

**KAMALA EDUCATION
SOCIETY**

**AUDIT REPORT
FOR
FINANCIAL YEAR
2022-2023**

**Auditors
Mehta Shah & Company
Chartered Accountants**

A-1/1, Amitshree Apartments, 852/3/4, Bhandarkar Institute Road, Pune 411004.
Tel/Fax :+91 2030226600 / 7700, 65600518 Email : mehtashah83@gmail.com



Report of an Auditor Relating to Accounts Audited under Sub Section (2) of Section 33 and 34 and Rule 19 of the Bombay Public Trust Act.

Registration No. : F-0007404(PUN)
Name of the Trust : KAMALA EDUCATION SOCIETY
Address : Tamahane Building, Prabhat Road Lane
No.1, Deccan Gymkhana Pune 411004
For the period : 1.4.2022 to 31.3.2023

1	Whether accounts are maintained regularly and in accordance with the provisions of the Act and Rules	Yes
2	Whether receipts and 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 the audit were in agreement with the accounts.	Yes
4	Whether all books, deeds, accounts vouchers or other documents or records required by the auditor were produced before him.	Yes
5	Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to 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 trustee or any other person required by the auditor to appear before him, did so and furnished the necessary information required by him.	Yes
7	Whether any property or funds of the trust were applied for any objects or purpose other than the objects or purpose of the trust.	No
8	The amount outstanding for more than one year and amounts written off, if any.	Nil
9	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/-	Yes
10	Whether any money of the public trust has been invested contrary to the provisions of Sec. 35.	No
11	Attention, if any of the immovable property contrary to the provisions of Section 36 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 monies or other properties belonging to the public trust or of loss or waste of money or other property thereof and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust.	Nil
13	Whether the budget has been filed in the form provided in Rule 16A	Yes
14	Whether maximum and minimum number of trustees is maintained.	Yes
15	Whether meetings are held regularly as provided in such instrument.	Yes
16	Whether the minute's books of proceedings of meetings are maintained.	Yes
17	Whether any of the trustees has any interest in the investment of the trust.	No
18	Whether any of the trustees is a 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 under audit.	Yes
20	Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	No.

For Mehta Shah & Company
Chartered Accountants



Sandip R. Mundada

Sandip R. Mundada
Partner

Place: Pune
Date : 29/08/2023

UDIN : 23120096BGVQTB9371



KAMALA EDUCATION SOCIETY
PUNE – 411 004

AUDIT REMARKS FOR THE YEAR ENDED ON 31.03.2023

1. All assets and liabilities are shown as per book of account and are subject to realization and confirmation.
2. Test checks have been applied and figures have been regrouped wherever found necessary.
3. Accounts were grouped regrouped wherever necessary.
4. The accounts are prepared on mercantile basis However Fees receivable from government of Maharashtra is accounted on receipt basis.
5. The depreciation is provided as per Income Tax Act
6. Wherever supporting documents have not been produced for expenditure incurred and amounts received, I have relied on explanations given to me by the trustees regarding genuiness and authenticity of the transactions.
7. The Budget has been duly submitted to The Charity Commissioner Office in receipt payment format.
8. Trustees are not debtors or creditors of the trust but they have given unsecured loan to construct the building, to purchase new assets or running day to day educational activities of the trust.
9. The irregularities / deficiencies pointed out by the auditors have been duly complied.

For Mehta Shah & Company
Chartered Accountants



Sandip R. Mundada

Sandip R. Mundada
Partner

Place: Pune
Date : 29/08/2023



THE BOMBAY PUBLIC TRUSTS ACT 1950
SCHEDULE IXC (VIDE RULE - 32)

Statement of Income Liabile to Contribution for the period 1.4.2022 to 31.3.2023

Name of the Public Trust : Kamala Education Society

Registration No. : F-0007404(PUN)

