

4.1.2 Percentage of expenditure for infrastructure development and augmentation excluding salary during the last five years

Kindly refer to the supportive documents as per given page numbers.

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5	Academic Year 2022-2023	Page No. 235 to 286

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

AUDIT REPORT
31 March 2019

VIJAY M. RATHI
CHARTERED ACCOUNTANT

H. No. 1698, Saraf Bazar, At. Shirpur, Dist - Dhule ☎ (02563) 255005, 255141

H. No. 1259 / 2, Behind Adarsha Pustakalya, Back Lane, Agra Road, Dhule ☎ (02562) 236435

**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 **31st March, 2019** 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 **01/04/2018 to 31/03/2019**. 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. 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 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 of 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 31st march 2019 and ;

(b) In the case of Income and Expenditure Account, of the Deficit for the year ended on that date.

Place :- Shirpur

Date :- 01/08/2019

CA VIJAY M. RATHI

M. No. 036599



"Kishor Kunj", Marwadi Galli, Shirpur - 425 405, Dist. Dhule. ☎ (02563) 256005, 255141

H. No. 1259/2, Back Lane, Agra Road, Near Gandhi Statue, Dhule - 424 001 ☎ (02562) 236435

PAN No. AAKPR7620M

Email : vmrathi555@gmail.com

STR No. AAKPR7620M ST001

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

BALANCE SHEET

31 March 2019

**R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
MASTER OF COMPUTER APPLICATION - SHIRPUR
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD FROM 01/04/2018 TO 31/03/2019**

RECEIPTS	AMOUNT RS.	AMOUNT RS.
<u>TO OPENING BALANCES</u>		
Cash In Hand		2248426.31
Bank Of Maharashtra Ac No 60105282003	18245.00	
Peoples Bank Shirpur A/c No. 001110306089	1247.00	
Priyadarshini Pathpedhi Saving A/c No.7217	638100.00	
State Bank Of India A/c No 31058990385	235.00	
Peoples Bank Shirpur A/c No. 001110306072	344803.31	
Dena Bank A/c No. 28310042520	1237396.00	
	8400.00	
<u>TO INTEREST</u>		
Accrued F D R Interest	135256.00	156490.00
Saving Bank Interest	21234.00	
<u>TO GRANTS</u>		
Arthik Durbal Ghatak	49000.00	143209.00
Personality Development Grant	10000.00	
Practical Examination Grant	74209.00	
Swayansiddha Abhiyan	10000.00	
<u>TO FEES</u>		
Admission Form Fees	6250.00	14468289.00
Development Fees	1069090.00	
Late Fees	2300.00	
Prospectus Fees	19000.00	
T. C. Fee	420.00	
Training And workshop fee	12000.00	
Tuition Fee	13359229.00	
<u>TO FEES FOR UNIVERSITY</u>		
C. A. P. Fees	113420.00	920122.00
Eligibility Fees	22200.00	
Examination Fees	725000.00	
Examination Form Fees	4892.00	
Late Fee	5100.00	
Mark sheet Fees	29820.00	
Passing Certificate Fees	3840.00	

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

PAYMENTS	AMOUNT RS.	AMOUNT RS.
<u>BY TEACHING STAFF SALARY</u>		(12660568.00)
Basic Pay	3917586.00	
Dearness Allowance	6654609.00	
Dearness Allowance Difference	229872.00	
Dearness Pay	1110000.00	
House Rent Allowance	489301.00	
Other Allowance	54000.00	
Vehicle Allowance	205200.00	
<u>BY NON TEACHING STAFF SALARY</u>		(3005058.00)
Basic Pay	927062.00	
Dearness Allowance	1597840.00	
Dearness Allowance Difference	50964.00	
Dearness Pay	258000.00	
House Rent Allowance	119192.00	
Vehicle Allowance	52000.00	
<u>BY OTHER SALARY</u>		(770400.00)
Cleaning Wages	376800.00	
Watchman Salary	393600.00	
<u>BY EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		(10285401.86)
A R C Expenses	15600.00	
A. I. C. T. E. Processing Fees	75000.00	
Accident Insurance Management Contribution	424.00	
Advertisement Expenses	92790.00	
Affiliation Fee	50000.00	
Alumni meet exp	204000.00	
Annual Maintainance Exps.	73180.00	
Annual Report Fine Expenses	5000.00	
Arthik Durbal Ghatak	44500.00	
Audit Fees	29500.00	
Auditorium Hall Rent	101500.00	
Bank Commission & charges	11800.65	
Binding Expenses	29085.00	
Broucher Expenses	71222.00	

Verification Fees	15850.00
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TO OTHER INCOME

CAP Receipt (Paper checking)	199941.00
Discount	48897.00
Other Income	3160.00
TCS Exam Receipt	12350.00
Theory Exam Receipt	140000.00

404348.00

TO SCHOLARSHIPS

E. B. C. Scholarship	1054426.25
N. T. Free Ship	411267.00
N. T. Scholarship	122909.00
O. B. C. Free Ship	2184909.25
S C Free ship	29500.00
S C Scholarship	224500.00
S T Scholarship	188345.00
S. T. Free ship	27500.00
S.B.C.Scholarship	119812.00

4363168.50

TO FUNDS AND DEPOSITS

Depreciation Fund	897333.47
Non - Recurring VCRM	14000.00

911333.47

TO ACCOUNTS CONTRA

Income Tax	776160.00
Kerala Purgast Nidhi	26874.00
Life Insurance Premium	264778.00
Professional Tax	63200.00
Provident Fund	437028.00
T. D. S.	20397.00
The Shirpur People Bank (loan)	21520.00

1609957.00

TO BRANCH INTERNAL

Integrated M. C. A	4173888.00
MMS Department	1417849.00
R. C. Patel Educational Trust, Mumbai - Central	
Office -Mumbai	26372946.00
UG Dept	6215396.00

38180079.00

TO ANAMATS AND PAYABLES

A. K. Media	95792.00
A. M. Jalgaonwala Agro Products Pvt. Ltd.	28576.00
Attest Testing Services Ltd Mumbai	9604.00

14260449.00

Cleaning Expenses	521958.00
Cleaning Material Expenses	197339.00
Committee And Conference Expenses	21035.00
Computer Material Expenses	762174.05
Curtain Expenses	180325.00
Depreciation	897333.47
Educational Expenses	2710.20
Electrical Bill Expenses	960180.00
Electrical Material Expenses	184995.00
Faculty Development Programme Exps	131593.00
Festival Expenses	469426.00
Film Festival program expenses	15043.00
Freight And Hamali Expenses	655.00
Function and Gathering Expenses	263781.00
Generator Expenses	479389.00
Group Insurance	21892.00
Guest Lecturer Expenses	38074.00
Guest Lecturer Honorarium	267000.00
Identity Card Expenses	3002.00
Induction Program Exps.	4381.00
Industrial Tour Expenses	92474.00
Internet Expenses	79650.00
Late T.D.S. Fine	2131.00
Medical Expenses	42610.00
Miscellaneous Expenses	1640.00
Mobile Expenses	231160.00
Municipal Taxes	73027.00
Naac Expenses	456620.00
Office Expenses	182198.07
Online Examination Expenses	5284.00
P N S Processing Fees	24987.94
P. F. Administration Charges	11422.00
P. F. Management Contribution	437028.00
Paper And Periodical Exps	109895.00
Placement Expenses	108257.00
Plant Expenses	70270.00
Postage Stamp & telegram Expenses	108353.00
Practical Examination Expenses	77712.00
Printing And Stationary	415120.48
Prize Distribution Expenses	1500.00
Professional Fee	10700.00
Provident Fund Fine Expenses	2809.00
Repairing And Maintenance	222054.00
Sanitary Napkin Expenses	3880.00

Excess Fee

Matersoft ERP Solution Pvt. Ltd

Omsfree Light House

Prepaid Antivirus A/c

Salary Payable

Sau. Sunanda Vijay Rathi

Shivkumar Saini

T. D. S. - Receivable

133272.00

41408.00

77871.00

53100.00

13761245.00

5900.00

40617.00

13064.00

TO SCHOLARSHIPS

E. B. C. Scholarship

N. T. Free Ship

N. T. Scholarship

O. B. C. Free Ship

S. C. Free ship

S. C. Scholarship

S. T. Scholarship

S. T. Free ship

S. S. C. Scholarship

TO FUNDS AND DEPOSITS

Quadrant Fund

Ngo - Reserves - WIRMA

TO ACCOUNTS CONTROLS

Income Tax

Karnataka Capital Income

Life Insurance Premium

Professional Tax

Provident Fund

T. D. S.

The Shrihar People's Bank

TO BRANCH INTERNAL

Integrated M. D. A.

SMS Department

R. C. Patel Educational Trust - Gwalior

Office - Mumbai

U. D. B.

TO ANIMATE AND PAYABLES

A. K. M. S.

A. M. S. Agro Products Pvt. Ltd.

Adarsh Textile Services Ltd Mumbai

Security Guard Expenses	314400.00	
Seminar Exps	66171.00	
Sms Expenses	35400.00	
Software Renewal Expenses	53502.00	
Sports Expenses	84345.00	
Staff Welfare Expenses	27886.00	
Students Training Expenses	99649.00	
Swaccha Abhiyan Expenses	132220.00	
Swayansiddha Abhiyan Expenses	10010.00	
T C S Expenses	6657.00	
Telephone Expenses	6404.00	
Theory Exam Expenses	40300.00	
Travelling Expenses	93923.00	
Tutorial And Seminar Fees	25000.00	
Uniform Expenses	28626.00	
Washing and Ironing Expenses	176400.00	
Web Site Expenses	17314.00	
Workshop And Seminar Expenses	38109.00	
Youth Festival Expenses	5835.00	
Yuvadin Expenses	26581.00	

BY FEES FOR UNIVERSITY PAYMENT

Ashwamegh Krida Fees	4920.00	993723.00
Central Assessment Program Fees	109350.00	
College Development Fees	5125.00	
Computer Fees	2050.00	
Disaster Management Fees	2050.00	
E- Suvidha Fees	10250.00	
Eligibility Fees	22200.00	
Exam Form fee Expenses	1620.00	
Examination Fees	760014.00	
Gymkhana Fees	8405.00	
Late Fee	6100.00	
Mark sheet Fees	29050.00	
Medical Fee	296.00	
Miscellaneous Fees	888.00	
Passing Certificate Fees	3760.00	
Poor Student Aid Fees	4100.00	
Student Activity Fees	5125.00	
Student Group Insurance	2050.00	
Verification Fees Expenses	16370.00	

BY BRANCH INTERNAL

Integrated M. C. A	9343698.00	24424604.00
MMS Department	344762.00	
R. C. Patel Educational Trust, Mumbai - Central		

Office -Mumbai
UG Dept

1159455.00
13576689.00

BY SCHOLARSHIPS

E. B. C. Scholarship	1054426.25
N. T. Free Ship	411267.00
N. T. Scholarship	122909.00
O. B. C. Free Ship	2184909.25
S C Free ship	29500.00
S C Scholarship	224500.00
S T Scholarship	188345.00
S. T. Free ship	27500.00
S.B.C.Scholarship	119812.00

4363168.50

BY INVESTMENTS

F D R Priyadarshini Sutgiri A/c No 160932	10000.00
F D R - Bank Of Maharashtra Ac No 60105298636	23005.00
F D R - Bank Of Maharashtra Ac No 60112767861	48011.00
F D R - The Shirpur People Bank - 1160380058	51423.00

132439.00

BY MOVABLE PROPERTIES

CCTV Systems	146319.00
Computer & Accessories	296730.00
Dead Stock	1182820.00
Library	208270.00
Work In Process Furniture	110271.00

1944410.00

BY ACCOUNTS CONTRA

Income Tax	1101970.00
Kerala Purgast Nidhi	26874.00
Life Insurance Premium	286347.00
Professional Tax	100500.00
Provident Fund	437028.00
T. D. S.	20327.00
The Shirpur People Bank (loan)	23775.00

1996821.00

BY ACCOUNTS PAYABLE

A. K. Media	107267.00
A. M. Jalgaonwala Agro Products Pvt. Ltd.	10416.00
Excess Fee	132202.00
Manoj B. Patel	15640.00
Matersoft ERP Solution Pvt. Ltd	45242.00
Omshree Light House	70791.00
Salary Payable	14532949.00
Sau. Sunanda Vijay Rathi	3500.00
Shivkumar Saini	40687.00
T. D. S. - Receivable	13064.00

14971758.00

PLACE:SHIRPUR
DATE:01/08/2019

TOTAL RS. 77665871.28

Director

MASTER OF COMPUTER APPLICATION - SHIRPUR
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

BY CLOSING BALANCES

Cash In Hand		
Bank Of Maharashtra Ac No 60105282003	65779.00	
Peoples Bank Shirpur A/c No. 001110306089	1291.00	
Priyadarshini Pathpedhi Saving A/c No.7217	1031560.00	
State Bank Of India A/c No 31058990385	244.00	
Bank Of Maharashtra A/c No. 60319677768	255654.42	
Peoples Bank Shirpur A/c No. 001110306072	100139.30	
Dena Bank A/c No. 28310042520	654154.20	
	<u>8698.00</u>	

2117519.92**TOTAL RS. 77665871.28**

PER MY SEPARATE REPORT

VIJAY M. RATHI
CHARTERED ACCOUNTANT



19620.00	Saving Bank Interest	21234.00
75000.00		
92710.00		
73160.00		
44000.00	Form Fees	8250.00
25000.00	Print Fees	108900.00
10150.00		2300.00
11800.00	Stationery Fees	15000.00
23085.00	...	420.00
71222.00	Training And workshop fee	17000.00
321958.00	Tuition Fee	1338225.00
197339.00	C. A. P. Fees	113420.00
21005.00	Eligibility Fees	2200.00
789174.05	Examination Fees	725000.00
180325.00	Examination Form Fees	4832.00
897333.42	Late Fee	5100.00
2716.30	Mark sheet Fees	29630.00
950180.00	Passing Certificate Fees	3590.00
154985.00	Verification Fees	15250.00
131523.62		
489426.00		
15043.00		
845.00		

BY OTHER INCOME

CAP Receipt (Paper)	
checking)	185041.00
Discount	48897.00
Other Income	3162.00
TOS Exam Receipt	12353.00
Theory Exam Receipt	140000.00

BY INCOME AND EXPENDITURE

Debit Transfer to	
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R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
MASTER OF COMPUTER APPLICATION - SHIRPUR
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED ON 31/03/2019

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

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>TO EXPENDITURE ON THE OBJECT OF THE TRUST</u>		<u>BY INTEREST</u>	
A R C Expenses	15600.00	Accrued F D R Interest	135256.00
A. I. C. T. E. Processing Fees	75000.00	Saving Bank Interest	21234.00
Accident Insurance		<u>BY GRANTS</u>	
Management Contribution	424.00	Arthik Durbal Ghatak	49000.00
Advertisement Expenses	92790.00	Personality Development	
Affiliation Fee	50000.00	Grant	10000.00
Alumni meet exp	204000.00	Practical Examination	
Annual Maintainance Exps.		Grant	74209.00
	73180.00	Swayansiddha Abhiyan	
Annual Report Fine			10000.00
Expenses	5000.00	<u>BY FEES</u>	
Arthik Durbal Ghatak	44500.00	Admission Form Fees	6250.00
Audit Fees	29500.00	Development Fees	1069090.00
Auditorium Hall Rent	101500.00	Late Fees	2300.00
Bank Commission & charges	11800.65	Prospectus Fees	19000.00
Binding Expenses	29085.00	T. C. Fee	420.00
Broucher Expenses	71222.00	Training And workshop fee	12000.00
Cleaning Expenses	521958.00	Tuition Fee	13359229.00
Cleaning Material		C. A. P. Fees	113420.00
Expenses	197339.00	Eligibility Fees	22200.00
Committee And Conference		Examination Fees	725000.00
Expenses	21035.00	Examination Form Fees	4892.00
Computer Material		Late Fee	5100.00
Expenses	762174.05	Mark sheet Fees	29820.00
Curtain Expenses	180325.00	Passing Certificate Fees	3840.00
Depreciation	897333.47	Verification Fees	15850.00
Educational Expenses	2710.20	<u>BY OTHER INCOME</u>	
Electrical Bill Expenses	960180.00	CAP Receipt (Paper	
Electrical Material		checking)	199941.00
Expenses	184995.00	Discount	48897.00
Faculty Development		Other Income	3160.00
Programme Exps	131593.00	TCS Exam Receipt	12350.00
Festival Expenses	469426.00	Theory Exam Receipt	140000.00
Film Festival program			
expenses	15043.00	<u>BY INCOME AND EXPENDITURE</u>	
Freight And Hamali		Deficit Transfer to	
Expenses	655.00		

Function and Gathering Expenses	263781.00	Balance Sheet	11622692.86
Generator Expenses	479389.00		
Group Insurance	21892.00		
Guest Lecturer Expenses	38074.00		
Guest Lecturer Honorarium	267000.00		
Identity Card Expenses	3002.00		
Induction Program Exps.	4381.00		
Industrial Tour Expenses	92474.00		
Internet Expenses	79650.00		
Late T.D.S. Fine	2131.00		
Medical Expenses	42610.00		
Miscellaneous Expenses	1640.00		
Mobile Expenses	231160.00		
Municipal Taxes	73027.00		
Naac Expenses	456620.00		
Office Expenses	182198.07		
Online Examination Expenses	5284.00		
P.N.S. Processing Fees	24987.94		
P.F. Administration Charges	11422.00		
P.F. Management Contribution	437028.00		
Paper And Periodical Exps	109895.00		
Placement Expenses	108257.00		
Plant Expenses	70270.00		
Postage Stamp & telegram Expenses	108353.00		
Practical Examination Expenses	77712.00		
Printing And Stationary	415120.48		
Prize Distribution Expenses	1500.00		
Professional Fee	10700.00		
Provident Fund Fine Expenses	2809.00		
Repairing And Maintenance	222054.00		
Sanitary Napkin Expenses	3880.00		
Security Guard Expenses	314400.00		
Seminar Exps	66171.00		
Sms Expenses	35400.00		
Software Renewal Expense	53502.00		
Sports Expenses	84345.00		
Staff Welfare Expenses	27886.00		
Students Training Expenses	99649.00		
Swaccha Abhiyan Expenses	132220.00		
Swayansiddha Abhiyan			

Expenses	10010.00
T C S Expenses	6657.00
Telephone Expenses	6404.00
Theory Exam Expenses	40300.00
Travelling Expenses	93923.00
Tutorial And Seminar Fees	25000.00
Uniform Expenses	28626.00
Washing and Ironing Expenses	176400.00
Web Site Expenses	17314.00
Workshop And Seminar Expenses	38109.00
Youth Festival Expenses	5835.00
Yuvadin Expenses	26581.00
Ashwamegh Krida Fees	4920.00
Central Assessment Program Fees	109350.00
College Development Fees	5125.00
Computer Fees	2050.00
Disaster Management Fees	2050.00
E- Suvidha Fees	10250.00
Eligibility Fees	22200.00
Exam Form fee Expenses	1620.00
Examination Fees	760014.00
Gymkhana Fees	8405.00
Late Fee	6100.00
Mark sheet Fees	29050.00
Medical Fee	296.00
Miscellaneous Fees	888.00
Passing Certificate Fees	3760.00
Poor Student Aid Fees	4100.00
Student Activity Fees	5125.00
Student Group Insurance	2050.00
Verification Fees	
Expenses	16370.00
Basic Pay	3917586.00
Dearness Allowance	6654609.00
Dearness Allowance	
Difference	229872.00
Dearness Pay	1110000.00
House Rent Allowance	489301.00
Other Allowance	54000.00
Vehicle Allowance	205200.00
Basic Pay	927062.00
Dearness Allowance	1597840.00
Dearness Allowance	
Difference	50964.00
Dearness Pay	258000.00
House Rent Allowance	119192.00

TOTAL RS 27715150.00

PER MY SEPARATE REPORT

VIJAY M. RATHI
CHARTERED ACCOUNTANT



Vehicle Allowance	52000.00
Cleaning Wages	376800.00
Watchman Salary	393600.00

TOTAL RS. 27715150.86

PLACE SHIRPUR
DATE 01/08/2019

[Signature]
Director

INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
MASTER OF COMPUTER APPLICATION - SHIRPUR

VIJAY M. RATHI
B.COM.B

TOTAL RS. 27715150.86

PER MY SEPARATE REPORT

[Signature]
VIJAY M. RATHI
CHARTERED ACCOUNTANT



R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
MASTER OF COMPUTER APPLICATION - SHIRPUR
BALANCE SHEET AS AT 31/03/2019

LIABILITIES	AMOUNT RS.	AMOUNT RS.
<u>FUNDS AND DEPOSITS</u>		23100716.65
College Development Fund	2003594.00	
Depreciation Fund	21067225.65	
Non - Recurring VCRM	14000.00	
Student Aid Fund	7235.00	
Students Welfare Funds	8662.00	
<u>BRANCH INTERNAL</u>		113454469.04
R. C. Patel Educational Trust, Mumbai - Central		
Office -Mumbai	113454469.04	
<u>ANAMATS AND PAYABLES</u>		396461.00
A. M. Jalgaonwala Agro Products Pvt. Ltd.	18160.00	
Caution Money	289282.00	
Excess Fee	11945.00	
Library Deposits	56175.00	
Manoj Narhar Behere	804.00	
Omsfree Light House	7080.00	
Sau.Sunanda Vijay Rath	2400.00	
Vaishali B. Patil	2604.00	
Vishal Arun Pawar	7541.00	
Professional Tax	400.00	
T. D. S.	70.00	

VIJAY M. RATHI

B.COM, F.C.A

CHARTERED ACCOUNTANT

CASH AND BANK BALANCES

Cash In Hand

Bank Of Maharashtra A/c No 6011267768

Bank Of Maharashtra A/c No 6010529203

ASSETS	AMOUNT RS.	AMOUNT RS.
<u>IMMOVABLE PROPERTIES</u>		15208849.34
Building	15208849.34	
<u>INVESTMENTS</u>		2019136.00
FD R Priyadarshini Sutgiri A/c No 160932	10000.00	
FD R Priyadarshini Sutgiri No 155347	11929.00	
FD R Priyadarshini Sutgiri No. 155348	11347.00	
FD R - Bank Of Maharashtra Ac No 60105298636	264354.00	
FD R - Bank Of Maharashtra Ac No 60112767861	829603.00	
FD R - The Shirpur People Bank - 1160380058	731503.00	
Shares - Priyadarshini Nagari Sahakari Patpedhi Ltd.	3000.00	
Shares - Priyadarshini Sahakari Mudranakaly And Prakashan Sansatha Pvt. Shirpur	10000.00	
Shares - The Shirpur Peoples Co-op. Bank Ltd., Shirpur	147400.00	
<u>MOVABLE PROPERTIES</u>		18979216.61
CCTV Systems	166807.00	
Computer & Accessories	9816133.86	
Computer Software	394831.00	
Dead Stock	3828898.00	
Furniture And Fixtures	1495471.00	
Generator	437932.00	
Inverter Battery	302450.00	
Language Lab Equipment	396963.00	
LCD Projector	189000.00	
Library	1704574.75	
Mobile Instrument	9500.00	
Sports Equipment	126385.00	
Work In Process Furniture	110271.00	
<u>ANAMAT AND RECEIVABLE</u>		88346.00
Electrical Deposit	30860.00	
Matersoft ERP Solution Pvt. Ltd	3834.00	
Prepaid Antivirus A/c	53100.00	
Shivkumar Saini	70.00	
Telephone Deposit	482.00	

Director

TOTAL RS.	136951646.69
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CASH AND BANK BALANCES**2117519.92**

Cash In Hand	65779.00
Bank Of Maharashtra A/c No. 60319677768	100139.30
Bank Of Maharashtra Ac No 60105282003	1291.00
Dena Bank A/c No. 28310042520	8698.00
Peoples Bank Shirpur A/c No. 001110306072	654154.20
Peoples Bank Shirpur A/c No. 001110306089	1031560.00
Priyadarshini Pathpedhi Saving A/c No.7217	244.00
State Bank Of India A/c No 31058990385	255654.42

GRANTS - ASSETS**56009.00**

VCRM Grant Computer Accessories	47904.00
VCRM Grant Library	8105.00

INCOME AND EXPENDITURE**98482569.82**

Balance As Per Last Balance Sheet	86859876.96
Add:-Deficit for the year transferred from Income and Expenditure Account	11622692.86

TOTAL RS. 136951646.69

PER MY SEPARATE REPORT

VIJAY M. RATHI
CHARTERED ACCOUNTANT**REVENUE RECOGNITION**

The unit recognizes its revenues when they are actually received by the unit. In case of Scholarship of Students, the fees are recognized when Scholarship are received in the accounts of the unit. For the revenue of the unit mainly follows Cash Method of Accounting.

GOVERNMENT GRANTS

- a) The unit has earmarked the grants to receive 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

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

R. C. Patel Educational Trust

Significant Accounting Policies and The Remarks

For The Year Ending 31st March 2019

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 by Shikshan Shulk Samiti.

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) REVENUE RECOGNITION :-

The unit recognizes its revenue when the fees are actually received by the unit. In case of Scholarship of Students, the fees are recognized when Scholarship are received in the accounts of the unit. For the revenue of the fees unit mainly follows Cash Method of Accounting.

5) 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

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.

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

Place : - Shirpur
Date:- 01/08/2019



"THE R. C. PATEL EDUCATIONAL TRUST SHIRPUR"
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
MASTER OF COMPUTER APPLICATION (M.C.A.)
YEAR:- 31ST MARCH 2019.

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 01/04/2018	Amount of Additions before 30/09/2018	Amount of Additions after 30/09/2018	Amount of Deduction in 2018-2019	Total Gross Block 31/03/2019	Total Depreciation Up To 01/04/2019	* Allowable Depre. for The Year 2018-2019	WDV AS ON 31/03/2018	WDV AS ON 31/03/2019
1	2	3	4	5	6	7	8	9	10	11	12
1	Building	2.50%	15200849.34	0.00	0.00	0.00	15200849.34	6190352.81	225262.41	9010496.53	8785234.12
2	Computer and Accessories	25.00%	9914234.86	90230.00	206500.00	0.00	10110064.86	9265337.77	210594.27	843897.09	735032.81
3	Library	25.00%	1496304.76	127593.00	80677.00	0.00	1704574.76	1345967.56	79792.17	151237.20	273715.02
4	Furniture & Fixtures	10.00%	4277434.00	4165320.00	17500.00	0.00	8460254.00	2383860.43	306764.35	1833573.52	2763623.17
5	Machinery	15.00%	1346833.00	113499.00	32820.00	0.00	1493152.00	97273.53	74320.26	365559.42	440958.16
	TOTAL RS.		32243655.95	1496842.00	337497.00	0.00	34077794.95	20163892.19	897333.47	12073763.76	13010569.29

TOTAL RS.	32243655.95	1496842.00	337497.00	0.00	34077794.95	20163892.19	897333.47	12073763.76	13010569.29
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[Signature]
DIRECTOR
R.C. PATEL EDUCATIONAL TRUST
INSTITUTE OF MANAGEMENT
RESEARCH & 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 2019.

Gross Block of Assets and Particulars of Depreciation

APPLICABLE TO SHIKSHAN SHUL K SAMITI.

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block with frozen as on 01/04/2018	Amount of Additions before 30/09/2018	Amount of Additions after 30/09/2018	Amount of Deduction in 2018-2019	Total Gross Block 31/03/2019	Total Depreciation Up To 01/04/2018	Allowable Depre. for The Year 2018-2019	WDV AS ON 31/03/2018	WDV AS ON 31/03/2019
1	2	3	4	5	6	7	8	9	10	11	12
1	Building	2.50%	15208849.34	0.00	0.00		15208849.34	6198352.81	225262.41	9010496.53	8785234.12
2	Computer and Accessories	25.00%	9914234.86	90230.00	206500.00	0.00	10210964.86	5265337.77	210594.27	648897.09	735032.81
3	Library	25.00%	1490304.75	127593.00	80677.00	0.00	1704574.75	1345067.55	79792.17	151237.20	279715.02
4	Furniture & Fixtures	15.00%	4277434.00	1165320.00	17500.00	0.00	5460254.00	2585640.62	423879.51	1691793.38	2444733.87
5	Machinery	15.00%	1346833.00	113499.00	32820.00	0.00	1493152.00	977273.58	74920.26	369559.42	440958.10
	TOTAL RS.		32243655.95	1496842.00	337497.00	0.00	34077794.95	20371672.33	1020448.63	11871983.62	12685673.99

[Signature]

DIRECTOR

R.C. PATEL EDUCATIONAL TRUST
 INSTITUTE OF MANAGEMENT
 RESEARCH & DEVELOPMENT
 Shirpur, Dist. Dhule

R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
INTEGRATED M.C.A.

AUDIT REPORT
31 March 2019

VIJAY M. RATHI
CHARTERED ACCOUNTANT

H. No. 1698, Saraf Bazar, At. Shirpur, Dist - Dhule ☎ (02563) 255005, 255141

H. No. 1259 / 2, Behind Adarsha Pustakalya, Back Lane, Agra Road, Dhule ☎ (02562) 236435

**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 31st March, 2019** 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 **01/04/2018 to 31/03/2019**. 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 31st march 2019 and ;
- (b) In the case of Income and Expenditure Account, of the **Deficit** for the year ended on that date.

