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**PROGRESSIVE EDUCATION SOCIETY'S
MODERN COLLEGE OF PHARMACY
(FOR LADIES) - (B.Pharm)
BORHADEWADI, DEHU-ALANDI ROAD,
MOSHI, PUNE - 412 105.**

STATUTORY AUDIT REPORT

F.Y.2021-22

**SHIRISH K. INAMDAR
CHARTERED ACCOUNTANT**

20/21, SHREEYASH SOCIETY,
PATWARDHAN BAUG, ERANDAWANE,
PUNE - 411 004.
PHONE - 020- 24450677

SHIRISH K. INAMDAR
CHARTERED ACCOUNTANT

20/21, SHREEYASH SOCIETY,
PATWARDHAN BAUG, ERANDAWANE
PUNE - 411 004.
PHONE - 020- 29800677

Ref. No.:- ST/Audit/ 93

Date: 26.09.2022

To
The Chairman,
Progressive Education Society,
Shivaji Nagar,
Pune - 411 005.

Sub.:- Statutory Audit Report of P.E.Society's Modern College of
Pharmacy (For LADIES)- B. Pharm., Moshi, Pune-412105. for the year
ended 31.3.2022.

Ref.:- Your letter No. PES/154/2021-2022 dated 28.05.2022.

Dear Sir,

We have completed the Statutory Audit of P.E.Society's Modern College of Pharmacy, (For LADIES)- B. Pharm. - , Moshi, Pune-412105. Nigdi, Pune - 411 044 for the year ending on 31st March, 2022 as per the computerized books of accounts maintained & relevant records kept by the college & as per the information & explanations given to us from time to time during the course of our audit.

Thanking you and assuring you of our best professional services at all times.

DATE: - 26.09.2022
PLACE: - PUNE


SHIRISH K. INAMDAR
CHARTERED ACCOUNTANT
M.NO: 038833





SHIRISH K. INAMDAR
CHARTERED ACCOUNTANT
20/21, SHREEYASH SOCIETY,
PATWARDHAN BAUG, ERANDAWANE
PUNE - 411 004.
PHONE - 020- 29800677

AUDIT REPORT

I have audited the attached Balance Sheet of **P.E.Society's Modern College of Pharmacy, (For LADIES)- B. Pharm. Moshi, Pune-412105** as on 31.03.2022 and Income and Expenditure Account for period from 01.04.2021 to 31.03.2022 annexed there to and report that,

- (1) I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of Audit.
- (2) In my opinion, proper books of accounts as required by the Bye-Laws have been kept by the college as far as it appears from the examination of the books of accounts subject to our remarks on of this report.
- (3) The Balance Sheet and Income & Expenditure Account dealt with by this report and are in agreement with the books of accounts.
- (4) In my opinion and the best of my knowledge and according to the explanations given to me, the accounts read with the notes thereon give the true and fair view,
 - (a) In case of Balance Sheet of the state of affairs of the Modern College of Pharmacy (For Ladies)- B. Pharm. as on 31.03.2022.
 - (b) In case of Income & Expenditure Account of the deficit for the year ended as on that date.

DATE: - 26.09.2022
PLACE: - PUNE



SHIRISH K. INAMDAR
CHARTERED ACCOUNTANT
M.NO: 038833
UDIN :- 22038833AZFJOC3246

SHIRISH K. INAMDAR
CHARTERED ACCOUNTANT
20/21, SHREEYASH SOCIETY,
PATWARDHAN BAUG, ERANDAWANE
PUNE - 411 004.
PHONE - 020- 24450677

Ref. No.:- ST/Audit/93

Date: - 26.09.2022

To
The Chairman,
Progressive Education Society,
Shivaji Nagar,
Pune - 411 005.

Sub.:- Statutory Audit Report of P.E.Society's Modern College of Pharmacy (LADIES) - B.Pharm, Moshi, Pune - 412105. For the year ended 31.03.2022.

Dear Sir,

We have completed the Statutory Audit of **P.E.Society's Modern College of Pharmacy (LADIES) - (B.Pharm), Moshi, Pune-412105**. For the year ended on 31st March, 2022 as per the computerized books of accounts maintained & relevant records kept by the college & as per the information & explanations given to us from time to time during the course of our audit.

Our observations regarding the said audit were as follows:-

1. INTERNAL AUDIT AND INTERNAL CONTROL:-

Internal Audit of the unit is conducted by R.R. Pethe & Co. Chartered Accountants. His report is on record. We have gone through the said report and tried to rectify or regularize the remarks. We suggest that all the pending remarks should be rectified or ratified at an earliest.

