

**FY 2022-23**

**MARATHWADA  
ADMINISTRATIVE &  
DEVELOPMENT TRAINING  
ACADEMY**

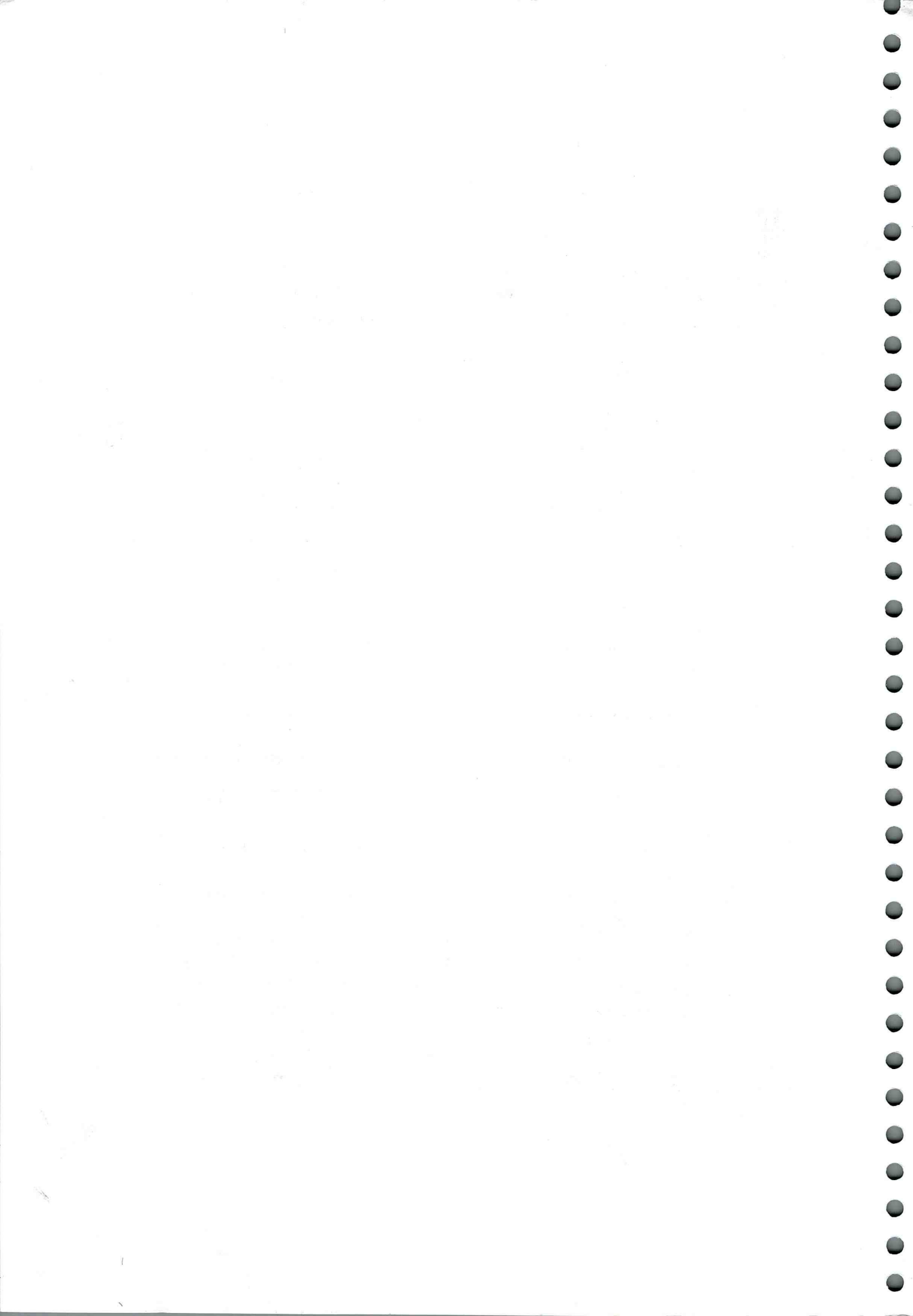
**NATHNAGAR, PAITHAN**

**AUDIT REPORT  
FOR THE YEAR ENDED  
31<sup>st</sup> MARCH 2023**

**AUDITOR**

**NIKHIL R TOSHNIWAL AND ASSOCIATES  
CHARTERED ACCOUNTANTS**

**AT POST BIDKIN, C/O RAHUL TRADERS,  
BIDKIN-431105**



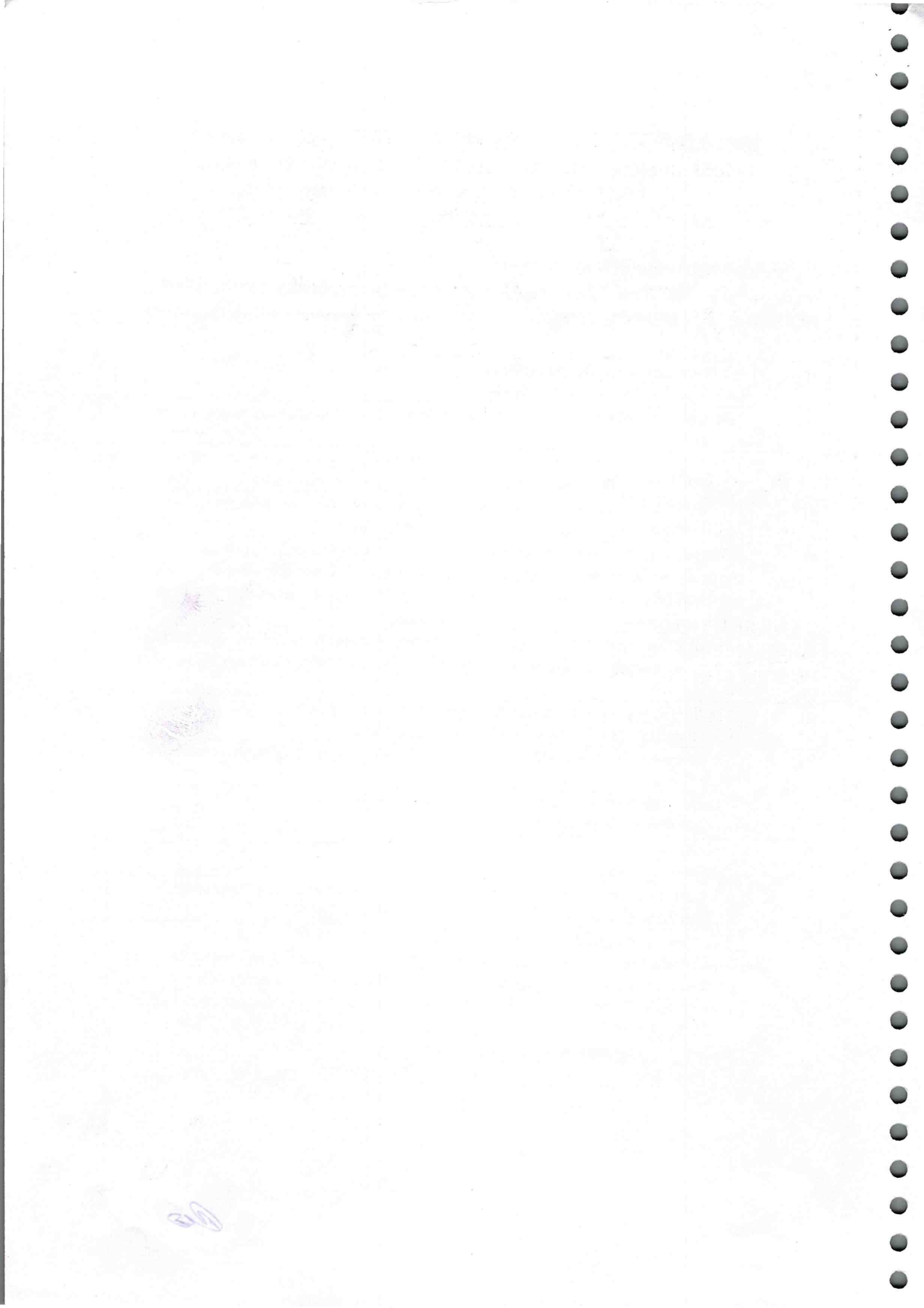
**REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED  
UNDER SUB-SECTION (2) OF SECTION 33 & 34 AND RULE 19 OF  
THE BOMBAY PUBLIC TRUST ACT 1950**

**Registration No. 18224/AURANGABAD**

**Name of the public Trust: MARATHWADA ADMINISTRATIVE&DEVELOPMENT  
TRAINING ACADEMY NATHNAGAR, PAITHAN For the year ending 31-03-2023**

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 field in the form provided by rule 16A.	NA





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: 23190681BHAFTR6492

Place : Aurangabad

Date : 04/12/2023

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# FORM NO. 10BB (A.Y. 2023-24 onwards)



e-Filing Anywhere Anytime  
Income Tax Department, Government of India

[See rule 16CC and Rule 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A

I have examined the balance sheet **Marathwada Administrative & Development Training Academy** [ name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-Mar-2023 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

I have obtained all the information and explanations to the best of my knowledge and belief which are necessary for the purposes of the audit.

In my opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure :

In my opinion and to the best of my information and according to explanations given to me, the particulars given in the Annexure are true and correct subject to following observations or qualifications, if any-

Sl.no	Observations/ Qualifications
1	As per sheet attached with financial statements

In my opinion and to the best of my information, and according to information given to me, 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 as on 31-Mar-2023 ; and

(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application/ profit or loss of its accounting year ending on 31-Mar-2023

subject to the following observations/qualifications-

Sl.no	Observations/ Qualifications
1	As per sheet attached with financial statements

The prescribed particulars are annexed hereto.

