

R. C. PATEL EDUCATIONAL TRUST MUMBAI  
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT  
MASTER OF COMPUTER APPLICATION - SHIRPUR

AUDIT REPORT  
YEAR 31/03/2023

***VIJAY M. RATHI***  
CHARTERED ACCOUNTANT

CTS No. 1965, Old Library Road, Shirpur Dist - Dhule 425 405 Cell No. 8329784210

## AUDITOR'S REPORT

To,  
The Trustees / Director  
Master of Computer Application Shirpur  
Branch of  
Institute of Management Research and Development Shirpur  
R. C. Patel Educational Trust Mumbai

We have audited the attached Balance Sheet of **Master of Computer Application Branch of Institute of Management Research and Development as at 31<sup>st</sup> March, 2023** and the Income and Expenditure Account for the year ended on that date annexed there to along with the Statement of Receipts and Payments for the period from **01/04/2022 to 31/03/2023**. These financial statements are the responsibility of the college and trusts management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted the audit in accordance with auditing standards generally accepted in India. Those 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 test basis, evidence supporting the amount and disclosure in financial statements. An audit also includes assessing the accounting principals used significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our Opinion and to the best our information and according to the explanation given to us, subject to observation noticed while conducting the audit as reported in notes forming parts of account and policies followed by trust / College, the financial statement give a true and fair view in the accounting principals generally accepted in India.

- (a) In the case of the Balance Sheet, of the state of affairs of the Unit Branch as at 31<sup>st</sup> March 2023 and;
- (b) In the case of Income and Expenditure Account, of the **Deficit** for the year ended on that date.

Place: - Shirpur  
Date: - 21/08/2023



  
CA VIJAY M. RATHI  
M. No. 036599  
UDIN - 23036599BGTDSSL4313

**R. C. PATEL EDUCATIONAL TRUST MUMBAI**  
**INSTITUTE OF MANAGEMENT RESEARCH**  
**AND DEVELOPMENT SHIRPUR**  
**MASTER OF COMPUTER APPLICATION SHIRPUR**  
**STATEMENT OF RECEIPTS AND PAYMENTS**  
**FOR THE PERIOD FROM : 01/04/2022 TO : 31/03/2023**

**VIJAY M. RATHI**  
**CHARTERED ACCOUNTANT**  
**B.COM F.C.A.**

<b>RECEIPTS</b>	<b>AMOUNT RS.</b>	<b>PAYMENTS</b>	<b>AMOUNT RS.</b>
<b>TO OPENING BALANCES</b>		<b>BY TEACHING STAFF SALARY</b>	<b>17316507.00</b>
<b>TO CASH BALANCES</b>	<b>1088.00</b>	Gratuity	326500.00
Cash In Hand	1088.00	P. F. Administrative Charges Teaching	12358.00
<b>TO BANK CURRENT ACCOUNTS</b>	<b>4814960.18</b>	P. F. Management Contribution Teaching	190800.00
H D F C Bank Shirpur Current A/C No. 50200052087700	2624330.69	Pay	14283356.00
The Shirpur Peoples Co-Operative Bank Ltd. Current A/C No - 00110306072	194063.95	Salary Difference Staff Insurance Teaching	2489071.00
The Shirpur Peoples Co-Operative Bank Ltd. Current A/C No - 00110306089	55995.00	<b>BY NON TEACHING STAFF SALARY</b>	<b>7530504.00</b>
The Shirpur Peoples Co-Operative Bank Ltd. Current A/C No - 00110309646	155703.00	Gratuity	55100.00
The Shirpur Peoples Co-Operative Bank Ltd. Current A/C No - 00110309707	1784867.54	Other Salary	1986600.00
		P. F. Administrative Charges Non Teaching	12327.00
		P. F. Management Contribution Non Teaching	138876.00
		Pay	4608589.00
		Salary Difference Staff Insurance Non Teaching	712282.00
			16730.00
<b>TO BANK SAVING ACCOUNTS</b>	<b>537679.09</b>	<b>BY AFFILIATION AND OTHER FEES</b>	<b>355577.40</b>
Bank Of Baroda Shirpur Saving A\C No 94500100025547	9529.00	Processing Fee A I C T E Expenses	116628.40
Bank Of Maharashtra Shirpur Saving A/C No. 60105282003	1400.00	Processing Fee A R A	20000.00
Bank Of Maharashtra Shirpur Saving A/C No. 60319677768	7437.98	Processing Fee D T E	37500.00
Priyadarshini Nagari Sahakari Patpedhi Ltd. Shirpur Saving A/C No. 7217	272.00	Processing Fee F R A	33949.00
State Bank Of India Shirpur Saving A/C No. 31058990385	519040.11	University Affiliation Fee	147500.00
		<b>BY ADVERTISEMENTS</b>	<b>303154.00</b>
		Advertisement For Student Admission	129272.00
		Advertisement Staff Recruitment	173882.00
<b>TO FIXED DEPOSITS</b>	<b>2312326.00</b>	<b>BY AUDIT FEES</b>	<b>39400.00</b>
Priyadarshini Nagari Sahakari Patpedhi Ltd	40000.00	Audit Fees	35400.00
F D R Priyadarshini Soot Girmi	53750.00	Green Audit Fees	4000.00
F D R Bank Of Maharashtra No. 60105298636	346213.00	<b>BY ACADEMIC MEETING</b>	<b>85152.00</b>
F D R Bank Of Maharashtra No. 60112767861	969564.00	Academic Meeting Staff And Faculties	63511.00
F D R The Shirpur Peoples Co Op Bank Ltd No 1160380058	902799.00	Committee And Conference Expenses	21641.00
<b>TO BANK SAVING INTEREST</b>	<b>41622.00</b>	<b>BY BANK COMMISSION AND CHARGES</b>	<b>54044.58</b>
Bank Of Baroda	382.00	Bank Commission And Charges	12787.58
Bank Of Maharashtra	40.00		
Priyadarshini Nagari Shakari	10.00		

Patpedhi Ltd		Bank Loan Interest	41257.00
State Bank Of India	41190.00		
<b><u>TO FIXED DEPOSIT INTEREST</u></b>	<b><u>171445.00</u></b>	<b><u>BY COMMUNICATION</u></b>	<b><u>502339.00</u></b>
Bank Of Baroda	4928.00	<b><u>EXPENSES</u></b>	
Bank Of Maharashtra	80937.00	Internet Expenses	416800.00
Priyadarshini Nagari Shakari	4126.00	Postage And Courier Expenses	101.00
Patpedhi Ltd		Telephone And Mobile Expenses	6496.00
Priyadarshini Sahakari Soot Girni	3238.00	Website Expenses	78942.00
F D R Interest			
The Shirpur Peoples Co Operative Bank Ltd	78216.00	<b><u>BY CONTRACTUAL SERVICES</u></b>	<b><u>1020537.00</u></b>
		Cleaning And Sanitation	644192.00
		Garden Expenses	151080.00
		Security Services	225265.00
<b><u>TO GRANTS</u></b>	<b><u>835630.00</u></b>	<b><u>BY ESTABLISHMANT EXPENSES</u></b>	<b><u>2012367.26</u></b>
Arthik Durbal Ghatak Grant	63500.00	Electrical Bill Expenses	1222500.00
Earn And Learn Scheme Grant	143080.00	Generator Fuel and other Expenses	556601.00
I T Coordinator Grant	43800.00	Other Expenses	1622.00
Practical Examination Grant	566250.00	Tree Plantation Expenses	2040.00
Red Ribion Grant	4000.00	F D R Interest Recovery Or Correction	34790.00
Student Development Grant	15000.00	Municipal Taxes	93341.00
		Uniform Expenses Staff	68877.00
		Vehicle Expenses	32596.26
<b><u>TO FEES</u></b>	<b><u>29926746.00</u></b>	<b><u>BY FEES AND FINES</u></b>	<b><u>6281.00</u></b>
Development Fee	3490476.00	Interest On T D S	6190.00
Other Activity Fee	35669.00	Provident Fund Fine Expenses	91.00
Tution Fee	26400601.00		
<b><u>TO FEES FOR UNIVERSITY</u></b>	<b><u>1075510.00</u></b>	<b><u>BY MAGAZINE JOURNAL AND</u></b>	<b><u>143984.00</u></b>
<b><u>RECEIPTS</u></b>		<b><u>OTHERS</u></b>	
Eligibility Fees	96100.00	Magazines Expenses	143984.00
Examination Fee	801300.00		
Other Fee	178110.00	<b><u>BY HONARARIUM AND</u></b>	<b><u>21000.00</u></b>
		<b><u>REMUNARATION</u></b>	
<b><u>TO DEPRECIATION FUND</u></b>	<b><u>4712787.13</u></b>	Guest Lecturer Expenses	21000.00
Depreciation Fund	4712787.13		
<b><u>TO LOANS</u></b>	<b><u>832407.00</u></b>	<b><u>BY INSURANCE</u></b>	<b><u>55197.00</u></b>
People Bank Vehical Loan	832407.00	Insurance Building	19000.00
001HP0303774		Insurance Vehicle	36197.00
<b><u>TO BRANCH INTERNAL</u></b>	<b><u>32217409.00</u></b>	<b><u>BY STUDENT RELEATED</u></b>	<b><u>2088617.00</u></b>
I M R D M C A Integrated	2062855.00	<b><u>EXPENSES</u></b>	
I M R D U G Section	15624354.00	Admission Counselling Expenses	79532.00
R. C. Patel Educational Trust	14530200.00	Fee Concession	52500.00
Mumbai Central Office Shirpur		Fee Refund	43000.00
		Function And Festival Expenses	205498.00
<b><u>TO ANAMATS AND PAYABLES</u></b>	<b><u>46293944.22</u></b>	Induction Program Expenses	7042.00
A. M. Jalgaonwala Agro Products Pvt. Ltd.	76467.00	Prize And Award Expenses	138766.00
A.O. Enterprises	196861.00	Sports And Gymkhana Expenses	323644.00
Airconpro Air Condition And Refrigeration	210151.00	Student Activity Expenses	4000.00
Ajay Chauvan	20222.00	Student Aid Expenses	2500.00
Anand G. Bari	312318.00	Student Data Handling Exp	255057.00
Balaji Advertising	184214.00	Student Uniform Expenses	423509.00
Bhandari Brothers Jalgaon	4028729.00	Training And Placement Expenses	480334.00
Credential Connect	408600.00	Youth Festival Expenses	54400.00

Excess Fees Payable	568053.25	Yuvadin Expenses	18835.00
Fees Receivable 2019-2020	29013.50		
Fees Receivable 2020-2021	898234.50	<b><u>BY LABORATORY MATERIAL</u></b>	<b><u>552189.00</u></b>
Fees Receivable 2021-2022	12218375.00	<b><u>AND CONSUMABLES</u></b>	
Fees Receivable 2022-2023	19727561.70	Cleaning Material Expenses	36717.00
Inherit soft Nashik	72252.00	Computer Consumables	515472.00
Laxman Abasaheb Kamdam	1414615.00		
Mastersoft Erf Solutions Pvt Ltd, Nagpur	233442.00	<b><u>BY PRINTING AND</u></b>	<b><u>892818.00</u></b>
Mehjabin Khatun	100000.00	<b><u>STATIONERY EXPENSES</u></b>	
Mitsubishi Electric India Pvt Ltd Mumbai	577920.27	Binding Expenses	7389.00
Om Shree Light House	564360.00	Examination Printing Expenses	835.00
Prepaid Antivirus Charges	70418.00	Printing And Stationery	879954.00
R. C. Patel Vidyarthi Sahakari	1028701.00	Stamp Paper Expenses	2280.00
Grahak Bhandar		Xerox Expenses	2360.00
Rangita Chavan	15374.00		
Sakal Paper	7418.00	<b><u>BY REPAIR AND</u></b>	<b><u>3836397.00</u></b>
Salim Khan Niman Khan	268688.00	<b><u>MAINTANANCE</u></b>	
Samarth Photography Shop	50270.00	Repairing And Maintenance	814137.00
Seva Automotive Private Limited	1097975.00	Electrical	
Shaikh Mohd Salim Rahat Husain	448817.00	Repairs And Maintenance	2768270.00
Shivkumar Saini	410600.00	Building	
Shri Ganesh Enterprises	637429.00	Repairs And Maintenance	62483.00
Sunanda Vijay Rathii	72800.00	Equipments	
Swati Anand Bari	344065.00	Repairs And Maintenance General	191507.00
<b><u>TO ACCOUNT AS PER CONTRA</u></b>	<b><u>2613071.00</u></b>	<b><u>BY PROFESSIONAL CHARGES</u></b>	<b><u>30840.00</u></b>
Life Insurance Premium	190091.00	Professional Fees	30840.00
Professional Tax	63300.00		
Provident Fund	329676.00	<b><u>BY TRANSPORTATION AND</u></b>	<b><u>97698.00</u></b>
Shirpur Peoples Co Op Bank Ltd	112650.00	<b><u>TRAVELLING</u></b>	
T. D. S. On Contractor	172231.00	Transport Expenses	10225.00
T. D. S. On Professional & Technical Services	43105.00	Travelling Expenses	87473.00
T. D. S. On Salary	1702018.00		
		<b><u>BY FEES FOR UNIVERSITY</u></b>	<b><u>1077881.00</u></b>
<b><u>TO SCHOLARSHIP</u></b>	<b><u>18004122.50</u></b>	<b><u>EXPENSES</u></b>	
E. B. C. Scholarship	3383299.75	Eligibility Fees	128713.00
N. T. Freeship	2200771.00	Examination Fee	802590.00
O. B. C. Freeship	11129217.75	N.M.U. Other Fees Expenses	146578.00
S. B. C. Freeship	646501.50		
S. C. Scholarship	238115.00	<b><u>BY GRANT EXPENSES</u></b>	<b><u>911958.00</u></b>
S. T. Freeship	88000.00	Arthik Durbal Ghatak Expenses	63500.00
S. T. Scholarship	318217.50	Earn And Learn Expenses	531240.00
		I T Coordinator Expenses	20700.00
		Practical Examination Expenses	276296.00
		Red Ribbon Expenses	4000.00
		Student Development Expenses	16222.00
		<b><u>BY DEPRECIATION</u></b>	<b><u>4712787.13</u></b>
		Depreciation	4712787.13
		<b><u>BY IMMOVABLE PROPERTIES</u></b>	<b><u>151044.00</u></b>
		Borewell	151044.00
		<b><u>BY IMMOVABLE PROPERTIES WIP</u></b>	<b><u>6599421.50</u></b>
		Building W I P	6599421.50