2. FINANCIAL POSITION:-

The financial position of the College as on 31.03.2022 is as follows as compared to earlier year: -



Particulars	31.03.2022 Amt.(Rs)	31.03.2021 Amt.(Rs)
Assets: -		
Fixed Assets	2,11,44,338.95	1,88,82,729.68
Investments	97,64,478.24	1,65,984.04
Cash & Bank Balances-		
Cash in Hand	00	1.00
Bank Balance	40,19,969.13	85,43,011.43
Other Current Assets	6,09,08,689.03	4,58,47,546.84
Accu.Income & Expenditure A/c	88,05,911.25	1,30,62,552.96
Total: -	10,46,43,386.60	8,65,01,824.95
Liabilities: -		
Advance from PE Society	2,74,74,695.70	2,83,52,186.00
Development Fund	2,04,16,542.00	1,59,30,476.00
Current Liabilities		
Other Current Liability	5,44,54,207.65	4,11,27,734.95
Sundry Creditors	22,97,941.25	10,91,428.00
Total: -	10,46,43,386.60	8,65,01,824.95

From the above figures in the table it can be seen that the financial position of the College has not changed much in the year under audit as compared to the financial position as on 31.03.2021.

3. BALANCE SHEET ANALYSIS

The Balance Sheet analysis as on 31.03.2022 is as follows:

3-A) LIABILITIES: -

3-A-1) DEVELOPMENT FUND: - Rs 2,04,16,542.00

Opening balance as on 01.04.2021 was Rs. 1,59,30,476.00. During the year under audit, there is addition of Rs.44,86,066.00. Hence closing balance of Rs. 2,04,16,542.00 is reflected in the balance sheet as on 31.03.2022.

3-A-2) ADVANCE FROM P. E. SOCIETY: - Rs. 2,74,74,695.70

The opening balance as on 01.04.2021 was Rs. 2,83,52,186.00. After various transactions during the year, college has a liability of Rs. 2,74,74,695.70 towards P.E. Society in balance sheet as on 31.03.2022. Balance confirmation letter should be obtained from P.E. Society.

3-A-3) CURRENT LIABILITIES: - Rs. 5,44,54,207.65

The opening balance as on 01.04.2021 was Rs. 4,11,27,734.95. After various transactions during the year, Closing balance of Rs.5,44,54,207.65. is reflected in the balance sheet as on 31.03.2022. Schedule is attached with the report.



3-A-4) SUNDRY CREDITORS: - Rs. 22,97,941.25.

List of Sundry Creditors is attached with the report. Necessary confirmations should be obtained from Creditors.

3-B) ASSETS:-

3-B-1) FIXED ASSETS: - Rs. 2,11,44,338.95

The opening balance of this account was Rs. 1,88,82,729.68 There were additions during the year of Rs. 50,22,965.00. After providing depreciation of Rs. 27,61,355.79, closing balance of Rs. 2,11,44,338.95 is reflected in the balance sheet as on 31.03.2022.

3-B-2) CURRENT ASSETS: - Rs. 6,09,08,689.03

The opening balance as on 01.04.2021 was Rs 4,58,47,546.84. After various transactions during the year, Closing balance of Rs. 6,09,08,689.03 is reflected in the balance sheet as on 31.03.2022. Schedule is attached with the report.

3-B-3) CASH AND BANK BALANCES: Rs. 11,31,148.44

Name of the Bank	Amount in Rs.
Cash in Hand	00
I.D.B.I.Bank..NSS A/c 37281	18,271.00
I.D.B.I.Bank..92490	2,95,089.64
Rupee Bank...24053	11,565.00
Central Bank of India..18838	8,19,389.95
Bank Of Maharashtra 10198	1,18,813.00
I.D.B.I.Bank..254427	19,14,493.06
I.D.B.I.Bank- Corporate 9574	79,848.30
Bank Of Maharashtra BCUD	55,104.00
Bank Of Maharashtra – CAP	94.18
IDBI Bank- 2378	28,301.00
IDBI Bank 618816 (Gratuity)	6,79,000.00

Balances with the banks are tallied with the Bank Pass Books and Bank Statements subject to reconciliation. Long outstanding entries in the Bank reconciliation statements should be written off/ back after following due procedures.

3-B-4) ACCU. INCOME & EXPENDITURE A/C:- Rs.88,05,910.78

The opening balance as on 01.04.2021 was Rs. 1,30,62,552.94. During the year under audit, there is a surplus of Rs. 42,56,642.12, the closing balance of Rs. 88,05,910.78 is reflected in the Balance Sheet as on 31.03.2022.