Place :- Shirpur

Date :- 01/08/2019

CA VIJAY M. RATHI

M. No. 036599



"Kishor Kunj", Marwadi Galli, Shirpur - 425 405. Dist. Dhule. ☎ (02563) 255005, 255141

H. No. 1259/2, Back Lane, Agra Road, Near Gandhi Statue, Dhule - 424 001 ☎ (02562) 236435

PAN No. AAKPR7620M

Email : vmrathi555@gmail.com

STR No. AAKPR7620M ST001

**R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
INTEGRATED M.C.A.
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD FROM 01/04/2018 TO 31/03/2019**

RECEIPTS	AMOUNT RS.	AMOUNT RS.
<u>TO OPENING BALANCES</u>		352412.00
Cash In Hand	6463.00	
The Shirpur People A/c No. 001110306119	305518.00	
The Shirpur People A/c No. 110010307154	40431.00	
<u>TO GRANTS</u>		60000.00
Practical Examination Grant	60000.00	
<u>TO FEES</u>		6805520.00
Admission Form Fees	8300.00	
Development Fees	828980.00	
Late Fees	2300.00	
Prospectus Fees	13550.00	
T. C. Fee	370.00	
Training And workshop fee	14400.00	
Tuition Fee	5937620.00	
<u>TO FEES FOR UNIVERSITY</u>		611338.00
C. A. P. Fees	90600.00	
Eligibility Fees	18600.00	
Environment Fees	2390.00	
Examination Fees	441070.00	
Examination Form Fees	4798.00	
Late Fee	15350.00	
Mark sheet Fees	27580.00	
Passing Certificate Fees	1350.00	
Verification Fees	9600.00	
<u>TO OTHER INCOME</u>		12257.00
Discount	10477.00	
Old News Paper Sale	1780.00	
<u>TO FUNDS AND DEPOSITS</u>		41402.49
Depreciation Fund	41402.49	

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

PAYMENTS	AMOUNT RS.	AMOUNT RS.
<u>BY TEACHING STAFF SALARY</u>		(2138488.00)
Basic Pay	738260.00	
Dearness Allowance	1049736.00	
Dearness Allowance Difference	28500.00	
Dearness Pay	204000.00	
House Rent Allowance	77192.00	
Vehicle Allowance	40800.00	
<u>BY NON TEACHING STAFF SALARY</u>		(830087.00)
Basic Pay	289108.00	
Dearness Allowance	409119.00	
Dearness Allowance Difference	10572.00	
Dearness Pay	73600.00	
House Rent Allowance	31688.00	
Vehicle Allowance	16000.00	
<u>BY EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		(6328785.49)
Accident Insurance Management Contribution	954.00	
Advertisement Expenses	68035.00	
Affiliation Fee	85000.00	
Alumni meet exp	366000.00	
Annual Maintainance Exps.	26138.00	
Audit Fees	5900.00	
Auditorium Hall Rent	90500.00	
Bank Commission &charges	1283.00	
Binding Expenses	64647.00	
Cleaning Expenses	142818.00	
Cleaning Material Expenses	192583.00	
Coloring Expenses	128590.00	
Committee And Conference Expenses	2220.00	
Computer Material Expenses	286000.00	
Curtain Expenses	23803.00	
Depreciation	41402.49	
Educational Expenses	3030.00	
Electrical Material Expenses	247294.00	
Faculty Development Programme Exps	210259.00	

TO ACCOUNTS CONTRA

Accidently Insurance Policy	2862.00
Income Tax	68370.00
Kerala Purgast Nidhi	4932.00
Life Insurance Premium	36860.00
Professional Tax	18050.00
Provident Fund	68140.00
The Shirpur People Bank (loan)	24825.00

224039.00**TO BRANCH INTERNAL**

M. C. A. College	9343698.00
MMS Department	200000.00
R. C. Patel Educational Trust, Mumbai - Central	
Office -Mumbai	7250025.00
U. G. C. Section	1435450.00

18229173.00**TO ANAMATS AND PAYABLES**

Prashnat H Patil	17200.00
Salary Payable	2692823.00

2710023.00**TO FEES FOR UNIVERSITY**

C. A. P. Fees	00.00
Enrollment Fees	00.00
Examination Fees	00.00
Examination Form Fees	00.00
Late Fee	00.00
Mark sheet Fees	00.00
Passing Certificate Fees	00.00
Verification Fees	00.00

TO OTHER INCOME

Discount	00.00
Old News Paper Sale	00.00

TO FUNDS AND DEPOSITS

Depreciation Fund	00.00
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Festival Expenses	224781.00	
Freight And Hamali Expenses	295.00	
Function and Gathering Expenses	222071.00	
Generator Expenses	462092.00	
Group Insurance	7578.00	
Guest Lecturer Expenses	251584.00	
Guest Lecturer Honorarium	357000.00	
Identity Card Expenses	2280.00	
Internal Examination Expenses	101530.00	
Medical Expenses	21094.00	
Miscellaneous Expenses	1485.00	
Mobile Expenses	62400.00	
Naac Expenses	4965.00	
NMU Fine	10000.00	
Office Expenses	269266.00	
P. F. Administration Charges	6800.00	
P. F. Management Contribution	68140.00	
Paper And Periodical Exps	9123.00	14892435.00
Pest Control Expenses	132290.00	
Placement Expenses	12880.00	
Plant Expenses	62985.00	
Postage Stamp & telegram Expenses	101530.00	
Poster Presentation Expenses	107469.00	
Practical Examination Expenses	105059.00	57446.00
Printing And Stationary	274840.00	
Professional Fee	1750.00	
Repairing And Maintenance	190718.00	
Security Guard Expenses	269125.00	
Seminar Exps	101746.00	
Sports Expenses	166453.00	
Staff Welfare Expenses	110542.00	
Student Stipend Expenses	132000.00	45456.00
Swaccha Abhiyan Expenses	106900.00	
Theory Exam Expenses	6657.00	
Travelling Expenses	44089.00	
Uniform Expenses	21865.00	265476.00
Washing Expenses	33600.00	
Workshop Expenses	95942.00	
Youth Festival Expenses	76286.00	
Xerox Expenses	105119.00	
BY FEES FOR UNIVERSITY PAYMENT		641753.00
Ashwamegh Krida Fees	5424.00	
Central Assessment Program Fees	88510.00	
College Development Fees	3925.00	2825006.00
Computer Fees	2260.00	

Disaster Management Fees	2260.00
E- Suvidha Fees	8000.00
Eligibility Fees	18900.00
Environment Fees	2240.00
Examination Fees	432350.00
Examination Form Fees Expenses	2678.00
Faculty Change Fees Expenses	375.00
Gymkhana Fees	9266.00
Late Fee	14650.00
Mark sheet Fees	25320.00
Medical Fee	240.00
Passing Certificate Fees	1330.00
Poor Student Aid Fees	4520.00
Student Group Insurance	2260.00
Student Welfare	5650.00
University Development Fees	1725.00
Verification Fee	9870.00

BY BRANCH INTERNAL

M. C. A. College	4173888.00
R. C. Patel Educational Trust, Mumbai - Central	
Office -Mumbai	8983072.00
U. G. C. Section	1735475.00

14892435.00

BY INVESTMENTS

F D R Priyadarshini Sutgiri A/c No 159712	10000.00
F D R Priyadarshini Sutgiri A/c No 160136	10000.00
F D R Priyadarshini Sutgiri A/c No 160137	10000.00
F D R Priyadarshini Sutgiri A/c No 160226	10000.00
F D R Priyadarshini Sutgiri A/c No 418103	17400.00
F D R Priyadarshini Sutgiri A/c No 418292	46.00

57446.00

BY MOVABLE PROPERTIES

Inverter U P S	1800.00
Library	43656.00

45456.00

BY ACCOUNTS CONTRA

Accidently Insurance Policy	2862.00
Income Tax	96000.00
Keral Purgrast Nidhi	4932.00
Life Insurance Premium	39257.00
Professional Tax	34425.00
Provident Fund	68140.00
The Shirpur People Bank (loan)	19860.00

265476.00

BY ACCOUNTS PAYABLE

Salary Payable	2825696.00
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2825696.00

PLACE:SHIRPUR
DATE:01/08/2019

Director

INTEGRATED M.C.A.

INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

TOTAL RS. 29046164.49

[Signature]

Director

INTEGRATED M.C.A.

INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

Director

INTEGRATED M.C.A.

INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

BY OTHER SALARY

Cleaning Wages And Salary	542800.00
Watchman Salary And Wages	345400.00

BY CLOSING BALANCES

Cash In Hand	74118.00
The Shirpur People A/c No. 001110306119	22817.00
The Shirpur People A/c No. 110010307154	35407.00

132342.00**TOTAL RS. 29046164.49**

VIJAY M. RATHI
CHARTERED ACCOUNTANT



R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
INTEGRATED M.C.A.
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED ON 31/03/2019

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

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>TO EXPENDITURE ON THE</u>		<u>BY GRANTS</u>	
<u>OBJECT OF THE TRUST</u>		Practical Examination	
Accident Insurance		Grant	60000.00
Management Contribution	954.00		
Advertisement Expenses	68035.00	<u>BY FEES</u>	
Affiliation Fee	85000.00	Admission Form Fees	8300.00
Alumni meet exp	366000.00	Development Fees	828980.00
Annual Maintanance Exps.		Late Fees	
	26138.00		2300.00
Audit Fees	5900.00	Prospectus Fees	13550.00
Auditorium Hall Rent	90500.00	T. C. Fee	370.00
Bank Commission & charges	1283.00	Training And workshop fee	14400.00
Binding Expenses	64647.00	Tuition Fee	5937620.00
Cleaning Expenses	142818.00	C. A. P. Fees	90600.00
Cleaning Material		Eligibility Fees	18600.00
Expenses	192583.00	Environment Fees	2390.00
Coloring Expenses	128590.00	Examination Fees	441070.00
Committee And Conference		Examination Form Fees	4798.00
Expenses	2220.00	Late Fee	15350.00
Computer Material		Mark sheet Fees	27580.00
Expenses	286000.00	Passing Certificate Fees	1350.00
Curtain Expenses	23803.00	Verification Fees	9600.00
Depreciation	41402.49		
Educational Expenses	3030.00	<u>BY OTHER INCOME</u>	
Electrical Material		Discount	10477.00
Expenses	247294.00	Old News Paper Sale	1780.00
Faculty Development			
Programme Exps	210259.00	<u>BY INCOME AND EXPENDITURE</u>	
Festival Expenses	224781.00	Deficit Transfer to	
Freight And Hamali		Balance Sheet	3338198.49
Expenses	295.00		
Function and Gathering			
Expenses	222071.00		
Generator Expenses	462092.00		
Group Insurance	7578.00		
Guest Lecturer Expenses	251584.00		
Guest Lecturer Honorarium	357000.00		
Identity Card Expenses	2280.00		
Internal Examination			
Expenses	101530.00		

Medical Expenses	21094.00
Miscellaneous Expenses	1485.00
Mobile Expenses	62400.00
Naac Expenses	4965.00
NMU Fine	10000.00
Office Expenses	269266.00
P. F. Administration Charges	6800.00
P. F. Management Contribution	68140.00
Paper And Periodical Exps	9123.00
Pest Control Expenses	132290.00
Placement Expenses	12880.00
Plant Expenses	62985.00
Postage Stamp & telegram Expenses	101530.00
Poster Presentation Expenses	107469.00
Practical Examination Expenses	105059.00
Printing And Stationary	274840.00
Professional Fee	1750.00
Repairing And Maintenance	190718.00
Security Guard Expenses	269125.00
Seminar Exps	101746.00
Sports Expenses	166453.00
Staff Welfare Expenses	110542.00
Student Stipend Expenses	132000.00
Swaccha Abhiyan Expenses	106900.00
Theory Exam Expenses	6657.00
Travelling Expenses	44089.00
Uniform Expenses	21865.00
Washing Expenses	33600.00
Workshop Expenses	95942.00
Youth Festival Expenses	76286.00
Xerox Expenses	105119.00
Ashwamegh Krida Fees	5424.00
Central Assessment Program Fees	88510.00
College Development Fees	3925.00
Computer Fees	2260.00
Disaster Management Fees	2260.00
E- Suvidha Fees	8000.00
Eligibility Fees	18900.00
Environment Fees	2240.00
Examination Fees	432350.00
Examination Form Fees	
Expenses	2678.00
Faculty Change Fees	

TOTAL RS. 10827313.49

PER MY SEPARATE REPORT

VIJAY M. RATHI
CHARTERED ACCOUNTANT



Expenses	375.00
Gymkhana Fees	9266.00
Late Fee	14650.00
Mark sheet Fees	25320.00
Medical Fee	240.00
Passing Certificate Fees	1330.00
Poor Student Aid Fees	4520.00
Student Group Insurance	2260.00
Student Welfare	5650.00
University Development Fees	1725.00
Verification Fee	9870.00
Basic Pay	738260.00
Dearness Allowance	1049736.00
Dearness Allowance	
Difference	28500.00
Dearness Pay	204000.00
House Rent Allowance	77192.00
Vehicle Allowance	40800.00
Basic Pay	289108.00
Dearness Allowance	409119.00
Dearness Allowance	
Difference	10572.00
Dearness Pay	73600.00
House Rent Allowance	31688.00
Vehicle Allowance	16000.00

TO OTHER SALARY

Cleaning Wages And Salary	542800.00
Watchman Salary And Wag	345400.00

TOTAL RS. 10827313.49

PLACE SHIRPUR
DATE:01/08/2019


Director

INTEGRATED M.C.A.

INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

PER MY SEPARATE REPORT


VIJAY M. RATHI
CHARTERED ACCOUNTANT



**R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
INTEGRATED M.C.A.
BALANCE SHEET AS AT 31/03/2019**

LIABILITIES	AMOUNT RS.	AMOUNT RS.
FUNDS AND DEPOSITS		152345.56
Depreciation Fund	152345.56	
BRANCH INTERNAL		9102468.00
R. C. Patel Educational Trust, Mumbai - Central Office -Mumbai	9102468.00	
ANAMATS AND PAYABLES		23296.00
Present H Patil	17200.00	
Life Insurance Premium	706.00	
Professional Tax	425.00	
The Shirpur People Bank (loan)	4965.00	

TOTAL RS. 10827313.56

TOTAL RS. 10827313.56

PER MY SEPARATE REPORT
VILAY M. RATHI
CHARTERED ACCOUNTANT

PER MY SEPARATE REPORT
VILAY M. RATHI
CHARTERED ACCOUNTANT



TOTAL RS. 9278109.56

PLACE: SHIRPUR
DATE: 01/08/2019

[Signature]
Director

INTEGRATED M.C.A.
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

ASSETS	AMOUNT RS.	AMOUNT RS.
INVESTMENTS		218153.00
F D R Priyadarshini Sutgirmi A/c No 159712	10000.00	
F D R Priyadarshini Sutgirmi A/c No 160136	10000.00	
F D R Priyadarshini Sutgirmi A/c No 160137	10000.00	
F D R Priyadarshini Sutgirmi A/c No 160226	10000.00	
F D R Priyadarshini Sutgirmi A/c No 418103	17400.00	
F D R Priyadarshini Sutgirmi A/c No 418292	46.00	
F D R Priyadarshini Sutgirmi No. 148665	32000.00	
F D R Priyadarshini Sutgirmi No. 149599	15658.00	
F D R Priyadarshini Sutgirmi No. 147795	15000.00	
F D R Priyadarshini Sutgirmi No. 148660	17074.00	
F D R Priyadarshini Sutgirmi No. 148661	15205.00	
F D R Priyadarshini Sutgirmi No. 148675	15742.00	
F D R P. S. S. G. L. A/c No. 123308	11795.00	
F D R P. S. S. G. L. A/c No. 123309	11795.00	
F D R P. S. S. G. L. A/c No. 123310	11016.00	
F D R P. S. S. G. L. A/c No. 123311	15422.00	
MOVABLE PROPERTIES		353374.00
Dead Stock	171561.00	
Inverter U P S	1800.00	
Library	180013.00	
CASH AND BANK BALANCES		132342.00
Cash In Hand	74118.00	
The Shirpur People A/c No. 001110306119	22817.00	
The Shirpur People A/c No. 110010307154	35407.00	
INCOME AND EXPENDITURE		8574240.56
Balance As Per Last Balance Sheet	5236042.07	
Add:-Deficit for the year transferred from Income and Expenditure Account	3338198.49	
TOTAL RS.		9278109.56

PER MY SEPARATE REPORT

VIJAY M. RATHI
CHARTERED ACCOUNTANT



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 31st March 2019

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 by Shikshan Shulk Samiti.

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) REVENUE RECOGNITION :-

The unit recognizes its revenue when the fees are actually received by the unit. In case of Scholarship of Students, the fees are recognized when Scholarship are received in the accounts of the unit. For the revenue of the fees unit mainly follows Cash Method of Accounting.

5) 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.

6) OTHER POINTS

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

Principal

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

Place :- Shirpur

Date:- 01/08/2019

CA VIJAY M. RATHI

M. No. 036599



**"R. C. PATEL EDUCATIONAL TRUST SHIRPUR".
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
DUAL DEGREE
YEAR:- 31ST MARCH 2019.**

Gross Block of Assets and Particulars of Depreciation

APPLICABLE TO SHIKSHAN SHUL K SAMITI.

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block with frozen as on	Amount of Additions before 30/09/2018	Amount of Additions after 30/09/2018	Amount of Deletion in 2018-2019	Total Gross Block 31/03/2019	Total Depreciation Up To 01/04/2018	Allowable Depre. for The Year 2018-2019	WDV AS ON 31/03/2018	WDV AS ON 31/03/2019
1	2	3	4	5	6	7	8	9	10	11	12
1	Library	25.00%	136357.00	43656.00	0.00	0.00	180013.00	65017.03	28748.99	71339.97	86245.96
2	Dead Stock	10.00%	171561.00	0.00	0.00	0.00	171561.00	45926.03	12583.50	125634.97	513071.47
3	Ups, Inventor & Reel.	10.00%	0.00	0.00	1800.00	0.00	1800.00	0.00	90.00	0.00	1710.00
	TOTAL RS.		307918.00	43656.00	1800.00	0.00	353374.00	110943.06	41402.49	196974.94	201028.45

DIRECTOR
R.C.PATEL EDUCATIONAL TRUST
INSTITUTE OF MANAGEMENT
RESEARCH & DEVELOPMENT
Shirpur, Dist. Dahanu

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

YEAR:- 31ST MARCH 2019.

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 01/04/2018	Amount of Additions before 30/09/2018	Amount of Additions after 30/09/2018	Amount of Deduction In 2018-2019	Total Gross Block 31/03/2019	Total Depreciation Up To 01/04/2018	Allowable Depre. for The Year 2018-2019	WDV AS ON 31/03/2018	WDV AS ON 31/03/2019
1	2	3	4	5	6	7	8	9	10	11	12
1	Library	25.00%	136357.00	43658.00	0.00	0.00	180015.00	66017.03	28748.99	71338.97	86246.98
2	Dead Stock	15.00%	171561.00	0.00	0.00	0.00	171561.00	59497.71	16809.49	112053.29	95253.80
3	Machinery	15.00%	0.00	0.00	1800.00	0.00	1800.00	0.00	135.00	0.00	1665.00
	TOTAL RS.		307918.00	43658.00	1800.00	0.00	353374.00	124514.74	45693.49	183403.26	183165.77


DIRECTOR
R.C.PATEL EDUCATIONAL TRUST
INSTITUTE OF MANAGEMENT
RESEARCH & DEVELOPMENT
Shirpur, Dist.Dhule

R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
UNIVERSITY AFFILIATED PROFESSIONAL PROGRAMME (UG AND PG)

AUDIT REPORT
31 March 2019

VIJAY M. RATHI
CHARTERED ACCOUNTANT

H. No. 1698, Saraf Bazar, At. Shirpur, Dist - Dhule ☎ (02563) 255005, 255141

H. No. 1259 / 2, Behind Adarsha Pustakalya, Back Lane, Agra Road, Dhule ☎ (02562) 236435



AUDITOR'S REPORT

To,
The Trustees / Director
University Affiliated Professional Programme (UG and PG)
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 Programme(UG and PG) Shirpur Branch of Institute of Management Research and Development** as at **31st March, 2019** 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 **01/04/2018 to 31/03/2019**. 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 of 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 31st march 2019 and ;
(b) In the case of Income and Expenditure Account, of the **Surplus** for the year ended on that date.

Place : - Shirpur

Date :- 01/08/2019



CA VIJAY M. RATHI

M. No. 036599

R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S

INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

UNIVERSITY AFFILIATED PROFESSIONAL PROGRAMME (UG AND PG)

BALANCE SHEET

31 March 2019

BY TEACHING STAFF SALARY		TO OPENING BALANCE	
Basic Pay	00.000000	Cash in Hand	00.000000
Dearness Pay	00.000000	The Shriput People's Co-Op. No. 00-11030000	00.000000
House Rent Allowance	00.000000	The Shriput People's Co-Op. No. 00-11030000	00.000000
Vehicle Allowance	00.000000	The Shriput People's Co-Op. No. 00-11030000	00.000000
BY NON TEACHING STAFF SALARY		TO INTEREST	
Basic Pay	00.000000	Accrued F.D. Interest	00.000000
Dearness Pay	00.000000	TO GRANTS	
House Rent Allowance	00.000000	Acad. & Duol. Grant	00.000000
Vehicle Allowance	00.000000	Practical Examination Grant	00.000000
BY EDUCATIONAL AND ADMINISTRATIVE EXPENSES		TO FEES	
Administrative Contribution	00.000000	Admission Fee	00.000000
Admission Fee	00.000000	Application Form Fee	00.000000
Alumni meal exp.	00.000000	Alumni Fee	00.000000
Acad. Duol. Grant	00.000000	Colo. Certificate Coun. Bldg. (Quar. Fee)	00.000000
Audit Fees	00.000000	College Development Fee	00.000000
Auditor's Had. Right	00.000000	Communication Skill Dev. Fee	00.000000
Bank Commission	00.000000	Diss. Management Fee	00.000000
Binding Expenses	00.000000	Library Fee	00.000000
Bulking Rent	00.000000	Identity Card Fee	00.000000
Cleaning Expenses	00.000000	Internal Exam Fee	00.000000
Classroom Material Expenses	00.000000	Internal Fee	00.000000
Confer. And Conference Expenses	00.000000	Laboratory Fee	00.000000
Computer Material Expenses	00.000000	Language Lab Fee	00.000000
Decor. exp.	00.000000	Rate Fee	00.000000
Educational Expenses	00.000000	Library Fee	00.000000
Electrical Expenses	00.000000	Loss Of Book	00.000000
Equipment Expenses	00.000000	Magazine Fee	00.000000
Faculty Development	00.000000	Medical Fee	00.000000
Medical Expenses	00.000000	Miscellaneous Fee	00.000000
Printing And Stationery Expenses	00.000000	Other Fee	00.000000
	00.000000	Personality Development Fee	00.000000

**R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
UNIVERSITY AFFILIATED PROFESSIONAL PROGRAMME (UG AND PG)
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD FROM 01/04/2018 TO 31/03/2019**

RECEIPTS	AMOUNT RS.	AMOUNT RS.
<u>TO OPENING BALANCES</u>		987246.00
Cash In Hand	78136.00	
The Shirpur People A/c No. 001110307130	150023.00	
The Shirpur People Bank C. A/c No.- 001110306102	201276.00	
The Shirpur People Current A/c No 001110306096	384967.00	
The Shirpur People A/c No. 001110307147	172844.00	
<u>TO INTEREST</u>		124316.00
Accrued F D R Interest	124316.00	
<u>TO GRANTS</u>		157500.00
Arthik Durbal Ghatak	47500.00	
Practical Examination Grant	110000.00	
<u>TO FEES</u>		11464900.50
Admission Fees	34425.00	
Admission Form Fees	23350.00	
Alumni Fees	18412.50	
Ccbo(certificate Course Banking Operation Fee)	12000.00	
College Development Fees	8900.00	
Communication Skill Dev Fees	665300.00	
Disaster Management Fees	6480.00	
Gathering Fees	39090.00	
Identity Card Fees	6515.00	
Internal Exam Fees	150020.00	
Internet Fees	570750.00	
Laboratory Fees	1744330.00	
Language Lab Fees	1700.00	
Late Fees	3900.00	
Library Fees	145800.00	
Lost Of Book	763.00	
Magazine Fees	25920.00	
Medical Fee	16200.00	
Miscellaneous Fees	142470.00	
Other Fee	15140.00	
Personality Development Fees	1089190.00	

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

PAYMENTS	AMOUNT RS.	AMOUNT RS.
<u>BY TEACHING STAFF SALARY</u>		(3627288.00
Basic Pay	2018808.00	
Dearness Allowance	859680.00	
Dearness Pay	480000.00	
House Rent Allowance	172800.00	
Vehicle Allowance	96000.00	
<u>BY NON TEACHING STAFF SALARY</u>		(886474.00
Basic Pay	406702.00	
Dearness Allowance	312720.00	
Dearness Allowance Difference	20760.00	
Dearness Pay	87600.00	
House Rent Allowance	39492.00	
Vehicle Allowance	19200.00	
<u>BY EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		(4220620.31
Accident Insurance Management Contribution	530.00	
Affiliation Fee	147700.00	
Alumni meet exp	320000.00	
Arthik Durbal Ghatak	47500.00	
Audit Fees	17700.00	
Auditorium Hall Rent	55000.00	
Bank Commission & charges	4208.00	
Binding Expenses	8205.00	
Building Rent	1440000.00	
Cleaning Expenses	63000.00	
Cleaning Material Expenses	85736.00	
Committee And Conference Expenses	4000.00	
Computer Material Expenses	129848.00	
Depreciation	58102.31	
Educational Expenses	32386.00	
Electrical Expenses	150.00	
Environment Expenses	13391.00	
Faculty Development Program Exps	56945.00	
Festival Expenses	192679.00	
Freight And Hamali Expenses	630.00	

Prospectus Fees	45600.00
Registration Fees	48600.00
Student Activity Fees	6375.00
T. C. Fee	6060.00
Training And Placement Fees	909320.00
Training And workshop fee	25200.00
Tuition Fee	4857470.00
Value Added Fees	845620.00

TO FEES FOR UNIVERSITY

2038162.50

Ashwamegh Krida Fees	12990.00
C. A. P. Fees	232460.00
College Development Fee	50805.00
Computer Fees	12990.00
E- Suvidha Fees	32525.00
Eligibility Fees	73200.00
Environment Fees	7800.00
Examination Fee	1233140.00
Examination Form Fees	13450.00
Gymkhana Fees	129600.00
Late Fee	25470.00
Mark sheet Fees	103490.00
Passing Certificate Fees	19040.00
Poor Student Aid Fund	50837.50
Student Activity Fees	33870.00
Student Group Insurance Fee	6495.00

TO OTHER INCOME

22967.00

Discount	22967.00
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TO FUNDS AND DEPOSITS

58102.31

Depreciation Fund	58102.31
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TO ACCOUNTS CONTRA

305755.00

Accident Insurance	1590.00
Accidently Insurance Policy	4240.00
Income Tax	20380.00
Kerala Purgrast Nidhi	10995.00
Life Insurance Premium	33144.00
Professional Tax	35650.00
Provident Fund	199756.00

TO BRANCH INTERNAL

23762396.00

Integrated M. C. A.	1735475.00
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Function and Gathering Expenses	1394.00
Function Expenses	18856.00
Generator Expenses	195085.00
Group Insurance	13472.00
Guest Lecturer Expenses	44261.00
Guest Lecturer Honorarium	245500.00
Identity Card Expenses	8854.00
Induction Program Exps.	10276.00
Industrial Tour Expenses	49499.00
Miscellaneous Expenses	2113.00
Mobile Expenses	72000.00
Office Expenses	112600.00
Other Expenses	2538.00
P. F. Administration Charges	51327.00
P. F. Management Contribution	194240.00
Postage Stamp & telegrams Expenses	133016.00
Practical Expenses	36176.00
Practical Examination Expenses	140280.00
Printing And Stationary	81005.00
Professional Fee	1750.00
Sports Expenses	52265.00
Staff Welfare Expenses	2880.00
Theory Exam Expenses	14438.00
Travelling Expenses	28406.00
Uniform Expenses	21525.00
Workshop Expenses	9154.00

BY FEES FOR UNIVERSITY PAYMENT

Ashwamegh Krida Fees	2084.00
Central Assessment Program Fees	34020.00
College Development Fees	2150.00
Computer Fees	860.00
Disaster Management Fees	860.00
E- Suvidha Fees	4300.00
Eligibility Fees	11100.00
Examination Fees	303600.00
Examination Form Fees Expenses	1044.00
Gymkhana Fees	3526.00
Late Fee	600.00
Mark sheet Fees	21000.00
Medical Fee	148.00
Passing Certificate Fees	3840.00
Poor Student Aid Fees	1720.00
Student Activity Fees	2150.00

