

6.4.1

**Institution conducts internal and external financial
audits regularly**



Sr.No	Financial Audits
1	External financial audits



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





MEHTA SHAH & COMPANY
CHARTERED ACCOUNTANTS

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.	Properties & Assets	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>		
			Balance as per last balance sheet	33,22,460.00	
<u>Loans (secured of unsecured)</u>			Add: Addition during the year	(20,58,228.00)	12,64,232.00
Interest free Advance from Trustees	65,50,020.00		<u>Investments</u>		
From others & banks	56,55,151.23	1,22,05,171.23			
<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	85,52,934.88	23,77,23,699.74	To against purchase	-	
Account			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



...2...

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

Funds & Liabilities	Rs. Ps.		Properties & Assets		Rs. Ps.		Rs. Ps.	
					Prepaid expenses			
					Goods in transit			-
					Cash & bank balances			-
					(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)

Pratibha D Shah

Trustee
Kamala Education Society, Pune



Dushobh

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.		Income		Rs. Ps.	
	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.
<u>To Expenditure in respect of property</u>						
Rates, taxes, cesses	-					
Repairs and maintenance	-					
Salaries	-					
Insurance	-					
Depreciation	-					
Other expenses	-				14,38,840.00	
To Establishment expenses						
To Remuneration to trustees						
To Remuneration to the head of the math, including his household expenditure, if any						
To Legal expenses						
To Contribution and fees						
<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			27,83,78,433.31

For Mehta Shah & Co.
Chartered Accountants

Sandeep R Mundada
Sandeep R Mundada
(Partner)



Trishobh
Trustee

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

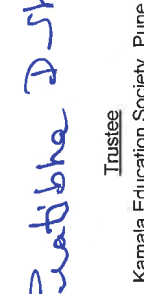


...2...
KAMALA EDUCATION SOCIETY
CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2023

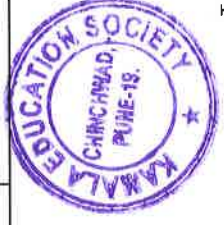
	RS.	PS.	RS.	PS.
Funds & Liabilities				
Properties & Assets				
Computers, Softwares & Printer	1,13,50,527.00			
Less: Depreciation upto date @ 60%	41,24,585.00			72,25,942.00
Fire Fighting Equipments	2,48,739.00			
Less: Depreciation upto date @ 15%	37,311.00			2,11,428.00
Projector	-			
Less: Depreciation upto date @ 15%	-			
Writing Boards	2,24,734.00			
Less: Depreciation upto date @ 15%	33,710.00			1,91,024.00
Plant & Machinery	55,83,430.00			
Less: Depreciation upto date @ 15%	7,41,439.00			48,41,991.00
Prepaid Expenses				
Loans & Advances				
To Staff				15,53,300.00
To Others				5,38,473.00
To Deposits				32,360.00
Against Purchase				
Grant for Expenses to Colleges				
Income Outstanding				
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				
Cash & Bank Balances				
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	28,41,87,874.03


Mehta Shah & Co.
 Chartered Accountants
 F. R. No. 106315W
 PUNE


Sandeep R. Mundada
 (Partner)


Pratiksha D. Shah
 Trustee


Dushob
 Trustee



Trustee
Kamala Education Society, Pune

Trustee
Kamala Education Society, Pune

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>					
College Buildings	1,12,49,851.00		<u>By Rent accrued & realised</u>		
Furniture & Fixture	26,51,336.00		Rent from Others		-
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>Educational Expenditure</u>			<u>By Income from Other Sources</u>		
Affiliation, Membership & Regn Exp.	10,82,106.00		Fees From Students	26,30,93,831.50	
Advertisement Exp	65,17,741.00		Miscellaneous Receipts	10,44,043.81	
Audit Fees	50,000.00		Bus Fees	-	
Interest On Loan	8,22,696.34		Cambridge Fee	-	
Staff Welfare Exp.	33,74,528.00		Usage Charges	-	
Student Welfare Exp	88,16,830.00		Exam Fees	1,28,00,718.00	27,69,38,593.31
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				



...2....
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			
By Building Rent, Maintenance & Supervision Charges					
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



Dushab
Trustee
Kamala Education Society, Pune

Trustee
Kamala Education Society, Pune

Ratisha Dshab
Trustee
Kamala Education Society, Pune

For Mehta Shah & Co.

Chartered Accountants



Rajulab
Sandeep R Mundada
(Partner)

KAMALA EDUCATION SOCIETY, PUNE - 04.

**SCHEDULE "A"
CONSOLIDATED 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.		Rs.	Ps.	Rs.	Ps.
	As on 31/3/2022		For the year 2022-2023		Total			As on 31/3/2022		As on 31/3/2023	
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	11,02,15,689.75	10	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	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	11,35,38,149.75		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	2,50,47,924.40	10	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	88,12,177.25	15	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	41,89,626.00	15	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	1,23,401.50	15	18,509.00	1,23,401.50	1,04,892.50	
Fan	337.00	-	337.00	15	51.00	337.00	15	51.00	337.00	286.00	
Electrical Installation	19,55,600.00	38,202.00	19,93,802.00	15	2,99,070.00	19,55,600.00	15	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	5,40,298.00	15	1,61,064.00	5,40,298.00	9,14,356.00	
Lab Instrument	5,009.00	-	5,009.00	15	751.00	5,009.00	15	751.00	5,009.00	4,258.00	
Educational Equipment	3,890.00	-	3,890.00	15	584.00	3,890.00	15	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	8,97,803.00	60	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	41,02,442.00	60	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	2,48,739.00	15	37,311.00	2,48,739.00	2,11,428.00	
Projector	-	-	-	15	-	-	15	-	-	-	-
Writing Boards	90,072.00	1,34,662.00	2,24,734.00	15	33,710.00	90,072.00	15	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	4,60,17,319.15		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	18,66,99,352.90		2,15,04,736.00	18,66,99,352.90	18,11,89,887.90	

For Mehta Shah & Co.
Chartered Accountants



Handwritten signature

Sandeep R Mundada
(Partner)

Handwritten signature

Trustee
Kamala Education Society, Pune



Handwritten signature

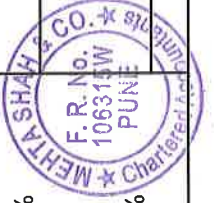
Trustee
Kamala Education Society, Pune

Trustee
Kamala Education Society, Pune

KAMALA EDUCATION SOCIETY PUNE- 04

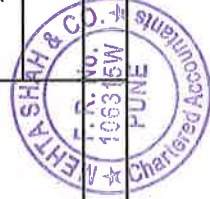
BALANCE SHEET AS ON 31ST MARCH 2023.

