

# Nayak & Rane

CHARTERED ACCOUNTANTS

Audit Report of D.S.P.M.'S- K.V.Pendharkar College of Arts, Science & Commerce- Senior college, Dombivli for the year ended 31st March, 2022

We have audited the attached Balance Sheet of " SENIOR COLLEGE Section of K.V.Pendharkar college of Arts, Science & Commerce, Dombivli, as at 31st March 2022 and its Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with the accounting standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statements as basis for our opinion.

We report our observations/comments/discrepancies in annexed notes and we report that :-

1. We have obtained all the information and explanations which, to the best of our knowledge and belief were necessary for purpose of our audit.
  2. The Balance Sheet and the Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.
  3. In our opinion the Balance Sheet and Income and Expenditure Account dealt with by this report, comply with the accounting standards to the extent applicable.
  4. In our opinion and to the best of our information and according to the explanations given to us, the said accounts together with notes thereon, give a true and fair view in the conformity with the accounting principles generally accepted in India.
- a) In the case of Balance Sheet, of the state of affairs of the Senior College as on 31st March, 2022 , and
- b) In the case of Income and Expenditure Account, of the Surplus of the Senior College for the year ended on that date.

for Nayak & Rane  
Chartered Accountants  
FRN No.117249W



(Mr. Suraj P. Nayak)  
Partner  
Membership No. 049645




PLACE : Mumbai  
Date : 23-September-2022  
UDIN NO: 22049645AVOUUY7606



NOTES ANNEXED TO AUDIT REPORT OF EVEN DATE ON THE BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT OF :  
D.S.P.MANDAL'S K.V.PENDHARKAR COLLEGE, SENIOR COLLEGE SECTION, DOMBIVLI, FOR THE YEAR ENDED 31st MARCH, 2022

- 1 The college has not maintained fixed asset register showing full particulars including quantitative details and situation of fixed assets . Also physical verification of the assets is not conducted by the management during the year. However, it is stated by the management that situation of all the fixed assets is in the premises of the college. We advise the management to maintain a fixed asset register and conduct physical verification of the same on a regular basis.
- 2 The college has not maintained dead stock register showing full particulars including quantitative details and also physical verification of the same is not conducted during the year under audit . We advise the management to maintain dead stock register and conduct physical verification of the same on a regular basis.
- 3 Periodic physical verification of cash is done by the management and the same has been certified by the management. In respect of certain cash transactions, the internal control procedure needs to be strengthened.
- 4 Certain common expenses are apportioned/appropriated between Senior college, Junior college, BMS/BCS/Biotech course , etc. unaided courses, the details of which are given in notes annexed to Balance Sheet and Income & Expenditure A/c. We have already suggested for maintenance of register for recording common expenses.
- 5 Outstanding income and expenses and other credit balances are subject to confirmation hence are taken as certified by management.
- 6 Lapsed deposits considered during the year are as certified by the management .
- 7 All the advances during the period as well as opening advances are as certified by the management . Old Advances are not properly reconciled with the list of individuals and there is no internal control and check over the old advances.
- 8 Original receipts for various old deposits such as Gas, Telephone etc. are not available for verification at the time of audit.
- 9 Senior Degree College has not been receiving non salary grant from 1999 to till date, which has caused serious hardships and grave difficulties to the management of the college while meeting its expenses. Hence, DSPM has filed the Writ Petition No.3405 of 2015 in the High Court of Judicature at Bombay, Civil Appellate Jurisdiction against University of Mumbai & Ors where the court is prayed for giving a directive to the Government for releasing non salary grant.
- 10 Fees received during the year has been considered in Income and Expenditure account as per Fees Structure provided by the Management
- 11 College is eligible to receive maintenance grant at 2% of the value of building. This grant will be accounted only when there is a certainty of receipt as per the sanction of appropriate authority.

for Nayak & Rane  
Chartered Accountants  
FRN No.117249W



(Mr. Suraj P. Nayak)  
Partner

Membership No. 049645

PLACE : Mumbai

Date : 23-September-2022

UDIN NO: 22049645AVOUUY7606



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DOMBIVLI SHIKSHAN PRASARAK MANDAL'S

K.V.PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE, (AUTONOMOUS) DOMBIVLI

**SENIOR COLLEGE**

BALANCE SHEET

As At

**31st MARCH, 2022**

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**DOMBIVLI SHIKSHAN PRASARAK MANDAL'S**  
**K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE, (AUTONOMOUS) Dombivli**  
**SENIOR COLLEGE**

**BALANCE SHEET AS AT 31st MARCH 2022**

31.03.2021	Fund & Liabilities	Rs.	Current Year	31.03.2021	Properties & Assets	Rs.	Current Year
22,700.00	DONATIONS FOR BOOKS : (Fund) : Balas per last B/Sheet		22,700.00	7,544,806.91	FIXED ASSETS : (Sch- 15)		11,626,663.47
54,000.00	ENDOWMENT PRIZE FUND : Balas per last B/Sheet		54,000.00	318,846.00	CURRENT ASSETS & DEPOSITS :- a) Deposits for services : (Sch-16)		318,846.00
1,731,112.27	CAPITAL RESERVE ACCOUNT : (Sch- 8) (created for assets purchased out of Grants)		1,466,074.97	1,269,706.51 5,052.70	b) Advances Other advances Salary Advances (Sch.-17) Advance to employee Advance to NSS Advance for AD-on Retail mat TDS from rent Other receivable (Sch-14) Advances :BMS/BCS Salary/festival Advance -BMS/BC	1,269,206.51 5,052.70 200,000.00 248,693.50 18,720.00 24,890.00 53,885.00 398,440.00 22,600.00	2,241,487.71
2,073.23	UNIVERSITY OF MUMBAI BOOK BANK SCHEME GRANT : Op.Bal.		2,073.23	248,693.50 18,720.00 24,890.00 98,927.50 398,440.00 29,600.00	c) Outstanding Income : (Sch- 18)	6,622,111.00	6,622,111.00
56,200.00	UNIVERSITY OF MUMBAI- MINOR RESEARCH GRANT		56,200.00	6,930,323.00	d) UGC 12th Plan Assist.Grant Receivable : (Sch-9a)	852,414.00	852,414.00
82,719.86	UGC GRANT FOR TRAVEL & TOURISM & F.E. :		82,719.86	852,414.00	e) Govt. of India -MNRE Major Research Grant	48,314.85	48,314.85
215,000.00	UGC 11th PLAN ASSIT. GRANT : (Sch-9)		215,000.00	48,314.85			
7,081,412.00	SCHOLARSHIPS & FRESHSHIPS : 1) Scholarships (Sch.-10) 2) Freshships (Sch.-11)	3,815,330.00 2,986,305.50	6,801,635.50		f) Cash & Bank Balances : i) Cash in hand ii) Cash in hand- Self Finance cours iii) Bank Balances (Schedule - 19)	3,803.00 2,133.00	5,936.00
2,973,422.50	LABORATORY & LIBRARY DEPOSITS : (Sch.-12)		2,960,386.50	38,124.00 35,202.00 17,672,226.29	MANAGEMENT ACCOUNT : (Sch-20)		125,383,801.57
9,346,452.19	OTHER CREDIT BALANCES : (Sch.-13)		10,258,854.59	106,832,161.02			
9,666,573.00	OUTSTANDING EXPENSES : (Sch.- 14)		13,235,287.00				9,856,254.50
111,134,783.23	INCOME & EXPENDITURE A/C Opening Balance Add: Appropriation Add: surplus during the year	111,134,783.23 - - 10,666,114.22	121,800,897.45				
142,366,448.28	TOTAL		156,955,829.10	142,366,448.28	TOTAL		156,955,829.10

As per our Report of even date  
for Nayak & Rane  
Chartered Accountants  
FRN- 117249W

