47,952	
Loans & Advances (Asset)	1,276		Mahindra Scorpio	14,37,108	
Indirect Incomes		#####	Projector	58,263	
Interest on Saving Bank Account	1,62,473		Refrigerator	53,698	
Non STEPA Training Grant Received	90,39,976		UPS	5,900	
Room Rent	2,75,104		Wending Machine Napkins Incinetator	12,999	
YASHADA Training Grant Received	2,90,38,000		Investments		4,99,00,000.00
Indirect Expenses		2,26,078	FDR with SBIN	4,99,00,000.00	
Honorarium Expenses	23,950		Current Assets		12,16,193.00
Internet Charges	1,79,360		Loans & Advances (Asset)	12,16,193.00	
Office Expenses	6,252		Indirect Expenses		1,16,24,723.24
Purchase of Hair Oil, Pen & Toothbrush	2,100		Advertisement	21,585.00	
Rajendra Ahire Salary Expenses	10,856		Bank Charges	38.20	
Repairs & Maintenance	1,900		Building Inauguration Expenses	71,803.00	
Printing and Stationary	1,660		Electricity Charges	4,26,416.00	
			Electricity Meter Installation Charges	92,040.00	
			Hardware and Electrical Expenses	2,45,643.00	
			Honorarium Expenses	20,60,184.00	
			Insurance Charges for Scorpio	57,680.00	
			Internet Charges	4,53,974.96	
			Laundry Expenses	99,019.00	
			Medical Reibursment Expenses	2,54,646.00	
			Mediclaime	3,363.00	
			News Paper and Periodicals	13,400.00	
			Office Expenses	5,16,908.00	
			Petrol & Diesel Expenses	2,78,378.00	
			Photo Frame Expenses	47,766.00	
			Photography Expenses	20,831.00	
			Purchase of Bags & Bottles	7,87,129.00	
			Purchase of Bedsheet & Pillowcover	1,94,772.00	
			Purchase of Hair Oil, Pen & Toothbrush	1,54,663.08	
			Rajendra Ahire Salary Expenses	10,856.00	
			Repairs & Maintenance	1,66,006.00	
			Salary Expenses	45,16,261.00	
			Telephone Expenses	47,693.00	
			Travelling Expenses	4,68,291.00	
			Printing and Stationary	6,15,377.00	
			Closing Balance		91,10,534.49
			Bank Accounts	91,10,534.49	
TOTAL		8,82,38,109	TOTAL		8,82,38,109

For Nikhil R Toshniwal & Associates
Chartered Accountant
FRN No : 154205W

For MARATHWADA ADMINISTRATIVE & DEVELOPMENT
TRAINING ACADEMY, NATHNAGAR, PAITHAN

CA Nikhil R Toshniwal
Membership No : 190681
UDIN:26190681OXESTV4784
Place : Paithan
Date : 17/06/2026



STATE OF KARNATAKA
DEPARTMENT OF REVENUE
OFFICE OF THE DEPUTY COMMISSIONER
BELGAUM

Sl. No.	Name of the Property	Area (Guntas)	Assessment	Remarks
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1. Name of the Officer
 2. Designation
 3. Office
 4. Date

