



BALANCE SHEET AS AT

AND

PROFIT & LOSS ACCOUNT / INCOME AND
EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST MARCH _____



Principal

Kalikadevi Arts, Comm. & Sci. College
Shirur (Ka.), Dist. Beed.

KOTECHA & CO.

PROP. KALYAN N. KOTECHA
CHARTERED ACCOUNTANTS
SUBHASH ROAD, BEED - 431122





KOTECHA & CO.

PROP. KALYAN N. KOTECHA,
CHARTERED ACCOUNTANT,
SUBHASH ROAD, BEED-431 122.

PHONE NO. (02442) 222567

MOBILE NO. 9422242811

AUDIT OBSERVATION

To,
The Principal,
Kalikadevi Art's, Commerce & Science College
At. Post. Shirur (K.) Dist. Beed.

Subject :- Audit of the accounts of Kalikadevi Art's, Commerce & Science College At. Post. Shirur (K.) Dist. Beed for the year ended on 31st March 2023.

Dear Sir/Madam,

We have duly completed the audit of account of your **Kalikadevi Art's, Commerce & Science College At. Post. Shirur (K.) Dist. Beed.** for the year ended on **31st March 2023** and have great pleasure in enclosing herewith the financial statements i.e. Balance Sheet, Income and Expenditure Account & Receipt and Payment Accounts and necessary Annexure thereof for the period under audit. We have to observe with respect to the above audit as under.

1) MAINTENANCE OF THE RECORD :

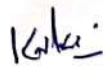
The books of account and other records of the college were found satisfactory. All the payments vouchers with some exception, Bank transaction etc. have found correct and they are duly tallying with the books of accounts.

2) GENERAL :

Our thanks are due to the Principal of the college & the office staff for giving us excellent cooperation during the conduct of our audit and assuring you of our best services and prompt attention at all times in future.

Yours Faithfully,

Place : Beed.
Date : 15/07/2023.


KALYAN N. KOTECHA,
KOTECHA & CO.,,
CHARTERED ACCOUNTANTS,
BEED.

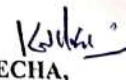


ADARSH SHIKSHAN SANSTHA, BEED'S
KALIKADEVI ARTS, COMMERCE & SCIENCE SENIOR COLLEGE, SHIRUR (K), TQ. SHIRUR DIST. BEED
BALANCE SHEET AS ON 31ST MARCH, 2023.

FUNDS & LIABILITIES	RS.	PS.	RS.	PS.	ASSETS	RS.	PS.	RS.	PS.
DEPRECIATION FUNDS					FIXED ASSETS				
Balance as per last B/s.	50,52,872.11				(As per sep. statement "A")			71,67,733.00	
Add : During the year	3,49,498.00		54,02,370.11		ADVANCES & DEPOSITS				
Y.C. OPEN UNIVERSITY SECTION					N.S.S. Section	1,12,810.00			
Balance as per last B/s	10,30,000.00				Kailash Publication Advance	5,779.00			
Add : Recd. during the year	0.00		10,30,000.00		Geography Department	13,000.00			
SECRETARY A.S.S.BEED					Physical Education Department	8,000.00			
Balance as per last B/s	1,10,90,940.00		1,18,89,940.00		Grahak Bhandar Advance	4,100.00			
Add : Recd. during the year	7,99,000.00				GPF Contribution	16,000.00			
P.G. SECTION					Medical Reimbursement Bill	1,37,904.00			
Balance as per last B/s	3,477.45				Ambika Sports Advance	25.00			
Add : Recd. during the year	14,980.00		18,457.45		Univ. Sports Advance	33,400.00			
OTHER CREDIT BALANCES					Lahoti R.K.	3,600.00			
(As per separate statement)			54,39,946.66		Ravindra Printing & Stationary Advance	21,279.00			
					DCPS Regular	14.00			
					GLIC	18,408.00			
					Sanap S.B.	16,000.00			
					Excess Salary Paid to Staff	823.00			
					Student Welfare Fund Advance	10,000.00			
					Staff Advance (Advance)	2,57,176.74			
					G.O.I. Scho. Advance	1,80,380.00			
					Telephone Deposit	1,000.00			
					CLOSING BALANCES				
					Cash on Hand	62.43			
					Cash at Bank				
					S.B.I. A/c.No. 11581572065	3,26,902.68			
					S.B.I. A/c.No. 11581572258	6,76,700.48			
					S.B.I. A/c.No. 11581572269	0.00			
					S.B.I. A/c.No. 11581575918	500.00			
					G.N.S. A/c. 21/3000240	4,759.00			
					Vaidyanath Bank A/c. 290	1,207.00			
					Mah.Bank A/c.60005074163	1,21,998.94			
					P.L.A.	720.00			
					F.D. in S.B.I.Bank (2021-22)	3,00,000.00			
					F.D. in S.B.I.Bank	93,359.00			
					INCOME & EXPENDITURE A/C.				
					Balance as per last B/s.	1,36,78,609.50			
					Add : Deficit during the year	5,68,463.45			
								15,26,209.53	
									1,42,47,072.95
Total Rs.			2,37,80,714.22		Total Rs.			2,37,80,714.22	

