

Independent Auditor's Report

To the Principal

Report on Financial Statements:

In our opinion, the accompanying financial statements of **Dr. B.N.College of Architecture for Women** ("the Unit"), as of March 31, 2021 and for the year then ended have been prepared, in all material respects, in accordance with the instructions issued by management of the Samstha from time to time and the accounting policies adopted by the Maharshi Karve Stree Shikshan Samstha ("the Samstha").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by The Maharashtra Public Trust Act, 1950 and rules thereof, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Unit as at March 31, 2021 and its **deficit** for the year ended on that date

Basis for our opinion:

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Unit in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial statements under the provisions of The Maharashtra Public Trust Act, 1950 and the rules made there under and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of the Management and those charged with the governance for the Financial Statements:

The Management of the Unit is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Unit in accordance with the accounting principles generally accepted in India, The Maharashtra Public Trust Act, 1950 and rules thereof. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Unit and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance

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of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the management is responsible for assessing the ability of the Unit to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to cease operations, or has no realistic alternative but to do so. Those management of the Unit is also responsible for overseeing the Unit's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Unit to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date



of our auditor's report. However, future events or conditions may cause the Unit to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Restriction on Use and Distribution:

The financial statements referred to in this report ("Financial Statements of constituent unit") have been prepared solely for purpose of providing information to the Samstha to enable it to prepare its financial statements. As a result, Financial Statements of constituent unit are not a complete set of financial statements in accordance with applicable Accounting Standards issued by the Institute of Chartered Accountants of India, read with the Mumbai Public Trusts Act, 1950 and the rules thereunder and Other Generally Accepted Accounting Principles. The Financial Statements of constituent unit may, therefore, not be suitable for another purpose.

This report is intended solely for the preparation of Consolidated Financial Statements of the samstha and should not be used by or distributed to, anyone for any other purpose without prior written consent.

For, G. D. Apte & Co.
Chartered Accountants
Firm Registration No. 100515W

Saurabh Peshwe

(Saurabh Peshwe)

Partner

Membership No. 121546

UDIN: 21121546AAAAGU8698

Place: Pune

Date: 04.09.2021



B.N.College of Architecture No.42

Trial Balance

1-Apr-20 to 31-Mar-21

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	7,00,18,903.76 Cr	8,79,862.00	81,27,721.00	7,72,66,762.76 Cr
Depreciation Fund	6,81,26,388.65 Cr	2,21,102.00	76,24,958.00	7,55,30,244.65 Cr
<i>Depreciation Fund on DIK</i>	23,93,654.45 Cr		2,06,627.00	26,00,281.45 Cr
<i>Depreciation Fund on Govt. Grant</i>	6,91,507.90 Cr		41,017.00	7,32,524.90 Cr
<i>Depreciation Fund on Own Asset</i>	6,11,96,109.22 Cr	31,692.00	72,50,312.00	6,84,14,729.22 Cr
<i>Depreciation Fund on Vikas Nidhi</i>	54,941.00 Cr			54,941.00 Cr
<i>Depreciation Fund Specific Donation</i>	37,90,176.08 Cr	1,89,410.00	1,27,002.00	37,27,768.08 Cr
Non Current Liabilities	18,92,515.11 Cr	6,58,760.00	5,02,763.00	17,36,518.11 Cr
<i>Non Recurring DIK Utilised</i>	7,79,314.55 Cr	2,06,627.00	5,02,763.00	10,75,450.55 Cr
<i>Non Recurring Grants Utilised</i>	1,19,964.60 Cr	41,017.00		78,947.60 Cr
<i>Non Recurring Specific Donation Utilised</i>	9,93,235.96 Cr	4,11,116.00		5,82,119.96 Cr
Current Liabilities	1,63,04,367.17 Cr	4,07,78,038.50	5,24,28,904.50	2,79,55,233.17 Cr
Duties & Taxes	4,87,979.00 Cr	74,83,672.00	79,33,082.00	9,37,389.00 Cr
GST			11,562.00	11,562.00 Cr
<i>IGST</i>			11,562.00	11,562.00 Cr
TDS	4,87,979.00 Cr	74,83,672.00	79,21,520.00	9,25,827.00 Cr
<i>TDS on Contractor</i>	23,789.00 Cr	1,14,771.00	1,55,720.00	64,738.00 Cr
<i>TDS on Professional Fees</i>	3,66,156.00 Cr	8,57,343.00	7,27,259.00	2,36,072.00 Cr
<i>TDS on Salary</i>	98,034.00 Cr	65,11,558.00	70,38,541.00	6,25,017.00 Cr
Deposits From Others	6,90,197.00 Cr	4,37,957.00	2,818.00	2,55,058.00 Cr
<i>Secuirty Deposit From Suppliers</i>	6,90,197.00 Cr	4,37,957.00	2,818.00	2,55,058.00 Cr
Deposits From Students	25,77,000.00 Cr	1,54,000.00	3,42,000.00	27,65,000.00 Cr
<i>Caution Money Deposit</i>	6,37,000.00 Cr	38,500.00	85,500.00	6,84,000.00 Cr
<i>Library Deposit</i>	19,40,000.00 Cr	1,15,500.00	2,56,500.00	20,81,000.00 Cr
Indirect Receipts & Payments	4,52,833.00 Cr	62,95,029.00	63,65,731.00	5,23,535.00 Cr
Salary Deductions	4,52,833.00 Cr	62,95,029.00	63,65,731.00	5,23,535.00 Cr
<i>Credit Co-Op Society</i>	3,98,076.00 Cr	43,37,941.00	43,01,272.00	3,61,407.00 Cr
<i>Electricity Recovery</i>	9,560.00 Cr	1,28,265.00	1,28,345.00	9,640.00 Cr
<i>House Rent Recovery</i>	8,409.00 Cr	1,00,908.00	1,01,617.00	9,118.00 Cr
<i>LIC/ Postal RD</i>	13,635.00 Cr	1,63,620.00	1,63,620.00	13,635.00 Cr
<i>Mediclaime</i>		82,044.00	82,044.00	
<i>Other Deduction</i>	953.00 Cr	1,69,309.00	1,69,197.00	841.00 Cr
<i>Profession Tax</i>	22,200.00 Cr	2,33,825.00	2,32,625.00	21,000.00 Cr
<i>Provident Fund - Employee's Contri</i>		10,79,117.00	11,87,011.00	1,07,894.00 Cr
Non Recurring Grants Unutilised	217.00 Cr			217.00 Cr
<i>BCUD Grant-Non Recurring Unutilised</i>	217.00 Cr			217.00 Cr
Other Current Liabilities	1,10,26,616.42 Cr	1,00,25,081.00	2,00,19,098.00	2,10,20,633.42 Cr
<i>Alumnae Association</i>	25,185.77 Cr			25,185.77 Cr
<i>Amounts Payable</i>	48,437.00 Cr	20,013.00	2,79,743.00	3,08,167.00 Cr
<i>Fee Refundable</i>	19,78,597.65 Cr	11,77,092.00	11,22,701.00	19,24,206.65 Cr
<i>Provision For Expenses</i>	89,70,961.00 Cr	88,16,596.00	1,85,62,684.00	1,87,17,049.00 Cr
<i>Staff Contingency Fund</i>	580.00 Cr	6,380.00	6,980.00	1,180.00 Cr
<i>Stale Cheque</i>	2,855.00 Cr	5,000.00	46,990.00	44,845.00 Cr
Recurring Grants Unutilised	51,648.00 Cr			51,648.00 Cr
<i>BCUD Grant- Recurring Unutilised</i>	51,648.00 Cr			51,648.00 Cr
Schoarships & Freeships	7,75,045.75 Cr	1,13,10,122.50	1,21,52,219.50	16,17,142.75 Cr
Other Schoarships	3,33,958.75 Cr	8,96,707.00	5,62,751.75	3.50 Cr
<i>EBC Scholarships</i>	3,33,958.75 Cr	8,96,707.00	5,62,751.75	3.50 Cr
Samaj Kalyan Scholarships & Freeships	4,41,087.00 Cr	1,03,61,728.50	1,15,37,780.75	16,17,139.25 Cr
<i>Samaj Kalyan (Excess Amt Received)</i>	4,41,087.00 Cr	1,03,61,728.50	1,15,37,780.75	16,17,139.25 Cr
<i>Interest on Endowment Scholarship</i>		51,687.00	51,687.00	
Carried Over	8,63,23,270.93 Cr	4,16,57,900.50	6,05,56,625.50	10,52,21,995.93 Cr

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	8,63,23,270.93 Cr	4,16,57,900.50	6,05,56,625.50	10,52,21,995.93 Cr
University / Board Payments	12,825.00 Cr	28,64,501.00	28,77,131.00	25,455.00 Cr
Eligibility Fees Payable	1,650.00 Cr	96,550.00	96,550.00	1,650.00 Cr
Payable Eligibility Fees -UG	1,650.00 Cr	96,550.00	96,550.00	1,650.00 Cr
Exam Fees Payable	11,175.00 Cr	27,67,951.00	27,80,581.00	23,805.00 Cr
Payable F.Y.Exam Fees		1,68,435.00	1,71,000.00	2,565.00 Cr
Payable L.Y.Exam Fees	11,175.00 Cr	3,70,075.00	3,75,025.00	16,125.00 Cr
Payable S.Y.Exam Fees		20,45,101.00	20,47,696.00	2,595.00 Cr
Payable T.Y. Exam Fees		1,84,340.00	1,86,860.00	2,520.00 Cr
Salary Payable		20,06,767.00	25,46,825.00	5,40,058.00 Cr
Specific Donation Unutilised-Recurring	2,30,006.00 Cr	2,00,909.00	1,90,000.00	2,19,097.00 Cr
Fixed Assets	10,25,27,972.04 Dr	35,30,182.00	7,31,693.00	10,53,26,461.04 Dr
Fixed Assets-DIK	31,72,969.00 Dr	5,02,763.00		36,75,732.00 Dr
Computer-DIK	11,92,482.00 Dr			11,92,482.00 Dr
Office / Other Computers (DIK)	11,92,482.00 Dr			11,92,482.00 Dr
Equipment - DIK	12,10,250.00 Dr	5,02,763.00		17,13,013.00 Dr
Office/ Other Equipments (DIK)	12,10,250.00 Dr	5,02,763.00		17,13,013.00 Dr
Library Books -DIK	6,31,813.00 Dr			6,31,813.00 Dr
Library Books General (DIK)	5,91,853.00 Dr			5,91,853.00 Dr
Library C.D. (DIK)	39,960.00 Dr			39,960.00 Dr
Furniture & Fixtures -(DIK)	1,38,424.00 Dr			1,38,424.00 Dr
Fixed Assets-Grant	8,11,472.00 Dr	22,592.00	22,592.00	8,11,472.00 Dr
Computers- Grant	1,33,408.00 Dr	22,592.00		1,56,000.00 Dr
Computer Lab Computers (Grant)	1,00,000.00 Dr			1,00,000.00 Dr
Office / Other Computers (Grant)	33,408.00 Dr	22,592.00		56,000.00 Dr
Equipment- Grant	3,48,595.00 Dr		22,592.00	3,26,003.00 Dr
Computer Lab Equipments (Grant)	22,592.00 Dr		22,592.00	
Office/ Other Equipments (Grant)	3,26,003.00 Dr			3,26,003.00 Dr
Library Books - Grant	3,29,469.00 Dr			3,29,469.00 Dr
Library Books General (Grant)	3,29,469.00 Dr			3,29,469.00 Dr
Fixed Assets-Own	9,37,60,119.54 Dr	27,64,932.00	2,35,577.00	9,62,89,474.54 Dr
Computers-Own	3,01,31,371.60 Dr	27,04,316.00	1,56,350.00	3,26,79,337.60 Dr
Computer Lab Computers (Own)	35,21,392.00 Dr	27,04,316.00	1,56,350.00	60,69,358.00 Dr
Office / Others Computers (Own)	2,66,09,979.60 Dr			2,66,09,979.60 Dr
Equipment -Own	2,05,03,236.05 Dr	55,932.00		2,05,59,168.05 Dr
Civil Lab Equipments (Own)	2,11,378.00 Dr			2,11,378.00 Dr
Computer Lab Equipments (Own)	45,94,410.00 Dr			45,94,410.00 Dr
Electrical Lab Equipments (Own)	1,40,222.00 Dr			1,40,222.00 Dr
Office/ Other Equipments(Own)	1,55,57,226.05 Dr	55,932.00		1,56,13,158.05 Dr
Library Books -Own	98,97,333.24 Dr	4,684.00		99,02,017.24 Dr
Library Books General (Own)	80,77,938.24 Dr	4,684.00		80,82,622.24 Dr
Library Books -P.G. Course (Own)	17,69,348.00 Dr			17,69,348.00 Dr
Library C.D. (Own)	50,047.00 Dr			50,047.00 Dr
Furniture & Fixtures (Own)	3,25,56,600.65 Dr		79,227.00	3,24,77,373.65 Dr
Terrace Shed (Own)	6,71,578.00 Dr			6,71,578.00 Dr
Fixed Assets-SD	47,83,411.50 Dr		4,73,524.00	43,09,887.50 Dr
Computers-Specific Donation	21,52,859.00 Dr			21,52,859.00 Dr
Office / Other Computers (SD)	21,52,859.00 Dr			21,52,859.00 Dr
Equipment -Specific Donation	18,67,809.00 Dr		4,73,524.00	13,94,285.00 Dr
Computer Lab Equipments (SD)	3,15,579.00 Dr			3,15,579.00 Dr
Office/ Other Equipments (SD)	15,52,230.00 Dr		4,73,524.00	10,78,706.00 Dr
Library Books -Specific Donation	1,78,280.00 Dr			1,78,280.00 Dr
Library Books General (SD)	1,57,907.00 Dr			1,57,907.00 Dr
Library Books -P.G. Course (SD)	20,373.00 Dr			20,373.00 Dr
Carried Over	1,62,04,701.11 Dr	4,51,88,082.50	6,12,88,318.50	1,04,465.11 Dr