Accountant Name

NIKHIL RAMPRASAD TOSHNIWAL

Membership Number

190681

Firm Registration Number

154205W

Address

AT Post Bidkin, Rahul Traders, Bidkin



Place

Bidkin

Date

04-Dec-2023

**ANNEXURE**  
Statement of particulars

**Basic Details**

- 1.PAN of the auditee **AAETM3852C**
- 2.Name of the auditee **Marathwada Administrative & Development Training Academy**
- 3.Assessment Year **2023-24**
- 4.Previous Year **01-Apr-2022 To 31-Mar-2023**
- 5.Registered Address of the auditee **Nath Nagar, Paithan**

6.Other addresses, if applicable

No

**Legal Status**

7. Type of the auditee

Others

Trust

8. Whether the auditee is established under an instrument?

No

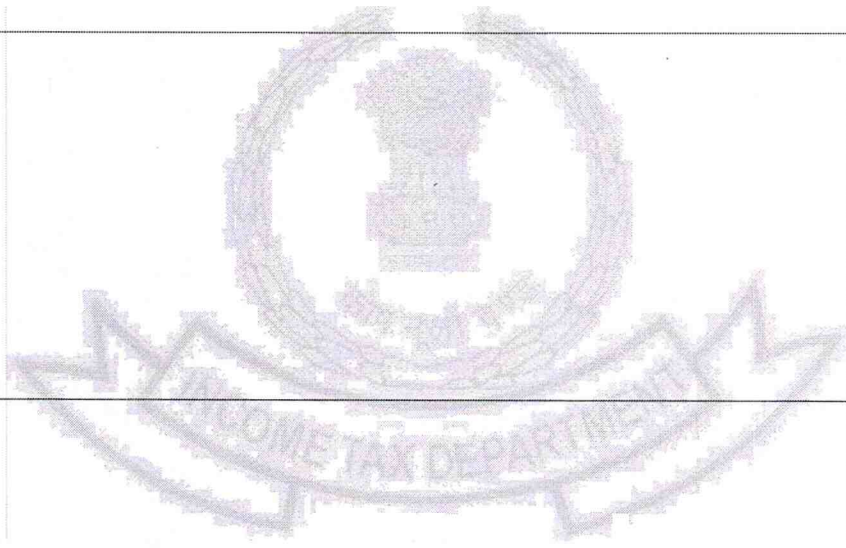
**Management**

9.(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year

Name of person	Relation	Percentage of shareholding in case of shareholder	ID Code	Unique Identification Number	Address	Whether there is any change in relation during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)



Name of person	Relation	Percentage of shareholding in case of shareholder	ID Code	Unique Identification Number	Address	Whether there is any change in relation during previous year of audit (7)	If yes, specify the change (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)



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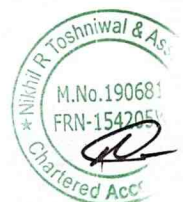
Name of person	Relation	Percentage of shareholding in case of shareholder	ID Code	Unique Identification Number	Address	Whether there is any change in relation during previous year of audit (7)	If yes, specify the change (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

(b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person during the previous year

Sl.no	Name	ID Code	Unique Identification Number	Address	Non-individual person [as mentioned in serial number no 9(a)] in which beneficial ownership held (6)	Percentage of beneficial ownership (%) (7)	Whether there is any change during previous year of audit (8)	If yes, specify the change (9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				No Records Added				

#### Commencement of activities

10. (i) Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year **No**
- (ii) If yes in 10 (i) , date of commencement of activities -
- (iii) If the answer to 10(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed? -
- (iv) If yes in 10(iii) above, the date of application for registration or approval -



## Details of Place where books of accounts and other documents have been maintained

11. (i) Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee? **Yes**
- (ii) If Yes in (i) above, whether books of account are maintained at registered office? **Yes**
- (iii) If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained
- (a) Address of such place where the books are maintained -
- (b) Date of decision by management to keep account at such place -
- (c) Date of intimation to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA -

## Voluntary contributions

12. Whether auditee has filed Form No. 10BD for the previous year < If No then skip to serial number 14 > **No**
13. Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year **₹ 0**
14. Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD **₹ 0**
15. Total voluntary contributions received by the auditee during the previous year [13+14] **₹ 0**
16. Total Foreign Contribution out of the total voluntary contributions stated in 15 **₹ 0**
17. Voluntary Contribution forming part of Corpus (which are included in 15) **₹ 0**
18. Anonymous donations taxable @30% under section 115BBC **₹ 0**
19. Application outside India for which approval as per proviso to clause (c) of sub-section (1) of section 11 has been obtained **₹ 0**
20. Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)] **₹ 0**
21. Income other than voluntary contributions derived from property held under the trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15 **₹ 0**
22. Income required to be applied in India by the auditee during the previous year [20+21] **₹ 0**

## Application of income

23. Application of income (excluding application not eligible and reported under serial number 27)
- (i) Total amount applied for charitable or religious purposes in India during the previous year **₹ 1,03,37,766**
- (ii) Amount which was not actually paid during the previous year [if included in (i)] **₹ 0**
- (iii) Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year **₹ 0**
- (iv) Total amount to be allowed as application [23(i)- 23(ii) +23(iii)] **₹ 1,03,37,766**
- (v) Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year **₹ 0**
- (vi) Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year **₹ 0**

Amount to be disallowed from application



(vii) Amount disallowable under thirteenth proviso to Clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (a) of clause (a) of section 40 ₹ 0

Schedule TDS disallowable: Details of amounts inadmissible and amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub-section (1) of section 11 read with sub-clause (a) of clause (a) of section 40:

(a) Details of payment on which tax is not deducted

Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5) (a)	(5) (b)	(6)
No Records Added						

(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139

Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5) (a)	(5) (b)	(6)	(7)	(8)
No Records Added								

(viii) Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A ₹ 0

Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3) of section 40A? No

Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C ) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) of section 40A

Sl. No	Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
No Records Added							

Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3A) of section 40A? No

Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C ) or sub-section (1) of section 11 read with sub-section (3A) of section 40A



Sl. No	Date of Payment	Amount of payment(in Rs)	Nature of payment	Name of Payee	PAN of Payee, if available	Aadhar of Payee, if available	Address of Payee
No Records Added							

(ix)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act towards Corpus	₹ 0
(x)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act not having same objects	₹ 0
(xi)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clause (iv), (v), (vi) or (via) of Clause (23C) of section 10 of the Act or any trust or institution referred to in section 11 or 12 of the Act	₹ 0
(xii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has not been obtained	₹ 0
(xiii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has been obtained	₹ 0
(xiv)	Applied for any purpose beyond the objects of the trust or institution	₹ 0
(xv)	Any other disallowance	₹ 0
(xvi)	Total allowable application [{23(iv)+23(v)+23(vi) – {23(vii) to 23(xv)}]	₹ 1,03,37,766
(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	₹ 0
(xviii)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	₹ 0
(xix)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15% of the income	₹ 0

#### Application of Income out of different sources

24.	Taxable Income 22- [23(xvi) to 23(xix)]	₹ -1,03,37,766
25.	Income taxable under section 115BBI	₹ 0
26.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC	₹ 0
27.	Application of income out of the following sources during the previous year	
(A)	Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	₹ 0
(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	₹ 0
(C)	Income of earlier previous years up to 15% accumulated or set apart	₹ 0
(D)	Corpus	₹ 0
(E)	Borrowed Fund	₹ 0



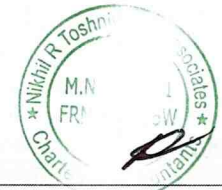
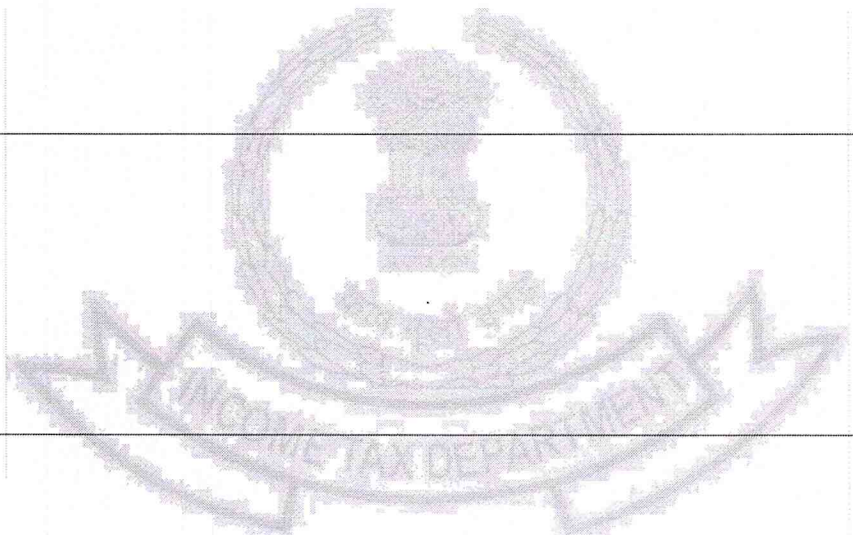
(F) Any other -