<b><u>BY MOVABLE PROPERTIES</u></b>	<b><u>12057627.17</u></b>
Air Conditioner	802103.27
C C T V Camera	145038.00
Computer and Accessories	5630200.00
Computer Software and Accessories	42480.00
Dead Stock	605436.00
Educational Equipments	1263780.00
Fire Fighter Equipment	70800.00
Generator	843670.00
Inverter Ups and Battery	684322.90
Library	213019.00
Musical Instruments	245600.00
Solar System	345500.00
Vehical -Dzire Zxi Ags Mh 18-Bx2944	1040678.00
Xerox Machine	125000.00

<b><u>BY LOANS</u></b>	<b><u>66492.00</u></b>
People Bank Vehical Loan 001HP0303774	66492.00

<b><u>BY ANAMATS AND RECEIVABLES</u></b>	<b><u>43293527.00</u></b>
A. M. Jalgaonwala Agro Products Pvt. Ltd.	121631.00
A.O. Enterprises	238465.00
Airconpro Air Condition And Refrigeration	211987.00
Anand G. Bari	232318.00
Balaji Advertising	183885.00
Bhandari Brothers Jalgaon	4187807.00
Credential Connect	392600.00
Excess Fees Payable	275117.00
Fees Receivable 2022-2023	29891077.00
Inherit soft Nashik	71047.00
Laxman Abasaheb Kamdam	1416467.00
Mastersoft Erf Solutions Pvt Ltd, Nagpur	247104.00
Mitsubishi Electric India Pvt Ltd Mumbai	385920.00
Om Shree Light House	703203.00
Otis Elevator Company India Ltd	92512.00
Prepaid Antivirus Charges	149467.00
R. C. Patel Vidyarthi Sahakari Grahak Bhandar	1028401.00
Rangita Chavan	75631.00
Sakal Paper	14836.00
Salim Khan Niman Khan	179688.00
Samarth Photography Shop	52770.00
Seva Automotive Private Limited	1100285.00
Shaikh Mohd Salim Rahat Husain	450317.00
Sharda Saw Mill	6178.00
Shashikant M. Sonar	314.00
Shivkumar Saini	477027.00
Shri Ganesh Enterprises	684508.00

Sunanda Vijay Rathi	78700.00
Swati Anand Bari	344265.00
<b><u>BY ACCOUNTS AS PER CONTRA</u></b>	<b><u>2372393.00</u></b>
Life Insurance Premium	190091.00
Professional Tax	63200.00
Provident Fund	329676.00
Shirpur Peoples Co Op Bank Ltd	112650.00
T. D. S. On Contractor	176613.00
T. D. S. On Professional & Technical Services	43105.00
T. D. S. On Salary	1457058.00
<b><u>BY SCHOLARSHIP</u></b>	<b><u>13761035.45</u></b>
E. B. C. Scholarship	3383298.95
N. T. Freeship	1572975.50
O. B. C. Freeship	7913042.00
S. B. C. Freeship	332604.00
S. C. Scholarship	200115.00
S. T. Freeship	88000.00
S. T. Scholarship	271000.00
<b><u>BY BRANCH INTERNAL</u></b>	<b><u>11108507.00</u></b>
I M R D M C A Integrated	1834237.00
I M R D U G Section	3174977.00
R. C. Patel Educational Trust	6099293.00
Mumbai Central Office Shirpur	
<b><u>BY CLOSING BALANCES</u></b>	
<b><u>BY CASH BALANCES</u></b>	<b><u>1328.00</u></b>
Cash In Hand	1328.00
<b><u>BY BANK CURRENT ACCOUNTS</u></b>	<b><u>4366775.02</u></b>
H D F C Bank Shirpur Current A/C No. 50200052087700	121240.69
The Shirpur Peoples Co-Operative Bank Ltd. Current A/C No - 00110306072	193983.95
The Shirpur Peoples Co-Operative Bank Ltd. Current A/C No - 00110306089	55900.00
The Shirpur Peoples Co-Operative Bank Ltd. Current A/C No - 00110309646	10795.00
The Shirpur Peoples Co-Operative Bank Ltd. Current A/C No - 00110309707	3984855.38
<b><u>BY BANK SAVING ACCOUNTS</u></b>	<b><u>4307309.61</u></b>
Bank Of Baroda Shirpur Saving A\C No 94500100025547	19911.00
Bank Of Maharashtra Shirpur Saving A/C No. 60105282003	1440.00
Bank Of Maharashtra Shirpur Saving A/C No. 60319677768	396989.18
Priyadarshini Nagari Sahakari	282.00

Patpedhi Ltd. Shirpur Saving A/C

No. 7217

State Bank Of India Shirpur

3888687.43

Saving A/C No. 31058990385

**BY FIXED DEPOSITS**

**2658058.00**

F D R Bank Of Baroda 513542

154509.00

Priyadarshini Nagari Sahakari

144126.00

Patpedhi Ltd

F D R Priyadarshini Soot Girni

56988.00

F D R Bank Of Maharashtra No.

352986.00

60105298636

F D R Bank Of Maharashtra No.

997523.00

60112767861

F D R The Shirpur Peoples Co Op

951926.00

Bank Ltd No 1160380058

TOTAL RS. : 144390747.12

TOTAL RS. : 144390747.12

Place : Shirpur

Date : 21/08/2023

AS PER MY SEPARATE REPORT

  
Director

MASTER OF COMPUTER APPLICATION  
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT SHIRPUR  
R. C. PATEL EDUCATIONAL TRUST MUMBAI



**VIJAY M. RATHI**  
CHARTERED ACCOUNTANT  
M.No. : 036599  
UDIN - 23036599BGTDSL4313





**R. C. PATEL EDUCATIONAL TRUST MUMBAI**  
**INSTITUTE OF MANAGEMENT RESEARCH**  
**AND DEVELOPMENT SHIRPUR**  
**MASTER OF COMPUTER APPLICATION SHIRPUR**  
**STATEMENT OF INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED ON 31/03/2023**

**VIJAY M. RATHI**  
**CHARTERED ACCOUNTANT**  
**B.COM F.C.A.**

<b>EXPENDITURE</b>	<b>AMOUNT RS.</b>	<b>INCOME</b>	<b>AMOUNT RS.</b>
<b><u>TO TEACHING STAFF SALARY</u></b>	<b><u>17316507.00</u></b>	<b><u>BY SAVING BANK ACCOUNT</u></b>	<b><u>41622.00</u></b>
Gratuity	326500.00	<b><u>INTEREST</u></b>	
P. F. Administrative Charges	12358.00	Bank Of Baroda	382.00
Teaching		Bank Of Maharashtra	40.00
P. F. Management Contribution	190800.00	Priyadarshini Nagari Shakari	10.00
Teaching		Patpedhi Ltd	
Pay	14283356.00	State Bank Of India	41190.00
Salary Difference	2489071.00	<b><u>BY FIXED DEPOSIT INTEREST</u></b>	<b><u>171445.00</u></b>
Staff Insurance Teaching	14422.00	Bank Of Baroda	4928.00
<b><u>TO NON TEACHING STAFF SALARY</u></b>	<b><u>7530504.00</u></b>	Bank Of Maharashtra	80937.00
Gratuity	55100.00	Priyadarshini Nagari Shakari	4126.00
Other Salary	1986600.00	Patpedhi Ltd	
P. F. Administrative Charges Non Teaching	12327.00	Priyadarshini Sahakari Soot Girmi	3238.00
P. F. Management Contribution Non Teaching	138876.00	F D R Interest	
Pay	4608589.00	The Shirpur Peoples Co Operative Bank Ltd	78216.00
Salary Difference	712282.00	<b><u>BY GRANTS</u></b>	<b><u>835630.00</u></b>
Staff Insurance Non Teaching	16730.00	Arthik Durbal Ghatak Grant	63500.00
<b><u>TO AFFILIATION AND OTHER FEES</u></b>	<b><u>355577.40</u></b>	Earn And Learn Scheme Grant	143080.00
Processing Fee A I C T E Expenses	116628.40	It Coordinator Grant	43800.00
Processing Fee A R A	20000.00	Practical Examination Grant	566250.00
Processing Fee D T E	37500.00	Red Ribim Grant	4000.00
Processing Fee F R A	33949.00	Student Development Grant	15000.00
University Affiliation Fee	147500.00	<b><u>BY FEES</u></b>	<b><u>31002256.00</u></b>
<b><u>TO ACADEMIC MEETINGS</u></b>	<b><u>85152.00</u></b>	Development Fee	3490476.00
Academic Meeting Staff And Faculties	63511.00	Other Activity Fee	35669.00
Committee And Conference Expenses	21641.00	Tution Fee	26400601.00
<b><u>TO ADVERTISEMENTS</u></b>	<b><u>303154.00</u></b>	Eligibility Fees	96100.00
Advertisement For Student Admission	129272.00	Examination Fee	801300.00
Advertisement Staff Recruitment	173882.00	Other Fee	178110.00
<b><u>TO AUDIT FEES</u></b>	<b><u>39400.00</u></b>	<b><u>BY INCOME AND EXPENDITURE ACCOUNT</u></b>	<b><u>11596276.37</u></b>
Audit Fees	35400.00	Deficit Transfer to Balance Sheet	11596276.37
Green Audit Fees	4000.00		
<b><u>TO BANK COMMISSION AND CHARGES</u></b>	<b><u>54044.58</u></b>		
Bank Commission And Charges	12787.58		
Bank Loan Interest	41257.00		
<b><u>TO CONTRACTUAL SERVICES</u></b>	<b><u>1020537.00</u></b>		
Cleaning And Sanitation	644192.00		
Garden Expenses	151080.00		
Security Services	225265.00		

<b><u>TO COMMUNICATION</u></b>	<b><u>502339.00</u></b>
<b><u>EXPENSES</u></b>	
Internet Expenses	416800.00
Postage And Courier Expenses	101.00
Telephone And Mobile Expenses	6496.00
Website Expenses	78942.00
<b><u>TO DEPRECIATION</u></b>	<b><u>4712787.13</u></b>
Depreciation	4712787.13
<b><u>TO ESTABLISHMENT EXPENSES</u></b>	<b><u>1782763.00</u></b>
Electrical Bill Expenses	1222500.00
Generator Fuel and other Expenses	556601.00
Other Expenses	1622.00
Tree Plantation Expenses	2040.00
<b><u>TO FEES AND FINES</u></b>	<b><u>6281.00</u></b>
Interest On T D S	6190.00
Provident Fund Fine Expenses	91.00
<b><u>TO MAGAZINE JOURNALS AND</u></b>	<b><u>143984.00</u></b>
<b><u>PERIODICALS</u></b>	
Magazines Expenses	143984.00
<b><u>TO HONARARIUM AND</u></b>	<b><u>21000.00</u></b>
<b><u>REMUNERATION</u></b>	
Guest Lecturer Expenses	21000.00
<b><u>TO INSURANCE</u></b>	<b><u>55197.00</u></b>
Insurance Building	19000.00
Insurance Vehicle	36197.00
<b><u>TO LABORATARY EXPENSES</u></b>	<b><u>552189.00</u></b>
<b><u>AND CONSUMABLES</u></b>	
Cleaning Material Expenses	36717.00
Computer Consumables	515472.00
<b><u>TO PRINTING AND</u></b>	<b><u>892818.00</u></b>
<b><u>STATIONERY</u></b>	
Binding Expenses	7389.00
Examination Printing Expenses	835.00
Printing And Stationery	879954.00
Stamp Paper Expenses	2280.00
Xerox Expenses	2360.00
<b><u>TO PROFESSIONAL FEES</u></b>	<b><u>30840.00</u></b>
Professional Fees	30840.00
<b><u>TO REPAIR AND</u></b>	<b><u>3836397.00</u></b>
<b><u>MAINTENANCE</u></b>	
Repairing And Maintenance	814137.00
Electrical	
Repairs And Maintenance	2768270.00
Building	
Repairs And Maintenance	62483.00
Equipments	
Repairs And Maintenance General	191507.00
<b><u>TO GRANT EXPENSES</u></b>	<b><u>911958.00</u></b>
Arthik Durbal Ghatak Expenses	63500.00
Earn And Learn Expenses	531240.00
I T Coordinator Expenses	20700.00
Practical Examination Expenses	276296.00
Red Ribbon Expenses	4000.00
Student Development Expenses	16222.00

