

CA Keshav B Salunke

B.Com, (Hons) FCA



**K B SALUNKE & CO**

Chartered Accountants

B-301, Bharat Bhavan, 1361, Shukrawar Peth, Behind  
Saraswati Mandir, Pune - 411 002

Phone - 020 - 24477277

Fax no.

Email ids : [cakbsalunke@yahoo.com](mailto:cakbsalunke@yahoo.com)

**AUDITORS' REPORT**

To,  
The Principal,  
Adhyapak Mahavidyalaya B Ed Non Grant,  
Shri Shivaji Maratha Society,  
Aranyeshwar, Pune - 411 009

1. We have audited the attached Balance Sheet of "Adhyapak Mahavidyalaya B Ed Non Grant" of "Shri Shivaji Maratha Society," as at 31<sup>st</sup> March, 2021 and also the Income and Expenditure Account for the year ended on the date annexed thereto. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted the audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. **Subject to clauses 1 and 2 above; we further report that**
  - a) We have obtained all information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) The Balance Sheet and Income and Expenditure Account comply with relevant Accounting Standards.



- c) The Balance Sheet and Income & Expenditure Account dealt with by this report is in agreement with the books of account.
- d) In our opinion and to the best of our information and according to the explanations given to us, these financial statements give a true and fair view in conformity with the Accounting Principles generally accepted in India:
- In case of the Balance Sheet, of the affairs of the "Adhyapak Mahavidyalaya B Ed Non Grant" of "Shri Shivaji Maratha Society," as at 31<sup>st</sup> March, 2021 and
  - In case of the Income and Expenditure Account, of the **Surplus** of the "Adhyapak Mahavidyalaya B Ed Non Grant" of "Shri Shivaji Maratha Society," for the year ended on that date

Place: Pune

Date: 11 NOV 2021

For K. B. Salunke & Co  
Chartered Accountants



F. R. No. 109001W

CA K. B. Salunke

Proprietor

(M. No. 032145)

UDIN 2403245AAAAEF6004

11 NOV 2021

**SHRI SHIVAJI MARATHA SOCIETY'S**  
**ADHAYAPAK MAHAVIDHYALAYA (B. ED. NON GRANTABLE)**  
 APANYESHWAR, PARVATI, PUNE - 411 009

**RECEIPT AND PAYMENT ACCOUNT**  
 FOR THE YEAR ENDED 31ST MARCH 2021

RECEIPTS	SCH.	AMOUNT Rs.	PAYMENTS	SCH.	AMOUNT Rs.
TO OPENING BALANCE	A	15,01,225.11	BY SALARY EXPENSES	E	14,05,956.00
TO FEES AND FINES	B	28,78,383.00	BY OTHER EXPENDITURES	F	2,20,591.50
TO BANK INTEREST		50,479.10			
TO UNIVERSITY RECEIPTS	C	35,940.00	BY UNIVERSITY PAYMENTS	C	35,940.00
TO UNIVERSITY RECEIPTS & PAYMENTS	D	1,28,585.00	BY UNIVERSITY RECEIPTS & PAYMENTS	D	59,075.00
TO D ED NON GRANTABLE		85.00			
			BY CLOSING BALANCE	A	28,73,134.61
<b>TOTAL</b>		<b>45,94,697.21</b>	<b>TOTAL</b>		<b>45,94,697.21</b>