As per our report of even date.

Place : Beed
Dated : 15/07/2023.


KALYAN N. KOTECHA,
KOTECHA & CO.,
CHARTERED ACCOUNTANTS,
BEED.

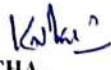
ADARSH SHIKSHAN SANSTHA, BEED'S

KALIKADEVI ARTS, COMMERCE & SCIENCE SENIOR COLLEGE, SHIRUR (K), TO. SHIRUR DIST. BEED
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2023.

EXPENDITURE	RS. PS.		INCOME	RS. PS.	
	RS.	PS.		RS.	PS.
To. Staff Salary		7,70,28,598.00	By. Grant-in-Aid		7,71,57,087.00
To. Building Rent		8,93,940.00	By. Fees received from Sudents		22,81,342.40
To. Affiliation Fees		55,000.00	By. Conference Registration Fees		3,57,208.00
To. Stationery & Printing Exp.		1,50,091.00	By. Scrap Sale		2,400.00
To. T.A. & D.A. Exp.		2,01,467.00			
To. Xerox Exp.		7,168.50			
To. Bank Commission		10,299.35			
To. Water Exp.		15,095.00			
To. Computer Exp.		1,17,385.00			
To. Audit Fees		26,000.00			
To. Affiliation Form Fees		1,000.00			
To. Transportation Exp.		10,350.00			
To. Water Connection Exp.		5,435.00			
To. Examination Exp.		17,232.00			
To. Programme & Conference Exp.		520.00			
To. Website Exp.		4,720.00			
To. Telephone Bill Exp.		22,948.00			
To. Internet Exp.		9,277.00			
To. Botanical Garden Exp.		20,440.00			
To. Cultural Activity Exp.		1,34,596.00			
To. Green Audit Fees		10,000.00			
To. Sports Exp.		32,200.00			
To. Honorarium Paid to Guest		28,000.00			
To. Photo Exp.		3,000.00			
To. Guest Exp.		18,273.00			
To. Meeting & Conference Exp.		1,75,510.00			
To. N List Subscription Exp.		5,900.00			
To. Journal Printing & Publication Exp.		15,930.00			
To. Furniture Repairing Exp.		2,25,350.00			
To. Invertor & Battery Repairing Exp.		3,370.00			
To. Compound Exp.		55,180.00			
To. Building Repairing Exp.		2,79,342.00			
To. Office Exp.		1,41,384.00			
To. CBCGS Workshop Exp.		5,000.00			
To. Chemical Exp.		50,399.00			
To. Cleaning Exp.		500.00			
To. News Paper Exp.		62,665.00			
To. College Campus Exp.		1,875.00			
To. Advertisement Exp.		20,000.00			
To. Electrical Exp.		20,259.00			
To. Light Bill		72,510.00			
To. Software Yearly Exp. (AMC)		57,065.00			
To. Postage Exp.		129.00			
To. Adult Continuing Edu. & Ext. Services		1,600.00			
To. <u>DEPRECIATION ON</u> (As per sep. statement)		3,49,498.00			
To. Surplus during the year		0.00	By. Deficit during the year		5,68,463.45
Total Rs.		8,03,66,500.85	Total Rs.		8,03,66,500.85

As per our report of even date.