<u>TO TRANSPORTATION AND TRAVELLING EXPENSES</u>	<u>97698.00</u>
Transport Expenses	10225.00
Travelling Expenses	87473.00
<u>TO STUDENT RELATED EXPENSES</u>	<u>2088617.00</u>
Admission Counselling Expenses	79532.00
Fee Concession	52500.00
Fee Refund	43000.00
Function And Festival Expenses	205498.00
Induction Program Expenses	7042.00
Prize And Award Expenses	138766.00
Sports And Gymkhana Expenses	323644.00
Student Activity Expenses	4000.00
Student Aid Expenses	2500.00
Student Data Handling Exp	255057.00
Student Uniform Expenses	423509.00
Training And Placement Expenses	480334.00
Youth Festival Expenses	54400.00
Yuvadin Expenses	18835.00
<u>TO EDUCATIONAL EXPENSES</u>	<u>229604.26</u>
F D R Interest Recovery Or Correction	34790.00
Municipal Taxes	93341.00
Uniform Expenses Staff	68877.00
Vehicle Expenses	32596.26
<u>TO FEES FOR UNIVERSITY PAYMENTS</u>	<u>1077881.00</u>
Eligibility Fees	128713.00
Examination Fee	802590.00
N.M.U. Other Fees Expenses	146578.00

TOTAL RS. : 43647229.37

Place : Shirpur  
Date : 21/08/2023

  
Director

MASTER OF COMPUTER APPLICATION  
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT SHIRPUR  
R. C. PATEL EDUCATIONAL TRUST MUMBAI

TOTAL RS. : 43647229.37

AS PER MY SEPARATE REPORT



**VIJAY M. RATHI**  
CHARTERED ACCOUNTANT  
M.No. : 036599  
UDIN - 23036599BGTDSL4313



**R. C. PATEL EDUCATIONAL TRUST MUMBAI**  
**INSTITUTE OF MANAGEMENT RESEARCH**  
**AND DEVELOPMENT SHIRPUR**  
**MASTER OF COMPUTER APPLICATION SHIRPUR**  
**BALANCE SHEET AS AT 31/03/2023**

**VIJAY M. RATHI**  
**CHARTERED ACCOUNTANT**  
**B.COM F.C.A.**

<b>LIABILITIES</b>	<b>AMOUNT RS.</b>	<b>ASSETS</b>	<b>AMOUNT RS.</b>
<b>DEPRECIATION FUND</b>	<b>29110299.26</b>	<b>IMMOVABLE PROPERTIES</b>	<b>17628667.34</b>
Depreciation Fund	29110299.26	Building	16037623.34
		Bore well	151044.00
<b>OTHER FUNDS</b>	<b>2033491.00</b>	Lift A	1440000.00
Development Fund	2003594.00		
N M U V C R M S Non Recurring Grant	14000.00	<b>IMMOVABLE PROPERTIES W I P</b>	<b>6599421.50</b>
Student Fund	7235.00	Building W I P	6599421.50
Student Welfare Fund	8662.00		
<b>LOANS</b>	<b>765915.00</b>	<b>INVESTMENTS</b>	<b>160400.00</b>
People Bank Vehical Loan 001HP0303774	765915.00	Shares Priyadarshini Nagari Patpedhi Ltd.	3000.00
		Shares Priyadarshini Sahakari Mudranalaya And Prakashan Sansatha Ltd Shirpur	10000.00
<b>ANAMAT PAYABLES FOR EXPENSES</b>	<b>1977510.76</b>	Shares The Shirpur Peoples Co Op. Bank Ltd.	147400.00
Balaji Advertising	329.00		
Caution Money	288782.00	<b>MOVABLE PROPERTIES</b>	<b>37010509.03</b>
Excess Fees Payable	1525490.49	Air Conditioner	802103.27
Inherit soft Nashik	1205.00	C C T V Camera	455043.00
Library Deposit	56175.00	Computer and Accessories	16031652.86
Mayur Govind Koli	9230.00	Computer Software and Accessories	437311.00
Mitsubishi Electric India Pvt Ltd Mumbai	95999.27	Dead Stock	7761195.00
R. C. Patel Vidyarthi Sahakari Grahak Bhandar	300.00	Educational Equipments	1263780.00
		Fire Fighter Equipment	70800.00
<b>ANAMAT AND PAYABLES FOR SUNDRIES CREDIT</b>	<b>4489089.05</b>	Furniture And Fixtures	2326292.25
Professional Tax	100.00	Generator	1281602.00
T. D. S. On Contractor	942.00	Inverter Ups and Battery	1082372.90
T. D. S. On Salary	244960.00	Language Lab Equipment	396963.00
E. B. C. Scholarship	0.80	Library	2186889.75
N. T. Free Ship	627795.50	Mobile Handset	9500.00
O. B. C. Free Ship	3216175.75	Musical Instruments	245600.00
S. B. C. Free ship	313897.50	Projector	189000.00
S. C. Scholarship	38000.00	Solar System	1164901.00
S. T. Scholarship	47217.50	Sports Equipments	139825.00
		Vehical -Dzire Zxi Ags Mh 18-Bx2944	1040678.00
<b>BRANCH INTERNAL</b>	<b>183432688.04</b>	Xerox Machine	125000.00
I M R D M C A Integrated	4298909.00		
I M R D U G Section	24567461.00	<b>MOVABLE PROPERTIES GRANT</b>	<b>56009.00</b>
R. C. Patel Educational Trust Mumbai Central Office Shirpur	154566318.04	<b>ASSETS</b>	
		Computer (Vcrms)	47904.00
		Library (V C R M S)	8105.00
		<b>MOVABLE PROPERTIES W I P</b>	<b>5761690.75</b>
		Movable W I P	5761690.75

<b><u>ANAMATS AND RECEIVABLES</u></b>	<b><u>16444441.61</u></b>
Airconpro Air Condition And Refrigeration	1836.00
Electrical Deposit	39413.07
Fees Receivable 2019-2020	23924.25
Fees Receivable 2020-2021	2644280.99
Fees Receivable 2021-2022	3223232.00
Fees Receivable 2022-2023	10163515.30
Laxman Abasaheb Kamdam	1852.00
Otis Elevator Company India Ltd	92512.00
Prepaid Antivirus Charges	218299.00
Sakal Paper	7418.00
Salim Khan Niman Khan	1000.00
Seva Automotive Private Limited	2310.00
Shaikh Mohd Salim Rahat Husain	1500.00
Shivkumar Saini	22667.00
Swati Anand Bari	200.00
Telephone Deposit	482.00
<b><u>CASH AND BANK BALANCES - CASH IN HAND</u></b>	<b><u>1328.00</u></b>
Cash In Hand	1328.00
<b><u>BALANCES WITH SAVING ACCOUNTS</u></b>	<b><u>4307309.61</u></b>
Bank Of Baroda Shirpur Saving A\C No 94500100025547	19911.00
Bank Of Maharashtra Shirpur Saving A/C No. 60105282003	1440.00
Bank Of Maharashtra Shirpur Saving A/C No. 60319677768	396989.18
Priyadarshini Nagari Sahakari Patpedhi Ltd. Shirpur Saving A/C No. 7217	282.00
State Bank Of India Shirpur Saving A/C No. 31058990385	3888687.43
<b><u>BALANCES WITH CURRENT ACCOUNTS</u></b>	<b><u>4366775.02</u></b>
H D F C Bank Shirpur Current A/C No. 50200052087700	121240.69
The Shirpur Peoples Co-Operative Bank Ltd. Current A/C No - 00110306072	193983.95
The Shirpur Peoples Co-Operative Bank Ltd. Current A/C No - 00110306089	55900.00
The Shirpur Peoples Co-Operative Bank Ltd. Current A/C No - 00110309646	10795.00
The Shirpur Peoples Co-Operative Bank Ltd. Current A/C No - 00110309707	3984855.38

<b><u>BALANCES IN FIXED DEPOSITS</u></b>	<b><u>2658058.00</u></b>
F D R Bank Of Baroda 513542	154509.00
Priyadarshini Nagari Sahakari Patpedhi Ltd	144126.00
F D R Priyadarshini Soot Girmi	56988.00
F D R Bank Of Maharashtra No. 60105298636	352986.00
F D R Bank Of Maharashtra No. 60112767861	997523.00
F D R The Shirpur Peoples Co Op Bank Ltd No 1160380058	951926.00

<b><u>INCOME AND EXPENDITURE ACCOUNT</u></b>	<b><u>126814383.25</u></b>
Balance As Per Last Balance Sheet	115218106.88
Add:-Deficite for the year transferred from Income and Expenditure Account	11596276.37

TOTAL RS. : 221808993.11

TOTAL RS. : 221808993.11

Place : Shirpur  
Date : 21/08/2023

  
Director

MASTER OF COMPUTER APPLICATION  
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT SHIRPUR  
R. C. PATEL EDUCATIONAL TRUST MUMBAI

AS PER MY SEPARATE REPORT



**VIJAY M. RATHI**  
CHARTERED ACCOUNTANT  
M.No. : 036599  
UDIN - 23036599BGTDLSL4313



**R. C. PATEL EDUCATIONAL TRUST SHIRPUR",  
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT  
MASTER OF COMPUTER APPLICATION ( M.C.A. )  
YEAR:- 31ST MARCH 2023.  
Gross Block of Assets and Particulars of Depreciation**

**AS PER BOOK.**

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block with frozan as on 01/04/2022	Amount of Additions before 30-09-2022	Amount of Additions after 30-09-2022	Amount of Delition in 2022-2023	Total Gross Block 31/03/2023	Total Depreciation Up To 01/04/2022	Allowable Depre. for The Year 2022-2023	WDV AS ON 31/03/2022	WDV AS ON 31/03/2023
1	2	3	4	5	6	7	8	9	10	11	12
1	Building	5.00%	16037623.34	0.00	0.00	0.00	16037623.34	7095106.73	447125.83	8942516.61	8495390.78
2	Computer and Assessaries	40.00%	10796283.86	5634200.00	138480.00	0.00	16468963.86	9991037.77	2663474.44	805246.09	3914451.66
3	Liabrary	40.00%	1973870.75	11811.00	201208.00	0.00	2186889.75	1676024.52	164104.49	297846.23	346760.74
4	Furniture & Fixtures	10.00%	9631376.25	361436.00	244000.00	0.00	10236812.25	4144022.12	597079.01	5487354.13	5495711.12
5	Machinery	15.00%	3991351.00	1829115.27	3888420.90	0.00	9708887.17	1491321.01	941003.36	2500029.99	7276562.80
	<b>TOTAL RS.</b>		<b>42430505.20</b>	<b>7736562.27</b>	<b>4472108.90</b>	<b>0.00</b>	<b>54639176.37</b>	<b>24397512.14</b>	<b>4712787.13</b>	<b>18032993.06</b>	<b>25528877.10</b>



**Director**  
R.C.Patel Educational Trust &  
Institute Of Management  
Research And Development  
Shirpur, Dist, Dhule

**" THE R. C. PATEL EDUCATIONAL TRUST SHIRPUR",  
 INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT  
 MASTER OF COMPUTER APPLICATION ( M.C.A. )  
 YEAR:- 31ST MARCH 2023.**

**Gross Block of Assets and Particulars of Depreciation**

**APPLICABLE TO SHIKSHAN SHULK SAMITI.**

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block with frozan as on 01/04/2022	Amount of Additions before 30-09-2022	Amount of Additions after 30-09-2022	Amount of Delition in 2022-2023	Total Gross Block 31/03/2023	Total Depreciation Up To 01/04/2022	Allowable Depre. for The Year 2022-2023	WDV AS ON 31/03/2022	WDV AS ON 31/03/2023
1	2	3	4	5	6	7	8	9	10	11	12
1	Building	2.50%	16037623.34	0.00	0.00	0.00	16037623.34	7095106.73	223562.92	8942516.61	8718953.70
2	Computer and Assessaries	25.00%	10796283.86	5534200.00	138480.00	0.00	16468963.86	9991037.77	1602171.52	805246.09	4875754.57
3	Liabrary	25.00%	1973870.75	11811.00	201208.00	0.00	2186889.75	1676024.52	102565.31	297846.23	408299.92
4	Furniture & Fixtures	15.00%	9631376.25	361436.00	244000.00	0.00	10236812.25	4969711.06	771765.18	4661665.19	4495336.01
5	Machinery	15.00%	3991351.00	1829115.27	3888420.90	0.00	9708867.17	1491321.01	941003.36	2500029.99	7276562.80
	<b>TOTAL RS.</b>		<b>42430505.20</b>	<b>7736562.27</b>	<b>4472108.90</b>	<b>0.00</b>	<b>54639176.37</b>	<b>25223201.08</b>	<b>3641068.28</b>	<b>17207304.12</b>	<b>25774907.01</b>



**Master of Computer Application - Shirpur**  
**Branch of Institute of Management Research and Development Shirpur**  
**R. C. Patel Educational Trust - Mumbai**  
**Significant Accounting Policies and The Remarks**  
**For The Year Ending 31<sup>st</sup> March 2023**

- 1) **SIGNIFICANT ACCOUNTING POLICIES:**  
The financial statements are prepared under the historical cost convention, and on the basis of a going concern.
  - a) The Unit follows the Mixed Method of accounting and recognizes income and expenditure mainly on cash basis.
- 2) **DEPRECIATION: -**
  - a) Depreciation is provided on Written Down Value Method as per the provision and rates Specified under the Income Tax Act.
- 3) **FIXED ASSETS: -**
  - a) Fixed Assets are stated at cost of acquisition to the Balance Sheet.
  - b) The unit has created Depreciation Fund to the extent of Depreciation charged to Income and Expenditure Account.
  - c) Cost of acquisition refers to purchase cost of assets plus expenses which are clearly identifiable to particular assets are capitalized to the respective assets.
- 4) **GOVERNMENT GRANTS: -**
  - a) The unit has unmarked the grants to reserve and surplus as corpus fund for grant received from government and other agencies for specific purpose.
  - b) The grants received for revenue purpose are taken into Income and Expenditure Account. The expenses made against such grants as per the rules and the regulations of the grant receipts. If anything after taking in to the consideration of the expenses made is left then the Grant is shown under the Balance sheet as payable or receivable.
  - c) The Scholarships are shown as contra accounts and are shown in the Balance Sheet as payable or receivable after actual payment to the students as per the rule.
- 5) **OTHER POINTS**
  - a) Balances of the accounts are taken as per the ledgers only and are not confirmed