Please Specify -

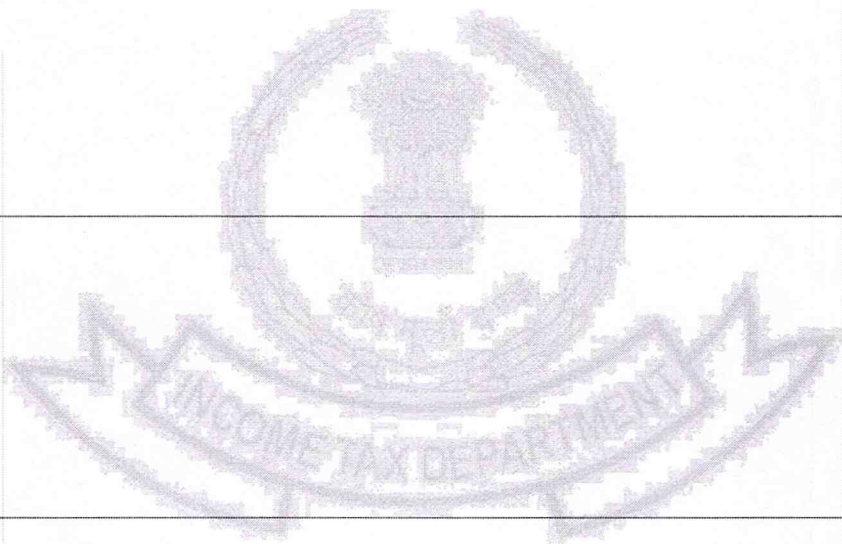
**Persons referred to in 13(3)**

28. Details of specified person as referred to in sub-section (3) of section 13

Sl. No	Code of person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar Number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
(1)	(2)	(3)	(4)	(5)	(6)	(6)
1						
2						
3						
4						
5						



Sl. No	Code of person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar Number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
(1)	(2)	(3)	(3)	(4)	(5)	(6)
6						
7						
8						
9						
10						
11						



Sl. No	Code of person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar Number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
(1)	(2)	(3)	(4)	(5)	(6)	(6)

29. Details of income/property referred to in section 13 (2)

- (a) Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both **No**  
-
- (b) Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation **No**  
-
- (c) Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the auditee for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services **No**  
-
- (d) Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation **No**  
-
- (e) Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate **No**  
-
- (f) Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate **No**  
-
- (g) Whether any income or property of the auditee is diverted during the previous year in favour of any specified person **No**  
-
- (h) Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest **No**  
-

30. Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to Clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB **No**

Amount of such violation **₹ 0**

- (a) Income of the auditee has been applied, other than for the objects of the trust or institution. **No**  
-
- (b) Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives **No**  
-
- (c) Whether the auditee, referred to in clause (a) of sub-section (1) of section **No**





Sl. No	Tax deduction and collection account number(TAN)	Type of Form	If Type of Form is "Others", please specify	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)			(3)	(4)	(5)
No Records Added						

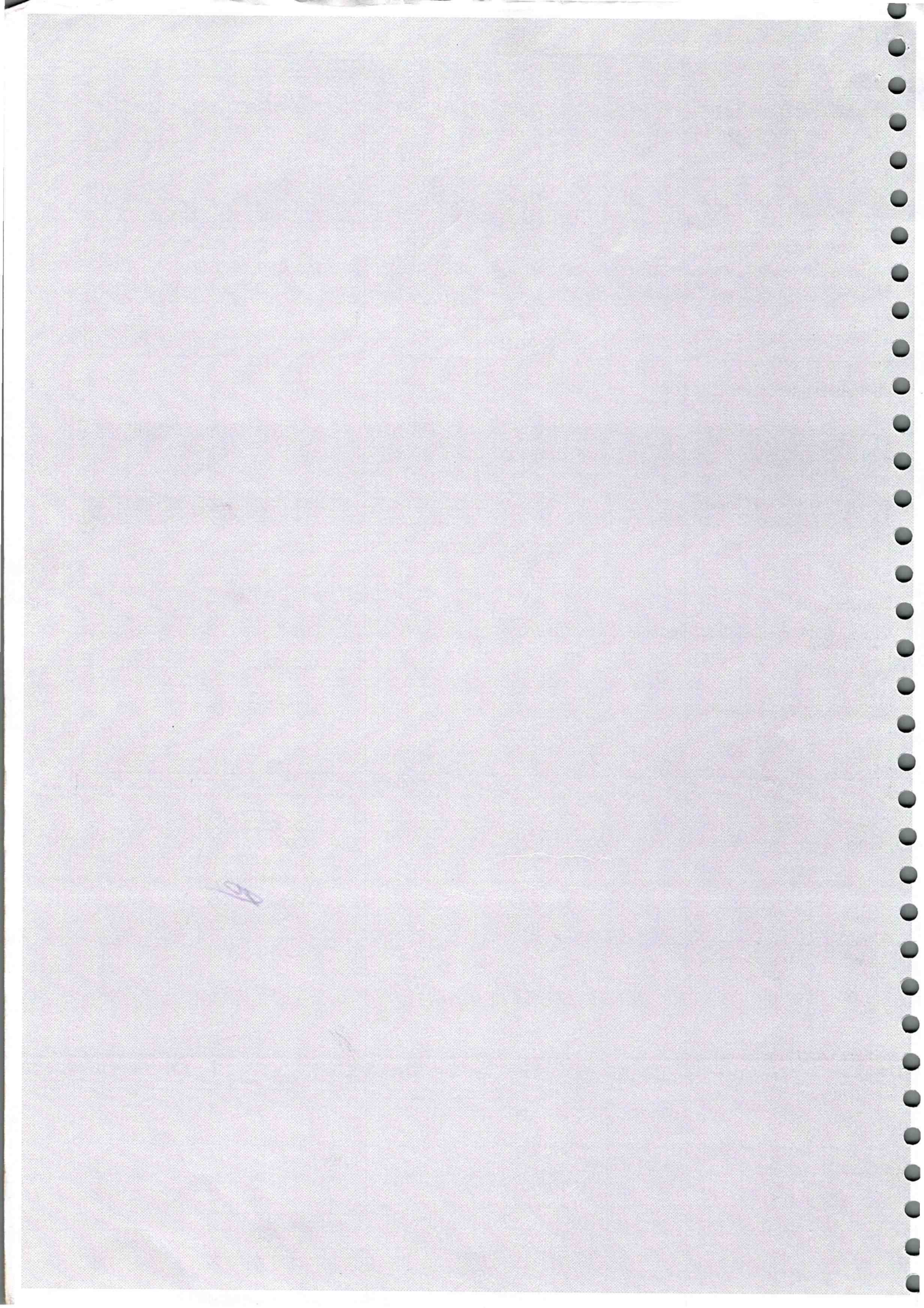
**Schedule Interest on TDS/TCS**

Sl. No	Tax deduction and collection account number(TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment of amount
(1)	(2)	(3)	(4)	(5)
No Records Added				

**Attachments**

- Income and Expenditure Account/Profit and Loss Account PL.pdf
- Balance Sheet 1.BS.pdf
- Miscellaneous Attachments AUDIT REPORT.pdf





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 31.03.2023

FUNDS & LIABILITIES	AMOUNT	PROPERTY & ASSETS	AMOUNT
Trust Fund and Corpus		Fixed Assets	11,774,950
Trust fund	137,995,879	(As per statement of fixed assets)	
Reserves		Investments	
As per last year	7,003,185	Farmer Training Centre	10,802,212
		FDR With SBIN	78,467,199
		Lake view rest house	10,022,606
		Lecture hall Farmer training	716,680
		Sagar Darshan Building	5,485,000
		Current Assets	
		Deposits(Assets)	36,838,639
		ISF Services	22,887
		Gaurav Bhattad	16,244
Loans And Liabilities:		Bank Balance	
Security Deposits	343,063	SBIN	13,102,881
Current Liabilites			
Duties and taxes	15,866		
Provisions	77,626		
Sundry Creditors	13,945		
Income and Expenditure Account	21,799,734		
<b>TOTAL</b>	<b>167,249,298</b>	<b>TOTAL</b>	<b>167,249,298</b>

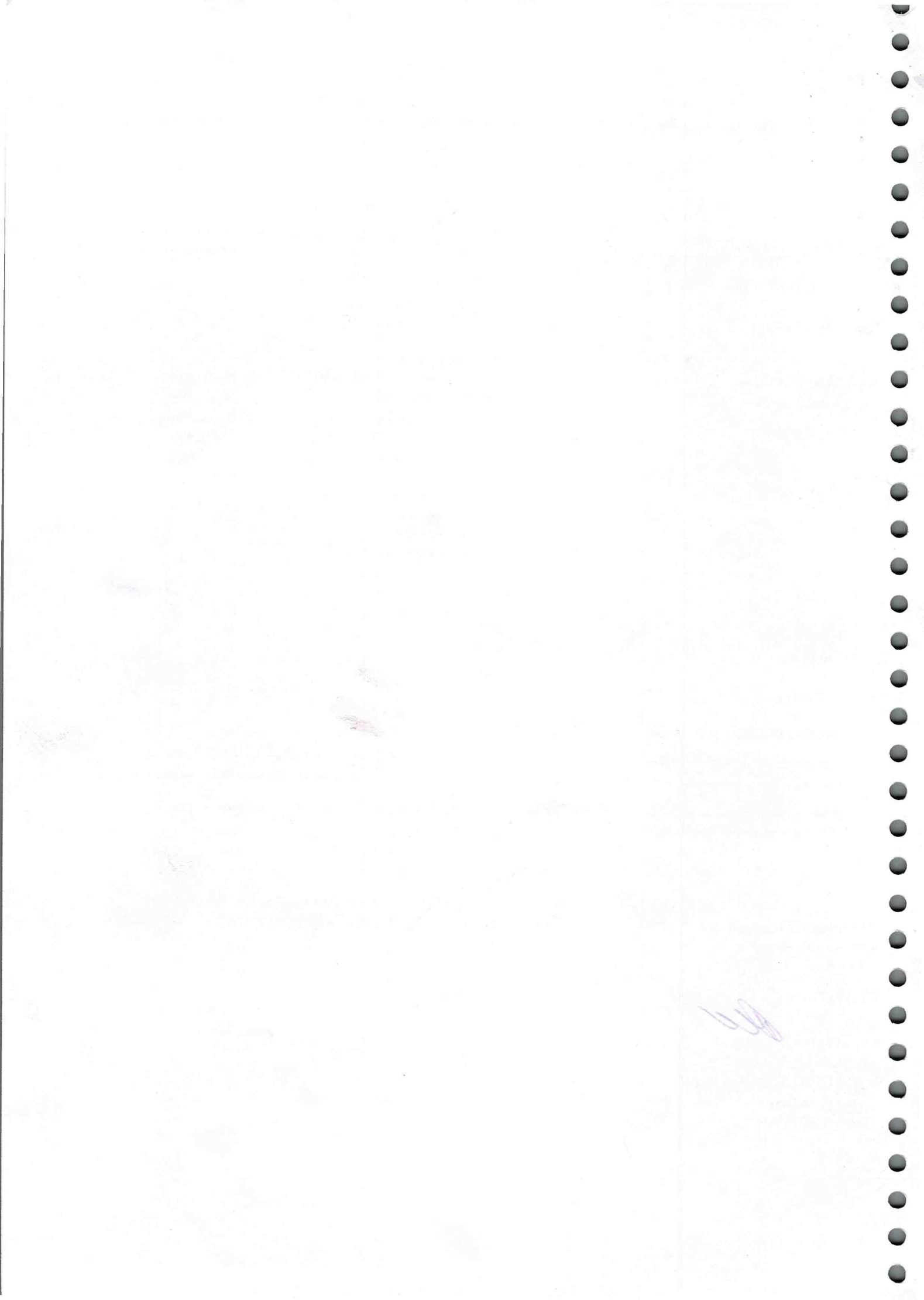
The above Balance Sheet is to the best of our belief contains a true account of the funds and liabilities and of the property and assets of the trust.