STATEMENT OF FIXED ASSETS AS ON 31.03.2026

Sr No	Particulars	Rate of Depreciation	WDV as on 01.04.2025	Additions		Deletions / Sale	Total	Depreciation	WDV as on 31.03.2026
				Before 30.09.2025	After 30.09.2025				
1	Building	10.00%	30664351.48	0	0	0	30664351.48	3066435	27597916.31
2	Canteen utensils	15.00%	6644.87	0	0	0	6644.87	997	5648.25
3	Computer	40.00%	460160.92	0	0	0	460160.92	184064	276096.64
4	Express Fider	15.00%	3752540	0	0	0	3752540	562881	3189659
5	Electrical Installation	15.00%	170448.76	0	0	0	170448.76	25567	144881.57
6	Furnitures And Fixtures	10.00%	802704.65	47952	0	0	850656.65	85066	765590.92
7	Misc Fixes Assets	10.00%	420089.61	0	0	0	420089.61	42008	378080.99
8	Office Equipments	10.00%	763930.45	0	0	0	763930.45	76393	687537.29
9	RO Plant	15.00%	114841.37	0	0	0	114841.37	17226	97615.24
10	Vehicles	15.00%	177762.35	0	0	0	177762.35	26664	151098.53
11	Air Conditioner BPL	15.00%	145273.1	0	0	0	145273.1	21791	123482
12	Borwell Pump	15.00%	13884.25	0	0	0	13884.25	2083	11801.5
13	HP Printer & Scanner	15.00%	72982.5	0	0	0	72982.5	10947	62036
14	Kitchen Utensils	15.00%	102515.9	0	0	0	102515.9	15377	87138.8
15	Laptop	40.00%	89758.4	0	0	0	89758.4	35903	53855.8
16	Printer	15.00%	39284.75	0	0	0	39284.75	5893	33391.5
17	Projector	15.00%	35004.78	0	58263	0	93267.78	9620	83647.56
18	Shredder	15.00%	3017.35	0	0	0	3017.35	453	2564.7
19	Television	15.00%	251600	0	0	0	251600	37740	213860
20	Water Heater	15.00%	83882.7	0	0	0	83882.7	12582	71300.4
21	Mahindra Scorpio	15.00%	0	0	1437108	0	1437108	107783	1329325
22	Refridgerator	15.00%	0	53698	0	0	53698	8055	45643
23	UPS	15.00%	0	5900	0	0	5900	885	5015
24	Wending Machine Napkins Incinetator	15.00%	0	0	12998.79	0	12998.79	975	12023.79
25	Water Purifier	15.00%	208675	0	0	0	208675	31301	177374
	TOTAL		38379353.19	107550	1508369.79	0	39995272.98	4388689	35606583.99

For Nikhil R Toshniwal & Associates
Chartered Accountant
FRN No : 154205W



CA Nikhil R Toshniwal
Membership No : 190681
UDIN:26190681OXESTV4784
Place : Paithan
Date : 17/06/2026

For MARATHWADA ADMINISTRATIVE & DEVELOPMENT
TRAINING ACADEMY, NATHNAGAR, PAITHAN



Marathwada Adm.& Development Training Academy
 Nath Nagar, Paithan, Aurangabad
State Bank of India
 Reconciliation Statement
 1-Apr-25 to 31-Mar-26

Date	Particulars	Instrument	Bank Date	Debit	Credit
31-Mar-26	Office Expenses	944635	31-Mar-26		58526.00
31-Mar-26	Training Receipts	944636	31-Mar-26		5000.00
31-Mar-26	Office Expenses	944637	31-Mar-26		126062.00
31-Mar-26	Repairs & Maintenance	944638	31-Mar-26		12000.00
31-Mar-26	Printing & Stationery Expenses	944639	31-Mar-26		8000.00
31-Mar-26	Gaurav Bhattad	944640	31-Mar-26		2009.00
31-Mar-26	Gaurav Bhattad	944641	31-Mar-26		9930.00
31-Mar-26	Office Expenses	944642	31-Mar-26		268468.00
31-Mar-26	Honorarium Expenses	944643	31-Mar-26		17294.00
31-Mar-26	Honorarium Expenses	944644	31-Mar-26		540.00
31-Mar-26	Honorarium Expenses	944645	31-Mar-26		18143.00
31-Mar-26	Honorarium Expenses	944646	31-Mar-26		17279.00
Balance as per Company Books:				9110534.49	
Amounts not reflected in Bank:					543251.00
Balance as per Bank:				9654600.43	
Actual Bank Balance(as per cash book)				9653785.49	
Difference				814.9	



State Bank of India
Department of Training
State Bank of India
Department of Training

Sl. No.	Name of the Candidate	Grade	Branch	City	State
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THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX C [Vide Rule 32]