Place : Beed
Dated : 15/07/2023.


KALYAN N. KOTECHA,
KOTECHA & CO.,
CHARTERED ACCOUNTANTS,
BEED.

ADARSH SHIKSHAN SANSTHA, BEED'S

KALIKADEVI ARTS, COMMERCE & SCIENCE SENIOR COLLEGE, SHIRUR (K), TO. SHIRUR DIST. BEED
RECEIPT AND PAYMENT ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH, 2023.

RECEIPTS		RS.	PS.	RS.	PS.	PAYMENT		RS.	PS.	RS.	PS.
To. OPENING BALANCE						By. SALARIES					
Cash on Hand		1,102.43				BASIC : Teaching		3,69,30,600.00			
Cash at Bank						: Non-teaching		57,02,182.00			
S.B.I. A/c.No. 11581572065		4,81,019.37				D.A. : Teaching		1,54,48,195.00			
S.B.I. A/c.No. 11581572258		5,75,015.08				: Non-teaching		23,91,094.00			
S.B.I. A/c.No. 11581572269		0.00				H.R.A. : Teaching		33,26,373.00			
S.B.I. A/c.No. 11581575918		500.00				: Non-teaching		5,10,318.00			
G.N.S. A/c. 21/3000240		8,091.00				T.A. : Teaching		8,30,506.00			
Vaidyanath Bank A/c. 290		1,207.00				: Non-teaching		3,10,458.00			
Mah.Bank A/c.60005074163		0.00				Special HRA		14,000.00			
P.L.A.		720.00				7th Pay Arrears		1,15,19,872.00			
F.D. in S.B.I.Bank (2021-22)		3,00,000.00				Other Allow. Paid to Staff		45,000.00			
F.D. in S.B.I.Bank		93,359.00								7,70,28,598.00	
				14,61,013.88							
To. GRANT-IN-AID						By. Building Rent				8,93,940.00	
Salary Grant		6,56,37,216.00				By. Affiliation Fees				55,000.00	
7th Pay Arrears		1,15,19,871.00				By. Stationery & Printing Exp.				1,50,091.00	
				7,71,57,087.00		By. T.A. & D.A. Exp.				2,01,467.00	
						By. Xerox Exp.				7,168.50	
To. FEES ACCOUNTS						By. Bank Commission				10,299.35	
Registration Fees		59,350.00				By. Water Exp.				15,095.00	
Admission Fees		21,150.00				By. Computer Exp.				1,17,385.00	
Gymkhana Fees		42,300.00				By. Audit Fees				26,000.00	
College Magazine		29,610.00				By. Affiliation Form Fees				1,000.00	
Tuition Fees (DSWO)		14,25,092.40				By. Transportation Exp.				10,350.00	
Maintenance Allowance (DSWO)		0.00				By. Water Connection Exp.				5,435.00	
Tuition Fees		4,85,820.00				By. Examination Exp.				17,232.00	
Identity Card		8,460.00				By. Programme & Conference Exp.				520.00	
T.C. Fees		10,150.00				By. Website Exp.				4,720.00	
Gathering Fees		21,150.00				By. Telephone Bill Exp.				22,948.00	
Bonafide Fees		4,550.00				By. Internet Exp.				9,277.00	
Prospectus Fees		18,250.00				By. Botanical Garden Exp.				20,440.00	
Exam. Fees		0.00				By. Cultural Activity Exp.				1,34,596.00	
Student Aid Fees		0.00				By. Green Audit Fees				10,000.00	
Student Association Fees		0.00				By. Sports Exp.				32,200.00	
Medical Exam. Fees		12,690.00				By. Honorarium Paid to Guest				28,000.00	
Library Fees		42,300.00				By. Photo Exp.				3,000.00	
Laboratory Fees		87,600.00				By. Guest Exp.				18,273.00	
Laboratory Breakage Fees		0.00				By. Meeting & Conference Exp.				1,75,510.00	
Other Fees		12,870.00				By. N List Subscription Exp.				5,900.00	
Exam. Fees (DSWO)		0.00				By. Journal Printing & Publication Exp.				15,930.00	
Other Fees (DSWO)		0.00				By. Furniture Repairing Exp.				2,25,350.00	
				22,81,342.40		By. Invertor & Battery Repairing Exp.				3,370.00	
						By. Compound Exp.				55,180.00	
						By. Building Repairing Exp.				2,79,342.00	
						By. Office Exp.				1,41,384.00	
						By. CBCGS Workshop Exp.				5,000.00	
						By. Chemical Exp.				50,399.00	
						By. Cleaning Exp.				500.00	
						By. News Paper Exp.				62,665.00	
						By. College Campus Exp.				1,875.00	
						By. Advertisement Exp.				20,000.00	
						By. Electrical Exp.				20,259.00	
						By. Light Bill				72,510.00	
						By. Software Yearly Exp. (AMC)				57,065.00	
						By. Postage Exp.				129.00	
						By. Adult Continuing Edu. & Ext. Services				1,600.00	
Balance C/d.				8,08,99,443.28		Balance C/d.				8,00,17,002.85	

