

**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, 2022 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, 2022 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



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*

(Saurabh Peshwe)  
Partner  
Membership No. 121546  
UDIN: 22121546ALDUVY5879  
Place: Pune  
Date: 09.06.2022



## B.N.College of Architecture No.42

### Trial Balance

1-Apr-21 to 31-Mar-22

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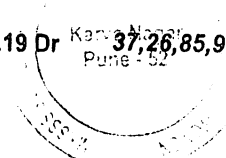
	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Capital Account</b>	<b>7,72,66,762.76 Cr</b>			<b>8,24,28,786.76 Cr</b>
Depreciation Fund	7,55,30,244.65 Cr	28,60,693.00	80,22,717.00	8,05,97,970.65 Cr
<i>Depreciation Fund on DIK</i>	26,00,281.45 Cr	24,85,115.00	75,52,841.00	28,23,399.45 Cr
<i>Depreciation Fund on Govt. Grant</i>	7,32,524.90 Cr		2,23,118.00	7,58,062.90 Cr
<i>Depreciation Fund on Own Asset</i>	6,84,14,729.22 Cr	22,63,774.00	71,77,263.00	7,33,28,218.22 Cr
<i>Depreciation Fund on Vikas Nidhi</i>	54,941.00 Cr	54,941.00		
<i>Depreciation Fund Specific Donation</i>	37,27,768.08 Cr	1,66,400.00	1,26,922.00	36,88,290.08 Cr
Non Current Liabilities	17,36,518.11 Cr	3,75,578.00	4,69,876.00	18,30,816.11 Cr
<i>Non Recurring DIK Utilised</i>	10,75,450.55 Cr	2,23,118.00	4,69,876.00	13,22,208.55 Cr
<i>Non Recurring Grants Utilised</i>	78,947.60 Cr	25,538.00		53,409.60 Cr
<i>Non Recurring Specific Donation Utilised</i>	5,82,119.96 Cr	1,26,922.00		4,55,197.96 Cr
<b>Current Liabilities</b>	<b>2,79,55,233.17 Cr</b>	<b>5,87,33,797.75</b>	<b>6,81,05,509.94</b>	<b>3,73,26,945.36 Cr</b>
Duties & Taxes	9,37,389.00 Cr	85,36,334.00	85,91,252.00	9,92,307.00 Cr
GST	11,562.00 Cr	22,658.00	20,138.00	9,042.00 Cr
CGST		4,026.00	8,547.00	4,521.00 Cr
IGST	11,562.00 Cr	14,606.00	3,044.00	
SGST		4,026.00	8,547.00	4,521.00 Cr
TDS	9,25,827.00 Cr	84,45,131.00	84,94,227.00	9,74,923.00 Cr
<i>TDS on Contractor</i>	64,738.00 Cr	92,870.00	48,924.00	20,792.00 Cr
<i>TDS on Professional Fees</i>	2,36,072.00 Cr	11,98,956.00	12,75,126.00	3,12,242.00 Cr
<i>TDS on Salary</i>	6,25,017.00 Cr	71,53,305.00	71,70,177.00	6,41,889.00 Cr
<i>TDS on Rent</i>		68,545.00	76,887.00	8,342.00 Cr
Deposits From Others	2,55,058.00 Cr	2,32,856.00	6,626.00	28,828.00 Cr
<i>Securty Deposit From Suppliers</i>	2,55,058.00 Cr	2,32,856.00	6,626.00	28,828.00 Cr
Deposits From Students	27,65,000.00 Cr	1,96,500.00	1,99,000.00	27,67,500.00 Cr
<i>Caution Money Deposit</i>	6,84,000.00 Cr	47,000.00	4,500.00	6,41,500.00 Cr
<i>Library Deposit</i>	20,81,000.00 Cr	1,49,500.00	1,94,500.00	21,26,000.00 Cr
Indirect Receipts & Payments	5,23,535.00 Cr	66,40,106.00	67,13,003.00	5,96,432.00 Cr
Salary Deductions	5,23,535.00 Cr	66,40,106.00	67,13,003.00	5,96,432.00 Cr
<i>Credit Co-Op Society</i>	3,61,407.00 Cr	46,66,666.00	47,42,702.00	4,37,443.00 Cr
<i>Electricity Recovery</i>	9,640.00 Cr	1,36,099.00	1,38,492.00	12,033.00 Cr
<i>House Rent Recovery</i>	9,118.00 Cr	1,07,289.00	1,06,580.00	8,409.00 Cr
<i>LIC/ Postal RD</i>	13,635.00 Cr	1,59,669.00	1,56,340.00	10,306.00 Cr
<i>Medicclaim</i>		85,762.00	85,762.00	
<i>Other Deduction</i>	841.00 Cr			841.00 Cr
<i>Profession Tax</i>	21,000.00 Cr	2,58,350.00	2,60,350.00	23,000.00 Cr
<i>Provident Fund - Employee's Contri</i>	1,07,894.00 Cr	12,26,271.00	12,22,777.00	1,04,400.00 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	2,10,20,633.42 Cr	1,10,29,039.00	2,08,45,476.18	3,08,37,070.60 Cr
<i>Alumnae Association</i>	25,185.77 Cr			25,185.77 Cr
<i>Amounts Payable</i>	3,08,167.00 Cr	2,40,657.00	2,52,164.00	3,19,674.00 Cr
<i>Fee Refundable</i>	19,24,206.65 Cr	9,09,924.00	9,74,883.18	19,89,165.83 Cr
<b>Carried Over</b>	<b>10,52,21,995.93 Cr</b>	<b>6,15,94,490.75</b>	<b>7,61,28,226.94</b>	<b>11,97,55,732.12 Cr</b>

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	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	<b>10,52,21,995.93 Cr</b>	<b>6,15,94,490.75</b>	<b>7,61,28,226.94</b>	<b>11,97,55,732.12 Cr</b>
<i>Provision For Expenses</i>	1,87,17,049.00 Cr	98,28,988.00	1,57,34,632.00	2,46,22,693.00 Cr
<i>Provision For Gratuity</i>			28,85,582.00	28,85,582.00 Cr
<i>Provision For leave Encashment</i>			9,91,365.00	9,91,365.00 Cr
<i>Staff Contingency Fund</i>	1,180.00 Cr	7,480.00	6,850.00	550.00 Cr
<i>Stale Cheque</i>	44,845.00 Cr	41,990.00		2,855.00 Cr
Recurring Grants Unutilised	51,648.00 Cr	16,914.00	90,000.00	1,24,734.00 Cr
BCUD Grant- Recurring Unutilised	51,648.00 Cr	16,914.00		34,734.00 Cr
Other Grants-Recurring Unutilised			90,000.00	90,000.00 Cr
Schoarships & Freeships	16,17,142.75 Cr	2,74,07,167.75	2,74,93,138.76	17,03,113.76 Cr
Other Schoarships	3.50 Cr	27,272.75		27,269.25 Dr
EBC Scholarships	3.50 Cr	27,272.75		27,269.25 Dr
Samaj Kalyan Scholarships & Freeships	16,17,139.25 Cr	2,73,29,031.00	2,74,32,845.76	17,20,954.01 Cr
Samaj Kalyan ( Excess Amt Received)	16,17,139.25 Cr	2,73,29,031.00	2,74,32,845.76	17,20,954.01 Cr
Interest on Endowment Scholarship		50,864.00	60,293.00	9,429.00 Cr
University / Board Payments	25,455.00 Cr	11,95,535.00	12,27,726.00	57,646.00 Cr
Eligibility Fees Payable	1,650.00 Cr	1,23,700.00	1,59,650.00	37,600.00 Cr
Payable Eligibility Fees -UG	1,650.00 Cr	1,23,700.00	1,59,650.00	37,600.00 Cr
Exam Fees Payable	23,805.00 Cr	10,71,835.00	10,68,076.00	20,046.00 Cr
Payable F.Y.Exam Fees	2,565.00 Cr	3,42,780.00	3,46,692.00	6,477.00 Cr
Payable L.Y.Exam Fees	16,125.00 Cr	7,29,055.00	7,19,264.00	6,334.00 Cr
Payable S.Y.Exam Fees	2,595.00 Cr		1,120.00	3,715.00 Cr
Payable T.Y. Exam Fees	2,520.00 Cr		1,000.00	3,520.00 Cr
Salary Payable	5,40,058.00 Cr	30,78,125.00	25,38,067.00	
Specific Donation Unutilised-Recurring	2,19,097.00 Cr	4,01,221.00	4,01,221.00	2,19,097.00 Cr
<b>Fixed Assets</b>	<b>10,53,26,461.04 Dr</b>	<b>61,59,890.00</b>	<b>32,63,753.00</b>	<b>10,82,22,598.04 Dr</b>
Fixed Assets-DIK	36,75,732.00 Dr	4,69,876.00		41,45,608.00 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	17,13,013.00 Dr			17,13,013.00 Dr
Office/ Other Equipments (DIK)	17,13,013.00 Dr			17,13,013.00 Dr
Library Books -DIK	6,31,813.00 Dr	1,26,876.00		7,58,689.00 Dr
Library Books General (DIK)	5,91,853.00 Dr	1,26,876.00		7,18,729.00 Dr
Library C.D. (DIK)	39,960.00 Dr			39,960.00 Dr
Furniture & Fixtures -(DIK)	1,38,424.00 Dr	3,43,000.00		4,81,424.00 Dr
Fixed Assets-Grant	8,11,472.00 Dr			8,11,472.00 Dr
Computers- Grant	1,56,000.00 Dr			1,56,000.00 Dr
Computer Lab Computers (Grant)	1,00,000.00 Dr			1,00,000.00 Dr
Office / Other Computers (Grant)	56,000.00 Dr			56,000.00 Dr
Equipment- Grant	3,26,003.00 Dr			3,26,003.00 Dr
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
<b>Carried Over</b>	<b>1,04,465.11 Dr</b>	<b>6,77,54,380.75</b>	<b>7,93,91,979.94</b>	<b>1,15,33,134.08 Cr</b>

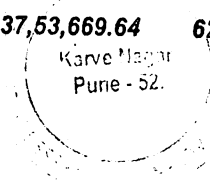
	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	<b>1,04,465.11 Dr</b>	<b>6,77,54,380.75</b>	<b>7,93,91,979.94</b>	<b>1,15,33,134.08 Cr</b>
Fixed Assets-Own	9,62,89,474.54 Dr	49,79,317.00	30,97,353.00	9,81,71,438.54 Dr
Computers-Own	3,26,79,337.60 Dr	13,83,347.00	24,72,319.00	3,15,90,365.60 Dr
Computer Lab Computers (Own)	60,69,358.00 Dr			60,69,358.00 Dr
Office / Others Computers (Own)	2,66,09,979.60 Dr	13,83,347.00	24,72,319.00	2,55,21,007.60 Dr
Equipment -Own	2,05,59,168.05 Dr	31,67,000.00	6,25,034.00	2,31,01,134.05 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)	1,56,13,158.05 Dr	31,67,000.00	6,25,034.00	1,81,55,124.05 Dr
Library Books -Own	99,02,017.24 Dr	3,36,888.00		1,02,38,905.24 Dr
Library Books General (Own)	80,82,622.24 Dr	3,36,888.00		84,19,510.24 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)	3,24,77,373.65 Dr	92,082.00		3,25,69,455.65 Dr
Terrace Shed ( Own )	6,71,578.00 Dr			6,71,578.00 Dr
Fixed Assets-SD	43,09,887.50 Dr		1,66,400.00	41,43,487.50 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	13,94,285.00 Dr		1,66,400.00	12,27,885.00 Dr
Computer Lab Equipments (SD)	3,15,579.00 Dr			3,15,579.00 Dr
Office/ Other Equipments (SD)	10,78,706.00 Dr		1,66,400.00	9,12,306.00 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
Furniture & Fixtures - (SD)	5,84,463.50 Dr			5,84,463.50 Dr
Work in Progress	2,39,895.00 Dr	7,10,697.00		9,50,592.00 Dr
<b>Current Assets</b>	<b>4,79,73,039.08 Dr</b>	<b>30,49,31,576.55</b>	<b>29,32,44,988.30</b>	<b>5,96,59,627.33 Dr</b>
Deposits (Asset)	17,93,296.00 Dr	10,000.00		18,03,296.00 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	10,000.00		17,80,000.00 Dr
Loans & Advances (Asset)		17,39,415.00	16,17,552.00	1,21,863.00 Dr
Advance to Staff		33,900.00	33,900.00	
Advance for Expenses to Staff		33,900.00	33,900.00	
Advance to Supplier		17,05,515.00	15,83,652.00	1,21,863.00 Dr
Advance to Supplier		17,05,515.00	15,83,652.00	1,21,863.00 Dr
Cash-in-hand	3,374.00 Dr	1,97,649.00	1,94,077.00	6,946.00 Dr
Cash In Hand	3,154.00 Dr	1,96,549.00	1,92,807.00	6,896.00 Dr
Revenue Stamp	220.00 Dr	1,100.00	1,270.00	50.00 Dr
Bank Accounts	7,23,624.00 Dr	26,24,15,446.30	26,27,31,049.66	4,08,020.64 Dr
Axis Bank A/c No.63167	1,27,006.39 Dr	11,49,65,208.00	11,50,88,694.40	3,519.99 Dr
Bank Of Maha A/c No.23472	5,52,962.50 Dr	1,84,12,295.36	1,88,24,076.80	1,41,181.06 Dr
HDFC A/c No.00046	15,556.21 Dr	10,18,12,814.18	10,16,27,897.71	2,00,472.68 Dr
Syndicate Bank A/c No.15869	28,098.90 Dr	2,72,25,128.76	2,71,90,380.75	62,846.91 Dr
<b>Carried Over</b>	<b>4,80,77,504.19 Dr</b>	<b>37,26,85,957.30</b>	<b>37,26,36,968.24</b>	<b>4,81,26,493.25 Dr</b>