Statement of income to contribution for the year ended 31-03-2026

MARATHWADA ADMINISTRATIVE & DEVELOPMENT TRAINING ACADEMY, NATHNAGAR, PAITHAN

Registration No : 18224/AURANGABAD

	Particulars	Rs.	Rs.
I]	INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT [SCHEDULE IX]		22400941
III]	ITEMS NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32 :-		
1)	Donations received from other Public Trusts & Dharmadas		
2)	Grants received from Government and local authorities		
3)	Interest on Sinking or Depreciation Fund		
4)	Amount spent for the purpose of secular education		
5)	Amount spent for the purpose of medical relief		
6)	Amount spent for the purpose of veterinary treatment of animals		
7)	Expenditure incurred from donations for relief of distress caused by scarcity, draught, flood or other natural calamity.		
8)	Deductions out of income from lands used for agricultural purposes.		
	a] Land revenue and Local Fund cess		
	b] Rent payable to superior landlord		
	c] Cost of production, if lands are cultivated by trust		
9)	Deductions out of income from land used for non agricultural purposes		
	a] Assessment, Cesses and other Government or Municipal Taxes		
	b] Ground rent payable to the superior landlord		
	c] Insurance premium		
	d] Repairs at 10% of gross rent of buildings let out		
	Gross Rent of Building is NIL	0	
	e] Cost of collection at 4% of gross rent of buildings let out		
	Rent of NIL	0	0
10)	Deductions on account of repairs in respect of buildings not rented & yielding no income, at 10% of the estimated gross annual rent.		
Gross Annual Income chargeable to contribution Rs.			22400941

Certified that while claiming deductions 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 deductions.

For Nikhil R Toshniwal & Associates
Chartered Accountant
FRN No : 154205W

For MARATHWADA ADMINISTRATIVE & DEVELOPMENT
TRAINING ACADEMY, NATHNAGAR, PAITHAN



CA Nikhil R Toshniwal
Membership No : 190681
UDIN:26190681OXESTV4784
Place : Paithan
Date : 17/06/2026



THE HOLIDAY TRAVEL ACT, 1989
SCHEDULE IX (Part B)

Registration No: 1822/W/2020
MALARAWA ADMINISTRATIVE TRAVEL AGENCY, CADIZ, MALAYALAPATTAN
Person of means to contribute to the fund.

Sl. No.	Particulars	Rs.	Paise
1)	EXPENDITURE ACCOUNT (SCHEDULE IX)		
2)	TERMS NOT TO BE BARRIED BY CONTRIBUTION		
3)	CONTRIBUTION AS A MEMBER		
4)	Donations which have been given by the Public & Members		
5)	Grants given by Government and Local Authorities		
6)	Interest on savings or Deposits made		
7)	Amount spent on the purchase of securities		
8)	Amount spent for the purpose of medical work		
9)	Amount spent for the purpose of religious treatment of animal		
10)	Expenditure incurred for the purpose of relief of distress caused by natural calamities or other natural calamities		
11)	Redemption of income from bonds and other securities		
12)	Land and buildings		
13)	Land and buildings		
14)	Land and buildings		
15)	Land and buildings		
16)	Land and buildings		
17)	Land and buildings		
18)	Land and buildings		
19)	Land and buildings		
20)	Land and buildings		
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For Nikhil R. Tothwal & Associates
Chartered Accountant
FRN No: 1822/W/2020



MALARAWA ADMINISTRATIVE TRAVEL AGENCY, CADIZ, MALAYALAPATTAN

Date: 17/08/2020
Place: Pattan
Member No: 18081
FRN-1822/W/2020

Schedule A- Security Deposits

Particulars	Amount
Computer Security Deposit-Vinayak Hightech	10,000
Ganesh P Thorle(Sec Deposit)	15,000
Hotel Amrdeep Caterers	61,063
House Keeping Deposit (Lokseva)	15,000
Security Deposit Accurex Services Pvt Ltd	21,000
Security Deposit Dnyaneshwarr General Stores	15,000
Security Deposit (Ex Defence Ltr)	30,000
Security Deposit ISF Services	46,000
Security Deposit Jai Bhagwan Multiservices	60,000
Grand Total	2,73,063

Schedule B- Duties & Taxes

Particulars	Amount
GST PAYABLE	6,734
Professional Tax And GIS Payable	1,160
TDS 194 C PAYABLE	6,734
TDS 194 J	4,800
Grand Total	19,428

Schedule C- Provisions

Particulars	Amount
Advance Received From Government	2262
Audit Fees Payable	0
Festival Advance Instalment Payable	11250
LIC	1372
Nps Payable	602
Grand Total	15,486



Schedule A - Security Deposits

Particulars	Amount
Security Deposit for Borrower's Subscriptions	64,000
Security Deposit for Services	46,000
Security Deposit for Deposits (1.5%)	30,000
Security Deposit for Insurance General Services	18,000
Security Deposit for Insurance Services (1.5%)	21,000
Housekeeping Deposit (1.5%)	15,000
Hotel Arrangements Deposit	61,000
Camera/Telephone Deposit	17,000
Computer Deposit (1.5%)	10,000
Grand Total	379,000

Schedule B - Duties & Taxes

Particulars	Amount
Grand Total	19,534
TDS (1%)	1,800
FORWARD CHARGES	6,734
Professional Tax and GST Payable	1,100
CELTAXABLE	6,734