  
Director

**Master of Computer Application Shirpur**  
**Branch of Institute of Management**  
**Research and Development Shirpur**

Place: - Shirpur

Date: - 21/08/2023

  
**CA VIJAY M. RATHI**

M. No. 036599

UDIN - 23036599BGTDSL4313



R. C. PATEL EDUCATIONAL TRUST - MUMBAI  
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT  
INTEGRATED MCA - SHIRPUR

AUDIT REPORT

YEAR 31/03/2023

***VIJAY M. RATHI***  
**CHARTERED ACCOUNTANT**

CTS No. 1965, Old Library Road, Shirpur Dist - Dhule 425 405 Cell No. 8329784210

**AUDITOR'S REPORT**

To,  
The Trustees / Principal  
INTEGRATED MCA SHIRPUR  
Institute of Management Research and Development  
Shirpur  
R. C. Patel Educational Trust - Mumbai

We have audited the attached Balance Sheet of **INTEGRATED MCA - SHIRPUR College of Institute of Management Research and Development shirpur, Branch of the Trust as at 31<sup>st</sup> March, 2023** and the Income and Expenditure Account for the year ended on that date annexed there to along with the Statement of Receipts and Payments for the period from **01/04/2022 to 31/03/2023**. These financial statements are the responsibility of the college and trusts management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted the audit in accordance with auditing standards generally accepted in India. Those 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 test basis, evidence supporting the amount and disclosure in financial statements. An audit also includes assessing the accounting principals used significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our Opinion and to the best our information and according to the explanation given to us, subject to observation noticed while conducting the audit as reported in notes forming parts of account and policies followed by trust / College, the financial statement give a true and fair view in the accounting principals generally accepted in India.

- (a) In the case of the Balance Sheet, of the state of affairs of the Unit Branch as at 31<sup>st</sup> March 2023 and ;
- (b) In the case of Income and Expenditure Account, of the **Deficit** for the year ended on that date.

Place : - Shirpur

Date :- 21/08/2023



  
CA VIJAY M. RATHI

M. No. 036599

UDIN - 23036599BGTDN8412

**R. C. PATEL EDUCATIONAL TRUST MUMBAI**

INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT SHIRPUR

INTEGRATED MASTER OF COMPUTER APPLICATION SHIRPUR

STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE PERIOD FROM : 01/04/2022 TO : 31/03/2023

**VIJAY M. RATHI**

CHARTERED ACCOUNTANT

B.COM F.C.A.

RECEIPTS	AMOUNT RS.	PAYMENTS	AMOUNT RS.
<b>TO OPENING BALANCES</b>		<b>BY TEACHING STAFF SALARY</b>	<b>7082362.00</b>
<b>TO CASH BALANCES</b>	<b>3728.00</b>	Pay	5810811.00
Cash In Hand	3728.00	Gratuity	63000.00
<b>TO BANK CURRENT ACCOUNTS</b>	<b>3216768.74</b>	P. F. Administrative Charges	5400.00
H D F C Bank Shirpur Current	2560682.28	Teaching	
A/C No. 50200052063302		P. F. Management Contribution	67300.00
The Shirpur Peoples Co-Operative	54807.00	Teaching	
Bank Ltd. Current A/C No.		Salary Difference	1129978.00
00110306119		Staff Insurance Teaching	5873.00
The Shirpur Peoples Co-Operative	40189.00	<b>BY NON TEACHING STAFF</b>	<b>2792434.00</b>
Bank Ltd. Current A/C No.		<b>SALARY</b>	
00110307154		Pay	1425403.00
The Shirpur Peoples Co-Operative	561090.46	Gratuity	2100.00
Bank Ltd. Current A/C No.		Other Salary	1079200.00
00110309684		P. F. Administrative Charges Non	1737.00
<b>TO FIXED DEPOSITS</b>	<b>528771.00</b>	Teaching	
Priyadarshini Nagari Sahakari	30000.00	P. F. Management Contribution	55766.00
Patpedhi Ltd		Non Teaching	
F D R Priyadarshini Soot Girni	498771.00	Salary Difference	219646.00
<b>TO FIXED DEPOSIT INTEREST</b>	<b>39879.00</b>	Staff Insurance Non Teaching	8582.00
Priyadarshini Nagari Shakari	1950.00	<b>BY AFFILIATION AND OTHER</b>	<b>80000.00</b>
Patpedhi Ltd		<b>FEES</b>	
Priyadarshini Sahakari Soot Girni	37929.00	Affiliation	80000.00
F D R Interest		<b>BY AUDIT FEES</b>	<b>14160.00</b>
<b>TO GRANTS</b>	<b>19500.00</b>	Audit Fees	14160.00
Arthik Durbal Ghatak	19500.00	<b>BY ACADEMIC MEETING</b>	<b>77744.00</b>
<b>TO FEES</b>	<b>9453550.00</b>	Academic Meeting Staff And	57950.00
Admission Form Fee	9450.00	Faculties	
Development Fee	969422.00	Conveyance And Travelling For	19794.00
Late Fees	6600.00	Academic Meeting	
Transfer Certificate	1200.00	<b>BY BANK COMMISSION AND</b>	<b>2991.00</b>
Tuition Fee	8455578.00	<b>CHARGES</b>	
Other Fees	400.00	Bank Commission And Charges	2991.00
Prospectus Fee	10900.00	<b>BY COMMUNICATION</b>	<b>7821.00</b>
<b>TO FEES FOR UNIVERSITY</b>	<b>881480.00</b>	<b>EXPENSES</b>	
<b>RECEIPTS</b>		Internet Expenses	7750.00
Eligibility Fees	29320.00	Postage Expenses	71.00
Examination Fee	638490.00	<b>BY ESTABLISHMANT EXPENSES</b>	<b>6517.00</b>
Other Fee	213670.00	Generator Fuel and other Expenses	6517.00
<b>TO DEPRECIATION FUND</b>	<b>989643.20</b>	<b>BY FEES AND FINES</b>	<b>360.00</b>
Depreciation Fund	989643.20	Interest On T D S	360.00
<b>TO BRANCH INTERNAL</b>	<b>13272095.04</b>	<b>BY HONARARIUM AND</b>	<b>26650.00</b>
I M R D M C A	1834237.00	<b>REMUNARATION</b>	
I M R D U G Section	4604398.00	Guest Lecturer Remuneration	26650.00
R. C. Patel Educational Trust	6833460.04		
Mumbai Central Office Shirpur			

<b><u>TO ANAMATS AND PAYABLES</u></b>	<b><u>11011444.00</u></b>	<b><u>BY STUDENT RELEATED EXPENSES</u></b>	<b><u>984978.00</u></b>
Chavan Vivek	42886.00	Gathering Expenses	477953.00
Fees Receivable 2019-2020	10000.00	Induction Program Expenses	1299.00
Fees Receivable 2020-2021	63000.00	Sports And Gymkhana Expenses	42262.00
Fees Receivable 2021-2022	2108000.00	Student Medical Expenses	144.00
Fees Receivable 2022-2023	8157000.00	Student Stipend Expenses	294000.00
Mahalaxmi Sweet And Caters	133187.00	Student Uniform Expenses	169320.00
Priyadarshini Sahakari	151732.00	<b><u>BY LABORATORY MATERIAL AND CONSUMABLES</u></b>	<b><u>49540.00</u></b>
Mudranalaya		Cleaning Material Expenses	6890.00
Priyanka Saindane	42887.00	Computer Consumables	42650.00
R. C. Patel Vidyarthi Sahakari	221285.00	<b><u>BY PRINTING AND STATIONERY EXPENSES</u></b>	<b><u>248903.00</u></b>
Grahak Bhandar		Binding Expenses	2200.00
Rohini Patil	40781.00	Examination Printing Expenses	101200.00
Sapna Raghuwanshi	40686.00	Printing And Stationery	130790.00
<b><u>TO ACCOUNT AS PER CONTRA</u></b>	<b><u>753294.00</u></b>	Stamp Paper Expenses	3330.00
Life Insurance Premium	45864.00	Xerox Expenses	11383.00
Professional Tax	28650.00	<b><u>BY REPAIR AND MAINTANANCE</u></b>	<b><u>355275.00</u></b>
Provident Fund	123066.00	Repairs And Maintenance General	355275.00
Shirpur Peoples Bank Deduction	69007.00	<b><u>BY TRANSPORTATION AND TRAVELLING</u></b>	<b><u>53903.00</u></b>
T. D. S. On Contractor	7397.00	Transport Expenses	1580.00
T. D. S. On Salary	479310.00	Travelling Expenses	52323.00
		<b><u>BY OTHER EDUCATIONAL EXPENSES</u></b>	<b><u>26156.00</u></b>
		Staff Uniform Expenses	1417.00
		Staff Welfare Expenses	24739.00
		<b><u>DEPRECIATION</u></b>	<b><u>989643.20</u></b>
		Depreciation	989643.20
		<b><u>BY FEES FOR UNIVERSITY EXPENSES</u></b>	<b><u>864189.00</u></b>
		Eligibility Fees	30000.00
		Examination Fee	589750.00
		Other Fee	244439.00
		<b><u>BY GRANT EXPENSES</u></b>	<b><u>19500.00</u></b>
		Arthik Durbal Ghatk Expenses	19500.00
		<b><u>BY MOVABLE PROPERTIES</u></b>	<b><u>4704611.04</u></b>
		Computer and Accessories	4598460.04
		Dead Stock	12380.00
		Library	93771.00
		<b><u>BY ANAMATS AND RECEIVABLES</u></b>	<b><u>9931713.00</u></b>
		Fees Receivable 2022-2023	9425000.00
		Mahalaxmi Sweet And Caters	133534.00
		Priyadarshini Sahakari	151794.00
		Mudranalaya	
		R. C. Patel Vidyarthi Sahakari	221385.00
		Grahak Bhandar	

<b><u>BY ACCOUNTS AS PER CONTRA</u></b>	<b><u>753232.00</u></b>
Life Insurance Premium	45864.00
Professional Tax	28650.00
Provident Fund	123066.00
Shirpur Peoples Bank Deduction	69007.00
T. D. S. On Contractor	7335.00
T. D. S. On Salary	479310.00
<b><u>BY BRANCH INTERNAL</u></b>	<b><u>9171103.00</u></b>
I M R D M C A	2062855.00
I M R D U G Section	9788.00
R. C. Patel Educational Trust	7098460.00
Mumbai Central Office Shirpur	
<b><u>BY CLOSING BALANCES</u></b>	
<b><u>BY CASH BALANCES</u></b>	<b><u>808.00</u></b>
Cash In Hand	808.00
<b><u>BY BANK CURRENT ACCOUNTS</u></b>	<b><u>1316909.74</u></b>
H D F C Bank Shirpur Current	60564.28
A/C No. 50200052063302	
The Shirpur Peoples Co-Operative	54727.00
Bank Ltd. Current A/C No.	
00110306119	
The Shirpur Peoples Co-Operative	40094.00
Bank Ltd. Current A/C No.	
00110307154	
The Shirpur Peoples Co-Operative	1161524.46
Bank Ltd. Current A/C No.	
00110309684	
<b><u>BY FIXED DEPOSITS</u></b>	<b><u>608650.00</u></b>
Priyadarshini Nagari Sahakari	41950.00
Patpedhi Ltd	
F D R Priyadarshini Soot Girni	566700.00

TOTAL RS. : 40170152.98

TOTAL RS. : 40170152.98

Place : Shirpur  
Date : 21/08/2023

  
Director

INTEGRATED M. C. A. SHIRPUR  
INST. OF MAN. AND RES. DEV. SHIRPUR  
R. C. PATEL EDUCATIONAL TRUST MUMBAI

AS PER MY SEPARATE REPORT



**VIJAY M. RATHI**  
CHARTERED ACCOUNTANT  
M.No. : 036599  
UDIN - 23036599BGTDSN8412



**R. C. PATEL EDUCATIONAL TRUST MUMBAI**  
**INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT SHIRPUR**  
**INTEGRATED MASTER OF COMPUTER APPLICATION SHIRPUR**  
**STATEMENT OF INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED ON 31/03/2023**