	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	<b>4,80,77,504.19 Dr</b>	<b>37,26,85,957.30</b>	<b>37,26,36,968.24</b>	<b>4,81,26,493.25 Dr</b>
<b>Fees Receivable</b>	<b>4,33,15,128.25 Dr</b>	<b>3,79,80,946.25</b>	<b>2,68,47,379.25</b>	<b>5,44,48,695.25 Dr</b>
Fees Receivable From Samaj Kalyan	4,03,99,853.25 Dr	3,42,59,722.25	2,54,33,212.25	4,92,26,363.25 Dr
FY Fees Receivable From Samaj Kalyan	1,29,10,415.00 Dr	95,34,344.00	66,82,713.00	1,57,62,046.00 Dr
IV Fees Receivable From Samaj Kalyan	57,48,401.50 Dr	59,35,594.00	37,86,918.25	78,97,077.25 Dr
LY Fees Receivable From Samaj Kalyan	51,21,980.50 Dr	42,88,435.25	32,89,955.75	61,20,460.00 Dr
SY Fees Receivable From Samaj Kalyan	93,72,323.50 Dr	73,53,374.00	66,49,701.50	1,00,75,996.00 Dr
TY Fees Receivable From Samaj Kalyan	72,46,732.75 Dr	71,47,975.00	50,23,923.75	93,70,784.00 Dr
Fees Receivable From Students	29,15,275.00 Dr	37,21,224.00	14,14,167.00	52,22,332.00 Dr
FY Fees Receivable From Students	4,10,728.00 Dr	5,38,052.00	2,99,214.00	6,49,566.00 Dr
IV Fees Receivable From Student	8,79,541.00 Dr	8,68,887.00	4,44,533.00	13,03,895.00 Dr
LY Fees Receivable From Students	7,94,168.00 Dr	9,95,498.00	2,25,286.00	15,64,380.00 Dr
SY Fees Receivable From Students	4,75,167.00 Dr	7,86,419.00	2,60,899.00	10,00,687.00 Dr
TY Fees Receivable From Students	3,55,671.00 Dr	5,32,368.00	1,84,235.00	7,03,804.00 Dr
Other Current Assets	7,05,538.00 Dr	11,27,116.00	5,39,342.00	12,93,312.00 Dr
Amounts Receivable	7,05,538.00 Dr	11,27,116.00	5,39,342.00	12,93,312.00 Dr
University/ Board Exam Exps Receivable	63,785.50 Dr	7,120.00	2,004.00	68,901.50 Dr
Univ. Exam Exp. Receivable: 1st Term Current Yr	18,749.50 Dr	7,120.00	2,004.00	23,865.50 Dr
Univ. Exam Exp. Receivable: 2nd Term Current Yr	45,036.00 Dr			45,036.00 Dr
Prepaid Expenses	13,68,293.33 Dr	14,53,884.00	13,13,584.39	15,08,592.94 Dr
<b>Branch / Divisions</b>	<b>22,55,26,686.55 Cr</b>	<b>9,84,33,525.34</b>	<b>11,64,39,855.00</b>	<b>24,35,33,016.21 Cr</b>
ITC Claim		82,960.00	82,960.00	
ITC Claim ( CGST )		40,454.00	40,454.00	
ITC Claim ( IGST )		2,052.00	2,052.00	
ITC Claim ( SGST )		40,454.00	40,454.00	
BNCA Consultancy Cell	3,03,294.00 Dr	12,212.00	13,030.00	3,02,476.00 Dr
B.N.College of Architecture, CAID No.43	83,944.00 Dr	2,46,348.00	2,99,373.00	30,919.00 Dr
B.N.College of Architecture, MArch No.135	1,03,12,203.28 Dr	31,57,611.34	29,62,632.00	1,05,07,182.62 Dr
M.K.S.S.S.	23,62,26,127.83 Cr	9,49,34,394.00	11,30,81,860.00	25,43,73,593.83 Cr
<b>Direct Incomes</b>		<b>27,34,397.00</b>	<b>13,97,02,387.00</b>	<b>13,69,67,990.00 Cr</b>
Fees		27,34,397.00	13,97,02,387.00	13,69,67,990.00 Cr
FY Fees		3,49,871.00	3,50,60,753.00	3,47,10,882.00 Cr
F.Y. Development Fund		41,478.00	36,50,064.00	36,08,586.00 Cr
F.Y.Tuition Fees		2,69,315.00	3,11,12,730.00	3,08,43,415.00 Cr
F.Y.University Fee		39,078.00	2,97,959.00	2,58,881.00 Cr
IV YR. B`rch Fees		4,83,489.00	2,37,80,019.00	2,32,96,530.00 Cr
IV.Y. Development Fund (B`rch)		71,953.00	21,70,147.00	20,98,194.00 Cr
IV.Y. Tuition Fee (B`rch)		3,09,957.00	2,12,65,263.00	2,09,55,306.00 Cr
IV.Y. University Fee (B`rch)		1,01,579.00	3,44,609.00	2,43,030.00 Cr
LY Fees		2,91,385.00	2,23,26,430.00	2,20,35,045.00 Cr
L.Y.Development Fund		44,668.00	20,45,694.00	20,01,026.00 Cr
L.Y. Tuition Fees		1,47,390.00	1,99,38,365.00	1,97,90,975.00 Cr
L.Y.University Fee		99,327.00	3,42,371.00	2,43,044.00 Cr
<b>Carried Over</b>	<b>17,74,49,182.36 Cr</b>	<b>47,38,53,879.64</b>	<b>62,87,79,210.24</b>	<b>33,23,74,512.96 Cr</b>

B.N. Nagar  
Pune - 411 002

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	<b>17,74,49,182.36 Cr</b>	<b>47,38,53,879.64</b>	<b>62,87,79,210.24</b>	<b>33,23,74,512.96 Cr</b>
SY Fees		2,69,827.00	3,05,33,464.00	3,02,63,637.00 Cr
<i>S.Y.Development Fund</i>			31,37,596.00	31,37,596.00 Cr
<i>S.Y.Tuition Fees</i>		1,70,512.00	2,70,44,916.00	2,68,74,404.00 Cr
<i>S.Y.University Fee</i>		99,315.00	3,50,952.00	2,51,637.00 Cr
TY Fees		3,88,724.00	2,70,50,620.00	2,66,61,896.00 Cr
<i>T.Y.Development Fund</i>		62,855.00	25,08,250.00	24,45,395.00 Cr
<i>T.Y.Tuition Fees</i>		2,13,377.00	2,41,84,600.00	2,39,71,223.00 Cr
<i>T.Y.University Fee</i>		1,12,492.00	3,57,770.00	2,45,278.00 Cr
Vocational Garment & Textiles Course Fee		9,51,101.00	9,51,101.00	
<i>Fabric Painting Fee</i>		9,51,101.00	9,51,101.00	
<b>Direct Expenses</b>		<b>9,98,99,790.00</b>	<b>3,02,709.00</b>	<b>9,95,97,081.00 Dr</b>
Educational Expenses		1,47,85,303.00	3,00,212.00	1,44,85,091.00 Dr
Departmental Expenses		68,916.00	3,000.00	65,916.00 Dr
Exam Expenses		3,205.00	3,000.00	205.00 Dr
Laboratory Expenses		15,973.00		15,973.00 Dr
Library Expenses		3,259.00		3,259.00 Dr
Workshop Expenses		46,479.00		46,479.00 Dr
Direct Expenses For Students		28,59,745.00	1,938.00	28,57,807.00 Dr
Educational Tours Expenses		14,074.00	100.00	13,974.00 Dr
Education Fair Expenses		11,96,640.00		11,96,640.00 Dr
Gathering Expenses		5,13,399.00		5,13,399.00 Dr
Medical Charges Paid		481.00		481.00 Dr
Student Activity Expenses		1,37,951.00	1,838.00	1,36,113.00 Dr
Student Facility Expenses		9,97,200.00		9,97,200.00 Dr
Professional Charges		1,16,40,342.00	2,95,274.00	1,13,45,068.00 Dr
Honorarium Paid		1,00,055.00	3,600.00	96,455.00 Dr
Professional Charges of Visiting Faculty		1,15,40,287.00	2,91,674.00	1,12,48,613.00 Dr
University / Board Related		2,16,300.00		2,16,300.00 Dr
Affiliation Fee Paid		2,00,300.00		2,00,300.00 Dr
University Committee Expenses		16,000.00		16,000.00 Dr
Other Direct Expenses		3,08,574.00	228.00	3,08,346.00 Dr
Advertisement Expenses		3,08,574.00	228.00	3,08,346.00 Dr
Salaries & Wages		8,48,05,913.00	2,269.00	8,48,03,644.00 Dr
Non Teaching Admin Salary		1,76,18,712.00	1,700.00	1,76,17,012.00 Dr
Non Teaching Admin Salary		1,76,18,712.00	1,700.00	1,76,17,012.00 Dr
Teaching Salary		5,58,54,733.00		5,58,54,733.00 Dr
Teaching Salary		5,58,54,733.00		5,58,54,733.00 Dr
Encashment of Leave Paid		20,65,533.00		20,65,533.00 Dr
Gratuity Contribution Paid		76,43,286.00		76,43,286.00 Dr
Mediclaime Policy		2,63,909.00		2,63,909.00 Dr
P.F.Administration Charges		46,600.00		46,600.00 Dr
P.F.Administrative Charges		2,012.00		2,012.00 Dr
P.F.EDLI Contribution		46,599.00		46,599.00 Dr
Provident Fund - Employer's Contribution		11,18,377.00		11,18,377.00 Dr
<b>Carried Over</b>	<b>17,74,49,182.36 Cr</b>	<b>57,37,53,669.64</b>	<b>62,90,81,919.24</b>	<b>23,27,77,431.96 Cr</b>





	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	<b>17,74,49,182.36 Cr</b>	<b>57,37,53,669.64</b>	<b>62,90,81,919.24</b>	<b>23,27,77,431.96 Cr</b>
Staff Improvement/ Welfare Expenses		1,46,152.00	569.00	1,45,583.00 Dr
Indirect Incomes		36.60	2,11,726.36	2,11,689.76 Cr
Other Income		36.60	2,11,726.36	2,11,689.76 Cr
Bank Interest Received			1,16,759.00	1,16,759.00 Cr
Fees Forfeited			94,962.00	94,962.00 Cr
Rounding Off A/c		36.60	5.36	31.24 Dr
<b>Indirect Expenses</b>		<b>5,72,78,249.94</b>	<b>17,38,310.58</b>	<b>5,55,39,939.36 Dr</b>
Establishment Expenses		5,00,63,694.94	17,38,310.58	4,83,25,384.36 Dr
Office Expenses		3,56,91,425.26	16,72,491.58	3,40,18,933.68 Dr
Audit Fee		3,40,113.00	1,640.00	3,38,473.00 Dr
Bank Charges		4,515.27	129.36	4,385.91 Dr
Courier Expenses		2,304.00	16.00	2,288.00 Dr
Electricity Expenses		9,00,265.00		9,00,265.00 Dr
Entertainment Expenses		1,79,710.08	8.00	1,79,702.08 Dr
FRA Processing Fee		1,86,530.38		1,86,530.38 Dr
Function Expenses		48,830.00	12.00	48,818.00 Dr
Ground Maintenance Expenses		9,97,200.00		9,97,200.00 Dr
Houses Keeping Expenses		6,31,720.00	82.00	6,31,638.00 Dr
Infrastructure Facility Expenses		1,22,70,000.00		1,22,70,000.00 Dr
Insurance Expenses		2,29,138.00	1,47,320.00	81,818.00 Dr
Internet Expenses		12,73,652.00	2,30,530.00	10,43,122.00 Dr
Management Expenses		88,44,920.00		88,44,920.00 Dr
Microsoft License Fee - Expenses		2,00,790.00	9,474.00	1,91,316.00 Dr
News Papers & Periodicals Expenses		62,510.00		62,510.00 Dr
Office Expenses		56,891.22	90.22	56,801.00 Dr
Postage Expenses		214.00		214.00 Dr
Professional Charges Paid		7,99,025.00	16,558.00	7,82,467.00 Dr
Professional Membership Expenses		6,900.00		6,900.00 Dr
Rates/Taxes/Cesses Paid		25,59,068.00	12,43,255.00	13,15,813.00 Dr
Sanitation Expenses		10,54,707.00	184.00	10,54,523.00 Dr
Security Expenses		20,80,569.00		20,80,569.00 Dr
Seminar Expenses		15,000.00		15,000.00 Dr
Software Expenses		19,93,389.00	21,718.00	19,71,671.00 Dr
Subscription for Journal		3,83,305.00		3,83,305.00 Dr
Telephone Expenses		26,063.00	1,328.00	24,735.00 Dr
Vision Mission Expenses		2,090.00		2,090.00 Dr
Wastage Management Expenses		4,98,600.00		4,98,600.00 Dr
Website Development Expenses		43,406.31	147.00	43,259.31 Dr
Printing & Stationery		8,15,904.00	8,295.00	8,07,609.00 Dr
Binding Expenses		5,852.00	2,891.00	2,961.00 Dr
Printing Expenses		6,94,972.00	4,680.00	6,90,292.00 Dr
Stationary Expenses		98,716.00	678.00	98,038.00 Dr
Xeroxing Expenses		16,364.00	46.00	16,318.00 Dr
Repairs & Maintenance		1,33,45,231.68	57,436.00	1,32,87,795.68 Dr
Equipment AMC Expenses		1,69,756.00	7,316.00	1,62,440.00 Dr
<b>Carried Over</b>	<b>17,74,49,182.36 Cr</b>	<b>63,10,31,956.18</b>	<b>63,10,31,956.18</b>	<b>17,74,49,182.36 Cr</b>

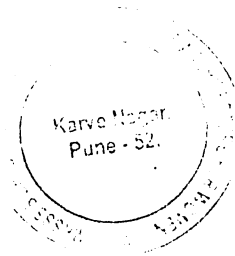
Karve Nagar  
 Pune - 42.