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>		
Corpus Fund	22,71,156.00	22,71,156.00	<u>Land</u>		2,71,43,884.00
Balance as per last Balance Sheet			<u>College Building</u>	11,47,81,338.75	
<u>Add : Additions during the year</u>			<u>Less: Depreciation upto date @ 10%</u>	1,12,49,851.00	10,35,31,487.75
Building Corpus Fund	78,50,000.00	78,50,000.00	<u>Building Under Construction (WIP)</u>	12,64,232.00	12,64,232.00
<u>Reserve Fund</u>	-	-			
<u>Loan from Bank Against Building</u>	41,55,151.23	41,55,151.23	<u>Movable Assets (As per schedule "A")</u>		
<u>Interest free Advance from Trustees</u>	65,50,020.00	65,50,020.00	<u>Furniture & Fixture</u>	-	-
<u>Loan from Others</u>	15,00,000.00	15,00,000.00	<u>Less: Depreciation upto date @ 10%</u>	-	-
			<u>Office Equipments</u>	8,61,268.00	
<u>Current Liabilities</u>			<u>Less: Depreciation upto date @ 15%</u>	1,29,191.00	7,32,077.00
A) <u>For Expenses</u>	19,16,723.06	19,16,723.06			
B) <u>For Advances</u>			<u>Plant & Machinery</u>	55,83,430.00	
C) <u>For Deposits</u>	1,55,301.00	1,55,301.00	<u>Less: Depreciation upto date @ 15%</u>	7,41,439.00	48,41,991.00
D) <u>For Sundry Creditors</u>	22,48,232.00	22,48,232.00	<u>Vehicle</u>	-	-
E) <u>Bank Balance</u>			<u>Less: Depreciation upto date @ 15%</u>	-	-
Saving & Current Account			<u>Electrical Installation</u>	18,71,792.00	
<u>Internal Transfer</u>			<u>Less: Depreciation upto date @ 15%</u>	2,80,769.00	15,91,023.00
Pratibha College of Commerce & Computer Studies	19,07,35,022.73				
Pratibha Junior College	11,31,60,302.48		<u>Library Books</u>	-	-
Pratibha International School	5,94,10,167.83	36,33,05,493.04	<u>Less: Depreciation upto date @ 60%</u>	-	-
			<u>Computers & Softwares</u>	59,564.00	
			<u>Less: Depreciation upto date @ 60%</u>	23,825.00	35,739.00
			<u>Fire Fighting Equipments</u>	2,48,739.00	
			<u>Less: Depreciation upto date @ 15%</u>	37,311.00	2,11,428.00



...2...
KAMALA EDUCATION SOCIETY PUNE- 04
BALANCE SHEET AS ON 31ST MARCH 2023.

Funds & Liabilities	Rs.	Ps.	Properties & Assets	Rs.	Ps.	Rs.	Ps.
			<u>EPBX System</u>	1,02,921.00		1,02,921.00	
			<u>Less: Depreciation upto date @ 15%</u>		15,438.00	15,438.00	87,483.00
			<u>Investments</u>				
			<u>Loans & Advances</u>				
			To Staff	1,07,800.00		1,07,800.00	
			To Others	-		-	
			To Deposits	10,410.00		10,410.00	
			Against Purchase	5,38,473.00		5,38,473.00	6,56,683.00
			<u>Income Outstanding</u>				
			Interest Accrued But Not Realised on F.D.				
			TDS Receivable	12,60,253.55		12,60,253.55	12,60,253.55
			<u>Cash & Bank Balances</u>				
			A) Fixed Deposit	3,30,85,132.26		3,30,85,132.26	
			B) Saving & Current Account	6,67,061.14		6,67,061.14	
			C) Cash in hand	13,051.50		13,051.50	3,37,65,244.90
			<u>Income & Expenditure Account</u>				
			Balance as per last Balance Sheet	11,91,93,187.07		11,91,93,187.07	
			<u>Less: Surplus during the year</u>		3,52,11,442.50	3,52,11,442.50	15,44,04,629.57
			<u>Internal Transfer</u>				
			Pratibha Institute of Business Management	3,64,35,408.60		3,64,35,408.60	
			Pratibha College of Education	2,24,65,582.96		2,24,65,582.96	
			Pratibha Vocational Training Centre	15,24,929.00		15,24,929.00	6,04,25,920.56
Total		38,99,52,076.33	Total			38,99,52,076.33	38,99,52,076.33



KAMALA EDUCATION SOCIETY PUNE- 04
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>		
College Buildings	1,12,49,851.00		Bank Account	13,33,622.00	13,33,622.00
Furniture & Fixture	-			-	
Office Equipments	1,29,191.00				
EPBX System	15,438.00		<u>By Income from Other Sources</u>		
Plant & Machinery	7,41,439.00		Miscellaneous Receipts	1,298.00	
Vehicle	-		Usage Charges	-	
Electrical Installation	2,80,769.00		Building Rent from Others	-	1,298.00
Library Books	-				
Computers & Softwares	23,825.00				
Fire Fighting Equipments	37,311.00	1,24,77,824.00	<u>By Donation Received</u>	1,000.00	1,000.00
<u>To Expenditure on object of the Trust</u>					
<u>Educational Expenditure</u>					
Affiliation, Membership & Regn Exp.	-				
Audit Fees	8,000.00				
Interest On Loan					
Staff Welfare Exp.	3,19,680.00				
Student Welfare Exp					
Travelling & Conveyance	12,27,273.00				
Office & Miscellaneous	4,24,133.38				
Postage, Telephone & Internet	4,57,415.85				
Repairs & Maintenance	1,86,295.00				
Printing & Stationery	7,495.00				
Bank Interest, Commission & Charges	5,12,496.27				
Legal & Consultancy Charges					
Insurance Expenses	4,87,018.00				



KAMALA EDUCATION SOCIETY, PUNE - 04.

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

Particulars	Gross			Rate of Depreciation %	Depreciation			Net	
	Upto 31/3/2023	Addition during the year	Total Upto 31/3/2023		For the year 2022-23	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	11,02,15,689.75	10,35,31,487.75	
New Floor	33,22,460.00	(20,58,228.00)	12,64,232.00		-	-	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	11,35,38,149.75	10,47,95,719.75	
B) Movable Assets									
Furniture & Fixture	-	-	-	10	-	-	-	-	
Office Equipments	8,61,268.00	-	8,61,268.00	15	-	1,29,191.00	8,61,268.00	7,32,077.00	
EPBX System	1,02,921.00	-	1,02,921.00	15	-	15,438.00	1,02,921.00	87,483.00	
Plant & Machinery	41,89,626.00	13,93,804.00	55,83,430.00	15	-	7,41,439.00	41,89,626.00	48,41,991.00	
Vehicle	-	-	-	15	-	-	-	-	
Electrical Installation	18,33,590.00	38,202.00	18,71,792.00	15	-	2,80,769.00	18,33,590.00	15,91,023.00	
Library Books	-	-	-	60	-	-	-	-	
Computers & Softwares	59,564.00	-	59,564.00	60	-	23,825.00	59,564.00	35,739.00	
Fire Fighting Equipments	2,48,739.00	-	2,48,739.00	15	-	37,311.00	2,48,739.00	2,11,428.00	
Total	72,95,708.00	14,32,006.00	87,27,714.00		-	12,27,973.00	72,95,708.00	74,99,741.00	
Grand Total	14,79,77,741.75	39,39,427.00	15,19,17,168.75		-	1,24,77,824.00	14,79,77,741.75	13,94,39,344.75	