393842.00

Student Group Insurance	860.00	
<u>BY BRANCH INTERNAL</u>		27086975.00
Integrated M. C. A.	1635450.00	
M C A Section	7633245.00	
MMS Department	277693.00	
R. C. Patel Educational Trust, Mumbai - Central		
Office -Mumbai	15877894.00	
UG Dept	1662693.00	
<u>BY INVESTMENTS</u>		113014.00
Dena Bank Fd No.028366033420	57405.00	
Dena Bank Fd No.028366033579	55609.00	
<u>BY MOVABLE PROPERTIES</u>		95180.00
Library	95180.00	
<u>BY ACCOUNTS CONTRA</u>		315971.00
Accident Insurance	1590.00	
Accidently Insurance Policy	4240.00	
Income Tax	27047.00	
Kerala Purgast Nidhi	10995.00	
Life Insurance Premium	36868.00	
Professional Tax	35475.00	
Provident Fund	199756.00	
<u>BY ACCOUNTS PAYABLE</u>		4588935.00
Caution Money	11500.00	
Excess Fee	26480.00	
Salary Payable	4530341.00	
Thakkar Prakash C	20614.00	
<u>BY FEES FOR UNIVERSITY</u>		1447878.00
Ashwamegh Krida Fees	13656.00	
C. A. P. Fees	198960.00	
College Development Fee	4100.00	
Computer Fees	5690.00	
Development Fees	7280.00	
Disaster Management Fees	5690.00	
E- Suvidha Fees	28300.00	
Eligibility Fees	62400.00	
Examination Fee	924970.00	
Examination Form Fees	4512.00	
Faculty Change Fees Expenses	300.00	
Fire	10000.00	
Gymkhana Fees	23329.00	

PLACE:SHIRPUR
DATE:01/08/2019

Director

UNIVERSITY AFFILIATED PROFESSIONAL PROGRAMME (UG AND PG)
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

TOTAL RS. 43444286.31

Late Fee	34900.00
Mark sheet Fees	82350.00
Medical Fee	796.00
Passing Certificate Fees	15040.00
Poor Student Aid Fund	8535.00
Student Activity Fees	11380.00
Student Group Insurance Fee	5690.00

BY CLOSING BALANCES

668109.00

Cash In Hand	92795.00
The Shirpur People A/c No. 001110307130	200022.00
The Shirpur People Bank C. A/c No. - 001110306102	191518.00
The Shirpur People Current A/c No 001110306096	73323.00
The Shirpur People A/c No. 001110307147	110451.00

TOTAL RS. 43444286.31

PER MY SEPARATE REPORT

VIJAY M. RATHI
CHARTERED ACCOUNTANT



R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
UNIVERSITY AFFILIATED PROFESSIONAL PROGRAMME (UG AND PG)
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED ON 31/03/2019

EXPENDITURE	AMOUNT RS.	AMOUNT RS.
<u>TO EXPENDITURE ON THE</u>		
<u>OBJECT OF THE TRUST</u>		10576102.31
Accident Insurance Management Contribution	530.00	
Affiliation Fee	147700.00	
Alumni meet exp	320000.00	
Arthik Durbal Ghatak	47500.00	
Ashwamegh Krida Fees	15720.00	
Audit Fees	17700.00	
Auditorium Hall Rent	55000.00	
Bank Commission &charges	4203.00	
Basic Pay	2425510.00	
Binding Expenses	8205.00	
Building Rent	1440000.00	
C. A. P. Fees	232980.00	
Cleaning Expenses	63000.00	
Cleaning Material Expenses	85736.00	
College Development Fee	6250.00	
Committee And Conference Expenses	4000.00	
Computer Fees	6550.00	
Computer Material Expenses	129848.00	
Dearness Allowance	1172400.00	
Dearness Allowance Difference	20760.00	
Dearness Pay	567600.00	
Depreciation	58102.31	
Development Fees	7280.00	
Disaster Management Fees	6550.00	
E- Suvidha Fees	32600.00	
Educational Expenses	32386.00	
Electrical Expenses	150.00	
Eligibility Fees	73500.00	
Environment Expenses	13391.00	
Examination Fee	1228570.00	
Examination Form Fees	5556.00	
Faculty Change Fees Expenses	300.00	
Faculty Development Programme Exps	56945.00	
Festival Expenses	192679.00	
Fine	10000.00	
Freight And Hamali Expenses	630.00	
Function and Gathering Expenses	20250.00	

VIJAY M. RATHI

B.COM, F.C.A

CHARTERED ACCOUNTANT

INCOME	AMOUNT RS.	AMOUNT RS.
BY INTEREST		124316.00
Accrued F D R Interest	124316.00	
BY GRANTS		157500.00
Arthik Durbal Ghatak	47500.00	
Practical Examination Grant	110000.00	
BY FEES		13503063.00
Admission Fees	34425.00	
Admission Form Fees	23350.00	
Alumni Fees	18412.50	
CCOB (Banking Operation Fee)	12000.00	
College Development Fees	8900.00	
Communication Skill Dev Fees	665300.00	
Disaster Management Fees	6480.00	
Gathering Fees	39090.00	
Identity Card Fees	6515.00	
Internal Fees	93320.00	
Internal Exam Fees	56700.00	
Internet Fees	570750.00	
Laboratory Fees	1744330.00	
Language Lab Fees	1700.00	
Late Fees	3900.00	
Library Fees	145800.00	
Lost Of Book	763.00	
Magazine Fees	25920.00	
Medical Fee	16200.00	
Miscellaneous Fees	142470.00	
Other Fee	15140.00	
Personality Development Fees	1089190.00	
Prospectus Fees	45600.00	
Registration Fees	48600.00	
Student Activity Fees	40245.00	
T. C. Fee	6060.00	
Training And Placement Fees	909320.00	
Training And workshop fee	25200.00	
Tuition Fee	4857470.00	
Value Added Fees	845620.00	
Ashwamegh Krida Fees	12990.00	

Generator Expenses	195085.00
Group Insurance	13472.00
Guest Lecturer Expenses	44261.00
Guest Lecturer Honorarium	245500.00
Gymkhana Fees	26855.00
House Rent Allowance	212292.00
Identity Card Expenses	8854.00
Induction Program Exps.	10276.00
Industrial Tour Expenses	49499.00
Late Fee	35500.00
Mark sheet Fees	103350.00
Medical Fee	944.00
Miscellaneous Expenses	2113.00
Mobile Expenses	72000.00
Office Expenses	112600.00
Other Expenses	2538.00
P. F. Administration Charges	51327.00
P. F. Management Contribution	194240.00
Passing Certificate Fees	18880.00
Poor Student Aid Fees	10255.00
Postage Stamp & telegram Expenses	133016.00
Practical Examination Expenses	176456.00
Printing And Stationary	81005.00
Professional Fee	1750.00
Sports Expenses	52265.00
Staff Welfare Expenses	2880.00
Student Activity Fees	13530.00
Student Group Insurance	6550.00
Theory Exam Expenses	14438.00
Travelling Expenses	28406.00
Uniform Expenses	21525.00
Vehicle Allowance	115200.00
Workshop Expenses	9154.00

TO INCOME AND EXPENDITURE

3231743.69

Surplus Transfer to Balance Sheet

3231743.69

TOTAL RS. 13807846.00

PLACE: SHIRPUR

DATE: 01/08/2019


Director

UNIVERSITY AFFILIATED PROFESSIONAL PROGRAMME (UG AND PG)
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

C. A. P. Fees	232460.00
College Development Fee	50805.00
Computer Fees	12990.00
E- Suvidha Fees	32525.00
Eligibility Fees	73200.00
Environment Fees	7800.00
Examination Fee	1233140.00
Examination Form Fees	13450.00
Gymkhana Fees	129600.00
Late Fee	25470.00
Mark sheet Fees	103490.00
Passing Certificate Fees	19040.00
Poor Student Aid Fund	50837.50
Student Group Insurance Fee	6495.00

BY OTHER INCOME

Discount	22967.00
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22967.00

ANAMAT AND RECEIVABLE

M. S. E. B. Deposit

25,19,948.00

BRANCH INTERNAL

R. O. Patel Educational Trust - Mumbai - Central
Office - Mumbai

CASH AND BANK BALANCES

Cash in Hand	92795.00
The Shripur People A/c No. 001110307130	200022.00
The Shripur People A/c No. 001110307147	110451.00
The Shripur People Bank C. A/c No - 001110308102	191518.00
The Shripur People Current A/c No 001110308096	73323.00

TOTAL RS. 13422172.05

TOTAL RS. 13807846.00

PER MY SEPARATE REPORT

VIJAY M. RATHI
CHARTERED ACCOUNTANT



**R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
UNIVERSITY AFFILIATED PROFESSIONAL PROGRAMME (UG AND PG)
BALANCE SHEET AS AT 31/03/2019**

LIABILITIES	AMOUNT RS.	AMOUNT RS.
<u>FUNDS AND DEPOSITS</u>		2669236.72
College Development Fund	1025328.00	
Depreciation Fund	1633133.72	
Students Welfare Funds	10775.00	
<u>ANAMATS AND PAYABLES</u>		2057944.00
Caution Money	1966800.00	
Excess Fee	13980.00	
Library Deposits	72900.00	
Income Tax	4000.00	
Life Insurance Premium	89.00	
Professional Tax	175.00	
<u>INCOME AND EXPENDITURE</u>		8694991.33
Balance As Per Last Balance Sheet	5463247.64	
Add:-Surplus for the year transferred from Income and Expenditure Account	3231743.69	
Staff Welfare Expenses	2000.00	
Student Activity Fees	13630.00	
Student Group Insurance	5500.00	
Theory Exam Expenses	14436.00	
Travelling Expenses	28406.00	
Uniform Expenses	21625.00	
Vehicle Allowance	115200.00	
Workshop Expenses	9454.00	
TOTAL RS.	13422172.05	

PLACE:SHIRPUR
DATE:01/08/2019


Director

UNIVERSITY AFFILIATED PROFESSIONAL PROGRAMME (UG AND PG)
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT



VIJAY M. RATHI

B.COM, F.C.A

CHARTERED ACCOUNTANT

University Affiliated Professional Programme (UG and PG)
Branch of Institute of Management Research and Development Shirpur

ASSETS	AMOUNT RS.	AMOUNT RS.
INVESTMENTS		1824813.00
Dena Bank Fd No.028366033420	904432.00	
Dena Bank Fd No.028366033579	919881.00	
Shares The Shirpur Peoples Co-op. Bank Ltd. Shirpur	500.00	
MOVABLE PROPERTIES		1835804.10
Computer & Accessories	829476.00	
Computer Software	42038.00	
Dead Stock	72568.00	
Library	839346.10	
Sports Equipment	52376.00	
ANAMAT AND RECEIVABLE		121000.00
M. S. E. B. Deposit	120000.00	
Telephone Deposit	1000.00	
BRANCH INTERNAL		8972445.95
R. C. Patel Educational Trust, Mumbai - Central Office -Mumbai	8972445.95	
CASH AND BANK BALANCES		668109.00
Cash In Hand	92795.00	
The Shirpur People A/c No. 001110307130	200022.00	
The Shirpur People A/c No. 001110307147	110451.00	
The Shirpur People Bank C. A/c No. - 001110306102	191518.00	
The Shirpur People Current A/c No 001110306096	73323.00	
TOTAL RS.		13422172.05

PER MY SEPARATE REPORT

VIJAY M. RATHI

CHARTERED ACCOUNTANT



University Affiliated Professional Programme (UG and PG)
Branch of Institute of Management Research and Development Shirpur
R. C. Patel Educational Trust
Significant Accounting Policies And The Remarks
For The Year Ending 31st March 2019

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 by Shikshan Shulk Samiti.
- 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) REVENUE RECOGNITION :-

The unit recognizes its revenue when the fees are actually received by the unit. In case of Scholarship of Students, the fees are recognized when Scholarship are received in the accounts of the unit. For the revenue of the fees unit mainly follows Cash Method of Accounting.

5) GOVERMENT 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.

6) OTHER POINTS

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


 Director
 University Affiliated Professional
 Programme (UG and PG)
 Institute of Management Research and
 Development Shirpur

Place :- Shirpur
 Date:- 01/08/2019


 CA VIJAY M. RATHI
 M. No. 036599



Sl. No.	Particulars	Debit	Credit	Balance
1	Grants received for revenue purpose		100000.00	100000.00
2	Grants received for specific purpose		50000.00	50000.00
3	Grants received for research and development		25000.00	25000.00
4	Grants received for other purposes		12500.00	12500.00
5	Grants received for scholarships		6250.00	6250.00
6	Grants received for other purposes		3125.00	3125.00
7	Grants received for other purposes		1562.50	1562.50
8	Grants received for other purposes		781.25	781.25
9	Grants received for other purposes		390.62	390.62
10	Grants received for other purposes		195.31	195.31
11	Grants received for other purposes		97.66	97.66
12	Grants received for other purposes		48.83	48.83
13	Grants received for other purposes		24.41	24.41
14	Grants received for other purposes		12.21	12.21
15	Grants received for other purposes		6.10	6.10
16	Grants received for other purposes		3.05	3.05
17	Grants received for other purposes		1.53	1.53
18	Grants received for other purposes		0.76	0.76
19	Grants received for other purposes		0.38	0.38
20	Grants received for other purposes		0.19	0.19
21	Grants received for other purposes		0.09	0.09
22	Grants received for other purposes		0.05	0.05
23	Grants received for other purposes		0.02	0.02
24	Grants received for other purposes		0.01	0.01
25	Grants received for other purposes		0.00	0.00
26	Grants received for other purposes		0.00	0.00
27	Grants received for other purposes		0.00	0.00
28	Grants received for other purposes		0.00	0.00
29	Grants received for other purposes		0.00	0.00
30	Grants received for other purposes		0.00	0.00
31	Grants received for other purposes		0.00	0.00
32	Grants received for other purposes		0.00	0.00
33	Grants received for other purposes		0.00	0.00
34	Grants received for other purposes		0.00	0.00
35	Grants received for other purposes		0.00	0.00
36	Grants received for other purposes		0.00	0.00
37	Grants received for other purposes		0.00	0.00
38	Grants received for other purposes		0.00	0.00
39	Grants received for other purposes		0.00	0.00
40	Grants received for other purposes		0.00	0.00
41	Grants received for other purposes		0.00	0.00
42	Grants received for other purposes		0.00	0.00
43	Grants received for other purposes		0.00	0.00
44	Grants received for other purposes		0.00	0.00
45	Grants received for other purposes		0.00	0.00
46	Grants received for other purposes		0.00	0.00
47	Grants received for other purposes		0.00	0.00
48	Grants received for other purposes		0.00	0.00
49	Grants received for other purposes		0.00	0.00
50	Grants received for other purposes		0.00	0.00
51	Grants received for other purposes		0.00	0.00
52	Grants received for other purposes		0.00	0.00
53	Grants received for other purposes		0.00	0.00
54	Grants received for other purposes		0.00	0.00
55	Grants received for other purposes		0.00	0.00
56	Grants received for other purposes		0.00	0.00
57	Grants received for other purposes		0.00	0.00
58	Grants received for other purposes		0.00	0.00
59	Grants received for other purposes		0.00	0.00
60	Grants received for other purposes		0.00	0.00
61	Grants received for other purposes		0.00	0.00
62	Grants received for other purposes		0.00	0.00
63	Grants received for other purposes		0.00	0.00
64	Grants received for other purposes		0.00	0.00
65	Grants received for other purposes		0.00	0.00
66	Grants received for other purposes		0.00	0.00
67	Grants received for other purposes		0.00	0.00
68	Grants received for other purposes		0.00	0.00
69	Grants received for other purposes		0.00	0.00
70	Grants received for other purposes		0.00	0.00
71	Grants received for other purposes		0.00	0.00
72	Grants received for other purposes		0.00	0.00
73	Grants received for other purposes		0.00	0.00
74	Grants received for other purposes		0.00	0.00
75	Grants received for other purposes		0.00	0.00
76	Grants received for other purposes		0.00	0.00
77	Grants received for other purposes		0.00	0.00
78	Grants received for other purposes		0.00	0.00
79	Grants received for other purposes		0.00	0.00
80	Grants received for other purposes		0.00	0.00
81	Grants received for other purposes		0.00	0.00
82	Grants received for other purposes		0.00	0.00
83	Grants received for other purposes		0.00	0.00
84	Grants received for other purposes		0.00	0.00
85	Grants received for other purposes		0.00	0.00
86	Grants received for other purposes		0.00	0.00
87	Grants received for other purposes		0.00	0.00
88	Grants received for other purposes		0.00	0.00
89	Grants received for other purposes		0.00	0.00
90	Grants received for other purposes		0.00	0.00
91	Grants received for other purposes		0.00	0.00
92	Grants received for other purposes		0.00	0.00
93	Grants received for other purposes		0.00	0.00
94	Grants received for other purposes		0.00	0.00
95	Grants received for other purposes		0.00	0.00
96	Grants received for other purposes		0.00	0.00
97	Grants received for other purposes		0.00	0.00
98	Grants received for other purposes		0.00	0.00
99	Grants received for other purposes		0.00	0.00
100	Grants received for other purposes		0.00	0.00

**"THE R. C. PATEL EDUCATIONAL TRUST SHIRPUR
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
UNIVERSITY AFFILIATED PROFESSIONAL PROGRAMMES, (UG & PG).
YEAR:- 31ST MARCH 2019.**

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 01/04/2018	Amount of Additions before 30/03/2018	Amount of Additions after 30/03/2018	Amount of Deduction in 2018-2019	Total Gross Block 31/03/2019	Total Depreciation Up To 01/04/2018	Allowable Deprec. for The Year 2018-2019	WDV AS ON 31/03/2018	WDV AS ON 31/03/2019
1	2	3	4	5	6	7	8	9	10	11	12
1	Computer and Accessories	25.00%	871514.00	0.00	0.00	0.00	871514.00	870234.18	322.46	1209.84	967.30
2	Library	25.00%	744166.10	90190.00	4990.00	0.00	839346.10	622977.78	63468.33	121188.32	162899.99
3	Furniture & Fixtures	10.00%	124944.00	0.00	0.00	0.00	124944.00	81829.48	4311.45	43114.52	38803.07
	TOTAL RS.		1740624.10	90190.00	4990.00	0.00	1835804.10	1575031.43	58102.24	165592.68	202670.43


**DIRECTOR
R.C. PATEL EDUCATIONAL TRUST
INSTITUTE OF MANAGEMENT
RESEARCH & DEVELOPMENT
Shirpur, Dist. Dhule**

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

AUDIT REPORT
31 March 2020

VIJAY M. RATHI
CHARTERED ACCOUNTANT

H. No. 1698, Saraf Bazar, At. Shirpur, Dist - Dhule ☎ (02563) 255005, 255141

H. No. 1259 / 2, Behind Adarsha Pustakalya, Back Lane, Agra Road, Dhule ☎ (02562) 236435



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 **31st March, 2020** 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 **01/04/2019 to 31/03/2020**. 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 of 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 31st march 2020 and ;
- (b) In the case of Income and Expenditure Account, of the Deficit for the year ended on that date.

Place :- Shirpur

Date :- 03/09/2020



CA VIJAY M. RATHI

M. No. 036599

UDIN 20036599AAAAGX2271

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

FINANCIAL STATEMENTS

31 March 2020

R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
MASTER OF COMPUTER APPLICATION - SHIRPUR
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD FROM 01/04/2019 TO 31/03/2020

RECEIPTS	AMOUNT RS.	AMOUNT RS.
<u>TO OPENING BALANCES</u>		2117519.92
Cash In Hand	65779.00	
Bank Of Maharashtra A/c No. 60319677768	100139.30	
Bank Of Maharashtra Ac No 60105282003	1291.00	
Dena Bank A/c No. 28310042520	8698.00	
Peoples Bank Shirpur A/c No. 001110306072	654154.20	
Peoples Bank Shirpur A/c No. 001110306089	1031560.00	
Priyadarshini Pathpedhi Saving A/c No.7217	244.00	
State Bank Of India A/c No 31058990385	255654.42	
<u>TO INTEREST</u>		171179.00
Accrued F D R Interest	143355.00	
Saving Bank Interest	27824.00	
<u>TO GRANTS</u>		341650.00
Arthik Durbal Ghatak	11000.00	
Earn And Learn Scheme	129600.00	
Practical Examination Grant	201050.00	
<u>TO FEES</u>		14791298.00
Admission Form Fees	6600.00	
Development Fees	1546211.00	
Eligibility Fees	21300.00	
Lost Of Book	2040.00	
Other Fees	108000.00	
Prospectus Fees	16750.00	
T. C. Fee	420.00	
Tuition Fee	13089977.00	
<u>TO FEES FOR UNIVERSITY</u>		450750.00
C. A. P. Fees	55200.00	
Examination Fee	376450.00	
Examination Form Fees	2280.00	
Late Fee	1000.00	
Mark sheet Fees	15820.00	

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

AMOUNT RS.	PAYMENTS	AMOUNT RS.	AMOUNT RS.
7519.92	<u>BY TEACHING STAFF SALARY</u>		12465184.00
	Basic Pay	3746226.00	
	Dearness Allowance	6925643.00	
	Dearness Allowance Difference	38390.00	
	Dearness Pay	1038000.00	
	House Rent Allowance	472125.00	
	Other Allowance	54000.00	
	Vehicle Allowance	190800.00	
1179.00	<u>BY NON TEACHING STAFF SALARY</u>		3345697.00
	Basic Pay	1003248.00	
	Basic Pay Deference	15165.00	
	Dearness Allowance	1874533.00	
1650.00	Dearness Pay	270800.00	
	House Rent Allowance	127551.00	
	Vehicle Allowance	54400.00	
	<u>BY OTHER SALARY</u>		994400.00
91298.00	Cleaning Wages	464400.00	
	Watchman Salary	530000.00	
	<u>BY EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		11079969.63
	A R A processing fee Exps	20448.40	
	A. I. C. T. E. Processing Fees	30000.00	
	Admission Counseling Exps	35683.00	
	Advertisement Expenses	13805.00	
	Affiliation Fee	50000.00	
	Alumni meet exp	128000.00	
450750.00	Annual Maintainence Exps.	206201.00	
	Arthik Durbal Ghatak	11000.00	
	Audit Fees	33040.00	
	Auditorium Hall Rent	80000.00	
	Avishkar Prog. Exp	3540.00	
	Bank Commission & charges	8841.96	
	Binding Expenses	57052.00	
	Broucher Expenses	16066.00	

<u>TO OTHER INCOME</u>		396250.50
C. E. T. Exam Remuneration	75200.00	
CAP Receipt	75492.00	
Current IT Trend Receipt	15000.00	
Discount	18341.00	
Naac Committee Receipt	12339.00	
National Conference Receipt	15000.00	
Other Income	8322.50	
Red Ribbon Receipt (AIDS)	4000.00	
Theory Exam Receipt	172556.00	
<u>TO SCHOLARSHIPS</u>		7953511.50
E. B. C. Scholarship	1640526.00	
N. T. Free Ship	595707.00	
N. T. Scholarship	81482.00	
O. B. C. Free Ship	2679870.50	
OBC Scholarship	1786674.00	
S C Free ship	439955.00	
S T Scholarship	366289.00	
S. B. C. Free ship	222177.00	
S. C. Scholarship	30620.00	
S. T. Free ship	27500.00	
S.B.C.Scholarship	82711.00	
<u>TO FUNDS AND DEPOSITS</u>		1041603.34
Depreciation Fund	1041603.34	
<u>TO ACCOUNTS CONTRA</u>		1142773.00
Income Tax	368690.00	
Life Insurance Premium	226618.00	
Loan People Bank	17000.00	
Professional Tax	61175.00	
Provident Fund	421351.00	
T. D. S.	47939.00	
<u>TO BRANCH INTERNAL</u>		35029369.00
Integrated M. C. A	8819133.00	
R. C. Patel Educational Trust, Mumbai - Central		
Office -Mumbai	16740106.00	
UG Dept	9470130.00	
<u>TO ANAMATS AND PAYABLES</u>		5956750.00
A. M. Jalgaonwala Agro Products Pvt. Ltd.	38432.00	
Ajay Chauvan	39778.00	

6250.50	Cleaning Expenses	748563.00
	Cleaning Material Expenses	179701.00
	Coloring Expenses	118839.00
	Committee And Conference Expenses	8185.00
	Campaign Exps	45438.00
	Computer Material Expenses	646293.00
	Curtain Expenses	46246.00
	Data Handling Charges	160186.00
	Depreciation	1041603.34
	Earn And Learn Scheme	213120.00
	Educational Expenses	47205.00
53511.50	Electrical Bill Expenses	968656.93
	Electrical Material Expenses	346676.00
	Faculty Development Programme Exps	19420.00
	Festival Expenses	109420.00
	Freight And Hamali Expenses	11450.00
	Function and Gathering Expenses	27480.00
	Generator Expenses	333216.00
	Guest Lecturer Expenses	165123.00
	Guest Lecturer Honorarium	305450.00
	Identity Card Expenses	3002.00
	Induction Programme Exps.	4156.00
	Intercom System Exps	19175.00
	Internal Examination Expenses	82488.00
041603.34	Internal Workshop Exps	2000.00
	Internet Expenses	39825.00
	Journals And Periodicals	99695.00
142773.00	Medical Expenses	59342.00
	Mediclam Insurance Expenses	26640.00
	Membership Renewal Exps	13570.00
	Miscellaneous Expenses	1560.00
	Mobile Expenses	228700.00
	Municipal Taxes	73588.00
	N S S Expenses	30093.00
	Naac Expenses	216563.00
5029369.00	National Level Conference Exps	6500.00
	National Level Workshop Exps	10282.00
	Office Expenses	62957.00
	P. F. Administration Charges	28277.00
	P. F. Management Contribution	421351.00
	P.F.Fine exp	369914.00
5956750.00	Paper And Periodical Exps	24529.00
	Paper Presentation Expenses	228.00
	Personality Development Expenses	15050.00

Anannd G. Bari	1500.00
Bhandari Brothers - Shirpur	2577575.00
Digambar Eknath Patil	19200.00
Excess Fee / Fees Advance	559221.00
Himalaya Aircon	95443.00
Matersoft ERP Solution Pvt. Ltd	144166.00
Omsfree Light House	218584.00
Prepaid Antivirus A/c	53100.00
R. C. Patel Vidyarathi Sahakari Grahak Bhandar - Shirpur	352332.00
Shaikh Mohd Salim Raht Husain	225796.00
Shivkumar Saini	891048.25
Shri Ganesh Enterprises	496634.00
Shri Ram Glass & Furniture	61525.75
Suspense Account	72430.00
Swayansiddha Abhiyan Grant	15000.00
T. D. S. - Receivable	15984.00
Thakkar Prakash C	64001.00
Yuvati Sabha Grant	15000.00

TO INVESTMENTS

33276.00

F D R Priyadarshini Sutgirmi A/c No 160932	10000.00
F D R Priyadarshini Sutgirmi No 155347	11929.00
F D R Priyadarshini Sutgirmi No. 155348	11347.00

Pest Control Expenses	109840.00
Placement Expenses	125506.00
Plant Expenses	81670.00
Postage Stamp & telegram Expenses	44151.00
Practical Examination Expenses	137225.00
Printing And Stationary	89071.00
Prize Distribution Expenses	28000.00
Professional Fee	2000.00
Red Ribbon Club Expenses	4000.00
Registration Fees	5375.00
Repairing And Maintenance	295061.00
Security Guard Expenses	294672.00
Seminar Exps	67552.00
Sms Expenses	17110.00
Sports Expenses	73546.00
Staff Welfare Expenses	48644.00
Student Stipend Expenses	237000.00
Student Welfare Expenses	55049.00
Students Training Expenses	33594.00
Swaccha Abhiyan Expenses	154000.00
Sweeper Salary	253750.00
T C S Expenses	38780.00
Telephone Expenses	5215.00
Theory Exam Expenses	134735.00
Tour & Travelling Exps	80468.00
Travelling Expenses	104103.00
Tutorial And Seminar Fees	25000.00
Uniform Expenses	98833.00
Washing and Ironing Expenses	176000.00
Web Site Expenses	1298.00
Workshop Expenses	19240.00
Youth Festival Expenses	6560.00
Yuvadin Expenses	26085.00
Yuvati Sabha Expenses	470.00
Zerox Expenses	130933.00

BY FEES FOR UNIVERSITY PAYMENT

Ashwamegh Krida Fees	8880.00
Central Assessment Programme Fees	55270.00
College Development Fees	7990.00
Computer Fees	3700.00
Disaster Management Fees	3700.00
E- Suvidha Fees	18450.00
Eligibility Fees	39000.00
Exam Form fee Expenses	1362.00

574838.00

Examination Fees	376650.00
Faculty Change Fees Expenses	225.00
Gymkhana Fees	15170.00
Late Fee	950.00
Mark sheet Fees	15970.00
Medical Fee	512.00
Other Fees	150.00
Poor Student Aid Fees	7395.00
Pro Rata Expenses	1229.00
Student Activity Fees	10190.00
Student Group Insurance	8045.00