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	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	17,74,49,182.36 Cr	63,10,31,956.18	63,10,31,956.18	17,74,49,182.36 Cr
<i>R &amp; M - Building</i>		45,67,214.00	2,432.00	45,64,782.00 Dr
<i>R &amp; M - Computer</i>		3,41,158.00	1,768.00	3,39,390.00 Dr
<i>R &amp; M - Electrical</i>		37,91,000.00	314.00	37,90,686.00 Dr
<i>R &amp; M - Equipment</i>		4,85,931.00	18,542.00	4,67,389.00 Dr
<i>R &amp; M - Furniture &amp; Fixture</i>		10,49,144.00		10,49,144.00 Dr
<i>R &amp; M - Others</i>		28,76,745.68	26,870.00	28,49,875.68 Dr
<i>Software AMC Expenses</i>		64,283.00	194.00	64,089.00 Dr
<i>Travelling &amp; Conveyance</i>		2,11,134.00	88.00	2,11,046.00 Dr
<i>Conveyance Expenses</i>		40,169.00		40,169.00 Dr
<i>Transport &amp; Octroi Expenses</i>		1,000.00		1,000.00 Dr
<i>Travelling Expenses</i>		1,69,965.00	88.00	1,69,877.00 Dr
<i>Depreciation Account</i>		71,22,322.00		71,22,322.00 Dr
<i>Loss/Profit on Assets Sold/Written Off</i>		91,053.00		91,053.00 Dr
<i>Prior Period Adjustments A/c</i>		1,180.00		1,180.00 Dr
<b>Profit &amp; Loss A/c</b>	17,74,49,182.36 Dr			17,74,49,182.36 Dr
<b>Grand Total</b>		63,10,31,956.18	63,10,31,956.18	



Principal  
 MKSS's Dr. Dhanubhai Karve  
 College of Architecture, Karve Nagar  
 Karve Nagar, Pune - 411 004



**B.N.College of Architecture No.42**  
**Income and Expenditure Statement**  
1-Apr-21 to 31-Mar-22

Particulars	1-Apr-21 to 31-Mar-22	Particulars	1-Apr-21 to 31-Mar-22
<b>Direct Expenses</b>	<b>9,95,97,081.00</b>	<b>Direct Incomes</b>	<b>13,69,67,990.00</b>
Educational Expenses	1,44,85,091.00	Fees	13,69,67,990.00
Other Direct Expenses	3,08,346.00	<b>Indirect Incomes</b>	<b>2,11,689.76</b>
Salaries & Wages	8,48,03,644.00	Other Income	2,11,689.76
<b>Indirect Expenses</b>	<b>5,55,39,939.36</b>	Excess of expenditure over income	<b>1,79,57,340.60</b>
Establishment Expenses	4,83,25,384.36		
Depreciation Account	71,22,322.00		
Loss/Profit on Assets Sold/Written Off	91,053.00		
Prior Period Adjustments A/c	1,180.00		
<b>Total</b>	<b>15,51,37,020.36</b>	<b>Total</b>	<b>15,51,37,020.36</b>



*[Handwritten Signature]*

Principal

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

For G. D. Apte & Co.  
Chartered Accountants  
Firm Reg. No. 100515  
*[Handwritten Signature]*  
S. S. Peshwe  
Partner  
Membership No. 121546



VOTIN- 22121546ALD0VYS879  
**E9 JUN 2022**

Place - Pune

## B.N.College of Architecture No.42

### Balance Sheet 1-Apr-21 to 31-Mar-22

Liabilities	as at 31-Mar-22	Assets	as at 31-Mar-22
<b>Capital Account</b>	<b>8,24,28,786.76</b>	<b>Fixed Assets</b>	<b>10,82,22,598.04</b>
Depreciation Fund	8,05,97,970.65	Fixed Assets-DIK	41,45,608.00
Non Current Liabilities	<u>18,30,816.11</u>	Fixed Assets-Grant	8,11,472.00
<b>Current Liabilities</b>	<b>3,73,26,945.36</b>	Fixed Assets-Own	9,81,71,438.54
Duties & Taxes	9,92,307.00	Fixed Assets-SD	41,43,487.50
Deposits From Others	28,828.00	Work in Progress	<u>9,50,592.00</u>
Deposits From Students	27,67,500.00	<b>Current Assets</b>	<b>5,96,59,627.33</b>
Indirect Receipts & Payments	5,96,432.00	Deposits (Asset)	18,03,296.00
Non Recurring Grants Unutilised	217.00	Loans & Advances (Asset)	1,21,863.00
Other Current Liabilities	3,08,37,070.60	Cash-in-hand	6,946.00
Recurring Grants Unutilised	1,24,734.00	Bank Accounts	4,08,020.64
Schoarships & Freeships	17,03,113.76	Fees Receivable	5,44,48,695.25
University / Board Payments	57,646.00	Other Current Assets	12,93,312.00
Specific Donation Unutilised-Recurring	<u>2,19,097.00</u>	University/ Board Exam Exps Receivable	68,901.50
<b>Branch / Divisions</b>	<b>24,35,33,016.21</b>	Prepaid Expenses	<u>15,08,592.94</u>
BNCA Consultancy Cell	(-)3,02,476.00	<b>Excess of expenditure over income</b>	<b>19,54,06,522.96</b>
B.N.College of Architecture, CAID No.43	(-)30,919.00	Opening Balance	17,74,49,182.36
B.N.College of Architecture, MArch No.135	(-)1,05,07,182.62	Current Period	<u>1,79,57,340.60</u>
M.K.S.S.S.	25,43,73,593.83		
<b>Total</b>	<b>36,32,88,748.33</b>	<b>Total</b>	<b>36,32,88,748.33</b>



**Principal**  
MKSSS's Dr. Bhanuben K. Navati  
College of Architecture For Women  
Karvenagar, Pune - 411 052

For G. D. Apte & Co.  
Chartered Accountants  
Firm Reg. No. 10051/2015

S. S. Peshwe  
Partner  
Membership No. 121546



UDIN- 22121546ALDUVYS879  
E9 JUN 2022  
place- Pune

## B.N.College of Architecture No.42

### Direct Expenses

Group Summary

1-Apr-21 to 31-Mar-22

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Educational Expenses</b>		1,47,85,303.00	3,00,212.00	<b>1,44,85,091.00 Dr</b>
Departmental Expenses		68,916.00	3,000.00	65,916.00 Dr
Exam Expenses		3,205.00	3,000.00	205.00 Dr
Laboratory Expenses		15,973.00		15,973.00 Dr
Library Expenses		3,259.00		3,259.00 Dr
Workshop Expenses		46,479.00		46,479.00 Dr
Direct Expenses For Students		28,59,745.00	1,938.00	28,57,807.00 Dr
Educational Tours Expenses		14,074.00	100.00	13,974.00 Dr
Education Fair Expenses		11,96,640.00		11,96,640.00 Dr
Gathering Expenses		5,13,399.00		5,13,399.00 Dr
Medical Charges Paid		481.00		481.00 Dr
Student Activity Expenses		1,37,951.00	1,838.00	1,36,113.00 Dr
Student Facility Expenses		9,97,200.00		9,97,200.00 Dr
Professional Charges		1,16,40,342.00	2,95,274.00	1,13,45,068.00 Dr
Honorarium Paid		1,00,055.00	3,600.00	96,455.00 Dr
Professional Charges of Visiting Faculty		1,15,40,287.00	2,91,674.00	1,12,48,613.00 Dr
University / Board Related		2,16,300.00		2,16,300.00 Dr
Affiliation Fee Paid		2,00,300.00		2,00,300.00 Dr
University Committee Expenses		16,000.00		16,000.00 Dr
<b>Other Direct Expenses</b>		3,08,574.00	228.00	<b>3,08,346.00 Dr</b>
Advertiesment Expenses		3,08,574.00	228.00	3,08,346.00 Dr
<b>Salaries &amp; Wages</b>		8,48,05,913.00	2,269.00	<b>8,48,03,644.00 Dr</b>
Non Teaching Admin Salary		1,76,18,712.00	1,700.00	1,76,17,012.00 Dr
Non Teaching Admin Salary		1,76,18,712.00	1,700.00	1,76,17,012.00 Dr
Teaching Salary		5,58,54,733.00		5,58,54,733.00 Dr
Teaching Salary		5,58,54,733.00		5,58,54,733.00 Dr
Encashment of Leave Paid		20,65,533.00		20,65,533.00 Dr
Gratuity Contribution Paid		76,43,286.00		76,43,286.00 Dr
Mediclaime Policy		2,63,909.00		2,63,909.00 Dr
P.F.Administration Charges		46,600.00		46,600.00 Dr
P.F.Administrative Charges		2,012.00		2,012.00 Dr
P.F.EDLI Contribution		46,599.00		46,599.00 Dr
Provident Fund - Employer's Contribution		11,18,377.00		11,18,377.00 Dr
Staff Improvement/ Welfare Expenses		1,46,152.00	569.00	1,45,583.00 Dr
<b>Grand Total</b>		<b>9,98,99,790.00</b>	<b>3,02,709.00</b>	<b>9,95,97,081.00 Dr</b>



## B.N.College of Architecture No.42

### Indirect Expenses

Group Summary

1-Apr-21 to 31-Mar-22

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Establishment Expenses</b>		5,00,63,694.94	17,38,310.58	4,83,25,384.36 Dr
Office Expenses		3,56,91,425.26	16,72,491.58	3,40,18,933.68 Dr
Audit Fee		3,40,113.00	1,640.00	3,38,473.00 Dr
Bank Charges		4,515.27	129.36	4,385.91 Dr
Courier Expenses		2,304.00	16.00	2,288.00 Dr
Electricity Expenses		9,00,265.00		9,00,265.00 Dr
Entertainment Expenses		1,79,710.08	8.00	1,79,702.08 Dr
FRA Processing Fee		1,86,530.38		1,86,530.38 Dr
Function Expenses		48,830.00	12.00	48,818.00 Dr
Ground Maintenance Expenses		9,97,200.00		9,97,200.00 Dr
Houses Keeping Expenses		6,31,720.00	82.00	6,31,638.00 Dr
Infrastructure Facility Expenses		1,22,70,000.00		1,22,70,000.00 Dr
Insurance Expenses		2,29,138.00	1,47,320.00	81,818.00 Dr
Internet Expenses		12,73,652.00	2,30,530.00	10,43,122.00 Dr
Management Expenses		88,44,920.00		88,44,920.00 Dr
Microsoft License Fee - Expenses		2,00,790.00	9,474.00	1,91,316.00 Dr
News Papers & Periodicals Expenses		62,510.00		62,510.00 Dr
Office Expenses		56,891.22	90.22	56,801.00 Dr
Postage Expenses		214.00		214.00 Dr
Professional Charges Paid		7,99,025.00	16,558.00	7,82,467.00 Dr
Professional Membership Expenses		6,900.00		6,900.00 Dr
Rates/Taxes/Cesses Paid		25,59,068.00	12,43,255.00	13,15,813.00 Dr
Sanitation Expenses		10,54,707.00	184.00	10,54,523.00 Dr
Security Expenses		20,80,569.00		20,80,569.00 Dr
Seminar Expenses		15,000.00		15,000.00 Dr
Software Expenses		19,93,389.00	21,718.00	19,71,671.00 Dr
Subscription for Journal		3,83,305.00		3,83,305.00 Dr
Telephone Expenses		26,063.00	1,328.00	24,735.00 Dr
Vision Mission Expenses		2,090.00		2,090.00 Dr
Wastage Management Expenses		4,98,600.00		4,98,600.00 Dr
Website Development Expenses		43,406.31	147.00	43,259.31 Dr
Printing & Stationery		8,15,904.00	8,295.00	8,07,609.00 Dr
Binding Expenses		5,852.00	2,891.00	2,961.00 Dr
Printing Expenses		6,94,972.00	4,680.00	6,90,292.00 Dr
Stationary Expenses		98,716.00	678.00	98,038.00 Dr
Xeroxing Expenses		16,364.00	46.00	16,318.00 Dr
Repairs & Maintenance		1,33,45,231.68	57,436.00	1,32,87,795.68 Dr
Equipment AMC Expenses		1,69,756.00	7,316.00	1,62,440.00 Dr
R & M - Building		45,67,214.00	2,432.00	45,64,782.00 Dr
R & M - Computer		3,41,158.00	1,768.00	3,39,390.00 Dr
R & M - Electrical		37,91,000.00	314.00	37,90,686.00 Dr
R & M - Equipment		4,85,931.00	18,542.00	4,67,389.00 Dr
R & M - Furniture & Fixture		10,49,144.00		10,49,144.00 Dr
<b>Carried Over</b>		<b>5,00,63,694.94</b>	<b>17,38,310.58</b>	<b>4,83,25,384.36 Dr</b>



continued ...

