

PRATIBHA INSTITUTE OF BUSINESS MANAGEMENT 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> Balance as per last Balance Sheet			<u>Immovable Assets (As per schedule "A")</u>		
<u>Reserve Fund</u>			<u>Land</u>		
<u>Loan from Bank</u>			<u>College Building</u> Less: Depreciation upto date @ 10%	-	
<u>Current Liabilities</u>			<u>Building Under Construction</u>		
<u>A) For Expenses</u>			<u>Movable Assets (As per schedule "A")</u>		
Provisions	22,49,614.00	22,49,614.00	<u>Furniture & Fixtures</u>	38,64,409.00	34,79,303.00
Duties & Taxes			Less: Depreciation upto date @ 10%	3,85,106.00	
<u>B) For Advances</u>			<u>Office Equipments</u>	12,89,593.00	11,23,413.00
New Admission Fees			Less: Depreciation upto date @ 15%	1,66,180.00	
Scholarship Payable To Students			<u>EPBX System</u>	8,425.00	7,161.00
<u>C) For Deposits</u>			Less: Depreciation upto date @ 15%	1,264.00	
Funds for Virtual Classroom	55,244.00	55,244.00	<u>Electrical Installation</u>	70,905.00	60,269.00
<u>D) For Sundry Creditors</u>			Less: Depreciation upto date @ 15%	10,636.00	
E) Bank Balance	9,31,969.00	9,31,969.00	<u>Sports Equipment</u>	56,902.00	48,367.00
Saving & Current Account			Less: Depreciation upto date @ 15%	8,535.00	
<u>Internal Transfer</u>			<u>Computers, Softwares & Printers</u>	26,90,286.00	16,44,144.00
Kamala Education Society	3,64,35,408.60	3,64,35,408.60	Less: Depreciation upto date @ 60%	10,46,142.00	
			<u>Library Books</u>	2,90,164.00	1,75,301.00
			Less: Depreciation upto date @ 60%	1,14,863.00	
			<u>Investments</u>		



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BALANCE SHEET AS ON 31ST MARCH 2023.

Funds & Liabilities	Rs. Ps.	Rs. Ps.	Properties & Assets	Rs. Ps.	Rs. Ps.
			<u>Loans & Advances</u>		
			To Staff	11,12,000.00	-
			To Others		-
			To Deposits		-
			Against Purchase		11,12,000.00
			<u>Income Outstanding</u>		
			Fees Receivable - From Students	2,92,42,996.60	
			Fees Receivable - From DTE	-	
			Fees Receivable - From Samajkalyan	1,60,475.00	2,94,03,471.60
			<u>Cash & Bank Balances</u>		
			A) Fixed Deposit	-	
			B) Saving & Current Account	5,33,822.37	
			C) Cash in hand	17,670.75	5,51,493.12
			<u>Income & Expenditure Account</u>		
			Balance as per last Balance Sheet	55,13,461.95	
			Less : Surplus during the year	(34,46,149.07)	20,67,312.88
Total		3,96,72,235.60	Total		3,96,72,235.60

For Mehta Shah & Co.
Chartered Accountants



Sandeep R Mundada
(Partner)

Trustee
Kamala Education Society, Pune

Trustee
Kamala Education Society, Pune

Trustee
Kamala Education Society, Pune

PRATIBHA INSTITUTE OF BUSINESS MANAGEMENT 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	3,85,106.00		Bank Account	750.00	750.00
Office Equipments	1,66,180.00		Staff Loan		
EPBX System	1,264.00		<u>By Income from Other Sources</u>		
Electrical Installation	10,636.00		Exam Fees	28,17,615.00	
Sports Equipment	8,535.00		Fees Received	4,83,51,264.50	
Computers, Softwares & Printers	10,46,142.00		Miscellaneous Receipts	2,03,038.26	5,13,71,917.76
Liabrary Books	1,14,863.00	17,32,726.00			
<u>To Expenditure on object of the Trust</u>					
<u>Educational Expenditure</u>					
Advertisment Expenses	5,71,235.00				
Affiliation, Membership & Regn Exp.	3,31,266.00				
Annual/Sports Day, Functions & Festival Exp.	1,59,221.00				
Audit Fees	8,500.00				
Computer Expenses	3,06,040.00				
Exam & Eligibility Expenses	33,68,794.00				
Interest On Loan	2,46,809.00				
Salary & Honararium Exp	3,19,79,877.00				
Staff Walfare Exp	4,79,284.00				
Student Walfare Exp.	21,82,998.00				
News Paper Periodicals & Subscription	1,03,834.00				



PRATIBHA INSTITUTE OF BUSINESS MANAGEMENT CHINCHWAD PUNE-19
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023.

Expenditure	Rs. Ps.	Rs. Ps.	Income	Rs. Ps.	Rs. Ps.
Travelling & Conveyance	3,22,572.00				
Office & Miscellaneous	2,86,168.70				
Postage, Telephone & Internet	7,763.00				
Repairs & Maintenance	37,36,193.00				
Printing & Stationery	2,05,601.60				
Bank Interest, Commission & Charges	27,137.39				
Seminar, Corporate week & Placement Expenses	3,69,457.00				
Fee Concession & Scholarships	1,25,000.00				
Interest on TDS					
Municipal Taxes	7,60,295.00				
Professional Fees					
Usage Charges	85,763.00				
Water Charges	5,29,984.00	4,61,93,792.69			
Electricity & Generator Charges					
To Excess of Income over Expenditure		34,46,149.07	By Excess of Expenditure over Income		
Total		5,13,72,667.76	Total		5,13,72,667.76



PRATIBHA INSTITUTE OF BUSINESS MANAGEMENT CHINCHWAD PUNE-19

SCHEDULE "A"

STATEMENT OF ASSETS & DEPRECIATION AS ON 31ST MARCH 2023

Particulars	Upto 31/3/2022		Addition during the year		Total Upto 31/3/2023		Rate of Depreciation %	Depreciation		Net	
	Rs. Ps.		Rs. Ps.		Rs. Ps.			For the year 2022-2023		As on 31/3/2022	
	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.		Rs.	Ps.	Rs.	Ps.
<u>A) Immovable Assets</u>											
Land	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
College Buildings	-	-	-	-	-	-	10	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
<u>B) Movable Assets</u>											
Furniture & Fixture	34,33,777.00		4,30,632.00		38,64,409.00		10	3,85,106.00		34,33,777.00	34,79,303.00
Office Equipments	9,01,226.00		3,88,367.00		12,89,593.00		15	1,66,180.00		9,01,226.00	11,23,413.00
EPBX System	8,425.00		-		8,425.00		15	1,264.00		8,425.00	7,161.00
Fan	-		-		-		15	-		-	-
Electrical Installation	70,905.00		-		70,905.00		15	10,636.00		70,905.00	60,269.00
Sports Equipment	56,902.00		-		56,902.00		15	8,535.00		56,902.00	48,367.00
Computers, Softwares & F	10,36,811.00		16,53,475.00		26,90,286.00		40	10,46,142.00		10,36,811.00	16,44,144.00
Liabrary Books	56,101.00		2,34,063.00		2,90,164.00		40	1,14,863.00		56,101.00	1,75,301.00
Fire Fighting Equipments	-		-		-		15	-		-	-
Total	55,64,147.00		27,06,537.00		82,70,684.00			17,32,726.00		55,64,147.00	65,37,958.00
Grand Total	55,64,147.00		27,06,537.00		82,70,684.00			17,32,726.00		55,64,147.00	65,37,958.00