I INCOME AS SHOWN IN THE INCOME AND EXP. ACCOUNT (SCHEDULE IX) Rs. 278378433.31

II ITEMS NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32 :-

1. Donations received from other Public Trusts and Dharmadas)
)Exempt under Section)58 as the purpose is)advancement and)propagation of secular)education.
 2. Grants received from Government and local authorities)
 3. Interest on Sinking or Depreciation Fund)
 4. Amount spent for purposes of secular education.) Rs. 269825498.43
 5. Amount spent for the purpose of medical relief.)
 6. Amount spent for purpose of veterinary treatment of animals..)
 7. Expenditure incurred from donations for relief distress caused by scarcity, drought, flood, fire or other natural calamity.)
 8. Cost of collection of income or receipts from securities, stocks etc. at 1% of such income.)
 9. Deductions on account of repairs in respect of buildings not rented and yielding no income at 10% of the estimated gross annual rent.)
- GROSS ANNUAL INCOME CHARGEABLE TO CONTRIBUTION (RS) Rs.8552934.88

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 in the Schedule which have the effect of double deduction.

For Mehta Shah & Company
Chartered Accountants



Sandip R. Mundada

Sandip R. Mundada
Partner

Place: Pune

Date : 29/08/2023

The Bombay Public Trust Act, 1950 Schedule VIII Vide Rule 17 (1)
Kamala Education Society, Pune -04 Regn.No.F-7404 Pune
Balance Sheet as on 31-3-2023.

Funds & Liabilities	Rs. Ps.	Rs. Ps.	Properties & Assets	Rs. Ps.	Rs. Ps.
<u>Trust fund or corpus</u>			<u>Immovable properties [at cost]</u>		
Balance as per last balance sheet	22,71,156.00		1) Lands		2,71,43,884.00
Add: Addition during the year	-	22,71,156.00	2) Buildings		
<u>Other earmarked funds</u>			Balance as per last balance sheet	11,02,15,689.75	
Depreciation fund	-		Add: Addition during the year	45,65,649.00	
Sinking fund	-		Less: Deduction during the year	-	
Reserve fund	-		Less: Depreciation upto date	1,12,49,851.00	10,35,31,487.75
Building Fund	78,50,000.00	78,50,000.00	<u>Building under construction</u>		
<u>Loans (secured of unsecured)</u>			Balance as per last balance sheet	33,22,460.00	
Interest free Advance from Trustees	65,50,020.00		Add: Addition during the year	(20,58,228.00)	12,64,232.00
From others & banks	56,55,151.23	1,22,05,171.23	<u>Investments</u>		-
<u>Liabilities</u>			<u>Movable Properties</u>		
For expenses	1,48,25,999.06		<u>Furniture & fixtures & other assets</u>		
For advances	96,726.00		Balance as per last balance sheet	4,60,17,319.15	
For rent and other deposits	38,63,395.00		Add: Addition during the year	1,34,87,850.00	
For sundry credit balances	53,51,727.00		Less: Deduction during the year	-	
For Bank Balances	-	2,41,37,847.06	Less: Depreciation upto date	1,02,54,885.00	4,92,50,284.15
<u>Income & expenditure account</u>			<u>Advances</u>		
Balance as per last balance sheet	22,91,70,764.86		To employees	15,53,300.00	
Add: Surplus as per income & expenditure Account	85,52,934.88	23,77,23,699.74	To against purchase	-	
			To others	5,38,473.00	
			For deposits	32,360.00	21,24,133.00
			<u>Income outstanding</u>		
			Interest on fixed deposit	-	
			Other income - fees receivable	6,12,01,438.29	6,12,01,438.29



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Kamala Education Society, Pune -04 Regn.No.F-7404 Pune
Balance Sheet as on 31-3-2023.

Funds & Liabilities	Rs. Ps.		Rs. Ps.		Properties & Assets	Rs. Ps.		Rs. Ps.	
					<u>Prepaid expenses</u>				-
					<u>Goods in transit</u>				-
					<u>Cash & bank balances</u>				
					(a) In current account with banks	56,40,195.33			
					In fixed & term deposit account with banks	3,39,12,015.26			
					(b) With the trustees	-			
					(c) With the manager, cash in hand	1,20,204.25		3,96,72,414.84	
									-
Total			28,41,87,874.03		Total			28,41,87,874.03	

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

For Mehta Shah & Co.
Chartered Accountants



Sandeep R Mundada

Sandeep R Mundada
(Partner)

Tratibha D Shah

Trustee
Kamala Education Society, Pune

Dushob

Trustee
Kamala Education Society, Pune



Trustee
Kamala Education Society, Pune

The Bombay Public Trust Act, 1950 Schedule IX Vide Rule 17(1)
Kamala Education Society, Pune -04 Regn.No.F-7404 Pune
Income & Expenditure Account for the year ended 31-3-2023.