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	1,62,04,701.11 Dr	4,51,88,082.50	6,12,88,318.50	1,04,465.11 Dr
<i>Furniture & Fixtures - (SD)</i>	5,84,463.50 Dr			5,84,463.50 Dr
<i>Work in Progress</i>		2,39,895.00		2,39,895.00 Dr
Current Assets	2,93,32,812.99 Dr	23,92,86,777.47	22,06,46,551.38	4,79,73,039.08 Dr
Deposits (Asset)	17,93,296.00 Dr			17,93,296.00 Dr
<i>Deposits- Electricity</i>	18,370.00 Dr			18,370.00 Dr
<i>Deposits- Telephone</i>	4,926.00 Dr			4,926.00 Dr
<i>Deposits To Others</i>	17,70,000.00 Dr			17,70,000.00 Dr
Loans & Advances (Asset)	1,55,613.00 Dr	14,46,527.00	16,02,140.00	
<i>Advance to Staff</i>	55,625.00 Dr	30,925.00	86,550.00	
<i>Advance for Expenses to Staff</i>		26,550.00	26,550.00	
<i>Diwali Advance</i>	55,625.00 Dr	4,375.00	60,000.00	
<i>Advance to Supplier</i>	99,988.00 Dr	14,15,602.00	15,15,590.00	
<i>Advance to Supplier</i>	99,988.00 Dr	14,15,602.00	15,15,590.00	
Cash-in-hand	11,507.00 Dr	1,10,772.00	1,18,905.00	3,374.00 Dr
<i>Cash In Hand</i>	11,115.00 Dr	1,09,666.00	1,17,627.00	3,154.00 Dr
<i>Revenue Stamp</i>	392.00 Dr	1,106.00	1,278.00	220.00 Dr
Bank Accounts	12,06,398.53 Dr	20,47,39,016.08	20,52,21,790.61	7,23,624.00 Dr
<i>Axis Bank A/c No.63167</i>	3,09,617.55 Dr	8,05,80,070.64	8,07,62,681.80	1,27,006.39 Dr
<i>Bank Of Maha A/c No.23472</i>	1,12,839.18 Dr	1,59,76,354.48	1,55,36,231.16	5,52,962.50 Dr
<i>HDFC A/c No.00046</i>	1,77,587.00 Dr	9,68,71,558.81	9,70,33,589.60	15,556.21 Dr
<i>SBI CB A/c No.35075</i>	8,033.60 Dr	4,500.00	12,533.60	
<i>Syndicate Bank A/c No.15869</i>	5,86,169.99 Dr	1,13,06,190.41	1,18,64,261.50	28,098.90 Dr
<i>Syndicate Bank A/c No.16542</i>	12,151.21 Dr	341.74	12,492.95	
Fees Receivable	2,33,26,416.50 Dr	3,08,73,617.00	1,08,84,905.25	4,33,15,128.25 Dr
<i>Fees Receivable From Samaj Kalyan</i>	2,16,27,059.50 Dr	2,87,54,110.00	99,81,316.25	4,03,99,853.25 Dr
<i>FY Fees Receivable From Samaj Kalyan</i>	83,35,805.25 Dr	72,91,655.00	27,17,045.25	1,29,10,415.00 Dr
<i>IV Fees Receivable From Samaj Kalyan</i>	32,50,588.00 Dr	43,92,318.00	18,94,504.50	57,48,401.50 Dr
<i>LY Fees Receivable From Samaj Kalyan</i>	24,46,042.00 Dr	39,47,069.00	12,71,130.50	51,21,980.50 Dr
<i>SY Fees Receivable From Samaj Kalyan</i>	44,03,131.75 Dr	71,27,975.00	21,58,783.25	93,72,323.50 Dr
<i>TY Fees Receivable From Samaj Kalyan</i>	31,91,492.50 Dr	59,95,093.00	19,39,852.75	72,46,732.75 Dr
<i>Fees Receivable From Students</i>	16,99,357.00 Dr	21,19,507.00	9,03,589.00	29,15,275.00 Dr
<i>FY Fees Receivable From Students</i>	1,11,467.00 Dr	2,99,261.00		4,10,728.00 Dr
<i>IV Fees Receivable From Student</i>	1,98,960.00 Dr	8,77,764.00	1,97,183.00	8,79,541.00 Dr
<i>LY Fees Receivable From Students</i>	7,90,661.00 Dr	3,93,734.00	3,90,227.00	7,94,168.00 Dr
<i>SY Fees Receivable From Students</i>	2,29,721.00 Dr	3,25,493.00	80,047.00	4,75,167.00 Dr
<i>TY Fees Receivable From Students</i>	3,68,548.00 Dr	2,23,255.00	2,36,132.00	3,55,671.00 Dr
Other Current Assets	2,85,766.00 Dr	7,14,711.00	2,94,939.00	7,05,538.00 Dr
<i>Amounts Receivable</i>	2,85,766.00 Dr	7,14,711.00	2,94,939.00	7,05,538.00 Dr
University/ Board Exam Exps Receivable	2,23,201.50 Dr	45,695.00	2,05,111.00	63,785.50 Dr
<i>Univ. Exam Exp. Receivable: 1st Term Current Yr</i>	1,95,566.50 Dr		1,76,817.00	18,749.50 Dr
<i>Univ. Exam Exp. Receivable: 2nd Term Current Yr</i>	27,635.00 Dr	45,695.00	28,294.00	45,036.00 Dr
<i>Prepaid Expenses</i>	23,30,614.46 Dr	13,56,439.39	23,18,760.52	13,68,293.33 Dr
Branch / Divisions	20,62,12,362.11 Cr	6,98,32,855.68	8,91,47,180.12	22,55,26,686.55 Cr
ITC Claim		47,251.00	47,251.00	
<i>ITC Claim (CGST)</i>		23,586.00	23,586.00	
<i>ITC Claim (IGST)</i>		79.00	79.00	
<i>ITC Claim (SGST)</i>		23,586.00	23,586.00	
<i>BNCA Consultancy Cell</i>	2,97,744.00 Dr	52,849.00	47,299.00	3,03,294.00 Dr
<i>B.N.College of Architecture, CAID No.43</i>	7,371.00 Cr	2,95,396.00	2,04,081.00	83,944.00 Dr
<i>B.N.College of Architecture, MArch No.135</i>	1,02,90,073.72 Dr	24,52,659.68	24,30,530.12	1,03,12,203.28 Dr
<i>M.K.S.S.S.</i>	21,67,92,808.83 Cr	6,69,84,700.00	8,64,18,019.00	23,62,26,127.83 Cr
Carried Over	16,06,74,848.01 Cr	35,43,07,715.65	37,10,82,050.00	17,74,49,182.36 Cr

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	16,06,74,848.01 Cr	35,43,07,715.65	37,10,82,050.00	17,74,49,182.36 Cr
Direct Incomes				
Fees		14,08,168.00	12,58,37,363.31	12,44,29,195.31 Cr
FY Fees		14,08,168.00	12,58,37,363.31	12,44,29,195.31 Cr
F.Y. Development Fund		2,14,605.00	3,10,56,678.00	3,08,42,073.00 Cr
F.Y. Tuition Fees			32,24,034.00	32,24,034.00 Cr
F.Y. University Fee		1,83,141.00	2,77,39,107.00	2,75,55,966.00 Cr
IV YR. BArch Fees		31,464.00	93,537.00	62,073.00 Cr
IV.Y. Development Fund (BArch)		3,83,626.00	2,24,31,710.78	2,20,48,084.78 Cr
IV.Y. Tuition Fee (BArch)		47,182.00	20,67,062.00	20,19,880.00 Cr
IV.Y. University Fee (BArch)		3,08,180.00	2,02,73,299.78	1,99,65,119.78 Cr
LY Fees		28,264.00	91,349.00	63,085.00 Cr
L.Y. Development Fund		26,896.00	2,07,25,708.00	2,06,98,812.00 Cr
L.Y. Tuition Fees			19,09,445.00	19,09,445.00 Cr
L.Y. University Fee		26,896.00	89,708.00	1,87,26,555.00 Cr
SY Fees		7,48,335.00	2,77,74,650.53	2,70,26,315.53 Cr
S.Y. Development Fund		60,720.00	25,56,880.00	24,96,160.00 Cr
S.Y. Tuition Fees		6,58,367.00	2,51,25,327.53	2,44,66,960.53 Cr
S.Y. University Fee		29,248.00	92,443.00	63,195.00 Cr
TY Fees		34,706.00	2,38,48,616.00	2,38,13,910.00 Cr
T.Y. Development Fund		954.00	21,62,465.00	21,61,511.00 Cr
T.Y. Tuition Fees		6,856.00	2,15,95,349.00	2,15,88,493.00 Cr
T.Y. University Fee		26,896.00	90,802.00	63,906.00 Cr
Direct Expenses		8,70,69,027.00	14,39,604.00	8,56,29,423.00 Dr
Educational Expenses		1,27,64,790.00	4,25,573.00	1,23,39,217.00 Dr
Departmental Expenses		8,828.00		8,828.00 Dr
Exam Expenses		755.00		755.00 Dr
Library Expenses		800.00		800.00 Dr
Workshop Expenses		7,273.00		7,273.00 Dr
Direct Expenses For Students		34,85,785.00		34,85,785.00 Dr
Admission Processing Fee Expenses		52,000.00		52,000.00 Dr
Educational Tours Expenses		10,000.00		10,000.00 Dr
Education Fair Expenses		8,64,000.00		8,64,000.00 Dr
E Learning Agunation Expenses		19,51,128.00		19,51,128.00 Dr
Gathering Expenses		25,050.00		25,050.00 Dr
Sports Expenses		7,607.00		7,607.00 Dr
Student Activity Expenses		3,36,000.00		3,36,000.00 Dr
Student Facility Expenses		2,40,000.00		2,40,000.00 Dr
Professional Charges		91,30,177.00	4,25,573.00	87,04,604.00 Dr
Honorarium Paid		24,925.00	925.00	24,000.00 Dr
Professional Charges of Visiting Faculty		91,05,252.00	4,24,648.00	86,80,604.00 Dr
University / Board Related		1,40,000.00		1,40,000.00 Dr
Affiliation Fee Paid		1,40,000.00		1,40,000.00 Dr
Other Direct Expenses		2,00,000.00		2,00,000.00 Dr
Advertiesment Expenses		2,00,000.00		2,00,000.00 Dr
Salaries & Wages		7,41,04,237.00	10,14,031.00	7,30,90,206.00 Dr
Non Teaching Admin Salary		1,72,56,741.00	2,28,305.00	1,70,28,436.00 Dr
Non Teaching Admin Salary		1,72,56,741.00	2,28,305.00	1,70,28,436.00 Dr
Teaching Salary		5,33,58,761.00		5,33,58,761.00 Dr
Teaching Salary		5,33,58,761.00		5,33,58,761.00 Dr
Encashment of Leave Paid		40,387.00		40,387.00 Dr
Gratuity Contribution Paid		17,86,100.00	7,84,757.00	10,01,343.00 Dr
Mediclaim Policy		3,57,352.00		3,57,352.00 Dr
P.F. Administration Charges		53,573.00	23.00	53,550.00 Dr
P.F. Administrative Charges		2,205.00	24.00	2,181.00 Dr
Carried Over	16,06,74,848.01 Cr	44,27,84,910.65	49,83,59,017.31	21,62,48,954.67 Cr