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:23190681BHAFTR6492  
Place : Paithan  
Date : 04/12/2023



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 31/3/2023

Expenditure	Amount	Amount	Income	Amount	Amount
To Accounting charges	17,500.00		By Interest income	-	
To Accidental Insurance	10,804.00		By Interest on FDR	98,347	98,347
To Advertisement	50,862				
To audit fees	17,500		By Penalty Income	111,860	
To bank charges	1,681		By Room rent	165,250	277,110
To depreciation	1,034,517				
To electricity	303,110		By Salary Grant received	4,242,977	4,242,977
To Garden maintainace	5,510		By Other grants	6,094,789	6,094,789
To Honoraium	1,053,714		By Other Income		
To house keeping	5,411,690		By Training receipts	27,093,046	27,093,046
To insurance	7,498				
To internet	5,998				
To laundry	54,532				
To misc expenses	7,560				
To news paper and periodicals	6,402				
To office expenses	145,107				
To petrol and diesel	317,678				
To photography	80,410				
To postage and courier	8,871				
To printing and stationary	281,357				
To repair and maintaince Building	162,295				
To repair and maintaince	236,592				
To salary	4,229,681				
To security	2,254,331				
To travelling expenses	288,121				
To water charges	3,214				
To website renewal charges	10,000	16,006,535			
To Surplus/(Deficit)		21,799,734			
<b>TOTAL</b>		<b>37,806,269</b>	<b>TOTAL</b>		<b>37,806,269</b>

For Nikhil R Toshniwal & Associates  
Chartered Accountant

FRN No : 154205W

For MARATHWADA ADMINISTRATIVE& DEVELOPMENT  
TRAINING ACADEMY,NATHNAGAR,PAITHAN

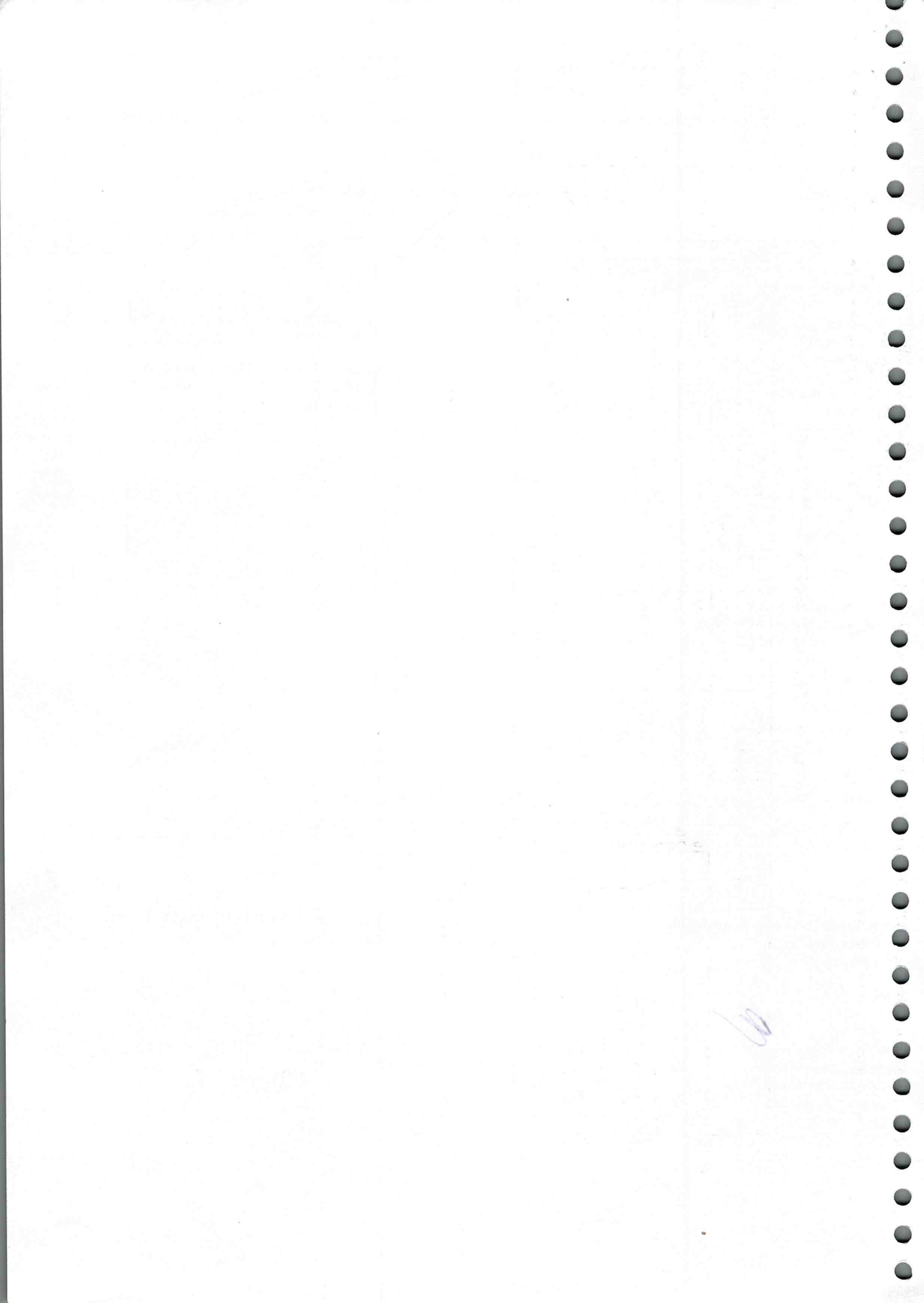


A Nikhil R Toshniwal  
Membership No : 190681

DIN:23190681BHAFTR6492

Place : Paithan

Date : 04/12/2023



STATEMENT OF FIXED ASSETS AS ON 31.03.2023

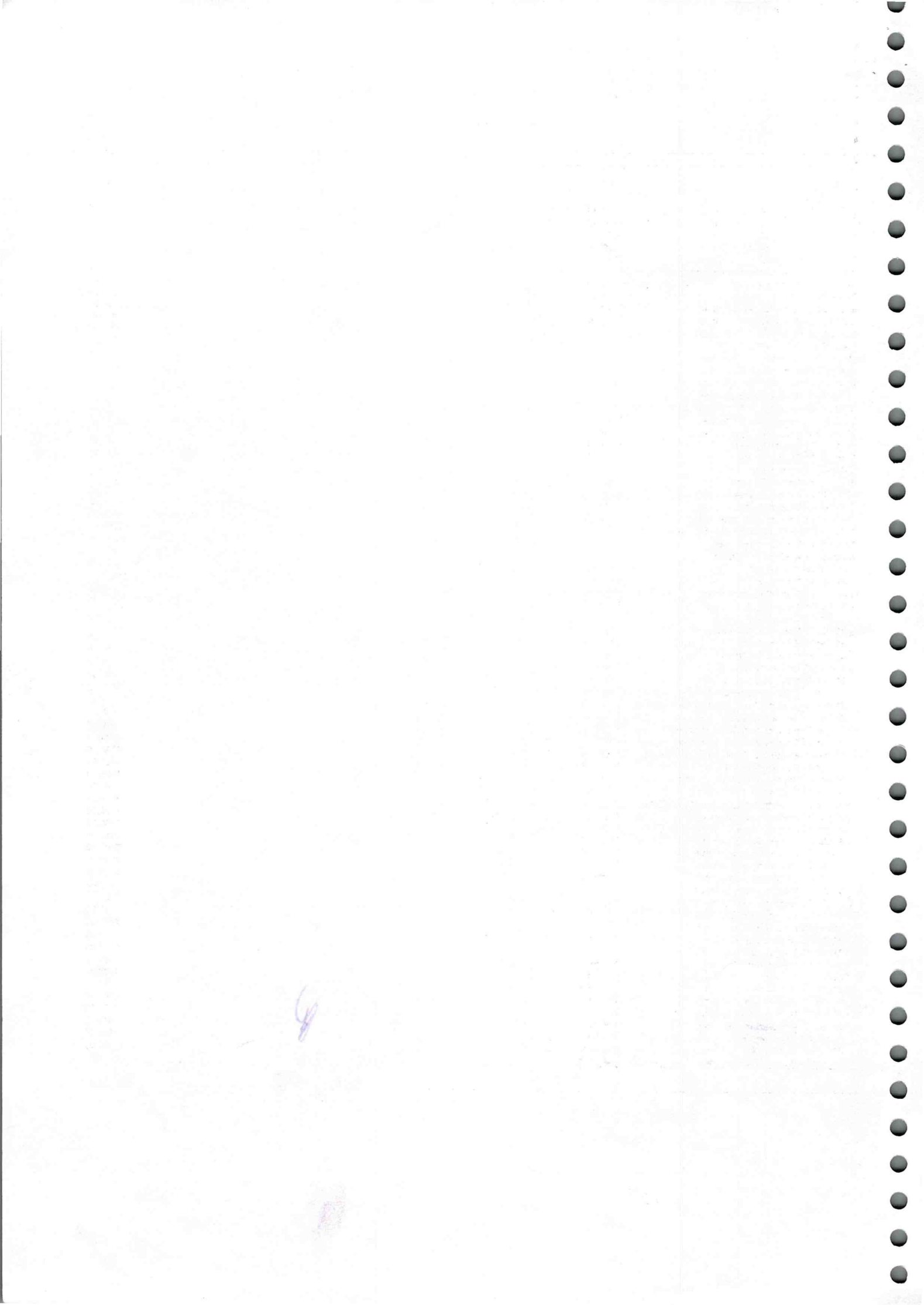
Sr No	Particulars	Rate of Depreciation	WDV as on 01.04.2022	Additions		Deletions / Sale	Total	Depreciation	WDV as on 31.03.2023
				Before 30.09.2022	After 30.09.2022				
1	Building	10.00%	3641242.9	0	5679000	0	9320242.9	648074	8672168.5
2	Canteen utensils	10.00%	9651.44	0	0	0	9651.44	965	8686.1
3	Computer	40.00%	745	0	0	0	745	298	447
4	Electrical Installation	15.00%	239056.23	32995	5050	0	277101.23	41186	235915.23
5	Furnitures And Fixtures	10.00%	1101102.39	0	0	0	1101102.39	110110	990992.65
6	Misc Fixes Assets	10.00%	576254.47	0	0	0	576254.47	57625	518629.23
7	Office Equipments	10.00%	1047914.61	0	0	0	1047914.61	104791	943123.61
8	RO Plant	15.00%	0	187000	0	0	187000	28050	158950
9	Vehicles	15.00%	289456.29	0	0	0	289456.29	43418	246037.85
	<b>TOTAL</b>		<b>6905423.33</b>	<b>219995</b>	<b>5684050</b>	<b>0</b>	<b>12809468.33</b>	<b>1034517</b>	<b>11774950.17</b>