KAMALA EDUCATION SOCIETY, PUNE 411004

as on 31st March 2023

Schedule : Loan form Bank	
Particulars	Particulars
HDFC BANK LTD - OD A/C NO. 50200036469538	1697944.23
HDFC BANK LTD - Emergency Credit Loan	2457207.00
Total	4155151.23



KAMALA EDUCATION SOCIETY, PUNE 411004

as on 31st March 2023

Schedule : Loan form Others			
Particulars	Dr (Amount)	Cr (Amount)	
Atul Chopda		2,50,000.00	
Monica Borawake		5,00,000.00	
Rahul Borawake		5,00,000.00	
Swapnil P Shah - Huf		2,50,000.00	
Total		15,00,000.00	
Net Total		15,00,000.00	



KAMALA EDUCATION SOCIETY, PUNE 411004

as on 31st March 2023

Schedule - Interest free Advances from Trustees	
<u>Particulars</u>	<u>Amount</u>
Trustee Loan - Deepak Shah	31,50,020.00
Trustee Loan - Pratibha D Shah	34,00,000.00
Total	65,50,020.00



KAMALA EDUCATION SOCIETY, PUNE 411004

as on 31st March 2023

Schedule : Sundry Creditors	
Particulars	Amount
Adv. Manoj Wadekar & Associates	31,500.00
Arti B Sanghvi	(3,540.00)
Ashtvinayak Safety & Security Systems	(208.00)
Codetentacles Technologies	29,696.00
Dingankar G.N.	(605.00)
Gautam Enterprises	16,28,400.00
Mehta Shah & Co	1,19,979.00
Pragati Enterprises	9,560.00
Prasadh V. Saraaf And Associates	14,522.00
Ransha Enterprises	7,49,700.00
Rohit Soman	(1,05,000.00)
Sairang Graphics	724.00
SaiSiddhi Enterprises	1,06,867.00
Sea Techno Solutions	60.00
Shalimar Electricals	27,021.00
Sharada Shankar Mallanna	(1,00,000.00)
Shayam Sahadev Dhole	(11,000.00)
S V Kodre & Associates	(26,200.00)
Vaishali Tours & Travels	(2,50,000.00)
Vaishalli Ssaraf	32,400.00
Win - Square Systems (I) LLP	(5,644.00)
Total Rs.	22,48,232.00



KAMALA EDUCATION SOCIETY, PUNE 411004

as on 31st March 2023

Schedule : Investments	
Particulars	Amount
SBI Bank FD No.31575007830	2,24,843.70
SBI Bank FD No.32972317095	3,99,982.50
SBI Bank FD No.38124476603	6,56,427.00
SBI Bank FD No.38124581437	6,59,284.00
SBI Bank FD No.38124581787	3,95,571.00
SBI Bank FD No.38124582044	2,63,713.00
SBI Bank FD No.38124583419	9,17,938.00
SBI Bank FD No.38259093692	5,87,119.00
SBI Bank FD No.40156434272	1,10,345.00
SBI Bank FD No.40156434443	6,62,069.00
SBI Bank FD No.40156434657	3,31,035.00
SBI Bank FD No.40429099211	1,62,637.00
Canara/Syndicate Bank FD No.53224050047387/2	7,54,438.86
Canara/Syndicate Bank FD No.53224050047387/3	10,56,215.20
TJSB FD - 139CF/462/1	5,38,392.00
TJSB FD - 139CF/462/2	5,37,622.00
TJSB FD - 139/STD/202/1	7,109.00
TJSB FD - 139/STD/202/2	7,215.00
TJSB FD - 139CF/462/3	5,25,101.00
TJSB FD - 139CF/462/4	5,25,101.00
TJSB FD - 139CF/462/5	3,15,061.00
TJSB FD - 139CF/462/6	2,10,041.00
TJSB FD - 139CF/462/7	2,10,041.00
TJSB FD - 139CF/462/8	2,10,041.00
TJSB FD - 139CF/462/9	2,10,041.00
TJSB FD - 139CF/462/10	2,10,041.00
TJSB FD CF/462/11	10,32,165.00
TJSB FD CF/462/12	10,32,158.00
TJSB FD CF/462/13	10,32,158.00
TJSB FD CF/462/14	10,32,158.00
TJSB FD CF/462/15	10,32,158.00
TJSB FD CF/462/16	5,14,405.00
TJSB FD CF/462/17	5,14,405.00
TJSB FD CF/462/18	3,08,643.00
TJSB FD CF/462/19	5,10,998.00
TJSB FD STDB/32/1	15,34,942.00
TJSB FD STDB/32/2	15,34,942.00
TJSB FD STDB/32/3	20,46,589.00
FD WITH HDFC BANK	1,02,71,987.00
Grand Total	3,30,85,132.26

R



KAMALA EDUCATION SOCIETY PUNE- 04

as on 31st March 2023

Schedule : Cash & Bank Schedule			
<u>Particulars</u>		<u>Dr. Amount</u>	<u>Cr. Amount</u>
Cash in Hand		13,051.50	
<u>Bank Balances</u>			
HDFC Bank A/c No.50200036457441		21,790.00	
Janata Sahakari Bank Ltd		5,821.00	
Rupee Co-Op. Bank Ltd.		926.00	
State Bank of India BI CA A/c - 30362304991		80,066.05	
Syndicate Bank		4,17,489.87	
TJSB Sahkari Bank Ltd		1,40,968.22	-
Total		6,80,112.64	-



KAMALA EDUCATION SOCIETY, PUNE 411004
as on 31st March 2023

Schedule : Donation Received	
Particulars	Amount
HITEN H KARANI PAN : AADPK7466P	1,000.00
Total	1,000.00



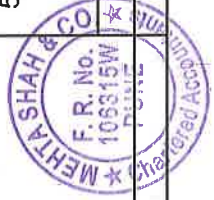
PRATIBHA INTERNATIONAL SCHOOL CHINCHWAD PUNE-19
BALANCE SHEET AS ON 31ST MARCH 2023.