The above Balance Sheet to the best of our belief contains  
a true account of funds and liabilities and of the  
properties and assets of the college.

for DOMBIVLI SHIKSHAN PRASARAK MANDAL'S  
K.V.PENDHARKAR COLLEGE OF ARTS,SCIENCE AND COMMERCE (AUTONOMOUS)

Place : Mumbai  
Date : 23.09.2022

(Mr. Suraj P.Nayak)  
Partner  
(M.no. : 49645)



CHAIRMAN

TREASURER

Surekha P. Pawar

**DOMBIVLI SHIKSHAN PRASARAK MANDAL'S  
K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE, (AUTONOMOUS) Dombivli**

**SENIOR COLLEGE**

**INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH, 2022**

Previous Year	Expenditure	Current Year	Previous Year	Income	Current Year
73,416,251.00	To Salaries & Allowances	70,774,513.00	73,416,251.00	By Salary Grant	70,774,513.00
926,692.00	Subsistence allowance	699,609.00	1,461,419.00	Tuition fees	1,805,535.00
605.00	Current Lab. Expenses	134,680.00	12,147,653.00	Other fees (Sch : 1)	12,980,290.50
120,000.00	Building Maintenance	120,000.00	62,967.00	Fines & Breakages (Sch : 2)	91,562.00
10,362,444.28	Electricity, Water & Other Exps. (Sch : 6)	16,231,599.84	122,461.07	Sale of Forms & Misc. receipts (sch:3)	450,631.00
20,442.00	Extra Curricular Activities	-	154,659.00	Interest on S.B. A/c	163,402.00
90,311.00	Building Insurance	120,415.00	-	Library & Laboratory & Caution money lapsed deposit	492,300.00
17,401,966.40	Self Finance courses- Expend (Sch : 7)	22,284,456.90	27,839,812.50	Self finance Courses - Fees (Sch:4)	35,315,491.50
1,991,654.57	Depreciation	2,252,664.04	227,714.00	Self finance Courses - Misc. Receipts (Sch: 5)	737,347.00
			-	Self Finance Courses -lapsed deposit	472,980.00
104,330,366.25	SUB - TOTAL	112,617,937.78			
11,102,570.32	Excess of Income over Expenditure	10,666,114.22			
115,432,936.57	Total	123,284,052.00	115,432,936.57	Total	123,284,052.00

Note:- Depreciation does not include depreciation on assets purchased out of Grants & S.A.F. funds. It is charged against the respective Capital Reserve a/c and S.A.F. a/c in B/sheet.

As per our Report of even date for Nayak & Rane Chartered Accountants FRN-117249W



The above Income & Expenditure Account to the best of our belief, contains a true account of Income & Expenditure of the college.

for DOMBIVLI SHIKSHAN PRASARAK MANDAL'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)

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X Sudhakar P. Kamble

Place : Mumbai  
Date : 23.09.2022

(Mr. Suraj P. Nayak)  
Partner  
(M.no. : 49645)



CHAIRMAN

TREASURER



**DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)**  
(SENIOR COLLEGE) Schedules

:1:

**SCH.no. BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND  
BALANCE SHEET AS AT 31st MARCH 2022**

1.	<b>OTHER FEES :</b>	<b>Rs.</b>	<b>Rs.</b>
	Admission Proc Fee	545,199.00	
	Alu.association fee	1,059.00	
	Bonfide Certificate	3,140.00	
	College ATKT Exam Fee	80,597.00	
	Computer Practicals	439,400.00	
	CONV.FEE	173,500.00	
	Development Fee	889,850.50	
	Document Verification Fee	78,020.00	
	E- Charges + E-Suvidha	19,570.00	
	Ekak Yojana	2,260.00	
	Enrolment Fee	162,077.00	
	Exam. Fee	4,629,981.00	
	Extra Curri & Other Fee	131,551.00	
	FYBCOM Readmission Fees	7,860.00	
	Group Insurance	36,903.00	
	Gymkhana Fee	775,975.00	
	ID card & Library Card	182,170.00	
	Indradhanuhaya	13,250.00	
	Laboratory Fee	646,685.00	
	Library Fee	455,965.00	
	Magazine Fee	183,540.00	
	Marksheet Fee	230,560.00	
	Mobile App	69,600.00	
	Noc Fees	560.00	
	NSS Fee	4,620.00	
	Online Communication Charges	341,310.00	
	Other Fee	1,120,840.00	
	Project Fee	697,780.00	
	S.A.F.FEE	26,450.00	
	Student Welfare fund	2,946.00	
	Transcript Fees	28,250.00	
	Transference Certificate Fees	21,150.00	
	Univ.Dist.Fund	2,590.00	
	University ATKT Exam Fees	106,397.00	
	Univ Spo&Cul Activity	47,080.00	
	Utilitv Fee	711,425.00	
	V.C.Fund	9,480.00	
	Certificate Courses fees	100,700.00	
			<u>12,980,290.50</u>
2.	<b>FINES &amp; BREAKAGES :</b>		
	Fines & cost of lost of books	84,883.00	
	Breakages	6,679.00	<u>91,562.00</u>
3.	<b>SALE OF FORMS &amp; MISC.RECEIPTS :</b>		
	Document Verification Charges	32,950.00	
	Duplicate Fee Recpt	4,100.00	
	Duplicate I-Card	250.00	
	Duplicate Mark Sheet	4,340.00	
	Electricity Principal Arrears Recd.	26,133.00	
	Letter of Recomnadation Charges	400.00	
	Misc.Income	400.00	
	NCC - Allowance	60,756.00	
	Railway Conssion Form	3,540.00	
	Sale of Form	292,000.00	
	University Exam Share Recd.	25,762.00	
			<u>450,631.00</u>

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## DSPM's K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE &amp; COMMERCE, (AUTONOMOUS) Dombivli

SCH.No. BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND  
BALANCE SHEET AS AT 31st MARCH 2022

## 4 SENIOR COLLEGE - SELF FINANCE COURSES - FI FEES

Admission Proc Fee	312,685.00
Alu. Asso. Fee	1,150.00
Ashwamedha Fee	120.00
Atkt -Exam Fees	27,325.00
Computer And Internet	284,270.00
Computer Practical Fee	1,509,777.00
Convocation Fee	142,250.00
Development Fee	839,660.00
Disaster Relief Fund	290.00
Document Verification Charges	180,827.00
E-Charges + E-Suvidha	8,860.00
Ekak Yojana	10.00
Enrolment Fee	123,910.00
Exam Fees	3,908,225.00
Extra Curri & Other Fee	159,000.00
Form And Prospectus Fee	1,000.00
Group Insurance	50,175.00
Gymkhana Fee	630,833.00
Id Card & Library Card	84,492.00
Indradhanuhaya	610.00
Laboratory Fee	3,702,103.00
Late Fine	3,200.00
Library Fee	1,224,361.00
Magazine Fee	141,136.00
Marksheet Fee	176,330.00
Mobile App	25,687.00
Nss Ekak Yojana Fee	700.00
Nss Fee	840.00
Online Communication Charges	262,215.00
Other Fee	833,785.50
Project Fee	1,040,391.00
Registration Fee	114,353.00
Retail Management Fees	6,000.00
S.A.F. Fee	175.00
Students Welfare Fund	6,788.00
Tuition Fee	19,022,235.00
Univ. Dist.Fund	780.00
University Exam Fees	9,673.00
Univ Spo&Cul Activity	5,746.00
Utility Fee	470,324.00
V.C.Fund	3,200.00
	35,315,491.50

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DSPM's K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE, (AUTONOMOUS) Dombivli

SCH.No. BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND  
BALANCE SHEET AS AT 31st MARCH 2022

5 SENIOR COLLEGE - SELF FINANCE COURSES - OTHER RECEIPTS

Bonafide Certificate	2,740.00	
Breakages Charges	5,885.00	
Duplicate Fees Receipt	4,000.00	
Duplicate ID Card	250.00	
Duplicate Marksheet	1,620.00	
Fine	17,893.00	
Letter of Recommendation Charges	600.00	
Migration Fees.	100.00	
Misc. Receipt	709.00	
Noc Fees	180.00	
Railway Concession Forms Receipt	2,100.00	
Sale of Form	262,220.00	
Transcript Fees	12,750.00	
Transference Certificate Fees (Tc)	16,500.00	
University Exam Share Recd.	346,726.00	
Univ. Exam Remuneration	63,074.00	737,347.00

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DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)  
(SENIOR COLLEGE) Schedules

:4:

BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND  
BALANCE SHEET AS AT 31st MARCH 2022

SCH.no.