For MARATHWADA ADMINISTRATIVE & DEVELOPMENT  
TRAINING ACADEMY, NATHNAGAR, PAITHAN

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



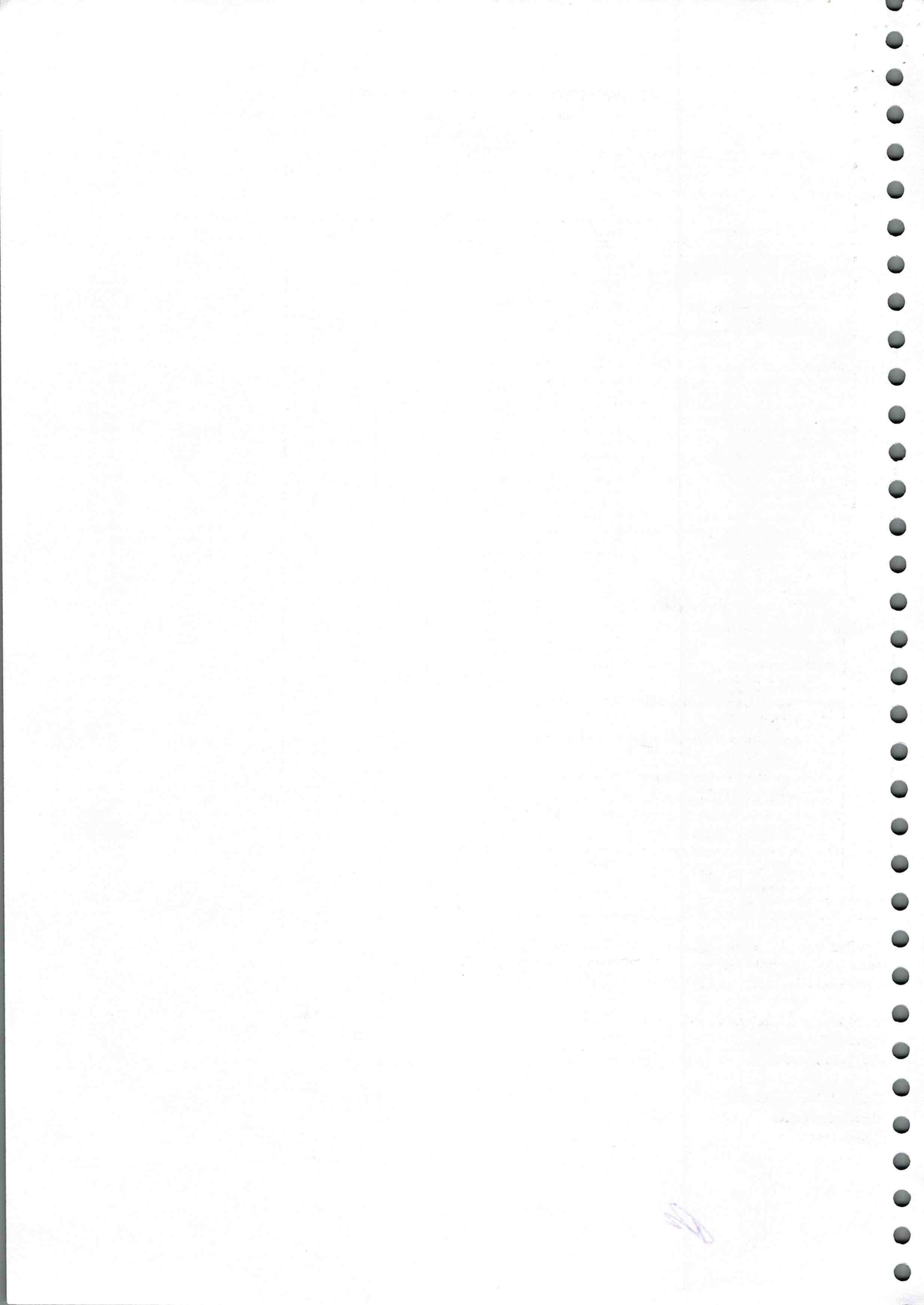
CA Nikhil R Toshniwal  
Membership No : 190681



**Marathwada Adm. & Development Training Academy**  
Nath Nagar, Paithan, Aurangabad  
**State Bank of India**  
Reconciliation Statement  
1-Apr-22 to 31-Mar-23