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	16,06,74,848.01 Cr	44,27,84,910.65	49,83,59,017.31	21,62,48,954.67 Cr
<i>P.F.EDLI Contribution</i>		56,268.00	170.00	56,098.00 Dr
<i>Provident Fund - Employer's Contribution</i>		11,86,350.00	752.00	11,85,598.00 Dr
<i>Staff Improvement/ Welfare Expenses</i>		6,500.00		6,500.00 Dr
Indirect Incomes		4,263.04	3,19,475.65	3,15,212.61 Cr
Other Income		4,263.04	3,19,475.65	3,15,212.61 Cr
<i>Bank Interest Received</i>			1,15,449.45	1,15,449.45 Cr
<i>Misc. Receipts</i>		4,257.00	27,025.00	22,768.00 Cr
<i>Recurring Dention in Kind</i>			1,77,000.00	1,77,000.00 Cr
<i>Rounding Off A/c</i>		6.04	1.20	4.84 Dr
Indirect Expenses		5,62,14,828.27	3,25,509.00	5,58,89,319.27 Dr
Establishment Expenses		4,89,08,725.27	2,59,586.00	4,86,49,139.27 Dr
Office Expenses		3,39,62,908.05	1,76,162.00	3,37,86,746.05 Dr
<i>Audit Fee</i>		4,53,600.00	4,246.00	4,49,354.00 Dr
<i>Bank Charges</i>		4,133.16	236.00	3,897.16 Dr
<i>Courier Expenses</i>		630.00	4.00	626.00 Dr
<i>Electricity Expenses</i>		12,58,948.00		12,58,948.00 Dr
<i>Entertainment Expenses</i>		62,559.74	2,028.00	60,531.74 Dr
<i>Function Expenses</i>		9,590.00		9,590.00 Dr
<i>Ground Maintenance Expenses</i>		4,80,000.00		4,80,000.00 Dr
<i>Houses Keeping Expenses</i>		5,33,513.00	1,079.00	5,32,434.00 Dr
<i>Infrastructure Facility Expenses</i>		1,22,70,000.00		1,22,70,000.00 Dr
<i>Insurance Expenses</i>		2,38,590.00	1,44,849.00	93,741.00 Dr
<i>Internet Expenses</i>		13,15,453.00	14,034.00	13,01,419.00 Dr
<i>Management Expenses</i>		89,80,580.00		89,80,580.00 Dr
<i>Microsoft License Fee - Expenses</i>		1,44,910.00	2,216.00	1,42,694.00 Dr
<i>News Papers & Periodicals Expenses</i>		1,630.00		1,630.00 Dr
<i>Office Expenses</i>		51,004.20	1,253.00	49,751.20 Dr
<i>Postage Expenses</i>		1,071.00		1,071.00 Dr
<i>Professional Charges Paid</i>		37,750.00		37,750.00 Dr
<i>Professional Membership Expenses</i>		21,000.00		21,000.00 Dr
<i>Rates/Taxes/Cesses Paid</i>		13,21,554.00		13,21,554.00 Dr
<i>Sanitation Expenses</i>		20,31,840.00		20,31,840.00 Dr
<i>Security Expenses</i>		20,37,782.00		20,37,782.00 Dr
<i>Seminar Expenses</i>		2,01,600.00		2,01,600.00 Dr
<i>Software Expenses</i>		19,34,637.00	5,567.00	19,29,070.00 Dr
<i>Subscription for Journal</i>		1,07,524.00		1,07,524.00 Dr
<i>Telephone Expenses</i>		24,822.00	185.00	24,637.00 Dr
<i>Wastage Management Expenses</i>		3,60,000.00		3,60,000.00 Dr
<i>Website Development Expenses</i>		78,186.95	465.00	77,721.95 Dr
Printing & Stationery		4,56,051.72	196.00	4,55,855.72 Dr
<i>Binding Expenses</i>		5,310.00	20.00	5,290.00 Dr
<i>Printing Expenses</i>		3,88,040.00	26.00	3,88,014.00 Dr
<i>Stationary Expenses</i>		57,065.72	149.00	56,916.72 Dr
<i>Xeroxing Expenses</i>		5,636.00	1.00	5,635.00 Dr
Repairs & Maintenance		1,31,30,289.50	62,781.00	1,30,67,508.50 Dr
<i>Equipment AMC Expenses</i>		4,64,656.00	5,176.00	4,59,480.00 Dr
<i>R & M - Building</i>		84,07,872.00	50.00	84,07,822.00 Dr
<i>R & M - Computer</i>		41,860.00	260.00	41,600.00 Dr
<i>R & M - Electrical</i>		11,067.50	45.00	11,022.50 Dr
<i>R & M - Equipment</i>		3,36,447.00	4,947.00	3,31,500.00 Dr
<i>R & M - Furniture & Fixture</i>		5,07,960.00		5,07,960.00 Dr
<i>R & M - Others</i>		32,18,032.00	13,793.00	32,04,239.00 Dr
<i>Software AMC Expenses</i>		1,42,395.00	38,510.00	1,03,885.00 Dr
Carried Over	16,06,74,848.01 Cr	49,90,04,001.96	49,90,04,001.96	16,06,74,848.01 Cr

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	16,06,74,848.01 Cr	49,90,04,001.96	49,90,04,001.96	16,06,74,848.01 Cr
Travelling & Conveyance		58,724.00	20,447.00	38,277.00 Dr
Conveyance Expenses		21,357.00		21,357.00 Dr
Travelling Expenses		37,367.00	20,447.00	16,920.00 Dr
Green Initiative Expenses		13,00,752.00		13,00,752.00 Dr
Depreciation Account		72,50,312.00		72,50,312.00 Dr
Prior Period Adjustments A/c		55,791.00	65,923.00	10,132.00 Cr
Profit & Loss A/c	16,06,74,848.01 Dr			16,06,74,848.01 Dr
Grand Total		49,90,04,001.96	49,90,04,001.96	



Principal

MKSSS's Dr. Dhanuben Nanavati
College of Architecture For Women
Karvenagar, Pune - 411 052



B.N.College of Architecture No.42
Karve Nagar
Pune 411052

Balance Sheet
1-Apr-20 to 31-Mar-21

Liabilities		as at 31-Mar-21	Assets		as at 31-Mar-21	
Capital Account		7,72,66,762.76	23.36 %	Fixed Assets	10,53,26,461.04	31.84 %
Depreciation Fund	7,55,30,244.65			Fixed Assets-DIK	36,75,732.00	
Non Current Liabilities	<u>17,36,518.11</u>			Fixed Assets-Grant	8,11,472.00	
Current Liabilities		2,79,55,233.17	8.45 %	Fixed Assets-Own	9,62,89,474.54	
Duties & Taxes	9,37,389.00			Fixed Assets-SD	43,09,887.50	
Deposits From Others	2,55,058.00			Work in Progress	<u>2,39,895.00</u>	
Deposits From Students	27,65,000.00			Current Assets	4,79,73,039.08	14.50 %
Indirect Receipts & Payments	5,23,535.00			Deposits (Asset)	17,93,296.00	
Non Recurring Grants Unutilised	217.00			Cash-in-hand	3,374.00	
Other Current Liabilities	2,10,20,633.42			Bank Accounts	7,23,624.00	
Recurring Grants Unutilised	51,648.00			Fees Receivable	4,33,15,128.25	
Schoarships & Freeships	16,17,142.75			Other Current Assets	7,05,538.00	
University / Board Payments	25,455.00			University/ Board Exam Exps Receivable	63,785.50	
Salary Payable	5,40,058.00			Prepaid Expenses	<u>13,68,293.33</u>	
Specific Donation Unutilised-Recurring	<u>2,19,097.00</u>			Excess of expenditure over income	17,74,49,182.36	53.65 %
Branch / Divisions		22,55,26,686.55	68.19 %	Opening Balance	16,06,74,848.01	
BNCA Consultancy Cell	(-)3,03,294.00			Current Period	<u>1,67,74,334.35</u>	
B.N.College of Architecture, CAID No.43	(-)83,944.00					
B.N.College of Architecture, MArch No.135	(-)1,03,12,203.28					
M.K.S.S.S.	<u>23,62,26,127.83</u>					
Total		33,07,48,682.48	100 %	Total	33,07,48,682.48	100 %



For G. D. Apte & Co.
Chartered Accountants
Firm Reg. No. 1005197

S. S. Peshwe
Partner
Membership No. 121546

UDIN :- 21121546AAAAGU8698

B.N.College of Architecture No.42Karve Nagar
Pune 411052**Capital Account**

Group Summary

1-Apr-20 to 31-Mar-21

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Depreciation Fund	6,81,26,388.65 Cr	2,21,102.00	76,24,958.00	7,55,30,244.65 Cr
<i>Depreciation Fund on DIK</i>	<i>23,93,654.45 Cr</i>		<i>2,06,627.00</i>	<i>26,00,281.45 Cr</i>
<i>Depreciation Fund on Govt. Grant</i>	<i>6,91,507.90 Cr</i>		<i>41,017.00</i>	<i>7,32,524.90 Cr</i>
<i>Depreciation Fund on Own Asset</i>	<i>6,11,96,109.22 Cr</i>	<i>31,692.00</i>	<i>72,50,312.00</i>	<i>6,84,14,729.22 Cr</i>
<i>Depreciation Fund on Vikas Nidhi</i>	<i>54,941.00 Cr</i>			<i>54,941.00 Cr</i>
<i>Depreciation Fund Specific Donation</i>	<i>37,90,176.08 Cr</i>	<i>1,89,410.00</i>	<i>1,27,002.00</i>	<i>37,27,768.08 Cr</i>
Non Current Liabilities	18,92,515.11 Cr	6,58,760.00	5,02,763.00	17,36,518.11 Cr
<i>Non Recurring DIK Utilised</i>	<i>7,79,314.55 Cr</i>	<i>2,06,627.00</i>	<i>5,02,763.00</i>	<i>10,75,450.55 Cr</i>
<i>Non Recurring Grants Utilised</i>	<i>1,19,964.60 Cr</i>	<i>41,017.00</i>		<i>78,947.60 Cr</i>
<i>Non Recurring Specific Donation Utilised</i>	<i>9,93,235.96 Cr</i>	<i>4,11,116.00</i>		<i>5,82,119.96 Cr</i>
Grand Total	7,00,18,903.76 Cr	8,79,862.00	81,27,721.00	7,72,66,762.76 Cr



