

CA

Atargh Shikshan Sanstha Beed

Kalikadevi Arts Comm & Sci. college.

Shirur (Ka). Tal. Shirur (Ka). Dist. Beed.

BALANCE SHEET AS AT

AND

**PROFIT & LOSS ACCOUNT / INCOME AND
EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON**

31-03-20

F.Y. 2020-2021.

KOTECHA & Co.

Prop. Kalyan N. Kotecha

CHARTERED ACCOUNTANTS

"Kulkirti"

Subhash Road, Beed-431122



KOTECHA & CO.

PROP. KALYAN N. KOTECHA,
CHARTERED ACCOUNTANT.

SUBHASH ROAD, BEED-431 122.

MOBILE NO. 9422242811

PHONE NO. (02442) 222567

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 2021.

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 2021** 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.

Place : Beed.
Date : 17/07/2021.



Yours Faithfully,

Kalyan N. Kotecha

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, 2021.

FUNDS & LIABILITIES	RS.	PS.	RS.	PS.	ASSETS	RS.	PS.	RS.	PS.
DEPRECIATION FUNDS					FIXED ASSETS				
Balance as per last B/s	48,49,176.11				(As per scp statement "A")			62,60,732.00	
Add: During the year	2,87,784.00		48,36,930.11		ADVANCES & DEPOSITS				
					N.S.S. Section	1,01,780.00			
V.C. OPEN UNIVERSITY SECTION					Karlash Publication Advance	5,799.00			
Balance as per last B/s	8,50,000.00				Geography Department	13,000.00			
Add: Recd during the year	1,80,000.00		10,30,000.00		Physical Education Department	8,000.00			
					Grahak Bhandar Advance	4,100.00			
					GPI Contribution	16,000.00			
					Medical Reimbursement Bill	1,17,904.00			
					Ambika Sports Advance	25.00			
					Univ. Sports Advance	33,400.00			
					Lahoti R.K.	3,600.00			
					DCT'S Delayed	18,241.00			
					Sanap S.B.	16,000.00			
					Less Salary Grant from Govt	10,874.00			
					Staff Advance (Advance)	2,35,176.74			
					GOI Scho. Advance	1,80,380.00			
					Telephone Deposit	1,000.00			
SECRETARY A.S.S.BEED								7,85,279.74	
Balance as per last B/s	95,15,910.00				P.G. SECTION				
Add: Recd during the year	8,05,000.00		1,03,20,910.00		Balance as per last B/s	30,225.31			
					Less: Recd during the year	4,612.84			
								25,612.47	
					CLOSING BALANCES				
					Cash on hand	13,751.81			
					Cash at Bank				
					SBI A/c No. 11581572065	2,06,300.71			
					SBI A/c No. 11581572258	5,07,465.28			
					SBI A/c No. 11581572269	0.00			
					SBI A/c No. 11581575918	500.00			
					G.N.S. A/c 21/3000240	7,737.00			
					Vardyanath Bank A/c 290	1,207.00			
					Mah Bank A/c 60005074163	0.00			
					P.L.A.	720.00			
					F.D. in SBI Bank	93,359.00			
								8,31,040.80	
					INCOME & EXPENDITURE A/C				
					Balance as per last B/s	1,26,86,150.76			
					Add: Deficit during the year	1,02,819.40			
								1,27,58,970.16	
Total Rs.			2,06,61,155.17		Total Rs.			2,06,61,155.17	

As per our report of even date.

Place : Beed
Dated : 17/07/2021.



KALYAN N. KOTECHE,
KOTECHE & 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, 2021.

EXPENDITURE	RS.	PS.	RS.	PS.	INCOME	RS.	PS.	RS.	PS.
To. Staff Salary			4,89,66,970.00		By. Grant-in-aid			4,94,02,614.00	
To. Building Rent			8,93,940.00		By. Fees received from Sudents			11,89,983.00	
To. Affiliation Fees			87,000.00		By. Excess Fees			100.00	
To. E-TDS Fees			25,520.00						
To. Stationery & Printing Exp.			88,530.00						
To. T.A. & D.A. Exp.			29,680.00						
To. Xerox Exp.			1,260.00						
To. Bank Commission			8,614.40						
To. Postage Exp.			103.00						
To. Water Exp.			440.00						
To. Computer Exp.			21,969.00						
To. Audit Fees			26,000.00						
To. Affiliation Form Fees			2,000.00						
To. SIO Exp.			5,900.00						
To. Transportation Exp.			1,400.00						
To. Office Contingency Exp.			27,950.00						
To. Examination Exp.			22,714.00						
To. Phone Purchase			6,900.00						
To. Website Exp.			4,720.00						
To. Telephone Bill Exp.			28,303.00						
To. Light Fitting Exp.			4,448.00						
To. Botanical Garden Exp.			11,263.00						
To. Cultural Activity Exp.			18,784.00						
To. Xerox Machiner Repairs			1,700.00						
To. Stamp Exp.			140.00						
To. News Paper Exp.			7,214.00						
To. Light Bill			47,150.00						
To. Software Yearly Exp. (AMC)			62,010.00						
To. Fees Refund to Stud.			5,140.00						
To. <u>DEPRECIATION ON</u> (As per sep. statement)			2,87,754.00						
To. Surplus during the year			0.00		By. Deficit during the year			1,02,819.40	
Total Rs.			5,06,95,516.40		Total Rs.			5,06,95,516.40	

As per our report of even date.