Expenditure	Rs.	Ps.	Rs.	Ps.	Income	Rs.	Ps.	Rs.	Ps.
<u>To Expenditure in respect of property</u>					By Rent accrued & realised				-
Rates, taxes, cesses		-			<u>By Interest accrued & realised</u>				
Repairs and maintenance		-			On Securities		-		
Salaries		-			On Loan to staff		-		
Insurance		-			On Bank account	14,38,840.00		14,38,840.00	
Depreciation		-							
Other expenses		-			By Dividend				-
To Establishment expenses				-	By Donations in cash or kind			1,000.00	
To Remuneration to trustees				-	By Grants				-
To Remuneration to the head of the math, including his household expenditure, if any				-	<u>By Income from other sources</u>				
To Legal expenses				-	College, hostel fee & miscellaneous receipts			27,69,38,593.31	
To Contribution and fees				-	By Transfer from reserve				-
<u>To Amounts written off</u>									
(a) Bad debts		-							
(b) Loan scholarships		-							
(c) Irrecoverable rents		-							
(d) Other items		-							
To Miscellaneous expenses				-					
To Depreciation			2,15,04,736.00						
To Amount transferred to reserve or specific fund				-					
<u>To Expenditure on object of the trust</u>									
(a) Religious				-					
(b) Educational			24,83,20,762.43						
(c) Medical relief				-					
(d) Relief of poverty				-					
<u>To Excess of income over expenditure</u>			85,52,934.88						
Total			27,83,78,433.31		Total			27,83,78,433.31	

For Mehta Shah & Co.
Chartered Accountants

 Sandeep R Mundada
 (Partner)

Ratibha D Shah
 Trustee
 Kamala Education Society, Pune

Sushobh
 Trustee
 Kamala Education Society, Pune



Trustee
 Kamala Education Society, Pune

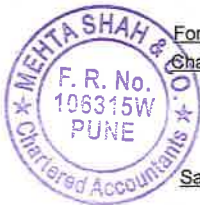
KAMALA EDUCATION SOCIETY, PUNE -04
CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2023

Funds & Liabilities	Rs.	Ps.	Rs.	Ps.	Properties & Assets	Rs.	Ps.	Rs.	Ps.
<u>Trust / Development Fund</u>					<u>Immovable Assets (As per schedule "A")</u>				
Balance as per last Balance Sheet	22,71,156.00				<u>Land</u>			2,71,43,884.00	
Add: Addition during the year	-		22,71,156.00		<u>College Building</u>	11,47,81,338.75			
<u>Reserve Fund</u>				-	<u>Less: Depreciation upto date @ 10%</u>	1,12,49,851.00		10,35,31,487.75	
<u>Building Fund</u>			78,50,000.00		<u>Building Under Construction</u>			12,64,232.00	
<u>Loan from Bank</u>			41,55,151.23		<u>Movable Assets (As per schedule "A")</u>				
<u>Interest free Advance from Trustees</u>			65,50,020.00		<u>Furniture & Fixture</u>	2,65,57,864.40			
<u>Loan from Others</u>			15,00,000.00		<u>Less: Depreciation upto date @ 10%</u>	26,51,336.00		2,39,06,528.40	
<u>Current Liabilities</u>					<u>Office Equipments</u>	1,04,62,723.25			
A) For Expenses			1,48,25,999.06		<u>Less: Depreciation upto date @ 15%</u>	15,12,168.00		89,50,555.25	
B) For Advances			96,726.00		<u>EPBX System</u>	1,23,401.50			
C) For Deposits			38,63,395.00		<u>Less: Depreciation upto date @ 15%</u>	18,509.00		1,04,892.50	
D) For Sundry Creditors			53,51,727.00		<u>Fan</u>	337.00			
E) Bank Balances					<u>Less: Depreciation upto date @ 15%</u>	51.00		286.00	
<u>Saving & Current Account</u>				-	<u>Electrical Installation</u>	19,93,802.00			
<u>Income & Expenditure Account</u>					<u>Less: Depreciation upto date @ 15%</u>	2,99,070.00		16,94,732.00	
Balance as per last Balance Sheet	22,91,70,764.86				<u>Sports Equipment</u>	10,75,420.00			
Add: Surplus during the year	85,52,934.88		23,77,23,699.74		<u>Less: Depreciation upto date @ 15%</u>	1,61,064.00		9,14,356.00	
					<u>Lab Instrument</u>	5,009.00			
					<u>Less: Depreciation upto date @ 15%</u>	751.00		4,258.00	
					<u>Educational Equipment</u>	3,890.00			
					<u>Less: Depreciation upto date @ 15%</u>	584.00		3,306.00	
					<u>Library Books</u>	18,75,292.00			
					<u>Less: Depreciation upto date @ 60%</u>	6,74,307.00		12,00,985.00	