6

Electricity, Water and Other Expenses :

Advertisement	149,783.00
Antivirus Subscription	61,882.00
Audit Fees	72,216.00
Bank Charges	11,741.09
CHB Salary	63,860.00
College CAP Expenses	10,955.00
College Exam.Expenses	135,417.00
Computer Expenses	83,141.00
Computer Maintenance	36,525.00
Conveyance Expenses	37,128.00
Electricity Charges	1,022,553.00
Electric Material Purchases	147,474.00
E-TDS Work Charges	1,090.00
Garden Expenses	79,153.00
Generator - Repairs & Maintenance	149,099.45
Honorarium	21,000.00
Honorarium -Member of Board of Studies	237,500.00
I-Card Expenses	106,990.00
Interest on UGC FIP Grant	26,630.00
Internet Charges -	105,047.00
Int.on TDS	3,438.00
Library Expenses	22,194.00
Library Software Maintenance	58,764.00
Locker Rent	6,372.00
Membership & Subscription	5,900.00
Microsoft Software License Fees	196,175.00
Misc.Expenses	970.00
Mobile Charges	65,503.00
N.C.C. Expenses	22,576.00
Office Expenses	50,333.00
Plumbing Expenses	21,530.00
Postage & Courier	3,250.00
Printing Expenses	387,399.00
Prizes	12,804.00

Total b/f

3,416,392.54

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DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)  
(SENIOR COLLEGE) Schedules

:5:

BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND  
BALANCE SHEET AS AT 31st MARCH 2022

SCH.no. 6	Total c/d	3,416,392.54
	Professional Fees	412,500.00
	Repairs & Maintenance	413,097.30
	Repairs to Furniture	40,900.00
	Salary- Unaided Staff	8,905,805.00
	Sanitation Expenses	145,818.00
	Security Charges	214,200.00
	Selection Committee Exps	64,500.00
	Software Maintenance	36,102.00
	Stationery Expenses	221,478.00
	Telephone Charges	76,018.00
	Tuition Fees Paid to Joint Director	1,019,200.00
	Uniform Expenses	62,842.00
	University Online TAAS System Fees	4,900.00
	Water Charges	127,153.00
	Water Pipeline Expenses	142,432.00
	Website Expenses	34,199.00
	Zoom Meeting Expenses	1,534.00
	Enrollment Fees -Exps	178,600.00
	Univ.Disaster Fund - Expenses	9,000.00
	University - E Charges - Expenses	9,000.00
	University Exam.Fees Paid	563,779.00
	Univ. E-Suvidha Fees -Exps	45,000.00
	Univ- Migration Expenses	2,550.00
	Univ. N.S.S.Ekak Yojana - Expenses	9,000.00
	Univ. NSS Registration Fees	9,000.00
	Univ. Sports Contribution -Expenses	27,000.00
	Univ.Sports & Cul.Activity- Expenses	21,600.00
	Univ. V.C.Fund - Exps.	18,000.00
		<u>16,231,599.84</u>

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*[Signature]*

*sneha P. Kamble*



BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND  
BALANCE SHEET AS AT 31st MARCH 2022

SCH.no.

7

## SENIOR COLLEGE - SELF FINANCE COURSES EXPENSES

CHB Salary	1,025,017.00
Current Lab Expenses	38,248.00
Project & Viva Expenses	68,486.00
Unaided Teaching Staff Salary	12,429,777.00
Unaided Non-Teaching Staff Salary	4,987,498.00
University Share Paid:	
Univ.Enrollment Fees Paid	119,600.00
University Annual Sports Contribution-Exps	22,740.00
University Disaster Fund Exps	7,580.00
University E-Charges Expenses	7,580.00
University National Service Sch.Ekak Yojana Exps	7,580.00
University NSS Registration Fee Expenses	6,030.00
University -Ph.D Tuition Fee Share	27,500.00
University Registration Fees Expenses	137,075.00
University Student Welfare Fund Cont.Exps	216.00
University V.C.Fund Exps.	15,160.00
Univ. E-Suvidha Fees Exps	37,900.00
Univ- Migration Expenes	3,400.00
Univ.Sports & Cul- Ashwamedh & Indradhan Exps	18,468.00
Univ Fees Paid	719,778.00
Academic Prize	870.00
Advertisement Expense	12,280.00
Bank Charges	14,955.90
College CAP Expenses	3,355.00
Computer Expenses	21,582.00
Computer Maintenance	29,219.00
Conveyance	51,562.00
Electricity Charges	818,042.00
Electric Material Purchase	15,736.00
Fine for Late Payment-University	540.00
Garden Expenses	63,003.00
Generator Expenses	119,279.00
Honorarium	4,000.00
Int.on TDS	57.00
Microsoft Software Licence Fees	156,940.00
Misc.Expenses	1,520.00
Office Expenses	18,636.00
Pest Control Charges	199,420.00
Postage & Courier Exp.	623.00
Printing Expenses	309,919.00
Professional Fees	22,500.00
Repairs Furniture	14,500.00
Repairs & Maintenance	164,605.00
Sanitation Expenses	116,654.00
Security Charges	171,360.00
Software Maintenance	28,882.00
Stationery Expenses	95,202.00
Vehicle Expenses	20,500.00
Water Charges	101,722.00
Website Expenses	27,360.00
	22,284,456.90



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DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)  
(SENIOR COLLEGE)

BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND  
BALANCE SHEET AS ON 31ST MARCH 2022

Sch No.8: CAPITAL RESERVE FUND : (Created for assets purchased out of Grants)

Sr. No.	Particulars	Opening Bal.	Assets Purchased During Year	Depreciation Charged	Closing Bal.
1.	UGC 10th Plan Assistance Grant :				
a)	Books & Journals	2,958.96	0.00	739.73	2,219.24
b)	Science equipments/ Generator/Other equip	14,189.90	0.00	2,128.49	12,061.41
c)	Computer System	0.02	0.00	-	0.02
2.	University Reserch Grant :				
a)	Science Equipments	392.03	0.00	58.80	333.23
3.	UGC Grant for Vocational Courses :				
a)	Furniture	495.75	0.00	74.36	421.39
b)	Library Books	136.30	0.00	34.08	102.22
4.	University of Mumbai Book Bank Scheme Grant :				
a)	Library Books	85,645.70	0.00	19,911.43	65,734.27
b)	Furniture for Books	324.75	0.00	48.72	276.03
5.	UGC XIth Plan Assistance Grant :				
a)	Books & Journals	15,226.79	0.00	3,806.70	11,420.09
b)	Science & Computer Equipment	60,621.58	0.00	9,098.14	51,523.44
6.	UGC-Xith Plan Assistance Grant - 12B				
a)	Science Equipment	124,451.00	0.00	18,667.65	105,783.35
b)	Computer Equipment	609.39	0.00	243.76	365.63
c)	Furniture	42,358.70	0.00	6,353.81	36,004.89
d)	Generator Equipment	112,718.52	0.00	16,907.78	95,810.74
7.	UGC XIth Plan Establishment of Net Resources :				
a)	Computer Equipment	232.24	0.00	92.90	139.36
8.	UGC XIth plan Establishment of Career & Counselling Centre Under Merged Scheme :				
a)	Computer Equipment	185.80	0.00	74.32	111.48
9.	UGC XIth Plan Establishment of Net Resources Centre Under Merged Scheme : for Internet connectivity				
a)	Computer Server	33.44	0.00	13.38	20.06
	Total c/d	460,580.87	0.00	78,254.05	382,326.82

contd...8/-



x 122.