B.N.College of Architecture No.42Karve Nagar
Pune 411052**Current Liabilities**

Group Summary

1-Apr-20 to 31-Mar-21

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Duties & Taxes	4,87,979.00 Cr	74,83,672.00	79,33,082.00	9,37,389.00 Cr
GST			11,562.00	11,562.00 Cr
TDS	4,87,979.00 Cr	74,83,672.00	79,21,520.00	9,25,827.00 Cr
Deposits From Others	6,90,197.00 Cr	4,37,957.00	2,818.00	2,55,058.00 Cr
Security Deposit From Suppliers	6,90,197.00 Cr	4,37,957.00	2,818.00	2,55,058.00 Cr
Deposits From Students	25,77,000.00 Cr	1,54,000.00	3,42,000.00	27,65,000.00 Cr
Caution Money Deposit	6,37,000.00 Cr	38,500.00	85,500.00	6,84,000.00 Cr
Library Deposit	19,40,000.00 Cr	1,15,500.00	2,56,500.00	20,81,000.00 Cr
Indirect Receipts & Payments	4,52,833.00 Cr	62,95,029.00	63,65,731.00	5,23,535.00 Cr
Salary Deductions	4,52,833.00 Cr	62,95,029.00	63,65,731.00	5,23,535.00 Cr
Non Recurring Grants Unutilised	217.00 Cr			217.00 Cr
BCUD Grant-Non Recurring Unutilised	217.00 Cr			217.00 Cr
Other Current Liabilities	1,10,26,616.42 Cr	1,00,25,081.00	2,00,19,098.00	2,10,20,633.42 Cr
Alumnae Association	25,185.77 Cr			25,185.77 Cr
Amounts Payable	48,437.00 Cr	20,013.00	2,79,743.00	3,08,167.00 Cr
Fee Refundable	19,78,597.65 Cr	11,77,092.00	11,22,701.00	19,24,206.65 Cr
Provision For Expenses	89,70,961.00 Cr	88,16,596.00	1,85,62,684.00	1,87,17,049.00 Cr
Staff Contingency Fund	580.00 Cr	6,380.00	6,980.00	1,180.00 Cr
Stale Cheque	2,855.00 Cr	5,000.00	46,990.00	44,845.00 Cr
Recurring Grants Unutilised	51,648.00 Cr			51,648.00 Cr
BCUD Grant- Recurring Unutilised	51,648.00 Cr			51,648.00 Cr
Schoarships & Freeships	7,75,045.75 Cr	1,13,10,122.50	1,21,52,219.50	16,17,142.75 Cr
Other Schoarships	3,33,958.75 Cr	8,96,707.00	5,62,751.75	3.50 Cr
Samaj Kalyan Scholarships & Freeships	4,41,087.00 Cr	1,03,61,728.50	1,15,37,780.75	16,17,139.25 Cr
Interest on Endowment Scholarship		51,687.00	51,687.00	
University / Board Payments	12,825.00 Cr	28,64,501.00	28,77,131.00	25,455.00 Cr
Eligibility Fees Payable	1,650.00 Cr	96,550.00	96,550.00	1,650.00 Cr
Exam Fees Payable	11,175.00 Cr	27,67,951.00	27,80,581.00	23,805.00 Cr
Salary Payable		20,06,767.00	25,46,825.00	5,40,058.00 Cr
Specific Donation Unutilised-Recurring	2,30,006.00 Cr	2,00,909.00	1,90,000.00	2,19,097.00 Cr
Grand Total	1,63,04,367.17 Cr	4,07,78,038.50	5,24,28,904.50	2,79,55,233.17 Cr



B.N.College of Architecture No.42Karve Nagar
Pune 411052**Branch / Divisions**

Group Summary

1-Apr-20 to 31-Mar-21

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
ITC Claim		47,251.00	47,251.00	
<i>ITC Claim (CGST)</i>		23,586.00	23,586.00	
<i>ITC Claim (IGST)</i>		79.00	79.00	
<i>ITC Claim (SGST)</i>		23,586.00	23,586.00	
BNCA Consultancy Cell	2,97,744.00 Dr	52,849.00	47,299.00	3,03,294.00 Dr
B.N.College of Architecture, CAID No.43	7,371.00 Cr	2,95,396.00	2,04,081.00	83,944.00 Dr
B.N.College of Architecture, MArch No.135	1,02,90,073.72 Dr	24,52,659.68	24,30,530.12	1,03,12,203.28 Dr
M.K.S.S.S.	21,67,92,808.83 Cr	6,69,84,700.00	8,64,18,019.00	23,62,26,127.83 Cr
Grand Total	20,62,12,362.11 Cr	6,98,32,855.68	8,91,47,180.12	22,55,26,686.55 Cr



B.N.College of Architecture No.42Karve Nagar
Pune 411052**Fixed Assets**

Group Summary

1-Apr-20 to 31-Mar-21

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Fixed Assets-DIK	31,72,969.00 Dr	5,02,763.00		36,75,732.00 Dr
Computer-DIK	11,92,482.00 Dr			11,92,482.00 Dr
Equipment - DIK	12,10,250.00 Dr	5,02,763.00		17,13,013.00 Dr
Library Books -DIK	6,31,813.00 Dr			6,31,813.00 Dr
Furniture & Fixtures -(DIK)	1,38,424.00 Dr			1,38,424.00 Dr
Fixed Assets-Grant	8,11,472.00 Dr	22,592.00	22,592.00	8,11,472.00 Dr
Computers- Grant	1,33,408.00 Dr	22,592.00		1,56,000.00 Dr
Equipment- Grant	3,48,595.00 Dr		22,592.00	3,26,003.00 Dr
Library Books - Grant	3,29,469.00 Dr			3,29,469.00 Dr
Fixed Assets-Own	9,37,60,119.54 Dr	27,64,932.00	2,35,577.00	9,62,89,474.54 Dr
Computers-Own	3,01,31,371.60 Dr	27,04,316.00	1,56,350.00	3,26,79,337.60 Dr
Equipment -Own	2,05,03,236.05 Dr	55,932.00		2,05,59,168.05 Dr
Library Books -Own	98,97,333.24 Dr	4,684.00		99,02,017.24 Dr
Furniture & Fixtures (Own)	3,25,56,600.65 Dr		79,227.00	3,24,77,373.65 Dr
Terrace Shed (Own)	6,71,578.00 Dr			6,71,578.00 Dr
Fixed Assets-SD	47,83,411.50 Dr		4,73,524.00	43,09,887.50 Dr
Computers-Specific Donation	21,52,859.00 Dr			21,52,859.00 Dr
Equipment -Specific Donation	18,67,809.00 Dr		4,73,524.00	13,94,285.00 Dr
Library Books -Specific Donation	1,78,280.00 Dr			1,78,280.00 Dr
Furniture & Fixtures - (SD)	5,84,463.50 Dr			5,84,463.50 Dr
Work in Progress		2,39,895.00		2,39,895.00 Dr
Grand Total	10,25,27,972.04 Dr	35,30,182.00	7,31,693.00	10,53,26,461.04 Dr



B.N.College of Architecture No.42

Karve Nagar
Pune 411052

Current Assets

Group Summary

1-Apr-20 to 31-Mar-21

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Deposits (Asset)	17,93,296.00 Dr			17,93,296.00 Dr
Deposits- Electricity	18,370.00 Dr			18,370.00 Dr
Deposits- Telephone	4,926.00 Dr			4,926.00 Dr
Deposits To Others	17,70,000.00 Dr			17,70,000.00 Dr
Loans & Advances (Asset)	1,55,613.00 Dr	14,46,527.00	16,02,140.00	
Advance to Staff	55,625.00 Dr	30,925.00	86,550.00	
Advance to Supplier	99,988.00 Dr	14,15,602.00	15,15,590.00	
Cash-in-hand	11,507.00 Dr	1,10,772.00	1,18,905.00	3,374.00 Dr
Cash In Hand	11,115.00 Dr	1,09,666.00	1,17,627.00	3,154.00 Dr
Revenue Stamp	392.00 Dr	1,106.00	1,278.00	220.00 Dr
Bank Accounts	12,06,398.53 Dr	20,47,39,016.08	20,52,21,790.61	7,23,624.00 Dr
Axis Bank A/c No.63167	3,09,617.55 Dr	8,05,80,070.64	8,07,62,681.80	1,27,006.39 Dr
Bank Of Maha A/c No.23472	1,12,839.18 Dr	1,59,76,354.48	1,55,36,231.16	5,52,962.50 Dr
HDFC A/c No.00046	1,77,587.00 Dr	9,68,71,558.81	9,70,33,589.60	15,556.21 Dr
SBI CB A/c No.35075	8,033.60 Dr	4,500.00	12,533.60	
Syndicate Bank A/c No.15869	5,86,169.99 Dr	1,13,06,190.41	1,18,64,261.50	28,098.90 Dr
Syndicate Bank A/c No.16542	12,151.21 Dr	341.74	12,492.95	
Fees Receivable	2,33,26,416.50 Dr	3,08,73,617.00	1,08,84,905.25	4,33,15,128.25 Dr
Fees Receivable From Samaj Kalyan	2,16,27,059.50 Dr	2,87,54,110.00	99,81,316.25	4,03,99,853.25 Dr
Fees Receivable From Students	16,99,357.00 Dr	21,19,507.00	9,03,589.00	29,15,275.00 Dr
Other Current Assets	2,85,766.00 Dr	7,14,711.00	2,94,939.00	7,05,538.00 Dr
Amounts Receivable	2,85,766.00 Dr	7,14,711.00	2,94,939.00	7,05,538.00 Dr
University/ Board Exam Exps Receivable	2,23,201.50 Dr	45,695.00	2,05,111.00	63,785.50 Dr
Univ. Exam Exp. Receivable: 1st Term Current Yr	1,95,566.50 Dr		1,76,817.00	18,749.50 Dr
Univ. Exam Exp. Receivable: 2nd Term Current Yr	27,635.00 Dr	45,695.00	28,294.00	45,036.00 Dr
Prepaid Expenses	23,30,614.46 Dr	13,56,439.39	23,18,760.52	13,68,293.33 Dr
Grand Total	2,93,32,812.99 Dr	23,92,86,777.47	22,06,46,551.38	4,79,73,039.08 Dr



B.N.College of Architecture No.42

Karve Nagar
Pune 411052

Income and Expenditure Statement

1-Apr-20 to 31-Mar-21

Particulars		1-Apr-20 to 31-Mar-21	Particulars		1-Apr-20 to 31-Mar-21	
Direct Expenses		8,56,29,423.00	68.82 %	Direct Incomes	12,44,29,195.31	100 %
Educational Expenses	1,23,39,217.00			Fees	12,44,29,195.31	
Other Direct Expenses	2,00,000.00			Indirect Incomes	3,15,212.61	0.25 %
Salaries & Wages	7,30,90,206.00			Other Income	3,15,212.61	
Indirect Expenses		5,58,89,319.27	44.92 %	Excess of expenditure over income	1,67,74,334.35	13.48 %
Establishment Expenses	4,86,49,139.27					
Depreciation Account	72,50,312.00					
Prior Period Adjustments A/c	(-)10,132.00					
Total		14,15,18,742.27		Total	14,15,18,742.27	



4/4/21

For G. D. Apte & Co.
Chartered Accountants
Firm Reg. No. 100515V
S. B. Peshwe
S. B. Peshwe
Partner
Membership No. 121546

UDIN :- 21121546AAAAGU8698

B.N.College of Architecture No.42Karve Nagar
Pune 411052**Direct Expenses**

Group Summary

1-Apr-20 to 31-Mar-21

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Educational Expenses		1,27,64,790.00	4,25,573.00	1,23,39,217.00 Dr
Departmental Expenses		8,828.00	.	8,828.00 Dr
Direct Expenses For Students		34,85,785.00		34,85,785.00 Dr
Professional Charges		91,30,177.00	4,25,573.00	87,04,604.00 Dr
University / Board Related		1,40,000.00		1,40,000.00 Dr
Other Direct Expenses		2,00,000.00		2,00,000.00 Dr
Advertiesment Expenses		2,00,000.00		2,00,000.00 Dr
Salaries & Wages		7,41,04,237.00	10,14,031.00	7,30,90,206.00 Dr
Non Teaching Admin Salary		1,72,56,741.00	2,28,305.00	1,70,28,436.00 Dr
Teaching Salary		5,33,58,761.00		5,33,58,761.00 Dr
Encashment of Leave Paid		40,387.00		40,387.00 Dr
Gratuity Contribution Paid		17,86,100.00	7,84,757.00	10,01,343.00 Dr
Mediclaime Policy		3,57,352.00		3,57,352.00 Dr
P.F.Administration Charges		53,573.00	23.00	53,550.00 Dr
P.F.Administrative Charges		2,205.00	24.00	2,181.00 Dr
P.F.EDLI Contribution		56,268.00	170.00	56,098.00 Dr
Provident Fund - Employer's Contribution		11,86,350.00	752.00	11,85,598.00 Dr
Staff Improvement/ Welfare Expenses		6,500.00		6,500.00 Dr
Grand Total		8,70,69,027.00	14,39,604.00	8,56,29,423.00 Dr