Date	Particulars	Vch Type	Transaction Instrument	Bank Date	Debit	Credit
31/03/2016						318.00
19/08/2019						649.00
22-08-21	Honorarium Expenses	Opening BRS	Cheque			3000.00
08-Dec-2021	Travelling Expenses	Opening BRS	Cheque			249.00
08-Dec-2021	GPF & DCPS Payable	Opening BRS	Cheque			560.00
13-Apr-2022	Honorarium Expenses	Payment	Cheque 710576			750.00
13-Apr-2022	Honorarium Expenses	Payment	Cheque 710581			750.00
05-May-2022	Repairs and Maintainace Building	Payment	Cheque 7110596			3370.00
16-Jun-2022	Advertisement	Payment	Cheque 710667			3780.00
16-Jun-2022	Advertisement	Payment	Cheque 710668			3570.00
16-Jun-2022	Petrol & Diesel Expenses	Payment	Cheque 710673			38262.00
25-Jul-2022	Honorarium Expenses	Payment	Cheque 710753			6000.00
22-Nov-2022	Repairs and Maintainace Building	Payment	Cheque 922267			450.00
13-Dec-2022	Honorarium Expenses	Payment	Cheque 922127			3790.00
13-Dec-2022	Honorarium Expenses	Payment	Cheque 922129			2250.00
15-Mar-2023	Honorarium Expenses	Payment	Cheque 922356			6610.00
15-Mar-2023	Honorarium Expenses	Payment	Cheque 922357			14990.00
15-Mar-2023	Honorarium Expenses	Payment	Cheque 922358			3000.00
15-Mar-2023	Honorarium Expenses	Payment	Cheque 922363			4500.00
15-Mar-2023	Honorarium Expenses	Payment	Cheque 922364			3000.00
23-Mar-2023	Gaurav Bhattad	Payment	Cheque 922373			376.00
23-Mar-2023	Gaurav Bhattad	Payment	Cheque 922374			358.00
23-Mar-2023	Gaurav Bhattad	Payment	Cheque 922376			4423.00
23-Mar-2023	Gaurav Bhattad	Payment	Cheque 922377			4213.00
23-Mar-2023	Gaurav Bhattad	Payment	Cheque 922379			3020.00
23-Mar-2023	Gaurav Bhattad	Payment	Cheque			2876.00
29-Mar-2023	Repairs & Maintenance	Payment	Cheque/DD 922381			12790.00
29-Mar-2023	Repairs & Maintenance	Payment	Cheque/DD 922382			4900.00
29-Mar-2023	Printing & Statetionery Expenses	Payment	Cheque/DD 922383			14213.00
29-Mar-2023	Laundry Expenses	Payment	Cheque/DD 922884			8006.00
29-Mar-2023	Accidental Insurance	Payment	Cheque/DD 922385			10804.00
31-Mar-23	Buildings	Payment	Cheque 922386			1500000.00
31-Mar-23	Buildings	Payment	Cheque 922387			693000.00
31-Mar-23	Travelling Expenses	Payment	Cheque 922388			25141.00
31-Mar-23	Travelling Expenses	Payment	Cheque 922389			2500.00
31-Mar-23	Salary Expenses	Payment	Cheque 922389			10175.00
31-Mar-23	Repairs & Maintenance	Payment	Cheque 922391			68950.00
31-Mar-23	ISF Services.	Payment	Cheque 922392			22887.00
31-Mar-23	Gaurav Bhattad	Payment	Cheque 922392			501.00
31-Mar-23	Gaurav Bhattad	Payment	Cheque 922394			477.00
31-Mar-23	Internet Charges	Payment	Cheque 922396			5998.00
31-Mar-23	Office Expenses	Payment	Cheque 922397			10461.00
31-Mar-23	Printing & Statetionery Expenses	Payment	Cheque 922398			70278.00
31-Mar-23	Office Expenses	Payment	Cheque 922399			4100.00
31-Mar-23	Repairs and Maintainace Building	Payment	Cheque 922400			4550.00
31-Mar-23	Repairs and Maintainace Building	Payment	Cheque 922401			4314.00
31-Mar-23	Printing & Statetionery Expenses	Payment	Cheque 922402			2000.00
31-Mar-23	Repairs & Maintenance	Payment	Cheque 922403			5900.00
31-Mar-23	Repairs and Maintainace Building	Payment	Cheque 922404			1950.00
31-Mar-23	Repairs & Maintenance	Payment	Cheque 922405			2700.00
31-Mar-23	Repairs and Maintainace Building	Payment	Cheque 922405			6989.00
31-Mar-23	Honorarium Expenses	Payment	Cheque 922407			3790.00
31-Mar-23	Honorarium Expenses	Payment	Cheque 922405			2250.00
31-Mar-23	Honorarium Expenses	Payment	Cheque 922409			1510.00
31-Mar-23	Honorarium Expenses	Payment	Cheque 922410			7500.00
31-Mar-23	Honorarium Expenses	Payment	Cheque 922411			8320.00
31-Mar-23	Honorarium Expenses	Payment	Cheque 922412			4500.00
31-Mar-23	Honorarium Expenses	Payment	Cheque 922413			3000.00
31-Mar-23	Honorarium Expenses	Payment	Cheque 922414			12000.00
31-Mar-23	Honorarium Expenses	Payment	Cheque 922415			3705.00
31-Mar-23	Honorarium Expenses	Payment	Cheque 922416			14431.00
31-Mar-23	Honorarium Expenses	Payment	Cheque 922417			6000.00
31-Mar-23	Honorarium Expenses	Payment	Cheque 922418			6000.00
31-Mar-23	Honorarium Expenses	Payment	Cheque 922419			3000.00
31-Mar-23	Honorarium Expenses	Payment	Cheque 922420			3500.00
31-Mar-23	Honorarium Expenses	Payment	Cheque 922421			3000.00
31-Mar-23	Honorarium Expenses	Payment	Cheque 922422			4044.00
31-Mar-23	Honorarium Expenses	Payment	Cheque 922423			3720.00
31-Mar-23	Honorarium Expenses	Payment	Cheque 922424			4450.00
31-Mar-23	Honorarium Expenses	Payment	Cheque 922425			3750.00
31-Mar-23	Honorarium Expenses	Payment	Cheque 922426			12000.00
31-Mar-23	Honorarium Expenses	Payment	Cheque 922427			16500.00
				Balance as per Company Books:	13102880.00	
				Amounts not reflected in Bank:		2735618.00
				<b>Balance as per Bank:</b>	<b>15838498.00</b>	
				<b>Actual Bank Balance</b>	<b>15839323.00</b>	
				<b>Difference</b>		<b>825.0</b>





**THE BOMBAY PUBLIC TRUST ACT, 1950**  
**SCHEDULE IX C [Vide Rule 32]**

Statement of income to contribution for the year ended 31-03-2022

**MARATHWADA ADMINISTRATIVE & DEVELOPMENT TRAINING ACADEMY, NATHNAGAR, PAITHAN**

Registration No : 18224/AURANGABAD

	Particulars	Rs.	Rs.
1]	INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT [SCHEDULE IX ]		21799734
1]	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 From BCCI, C K Nayadu and MCA		10337766
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 Rs 267800	0	
	e] Cost of collection at 4% of gross rent of buildings let out Rent of Rs.267800	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.		
	<b>Gross Annual Income chargeable to contribution Rs.</b>		<b>21799734</b>

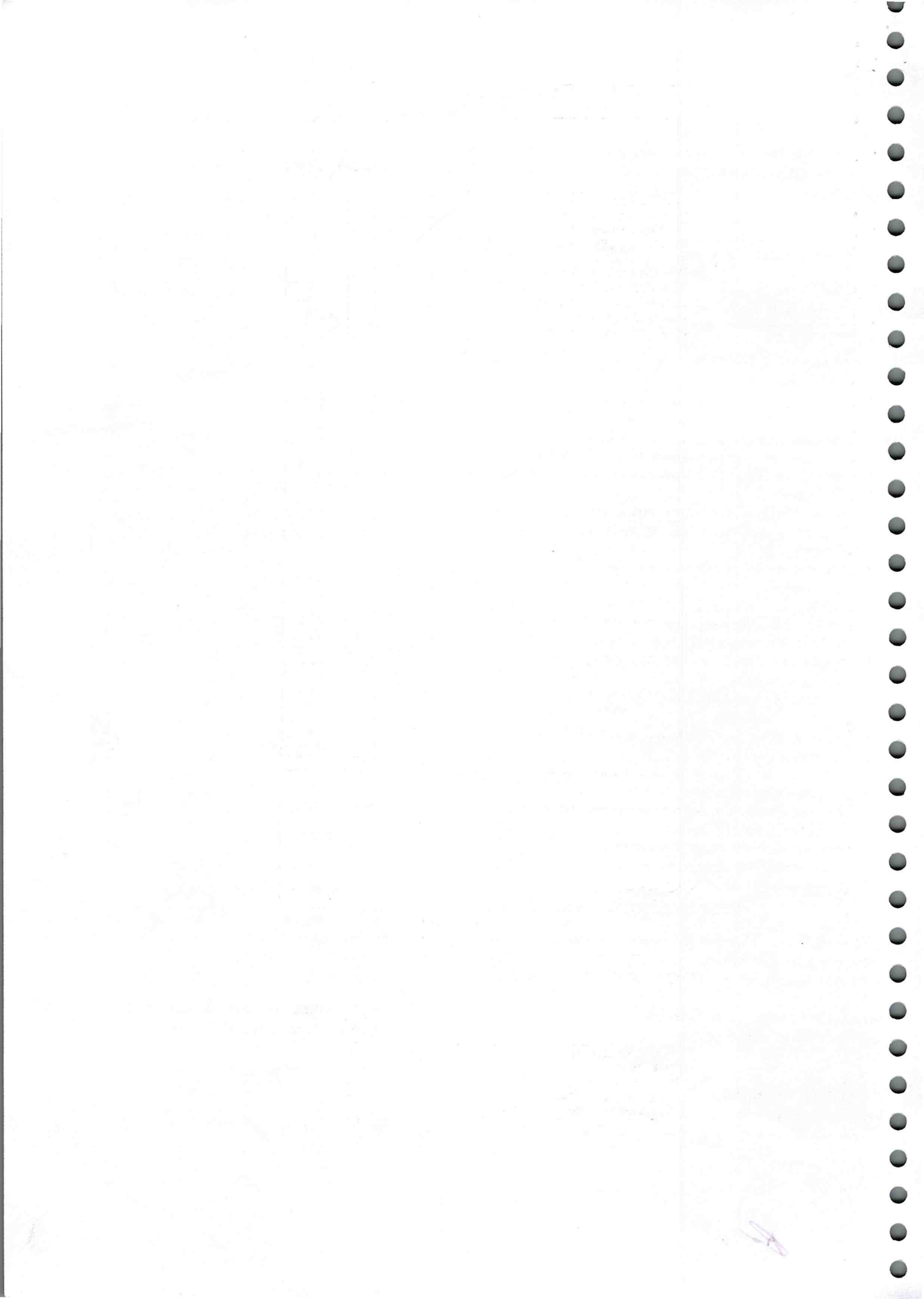
Certified that while claiming deductions admissible under the above Schedule, we have not claimed any amount twice either wholly or partly, against any of the items mentioned in the Schedule which have the effect of Double deductions.

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  
Place : Paithan





**SECURITY DEPOSITS**

1-Apr-22 to 31-Mar-23

Particulars	SECURITY DEPOSITS	
	1-Apr-22 to 31-Mar-23	
	Closing Balance	
	Debit	Credit
Computer Security Deposit-Vinayak Hightech		10000.00
Ganesh P Thorle(Sec Deposit)		15000.00
Hotel Amrdeep Caterers		61063.00
House Keeping Deposit (Lokseva)		15000.00
Security Deposit Accurex Services Pvt Ltd		21000.00
Security Deposit Dnyaneshwarr General Stores		15000.00
Security Deposit (Ex Defence Ltr)		30000.00
Security Deposit ISF Services		46000.00
Security Deposit Jai Bhagwan Multiservices		60000.00
Security Deposit Raj Multiservices		70000.00
<b>Grand Total</b>		<b>343063.00</b>

**Duties & Taxes**

1-Apr-22 to 31-Mar-23

Particulars	Duties & Taxes	
	1-Apr-22 to 31-Mar-23	
	Closing Balance	
	Debit	Credit
GST PAYABLE		7447.00
Professional Tax And GIS Payable		600.00
TDS 194 C PAYABLE		7819.00
<b>Grand Total</b>		<b>15866.00</b>

**Provisions**

1-Apr-22 to 31-Mar-23

Particulars	Provisions	
	1-Apr-22 to 31-Mar-23	
	Closing Balance	
	Debit	Credit
Account Writing Charges Payable		17500.00
Advance Received From Government		2262.00
Audit Fees Payable		44640.00
Festival Advance Instalment Payable		11250.00
LIC		1372.00
Nps Payable		602.00
<b>Grand Total</b>		<b>77626.00</b>