**VIJAY M. RATHI**  
**CHARTERED ACCOUNTANT**  
**B.COM F.C.A.**

<u>EXPENDITURE</u>	<u>AMOUNT RS.</u>	<u>INCOME</u>	<u>AMOUNT RS.</u>
<b><u>TO TEACHING STAFF SALARY</u></b>	<b><u>7082362.00</u></b>	<b><u>BY FIXED DEPOSIT INTEREST</u></b>	<b><u>39879.00</u></b>
Pay	5810811.00	Priyadarshini Nagari Shakari	1950.00
Gratuity	63000.00	Patpedhi Ltd	
P. F. Administrative Charges	5400.00	Priyadarshini Sahakari Soot Girni	37929.00
Teaching		F D R Interest	
P. F. Management Contribution	67300.00	<b><u>BY GRANTS</u></b>	<b><u>19500.00</u></b>
Teaching		Arthik Durbal Ghatak	19500.00
Salary Difference	1129978.00	<b><u>BY FEES</u></b>	<b><u>10335030.00</u></b>
Staff Insurance Teaching	5873.00	Admission Form Fee	9450.00
<b><u>TO NON TEACHING STAFF SALARY</u></b>	<b><u>2792434.00</u></b>	Development Fee	969422.00
Pay	1425403.00	Late Fees	6600.00
Gratuity	2100.00	Transfer Certificate	1200.00
Other Salary	1079200.00	Tution Fee	8455578.00
P. F. Administrative Charges Non Teaching	1737.00	Eligibility Fees	29320.00
P. F. Management Contribution Non Teaching	55766.00	Examination Fee	638490.00
Salary Difference	219646.00	Other Fee	213670.00
Staff Insurance Non Teaching	8582.00	Other Fees	400.00
<b><u>TO AFFILIATION AND OTHER FEES</u></b>	<b><u>80000.00</u></b>	Prospectus Fee	10900.00
Affiliation	80000.00	<b><u>BY INCOME AND EXPENDITURE</u></b>	<b><u>3288717.20</u></b>
<b><u>TO ACADEMIC MEETINGS</u></b>	<b><u>77744.00</u></b>	<b><u>ACCOUNT</u></b>	
Academic Meeting Staff And Faculties	57950.00	Deficit Transfer to Balance Sheet	3288717.20
Conveyance And Travelling For Academic Meeting	19794.00		
<b><u>TO AUDIT FEES</u></b>	<b><u>14160.00</u></b>		
Audit Fees	14160.00		
<b><u>TO BANK COMMISSION AND CHARGES</u></b>	<b><u>2991.00</u></b>		
Bank Commission And Charges	2991.00		
<b><u>TO COMMUNICATION EXPENSES</u></b>	<b><u>7821.00</u></b>		
Internet Expenses	7750.00		
Postage Expenses	71.00		
<b><u>TO DEPRECIATION</u></b>	<b><u>989643.20</u></b>		
Depreciation	989643.20		
<b><u>TO ESTABLISHMENT EXPENSES</u></b>	<b><u>6517.00</u></b>		
Generator Fuel and other Expenses	6517.00		
<b><u>TO FEES AND FINES</u></b>	<b><u>360.00</u></b>		
Interest On T D S	360.00		
<b><u>TO LABORATORY EXPENSES AND CONSUMABLES</u></b>	<b><u>49540.00</u></b>		
Cleaning Material Expenses	6890.00		
Computer Consumables	42650.00		

<b><u>TO PRINTING AND STATIONERY</u></b>	<b><u>248903.00</u></b>
Binding Expenses	2200.00
Examination Printing Expenses	101200.00
Printing And Stationery	130790.00
Stamp Paper Expenses	3330.00
Xerox Expenses	11383.00
<b><u>TO REPAIR AND MAINTENANCE</u></b>	<b><u>355275.00</u></b>
Repairs And Maintenance General	355275.00
<b><u>TO GRANT EXPENSES</u></b>	<b><u>19500.00</u></b>
Arthik Durbal Ghatak Expenses	19500.00
<b><u>TO STUDENT RELATED EXPENSES</u></b>	<b><u>984978.00</u></b>
Gathering Expenses	477953.00
Induction Program Expenses	1299.00
Sports And Gymkhana Expenses	42262.00
Student Medical Expenses	144.00
Student Stipend Expenses	294000.00
Student Uniform Expenses	169320.00
<b><u>TO TRANSPORTATION AND TRAVELLING EXPENSES</u></b>	<b><u>53903.00</u></b>
Transport Expenses	1580.00
Travelling Expenses	52323.00
<b><u>TO FEES FOR UNIVERSITY PAYMENTS</u></b>	<b><u>864189.00</u></b>
Eligibility Fees	30000.00
Examination Fee	589750.00
Other Fee	244439.00
<b><u>TO HONARARIUM AND REMUNARATION</u></b>	<b><u>26650.00</u></b>
Guest Lecturer Remuneration	26650.00
<b><u>TO OTHER EDUCATIONAL</u></b>	<b><u>26156.00</u></b>
Staff Uniform Expenses	1417.00
Staff Welfare Expenses	24739.00

TOTAL RS. : 13683126.20

Place : Shirpur  
Date : 21/08/2023

  
Director

INTEGRATED M. C. A. SHIRPUR  
INST. OF MAN. AND RES. DEV. SHIRPUR  
R. C. PATEL EDUCATIONAL TRUST MUMBAI

TOTAL RS. : 13683126.20

AS PER MY SEPARATE REPORT



**VIJAY M. RATHI**  
CHARTERED ACCOUNTANT  
M.No. : 036599  
UDIN - 23036599BGTDN8412





**R. C. PATEL EDUCATIONAL TRUST MUMBAI**  
**INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT SHIRPUR**  
**INTEGRATED MASTER OF COMPUTER APPLICATION SHIRPUR**  
**BALANCE SHEET AS AT 31/03/2023**

**VIJAY M. RATHI**  
**CHARTERED ACCOUNTANT**  
**B.COM F.C.A.**

<b>LIABILITIES</b>	<b>AMOUNT RS.</b>	<b>ASSETS</b>	<b>AMOUNT RS.</b>
<b>DEPRECIATION FUND</b>	<b>1260145.20</b>	<b>MOVABLE PROPERTIES</b>	<b>5221353.79</b>
Depreciation Fund	1260145.20	Computer and Accessories	4602460.04
		Dead Stock	244485.00
<b>ANAMAT AND PAYABLES FOR</b>	<b>62.00</b>	Inverter Ups and Battery	1800.00
<b>SUNDRIES CREDIT</b>		Library	324944.00
T. D. S. On Contractor	62.00	Musical Instruments	31550.00
		Sports Equipments	16114.75
<b>BRANCH INTERNAL</b>	<b>31315566.04</b>	<b>ANAMATS AND RECEIVABLES</b>	<b>1439509.00</b>
I M R D U G Section	7820545.00	Fees Receivable 2020-2021	151000.00
R. C. Patel Educational Trust	23495021.04	Fees Receivable 2021-2022	20000.00
Mumbai Central Office Shirpur		Fees Receivable 2022-2023	1268000.00
		Mahalaxmi Sweet And Caters	347.00
		Priyadarshini Sahakari	62.00
		Mudranalaya	
		R. C. Patel Vidyarthi Sahakari	100.00
		Grahak Bhandar	
		<b>BRANCH INTERNAL</b>	<b>4298909.00</b>
		I M R D M C A	4298909.00
		<b>CASH AND BANK BALANCES -</b>	<b>808.00</b>
		<b>CASH IN HAND</b>	
		Cash In Hand	808.00
		<b>BALANCES WITH CURRENT</b>	<b>1316909.74</b>
		<b>ACCOUNTS</b>	
		H D F C Bank Shirpur Current	60564.28
		A/C No. 50200052063302	
		The Shirpur Peoples Co-Operative	54727.00
		Bank Ltd. Current A/C No.	
		00110306119	
		The Shirpur Peoples Co-Operative	40094.00
		Bank Ltd. Current A/C No.	
		00110307154	
		The Shirpur Peoples Co-Operative	1161524.46
		Bank Ltd. Current A/C No.	
		00110309684	
		<b>BALANCES IN FIXED DEPOSITS</b>	<b>608650.00</b>
		Priyadarshini Nagari Sahakari	41950.00
		Patpedhi Ltd	
		F D R Priyadarshini Soot Girni	566700.00

<u>INCOME AND EXPENDITURE</u>	<u>19689633.71</u>
<u>ACCOUNT</u>	
Balance As Per Last Balance Sheet	16400916.51
Add:-Deficite for the year	3288717.20
transferred from Income and	
Expenditure Account	

TOTAL RS. : 32575773.24

TOTAL RS. : 32575773.24

Place : Shirpur  
Date : 21/08/2023

AS PER MY SEPARATE REPORT



Director

INTEGRATED M. C. A. SHIRPUR  
INST. OF MAN. AND RES. DEV. SHIRPUR  
R. C. PATEL EDUCATIONAL TRUST MUMBAI



**VIJAY M. RATHI**  
CHARTERED ACCOUNTANT  
M.No. : 036599  
UDIN - 23036599BGTD5N8412




**" R. C. PATEL EDUCATIONAL TRUST SHIRPUR",  
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT  
DUAL DEGREE**

**YEAR:- 31ST MARCH 2023.**

**Gross Block of Assets and Particulars of Depreciation**

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block with frozen as on 01/04/2022	Amount of Additions before 30-09-2022	Amount of Additions after 30-09-2022	Amount of Delition in 2022-2023	Total Gross Block 31/03/2023	Total Depreciation Up To 01/04/2022	Allowable Depre. for The Year 2022-2023	WDV AS ON 31/03/2022	WDV AS ON 31/03/2023
1	2	3	4	5	6	7	8	9	10	11	12
1	Library	40.00%	231173.00	0.00	93771.00	0.00	324944.00	151326.03	50692.99	79046.97	122924.98
2	Dead Stock	10.00%	232105.00	0.00	12380.00	0.00	244485.00	104983.05	13331.19	127121.95	126170.75
3	Ups, Invertor & Batt.	15.00%	1800.00	0.00	0.00	0.00	1800.00	553.41	186.99	1246.59	1059.60
4	Music Instrumetns	15.00%	31550.00	0.00	0.00	0.00	31550.00	8550.05	3449.99	22999.95	19549.96
5	Sports Equipments	10.00%	16114.75	0.00	0.00	0.00	16114.75	3714.45	1240.03	12400.30	11160.27
6	Computer & Ass.	40.00%	4000.00	0.00	4598460.04	0.00	4602460.04	1375.00	920742.01	2625.00	3680343.03
	<b>TOTAL RS.</b>		<b>516742.75</b>	<b>0.00</b>	<b>4704611.04</b>	<b>0.00</b>	<b>5221353.79</b>	<b>270502.00</b>	<b>989643.20</b>	<b>246240.75</b>	<b>3961208.59</b>

  
**Director**  
**R.C.Patel Educational Trust**  
**Institute Of Management**  
**Research And Development**  
**Shirpur, Dist. Dhule**

**" R. C. PATEL EDUCATIONAL TRUST SHIRPUR",  
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT  
DUAL DEGREE**

**YEAR:- 31ST MARCH 2023.**

**Gross Block of Assets and Particulars of Depreciation**

**APPLICABLE TO SHIKSHAN SHULK SAMITI.**

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block with frozen as on 01/04/2022	Amount of Additions before 30-09-2022	Amount of Additions after 30-09-2022	Amount of Deletion in 2022-2023	Total Gross Block 31/03/2023	Total Depreciation Up To 01/04/2022	Allowable Depre. for The Year 2022-2023	WDV AS ON 31/03/2022	WDV AS ON 31/03/2023
1	2	3	4	5	6	7	8	9	10	11	12
1	Liabrary	25.00%	231173.00	0.00	93771.00	0.00	324944.00	151326.03	31683.12	79846.97	141934.85
2	Dead Stock	15.00%	232105.00	0.00	12380.00	0.00	244485.00	118665.49	17944.43	113439.51	107875.09
3	Machinery	15.00%	1800.00	0.00	0.00	0.00	1800.00	897.04	180.44	1202.96	1022.52
4	Musical Instruments	15.00%	31550.00	0.00	0.00	0.00	31550.00	8755.13	3419.23	22794.88	19375.64
5	Sports Equipments	15.00%	16114.75	0.00	0.00	0.00	16114.75	3444.53	1900.53	12670.22	10769.69
6	Computer Ass.	25.00%	4000.00	0.00	4598460.04	0.00	4602460.04	500.00	575682.51	3500.00	4026277.54
	<b>TOTAL RS.</b>		<b>516742.75</b>	<b>0.00</b>	<b>4704611.04</b>	<b>0.00</b>	<b>5221353.79</b>	<b>283288.21</b>	<b>630810.26</b>	<b>233454.54</b>	<b>4307255.32</b>

**INTEGRATED MCA - SHIRPUR**  
**Institute of Management Research and Development**  
**R. C. Patel Educational Trust - Mumbai**  
**Significant Accounting Policies and the Remarks**  
**For The Year Ending 31<sup>st</sup> March 2023**

- 1) **SIGNIFICANT ACCOUNTING POLICIES :**  
The financial statements are prepared under the historical cost convention, and on the basis of a going concern.
  - a) The Unit follows the Mercantile system of accounting.
- 2) **DEPRECIATION :-**
  - a) Depreciation is provided on Written Down Value Method as per the provision and rates specified under the Income Tax Act.
- 3) **FIXED ASSETS :-**
  - a) Fixed Assets are stated at cost of acquisition to the Balance Sheet.
  - b) The unit has created Depreciation Fund to the extent of Depreciation charged to Income and Expenditure Account.
  - c) Cost of acquisition refers to purchase cost of assets plus expenses which are clearly identifiable to particular assets are capitalized to the respective assets.
- 4) **GOVERNMENT GRANTS :-**
  - a) The unit has unmarked the grants to reserve and surplus as funds for grant received from government and other agencies for specific purpose.
  - b) The grants received for revenue purpose are taken into Income and Expenditure Account. The expenses made against such grants as per the rules and the regulations of the grant receipts. If anything after taking in to the consideration of the expenses made is left then the Grant is shown under the Balance sheet as payable or receivable.
  - c) The Scholarships are shown as contra accounts and are shown in the Balance Sheet as payable or receivable after actual payment to the students as per the rule.
- 5) **OTHER POINTS**
  - a) Balances of the accounts are taken as per the ledgers only and are not confirmed

Director

**INTEGRATED MCA - SHIRPUR**  
**Institute of Management Research and**  
**Development - Shirpur**

Place : - Shirpur  
Date:- 21/08/2023

**CA VIJAY M. RATHI**

M. No. 036599  
UDIN - 23036599BGTDSN8412



R. C. PATEL EDUCATIONAL TRUST- MUMBAI  
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT  
UG / MMS SECTION - SHIRPUR

AUDIT REPORT  
YEAR 31/03/2023

**VIJAY M. RATHI**  
CHARTERED ACCOUNTANT

CTS No. 1965, Old Library Road, Shirpur Dist - Dhule 425 405 Cell No. 8329784210

**AUDITOR'S REPORT**

To,  
The Trustees / Director  
University Affiliated Professional Program (UG and MMS)  
Branch of  
Institute of Management Research and Development Shirpur  
R. C. Patel Educational Trust Mumbai

We have audited the attached Balance Sheet of **University Affiliated Professional Program (UG and MMS) Shirpur Branch of Institute of Management Research and Development as at 31<sup>st</sup> March, 2023** and the Income and Expenditure Account for the year ended on that date annexed there to along with the Statement of Receipts and Payments for the period from **01/04/2022 to 31/03/2023**. These financial statements are the responsibility of the college and trusts management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted the audit in accordance with auditing standards generally accepted in India. Those 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 test basis, evidence supporting the amount and disclosure in financial statements. An audit also includes assessing the accounting principals used significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our Opinion and to the best our information and according to the explanation given to us, subject to observation noticed while conducting the audit as reported in notes forming parts of account and policies followed by trust / College, the financial statement give a true and fair view in the accounting principals generally accepted in India.