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>		<b>5,00,63,694.94</b>	<b>17,38,310.58</b>	<b>4,83,25,384.36 Dr</b>
<i>R &amp; M - Others</i>		28,76,745.68	26,870.00	28,49,875.68 Dr
<i>Software AMC Expenses</i>		64,283.00	194.00	64,089.00 Dr
Travelling & Conveyance		2,11,134.00	88.00	2,11,046.00 Dr
<i>Conveyance Expenses</i>		40,169.00		40,169.00 Dr
<i>Transport &amp; Octroi Expenses</i>		1,000.00		1,000.00 Dr
<i>Travelling Expenses</i>		1,69,965.00	88.00	1,69,877.00 Dr
Depreciation Account		71,22,322.00		71,22,322.00 Dr
Loss/Profit on Assets Sold/Written Off		91,053.00		91,053.00 Dr
Prior Period Adjustments A/c		1,180.00		1,180.00 Dr
<b>Grand Total</b>		<b>5,72,78,249.94</b>	<b>17,38,310.58</b>	<b>5,55,39,939.36 Dr</b>



## B.N.College of Architecture No.42

### Direct Incomes

Group Summary

1-Apr-21 to 31-Mar-22

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Fees</b>		27,34,397.00	13,97,02,387.00	13,69,67,990.00 Cr
FY Fees		3,49,871.00	3,50,60,753.00	3,47,10,882.00 Cr
F.Y. Development Fund		41,478.00	36,50,064.00	36,08,586.00 Cr
F.Y.Tuition Fees		2,69,315.00	3,11,12,730.00	3,08,43,415.00 Cr
F.Y.University Fee		39,078.00	2,97,959.00	2,58,881.00 Cr
IV YR. B`rch Fees		4,83,489.00	2,37,80,019.00	2,32,96,530.00 Cr
IV.Y. Development Fund (B`rch)		71,953.00	21,70,147.00	20,98,194.00 Cr
IV.Y. Tuition Fee (B`rch)		3,09,957.00	2,12,65,263.00	2,09,55,306.00 Cr
IV.Y. University Fee (B`rch)		1,01,579.00	3,44,609.00	2,43,030.00 Cr
LY Fees		2,91,385.00	2,23,26,430.00	2,20,35,045.00 Cr
L.Y.Development Fund		44,668.00	20,45,694.00	20,01,026.00 Cr
L.Y. Tuition Fees		1,47,390.00	1,99,38,365.00	1,97,90,975.00 Cr
L.Y.University Fee		99,327.00	3,42,371.00	2,43,044.00 Cr
SY Fees		2,69,827.00	3,05,33,464.00	3,02,63,637.00 Cr
S.Y.Development Fund			31,37,596.00	31,37,596.00 Cr
S.Y.Tuition Fees		1,70,512.00	2,70,44,916.00	2,68,74,404.00 Cr
S.Y.University Fee		99,315.00	3,50,952.00	2,51,637.00 Cr
TY Fees		3,88,724.00	2,70,50,620.00	2,66,61,896.00 Cr
T.Y.Development Fund		62,855.00	25,08,250.00	24,45,395.00 Cr
T.Y.Tuition Fees		2,13,377.00	2,41,84,600.00	2,39,71,223.00 Cr
T.Y.University Fee		1,12,492.00	3,57,770.00	2,45,278.00 Cr
Vocational Garment & Textiles Course Fee		9,51,101.00	9,51,101.00	
Fabric Painting Fee		9,51,101.00	9,51,101.00	
<b>Grand Total</b>		<b>27,34,397.00</b>	<b>13,97,02,387.00</b>	<b>13,69,67,990.00 Cr</b>





# B.N.College of Architecture No.42

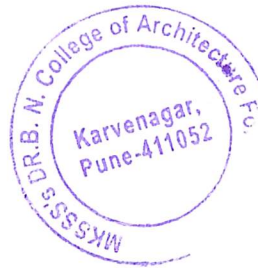
## Indirect Incomes

Group Summary

1-Apr-21 to 31-Mar-22

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Other Income</b>		36.60	2,11,726.36	<b>2,11,689.76 Cr</b>
<i>Bank Interest Received</i>			1,16,759.00	<i>1,16,759.00 Cr</i>
<i>Fees Forfeited</i>			94,962.00	<i>94,962.00 Cr</i>
<i>Rounding Off A/c</i>		36.60	5.36	<i>31.24 Dr</i>
<b>Grand Total</b>		<b>36.60</b>	<b>2,11,726.36</b>	<b>2,11,689.76 Cr</b>



## B.N.College of Architecture No.42

### Capital Account

Group Summary

1-Apr-21 to 31-Mar-22

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Depreciation Fund</b>	<b>7,55,30,244.65 Cr</b>			<b>8,05,97,970.65 Cr</b>
<i>Depreciation Fund on DIK</i>	26,00,281.45 Cr	24,85,115.00	75,52,841.00	28,23,399.45 Cr
<i>Depreciation Fund on Govt. Grant</i>	7,32,524.90 Cr		2,23,118.00	7,58,062.90 Cr
<i>Depreciation Fund on Own Asset</i>	6,84,14,729.22 Cr	22,63,774.00	25,538.00	7,33,28,218.22 Cr
<i>Depreciation Fund on Vikas Nidhi</i>	54,941.00 Cr	54,941.00		
<i>Depreciation Fund Specific Donation</i>	37,27,768.08 Cr	1,66,400.00	1,26,922.00	36,88,290.08 Cr
<b>Non Current Liabilities</b>	<b>17,36,518.11 Cr</b>			<b>18,30,816.11 Cr</b>
<i>Non Recurring DIK Utilised</i>	10,75,450.55 Cr	3,75,578.00	4,69,876.00	13,22,208.55 Cr
<i>Non Recurring Grants Utilised</i>	78,947.60 Cr	2,23,118.00	4,69,876.00	53,409.60 Cr
<i>Non Recurring Specific Donation Utilised</i>	5,82,119.96 Cr	1,26,922.00		4,55,197.96 Cr
<b>Grand Total</b>	<b>7,72,66,762.76 Cr</b>	<b>28,60,693.00</b>	<b>80,22,717.00</b>	<b>8,24,28,786.76 Cr</b>



## B.N.College of Architecture No.42

### Current Liabilities

Group Summary

1-Apr-21 to 31-Mar-22

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Duties &amp; Taxes</b>	<b>9,37,389.00 Cr</b>			<b>9,92,307.00 Cr</b>
GST	11,562.00 Cr	85,36,334.00	85,91,252.00	9,042.00 Cr
CGST		22,658.00	20,138.00	4,521.00 Cr
IGST		4,026.00	8,547.00	
IGST	11,562.00 Cr	14,606.00	3,044.00	
SGST		4,026.00	8,547.00	4,521.00 Cr
TDS	9,25,827.00 Cr	84,45,131.00	84,94,227.00	9,74,923.00 Cr
TDS on Contractor	64,738.00 Cr	92,870.00	48,924.00	20,792.00 Cr
TDS on Professional Fees	2,36,072.00 Cr	11,98,956.00	12,75,126.00	3,12,242.00 Cr
TDS on Salary	6,25,017.00 Cr	71,53,305.00	71,70,177.00	6,41,889.00 Cr
TDS on Rent		68,545.00	76,887.00	8,342.00 Cr
<b>Deposits From Others</b>	<b>2,55,058.00 Cr</b>	2,32,856.00	6,626.00	<b>28,828.00 Cr</b>
Security Deposit From Suppliers	2,55,058.00 Cr	2,32,856.00	6,626.00	28,828.00 Cr
<b>Deposits From Students</b>	<b>27,65,000.00 Cr</b>	1,96,500.00	1,99,000.00	<b>27,67,500.00 Cr</b>
Caution Money Deposit	6,84,000.00 Cr	47,000.00	4,500.00	6,41,500.00 Cr
Library Deposit	20,81,000.00 Cr	1,49,500.00	1,94,500.00	21,26,000.00 Cr
<b>Indirect Receipts &amp; Payments</b>	<b>5,23,535.00 Cr</b>	66,40,106.00	67,13,003.00	<b>5,96,432.00 Cr</b>
Salary Deductions	5,23,535.00 Cr	66,40,106.00	67,13,003.00	5,96,432.00 Cr
Credit Co-Op Society	3,61,407.00 Cr	46,66,666.00	47,42,702.00	4,37,443.00 Cr
Electricity Recovery	9,640.00 Cr	1,36,099.00	1,38,492.00	12,033.00 Cr
House Rent Recovery	9,118.00 Cr	1,07,289.00	1,06,580.00	8,409.00 Cr
LIC/ Postal RD	13,635.00 Cr	1,59,669.00	1,56,340.00	10,306.00 Cr
Mediclaime		85,762.00	85,762.00	
Other Deduction	841.00 Cr			841.00 Cr
Profession Tax	21,000.00 Cr	2,58,350.00	2,60,350.00	23,000.00 Cr
Provident Fund - Employee's Contri	1,07,894.00 Cr	12,26,271.00	12,22,777.00	1,04,400.00 Cr
<b>Non Recurring Grants Unutilised</b>	<b>217.00 Cr</b>			<b>217.00 Cr</b>
BCUD Grant-Non Recurring Unutilised	217.00 Cr			217.00 Cr
<b>Other Current Liabilities</b>	<b>2,10,20,633.42 Cr</b>	1,10,29,039.00	2,08,45,476.18	<b>3,08,37,070.60 Cr</b>
Alumnae Association	25,185.77 Cr			25,185.77 Cr
Amounts Payable	3,08,167.00 Cr	2,40,657.00	2,52,164.00	3,19,674.00 Cr
Fee Refundable	19,24,206.65 Cr	9,09,924.00	9,74,883.18	19,89,165.83 Cr
Provision For Expenses	1,87,17,049.00 Cr	98,28,988.00	1,57,34,632.00	2,46,22,693.00 Cr
Provision For Gratuity			28,85,582.00	28,85,582.00 Cr
Provision For leave Encashment			9,91,365.00	9,91,365.00 Cr
Staff Contingency Fund	1,180.00 Cr	7,480.00	6,850.00	550.00 Cr
Stale Cheque	44,845.00 Cr	41,990.00		2,855.00 Cr
<b>Recurring Grants Unutilised</b>	<b>51,648.00 Cr</b>	16,914.00	90,000.00	<b>1,24,734.00 Cr</b>
BCUD Grant- Recurring Unutilised	51,648.00 Cr	16,914.00		34,734.00 Cr
Other Grants-Recurring Unutilised			90,000.00	90,000.00 Cr

Carried Over

2,55,53,480.42 Cr

2,66,51,749.00

3,64,45,357.18

3,53,47,088.60 Cr



continued ...

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	<b>2,55,53,480.42 Cr</b>	<b>2,66,51,749.00</b>	<b>3,64,45,357.18</b>	<b>3,53,47,088.60 Cr</b>
<b>Schoarships &amp; Freeships</b>	<b>16,17,142.75 Cr</b>	<b>2,74,07,167.75</b>	<b>2,74,93,138.76</b>	<b>17,03,113.76 Cr</b>
Other Schoarships	3.50 Cr	27,272.75		27,269.25 Dr
<i>EBC Scholarships</i>	3.50 Cr	27,272.75		27,269.25 Dr
Samaj Kalyan Scholarships & Freeships	16,17,139.25 Cr	2,73,29,031.00	2,74,32,845.76	17,20,954.01 Cr
<i>Samaj Kalyan ( Excess Amt Received)</i>	16,17,139.25 Cr	2,73,29,031.00	2,74,32,845.76	17,20,954.01 Cr
<i>Interest on Endowment Scholarship</i>		50,864.00	60,293.00	9,429.00 Cr
<b>University / Board Payments</b>	<b>25,455.00 Cr</b>	<b>11,95,535.00</b>	<b>12,27,726.00</b>	<b>57,646.00 Cr</b>
Eligibility Fees Payable	1,650.00 Cr	1,23,700.00	1,59,650.00	37,600.00 Cr
<i>Payable Eligibility Fees -UG</i>	1,650.00 Cr	1,23,700.00	1,59,650.00	37,600.00 Cr
Exam Fees Payable	23,805.00 Cr	10,71,835.00	10,68,076.00	20,046.00 Cr
<i>Payable F.Y.Exam Fees</i>	2,565.00 Cr	3,42,780.00	3,46,692.00	6,477.00 Cr
<i>Payable L.Y.Exam Fees</i>	16,125.00 Cr	7,29,055.00	7,19,264.00	6,334.00 Cr
<i>Payable S.Y.Exam Fees</i>	2,595.00 Cr		1,120.00	3,715.00 Cr
<i>Payable T.Y. Exam Fees</i>	2,520.00 Cr		1,000.00	3,520.00 Cr
Salary Payable	5,40,058.00 Cr	30,78,125.00	25,38,067.00	
Specific Donation Unutilised-Recurring	2,19,097.00 Cr	4,01,221.00	4,01,221.00	2,19,097.00 Cr
<b>Grand Total</b>	<b>2,79,55,233.17 Cr</b>	<b>5,87,33,797.75</b>	<b>6,81,05,509.94</b>	<b>3,73,26,945.36 Cr</b>



# B.N.College of Architecture No.42

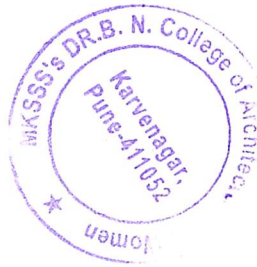
## Branch / Divisions

Group Summary

1-Apr-21 to 31-Mar-22

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>ITC Claim</b>				
<i>ITC Claim ( CGST )</i>		82,960.00	82,960.00	
<i>ITC Claim ( IGST )</i>		40,454.00	40,454.00	
<i>ITC Claim ( SGST )</i>		2,052.00	2,052.00	
<i>ITC Claim ( SGST )</i>		40,454.00	40,454.00	
BNCA Consultancy Cell	3,03,294.00 Dr	12,212.00	13,030.00	3,02,476.00 Dr
B.N.College of Architecture, CAID No.43	83,944.00 Dr	2,46,348.00	2,99,373.00	30,919.00 Dr
B.N.College of Architecture, MArch No.135	1,03,12,203.28 Dr	31,57,611.34	29,62,632.00	1,05,07,182.62 Dr
M.K.S.S.S.	23,62,26,127.83 Cr	9,49,34,394.00	11,30,81,860.00	25,43,73,593.83 Cr
<b>Grand Total</b>	<b>22,55,26,686.55 Cr</b>	<b>9,84,33,525.34</b>	<b>11,64,39,855.00</b>	<b>24,35,33,016.21 Cr</b>