RECEIPTS		RS.	PS.	RS.	PS.	PAYMENT		RS.	PS.	RS.	PS.
Balance B/d.				8,08,99,443.28		Balance B/d.				8,00,17,002.85	
To. <u>FEES COLLECTED IF ANY ON BEHALF OF UNIVERSITY</u>				By. <u>FEES REMITTANCE TO UNIV.</u>							
Examination Fees		11,86,806.00				Examination Fees		12,02,246.00			
Eligibility Fees		21,800.00				Eligibility Fees		20,600.00			
Practical Exam. Fees		94,245.00				Exam. Form Fees		50.00			
Eligibility Form Fees		2,180.00				Students Welfare Fees		8,150.00			
Sports Fees		6,280.00				Avishkar Fees		3,260.00			
APC Fees		26,620.00				E-Suvidha Fees		40,750.00			
Super Late Fees		0.00				Environmental Fees		16,800.00			
Sudent Welfare Fees		8,460.00				Computer Science Fees		31,650.00			
C.M. Fund		0.00				Passing Certificate Fees		2,700.00			
Ashwamedh Fees		3,384.00				CAC Fees		73,160.00			
Avishkar Fees		3,384.00				APC Fees		26,860.00			
University Fees		8,460.00				Marks Memo fees		1,35,986.00			
Aabhiyan Fees		3,384.00				Late Fees		9,080.00			
Avhan Fees		3,384.00				Sports Fees		20,375.00			
CAC Fees		72,370.00				Abhiyan Fees		3,260.00			
Degree Certificate Fees		62,965.00				Degree Certificate Fees		60,840.00			
Exam. Form Fees		11,496.00				University Fees		3,600.00			
Indradhanush Fees		3,384.00				N.S.S. Fees		8,150.00			
N.S.S. Fees		0.00				Project Fees		2,580.00			
Youth Festival Fees		0.00				Youth Festival Fees		57,197.00			
Project Fees		2,820.00				Vasant Kale earn & learn scheme		4,075.00			
Disaster Fund		0.00				Emergency Fund		8,150.00			
Vasant Kale Earn & Learn		8,460.00				Cultural Activity Fees		20,035.00			
Diploma Fees		0.00				General Fund		1,680.00			
E-Suvidha Fees		42,300.00				Practical Exam. Fees		79,560.00			
Marks Memo Fees		1,33,055.00				Ashwamedh Fees		3,260.00			
Environmental Fees		58,400.00				Univ. Publications		750.00			
Computer Science Fees		87,200.00				Indradhanush Fees		3,260.00			
Late Fees		9,902.00				Avhan Fees		3,260.00			
				18,60,739.00						18,51,324.00	
To. <u>ADVANCES</u>				By. <u>FIXED ASSETS</u>							
Temp. Advance from Principal		12,200.00				Computer Purchase		99,000.00			
Advances		5,000.00				Laboratories Equipment's		82,162.00			
				17,200.00		Library Books Purchases		1,15,005.00			
						Sound System Purchase		8,980.00			
						Furniture Purchase		4,69,700.00			
						Invertor Battery Purchase		34,600.00			
										8,09,447.00	
				By. <u>ADVANCES</u>							
						Stud. Welfare Fund Advance		10,000.00			
						NSS Department		10,000.00			
						Kailash Publication		25,804.00			
										45,804.00	
Balance C/d.				8,27,77,382.28		Balance C/d.				8,27,23,577.85	