x snehita a.p. karnali



:8:  
DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)  
(SENIOR COLLEGE)

**BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND  
BALANCE SHEET AS ON 31ST MARCH 2022**

Sch No.8: CAPITAL RESERVE FUND : (Created for assets purchased out of Grants)

Sr. No.	Particulars	Opening Bal.	Assets Purchased During Year	Depreciation Charged	Closing Bal.
	Total b/f	460,580.87	-	78,254.05	382,326.82
10.	UGC XIth Plan Basic Science Research Grant :				
a)	Science Equipment	127,692.91	0.00	19,153.94	108,538.97
11.	UGC Grant for Bioinformatic Course				
a)	Computer Equipment	1,267.39	0.00	506.95	760.45
b)	Air Conditioner	17,817.68	0.00	2,672.65	15,145.03
c)	Furniture & fixtures	53,440.93	0.00	8,016.15	45,424.78
d)	Science Equipments	19,376.26	0.00	2,906.44	16,469.82
e)	Projector	7,493.49	0.00	1,124.02	6,369.47
f)	Library Books	2,479.99	0.00	372.00	2,108.01
12.	UGC XIIth Plan Under Graduate Development Ass.Grant				
a)	Building	313,018.75	-	31,301.87	281,716.87
b)	Library books	3,250.95	0.00	1,177.24	2,073.71
c)	Equipments	389,671.28	0.00	60,458.74	329,212.54
d)	ICT Education- Computer & other	117,253.05	0.00	26,427.94	90,825.12
13	Govt.of India -MNRE - Major Research Grant				
a)	Science equipment	193,142.31	0.00	28,971.35	164,170.97
14.	UGC XIIth Plan IQAC Grant				
a)	Equipment	24,626.41	0.00	3,693.96	20,932.45
	<b>TOTAL</b>	<b>1,731,112.27</b>	<b>-</b>	<b>265,037.30</b>	<b>1,466,074.97</b>

contd...9/-



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*snehil P. kumar*



:9:  
DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)  
(SENIOR COLLEGE)

BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND  
BALANCE SHEET AS ON 31ST MARCH 2022

SCH.no.

9. U.G.C.XI th PLAN ASSISTANCE GRANT: 2021-22

No.	Purpose of Grants	Opening Balance	Grants Recd./Receivable	Less : Expenses/ JV	Balance Grant c/d.31.3.2022
1	T.A & Contingency	15,000.00	-	-	15,000.00
2	Grant under merged scheme - Improvement of facilities under merged scheme	200,000.00	-	-	200,000.00
	<b>Total</b>	<b>215,000.00</b>	<b>-</b>	<b>-</b>	<b>215,000.00</b>

9a. U.G.C.XII th PLAN UNDERGRADUATE DEVELOPMENT ASS. GRANT: 2021-22

No.	Purpose of Grants	Opening Balance	Grants Received	Less : Expenses/ JV	Balance Grant c/d.31.3.2022
	UGC XII Plan Undergraduate Development Ass.Grant				
1	Equipments	(471,307.00)			(471,307.00)
2	Instrument Repairs & Maint	(119,650.00)			(119,650.00)
3	Cultural Activities	(65,550.00)			(65,550.00)
4	Extention Activities	(123,457.00)			(123,457.00)
5	Field work and study tour	(72,450.00)			(72,450.00)
	<b>Total</b>	<b>(852,414.00)</b>	<b>-</b>	<b>-</b>	<b>(852,414.00)</b>

contd.. 10/-



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subhita P. Kumbhar





**DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)**  
**(SENIOR COLLEGE)**

**BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND**  
**BALANCE SHEET AS ON 31ST MARCH 2022**

SCH.no.			Rs.
10	<b>SCHOLARSHIPS :</b>		
	Bal.as per last B/Sheet		4,030,766.00
	Add: Receipts for Year		3,018,241.00
	Less: Payments for Year		(3,233,677.00)
	<b>Total</b>		<b>3,815,330.00</b>
11.	<b>FREESHIPS :</b>		
	Bal.as per last B/Sheet		3,050,646.00
	Add: Receipts for Year		2,778,419.50
	Less: Payments for Year		(2,842,760.00)
	<b>Total</b>		<b>2,986,305.50</b>
12.	<b>LABORATORY &amp; LIBRARY DEPOSITS &amp; CAUTION MONEY DEPOSIT:</b>		
	Bal.as per last B/Sheet		2,973,422.50
	Add: Receipts for Year		479,264.00
	Less: Lapsed Deposits		(492,300.00)
	<b>Total</b>		<b>2,960,386.50</b>
13.	<b>OUTSTANDING EXPENSES :</b>		Rs.
1	Salary - March 2022 (Aided staff)	5,554,373.00	
2.	Salary Arrears payable ( 2021-22)	4,364,185.00	
3.	Salary Arrears payable ( Aided staff)	313,719.00	
4	6th pay salary arrears payable	166,594.00	
5	D.A.arrears (Op.bal 11-12)	6,217.00	
6	Salary - Class IV (op.bal)	7,817.00	
7	Staff salary (Sr. coll- Adhoc basis staff)	807,000.00	
8	Electricity Chgs.	392,200.00	
9	Water Chgs.	33,311.00	
10	Telephone charges	6,620.00	11,652,036.00
11.	Staff Salary (Self finance Courses)	1,583,251.00	1,583,251.00
	<b>Total</b>		<b>13,235,287.00</b>

contd...11/-



**DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)**  
(SENIOR COLLEGE)

**BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND**  
**SCH.no BALANCE SHEET AS ON 31ST MARCH 2022**

**14. OTHER CREDIT BALANCES**

**a) Credit Balances - Self Finance Courses**

Bms / Bcs - B.C.Freeship.	42,630.00	
Bms / Bcs - N.T. Freeship	70,160.00	
Bms / Bcs - O.B.C. Freeship	58,660.00	
Bms / Bcs - S.B.C. Freeship	85,675.00	
Bms / Bcs - S.T. Freeship	19,850.00	
Bms / Bcs - S.C. Freeship	586,130.00	
BMS/BCS- VJNT Freeship	2,665.00	
Bms / Bcs - Private Scholarship	79,815.00	
Bms / Bcs - S.C. Scholarship	658,294.00	
Bms / Bcs - O.B.C. Scholarship	926,333.50	
Bms / Bcs - Alumini Ass.Fees	64,834.00	
Bms / Bcs - Prof.Tax	7,201.00	
BMS/BCS - Provident Fund	9,357.00	
Bms / Bcs - Lab & Lib Deposit & caution money deposit	2,116,172.00	
Bms / Bcs - Univ Exam Remuneration	191,420.00	
BMS/BCS- Rajarshi Shahu Maharaj Scholarship	32,500.00	
BMS/BCS- Scholarship Refundable to Govt.	383,903.00	
BMS/BCS-Fees refundable to student	10,000.00	5,345,599.50

**Credit Balances - Salaries**

Bank Loan- Staff	27,812.00	
Credit society deduction	227,865.00	
LIC premium (staff)	54,966.50	
Salary grant refundable	76,572.00	
TDS From Salary (Income Tax)	854,653.00	
		1,241,868.50