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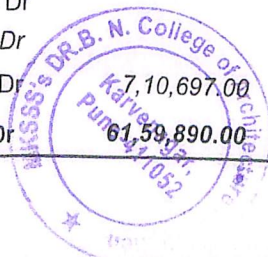
### Fixed Assets

Group Summary

1-Apr-21 to 31-Mar-22

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Fixed Assets-DIK</b>	<b>36,75,732.00 Dr</b>	<b>4,69,876.00</b>		<b>41,45,608.00 Dr</b>
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	17,13,013.00 Dr			17,13,013.00 Dr
Office/ Other Equipments (DIK)	17,13,013.00 Dr			17,13,013.00 Dr
Library Books -DIK	6,31,813.00 Dr	1,26,876.00		7,58,689.00 Dr
Library Books General (DIK)	5,91,853.00 Dr	1,26,876.00		7,18,729.00 Dr
Library C.D. (DIK)	39,960.00 Dr			39,960.00 Dr
Furniture & Fixtures -(DIK)	1,38,424.00 Dr	3,43,000.00		4,81,424.00 Dr
<b>Fixed Assets-Grant</b>	<b>8,11,472.00 Dr</b>			<b>8,11,472.00 Dr</b>
Computers- Grant	1,56,000.00 Dr			1,56,000.00 Dr
Computer Lab Computers (Grant)	1,00,000.00 Dr			1,00,000.00 Dr
Office / Other Computers (Grant)	56,000.00 Dr			56,000.00 Dr
Equipment- Grant	3,26,003.00 Dr			3,26,003.00 Dr
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
<b>Fixed Assets-Own</b>	<b>9,62,89,474.54 Dr</b>	<b>49,79,317.00</b>	<b>30,97,353.00</b>	<b>9,81,71,438.54 Dr</b>
Computers-Own	3,26,79,337.60 Dr	13,83,347.00	24,72,319.00	3,15,90,365.60 Dr
Computer Lab Computers (Own)	60,69,358.00 Dr			60,69,358.00 Dr
Office / Others Computers (Own)	2,66,09,979.60 Dr	13,83,347.00	24,72,319.00	2,55,21,007.60 Dr
Equipment -Own	2,05,59,168.05 Dr	31,67,000.00	6,25,034.00	2,31,01,134.05 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)	1,56,13,158.05 Dr	31,67,000.00	6,25,034.00	1,81,55,124.05 Dr
Library Books -Own	99,02,017.24 Dr	3,36,888.00		1,02,38,905.24 Dr
Library Books General (Own)	80,82,622.24 Dr	3,36,888.00		84,19,510.24 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)	3,24,77,373.65 Dr	92,082.00		3,25,69,455.65 Dr
Terrace Shed ( Own )	6,71,578.00 Dr			6,71,578.00 Dr
<b>Fixed Assets-SD</b>	<b>43,09,887.50 Dr</b>		<b>1,66,400.00</b>	<b>41,43,487.50 Dr</b>
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	13,94,285.00 Dr		1,66,400.00	12,27,885.00 Dr
Computer Lab Equipments (SD)	3,15,579.00 Dr			3,15,579.00 Dr
Office/ Other Equipments (SD)	10,78,706.00 Dr		1,66,400.00	9,12,306.00 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
Furniture & Fixtures - (SD)	5,84,463.50 Dr			5,84,463.50 Dr
Work in Progress	2,39,895.00 Dr	7,10,697.00		9,50,592.00 Dr
<b>Grand Total</b>	<b>10,53,26,461.04 Dr</b>	<b>61,59,890.00</b>	<b>32,63,753.00</b>	<b>10,82,22,598.04 Dr</b>



## B.N.College of Architecture No.42

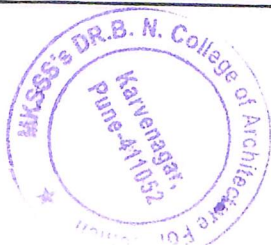
### Current Assets

Group Summary

1-Apr-21 to 31-Mar-22

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Deposits (Asset)</b>	<b>17,93,296.00 Dr</b>			<b>18,03,296.00 Dr</b>
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	10,000.00		17,80,000.00 Dr
<b>Loans &amp; Advances (Asset)</b>		<b>17,39,415.00</b>	<b>16,17,552.00</b>	<b>1,21,863.00 Dr</b>
Advance to Staff		33,900.00	33,900.00	
Advance for Expenses to Staff		33,900.00	33,900.00	
Advance to Supplier		17,05,515.00	15,83,652.00	1,21,863.00 Dr
Advance to Supplier		17,05,515.00	15,83,652.00	1,21,863.00 Dr
<b>Cash-in-hand</b>	<b>3,374.00 Dr</b>	<b>1,97,649.00</b>	<b>1,94,077.00</b>	<b>6,946.00 Dr</b>
Cash In Hand	3,154.00 Dr	1,96,549.00	1,92,807.00	6,896.00 Dr
Revenue Stamp	220.00 Dr	1,100.00	1,270.00	50.00 Dr
<b>Bank Accounts</b>	<b>7,23,624.00 Dr</b>	<b>26,24,15,446.30</b>	<b>26,27,31,049.66</b>	<b>4,08,020.64 Dr</b>
Axis Bank A/c No.63167	1,27,006.39 Dr	11,49,65,208.00	11,50,88,694.40	3,519.99 Dr
Bank Of Maha A/c No.23472	5,52,962.50 Dr	1,84,12,295.36	1,88,24,076.80	1,41,181.06 Dr
HDFC A/c No.00046	15,556.21 Dr	10,18,12,814.18	10,16,27,897.71	2,00,472.68 Dr
Syndicate Bank A/c No.15869	28,098.90 Dr	2,72,25,128.76	2,71,90,380.75	62,846.91 Dr
<b>Fees Receivable</b>	<b>4,33,15,128.25 Dr</b>	<b>3,79,80,946.25</b>	<b>2,68,47,379.25</b>	<b>5,44,48,695.25 Dr</b>
Fees Receivable From Samaj Kalyan	4,03,99,853.25 Dr	3,42,59,722.25	2,54,33,212.25	4,92,26,363.25 Dr
FY Fees Receivable From Samaj Kalyan	1,29,10,415.00 Dr	95,34,344.00	66,82,713.00	1,57,62,046.00 Dr
IV Fees Receivable From Samaj Kalyan	57,48,401.50 Dr	59,35,594.00	37,86,918.25	78,97,077.25 Dr
LY Fees Receivable From Samaj Kalyan	51,21,980.50 Dr	42,88,435.25	32,89,955.75	61,20,460.00 Dr
SY Fees Receivable From Samaj Kalyan	93,72,323.50 Dr	73,53,374.00	66,49,701.50	1,00,75,996.00 Dr
TY Fees Receivable From Samaj Kalyan	72,46,732.75 Dr	71,47,975.00	50,23,923.75	93,70,784.00 Dr
Fees Receivable From Students	29,15,275.00 Dr	37,21,224.00	14,14,167.00	52,22,332.00 Dr
FY Fees Receivable From Students	4,10,728.00 Dr	5,38,052.00	2,99,214.00	6,49,566.00 Dr
IV Fees Receivable From Student	8,79,541.00 Dr	8,68,887.00	4,44,533.00	13,03,895.00 Dr
LY Fees Receivable From Students	7,94,168.00 Dr	9,95,498.00	2,25,286.00	15,64,380.00 Dr
SY Fees Receivable From Students	4,75,167.00 Dr	7,86,419.00	2,60,899.00	10,00,687.00 Dr
TY Fees Receivable From Students	3,55,671.00 Dr	5,32,368.00	1,84,235.00	7,03,804.00 Dr
<b>Other Current Assets</b>	<b>7,05,538.00 Dr</b>	<b>11,27,116.00</b>	<b>5,39,342.00</b>	<b>12,93,312.00 Dr</b>
Amounts Receivable	7,05,538.00 Dr	11,27,116.00	5,39,342.00	12,93,312.00 Dr
<b>University/ Board Exam Exps Receivable</b>	<b>63,785.50 Dr</b>	<b>7,120.00</b>	<b>2,004.00</b>	<b>68,901.50 Dr</b>
Univ. Exam Exp. Receivable: 1st Term Current Yr	18,749.50 Dr	7,120.00	2,004.00	23,865.50 Dr
Univ. Exam Exp. Receivable: 2nd Term Current Yr	45,036.00 Dr			45,036.00 Dr
<b>Prepaid Expenses</b>	<b>13,68,293.33 Dr</b>	<b>14,53,884.00</b>	<b>13,13,584.39</b>	<b>15,08,592.94 Dr</b>
<b>Grand Total</b>	<b>4,79,73,039.08 Dr</b>	<b>30,49,31,576.55</b>	<b>29,32,44,988.30</b>	<b>5,96,59,627.33 Dr</b>



**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, 2022 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, 2022 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

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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

*p. saurabh*

(Saurabh Peshwe)  
Partner

Membership No. 121546  
UDIN: 22121546ALDUUU2012  
Place: Pune  
Date: 09.06.2022



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

**Trial Balance**

1-Apr-21 to 31-Mar-22

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Capital Account</b>	<b>1,03,02,699.50 Cr</b>			
Depreciation Fund	97,25,003.10 Cr	1,22,464.00	8,14,977.00	1,09,95,212.50 Cr
<i>Depreciation Fund on Govt. Grant</i>	1,74,714.00 Cr	16,650.00	8,14,977.00	1,05,23,330.10 Cr
<i>Depreciation Fund on Own Asset</i>	92,24,182.30 Cr		50,979.00	2,25,693.00 Cr
<i>Depreciation Fund Specific Donation</i>	3,26,106.80 Cr	16,650.00	7,09,163.00	99,16,695.30 Cr
Non Current Liabilities	5,77,696.40 Cr	1,05,814.00		3,80,941.80 Cr
<i>Non Recurring Grants Utilised</i>	3,35,077.20 Cr	50,979.00		4,71,882.40 Cr
<i>Non Recurring Specific Donation Utilised</i>	2,42,619.20 Cr	54,835.00		2,84,098.20 Cr
<b>Current Liabilities</b>	<b>42,42,648.46 Cr</b>	<b>62,51,469.46</b>	<b>67,40,020.00</b>	<b>47,31,199.00 Cr</b>
Duties & Taxes	1,40,067.00 Cr	16,74,599.00	17,48,379.00	2,13,847.00 Cr
GST	142.00 Cr	6,144.00	38,770.00	32,768.00 Cr
CGST	71.00 Cr	1,722.00	18,035.00	16,384.00 Cr
IGST		2,700.00	2,700.00	
SGST	71.00 Cr	1,722.00	18,035.00	16,384.00 Cr
TDS	1,39,925.00 Cr	16,68,455.00	17,09,609.00	1,81,079.00 Cr
<i>TDS on Contractor</i>	432.00 Cr	464.00	1,202.00	1,170.00 Cr
<i>TDS on Professional Fees</i>	30,564.00 Cr	1,59,602.00	1,83,226.00	54,188.00 Cr
<i>TDS on Salary</i>	1,08,929.00 Cr	15,08,389.00	15,25,181.00	1,25,721.00 Cr
Deposits From Students	15,95,000.00 Cr	1,44,000.00	47,000.00	14,98,000.00 Cr
<i>Caution Money Deposit</i>	15,95,000.00 Cr	1,42,000.00		14,53,000.00 Cr
<i>Library Deposit</i>		2,000.00	47,000.00	45,000.00 Cr
Indirect Receipts & Payments	95,900.00 Cr	11,84,657.00	11,88,783.00	1,00,026.00 Cr
Salary Deductions	95,900.00 Cr	11,84,657.00	11,88,783.00	1,00,026.00 Cr
<i>Credit Co-Op Society</i>	69,028.00 Cr	8,66,089.00	8,70,582.00	73,521.00 Cr
<i>Electricity Recovery</i>	285.00 Cr	1,369.00	1,189.00	105.00 Cr
<i>House Rent Recovery</i>	98.00 Cr	3,420.00	3,607.00	285.00 Cr
<i>LIC/ Postal RD</i>	784.00 Cr	9,408.00	9,408.00	784.00 Cr
<i>Other Deduction</i>	131.00 Cr			131.00 Cr
<i>Profession Tax</i>	4,000.00 Cr	45,275.00	44,875.00	3,600.00 Cr
<i>Provident Fund - Employee's Contri</i>	21,574.00 Cr	2,59,096.00	2,59,122.00	21,600.00 Cr
Other Current Liabilities	20,06,319.46 Cr	19,30,542.46	22,50,916.00	23,26,693.00 Cr
Amounts Payable	14,179.00 Cr	40,338.00	32,263.00	6,104.00 Cr
Fee Refundable	2,35,512.00 Cr	2,00,000.00	26,552.00	62,064.00 Cr
Provision For Expenses	16,64,877.46 Cr	16,88,764.46	17,02,702.00	16,78,815.00 Cr
Provision For Gratuity			4,28,897.00	4,28,897.00 Cr
Provision For leave Encashment	91,631.00 Cr		59,062.00	1,50,693.00 Cr
Staff Contingency Fund	120.00 Cr	1,440.00	1,440.00	120.00 Cr
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	2,95,215.00 Cr	4,53,792.00	7,38,085.00	13,125.00 Cr
Eligibility Fees Payable	5,370.00 Cr	31,200.00	25,830.00	5,79,508.00 Cr
Payable Eligibility Fees-PG	5,050.00 Cr	29,800.00	24,750.00	
Payable Eligibility Fees-PHD	320.00 Cr	1,400.00	1,080.00	
<b>Carried Over</b>	<b>1,45,45,347.96 Cr</b>	<b>63,73,933.46</b>	<b>75,54,997.00</b>	<b>1,57,26,411.50 Cr</b>



continued ...