<u>Funds & Liabilities</u>	<u>Rs. Ps.</u>	<u>Rs. Ps.</u>	<u>Properties & Assets</u>	<u>Rs. Ps.</u>	<u>Rs. Ps.</u>
<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>		
A) <u>For Expenses</u>	29,47,228.00	29,47,228.00	<u>Furniture & Fixtures</u>	1,10,94,504.00	99,85,944.00
B) <u>For Advances-New Admission Fees</u>			<u>Less: Depreciation upto date @ 10%</u>	11,08,560.00	
			<u>Office Equipments</u>	32,71,284.00	
C) <u>For Deposits</u>	33,44,230.00	33,44,230.00	<u>Less: Depreciation upto date @ 15%</u>	4,89,219.00	27,82,065.00
D) <u>For Sundry Creditors</u>	16,32,528.00	16,32,528.00	<u>EPBX System</u>	2,009.00	
			<u>Less: Depreciation upto date @ 15%</u>	301.00	1,708.00
<u>Income & Expenditure Account</u>			<u>Fan</u>	337.00	
Balance as per last Balance Sheet	6,74,08,738.45	7,31,23,733.52	<u>Less: Depreciation upto date @ 15%</u>	51.00	286.00
Add: Surplus during the year	57,14,995.07		<u>Electrical Installation</u>	9,256.00	
			<u>Less: Depreciation upto date @ 15%</u>	1,388.00	7,868.00
			<u>Sports Equipment</u>	8,51,259.00	
			<u>Less: Depreciation upto date @ 15%</u>	1,27,689.00	7,23,570.00
			<u>Computers, Softwares & Printers</u>		
			<u>Less: Depreciation upto date @ 60%</u>		14,23,534.00



--: 2 :-
PRATIBHA INTERNATIONAL SCHOOL CHINCHWAD PUNE-19
BALANCE SHEET AS ON 31ST MARCH 2023.

Funds & Liabilities	Rs. Ps.	Rs. Ps.	Properties & Assets	Rs. Ps.	Rs. Ps.
			<u>Books</u>	1,39,693.00	84,265.00
			<u>Less: Depreciation upto date @ 60%</u>	55,428.00	
			<u>Projector</u>	-	-
			<u>Less: Depreciation upto date @ 15%</u>	-	
			<u>Writing Boards</u>	1,87,638.00	
			<u>Less: Depreciation upto date @ 15%</u>	28,146.00	1,59,492.00
			<u>Investments</u>	0	-
			<u>Loans & Advances</u>		
			To Staff	4,000.00	4,000.00
			To Others		-
			To Deposits		-
			<u>Income Outstanding</u>		
			Fees Receivable	37,02,910.00	37,02,910.00
			<u>Cash & Bank Balances</u>		
			A) Fixed Deposit	7,31,110.00	
			B) Saving & Current Account	19,96,689.19	
			C) Cash in hand	34,110.50	27,61,909.69
			<u>Internal Transfer</u>		
			Kamala Education Society	5,94,10,167.83	
			Total		8,10,47,719.52
			Total	8,10,47,719.52	8,10,47,719.52



PRATIBHA INTERNATIONAL SCHOOL 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>		
College Buildings	-		Bank Account	31,442.00	31,442.00
Furniture & Fixture	11,08,560.00		Staff Loan	-	
Office Equipments	4,89,219.00		<u>By Income from Other Sources</u>		
EPBX System	301.00		Bus Fees		
Fan	51.00		Cambridge Course Fees	5,53,07,140.00	
Electrical Installation	1,388.00		Fees Received	2,53,175.55	
Sports Equipment	1,27,689.00		Miscellaneous Receipts		5,55,60,315.55
Computers, Softwares & Printers	4,06,222.00				
Books	55,428.00				
Projector	-				
Writing Boards	28,146.00	22,17,004.00			
<u>To Expenditure on object of the Trust</u>					
<u>Educational Expenditure</u>					
Advertisement Expenses	21,79,136.00				
Affiliation, Membership & Regn Exp.	9,100.00				
Annual/Sports Day, Functions & Festival Exp.	1,62,430.00				
Audit Fees	8,500.00				
Computer Expenses	1,71,883.00				
Interest On Loan	1,64,538.34				
Salary & Honarium Exp	3,43,68,577.00				
Staff Welfare Expenses	4,49,397.00				
Student Welfare Exp.	30,19,388.00				
News Paper Periodicals & Subscription	89,541.85				



PRATIBHA INTERNATIONAL SCHOOL 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	2,76,300.24				
Office & Miscellaneous	3,72,580.69				
Postage, Telephone & Internet	2,61,257.80				
Repairs & Maintenance	15,72,105.00				
Printing & Stationery	7,42,856.00				
Bank Interest, Commission & Charges	19,905.56				
Rent	18,15,000.00				
Water Charges	1,03,522.00				
Legal & Consultancy Charges	77,500.00				
Laboratory Expenses	1,886.00				
Electricity Charges	3,76,576.00				
Municipal Taxes	5,06,863.00				
Fee Concession & Scholarships	8,30,915.00				
Professional Fees	80,000.00	4,76,59,758.48			
<i>To Excess of Income over Expenditure</i>		57,14,995.07			
Total		5,55,91,757.55	Total		5,55,91,757.55



PRATIBHA INTERNATIONAL SCHOOL, 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		Rs. Ps.	Rs. Ps.	As on 31/3/2022	As on 31/3/2023
	Rs. Ps.	Rs. Ps.		Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.
A) Immovable Assets							
Land	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-
College Buildings	-	-	10	-	-	-	-
Total	-	-	-	-	-	-	-
B) Movable Assets							
Furniture & Fixture	10732916.00	3,61,588.00	10	-	11,08,560.00	1,07,32,916.00	99,85,944.00
Office Equipments	2471020.00	8,00,264.00	15	-	4,89,219.00	24,71,020.00	27,82,065.00
EPBX System	2009.00	-	15	-	301.00	2,009.00	1,708.00
Fan	337.00	-	15	-	51.00	337.00	286.00
Electrical Installation	9256.00	-	15	-	1,388.00	9,256.00	7,868.00
Sports Equipment	319467.00	5,31,792.00	15	-	1,27,689.00	3,19,467.00	7,23,570.00
Computers, Softwares & Print	116356.00	17,13,400.00	60	-	4,06,222.00	1,16,356.00	14,23,534.00
Books	12897.00	1,26,796.00	60	-	55,428.00	12,897.00	84,265.00
Projector	0.00	-	15	-	-	-	-
Writing Boards	52976.00	1,34,662.00	15	-	28,146.00	52,976.00	1,59,492.00
Fire Fighting Equipments	0.00	-	15	-	-	-	-
Total	13717234.00	36,68,502.00		-	22,17,004.00	1,37,17,234.00	1,51,68,732.00
Grand Total	13717234.00	36,68,502.00		-	22,17,004.00	1,37,17,234.00	1,51,68,732.00



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



...2...
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>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"

