

OM SHIKSHAN SANSTHA  
CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2020

SCHEDULE : FF SUNDRY ADVANCES AND OTHER DEBIT BALANCES  
AS ON 31ST MARCH 2020

PARTICULARS	AMOUNT
OTHER DEBIT BALANCES	
Angel High School Hadapsar	692,098.00
Angel mickey minie School	209,109.00
Om Shikshan Sanstha	287,465.00
<b>Total Rs.</b>	<b>1,388,672.00</b>

SCHEDULE : GG DEPOSITS AND INVESTMENTS AS ON 31ST MARCH 2020

PARTICULARS	AMOUNT
ANGEL HIGH SCHOOL HADAPSAR	
Fixed deposit DHFL	
Land Deposit	21,120.00
	21,120.00
ANGEL MICKEY MINIE SCHOOL	
Devachi Uruli Deposit	200,000.00
Fursungi School deposit	100,000.00
Kunjirwadi School deposit	200,000.00
Undri school deposit	1,350,000.00
Deposit With Sh Sambhaji Hake	500,000.00
Yavat School deposit	200,000.00
	2,550,000.00
Om Shikshan Sanstha	
Fixed Deposit	1,486,534.00
Deposit (Refundable)	1,500,000.00
	2,986,534.00
<b>Total Rs.</b>	<b>5,557,654.00</b>

SCHEDULE : HH CASH & BANK BALANCES AS ON 31ST MARCH 2020

PARTICULARS	CASH	BANK	TOTAL
Angel High School Hadapsar	270,171.00	1,127,885.66	1,398,056.66
Angel mickey minie School	127,696.00	256,372.55	384,058.55
Om Shikshan Sanstha		111,221.00	111,221.00
<b>Total Rs.</b>	<b>397,857.00</b>	<b>1,495,479.21</b>	<b>1,893,336.21</b>

OM SHIKSHAN SANSTHA  
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2020

SCHEDULE : A EXPENSES ON OBJECTS OF THE TRUST (EDUCATIONAL)  
FOR THE YEAR ENDED ON 31ST MARCH 2020

PARTICULARS	AMOUNT
Angel High School Hadapsar	30,069,549.57
Angel mickey minie School	10,579,997.20
Om Shikshan Sanstha (Other Income)	6,269,635.00
<b>Total Rs.</b>	<b>46,919,181.77</b>

SCHEDULE : B EDUCATION FEES & FINES, GRANT IN AID ETC.  
FOR THE YEAR ENDED ON 31ST MARCH 2020

PARTICULARS	AMOUNT
Angel High School Hadapsar	48,710,662.00
Angel mickey minie School	6,160,955.00
Om Shikshan Sanstha	7,399,356.00
<b>Total Rs.</b>	<b>62,270,973.00</b>



OM SHIKSHAN SANSTHA  
CONSOLIDATED BALANCE SHEET AS ON 31.03.2020

SUMMARY OF IMMOVABLE AND MOVABLE ASSETS AS ON 31ST MARCH, 2020  
SCHEDULE-EE

Sr. NO.	PARTICULARS	OPENING BALANCE AT COST AS ON 01.04.2019	ADDITIONS BEFORE 01.10.2019	ADDITIONS AFTER 01.10.2019	TRANSFER DURING YEAR	CLOSING BALANCE AS ON 31.03.2020	DEPRECIATION FOR THE YEAR	WDV As on 31.3.2020
I	IMMOVABLE PROPERTY							
1	Angel High School Hadapsar	6,572,765.33	2,319,588.00	358,306.00	-	9,250,759.33	820,107.00	8,430,652.33
2	Angel mickey minie School	22,675,083.26	-	-	-	22,675,083.26	2,267,508.00	20,407,575.26
3	OM Shikshan Sanstha	-	7,326,500.00	-	-	7,326,500.00	-	7,326,500.00
	Total (I)	29,247,848.59	9,646,188.00	358,306.00	-	39,252,342.59	3,087,615.00	36,164,727.59
II	MOVABLE PROPERTY							
1	Angel mickey minie School	3,905,787.34	30,500.00	-	-	3,936,287.34	520,465.00	3,415,822.34
2	Angel High School Hadapsar	1,892,724.56	785,568.00	1,305,811.00	-	3,984,103.56	354,929.00	3,629,174.56
	Total (II)	5,798,511.90	816,068.00	1,305,811.00	-	7,920,390.90	874,990.00	7,045,400.90
	GRAND TOTAL (I + II)	35,046,360.49	10,462,256.00	1,664,117.00	-	47,172,733.49	3,962,605.00	43,210,128.49