18686937.00

BY BRANCH INTERNAL

Integrated M. C. A	8819133.00
R. C. Patel Educational Trust, Mumbai - Central	
Office -Mumbai	397674.00
UG Dept	9470130.00

7426136.50

BY SCHOLARSHIPS

E. B. C. Scholarship	1311023.50
N. T. Free Ship	595707.00
N. T. Scholarship	81482.00
O. B. C. Free Ship	2659500.25
OBC Scholarship	1786674.00
S C Free ship	333955.75
S T Scholarship	366289.00
S. B. C. Free ship	150674.00
S. C. Scholarship	30620.00
S. T. Free ship	27500.00
S.B.C.Scholarship	82711.00

165339.00

BY INVESTMENTS

F D R Priyadarshini Sutgirmi A/c No 175156	11495.00
F D R Priyadarshini Sutgirmi A/c No 177798	14274.00
F D R Priyadarshini Sutgirmi A/c No 177799	13577.00
F D R - Bank Of Maharashtra Ac No 60105298636	24368.00
F D R - Bank Of Maharashtra Ac No 60112767861	45548.00
F D R - The Shirpur People Bank - 1160380058	56077.00

6125351.00

BY MOVABLE PROPERTIES

CCTV Systems	48498.00
Dead Stock	1544190.00
Furniture And Fixtures	830821.25
Library	92106.00
Work In Process	3609735.75

BY ACCOUNTS CONTRA

Income Tax	368690.00
Life Insurance Premium	208418.00
Loan People Bank	11000.00
Professional Tax	61575.00
Provident Fund	421351.00
T. D. S.	72886.00

1143920.00**BY ACCOUNTS PAYABLE**

A. M. Jalgaonwala Agro Products Pvt. Ltd.	56592.00
Ajay Chauvan	99778.00
Anannd G. Bari	81315.00
Bhandari Brothers - Shirpur	1315379.00
Caution Money	500.00
Digambar Eknath Patil	17600.00
Electrical Deposit	8553.07
Excess Fee / Fees Advance	168264.00
Himalaya Aircon	58164.00
Matersoft ERP Solution Pvt. Ltd	140332.00
Mehajabin Khatun	100000.00
Omshee Light House	217401.00
Otis Elevator Company (India) Ltd	144400.00
Pinkesh Bhanudas Patil	27275.00
Pravin Murkya	200.00
R. C. Patel Vidyarthi Sahakari Grahak Bhandar - Shirpur	370673.00
Rajput Narendra Sudamsing	200.00
Sau. Sunanda Vijay Rathi	2400.00
Shakh Mohd Salim Raht Husain	150000.00
Shivkumar Saini	711967.00
Shri Ganesh Enterprises	448226.00
Shri Ram Glass & Furniture	25185.75
Sonar Shashikant - Shirpur	100000.00
Swapnil Goje	200.00
T. D. S. - Receivable	15984.00
Thakkar Prakash C	56824.00
Vidur Sharma	200.00

4317612.82**BY IMMOVABLE PROPERTIES**

Building	226562.00
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226562.00**BY CLOSING BALANCES**

Cash In Hand	3827.25
Bank Of Maharashtra A/c No. 60319677768	43365.50
Bank Of Maharashtra Ac No 60105282003	1325.00
Dena Bank A/c No. 28310042520	8997.00
Peoples Bank Shirpur A/c No. 001110306072	194223.95

2873983.31

TOTAL RS. 69425930.26

PLACE:SHIRPUR
DATE:03/09/2020


Director

INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
MASTER OF COMPUTER APPLICATION - SHIRPUR

Peoples Bank Shirpur A/c No. 001110306089	203509.00
Priyadarshini Pathpedhi Saving A/c No.7217	254.00
State Bank Of India A/c No 31058990385	1008868.36
The Shirpur People A/c No. 001110309646	47863.00
The Shirpur Peoples Bank A/c. No. 001110309707	1361750.25

25930.26

TOTAL RS. 69425930.26

PER MY SEPARATE REPORT

Vijay M. Rathi

VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN 20036599AAAAGX2271



R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
MASTER OF COMPUTER APPLICATION - SHIRPUR
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED ON 31/03/2020

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

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>TO EXPENDITURE ON THE</u>		<u>BY INTEREST</u>	
<u>OBJECT OF THE TRUST</u>		Accrued F D R Interest	143355.00
A R A processing fee Exps	20448.40	Saving Bank Interest	27824.00
A. I. C. T. E. Processing			
Fees	30000.00	<u>BY GRANTS</u>	
Admission Counseling		Arthik Durbal Ghatak	11000.00
Exps	35683.00	Earn And Learn Scheme	129600.00
Advertisement Expenses	13805.00	Practical Examination	
Affiliation Fee	50000.00	Grant	201050.00
Alumni meet exp	128000.00		
Annual Maintenance Exps.		<u>BY FEES</u>	
	206201.00	Admission Form Fees	6600.00
Arthik Durbal Ghatak	11000.00	Development Fees	1546211.00
Audit Fees	33040.00	Eligibility Fees	21300.00
Auditorium Hall Rent	80000.00	Lost Of Book	2040.00
Avishkar Prog. Exp	3540.00	Other Fees	108000.00
Bank Commission & charges	8841.96	Prospectus Fees	16750.00
Binding Expenses	57052.00	T. C. Fee	420.00
Broucher Expenses	16066.00	Tuition Fee	13089977.00
Cleaning Expenses	748563.00	C. A. P. Fees	55200.00
Cleaning Material		Examination Fee	376450.00
Expenses	179701.00	Examination Form Fees	2280.00
Coloring Expenses	118839.00	Late Fee	1000.00
Committee And Conference		Mark sheet Fees	15820.00
Expenses	8185.00		
Campaign Exps	45438.00	<u>BY OTHER INCOME</u>	
Computer Material		C. E. T. Exam	
Expenses	646293.00	Remuneration	75200.00
Curtain Expenses	46246.00	CAP Receipt	75492.00
Data Handling Charges	160186.00	Current IT Trend Receipt	15000.00
Depreciation	1041603.34	Discount	18341.00
Earn And Learn Scheme	213120.00	Naac Committee Receipt	
Educational Expenses			12339.00
	47205.00	National Conference	
Electrical Bill Expenses	968656.93	Receipt	15000.00
Electrical Material		Other Income	8322.50
Expenses	346676.00	Red Ribbon Receipt (AIDS)	4000.00
Faculty Development		Theory Exam Receipt	172556.00
Programme Exps	19420.00		
Festival Expenses	109420.00		

Freight And Hamali Expenses	11450.00
Function and Gathering Expenses	27480.00
Generator Expenses	333216.00
Guest Lecturer Expenses	165123.00
Guest Lecturer Honorarium	305450.00
Identity Card Expenses	3002.00
Induction Programme Exps.	4156.00
Intercom System Exps	19175.00
Internal Examination Expenses	82488.00
Internal Workshop Exps	2000.00
Internet Expenses	39825.00
Journals And Periodicals	99695.00
Medical Expenses	59342.00
Mediclam Insurance Expenses	26640.00
Membership Renewal Exps	13570.00
Miscellaneous Expenses	1560.00
Mobile Expenses	228700.00
Municipal Taxes	73588.00
N S S Expenses	30093.00
Naac Expenses	216563.00
National Level Conference Exps	6500.00
National Level Workshop Exps	10282.00
Office Expenses	62957.00
P. F. Administration Charges	28277.00
P. F. Management Contribution	421351.00
P.F.Fine exp	369914.00
Paper And Periodical Exps	24529.00
Paper Presentation Expenses	228.00
Personality Development Expenses	15050.00
Pest Control Expenses	109840.00
Placement Expenses	125506.00
Plant Expenses	81670.00
Postage Stamp &telegram Expenses	44151.00
Practical Examination Expenses	137225.00
Printing And Stationary	89071.00
Prize Distribution Expenses	28000.00

BY INCOME AND EXPENDITURE

Deficit Transfer to	
Balance Sheet	12308961.13

Professional Fee	2000.00
Red Ribbon Club Expenses	4000.00
Registration Fees	5375.00
Repairing And Maintenance	295061.00
Security Guard Expenses	294672.00
Seminar Exps	67552.00
Sms Expenses	17110.00
Sports Expenses	73546.00
Staff Welfare Expenses	48644.00
Student Stipend Expenses	237000.00
Student Welfare Expenses	55049.00
Students Training Expenses	33594.00
Swaccha Abhiyan Expenses	154000.00
Sweeper Salary	253750.00
T C S Expenses	38780.00
Telephone Expenses	5215.00
Theory Exam Expenses	134735.00
Tour & Travelling Exps	80468.00
Travelling Expenses	104103.00
Tutorial And Seminar Fees	25000.00
Uniform Expenses	98833.00
Washing and Ironing Expenses	176000.00
Web Site Expenses	1298.00
Workshop Expenses	19240.00
Youth Festival Expenses	6560.00
Yuvadin Expenses	26085.00
Yuvati Sabha Expenses	470.00
Zerex Expenses	130933.00
Ashwamegh Krida Fees	8880.00
Central Assessment Programme Fees	55270.00
College Development Fees	7990.00
Computer Fees	3700.00
Disaster Management Fees	3700.00
E- Suvidha Fees	18450.00
Eligibility Fees	39000.00
Exam Form fee Expenses	1362.00
Examination Fees	376650.00
Faculty Change Fees Expenses	225.00
Gymkhana Fees	15170.00
Late Fee	950.00
Mark sheet Fees	15970.00
Medical Fee	512.00
Other Fees	150.00
Poor Student Aid Fees	7395.00
Pro Rata Expenses	1229.00

Student Activity Fees	10190.00
Student Group Insurance	8045.00
Basic Pay	3746226.00
Dearness Allowance	6925643.00
Dearness Allowance	
Difference	38390.00
Dearness Pay	1038000.00
House Rent Allowance	472125.00
Other Allowance	54000.00
Vehicle Allowance	190800.00
Basic Pay	1003248.00
Basic Pay Deference	15165.00
Dearness Allowance	1874533.00
Dearness Pay	270800.00
House Rent Allowance	127551.00
Vehicle Allowance	54400.00
Cleaning Wages	464400.00
Watchman Salary	530000.00

TOTAL RS. 28460088.63

PLACE SHIRPUR
DATE:03/09/2020


Director

INSTITUTE OF MANAGEMENT RESEARCH
And development
MASTER OF COMPUTER APPLICATION - SHIRPUR

PER MY SEPARATE REPORT


VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN 20036599AAAAGX2271



**R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
MASTER OF COMPUTER APPLICATION - SHIRPUR
BALANCE SHEET AS AT 31/03/2020**

LIABILITIES	AMOUNT RS.	AMOUNT RS.
FUNDS AND DEPOSITS		24142319.99
College Development Fund	2003594.00	
Depreciation Fund	22108828.99	
Non - Recurring VCRM	14000.00	
Student Aid Fund	7235.00	
Students Welfare Funds	8662.00	
		129796901.04
BRANCH INTERNAL		
R. C. Patel Educational Trust, Mumbai - Central Office -Mumbai	129796901.04	
		3068883.25
ANAMATS AND PAYABLES		
Bhandari Brothers - Shirpur	1262196.00	
Caution Money	288782.00	
Digambar Eknath Patil	1600.00	
Excess Fee / Fees Advance	402902.00	
Himalaya Aircon	37279.00	
Library Deposits	56175.00	
Manoj Narhar Behere	804.00	
Omsree Light House	8263.00	
Shaikh Mohd Salim Raht Husain	75796.00	
Shivkumar Saini	179011.25	
Shri Ganesh Enterprises	48408.00	
Shri Ram Glass & Furniture	36340.00	
Suspense Account	72430.00	
Swayansiddha Abhiyan Grant	15000.00	
Thakkar Prakash C	7177.00	
Vaishali B. Patil	2604.00	
Vishal Arun Pawar	7541.00	
Yuvati Sabha Grant	15000.00	
Life Insurance Premium	18200.00	
Loan People Bank	6000.00	
E. B. C. Scholarship	329502.50	
O. B. C. Free Ship	20370.25	
S C Free ship	105999.25	
S. B. C. Free ship	71503.00	

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

NT RS.	ASSETS	AMOUNT RS.	AMOUNT RS.
319.99	IMMOVABLE PROPERTIES		15435411.34
	Building	15435411.34	
	INVESTMENTS		2151199.00
	FD R Priyadarshini Sutgirmi A/c No 175156	11495.00	
	FD R Priyadarshini Sutgirmi A/c No 177798	14274.00	
6901.04	FD R Priyadarshini Sutgirmi A/c No 177799	13577.00	
	FD R - Bank Of Maharashtra Ac No 60105298636	288722.00	
	FD R - Bank Of Maharashtra Ac No 60112767861	875151.00	
	FD R - The Shirpur People Bank - 1160380058	787580.00	
8883.25	Shares - Priyadarshini Nagari Sahakari Patpedhi Ltd.	3000.00	
	Shares - Priyadarshini Sahakari Mudranalaya And Prakashan Sansatha.Pvt.Shirpur	10000.00	
	Shares - The Shirpur Peoples Co-op. Bank Ltd., Shirpur	147400.00	
	MOVABLE PROPERTIES		25104567.61
	CCTV Systems	215305.00	
	Computer & Accessories	9816133.86	
	Computer Software	394831.00	
11.04	Dead Stock	5373088.00	
	Furniture And Fixtures	2326292.25	
	Generator	437932.00	
	Inverter Battery	302450.00	
	Language Lab Equipment	396963.00	
	LCD Projector	189000.00	
	Library	1796680.75	
	Mobile Instrument	9500.00	
	Sports Equipment	126385.00	
	Work In Process	3609735.75	
	Work In Process Furniture	110271.00	
	ANAMAT AND RECEIVABLE		595403.07
	Ajay Chauvan	60000.00	
	Anannd G. Bari	79815.00	
	Electrical Deposit	39413.07	

INCOME
SECURITY
Act - Dis-
tributed

Mehajabin Khatun	100000.00
Otis Elevator Company (India) Ltd	144400.00
Pinkesh Bhanudas Patil	27275.00
Pravin Murkya	200.00
R. C. Patel Vidyarathi Sahakari Grahak Bhandar - Shirpur	18341.00
Rajput Narendra Sudamsing	200.00
Sonar Shashikant - Shirpur	100000.00
Swapnil Goje	200.00
Telephone Deposit	482.00
Vidur Sharma	200.00
T. D. S.	24877.00

CASH AND BANK BALANCES

2873983.31

Cash In Hand	3827.25
Bank Of Maharashtra A/c No. 60319677768	43365.50
Bank Of Maharashtra Ac No 60105282003	1325.00
Dena Bank A/c No. 28310042520	8997.00
Peoples Bank Shirpur A/c No. 001110306072	194223.95
Peoples Bank Shirpur A/c No. 001110306089	203509.00
Priyadarshini Pathpedhi Saving A/c No.7217	254.00
State Bank Of India A/c No 31058990385	1008868.36
The Shirpur People A/c No. 001110309646	47863.00
The Shirpur Peoples Bank A/c. No. 001110309707	1361750.25

GRANTS - ASSETS

56009.00

WCRM Grant Computer Accessories	47904.00
WCRM Grant Library	8105.00

INCOME AND EXPENDITURE

110791530.95

Balance As Per Last Balance Sheet	98482569.82
Add:-Deficit for the year transferred from Income and Expenditure Account	12308961.13

3104.28

TOTAL RS. 157008104.28

PER MY SEPARATE REPORT

VIJAY M. RATHI

CHARTERED ACCOUNTANT

UDIN 20036599AAAAGX2271



Master of Computer Application - Shirpur

Branch of Institute of Management Research and Development Shirpur

R. C. Patel Educational Trust

Significant Accounting Policies and The Remarks

For The Year Ending 31st March 2020

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 by Shikshan Shulk Samiti.

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) REVENUE RECOGNITION :-

The unit recognizes its revenue when the fees are actually received by the unit. In case of Scholarship of Students, the fees are recognized when Scholarship are received in the accounts of the unit. For the revenue of the fees unit mainly follows Cash Method of Accounting.

5) 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.

6) 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**



CA VIJAY M. RATHI

M. No. 036599

UDIN 20036599AAAAGX2271

Place :- Shirpur

Date:- 03/09/2020



" THE R. C. PATEL EDUCATIONAL TRUST SHIRPUR".
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
MASTER OF COMPUTER APPLICATION (M.C.A.)
YEAR:- 31ST MARCH 2020.
Gross Block of Assets and Particulars of Depreciation

AS PER BOOK.

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block with frozen as on 01/04/2019	Amount of Additions before 30/09/2019	Amount of Additions after 30/09/2019	Amount of Deduction in 2019-2020	Total Gross Block 31/03/2020	Total Depreciation Up To 01/04/2019	Allowable Depre. for The Year 2019-2020	WDV AS ON 31/03/2019	WDV AS ON 31/03/2020
1	2	3	4	5	6	7	8	9	10	11	12
1	Building	2.50%	15206649.34	0.00	225562.00	0.00	15435411.34	6423615.22	222452.88	8785234.12	8789333.24
2	Computer and Accessories	25.00%	10210964.86	0.00	0.00	0.00	10210964.86	9475932.05	183758.20	735032.81	551274.61
3	Library	25.00%	1704574.75	68100.00	24006.00	0.00	1796680.75	1424859.73	89954.51	279715.02	251866.52
4	Furniture & Fixtures	10.00%	5460254.00	1525917.00	849094.25	0.00	7835255.25	2690624.83	472009.33	2769629.17	4672631.09
5	Machinery	15.00%	1493152.00	48438.00	0.00	0.00	1541690.00	1052193.84	73418.42	440958.16	416037.73
	TOTAL RS.		34077794.95	1642515.00	1099662.25	0.00	35819972.20	21067225.66	1041603.34	13010569.29	14711143.20

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

AUDIT REPORT
31 March 2020

VIJAY M. RATHI
CHARTERED ACCOUNTANT

H. No. 1698, Saraf Bazar, At. Shirpur, Dist - Dhule ☎ (02563) 255005, 255141

H. No. 1259 / 2, Behind Adarsha Pustakalya, Back Lane, Agra Road, Dhule ☎ (02562) 236435

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 31st March, 2020**, 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 **01/04/2019 to 31/03/2020**. 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 of 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 31st march 2020 and ;
- (b) In the case of Income and Expenditure Account, of the **Deficit** for the year ended on that date.

Place :- Shirpur

Date :- 26/08/2020



CA VIJAY M. RATHI

M. No. 036599

UDIN 20036599AAAAGK6311

R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
INTEGRATED M.C.A. SHIRPUR

FINANCIAL STATEMENTS

31 March 2020

R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
INTEGRATED M.C.A.
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD FROM 01/04/2019 TO 31/03/2020

RECEIPTS	AMOUNT RS.	AMOUNT RS.
<u>TO OPENING BALANCES</u>		132342.00
Cash In Hand	74118.00	
The Shirpur People A/c No. 110010307154	35407.00	
The Shirpur People A/c No. 001110306119	22817.00	
<u>TO INTEREST</u>		15099.00
F. D. R. Interest	15099.00	
<u>TO GRANTS</u>		100500.00
Arthik Durbal Ghatak	5500.00	
Practical Examination Grant	95000.00	
<u>TO FEES</u>		7633525.00
Admission Form Fees	10650.00	
Development Fees	690667.00	
Eligibility Fees	17700.00	
Late Fees	200.00	
Lost Of Book	225.00	
Prospectus Fees	14750.00	
Tuition Fee	6899333.00	
<u>TO FEES FOR UNIVERSITY</u>		298190.00
C. A. P. Fees	48840.00	
Examination Fees	224800.00	
Examination Form Fees	2500.00	
Late Fees	4550.00	
Mark sheet Fees	17500.00	
<u>TO FUNDS AND DEPOSITS</u>		42793.90
Depreciation Fund	42793.90	
<u>TO ACCOUNTS CONTRA</u>		233825.00
Income Tax	32000.00	
Life Insurance Premium	38238.00	
Professional Tax	20000.00	
Provident Fund	68943.00	

PAYMENTS	AMOUNT RS.	AMOUNT RS.
<u>BY TEACHING STAFF SALARY</u>		2420568.00
Basic Pay	1342698.00	
Dearness Allowance	843982.00	
Dearness Allowance Difference	3707.00	
Dearness Pay	144000.00	
House Rent Allowance	57381.00	
Vehicle Allowance	28800.00	
<u>BY NON TEACHING STAFF SALARY</u>		1036269.00
Basic Pay	333764.00	
Dearness Allowance	555933.00	
Dearness Allowance Difference	3159.00	
Dearness Pay	86400.00	
House Rent Allowance	37813.00	
Vehicle Allowance	19200.00	
<u>BY OTHER SALARY</u>		1813150.00
Cleaning Wages	555200.00	
Security Guard Salary	729950.00	
Watchman Salary	528000.00	
<u>BY EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		4338544.29
Admission Counseling Expenses	2738.00	
Advertisement Expenses	12021.00	
Affiliation Fee	80000.00	
Alumni meet exp	42500.00	
Annual Maintenance Exps.	107575.00	
Application Fee	5000.00	
Arthik Durbal Ghatak	5500.00	
Audit Fees	8260.00	
Auditorium Hall Rent	65000.00	
Bank Commission &charges	1764.00	
Binding Expenses	52920.00	
Cleaning Expenses	118310.00	
Cleaning Material Expenses	160260.00	
Coloring Exp.	97640.00	

The Shirpur People Bank (loan)	59580.00
The Shirpur People Bank Loan (amar Bhil)	15064.00

TO BRANCH INTERNAL

16349133.00

M C A Section	8819133.00
R. C. Patel Educational Trust, Mumbai - Central	
Office -Mumbai	6047000.00
UG Dept	1483000.00

TO ANAMATS AND PAYABLES

240180.00

H P Services	16400.00
Sau.Sunanda Vijay Rathi	5750.00
Shree Computers, Jalgaon	98221.00
Thakkar Prakash C	20689.00
The Computer Shop	89090.00
Vijay M Rathi	10030.00

TO INVESTMENTS

71049.00

F D R Priyadarshini Sutgirmi No. 148665	16000.00
F D R Priyadarshini Sutgirmi No.148675	5021.00
F D R P. S. S. G. L. A/c No. 123308	11795.00
F D R P. S. S. G. L. A/c No. 123309	11795.00
F D R P. S. S. G. L. A/c No. 123310	11016.00
F D R P. S. S. G. L. A/c No. 123311	15422.00

Committee And Conference Expenses	320.00
Campaign Exps	51464.00
Computer Material Expenses	382003.00
Depreciation	42793.90
Educational Expenses	12621.00
Electrical Material Expenses	292672.00
Faculty Development Program Exps	1890.00
Festival Expenses	65900.00
Freight And Hamali Expenses	390.00
Function and Gathering Expenses	35090.00
Generator Expenses	222072.00
Guest Lecturer Expenses	1380.00
Guest Lecturer Honorarium	184050.00
Identity Card Expenses	2280.00
Induction Program Exps.	9635.00
Internal Exam Expenses	82960.00
Medical Expenses	287.00
Mediclaime Insurance Expenses	13320.00
Miscellaneous Expenses	510.00
Mobile Expenses	67200.00
Naac Expenses	22131.00
Office Expenses	41770.00
P. F. Administration Charges	6222.00
P. F. Management Contribution	68943.00
Paper And Periodical Exps	12488.00
Parking Exps	2350.00
Pest Control Expenses	115710.00
Plant Expenses	72990.00
Postage Stamp & telegram Expenses	77351.00
Practical Examination Expenses	112342.00
Printing And Stationary	33097.00
Professional Fee	16020.00
Registration Fees	4425.00
Repairing And Maintenance	167542.00
Security Guard Expenses	262100.00
Seminar Exps	20768.00
Sports Expenses	33938.39
Staff Welfare Expenses	8342.00
Student Stipend Expenses	708000.00
Student Welfare Expenses	53399.00
Students Training Expenses	10739.00
Sweeper Expenses	95600.00
Tours & Travelling Exps	55652.00
Travelling Expenses	50138.00
Uniform Expenses	500.00

Washing and Ironing Expenses
Xerox Expenses

50400.00
7261.00

BY FEES FOR UNIVERSITY PAYMENT

329204.00

Ashwamegh Krida Fees	3000.00
Central Assessment Program Fees	49800.00
College Development Fees	3125.00
Computer Fees	1250.00
Disaster Management Fees	1250.00
E- Suvidha Fees	3700.00
Exam Form fee Expenses	1524.00
Examination Fees	229000.00
Gymkhana Fees	5125.00
Late Fees	5550.00
Mark sheet Fees	17780.00
Poor Student Aid Fees	2500.00
Student Group Insurance	2500.00
Student Welfare	3100.00

BY BRANCH INTERNAL

14084580.00

M C A Section	8819133.00
R. C. Patel Educational Trust, Mumbai - Central	
Office -Mumbai	3782447.00
UG Dept	1483000.00

BY INVESTMENTS

146148.00

F D R Priyadarshini Sutgirmi A/c No 135316	16749.00
F D R Priyadarshini Sutgirmi A/c No 135317	11964.00
F D R Priyadarshini Sutgirmi A/c No 148659	13426.00
F D R Priyadarshini Sutgirmi A/c No 148664	13426.00
F D R Priyadarshini Sutgirmi A/c No 148667	16674.00
F D R Priyadarshini Sutgirmi A/c No 148675	452.00
F D R Priyadarshini Sutgirmi A/c No 148677	5233.00
F D R Priyadarshini Sutgirmi A/c No 159712	631.00
F D R Priyadarshini Sutgirmi A/c No 160136	622.00
F D R Priyadarshini Sutgirmi A/c No 160137	622.00
F D R Priyadarshini Sutgirmi A/c No 160226	612.00
F D R Priyadarshini Sutgirmi A/c No 165958	10678.00
F D R Priyadarshini Sutgirmi A/c No 166798	10622.00
F D R Priyadarshini Sutgirmi A/c No 167320	10596.00
F D R Priyadarshini Sutgirmi A/c No 167864	10571.00
F D R Priyadarshini Sutgirmi A/c No 169576	10426.00
F D R Priyadarshini Sutgirmi A/c No 418103	599.00
F D R Priyadarshini Sutgirmi A/c No 418292	1.00
F D R Priyadarshini Sutgirmi A/c No 419141	10278.00
F D R Priyadarshini Sutgirmi No. 148665	674.00
F D R Priyadarshini Sutgirmi No. 149599	660.00

PLACE:SHIRPUR
DATE:26/08/2020


Director

INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

TOTAL RS. 25116636.90

F D R Priyadarshini Sutgiri No.147795

632.00

BY MOVABLE PROPERTIES

111613.75

Dead Stock	60544.00
Library	3405.00
Musical Instruments	31550.00
Sports Equipments	16114.75

BY ACCOUNTS CONTRA

226645.00

Income Tax	32000.00
Life Insurance Premium	34399.00
Professional Tax	20425.00
Provident Fund	68943.00
The Shirpur People Bank (loan)	59580.00
The Shirpur People Bank Loan (amar Bhil)	11298.00

BY ACCOUNTS PAYABLE

48529.00

Prashnat H Patil	17200.00
Priyanka Saindane	175.00
Sau.Sunanda Vijay Rathi	5000.00
Thakkar Prakash C	16714.00
Vijay M Rathi	9440.00

BY CLOSING BALANCES

561385.86

Cash In Hand	5881.00
The Shirpur People A/c No. 001110309684	433150.86
The Shirpur People A/c No. 110010307154	67362.00
The Shirpur People A/c No. 001110306119	54992.00

TOTAL RS. 25116636.90

PER MY SEPARATE REPORT

VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN 20036599AAAAGK6311



R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
INTEGRATED M.C.A.
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED ON 31/03/2020

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

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>TO EXPENDITURE ON THE</u>		<u>BY INTEREST</u>	
<u>OBJECT OF THE TRUST</u>		F. D. R. Interest	15099.00
Admission Counseling			
Expenses	2738.00	<u>BY GRANTS</u>	
Advertisement Expenses	12021.00	Arthik Durbal Ghatak	5500.00
Affiliation Fee	80000.00	Practical Examination	
Alumni meet exp	42500.00	Grant	95000.00
Annual Maintenance Exps.			
	107575.00		
Application Fee	5000.00	<u>BY FEES</u>	
Arthik Durbal Ghatak	5500.00	Admission Form Fees	10650.00
Audit Fees	8260.00	Development Fees	690667.00
Auditorium Hall Rent	65000.00	Eligibility Fees	17700.00
Bank Commission & charges	1764.00	Late Fees	200.00
Binding Expenses	52920.00	Lost Of Book	225.00
Cleaning Expenses	118310.00	Prospectus Fees	14750.00
Cleaning Material		Tuition Fee	6899333.00
Expenses	160260.00	C. A. P. Fees	48840.00
Coloring Exp.	97640.00	Examination Fees	224800.00
Committee And Conference		Examination Form Fees	2500.00
Expenses	320.00	Late Fees	4550.00
Campaign Exps	51464.00	Mark sheet Fees	17500.00
Computer Material			
Expenses	382003.00	<u>BY INCOME AND EXPENDITURE</u>	
Depreciation	42793.90	Deficit Transfer to	
Educational Expenses	12621.00	Balance Sheet	1890421.29
Electrical Material			
Expenses	292672.00		
Faculty Development			
Program Exps	1890.00		
Festival Expenses	65900.00		
Freight And Hamali			
Expenses	390.00		
Function and Gathering			
Expenses	35090.00		
Generator Expenses	222072.00		
Guest Lecturer Expenses	1380.00		
Guest Lecturer Honorarium	184050.00		
Identity Card Expenses	2280.00		
Induction Program Exps.	9635.00		