B.N.College of Architecture No.42

Karve Nagar
Pune 411052

Indirect Expenses

Group Summary
1-Apr-20 to 31-Mar-21

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Establishment Expenses		4,89,08,725.27	2,59,586.00	4,86,49,139.27 Dr
Office Expenses		3,39,62,908.05	1,76,162.00	3,37,86,746.05 Dr
Printing & Stationery		4,56,051.72	196.00	4,55,855.72 Dr
Repairs & Maintenance		1,31,30,289.50	62,781.00	1,30,67,508.50 Dr
Travelling & Conveyance		58,724.00	20,447.00	38,277.00 Dr
Green Initiative Expenses		13,00,752.00		13,00,752.00 Dr
Depreciation Account		72,50,312.00		72,50,312.00 Dr
Prior Period Adjustments A/c		55,791.00	65,923.00	10,132.00 Cr
Grand Total		5,62,14,828.27	3,25,509.00	5,58,89,319.27 Dr



B.N.College of Architecture No.42

Direct Incomes

Group Summary

1-Apr-20 to 31-Mar-21

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Fees		14,08,168.00	12,58,37,363.31	12,44,29,195.31 Cr
FY Fees		2,14,605.00	3,10,56,678.00	3,08,42,073.00 Cr
<i>F.Y. Development Fund</i>			32,24,034.00	32,24,034.00 Cr
<i>F.Y.Tuition Fees</i>		1,83,141.00	2,77,39,107.00	2,75,55,966.00 Cr
<i>F.Y.University Fee</i>		31,464.00	93,537.00	62,073.00 Cr
IV YR. BArch Fees		3,83,626.00	2,24,31,710.78	2,20,48,084.78 Cr
<i>IV.Y. Development Fund (BArch)</i>		47,182.00	20,67,062.00	20,19,880.00 Cr
<i>IV.Y. Tuition Fee (BArch)</i>		3,08,180.00	2,02,73,299.78	1,99,65,119.78 Cr
<i>IV.Y. University Fee (BArch)</i>		28,264.00	91,349.00	63,085.00 Cr
LY Fees		26,896.00	2,07,25,708.00	2,06,98,812.00 Cr
<i>L.Y.Development Fund</i>			19,09,445.00	19,09,445.00 Cr
<i>L.Y. Tuition Fees</i>			1,87,26,555.00	1,87,26,555.00 Cr
<i>L.Y.University Fee</i>		26,896.00	89,708.00	62,812.00 Cr
SY Fees		7,48,335.00	2,77,74,650.53	2,70,26,315.53 Cr
<i>S.Y.Development Fund</i>		60,720.00	25,56,880.00	24,96,160.00 Cr
<i>S.Y.Tuition Fees</i>		6,58,367.00	2,51,25,327.53	2,44,66,960.53 Cr
<i>S.Y.University Fee</i>		29,248.00	92,443.00	63,195.00 Cr
TY Fees		34,706.00	2,38,48,616.00	2,38,13,910.00 Cr
<i>T.Y.Development Fund</i>		954.00	21,62,465.00	21,61,511.00 Cr
<i>T.Y.Tuition Fees</i>		6,856.00	2,15,95,349.00	2,15,88,493.00 Cr
<i>T.Y.University Fee</i>		26,896.00	90,802.00	63,906.00 Cr
Grand Total		14,08,168.00	12,58,37,363.31	12,44,29,195.31 Cr

B.N.College of Architecture No.42Karve Nagar
Pune 411052**Indirect Incomes**Group Summary
1-Apr-20 to 31-Mar-21

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Other Income		4,263.04	3,19,475.65	3,15,212.61 Cr
<i>Bank Interest Received</i>			1,15,449.45	<i>1,15,449.45 Cr</i>
<i>Misc. Receipts</i>		4,257.00	27,025.00	<i>22,768.00 Cr</i>
<i>Recurring Donation in Kind</i>			1,77,000.00	<i>1,77,000.00 Cr</i>
<i>Rounding Off A/c</i>		6.04	1.20	<i>4.84 Dr</i>
Grand Total		4,263.04	3,19,475.65	3,15,212.61 Cr



B.N.College of Architecture No.42

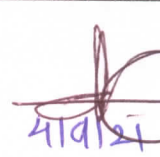

Karve Nagar
Pune 411052

Trial Balance

1-Apr-20 to 31-Mar-21

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	7,00,18,903.76 Cr	8,79,862.00	81,27,721.00	7,72,66,762.76 Cr
Depreciation Fund	6,81,26,388.65 Cr	2,21,102.00	76,24,958.00	7,55,30,244.65 Cr
Non Current Liabilities	18,92,515.11 Cr	6,58,760.00	5,02,763.00	17,36,518.11 Cr
Current Liabilities	1,63,04,367.17 Cr	4,07,78,038.50	5,24,28,904.50	2,79,55,233.17 Cr
Duties & Taxes	4,87,979.00 Cr	74,83,672.00	79,33,082.00	9,37,389.00 Cr
Deposits From Others	6,90,197.00 Cr	4,37,957.00	2,818.00	2,55,058.00 Cr
Deposits From Students	25,77,000.00 Cr	1,54,000.00	3,42,000.00	27,65,000.00 Cr
Indirect Receipts & Payments	4,52,833.00 Cr	62,95,029.00	63,65,731.00	5,23,535.00 Cr
Non Recurring Grants Unutilised	217.00 Cr			217.00 Cr
Other Current Liabilities	1,10,26,616.42 Cr	1,00,25,081.00	2,00,19,098.00	2,10,20,633.42 Cr
Recurring Grants Unutilised	51,648.00 Cr			51,648.00 Cr
Schoarships & Freeships	7,75,045.75 Cr	1,13,10,122.50	1,21,52,219.50	16,17,142.75 Cr
University / Board Payments	12,825.00 Cr	28,64,501.00	28,77,131.00	25,455.00 Cr
Salary Payable		20,06,767.00	25,46,825.00	5,40,058.00 Cr
Specific Donation Unutilised-Recurring	2,30,006.00 Cr	2,00,909.00	1,90,000.00	2,19,097.00 Cr
Fixed Assets	10,25,27,972.04 Dr	35,30,182.00	7,31,693.00	10,53,26,461.04 Dr
Fixed Assets-DIK	31,72,969.00 Dr	5,02,763.00		36,75,732.00 Dr
Fixed Assets-Grant	8,11,472.00 Dr	22,592.00	22,592.00	8,11,472.00 Dr
Fixed Assets-Own	9,37,60,119.54 Dr	27,64,932.00	2,35,577.00	9,62,89,474.54 Dr
Fixed Assets-SD	47,83,411.50 Dr		4,73,524.00	43,09,887.50 Dr
Work in Progress		2,39,895.00		2,39,895.00 Dr
Current Assets	2,93,32,812.99 Dr	23,92,86,777.47	22,06,46,551.38	4,79,73,039.08 Dr
Deposits (Asset)	17,93,296.00 Dr			17,93,296.00 Dr
Loans & Advances (Asset)	1,55,613.00 Dr	14,46,527.00	16,02,140.00	
Cash-in-hand	11,507.00 Dr	1,10,772.00	1,18,905.00	3,374.00 Dr
Bank Accounts	12,06,398.53 Dr	20,47,39,016.08	20,52,21,790.61	7,23,624.00 Dr
Fees Receivable	2,33,26,416.50 Dr	3,08,73,617.00	1,08,84,905.25	4,33,15,128.25 Dr
Other Current Assets	2,85,766.00 Dr	7,14,711.00	2,94,939.00	7,05,538.00 Dr
University/ Board Exam Exps Receivable	2,23,201.50 Dr	45,695.00	2,05,111.00	63,785.50 Dr
Prepaid Expenses	23,30,614.46 Dr	13,56,439.39	23,18,760.52	13,68,293.33 Dr
Branch / Divisions	20,62,12,362.11 Cr	6,98,32,855.68	8,91,47,180.12	22,55,26,686.55 Cr
ITC Claim		47,251.00	47,251.00	
BNCA Consultancy Cell	2,97,744.00 Dr	52,849.00	47,299.00	3,03,294.00 Dr
B.N.College of Architecture, CAID No.43	7,371.00 Cr	2,95,396.00	2,04,081.00	83,944.00 Dr
B.N.College of Architecture, MArch No.135	1,02,90,073.72 Dr	24,52,659.68	24,30,530.12	1,03,12,203.28 Dr
M.K.S.S.S.	21,67,92,808.83 Cr	6,69,84,700.00	8,64,18,019.00	23,62,26,127.83 Cr
Direct Incomes		14,08,168.00	12,58,37,363.31	12,44,29,195.31 Cr
Fees		14,08,168.00	12,58,37,363.31	12,44,29,195.31 Cr
Direct Expenses		8,70,69,027.00	14,39,604.00	8,56,29,423.00 Dr
Educational Expenses		1,27,64,790.00	4,25,573.00	1,23,39,217.00 Dr
Other Direct Expenses		2,00,000.00		2,00,000.00 Dr
Salaries & Wages		7,41,04,237.00	10,14,031.00	7,30,90,206.00 Dr
Indirect Incomes		4,263.04	3,19,475.65	3,15,212.61 Cr
Other Income		4,263.04	3,19,475.65	3,15,212.61 Cr
Indirect Expenses		5,62,14,828.27	3,25,509.00	5,58,89,319.27 Dr
Establishment Expenses		4,89,08,725.27	2,59,586.00	4,86,49,139.27 Dr
Depreciation Account		72,50,312.00		72,50,312.00 Dr
Prior Period Adjustments A/c		55,791.00	65,923.00	10,132.00 Cr
Profit & Loss A/c	16,06,74,848.01 Dr			16,06,74,848.01 Dr
Grand Total		49,90,04,001.96	49,90,04,001.96	

MAHARSHI KARVE STREE SHIKSHAN SAMSTHA'S
DR. BHANUBEN NANAWATI COLLEGE OF ARCHITECTURE FOR WOMEN-B.Arch, KARVENAGAR PUNE 411052
Summary of Depreciation Fund as on 31.03.2021

Particulars	Opening Balance as on 01.04.2020				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	156,000	1,192,482	2,152,859	29,349,974	32,851,315
Furniture		121,724	529,622	14,263,526	14,914,872
Equipments-Others	226,878	545,647	930,795	8,326,590	10,029,910
Equipment-Solar System					-
Library Books	308,631	533,802	176,900	8,639,385	9,658,718
Vehicles					-
Temporary Shed				671,578	671,578
Science Equipmennts					-
Machinery					-
Tools & Implements					-
Furnance					-
Electrical Fittings					-
Intangible Assets					-
Work in Progress					-
Total	691,509	2,393,655	3,790,176	61,251,053	68,126,392



Particulars	Additions during the year (Upto 31.03.2021)				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	-	1,763,328	1,763,328
Furniture	-	8,220	9,449	3,060,970	3,078,638
Equipments-Others	26,892	149,671	117,134	1,948,158	2,241,855
Equipment-Solar System					-
Library Books	14,125	48,736	420	477,857	541,137
Vehicles					-
Temporary Shed				-	-
Science Equipmennts					-
Machinery					-
Tools & Implements					-
Furnance					-
Electrical Fittings					-
Intangible Assets					-
Work in Progress					-
Total	41,017	206,627	127,002	7,250,312	7,624,958

Particulars	Written off during the year (upto 31.03.2021)				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer				-	-
Furniture				(31,692)	(31,692)
Equipments-Others		-	(189,410)	-	(189,410)
Equipment-Solar System					-
Library Books					-
Vehicles					-
Temporary Shed					-
Science Equipmennts					-
Machinery					-
Tools & Implements					-
Furnance					-
Electrical Fittings					-
Intangible Assets					-
Work in Progress					-
Total	-	-	(189,410)	(31,692)	(221,102)

Particulars	Closing Balance as on 31.03.2021				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	156,000	1,192,482	2,152,859	31,113,302	34,614,643
Furniture	-	129,943	539,071	17,292,803	17,961,817
Equipments-Others	253,769	695,319	858,519	10,274,749	12,082,355
Equipment-Solar System					-
Library Books	322,756	582,538	177,320	9,117,241	10,199,855
Vehicles					-
Temporary Shed				671,578	671,578
Science Equipmennts					-
Machinery					-
Tools & Implements					-
Furnance					-
Electrical Fittings					-
Intangible Assets					-
Work in Progress					-
Total	732,525	2,600,282	3,727,768	68,469,673	75,530,249