Schedule C - Provisions

Particulars	Amount
Grand Total	18,500
Payable	600
Liability	1,700
Provision for Government Taxable	11,200
Accrual Provision	0
Advance Received from Government	2,000



Schedule D- Sundry Creditors

Particulars	Amount
Dnyaneshwar General Stores	13945
Daphale Motors	-1900
Gaurav Bhattad and Co	39100
Nikhil Toshniwal and Associates	39100
Grand Total	90,245

Schedule E- Deposits

Particulars	Amount
Adv to Mr Popalghat for Festival	11250
Adv to Popalghat Against NPS	13525
Deposit with Public Works Department	36400000
Gandhile R V (Adv. for Computers)	6000
Gas Set (Sec. Deposit)	1900
MSEB Deposit	12650
Other Advances	74373
RV Gandhile	281941
Telephone Deposit	2587
Grand Total	3,68,04,226

Schedule F- Loans & Advances

Particulars	Amount
Gaurav Bhattad	13468
Grand Total	13,468



Schedule D - Debits

Amount	Description
13045	Livingston Capital Bank
1300	Equity Motor
5000	Equity Bond and
5000	Equity Bond and
9045	Grand Total

Schedule E - Debits

Amount	Description
1250	Adv to Poplar for Equity
1550	Adv to Poplar for Equity
240000	Deposit with Poplar Work Department
6000	Contrib R 1 (Adv for Company)
1000	Gas for (Sec. Deposit)
1250	Wiser Deposit
1250	Other Advances
28100	RM Capital
2500	Telephone Deposit
260000	Grand Total

Schedule F - Loans & Advances

Amount	Description
1250	Company Loans
1250	Grand Total



ANNEXURE – “A”

SIGNIFICANT ACCOUNTING POLICIES:

1 Basis of Preparation of Accounts: -

The trust maintains its accounts on accrual basis following the historical cost convention in accordance 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 result and estimates are recognized in the year which is the results are known or materialized.

3 Revenue Recognition: -

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

4 Fixed Assets: - Fixed Assets are carried out at cost of acquisition less depreciation / amortization. Cost here represents all cost relating to the acquisition and installation of assets and also includes duties paid or receivable finance cost thereof, revenue expense incurred in connection to the commencement of commercial production or attributable to fixed assets and are capitalized.

During the period under review following Assets has been added to the Block.

Sr. No	Type Assets	Amount
1	Mahindra Scorpio	14,37,108.00
2	Furniture & fixture	47,952.00
3	Projector	58,263.00
4	Refrigerator (2 Nos.)	53,698.00
5	UPS	5,900.00
6	Wending Machine Napkins Incinerator	12,998.79
	Total	16,15,919.79

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 recognized all such benefits like salary, wages on accrual basis i.e. in the period in which the employees render related services and at actual cost i.e. undiscounted basis.



ANNEXURE - IV
STATEMENT OF ACCOUNTING POLICIES

1 Basis of Preparation of Accounts -

The books maintain the accounts on accrual basis following the historical cost convention in accordance with Generally Accepted Accounting Principles (GAAP) and in compliance with accounting standards issued by the ICAI.

2 Use of Estimates -

Use of Estimates in preparation of financial statements involves estimates and assumptions to the extent that a fair and prudent amount of assets and liabilities, as at the date of the financial statements, and reported amount of income and expenses during the period. Differences between the actual results and estimates are recognized in the year in which the results are known or ascertainable.

3 Revenue Recognition -

Amounts received are included in the books, which are received for the purpose of services and other similar expenses. Other income is recognized on receipt basis.

4 Fixed Assets - Fixed Assets are carried at cost or revaluation less depreciation, unless another basis has been approved by the regulator. On acquisition and installation of assets and when included bills are paid or payable, the amount is added to the books. Depreciation is provided on the commencement of commercial production or availability to fixed assets and on replacement.

During the period under review following Assets has been added to the books:

Sr No	Type Assets	Amount
1	Machinery	14,7,108.00
2	Furniture & fittings	17,000.00
3	Transport	26,300.00
4	Buildings (Nil)	22,000.00
5	Tools	2,000.00
6	Working Machine Vehicle	13,900.00
	Total	10,12,910.00

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

6 Employee benefits -

Short term employee benefits: Short term employee benefits are provided on accrual basis in the period in which the employees render related services and are valued at the undiscounted liability.



