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BALANCE SHEET AS AT

AND

PROFIT & LOSS ACCOUNT / INCOME AND
EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31ST MARCH 2022

Adarsh Shikshan Sangha Beed.

Kallikadevi Arts com and. Sci college

Shorur (ka). Tar Shorur (ka)

DRs. 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 2022.

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 2022** 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 : 01/09/2022.



Yours Faithfully,


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, 2022.

FUNDS & LIABILITIES	RS.	PS.	RS.	PS.	ASSETS	RS.	PS.	RS.	PS.
DEPRECIATION FUNDS					FIXED ASSETS				
Balance as per last B/s.	48,36,930.11				(As per sep. statement "A")			63,58,286.00	
Add : During the year	2,15,942.00		50,52,872.11		ADVANCES & DEPOSITS				
Y.C. OPEN UNIVERSITY SECTION					N.S.S. Section	1,02,810.00			
Balance as per last B/s	10,30,000.00				Kailash Publication Advance	-20,025.00			
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	1,03,20,940.00				Grahak Bhandar Advance	4,100.00			
Add : Recd. during the year	7,70,000.00		1,10,90,940.00		GPF Contribution	16,000.00			
OTHER CREDIT BALANCES					Medical Reimbursement Bill	1,37,904.00			
(As per separate statement)			51,11,980.56		Ambika Sports Advance	25.00			
					Univ. Sports Advance	33,400.00			
					Lahoti R.K.	3,600.00			
					DCPS Delayed	0.00			
					Ravindra Printing & Stationary Advance	21,279.00			
					DCPS Regular	14.00			
					Sanap S.B.	16,000.00			
					Excess Salary Paid to Staff	823.00			
					Less Salary Grant from Govt.	10,874.00			
					Staff Advance (Advance)	2,62,176.74			
					G.O.I. Scho. Advance	1,80,380.00			
					Telephone Deposit	1,000.00		7,91,360.74	
					P.G. SECTION				
					Balance as per last B/s	25,612.47			
					Less : Recd. during the year	-29,089.92			
									-3,477.45
					CLOSING BALANCES				
					Cash on hand	1,102.43			
					Cash at Bank				
					S.B.I. A/c.No. 11581572065	4,81,019.37			
					S.B.I. A/c.No. 11581572258	5,75,015.08			
					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	8,091.00			
					Vaidyanath Bank A/c. 290	1,207.00			
					Mah.Bank A/c.60005074163	0.00			
					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			
								14,61,013.88	
					INCOME & EXPENDITURE A/C.				
					Balance as per last B/s.	1,27,58,970.16			
					Add : Deficit during the year	9,19,639.34			
									1,36,78,609.50
Total Rs.			2,22,85,792.67		Total Rs.			2,22,85,792.67	

As per our report of even date.

Place : Beed
Dated : 01/09/2022.



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
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2022.

EXPENDITURE	RS. PS.		INCOME		RS. PS.	
	RS.	PS.	RS.	PS.	RS.	PS.
To. Staff Salary			5,35,94,788.00		By. Grant-in-aid	5,32,64,682.00
To. Building Rent			8,93,940.00		By Fees received from Sudents	13,01,771.52
To. Affiliation Fees			1,45,000.00		By Excess Fees	100.00
To. E-TDS Fees			25,520.00		By. Programme & Conference Grant	1,00,900.00
To. Stationery & Printing Exp.			55,697.00			
To. T.A. & D.A. Exp.			66,394.00			
To. Xerox Exp.			8,387.00			
To. Bank Commission			7,812.86			
To. Water Exp.			2,950.00			
To. Computer Exp.			42,880.00			
To. Audit Fees			26,000.00			
To. Affiliation Form Fees			3,000.00			
To. Transportation Exp.			500.00			
To. Office Contingency Exp.			62,361.00			
To. Examination Exp.			410.00			
To. Programme & Conference Exp.			85,607.00			
To. Website Exp.			4,720.00			
To. Telephone Bill Exp.			31,327.00			
To. Light Fitting Exp.			28,210.00			
To. Interview Exp.			46,126.00			
To. Botanical Garden Exp.			6,760.00			
To. Cultural Activity Exp.			42,759.00			
To. Xerox Machiner Repairs			1,970.00			
To. Sports Exp.			500.00			
To. Honorarium Paid to Guest			13,500.00			
To. Stamp Exp.			200.00			
To. Photo Exp.			1,812.00			
To. ISO Exp.			2,950.00			
To. Magazine Exp.			7,900.00			
To. Misc. Exp.			2,465.00			
To. News Paper Exp.			3,824.00			
To. College Campus Exp.			57,200.00			
To. Advertisement Exp.			13,870.00			
To. Light Bill			30,000.00			
To. Software Yearly Exp. (AMC)			51,931.00			
To. Fees Refund to Stud.			1,880.00			
To. <u>DEPRECIATION ON</u> (As per sep. statement)			2,15,942.00			
To. Surplus during the year			0.00	By. Deficit during the year		9,19,639.34
Total Rs.			5,55,87,092.86	Total Rs.		5,55,87,092.86

As per our report of even date.