Internal Exam Expenses	82960.00
Medical Expenses	287.00
Mediclaime Insurance Expenses	13320.00
Miscellaneous Expenses	510.00
Mobile Expenses	67200.00
Naac Expenses	22131.00
Office Expenses	41770.00
P. F. Administration Charges	6222.00
P. F. Management Contribution	68943.00
Paper And Periodical Exps	12488.00
Parking Exps	2350.00
Pest Control Expenses	115710.00
Plant Expenses	72990.00
Postage Stamp & telegram Expenses	77351.00
Practical Examination Expenses	112342.00
Printing And Stationary	33097.00
Professional Fee	16020.00
Registration Fees	4425.00
Repairing And Maintenance	167542.00
Security Guard Expenses	262100.00
Seminar Exps	20768.00
Sports Expenses	33938.39
Staff Welfare Expenses	8342.00
Student Stipend Expenses	708000.00
Student Welfare Expenses	53399.00
Students Training Expenses	10739.00
Sweeper Salary	95600.00
Travelling Expenses	105790.00
Uniform Expenses	500.00
Washing and Ironing Expenses	50400.00
Xerox Expenses	7261.00
Ashwamegh Krida Fees	3000.00
Central Assessment Program Fees	49800.00
College Development Fees	3125.00
Computer Fees	1250.00
Disaster Management Fees	1250.00
E- Suvidha Fees	3700.00
Exam Form fee Expenses	1524.00
Examination Fees	229000.00
Gymkhana Fees	5125.00
Late Fees	5550.00

Mark sheet Fees	17780.00
Poor Student Aid Fees	2500.00
Student Group Insurance	2500.00
Student Welfare	3100.00
Basic Pay	1342698.00
Dearness Allowance	843982.00
Dearness Allowance	
Difference	3707.00
Dearness Pay	144000.00
House Rent Allowance	57381.00
Vehicle Allowance	28800.00
Basic Pay	333764.00
Dearness Allowance	555933.00
Dearness Allowance	
Difference	3159.00
Dearness Pay	86400.00
House Rent Allowance	37813.00
Vehicle Allowance	19200.00
Cleaning Wages	555200.00
Security Guard Salary	729950.00
Watchman Salary	528000.00

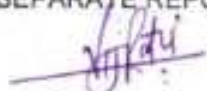
TOTAL RS. 9937735.29

PLACE:SHIRPUR
DATE:26/08/2020


Director

INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

PER MY SEPARATE REPORT


VIJAY M. RATHI

CHARTERED ACCOUNTANT
UDIN 20036599AAAAGK6311



R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
INTEGRATED M.C.A.
BALANCE SHEET AS AT 31/03/2020

LIABILITIES	AMOUNT RS. :	AMOUNT RS.
<u>FUNDS AND DEPOSITS</u>		195139.46
Depreciation Fund	195139.46	
<u>BRANCH INTERNAL</u>		11367021.00
R. C. Patel Educational Trust, Mumbai - Central Office -Mumbai	11367021.00	
<u>ANAMATS AND PAYABLES</u>		222302.00
H P Services	16400.00	
Sau.Sunanda Vijay Rathi	750.00	
Shree Computers, Jalgaon	98221.00	
Thakkar Prakash C	3975.00	
The Computer Shop	89090.00	
Vijay M Rathi	590.00	
Life Insurance Premium	4545.00	
The Shirpur People Bank (loan)	4965.00	
The Shirpur People Bank Loan (amar Bhil)	3766.00	

ASSETS	AMOUNT RS.	AMOUNT RS.
<u>INVESTMENTS</u>		293252.00
F D R Priyadarshini Sutgirmi A/c No 135316	16749.00	
F D R Priyadarshini Sutgirmi A/c No 135317	11964.00	
F D R Priyadarshini Sutgirmi A/c No 148659	13426.00	
F D R Priyadarshini Sutgirmi A/c No 148664	13426.00	
F D R Priyadarshini Sutgirmi A/c No 148667	16674.00	
F D R Priyadarshini Sutgirmi A/c No 148675	11173.00	
F D R Priyadarshini Sutgirmi A/c No 148677	5233.00	
F D R Priyadarshini Sutgirmi A/c No 159712	10631.00	
F D R Priyadarshini Sutgirmi A/c No 160136	10622.00	
F D R Priyadarshini Sutgirmi A/c No 160137	10622.00	
F D R Priyadarshini Sutgirmi A/c No 160226	10612.00	
F D R Priyadarshini Sutgirmi A/c No 165958	10678.00	
F D R Priyadarshini Sutgirmi A/c No 166798	10622.00	
F D R Priyadarshini Sutgirmi A/c No 167320	10596.00	
F D R Priyadarshini Sutgirmi A/c No 167864	10571.00	
F D R Priyadarshini Sutgirmi A/c No 169576	10426.00	
F D R Priyadarshini Sutgirmi A/c No 418103	17999.00	
F D R Priyadarshini Sutgirmi A/c No 418292	47.00	
F D R Priyadarshini Sutgirmi A/c No 419141	10278.00	
F D R Priyadarshini Sutgirmi No. 148665	16674.00	
F D R Priyadarshini Sutgirmi No. 149599	16318.00	
F D R Priyadarshini Sutgirmi No. 147795	15632.00	
F D R Priyadarshini Sutgirmi No. 148660	17074.00	
F D R Priyadarshini Sutgirmi No. 148661	15205.00	
<u>MOVABLE PROPERTIES</u>		464987.75
Dead Stock	232105.00	
Inverter U P S	1800.00	
Library	183418.00	
Musical Instruments	31550.00	
Sports Equipments	16114.75	
<u>ANAMAT AND RECEIVABLE</u>		175.00
Priyanka Saindane	175.00	
<u>CASH AND BANK BALANCES</u>		561385.86
Cash In Hand	5881.00	

TOTAL RS. 11784462.46

PLACE:SHIRPUR
DATE:26/08/2020


Director

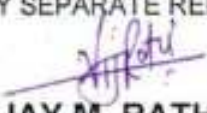
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

The Shirpur People A/c No. 001110306119	54992.00
The Shirpur People A/c No. 001110309684	433150.86
The Shirpur People A/c No. 110010307154	67362.00

INCOME AND EXPENDITURE

Balance As Per Last Balance Sheet	8574240.56	10464661.85
Add:-Deficit for the year transferred from Income and Expenditure Account	1890421.29	
TOTAL RS.		11784462.46

PER MY SEPARATE REPORT


VIJAY M. RATHI

CHARTERED ACCOUNTANT

UDIN 20036599AAAAGK6311



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 31st March 2020

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 by Shikshan Shulk Samiti.

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) REVENUE RECOGNITION :-

The unit recognizes its revenue when the fees are actually received by the unit. In case of Scholarship of Students, the fees are recognized when Scholarship are received in the accounts of the unit. For the revenue of the fees unit mainly follows Cash Method of Accounting.

5) 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.

6) **OTHER POINTS**

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

Principal


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

Place : - Shirpur

Date:- 26/08/2020


CA VIJAY M. RATHI

M. No. 036599

UDIN 20036599AAAAAGK6311



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

YEAR:- 31ST MARCH 2020.

Gross Block of Assets and Particulars of Depreciation

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block with frozen as on 01/04/2019	Amount of Additions before 30/09/2019	Amount of Additions after 30/09/2019	Amount of Deduction in 2019-2020	Total Gross Block 31/03/2020	Total Depreciation Up To 01/04/2019	Allowable Depre. for The Year 2019-2020	WDV AS ON 31/03/2019	WDV AS ON 31/03/2020
1	2	3	4	5	6	7	8	9	10	11	12
1	Library	25.00%	183013.00	0.00	3405.00	0.00	183418.00	93766.02	21987.37	86246.98	67664.61
2	Dead Stock	10.00%	171561.00	46809.00	13735.00	0.00	232105.00	58489.53	16574.80	113071.47	156940.67
3	Ups, Inverter & Batt.	10.00%	1800.00	0.00	0.00	0.00	1800.00	99.00	171.00	1710.00	1539.00
4	Music Instruments	10.00%	0.00	31550.00	0.00	0.00	31550.00	0.00	3155.00	0.00	28395.00
5	Sports Equipments	10.00%	0.00	0.00	16114.75	0.00	16114.75	0.00	805.74	0.00	15309.01
	TOTAL RS.		353374.00	78359.00	33254.75	0.00	464987.75	152345.55	42793.90	201028.45	269848.29

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

AUDIT REPORT
31 March 2020

VIJAY M. RATHI
CHARTERED ACCOUNTANT

H. No. 1698, Saraf Bazar, At. Shirpur, Dist - Dhule ☎ (02563) 255005, 255141

H. No. 1259 / 2, Behind Adarsha Pustakalya, Back Lane, Agra Road, Dhule ☎ (02562) 236435

AUDITOR'S REPORT

To,
The Trustees / Director
University Affiliated Professional Programme (UG and PG)
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 Programme (UG and PG) Shirpur Branch of Institute of Management Research and Development as at 31st March, 2020** 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 **01/04/2019 to 31/03/2020**. 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 of 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 31st march 2020 and ;
(b) In the case of Income and Expenditure Account, of the **Surplus** for the year ended on that date.

Place :- Shirpur
Date :- 26/08/2020



CA VIJAY M. RATHI

M. No. 036599

UDIN 20036599AAAAGL2417

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

FINANCIAL STATEMENTS
31 March 2020

R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
UG / MMS SECTION
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD FROM 01/04/2019 TO 31/03/2020

RECEIPTS	AMOUNT RS.	AMOUNT RS.
<u>TO OPENING BALANCES</u>		668109.00
Cash In Hand	92795.00	
The Shirpur People Current A/c No 001110306096	73323.00	
The Shirpur People A/c No. 001110307130	200022.00	
The Shirpur People A/c No. 001110307147	110451.00	
The Shirpur People Bank C. A/c No.- 001110306102	191518.00	
<u>TO INTEREST</u>		131707.00
Accrued Interest	131349.00	
Saving Bank Interest	358.00	
<u>TO GRANTS</u>		196275.00
Arthik Durbal Ghatak	54500.00	
Practical Examination Grant	141775.00	
<u>TO FEES</u>		11649570.00
Admission Fees	31850.00	
Admission Form Fees	18100.00	
Alumni Fees	18525.00	
Ashwamegh Krida Fees	11980.00	
Ccbo(certificate Course Banking Operation Fee)	9500.00	
College Development Fees	54530.00	
Communication Skill Dev Fees	579000.00	
Computer Fees	11980.00	
Disaster Management Fees	6050.00	
E-suvidha Mkcl Fee	29950.00	
Gathering Fees	35940.00	
Gymkhana Fees	121000.00	
Identity Card Fees	5990.00	
Internal Exam Fees	60500.00	
Internet Fees	588420.00	
Lab And Drug Fees	1572010.00	
Late Fees	200.00	
Library Fees	133800.00	
Lost Of Book	390.00	
Magazine Fees	24200.00	
Medical Fee	15125.00	
Miscellaneous Fees	143400.00	
Other Certificate Course Fee	978180.00	

VIJAY M. RATHI

B.COM, F.C.A

CHARTERED ACCOUNTANT

PAYMENTS	AMOUNT RS.	AMOUNT RS.
<u>BY TEACHING STAFF SALARY</u>		3648030.00
Basic Pay	1991686.00	
Dearness Allowance	763668.00	
Dearness Allowance Difference	12836.00	
Dearness Pay	564000.00	
House Rent Allowance	203040.00	
Vehicle Allowance	112800.00	
<u>BY NON TEACHING STAFF SALARY</u>		857914.00
Basic Salary	357357.00	
Dearness Allowance	348614.00	
Dearness Allowance Difference	4976.00	
Dearness Pay	87600.00	
House Rent Allowance	40167.00	
Vehicle Allowance	19200.00	
<u>BY EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		2402640.15
Administration Exps	600.00	
Affiliation Fee Exps	182600.00	
Arthik Durbal Ghatak	54500.00	
Audit Fees	17700.00	
Auditorium Hall Rent	9000.00	
Bank Commission & charges	1309.00	
Binding Expenses	1600.00	
Building Rent	1440000.00	
Cleaning Expenses	582.00	
Committee And Conference Expenses	3720.00	
Computer Material Expenses	690.00	
Depreciation	59281.15	
Educational Expenses	1075.00	
Electrical Material Expenses	3218.00	
Fee Refund	26438.00	
Freight And Hamali Expenses	504.00	
Function Expenses	12500.00	
Generator Expenses	3359.00	
Guest Honorarium Expenses	52050.00	
Guest Lecturer Expenses	600.00	
Identity Card Expenses	8588.00	
Induction Program Exps.	11766.00	
Loading And Boarding	13250.00	
Mediclaime Group Insurance Expenses	16650.00	
Membership Fees Exps	12500.00	

Other Fee	25670.00	
Personality Development Fees	1005490.00	
Poor Student Aid Fees	46475.00	
Prospectus Fees	52750.00	
Registration Fees	45555.00	
Student Activity Fees	36870.00	
Student Group Insurance	11340.00	
T. C. Fee	960.00	
Training And Placement Fees	797190.00	
Tuition Fee	4418500.00	
Value Added Fees	750650.00	
Vet Course Fee	9500.00	
<u>TO FEES FOR UNIVERSITY</u>		768470.00
C. A. P. Fees	114180.00	
Eligibility Fees	70200.00	
Examination Fee	522050.00	
Examination Form Fees	6670.00	
Late Fees	4830.00	
Mark sheet Fees	50540.00	
<u>TO SCHOLARSHIPS</u>		89925.00
S T Scholarship	89925.00	
<u>TO FUNDS AND DEPOSITS</u>		59281.15
Depreciation Fund	59281.15	
<u>TO ACCOUNTS CONTRA</u>		301861.00
Life Insurance Premium	36236.00	
Professional Tax	35825.00	
Provident Fund	200010.00	
The Shirpur People Bank Loan (amar Bhil)	29790.00	
<u>TO BRANCH INTERNAL</u>		14163130.00
Integrated M. C. A	1483000.00	
M C A Section	9470130.00	
R. C. Patel Educational Trust, Mumbai - Central Office -Mumbai	3210000.00	
<u>TO ANAMATS AND PAYABLES</u>		330161.00
Caution Money	277200.00	
Excess Fee / Fees Advance	36620.00	
Manoj B. Patil	4850.00	
Thakkar Prakash C	11491.00	

Miscellaneous Expenses	500.00
N S S Equipment Exp	1500.00
Office Expenses	6878.00
P. F. Administration Charges	49812.00
P. F. Management Contribution	200010.00
Photo Expenses	550.00
Pocket Allowance	2880.00
Postage Stamp & telegram Expenses	1290.00
Poster Presentation Expenses	895.00
Practical Examination Expenses	129502.00
Printing And Stationary	2590.00
Processing Fees Exps	5000.00
Professional Fee Exps	1750.00
Programs Expenses	1110.00
Refreshment Expenses	5188.00
Registration Fees Exps	15300.00
Seminar Exps	9436.00
Sports Fees Exps	14739.00
Transportation Expenses	660.00
Travelling Expenses	18970.00

BY FEES FOR UNIVERSITY PAYMENT

897799.00

Ashwamegh Krida Fees	14616.00
Central Assessment Program Fees	114200.00
College Development Fees	12475.00
Computer Fees	6090.00
Disaster Management Fees	6090.00
E- Suvridha Fees	30350.00
Eligibility Fees	72300.00
Exam Form fee Expenses	4020.00
Examination Fees	521190.00
Faculty Change Fees Expenses	900.00
Gymkhana Fees	24969.00
Late Fees	5000.00
Mark sheet Fees	50400.00
Medical Fees	944.00
Other Fees	50.00
Poor Student Aid Fees	9470.00
Student Activity Fees	12495.00
Student Group Insurance	12200.00
Student Welfare	40.00

BY BRANCH INTERNAL

19092250.00

Integrated M. C. A	1483000.00
M C A Section	9470130.00
R. C. Patel Educational Trust, Mumbai - Central Office -Mumbai	8139120.00

PLACE:SHIRPUR
DATE:26/08/2020


Director

TOTAL RS. 28358489.15

INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

BY SCHOLARSHIPS

S T Scholarship

89925.00

89925.00

BY INVESTMENTS

Dena Bank Fd No.028366033420

58211.00

Dena Bank Fd No.028366033579

55983.00

Dena Bank Fd No.028366038205

310020.00

F D R Priyadarshini Sutgiri A/c No 166493

10643.00

F D R Priyadarshini Sutgiri A/c No 169582

9194.00

F D R Priyadarshini Sutgiri A/c No 419091

9057.00

453108.00

BY MOVABLE PROPERTIES

Library

71467.00

71467.00

BY ACCOUNTS CONTRA

Income Tax

4000.00

Life Insurance Premium

33209.00

Professional Tax

35575.00

Provident Fund

200010.00

The Shirpur People Bank Loan (amar Bhil)

26480.00

299274.00

BY ACCOUNTS PAYABLE

Caution Money

920.00

Excess Fee / Fees Advance

21980.00

Manoj B. Patil

4387.00

Thakkar Prakash C

10141.00

37428.00

BY CLOSING BALANCES

Cash In Hand

10487.00

The Shirpur People Current A/c No 001110306096

18193.00

The Shirpur People A/c No. 001110307130

11666.00

The Shirpur People A/c No. 001110307147

111154.00

The Shirpur People A/c No. 001110309691

283041.00

Bank Of Maharashtra 60333921095

980.00

The Shirpur People Bank C. A/c No.- 001110306102

73133.00

508654.00

TOTAL RS.**28358489.15**

PER MY SEPARATE REPORT

VIJAY M. RATHI

CHARTERED ACCOUNTANT

UDIN 20036599AAAAGL2417



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

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

STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED ON 31/03/2020

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>TO EXPENDITURE ON THE</u>		<u>BY INTEREST</u>	
<u>OBJECT OF THE TRUST</u>		Accrued Interest	131349.00
Administration Exps	600.00	Saving Bank Interest	358.00
Affiliation Fee	182600.00		
Arthik Durbal Ghatak	54500.00	<u>BY GRANTS</u>	
Audit Fees	17700.00	Arthik Durbal Ghatak	54500.00
Auditorium Hall Rent	9000.00	Practical Examination	
Bank Commission & charges	1309.00	Grant	141775.00
Binding Expenses	1600.00		
Building Rent	1440000.00	<u>BY FEES</u>	
Cleaning Expenses	582.00	Admission Fees	31850.00
Committee And Conference		Admission Form Fees	18100.00
Expenses	3720.00	Alumni Fees	16525.00
Computer Material		Ashwamegh Krida Fees	11980.00
Expenses	690.00	Ccbo(certificate Course	
Depreciation	59281.15	Banking Operation Fee)	9500.00
Educational Expenses	1075.00	College Development Fees	54530.00
Electrical Material		Communication Skill Dev	
Expenses	3218.00	Fees	579000.00
Fee Refund	26438.00	Computer Fees	11980.00
Freight And Hamali		Disaster Management Fees	6050.00
Expenses	504.00	E-suvridha Mkci Fee	29950.00
Function Expenses	12500.00	Gathering Fees	35940.00
Generator Expenses	3359.00	Gymkhana Fees	121000.00
Guest Honorarium Expense	52050.00	Identity Card Fees	5990.00
Guest Lecturer Expenses	600.00	Internal Exam Fees	60500.00
Identity Card Expenses	8588.00	Internet Fees	588420.00
Induction Program Exps.	11766.00	Lab And Drug Fees	1572010.00
Loading And Boarding	13250.00	Late Fees	200.00
Mediclaime Group Insurance		Library Fees	133800.00
Expenses	16650.00	Lost Of Book	390.00
Membership Fees	12500.00	Magazine Fees	24200.00
Miscellaneous Expenses	500.00	Medical Fee	15125.00
N S S Equipment Exp	1500.00	Miscellaneous Fees	143400.00
Office Expenses	6878.00	Other Certificate Course	
P. F. Administration		Fee	978180.00
Charges	49812.00	Other Fee	25670.00
P. F. Management		Personality Development	
Contribution	200010.00	Fees	1005490.00
Photo Expenses	550.00	Poor Student Aid Fees	46475.00
Pocket Allowance	2880.00	Prospectus Fees	52750.00
Postage Stamp & telegram		Registration Fees	45555.00
Expenses	1290.00	Student Activity Fees	36870.00
Poster Presentation		Student Group Insurance	11340.00
Expenses	895.00	T. C. Fee	960.00
Practical Examination		Training And Placement	
Expenses	129502.00	Fees	797190.00

Printing And Stationary	2590.00	Tuition Fee	4418500.00
Processing Fees	5000.00	Value Added Fees	750650.00
Professional Fee	1750.00	Vet Course Fee	9500.00
Programs Expenses	1110.00	C. A. P. Fees	114180.00
Refreshment Expenses	5188.00	Eligibility Fees	70200.00
Registration Fees	15300.00	Examination Fee	522050.00
Seminar Exps	9436.00	Examination Form Fees	6670.00
Sports Fees	14739.00	Late Fees	4830.00
Transportation Expenses	660.00	Mark sheet Fees	50540.00
Travelling Expenses	18970.00		
Ashwamegh Krida Fees	14616.00		
Central Assessment			
Program Fees	114200.00		
College Development Fees	12475.00		
Computer Fees	6090.00		
Disaster Management Fees	6090.00		
E- Suvidha Fees	30350.00		
Eligibility Fees	72300.00		
Exam Form fee Expenses	4020.00		
Examination Fees	521190.00		
Faculty Change Fees			
Expenses	900.00		
Gymkhana Fees	24969.00		
Late Fees	5000.00		
Mark sheet Fees	50400.00		
Medical Fees	944.00		
Other Fees	50.00		
Poor Student Aid Fees	9470.00		
Student Activity Fees	12495.00		
Student Group Insurance	12200.00		
Student Welfare	40.00		
Basic Pay	1991686.00		
Dearness Allowance	763668.00		
Dearness Allowance			
Difference	12836.00		
Dearness Pay	564000.00		
House Rent Allowance	203040.00		
Vehicle Allowance	112800.00		
Basic Salary	357357.00		
Dearness Allowance	348614.00		
Dearness Allowance			
Difference	4976.00		
Dearness Pay	87600.00		
House Rent Allowance	40167.00		
Vehicle Allowance	19200.00		

TO INCOME AND EXPENDITURE

Surplus Transfer to
Balance Sheet 4939638.85

TOTAL RS. 12746022.00

PLACE:SHIRPUR
DATE:26/08/2020

Director

INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT



TOTAL RS. 12746022.00

PER MY SEPARATE REPORT

VIJAY M. RATHI

CHARTERED ACCOUNTANT
UDIN 20036599AAAAGL2417

R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
UG / MMS SECTION
BALANCE SHEET AS AT 31/03/2020

LIABILITIES	AMOUNT RS.	AMOUNT RS.
<u>FUNDS AND DEPOSITS</u>		2728517.87
College Development Fund	1025328.00	
Depreciation Fund	1692414.87	
Students Welfare Funds	10775.00	
<u>ANAMATS AND PAYABLES</u>		2353264.00
Caution Money	2243080.00	
Excess Fee / Fees Advance	28620.00	
Library Deposits	72900.00	
Manoj B. Patil	463.00	
Thakkar Prakash C	1350.00	
Life Insurance Premium	3116.00	
Professional Tax	425.00	
The Shirpur People Bank Loan (amar Bhil)	3310.00	
<u>INCOME AND EXPENDITURE</u>		13634630.18
Balance As Per Last Balance Sheet	8694991.33	
Add:-Surplus for the year transferred from Income and Expenditure Account	4939638.85	

TOTAL RS. 18716412.05

PLACE:SHIRPUR
DATE:26/08/2020


Director

INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

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

ASSETS	AMOUNT RS.	AMOUNT RS.
<u>INVESTMENTS</u>		2277921.00
Dena Bank Fd No.028366033420	962643.00	
Dena Bank Fd No.028366033579	975864.00	
Dena Bank Fd No.028366038205	310020.00	
F D R Priyadarshini Sutgiri A/c No 166493	10643.00	
F D R Priyadarshini Sutgiri A/c No 169582	9194.00	
F D R Priyadarshini Sutgiri A/c No 419091	9057.00	
Shares - The Shirpur Peoples Co-op. Bank Ltd., Shirpur	500.00	
<u>MOVABLE PROPERTIES</u>		1907271.10
Computer & Accessories	829476.00	
Computer Software	42038.00	
Dead Stock	72568.00	
Library	910813.10	
Sports Equipment	52376.00	
<u>ANAMAT AND RECEIVABLE</u>		121000.00
M. S. E. B. Deposit	120000.00	
Telephone Deposit	1000.00	
<u>BRANCH INTERNAL</u>		13901565.95
R. C. Patel Educational Trust, Mumbai - Central Office -Mumbai	13901565.95	
<u>CASH AND BANK BALANCES</u>		508654.00
Cash In Hand	10487.00	
Bank Of Maharashtra 60333921095	980.00	
The Shirpur People A/c No. 001110307130	11666.00	
The Shirpur People A/c No. 001110307147	111154.00	
The Shirpur People A/c No. 001110309691	283041.00	
The Shirpur People Bank C. A/c No.- 001110306102	73133.00	
The Shirpur People Current A/c No 001110306096	18193.00	
TOTAL RS.		18716412.05

PER MY SEPARATE REPORT

VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN 20036599AAAAGL2417



University Affiliated Professional Programme (UG and PG)
Branch of Institute of Management Research and Development Shirpur
R. C. Patel Educational Trust
Significant Accounting Policies And The Remarks
For The Year Ending 31st March 2020

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 by Shikshan Shulk Samiti.
- 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) REVENUE RECOGNITION :-

The unit recognizes its revenue when the fees are actually received by the unit. In case of Scholarship of Students, the fees are recognized when Scholarship are received in the accounts of the unit. For the revenue of the fees unit mainly follows Cash Method of Accounting.

5) **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.

6) **OTHER POINTS**

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


Director
University Affiliated Professional
Programme (UG and PG)
***Institute of Management Research and
Development Shirpur***

Place : - Shirpur
Date:- 26/08/2020


CA VIJAY M. RATHI
M. No. 036599
UDIN 20036599AAAAGL2417



"THE R. C. PATEL EDUCATIONAL TRUST SHIRPUR
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
UNIVERSITY AFFILIATED PROFESSIONAL PROGRAMMES.(UG & pg).
YEAR:- 31ST MARCH 2020.

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	Amount of Additions before	Amount of Additions after	Amount of Deduction in	Total Gross Block	Total Depreciation Up To	Allowable Depre. for The Year	WDV AS ON	WDV AS ON
1	2	3	4	5	6	7	8	9	10	11	12
1	Computer and Accessories	25.00%	871514.00	0.00	0.00	0.00	871514.00	1870548.62	241.85	967.38	725.94
2	Library	25.00%	839346.10	44005.00	27462.00	0.00	910813.10	676446.11	55159.00	162899.99	179307.89
3	Furniture & Fixtures	10.00%	124944.00	0.00	0.00	0.00	124944.00	88140.93	3850.31	38503.07	34922.76
	TOTAL RS.		1835804.10	44005.00	27462.00	0.00	1907271.10	1633133.67	59281.15	202670.43	214856.29

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

AUDIT REPORT
31 March 2021

VIJAY M. RATHI
CHARTERED ACCOUNTANT

H. No. 1698, Saraf Bazar, At. Shirpur, Dist - Dhule ☎ (02563) 255005, 255141

H. No. 1259 / 2, Behind Adarsha Pustakalya, Back Lane, Agra Road, Dhule ☎ (02562) 236435

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 **31st March, 2021** 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 **01/04/2020 to 31/03/2021**. 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 of 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 31st march 2021 and ;
- (b) In the case of Income and Expenditure Account, of the **Deficit** for the year ended on that date.