- (a) In the case of the Balance Sheet, of the state of affairs of the Unit Branch as at 31<sup>st</sup> March 2023 and ;  
(b) In the case of Income and Expenditure Account, of the **Surplus** for the year ended on that date.

Place : - Shirpur

Date :- 21/08/2023



  
CA VIJAY M. RATHI

M. No. 036599

UDIN - 23036599BGTD5M1321

**R. C. PATEL EDUCATIONAL TRUST MUMBAI**  
**INSTITUTE OF MANAGEMENT RESEARCH AND**  
**DEVELOPMENT SHIRPUR**  
**UG AND MMS SECTION SHIRPUR**  
**STATEMENT OF RECEIPTS AND PAYMENTS**  
**FOR THE PERIOD FROM : 01/04/2022 TO : 31/03/2023**

**VIJAY M. RATHI**  
**CHARTERED ACCOUNTANT**  
**B.COM F.C.A.**

<b>RECEIPTS</b>	<b>AMOUNT RS.</b>	<b>PAYMENTS</b>	<b>AMOUNT RS.</b>
<b>TO OPENING BALANCES</b>		<b>BY TEACHING STAFF</b>	<b>11279303.00</b>
<b>TO CASH BALANCES</b>	<b>1604.00</b>	<b>SALARY</b>	
Cash In Hand	1604.00	Gratuity	146000.00
		P. F. Administrative Charges	12672.00
<b>TO BANK CURRENT</b>	<b>2666490.00</b>	Teaching	
<b>ACCOUNTS</b>		P. F. Management Contribution	158400.00
H D F C Bank Shirpur Current	184062.00	Teaching	
A/C No. 50200052029670		Pay	5714882.00
The Shirpur Peoples	18033.00	Salary Difference	5222133.00
Co-Operative Bank Ltd.		Staff Insurance Teaching	25216.00
Current A/C No. 001110306096			
The Shirpur Peoples	74793.00	<b>BY NON TEACHING STAFF</b>	<b>2390548.00</b>
Co-Operative Bank Ltd.		<b>SALARY</b>	
Current A/C No. 001110306102		Gratuity	11700.00
The Shirpur Peoples	11506.00	Other Salary	642800.00
Co-Operative Bank Ltd.		P. F. Administrative Charges	6450.00
Current A/C No. 001110307130		Non Teaching	
The Shirpur Peoples	52038.00	P. F. Management Contribution	51638.00
Co-Operative Bank Ltd.		Non Teaching	
Current A/C No. 001110307147		Pay	1407741.00
The Shirpur Peoples	2326058.00	Salary Difference	263893.00
Co-Operative Bank Ltd.		Staff Insurance Non Teaching	6326.00
Current A/C No. 001110309691			
		<b>BY AFFILIATION AND</b>	<b>524200.00</b>
<b>TO BANK SAVING</b>	<b>53065.20</b>	<b>OTHER FEES</b>	
<b>ACCOUNTS</b>		Affiliation	516200.00
Bank Of Maharashtra Shirpur	53065.20	Processing Fee	8000.00
Saving A/C No. 60333921095			
		<b>BY ADVERTISEMENTS</b>	<b>179820.00</b>
<b>TO FIXED DEPOSITS</b>	<b>3255024.00</b>	Advertisement For Student	161739.00
F D R Bank Of Baroda No.	1105078.00	Admission	
94500300000108		Advertisement Staff	18081.00
F D R Bank Of Baroda No.	1057343.00	Recruitment	
94500300000655			
F D R Bank Of Baroda No.	350959.00	<b>BY AUDIT FEES</b>	<b>22420.00</b>
94500300002063		Audit Fees	22420.00
F D R Bank Of Baroda No.	323056.00		
94500300003283		<b>BY ACADEMIC MEETING</b>	<b>69294.00</b>
F D R Bank Of Baroda No.	308622.00	Academic Meeting Staff And	33012.00
94500300003786		Faculties	
F D R Priyadarshini Soot Girni	109966.00	Committee And Conference	36282.00
		Expenses	
<b>TO BANK SAVING INTEREST</b>	<b>2110.00</b>	<b>BY BANK COMMISSION AND</b>	<b>8365.20</b>
Bank Of Maharashtra	2110.00	<b>CHARGES</b>	
		Bank Commission And Charges	8365.20
<b>TO FIXED DEPOSIT INTEREST</b>	<b>142782.00</b>		
Bank Of Baroda	135589.00		



Priyadarshini Sahakari Soot Girni F D R Interest	7193.00	<u>BY COMMUNICATION EXPENSES</u>	<u>47.00</u>
		Postage And Courier Expenses	47.00
<u>TO INTEREST OTHER</u>	<u>10200.00</u>		
M S E B Security Deposits Interest	10200.00	<u>BY ESTABLISHMANT EXPENSES</u>	<u>1453919.00</u>
		Building Rent	1440000.00
<u>TO DIVIDEND</u>	<u>29635.00</u>	F D R Interest Recovery Or Correction	11302.00
Dividend	29635.00	Miscellaneous Expenses	2617.00
<u>TO GRANTS</u>	<u>124297.00</u>		
Arthik Durbal Ghatak Grant	70000.00	<u>BY HONARARIUM AND REMUNARATION</u>	<u>145330.00</u>
N S S Grant	54297.00	Guest Lecturer Expenses	145330.00
<u>TO FEES</u>	<u>16312809.00</u>		
Other Activity Fee	7596129.00	<u>BY STUDENT RELEATED EXPENSES</u>	<u>410857.00</u>
Tution Fee	8716680.00	Fee Concession	55870.00
		Fee Refund	14410.00
<u>TO FEES FOR UNIVERSITY RECEIPTS</u>	<u>9839790.00</u>	Function And Festival Expenses	3093.00
Eligibility Fees	190320.00	Prize And Award Expenses	1500.00
Examination Fee	1937870.00	Sports And Gymkhana Expenses	5585.00
Other Fee	7711600.00	Student Uniform Expenses	75131.00
		Training And Placement Expenses	231628.00
<u>TO INCOME FROM OTHER SOURCES</u>	<u>116133.00</u>	Yuva Rang Expenses	23640.00
Commission And Discounts	116133.00		
<u>TO DEPRECIATION FUND</u>	<u>198031.62</u>	<u>BY LABORATORY MATERIAL AND CONSUMABLES</u>	<u>4207.00</u>
Depreciation Fund	198031.62	Computer Consumables	4207.00
<u>TO LOANS</u>	<u>345500.00</u>		
The Shirpur Peoples Co Operative Bank Ltd Loan A/c No. 001TL0375900	345500.00	<u>BY PRINTING AND STATIONERY EXPENSES</u>	<u>160069.00</u>
		Binding Expenses	1000.00
		Examination Printing Expenses	16159.00
<u>TO BRANCH INTERNAL</u>	<u>6564765.00</u>	Printing And Stationery	128737.00
I M R D M C A	3174977.00	Stamp Paper Expenses	400.00
I M R D M C A Integrated	9788.00	Xerox Expenses	13773.00
R. C. Patel Educational Trust	3380000.00		
Mumbai Central Office Shirpur		<u>BY REPAIR AND MAINTANANCE</u>	<u>6664.00</u>
		Repairs And Maintenance Equipments	6664.00
<u>TO ANAMATS AND PAYABLES</u>	<u>31761458.00</u>		
Caution Money	292310.00	<u>BY TRANSPORTATION AND TRAVELLING</u>	<u>29135.00</u>
Credential Connect	205200.00	Transport Expenses	1440.00
Excess Fees Payable	209845.00	Travelling Expenses	27695.00
Fees Receivable 2018-2019	14620.00		
Fees Receivable 2019-2020	13870.00	<u>BY FEES FOR UNIVERSITY EXPENSES</u>	<u>3102181.00</u>
Fees Receivable 2020-2021	72800.00	Eligibility Fees	235130.00
Fees Receivable 2021-2022	2379190.00	Examination Fee	1931224.00
Fees Receivable 2022-2023	22956950.00	N.M.U. Other Fees Expenses	935827.00
Hiral Patel	71397.00		
Library Deposit	59250.00		
Salary Payable	5486026.00		

<b><u>TO ACCOUNT AS PER</u></b>	<b><u>417922.00</u></b>	<b><u>BY GRANT EXPENSES</u></b>	<b><u>109828.00</u></b>
<b><u>CONTRA</u></b>		Arthik Durbal Ghatak Expenses	70000.00
Life Insurance Premium	54816.00	N S S Expenses	39828.00
Professional Tax	52375.00		
Provident Fund	210038.00	<b><u>BY DEPRECIATION</u></b>	<b><u>198031.62</u></b>
Shirpur Peoples Co Op Bank Ltd	58728.00	Depreciation	198031.62
T. D. S. On Contractor	3332.00	<b><u>BY MOVABLE PROPERTIES</u></b>	<b><u>179591.00</u></b>
T. D. S. On Professional & Technical Services	38633.00	Library	179591.00
		<b><u>BY ANAMATS AND RECEIVABLES</u></b>	<b><u>23888989.00</u></b>
		Credential Connect	195200.00
		Excess Fees Payable	188840.00
		Fees Receivable 2022-2023	23456820.00
		Kaustubh Kishor Sawant	15558.00
		Rajendra Laxman Banjara	1038.00
		Sumit Sangle	9000.00
		Vijay Ramesh Garge	22533.00
		<b><u>BY ACCOUNTS AS PER CONTRA</u></b>	<b><u>427922.00</u></b>
		Life Insurance Premium	54816.00
		Professional Tax	52375.00
		Provident Fund	210038.00
		Shirpur Peoples Co Op Bank Ltd	58728.00
		T. D. S. On Contractor	3332.00
		T. D. S. On Professional & Technical Services	48633.00
		<b><u>BY BRANCH INTERNAL</u></b>	<b><u>20970902.00</u></b>
		I M R D M C A	15624354.00
		I M R D M C A Integrated	4604398.00
		R. C. Patel Educational Trust	742150.00
		Mumbai Central Office Shirpur	
		<b><u>BY CLOSING BALANCES</u></b>	
		<b><u>BY CASH BALANCES</u></b>	<b><u>1850.00</u></b>
		Cash In Hand	1850.00
		<b><u>BY BANK CURRENT ACCOUNTS</u></b>	<b><u>2478658.00</u></b>
		H D F C Bank Shirpur Current A/C No. 50200052029670	183826.00
		The Shirpur Peoples Co-Operative Bank Ltd. Current A/C No. 001110306096	17953.00
		The Shirpur Peoples Co-Operative Bank Ltd. Current A/C No. 001110306102	104348.00
		The Shirpur Peoples Co-Operative Bank Ltd. Current A/C No. 001110307130	11426.00
		The Shirpur Peoples Co-Operative Bank Ltd.	51958.00

Current A/C No. 001110307147  
The Shirpur Peoples  
Co-Operative Bank Ltd.  
Current A/C No. 001110309691  
2109147.00

**BY BANK SAVING** **73132.00**  
**ACCOUNTS**

Bank Of Maharashtra Shirpur  
Saving A/C No. 60333921095  
73132.00

**BY FIXED DEPOSITS** **3726353.00**

F D R Bank Of Baroda No. 1167281.00

94500300000108

F D R Bank Of Baroda No. 1051602.00

94500300000655

F D R Bank Of Baroda No. 372270.00

94500300002063

F D R Bank Of Baroda No. 339636.00

94500300003283

F D R Bank Of Baroda No. 324307.00

94500300003786

F D R Bank Of Baroda No. 308145.00

94500300004708

F D R Priyadarshini Soot Girni 163112.00

TOTAL RS. : 71841615.82

TOTAL RS. : 71841615.82

Place : Shirpur  
Date : 21/08/2023

AS PER MY SEPARATE REPORT

  
Director

UG AND MMS SECTION SHIRPUR  
INSTITUTE OF MANAGEMENT RESEARCH  
AND DEVELOPMENT SHIRPUR UG  
R. C. PATEL EDUCATIONAL TRUST MUMBAI

  
**VIJAY M. RATHI**  
CHARTERED ACCOUNTANT  
M.No. : 036599  
UDIN - 23036599BGTDSM1321



**R. C. PATEL EDUCATIONAL TRUST MUMBAI**  
**INSTITUTE OF MANAGEMENT RESEARCH AND**  
**DEVELOPMENT SHIRPUR**  
**UG AND MMS SECTION SHIRPUR**  
**STATEMENT OF INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED ON 31/03/2023**