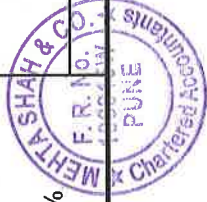
STATEMENT OF ASSETS & DEPRECIATION AS ON 31ST MARCH 2023

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



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> Balance as per last Balance Sheet			<u>Immovable Assets</u> (As per schedule "A")		
			<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</u> (As per schedule "A")		
A) <u>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
B) <u>For Advances</u>			<u>Office Equipments</u>	39,57,711.50	
<u>Earn & Learn Scheme Payable</u>		64,386.00	<u>Less: Depreciation upto date @ 15%</u>	5,66,009.00	33,91,702.50
<u>Scholarship Payable To Students</u>			<u>EPBX System</u>	5,023.25	
C) <u>For Deposits</u>			<u>Less: Depreciation upto date @ 15%</u>	753.00	4,270.25
<u>Funds for QIP</u>		65,000.00	<u>Electrical Installation</u>	13,221.00	
<u>Deposit</u>	65,000.00	65,000.00	<u>Less: Depreciation upto date @ 15%</u>	1,983.00	11,238.00
D) <u>For Sundry Creditors</u>			<u>Sports Equipment</u>	1,38,816.00	
<u>Internal Transfer</u>			<u>Less: Depreciation upto date @ 15%</u>	20,573.00	1,18,243.00
<u>YCMOU</u>	7,60,000.00	7,60,000.00	<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>Library Books</u>	13,49,898.00	
			<u>Less: Depreciation upto date @ 60%</u>	4,75,592.00	8,74,306.00



...2...
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> Balance as per last Balance Sheet	19,68,86,608.58	21,44,57,430.46	<u>Wiring Boards</u>	37,096.00	31,532.00
	1,75,70,821.88		<u>Less: Depreciation upto date @ 15%</u>	5,564.00	
Add: Surplus during the year			<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	54,311.00
Office Equipments	5,66,009.00		Staff Loan	-	
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
Wiring Boards	5,564.00	36,99,178.00			
<u>To Expenditure on object of the Trust</u>					
<u>Educational Expenditure</u>					
Advertisement 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.	Rs. Ps.	Income	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. Ps.	Rs. Ps.	Rs. Ps.
A) Immovable Assets								
Land	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	
College Buildings	-	-	10	-	-	-	-	
Total	-	-	-	-	-	-	-	
B) Movable Assets								
Furniture & Fixture	62,17,080.45	4,30,632.00	10	-	66,47,712.45	6,63,436.00	62,17,080.45	
Office Equipments	35,07,296.50	4,50,415.00	15	-	39,57,711.50	5,66,009.00	35,07,296.50	
EPBX System	5,023.25	-	15	-	5,023.25	753.00	5,023.25	
Fan	-	-	15	-	-	-	-	
Electrical Installation	13,221.00	-	15	-	13,221.00	1,983.00	13,221.00	
Sports Equipment	1,35,486.00	3,330.00	15	-	1,38,816.00	20,573.00	1,35,486.00	
Computers, Softwares & Printers	27,00,551.50	23,62,550.00	60	-	50,63,101.50	19,65,268.00	27,00,551.50	
Library Books	7,82,485.00	5,67,413.00	60	-	13,49,898.00	4,75,592.00	7,82,485.00	
Writing Boards	37,096.00	-	15	-	37,096.00	5,564.00	37,096.00	
Fire Fighting Equipments	-	-	15	-	-	-	-	
Total	1,33,98,239.70	38,14,340.00		-	1,72,12,579.70	36,99,178.00	1,33,98,239.70	
Grand Total	1,33,98,239.70	38,14,340.00		-	1,72,12,579.70	36,99,178.00	1,35,13,401.70	



PRATIBHA COLLEGE OF EDUCATION, CHINCHWAD PUNE-19
BALANCE SHEET AS ON 31ST MARCH 2023

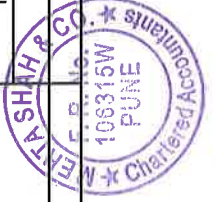
<u>Funds & Liabilities</u>	<u>Rs. Ps.</u>	<u>Rs. Ps.</u>	<u>Properties & Assets</u>	<u>Rs. Ps.</u>	<u>Rs. Ps.</u>
<u>Trust / Development Fund</u> Balance as per last Balance Sheet	-	-	<u>Immovable Assets (As per schedule "A")</u>		
<u>Reserve Fund</u>	-	-	<u>Land</u>		-
<u>Loan from Bank</u>	-	-	<u>College Building</u>	-	-
			<u>Less: Depreciation upto date @ 10%</u>	-	-
<u>Current Liabilities</u>			<u>Building Under Construction</u>		
A) <u>For Expenses</u>	5,67,451.00	5,67,451.00	<u>Movable Assets (As per schedule "A")</u>		
B) <u>For Advances</u>			<u>Furniture & Fixtures</u>	7,56,315.09	6,80,906.09
Scholarship Payable To Students			<u>Less: Depreciation upto date @ 10%</u>	75,409.00	
Transcript Fee	32,340.00	32,340.00	<u>Office Equipments</u>	82,648.00	70,250.00
			<u>Less: Depreciation upto date @ 15%</u>	12,398.00	
C) <u>For Deposits</u>			<u>EPBX System</u>	5,023.25	4,270.25
Funds for QIP	2,23,620.00	2,33,620.00	<u>Less: Depreciation upto date @ 15%</u>	753.00	
NSS	10,000.00		<u>Electrical Installation</u>	28,628.00	24,334.00
D) <u>For Sundry Creditors</u>	59,215.00	59,215.00	<u>Less: Depreciation upto date @ 15%</u>	4,294.00	
Cash & Bank Balances			<u>Sports Equipment</u>	7,238.00	6,152.00
B) <u>Saving & Current Account</u>			<u>Less: Depreciation upto date @ 15%</u>	1,086.00	
<u>Internal Transfer</u>			<u>Computers, Softwares & Printers</u>	5,03,514.50	3,02,108.50
Kamala Education Society	2,24,65,582.96	2,24,65,582.96	<u>Less: Depreciation upto date @ 60%</u>	2,01,406.00	



...2...