4) SPECIFIC REMARKS:

- 4-1) Provident Fund, Profession Tax & TDS are statutory liabilities and must be paid on time correctly. Also these accounts should tally at all times. The deductions made from employees and amounts paid to government should match every month. There are some errors in current year as well as some mismatch in the opening balances. The said accounts should be checked, reconciled and necessary action should be taken after passing due resolutions.
- 4-2) Balances of Funds received for specific projects e.g Grants etc. should be matched with files/data which has been audited by university.
- 4-3) Long outstanding receivables/payables should be written off/ back after passing necessary resolutions. E.g. Advance to employees
- 4-4) Fees reconciliations should be properly done and should be matched with receivable reflected as per books of accounts.
- 4-5) Fixed deposit no. 6492 which is done for D-Pharm unit is shown in the books of accounts of B- Pharm Unit. Necessary correction entries should be passed in the books of accounts to give correct effect of the transaction.
- 4-6) Resolutions regarding write off/ write back of ledger accounts were not found on record.
- 4-7) SWO Scholarships & DTE Scholarships ledger accounts should be reconciled and proper effect should be given to the respective student so as to arrive at correct amount of fee receivable.
- 4-8) It is observed that generally, tuition fees are received in cash from the students. Efforts should be taken to collect the fees in electronic mode so as to reduce the risk of cash handling.
- 4-9) Institute's TDS deducted on fixed deposits is lying in the current assets. The said amount need to be transferred to the PE Society account as the PAN on which the said TDS is deducted belongs to society.
- 4-10) It is reported that the College is having bank Account for Alumini A/c. But the same was not made available for Audit from Start to till date. The said account be incorporated in the main stream of society and must be audited at the earliest. We strongly recommend that this account should be disclosed in books of accounts maintained by the college by passing appropriate entries thereon.



5) GENERAL SUGGESTIONS:

5-1) Physical verification & counting of Dead Stock, Furniture & Fixtures, Equipments, Library Books, and Lab Materials etc. should be done at least at the end of the year.

5-2) Items of Printing & Stationery which are frequently required should be bought in large quantity so as to get cash discount & quantity discount.

5-3) Balance confirmation letters regarding various advances payable & receivable at end of the year should be obtained from the concerned units and same should be reconciled with our accounts i.e. College Accounts, PE Society's Account.

5-4) Fixed Assets Register & Dead Stock Register should be maintained & balanced. Moreover depreciation computation should be prepared & kept on record. The same should be incorporated in the same register.


5-5) Cash payments and Bank Payments voucher should be prepared serially and numbered properly.

The comments and remarks mentioned in the point General suggestions in the Internal Audit Report of R. R. Pethe & Co. Chartered Accountants stands continued.

We are thankful to the Chairman of the College Committee & staff members of the **P.E.Society's Modern College of Pharmacy (LADIES), Moshi, Pune-412105** for their kind co-operation extended to us during the course of our audit.

DATE: - 26.09.2022
PLACE: - PUNE




SHIRISH K. INAMDAR
CHARTERED ACCOUNTANT
M.NO: 038833
UDIN:-22038833AZFJOC3246

Progressive Education Society's
Modern College of Pharmacy (FOR LADIES) B.Pharm
Moshi, Borhede Wadi - 412105

INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31 March 2022

31.03.2021 Amount Rs.	Expenditure	Schedule No.	31.03.2022 Amount Rs.	31.03.2021 Amount Rs.	Income	Schedule No.	31.03.2022 Amount Rs.
202,400.00	Opening Stock of Chemicals		183,601.24	29,069,576.00	By Fees	8	34,273,065.00
301,036.00	To Educational Expenses	10	768,700.00	1,762,625.50	By Other Receipts	9	2,223,527.63
3,878,746.58	To Administrative Expenses	11	5,118,564.79	183,601.24	By Closing Stock of Chemicals		175,855.27
12,910,457.00	To Salaries	12	23,583,584.00				
2,562,927.84	To Depreciation	4	2,751,356.15				
11,160,235.82	To Excess of Income over Expenditure		1,256,641.72				
31,015,803.24	TOTAL		35,672,447.90	31,015,802.74	TOTAL		36,672,447.90

AS PER MY REPORT OF
EVEN DATE

 M. No. 038833

Shriish K. Inamdar
CHARTERED ACCOUNTANT
M.No.038833

UOIN- 22038833AZFJ003246

26 SEP 2022



PRINCIPAL
PES Modern College of Pharmacy
(For Ladies)
Borhade Wadi, At/Post Moshi,
Tal. Haveli, Dist. Pune - 412105

Progressive Education Society's
Modern College of Pharmacy (FOR LADIES) B.Pharm
Moshi,Borhade Wadi - 412105

Balance Sheet as on 31st March, 2022

Amount as on 31st March, 2021	LIABILITIES	SCH.NO.	Amount as on 31st March, 2022	Amount as on 31st March, 2021	ASSETS	SCH.NO.	Amount as on 31st March, 2022
15,930,476.00	Development Fund	1	20,416,542.00	18,882,729.68	Fixed Assets	5	21,144,338.93
58,304,002.20	Current Liabilities	3	65,488,179.38	165,884.04	Investment (Fixed Deposit)	6	9,764,478.24
11,175,918.75	Loan (Liability)	3A	16,440,723.50	54,380,558.27	Current Assets	7	64,928,658.16
1,091,428.00	Sundry Creditors	4	2,297,941.25	13,062,552.96	Income & Expenditure Account	2	8,805,911.25
86,501,824.95	TOTAL		104,643,386.13	86,501,824.95	TOTAL		104,643,386.13