Summary of Fixed Assets as on 31.03.2021

Particulars	Opening Balance as on 01.04.2020				
	Grant	Donation in	Specific	Own Funds	Total
Computer	156,000	1,192,482	2,152,859	30,131,372	33,632,713
Furniture		138,424	584,464	32,556,602	33,279,489
Equipments-Others	326,003	1,210,250	1,867,809	20,503,236	23,907,298
Equipment-Solar System					-
Library Books	329,469	631,813	178,280	9,897,333	11,036,895
Vehicles					-
Temporary Shed				671,578	671,578
Science Equipments					-
Machinery					-
Tools & Implements					-
Furnance					-
Electrical Fittings					-
Intangible Assets					-
Work in Progress					-
Total	811,472	3,172,969	4,783,412	93,760,121	102,527,973



Particulars	Additions during the year (Upto 31.03.2021)				
	Grant	Donation in	Specific	Own Funds	Total
Computer	-	-	-	2,704,316	2,704,316
Furniture					-
Equipments-Others	-	502,763	-	55,932	558,695
Equipment-Solar System					-
Library Books	-	-	-	4,684	4,684
Vehicles					-
Temporary Shed					-
Science Equipments					-
Machinery					-
Tools & Implements					-
Furnance					-
Electrical Fittings					-
Intangible Assets					-
Work in Progress				239,895	239,895
Total	-	502,763	-	3,004,827	3,507,590

Particulars	Written off during the year (upto 31.03.2021)				
	Grant	Donation in	Specific	Own Funds	Total
Computer				156,350	156,350
Furniture				79,227	79,227
Equipments-Others			473,524		473,524
Equipment-Solar System					-
Library Books					-
Vehicles					-
Temporary Shed					-
Science Equipments					-
Machinery					-
Tools & Implements					-
Furnance					-
Electrical Fittings					-
Intangible Assets					-
Work in Progress					-
Total	-	-	473,524	235,577	709,101

Particulars	Closing Balance as on 31.03.2021				
	Grant	Donation in	Specific	Own Funds	Total
Computer	156,000	1,192,482	2,152,859	32,679,338	36,180,679
Furniture	-	138,424	584,464	32,477,375	33,200,262
Equipments-Others	326,003	1,713,013	1,394,285	20,559,168	23,992,469
Equipment-Solar System					-
Library Books	329,469	631,813	178,280	9,902,017	11,041,579
Vehicles					-
Temporary Shed				671,578	671,578
Science Equipments					-
Machinery					-
Tools & Implements					-
Furnance					-
Electrical Fittings					-
Intangible Assets					-
Work in Progress				239,895	239,895
Total	811,472	3,675,732	4,309,888	96,529,371	105,326,462



WDV as on 31.03.2020

Particulars	Opening Balance				Total
	Grant	Donation in Kind	Specific Donation	Own Funds	
Computer	-	-	-	781,398	781,398
Furniture	-	16,701	54,841	18,293,076	18,364,618
Equipments-Others	99,125	664,603	937,014	12,176,646	13,877,388
Equipment-Solar System	-	-	-	-	-
Library Books	20,838	98,011	1,380	1,257,949	1,378,178
Vehicles	-	-	-	-	-
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	-	-	-	-
Machinery	-	-	-	-	-
Tools & Implements	-	-	-	-	-
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	-	-
Total	317,035	317,035	352,289	4,336,442	5,005,767



Particulars	Additions during the year				Total
	Grant	Donation in Kind	Specific Donation	Own Funds	
Computer	-	-	-	-	-
Furniture	-	-	-	-	-
Equipments-Others	-	-	-	-	-
Equipment-Solar System	-	-	-	-	-
Library Books	-	-	-	-	-
Vehicles	-	-	-	-	-
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	-	-	-	-
Machinery	-	-	-	-	-
Tools & Implements	-	-	-	-	-
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	-	-
Total	-	-	-	-	-

Particulars	Deduction during the year				Total
	Grant	Donation in Kind	Specific Donation	Own Funds	
Computer	-	-	-	-	-
Furniture	-	-	-	-	-
Equipments-Others	-	-	-	-	-
Equipment-Solar System	-	-	-	-	-
Library Books	-	-	-	-	-
Vehicles	-	-	-	-	-
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	-	-	-	-
Machinery	-	-	-	-	-
Tools & Implements	-	-	-	-	-
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	-	-
Total	-	-	-	-	-

Particulars	Closing Balance				Total
	Grant	Donation in Kind	Specific Donation	Own Funds	
Computer	-	-	-	1,566,036	1,566,036
Furniture	-	8,481	45,398	15,184,571	15,238,445
Equipments-Others	72,234	1,017,694	535,767	10,284,419	11,910,114
Equipment-Solar System	-	-	-	-	-
Library Books	6,713	49,275	960	784,776	841,724
Vehicles	-	-	-	-	-
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	-	-	-	-
Machinery	-	-	-	-	-
Tools & Implements	-	-	-	-	-
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	239,895	239,895
Total	78,947	1,075,450	582,119	28,059,698	29,796,214



Independent Auditor's Report

To the Principal

Report on Financial Statements:

In our opinion, the accompanying financial statements of **Dr. B.N.College of Architecture for Women - M. Arch Course** ("the Unit"), as of March 31, 2021 and for the year then ended have been prepared, in all material respects, in accordance with the instructions issued by management of the Samstha from time to time and the accounting policies adopted by the Maharshi Karve Stree Shikshan Samstha ("the Samstha").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by The Maharashtra Public Trust Act, 1950 and rules thereof, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Unit as at March 31, 2021 and its **surplus** for the year ended on that date

Basis for our opinion:

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Unit in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial statements under the provisions of The Maharashtra Public Trust Act, 1950 and the rules made there under and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of the Management and those charged with the governance for the Financial Statements:

The Management of the Unit is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Unit in accordance with the accounting principles generally accepted in India, The Maharashtra Public Trust Act, 1950 and rules thereof. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Unit and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and

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estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the management is responsible for assessing the ability of the Unit to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to cease operations, or has no realistic alternative but to do so. Those management of the Unit is also responsible for overseeing the Unit's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Unit to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date



- of our auditor's report. However, future events or conditions may cause the Unit to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Restriction on Use and Distribution:

The financial statements referred to in this report ("Financial Statements of constituent unit") have been prepared solely for purpose of providing information to the Samstha to enable it to prepare its financial statements. As a result, Financial Statements of constituent unit are not a complete set of financial statements in accordance with applicable Accounting Standards issued by the Institute of Chartered Accountants of India, read with the Mumbai Public Trusts Act, 1950 and the rules thereunder and Other Generally Accepted Accounting Principles. The Financial Statements of constituent unit may, therefore, not be suitable for another purpose.

This report is intended solely for the preparation of Consolidated Financial Statements of the samstha and should not be used by or distributed to, anyone for any other purpose without prior written consent.

For, G. D. Apte & Co.
Chartered Accountants
Firm Registration No. 100515W

Saurabh Peshwe

(Saurabh Peshwe)
Partner

Membership No. 121546

UDIN: 21121546AAAAGX9537

Place: Pune

Date: 04.09.2021



B.N.College of Architecture, MArch No.135

Trial Balance

1-Apr-20 to 31-Mar-21

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	94,96,359.50 Cr	1,05,814.00	9,12,154.00	1,03,02,699.50 Cr
Depreciation Fund	88,12,849.10 Cr		9,12,154.00	97,25,003.10 Cr
<i>Depreciation Fund on Govt. Grant</i>	1,23,735.00 Cr		50,979.00	1,74,714.00 Cr
<i>Depreciation Fund on Own Asset</i>	84,17,842.30 Cr		8,06,340.00	92,24,182.30 Cr
<i>Depreciation Fund Specific Donation</i>	2,71,271.80 Cr		54,835.00	3,26,106.80 Cr
Non Current Liabilities	6,83,510.40 Cr	1,05,814.00		5,77,696.40 Cr
<i>Non Recurring Grants Utilised</i>	3,86,056.20 Cr	50,979.00		3,35,077.20 Cr
<i>Non Recurring Specific Donation Utilised</i>	2,97,454.20 Cr	54,835.00		2,42,619.20 Cr
Current Liabilities	33,83,976.00 Cr	50,26,009.00	58,84,681.46	42,42,648.46 Cr
Duties & Taxes	80,674.00 Cr	12,05,049.00	12,64,442.00	1,40,067.00 Cr
GST		10.00	152.00	142.00 Cr
CGST		5.00	76.00	71.00 Cr
SGST		5.00	76.00	71.00 Cr
TDS	80,674.00 Cr	12,05,039.00	12,64,290.00	1,39,925.00 Cr
<i>TDS on Contractor</i>	2,550.00 Cr	2,621.00	503.00	432.00 Cr
<i>TDS on Non Resident Indians</i>		1,740.00	1,740.00	
<i>TDS on Professional Fees</i>	48,440.00 Cr	58,168.00	40,292.00	30,564.00 Cr
<i>TDS on Salary</i>	29,684.00 Cr	11,42,510.00	12,21,755.00	1,08,929.00 Cr
Deposits From Students	13,45,000.00 Cr	40,000.00	2,90,000.00	15,95,000.00 Cr
<i>Caution Money Deposit</i>	13,45,000.00 Cr	40,000.00	2,90,000.00	15,95,000.00 Cr
Indirect Receipts & Payments	65,175.00 Cr	10,58,621.00	10,89,346.00	95,900.00 Cr
Salary Deductions	65,175.00 Cr	10,58,621.00	10,89,346.00	95,900.00 Cr
<i>Credit Co-Op Society</i>	59,905.00 Cr	7,30,888.00	7,40,011.00	69,028.00 Cr
<i>Electricity Recovery</i>		897.00	1,182.00	285.00 Cr
<i>House Rent Recovery</i>	360.00 Cr	3,495.00	3,233.00	98.00 Cr
<i>LIC/ Postal RD</i>	784.00 Cr	9,408.00	9,408.00	784.00 Cr
<i>Mediclaime</i>		12,720.00	12,720.00	
<i>Other Deduction</i>	151.00 Cr	30,012.00	29,992.00	131.00 Cr
<i>Profession Tax</i>	3,975.00 Cr	44,675.00	44,700.00	4,000.00 Cr
<i>Provident Fund - Employee's Contri</i>		2,26,526.00	2,48,100.00	21,574.00 Cr
Other Current Liabilities	18,71,322.00 Cr	23,39,369.00	24,74,366.46	20,06,319.46 Cr
<i>Amounts Payable</i>	3,01,891.00 Cr	7,01,100.00	4,13,388.00	14,179.00 Cr
<i>Fee Refundable</i>	35,412.00 Cr		2,00,100.00	2,35,512.00 Cr
<i>Provision For Expenses</i>	14,35,657.00 Cr	13,59,720.00	15,88,940.46	16,64,877.46 Cr
<i>Provision For leave Encashment</i>	98,242.00 Cr	6,611.00		91,631.00 Cr
<i>Staff Contingency Fund</i>	120.00 Cr	1,480.00	1,480.00	120.00 Cr
<i>Stale Cheque</i>		2,70,458.00	2,70,458.00	
Recurring Grants Unutilised	13,125.00 Cr			13,125.00 Cr
<i>Univ. Grant-Recurring Unutilised</i>	13,125.00 Cr			13,125.00 Cr
University / Board Payments	8,680.00 Cr	32,900.00	3,19,435.00	2,95,215.00 Cr
Eligibility Fees Payable	1,420.00 Cr	32,900.00	36,850.00	5,370.00 Cr
<i>Payable Eligibility Fees-PG</i>	1,100.00 Cr	32,900.00	36,850.00	5,050.00 Cr
<i>Payable Eligibility Fees-PHD</i>	320.00 Cr			320.00 Cr
Exam Fees Payable	3,760.00 Cr		2,71,585.00	2,75,345.00 Cr
<i>Payable F.Y.Exam Fees</i>	2,520.00 Cr		1,35,820.00	1,38,340.00 Cr
<i>Payable S.Y.Exam Fees</i>	1,240.00 Cr		1,35,765.00	1,37,005.00 Cr
<i>University Fee-PHD (Liability)</i>	3,500.00 Cr		11,000.00	14,500.00 Cr
Salary Payable		3,50,070.00	4,47,092.00	97,022.00 Cr
Fixed Assets	1,30,06,618.50 Dr			1,30,06,618.50 Dr
Fixed Assets-Grant	5,09,792.00 Dr			5,09,792.00 Dr
Equipment- Grant	5,09,792.00 Dr			5,09,792.00 Dr
<i>Office/ Other Equipments (Grant)</i>	5,09,792.00 Dr			5,09,792.00 Dr
Carried Over	1,26,283.00 Dr	51,31,823.00	67,96,835.46	15,38,729.46 Cr