Place : Beed
Dated : 17/07/2021.



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

ADARSH SHIKSHAN SANSTHA, BEED'S
KALIKADEVI ARTS, COMMERCE & SCIENCE SENIOR COLLEGE, SHIRUR (K), TQ. SHIRUR DIST. BEED
RECEIPT AND PAYMENT ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH, 2021.

RECEIPTS	RS.	PS.	RS.	PS.	PAYMENT	RS.	PS.	RS.	PS.
To. OPENING BALANCE					By SALARIES				
Cash on hand		10,740.77			BASIC : Teaching	3,14,60,893.00			
Cash at Bank					: Non-teaching	51,82,799.00			
S.B.I. A/c.No. 11581572065	1,59,230.09				G.P. : Teaching	0.00			
S.B.I. A/c.No. 11581572258	36,403.28				: Non-teaching	28,800.00			
S.B.I. A/c.No. 11581572269	0.00				D.A. : Teaching	57,14,346.00			
S.B.I. A/c.No. 11581575918	500.00				: Non-teaching	11,83,172.00			
G.N.S. A/c. 21/3000240	7,383.00				H.R.A. : Teaching	25,16,868.00			
Vaidyanath Bank A/c. 290	1,686.76				: Non-teaching	4,18,463.00			
Mah.Bank A/c.60005074163	0.00				T.A. : Teaching	3,67,739.00			
P.L.A.	720.00				: Non-teaching	84,158.00			
F.D. in S.B.I.Bank	93,359.00				Gratuity Paid to Staff	0.00			
			3,10,022.90		CHB Salary	2,62,914.00			
					Gratuity Paid to Staff	14,00,000.00			
To. GRANT-IN-AID					SPL HRA	0.00			
Salary Grant			4,94,02,614.00		Other Allow. Paid to Staff	3,46,818.00			
								4,89,66,970.00	
To. FEES ACCOUNTS					By. Building Rent			8,93,940.00	
Registration Fees	90,100.00				By. Affiliation Fees			87,000.00	
Admission Fees	25,025.00				By. E-TDS Fees			25,520.00	
Gymkhana Fees	90,100.00				By. Stationery & Printing Exp.			88,530.00	
College Magazine	67,575.00				By. T.A. & D.A. Exp			29,680.00	
Tuition Fees (DSWO)	3,21,234.00				By. Xerox Exp			1,260.00	
Maintenance Allowance (DSWO)	0.00				By. Bank Commission			8,614.40	
Tuition Fees	76,750.00				By. Postage Exp.			103.00	
Identity Card	9,010.00				By. Water Exp			440.00	
T.C. Fees	5,900.00				By. Computer Exp			21,969.00	
Gathering Fees	45,050.00				By. Audit Fees			26,000.00	
Bonafide Fees	0.00				By. Affiliation Form Fees			2,000.00	
Prospectus Fees	2,530.00				By. SIO Exp			5,900.00	
Exam. Fees	0.00				By. Transportation Exp.			1,400.00	
Student Aid Fees	0.00				By. Office Contingency Exp.			27,950.00	
Student Association Fees	0.00				By. Examination Exp.			22,714.00	
Medical Exam. Fees	13,515.00				By. Phone Purchase			6,900.00	
Library Fees	45,050.00				By. Website Exp.			4,720.00	
Laboratory Fees	74,710.00				By. Telephone Bill Exp.			28,303.00	
Laboratory Breakage Fees	0.00				By. Light Fitting Exp.			4,448.00	
Other Fees	2,200.00				By. Computer Purchase			1,37,100.00	
Exam. Fees (DSWO)	0.00				By. Botanical Garden Exp.			11,263.00	
Other Fees (DSWO)	3,21,234.00				By. Cultural Activity Exp.			18,784.00	
			11,89,983.00		By. Xerox Machiner Repairs			1,700.00	
					By. Stamp Exp.			140.00	
					By. News Paper Exp.			7,214.00	
					By. Light Bill			47,150.00	
					By. Library Books Purchases			30,608.00	
					By. Furniture Purchase			60,173.00	
					By. Software Yearly Exp. (AMC)			62,010.00	
Balance C/d.			5,09,02,619.90		Balance C/d.			5,06,30,503.40	