**VIJAY M. RATHI**  
**CHARTERED ACCOUNTANT**  
**B.COM F.C.A.**

<u>EXPENDITURE</u>	<u>AMOUNT RS.</u>	<u>INCOME</u>	<u>AMOUNT RS.</u>
<b><u>TO TEACHING STAFF</u></b>	<b><u>11279303.00</u></b>	<b><u>BY SAVING BANK ACCOUNT</u></b>	<b><u>2110.00</u></b>
<b><u>SALARY</u></b>		<b><u>INTEREST</u></b>	
Gratuity	146000.00	Bank Of Maharashtra	2110.00
P. F. Administrative Charges	12672.00		
Teaching		<b><u>BY FIXED DEPOSIT INTEREST</u></b>	<b><u>142782.00</u></b>
P. F. Management Contribution	158400.00	Bank Of Baroda	135589.00
Teaching		Priyadarshini Sahakari Soot	7193.00
Pay	5714882.00	Girni F D R Interest	
Salary Difference	5222133.00		
Staff Insurance Teaching	25216.00	<b><u>BY INTEREST OTHER</u></b>	<b><u>10200.00</u></b>
		M S E B Security Deposits	10200.00
		Interest	
<b><u>TO NON TEACHING STAFF</u></b>	<b><u>2390548.00</u></b>		
<b><u>SALARY</u></b>		<b><u>BY DIVIDEND</u></b>	<b><u>29635.00</u></b>
Gratuity	11700.00	Dividend	29635.00
Other Salary	642800.00		
P. F. Administrative Charges	6450.00	<b><u>BY GRANTS</u></b>	<b><u>124297.00</u></b>
Non Teaching		Arthik Durbal Ghatak Grant	70000.00
P. F. Management Contribution	51638.00	N S S Grant	54297.00
Non Teaching			
Pay	1407741.00	<b><u>BY FEES</u></b>	<b><u>26152599.00</u></b>
Salary Difference	263893.00	Other Activity Fee	7596129.00
Staff Insurance Non Teaching	6326.00	Tution Fee	8716680.00
		Eligibility Fees	190320.00
<b><u>TO AFFILIATION AND</u></b>	<b><u>524200.00</u></b>	Examination Fee	1937870.00
<b><u>OTHER FEES</u></b>		Other Fee	7711600.00
Affiliation	516200.00		
Processing Fee	8000.00	<b><u>BY OTHER INCOME</u></b>	<b><u>116133.00</u></b>
		Commission And Discounts	116133.00
<b><u>TO ACADEMIC MEETINGS</u></b>	<b><u>69294.00</u></b>		
Academic Meeting Staff And	33012.00		
Faculties			
Committee And Conference	36282.00		
Expenses			
<b><u>TO ADVERTISEMENTS</u></b>	<b><u>179820.00</u></b>		
Advertisement For Student	161739.00		
Admission			
Advertisement Staff	18081.00		
Recruitment			
<b><u>TO AUDIT FEES</u></b>	<b><u>22420.00</u></b>		
Audit Fees	22420.00		
<b><u>TO BANK COMMISSION AND</u></b>	<b><u>8365.20</u></b>		
<b><u>CHARGES</u></b>			
Bank Commission And Charges	8365.20		

<b><u>TO COMMUNICATION EXPENSES</u></b>	<b><u>47.00</u></b>
Postage And Courier Expenses	47.00
<b><u>TO DEPRECIATION</u></b>	<b><u>198031.62</u></b>
Depreciation	198031.62
<b><u>TO HONARARIUM AND REMUNARATION</u></b>	<b><u>145330.00</u></b>
Guest Lecturer Expenses	145330.00
<b><u>TO LABORATARY EXPENSES AND CONSUMABLES</u></b>	<b><u>4207.00</u></b>
Computer Consumables	4207.00
<b><u>TO PRINTING AND STATIONERY</u></b>	<b><u>160069.00</u></b>
Binding Expenses	1000.00
Examination Printing Expenses	16159.00
Printing And Stationery	128737.00
Stamp Paper Expenses	400.00
Xerox Expenses	13773.00
<b><u>TO REPAIR AND MAINTENANCE</u></b>	<b><u>6664.00</u></b>
Repairs And Maintenance Equipments	6664.00
<b><u>TO GRANT EXPENSES</u></b>	<b><u>109828.00</u></b>
Arthik Durbal Ghatak Expenses	70000.00
N S S Expenses	39828.00
<b><u>TO STUDENT RELATED EXPENSES</u></b>	<b><u>410857.00</u></b>
Fee Concession	55870.00
Fee Refund	14410.00
Function And Festival Expenses	3093.00
Prize And Award Expenses	1500.00
Sports And Gymkhana Expenses	5585.00
Student Uniform Expenses	75131.00
Training And Placement Expenses	231628.00
Yuva Rang Expenses	23640.00
<b><u>TO TRANSPORTATION AND TRAVELLING EXPENSES</u></b>	<b><u>29135.00</u></b>
Transport Expenses	1440.00
Travelling Expenses	27695.00
<b><u>TO OTHER EDUCATIONAL EXPENSES</u></b>	<b><u>1453919.00</u></b>
Building Rent	1440000.00
F D R Interest Recovery Or	11302.00

Correction  
Miscellaneous Expenses 2617.00

**TO FEES FOR UNIVERSITY** **3102181.00**  
**PAYMENTS**

Eligibility Fees 235130.00  
Examination Fee 1931224.00  
N.M.U. Other Fees Expenses 935827.00

**TO INCOME AND** **6483537.18**  
**EXPENDITURE ACCOUNT**

Surplus Transfer to Balance 6483537.18  
Sheet

TOTAL RS. : 26577756.00

TOTAL RS. : 26577756.00

Place : Shirpur  
Date : 21/08/2023

AS PER MY SEPARATE REPORT

  
Director

UG AND MMS SECTION SHIRPUR  
INSTITUTE OF MANAGEMENT RESEARCH  
AND DEVELOPMENT SHIRPUR UG  
R. C. PATEL EDUCATIONAL TRUST MUMBAI



**VIJAY M. RATHI**  
CHARTERED ACCOUNTANT  
M.No. : 036599  
UDIN - 23036599BGTDSM1321



**R. C. PATEL EDUCATIONAL TRUST MUMBAI**  
**INSTITUTE OF MANAGEMENT RESEARCH AND**  
**DEVELOPMENT SHIRPUR**  
**UG AND MMS SECTION SHIRPUR**  
**BALANCE SHEET AS AT 31/03/2023**

**VIJAY M. RATHI**  
**CHARTERED ACCOUNTANT**  
**B.COM F.C.A.**

<b>LIABILITIES</b>	<b>AMOUNT RS.</b>	<b>ASSETS</b>	<b>AMOUNT RS.</b>
<b>DEPRECIATION FUND</b>	<b>2031607.64</b>	<b>INVESTMENTS</b>	<b>500.00</b>
Depreciation Fund	2031607.64	Shares The Shirpur Peoples Co Op. Bank Ltd.	500.00
<b>OTHER FUNDS</b>	<b>1036103.00</b>	<b>MOVABLE PROPERTIES</b>	<b>2427526.10</b>
Development Fund	1025328.00	Computer and Accessories	829476.00
Student Welfare Fund	10775.00	Computer Software and Accessories	42038.00
<b>LOANS</b>	<b>345500.00</b>	Dead Stock	72568.00
The Shirpur Peoples Co	345500.00	Library	1431068.10
Operative Bank Ltd Loan A/c No. 001TL0375900		Sports Equipments	52376.00
<b>ANAMAT PAYABLES FOR EXPENSES</b>	<b>9006511.00</b>	<b>ANAMATS AND RECEIVABLES</b>	<b>998478.00</b>
Aarti Bhaskar Koli	3500.00	Fees Receivable 2018-2019	64730.00
Caution Money	3272490.00	Fees Receivable 2019-2020	60000.00
Excess Fees Payable	40948.00	Fees Receivable 2020-2021	140120.00
Hiral Patel	71397.00	Fees Receivable 2021-2022	111720.00
Library Deposit	132150.00	Fees Receivable 2022-2023	499870.00
Salary Payable	5486026.00	M. S. E. B. Deposit	120000.00
<b>INCOME AND EXPENDITURE ACCOUNT</b>	<b>36744792.41</b>	Rajendra Laxman Banjara	1038.00
Balance As Per Last Balance Sheet	30261255.23	Telephone Deposit	1000.00
Add:-Surplus for the year transferred from Income and Expenditure Account	6483537.18	<b>BRANCH INTERNAL</b>	<b>39458016.95</b>
		I M R D M C A	24567461.00
		I M R D M C A Integrated	7820545.00
		R. C. Patel Educational Trust	7070010.95
		Mumbai Central Office Shirpur	
		<b>CASH AND BANK</b>	<b>1850.00</b>
		<b>BALANCES - CASH IN HAND</b>	
		Cash In Hand	1850.00
		<b>BALANCES WITH SAVING ACCOUNTS</b>	<b>73132.00</b>
		Bank Of Maharashtra Shirpur	73132.00
		Saving A/C No. 60333921095	
		<b>BALANCES WITH CURRENT ACCOUNTS</b>	<b>2478658.00</b>
		H D F C Bank Shirpur Current	183826.00
		A/C No. 50200052029670	
		The Shirpur Peoples	17953.00
		Co-Operative Bank Ltd.	
		Current A/C No. 001110306096	
		The Shirpur Peoples	104348.00
		Co-Operative Bank Ltd.	

Current A/C No. 001110306102	
The Shirpur Peoples	11426.00
Co-Operative Bank Ltd.	
Current A/C No. 001110307130	
The Shirpur Peoples	51958.00
Co-Operative Bank Ltd.	
Current A/C No. 001110307147	
The Shirpur Peoples	2109147.00
Co-Operative Bank Ltd.	
Current A/C No. 001110309691	

**BALANCES IN FIXED** **3726353.00**

**DEPOSITS**

F D R Bank Of Baroda No.	1167281.00
94500300000108	
F D R Bank Of Baroda No.	1051602.00
94500300000655	
F D R Bank Of Baroda No.	372270.00
94500300002063	
F D R Bank Of Baroda No.	339636.00
94500300003283	
F D R Bank Of Baroda No.	324307.00
94500300003786	
F D R Bank Of Baroda No.	308145.00
94500300004708	
F D R Priyadarshini Soot Girni	163112.00

TOTAL RS. : 49164514.05

TOTAL RS. : 49164514.05

Place : Shirpur  
Date : 21/08/2023

AS PER MY SEPARATE REPORT

  
Director

UG AND MMS SECTION SHIRPUR  
INSTITUTE OF MANAGEMENT RESEARCH  
AND DEVELOPMENT SHIRPUR UG  
R. C. PATEL EDUCATIONAL TRUST MUMBAI

  
**VIJAY M. RATHI**  
CHARTERED ACCOUNTANT  
M.No. : 036599  
UDIN - 23036599BGTDSDM1321





**R. C. PATEL EDUCATIONAL TRUST SHIRPUR**  
**INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT**  
**UNIVERSITY AFFILIATED PROFESSIONAL PROGRAMMES,(UG & pg).**  
**YEAR:- 31ST MARCH 2023.**  
Gross Block of Assets and Particulars of Depreciation

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block with frozan as on 01/04/2022	Amount of Additions before 30-09-2022	Amount of Additions after 30-09-2022	Amount of Delition in 2022-2023	Total Gross Block 31/03/2023	Total Depreciation Up To 01/04/2022	Allowable Depre. for The Year 2022-2023	WDV AS ON 31/03/2022	WDV AS ON 31/03/2023
1	2	3	4	5	6	7	8	9	10	11	12
1	Computer and Assessaries	40.00%	871514.00	0.00	0.00	0.00	871514.00	871105.89	163.25	408.11	244.87
2	Liabrary	40.00%	1251477.10	24280.00	155311.00	0.00	1431068.10	865813.51	195039.64	386663.59	370214.95
3	Furniture & Fixtures	10.00%	124944.00	0.00	0.00	0.00	124944.00	96656.56	2828.74	28287.44	25458.69
	<b>TOTAL RS.</b>		<b>2247935.10</b>	<b>24280.00</b>	<b>155311.00</b>	<b>0.00</b>	<b>2427526.10</b>	<b>1833575.96</b>	<b>198031.62</b>	<b>414359.14</b>	<b>395918.51</b>

*[Handwritten Signature]*

**R. C. PATEL EDUCATIONAL TRUST SHIRPUR**  
**INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT**  
**UNIVERSITY AFFILIATED PROFESSIONAL PROGRAMMES,(UG & pg).**

**YEAR:- 31ST MARCH 2023.**

**Gross Block of Assets and Particulars of Depreciation**

**APPLICABLE TO SHIKSHAN SHULK SAMITI.**

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block with frozan as on 01/04/2022	Amount of Additions before 30-09-2022	Amount of Additions after 30-09-2022	Amount of Delition in 2022-2023	Total Gross Block 31/03/2023	Total Depreciation Up To 01/04/2022	Allowable Depre. for The Year 2022-2023	WDV AS ON 31/03/2022	WDV AS ON 31/03/2023
1	2	3	4	5	6	7	8	9	10	11	12
1	Computer and Assessaries	25.00%	871514.00	0.00	0.00	0.00	871514.00	871105.89	102.03	408.11	306.09
2	Liabrary	25.00%	1251477.10	24280.00	155311.00	0.00	1431068.10	866813.51	121899.77	385663.59	443364.82
3	Furniture & Fixtures	10.00%	124944.00	0.00	0.00	0.00	124944.00	96666.56	2828.74	28287.44	25458.60
	<b>TOTAL RS.</b>		<b>2247935.10</b>	<b>24280.00</b>	<b>155311.00</b>	<b>0.00</b>	<b>2427526.10</b>	<b>1833575.96</b>	<b>124830.54</b>	<b>414359.14</b>	<b>469119.59</b>

**University Affiliated Professional Program (UG and MMS)**  
**Branch of Institute of Management Research and Development Shirpur**  
**R. C. Patel Educational Trust**  
**Significant Accounting Policies And The Remarks**  
**For The Year Ending 31<sup>st</sup> March 2023**

**1) SIGNIFICANT ACCOUNTING POLICIES :**

The financial statements are prepared under the historical cost convention, and on the basis of a going concern.