KAMALA EDUCATION SOCIETY
CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2023

Funds & Liabilities	Rs	Ps	Rs	Ps	Properties & Assets	Rs	Ps	Rs	Ps
					<u>Computers, Softwares & Printer</u>	1,13,50,527.00			
					<u>Less: Depreciation upto date @ 60%</u>	41,24,585.00		72,25,942.00	
					<u>Fire Fighting Equipments</u>	2,48,739.00			
					<u>Less: Depreciation upto date @ 15%</u>	37,311.00		2,11,428.00	
					<u>Projector</u>	-			
					<u>Less: Depreciation upto date @ 15%</u>	-			
					<u>Writing Boards</u>	2,24,734.00			
					<u>Less: Depreciation upto date @ 15%</u>	33,710.00		1,91,024.00	
					<u>Plant & Machinery</u>	55,83,430.00			
					<u>Less: Depreciation upto date @ 15%</u>	7,41,439.00		48,41,991.00	
					<u>Prepaid Expenses</u>				-
					<u>Loans & Advances</u>				
					To Staff			15,53,300.00	
					To Others			5,38,473.00	
					To Deposits			32,360.00	
					Against Purchase			-	
					Grant for Expenses to Colleges			-	
					<u>Income Outstanding</u>				
					Fees Receivable from Students			5,95,72,407.74	
					Interest Accrued But Not Realised on F.D.			-	
					TDS Receivable			12,60,253.55	
					Fees Receivable from Samaj Kalyan			3,68,777.00	
					Fees Receivable from DTE			-	
					<u>Cash & Bank Balances</u>				
					A) Fixed Deposit			3,39,12,015.26	
					B) Saving & Current Account			56,40,195.33	
					C) Cash in hand			1,20,204.25	
Total			28,41,87,874.03		Total			28,41,87,874.03	



For Mehta Shah & Co.
Chartered Accountants

Sandeep R Mundada
(Partner)

Sandeep R Mundada

Tratibha D Shah

Trustee
Kamala Education Society, Pune

DV Shah

Trustee
Kamala Education Society, Pune



Trustee
Kamala Education Society, Pune

KAMALA EDUCATION SOCIETY, PUNE -04
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