AS PER MY REPORT OF
EVEN DATE



Shrihari K. Inamdar
CHARTERED ACCOUNTANT
M.No.038633

UDIN- 22038833AZFJoc3246

26 SEP 2022

safe
PRINCIPAL
PES Modern College of Pharmacy
(For Ladies)
Borhade Wadi, A/P Post Moshi,
Tal. Haveli, Dist. Pune - 412105

Progressive Education Society's
Modern College of Pharmacy (FOR LADIES) B.Pharm
Moshi, Borhade Wadi - 412105

Schedule 1: Development Fund Account

Particulars	31.03.2022	31.03.2021
	Amount Rs.	Amount Rs.
Opening Balance	15,930,476.00	12,338,125.00
Add: Addition during the year	4,486,066.00	3,592,351.00
Total	20,416,542.00	15,930,476.00

Schedule 2: Income and Expenditure Account

Particulars	31.03.2022	31.03.2021
	Amount Rs.	Amount Rs.
Balance As Per Last Balance Sheet (Deficit)	13,062,552.96	24,222,788.78
ADD : Excess of Expenditure over income	-	-
LESS: Excess of Income over Expenditure	4,256,641.72	11,160,235.82
Total	8,805,911.25	13,062,552.96

Schedule 3: Current Liabilities

Particulars	31.03.2022	31.03.2021
	Amount Rs.	Amount Rs.
Advance from P.F. Society	77,474,095.70	79,951,186.00
Building Maintenance Payable	22,445,000.00	22,445,000.00
DTE Counseling Round Fee	4,000.00	4,000.00
DTE EBC Scholarship	15,107.38	111,274.45
Electrical Bill Payable	-	21,740.00
Housekeeping charges Payable	18,054.00	-
Journals & periodicals Payable	12,400.00	-
Library expenses Payable	1,000.00	-
Professional charges Payable	38,438.00	-
Eligibility Remuneration	26,800.00	48,000.00
Endowment Fund	422.00	-
Grant from BCUD	-	-
Grant from AICTE	1,471,497.57	979,827.00
Pune University Solar Grant	205,970.80	25,971.00
Management Charges Payable	150,000.00	150,000.00
Other Deduction	1,289.00	1,234.00
Profession Tax Payable	10,950.00	6,975.00
Provident Fund - Employers Contribution	64,871.00	55,325.00
Provident Fund - Employees Contribution	59,204.00	-
Gratuity Payable	7,877,777.00	-
Rentation Money	255,129.00	255,129.00
Salary Payable	3,977,030.00	3,841,556.00
Scholarship A/c SWO	107,296.93	689,612.75
TDS Contractor	30,346.00	3,839.00
TDS on Salary	92,300.00	308,848.00
Caution Money Deposit	1,148,601.00	1,003,485.00
Total	65,488,179.38	58,304,002.20

Schedule 3A: Loan (Liability)

Particulars	31.03.2022	31.03.2021
	Amount Rs.	Amount Rs.
Advance fees form Student	419,161.00	464,283
Advance form Units	-	-
- Advance from D-Pharam	7,331,305.25	4,181,300
- Advance from Alumini	30,000.00	28,500
- Advance from M-Pharam	8,660,257.25	6,501,836
Total	16,440,724	11,175,919



Progressive Education Society's
Modern College of Pharmacy (FOR LADIES) B.Pharm
Moshi, Borhade Wadi - 412105

Schedule 4: Sundry Creditors

Particulars	31.03.2022	31.03.2021
	Amount Rs.	Amount Rs.
A & V Publications	-	13,570
AO Enterprises	1,829	-
BRIGHT CATERING SERVICES	21,656	-
BRIGHT DESIGNER	24,063	11,673
Cap Incidental Exp Payable APRIL/MAY 20	-	1,200
Cap Loc Con to Examiner April/may 20 Payable	-	3,500
Chaudhari Furniture Products	338,660	-
Fuel King	6,537	-
Gurukrupa Services	1,500	1,500
LIMERICK TECHNOLOGIES PVT LTD	15,000	15,000
MANISH MAINTAINANCE WORK	-	55,000
MEGHA ENTERPRISES	53,893	53,893
MICROBIT COMPUTERS	-	7,000
Minosha India Ltd	1,731	-
MITTAL ENTERPRISES	266,291	266,291
MODERN HIGH SCHOOL, NIGDI	5,544	2,871
NARESH ENTERPRISES	244,883	255,073
NATIONAL INSTITUTE OF BIOSCIENCES	10,900	10,000
OM Enterprises	9,020	-
OM SYSTEMS	1,577	1,577
OSWAL SCIENTIFICS	-	6,593
Pradeep Book Distributors	15,455	-
RICHO INDIA LTD	5,275	1,563
R R Pethe & Co.	-	15,000
SHIRISH K. INAMDAR	-	9,438
Siddhivinayak Technology	6,587	-
Spirincotech Technologis LLP	866,250	-
SHREE SERVICES	-	4,426
SUPERTECH COMPUTER	14,272	128,069
S V SCIENTIFIC CENTRE	60,888	-
VIJAY ENTERPRISES	-	50,756
VISHAL GOYAL	1,900	-
Vinayak Communications	200,021	-
Vishnu Balasaheb Pole Electricals	1,905	-
VMEDU LIFE PVT LTD	122,304	61,560
Y K ANALYTICAL CORPORATION	-	115,875
Total	2,297,941	1,091,428