- a) The Unit follows the Mixed Method of accounting and recognizes income and expenditure mainly on cash basis.

**2) DEPRECIATION :-**

- a) Depreciation is provided on Written Down Value Method as per the provision and rates Specified under the Income Tax Act.
- b) As per the Guidelines issued by Shikshan Shulk Samiti, the Unit has to charge the Depreciation on Written down Value Basis.

**3) FIXED ASSETS :-**

- a) Fixed Assets are stated at cost of acquisition to the Balance Sheet.
- b) The unit has created Depreciation Fund to the extent of Depreciation charged to Income and Expenditure Account.
- c) Cost of acquisition refers to purchase cost of assets plus expenses which are clearly identifiable to particular assets are capitalized to the respective assets.

**4) GOVERNMENT GRANTS :-**

- a) The unit has unmarked the grants to reserve and surplus as corpus fund for grant received from government and other agencies for specific purpose.
- b) The grants received for revenue purpose are taken into Income and Expenditure Account. The expenses made against such grants as per the rules and the regulations of the grant receipts. If any thing after taking in to the consideration of the expenses made is left then the Grant is shown under the Balance sheet as payable or receivable.

- c) The Scholarships are shown as contra accounts and are shown in the Balance Sheet as payable or receivable after actual payment to the students as per the rule.

5) **OTHER POINTS**

- a) Balances of the accounts are taken as per the ledgers only and are not confirmed



Director  
University Affiliated Professional Program  
(UG and MMS)  
*Institute of Management Research and  
Development Shirpur*

Place : - Shirpur  
Date:- 21/08/2023



**CA VIJAY M. RATHI**  
M. No. 036599  
UDIN - 23036599BGTDSM1321



**R.C.PATEL I.M.R.D ALUMINI ASSOCIATION**  
**SHIRPUR**

**AUDIT REPORT**  
**31ST MARCH 2023**

***VIJAY M. RATHI***  
**CHARTERED ACCOUNTANT**

REPORT OF AN AUDITOR RELATING TO ACCOUNTS  
AUDITED UNDER SUB-SECTION (2) OF SECTION 33 & 34  
AND RULE 19 OF THE BOMBAY PUBLIC TRUSTS ACT.

Registration No.F/14418/DHULE

Name of the Public Trust :- R.C.PATEL I.M.R.D.ALUMNI ASSOCIATION SHIRPUR

For the year ending :- 31ST MARCH 2023

(a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules ;	YES
(b) Whether receipts and disbursements are properly and correctly shown in accounts ;	YES
(c) Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts;	YES
(d) Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him ;	YES
(e) Whether a register of movable or immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, & defects & inaccuracies mentioned in the previous audit report have been duly complied with;	NO
(f) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him ;	YES
(g) Whether any property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust ;	NO
(h) The amounts of outstanding for more than one year and the amounts written off, if any ;	NO
(i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/- ;	N. A.
(j) Whether any money of the public trust has been invested contrary to the provisions of Section 35 ;	NO
(k) Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor ;	NO
(l) All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustee or any other person while in the management of the trust ;	NO SUCH CASE
(m) Whether the budget has been filed in the form provided by the rule 16A:	NO
(n) Whether the maximum and minimum number of the trustee is maintained ;	YES
(o) Whether the meeting are held regularly as provided in such instrument	NO
(p) Whether the minute books of the proceeding of the meeting is maintained ;	NO
(q) Whether any of the trustee has any interest in the investment of the Trust ;	NO
(r) Whether any of the trustee is a debtor or creditor of the trust ;	NO
(s) Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of the audit ;	NO
(t) Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner	NO

Dated at :- 27/09/2023



*[Signature]*  
**VIJAY M. RATHI**  
CHARTERED ACCOUNTANT  
UDIN - 23036599BGTEAZ4294

THE BOMBAY PUBLIC TRUSTS ACT, 1950

SCHEDULE IXC (Vide Rule 32 )

Statement of income liable to contribution for the year ending :-31ST MARCH 2023

Name of Public Trust :- R.C.PATEL I.M.R.D.ALUMNI ASSOCIATION SHIRPUR

Registered No. F/14418/DHULE

	RS.	P.	RS.	P.
I	Income as shown in the Income and Expenditure Account (Schedule IX)			50400.00
II	Items not chargeable to Contribution under Section 58 and rule 32			
	i) Donations received from other Public Trusts and Dharmadas			
	ii) Grants received from Government and Local authorities			
	iii) Interest on Sinking or Depreciation Fund			
	iv) Amount spent for the purpose of secular education		-45877.00	
	v) Amount spent for the purpose of medical relief			
	vi) Amt. spent for the purpose of veterinary treatment of animals			
	vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity			
	viii) Deductions out of income from lands used for agricultural purposes :-			
	(a) Land revenue and Local Fund Cess			
	(b) Rent payable to the superior landlord			
	(c) Cost of production, if lands are cultivated by trust			
	ix) Deductions out of income from lands used for non agricultural purposes :-			
	(a) Assessment, cess and other Government or Municipal Taxes			
	(b) Ground rent payable to the superior landlord			
	(c) Insurance premia			
	(d) Repairs at 10 per cent of gross rent of building			
	(e) Cost of collection at 4 per cent of gross rent of building let out			
	x) Cost of collection of income or receipts from securities, stocks, etc. at 1 per cent of such income			
	xi) Deduction on account of repairs in respect of buildings not rented and yielding no income, at 10 per cent of the estimated gross annual rent			
Gross Annual Income chargeable to contribution Rs.				4523.00

Certified that while claiming deductions admissible under the above schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the schedule which have the effect of double deduction.

Trustee Address :

R.C.PATEL I.M.R.D. ALUMNI ASSOCIATION  
SHIRPUR

Dated at :- 27/09/2023



*[Signature]*  
**VIJAY M. RATHI**  
CHARTERED ACCOUNTANT  
UDIN - 23036599BGTEAZ4294

*[Signature]*  
TRUSTEE

*[Signature]*  
TRUSTEE

Name of the Public Trust :- R.C.PATEL I.M.R.D. ALUMNI ASSOCIATION SHIRPUR  
Income and Expenditure account for the year ending :- 31st MARCH, 2023

EXPENDITURE	AMOUNT RS.	AMOUNT RS.
To Expenditure in respect of properties :-		NIL
Rates, Taxes, Cess		
Repairs and maintenance		
Salaries		NIL
Insurance		
Depreciation (by way of provision or adjustments)		NIL
Other expenses		
To Establishment Expenses		NIL
To Remuneration to Trustees		NIL
To Remuneration (in case of a math) to the head of the math, including his household expenditure, if any		NIL
To Legal Expenses		NIL
To Audit Fees		
To Contribution and Fees		NIL
To Amount written off :		NIL
(a) Bad Debts		
(b) Loan scholarship		
(c) Irrecoverable rents		
(d) Other items		
To Miscellaneous Expenses	0.00	0.00
To Depreciation		NIL
To Amounts transferred to Reserve or Specific Funds		NIL
To Expenditure on objects of the trust		45877.00
(a) Religious		
<b>(b) Educational</b>	45877.00	
(c) <u>Medical Relief</u>		
(d) Relief of poverty		
(e) Other charitable objects		
To Surplus carried over to Balance Sheet	4523.00	4523.00
	<b>TOTAL RS.</b>	<b>50400.00</b>

PLACE :- SHIRPUR.  
Dated at :- 27/09/2023

As per our report of even date

**VIJAY M. RATHI**  
CHARTERED ACCOUNTANT  
M. NO. 036599  
UDIN - 23036599BGTEAZ4294





THE BOMBAY PUBLIC TRUST ACT, 1950  
SCHEDULE IX [Vide Rule 17 (1)]  
Registration No. F/14418/DHULE

<u>INCOME</u>	<u>AMOUNT RS.</u>	<u>AMOUNT RS.</u>
By Rent (accrued) (realized)	0.00 <u>0.00</u>	NIL
By Interest (accrued) (realized)	0.00	0.00
On Securities F.D.R.	0.00	
On bank account Saving A/c	<u>0.00</u>	
By Dividend	<u>0.00</u>	NIL
By Donations in cash or kind	<u>0.00</u>	0.00
By Grants		NIL
By Income from other sources (in details as far as possible) Fees	<u>50400.00</u>	50400.00
By Transfer from Reserve	<u>0.00</u>	NIL
By Deficit carried over to Balance Sheet	<u>                    </u>	0.00
	<b>TOTAL RS.</b>	<b><u>50400.00</u></b>

Strike off whichever is not applicable

Dated at :- 27/09/2023

  
TRUSTEE

  
TRUSTEE

Name of the Public Trust :- **R.C.PATEL I.M.R.D.ALUMNI ASSOCIATION SHIRPUR**  
BALANCE SHEET AS AT :- 31st MARCH, 2023

<b>FUNDS AND LIABILITIES</b>	<b>AMOUNT RS.</b>	<b>AMOUNT RS.</b>
Trusts Funds or Corpus :-		0.00
Balance as per last Balance Sheet	0.00	
Adjustments during the year (give details)	<u>0.00</u>	
Other Earmarked Funds :-		0.00
(Created under the provisions of the trust deed or scheme or out of the Income)		
Depreciation Fund	0.00	
Medical Fund	<u>0.00</u>	
Loans (Secured or Unsecured) :-		NIL
From trustees	0.00	
From others	<u>0.00</u>	
Liabilities :-		0.00
For advances		
For Sundry Credit Balances	<u>0.00</u>	
<b>Income and Expenditure Account</b>		75587.00
Balance as per last Balance Sheet	71064.00	
Less : Deficit As per Income and Expenditure Account		
Add : Surplus As per Income and Expenditure Account	<u>4523.00</u>	

**TOTAL RS.** 75587.00

PLACE :- SHIRPUR.  
Dated at :- 27/09/2023

As per our report of even date

  
**VIJAY M. RATHI**

Chartered Accountant

M. NO. 036599

UDIN - 23036599BGTEAZ4294



THE BOMBAY PUBLIC TRUST ACT, 1950  
SCHEDULE IX [Vide Rule 17 (1)]  
Registration No. F/14418/DHULE

PROPERTY AND ASSETS	AMOUNT RS.	AMOUNT RS.
Immovable Properties :-		0.00
Balance as per last Balance Sheet	0.00	
Additions during the year		
Less : Sale during the year	-	
Depreciation up to date	-	
Investments :-	0.00	0.00
Movable Properties - Ambulance		
Balance as per last Balance Sheet	3580.00	3580.00
Additions during the year	0.00	
Loans (Secured or Unsecured): Good/doubtful		NIL
Advances		0.00
To Trustees	0.00	
To Employees	0.00	
To Contractors	0.00	
To Lawyers	0.00	
To Others	0.00	
Income Outstanding		NIL
Rent -	0.00	
Interest	0.00	
Cash and Bank Balances :-		72007.00
(a) In Current Account with - The Shirpur People's Co-op Bank Ltd. Shirpur. A/c No. 001110308656	65324.00	
(b) In Fixed Deposit Account with	0.00	
(c) With Trustee - Cash in hand	6683.00	
(d) With the manager		
<b>TOTAL RS.</b>		<b>75587.00</b>

The above Balance Sheet to the best of my/ our belief contains a true account of the Funds and Liabilities and of the property and Assets of the Trust.  
Dated at :- 27/09/2023

  
TRUSTEE

  
TRUSTEE

**R.C. PATEL IMRD ALUMNI ASSOCIATION SHIRPUR**  
**STATEMENT OF RECEIPTS AND PAYMENTS**  
**FOR THE PERIOD FROM 01/04/2022 TO 31/03/2023**

**VIJAY M. RATHI**  
B.COM,F.C.A.  
CHARTERED ACCOUNTANT

RECEIPTS	AMOUNT RS.	PAYMENTS	AMOUNT RS.
<b>OPENING BALANCE</b>		<b>BY EDUCATIONAL AND</b>	
Cash -in hand	1840.00	<b>ADMINISTRATIVE EXPENCES</b>	
The Shirpur People Bank	65644.00	Audit Fees	1180.00
A/c No. 001110308656		Bank Commission Charges	110.00
		Printing & Stationary Exps	500.00
		Alumini Meet Exps	33050.00
<b>TO FEES</b>		Travelling Exps	10000.00
Fees	45400.00	Auto Freight	1037.00
Memberships Fees	5000.00		
		<b>BY CLOSING BALANCES</b>	
		Cash in Hand	6683.00
		The Shirpur People Bank	
		A/c No. 001110308656	65324.00

TOTAL RS. 117884.00

TOTAL RS. 117884.00

PLACE:SHIRPUR

Dated at :- 27/09/2023

  
TRUSTEE

  
TRUSTEE

R.C. PATEL IMRD ALUMNI ASSOCIATION SHIRPUR

PER MY SEPARATE REPORT

  
**VIJAY M. RATHI**

CHARTERED ACCOUNTANT

M. NO. 036599

UDIN - 23036599BGTEAZ4294