PLACE : PUNE  
 DATE : 11 NOV 2021

FOR K. B. SALUNKE & CO.  
 CHARTERED ACCOUNTANTS  
 F. R. NO. 109001W



*[Signature]*

PRINCIPAL  
 ADHYAPAK MAHAVIDYALAYA



*[Signature]*

CA K. B. SALUNKE  
 PROPRIETOR

MEMBERSHIP NO. 032145

UDIN:-2103245AAAA EF 6004

11 NOV 2021

**SHRI SHIVAJI MARATHA SOCIETYS'**

**ADHYAPAK MAHAVIDYALYA (B. ED. NON GRANTABLE)**

ARANYESHINAR, PARVATI, PUNE - 411 009

SCHEDULES TO & FORMING PART OF THE RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED  
31ST MARCH 2021

**SCHEDULE A : OPENING AND CLOSING BALANCE**

SR NO	PARTUCULARS	OPENING AMOUNT Rs.	CLOSING AMOUNT Rs.
I	CASH IN HAND	124.00	1,174.00
II	<u>CASH AT BANK</u>		
1	STATE BANK OF BIKANER & JAIPUR A/C NO 61000844734	29,800.90	-
2	PANDAB NATIONAL BANK 39840001102054123	14,71,300.21	28,71,960.61
	<b>TOTAL</b>	<b>15,01,225.11</b>	<b>28,73,134.61</b>

**SCHEDULE B : FEES AND FINES**

SR NO	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
I	<u>FEES</u>		
1	TUITION FEE	24,63,811.00	
2	DEVELOPMENT FEE	1,09,972.00	25,73,783.00
II	<u>OTHER RECEIPTS</u>		
1	T. C. FEES	1,600.00	
2	LIBRARY FEE	56,000.00	
3	ACTIVITY FEE	1,91,000.00	
4	LABORATORY FEE	56,000.00	3,04,600.00
	<b>TOTAL</b>		<b>28,78,383.00</b>



**SHRI SHIVAJI MARATHA SOCIETYS'**

**ADHYAPAK MAHAVIDYALYA (B. ED. NON GRANTABLE)**

ARANYESHWAR, PARVATI, PUNE - 411 009

SCHEDULES TO & FORMING PART OF THE RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED  
31ST MARCH 2021

**SCHEDULE C : INDIRECT RECEIPTS AND PAYMENTS**

SR NO	PARTICULARS	RECEIPTS AMOUNT	PAYMENTS AMOUNT
1	PROFESSION TAX	12,700.00	12,700.00
2	PROVIDENT FUND	23,240.00	23,240.00
<b>TOTAL</b>		<b>35,940.00</b>	<b>35,940.00</b>

**SCHEDULE D : UNIVERSITY RECEIPTS AND PAYMENTS**

SR NO	PARTICULARS	RECEIPTS AMOUNT Rs.	PAYMENTS AMOUNT Rs.
<b>I</b>	<b><u>UNIVERSITY RECEIPTS &amp; PAYMENTS</u></b>		
1	ELIGIBILITY FEE	56,500.00	56,500.00
2	EXAM FEE	1,610.00	2,575.00
<b>II</b>	<b><u>UNIVERSITY CONTRIBUTION</u></b>		
1	ASHWAMEGH FUND	1,500.00	-
2	COMPUTER FEE	1,500.00	-
3	CORPUS FUND	300.00	-
4	STUDENT DEVELOPMENT FUND	3,750.00	-
5	DESERTATION FUND	750.00	-
6	GYMKHANA FEE	56,000.00	-
7	SPORTS PRO RATA	675.00	-
8	STUDENT WELFARE FUND	1,500.00	-
9	STUDENTS INSURANCE	750.00	-
11	REGISTRATION FEES	1,500.00	-
12	STUDENT HEALTH FUND	1,500.00	-
13	N.S.S.	750.00	-
<b>TOTAL</b>		<b>1,28,585.00</b>	<b>59,075.00</b>



**SHRI SHIVAJI MARATHA SOCIETYS'**

**ADHYAPAK MAHAVIDYALYA (B. ED. NON GRANTABLE)**

ARANYESHWAR, PARVATI, PUNE - 411 009

SCHEDULES TO & FORMING PART OF THE RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED  
31ST MARCH 2021

**SCHEDULE E : SALARY EXPENSES**

SR NO	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	TEACHING STAFF SALARY	10,66,512.00	
2	NON- TEACHING STAFF SALARY	3,15,444.00	
3	SWEeper SALARY	24,000.00	14,05,956.00
<b>TOTAL</b>			14,05,956.00