**PRATIBHA COLLEGE OF EDUCATION, CHINCHWAD PUNE-19
BALANCE SHEET AS ON 31ST MARCH 2023**

<u>Library Books</u>	50,608.00			38,380.00
<u>Less: Depreciation upto date @ 60%</u>	12,228.00			
<u>Lab Instruments</u>	5,009.00			4,258.00
<u>Less: Depreciation upto date @ 15%</u>	751.00			
<u>Educational Equipment</u>	3,890.00			3,306.00
<u>Less: Depreciation upto date @ 15%</u>	584.00			
<u>Investments</u>				
<u>Loans & Advances</u>				
To Staff	2,00,000.00			-
To Others				-
To Deposits				-
Against Purchase				2,00,000.00
<u>Income Outstanding</u>				
Scholarship Fees Receivable	1,99,342.00			
Fees Receivable - From Students	52,75,976.22			54,75,318.22
<u>Cash & Bank Balances</u>				
A) Fixed Deposit	-			
B) Saving & Current Account	8,99,449.73			9,23,494.73
C) Cash in hand	24,045.00			
<u>Income & Expenditure Account</u>				
Balance as per last Balance Sheet	1,44,80,510.05			1,56,25,431.17
<u>Less: Surplus during the year</u>	11,44,921.12			
Total		2,33,58,208.96		2,33,58,208.96



PRATIBHA COLLEGE OF EDUCATION, 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	75,409.00		Bank Account	-	
Office Equipments	12,398.00		Staff Loan	-	
EPBX System	753.00		<u>By Income from Other Sources</u>		
Electrical Installation	4,294.00		Exam & Eligibility Fees Recd	41,918.00	
Sports Equipment	1,086.00		Fees	77,27,772.00	
Computers, Softwares & Printers	2,01,406.00		Softskill & Training Fees	-	
Library Books	12,228.00		Miscellaneous Receipts	35,302.00	
Lab Instruments	751.00				
Educational Equipment	584.00	3,08,909.00			78,04,992.00
<u>To Expenditure on object of the Trust</u>					
<u>Educational Expenditure</u>					
Advertisement Expenses	50,409.00				
Affiliation, Membership & Regn Exp.	25,200.00				
Annual/Sports Day, Functions & Festival Exp.	33,880.00				
Audit Fees	8,000.00				
Computer Expenses	299.00				
Exam & Eligibility Expenses	2,92,860.00				
Fee Concession & Scholarships	53,721.00				
Interest On Loan	41,135.00				
Salary & Honararium Exp	72,10,921.00				
Staff Welfare Exp	82,797.00				
Student Welfare Exp.	56,100.00				



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

Expenditure	Rs. Ps.	Rs. Ps.	Income	Rs. Ps.	Rs. Ps.
News Paper Periodicals & Subscription	4,759.00				
Travelling & Conveyance	1,00,736.00				
Office & Miscellaneous	39,194.00				
Postage, Telephone & Internet	17,071.00				
Repairs & Maintenance	2,94,700.00				
Printing & Stationery	92,074.00				
Bank Interest, Commission & Charges	2,859.12				
Job Fair, Corporate, Seminar & Placement Expe	3,000.00				
Municipal Tax	1,26,716.00				
Water Charges	15,409.00				
Professional Fees	-				
Electricity & Generator Charges	89,164.00	86,41,004.12			
To Excess of Income Over Expenditure			By Excess of Expenditure over Income		11,44,921.12
Total		89,49,913.12	Total		89,49,913.12



PRATIBHA COLLEGE OF EDUCATION, 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		As on 31/3/2023	
	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.		Rs.	Ps.	Rs.	Ps.	Rs.	Ps.
A) Immovable Assets													
Land	-	-	-	-	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-	-	-	-	
College Buildings	-	-	-	-	-	-	10	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-	-	-	-	
B) Movable Assets													
Furniture & Fixture	6,84,543.09		71,772.00		7,56,315.09		10	-	75,409.00	6,84,543.09		6,80,906.09	
Office Equipments	82,648.00		-		82,648.00		15	-	12,398.00	82,648.00		70,250.00	
EPBX System	5,023.25		-		5,023.25		15	-	753.00	5,023.25		4,270.25	
Fan	-		-		-		15	-	-	-		-	
Electrical Installation	28,628.00		-		28,628.00		15	-	4,294.00	28,628.00		24,334.00	
Sports Equipment	7,238.00		-		7,238.00		15	-	1,086.00	7,238.00		6,152.00	
Computers, Softwares & Printers	14,994.50		4,88,520.00		5,03,514.50		60	-	2,01,406.00	14,994.50		3,02,108.50	
Liabrary Books	10,532.00		40,076.00		50,608.00		60	-	12,228.00	10,532.00		38,380.00	
Lab Instruments	5,009.00		-		5,009.00		15	-	751.00	5,009.00		4,258.00	
Educational Equipment	3,890.00		-		3,890.00		15	-	584.00	3,890.00		3,306.00	
Total	8,42,505.84		6,00,368.00		14,42,873.84			-	3,08,909.00	8,42,505.84		11,33,964.84	
Grand Total	8,42,505.84		6,00,368.00		14,42,873.84			-	3,08,909.00	8,42,505.84		11,33,964.84	



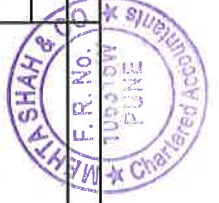
PRATIBHA JUNIOR COLLEGE, CHINCHWAD PUNE-19
BALANCE SHEET AS ON 31ST MARCH 2023

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>		-
<u>Current Liabilities</u>			<u>Less: Depreciation upto date @ 10%</u>		-
A) <u>For Expenses</u>	22,09,607.00	22,09,607.00	<u>Building Under Construction</u>		-
B) <u>For Advances</u>			<u>Movable Assets (As per schedule "A")</u>		
Earn & Learn Scheme Payable			<u>Furniture & Fixtures</u>	41,94,923.86	
Scholarship Payable To Students			<u>Less: Depreciation upto date @ 10%</u>	4,18,825.00	37,76,098.86
C) <u>For Deposits</u>			<u>Office Equipments</u>	7,97,128.75	
Funds for QIP			<u>Less: Depreciation upto date @ 15%</u>	1,18,707.00	6,78,421.75
Deposit			<u>EPBX System</u>	-	-
D) <u>For Sundry Creditors</u>			<u>Less: Depreciation upto date @ 15%</u>	-	-
	15,430.00	15,430.00	<u>Electrical Installation</u>	-	-
<u>Internal Transfer</u>			<u>Less: Depreciation upto date @ 15%</u>	-	-
Kamala Education Society			<u>Sports Equipment</u>	21,205.00	
			<u>Less: Depreciation upto date @ 15%</u>	3,181.00	18,024.00