Alumini Association Fees	511,470.00	
Excess Leave Encashment Refundable	184,380.00	
Excess Salary Grant Refundable (2015-16 & 16-17 & 18-19)	212,043.20	
Excess Salary Gr.Refundable ( March -12)	39,584.00	
Execss Salary Gr.Refundable (Op.Bal)	29,830.00	
Indradhanu Fees	93,140.00	
NCC Washing & Polishing Allowance	176,087.40	
Private Scholarship	14,205.00	
Fees refundable to students	10,285.00	
Scholarship/Freeship Refundable to Govt.	513,171.50	
Student Aid Fund (S.A.F.)	946,522.32	
UGC Arrears Gr.Surplus (Op.Bal)	135,590.75	
UGC Arrears (Part Time) Op Bal.	20,203.37	
University Disaster Fund	49,394.00	
University V.C.Fund	261,336.00	
Univ.Exam. Remuneration	474,144.05	
		3,671,386.59
		10,258,854.59

**14 - b) Other Receivable : (Asset side)**

Profession Tax	2,000.00	
GPF (Provident fund)	51,885.00	
		53,885.00



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contd.. 12/-

*Sushila P. Kulkarni*



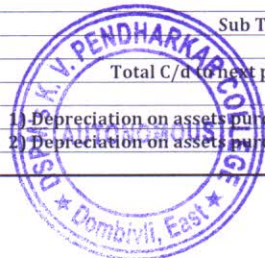


			:12:					
DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)								
SCHEDULE OF ASSETS PURCHASED AND DEPRECIATION FOR THE YEAR 2021-22								Schedule- 15
SR.	ASSETS	RATE OF	W.D.V.	ADDITIONS		TOTAL	DEPRECI-	WRITTEN DOWN
NO.		DEPREC-	AS ON	BEFORE SEPT	AFTER SEPT		ATION	VALUE AS ON
		IATION	01.04.2021				21-22	31.03.2022
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(I) : Regular Funds:-								
1.	Furniture	15%	588,125.35	27,225.00		615,350.35	92,302.55	523,047.80
2.	Liabrary books	25%	386,922.04	2,875.00	41,178.00	430,975.04	102,596.51	328,378.53
3.	Science Equipments	15%	193,522.51		202,410.00	395,932.51	44,209.13	351,723.38
4.	Musical Instruments/Audio system	15%	6,003.41			6,003.41	900.51	5,102.90
5.	Other Equipments	15%	21,000.88			21,000.88	3,150.13	17,850.75
6.	Computer Equipments	40%	204,075.03	177,300.00	2,243,337.00	2,624,712.03	601,217.41	2,023,494.62
7	Grill Shed	15%	1,786.33			1,786.33	267.95	1,518.38
8	Library- Equipment	15%	488.57			488.57	73.29	415.29
9	Library- Computer Equipments	40%	79.00			79.00	31.60	47.40
10	Library- Computer Software	40%	978.68			978.68	391.47	587.21
11	T.Y.B.Com comupter equip.	40%	172.94			172.94	69.18	103.77
12	Gymkhana Multigym Set	15%	3,089.41			3,089.41	463.41	2,626.00
13	Gas pipe line	15%	4,763.99			4,763.99	714.60	4,049.38
14	Fire Range Wall/Platform	15%	1,442.36			1,442.36	216.35	1,226.00
15	Water Cooler & Filter	15%	17,902.59			17,902.59	2,685.39	15,217.20
16	Intercom -Telephone- EPABX	15%	23,928.21	47,023.00		70,951.21	10,642.68	60,308.53
17	Computer Server	40%	436,238.80		26,900.00	463,138.80	179,875.52	283,263.28
18	Computer Software (Tally vidya)	40%	548.48	-	-	548.48	219.39	329.09
19	Laptop	40%	29,592.00	64,980.00	28,790.00	123,362.00	43,586.80	79,775.20
20	Scanner	15%	15,456.35			15,456.35	2,318.45	13,137.90
21	Xerox Machine	15%	63,108.73			63,108.73	9,466.31	53,642.42
22	Air conditioner	15%	67,547.56		234,950.00	302,497.56	27,753.38	274,744.18
23	Library Printer	15%	13,046.84			13,046.84	1,957.03	11,089.81
24	Printer	15%	25,726.54		67,444.00	93,170.54	8,917.28	84,253.26
25	Fire fighting System	15%	233,133.27			233,133.27	34,969.99	198,163.28
26	I-Card Printing Machine	15%	25,702.76			25,702.76	3,855.41	21,847.35
27	Projector	15%	3,898.20			3,898.20	584.73	3,313.47
28	Canteen Shed	15%	9,630.36			9,630.36	1,444.55	8,185.81
29	CCTV Camera	15%	97,201.15		224,871.00	322,072.15	31,445.50	290,626.64
30	Inverter	15%	37,357.46			37,357.46	5,603.62	31,753.84
31	Note counting machine	15%	1,395.45	10,000.00		11,395.45	1,709.32	9,686.14
32	Waste Water treatment - STP	15%	11,951.49			11,951.49	1,792.72	10,158.77
33	Electric fittings	15%	18,430.04	6,260.00		24,690.04	3,703.51	20,986.53
34	Shed above college building -A wing	15%	150,859.80			150,859.80	22,628.97	128,230.83
35	ESSL Attendance System & software	15%	61,105.44			61,105.44	9,165.82	51,939.62
36	UPS for Server	15%	14,431.94			14,431.94	2,164.79	12,267.15
37	ACADMin ERP Solution software	15%	466,144.25	274,203.00		740,347.25	111,052.09	629,295.16
38	Face Reader Attendance Device	15%	-	37,288.00		37,288.00	5,593.20	31,694.80
39	Tea & Coffee Vending Machine	15%			22,845.00	22,845.00	1,713.38	21,131.63
40	Television	15%		24,498.00	-	24,498.00	3,674.70	20,823.30
41	Ticketing Software	15%		10,000.00	5,000.00	15,000.00	1,875.00	13,125.00
42	Windows Cloud Server	15%			33,800.00	33,800.00	2,535.00	31,265.00
43	Computer Software (Reso)	15%	-	214,760.00	518,020.00	732,780.00	71,065.50	661,714.50
Sub-Total			3,236,788.21	896,412.00	3,649,545.00	7,782,745.21	1,450,604.12	6,332,141.09
contd.. 13/-								