Place :- Shirpur
Date :- 01/10/2021



CA VIJAY M. RATHI

M. No. 036599
UDIN 21036599AAAAVV2568

R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
MASTER OF COMPUTER APPLICATION - SHIRPUR
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD FROM 01/04/2020 TO 31/03/2021

RECEIPTS	AMOUNT RS.	AMOUNT RS.
<u>TO OPENING BALANCES</u>		2873983.31
Cash In Hand	3827.25	
Bank Of Maharashtra A/c No. 60319677768	43365.50	
Bank Of Maharashtra Ac No 60105282003	1325.00	
Dena Bank A/c No. 28310042520	8997.00	
Priyadarshini Pathpedhi Saving A/c No.7217	254.00	
State Bank Of India A/c No 31058990385	1008868.36	
Peoples Bank Shirpur A/c No. 001110306072	194223.95	
Peoples Bank Shirpur A/c No. 001110306089	203509.00	
The Shirpur People A/c No. 001110309646	47863.00	
The Shirpur Peoples Bank A/c. No. 001110309707	1361750.25	
<u>TO INTEREST</u>		163891.00
Accrued Interest	146951.00	
Saving Bank Interest	16940.00	
<u>TO GRANTS</u>		227740.00
Examination Grant	140310.00	
Other Grant	72430.00	
Personality Development Grant	15000.00	
<u>TO FEES</u>		25329511.75
Development Fees	2123354.50	
Late Fees	100.00	
Prospectus Fees	25000.00	
T. C. Fee	1380.00	
Tuition Fee	23179677.25	
<u>TO FEES FOR UNIVERSITY</u>		35100.00
Eligibility Fees	35100.00	
<u>TO OTHER INCOME</u>		10949.00
Other Income	10949.00	
<u>TO SCHOLARSHIPS</u>		4601566.00
E. B. C. Scholarship	1000796.50	
N. T. Free Ship	683516.00	
O. B. C. Free Ship	2322381.25	
S C Free ship	200029.25	
S T Scholarship	179553.00	
S. B. C. Free ship	143007.50	
S. T. Free ship	72282.50	

PAYMENTS	AMOUNT RS.	AMOUNT RS.
<u>BY TEACHING STAFF SALARY</u>		12023387.00
Basic Pay	3609235.00	
Dearness Allowance	6760130.00	
Dearness Allowance Difference	42101.00	
Dearness Pay	942000.00	
House Rent Allowance	444321.00	
Other Allowance	54000.00	
Vehicle Allowance	171600.00	
<u>BY NON TEACHING STAFF SALARY</u>		3228205.00
Basic Pay	947605.00	
Basic Pay Deference	11882.00	
Dearness Allowance	1849136.00	
Dearness Pay	249500.00	
House Rent Allowance	120082.00	
Vehicle Allowance	50000.00	
<u>BY OTHER SALARY</u>		2613049.00
Campus Cleaning Charges	1024070.00	
Cleaning Wages	576200.00	
Other Salary	210000.00	
Security Salary	304000.00	
Watchman Salary	498779.00	
<u>BY EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		9386477.38
Accident Insurance Policy Exp	153.00	
Advertisement Expenses	14606.00	
Affiliation Fee	50000.00	
Alumni meet exp	180000.00	
Annual Maintenance Exps	264345.00	
Audit Fees	35400.00	
Bank Commission &charges	3662.20	
Binding Expenses	33190.00	
Care And Safety Exp	266430.00	
Cleaning Expenses	303563.00	
Cleaning Material Charges	207887.00	
Coloring Expenses	68513.00	
Committee And Conference Expenses	13780.00	
Communication Charges	361680.00	
Computer Material Expenses	438725.10	
Covid Protection Kit	1099561.00	
CSI Membership Renewal Exps	18880.00	

TO FUNDS AND DEPOSITS

Depreciation Fund

982291.13

982291.13

TO ACCOUNTS CONTRA

Covid-19 Fund

Income Tax

Life Insurance Premium

Loan - Dipak P Borse

Loan - Rahul S Pawara

Loan - Shamrao G Patil

Loan-D.U.Chaudhari

Professional Tax

Provident Fund

Fees

T. D. S.

30082.00
 1253280.00
 217291.00
 13250.00
 28250.00
 56496.00
 72000.00
 57100.00
 380532.00
 25303031.75
 62168.00

27473480.75

TO BRANCH INTERNAL

I. M. R. D. U. G. Section

I. M. R. D. M.C.A. Integrated

R. C. Patel Educational Trust, Mumbai - Central
Office - Mumbai

6026832.00
 2774269.00
 10935998.00

19737099.00

TO ANAMATS AND PAYABLES

A. M. Jalgaonwala Agro Products Pvt. Ltd.

Ajay Chauvan

Anannd G. Bari

Balaji Girls Hostel Shirpur

Bhandari Brothers - Jalgaon

Desai Brothers - Mumbai

Digambar Eknath Patil

Excess Fee / Fees Advance

Fees Receivable 2019-20

Fees Receivable 2020-21

Mahalxmi Sweet And Caters

Manisha N Shrawage

Master soft E R P Solution

Nikita Rathod

Omshree Light House

Otis Elevator Company (India) Ltd

Pinkesh Bhanudas Patil

Prashant Book House

Pravin Murkya

R. C. Patel Vidyarathi Sahakari Grahak Bhandar -

Shirpur

Rajput Narendra Sudamsing

Saket Bala

Salary Payable

Sau.Sunanda Vijay Rath

Shaikh Mohd Salim Raht Husain

66381.00
 39778.00
 239441.00
 2150.00
 757054.00
 52836.00
 22400.00
 516663.00
 4672241.50
 5913672.00
 3174.00
 1000.00
 165780.00
 1000.00
 64383.00
 1270080.00
 27275.00
 71580.00
 200.00
 214788.00
 200.00
 2000.00
 13125387.00
 1750.00
 19800.00

27816351.50

Curtain Expenses	76800.05
Data Handling Charges	181131.00
Depreciation	982291.13
Diesel Expenses	270294.00
Educational Expenses	7400.00
Electrical Bill Expenses	333037.00
Electrical Material Expenses	328815.00
Faculty Development Program Expenses	3510.00
Fee Refund	20000.00
Fees Concession	90000.00
Food Expenses	83795.00
Freight And Hamali Expenses	650.00
Function and Gathering Expenses	158400.00
Generator Expenses	127153.00
Internet Expenses	139557.00
Journals And Periodicals	96135.00
Medical Expenses	2600.00
Mediclaim Group Insurance Expenses	18109.00
Miscellaneous Expenses	1185.00
Mobile Expenses	177600.00
Municipal Taxes	73588.00
National Level Workshop Exps	3000.00
Office Expenses	4089.01
Online Examination Expenses	107205.00
Online Teaching Expenses	51597.00
P. F. Administration Charges	44500.00
P. F. Management Contribution	380532.00
Paper And Periodical Exps	34825.00
Plant Expenses	33800.00
Postage Stamp & telegrams Expenses	1440.00
Practical Examination Expenses	14280.00
Printing And Stationary	217033.89
Prize Distribution Expenses	31100.00
Professional Fee	2950.00
Programs Expenses	87483.00
Repairing And Maintenance	170877.00
Security Guard Expenses	158593.00
Seminar Exps	1867.00
Sms Expenses	17110.00
Software Renewal Expenses	53992.00
Solar Rooftop Charges	708.00
Sports Expenses	175157.00
Staff Welfare Expenses	5778.00
Student Aids Expenses	30000.00
T D S Penalty	7306.00
Telephone Expenses	7829.00
Tour & Travelling Exps	102212.00
Training & Placement Expenses	680170.00
Travelling Expenses	69402.00
Uniform Expenses	21730.00

Shivkumar Saini
 Shri Ganesh Enterprises
 Shri Ram Glass & Furniture
 Shweta A Patil
 Sonar Shashikant - Shirpur
 Swapnil Goje
 Thakkar Prakash C
 Tushar K Chaudhari
 Vaishnavi Sharma
 Vidur Sharma

138600.00
 253973.00
 5873.00
 1000.00
 147567.00
 200.00
 2604.00
 13321.00
 2000.00
 200.00

11495.00

TO INVESTMENTS

F D R. Priyadarshini Sutgirni A/c No 175156

11495.00

Washing and Ironing Expenses	144200.00
Web Site Expenses	74319.00
Workshop And Seminar Expenses	5790.00
Xerox Expenses	113177.00

BY FEES FOR UNIVERSITY PAYMENT

98229.00

Ashwamegh Krida Fees	3024.00
College Development Fees	3150.00
Computerization Fees	1260.00
Disaster Management Fees	1260.00
E- Suvidha Fees	6300.00
Eligibility Fees	69375.00
Gymkhana Fees	5166.00
Medical Fees	504.00
Poor Student Aid Fees	2520.00
Student Activity Fees	3150.00
Student Group Insurance	2520.00

BY BRANCH INTERNAL

3012136.00

I. M. R. D. U. G. Section	1591581.00
I. M. R. D. M.C.A. Integrated	973344.00
R. C. Patel Educational Trust, Mumbai - Central Office -Mumbai	447211.00

BY SCHOLARSHIPS

5099388.75

E. B. C. Scholarship	1315518.00
N. T. Free Ship	683516.00
O. B. C. Free Ship	2327980.25
S C Free ship	306028.50
S T Scholarship	179553.00
S. B. C. Free ship	214510.50
S. T. Free ship	72282.50

BY INVESTMENTS

149555.00

F D R Priyadarshini Sutgiri A/c No 177434	12472.00
F D R - Bank Of Maharashtra Ac No 60105298636	27446.00
F D R - Bank Of Maharashtra Ac No 60112767861	49310.00
F D R - The Shirpur People Bank - 1160380058	60327.00

BY MOVABLE PROPERTIES

3796750.00

Computer & Accessories	54400.00
Inverter Battery	27500.00
Library	71530.00
Solar System	819401.00
Work In Process Alumni Works	36049.00
Work In Process Building	149300.00
Work In Process Electrical Material	331326.00
Work In Process Furniture	925102.00
Work In Process Glass	5873.00
Work In Process Lift	1296000.00
Work In Process Pipe Fitting	80269.00

BY ACCOUNTS CONTRA

27042367.75

Covid-19 Fund	30082.00
Income Tax	855310.00
Life Insurance Premium	217291.00
Loan - Dipak P Borse	7525.00
Loan - Rahul S Pawara	25425.00
Loan - Shamrao G Patil	56496.00
Loan-D.U.Chaudhari	72000.00
Professional Tax	57000.00
Provident Fund	380532.00
Fees	25303031.75
T. D. S.	37675.00

BY ACCOUNTS PAYABLE

39267720.00

A. M. Jalgaonwala Agro Products Pvt. Ltd.	21112.00
Anannd G. Bari	159626.00
Bhandari Brothers - Jalgaon	1860172.00
Desai Brothers - Mumbai	40204.00
Digambar Eknath Patil	24000.00
Excess Fee / Fees Advance	73278.00
Fees Receivable 2019-20	5016957.75
Fees Receivable 2020-21	20286074.00
Himalaya Aircon	37279.00
Mahalxmi Sweet And Caters	1722.00
Manoj Narhar Behere	804.00
Master soft E R P Solution	152685.00
Omsfree Light House	61153.00
Otis Elevator Company (India) Ltd	864000.00
Prashant Book House	58561.00
Prepaid Exps Quick heal Antivirus	3167.00
R. C. Patel Vidyarathi Sahakari Grahak Bhandar - Shirpur	192412.00
Salary Payable	9550349.00
Shaikh Mohd Salim Raht Husain	75796.00
Shivkumar Saini	273851.25
Shri Ganesh Enterprises	302381.00
Shri Ram Glass & Furniture	42213.00
Sonar Shashikant - Shirpur	47567.00
Suspense Account	72430.00
Swayansiddha Abhiyan Grant	15000.00
Thakkar Prakash C	9781.00
Vaishali B. Patil	2604.00
Vishal Arun Pawar	7541.00
Yuvati Sabha Grant	15000.00

BY CURRENT BANK ACCOUNT

3038918.10

H D F C A/c No 50200052087700	2099862.95
Peoples Bank Shirpur A/c No. 001110306072	194143.95
Peoples Bank Shirpur A/c No. 001110306089	181519.00
The Shirpur People A/c No. 001110309646	47783.00
The Shirpur Peoples Bank A/c. No. 001110309707	515609.20

TOTAL RS. 109263458.44

PLACE:SHIRPUR
DATE:01/10/2021


Director

INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

BY SAVING BANK ACCOUNT

Bank Of Maharashtra A/c No. 60319677768	42876.98
Bank Of Baroda A/c. No. 94500100025547	9271.00
Bank Of Maharashtra Ac No 60105282003	1362.00
Priyadarshini Pathpedhi Saving A/c No.7217	263.00
State Bank Of India A/c No 31058990385	447557.98

501330.96**BY CLOSING BALANCES**

Cash In Hand	5944.50
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5944.50**TOTAL RS. 109263458.44**

PER MY SEPARATE REPORT

Vijay M. Rathi
VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 21036599AAAAVV2568



R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
MASTER OF COMPUTER APPLICATION - SHIRPUR
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED ON 31/03/2021

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

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>TO EXPENDITURE ON THE</u>		<u>BY INTEREST</u>	
<u>OBJECT OF THE TRUST</u>		Accrued Interest	146951.00
Accident Insurance Policy		Saving Bank Interest	16940.00
Exp	153.00		
Advertisement Expenses	14606.00	<u>BY GRANTS</u>	
Affiliation Fee	50000.00	Examination Grant	140310.00
Alumni meet exp	180000.00	Other Grant	72430.00
Annual Maintenance Exps		Personality Development	
	264345.00	Grant	15000.00
Audit Fees	35400.00		
Bank Commission & charges	3662.20	<u>BY FEES</u>	
Binding Expenses	33190.00	Development Fees	2123354.50
Care And Safety Exp	266430.00	Fees	25303031.75
Cleaning Expenses	303563.00	Late Fees	100.00
Cleaning Material Charges	207887.00	Prospectus Fees	25000.00
Coloring Expenses	68513.00	T. C. Fee	1380.00
Committee And Conference		Tuition Fee	23179677.25
Expenses	13780.00	Eligibility Fees	35100.00
Communication Charges	361680.00		
Computer Material		<u>BY OTHER INCOME</u>	
Expenses	438725.10	Other Income	10949.00
Covid Protection Kit	1099561.00		
CSI Membership Renewal		<u>BY INCOME AND EXPENDITURE</u>	
Exps	18880.00	Deficit Transfer to	
Curtain Expenses	76800.05	Balance Sheet	1582155.63
Data Handling Charges	181131.00		
Depreciation	982291.13		
Diesel Expenses	270294.00		
Educational Expenses	7400.00		
Electrical Bill Expenses	333037.00		
Electrical Material			
Expenses	328815.00		
Faculty Development			
Programme Exps	3510.00		
Fee Refund	20000.00		
Fees Concession	90000.00		
Food Expenses	83795.00		
Freight And Hamali			
Expenses	650.00		
Function and Gathering			
Expenses	158400.00		
Generator Expenses	127153.00		
Internet Expenses	139557.00		
Journals And Periodicals	96135.00		
Medical Expenses	2600.00		
Mediclaim Group Insurance			

Expenses	18109.00
Miscellaneous Expenses	1185.00
Mobile Expenses	177600.00
Municipal Taxes	73588.00
National Level Workshop	
Exps	3000.00
Office Expenses	4089.01
Online Examination	
Expenses	107205.00
Online Teaching Expenses	51597.00
P. F. Administration	
Charges	44500.00
P. F. Management	
Contribution	380532.00
Paper And Periodical Exps	34825.00
Plant Expenses	33800.00
Postage Stamp & telegrams	
Expenses	1440.00
Practical Examination	
Expenses	14280.00
Printing And Stationary	217033.89
Prize Distribution	
Expenses	31100.00
Professional Fee	2950.00
Programs Expenses	87483.00
Repairing And Maintenance	170877.00
Security Guard Expenses	158593.00
Seminar Exps	1867.00
Sms Expenses	17110.00
Software Renewal Expense:	53992.00
Solar Rooftop Charges	708.00
Sports Expenses	175157.00
Staff Welfare Expenses	5778.00
Student Aids Expenses	30000.00
T D S Penalty	7306.00
Telephone Expenses	7829.00
Tour & Travelling Exps	102212.00
Training & Placement	
Expenses	680170.00
Travelling Expenses	69402.00
Uniform Expenses	21730.00
Washing and Ironing	
Expenses	144200.00
Web Site Expenses	74319.00
Workshop And Seminar	
Expenses	5790.00
Xerox Expenses	113177.00
Fees	25303031.75
Ashwamegh Krida Fees	3024.00
College Development Fees	3150.00
Computerization Fees	1260.00
Disaster Management Fees	1260.00
E- Suvidha Fees	6300.00
Eligibility Fees	69375.00
Gymkhana Fees	5166.00

Medical Fees	504.00
Poor Student Aid Fees	2520.00
Student Activity Fees	3150.00
Student Group Insurance	2520.00
Basic Pay	3609235.00
Dearness Allowance	6760130.00
Dearness Allowance	
Difference	42101.00
Dearness Pay	942000.00
House Rent Allowance	444321.00
Other Allowance	54000.00
Vehicle Allowance	171600.00
Basic Pay	947605.00
Basic Pay Deference	11882.00
Dearness Allowance	1849136.00
Dearness Pay	249500.00
House Rent Allowance	120082.00
Vehicle Allowance	50000.00
Campus Cleaning Charges	1024070.00
Cleaning Wages	576200.00
Other Salary	210000.00
Security Salary	304000.00
Watchman Salary	498779.00

TOTAL RS. 52652379.13

PLACE: SHIRPUR
DATE: 01/10/2021


Director

INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

TOTAL RS. 52652379.13

PER MY SEPARATE REPORT


VIJAY M. RATHI

CHARTERED ACCOUNTANT

UDIN - 21036599AAAAVV2568



R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
MASTER OF COMPUTER APPLICATION - SHIRPUR
BALANCE SHEET AS AT 31/03/2021

LIABILITIES	AMOUNT RS.	AMOUNT RS.
<u>FUNDS AND DEPOSITS</u>		25124611.12
College Development Fund	2003594.00	
Depreciation Fund	23091120.12	
Non - Recurring VCRM	14000.00	
Student Aid Fund	7235.00	
Students Welfare Funds	8662.00	
<u>BRANCH INTERNAL</u>		146521864.04
I. M. R. D. U. G. Section	4435251.00	
I. M. R. D. M.C.A. Integrated	1800925.00	
R. C. Patel Educational Trust, Mumbai - Central Office -Mumbai	140285688.04	
<u>ANAMATS AND PAYABLES</u>		5836188.25
A. M. Jalgaonwala Agro Products Pvt. Ltd.	45269.00	
Balaji Girls Hostel Shirpur	2150.00	
Bhandari Brothers - Jalgaon	159078.00	
Caution Money	288782.00	
Desai Brothers - Mumbai	12632.00	
Excess Fee / Fees Advance	846287.00	
Library Deposits	56175.00	
Mahalxmi Sweet And Caters	1452.00	
Manisha N Shrawage	1000.00	
Mastersoft E R P Solution	13095.00	
Nikita Rathod	1000.00	
Omsfree Light House	11493.00	
Otis Elevator Company (India) Ltd	261680.00	
Prashant Book House	13019.00	
R. C. Patel Vidyarthi Sahakari Grahak Bhandar - Shirpur	4035.00	
Saket Bala	2000.00	
Salary Payable	3575038.00	
Sau.Sunanda Vijay Rathi	1750.00	
Shaikh Mohd Salim Raht Husain	19800.00	
Shivkumar Saini	43760.00	
Shweta A Patil	1000.00	
Tushar K Chaudhari	13321.00	
Vaishnavi Sharma	2000.00	
Income Tax	397970.00	
Life Insurance Premium	18200.00	
Loan - Dipak P Borse	5725.00	
Loan - Rahul S Pawara	2825.00	
Loan People Bank	6000.00	

ASSETS	AMOUNT RS.	AMOUNT RS.
<u>IMMOVABLE PROPERTIES</u>		15435411.34
Building	15435411.34	
<u>INVESTMENTS</u>		2289259.00
F D R Priyadarshini Sutgiri A/c No 177434	12472.00	
F D R Priyadarshini Sutgiri A/c No 177798	14274.00	
F D R Priyadarshini Sutgiri A/c No 177799	13577.00	
F D R - Bank Of Maharashtra Ac No 60105298636	316168.00	
F D R - Bank Of Maharashtra Ac No 60112767861	924461.00	
F D R - The Shirpur People Bank - 1160380058	847907.00	
Shares - Priyadarshini Nagari Sahakari Patpedhi Ltd.	3000.00	
Shares - Priyadarshini Sahakari Mudranakaly And Prakashan Sansatha.Pvt.Shirpur	10000.00	
Shares - The Shirpur Peoples Co-op. Bank Ltd., Shirpur	147400.00	
<u>MOVABLE PROPERTIES</u>		28901317.61
CCTV Systems	215305.00	
Computer & Accessories	9870533.86	
Computer Software	394831.00	
Dead Stock	5373088.00	
Furniture And Fixtures	2326292.25	
Generator	437932.00	
Inverter Battery	329950.00	
Language Lab Equipment	396963.00	
LCD Projector	189000.00	
Library	1868210.75	
Mobile Instrument	9500.00	
Solar System	819401.00	
Sports Equipment	126385.00	
Work In Process	3609735.75	
Work In Process Alumni Works	36049.00	
Work In Process Building	149300.00	
Work In Process Electrical Material	331326.00	
Work In Process Furniture	1035373.00	
Work In Process Glass	5873.00	
Work In Process Lift	1296000.00	
Work In Process Pipe Fitting	80269.00	
<u>GRANTS - ASSETS</u>		56009.00
VCRM Grant Computer Accessories	47904.00	
VCRM Grant Library	8105.00	

Professional Tax
E. B. C. Scholarship
O. B. C. Free Ship

100.00
14781.00
14771.25

TOTAL RS. 177482663.41

PLACE:SHIRPUR
DATE:01/10/2021



Director

INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

ANAMAT AND RECEIVABLE**14880786.32**

Ajay Chauvan	20222.00
Electrical Deposit	39413.07
Fees Receivable 2019-20	344716.25
Fees Receivable 2020-21	14372402.00
Mehajabin Khatun	100000.00
Prepaid Exps Quick heal Antivirus	3167.00
Telephone Deposit	482.00
T. D. S.	384.00

CASH AND BANK BALANCES**3546193.56**

Cash In Hand	5944.50
Bank Of Maharashtra A/c No. 60319677768	42876.98
Bank Of Baroda A/c. No. 94500100025547	9271.00
Bank Of Maharashtra Ac No 60105282003	1362.00
Priyadarshini Pathpedhi Saving A/c No.7217	263.00
State Bank Of India A/c No 31058990385	447557.98
H D F C A/c No 50200052087700	2099862.95
Peoples Bank Shirpur A/c No. 001110306072	194143.95
Peoples Bank Shirpur A/c No. 001110306089	181519.00
The Shirpur People A/c No. 001110309646	47783.00
The Shirpur Peoples Bank A/c. No. 001110309707	515609.20

INCOME AND EXPENDITURE**112373686.58**

Balance As Per Last Balance Sheet	110791530.95
Add:-Deficit for the year transferred from Income and Expenditure Account	1582155.63

TOTAL RS. 177482663.41

PER MY SEPARATE REPORT

VIJAY M. RATHI

CHARTERED ACCOUNTANT

UDIN - 21036599AAAAVV2568



**"THE R. C. PATEL EDUCATIONAL TRUST SHIRPUR".
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
MASTER OF COMPUTER APPLICATION (M.C.A.)
YEAR:- 31ST MARCH 2021.**

Gross Block of Assets and Particulars of Depreciation

AS PER BOOK.

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block with frozen as on 01/04/2020	Amount of Additions before 30-09-20	Amount of Additions after 30-09-20	Amount of Deduction in 2020-2021	Total Gross Block 31/03/2021	Total Depreciation Up To 01/04/2020	Allowable Depre. for The Year 2020-2021	WDV AS ON 31/03/2020	WDV AS ON 31/03/2021
1	2	3	4	5	6	7	8	9	10	11	12
1	Building	2.50%	15435411.34	0.00	0.00	0.00	15435411.34	5645078.10	219733.33	8789333.24	8569599.91
2	Computer and Assessaries	25.00%	10210964.86	54400.00	0.00	0.00	10265364.86	9659690.25	151418.55	551274.61	454255.96
3	Library	25.00%	1796680.75	0.00	71530.00	0.00	1868210.75	1514814.23	79407.88	281866.52	273988.64
4	Furniture & Fixtures	10.00%	7835265.25	0.00	0.00	0.00	7835265.25	3162634.16	467263.11	4672631.09	4205367.98
5	Machinery	15.00%	1541650.00	0.00	27500.00	0.00	1569150.00	1125612.27	64458.15	416037.73	379069.57
	TOTAL RS.		36819972.20	54400.00	99030.00	0.00	36973402.20	22108829.00	982291.13	14711143.20	13882282.06


DIRECTOR
R. C. PATEL EDUCATIONAL TRUST
INSTITUTE OF MANAGEMENT
RESEARCH & DEVELOPMENT
Shirpur, Dist. Dhule

Master of Computer Application - Shirpur
Branch of Institute of Management Research and Development Shirpur
R. C. Patel Educational Trust
Significant Accounting Policies and The Remarks
For The Year Ending 31st March 2021

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 by Shikshan Shulk Samiti.

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:- 01/10/2021


CA VIJAY M. RATHI

M. No. 036599

UDIN 21036599AAAAVV2568



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

AUDIT REPORT
31 March 2021

VIJAY M. RATHI
CHARTERED ACCOUNTANT

H. No. 1698, Saraf Bazar, At. Shirpur, Dist - Dhule ☎ (02563) 255005, 255141

H. No. 1259 / 2, Behind Adarsha Pustakalya, Back Lane, Agra Road, Dhule ☎ (02562) 236435

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 31st March, 2021** 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 **01/04/2020 to 31/03/2021**. 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 31st march 2021 and ;
- (b) In the case of Income and Expenditure Account, of the **Deficit** for the year ended on that date.