-2-
PRATIBHA JUNIOR COLLEGE , CHINCHWAD PUNE-19
BALANCE SHEET AS ON 31ST MARCH 2023

Funds & Liabilities	Rs. Ps.	Rs. Ps.	Properties & Assets	Rs. Ps.	Rs. Ps.
<u>Cash & Bank Balances</u>			<u>Computers,Softwares & Printers</u>	12,04,305.00	
<u>A) Saving & Current Account</u>			<u>Less: Depreciation upto date @ 60%</u>	4,81,722.00	7,22,583.00
			<u>Library Books</u>	44,929.00	
			<u>Less: Depreciation upto date @ 60%</u>	16,196.00	28,733.00
<u>Income & Expenditure Account</u>			<u>Wiring Boards</u>	-	
Balance as per last Balance Sheet	10,41,64,700.67		<u>Less: Depreciation upto date @ 15%</u>	-	-
<u>Add: Surplus during the year</u>	1,80,62,139.48	12,22,26,840.15	<u>Investments</u>	-	-
			<u>Loans & Advances</u>		
			<u>To Staff</u>	48,500.00	
			<u>To Others</u>	-	-
			<u>To Deposits</u>	-	-
			<u>Against Purchase</u>		48,500.00
			<u>Income Outstanding</u>		
			<u>Fees Receivable - From Samaj Kalyan</u>		
			<u>Fees Receivable - From Students</u>	56,34,157.60	56,34,157.60
			<u>Cash & Bank Balances</u>		
			<u>A) Fixed Deposit</u>	57,667.00	
			<u>B) Saving & Current Account</u>	3,12,460.46	
			<u>C) Cash in hand</u>	14,929.00	3,85,056.46
			<u>Internal Transfer</u>		
			<u>Kamala Education Society</u>	11,31,60,302.48	11,31,60,302.48
Total		12,44,51,877.15	Total		12,44,51,877.15



PRATIBHA JUNIOR COLLEGE, 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	4,18,825.00		Bank Account	18,715.00	18,715.00
Office Equipments	1,18,707.00		Staff Loan	-	
EPBX System	-		<u>By Income from Other Sources</u>		
Electrical Installation	-		Exam Fees & Eligibility Recd	5,34,12,540.00	5,34,12,540.00
Sports Equipment	3,181.00		Fees Received		
Computers, Softwares & Printers	4,81,722.00		Miscellaneous Receipts	61,841.00	61,841.00
Library Books	16,196.00				
Wirting Boards	-	10,38,631.00			
<u>To Expenditure on object of the Trust</u>					
<u>Educational Expenditure</u>					
Advertisement Expenses	9,39,959.00				
Affiliation, Membership & Regn Exp.	40,000.00				
Annual/Sports Day, Functions & Festival Exp.	2,63,830.00				
Audit Fees	8,500.00				
Computer Expenses	22,280.00				
Exam & Eligibility Expenses	5,29,157.00				
Interest On Loan	1,23,405.00				
Salary & Honarium Exp	2,72,06,332.00				
Staff Welfare Exp	5,60,478.00				
Student Welfare Exp.	17,16,139.00				
News Paper Periodicals & Subscription					
Travelling & Conveyance	3,01,094.00				



-2-
PRATIBHA JUNIOR COLLEGE, CHINCHWAD PUNE-19
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

Expenditure	Rs. Ps.	Rs. Ps.	Income	Rs. Ps.	Rs. Ps.
Office & Miscellaneous	1,51,390.10				
Postage, Telephone & Internet	7,906.00				
Laboratory Expenses					
Repairs & Maintenance	9,66,410.00				
Printing & Stationery	4,92,850.00				
Bank Interest, Commission & Charges	21,888.42				
Job Fair, Corporate, Seminar & Placement Exp	39,321.00				
Municipal Taxes	3,80,148.00				
Fee Concession & Scholarships	3,20,030.00				
Professional Fees					
Water Charges	41,216.00				
Electricity & Generator Charges	2,59,992.00	3,43,92,325.52			
To Excess of Income Over Expenditure		1,80,62,139.48			
Total		5,34,93,096.00	Total		5,34,93,096.00



PRATIBHA JUNIOR COLLEGE, 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. Ps.	Rs. Ps.	Rs. Ps.	
<u>A) Immovable Assets</u>									
Land	-	-	-	-	-	-	-	-	
Total									
College Buildings	-	-	-	10	-	-	-	-	
Total									
<u>B) Movable Assets</u>									
Furniture & Fixture	39,79,607.86	2,15,316.00	41,94,923.86	10	-	4,18,825.00	39,79,607.86	37,76,098.86	
Office Equipments	7,85,628.75	11,500.00	7,97,128.75	15	-	1,18,707.00	7,85,628.75	6,78,421.75	
EPBX System	-	-	-	15	-	-	-	-	
Fan	-	-	-	15	-	-	-	-	
Electrical Installation	-	-	-	15	-	-	-	-	
Sports Equipment	21,205.00	-	21,205.00	15	-	3,181.00	21,205.00	18,024.00	
Computers, Softwares & F	1,74,165.00	10,30,140.00	12,04,305.00	40	-	4,81,722.00	1,74,165.00	7,22,583.00	
Library Books	35,788.00	9,141.00	44,929.00	40	-	16,196.00	35,788.00	28,733.00	
Wirting Boards	-	-	-	15	-	-	-	-	
Fire Fighting Equipments	-	-	-	15	-	-	-	-	
Total	49,96,394.61	12,66,097.00	62,62,491.61		-	10,38,631.00	49,96,394.61	52,23,860.61	
Grand Total	49,96,394.61	12,66,097.00	62,62,491.61		-	10,38,631.00	49,96,394.61	52,23,860.61	



PRATIBHA VOCATIONAL TRAINING CENTRE, 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>		
A) <u>For Expenses</u>	-	-	<u>Movable Assets (As per schedule "A")</u>		
B) <u>For Advances</u>	-	-	<u>Furniture & Fixtures</u> Less: Depreciation upto date @ 10%	-	-
Earn & Learn Scheme Payable			<u>Office Equipments</u> Less: Depreciation upto date @ 15%	2,03,090.00	
Scholarship Payable To Students			<u>EPBX System</u> Less: Depreciation upto date @ 15%	30,464.00	1,72,626.00
C) <u>For Deposits</u>					
Funds for QIP		10,000.00			
Deposit	10,000.00				
D) <u>For Sundry Creditors</u>			<u>Electrical Installation</u> Less: Depreciation upto date @ 15%	-	-
			<u>Sports Equipment</u> Less: Depreciation upto date @ 15%	-	-