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

On Accounts: -

1 Activities: -

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

2 Government Costs: -

Government Costs comprises of all costs involving the public accountability of the Grant received and its 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. 24000/-.

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

5 Bank Reconciliation: -

The financial statements cannot to be classified as "General purpose financial statements" same as 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)		
RV Gandhile	281941.00	
Adv. to Mr Popalghat for Festival	11250.00	
Adv. to Popalghat Against NPS	13525.00	
Gandhile R V (Adv. for Computers)	6000.00	
Other advances	74,373.00	



First-employment benefits - state government fund pension and life insurance & gratuity are defined contribution plan of company. The company recognizes all such benefits on account payable. Charges in revenue in which the employee's benefits related services and an amount of actual fixed contribution.

On Accounts -

1. Activities -

The main activity of this is to give the training to class 1 and class 2 students for their practical and theoretical training.

2. Government Costs -

Government costs comprises of all such invoices and bills to accountants of the firm received and its compliance with regulation and good practice. These costs include costs related to (a) fees together with other related costs.

3. Auditor's Remuneration -

Auditor - Remuneration consisted of a fee of Rs. 10,000.

4. Revenue and Payable Balances - Subject to the conditions.

5. Bank Reconciliation -

The financial statements cannot be identified as "correct" unless financial statements form as per part 4 for Honorary Public Trust Act 1926 Purpose and thereby based on "prudent purpose" financial statements.

6. Advances

Particulars	Amount	Remarks
Advances (On Advances up to 31.03.2016)		
Adv. to Mr. Popaljit Singh	20,000.00	
Adv. to Popaljit Singh (for Personal)	10,000.00	
Adv. to Popaljit Singh (for Personal)	10,000.00	
Adv. to Mr. V. (Adv. for 2 months)	5,000.00	
Other advances	25,000.00	



After verification opening trial balance it is observed that Amount of Rs. 3,87,089/- was lying in the head "Advances in Balance Sheet as on 31/03/2025 without any breakup, also no details were available from whom it is receivable of Rs 74,373/-, we had insisted to the management about reconciliation of the amount paid to whom and for what purpose, after long pursuation by the management 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 9 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 recommended that immediately ask the explanation from the said persons and recover the advance amount immediately with due procedure without further delay.

It is also recommended that Amount of Rs. 74373/- (F.Y. 2015-2016) which is actually 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.

Grant received (Rs. 8,82,000/-) under Non-Salary Grant (VPDA) has been used for payment for electricity expenses, Conveyance Allowances, Repairs & Maintenance, Transfer Allowances, Internet Charges and Petrol & Diesel Expenses related to trust total amounting to Rs. 881396 & Rs. 604 has been reversed back.

Professional tax payment of Rs 600/- is payable since 31.7.2021 of Smt Kazi. The total balance payable as on 31.3.2025 is Rs 1160/-.

Other Remarks:

As per the Notes Attached 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.

Further the assessee has received income tax notices u/s 133(6) of Income Tax Act, 1961 for the FY 2021-22 and 2022-23 to which assessee has not made any compliance neither they have appointed any income tax professional to look into the matter.

As per our audit report of even date



After verification regarding trial balance it is observed that amount of Rs. 2,41,000/- was lying in the head "Advances in Balance Sheet as on 31/03/2016" without any details were available from whom it is receivable of Rs. 2,41,000/-. It had intimated to the management about reconciliation of the amount paid to whom and for what purpose after long persistence by the management above mentioned details obtained & provided. It is explained to us that amount given to them is recoverable from the management's books against which they have given time to time in the part of the last 9 years. Person who had obtained the amount for the purpose to incur the expenses but failed to produce the vouchers to support the expenses than to him it says. Therefore, it is recommended that immediately ask the explanation from the said persons and recover the advance amount immediately with due procedure without further delay.

It is also recommended that account of the 2015-16 (P.V. 2015-2016) which is actually expended and numbers are available on the record and recorded in the cash book but not in appropriate column. Also not recorded in Tally recognized therefore it is recommended that timely take necessary action to rectify the error.

Grant receipt of Rs. 8,81,000/- under Non-Salary Grant (NSG) has been used for payment for electricity expenses, Computer expenses, Telephone & Stationery, Transfer Allowance, Internet Charges and Petrol & Diesel Expenses which is total sum amounting to Rs. 8,81,000 & Rs. 600 has been received back.