RECEIPTS	RS.	PS.	RS.	PS.	PAYMENT	RS.	PS.	RS.	PS.
Balance B/d.			8,27,77,382.28		Balance B/d.			8,27,23,577.85	
To. SALARY DEDUCTION					By. S.B.I. A/c.No. 11581572269			1,56,175.50	
G.P.F. Contribution	34,97,993.00								
DCPS Regular	44,16,732.00				By. Mah.Bank A/c.60005074163			5,79,281.06	
DCPS Delayed	38,478.00								
Professional Tax	1,07,100.00				By. SALARY DEDUCTION				
L.I.C. Premium	31,44,208.00				G.P.F. Contribution	34,97,993.00			
Co-op. Credit Society	12,33,824.00				DCPS Regular	44,16,732.00			
Bank Loan	15,40,010.00				DCPS Delayed	38,478.00			
C.M. Relief Fund	16,920.00				C.M. Relief Fund	0.00			
G.L.I.C.	15,222.00				G.L.I.C.	33,630.00			
Income Tax	1,24,00,158.00				Professional Tax	1,07,100.00			
			2,64,10,645.00		L.I.C. Premium	26,15,801.00			
To. Excess Salary Grant			64,916.00		Co-op. Credit Society	12,33,824.00			
To. Conference Registration Fees			3,57,208.00		Bank Loan	15,40,010.00			
To. College Development Fund			2,85,600.00		Income Tax	1,24,00,158.00			
To. Exam. Remuneration form Univ.			1,52,747.00					2,58,83,726.00	
To. Medical Bill from Govt.			5,30,897.00		By. Exam. Remuneration paid to Staff			1,74,713.00	
To. Scrap Sale			2,400.00		By. Medical Bill Paid to Staff			5,30,897.00	
To. SECRETARY A.S.S. BEED					By. CLOSING BALANCES				
Receipts	8,05,000.00				Cash on Hand		62.43		
Less : Payments	6,000.00				Cash at Bank				
			7,99,000.00		S.B.I. A/c.No. 11581572065	3,26,902.68			
To. P.G. COLLEGE SECTION					S.B.I. A/c.No. 11581572258	6,76,700.48			
Receipts	1,11,900.00				S.B.I. A/c.No. 11581572269	0.00			
Less : Payments	96,920.00				S.B.I. A/c.No. 11581575918	500.00			
			14,980.00		G.N.S. A/c. 21/3000240	4,759.00			
To. S.B.I. A/c.No. 11581572269			1,78,804.66		Vaidyanath Bank A/c. 290	1,207.00			
(Cr. Balance)					Mah.Bank A/c.60005074163	1,21,998.94			
					P.L.A.	720.00			
					F.D. in S.B.I.Bank (2021-22)	3,00,000.00			
					F.D. in S.B.I.Bank	93,359.00			
								15,26,209.53	
Total Rs.			11,15,74,579.94		Total Rs.			11,15,74,579.94	

Examined and found correct as per Books of Account, Vouchers produced & information and explanation given to us.

Place : Beed
Dated : 15/07/2023.

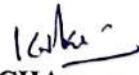
Kalyan
KALYAN N. KOTECHA,
KOTECHA & CO.,
CHARTERED ACCOUNTANTS,
BEED.

ADARSH SHIKSHAN SANSTHA, BEED'S**KALIKADEVI ARTS, COMMERCE & SCIENCE SENIOR COLLEGE, SHIRUR (K), TO. SHIRUR DIST. BEED****DETAILS OF CREDIT BALANCES AS ON 31/03/2023.**