OM SHIKSHAN SANSTHA  
CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2020

SCHEDULE : AA FUNDS AS ON 31ST MARCH 2020

PARTICULARS OF FUND	AMOUNT	AMOUNT
<b>INCOME &amp; EXPENDITURE A/C:</b>		
Balance as per last Balance Sheet	5,873,193.11	
LESS Excess of Income Over Expenditure During the Year	11,369,180.23	16,962,379.34
<b>TOTAL RS.</b>		<b>16,962,379.34</b>

SCHEDULE : BB LOANS AND ADVANCES AS ON 31ST MARCH 2020

PARTICULARS	AMOUNT
<b>SECURED LOANS</b>	
Diwan Housing Finance Ltd	32,549,162.00
<b>UNSECURED LOANS</b>	
Mr O.K. Sharma	259,500.00
<b>Total Rs.</b>	<b>32,808,662.00</b>

OM SHIKSHAN SANSTHA  
CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2020

SCHEDULE : CC SUNDRY CREDITORS AND OTHER CREDIT BALANCES  
AS ON 31ST MARCH 2020

PARTICULARS	AMOUNT
<b>SUNDRY CREDITORS :</b>	
Angel High School Hadapsar	
Angel mickey minie School	200,711.00
<b>Total A- Rs.</b>	<b>200,711.00</b>
<b>OTHER CREDIT BALANCES :</b>	
Angel Mickey Minie School	537.00
Om Shikshan Sanstha	156,312.00
Angel High School Hadapsar	1,220,270.00
<b>Total B- Rs.</b>	<b>1,377,119.00</b>
<b>TOTAL A+B</b>	<b>1,577,830.00</b>

SCHEDULE : DD DEPOSITS (CREDIT) AS ON 31ST MARCH 2020

PARTICULARS	AMOUNT
<b>ANGEL MICKEY MINIE SCHOOL</b>	
Refundable Deposite	618,720.00
Refundable Bus	82,200.00
<b>Total Rs.</b>	<b>700,920.00</b>

*Yak*  
NAGPUR



OM SHIKSHAN SANSTHA  
CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2020

SCHEDULE : AA FUNDS AS ON 31ST MARCH 2020

PARTICULARS OF FUND	AMOUNT	AMOUNT
<b>INCOME &amp; EXPENDITURE A/C:</b>		
Balance as per last Balance Sheet	5,573,193.11	
LESS : Excess of Income Over Expenditure During the Year	11,309,186.23	16,962,379.34
<b>TOTAL RS.</b>		<b>16,962,379.34</b>

SCHEDULE : BB LOANS AND ADVANCES AS ON 31ST MARCH 2020

PARTICULARS	AMOUNT
<b>SECURED LOANS</b>	
Diwan Housing Finance Ltd	32,549,162.00
<b>UNSECURED LOANS</b>	
Mr O.K. Sharma	259,500.00
<b>Total Rs.</b>	<b>32,808,662.00</b>

OM SHIKSHAN SANSTHA  
CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2020

SCHEDULE : CC SUNDRY CREDITORS AND OTHER CREDIT BALANCES  
AS ON 31ST MARCH 2020

PARTICULARS	AMOUNT
<b>SUNDRY CREDITORS :</b>	
Angel High School Hadapsar	200,711.00
Angel mickey minie School	
<b>Total A- Rs.</b>	<b>200,711.00</b>
<b>OTHER CREDIT BALANCES :</b>	
Angel Mickey Minie School	537.00
Om Shikshan Sanstha	156,312.00
Angel High School Hadapsar	1,220,270.00
<b>Total B- Rs.</b>	<b>1,377,119.00</b>
<b>TOTAL A+B</b>	<b>1,577,830.00</b>