Place : Beed
Dated : 01/09/2022.



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
RECEIPT AND PAYMENT ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH, 2022.**

RECEIPTS	RS.	PS.	RS.	PS.	PAYMENT	RS.	PS.	RS.	PS.
To. OPENING BALANCE					By. SALARIES				
Cash on hand		13,751.81			BASIC : Teaching	3,37,68,024.00			
Cash at Bank					: Non-teaching	55,85,243.00			
S.B.I. A/c.No. 11581572065	2,06,300.71				G.P. : Teaching	0.00			
S.B.I. A/c.No. 11581572258	5,07,465.28				: Non-teaching	7,200.00			
S.B.I. A/c.No. 11581572269	0.00				D.A. : Teaching	74,18,053.00			
S.B.I. A/c.No. 11581575918	500.00				: Non-teaching	12,62,427.00			
G.N.S. A/c. 21/3000240	7,737.00				H.R.A. : Teaching	26,27,767.00			
Vaidyanath Bank A/c. 290	1,207.00				: Non-teaching	7,29,063.00			
Mah.Bank A/c.60005074163	0.00				T.A. : Teaching	3,63,520.00			
P.L.A.	720.00				: Non-teaching	83,304.00			
F.D. in S.B.I.Bank	93,359.00				Gratuity Paid to Staff	10,00,744.00			
			8,31,040.80		Other Allow. Paid to Staff	7,49,443.00			
								5,35,94,788.00	
To. GRANT-IN-AID					By. Building Rent			8,93,940.00	
Salary Grant			5,32,64,682.00		By. Affiliation Fees			1,45,000.00	
					By. E-TDS Fees			25,520.00	
To. FEES ACCOUNTS					By. Stationery & Printing Exp.			55,697.00	
Registration Fees	72,600.00				By. T.A. & D.A. Exp.			66,394.00	
Admission Fees	18,150.00				By. Xerox Exp.			8,387.00	
Gymkhana Fees	40,150.00				By. Bank Commission			7,812.86	
College Magazine	28,490.00				By. Water Exp.			2,950.00	
Tuition Fees (DSWO)	3,82,788.26				By. Computer Exp.			42,880.00	
Maintenance Allowance (DSWO)	0.00				By. Audit Fees			26,000.00	
Tuition Fees	2,12,030.00				By. Affiliation Form Fees			3,000.00	
Identity Card	7,260.00				By. Transportation Exp.			500.00	
T.C. Fees	7,050.00				By. Office Contingency Exp.			62,361.00	
Gathering Fees	20,075.00				By. Examination Exp.			410.00	
Bonafide Fees	0.00				By. Programme & Conference Exp.			85,607.00	
Prospectus Fees	0.00				By. Website Exp.			4,720.00	
Exam. Fees	0.00				By. Telephone Bill Exp.			31,327.00	
Student Aid Fees	0.00				By. Light Fitting Exp.			28,210.00	
Student Association Fees	0.00				By. Interview Exp.			46,126.00	
Medical Exam. Fees	10,890.00				By. Botanical Garden Exp.			6,760.00	
Library Fees	36,300.00				By. Cultural Activity Exp.			42,759.00	
Laboratory Fees	0.00				By. Xerox Machiner Repairs			1,970.00	
Laboratory Breakage Fees	67,800.00				By. Sports Exp.			500.00	
Other Fees	15,400.00				By. Honorarium Paid to Guest			13,500.00	
Exam. Fees (DSWO)	0.00				By. Stamp Exp.			200.00	
Other Fees (DSWO)	3,82,788.26				By. Photo Exp.			1,812.00	
			13,01,771.52		By. ISO Exp.			2,950.00	
					By. Magazine Exp.			7,900.00	
					By. Misc. Exp.			2,465.00	
					By. News Paper Exp.			3,824.00	
					By. College Campus Exp.			57,200.00	
					By. Advertisement Exp.			13,870.00	
					By. Light Bill			30,000.00	
					By. Software Yearly Exp. (AMC)			51,931.00	
					By. Library Books Purchases			33,379.00	
					By. Furniture Purchase			64,655.00	
Balance C/d.			5,53,97,494.32		Balance C/d.			5,54,67,304.86	