**Sundry Creditors**

1-Apr-22 to 31-Mar-23

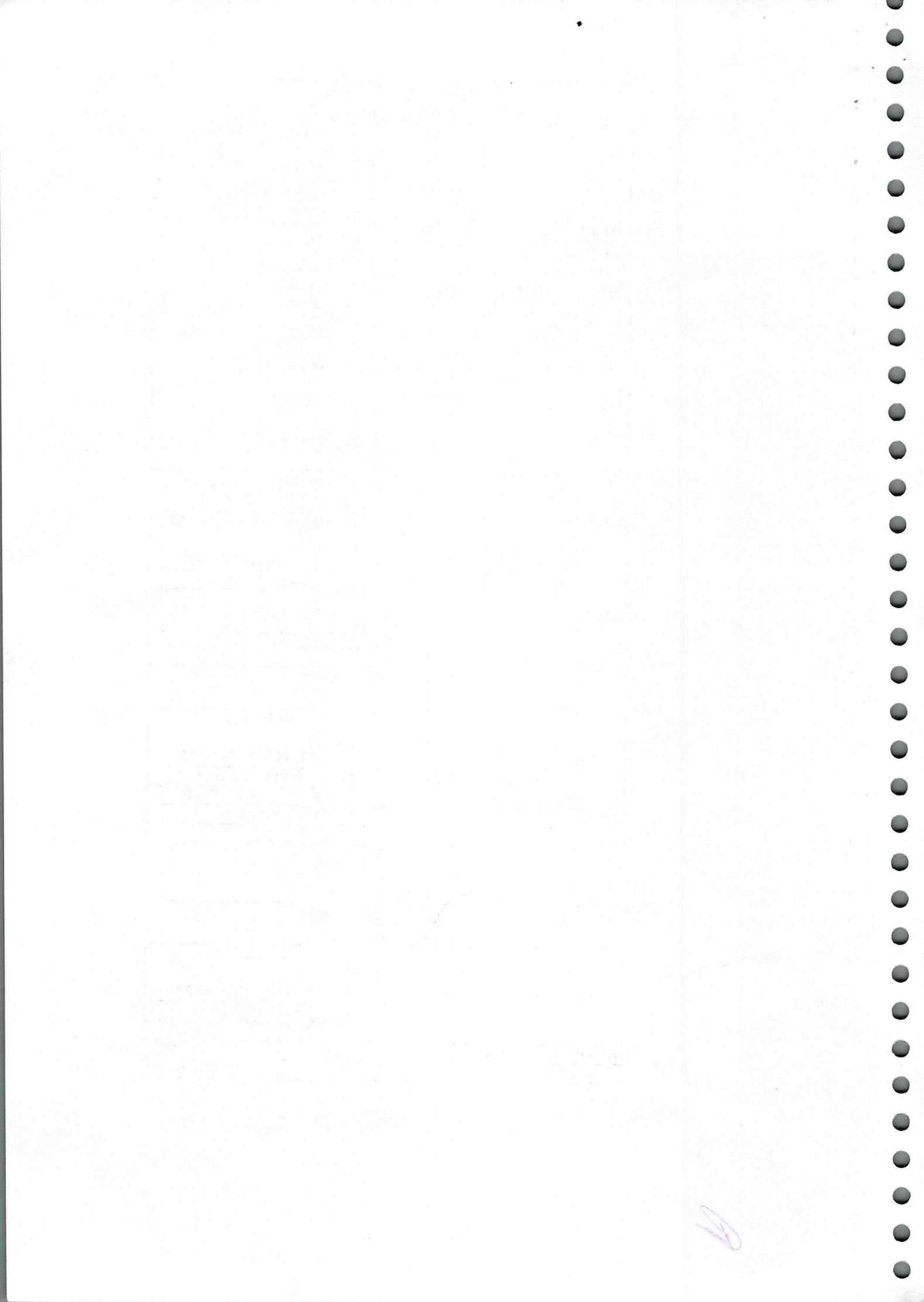
Particulars	Sundry Creditors	
	1-Apr-22 to 31-Mar-23	
	Closing Balance	
	Debit	Credit
Dnyaneshwar General Stores		13945.00
ISF Services.	22887.00	
<b>Grand Total</b>	<b>22887.00</b>	<b>13945.00</b>

**Investments**

1-Apr-22 to 31-Mar-23

Particulars	Investments	
	1-Apr-22 to 31-Mar-23	
	Closing Balance	
	Debit	Credit
Farmer Training Center	10802212.00	
FDR with SBIN	78467199.00	
Lake View Rest House	10022606.00	
Lecture Hall Farmer Training	716680.00	
Sagar Darshan Building	5485000.00	
<b>Grand Total</b>	<b>105493697.00</b>	





2

**Deposits (Asset)**

1-Apr-22 to 31-Mar-23

Particulars	Deposits (Asset)	
	1-Apr-22 to 31-Mar-23	
	Closing Balance	
	Debit	Credit
Adv to Mr Popalghat for Festival	11250.00	
Adv to Popalghat Against NPS	13525.00	
Deposit with Public Works Department	36400000.00	
Gandhile R V (Adv. for Computers)	6000.00	
Gas Set (Sec. Deposit)	1900.00	
MSEB Deposit	12650.00	
Other Advances	74373.00	
RV Gandhile	281941.00	
SS Dale	25000.00	
Telephone Deposit	12000.00	
<b>Grand Total</b>	<b>36838639.00</b>	

**Loans & Advances (Asset)**

1-Apr-22 to 31-Mar-23

Particulars	Loans & Advances (Asset)	
	1-Apr-22 to 31-Mar-23	
	Closing Balance	
	Debit	Credit
Gaurav Bhattad	16244.00	
<b>Grand Total</b>	<b>6080.00</b>	

**Bank Accounts**

1-Apr-22 to 31-Mar-23

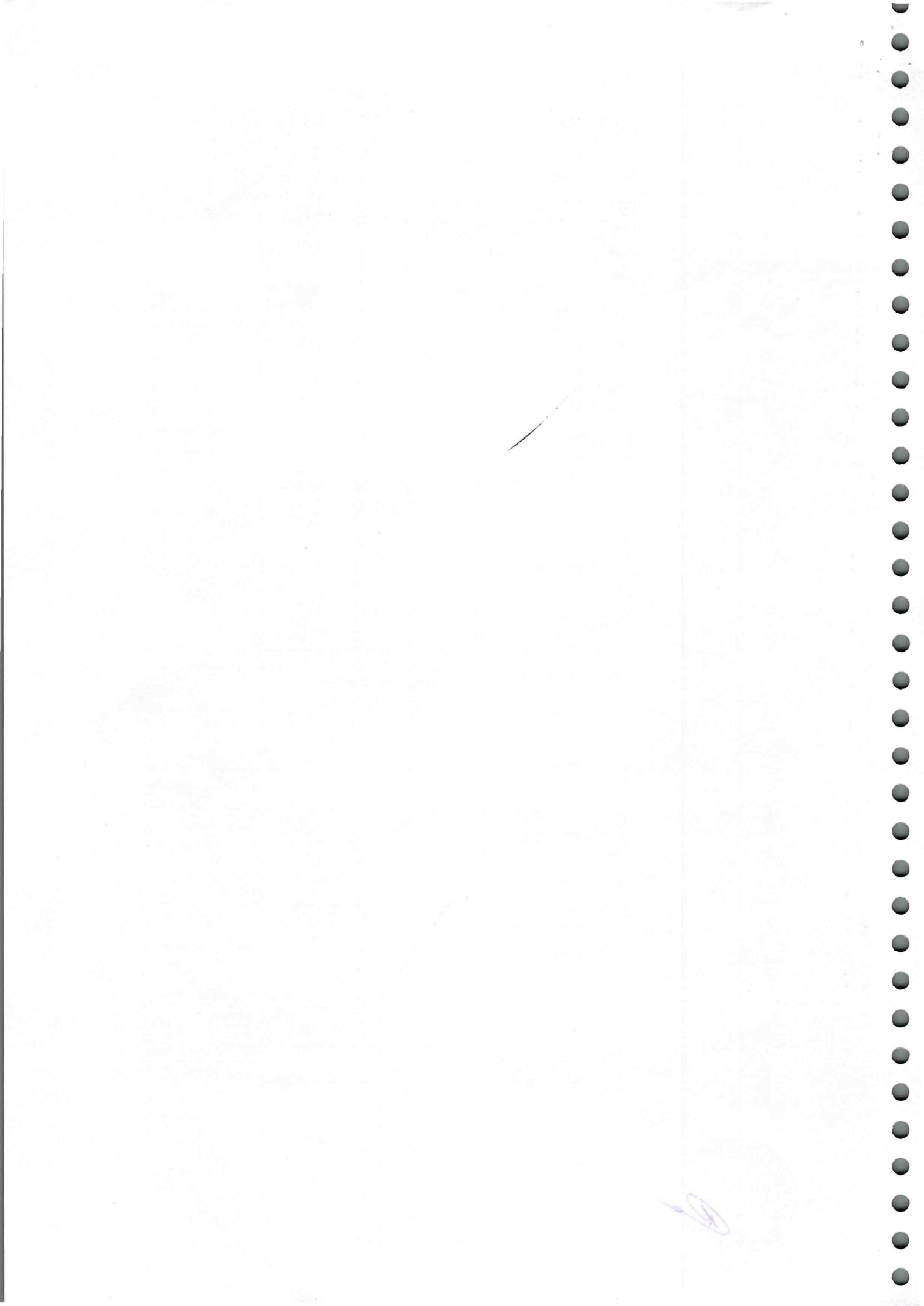
Particulars	Bank Accounts	
	1-Apr-22 to 31-Mar-23	
	Closing Balance	
	Debit	Credit
State Bank of India	13102880.50	
<b>Grand Total</b>	<b>13102880.50</b>	