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	<b>1,45,45,347.96 Cr</b>	<b>63,73,933.46</b>	<b>75,54,997.00</b>	<b>1,57,26,411.50 Cr</b>
Exam Fees Payable	2,75,345.00 Cr	2,37,592.00	5,27,255.00	5,65,008.00 Cr
Payable F.Y.Exam Fees	1,38,340.00 Cr	1,11,204.00	2,38,665.00	2,65,801.00 Cr
Payable S.Y.Exam Fees	1,37,005.00 Cr	1,26,388.00	2,88,590.00	2,99,207.00 Cr
University Fee-PHD (Liability)	14,500.00 Cr	1,85,000.00	1,85,000.00	14,500.00 Cr
Bhaubeej Donation Received		3,07,401.00	3,07,401.00	
Salary Payable	97,022.00 Cr	5,56,478.00	4,59,456.00	
<b>Fixed Assets</b>	<b>1,30,06,618.50 Dr</b>	<b>9,53,979.00</b>	<b>16,650.00</b>	<b>1,39,43,947.50 Dr</b>
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
Office/ Other Equipments (Grant)	5,09,792.00 Dr			5,09,792.00 Dr
Fixed Assets-Own	1,19,28,100.50 Dr	9,53,979.00	16,650.00	1,28,65,429.50 Dr
Computers-Own	23,68,407.00 Dr		16,650.00	23,51,757.00 Dr
Computer Lab Computers (Own)	8,50,088.00 Dr			8,50,088.00 Dr
Office / Others Computers (Own)	15,18,319.00 Dr		16,650.00	15,01,669.00 Dr
Equipment -Own	60,57,392.00 Dr	5,63,027.00		66,20,419.00 Dr
Office/ Other Equipments(Own)	60,57,392.00 Dr	5,63,027.00		66,20,419.00 Dr
Library Books -Own	24,02,471.00 Dr	3,90,952.00		27,93,423.00 Dr
Library Books General (Own)	24,02,471.00 Dr	3,90,952.00		27,93,423.00 Dr
Furniture & Fixtures (Own)	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
Office/ Other Equipments (SD)	5,48,353.00 Dr			5,48,353.00 Dr
Library Books -Specific Donation	20,373.00 Dr			20,373.00 Dr
Library Books General (SD)	20,373.00 Dr			20,373.00 Dr
<b>Current Assets</b>	<b>24,78,351.47 Dr</b>	<b>4,28,22,744.00</b>	<b>4,27,14,320.50</b>	<b>25,86,774.97 Dr</b>
Deposits (Asset)	20,000.00 Dr			20,000.00 Dr
Deposits To Others	20,000.00 Dr			20,000.00 Dr
Loans & Advances (Asset)		1,30,340.00	1,30,340.00	
Advance to Staff		1,06,400.00	1,06,400.00	
Advance for Expenses to Staff		1,06,400.00	1,06,400.00	
Advance to Supplier		23,940.00	23,940.00	
Advance to Supplier		23,940.00	23,940.00	
Cash-in-hand	5,691.00 Dr	83,719.00	83,829.00	5,581.00 Dr
Cash In Hand	5,541.00 Dr	83,500.00	83,488.00	5,553.00 Dr
Revenue Stamp	150.00 Dr	219.00	341.00	28.00 Dr
Bank Accounts	2,35,599.47 Dr	4,07,39,710.00	4,07,28,849.50	2,46,459.97 Dr
Axis Bank A/C No:- 921010044733868		11,25,990.00	10,99,558.50	26,431.50 Dr
Syndicate Bank A/c No.45312	2,35,599.47 Dr	3,96,13,720.00	3,96,29,291.00	2,20,028.47 Dr
Fees Receivable	15,67,284.00 Dr	17,23,286.00	11,77,701.00	21,12,869.00 Dr
Fees Receivable From Samaj Kalyan	5,78,572.00 Dr	5,78,572.00	4,72,033.00	6,85,111.00 Dr
FY Fees Receivable From Samaj Kalyan	5,78,572.00 Dr		4,72,033.00	1,06,539.00 Dr
SY Fees Receivable From Samaj Kalyan		5,78,572.00		5,78,572.00 Dr
<b>Carried Over</b>	<b>9,39,622.01 Dr</b>	<b>5,01,50,656.46</b>	<b>5,02,85,967.50</b>	<b>8,04,310.97 Dr</b>



continued ...

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	<b>9,39,622.01 Dr</b>	<b>5,01,50,656.46</b>	<b>5,02,85,967.50</b>	<b>8,04,310.97 Dr</b>
Fees Receivable From Students	9,88,712.00 Dr	11,44,714.00	7,05,668.00	14,27,758.00 Dr
Fees Receivable from PHD Students	5,00,000.00 Dr	4,40,000.00	4,45,000.00	4,95,000.00 Dr
FY Fees Receivable From Students	2,58,251.00 Dr	1,78,518.00	2,11,284.00	2,25,485.00 Dr
SY Fees Receivable From Students	2,30,461.00 Dr	5,26,196.00	49,384.00	7,07,273.00 Dr
Other Current Assets	6,49,777.00 Dr	1,45,689.00	5,93,601.00	2,01,865.00 Dr
Amounts Receivable	2,176.00 Dr	25,000.00	25,000.00	2,176.00 Dr
Prepaid Expenses	6,47,601.00 Dr	1,20,689.00	5,68,601.00	1,99,689.00 Dr
<b>Branch / Divisions</b>	<b>2,44,35,170.21 Cr</b>	<b>1,98,56,213.00</b>	<b>2,16,94,519.34</b>	<b>2,62,73,476.55 Cr</b>
ITC Claim		6,035.00	6,037.00	2.00 Cr
ITC Claim ( CGST )		2,643.00	2,643.00	
ITC Claim ( IGST )		749.00	749.00	
ITC Claim ( SGST )		2,643.00	2,645.00	2.00 Cr
B.N.College of Architecture No.42	1,03,12,203.28 Cr	29,44,973.00	31,39,952.34	1,05,07,182.62 Cr
M.K.S.S.S.	1,41,22,966.93 Cr	1,69,05,205.00	1,85,48,530.00	1,57,66,291.93 Cr
<b>Direct Incomes</b>		<b>5,56,745.00</b>	<b>2,19,14,372.00</b>	<b>2,13,57,627.00 Cr</b>
Fees		5,56,745.00	2,19,14,372.00	2,13,57,627.00 Cr
FY Fees		2,78,637.00	98,94,865.00	96,16,228.00 Cr
F.Y. Development Fund		70,788.00	11,09,012.00	10,38,224.00 Cr
F.Y.Tuition Fees		1,93,404.00	87,03,180.00	85,09,776.00 Cr
F.Y.University Fee		14,445.00	82,673.00	68,228.00 Cr
PHD Fees		1,86,080.00	8,40,000.00	6,53,920.00 Cr
PHD Tuition Fees		1,86,080.00	8,40,000.00	6,53,920.00 Cr
SY Fees		92,028.00	1,11,79,507.00	1,10,87,479.00 Cr
S.Y.Development Fund			11,78,540.00	11,78,540.00 Cr
S.Y.Tuition Fees		46,374.00	98,67,834.00	98,21,460.00 Cr
S.Y.University Fee		45,654.00	1,33,133.00	87,479.00 Cr
<b>Direct Expenses</b>		<b>1,78,94,900.00</b>	<b>5,40,946.00</b>	<b>1,73,53,954.00 Dr</b>
Educational Expenses		22,27,507.00	12,425.00	22,15,082.00 Dr
Departmental Expenses		1,64,966.00	1,808.00	1,63,158.00 Dr
Exam Expenses		1,17,792.00	8.00	1,17,784.00 Dr
Laboratory Expenses		4,602.00		4,602.00 Dr
Library Expenses		1,600.00		1,600.00 Dr
Workshop Expenses		40,972.00	1,800.00	39,172.00 Dr
Direct Expenses For Students		3,37,231.00		3,37,231.00 Dr
Education Fair Expenses		1,72,800.00		1,72,800.00 Dr
Gathering Expenses		15,031.00		15,031.00 Dr
Student Activity Expenses		5,400.00		5,400.00 Dr
Student Facility Expenses		1,44,000.00		1,44,000.00 Dr
Professional Charges		13,85,810.00	10,617.00	13,75,193.00 Dr
Honorarium Paid		1,13,800.00	8,355.00	1,05,445.00 Dr
Professional Charges of Visiting Faculty		12,72,010.00	2,262.00	12,69,748.00 Dr
University / Board Related		3,39,500.00		3,39,500.00 Dr
Affiliation Fee Paid		3,39,500.00		3,39,500.00 Dr

Carried Over

2,34,95,548.20 Cr

8,84,58,514.46

9,44,35,804.84

2,94,72,838.58 Cr

continued ...



	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	<b>2,34,95,548.20 Cr</b>	<b>8,84,58,514.46</b>	<b>9,44,35,804.84</b>	<b>2,94,72,838.58 Cr</b>
Salaries & Wages		1,56,67,393.00	5,28,521.00	1,51,38,872.00 Dr
Non Teaching Admin Salary		29,28,271.00	1,18,956.00	28,09,315.00 Dr
<i>Non Teaching Admin Salary</i>		29,28,271.00	1,18,956.00	28,09,315.00 Dr
Teaching Salary		1,06,08,173.00	3,77,744.00	1,02,30,429.00 Dr
<i>Teaching Salary</i>		1,06,08,173.00	3,77,744.00	1,02,30,429.00 Dr
<i>Encashment of Leave Paid</i>		1,89,338.00		1,89,338.00 Dr
<i>Gratuity Contribution Paid</i>		14,90,546.00		14,90,546.00 Dr
<i>Mediclaime Policy</i>		1,31,038.00	31,821.00	99,217.00 Dr
<i>P.F.Administrātion Charges</i>		10,795.00		10,795.00 Dr
<i>P.F.Administrative Charges</i>		216.00		216.00 Dr
<i>P.F.EDLI Contribution</i>		10,797.00		10,797.00 Dr
<i>Provident Fund - Employer's Contribution</i>		2,59,114.00		2,59,114.00 Dr
<i>Staff Improvement/ Welfare Expenses</i>		39,105.00		39,105.00 Dr
Indirect Incomes		8.00	2,04,379.00	<b>2,04,371.00 Cr</b>
Other Income		8.00	2,04,379.00	2,04,371.00 Cr
<i>Bank Interest Received</i>			18,989.00	18,989.00 Cr
<i>Fees Forfieted</i>			1,85,389.00	1,85,389.00 Cr
<i>Rounding Off A/c</i>		8.00	1.00	7.00 Dr
Indirect Expenses		62,93,324.38	1,11,663.00	<b>61,81,661.38 Dr</b>
Establishment Expenses		55,63,685.38	91,187.00	54,72,498.38 Dr
Office Expenses		42,44,065.38	15,792.00	42,28,273.38 Dr
<i>Audit Fee</i>		68,839.00	584.00	68,255.00 Dr
<i>Bank Charges</i>		17,942.50	12.00	17,930.50 Dr
<i>Entertainment Expenses</i>		9,663.52		9,663.52 Dr
<i>FRA Processing Fee</i>		44,029.50		44,029.50 Dr
<i>Function Expenses</i>		6,314.00		6,314.00 Dr
<i>Ground Maintenance Expenses</i>		1,44,000.00		1,44,000.00 Dr
<i>Houses Keeping Expenses</i>		2,394.48	26.00	2,368.48 Dr
<i>Infrastructure Facility Expenses</i>		15,00,000.00		15,00,000.00 Dr
<i>Insurance Expenses</i>		10,530.00	10,530.00	
<i>Internet Expenses</i>		14,604.38		14,604.38 Dr
<i>Management Expenses</i>		13,92,280.00		13,92,280.00 Dr
<i>News Papers &amp; Periodicals Expenses</i>		1,734.00		1,734.00 Dr
<i>Office Expenses</i>		3,987.00	2.00	3,985.00 Dr
<i>Rates/Taxes/Cesses Paid</i>			122.00	122.00 Cr
<i>Sanitation Expenses</i>		2,08,080.00		2,08,080.00 Dr
<i>Seminar Expenses</i>		4,20,580.00	1,800.00	4,18,780.00 Dr
<i>Software Expenses</i>		1,78,600.00	2,646.00	1,75,954.00 Dr
<i>Subscription for Journal</i>		1,37,867.00		1,37,867.00 Dr
<i>Telephone Expenses</i>		10,620.00	70.00	10,550.00 Dr
<i>Wastage Management Expenses</i>		72,000.00		72,000.00 Dr

Carried Over

2,34,95,548.20 Cr

9,47,51,846.84

9,47,51,846.84

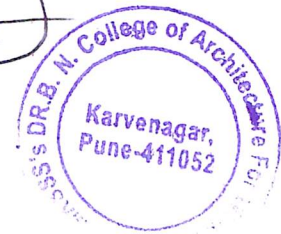
2,34,95,548.20 Cr



continued ...