Sr. No.	Particulars	Amount
1	G.O.I. Scholarships Payable	8,56,649.00
2	P.T.C. Scholarship	1,260.00
3	Professional Tax	21,675.00
4	College Development Fund	17,01,110.00
5	Invirnment Science Remuneration	1,678.00
6	University Exam. Remu.	2,15,440.00
7	University Fees Payable	17,03,401.00
8	Educational Books Advance	1,560.00
9	Swarup Prakashan Advance	52.00
10	Kalika Publication Advance	16,875.00
11	Nirali Prakashan Advance	760.00
12	Thakar Software Pvt. Ltd. Advance	18,250.00
13	Raygad Engineering Works Advance	11,470.00
14	Swami Samarth Engineering & Fabrication Advance	7,371.00
15	PC Care Advance	2,750.00
16	Chinmay Prakashan Advance	12,272.00
17	Anand Prakashan Advance	2,190.00
18	Sangle Furniture Advance	7,271.00
19	Kesona Mudryanalay Advance	29,460.00
20	Shri Ram Prakashan Advance	11,740.00
21	S.B.I. A/c.No. 11581572269 (Cr. Balance)	1,78,804.66
22	Cubex Computers Services Advance	10,705.00
23	Abhay Prakashan Advance	6,655.00
24	Credit Co-operative Society	59.00
25	Mah.Bank A/c.60005074163	0.00
26	C.M. Relief Fund	25,840.00
27	Temp. Advance from Principal	12,200.00
28	LIC Premium	5,28,407.00
29	Excess Salary Grant (64916-10874)	54,042.00
	Total Rs.	54,39,946.66

Place : Beed

Dated : 15/07/2023.


KALYAN N. KOTECHEA,
KOTECHEA & CO.,
CHARTERED ACCOUNTANTS,
BEED.




ADARSH SHIKSHAN SANSTHA, BEED'S
KALIKADEVI ARTS, COMMERCE & SCIENCE SENIOR COLLEGE, SHIRUR (K), TO, SHIRUR DIST. BEED
SCHEDUL 'A' OF FIXED ASSETS TO AND FORMING THE PART OF BALANCE SHEET AS ON 31 ST MARCH, 2023.

Sr. No.	Name of the Assests	NET BLOCK				GROSS BLACK				Rates of Depreci - ation
		Book Value As on 01/04/2022	Addition during the year	Total value As on 31/03/2023	Depreciation During the year	W.D. Value As on 31/03/2023	Purchase Pr. As on 01/04/2022	Addition during the year	Total valu As on 31/03/2023	
1	Furniture & Dead stock	8,54,512.94	4,69,700.00	13,24,212.94	1,32,421.00	11,91,791.94	22,80,028.00	4,69,700.00	27,49,728.00	10%
2	Library Books	24,076.17	1,15,005.00	1,39,081.17	83,449.00	55,632.17	15,44,218.00	1,15,005.00	16,59,223.00	60%
3	Science Appratus	1,28,511.93	82,162.00	2,10,673.93	31,601.00	1,79,072.93	5,26,301.00	82,162.00	6,08,463.00	15%
4	National Flag	460.00	0.00	460.00	0.00	460.00	460.00	0.00	460.00	0%
5	Computers, Printers & Software	24,864.74	99,000.00	1,23,864.74	74,319.00	49,545.74	14,37,307.00	99,000.00	15,36,307.00	60%
6	Xerox Machine	8,492.58	0.00	8,492.58	1,274.00	7,218.58	68,374.00	0.00	68,374.00	15%
7	Invertor & Battery	65,633.64	0.00	65,633.64	9,845.00	55,788.64	2,58,570.00	0.00	2,58,570.00	15%
8	Fax Machine & Phone	7,844.00	0.00	7,844.00	1,177.00	6,667.00	20,703.00	0.00	20,703.00	15%
9	Other Equipments	45,652.00	0.00	45,652.00	6,848.00	38,804.00	1,69,956.00	0.00	1,69,956.00	15%
10	Electric Equipments	13,511.00	43,580.00	57,091.00	8,564.00	48,527.00	52,369.00	43,580.00	95,949.00	15%
	TOTAL RS.	11,73,559.00	8,09,447.00	19,83,006.00	3,49,498.00	16,33,508.00	63,58,286.00	8,09,447.00	71,67,733.00	

As per our report of even date

Place :- Beed.
Dated : 15/07/2023.


Principal
Kalikadevi Arts, Comm. & Sci. College
Shirur (Ka.), Dist. Beed.


KALYAN N. KOTECHA,
KOTECHA & CO.,
CHARTERED ACCOUNTANTS,
BEED.