Place : - Shirpur

Date :- 01/10/2021



CA VIJAY M. RATHI

M. No. 036599

UDIN 21036599AAAAVU3442

R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
SHIRPUR
INTEGRATED M. C. A.
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD FROM 01/04/2020 TO 31/03/2021

RECEIPTS	AMOUNT RS.	AMOUNT RS.
<u>TO OPENING BALANCES</u>		561385.86
Cash In Hand	5881.00	
The Shirpur People A/c No. 001110306119	54992.00	
The Shirpur People A/c No. 001110309684	433150.86	
The Shirpur People A/c No. 110010307154	67362.00	
<u>TO INTEREST</u>		66674.00
F. D. R. Interest	66674.00	
<u>TO FEES</u>		8381850.00
Admission Form Fees	2950.00	
Development Fees	287957.00	
Fees	2988100.00	
Late Fees	500.00	
Prospectus Fees	200.00	
T. C. Fee	1200.00	
Tuition Fee	5100943.00	
<u>TO FEES FOR UNIVERSITY</u>		15300.00
Eligibility Fees	15300.00	
<u>TO OTHER INCOME</u>		48762.00
Salary Recovery	48762.00	
<u>TO FUNDS AND DEPOSITS</u>		37634.52
Depreciation Fund	37634.52	
<u>TO ACCOUNTS CONTRA</u>		396792.00
Income Tax	126810.00	
Karmachari Kalyan Nidhi	6685.00	
Life Insurance Premium	49856.00	
Professional Tax	22850.00	
Provident Fund	69384.00	
T. D. S.	4492.00	
The Shirpur People Bank (loan)	116715.00	
<u>TO BRANCH INTERNAL</u>		7714959.00
M C A Section	973344.00	
R. C. Patel Educational Trust, Mumbai - Central		
Office -Mumbai	5865000.00	
UG Dept	876615.00	

PAYMENTS	AMOUNT RS.	AMOUNT RS.
<u>BY TEACHING STAFF SALARY</u>		2939782.00
Basic Pay	1090611.00	
Dearness Allowance	1442386.00	
Dearness Allowance Difference	25127.00	
Dearness Pay	240000.00	
House Rent Allowance	93658.00	
Vehicle Allowance	48000.00	
<u>BY NON TEACHING STAFF SALARY</u>		1086839.00
Basic Pay	331018.00	
Dearness Allowance	594313.00	
Dearness Allowance Difference	17312.00	
Dearness Pay	86400.00	
House Rent Allowance	38596.00	
Vehicle Allowance	19200.00	
<u>BY OTHER SALARY</u>		1792300.00
Cleaning Wages	586500.00	
Other Salary	174000.00	
Security Salary	535600.00	
Watchman Salary	496200.00	
<u>BY EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		4065500.52
Accident Insurance Policy Exp	816.00	
Affiliation Fee	80000.00	
Alumni meet exp	165000.00	
Annual Maintenance Exps. (A C)	46800.00	
Annual Maintenance Exp. (Xerox)	17600.00	
Annual Maintenance Expenses (Computer)	39887.00	
Audit Fees	10620.00	
Bank Commission & charges	1410.00	
Binding Expenses	2650.00	
Campus Cleaning Expenses	42990.00	
Cleaning Expenses	196785.00	
Cleaning Material Expenses	125756.00	
Coloring Expenses	47670.00	
Committee And Conference Expenses	1338.00	
Computer Maintenance Expenses	9672.00	
Computer Material Expenses	398502.00	
Depreciation	37634.52	
Electrical Material Expenses	195233.00	
Freight And Hamali Expenses	245.00	

3563190.00

TO ANAMATS AND PAYABLES

Excess Fee / Fees Advance
 Priyanka Saindane
 Salary Payable
 Sau. Sunanda Vijay Rathi
 Vijay M Rathi

14920.00
 175.00
 3513187.00
 25350.00
 9558.00

308457.00

TO INVESTMENTS

F D R Priyadarshini Sutgirmi A/c No 135316
 F D R Priyadarshini Sutgirmi A/c No 135317
 F D R Priyadarshini Sutgirmi A/c No 148659
 F D R Priyadarshini Sutgirmi A/c No 148664
 F D R Priyadarshini Sutgirmi A/c No 148667
 F D R Priyadarshini Sutgirmi A/c No 148677
 F D R Priyadarshini Sutgirmi A/c No 155345
 F D R Priyadarshini Sutgirmi A/c No 159712
 F D R Priyadarshini Sutgirmi A/c No 160136
 F D R Priyadarshini Sutgirmi A/c No 160137
 F D R Priyadarshini Sutgirmi A/c No 160226
 F D R Priyadarshini Sutgirmi A/c No 165958
 F D R Priyadarshini Sutgirmi A/c No 166798
 F D R Priyadarshini Sutgirmi A/c No 167320
 F D R Priyadarshini Sutgirmi A/c No 167864
 F D R Priyadarshini Sutgirmi A/c No 169576
 F D R Priyadarshini Sutgirmi A/c No 418103
 F D R Priyadarshini Sutgirmi A/c No 418292
 F D R Priyadarshini Sutgirmi A/c No 419141
 F D R Priyadarshini Sutgirmi No. 148665
 F D R Priyadarshini Sutgirmi No. 149599
 F D R Priyadarshini Sutgirmi No. 147795
 F D R Priyadarshini Sutgirmi No. 148660
 F D R Priyadarshini Sutgirmi No. 148661
 F D R Priyadarshini Sutgirmi No. 148675

16749.00
 11964.00
 13426.00
 13426.00
 16674.00
 5233.00
 15205.00
 10631.00
 10622.00
 10622.00
 10612.00
 10678.00
 10622.00
 10596.00
 10571.00
 10426.00
 17999.00
 47.00
 10278.00
 16674.00
 16318.00
 15632.00
 17074.00
 15205.00
 11173.00

Function and Gathering Expenses	130800.00
Generator Expenses	102528.00
Guest Lecturer Honorarium	40400.00
Health Care Expenses	66962.00
Internet Expenses	64800.00
Mediclaime Group Insurance Expenses	41019.00
Miscellaneous Expenses	2385.00
Mobile Expenses	86400.00
Office Expenses	91668.00
Online Education Expenses	567600.00
Online Examination Expenses	36470.00
P F Management Charge	5436.00
P. F. Management Contribution	69384.00
Plant Expenses	40680.00
Postage Stamp & telegrams Expenses	18857.00
Practical Examination Expenses	35250.00
Printing And Stationary	45650.00
Prize Expenses	46200.00
Professional Fee	2500.00
Repairing And Maintenance	167540.00
Sports Expenses	218766.00
Staff Welfare Expenses	13317.00
Stamp Paper Expenses	1720.00
Training & Placement Expenses	561200.00
Travelling Expenses	23690.00
Uniform Expenses	9800.00
Washing and Ironing Expenses	75600.00
Xerox Expenses	78270.00

BY FEES FOR UNIVERSITY PAYMENT

80290.00

Ashwamegh Krida Fees	6672.00
College Development Fees	6950.00
Computer Fees	2780.00
Disastor Management Fees	2780.00
E- Suvidha Fees	13400.00
Eligibility Fees	18000.00
Gymkhana Fees	11398.00
Medical Fees	240.00
Poor Student Aid Fees	5560.00
Student Group Insurance	5560.00
Student Welfare	6950.00

BY BRANCH INTERNAL

3110269.00

M C A Section	2774269.00
UG Dept	336000.00

BY INVESTMENTS

425131.00

F D R Priyadarshini Sutgirni A/c No 155345	16607.00
F D R - Priyadarshini Soot Girni	408524.00

BY MOVABLE PROPERTIES

4000.00

Computer & Accessories	4000.00
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TOTAL RS. 21095004.38

PLACE: SHIRPUR
DATE: 01/10/2021


Director

INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

BY ACCOUNTS CONTRA

359771.00

Income Tax	88120.00
Karmachari Kalyan Nidhi	6685.00
Life Insurance Premium	49856.00
Professional Tax	22850.00
Provident Fund	69384.00
T. D. S.	4492.00
The Shirpur People Bank (loan)	118384.00

BY ACCOUNTS PAYABLE

6086717.00

Excess Fee / Fees Advance	13280.00
Fee Receivable 2019-20	19500.00
Fee Receivable 2020-21	2968600.00
H P Services	16400.00
Salary Payable	2843903.00
Sau. Sunanda Vijay Rathi	23600.00
Shree Computers, Jalgaon	98221.00
Thakkar Prakash C	3975.00
The Computer Shop	89090.00
Vijay M Rathi	10148.00

BY CLOSING BALANCES

1144404.86

Cash In Hand	2196.00
H D F C A/c No 50200052063302	633263.00
The Shirpur People A/c No. 001110306119	54912.00
The Shirpur People A/c No. 001110309684	363764.86
The Shirpur People A/c No. 110010307154	90269.00

TOTAL RS. 21095004.38

PER MY SEPARATE REPORT

[Signature]
VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 21036599AAAAVU3442



R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
INTEGRATED M. C. A.
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED ON 31/03/2021

VIJAY M. RATHI

B.COM,F.C.A.

CHARTERED ACCOUNTANT

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>TO EXPENDITURE ON THE</u>		<u>BY INTEREST</u>	
<u>OBJECT OF THE TRUST</u>		F. D. R. Interest	66674.00
Accident Insurance Policy			
Exp	816.00	<u>BY FEES</u>	
Affiliation Fee	80000.00	Admission Form Fees	2950.00
Alumni meet exp	165000.00	Development Fees	287957.00
Annual Maintenance Exps. (		Fees	2988100.00
A C)	46800.00	Late Fees	500.00
Annual Maintenance Exp. (		Prospectus Fees	200.00
Xerox)	17600.00	T. C. Fee	1200.00
Annual Maintenance		Tuition Fee	5100943.00
Expenses (Computer)	39887.00	Eligibility Fees	15300.00
Audit Fees	10620.00		
Bank Commission & charges	1410.00	<u>BY OTHER INCOME</u>	
Binding Expenses	2650.00	Salary Recovery	48762.00
Campus Cleaning Expenses	42990.00		
Cleaning Expenses	196785.00	<u>BY INCOME AND EXPENDITURE</u>	
Cleaning Material		Deficit Transfer to	
Expenses	125756.00	Balance Sheet	1452125.52
Coloring Expenses	47670.00		
Committee And Conference			
Expenses	1338.00		
Computer Maintenance			
Expenses	9672.00		
Computer Material			
Expenses	398502.00		
Depreciation	37634.52		
Electrical Material			
Expenses	195233.00		
Freight And Hamali			
Expenses	245.00		
Function and Gathering			
Expenses	130800.00		
Generator Expenses	102528.00		
Guest Lecturer Honorarium	40400.00		
Health Care Expenses	66962.00		
Internet Expenses	64800.00		
Mediclaime Group Insurance			
Expenses	41019.00		
Miscellaneous Expenses	2385.00		
Mobile Expenses	86400.00		
Office Expenses	91668.00		
Online Education Expenses	567600.00		
Online Examination			
Expenses	36470.00		
P F Management Charge	5436.00		
P. F. Management			
Contribution	69164.58		
Plant Expenses	40680.00		

Postage Stamp & telegrams Expenses	18857.00
Practical Examination Expenses	35250.00
Printing And Stationary	45650.00
Prize Expenses	46200.00
Professional Fee	2500.00
Repairing And Maintenance	167540.00
Sports Expenses	218766.00
Staff Welfare Expenses	13317.00
Stamp Paper Expenses	1720.00
Training & Placement Expenses	561200.00
Travelling Expenses	23690.00
Uniform Expenses	9800.00
Washing and Ironing Expenses	75600.00
Xerox Expenses	78270.00
Ashwamegh Krida Fees	6672.00
College Development Fees	6950.00
Computer Fees	2780.00
Disaster Management Fees	2780.00
E- Suvidha Fees	13400.00
Eligibility Fees	18000.00
Gymkhana Fees	11398.00
Medical Fees	240.00
Poor Student Aid Fees	5560.00
Student Group Insurance	5560.00
Student Welfare	6950.00
Basic Pay	1090611.00
Dearness Allowance	1442386.00
Dearness Allowance Difference	25127.00
Dearness Pay	240000.00
House Rent Allowance	93658.00
Vehicle Allowance	48000.00
Basic Pay	331018.00
Dearness Allowance	594313.00
Dearness Allowance Difference	17312.00
Dearness Pay	86400.00
House Rent Allowance	38596.00
Vehicle Allowance	19200.00
Cleaning Wages	586500.00
Other Salary	174000.00
Security Salary	535600.00
Watchman Salary	496200.00

TOTAL RS. 9964711.52

TOTAL RS. 9964711.52

PLACE:SHIRPUR
DATE:01/10/2021


Director

INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT



PER MY SEPARATE REPORT


VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 21036599AAAAVU3442

ASSETS	AMOUNT RS.	AMOUNT RS.
<u>INVESTMENTS</u>		409926.00
F D R Priyadarshini Sutgirmi A/c No 155345	1402.00	
F D R - Priyadarshini Soot Girni	408524.00	
<u>MOVABLE PROPERTIES</u>		468987.75
Computer & Accessories	4000.00	
Dead Stock	232105.00	
Inverter U P S	1800.00	
Library	183418.00	
Musical Instruments	31550.00	
Sports Equipments	16114.75	
<u>ANAMAT AND RECEIVABLE</u>		2988100.00
Fee Receivable 2019-20	19500.00	
Fee Receivable 2020-21	2968600.00	
<u>BRANCH INTERNAL</u>		1800925.00
M C A Section	1800925.00	
<u>CASH AND BANK BALANCES</u>		1144404.86
Cash In Hand	2196.00	
H D F C A/c No 50200052063302	633263.00	
The Shirpur People A/c No. 001110306119	54912.00	
The Shirpur People A/c No. 001110309684	363764.86	
The Shirpur People A/c No. 110010307154	90269.00	
<u>INCOME AND EXPENDITURE</u>		11916787.37
Balance As Per Last Balance Sheet	10464661.85	
Add:-Deficit for the year transferred from Income and Expenditure Account	1452125.52	
TOTAL RS.		18729130.98

PER MY SEPARATE REPORT

VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 21036599AAAAVU3442



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

YEAR:- 31ST MARCH 2021.

Gross Block of Assets and Particulars of Depreciation

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block with frozen as on 01/04/2020	Amount of Additions before 30-09-20	Amount of Additions after 30-09-20	Amount of Deduction in 2020-2021	Total Gross Block 31/03/2021	Total Depreciation Up To 01/04/2020	Allowable Depre. for The Year 2020-2021	WDV AS ON 31/03/2020	WDV AS ON 31/03/2021
1	2	3	4	5	6	7	8	9	10	11	12
1	Library	25.00%	183418.00	0.00	0.00	0.00	183418.00	115753.39	16316.15	67664.51	50748.46
2	Dead Stock	10.00%	232105.00	0.00	0.00	0.00	232105.00	75154.33	15634.07	156940.67	141246.61
3	Ups, Inverfor & Batt.	10.00%	1800.00	0.00	0.00	0.00	1800.00	251.00	153.90	1539.00	1385.10
4	Music Instrumenta	10.00%	31550.00	0.00	0.00	0.00	31550.00	3155.00	2839.50	28395.00	25555.50
5	Sports Equipments	10.00%	16114.75	0.00	0.00	0.00	16114.75	806.74	1530.80	15309.01	13778.11
6	Computer & Ass.	25.00%	0.00	0.00	4000.00	0.00	4000.00	0.00	500.00	0.00	3500.00
	TOTAL RS.		464987.75	0.00	4000.00	0.00	468987.75	195139.46	37634.52	269848.29	236213.77


DIRECTOR
"R. C. PATEL EDUCATIONAL TRUST"
INSTITUTE OF MANAGEMENT
RESEARCH & DEVELOPMENT
 Shirpur, Dist. Dhule

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 31st March 2021

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 by Shikshan Shulk Samiti.

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

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

Place : - Shirpur

Date:- 01/10/2021



CA VIJAY M. RATHI

M. No. 036599

UDIN 21036599AAAAVU3442



R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

UG / MMS

AUDIT REPORT

31 March 2021

VIJAY M. RATHI
CHARTERED ACCOUNTANT

H. No. 1698, Saraf Bazar, At. Shirpur, Dist - Dhule ☎ (02563) 255005, 255141

H. No. 1259 / 2, Behind Adarsha Pustakalya, Back Lane, Agra Road, Dhule ☎ (02562) 236435



AUDITOR'S REPORT

To,
The Trustees / Director
University Affiliated Professional Programme (UG and PG)
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 Programme (UG and PG) Shirpur Branch of Institute of Management Research and Development as at **31st March, 2021** 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 **01/04/2020 to 31/03/2021**. 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 of 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 **31st March 2021** and ;
- (b) In the case of Income and Expenditure Account, of the **Surplus** for the year ended on that date.

Place : - Shirpur
Date :- 01/10/2021



CA VIJAY M. RATHI

M. No. 036599

UDIN 21036599AAAAVT8581

R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
R. C. PATEL INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
UG MMS SECTION
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD FROM 01/04/2020 TO 31/03/2021

RECEIPTS	AMOUNT RS.	AMOUNT RS.
<u>TO OPENING BALANCES</u>		508654.00
Cash In Hand	10487.00	
Bank Of Maharashtra 60333921095	980.00	
The Shirpur People A/c No. 001110307130	11666.00	
The Shirpur People A/c No. 001110307147	111154.00	
The Shirpur People A/c No. 001110309691	283041.00	
The Shirpur People Bank C. A/c No.- 001110306102	73133.00	
The Shirpur People Current A/c No 001110306096	18193.00	
<u>TO INTEREST</u>		138297.00
Accrued F D R Interest	138137.00	
Saving Bank Interest	160.00	
<u>TO FEES</u>		14385185.00
Admission Fees	35075.00	
Admission Form Fees	15250.00	
Alumni Fees	17825.00	
C C E D	2500.00	
Ccbo(certificate Course Banking Operation Fee)	13500.00	
Communication Skill Dev Fees	690000.00	
Disaster Management Fees	6900.00	
Fees	327500.00	
Gathering Fees	41400.00	
Identity Card Fees	6900.00	
Internal Exam Fees	69000.00	
Internet Fees	690000.00	
Laboratory Fees	1693750.00	
Late Fees	100.00	
Library Fees	142600.00	
Magazine Fees	27600.00	
Medical Fee	17250.00	
Miscellaneous Fees	198035.00	
Other Certificate Course Fee	2360000.00	
Other Fee	2000.00	
Personality Development Fees	1219000.00	
Registration Fees	51750.00	
Student Registration Fee (N S S)	600.00	
T. C. Fee	14040.00	
Training And Placement Fees	953700.00	
Tuition Fee	4886540.00	

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

PAYMENTS	AMOUNT RS.	AMOUNT RS.
<u>BY TEACHING STAFF SALARY</u>		3987778.00
Basic Pay	2080160.00	
Dearness Allowance	811731.00	
Dearness Allowance Difference	9477.00	
Dearness Pay	696000.00	
House Rent Allowance	251210.00	
Vehicle Allowance	139200.00	
<u>BY NON TEACHING STAFF SALARY</u>		895038.00
Basic Pay	362014.00	
Dearness Allowance	380521.00	
Dearness Allowance Difference	4333.00	
Dearness Pay	87600.00	
House Rent Allowance	41370.00	
Vehicle Allowance	19200.00	
<u>BY EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		2669198.03
Accident Insurance Policy Exp	153.00	
Advertisement Expenses	5760.00	
Affiliation Fee	192000.00	
Audit Fees	18880.00	
Bank Commission &charges	2550.00	
Binding Expenses	21010.00	
Building Rent	1440000.00	
Cleaning Expenses	1200.00	
Cleaning Material Expenses	585.00	
Committee And Conference Expenses	825.00	
Computer Material Expenses	28106.00	
Covid Protection Kit	9810.00	
Depreciation	56031.03	
Electrical Material Expenses	1479.00	
Fees Refund	14000.00	
Function Expenses	13170.00	
Generator Expenses	12000.00	
Group Insurance	7798.00	
Guest Lecturer Honorarium	68050.00	
Internet Expenses	66000.00	
Miscellaneous Expenses	335.00	
Mobile Expenses	96000.00	
Office Expenses	32880.00	

Value Added Fees	898870.00	
Vet Course Fee	3500.00	
		459125.00
<u>TO FEES FOR UNIVERSITY</u>		
Ashwamegh Krida Fees	13800.00	
College Development Fee	62330.00	
Computer Fees	13800.00	
E- Suvidha Fees	34500.00	
Eligibility Fees	87900.00	
Gymkhana Fees	138000.00	
Poor Student Aid Fund	52325.00	
Student Activity Fees	41745.00	
Student Group Insurance Fee	14725.00	
		56031.03
<u>TO FUNDS AND DEPOSITS</u>		
Depreciation Fund	56031.03	
		343642.00
<u>TO ACCOUNTS CONTRA</u>		
Karmachari Kalyan Nidhi	12154.00	
Life Insurance Premium	36060.00	
Loan People Bank	39720.00	
Professional Tax	38600.00	
Provident Fund	209220.00	
T. D. S.	7888.00	
		6169581.00
<u>TO BRANCH INTERNAL</u>		
I. M. R. D. M. C. A. College	1591581.00	
I. M. R. D. M.C.A. Integrated	336000.00	
R. C. Patel Educational Trust, Mumbai - Central		
Office -Mumbai	4242000.00	
		4843903.00
<u>TO ANAMATS AND PAYABLES</u>		
Caution Money	338100.00	
Excess Fee / Fees Advance	22960.00	
Salary Payable	4481658.00	
Thakkar Prakash C	1185.00	
		2277421.00
<u>TO INVESTMENTS</u>		
Dena Bank Fd No.028366033420	962643.00	
Dena Bank Fd No.028366033579	975864.00	
Dena Bank Fd No.028366038205	310020.00	
F D R Priyadarshini Sutgirni A/c No 166493	10643.00	
F D R Priyadarshini Sutgirni A/c No 169582	9194.00	
F D R Priyadarshini Sutgirni A/c No 419091	9057.00	

P. F. Administration Charges	13225.00
P. F. Management Contribution	209220.00
Photography Expenses	300.00
Pocket Allowance	2880.00
Postage Stamp & telegrams Expenses	41.00
Postage Expenses	1000.00
Practical Examination Expenses	87800.00
Printing And Stationary	1750.00
Prize Expenses	70900.00
Processing Fees	10000.00
Professional Fee	1400.00
Programs Expenses	400.00
Registration Fees	420.00
Repairing And Maintenance	16000.00
Sports Expenses	47563.00
Staff Welfare Expenses	10048.00
Tour & Travelling Exps	14565.00
Travelling Expenses	5739.00
Uniform Expenses	1325.00
Washing and Ironing Expenses	84000.00
Workshop Expenses	2000.00

BY FEES FOR UNIVERSITY

241148.00

Ashwamegh Krida Fees	16872.00
College Development Fee	14200.00
Computer Fees	6990.00
Computerization Fee	40.00
Disaster Management Fees	7030.00
E- Suvidha Fees	34950.00
Eligibility Fees	92630.00
Gymkhana Fees	28823.00
Medical Fees	1156.00
Poor Student Aid Fund	10685.00
Student Activity Fees	80.00
Student Group Insurance Fee	13572.00
Student Welfare Activity Fees	14120.00

BY BRANCH INTERNAL

8481342.00

I. M. R. D. M. C. A. College	6026832.00
I. M. R. D. M.C.A. Integrated	876615.00
R. C. Patel Educational Trust, Mumbai - Central Office -Mumbai	1577895.00

BY INVESTMENTS

2755558.00

F D R - Priyadarshini Soot Girni	73408.00
F D R Bank Of Baroda No. 94500300000108	1038453.00
F D R Bank Of Baroda No. 945003000000655	1007355.00
F D R Bank Of Baroda No. 945003000002063	329855.00

PLACE:SHIRPUR
DATE:01/10/2021


Director

INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

TOTAL RS. 29181839.03

F D R Bank Of Baroda No. 94500300003283

306487.00

BY MOVABLE PROPERTIES

60443.00

Library

60443.00

BY ACCOUNTS CONTRA

344042.00

Karmachari Kalyan Nidhi

12154.00

Life Insurance Premium

36060.00

Loan People Bank

39720.00

Professional Tax

39000.00

Provident Fund

209220.00

T. D. S.

7888.00

BY ACCOUNTS PAYABLE

7990200.00

Excess Fee / Fees Advance

33760.00

Fee Receivable 2018-19

79350.00

Fee Receivable 2019-20

115180.00

Fee Receivable 2020-21

3926460.00

Salary Payable

3832915.00

Thakkar Prakash C

2535.00

BY CLOSING BALANCES

1757092.00

Cash In Hand

8461.00

H D F C A/c No 50200052029670

1032436.00

The Shirpur People A/c No. 001110307130

11586.00

The Shirpur People A/c No. 001110307147

50625.00

The Shirpur People A/c No. 001110309691

539978.00

The Shirpur People Bank C. A/c No. - 001110306102

73053.00

The Shirpur People Current A/c No 001110306096

18113.00

Bank Of Maharashtra 60333921095

22840.00

TOTAL RS. 29181839.03

PER MY SEPARATE REPORT

VIJAY M. RATHI

CHARTERED ACCOUNTANT

UDIN - 21036599AAAAVT8581



R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
R. C. PATEL INSTITUTE OF MANAGEMENT
RESEARCH AND DEVELOPMENT
UG / MMS SECTION
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED ON 31/03/2021

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

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>TO EXPENDITURE ON THE</u>		<u>BY INTEREST</u>	
<u>OBJECT OF THE TRUST</u>		Accrued F D R Interest	138137.00
Accident Insurance Policy		Saving Bank Interest	160.00
Exp	153.00		
Advertisement Expenses	5760.00	<u>BY FEES</u>	
Affiliation Fee	192000.00	Admission Fees	35075.00
Audit Fees	18880.00	Admission Form Fees	15250.00
Bank Commission & charges	2550.00	Alumni Fees	17825.00
Binding Expenses	21010.00	C C E D	2500.00
Building Rent	1440000.00	Ccbo(certificate Course	
Cleaning Expenses	1200.00	Banking Operation Fee)	13500.00
Cleaning Material		Communication Skill Dev	
Expenses	585.00	Fees	690000.00
Committee And Conference		Disaster Management Fees	6900.00
Expenses	825.00	Fees	327500.00
Computer Material		Gathering Fees	41400.00
Expenses	28106.00	Identity Card Fees	6900.00
Covid Protection Kit	9810.00	Internal Exam Fees	69000.00
Depreciation	56031.03	Internet Fees	690000.00
Electrical Material		Laboratory Fees	1693750.00
Expenses	1479.00	Late Fees	100.00
Fees Refund	14000.00	Library Fees	142600.00
Function Expenses	13170.00	Magazine Fees	27600.00
Generator Expenses	12000.00	Medical Fee	17250.00
Group Insurance	7798.00	Miscellaneous Fees	198035.00
Guest Lecturer Honorarium	68050.00	Other Certificate Course	
Internet Expenses	66000.00	Fee	2360000.00
Miscellaneous Expenses	335.00	Other Fee	2000.00
Mobile Expenses	96000.00	Personality Development	
Office Expenses	32880.00	Fees	1219000.00
P. F. Administration		Registration Fees	51750.00
Charges	13225.00	Student Registration Fee	
P. F. Management		(N S S)	600.00
Contribution	209220.00	T. C. Fee	14040.00
Photography Expenses	300.00	Training And Placement	
Pocket Allowances	2880.00	Fees	953700.00
Postage Stamp & telegrams		Tuition Fee	4886540.00
Expenses	41.00	Value Added Fees	898870.00
Postage Expenses	1000.00	Vet Course Fee	3500.00
Practical Examination		Ashwamegh Krida Fees	13800.00
Expenses	87800.00	College Development Fee	62330.00
Printing And Stationary	1750.00	Computer Fees	13800.00
Prize Expenses	70900.00	E- Suvidha Fees	34500.00
Processing Fees	10000.00	Eligibility Fees	87900.00

Professional Fee	1400.00	Gymkhana Fees	138000.00
Programs Expenses	400.00	Poor Student Aid Fund	52325.00
Registration Fees	420.00	Student Activity Fees	41745.00
Repairing And Maintenance	16000.00	Student Group Insurance	
Sports Expenses	47563.00	Fee	14725.00
Staff Welfare Expenses	10048.00		
Tour & Travelling Exps	14565.00		
Travelling Expenses	5739.00		
Uniform Expenses	1325.00		
Washing and Ironing			
Expenses	84000.00		
Workshop Expenses	2000.00		
Ashwamegh Krida Fees	16872.00		
College Development Fee	14200.00		
Computer Fees	6990.00		
Computerization Fee	40.00		
Disaster Management Fees	7030.00		
E- Suvidha Fees	34950.00		
Eligibility Fees	92630.00		
Gymkhana Fees	28823.00		
Medical Fees	1156.00		
Poor Student Aid Fund	10685.00		
Student Activity Fees	80.00		
Student Group Insurance			
Fee	13572.00		
Student Welfare Activity			
Fees	14120.00		
Basic Pay	2080160.00		
Dearness Allowance	811731.00		
Dearness Allowance			
Difference	9477.00		
Dearness Pay	696000.00		
House Rent Allowance	251210.00		
Vehicle Allowance	139200.00		
Basic Pay	362014.00		
Dearness Allowance	380521.00		
Dearness Allowance			
Difference	4333.00		
Dearness Pay	87600.00		
House Rent Allowance	41370.00		
Vehicle Allowance	19200.00		

TO INCOME AND EXPENDITURE

Surplus Transfer to	
Balance Sheet	7189444.97

TOTAL RS. 14982607.00

TOTAL RS. 14982607.00

PLACE: SHIRPUR
DATE: 01/10/2021

Director

INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT



PER MY SEPARATE REPORT

VIJAY M. RATHI

CHARTERED ACCOUNTANT

UDIN - 21036599AAAAVT8581

R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
R. C. PATEL INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
UG MMS SECTION
BALANCE SHEET AS AT 31/03/2021

LIABILITIES	AMOUNT RS.	AMOUNT RS.
FUNDS AND DEPOSITS		2784548.90
College Development Fund	1025328.00	
Depreciation Fund	1748445.90	
Students Welfare Funds	10775.00	
ANAMATS AND PAYABLES		3327557.00
Caution Money	2581180.00	
Excess Fee / Fees Advance	17820.00	
Library Deposits	72900.00	
Manoj B. Patil	463.00	
Salary Payable	648743.00	
Life Insurance Premium	3116.00	
Professional Tax	25.00	
The Shirpur People Bank Loan (amar Bhil)	3310.00	
INCOME AND EXPENDITURE		20824075.15
Balance As Per Last Balance Sheet	13634630.18	
Add:-Surplus for the year transferred from Income and Expenditure Account	7189444.97	

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

ASSETS	AMOUNT RS.	AMOUNT RS.
<u>INVESTMENTS</u>		2756058.00
F D R - Priyadarshini Soot Girni	73408.00	
F D R Bank Of Baroda No. 94500300000108	1038453.00	
F D R Bank Of Baroda No. 94500300000655	1007355.00	
F D R Bank Of Baroda No. 945003000002063	329855.00	
F D R Bank Of Baroda No. 945003000003283	306487.00	
Shares - The Shirpur Peoples Co-op. Bank Ltd., Shirpur	500.00	
<u>MOVABLE PROPERTIES</u>		1967714.10
Computer & Accessories	829476.00	
Computer Software	42038.00	
Dead Stock	72568.00	
Library	971256.10	
Sports Equipment	52376.00	
<u>ANAMAT AND RECEIVABLE</u>		4241990.00
Fee Receivable 2018-19	79350.00	
Fee Receivable 2019-20	115180.00	
Fee Receivable 2020-21	3926460.00	
M. S. E. B. Deposit	120000.00	
Telephone Deposit	1000.00	
<u>BRANCH INTERNAL</u>		16213326.95
I. M. R. D. M. C. A. College	4435251.00	
I. M. R. D. M.C.A. Integrated	540615.00	
R. C. Patel Educational Trust, Mumbai - Central Office -Mumbai	11237460.95	
<u>CASH AND BANK BALANCES</u>		1757092.00
Cash In Hand	8461.00	
Bank Of Maharashtra 60333921095	22840.00	
H D F C A/c No 50200052029670	1032436.00	
The Shirpur People A/c No. 001110307130	11586.00	
The Shirpur People A/c No. 001110307147	50625.00	
The Shirpur People A/c No. 001110309691	539978.00	
The Shirpur People Bank C. A/c No.- 001110306102	73053.00	
The Shirpur People Current A/c No 001110306096	18113.00	

TOTAL RS. 26936181.05

PLACE:SHIRPUR
DATE:01/10/2021


Director

INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

TOTAL RS. 26936181.05

PER MY SEPARATE REPORT

Vijay M. Rathi
VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 21036599AAAAVT8581



**" THE R. C. PATEL EDUCATIONAL TRUST SHIRPUR
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
UNIVERSITY AFFILIATED PROFESSIONAL PROGRAMMES,(UG & pg).
YEAR:- 31ST MARCH 2021.**

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 01/04/2020	Amount of Additions before 30-09-20	Amount of Additions after 30-09-20	Amount of Deduction in 2020-2021	Total Gross Block 31/03/2021	Total Depreciation Up To 01/04/2020	Allowable Depre. for The Year 2020-2021	WDV AS ON 31/03/2020	WDV AS ON 31/03/2021
1	2	3	4	5	6	7	8	9	10	11	12
1	Computer and Accessories	25.00%	871514.00	0.00	0.00	0.00	871514.00	870788.47	181.38	725.54	544.15
2	Library	25.00%	910813.10	0.00	60443.00	0.00	971256.10	731605.11	52357.37	179207.99	187293.62
3	Furniture & Fixtures	10.00%	124944.00	0.00	0.00	0.00	124944.00	90021.24	3492.28	34922.76	31430.48
	TOTAL RS.		1907271.10	0.00	60443.00	0.00	1967714.10	1692414.81	56031.03	214856.29	219268.25


DIRECTOR
 R.C. PATEL EDUCATIONAL TRUST
 INSTITUTE OF MANAGEMENT
 RESEARCH & DEVELOPMENT
 Shirpur, Dist. Dhule

University Affiliated Professional Programme (UG and PG)
Branch of Institute of Management Research and Development Shirpur
R. C. Patel Educational Trust
Significant Accounting Policies And The Remarks
For The Year Ending 31st March 2021

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 by Shikshan Shulk Samiti.
- 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
Programme (UG and PG)
*Institute of Management Research and
Development Shirpur*

Place : - Shirpur
Date:- 01/10/2021


CA VIJAY M. RATHI
M. No. 036599
UDIN 21036599AAAAVT8581



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

AUDIT REPORT

31 March 2022

VIJAY M. RATHI
CHARTERED ACCOUNTANT

H. No. 1698, Saraf Bazar, At. Shirpur, Dist - Dhule ☎ (02563) 255005, 255141

H. No. 1259 / 2, Behind Adarsha Pustakalya, Back Lane, Agra Road, Dhule ☎ (02562) 236435

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 **31st March, 2022** 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 **01/04/2021 to 31/03/2022**. 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 31st March 2022 and;
- (b) In the case of Income and Expenditure Account, of the **Deficit** for the year ended on that date.