Contd.....2

RECEIPTS	RS.	PS.	RS.	PS.	PAYMENT	RS.	PS.	RS.	PS.
Balance B/d.			5,09,02,619.90		Balance B/d.			5,06,30,503.40	
To <u>FEES COLLECTED IF ANY ON BEHALF OF UNIVERSITY</u>					By <u>FEES REMITTANCE TO UNIV.</u>				
Examination Fees	4,10,370.00				Examination Fees	4,23,270.00			
Eligibility Fees	20,185.00				Eligibility Fees	18,450.00			
Practical Exam. Fees	6,870.00				Exam Form Fees	0.00			
Eligibility Form Fees	0.00				Students Welfare Fees	9,060.00			
Sports Fees	0.00				Avishkar Fees	3,624.00			
APC Fees	9,240.00				E-Suvidha Fees	45,300.00			
Super Late Fees	0.00				Environmental Fees	0.00			
Student Welfare Fees	18,020.00				Computer Science Fees	0.00			
C.M. Fund	0.00				C.M. Fund	0.00			
Ashwamedh Fees	3,592.00				CAC Fees	24,815.00			
Avishkar Fees	3,592.00				APC Fees	9,460.00			
University Fees	17,990.00				Marks Memo fees	47,300.00			
Aabhiyan Fees	3,592.00				Late Fees	4,990.00			
Avhan Fees	3,592.00				Sports Fees	22,625.00			
CAC Fees	24,205.00				Abhiyan Fees	3,624.00			
Degree Certificate Fees	520.00				Degree Certificate Fees	0.00			
Exam. Form Fees	9,250.00				University Fees	3,624.00			
Indradhanush Fees	3,592.00				N.S.S. Fees	9,060.00			
N.S.S. Fees	0.00				Project Fees	0.00			
Youth Festival Fees	0.00				Youth Festival Fees	22,650.00			
Project Fees	0.00				Vasant Kale earn & learn scheme	4,530.00			
Disaster Fund	0.00				Practical Exam. Fees	2,061.00			
Vasant Kale Earn & Learn	8,965.00				Ashwamedh Fees	3,624.00			
Diploma Fees	0.00				Indradhanush Fees	3,624.00			
E-Suvidha Fees	45,050.00				Avhan Fees	3,624.00			
Marks Memo Fees	46,250.00							6,65,315.00	
Environmental Fees	62,800.00								
Computer Science Fees	73,400.00								
Late Fees	1,800.00								
			7,72,875.00						
To <u>ADVANCES</u>					By <u>ADVANCES</u>				
Kailash Publication	30,608.00				Ambika Sports	25.00			
Advances	12,716.00				Anand Electricals	24,962.00			
Kesona & Mudranalaya	35,056.00				Kailash Publication	30,608.00			
Thakkar Software Pvt. Ltd.	62,010.00				Advances	1,97,715.00			
			1,40,390.00		Kesona & Mudranalaya	43,306.00			
					NSS Department	2,000.00			
					Ravindra Printing & Stationary	22,300.00			
					Thakkar Software Pvt. Ltd.	90,975.00			
								4,11,891.00	
Balance C/d.			5,18,15,884.90		Balance C/d.			5,17,07,709.40	

Contd.....3

RECEIPTS	RS.	PS.	RS.	PS.	PAYMENT	RS.	PS.	RS.	PS.
Balance B/d.			5,18,15,884.90		Balance B/d.			5,17,07,709.40	
To SALARY DEDUCTION					By SBI A/c No. 11581572269			2,04,929.50	
G.P.F. Contribution	11,10,000.00				By Mah Bank A/c 60005074163			6,85,633.10	
DCPS Regular	33,67,563.00				By SALARY DEDUCTION				
DCPS Delayed	4,18,704.00				G.P.F. Contribution	11,10,000.00			
Professional Tax	1,07,500.00				DCPS Regular	33,95,107.00			
L.I.C. Premium	29,96,731.00				DCPS Delayed	4,36,945.00			
Co-op Credit Society	12,50,604.00				Accident Insurance	31,152.00			
Bank Loan	14,74,000.00				C.M. Relief Fund	9,060.00			
Accident Insurance	31,152.00				Professional Tax	1,07,500.00			
C.M. Relief Fund	17,980.00				L.I.C. Premium	29,96,731.00			
Income Tax	44,49,351.00				Co-op Credit Society	12,50,604.00			
			1,52,23,585.00		Bank Loan	14,74,000.00			
To Secretary A.S.S. Beed			8,05,000.00		Income Tax	44,49,351.00			
To Medical Bill Recd. From Govt.			1,74,240.00					1,52,60,450.00	
To Excess Fees			100.00		By Exam Remu. Paid to Staff			2,21,000.00	
To College Development Fund			1,65,000.00		By Fees Refund to Stud			5,140.00	
To Exam Remu. From Univ.			2,72,562.00		By Medical Bill Paid to Staff			1,74,240.00	
To YCM Section			1,80,000.00		By CLOSING BALANCES				
To P.G. COLLEGE SECTION					Cash on hand	13,751.81			
Receipts	87,495.00				Cash at Bank				
Less: Payments	82,882.16				SBI A/c No. 11581572065	2,06,300.71			
			4,612.84		SBI A/c No. 11581572258	5,07,465.28			
To SBI A/c No. 11581572269					SBI A/c No. 11581572269	0.00			
(Cr. Balance)			1,54,016.50		SBI A/c No. 11581575918	500.00			
To Mah Bank A/c 60005074163					G.N.S. A/c 21/3000240	7,737.00			
(Cr. Balance)			2,95,141.56		Vaidyanath Bank A/c 290	1,207.00			
					Mah Bank A/c 60005074163	0.00			
					P.L.A.	720.00			
					F.D. in SBI Bank	93,359.00			
								8,31,040.80	
Total Rs.			6,90,90,142.80		Total Rs.			6,90,90,142.80	