			:13:					
DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)						(SENIOR COLLEGE)		
SCHEDULE OF ASSETS PURCHASED AND DEPRECIATION FOR THE YEAR 2021-22						Schedule- 15		
SR. NO.	ASSETS	RATE OF DEPREC-IATION	W.D.V. AS ON 01.04.2021	ADDITIONS BEFORE SEPT	ADDITIONS AFTER SEPT	TOTAL	DEPRECI- ATION 21-22	WRITTEN DOWN VALUE AS ON 31.03.2022
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total C/d from last page			3,236,788.21	896,412.00	3,649,545.00	7,782,745.21	1,450,604.12	6,332,141.09
II) :	Assets from BMS/BCS courses :							
1	Furniture	15%	151,241.77		6,844.00	158,085.77	23,199.56	134,886.20
2	Electrical Material (BCS)	15%	505.92			505.92	75.89	430.03
3	Electric Equipment (BCS)	15%	2,028.94			2,028.94	304.34	1,724.60
4	Air Conditioner	15%	214,028.78			214,028.78	32,104.32	181,924.46
5	Fax machine (BCS)	15%	181.97			181.97	27.30	154.67
6	Bio Tech Equipment	15%	24,543.99		-	24,543.99	3,681.60	20,862.39
7	Bio Tech- Printer	15%	45.94			45.94	6.89	39.06
8	Bio Tech Furniture	15%	6,403.98			6,403.98	960.60	5,443.38
9	Electronic Equipment	15%	3,912.35			3,912.35	586.85	3,325.50
10	Banking & Insur-Furniture	15%	1,942.02			1,942.02	291.30	1,650.72
11	Generator Equipment	15%	17,221.78			17,221.78	2,583.27	14,638.51
12	Grill Shed	15%	2,436.72			2,436.72	365.51	2,071.21
13	Micro Control Coin Box	15%	288.55			288.55	43.28	245.27
14	EPABX Telephone Instru.	15%	19,100.21			19,100.21	2,865.03	16,235.17
15	Science Equipment (M.Sc.)	15%	23,783.14			23,783.14	3,567.47	20,215.67
16	Electric Fitting	15%	54,843.76		245,692.00	300,535.76	26,653.46	273,882.30
17	Equipment ( Banking & Ins)	15%	4,690.24			4,690.24	703.54	3,986.70
18	Thumb Impression Machine	15%	5,038.77			5,038.77	755.81	4,282.95
19	Printer	15%	47,915.42			47,915.42	7,187.31	40,728.10
20	Xerox machine	15%	60,678.05			60,678.05	9,101.71	51,576.34
21	Portable Security cabin	15%	144,822.35			144,822.35	21,723.35	123,098.99
22	Other Equipment	15%	49,191.92			49,191.92	7,378.79	41,813.13
23	Audio	15%	5,189.34			5,189.34	778.40	4,410.93
24	Canteen Shed	15%	5,986.61			5,986.61	897.99	5,088.62
25	CCTV Camera	15%	322,609.33		176,156.00	498,765.33	61,603.10	437,162.23
26	Inverter	15%	27,248.57			27,248.57	4,087.29	23,161.28
27	Computer Server	15%	20,423.33			20,423.33	3,063.50	17,359.83
28	I-Card Printer machine	15%	16,359.70			16,359.70	2,453.95	13,905.74
29	Library Management softwar	15%	11,713.88			11,713.88	1,757.08	9,956.80
30	Projector	15%	20,798.17			20,798.17	3,119.72	17,678.44
31	Tempo - Vehicle	15%	115,998.57			115,998.57	17,399.79	98,598.79
32	UPS for computer	15%	227,256.17			227,256.17	34,088.43	193,167.74
33	Note counting machine	15%	5,602.33			5,602.33	840.35	4,761.98
34	Science equipment (P.HD.)	15%	7,314.82			7,314.82	1,097.22	6,217.60
35	Sewage treatment plant (STP)	15%	7,106.26			7,106.26	1,065.94	6,040.32
36	Videocon Television	15%	3,769.61			3,769.61	565.44	3,204.16
37	Water cooler	15%	7,217.16			7,217.16	1,082.57	6,134.59
38	Fire fighting system	15%	13,469.52			13,469.52	2,020.43	11,449.09
39	Refrigerator	15%	10,404.92			10,404.92	1,560.74	8,844.19
40	Library Books (S.A.F)	25%	35,095.25			35,095.25	8,773.79	26,321.46
41	Library Books (Biotech)	25%	27,364.20			27,364.20	6,841.03	20,523.16
42	Library Books (BMS)	25%	50,688.29	1,468.00	1,980.00	54,136.29	13,286.56	40,849.71
43	Library Books (BCS)	25%	19,665.92			19,665.92	4,916.48	14,749.44
44	Library Books (Bank/Insu)	25%	26,144.33		621.00	26,765.33	6,613.71	20,151.62
45	Library Books (P.G.D.C.)	25%	1,013.41			1,013.41	253.35	760.06
46	Library Books ( I.T.)	25%	13,340.33		3,958.00	17,298.33	3,829.82	13,468.51
47	Library books (M.com)	25%	22,605.68			22,605.68	5,651.42	16,954.26
48	Library books ( Acc & Fin)	25%	37,343.19			37,343.19	9,335.78	28,007.41
49	Library books (M.A.Psy)	25%	19,564.15			19,564.15	4,891.03	14,673.12
50	Library books (M.Sc.)	25%	17,997.90			17,997.90	4,499.45	13,498.43
51	Library books ( M.A.Marathi)	25%	649.77			649.77	162.43	487.34
52	Laptop ( BMS)	40%	6.39			6.39	2.56	3.83
53	Laptop (Banking & Insu.)	40%	6.39			6.39	2.56	3.83
54	Laptop	40%	101.19			101.19	40.48	60.71
55	Computer software	40%	4,816.33			4,816.33	1,926.53	2,889.80
56	Office Software	40%	12.74			12.74	5.10	7.64
57	Computer Equipment	40%	76,796.38	110,000.00	1,458,441.00	1,645,237.38	366,406.75	1,278,830.63
58	Computer equipment (BCS)	40%	33.02			33.02	13.21	19.81
59	Computer equipment (I.T.)	40%	1,109.51			1,109.51	443.80	665.70
60	Computer scanner	40%	1,967.70			1,967.70	787.08	1,180.62
61	Microsoft software	40%	6,461.89			6,461.89	2,584.75	3,877.13
62	I.T. Lab equipment	40%	18,900.00			18,900.00	7,560.00	11,340.00
63	Fingerscan Access Control equipment	15%	68,637.50			68,637.50	10,295.63	58,341.88
64	Sanitary Napkin Vending Machine	15%	34,327.68			34,327.68	5,149.15	29,178.52
65	Biotech Science Equipment	15%	162,429.08			162,429.08	24,364.36	138,064.71
66	Water purifier	15%	-	69,500.00	-	69,500.00	10,425.00	59,075.00
67	Thermal Fogging Machine	15%	24,050.00			24,050.00	3,607.50	20,442.50
Sub Total			2,334,443.02	180,968.00	1,893,692.00	4,409,103.02	784,318.42	3,624,784.60
Total C/d to next page			5,571,231.22	1,077,380.00	5,543,237.00	12,191,848.21	2,234,922.54	9,956,925.68
NOTE	1) Depreciation on assets purchased out of S.A.Fund is deducted from S.A.F. a/c in Other Credit Bal. in B/Sheet. 2) Depreciation on assets purchased after 30th September, is charged at half rate.							



120

Shelita P. Kame

contd... 14/-



			:14:					
DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS) (SENIOR COLLEGE)								Schedule- 15
SCHEDULE OF ASSETS PURCHASED AND DEPRECIATION FOR THE YEAR 2021-22								
SR. NO.	ASSETS	RATE OF DEPRE- CIATION	W.D.V. AS ON 01.04.2021	ADDITIONS BEFORE SEPT AFTER SEPT		TOTAL	DEPRECI- ATION 21-22	WRITTEN DOWN VALUE AS ON 31.03.2022
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Total C/d from last page		5,571,231.22	1,077,380.00	5,543,237.00	12,191,848.21	2,234,922.54	9,956,925.68
III) : Assets from College Development Fees :								
1	Electronic Equipments	15%	537.68	-	-	537.68	80.65	457.03
2	Furniture & Fixtures	15%	78,262.77	-	-	78,262.77	11,739.42	66,523.35
3	Garden Grill	15%	1,310.06	-	-	1,310.06	196.51	1,113.55
4	Water Meter	15%	112.58	-	-	112.58	16.89	95.69
5	Computer	40%	4.78	-	-	4.78	1.91	2.87
	Sub-Total		80,227.87	-	-	80,227.87	12,035.38	68,192.49
IV) : Assets from College Exam.Fees								
1	Computer Equipment	40%	14.21	-	-	14.21	5.67	8.54
2	Furniture	15%	12,862.41	-	-	12,862.41	1,929.36	10,933.05
3	Books	25%	330.01	-	-	330.01	82.50	247.51
4	Scanner	15%	749.85	-	-	749.85	112.48	637.37
5	Computer Software	40%	84.61	-	-	84.61	33.84	50.77
6	Air Conditioner	15%	15,123.26	-	-	15,123.26	2,268.48	12,854.78
	Sub-Total		29,164.35	-	-	29,164.35	4,432.33	24,732.02
V) Assets from Lapsed deposit :								
1	Furniture	15%	8,027.59	-	-	8,027.59	1,204.14	6,823.45
2	Water Purifier	15%	464.34	-	-	464.34	69.65	394.69
	Sub Total		8,491.93	-	-	8,491.93	1,273.79	7,218.14
	Total c/d to next page		5,689,115.36	1,077,380.00	5,543,237.00	12,309,732.35	2,252,664.04	10,057,068.33
								contd...15/-



122

Sechita A. B. B. B.