Modern College of Pharmacy (For Ladies) B Pharm.
 Borhadewadi Moshi
 Pune - 412105

Schedule No. 5 : Fixed Assets and Additions to Fixed Assets
 Depreciation as per Income Tax Act 1961

Block of Assets	WDV as on 31st March, 2021	Additions > 180 Days	Additions < 180 Days	Deletion of Assets	Total	Rate	Depreciation	WDV As On 31st March, 2022
Building	13,427,653.40	-	688,530.00	-	14,116,183.40	10%	1,377,191.84	12,738,991.56
Computer and Software	575,430.88	-	13,080.00	-	588,510.88	40%	232,788.35	355,722.53
Furniture & Fittings	2,553,646.82	-	333,660.00	-	2,892,306.82	10%	272,297.68	2,620,009.14
Library Book	214,484.26	-	25,806.00	-	241,290.26	40%	91,154.90	150,135.36
Plant and Machinery--	1,015,819.58	-	2,534,877.00	-	3,550,696.58	15%	342,488.71	3,208,207.87
Office Equipment	715,105.18	660,918.00	200,021.00	-	1,576,044.18	15%	221,405.05	1,354,639.13
Solar Equipment	-	560,073.00	-	-	560,073.00	40%	224,029.20	336,043.80
WIP (Asset)	380,590.00	-	-	-	380,590.00	0%	-	380,590.00
Total	18,882,729.68	1,220,991.00	3,801,374.00	-	23,905,695.13	-	2,761,356.15	21,144,338.93



Modern College of Pharmacy (for ladies) B.Pharm.
Bachchanvadi, Moshi
Phone - 412105

Schedule No. 5 (Fixed Assets)

Particular	WDV as on 31st March, 2021	For Financial year: 2021-22				Total	Rate	Depreciation	WDV As On 31st March, 2022
		Additions in the Year	Additions in the Year	Deletion of Assets					
Building									
Building 2014-15	1,381,986.88	-	-	-	1,381,986.88	10%	218,106.03	1,163,880.85	
Building 2016-19	6,292,251.24	-	-	-	6,292,251.24	10%	629,225.12	5,663,026.12	
Building 2019-21	2,727,474.85	-	-	-	2,727,474.85	10%	272,747.49	2,454,727.36	
Building 2015-16	2,733,028.49	-	-	-	2,733,028.49	10%	273,302.85	2,459,725.64	
Construction Work (17-14)	41,791.54	-	-	-	41,791.54	10%	4,179.15	37,612.39	
Building 2017-17	283,877.95	-	-	-	283,877.95	10%	28,387.79	255,490.16	
Total	13,420,409.95	-	-	-	13,420,409.95		1,372,039.84	12,048,370.11	
Computer and Software									
Computer and Software 2015-14	34,467	-	-	-	34,467	40%	13,787	20,680	
Computer and Software 2015-15	7,224.36	-	-	-	7,224.36	40%	2,889.74	4,334.62	
Computer and Software 2015-16	2,224.57	-	-	-	2,224.57	40%	889.83	1,334.74	
Computer and Software 2017-18	61,727.32	-	-	-	61,727.32	40%	24,691	37,036.32	
Computer and Software 2018-19	393,224.64	-	-	-	393,224.64	40%	157,298	235,926.64	
Computer and Software 2019-20	201,674.84	-	-	-	201,674.84	40%	80,669.94	121,004.90	
Computer and Software 2020-21	107,674.84	-	-	-	107,674.84	40%	43,069.94	64,604.90	
Total	875,646.84	-	-	-	875,646.84		349,305.40	526,341.44	
Furniture & Fixtures									
Furniture and Fixtures W.P. 11-15	209,246.00	-	-	-	209,246.00	10%	20,924.60	188,321.40	
Furniture and Fixtures 2016-16	65,024.00	-	-	-	65,024.00	10%	6,502.40	58,521.60	
Furniture and Fixtures 2016-17	62,127.00	-	-	-	62,127.00	10%	6,212.70	55,914.30	
Furniture and Fixtures 2016-18	62,127.00	-	-	-	62,127.00	10%	6,212.70	55,914.30	
Furniture and Fixtures 2016-19	62,127.00	-	-	-	62,127.00	10%	6,212.70	55,914.30	
Furniture and Fixtures 2016-20	62,127.00	-	-	-	62,127.00	10%	6,212.70	55,914.30	
Furniture and Fixtures 2016-21	62,127.00	-	-	-	62,127.00	10%	6,212.70	55,914.30	
Furniture and Fixtures 2016-22	62,127.00	-	-	-	62,127.00	10%	6,212.70	55,914.30	
Total	686,351.00	-	-	-	686,351.00		68,635.10	617,715.90	
Library Book									
Library Book 2013-13	1,000	-	-	-	1,000	40%	400	600	
Library Book 2013-14	1,000	-	-	-	1,000	40%	400	600	
Library Book 2014-15	1,000	-	-	-	1,000	40%	400	600	
Library Book 2015-16	1,000	-	-	-	1,000	40%	400	600	
Library Book 2016-17	1,000	-	-	-	1,000	40%	400	600	
Library Book 2017-18	1,000	-	-	-	1,000	40%	400	600	
Library Book 2018-19	1,000	-	-	-	1,000	40%	400	600	
Library Book 2019-20	1,000	-	-	-	1,000	40%	400	600	
Library Book 2020-21	1,000	-	-	-	1,000	40%	400	600	
Total	10,000	-	-	-	10,000		4,000	6,000	
Total	14,296,016.90	-	-	-	14,296,016.90		1,789,380.24	12,506,636.66	