.....2



-2-
PRATIBHA VOCATIONAL TRAINING CENTRE, CHINCHWAD PUNE-19
BALANCE SHEET AS ON 31ST MARCH 2023

Funds & Liabilities	Rs. Ps.	Rs. Ps.	Properties & Assets	Rs. Ps.	Rs. Ps.
<u>Cash & Bank Balances</u>			<u>Computers, Softwares & Printers</u>	-	
<u>A) Saving & Current Account</u>	-		<u>Less: Depreciation upto date @ 60%</u>	-	
<u>Internal Transfer</u>			<u>Library Books</u>	-	
<u>Kamala Education Society</u>	15,24,929.00	15,24,929.00	<u>Less: Depreciation upto date @ 60%</u>	-	
			<u>Writing Boards</u>	-	
			<u>Less: Depreciation upto date @ 15%</u>	-	
			<u>Investments</u>		
			<u>Loans & Advances</u>		
			<u>To Staff</u>	-	
			<u>To Others</u>		
			<u>To Deposits</u>		
			<u>Against Purchase</u>		
			<u>Income Outstanding</u>		
			<u>Fees Receivable - From Samaj Kalyan</u>	-	
			<u>Fees Receivable - From Students</u>	-	
			<u>Cash & Bank Balances</u>		
			<u>A) Fixed Deposit</u>	20,658.31	
			<u>B) Saving & Current Account</u>		
			<u>C) Cash in hand</u>	-	20,658.31
			<u>Income & Expenditure Account</u>		
			<u>Balance as per last Balance Sheet</u>	13,11,180.69	
			<u>Less: Surplus during the year</u>	30,464.00	13,41,644.69
Total		15,34,929.00	Total		15,34,929.00



PRATIBHA VOCATIONAL TRAINING CENTRE, 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.
A) Immovable Assets											
Land	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
College Buildings	-	-	-	-	-	-	10	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
B) Movable Assets											
Furniture & Fixture	-	-	-	-	-	-	10	-	-	-	-
Office Equipments	2,03,090.00	-	-	-	2,03,090.00	-	15	30,464.00	2,03,090.00	-	1,72,626.00
EPBX System	-	-	-	-	-	-	15	-	-	-	-
Fan	-	-	-	-	-	-	15	-	-	-	-
Electrical Installation	-	-	-	-	-	-	15	-	-	-	-
Sports Equipment	-	-	-	-	-	-	15	-	-	-	-
Computers, Softwares & F	-	-	-	-	-	-	60	-	-	-	-
Liabrary Books	-	-	-	-	-	-	60	-	-	-	-
Wirting Boards	-	-	-	-	-	-	15	-	-	-	-
Fire Fighting Equipments	-	-	-	-	-	-	15	-	-	-	-
Total	2,03,090.00	-	-	-	2,03,090.00	-	-	30,464.00	2,03,090.00	30,464.00	1,72,626.00
Grand Total	2,03,090.00	-	-	-	2,03,090.00	-	-	30,464.00	2,03,090.00	30,464.00	1,72,626.00



PRATIBHA COLLEGE OF COMMERCE AND COMPUTER STUDIES-YCMOU, 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> <u>Less: Depreciation upto date @ 10%</u>	-	-
<u>Current Liabilities</u>			<u>Building Under Construction</u>		
A) <u>For Expenses</u>	-	-	<u>Movable Assets (As per schedule "A")</u>		
B) <u>For Advances</u>	-	-	<u>Furniture & Fixtures</u>	-	-
<u>Earn & Learn Scheme Payable</u>	-	-	<u>Less: Depreciation upto date @ 10%</u>	-	-
<u>Scholarship Payable To Students</u>	-	-	<u>Office Equipments</u>	-	-
C) <u>For Deposits</u>			<u>Less: Depreciation upto date @ 15%</u>	-	-
<u>Funds for QIP</u>	-	-	<u>EPBX System</u>	-	-
<u>Deposit</u>	-	-	<u>Less: Depreciation upto date @ 15%</u>	-	-
D) <u>For Sundry Creditors</u>	-	-	<u>Electrical Installation</u>	-	-
			<u>Less: Depreciation upto date @ 15%</u>	-	-
			<u>Sports Equipment</u>	-	-
			<u>Less: Depreciation upto date @ 15%</u>	-	-



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

Funds & Liabilities	Rs. Ps.	Rs. Ps.	Properties & Assets	Rs. Ps.	Rs. Ps.
<u>Cash & Bank Balances</u>	-		<u>Computers, Softwares & Printers</u>	-	
<u>A) Saving & Current Account</u>	-		<u>Less: Depreciation upto date @ 60%</u>	-	
<u>Income & Expenditure Account</u>	12,09,056.92		<u>Library Books</u>	-	
Balance as per last Balance Sheet	1,45,657.00	13,54,713.92	<u>Less: Depreciation upto date @ 60%</u>	-	
<u>Add: Surplus during the year</u>			<u>Writing Boards</u>	-	
			<u>Less: Depreciation upto date @ 15%</u>	-	
			<u>Investments</u>	-	
			<u>Loans & Advances</u>	-	
			<u>To Staff</u>	-	
			<u>To Others</u>	-	
			<u>To Deposits</u>	-	
			<u>Against Purchase</u>	-	
			<u>Income Outstanding</u>	-	
			<u>Fees Receivable - From Samaj Kalyan</u>	-	20,850.00
			<u>Fees Receivable - From Students</u>	-	20,850.00
			<u>Cash & Bank Balances</u>		
			<u>A) Fixed Deposit</u>	5,72,763.92	
			<u>B) Saving & Current Account</u>	1,100.00	
			<u>C) Cash in hand</u>	-	5,73,863.92
			<u>Internal Transfer</u>		
			<u>Pratibha College of Commerce & Computer Studies</u>	7,60,000.00	7,60,000.00
Total		13,54,713.92	Total		13,54,713.92



PRATIBHA COLLEGE OF COMMERCE AND COMPUTER STUDIES-YCMOU, 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	-		Bank Account	-	-
Office Equipments	-		Staff Loan	-	-
EPBX System	-		<u>By Income from Other Sources</u>		
Electrical Installation	-		Fees Received	2,47,400.00	2,47,400.00
Sports Equipment	-			-	-
Computers, Softwares & Printers	-			-	-
Liabrary Books	-			-	-
Wirting Boards	-		Miscellaneous Receipts	-	-
<u>To Expenditure on object of the Trust</u>					
<u>Educational Expenditure</u>					
Advertisement Expenses	-				
Affiliation, Membership & Regn Exp.	-				
Annual/Sports Day, Functions & Festival Exp.	-				
Audit Fees	-				
Computer Expenses	-				
Exam & Eligibility Expenses	-				
Interest On Loan	-				
Salary & Honarium Exp	1,01,271.00				
Staff Welfare Exp					
Student Welfare Exp.					
News Paper Periodicals & Subscription					
Travelling & Conveyance					



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

Expenditure	Rs.	Ps.	Rs.	Ps.	Income	Rs.	Ps.	Rs.	Ps.
Office & Miscellaneous	-	-							
Postage, Telephone & Internet	-	-							
Repairs & Maintenance	-	-							
Printing & Stationery	472.00	-							
Bank Interest, Commission & Charges	-	-							
Job Fair, Corporate, Seminar & Placement Expe	-	-							
Municipal Taxes	-	-							
Fees Concession									
Professional Fees									
Water Charges									
Electricity & Generator Charges			1,01,743.00						
To Excess of Income Over			1,45,657.00						
Total			2,47,400.00		Total			2,47,400.00	