**SCHEDULE F : OTHER EXPENDITURES**

SR NO	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	AUDIT FEE	15,000.00	
2	BANK COMMISSION	318.60	
3	FUNCTION & FESTIVAL EXPENSES	4,239.00	
4	MISCELLANEOUS EXPENSES	639.00	
5	PRINTING EXPENSES	4,310.00	
6	TELEPHONE EXPENSES	1,130.00	
7	TONNER REFFILING EXPENSES	1,151.00	
8	PF MANAGEMENT CONTRIBUTION	23,240.00	
9	ADMINSTRATION CHARGES	4,122.00	
10	SECURITY GUARD EXPENSES	1,56,000.00	
11	TYPING CHARGES	1,500.00	
12	AFFILIATION FEE	7,800.00	
13	REPAIRS EXPENSES	1,142.00	2,20,591.60
<b>TOTAL</b>			2,20,591.60



SHRI SHIVAJI MARATHA SOCIETY'S

ADHAYAPAK MAHAVIDHYALAYA (B. ED. NON GRANTABLE)

ARANYESHWAR, PARVATI, PUNE - 411 009

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2021

EXPENDITURES	SCH	AMOUNT Rs.	INCOME	SCH	AMOUNT Rs.
TO SALARY EXPENSES	A	14,05,956.00	BY FEES & FINES	D	28,78,383.00
TO OTHER EXPENDITURE	B	2,20,591.60	BY BANK INTEREST		50,479.10
TO UNIVERSITY PAYMENTS	C	59,075.00	BY UNIVERSITY RECEIPTS	C	1,28,585.00
TO DEPRECIATION		46,580.00			
TO EXCESS OF INCOME OVER EXPENDITURE		13,25,244.50			
<b>TOTAL</b>		<b>30,57,447.10</b>	<b>TOTAL</b>		<b>30,57,447.10</b>

PLACE : PUNE

DATE : 11 NOV 2021

FOR K. B. SALUNKE & CO.  
CHARTERED ACCOUNTANTS

F. R. NO. 109001W



*[Signature]*

PRINCIPAL  
ADHYAPAK MAHAVIDYALAYA



*[Signature]*

CA K. B. SALUNKE  
PROPRITOR

MEMBERSHIP NO. 032145

UDIN:- 2032145AAAA EF6004

11 NOV 2021

**ADHYAPAK MAHAVIDYALYA (B. ED. NON GRANTABLE)**  
ARANYESHWAR, PARVATI, PUNE - 411 009

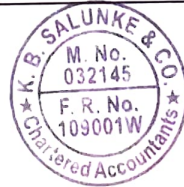
SCHEDULES TO & FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED  
31ST MARCH 2021

**SCHEDULE A : SALARY EXPENSES**

SR NO	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	TEACHING STAFF SALARY	10,66,512.00	14,05,956.00
2	NON- TEACHING STAFF SALARY	3,15,444.00	
3	SWEEPER SALARY	24,000.00	
<b>TOTAL</b>			14,05,956.00

**SCHEDULE B : OTHER EXPENDITURES**

SR NO	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	AUDIT FEE	15,000.00	2,20,591.60
2	BANK COMMISSION	318.60	
3	FUNCTION & FESTIVAL EXPENSES	4,239.00	
4	MISCELLANEOUS EXPENSES	639.00	
5	PRINTING EXPENSES	4,310.00	
6	TELEPHONE EXPENSES	1,130.00	
7	TONNER REFFILING EXPENSES	1,151.00	
8	PF MANAGEMENT CONTRIBUTION	23,240.00	
9	ADMINISTRATION CHARGES	4,122.00	
10	SECURITY GUARD EXPENSES	1,56,000.00	
11	TYPING CHARGES	1,500.00	
12	AFFILIATION FEE	7,800.00	
13	REPAIRS EXPENSES	1,142.00	
<b>TOTAL</b>			2,20,591.60