:15:										
DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS) (SENIOR COLLEGE)								Schedule- 15		
SCHEDULE OF ASSETS PURCHASED OUT OF GRANTS AND DEPRECIATION FOR THE YEAR 2021-22										
SR. NO.	ASSETS	RATE OF DEPRECIATION	W.D.V. AS ON 01.04.2021	ADDITIONS		TOTAL	DEPRECIATION 21-22	WRITTEN DOWN VALUE AS ON 31.03.2022		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Total C/d from last page			5,689,115.36	1,077,380.00	5,543,237.00	12,309,732.35	2,252,664.04	10,057,068.33		
VI) : Assets purchased out of Grants :-										
Purchased Out of Xth Plan Asst.Grant										
1	Computer System	0%	0.02		-	0.02	-	0.02		
2	Science Equipment	15%	1,926.04		-	1,926.04	288.91	1,637.13		
	Generator Equipment	15%	11,412.06		-	11,412.06	1,711.81	9,700.25		
3	Other Equipment	15%	851.81		-	851.81	127.77	724.04		
4	Books	25%	2,958.93		-	2,958.93	739.73	2,219.20		
Purchased out of University Research Grant:										
5	SCIENCE EQUIPMENT	15%	392.03		-	392.03	58.80	333.22		
Purchased out of- U.G.C.XI Plan Assistance Grant										
6	Science Equipment	15%	60,601.95	-	-	60,601.95	9,090.29	51,511.66		
7	Library Books	25%	15,226.80		-	15,226.80	3,806.70	11,420.10		
8	Computer Equipment	40%	19.62		-	19.62	7.85	11.77		
Purchased out UGC XI-12 B Grant :										
9	Science equipment	15%	124,451.00		-	124,451.00	18,667.65	105,783.35		
10	Computer Equipment	40%	609.39		-	609.39	243.76	365.63		
11	Furniture	15%	42,358.70		-	42,358.70	6,353.81	36,004.90		
12	Generator	15%	112,718.52	-	-	112,718.52	16,907.78	95,810.73		
Purchased Out of UGC XI-Basic Sci.research Grant :										
13	Science equipment	15%	127,692.91		-	127,692.91	19,153.94	108,538.97		
Purchased out of Development Assistance Grant under Merged Scheme :										
14	Computer ( Net Resources Cent)	40%	232.24		-	232.24	92.90	139.35		
15	Computer(carrer/councel.cell)	40%	185.79		-	185.79	74.32	111.48		
16	Computer server(Net Resour.cent)	40%	33.44		-	33.44	13.38	20.07		
Purchased Out of UGC Grant for Certi.Course in Bioinformatic										
17	Computer Equipments	40%	1,267.38			1,267.38	506.95	760.43		
18	Air Conditioner	15.00%	17,817.68			17,817.68	2,672.65	15,145.03		
19	Furniture & Fixtures	15.00%	53,440.98			53,440.98	8,016.15	45,424.85		
20	Projector	15%	7,493.46			7,493.46	1,124.02	6,369.43		
20	Science Equipment	15%	19,376.26			19,376.26	2,906.44	16,469.82		
21	Library books	15.00%	2,479.97			2,479.97	372.00	2,107.98		
Purchased Out of UGC XII plan Grant-Under graduate Dev.Ass										
22	Building	10.00%	313,018.75	-	-	313,018.75	31,301.87	281,716.87		
23	Equipment	15.00%	403,058.28	-	-	403,058.28	60,458.74	342,599.54		
24	Library books	25.00%	4,708.97	-	-	4,708.97	1,177.24	3,531.73		
25	ICT EDUCATION- Computer equipmen	40.00%	17,388.64	-	-	17,388.64	6,955.46	10,433.18		
26	ICT EDUCATION- Books	25.00%	10,678.71	-	-	10,678.71	2,669.68	8,009.03		
27	ICT EDUCATION- Electric Fittings	15.00%	34,937.80	-	-	34,937.80	5,240.67	29,697.13		
28	ICT EDUCATION- Inverter	15.00%	11,491.52	-	-	11,491.52	1,723.73	9,767.80		
29	ICT EDUCATION- Server	15.00%	58,677.36	-	-	58,677.36	8,801.60	49,875.74		
30	ICT EDUCATION- Software	40.00%	2,592.00	-	-	2,592.00	1,036.80	1,555.20		
Sub-Total			1,460,099.03	-	-	1,460,099.03	212,303.38	1,247,795.63		
Total c/d to next page			7,149,214.39	1,077,380.00	5,543,237.00	13,769,831.38	2,464,967.42	11,304,863.96		
									Contd. 16/-	



X 2022

X Subhiksha P. Kamate



DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)								
(SENIOR COLLEGE)								
Schedule- 15								
:16 :								
SCHEDULE OF ASSETS PURCHASED OUT OF GRANTS AND DEPRECIATION FOR THE YEAR 2021-22								
SR. NO.	ASSETS	RATE OF DEPRECIATION	W.D.V. AS ON 01.04.2021	ADDITIONS DURING	DEDUC-TION	TOTAL	DEPRECI-ATION 21-22	WRITTEN DOWN VALUE AS ON 31.03.2022
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs
	Total c/d from last page		7,149,214.39	1,077,380.00	5,543,237.00	13,769,831.38	2,464,967.42	11,304,863.96
VII) :	S.A.F. (funds)							
1	Educational Aids, TV,VCR	15%	1,021.71			1,021.71	153.26	868.46
2	Books	25%	64,759.05		-	64,759.05	16,189.76	48,569.29
3	Science Equipments	15%	244.49			244.49	36.67	207.82
4	Furniture	15%	31,196.00			31,196.00	4,679.41	26,516.59
	Sub-Total		97,221.25	-	-	97,221.25	21,059.10	76,162.15
VIII) : Books & furniture from University Book Bank Scheme :								
1	Books	25%	79,645.72			79,645.72	19,911.43	59,734.28
2	Furniture	15%	324.74			324.74	48.72	276.02
	Sub-Total		79,970.45	-	-	79,970.45	19,960.16	60,010.30
IX) : Assets from UGC Grant for Vocational Courses :								
1	Furniture	15%	495.75	-	-	495.75	74.36	421.39
2	Library Books	25%	136.31	-	-	136.31	34.08	102.23
	Sub Total		632.07	-	-	632.07	108.44	523.63
X) : Assets from Govt.of India - MNRE - Major Research Grant								
1	Science equipment	15%	193,142.31	-	-	193,142.31	28,971.35	164,170.97
XI) Assets from XII th plan - IQAC Grant								
	IQAC Equipment- Xerox	15%	24,626.41		-	24,626.41	3,693.96	20,932.45
	TOTAL (I to IX)		7,544,806.90	1,077,380.00	5,543,237.00	14,165,423.90	2,538,760.46	11,626,663.47
Note : 1) Depreciation on assets purchased out of Grants is deducted from Capital Reserve A/c & Grant A/c.								
2) Depreciation on assets purchased after 30th September, is charged at half rate.								
contd...17/-								