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Brought Forward</b>	2,34,95,548.20 Cr	9,47,51,846.84	9,47,51,846.84	2,34,95,548.20 Cr
Printing & Stationery		1,46,495.00	762.00	1,45,733.00 Dr
<i>Printing Expenses</i>		1,42,944.00	762.00	1,42,182.00 Dr
<i>Stationary Expenses</i>		2,320.00		2,320.00 Dr
<i>Xeroxing Expenses</i>		1,231.00		1,231.00 Dr
Repairs & Maintenance		11,34,237.00	74,633.00	10,59,604.00 Dr
<i>R &amp; M - Building</i>		4,16,160.00		4,16,160.00 Dr
<i>R &amp; M - Electrical</i>		2,08,080.00		2,08,080.00 Dr
<i>R &amp; M - Equipment</i>		2,71,646.00	74,633.00	1,97,013.00 Dr
<i>R &amp; M - Furniture &amp; Fixture</i>		2,08,351.00		2,08,351.00 Dr
<i>R &amp; M - Others</i>		30,000.00		30,000.00 Dr
Travelling & Conveyance		38,888.00		38,888.00 Dr
<i>Conveyance Expenses</i>		15,802.00		15,802.00 Dr
<i>Travelling Expenses</i>		23,086.00		23,086.00 Dr
Depreciation Account		7,09,163.00		7,09,163.00 Dr
Prior Period Adjustments A/c		20,476.00	20,476.00	
Profit & Loss A/c	2,34,95,548.20 Dr			2,34,95,548.20 Dr
<b>Grand Total</b>		<b>9,47,51,846.84</b>	<b>9,47,51,846.84</b>	

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



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

Income and Expenditure Statement

1-Apr-21 to 31-Mar-22

Particulars	1-Apr-21 to 31-Mar-22	Particulars	1-Apr-21 to 31-Mar-22
<b>Direct Expenses</b>	<b>1,73,53,954.00</b>	<b>Direct Incomes</b>	<b>2,13,57,627.00</b>
Educational Expenses	22,15,082.00	Fees	2,13,57,627.00
Salaries & Wages	1,51,38,872.00	<b>Indirect Incomes</b>	<b>2,04,371.00</b>
<b>Indirect Expenses</b>	<b>61,81,661.38</b>	Other Income	2,04,371.00
Establishment Expenses	54,72,498.38	Excess of expenditure over income	19,73,617.38
Depreciation Account	7,09,163.00		
<b>Total</b>	<b>2,35,35,615.38</b>	<b>Total</b>	<b>2,35,35,615.38</b>

Principal  
MKCSS's Dr. Ehandhen Nanavati  
College of Architecture For Women  
Karvenagar, Pune - 411 052



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

*S. S. Peshwe*  
S. S. Peshwe  
Partner  
Membership No. 121546

UDIN:22121546ALDUUU2012

9 JUN 2022

Place: Pune



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

**Direct Expenses**

Group Summary

1-Apr-21 to 31-Mar-22

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Educational Expenses</b>		22,27,507.00	12,425.00	<b>22,15,082.00 Dr</b>
Departmental Expenses		1,64,966.00	1,808.00	1,63,158.00 Dr
Exam Expenses		1,17,792.00	8.00	1,17,784.00 Dr
Laboratory Expenses		4,602.00		4,602.00 Dr
Library Expenses		1,600.00		1,600.00 Dr
Workshop Expenses		40,972.00	1,800.00	39,172.00 Dr
Direct Expenses For Students		3,37,231.00		3,37,231.00 Dr
Education Fair Expenses		1,72,800.00		1,72,800.00 Dr
Gathering Expenses		15,031.00		15,031.00 Dr
Student Activity Expenses		5,400.00		5,400.00 Dr
Student Facility Expenses		1,44,000.00		1,44,000.00 Dr
Professional Charges		13,85,810.00	10,617.00	13,75,193.00 Dr
Honorarium Paid		1,13,800.00	8,355.00	1,05,445.00 Dr
Professional Charges of Visiting Faculty		12,72,010.00	2,262.00	12,69,748.00 Dr
University / Board Related		3,39,500.00		3,39,500.00 Dr
Affiliation Fee Paid		3,39,500.00		3,39,500.00 Dr
<b>Salaries &amp; Wages</b>		1,56,67,393.00	5,28,521.00	<b>1,51,38,872.00 Dr</b>
Non Teaching Admin Salary		29,28,271.00	1,18,956.00	28,09,315.00 Dr
Non Teaching Admin Salary		29,28,271.00	1,18,956.00	28,09,315.00 Dr
Teaching Salary		1,06,08,173.00	3,77,744.00	1,02,30,429.00 Dr
Teaching Salary		1,06,08,173.00	3,77,744.00	1,02,30,429.00 Dr
Encashment of Leave Paid		1,89,338.00		1,89,338.00 Dr
Gratuity Contribution Paid		14,90,546.00		14,90,546.00 Dr
Mediclaime Policy		1,31,038.00	31,821.00	99,217.00 Dr
P.F.Administration Charges		10,795.00		10,795.00 Dr
P.F.Administrative Charges		216.00		216.00 Dr
P.F.EDLI Contribution		10,797.00		10,797.00 Dr
Provident Fund - Employer's Contribution		2,59,114.00		2,59,114.00 Dr
Staff Improvement/ Welfare Expenses		39,105.00		39,105.00 Dr
<b>Grand Total</b>		<b>1,78,94,900.00</b>	<b>5,40,946.00</b>	<b>1,73,53,954.00 Dr</b>



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

**Indirect Expenses**

Group Summary

1-Apr-21 to 31-Mar-22

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Establishment Expenses</b>		55,63,685.38	91,187.00	<b>54,72,498.38 Dr</b>
Office Expenses		42,44,065.38	15,792.00	42,28,273.38 Dr
<i>Audit Fee</i>		68,839.00	584.00	68,255.00 Dr
<i>Bank Charges</i>		17,942.50	12.00	17,930.50 Dr
<i>Entertainment Expenses</i>		9,663.52		9,663.52 Dr
<i>FRA Processing Fee</i>		44,029.50		44,029.50 Dr
<i>Function Expenses</i>		6,314.00		6,314.00 Dr
<i>Ground Maintenance Expenses</i>		1,44,000.00		1,44,000.00 Dr
<i>Houses Keeping Expenses</i>		2,394.48	26.00	2,368.48 Dr
<i>Infrastructure Facility Expenses</i>		15,00,000.00		15,00,000.00 Dr
<i>Insurance Expenses</i>		10,530.00	10,530.00	
<i>Internet Expenses</i>		14,604.38		14,604.38 Dr
<i>Management Expenses</i>		13,92,280.00		13,92,280.00 Dr
<i>News Papers &amp; Periodicals Expenses</i>		1,734.00		1,734.00 Dr
<i>Office Expenses</i>		3,987.00	2.00	3,985.00 Dr
<i>Rates/Taxes/Cesses Paid</i>			122.00	122.00 Cr
<i>Sanitation Expenses</i>		2,08,080.00		2,08,080.00 Dr
<i>Seminar Expenses</i>		4,20,580.00	1,800.00	4,18,780.00 Dr
<i>Software Expenses</i>		1,78,600.00	2,646.00	1,75,954.00 Dr
<i>Subscription for Journal</i>		1,37,867.00		1,37,867.00 Dr
<i>Telephone Expenses</i>		10,620.00	70.00	10,550.00 Dr
<i>Wastage Management Expenses</i>		72,000.00		72,000.00 Dr
Printing & Stationery		1,46,495.00	762.00	1,45,733.00 Dr
<i>Printing Expenses</i>		1,42,944.00	762.00	1,42,182.00 Dr
<i>Stationary Expenses</i>		2,320.00		2,320.00 Dr
<i>Xeroxing Expenses</i>		1,231.00		1,231.00 Dr
Repairs & Maintenance		11,34,237.00	74,633.00	10,59,604.00 Dr
<i>R &amp; M - Building</i>		4,16,160.00		4,16,160.00 Dr
<i>R &amp; M - Electrical</i>		2,08,080.00		2,08,080.00 Dr
<i>R &amp; M - Equipment</i>		2,71,646.00	74,633.00	1,97,013.00 Dr
<i>R &amp; M - Furniture &amp; Fixture</i>		2,08,351.00		2,08,351.00 Dr
<i>R &amp; M - Others</i>		30,000.00		30,000.00 Dr
Travelling & Conveyance		38,888.00		38,888.00 Dr
<i>Conveyance Expenses</i>		15,802.00		15,802.00 Dr
<i>Travelling Expenses</i>		23,086.00		23,086.00 Dr
Depreciation Account		7,09,163.00		7,09,163.00 Dr
Prior Period Adjustments A/c		20,476.00	20,476.00	
<b>Grand Total</b>		<b>62,93,324.38</b>	<b>1,11,663.00</b>	<b>61,81,661.38 Dr</b>



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

**Indirect Expenses**

Group Summary

1-Apr-21 to 31-Mar-22

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Establishment Expenses</b>		55,63,685.38	91,187.00	<b>54,72,498.38 Dr</b>
Office Expenses		42,44,065.38	15,792.00	42,28,273.38 Dr
<i>Audit Fee</i>		68,839.00	584.00	68,255.00 Dr
<i>Bank Charges</i>		17,942.50	12.00	17,930.50 Dr
<i>Entertainment Expenses</i>		9,663.52		9,663.52 Dr
<i>FRA Processing Fee</i>		44,029.50		44,029.50 Dr
<i>Function Expenses</i>		6,314.00		6,314.00 Dr
<i>Ground Maintenance Expenses</i>		1,44,000.00		1,44,000.00 Dr
<i>Houses Keeping Expenses</i>		2,394.48	26.00	2,368.48 Dr
<i>Infrastructure Facility Expenses</i>		15,00,000.00		15,00,000.00 Dr
<i>Insurance Expenses</i>		10,530.00	10,530.00	
<i>Internet Expenses</i>		14,604.38		14,604.38 Dr
<i>Management Expenses</i>		13,92,280.00		13,92,280.00 Dr
<i>News Papers &amp; Periodicals Expenses</i>		1,734.00		1,734.00 Dr
<i>Office Expenses</i>		3,987.00	2.00	3,985.00 Dr
<i>Rates/Taxes/Cesses Paid</i>			122.00	122.00 Cr
<i>Sanitation Expenses</i>		2,08,080.00		2,08,080.00 Dr
<i>Seminar Expenses</i>		4,20,580.00	1,800.00	4,18,780.00 Dr
<i>Software Expenses</i>		1,78,600.00	2,646.00	1,75,954.00 Dr
<i>Subscription for Journal</i>		1,37,867.00		1,37,867.00 Dr
<i>Telephone Expenses</i>		10,620.00	70.00	10,550.00 Dr
<i>Wastage Management Expenses</i>		72,000.00		72,000.00 Dr
Printing & Stationery		1,46,495.00	762.00	1,45,733.00 Dr
<i>Printing Expenses</i>		1,42,944.00	762.00	1,42,182.00 Dr
<i>Stationary Expenses</i>		2,320.00		2,320.00 Dr
<i>Xeroxing Expenses</i>		1,231.00		1,231.00 Dr
Repairs & Maintenance		11,34,237.00	74,633.00	10,59,604.00 Dr
<i>R &amp; M - Building</i>		4,16,160.00		4,16,160.00 Dr
<i>R &amp; M - Electrical</i>		2,08,080.00		2,08,080.00 Dr
<i>R &amp; M - Equipment</i>		2,71,646.00	74,633.00	1,97,013.00 Dr
<i>R &amp; M - Furniture &amp; Fixture</i>		2,08,351.00		2,08,351.00 Dr
<i>R &amp; M - Others</i>		30,000.00		30,000.00 Dr
Travelling & Conveyance		38,888.00		38,888.00 Dr
<i>Conveyance Expenses</i>		15,802.00		15,802.00 Dr
<i>Travelling Expenses</i>		23,086.00		23,086.00 Dr
Depreciation Account		7,09,163.00		7,09,163.00 Dr
Prior Period Adjustments A/c		20,476.00	20,476.00	
<b>Grand Total</b>		<b>62,93,324.38</b>	<b>1,11,663.00</b>	<b>61,81,661.38 Dr</b>



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

**Direct Incomes**

Group Summary

1-Apr-21 to 31-Mar-22

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Fees</b>		5,56,745.00	2,19,14,372.00	2,13,57,627.00 Cr
FY Fees		2,78,637.00	98,94,865.00	96,16,228.00 Cr
<i>F.Y. Development Fund</i>		70,788.00	11,09,012.00	10,38,224.00 Cr
<i>F.Y. Tuition Fees</i>		1,93,404.00	87,03,180.00	85,09,776.00 Cr
<i>F.Y. University Fee</i>		14,445.00	82,673.00	68,228.00 Cr
PHD Fees		1,86,080.00	8,40,000.00	6,53,920.00 Cr
<i>PHD Tuition Fees</i>		1,86,080.00	8,40,000.00	6,53,920.00 Cr
SY Fees		92,028.00	1,11,79,507.00	1,10,87,479.00 Cr
<i>S.Y. Development Fund</i>			11,78,540.00	11,78,540.00 Cr
<i>S.Y. Tuition Fees</i>		46,374.00	98,67,834.00	98,21,460.00 Cr
<i>S.Y. University Fee</i>		45,654.00	1,33,133.00	87,479.00 Cr
<b>Grand Total</b>		5,56,745.00	2,19,14,372.00	2,13,57,627.00 Cr



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

**Indirect Incomes**

Group Summary

1-Apr-21 to 31-Mar-22

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Other income</b>		8.00	2,04,379.00	<b>2,04,371.00 Cr</b>
<i>Bank Interest Received</i>			18,989.00	18,989.00 Cr
<i>Fees Forfeited</i>			1,85,389.00	1,85,389.00 Cr
<i>Rounding Off A/c</i>		8.00	1.00	7.00 Dr
<b>Grand Total</b>		<b>8.00</b>	<b>2,04,379.00</b>	<b>2,04,371.00 Cr</b>