**ADHYAPAK MAHAVIDYALYA (B. ED. NON GRANTABLE)**  
ARANYESHWAR, PARVATI, PUNE - 411 009

SCHEDULES TO & FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED  
31ST MARCH 2021

**SCHEDULE C : UNIVERSITY RECEIPTS AND PAYMENTS**

SR NO	PARTICULARS	RECEIPTS AMOUNT Rs.	PAYMENTS AMOUNT Rs.
<b>I</b>	<b><u>UNIVERSITY RECEIPTS &amp; PAYMENTS</u></b>		
1	ELIGIBILITY FEE	56,500.00	56,500.00
2	EXAM FEE	1,610.00	2,575.00
<b>II</b>	<b><u>UNIVERSITY CONTRIBUTION</u></b>		
1	ASHWAMEGH FUND	1,500.00	-
2	COMPUTER FEE	1,500.00	-
3	CORPUS FUND	300.00	-
4	STUDENT DEVELOPMENT FUND	3,750.00	-
5	DESERTATION FUND	750.00	-
6	GYMKHANA FEE	56,000.00	-
7	SPORTS PRO RATA	675.00	-
8	STUDENT WELFARE FUND	1,500.00	-
9	STUDENTS INSURANCE	750.00	-
11	REGISTRATION FEES	1,500.00	-
12	STUDENT HEALTH FUND	1,500.00	-
13	N.S.S.	750.00	-
	<b>TOTAL</b>	<b>1,28,585.00</b>	<b>59,075.00</b>

**SCHEDULE D : FEES AND FINES**

SR NO	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b><u>FEES</u></b>		
1	TUITION FEE	24,63,811.00	
2	DEVELOPMENT FEE	1,09,972.00	25,73,783.00
<b>II</b>	<b><u>OTHER RECEIPTS</u></b>		
1	T. C. FEES	1,600.00	
2	LIBRARY FEE	56,000.00	
3	ACTIVITY FEE	1,91,000.00	
4	LABORATORY FEE	56,000.00	3,04,600.00
	<b>TOTAL</b>		<b>28,78,383.00</b>



SHRI SHIVAJI MARATHA SOCIETY'S

ADHAYAPAK MAHAVIDHYALAYA (B. ED. NON GRANTABLE)

ARANYESHWAR, PARVATI, PUNE - 411 009

BALANCE SHEET

AS ON 31ST MARCH 2021

LIABILITIES	SCH	AMOUNT Rs.	ASSETS	SCH	AMOUNT Rs.
LADIES COMMON ROOM BUILDING GRANT		1,50,000.00			
CURRENT LIABILITIES & OTHER ADVANCES	A	33,841.00	FURNITURE, FIXTURE & DEAD STOCK	C	2,77,289.00
INCOME & EXPENDITURE A/C	B	24,27,166.66	DEPOSITS & ADVANCES	D	39,396.00
			CASH & BANK BALANCE	E	28,73,134.61
INTER INSTITUTIONAL	F	8,51,701.95	INTER INSTITUTIONAL	F	2,72,890.00
<b>TOTAL</b>		<b>34,62,709.61</b>	<b>TOTAL</b>		<b>34,62,709.61</b>

PLACE : PUNE

DATE : 11 NOV 2021



  
PRINCIPAL

ADHYAPAK MAHAVIDYALAYA

AS PER OUR REPORT OF EVEN DATE

FOR K B SALUNKE & CO.