Professional fee payment of Rs. 600/- is payable from 11/03/2016 to 31/03/2016. The total balance payable as on 31/03/2016 is Rs. 1,400/-.

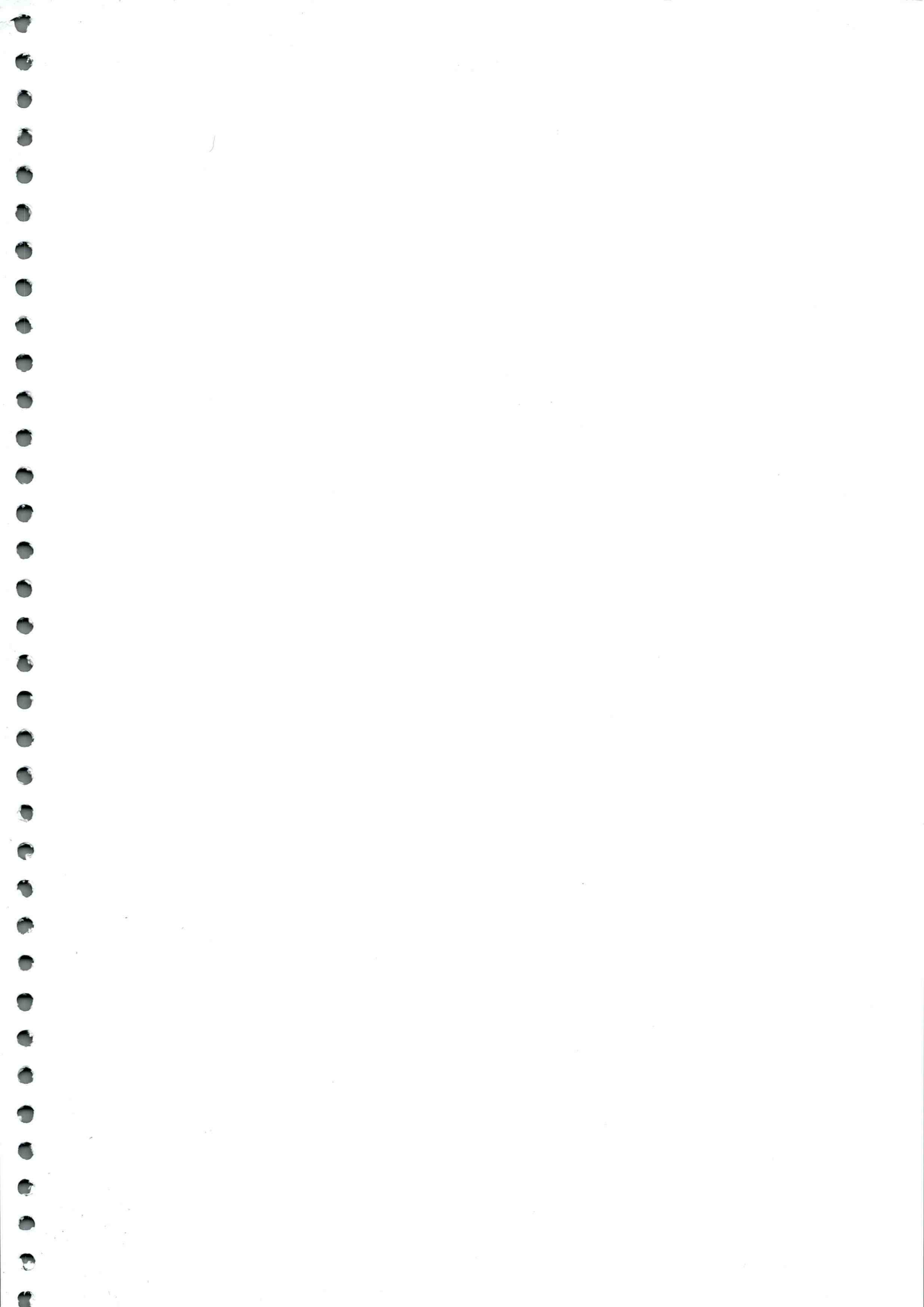
Other Remarks:

As per the books attached we have verified the cashbook and documentary evidence with vouchers available. Where no vouchers were available, we relied on the confirmation given by the management.

Further we have not verified returns for salaries for the period 01/01/2016 to 31/03/2016. It is requested that the professional fee be paid into the account.

Report on audit report of 2016-17







INDIA