Expenditure	Rs. Ps.	Rs. Ps.	Income	Rs. Ps.	Rs. Ps.
<u>To Depreciation on (As per schedule "A")</u>			<u>By Rent accrued & realised</u>		
College Buildings	1,12,49,851.00		Rent from Others		-
Furniture & Fixture	26,51,336.00				
Office Equipments	15,12,168.00		<u>By Interest Accrued & Realised on</u>		
Plant & Machinery	7,41,439.00		Bank Account	14,38,840.00	
EPBX System	18,509.00		Staff Loan	-	14,38,840.00
Fan	51.00				
Electrical Installation	2,99,070.00		<u>By Donation In Cash or Kind</u>		1,000.00
Sports Equipment	1,61,064.00				
Lab Instrument	751.00		<u>By Grants</u>	-	-
Educational Equipment	584.00				
Library Books	6,74,307.00				
Computers,Softwares & Printer	41,24,585.00				
Fire Fighting Equipments	37,311.00				
Projector	-				
Writing Boards	33,710.00	2,15,04,736.00			
<u>To Expenditure on object of the Trust</u>			<u>By Income from Other Sources</u>		
<u>Educational Expenditure</u>			Fees From Students	26,30,93,831.50	
Affiliation,Membership & Regn Exp.	10,82,106.00		Miscellaneous Receipts	10,44,043.81	
Advertisement Exp	65,17,741.00		Bus Fees	-	
Audit Fees	50,000.00		Cambridge Fee	-	
Interest On Loan	8,22,696.34		Usage Charges	-	
Staff Walfare Exp.	33,74,528.00		Exam Fees	1,28,00,718.00	27,69,38,593.31
Student Walfare Exp	88,16,830.00				
Travelling & Conveyance	30,47,812.24				
Office & Miscellaneous	19,85,398.85				
Postage, Telephone & Internet	8,59,840.65				
Repairs & Maintenance	93,65,685.00				
Printing & Stationery	31,42,960.60				
Bank Interest, Commission & Charges	6,67,034.90				
Legal & Consultancy Charges	77,500.00				
Laboratory Expenses	1,31,303.00				

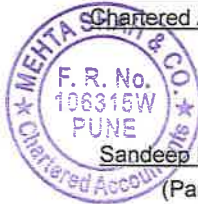


KAMALA EDUCATION SOCIETY, PUNE -04**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

Expenditure	Rs. Ps.		Rs. Ps.	Income	Rs. Ps.		Rs. Ps.
Insurance Expenses	4,87,018.00						
Professional Tax	1,82,500.00						
Electricity & Water Charges	9,96,156.00						
Annual/Sports Day, Functions & Festival Exp.	9,17,059.00						
Computer Expenses	14,39,133.00						
Salary & Honararium Exp	16,83,25,445.00						
News Paper Periodicals & Subscription	2,66,595.85						
Society Welfare Expenses	10,11,589.00						
Exam Expenses	1,36,49,111.00						
Job Fair & Placement Expenses	7,38,056.00						
Electricity & Generator Charges	7,96,196.00						
Society Welfare Expenses	1,28,24,401.00						
Water Charges	3,22,763.00						
Municipal Taxes	25,34,317.00						
Professional Fees	1,30,000.00						
Interest on TDS	7,675.00						
Rent	18,15,000.00						
Fees Concession Given	19,36,311.00						
Usage Charges	-		24,83,20,762.43				
<u>By Building Rent, Maintenance & Supervision Charges</u>							
Supervision Charges	-						
Building Rent & Maintenance Charges	-						
To Excess of Income over Expenditure			85,52,934.88				
Total			27,83,78,433.31	Total			27,83,78,433.31

For Mehta Shah & Co.

Chartered Accountants

Sandeep R Mundada
(Partner)

Sandeep R Mundada

Ratisha D Shah

Trustee

Kamala Education Society, Pune

Dushah

Trustee

Kamala Education Society, Pune



Trustee

Kamala Education Society, Pune

KAMALA EDUCATION SOCIETY, PUNE - 04.

SCHEDULE "A"

CONSOLIDATED STATEMENT OF ASSETS & DEPRECIATION AS ON 31ST MARCH 2023.