CHARTERED ACCOUNTANTS

F. R. NO. 109001W





CA K. B. SALUNKE

PROPRITOR

MEMBERSHIP NO. 032145

UDIN: 21032457AAAAEF6004

11 NOV 2021

**SHRI SHIVAJI MARATHA SOCIETY'S  
ADHYAPAK MAHAVIDYALYA (B. ED. NON GRANTABLE)  
ARANYESHWAR, PARVATI, PUNE - 411 009**

SCHEDULES TO & FORMING PART OF THE BALANCE SHEET AS AT 31 ST MARCH 2021

**SCHEDULE A : CURRENT LIABILITIES AND OTHER ADVANCES**

SR NO	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b><u>SCHOLARSHIP</u></b>		
1	BC FREESHIP BALANCE AS PER LAST B/S		14,390.00
2	BC SCHOLARSHIP BALANCE AS PER LAST B/S		1,687.00
3	SC Freeship BALANCE AS PER LAST B/S		459.00
4	NT Freeship BALANCE AS PER LAST B/S		17,305.00
<b>TOTAL</b>			<b>33,841.00</b>

**SCHEDULE B : INCOME AND EXPENDITURE A/C**

SR NO	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
	BALANCE AS PER LAST B/S	11,01,922.16	
	ADD : SURPLUS DURING THE YEAR	13,25,244.50	24,27,166.66
<b>TOTAL</b>			<b>24,27,166.66</b>

**SCHEDULE D : DEPOSITS AND ADVANCES**

SR NO	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
<b>I</b>	<b><u>ADVANCES</u></b>		
1	OTHER ADVANCE BALANCE AS PER LAST B/S		39,396.00
<b>TOTAL</b>			<b>39,396.00</b>



**SHRI SHIVAJI MARATHA SOCIETY'S  
ADHYAPAK MAHAVIDYALYA (B. ED. NON GRANTABLE)  
ARANYESHWAR, PARVATI, PUNE - 411 009**

SCHEDULES TO & FORMING PART OF THE BALANCE SHEET AS AT 31 ST MARCH 2021

**SCHEDULE E : CASH AND BANK BALANCES**

SR NO	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
I	CASH IN HAND		1,174.00
II	<b><u>CASH AT BANK</u></b>		
1	PANJAB NATIONAL BANK 398400010205413		28,71,960.61
<b>TOTAL</b>			28,73,134.61

**SCHEDULE F : INTER INSTITUTIONAL**

SR NO	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	SHRI SHIVAJI MARATHA SOCIETY	2,10,936.95	-
2	B.Ed / M.Ed Other Fee	6,40,680.00	-
3	M.ED. NON GRANTABLE	-	2,72,890.00
4	D ED NON GRANTABLE	85.00	-
<b>TOTAL</b>		8,51,701.95	2,72,890.00



**SHRI SHIVAJI MARATHA SOCIETYS**

**ADHYAPAK MAHAVIDYALAYA (B ED NON GRANTABLE)**  
 ARANYESHWAR, PARVATI, PUNE - 411 009

SCHEDULE TO AND FORMING PART OF THE BALANCE SHEET AS ON 31 ST MARCH 2021

**SCHEDULE C.1. FURNITURE, FIXTURE AND LEAD STOCK**

SR NO	PARTICULARS	WDV AS AT 1-Apr-20 Rs.	ADDITIONS DURING THE YEAR		TOTAL Rs.	RATE OF DEPRECIATION In (%)	DEPRECIATION Rs.	WDV AS AT 31-Mar-21 Rs.
			BEFORE 30-Sep-20 Rs.	AFTER 30-Sep-20 Rs.				
1	FURNITURE	2,02,009.00			2,02,009.00	10%	20,201.00	1,81,808.00
2	OFFICE EQUIPMENTS	80,373.00			80,373.00	15%	12,041.00	68,331.00
3	ELECTRICAL EQUIPMENTS	2,647.00			2,647.00	15%	547.00	3,100.00
4	EDUCATIONAL AIDS	5,543.00			5,543.00	15%	831.00	4,710.00
5	SOFTWARE	12,400.00			12,400.00	40%	12,960.00	19,440.00
	<b>TOTAL</b>	<b>3,23,869.00</b>			<b>3,23,869.00</b>		<b>46,590.00</b>	<b>2,77,279.00</b>