SCHEDULE : DD DEPOSITS (CREDIT) AS ON 31ST MARCH 2020

PARTICULARS	AMOUNT
<b>ANGEL MICKEY MINIE SCHOOL</b>	
Refundable Deposit	618,720.00
Refundable Bus	82,200.00
<b>Total Rs.</b>	<b>700,920.00</b>

*[Handwritten Signature]*  
NAGPUR

KUMAR & JAYAKRISHNAN  
CHARTERED ACCOUNTANTS  
C.J. FOREVER, 3RD FLOOR  
BAJAJ NAGAR, NAGPUR

OM SHIKSHAN SANSTHA  
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH 2020

EXPENDITURE	AMOUNT	INCOME	AMOUNT
EXPENSES ON THE OBJECT (AS PER SCHEDULE "A")	46,910,181.77	BY EDUCATION FEES & FINEG. GRANT IN AID ETC. (As per Schedule "B")	62,270,973.00
DEPRECIATION (As per Schedule "EE")	3,062,606.00		
EXCESS OF INCOME OVER EXPENDITURE	11,389,185.23		
Total Rs.	62,270,973.00	Total Rs.	62,270,973.00

PLACE : NAGPUR  
DATE : 31.12.2020



AS PER OUR REPORT OF EVEN DAT  
FOR, KUMAR & JAYAKRISHNAN  
CHARTERED ACCOUNTANTS  
F.R.N. 113708W  
G.V. KUMAR  
(PARTNER)  
M.No. 100851  
UDIN: 21100861AAAA88402



KUMAR & JAYAKRISHNAN  
CHARTERED ACCOUNTANTS  
C.J. FOREVER, 3RD FLOOR  
BAJAJ NAGAR, NAGPUR

OM SHIKSHAN SANSTHA  
CONSOLIDATED BALANCE SHEET AS ON 31<sup>ST</sup> MARCH 2020

FUNDS & LIABILITIES	AMOUNT	AMOUNT	PROPERTIES & ASSETS	AMOUNT	AMOUNT
<b>FUNDS :</b> (As per Schedule "AA")		10,982,379.34	<b>IMMOVABLE AND MOVABLE PROPERTIES :</b> (As per Schedule "EE")		43,210,128.49
<b>LOANS AND ADVANCES</b> (As per Schedule "BB")		32,808,682.00	<b>DEPOSITS AND INVESTMENTS</b> (As per Schedule "GG")		5,557,654.00
<b>DEPOSITS :</b> (As per Schedule "DD")		700,820.00	<b>SUNDRY ADVANCES &amp; OTHER DEBIT BALANCES</b> (As per Schedule "FF")		1,388,672.00
<b>SUNDRY CREDITORS &amp; OTHER CREDIT BALANCES :</b> (As per Schedule "CC")		1,577,830.00	<b>CASH &amp; BANK BALANCES :</b> (As per Schedule "HH")		1,893,336.21
<b>Total Rs.</b>		<b>52,049,791.00</b>	<b>Total Rs.</b>		<b>52,049,791.00</b>

PLACE : NAGPUR  
DATE : 31.12.2020



AS PER OUR REPORT OF EVEN DATE  
FOR KUMAR & JAYAKRISHNAN  
CHARTERED ACCOUNTANTS  
F.R.N.113708W

G.V.KUMAR  
(PARTNER)  
M.No.100851  
UDIN: 21100851AAAA88402

THE BOMBAY PUBLIC TRUSTS ACT, 1950  
SCHEDULE IX-D

( Vide Rule 32)

KUMAR & JAYAKRISHNAN  
CHARTERED ACCOUNTANTS  
C.J. FOREVER, 3rd FLOOR,  
BAJAJ NAGAR, NAGPUR

Name of Public Trust : OM SHIKSHAN SANSTHA, PUNE  
For the year ending 31.03.2020