Particulars	Gross			Rate of Depreciation %	Depreciation			Net	
	Upto 31/3/2022	Addition during the year	Total Upto 31/3/2023		For the year 2022-2023	Total	As on 31/3/2022	As on 31/3/2023	
	Rs. Ps.	Rs. Ps.	Rs. Ps.		Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	
A) Immovable Assets									
Land	2,71,43,884.00	-	2,71,43,884.00	-	-	-	-	2,71,43,884.00	2,71,43,884.00
Total	2,71,43,884.00	-	2,71,43,884.00	-	-	-	-	2,71,43,884.00	2,71,43,884.00
College Buildings	11,02,15,689.75	45,65,649.00	11,47,81,338.75	10	-	1,12,49,851.00	1,12,49,851.00	11,02,15,689.75	10,35,31,487.75
Building WIP	33,22,460.00	(20,58,228.00)	12,64,232.00	0	-	-	-	33,22,460.00	12,64,232.00
Total	11,35,38,149.75	25,07,421.00	11,60,45,570.75		-	1,12,49,851.00	1,12,49,851.00	11,35,38,149.75	10,47,95,719.75
B) Movable Assets									
Furniture & Fixture	2,50,47,924.40	15,09,940.00	2,65,57,864.40	10	-	26,51,336.00	26,51,336.00	2,50,47,924.40	2,39,06,528.40
Office Equipments	88,12,177.25	16,50,546.00	1,04,62,723.25	15	-	15,12,168.00	15,12,168.00	88,12,177.25	89,50,555.25
Plant & Machinery	41,89,626.00	13,93,804.00	55,83,430.00	15	-	7,41,439.00	7,41,439.00	41,89,626.00	48,41,991.00
EPBX System	1,23,401.50	-	1,23,401.50	15	-	18,509.00	18,509.00	1,23,401.50	1,04,892.50
Fan	337.00	-	337.00	15	-	51.00	51.00	337.00	286.00
Electrical Installation	19,55,600.00	38,202.00	19,93,802.00	15	-	2,99,070.00	2,99,070.00	19,55,600.00	16,94,732.00
Sports Equipment	5,40,298.00	5,35,122.00	10,75,420.00	15	-	1,61,064.00	1,61,064.00	5,40,298.00	9,14,356.00
Lab Instrument	5,009.00	-	5,009.00	15	-	751.00	751.00	5,009.00	4,258.00
Educational Equipment	3,890.00	-	3,890.00	15	-	584.00	584.00	3,890.00	3,306.00
Library Books	8,97,803.00	9,77,489.00	18,75,292.00	60	-	6,74,307.00	6,74,307.00	8,97,803.00	12,00,985.00
Computers,Softwares & Printer	41,02,442.00	72,48,085.00	1,13,50,527.00	60	-	41,24,585.00	41,24,585.00	41,02,442.00	72,25,942.00
Fire Fighting Equipments	2,48,739.00	-	2,48,739.00	15	-	37,311.00	37,311.00	2,48,739.00	2,11,428.00
Projector	-	-	-	15	-	-	-	-	-
Writing Boards	90,072.00	1,34,662.00	2,24,734.00	15	-	33,710.00	33,710.00	90,072.00	1,91,024.00
Total	4,60,17,319.15	1,34,87,850.00	5,95,05,169.15		-	1,02,54,885.00	1,02,54,885.00	4,60,17,319.15	4,92,50,284.15
Grand Total	18,66,99,352.90	1,59,95,271.00	20,26,94,623.90		-	2,15,04,736.00	2,15,04,736.00	18,66,99,352.90	18,11,89,887.90

For Mehta Shah & Co.
Chartered Accountants



Sandeep R Mundada

Sandeep R Mundada
(Partner)

Tratisha D Shah

Trustee
Kamala Education Society, Pune

Dushokh

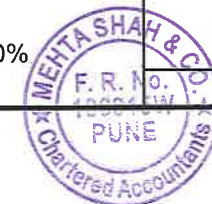
Trustee
Kamala Education Society, Pune



Trustee
Kamala Education Society, Pune

PRATIBHA COLLEGE OF COMMERCE AND COMPUTER STUDIES, CHINCHWAD PUNE-19
BALANCE SHEET AS ON 31ST MARCH 2023.