Plant and Machinery:									
Lab Equipment:									
Lab Equipment 17-18	22,791.23	-	-	-	22,791.23	15%	3,418.65		19,372.58
Lab Equipment 16-17	21,114.60	-	-	-	21,114.60	15%	3,167.19		17,947.41
Lab Equipment 2007-08	178,069.94	-	-	-	178,069.94	15%	26,710.49		151,359.45
Lab Equipment 2008-09	10,155.43	-	-	-	10,155.43	15%	1,523.32		8,632.12
Lab Equipment 2009-10	134,461.52	-	-	-	134,461.52	15%	20,169.23		114,292.29
Lab Equipment 2011-12	15,331.17	-	-	-	15,331.17	15%	2,299.64		13,031.49
Lab Equipment 2012-13	29,777.06	-	-	-	29,777.06	15%	4,466.56		25,310.50
Lab Equipment 2013-14	12,783.11	-	-	-	12,783.11	15%	1,917.47		10,865.64
Lab Equipment 2014-15	12,113.15	-	-	-	12,113.15	15%	1,816.97		10,296.18
Lab Equipment 2015-16	23,188.97	-	-	-	23,188.97	15%	3,478.35		19,710.62
Lab Equipment 2018-19	212,096.28	-	-	-	212,096.28	15%	31,814.44		180,281.84
Lab Equipment 2019-20	112,945.54	-	-	-	112,945.54	15%	16,943.83		96,001.70
Lab Equipment 2020-21	106,823.75	-	-	-	106,823.75	15%	15,023.56		91,800.19
Lab Equipment 2021-22	-	-	927,138.00	-	927,138.00	15%	65,535.35		857,602.65
Lab Equipment 2021-22-Aseptic	-	-	1,607,739.00	-	1,607,739.00	15%	20,580.43		1,487,158.58
Total	891,651.75	-	2,534,877.00	-	3,426,528.75		523,863.54		3,102,665.21
Other Machines									
LCD Projector 2014-15	28,351.89	-	-	-	28,351.89	15%	4,252.78		24,099.10
Medical Equipment 14-15	5,444.45	-	-	-	5,444.45	15%	816.67		4,627.78
Plant & Machinery 2007-08	9,424.56	-	-	-	9,424.56	15%	1,413.68		8,010.88
Plant & Machinery 2014-15	22,540.23	-	-	-	22,540.23	15%	3,381.03		19,159.20
Somo VICTA 2008-09	58,406.70	-	-	-	58,406.70	15%	8,761.01		49,645.70
Total	124,167.83	-	-	-	124,167.83		18,615.17		105,542.66
Equipment									
Office Equipment:									
Office Equipment 20-21	23,290.00	-	-	-	23,290.00	15%	3,493.50		19,796.50
Office Equipment 19-20	159,615.28	-	-	-	159,615.28	15%	23,942.29		135,672.99
Office Equipment 18-19	110,338.84	-	-	-	110,338.84	15%	16,550.82		93,788.01
Office Equipment 17-18	30,527.69	-	-	-	30,527.69	15%	4,579.15		25,948.54
Office Equipment 16-17	36,215.63	-	-	-	36,215.63	15%	5,432.35		30,783.29
Office Equipment 2007-08	26,570.85	-	-	-	26,570.85	15%	3,985.63		22,585.22
Office Equipment 2008-09	19,493.65	-	-	-	19,493.65	15%	2,924.05		16,569.61
Office Equipment 2009-10	12,283.01	-	-	-	12,283.01	15%	1,842.45		10,440.56
Office Equipment 2010-11	8,725.46	-	-	-	8,725.46	15%	1,308.82		7,416.64
Office Equipment 2011-12	62,360.79	-	-	-	62,360.79	15%	9,354.12		53,006.67
Office Equipment 2012-13	72,349.08	-	-	-	72,349.08	15%	10,852.36		61,496.71
Office Equipment 2013-14	54,238.58	-	-	-	54,238.58	15%	8,135.79		46,102.79
Office Equipment 2015-16	10,722.14	-	-	-	10,722.14	15%	1,608.32		9,113.82
Office Equipment 21-22	-	660,918.00	200,021.00	-	860,939.00	15%	124,339.28		736,599.73
Sports Equipment 2009-10	9,648.99	-	-	-	9,648.99	15%	1,447.35		8,201.64
Sports Equipment 14-15	8,913.51	-	-	-	8,913.51	15%	1,337.03		7,576.48
Sports Equipment 2016-17	33,277.90	-	-	-	33,277.90	15%	4,991.68		28,286.21
Total	715,105.18	660,918.00	200,021.00	-	1,576,044.18		211,405.05		1,354,639.13
Solar Equipment 21-22	-	560,073.00	-	-	560,073.00	40%	224,029.20		336,043.80
Total	-	560,073.00	-	-	560,073.00		224,029.20		336,043.80
WIP (Assets)									
Building (WIP) 20-21	380,590.00	-	-	-	380,590.00		0.00		380,590.00
Total	380,590.00	-	-	-	380,590.00		-		380,590.00
Grand Total	18,882,730.13	1,220,991.00	3,801,974.00	-	23,905,695.13		2,741,355.74		21,144,339.38