Registration No.:  
P-21027

Sr. No.	Particulars	Details		
1	PAN No. of Trust			AAATO1473F
2	Registration No. with date of registration under section 12AA of Income Tax Act 1961 (43 of 1961)			18th March, 2006
3	Acknowledgement No. with date of filing of the Return of Income for earlier three years	Sr. No.	Acknowledgement No.	F. Year
		i)	284218871281017	2016-17
		ii)	335028131141018	2017-18
		iii)	295362521240120	2018-19
4	PAN No. of all Trustees	Sr. No.	Name Of Trustees	PAN No.
		1	Om prakash Sharma	ABEPS8896D
		2	Avinash Selukar	AROPS4547D
		3	Ramesh Murdoo	ADAAPD5840A
		4	Shankarrao Agnihotri	AKFPA5032K
		5	Shivkumari Agnihotri	AYNPA3417A
		6	Sachin Agnihotri	AEUPA4206N
		7	Puja Agnihotri	AGAPT0055G

FOR KUMAR & JAYAKRISHNAN  
CHARTERED ACCOUNTANTS  
F.R.N. : 113708W



G.V.KUMAR  
(PARTNER)  
M.NO. 100861  
UDIN: 21100861AAAAB86402

Place: Nagpur  
DATE: 31.12.2020

Trustee



**KUMAR & JAYAKRISHNAN**  
CHARTERED ACCOUNTANTS  
C.J. FOREVER, 3rd FLOOR  
BAJAJ NAGAR, NAGPUR

**Name of Public Trust : OM SHIKSHAN SANSTHA , PUNE**  
**INCOME & IT'S APPLICATION TO CHARITABLE PUPOSE DURING THE YEAR 2019-20**  
**ANNEXURE TO FORM 10 B**

PARTICULARS	AMOUNT	AMOUNT
Income of the Trust		62,270,973
LESS:		
Income Applied for Charitable purpose:		
Educational		
Expenditure on Object of Trust	46,919,182	
Purchase of Movable and Immovable Assets	12,126,373	
Total Rs.		59,045,555
Application of income is more then 85%		3,225,418

PLACE: NAGPUR  
DATE: 31.12.2020



**FOR KUMAR & JAYAKRISHNAN**  
**CHARTERED ACCOUNTANTS**

**G.V.KUMAR**  
**(PARTNER)**

**M.NO. 100861**

**F.R.N. 113708W**

**UDIN: 21100861AAAABB6402**



# SCHEDULE IX-C

( Vide Rule 32 )

KUMAR & JAYAKRISHNAN

CHARTERED ACCOUNTANTS  
C.J. FOREVER, 3rd FLOOR  
BAJAJ NAGAR, NAGPUR

STATEMENT OF INCOME LIABLE TO CONTRIBUTION  
For the year ending 31.03.2020

Name of Public Trust : OM SHIKSHAN SANSTHA , PUNE

Public Trust Registered Number : F-21027

PARTICULARS	AMOUNT	AMOUNT
I Income as shown in the Income and Expenditure Account ( Schedule-IX )		62,270,973.00
II Items not chargeable to contribution under section 58 and rule 32		
(i) Donations received from other public trust and Dhamadas		
(ii) Grants received from Government and local Auth.		
(iii) Interest or sinking or depreciation fund		
(iv) Amount spent for the purpose of secular education	50,881,786.77	
(v) Amount spent for the purpose of medical relief		
(vi) Amount spent for the purpose of veterinary treatment of animals		
(vii) Expenditure incurred from donations for relief of distress caused by scarcity, draught, flood, fire or other natural calamity.		
(viii) Deductions out of income from lands used for Agriculture purposes :		
a) Land Revenue and Local funds ches		
b) Rent payable to superior landlord		
c) Cost of production if lands are cultivated by Trust		
(ix) Deductions out of income from lands used for non agriculture purposes:		
a) Assessment cesses and other Government or Municipal Taxes.		
b) Ground rent payable to the superior landlord		
c) Insurance premia.		
d) Repairs at 10 percent of gross rent to Bldg.		
e) Cost of collection at 4 percent of gross rent of building let out.		
(x) Cost of collection of income or receipts from securities, stocks, etc., at 1 percent of such income.		
(xi) Deductions on account of repairs in respect of building not rented and yielding no income, at 10 per cent of the estimated gross annual rent.		
Total Rs.	50,881,786.77	62,270,973.00
Gross annual income chargeable to contribution Rs.NIL since object of the Trust is Education, income is not chargeable to contribution.		NIL

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

Trustee

PLACE : NAGPUR  
DATE:31.12.2020



FOR KUMAR & JAYAKRISHNAN  
CHARTERED ACCOUNTANTS  
F.R.N.113708W

G.V.KUMAR  
(PARTNER)