Funds & Liabilities	Rs. Ps.	Rs. Ps.	Properties & Assets	Rs. Ps.	Rs. Ps.
<u>Trust / Development Fund</u>			<u>Immovable Assets (As per schedule "A")</u>		
Balance as per last Balance Sheet		-	<u>Land</u>		-
<u>Reserve Fund</u>		-	<u>College Building</u>	-	-
			<u>Less: Depreciation upto date @ 10%</u>	-	-
<u>Loan from Bank</u>		-	<u>Building Under Construction</u>		-
<u>Current Liabilities</u>			<u>Movable Assets (As per schedule "A")</u>		
<u>A) For Expenses</u>	49,35,376.00	49,35,376.00	<u>Furniture & Fixtures</u>	66,47,712.45	
			<u>Less: Depreciation upto date @ 10%</u>	6,63,436.00	59,84,276.45
<u>B) For Advances</u>			<u>Office Equipments</u>	39,57,711.50	
Earn & Learn Scheme Payable		-	<u>Less: Depreciation upto date @ 15%</u>	5,66,009.00	33,91,702.50
Scholarship Payable To Students	64,386.00	64,386.00	<u>EPBX System</u>	5,023.25	
			<u>Less: Depreciation upto date @ 15%</u>	753.00	4,270.25
<u>C) For Deposits</u>			<u>Electrical Installation</u>	13,221.00	
Funds for QIP			<u>Less: Depreciation upto date @ 15%</u>	1,983.00	11,238.00
Deposit	65,000.00	65,000.00	<u>Sports Equipment</u>	1,38,816.00	
			<u>Less: Depreciation upto date @ 15%</u>	20,573.00	1,18,243.00
<u>D) For Sundry Creditors</u>	4,64,353.00	4,64,353.00	<u>Computers, Softwares & Printers</u>	50,63,101.50	
			<u>Less: Depreciation upto date @ 60%</u>	19,65,268.00	30,97,833.50
<u>Internal Transfer</u>			<u>Liabrary Books</u>	13,49,898.00	
YCMOU	7,60,000.00	7,60,000.00	<u>Less: Depreciation upto date @ 60%</u>	4,75,592.00	8,74,306.00
	-	-			



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PRATIBHA COLLEGE OF COMMERCE AND COMPUTER STUDIES, CHINCHWAD PUNE-19
BALANCE SHEET AS ON 31ST MARCH 2023.

Funds & Liabilities	Rs. Ps.	Rs. Ps.	Properties & Assets	Rs. Ps.	Rs. Ps.
<u>Income & Expenditure Account</u>			<u>Wirting Boards</u>	37,096.00	
Balance as per last Balance Sheet	19,68,86,608.58		<u>Less: Depreciation upto date @ 15%</u>	5,564.00	31,532.00
<u>Add: Surplus during the year</u>	1,75,70,821.88	21,44,57,430.46	<u>Investments</u>	0	-
			<u>Loans & Advances</u>		
			To Staff	81,000.00	
			To Others	-	
			To Deposits	21,950.00	
			Against Purchase	-	1,02,950.00
			<u>Income Outstanding</u>		
			Fees Receivable - From Samaj Kalyan	8,960.00	
			Fees Receivable - From Students	1,56,95,517.32	1,57,04,477.32
			<u>Cash & Bank Balances</u>		
			A) Bank Deposit	38106.00	
			B) Saving & Current Account	6,37,290.21	
			C) Cash in hand	15,297.50	6,90,693.71
			<u>Internal Transfer</u>		
			Kamala Education Society	19,07,35,022.73	19,07,35,022.73
Total		22,07,46,545.46	Total		22,07,46,545.46



PRATIBHA COLLEGE OF COMMERCE AND COMPUTER STUDIES, CHINCHWAD PUNE-19
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023.

Expenditure	Rs. Ps.	Rs. Ps.	Income	Rs. Ps.	Rs. Ps.
<u>To Depreciation on (As per schedule "A")</u>			<u>By Interest Accrued & Realised on</u>		
Furniture & Fixture	6,63,436.00		Bank Account	54,311.00	
Office Equipments	5,66,009.00		Staff Loan	-	54,311.00
EPBX System	753.00		<u>By Income from Other Sources</u>		
Electrical Installation	1,983.00		Exam Fees & Eligibility Recd	99,41,185.00	
Sports Equipment	20,573.00		Fees Received	9,80,47,715.00	
Computers,Softwares & Printers	19,65,268.00		Softskill Fees	-	
Liabrary Books	4,75,592.00		Miscellaneous Receipts	4,89,389.00	10,84,78,289.00
Wirting Boards	5,564.00	36,99,178.00			
<u>To Expenditure on object of the Trust</u>					
<u>Educational Expenditure</u>					
Advertisment Expenses	26,57,002.00				
Affiliation,Membership & Regn Exp.	6,76,540.00				
Annual/Sports Day,Functions & Festival Exp.	2,97,698.00				
Audit Fees	8,500.00				
Computer Expenses	1,38,084.00				
Exam & Eligibility Expenses	94,58,300.00				
Interest On Loan	2,46,809.00				
Salary & Honararium Exp	6,19,71,667.00				
Staff Walfare Exp	14,82,892.00				
Student Walfare Exp.	18,42,205.00				
News Paper Periodicals & Subscription	68,461.00				