RECEIPTS	RS.	PS.	RS.	PS.	PAYMENT	RS.	PS.	RS.	PS.
Balance B/d.			5,68,45,239.32		Balance B/d.			5,68,50,394.86	
To. SALARY DEDUCTION					By. S.B.I. A/c.No. 11581572269			1,54,016.50	
G.P.F. Contribution	11,28,000.00				By. Mah.Bank A/c.60005074163			2,95,141.56	
DCPS Regular	37,35,338.00				By. SALARY DEDUCTION				
DCPS Delayed	1,41,739.00				G.P.F. Contribution	11,28,000.00			
Professional Tax	1,06,800.00				DCPS Regular	37,07,844.00			
L.I.C. Premium	29,60,653.00				DCPS Delayed	1,23,498.00			
Co-op. Credit Society	11,64,184.00				Accident Insurance	0.00			
Bank Loan	14,81,900.00				C.M. Relief Fund	2,24,049.00			
Accident Insurance	0.00				G.L.I.C.	15,222.00			
C.M. Relief Fund	2,24,049.00				Professional Tax	1,06,800.00			
G.L.I.C.	15,222.00				L.I.C. Premium	29,60,653.00			
Income Tax	57,37,881.00				Co-op. Credit Society	11,64,185.00			
			1,66,95,766.00		Bank Loan	14,81,900.00			
To. Excess Fees			100.00		Income Tax	57,37,881.00			
To. College Development Fund			2,36,750.00					1,66,50,032.00	
To. Programme & Conference Grant			1,00,900.00		By. Excess Salary Paid to Staff			823.00	
To. SECRETARY A.S.S. BEED					By. Fees Refund to Stud.			1,880.00	
Receipts	8,05,000.00				By. CLOSING BALANCES				
Less : Payments	35,000.00				Cash on hand	1,102.43			
			7,70,000.00		Cash at Bank				
To. P.G. COLLEGE SECTION					S.B.I. A/c.No. 11581572065	4,81,019.37			
Receipts	1,40,451.00				S.B.I. A/c.No. 11581572258	5,75,015.08			
Less : Payments	1,11,361.08				S.B.I. A/c.No. 11581572269	0.00			
			29,089.92		S.B.I. A/c.No. 11581575918	500.00			
To. S.B.I. A/c.No. 11581572269			1,56,175.50		G.N.S. A/c. 21/3000240	8,091.00			
(Cr. Balance)					Vaidyanath Bank A/c. 290	1,207.00			
To. Mah.Bank A/c.60005074163			5,79,281.06		Mah.Bank A/c.60005074163	0.00			
(Cr. Balance)					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			
								14,61,013.88	
Total Rs.			7,54,13,301.80		Total Rs.			7,54,13,301.80	

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

Place : Beed
Dated : 01/09/2022.



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 31/03/2022.

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	14,15,510.00
5	Invirnment Science Remuneration	1,678.00
6	University Exam. Remu.	2,37,406.00
7	University Fees Payable	16,93,986.00
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)	1,56,175.50
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	5,79,281.06
26	C.M. Relief Fund	8,920.00
	Total Rs.	51,11,980.56

Place : Beed
Dated : 01/09/2022.



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, 2022.

Sr. No.	Name of the Assets	NET BLOCK				GROSS BLACK				
		Book Value As on 01/04/2021	Addition during the year	Total value As on 31/03/2022	Depreciation During the year	W.D. Value As on 31/03/2022	Purchase Pr. As on 01/04/2021	Addition during the year	Total valu As on 31/03/2022	Rates of Depreciation
1	Furniture & Dead stock	8,84,803.94	64,655.00	9,49,458.94	94,946.00	8,54,512.94	22,15,373.00	64,655.00	22,80,028.00	10%
2	Library Books	26,812.17	33,379.00	60,191.17	36,115.00	24,076.17	15,10,839.00	33,379.00	15,44,218.00	60%
3	Science Appratus	1,51,189.93	0.00	1,51,189.93	22,678.00	1,28,511.93	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	62,162.74	0.00	62,162.74	37,298.00	24,864.74	14,37,307.00	0.00	14,37,307.00	60%
6	Xerox Machine	9,991.58	0.00	9,991.58	1,499.00	8,492.58	68,374.00	0.00	68,374.00	15%
7	Invertor & Battery	77,215.64	0.00	77,215.64	11,582.00	65,633.64	2,58,570.00	0.00	2,58,570.00	15%
8	Fax Machine & Phone	9,228.00	0.00	9,228.00	1,384.00	7,844.00	20,703.00	0.00	20,703.00	15%
9	Other Equipments	53,708.00	0.00	53,708.00	8,056.00	45,652.00	1,69,956.00	0.00	1,69,956.00	15%
10	Electric Equipments	15,895.00	0.00	15,895.00	2,384.00	13,511.00	52,369.00	0.00	52,369.00	15%
	TOTAL RS.	12,91,467.00	98,034.00	13,89,501.00	2,15,942.00	11,73,559.00	62,60,252.00	98,034.00	63,58,286.00	

As per our report of even date

Place :- Beed.
Dated : 01/09/2022.



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