M.NO. 100861

UDIN: 21100861AAAAAB6402



THE BOMBAY PUBLIC TRUSTS ACT, 1950

**SCHEDULE - IX**

[Vide Rule 17 (1)]

Name of Public Trust : OM SHIKSHAN SANSTHA , PUNE

Registration No.:  
F-21027

Income and Expenditure Account for the year ending : 31st March 2020

EXPENDITURE	(Rs.)	(Rs.)	INCOME	(Rs.)	(Rs.)
Expenditure in respect of properties :-			Rent (accrued)		
Rates, Taxes, Cesses			(realised)		
Repairs and maintenance			Fees & Fines & Others		62,270,973.00
Salaries			Interest (accrued)		
Insurance			(realised)		
Depreciation (by way of provision or adjustments)			On Securities		
Other expenses			On Loans		
Establishment Expenses			On Savings Bank Account		
Remuneration to Trustees			On Fixed Deposit with Bank		
Remuneration (in the case of a math) to the head of the math, including his household expenditure, if any			Dividend		
Legal Expenses			Donation in Cash or Kind		
Audit Fees			Grants		
Contribution and Fees			Income from other Sources (in details as far as possible)		
Amount written off :-					
a) Bad Debts					
b) Loan Scholarship					
c) Irrecoverable Rents					
d) Other Items					
Miscellaneous Expenses					
Depreciation		3,962,605.00			
Amount transferred to Reserve or Specific Funds					
Expenditure on Objects of the Trust		46,919,181.77			
a) Religious					
b) Educational	46,919,181.77				
c) Medical Relief					
d) Relief of Poverty					
e) Other Charitable Objects					
Surplus Carried over to Balance sheet		11,389,186.23			
<b>Total Rs.</b>		<b>62,270,973.00</b>	<b>Total Rs.</b>		<b>62,270,973.00</b>

DATE: 31.12.2020  
PLACE: NAGPUR

TRUSTEE



AS PER OUR REPORT OF EVEN DATE  
FOR, KUMAR & JAYAKRISHNAN  
CHARTERED ACCOUNTANTS  
F.R.N.113708W

G.V.KUMAR  
(PARTNER)

M.NO. 100861  
UDIN: 21100861AAAABB6402



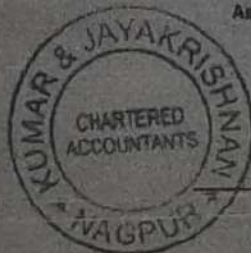
THE BOMBAY PUBLIC TRUSTS ACT, 1960

SCHEDULE - VIII  
[Vide Rule 17 (1)]

Name of Public Trust : OM SHIKSHAN SANSTHA, PUNE  
Balance Sheet as at : 31st March 2020

Registration No  
F-21027

FUNDS & LIABILITIES	(Rs.)	(Rs.)	PROPERTY & ASSETS	(Rs.)	(Rs.)
Trusts Funds or Corpus :- Balance as per last Balance Sheet Adjustment During The Year			Immovable Properties :- (At Cost) Balance as per last Balance Sheet Additions during the year Less : Sales/ Transfer during the year Less: Depreciation upto date	29,247,048.59 10,004,494.00 3,087,615.00	36,164,727.59
Other Earmarked Funds :- (Created under provisions of the trust deed or scheme or out of the income) Depreciation Fund Student Welfare Fund Grant from UGC Revaluation Reserve Fund Staff welfare Fund Building Fund			Furniture & Fixtures, Computer, Sport Materials & Books Balance as per last Balance Sheet Additions during the year Less : Transfer during the year Less: Depreciation upto date	5,786,511.90 2,121,878.00 874,960.00	7,045,400.90
Loans (Secured or Unsecured) :- From Trustees From Others	250,500.00 32,549,162.00	32,806,662.00	Investments/ Deposits :- Note : The market value of the above investments is Rs. _____		
Liabilities :- For Expenses For Advances For Rent and Other Deposits For Sundry Credit Balances	700,920.00 1,577,830.00	2,276,750.00	Loans (Secured or Unsecured) : Good / doubtful Loans Scholarships Other Loans		
Income and Expenditure Account :- Balance as per last Balance Sheet Add: Surplus During The Year Less: Deficit	5,573,153.11 11,389,186.23	16,962,379.34	Advances :- To Trustees To Employees To Contractors To Lawyers To Others	6,946,326.00	8,946,326.00
			* Income Outstanding :- Rent Interest Other income		
			Cash and Bank Balances :- Cash with Banks Cash in hand (b) With the trustee (c) With the manager	1,495,479.21 397,857.00	1,893,336.21
Total Rs.		52,049,791.00	Total Rs.		52,049,791.00