PRATIBHA COLLEGE OF COMMERCE AND COMPUTER STUDIES, CHINCHWAD PUNE-19
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023.

Expenditure	Rs. Ps.		Income	Rs. Ps.	
	Rs.	Ps.		Rs.	Ps.
Travelling & Conveyance	8,19,837.00				
Office & Miscellaneous	7,11,931.98				
Postage, Telephone & Internet	1,08,427.00				
Repairs & Maintenance	26,09,982.00				
Printing & Stationery	16,02,084.00				
Bank Interest, Commission & Charges	82,276.14				
Laboratory Expenses	1,29,417.00				
Job Fair, Corporate, Seminar & Placement Expe	3,26,278.00				
Municipal Taxes	7,60,295.00				
Interest on TDS					
Professional Fees	50,000.00				
Water Charges	76,853.00				
Fee Concession & Scholarships	6,06,645.00				
Electricity & Generator Charges	5,30,416.00	8,72,62,600.12			
To Excess of Income Over Expenditure		1,75,70,821.88			
Total		10,85,32,600.00	Total		10,85,32,600.00



PRATIBHA COLLEGE OF COMMERCE AND COMPUTER STUDIES, CHINCHWAD PUNE-19

**SCHEDULE "A"
STATEMENT OF ASSETS & DEPRECIATION AS ON 31ST MARCH 2023**

Particulars	Gross			Rate of Depreciation %	Depreciation			Net				
	Upto 31/3/2022		Addition during the year		Total Upto 31/3/2023		For the year 2022-2023	Total	As on 31/3/2022		As on 31/3/2023	
	Rs.	Ps.	Rs.		Ps.	Rs.			Ps.	Rs.	Ps.	Rs.
A) Immovable Assets												
Land	-	-	-	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-	-	-	
College Buildings	-	-	-	10	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-	-	-	
B) Movable Assets												
Furniture & Fixture	62,17,080.45		4,30,632.00		66,47,712.45	10	-	6,63,436.00	6,63,436.00	62,17,080.45	59,84,276.45	
Office Equipments	35,07,296.50		4,50,415.00		39,57,711.50	15	-	5,66,009.00	5,66,009.00	35,07,296.50	33,91,702.50	
EPBX System	5,023.25		-		5,023.25	15	-	753.00	753.00	5,023.25	4,270.25	
Fan	-		-		-	15	-	-	-	-	-	
Electrical Installation	13,221.00		-		13,221.00	15	-	1,983.00	1,983.00	13,221.00	11,238.00	
Sports Equipment	1,35,486.00		3,330.00		1,38,816.00	15	-	20,573.00	20,573.00	1,35,486.00	1,18,243.00	
Computers, Softwares & Printers	27,00,551.50		23,62,550.00		50,63,101.50	60	-	19,65,268.00	19,65,268.00	27,00,551.50	30,97,833.50	
Library Books	7,82,485.00		5,67,413.00		13,49,898.00	60	-	4,75,592.00	4,75,592.00	7,82,485.00	8,74,306.00	
Wirting Boards	37,096.00		-		37,096.00	15	-	5,564.00	5,564.00	37,096.00	31,532.00	
Fire Fighting Equipments	-		-		-	15	-	-	-	-	-	
Total	1,33,98,239.70		38,14,340.00		1,72,12,579.70		-	36,99,178.00	36,99,178.00	1,33,98,239.70	1,35,13,401.70	
Grand Total	1,33,98,239.70		38,14,340.00		1,72,12,579.70		-	36,99,178.00	36,99,178.00	1,33,98,239.70	1,35,13,401.70	