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Schedule 6: Investment (fixed Deposits)

Particulars	31.03.2022	31.03.2021
	Amount Rs.	Amount Rs.
F.D. with DTE	175,519.54	165,984.04
F.D. with College	9,588,958.70	-
Total	9,764,478.24	165,984.04

Schedule 7: Current Assets

Particulars	31.03.2022	31.03.2021
	Amount Rs.	Amount Rs.
Tution Fee receivable 2016-17	12,426.00	12,426.00
Tution Fee receivable 2017-18	1,075,061.00	1,081,150.00
Tution Fee receivable 2018-19	60,070.75	173,078.00
Tution Fee receivable 2019-20	693,822.00	2,050,350
Tution Fee receivable 2020-21	5,583,271.11	19,542,434
Tution Fee receivable 2021-22	25,111,920.00	-
Deposit for M.C Atre Hall	7,500.00	7,500.00
Jaykar Libraray Deposit	5,000.00	5,000.00
Salary Advavnce	17,202.00	98,593.00
Advance To Staff	24,103.00	26,391.00
Advance To Creditors	143,697.00	12,926.00
Stock in Hand	175,855.27	183,601.24
Advance to Mcpl PG A/C	20,440,556.40	18,315,808
Advance to Mcpl D. Pharam A/c	6,885,584.50	3,852,018.00
Advance to Mcpl Alumini A/C	11,318.00	11,318.00
Prepaid Expenses	40,410.00	265,833.00
Grant Recivable	547,483.00	164,791.00
Interest accrued but not received	27,329.00	-
Electricity Deposits	46,080.00	44,330.00
Total	60,908,689.03	45,847,546.84



Schedule 7: Bank Accounts & Cash Account

Particulars	31.03.2022	31.03.2021
	Amount Rs.	Amount Rs.
Cash in Hand	-	1.00
I.D.B.I. Bank 92490	295,089.64	202,128.94
I.D.B.I. Bank 254427	1,914,493.06	5,040,951.56
I.D.B.I. Bank-Gratuity- 618816	679,000.00	-
Rupee Co-op Bank 24053	11,565.00	11,337.00
Central Bank 18838	819,389.95	1,784,504.45
Bank of Maharashtra BCUD	55,104.00	994,124.00
Bank Of Maharashtra Cap A/C	94.18	94.18
Bank of Maharashtra Exam	118,813.00	115,601.00
IDBI Bank -NSS A/c-37281	18,271.00	18,229.00
IDBI BANK - Corporate A/C 9574	79,848.30	348,571.30
IDBI BANK - Earn & Learn A/c (2378)	28,301.00	27,470.00
Total	4,019,969.13	8,543,012.43

Schedule 8: Fees Received

Particulars	31.03.2022	31.03.2021
	Amount Rs.	Amount Rs.
Tuition Fees	34,273,065.00	29,069,576.00
Total	34,273,065.00	29,069,576.00