As Per Our Report of Even Date  
KUMAR & JAYAKRISHNAN  
Chartered Accountants  
F.R.N.113708W

G.V. KUMAR  
(Partner)  
Chartered Accountants  
Auditor  
M.No.100851  
UDIN: 21100851AAAAB86402

The above Balance Sheet to the best of my/our belief contains a true accounts of the Fund and Liabilities and of the property and Assets of the Trust

Income Outstanding:  
(If accounts are kept on cash basis)  
Rent  
Interest  
Other income

TOTAL Rs.

DATE: 31.12.2020  
Place: Nagpur

DATE: 31.12.2020 TRUSTEE

KUMAR & JAYAKRISHNAN  
CHARTERED ACCOUNTANTS  
C.J.FOREVER, 3RD FLOOR  
BAJAJ NAGAR, NAGPUR

on the part of the trustees or any other person while in the management of the trust.	
13) Whether the budget has been filed in the form provided by rule 18 (A)	NO
14) Whether the maximum and minimum number of the trustees is maintained	YES
15) Whether the meetings are held regularly as provided in such instrument	YES
16) Whether the minute book of the proceedings of the meetings is maintained.	YES
17) Whether any of the trustees has any interest in the investment to the trust.	NO
18) Whether any of the trustee is debtor or creditor of the trust.	NO
19) Whether the 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.	NO
20) Any Special matter : the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner :	YES

PLACE : NAGPUR  
DATE:31.12.2020



FOR KUMAR & JAYAKRISHNAN  
CHARTERED ACCOUNTANTS  
F.R.N. 113702W

G.V.KUMAR  
(PARTNER)  
M.NO. 100861  
UDIN: 21100861AAAABB6402



To,  
THE DEPUTY /ASS. CHARITY COMMISSIONER NAGPUR REGION  
Report of an Auditor relating to accounts audited under sub sec. (2) of  
section 33 & 34 and rule 18 of the Bombay Public Trusts Act.

KUMAR & JAYAKRISHNAN  
CHARTERED ACCOUNTANTS  
C.J.FOREVER, 3RD FLOOR  
BAJAJ NAGAR, NAGPUR

Public Trust Registered Number : F-21027

Name of the public Trust : OM SHIKSHAN SANSTHA , PUNE

For the year ending 31st March 2020

1) Whether Accounts are maintained regularly and in accordance with the provisions of the Act and the rules	YES
2) Whether Receipts & disbursements are properly and correctly shown in the accounts	YES
3) Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts	YES
4) Whether all books, deeds, accounts, vouchers or other documents or records required by me were produced before me	YES
5) Whether a register of movable and immovable properties is properly maintained, the changes there in are communicated from time to time the regional office, and the defects and inaccuracies mentioned in the previous Audit Report have been duly complied with	YES
6) Whether the manager or trustees or any other person required by me appear before me did so and furnished the necessary informations required by me	YES
7) Whether the property or funds of the trust were applied for any objects or purpose other than the object or purpose of trust	NO
8) The amount of outstanding for more than one year and the amount written off, if any	NO
9) Whether tenders were invited for repairs or constructions involving expenditure exceeding Rs. 5000/-	YES
10) Whether any money of the public trust has been invested contrary to the provision of section 35	NO
11) Alienations, if any, of the immovable property contrary to the provision of section 35 : which have come to the notice of the auditor	NO
12) All cases of irregular, illegal or improper expenditure or failure or omission to recover money or other property belonging to the Public Trust or of loss or waste of money or other property there of and whether such expenditure, failure, omission loss or waste was caused in consequence of breach of trust of misapplication or any other misconduct	NO