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	1,26,283.00 Dr	51,31,823.00	67,96,835.46	15,38,729.46 Cr
Fixed Assets-Own	1,19,28,100.50 Dr			1,19,28,100.50 Dr
Computers-Own	23,68,407.00 Dr			23,68,407.00 Dr
<i>Computer Lab Computers (Own)</i>	8,50,088.00 Dr			8,50,088.00 Dr
<i>Office / Others Computers (Own)</i>	15,18,319.00 Dr			15,18,319.00 Dr
Equipment -Own	60,57,392.00 Dr			60,57,392.00 Dr
<i>Office/ Other Equipments(Own)</i>	60,57,392.00 Dr			60,57,392.00 Dr
Library Books -Own	24,02,471.00 Dr			24,02,471.00 Dr
<i>Library Books General (Own)</i>	24,02,471.00 Dr			24,02,471.00 Dr
<i>Furniture & Fixtures (Own)</i>	10,99,830.50 Dr			10,99,830.50 Dr
Fixed Assets-SD	5,68,726.00 Dr			5,68,726.00 Dr
Equipment -Specific Donation	5,48,353.00 Dr			5,48,353.00 Dr
<i>Office/ Other Equipments (SD)</i>	5,48,353.00 Dr			5,48,353.00 Dr
Library Books -Specific Donation	20,373.00 Dr			20,373.00 Dr
<i>Library Books General (SD)</i>	20,373.00 Dr			20,373.00 Dr
Current Assets	10,57,578.95 Dr	3,56,89,078.56	3,42,68,306.04	24,78,351.47 Dr
Deposits (Asset)	20,000.00 Dr			20,000.00 Dr
<i>Deposits To Others</i>	20,000.00 Dr			20,000.00 Dr
Loans & Advances (Asset)	18,750.00 Dr	11,770.00	30,520.00	
Advance to Staff	18,750.00 Dr	11,770.00	30,520.00	
<i>Advance for Expenses to Staff</i>		11,770.00	11,770.00	
<i>Diwali Advance</i>	18,750.00 Dr		18,750.00	
Cash-in-hand	7,241.00 Dr	33,411.00	34,961.00	5,691.00 Dr
<i>Cash In Hand</i>	7,163.00 Dr	33,091.00	34,713.00	5,541.00 Dr
<i>Revenue Stamp</i>	78.00 Dr	320.00	248.00	150.00 Dr
Bank Accounts	46,062.95 Dr	3,38,87,320.56	3,36,97,784.04	2,35,599.47 Dr
<i>Syndicate Bank A/c No.45312</i>	46,062.95 Dr	3,38,87,320.56	3,36,97,784.04	2,35,599.47 Dr
Fees Receivable	2,83,044.00 Dr	12,84,240.00		15,67,284.00 Dr
Fees Receivable From Samaj Kalyan		5,78,572.00		5,78,572.00 Dr
<i>FY Fees Receivable From Samaj Kalyan</i>		5,78,572.00		5,78,572.00 Dr
Fees Receivable From Students	2,83,044.00 Dr	7,05,668.00		9,88,712.00 Dr
<i>Fees Receivable from PHD Students</i>	55,000.00 Dr	4,45,000.00		5,00,000.00 Dr
<i>FY Fees Receivable From Students</i>	46,967.00 Dr	2,11,284.00		2,58,251.00 Dr
<i>SY Fees Receivable From Students</i>	1,81,077.00 Dr	49,384.00		2,30,461.00 Dr
Other Current Assets	6,82,481.00 Dr	4,72,337.00	5,05,041.00	6,49,777.00 Dr
<i>Amounts Receivable</i>	31,787.00 Dr	234.00	29,845.00	2,176.00 Dr
<i>Prepaid Expenses</i>	6,50,694.00 Dr	4,72,103.00	4,75,196.00	6,47,601.00 Dr
Branch / Divisions	2,72,32,387.72 Cr	1,68,06,557.19	1,40,09,339.68	2,44,35,170.21 Cr
ITC Claim		990.00	990.00	
<i>ITC Claim (CGST)</i>		495.00	495.00	
<i>ITC Claim (SGST)</i>		495.00	495.00	
B.N.College of Architecture No.42	1,02,90,073.72 Cr	24,80,530.12	25,02,659.68	1,03,12,203.28 Cr
M.K.S.S.S.	1,69,42,314.00 Cr	1,43,25,037.07	1,15,05,690.00	1,41,22,966.93 Cr
Direct Incomes		4,80,217.00	2,25,13,044.00	2,20,32,827.00 Cr
Fees		4,80,217.00	2,25,13,044.00	2,20,32,827.00 Cr
FY Fees		4,71,197.00	1,18,97,018.00	1,14,25,821.00 Cr
<i>F.Y. Development Fund</i>		42,856.00	12,64,252.00	12,21,396.00 Cr
<i>F.Y.Tuition Fees</i>		4,16,926.00	1,05,95,530.00	1,01,78,604.00 Cr
<i>F.Y.University Fee</i>		11,415.00	37,236.00	25,821.00 Cr
PHD Fees			8,30,000.00	8,30,000.00 Cr
<i>PHD Tuition Fees</i>			8,30,000.00	8,30,000.00 Cr
SY Fees		9,020.00	97,86,026.00	97,77,006.00 Cr
<i>S.Y.Development Fund</i>			9,26,705.00	9,26,705.00 Cr
<i>S.Y.Tuition Fees</i>			88,25,295.00	88,25,295.00 Cr
Carried Over	2,60,48,525.77 Cr	5,81,07,675.75	7,75,87,525.18	4,55,28,375.20 Cr

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	2,60,48,525.77 Cr	5,81,07,675.75	7,75,87,525.18	4,55,28,375.20 Cr
<i>S.Y.University Fee</i>		9,020.00	34,026.00	25,006.00 Cr
Direct Expenses		1,43,85,964.00	1,43,578.00	1,42,42,386.00 Dr
Educational Expenses		13,96,391.00	18.00	13,96,373.00 Dr
Departmental Expenses		21,261.00		21,261.00 Dr
<i>Exam Expenses</i>		11,232.00		11,232.00 Dr
<i>Library Expenses</i>		1,025.00		1,025.00 Dr
<i>Workshop Expenses</i>		9,004.00		9,004.00 Dr
Direct Expenses For Students		5,40,887.00		5,40,887.00 Dr
<i>Admission Processing Fee Expenses</i>		32,000.00		32,000.00 Dr
<i>Education Fair Expenses</i>		1,29,600.00		1,29,600.00 Dr
<i>E Learning Agunation Expenses</i>		3,42,792.00		3,42,792.00 Dr
<i>Sports Expenses</i>		495.00		495.00 Dr
<i>Student Facility Expenses</i>		36,000.00		36,000.00 Dr
Professional Charges		4,24,743.00	18.00	4,24,725.00 Dr
<i>Honorarium Paid</i>		68,240.00		68,240.00 Dr
<i>Professional Charges of Visiting Faculty</i>		3,56,503.00	18.00	3,56,485.00 Dr
University / Board Related		4,09,500.00		4,09,500.00 Dr
<i>Affiliation Fee Paid</i>		4,09,500.00		4,09,500.00 Dr
Salaries & Wages		1,29,89,573.00	1,43,560.00	1,28,46,013.00 Dr
Non Teaching Admin Salary		26,97,416.00		26,97,416.00 Dr
<i>Non Teaching Admin Salary</i>		26,97,416.00		26,97,416.00 Dr
Teaching Salary		96,86,594.00	25,932.00	96,60,662.00 Dr
<i>Teaching Salary</i>		96,86,594.00	25,932.00	96,60,662.00 Dr
<i>Gratuity Contribution Paid</i>		3,21,500.00	1,17,628.00	2,03,872.00 Dr
<i>Mediclaime Policy</i>		14,171.00		14,171.00 Dr
<i>P.F.Administration Charges</i>		10,788.00		10,788.00 Dr
<i>P.F.Administrative Charges</i>		216.00		216.00 Dr
<i>P.F.EDLI Contribution</i>		10,788.00		10,788.00 Dr
<i>Provident Fund - Employer's Contribution</i>		2,48,100.00		2,48,100.00 Dr
Indirect Incomes		74,938.87	3,18,522.96	2,43,584.09 Cr
Exam Fees College/ School Level		74,785.00	3,04,435.00	2,29,650.00 Cr
<i>Internal F.Y.Exam Fees</i>		26,487.00	1,41,505.00	1,15,018.00 Cr
<i>Internal S.Y.Exam Fees</i>		48,298.00	1,62,930.00	1,14,632.00 Cr
Other Income		153.87	14,087.96	13,934.09 Cr
<i>Admission Cancellation Charged Received</i>		152.00	1,000.00	848.00 Cr
<i>Bank Interest Received</i>			13,083.36	13,083.36 Cr
<i>Misc. Receipts</i>			2.00	2.00 Cr
<i>Rounding Off A/c</i>		1.87	2.60	0.73 Cr
Indirect Expenses		54,96,022.72	14,975.20	54,81,047.52 Dr
Establishment Expenses		46,15,162.72	14,975.20	46,00,187.52 Dr
Office Expenses		39,71,963.52	14,952.20	39,57,011.32 Dr
<i>Audit Fee</i>		1,36,512.00	807.00	1,35,705.00 Dr
<i>Bank Charges</i>		3,877.85	431.20	3,446.65 Dr
<i>Entertainment Expenses</i>		9,610.00		9,610.00 Dr
<i>Function Expenses</i>		2,130.00		2,130.00 Dr
<i>Ground Maintenance Expenses</i>		72,000.00		72,000.00 Dr
<i>Infrastructure Facility Expenses</i>		15,00,000.00		15,00,000.00 Dr
<i>Insurance Expenses</i>		14,657.00	13,572.00	1,085.00 Dr
<i>Internet Expenses</i>		14,249.14		14,249.14 Dr
<i>Management Expenses</i>		14,54,400.00		14,54,400.00 Dr
<i>News Papers & Periodicals Expenses</i>		449.00		449.00 Dr
<i>Office Expenses</i>		2,796.00		2,796.00 Dr
<i>Sanitation Expenses</i>		4,16,160.00		4,16,160.00 Dr
<i>Seminar Expenses</i>		95,140.00		95,140.00 Dr
Carried Over	2,60,48,525.77 Cr	7,80,64,601.34	7,80,64,601.34	2,60,48,525.77 Cr

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	2,60,48,525.77 Cr	7,80,64,601.34	7,80,64,601.34	2,60,48,525.77 Cr
Software Expenses		1,24,642.00		1,24,642.00 Dr
Subscription for Journal		60,722.00		60,722.00 Dr
Telephone Expenses		10,618.53	142.00	10,476.53 Dr
Wastage Management Expenses		54,000.00		54,000.00 Dr
Printing & Stationery		97,784.20		97,784.20 Dr
Printing Expenses		97,507.00		97,507.00 Dr
Xeroxing Expenses		277.20		277.20 Dr
Repairs & Maintenance		3,15,660.00	23.00	3,15,637.00 Dr
R & M - Building		2,08,080.00		2,08,080.00 Dr
R & M - Equipment		3,540.00	23.00	3,517.00 Dr
R & M - Furniture & Fixture		1,04,040.00		1,04,040.00 Dr
Travelling & Conveyance		1,227.00		1,227.00 Dr
Conveyance Expenses		1,227.00		1,227.00 Dr
Green Initiative Expenses		2,28,528.00		2,28,528.00 Dr
Depreciation Account		8,06,340.00		8,06,340.00 Dr
Prior Period Adjustments A/c		74,520.00		74,520.00 Dr
Profit & Loss A/c	2,60,48,525.77 Dr			2,60,48,525.77 Dr
Grand Total		7,80,64,601.34	7,80,64,601.34	