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

Place : Beed
Dated : 17/07/2021.



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

ADARSH SHIKSHAN SANSTHA, BEED'S
KALIKADEVI ARTS, COMMERCE & SCIENCE SENIOR COLLEGE, SHIRUR (K), TQ. SHIRUR DIST. BEED
DETAILS OF CREDIT BALANCES AS ON 31/03/2021.

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	11,78,760.00
5	Invironment Science Remuneration	1,678.00
6	University Exam. Remu.	2,37,406.00
7	University Fees Payable	16,27,125.00
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)	1,54,016.50
22	Ravindra Printing & Stationary Advance	-21,279.00
23	DCPS Regular	-27,508.00
24	Cubex Computers Services Advance	10,705.00
25	Abhay Prakashan Advance	6,655.00
26	Credit Co-operative Society	60.00
27	Mah.Bank A/c.60005074163	2,95,141.56
28	C.M. Relief Fund	8,920.00
	Total Rs.	44,73,285.06

Place : Beed
Dated : 17/07/2021.



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

ADARSH SHIKSHAN SANSTHA, BEED'S
KALIKADEVI AIRTS, COMMERCE & SCIENCE SENIOR COLLEGE, SHIRUR (K), TO, SHIRUR DIST, BEED
SCHEDULE 'A' OF FIXED ASSETS TO AND FORMING THE PART OF BALANCE SHEET AS ON 31 ST MARCH, 2021.

Sr. No.	Name of the Assets	NET BLOCK					GROSS BLOCK			Rates of Depreciation
		Book Value As on 01/04/2020	Addition during the year	Total value As on 31/03/2021	Depreciation During the year	W.D. Value As on 31/03/2021	Purchase Pr. As on 01/04/2020	Addition during the year	Total value As on 31/03/2021	
1	Furniture & Dead stock	9,22,912.94	60,173.00	9,83,115.94	98,312.00	8,84,803.94	21,55,200.00	60,173.00	22,15,373.00	10%
2	Library Books	36,423.17	30,608.00	67,031.17	40,219.00	26,812.17	14,80,231.00	30,608.00	15,10,839.00	60%
3	Science Apparatus	1,77,869.93	0.00	1,77,869.93	26,680.00	1,51,189.93	5,26,301.00	0.00	5,26,301.00	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	18,305.74	1,37,100.00	1,55,405.74	93,243.00	62,162.74	13,00,207.00	1,37,100.00	14,37,307.00	60%
6	Xerox Machine	11,754.58	0.00	11,754.58	1,763.00	9,991.58	68,374.00	0.00	68,374.00	15%
7	Invertor & Battery	90,841.64	0.00	90,841.64	13,626.00	77,215.64	2,58,570.00	0.00	2,58,570.00	15%
8	Fax Machine & Phone	10,856.00	0.00	10,856.00	1,628.00	9,228.00	20,703.00	0.00	20,703.00	15%
9	Other Equipments	63,186.00	0.00	63,186.00	9,478.00	53,708.00	1,69,956.00	0.00	1,69,956.00	15%
10	Electric Equipments	18,700.00	0.00	18,700.00	2,805.00	15,895.00	52,369.00	0.00	52,369.00	15%
	TOTAL RS.	13,51,340.00	2,27,881.00	15,79,221.00	2,87,754.00	12,91,467.00	60,32,371.00	2,27,881.00	62,60,252.00	

As per our report of even date

Place :- Beed.
Dated : 17/07/2021.

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