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:17:  
**DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)**  
**(SENIOR COLLEGE)**  
**BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND**  
**BALANCE SHEET AS ON 31ST MARCH 2022**

SCH.no.		Rs.
16.	<b>DEPOSITS :-</b>	
	1. Gas Deposit (Open Bal.)	4,070.00
	2. Telephone Deposit (Open. Bal.)	6,800.00
	3. Water Meter Deposit (Open. Bal.)	100.00
	4. Water Deposit (Op.Bal.)	47,950.00
	5. Electricity -Security Deposit	238,730.00
	6. Gas Deposit (BCS/Biotech course)	14,000.00
	7. Internet deposit	7,196.00
	<b>Total</b>	<b>318,846.00</b>
17.	<b>SALARY ADVANCES :</b>	
	Opening Bal.	5,052.70
	Less :Salary Advances /festival advance (net)	-
	<b>Total</b>	<b>5,052.70</b>
18.	<b>OUTSTANDING INCOME :</b>	Rs.
	1. O/S Income-Non Sal.Gr. (Op.Bal)	579,464.00
	2. O/S Income -Salary Gr.5 Arr.(Op.Bal)	37,650.00
	3. O/s Income- Salary Grant for March 2022	5,554,373.00
	4. O/s Income- Salary Recovery (11-12)	94,508.00
	5. O/S Income-UGC XI Net Res.Merge.Sch-Comp.	4,000.00
	6. O/S Inome-UGC Impr.Facil.Merg.Sch.	200,000.00
	7. O/s - UGC Bioinformatic Grant	100,000.00
	8. Salary recoverable from Aided staff	52,116.00
	<b>Total</b>	<b>6,622,111.00</b>
19.	<b>BANK BALANES :</b>	
	<u>31.03.2021</u>	<u>31.03.2022</u>
	- Apna Sahakari Bank - A/c 541	102,206.76
	6,353,998.38 Apna Sahakari Bank - A/c 391	601,407.31
	79,557.00 Apna Sahakari Bank - A/c 393- NSS	79,557.00
	3,476,482.60 Bank of Maharashtra	7,744,807.60
	216,747.06 Central Bank of India	819,221.56
	77,594.15 IDBI Bank -33564 --UGC	68,330.15
	11,036.22 IDBI - Net Banking	11,455.22
	61,929.42 PNB - Net Banking	21,488.62
	3,822.61 PNB-Major research grant	3,863.81
		<b>9,452,338.03</b>
	7,391,058.85 APNA Sah.Bank -A/c 390 (Self finance courses)	<b>403,916.47</b>
	<b>17,672,226.29 TOTAL</b>	<b>9,856,254.50</b>

contd...18/-



**DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)**  
**(SENIOR COLLEGE)**

**BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND**  
**BALANCE SHEET AS ON 31ST MARCH 2022**

SCH.no.			Rs.
20	MANAGEMENT ACCOUNT :		Rs.
	Opening Balance		106,832,161.02
	Less : recd .during the year (Net)		3,849,252.00
	Add: Transferred during the year		
	D.S.P. M.(management - School)	(386,267.45)	
	Sister Nivedita School	(33,585.00)	
	Junior College	780,841.00	360,988.55
	Add : Transferred during the year ( Self Finance courses )		
	Self finance courses	14,009,000.00	
	Junior college	332,400.00	
			14,341,400.00
	Total c/d To B/sheet		125,383,801.57



*Y. D. D.*

*Snehlata P. Kulkarni*





## (SENIOR COLLEGE)

NOTES FORMING PART OF BALANCE SHEET AS AT 31.03.2022 AND INCOME AND EXPENDITURE A/C  
FOR THE YEAR ENDED 31.03.2022

## 1) Significant Accounting Policies :

- a) The Account reflect historical cost. There are no other outstanding income & expenditure other than those provided for.
- b) For recognition of Income & Expenditure, mercantile system is followed with the incorporation/ inclusion of following expenses.
- i) During the year, payments are made by Senior College on following nature of expenses which are treated as common expenses relating to Senior College and Junior College and BMS/BCS/Biotech etc.unaided Courses .  
Common exps.on the following heads are apportioned at the year end, between Junior and Senior College and BMS/BCS/Biotech etc.unaided courses on the basis of no. of students and transferred to Junior collegeand BMS/BCS/Biotech etc.unaided courses through journal entries.The details of common expenses apportioned transferred to Junior college are as under :-

## 1) Jr.College :

Particulars	Rs.	Rs.
Electricity charges		1,080,984.00
Water charges		134,419.00
Generator -Repairs & Maintenance		157,619.00
Software maintenance		38,166.00
Website expenses		36,154.00
Garden Expenses		83,253.00
Microsoft software license fees		207,385.00
Printing Expenses		241,112.00
Total		1,979,092.00

## 2) BMS/ BCS / Biotech etc.unaided Courses :

Particulars	Rs.	Rs.
Electricity charges		818,042.00
Water charges		101,722.00
Generator -Repairs & Maintenance		85,125.00
Software maintenance		28,882.00
Microsoft software License fees		156,940.00
Garden Expenses		58,733.00
Website Expenses		27,360.00
Total		1,276,804.00

- c) During the year, payments are made by Unaided College (BMS/BCS/Biotech courses on the following nature of expenses which are treated as common expenses relating to Senior and Junior college and BMS/BCS/Biotech etc.self finance Courses . In the attached Receipts & Payments a/c for the year ended 31.3.2022 The details of common expenses apportioned transferred from unaided college (i.e BMS/BCS/Biotech courses)

Particulars	Rs.	Rs.
Sanitation expenses		112,408.00
Security charges		158,200.00
Computer Maintenance		36,525.00
Total		307,133.00



contd....



(SENIOR COLLEGE)

31.03.2022

- d) Fixed assets and other assets are stated at written down value basis. Fixed assets and other assets are shown separately in respect of assets acquired/purchased out of  
1) Regular funds, 2) Students Aid fund, 3) Grants. Capital Reserve account is created in respect of Assets purchased out of Grants.
- e) Depreciation on assets has been provided on written down value basis at the rates as mentioned respectively in the concerned schedule. Depreciation on assets purchased after a period of 6 months, is provided at half rate. Depreciation on assets purchased out of Grants and Students' Aid funds (SAF), is not charged to Income & Expenditure account. It is charged to respective Capital Reserve Account & Students Aid Funds account.
- f) Investments : There are no such investments.
- g) Inventories : Not Applicable
- h) There are no contingent liabilities.
- 2 Advances recoverable, sundry debtors are subject to confirmation.
- 3 During the year following closing balances are transferred to Dombivli Shikshan Prasarak Mandal
- |                            |              |               |
|----------------------------|--------------|---------------|
| Junior college             | 1,113,241.00 | (Dr. Balance) |
| DSPM- Maintained by school | 386,267.45   | (Cr. Balance) |
| Sister Nivedita School     | 33,585.00    | (Cr. Balance) |
- 4 During the year Rs. 1,78,58,252/- (net) transferred to Dombivli Shikshan Prasarak Mandal a/c.
- 4 Library and Laboratory deposits are subject to confirmations.
- 5 Outstanding income & expenditure and other credit balances are subject to confirmation and hence are taken as certified by the management.
- 6 Senior Degree College has not been receiving non salary grant from 1999 to till date, which has caused serious hardships and grave difficulties to the management of the college while meeting its expenses. Hence, DSPM has filed the Writ Petition No.3405 of 2015 in the High Court of Judicature at Bombay, Civil Appellate Jurisdiction against University of Mumbai & Ors where the court is prayed for giving a directive to the Government for releasing non salary grant.
- 7 College is eligible to receive maintenance grant at 2% of the value of building. This grant will be accounted only when there is a certainty of receipt as per the sanction of appropriate authority.



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