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Schedule 9: Other Receipts

Particulars	31.03.2022	31.03.2021
	Amounts Rs.	Amounts Rs.
VM Edu application	270,450.00	283,750.00
Admission Cancellation Charges	3,000.00	4,000.00
NSS Grant Pune University		17,750.00
Pune University Exam Receipt	237,017.00	320,774.00
Printing & Xerox Charges	475.00	707.00
Fine	150.00	
Balance Written Back	310,589.00	49,369.00
Bus Fee	(4,250.00)	
Breakage	(1,200.00)	475.00
Misc Income	43,728.00	-
Internal Examination Fees	59,635.00	57,815.00
Intrest On FD (IDBI)	145,742.00	10,010.00
Interest On Savings Accounts	179,255.00	115,275.00
Sale of Prospectus	207,500.00	186,750.00
Other Fees		17,076.00
Staff Insurance	59,128.00	140.00
Scrap Sale	6,070.00	9,600.00
Library Fine	-	864.00
Discount received	-	18,571.00
Diary & Academic Calender	234,730.00	488,700.00
Security & Maintenance	126,900.00	181,000.00
Round off	(1.00)	-
Other Income- Solar Grant	224,029.20	-
Other Income-AICTE Grant	120,580.43	-
Total	2,223,527.63	1,762,626.00

Schedule 10: Educational Expenses

Particulars	31.03.2022	31.03.2021
	Amounts Rs.	Amounts Rs.
Chemical	212,071.00	-
Lab Expenses	45,329.00	13,035.00
Library Expenses	3,710.00	-
Cylinder Charges	11,050.00	2,600.00
Software Subscription (VMedu)	294,528.00	-
Sport Expenses	-	5,000.00
News Paper & Periodicals	5,915.00	1,305.00
Internet Expenses	56,764.00	180,220.00
NSS Camp	11,852.00	3,840.00
Exam Remuneration	76,590.00	23,233.00
Journals & Periodicals	13,851.00	33,853.00
Medicinal Garden Exps.	37,040.00	37,950.00
TOTAL	768,700.00	301,036.00



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Schedule 11: Administrative Expenses

Particulars	31.03.2022	31.03.2021
	Amounts Rs.	Amounts Rs.
Advertisement	173,555.00	27,600.00
Audit Fees	4,000.00	5,000.00
Lift Maintenance	-	8,640.00
Affiliation Fees	322,800.00	130,800.00
Bank Charges	4,124.50	11,104.76
Building Maintenance	1,200,000.00	1,200,000.00
Management Charges	1,250,000.00	1,250,000.00
Cleaning Expenses	26,160.00	59,149.00
Committee Charges	92,316.25	20,000.00
Computer Expenses	63,756.00	126,302.00
Function & Festival	48,806.00	45,846.00
Insurance	271,864.00	93,237.00
Local Conveyance	60,270.00	39,790.00
Electricity Bill	137,160.00	135,840.00
Land Development Charges	25,350.00	5,000.00
PCMC Tax	225,283.00	106,418.00
Office Expenses	71,658.04	68,916.00
Postage & Telegram	1,009.00	1,613.00
Printing & Stationary	146,833.00	37,513.00
Refreshment	45,446.00	17,522.00
Repairs & Maintenance	42,792.00	47,264.00
Security Charges	252,789.00	201,336.00
Telephone Charges	12,020.00	13,427.00
Travelling Expenses	-	2,720.00
Water Charges	1,167.00	11,584.00
Conveyance Allowance	86,400.00	86,400.00
Professional Charges	63,538.00	39,838.00
Web Development	4,500.00	6,000.00
NSS Expenses	2,000.00	-
Prior Period Expenses	38,603.00	-
Total	4,674,199.79	3,798,859.76

Schedule 11: Administrative Expenses

Particulars	31.03.2022	31.03.2021
	Amounts Rs.	Amounts Rs.
Interest on TDS	-	750.23
Interest on PT	-	1,000.00
Staff Welfare Expenses	-	470.00
Student Placement Expenses	12,812.00	-
Electrical Expenses	59,390.00	14,633.59
Generator Expenses	33,466.00	-
Lab Maintenance	14,152.00	-
Lift Maintenance	10,320.00	-
Other Maintenance	90,501.00	-
Seminar and Workshop	68,500.00	200.00
Housekeeping Charges	155,134.00	62,833.00
TOTAL	444,365.00	79,886.82

Schedule 12: Salaries

Particulars	31.03.2021	31.03.2020
	Amounts Rs.	Amounts Rs.
Honorarium CHB Payment	131,500.00	91,275.00
Honorarium	155,929.00	13,000.00
Ex-Gratia	12,500.00	11,250.00
Employer Contribution (PF)	822,165.00	605,320.00
Salary of Non-Teaching Staff	3,295,770.00	2,859,617.00
Salary of Teaching Staff	11,287,943.00	9,329,995.00
Gratuity	7,877,777.00	-
Total	23,583,584.00	12,910,457.00