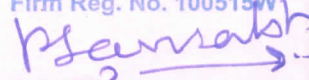
Principal

MKSSS's Dr. Ehanuben Nanavati
College of Architecture For Women
Karvenagar, Pune - 411 052



B.N.College of Architecture, MArch No.135Karve Nagar
Pune 411052**Balance Sheet**
1-Apr-20 to 31-Mar-21

Liabilities		as at 31-Mar-21	Assets		as at 31-Mar-21
Capital Account		1,03,02,699.50	Fixed Assets		1,30,06,618.50
Depreciation Fund	97,25,003.10		Fixed Assets-Grant	5,09,792.00	
Non Current Liabilities	5,77,696.40		Fixed Assets-Own	1,19,28,100.50	
			Fixed Assets-SD	5,68,726.00	
Loans (Liability)					
Current Liabilities		42,42,648.46	Current Assets		24,78,351.47
Duties & Taxes	1,40,067.00		Deposits (Asset)	20,000.00	
Deposits From Students	15,95,000.00		Cash-in-hand	5,691.00	
Indirect Receipts & Payments	95,900.00		Bank Accounts	2,35,599.47	
Other Current Liabilities	20,06,319.46		Fees Receivable	15,67,284.00	
Recurring Grants Unutilised	13,125.00		Other Current Assets	6,49,777.00	
University / Board Payments	2,95,215.00				
Salary Payable	97,022.00				
Branch / Divisions		2,44,35,170.21			
B.N.College of Architecture No.42	1,03,12,203.28				
M.K.S.S.S.	1,41,22,966.93				
Excess of expenditure over income		(-)2,34,95,548.20			
Opening Balance	(-)2,60,48,525.77				
Current Period	25,52,977.57				
Total		1,54,84,969.97	Total		1,54,84,969.97

For G. D. Apte & Co.
Chartered Accountants
Firm Reg. No. 100515W
S. S. Peshwe
Partner
Membership No. 121546

UDIN :- 21121546AAAAGX9537

B.N.College of Architecture, MArch No.135

Karve Nagar
Pune 411052

Capital Account

Group Summary

1-Apr-20 to 31-Mar-21

Page 1

Particulars	Closing Balance	
	Debit	Credit
Depreciation Fund		97,25,003.10
Depreciation Fund on Govt. Grant		1,74,714.00
Depreciation Fund on Own Asset		92,24,182.30
Depreciation Fund Specific Donation		3,26,106.80
Non Current Liabilities		5,77,696.40
Non Recurring Grants Utilised		3,35,077.20
Non Recurring Specific Donation Utilised		2,42,619.20
Grand Total		1,03,02,699.50



B.N.College of Architecture, MArch No.135Karve Nagar
Pune 411052**Current Liabilities**

Group Summary

1-Apr-20 to 31-Mar-21

Page 1

Particulars	Closing Balance	
	Debit	Credit
Duties & Taxes		1,40,067.00
GST		142.00
TDS		1,39,925.00
Deposits From Students		15,95,000.00
Caution Money Deposit		15,95,000.00
Indirect Receipts & Payments		95,900.00
Salary Deductions		95,900.00
Other Current Liabilities		20,06,319.46
Amounts Payable		14,179.00
Fee Refundable		2,35,512.00
Provision For Expenses		16,64,877.46
Provision For leave Encashment		91,631.00
Staff Contingency Fund		120.00
Recurring Grants Unutilised		13,125.00
Univ. Grant-Recurring Unutilised		13,125.00
University / Board Payments		2,95,215.00
Eligibility Fees Payable		5,370.00
Exam Fees Payable		2,75,345.00
University Fee-PHD (Liability)		14,500.00
Salary Payable		97,022.00
Grand Total		42,42,648.46



B.N.College of Architecture, MArch No.135

Karve Nagar
Pune 411052

Branch / Divisions

Group Summary
1-Apr-20 to 31-Mar-21

Particulars	Closing Balance	
	Debit	Credit
B.N.College of Architecture No.42		1,03,12,203.28
M.K.S.S.S.		1,41,22,966.93
Grand Total		2,44,35,170.21



B.N.College of Architecture, MArch No.135

Karve Nagar
Pune 411052

Fixed Assets
Group Summary
1-Apr-20 to 31-Mar-21

Particulars	Closing Balance	
	Debit	Credit
Fixed Assets-Grant		5,09,792.00
Equipment- Grant		5,09,792.00
Fixed Assets-Own		1,19,28,100.50
Computers-Own		23,68,407.00
Equipment -Own		60,57,392.00
Library Books -Own		24,02,471.00
Furniture & Fixtures (Own)		10,99,830.50
Fixed Assets-SD		5,68,726.00
Equipment -Specific Donation		5,48,353.00
Library Books -Specific Donation		20,373.00
Grand Total		1,30,06,618.50



B.N.College of Architecture, MArch No.135Karve Nagar
Pune 411052**Current Assets**Group Summary
1-Apr-20 to 31-Mar-21

Page 1

Particulars	Closing Balance	
	Debit	Credit
Deposits (Asset)		20,000.00
<i>Deposits To Others</i>		20,000.00
Loans & Advances (Asset)		
Advance to Staff		
Cash-in-hand		5,691.00
<i>Cash In Hand</i>		5,541.00
<i>Revenue Stamp</i>		150.00
Bank Accounts		2,35,599.47
<i>Syndicate Bank A/c No.45312</i>		2,35,599.47
Fees Receivable		15,67,284.00
Fees Receivable From Samaj Kalyan		5,78,572.00
Fees Receivable From Students		9,88,712.00
Other Current Assets		6,49,777.00
<i>Amounts Receivable</i>		2,176.00
<i>Prepaid Expenses</i>		6,47,601.00
Grand Total		24,78,351.47



B.N.College of Architecture, MArch No.135

Karve Nagar
Pune 411052

Income and Expenditure Statement

1-Apr-20 to 31-Mar-21

Particulars	1-Apr-20 to 31-Mar-21	Particulars	1-Apr-20 to 31-Mar-21
Direct Expenses	1,42,42,386.00	Direct Incomes	2,20,32,827.00
Educational Expenses	13,96,373.00	Fees	2,20,32,827.00
Salaries & Wages	1,28,46,013.00		
Indirect Expenses	54,81,047.52	Indirect Incomes	2,43,584.09
Establishment Expenses	46,00,187.52	Exam Fees College/ School Level	2,29,650.00
Depreciation Account	8,06,340.00	Other Income	13,934.09
Prior Period Adjustments A/c	74,520.00		
Excess of income over expenditure	25,52,977.57		
Total	2,22,76,411.09	Total	2,22,76,411.09



For G. D. Apte & Co.
Chartered Accountants
Firm Reg. No. 100515W
S. S. Peshwe
S. S. Peshwe
Partner
Membership No. 121546

UDIN :- 21121546AAAAGX9537

B.N.College of Architecture, MArch No.135

Karve Nagar
Pune 411052

Direct Expenses

Group Summary

1-Apr-20 to 31-Mar-21

Page 1

Particulars	Closing Balance	
	Debit	Credit
Educational Expenses		13,96,373.00
Departmental Expenses		21,261.00
Direct Expenses For Students		5,40,887.00
Professional Charges		4,24,725.00
University / Board Related		4,09,500.00
Salaries & Wages		1,28,46,013.00
Non Teaching Admin Salary		26,97,416.00
Teaching Salary		96,60,662.00
Gratuity Contribution Paid		2,03,872.00
Mediclaime Policy		14,171.00
P.F.Administration Charges		10,788.00
P.F.Administrative Charges		216.00
P.F.EDLI Contribution		10,788.00
Provident Fund - Employer's Contribution		2,48,100.00
Grand Total		1,42,42,386.00



B.N.College of Architecture, MArch No.135

Karve Nagar
Pune 411052

Indirect Expenses

Group Summary
1-Apr-20 to 31-Mar-21

Page 1

Particulars	Closing Balance	
	Debit	Credit
Establishment Expenses		46,00,187.52
Office Expenses		39,57,011.32
Printing & Stationery		97,784.20
Repairs & Maintenance		3,15,637.00
Travelling & Conveyance		1,227.00
<i>Green Initiative Expenses</i>		<i>2,28,528.00</i>
Depreciation Account		8,06,340.00
Prior Period Adjustments A/c		74,520.00
Grand Total		54,81,047.52



B.N.College of Architecture, MArch No.135

Direct Incomes

Group Summary

1-Apr-20 to 31-Mar-21

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Fees		4,80,217.00	2,25,13,044.00	2,20,32,827.00 Cr
FY Fees		4,71,197.00	1,18,97,018.00	1,14,25,821.00 Cr
<i>F.Y. Development Fund</i>		42,856.00	12,64,252.00	12,21,396.00 Cr
<i>F.Y.Tuition Fees</i>		4,16,926.00	1,05,95,530.00	1,01,78,604.00 Cr
<i>F.Y.University Fee</i>		11,415.00	37,236.00	25,821.00 Cr
PHD Fees			8,30,000.00	8,30,000.00 Cr
<i>PHD Tuition Fees</i>			8,30,000.00	8,30,000.00 Cr
SY Fees		9,020.00	97,86,026.00	97,77,006.00 Cr
<i>S.Y.Development Fund</i>			9,26,705.00	9,26,705.00 Cr
<i>S.Y.Tuition Fees</i>			88,25,295.00	88,25,295.00 Cr
<i>S.Y.University Fee</i>		9,020.00	34,026.00	25,006.00 Cr
Grand Total		4,80,217.00	2,25,13,044.00	2,20,32,827.00 Cr

B.N.College of Architecture, MArch No.135

Karve Nagar
Pune 411052

Indirect Incomes

Group Summary

1-Apr-20 to 31-Mar-21

Page 1

Particulars	Closing Balance	
	Debit	Credit
Exam Fees College/ School Level		2,29,650.00
Internal F.Y.Exam Fees		1,15,018.00
Internal S.Y.Exam Fees		1,14,632.00
		13,934.09
Other Income		
Admission Cancellation Charged Received		848.00
Bank Interest Received		13,083.36
Misc. Receipts		2.00
Rounding Off A/c		0.73
Grand Total		2,43,584.09



B.N.College of Architecture, MArch No.135Karve Nagar
Pune 411052**Trial Balance**
1-Apr-20 to 31-Mar-21

Page 1

Particulars	Closing Balance	
	Debit	Credit
Capital Account		1,03,02,699.50
Depreciation Fund		97,25,003.10
Non Current Liabilities		5,77,696.40
Current Liabilities		42,42,648.46
Duties & Taxes		1,40,067.00
Deposits From Students		15,95,000.00
Indirect Receipts & Payments		95,900.00
Other Current Liabilities		20,06,319.46
Recurring Grants Unutilised		13,125.00
University / Board Payments		2,95,215.00
Salary Payable		97,022.00
Fixed Assets	1,30,06,618.50	
Fixed Assets-Grant	5,09,792.00	
Fixed Assets-Own	1,19,28,100.50	
Fixed Assets-SD	5,68,726.00	
Current Assets	24,78,351.47	
Deposits (Asset)	20,000.00	
Loans & Advances (Asset)		
Cash-in-hand	5,691.00	
Bank Accounts	2,35,599.47	
Fees Receivable	15,67,284.00	
Other Current Assets	6,49,777.00	
Branch / Divisions		2,44,35,170.21
B.N.College of Architecture No.42		1,03,12,203.28
M.K.S.S.S.		1,41,22,966.93
Direct Incomes		2,20,32,827.00
Fees		2,20,32,827.00
Direct Expenses	1,42,42,386.00	
Educational Expenses	13,96,373.00	
Salaries & Wages	1,28,46,013.00	
Indirect Incomes		2,43,584.09
Exam Fees College/ School Level		2,29,650.00
Other Income		13,934.09
Indirect Expenses	54,81,047.52	
Establishment Expenses	46,00,187.52	
Depreciation Account	8,06,340.00	
Prior Period Adjustments A/c	74,520.00	
Profit & Loss A/c	2,60,48,525.77	
Grand Total	6,12,56,929.26	6,12,56,929.26