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

**Balance Sheet**

1-Apr-21 to 31-Mar-22

<b>Liabilities</b>	as at 31-Mar-22	<b>Assets</b>	as at 31-Mar-22
<b>Capital Account</b>	<b>1,09,95,212.50</b>	<b>Fixed Assets</b>	<b>1,39,43,947.50</b>
Depreciation Fund	1,05,23,330.10	Fixed Assets-Grant	5,09,792.00
Non Current Liabilities	4,71,882.40	Fixed Assets-Own	1,28,65,429.50
		Fixed Assets-SD	5,68,726.00
<b>Current Liabilities</b>	<b>47,31,199.00</b>	<b>Current Assets</b>	<b>25,86,774.97</b>
Duties & Taxes	2,13,847.00	Deposits (Asset)	20,000.00
Deposits From Students	14,98,000.00	Cash-in-hand	5,581.00
Indirect Receipts & Payments	1,00,026.00	Bank Accounts	2,46,459.97
Other Current Liabilities	23,26,693.00	Fees Receivable	21,12,869.00
Recurring Grants Unutilised	13,125.00	Other Current Assets	2,01,865.00
University / Board Payments	5,79,508.00		
<b>Branch / Divisions</b>	<b>2,62,73,476.55</b>	Excess of expenditure over income	<b>2,54,69,165.58</b>
ITC Claim	2.00	Opening Balance	2,34,95,548.20
B.N.College of Architecture No.42	1,05,07,182.62	Current Period	19,73,617.38
M.K.S.S.S.	1,57,66,291.93		
<b>Total</b>	<b>4,19,99,888.05</b>	<b>Total</b>	<b>4,19,99,888.05</b>

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



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

*S. S. Peshwe*  
S. S. Peshwe  
Partner  
Membership No. 121546

UDIN: 22121546 ALDUVV 2012

9 JUN 2022  
Place: Pune.

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

Capital Account

Group Summary

1-Apr-21 to 31-Mar-22

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Depreciation Fund</b>	<b>97,25,003.10 Cr</b>			<b>1,05,23,330.10 Cr</b>
<i>Depreciation Fund on Govt. Grant</i>	<i>1,74,714.00 Cr</i>		50,979.00	<i>2,25,693.00 Cr</i>
<i>Depreciation Fund on Own Asset</i>	<i>92,24,182.30 Cr</i>	16,650.00	7,09,163.00	<i>99,16,695.30 Cr</i>
<i>Depreciation Fund Specific Donation</i>	<i>3,26,106.80 Cr</i>		54,835.00	<i>3,80,941.80 Cr</i>
<b>Non Current Liabilities</b>	<b>5,77,696.40 Cr</b>	<b>1,05,814.00</b>		<b>4,71,882.40 Cr</b>
<i>Non Recurring Grants Utilised</i>	<i>3,35,077.20 Cr</i>	50,979.00		<i>2,84,098.20 Cr</i>
<i>Non Recurring Specific Donation Utilised</i>	<i>2,42,619.20 Cr</i>	54,835.00		<i>1,87,784.20 Cr</i>
<b>Grand Total</b>	<b>1,03,02,699.50 Cr</b>	<b>1,22,464.00</b>	<b>8,14,977.00</b>	<b>1,09,95,212.50 Cr`</b>





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

**Current Liabilities**

Group Summary

1-Apr-21 to 31-Mar-22

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Duties &amp; Taxes</b>	<b>1,40,067.00 Cr</b>	<b>16,74,599.00</b>	<b>17,48,379.00</b>	<b>2,13,847.00 Cr</b>
GST	142.00 Cr	6,144.00	38,770.00	32,768.00 Cr
CGST	71.00 Cr	1,722.00	18,035.00	16,384.00 Cr
IGST		2,700.00	2,700.00	
SGST	71.00 Cr	1,722.00	18,035.00	16,384.00 Cr
TDS	1,39,925.00 Cr	16,68,455.00	17,09,609.00	1,81,079.00 Cr
TDS on Contractor	432.00 Cr	464.00	1,202.00	1,170.00 Cr
TDS on Professional Fees	30,564.00 Cr	1,59,602.00	1,83,226.00	54,188.00 Cr
TDS on Salary	1,08,929.00 Cr	15,08,389.00	15,25,181.00	1,25,721.00 Cr
<b>Deposits From Students</b>	<b>15,95,000.00 Cr</b>	<b>1,44,000.00</b>	<b>47,000.00</b>	<b>14,98,000.00 Cr</b>
Caution Money Deposit	15,95,000.00 Cr	1,42,000.00		14,53,000.00 Cr
Library Deposit		2,000.00	47,000.00	45,000.00 Cr
<b>Indirect Receipts &amp; Payments</b>	<b>95,900.00 Cr</b>	<b>11,84,657.00</b>	<b>11,88,783.00</b>	<b>1,00,026.00 Cr</b>
Salary Deductions	95,900.00 Cr	11,84,657.00	11,88,783.00	1,00,026.00 Cr
Credit Co-Op Society	69,028.00 Cr	8,66,089.00	8,70,582.00	73,521.00 Cr
Electricity Recovery	285.00 Cr	1,369.00	1,189.00	105.00 Cr
House Rent Recovery	98.00 Cr	3,420.00	3,607.00	285.00 Cr
LIC/ Postal RD	784.00 Cr	9,408.00	9,408.00	784.00 Cr
Other Deduction	131.00 Cr			131.00 Cr
Profession Tax	4,000.00 Cr	45,275.00	44,875.00	3,600.00 Cr
Provident Fund - Employee's Contri	21,574.00 Cr	2,59,096.00	2,59,122.00	21,600.00 Cr
<b>Other Current Liabilities</b>	<b>20,06,319.46 Cr</b>	<b>19,30,542.46</b>	<b>22,50,916.00</b>	<b>23,26,693.00 Cr</b>
Amounts Payable	14,179.00 Cr	40,338.00	32,263.00	6,104.00 Cr
Fee Refundable	2,35,512.00 Cr	2,00,000.00	26,552.00	62,064.00 Cr
Provision For Expenses	16,64,877.46 Cr	16,88,764.46	17,02,702.00	16,78,815.00 Cr
Provision For Gratuity			4,28,897.00	4,28,897.00 Cr
Provision For leave Encashment	91,631.00 Cr		59,062.00	1,50,693.00 Cr
Staff Contingency Fund	120.00 Cr	1,440.00	1,440.00	120.00 Cr
<b>Recurring Grants Unutilised</b>	<b>13,125.00 Cr</b>			<b>13,125.00 Cr</b>
Univ. Grant-Recurring Unutilised	13,125.00 Cr			13,125.00 Cr
<b>University / Board Payments</b>	<b>2,95,215.00 Cr</b>	<b>4,53,792.00</b>	<b>7,38,085.00</b>	<b>5,79,508.00 Cr</b>
Eligibility Fees Payable	5,370.00 Cr	31,200.00	25,830.00	
Payable Eligibility Fees-PG	5,050.00 Cr	29,800.00	24,750.00	
Payable Eligibility Fees-PHD	320.00 Cr	1,400.00	1,080.00	
Exam Fees Payable	2,75,345.00 Cr	2,37,592.00	5,27,255.00	5,65,008.00 Cr
Payable F.Y.Exam Fees	1,38,340.00 Cr	1,11,204.00	2,38,665.00	2,65,801.00 Cr
Payable S.Y.Exam Fees	1,37,005.00 Cr	1,26,388.00	2,88,590.00	2,99,207.00 Cr
University Fee-PHD (Liability)	14,500.00 Cr	1,85,000.00	1,85,000.00	14,500.00 Cr
Bhaubeej Donation Received		3,07,401.00	3,07,401.00	
Salary Payable	97,022.00 Cr	5,56,478.00	4,59,456.00	
<b>Grand Total</b>	<b>42,42,648.46 Cr</b>	<b>62,51,469.46</b>	<b>67,40,020.00</b>	<b>47,31,199.00 Cr</b>



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

**Fixed Assets**

Group Summary

1-Apr-21 to 31-Mar-22

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Fixed Assets-Grant</b>	<b>5,09,792.00 Dr</b>			<b>5,09,792.00 Dr</b>
Equipment- Grant	5,09,792.00 Dr			5,09,792.00 Dr
Office/ Other Equipments (Grant)	5,09,792.00 Dr			5,09,792.00 Dr
<b>Fixed Assets-Own</b>	<b>1,19,28,100.50 Dr</b>	<b>9,53,979.00</b>	<b>16,650.00</b>	<b>1,28,65,429.50 Dr</b>
Computers-Own	23,68,407.00 Dr		16,650.00	23,51,757.00 Dr
Computer Lab Computers (Own)	8,50,088.00 Dr			8,50,088.00 Dr
Office / Others Computers (Own)	15,18,319.00 Dr		16,650.00	15,01,669.00 Dr
Equipment -Own	60,57,392.00 Dr	5,63,027.00		66,20,419.00 Dr
Office/ Other Equipments(Own)	60,57,392.00 Dr	5,63,027.00		66,20,419.00 Dr
Library Books -Own	24,02,471.00 Dr	3,90,952.00		27,93,423.00 Dr
Library Books General (Own)	24,02,471.00 Dr	3,90,952.00		27,93,423.00 Dr
Furniture & Fixtures (Own)	10,99,830.50 Dr			10,99,830.50 Dr
<b>Fixed Assets-SD</b>	<b>5,68,726.00 Dr</b>			<b>5,68,726.00 Dr</b>
Equipment -Specific Donation	5,48,353.00 Dr			5,48,353.00 Dr
Office/ Other Equipments (SD)	5,48,353.00 Dr			5,48,353.00 Dr
Library Books -Specific Donation	20,373.00 Dr			20,373.00 Dr
Library Books General (SD)	20,373.00 Dr			20,373.00 Dr
<b>Grand Total</b>	<b>1,30,06,618.50 Dr</b>	<b>9,53,979.00</b>	<b>16,650.00</b>	<b>1,39,43,947.50 Dr</b>



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

**Current Assets**

Group Summary

1-Apr-21 to 31-Mar-22

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>Deposits (Asset)</b>	<b>20,000.00 Dr</b>			<b>20,000.00 Dr</b>
<i>Deposits To Others</i>	20,000.00 Dr			20,000.00 Dr
<b>Loans &amp; Advances (Asset)</b>		1,30,340.00	1,30,340.00	
Advance to Staff		1,06,400.00	1,06,400.00	
<i>Advance for Expenses to Staff</i>		1,06,400.00	1,06,400.00	
Advance to Supplier		23,940.00	23,940.00	
<i>Advance to Supplier</i>		23,940.00	23,940.00	
<b>Cash-in-hand</b>	<b>5,691.00 Dr</b>	83,719.00	83,829.00	<b>5,581.00 Dr</b>
<i>Cash In Hand</i>	5,541.00 Dr	83,500.00	83,488.00	5,553.00 Dr
<i>Revenue Stamp</i>	150.00 Dr	219.00	341.00	28.00 Dr
<b>Bank Accounts</b>	<b>2,35,599.47 Dr</b>	4,07,39,710.00	4,07,28,849.50	<b>2,46,459.97 Dr</b>
<i>Axis Bank A/C No:- 921010044733868</i>		11,25,990.00	10,99,558.50	26,431.50 Dr
<i>Syndicate Bank A/c No.45312</i>	2,35,599.47 Dr	3,96,13,720.00	3,96,29,291.00	2,20,028.47 Dr
<b>Fees Receivable</b>	<b>15,67,284.00 Dr</b>	17,23,286.00	11,77,701.00	<b>21,12,869.00 Dr</b>
Fees Receivable From Samaj Kalyan	5,78,572.00 Dr	5,78,572.00	4,72,033.00	6,85,111.00 Dr
<i>FY Fees Receivable From Samaj Kalyan</i>	5,78,572.00 Dr		4,72,033.00	1,06,539.00 Dr
<i>SY Fees Receivable From Samaj Kalyan</i>		5,78,572.00		5,78,572.00 Dr
Fees Receivable From Students	9,88,712.00 Dr	11,44,714.00	7,05,668.00	14,27,758.00 Dr
<i>Fees Receivable from PHD Students</i>	5,00,000.00 Dr	4,40,000.00	4,45,000.00	4,95,000.00 Dr
<i>FY Fees Receivable From Students</i>	2,58,251.00 Dr	1,78,518.00	2,11,284.00	2,25,485.00 Dr
<i>SY Fees Receivable From Students</i>	2,30,461.00 Dr	5,26,196.00	49,384.00	7,07,273.00 Dr
<b>Other Current Assets</b>	<b>6,49,777.00 Dr</b>	1,45,689.00	5,93,601.00	<b>2,01,865.00 Dr</b>
<i>Amounts Receivable</i>	2,176.00 Dr	25,000.00	25,000.00	2,176.00 Dr
<i>Prepaid Expenses</i>	6,47,601.00 Dr	1,20,689.00	5,68,601.00	1,99,689.00 Dr
<b>Grand Total</b>	<b>24,78,351.47 Dr</b>	<b>4,28,22,744.00</b>	<b>4,27,14,320.50</b>	<b>25,86,774.97 Dr</b>



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

**Branch / Divisions**

Group Summary

1-Apr-21 to 31-Mar-22

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
<b>ITC Claim</b>		6,035.00	6,037.00	<b>2.00 Cr</b>
<i>ITC Claim (CGST)</i>		2,643.00	2,643.00	
<i>ITC Claim (IGST)</i>		749.00	749.00	
<i>ITC Claim (SGST)</i>		2,643.00	2,645.00	2.00 Cr
B.N.College of Architecture No.42	1,03,12,203.28 Cr	29,44,973.00	31,39,952.34	1,05,07,182.62 Cr
M.K.S.S.S.	1,41,22,966.93 Cr	1,69,05,205.00	1,85,48,530.00	1,57,66,291.93 Cr
<b>Grand Total</b>	<b>2,44,35,170.21 Cr</b>	<b>1,98,56,213.00</b>	<b>2,16,94,519.34</b>	<b>2,62,73,476.55 Cr</b>