**Corpus Fund**

1-Apr-22 to 31-Mar-23

Particulars	Corpus Fund	
	1-Apr-22 to 31-Mar-23	
	Closing Balance	
	Debit	Credit
Reserves & Surplus		137995878.67
<b>Grand Total</b>		<b>137995878.67</b>

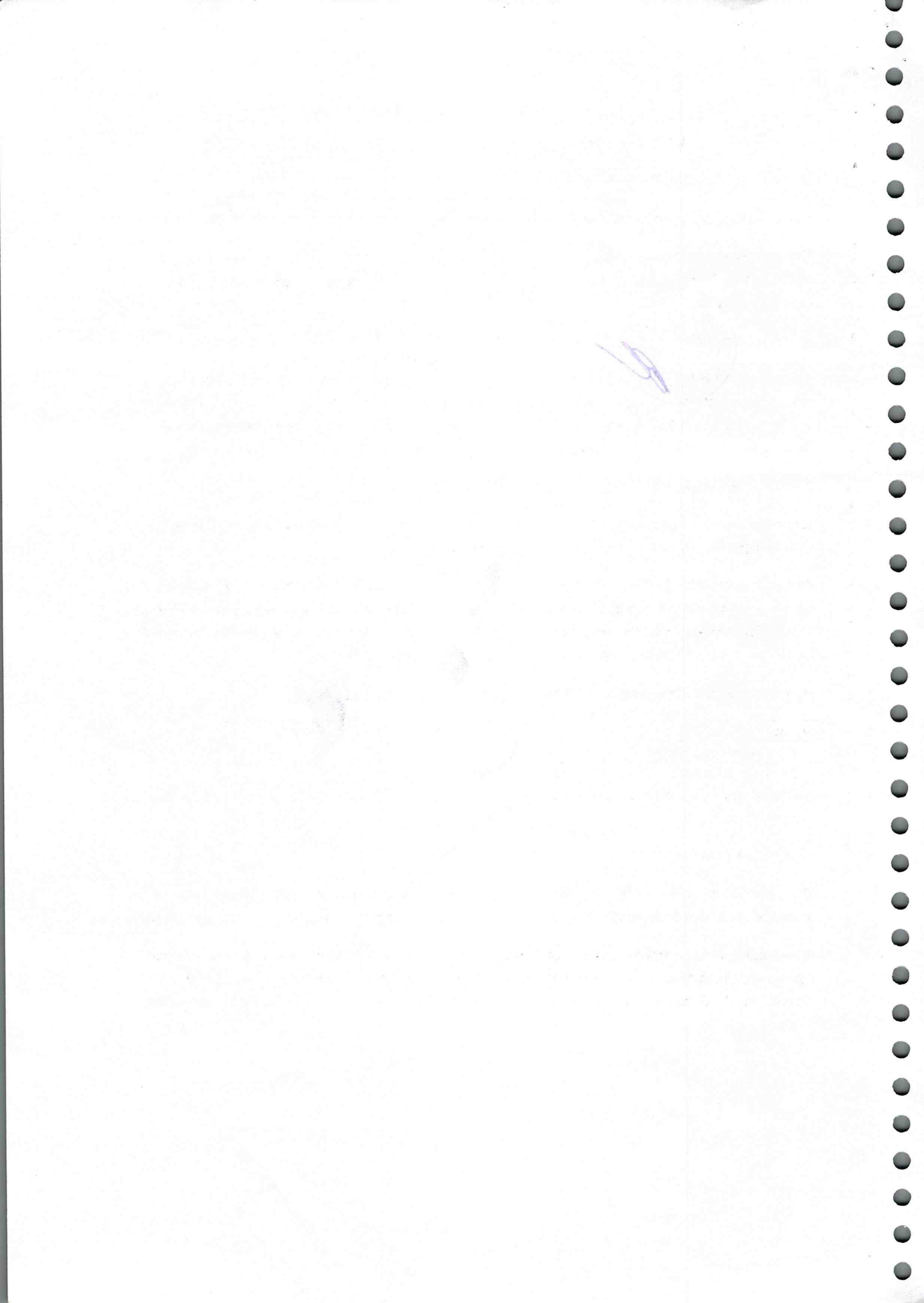




**Difference of last year balance of cash book and Bank Book**

	Amount
Balance as per cash book last year(After reco)	15838498
Balance as per last year Audited books	15839323
Diff	825





## 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 Buildings added to the Fixed Assets

Sr. no	Type Assets	Amount	Remarks
1	New Construction	36, 00,000.00	
2	Old Building Renovation	20, 79,000.00	

**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 renders related services and at actual cost i.e. undiscounted basis.

**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.



9

**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 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. 17500/- Including GST @ 18% as applicable.

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

**5 Bank Reconciliation :-**

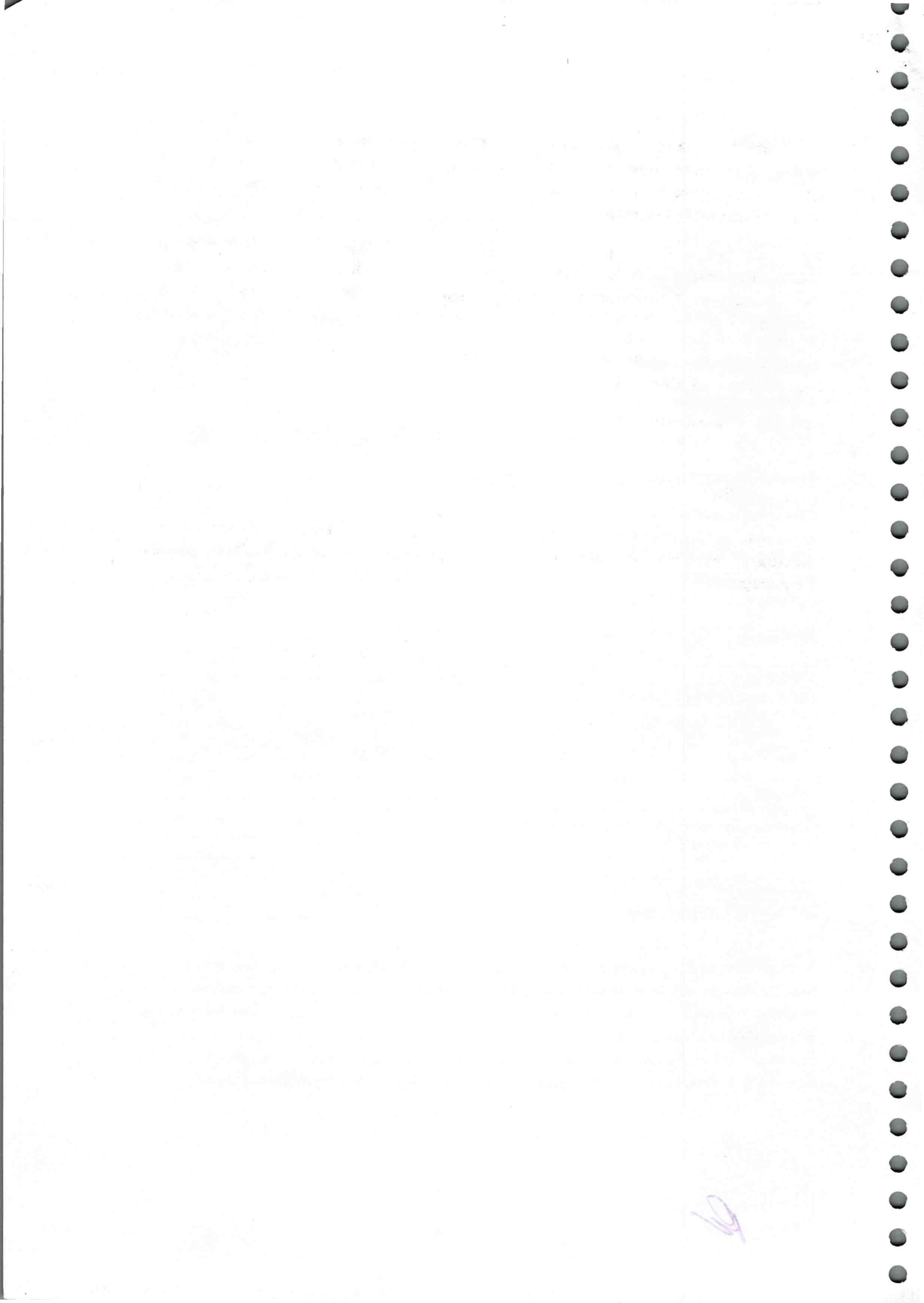
The financial statements cannot to be classified as "General purpose financial statements " same as prepared for Bombay Public Trust Act 1850 Purpose and therefore these are " Specific purpose Financial Statements ".

**6 Advances**

Particulars	Amount	Remarks
<b>Advances (Old Advance up to 31/03/2016)</b>		
RV Gandhile	281941.00	
<b>Tirmale</b>	<b>4500.00</b>	<b>Recovered in FY 2022-23</b>
SS Dale	25000.00	
As per explanation provide by Management amount expended as per voucher but not booked in Manual Cash Book before F.Y. 2015-2016	74373.00	
Advance to mr Popalghat for Festival	11250.00	
Advance to Popalghat against NPS	13525.00	

After verification opening trial balance it is observed that Amount of Rs. 409414/- was lying in the head " Advances in Balance Sheet as on 31/03/2015 without any breakup, also no details were available from whom it is receivable, we had insisted to the management about reconciliation of the amount paid to whom and for what purpose, after long pursation 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 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 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 3,09,108/-) for electricity expenses has been used for payment for electricity expenses and some other expenses related to trust.

Professional tax payment of rs 600/- is payable since 31.7.2021 of Smt Kazi.

**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.

As per our audit report of even date