Place: - Shirpur
Date: - 20/09/2022



CA VIJAY M. RATHI

M. No. 036599

UDIN - 22036599ATXPXJ7878

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

FINANCIAL STATEMENTS

31 March 2022

**R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
MASTER OF COMPUTER APPLICATION - SHIRPUR
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD FROM 01/04/2021 TO 31/03/2022**

RECEIPTS	AMOUNT RS.	AMOUNT RS.
TO OPENING BALANCES		3546193.56
Cash In Hand	5944.50	
Bank Of Maharashtra A/c No. 60319677768	42876.98	
Bank Of Baroda A/c. No. 94500100025547	9271.00	
Bank Of Maharashtra Ac No 60105282003	1362.00	
Priyadarshini Pathpedhi Saving A/c No.7217	263.00	
State Bank Of India A/c No 31058990385	447557.98	
H D F C A/c No 50200052087700	2099862.95	
Peoples Bank Shirpur A/c No. 001110306072	194143.95	
Peoples Bank Shirpur A/c No. 001110306089	181519.00	
The Shirpur People A/c No. 001110309646	47783.00	
The Shirpur Peoples Bank A/c. No. 001110309707	515609.20	
		190672.00
TO INTEREST		
F. D. R. Interest	150843.00	
Saving Bank Interest	39829.00	
		325225.00
TO GRANTS		
IT Co-Ordinator Grant	33420.00	
KBC Earn And Learn Scheme Grant	108000.00	
Practical Examination Grant	155510.00	
Student Development Grant	15000.00	
Swayansiddha Abhiyan	13295.00	
		25674088.00
TO FEES		
Admission Form Fees	12200.00	
Development Fees	2985984.00	
Eligibility Fees	35400.00	
Late Fees Other	800.00	
Lost Of Book	990.00	
Prospectus Fees	23600.00	
T. C. Fee	1500.00	
Training And workshop fee	13300.00	
Business Idea Course Fees	4150.00	
Tuition Fee	22596164.00	

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

PAYMENTS	AMOUNT RS.	AMOUNT RS.
<u>BY TEACHING STAFF SALARY</u>		12847229.00
Basic Pay	3932437.00	
Dearness Allowance	6672139.00	
Dearness Allowance Difference	618751.00	
Dearness Pay	946286.00	
House Rent Allowance	450816.00	
Other Allowance	54000.00	
Vehicle Allowance	172800.00	
<u>BY NON TEACHING STAFF SALARY</u>		3430247.00
Basic Pay	1038665.00	
Dearness Allowance	1903594.00	
Dearness Allowance Difference	63859.00	
Dearness Pay	250800.00	
House Rent Allowance	122929.00	
Vehicle Allowance	50400.00	
<u>BY OTHER SALARY</u>		2165495.00
Campus Cleaning Charges	707520.00	
Cleaning Wages And Salary	463500.00	
Security Wages	494000.00	
Watchman Salary And Wages	500475.00	
<u>BY EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		10515240.30
A R A processing fee exps	40000.00	
A. I. C. T. E. Processing Fees	30000.00	
Accident Insurance Policy Exp	678.00	
Advertisement Expenses	77841.00	
Affiliation Fee Exps.	52500.00	
Annual Maintenance Charges	48000.00	
Audit Fee Exps	35400.00	
Bank Commission &charges	5137.14	
Best Business Idea Competition Exps	15745.00	
Binding Expenses	1435.00	
Boucher Expenses	6720.00	
Campus Placement Portal Exps	85668.00	
Cleaning Expenses	583652.00	
Cleaning Material Expenses	309406.40	

<u>TO FEES FOR UNIVERSITY</u>		426510.00
CAP Fees	44850.00	
Examination Fees	357900.00	
Examination Form Fees	2970.00	
Marksheet Fees	20790.00	
<u>TO OTHER INCOME</u>		7540.00
Old News Paper Sale	7540.00	
<u>TO SCHOLARSHIPS</u>		7013410.50
E. B. C. Scholarship	2242572.00	
N. T. Free Ship	289401.00	
O. B. C. Free Ship	3381463.00	
S C Free ship	264000.00	
S C Scholarship	236885.00	
S T Scholarship	271000.00	
S. B. C. Free ship	165372.00	
S. T. Free ship	162717.50	
<u>TO FUNDS AND DEPOSITS</u>		1306392.01
Depreciation Fund	1306392.01	
<u>TO ACCOUNTS CONTRA</u>		1843426.00
People Bank - Loan A/c.	72000.00	
Life Insurance Premium	235491.00	
Loan - Dipak P Borse	68700.00	
Loan - Rahul S Pawara	33900.00	
Loan - Shamrao G Patil	51788.00	
Professional Tax	62775.00	
Provident Fund	368283.00	
T. D. S.	94889.00	
T.D.S. On Salary	855600.00	
<u>TO BRANCH INTERNAL</u>		18352905.00
I. M. R. D. U. G. Section	8852353.00	
I. M. R. D. M.C.A..Integrated	2681552.00	
R. C. Patel Educational Trust, Mumbai - Central		
Office -Mumbai	6819000.00	
<u>TO ANAMATS AND PAYABLES</u>		38203589.25
A O Enterprises	104878.00	
A. M. Jalgaonwala Agro Products Pvt. Ltd.	103808.00	
Credential Connect	144000.00	
Desai Brothers - Mumbai	239256.00	
Excess Fee / Fees Advance	491839.24	
Fee Receivable 2021-22	10140541.00	

Colouring Expenses	205144.00
Committee And Conference Expenses	3980.00
Computer Material Expenses	654390.00
Covid Protection Kit	812052.00
Depreciation	1306392.01
Diesel Expenses	229952.00
Educational Expenses	10024.00
Electrical Bill Expenses	152720.00
Electrical Material Expenses	450708.00
Fee Refund	19000.00
Fees Concession	195000.00
Freight And Hamali Expenses	25060.00
Function and Gathering Expenses	21493.00
Generator Expenses	24200.00
Identity Card Expenses	48203.00
Induction Programme Exps.	7717.00
Internet Expenses	151200.00
ISTE Institutional Membership Exps	29500.00
IT Co-ordinator Exps	33420.00
Journal And Magazine Exps	98294.00
Lift Permission Exps	21000.00
Medical Expenses	449.00
Mediclaime Group Insurance Expenses	39350.00
Miscellaneous Expenses	6217.75
Mobile Expenses	204800.00
Municipal Taxes	73588.00
N S S Expenses	34731.00
Office Expenses	23410.00
Online Education Expenses	533463.00
P. F. Administration Charges	24333.00
P. F. Management Contribution	368283.00
Paper And Periodical Exps	31065.00
Postage Stamp & Courier Expenses	3712.00
Practical Examination Expenses	190300.00
Printing And Stationary	178303.00
Profession Tax Penalty	6080.00
Professional Fees	282456.00
Repairing And Maintenance	282644.00
Security Guard Expenses	170865.00
Software Renewal Expenses	58941.00
Solar Cleaning Exps	76000.00
Spoken Tutorial Renewal Subscription Exps	25000.00
Sports Expenses	863851.00
Staff Welfare Expenses	17777.00
Stamp Paper Expenses	3630.00
Student Aids Expenses	47500.00

Fees Receivable 2019-20	291778.50
Fees Receivable 2020-21	10829886.51
Mahalaxmi Sweet And Caters	23214.00
Master soft E R P Solution	209088.00
Mayur Arvind Koli	22711.00
Mitsubishi Make Electrical	69119.00
Om Shree Light House	138873.00
Otis Elevator Company (India) Ltd	144400.00
Prashant Book House	80.00
Prepaid Quick heal Antivirus	1583.00
R. C. Patel Vidyarthi Sahakari Grahak Bhandar - Shirpur	114772.00
Rangita Chauhan	160257.00
Salary Payable	13907768.00
Samarth Photo Studio	54203.00
Sau. Sunanda Vijay Rathi	75300.00
Shaikh Mohd Salim Raht Husain	80373.00
Shashikant M Sonar	45314.00
Shivkumar Saini	234724.00
Shri Ganesh Enterprises	569645.00
Shri Sharda Saw Mill	6178.00

TO MOVABLE PROPERTIES

2881413.00

Work In Process Assets	2062012.00
Work In Process Solar System	819401.00

TO INVESTMENTS

40323.00

F D R Priyadarshini Sutgirni A/c No 177434	12472.00
F D R Priyadarshini Sutgirni A/c No 177798	14274.00
F D R Priyadarshini Sutgirni A/c No 177799	13577.00

Student Data Handling Exps	228448.00
Student Development Exps	45803.00
Swaccha Abhiyan Expenses	178100.00
Swayansiddha Abhiyan Expenses	13095.00
Telephone Expenses	6851.00
Training & Placement Expenses	160000.00
Travelling Expenses	101996.00
Tree Plantation Expenses	205020.00
Uniform Expenses	8717.00
Washing and Ironing Expenses	176400.00
Web Site Expenses	43102.00
Workshop And Seminar Expenses	6229.00
Xerox Expenses	3099.00

BY FEES FOR UNIVERSITY PAYMENT

510244.00

CAP Fees Exps	46050.00
College Development Fees	7950.00
Computer Fees	1920.00
Computerization Fees	1260.00
E- Suvidha Fees	15900.00
Eligibility Fees	38100.00
Exam Form fee Expenses	1810.00
Examination Fees	367500.00
Late Fee	300.00
Marksheet Fees	21350.00
Medical Fee	504.00
Miscellaneous Fees	1240.00
Student Group Insurance	6360.00

BY BRANCH INTERNAL

2550983.00

I. M. R. D. U. G. Section	1169520.00
I. M. R. D. M.C.A..Integrated	412186.00
R. C. Patel Educational Trust, Mumbai - Central Office -Mumbai	969277.00

BY SCHOLARSHIPS

7042962.75

E. B. C. Scholarship	2257353.00
N. T. Free Ship	289401.00
O. B. C. Free Ship	3396234.25
S C Free ship	264000.00
S C Scholarship	236885.00
S T Scholarship	271000.00
S. B. C. Free ship	165372.00
S. T. Free ship	162717.50

BY INVESTMENTS**223790.00**

F D R - Priyadarshini Soot Girni	93750.00
F D R - Bank Of Maharashtra Ac No 60105298636	30045.00
F D R - Bank Of Maharashtra Ac No 60112767861	45103.00
F D R - The Shirpur People Bank - 1160380058	54892.00

BY IMMOVABLE PROPERTIES**2042212.00**

Lift	1440000.00
Building	602212.00

BY MOVABLE PROPERTIES**4694668.00**

CCTV Systems	94700.00
Computer & Accessories	530919.00
Dead Stock	1782671.00
Library	105660.00
Sports Equipment	13440.00
UPS Invertor & Battery	68100.00
Work In Process	1279777.00
Work In Process Solar System	819401.00

BY ACCOUNTS CONTRA**2268538.00**

People Bank - Loan A/c.	78000.00
Life Insurance Premium	253691.00
Loan - Dipak P Borse	74425.00
Loan - Rahul S Pawara	36725.00
Loan - Shamrao G Patil	51788.00
Professional Tax	62875.00
Provident Fund	368283.00
T. D. S.	89181.00
T.D.S. On Salary	1253570.00

BY ACCOUNTS PAYABLE**46166351.00**

A O Enterprises	63274.00
A. M. Jalgaonwala Agro Products Pvt. Ltd.	103913.00
Anand G. Bari	80000.00
Balaji Girls Hostel Shirpur	2150.00
Credential Connect	160000.00
Desai Brothers - Mumbai	251888.00
Excess Fee / Fees Advance	105572.00
Fee Receivable 2021-22	25582148.00
Mahalxami Sweet And Caters	24666.00
Master soft E R P Solution	208521.00
Mayur Arvind Koli	13481.00
Mitsubishi Make Electrical	165120.00
Nikita Rathod	1000.00
Om Shree Light House	11523.00
Otis Elevator Company (India) Ltd	406080.00
Prashant Book House	13099.00

PLACE:SHIRPUR
DATE:20/09/2022


Director

MASTER OF COMPUTER APPLICATION - SHIRPUR
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

TOTAL RS. 99811687.32

Prepaid Quick heal Antivirus	137666.00
R. C. Patel Vidyarthi Sahakari Grahak Bhandar - Shirpur	118807.00
Rangita Chauhan	100000.00
Saket Bala	2000.00
Salary Payable	17482806.00
Salim Khan Niman Khan	90000.00
Samarth Photo Studio	51703.00
Sau. Sunanda Vijay Rathi	71150.00
Shaikh Mohd Salim Raht Husain	100173.00
Shashikant M Sonar	45000.00
Shivkumar Saini	234724.00
Shri Ganesh Enterprises	522566.00
Shrwage Manish Nandkumar	1000.00
Shweta A Patil	1000.00
Tushar K Chaudhari	13321.00
Vaishnavi Sharma	2000.00

BY CLOSING BALANCES

5353727.27

Cash In Hand	1088.00
H D F C A/c No 50200052087700	2624330.69
Peoples Bank Shirpur A/c No. 001110306072	194063.95
Peoples Bank Shirpur A/c No. 001110306089	55995.00
The Shirpur People A/c No. 001110309646	155703.00
The Shirpur Peoples Bank A/c. No. 001110309707	1784867.54
Bank Of Maharashtra A/c No. 60319677768	7437.98
Bank Of Baroda A/c. No. 94500100025547	9529.00
Bank Of Maharashtra Ac No 60105282003	1400.00
Priyadarshini Pathpedhi Saving A/c No.7217	272.00
State Bank Of India A/c No 31058990385	519040.11

TOTAL RS. 99811687.32

PER MY SEPARATE REPORT

VIJAY M. RATHI

CHARTERED ACCOUNTANT

UDIN - 22036599ATXPXJ7878



R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
MASTER OF COMPUTER APPLICATION - SHIRPUR
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED ON 31/03/2022

VIJAY M. RATHI

B.COM, F.C.A.

CHARTERED ACCOUNTANT

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>TO EXPENDITURE ON THE OBJECT OF THE TRUST</u>		<u>BY INTEREST</u>	
A R A processing fee exps	40000.00	F. D. R. Interest	150843.00
A. I. C. T. E. Processing Fees	30000.00	Saving Bank Interest	39829.00
Accident Insurance Policy Exp	678.00	<u>BY GRANTS</u>	
Advertisement Expenses	77841.00	IT Co-Ordinator Grant	33420.00
Affiliation Fee Exps.	52500.00	KBP Earn And Learn Scheme Grant	108000.00
Annual Maintenance Charges	48000.00	Practical Examination Grant	155510.00
Audit Fee Exps	35400.00	Student Development Grant	15000.00
Bank Commission & charges	5137.14	Swayansiddha Abhiyan	13295.00
Best Business Idea		<u>BY FEES</u>	
Competition Exps	15745.00	Admission Form Fees	12200.00
Binding Expenses	1435.00	Development Fees	2985984.00
Boucher Expenses	6720.00	Eligibility Fees	35400.00
Campus Placement Portal Exps	85668.00	Late Fees Other	800.00
Cleaning Expenses	583652.00	Lost Of Book	990.00
Cleaning Material Expenses	309406.40	Prospectus Fees	23600.00
Colouring Expenses	205144.00	T. C. Fee	1500.00
Committee And Conference Expenses	3980.00	Training And workshop fee	13300.00
Computer Material Expenses	654390.00	Tuition Fee	22596164.00
Covid Protection Kit	812052.00	CAP Fees	44850.00
Depreciation	1306392.01	Examination Fees	357900.00
Diesel Expenses	229952.00	Examination Form Fees	2970.00
Educational Expenses	10024.00	Marksheet Fees	20790.00
Electrical Bill Expenses	152720.00	<u>BY OTHER INCOME</u>	
Electrical Material Expenses	450708.00	Old News Paper Sale	7540.00
Fee Refund	19000.00	Registration Fees	4150.00
Fees Concession	195000.00	<u>BY INCOME AND EXPENDITURE</u>	
Freight And Hamali Expenses	25060.00	Deficit Transfer to	
Function and Gathering Expenses	21493.00	Balance Sheet	2844420.30
Generator Expenses	24200.00		
Identity Card Expenses	48203.00		

Induction Programme Exps.	7717.00
Internet Expenses	151200.00
ISTE Institutional	
Membership Exps	29500.00
IT Co-ordinator Exps	33420.00
Journal And Magazine Exps	98294.00
Lift Permission Exps	21000.00
Medical Expenses	449.00
Mediclaime Group Insurance	
Expenses	39350.00
Miscellaneous Expenses	6217.75
Mobile Expenses	204800.00
Municipal Taxes	73588.00
N S S Expenses	34731.00
Office Expenses	23410.00
Online Education Expenses	533463.00
P. F. Administration	
Charges	24333.00
P. F. Management	
Contribution	368283.00
Paper And Periodical Exps	31065.00
Postage Stamp & Courier	
Expenses	3712.00
Practical Examination	
Expenses	190300.00
Printing And Stationary	178303.00
Profession Tax Penalty	6080.00
Professional Fees	282456.00
Repairing And Maintenance	282644.00
Security Guard Expenses	170865.00
Software Renewal Expense:	58941.00
Solar Cleaning Exps	76000.00
Spoken Tutorial Renewal	
Subscription Exps	25000.00
Sports Expenses	863851.00
Staff Welfare Expenses	17777.00
Stamp Paper Expenses	3630.00
Student Aids Expenses	47500.00
Student Data Handling	
Exps	228448.00
Student Development Exps	45803.00
Swaccha Abhiyan Expenses	178100.00
Swayansiddha Abhiyan	
Expenses	13095.00
Telephone Expenses	6851.00
Training & Placement	
Expenses	160000.00
Travelling Expenses	101996.00
Tree plantation Expenses	
	205020.00
Uniform Expenses	8717.00
Washing and Ironing	

Expenses	176400.00
Web Site Expenses	43102.00
Workshop And Seminar	
Expenses	6229.00
Xerox Expenses	3099.00
CAP Fees Exps	46050.00
College Development Fees	7950.00
Computer Fees	1920.00
Computerization Fees	1260.00
E- Suvidha Fees	15900.00
Eligibility Fees	38100.00
Exam Form fee Expenses	1810.00
Examination Fees	367500.00
Late Fee	300.00
Marksheet Fees	21350.00
Medical Fee	504.00
Miscellaneous Fees	1240.00
Student Group Insurance	6360.00
Basic Pay	3932437.00
Dearness Allowance	6672139.00
Dearness Allowance	
Difference	618751.00
Dearness Pay	946286.00
House Rent Allowance	450816.00
Other Allowance	54000.00
Vehicle Allowance	172800.00
Basic Pay	1038665.00
Dearness Allowance	1903594.00
Dearness Allowance	
Difference	63859.00
Dearness Pay	250800.00
House Rent Allowance	122929.00
Vehicle Allowance	50400.00
Campus Cleaning Charges	707520.00
Cleaning Wages And Salary	463500.00
Security Wages	494000.00
Watchman Salary And Wag	500475.00

TOTAL RS. 29468455.30

PLACE:SHIRPUR
DATE:20/09/2022



Director

MASTER OF COMPUTER APPLICATION - SHIRPUR
INSTITUTE OF MANAGEMENT RESEARCH
AND DEVELOPMENT

TOTAL RS. 29468455.30

PER MY SEPARATE REPORT

VIJAY M. RATHI

CHARTERED ACCOUNTANT
UDIN - 22036599ATXPXJ7878



**R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
MASTER OF COMPUTER APPLICATION - SHIRPUR
BALANCE SHEET AS AT 31/03/2022**

LIABILITIES	AMOUNT RS.	AMOUNT RS.
FUNDS AND DEPOSITS		26431003.13
College Development Fund	2003594.00	
Depreciation Fund	24397512.13	
Non - Recurring VCRM	14000.00	
Student Aid Fund	7235.00	
Students Welfare Funds	8662.00	
		162323786.04
BRANCH INTERNAL		
I. M. R. D. U. G. Section	12118084.00	
I. M. R. D. M.C.A..Integrated	4070291.00	
R. C. Patel Educational Trust, Mumbai - Central Office -Mumbai	146135411.04	
		2156404.24
ANAMATS AND PAYABLES		
A O Enterprises	41604.00	
A. M. Jalgaonwala Agro Products Pvt. Ltd.	45164.00	
Bhandari Brothers - Jalgaon	159078.00	
Caution Money	288782.00	
Excess Fee / Fees Advance	1232554.24	
Library Deposits	56175.00	
Master soft E R P Solution	13662.00	
Mayur Arvind Koli	9230.00	
Om Shree Light House	138843.00	
Rangita Chauhan	60257.00	
Samarth Photo Studio	2500.00	
Sau. Sunanda Vijay Rathi	5900.00	
Shashikant M Sonar	314.00	
Shivkumar Saini	43760.00	
Shri Ganesh Enterprises	47079.00	
Shri Sharda Saw Mill	6178.00	
T. D. S.	5324.00	

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

ASSETS	AMOUNT RS.	AMOUNT RS.
<u>IMMOVABLE PROPERTIES</u>		17477623.34
Lift A/C	1440000.00	
Building	16037623.34	
<u>INVESTMENTS</u>		2472726.00
F D R - Priyadarshini Soot Girni	93750.00	
F D R - Bank Of Maharashtra Ac No 60105298636	346213.00	
F D R - Bank Of Maharashtra Ac No 60112767861	969564.00	
F D R - The Shirpur People Bank - 1160380058	902799.00	
Shares - Priyadarshini Nagari Sahakari Patpedhi Ltd.	3000.00	
Shares - Priyadarshini Sahakari Mudranakaly And Prakashan Sansatha.Pvt.Shirpur	10000.00	
Shares - The Shirpur Peoples Co-op. Bank Ltd., Shirpur	147400.00	
<u>MOVABLE PROPERTIES</u>		30714572.61
CCTV Systems	310005.00	
Computer & Accessories	10401452.86	
Computer Software	394831.00	
Dead Stock	7155759.00	
Furniture And Fixtures	2326292.25	
Generator	437932.00	
Language Lab Equipment	396963.00	
LCD Projector	189000.00	
Library	1973870.75	
Mobile Instrument	9500.00	
Solar System	819401.00	
Sports Equipment	139825.00	
UPS Invertor & Battery	398050.00	
Work In Process	5761690.75	
<u>ANAMAT AND RECEIVABLE</u>		19618428.31
Ajay Chauvan	20222.00	
Anand G. Bari	80000.00	
Credential Connect	16000.00	
Electrical Deposit	39413.07	
Fee Receivable 2021-22	15441607.00	
Fees Receivable 2019-20	52937.75	

Sl. No.	Particulars	Amount (Rs.)
1	Salaries and Wages	1000000.00
2	Grants-in-Aid	500000.00
3	Donations	200000.00
4	Income from Investments	100000.00
5	Income from Other Sources	50000.00
6	Subsidies	10000.00
7	Income from Sale of Assets	5000.00
8	Income from Rents	5000.00
9	Income from Royalties	5000.00
10	Income from Interest	5000.00
11	Income from Dividends	5000.00
12	Income from Capital Gains	5000.00
13	Income from Other Income	5000.00
14	Income from Miscellaneous	5000.00
15	Income from Unclaimed	5000.00
16	Income from Other Income	5000.00
17	Income from Miscellaneous	5000.00
18	Income from Unclaimed	5000.00
19	Income from Other Income	5000.00
20	Income from Miscellaneous	5000.00
21	Income from Unclaimed	5000.00
22	Income from Other Income	5000.00
23	Income from Miscellaneous	5000.00
24	Income from Unclaimed	5000.00
25	Income from Other Income	5000.00
26	Income from Miscellaneous	5000.00
27	Income from Unclaimed	5000.00
28	Income from Other Income	5000.00
29	Income from Miscellaneous	5000.00
30	Income from Unclaimed	5000.00
31	Income from Other Income	5000.00
32	Income from Miscellaneous	5000.00
33	Income from Unclaimed	5000.00
34	Income from Other Income	5000.00
35	Income from Miscellaneous	5000.00
36	Income from Unclaimed	5000.00
37	Income from Other Income	5000.00
38	Income from Miscellaneous	5000.00
39	Income from Unclaimed	5000.00
40	Income from Other Income	5000.00
41	Income from Miscellaneous	5000.00
42	Income from Unclaimed	5000.00
43	Income from Other Income	5000.00
44	Income from Miscellaneous	5000.00
45	Income from Unclaimed	5000.00
46	Income from Other Income	5000.00
47	Income from Miscellaneous	5000.00
48	Income from Unclaimed	5000.00
49	Income from Other Income	5000.00
50	Income from Miscellaneous	5000.00
51	Income from Unclaimed	5000.00
52	Income from Other Income	5000.00
53	Income from Miscellaneous	5000.00
54	Income from Unclaimed	5000.00
55	Income from Other Income	5000.00
56	Income from Miscellaneous	5000.00
57	Income from Unclaimed	5000.00
58	Income from Other Income	5000.00
59	Income from Miscellaneous	5000.00
60	Income from Unclaimed	5000.00
61	Income from Other Income	5000.00
62	Income from Miscellaneous	5000.00
63	Income from Unclaimed	5000.00
64	Income from Other Income	5000.00
65	Income from Miscellaneous	5000.00
66	Income from Unclaimed	5000.00
67	Income from Other Income	5000.00
68	Income from Miscellaneous	5000.00
69	Income from Unclaimed	5000.00
70	Income from Other Income	5000.00
71	Income from Miscellaneous	5000.00
72	Income from Unclaimed	5000.00
73	Income from Other Income	5000.00
74	Income from Miscellaneous	5000.00
75	Income from Unclaimed	5000.00
76	Income from Other Income	5000.00
77	Income from Miscellaneous	5000.00
78	Income from Unclaimed	5000.00
79	Income from Other Income	5000.00
80	Income from Miscellaneous	5000.00
81	Income from Unclaimed	5000.00
82	Income from Other Income	5000.00
83	Income from Miscellaneous	5000.00
84	Income from Unclaimed	5000.00
85	Income from Other Income	5000.00
86	Income from Miscellaneous	5000.00
87	Income from Unclaimed	5000.00
88	Income from Other Income	5000.00
89	Income from Miscellaneous	5000.00
90	Income from Unclaimed	5000.00
91	Income from Other Income	5000.00
92	Income from Miscellaneous	5000.00
93	Income from Unclaimed	5000.00
94	Income from Other Income	5000.00
95	Income from Miscellaneous	5000.00
96	Income from Unclaimed	5000.00
97	Income from Other Income	5000.00
98	Income from Miscellaneous	5000.00
99	Income from Unclaimed	5000.00
100	Income from Other Income	5000.00
101	Income from Miscellaneous	5000.00
102	Income from Unclaimed	5000.00
103	Income from Other Income	5000.00
104	Income from Miscellaneous	5000.00
105	Income from Unclaimed	5000.00
106	Income from Other Income	5000.00
107	Income from Miscellaneous	5000.00

PLACE:SHIRPUR
DATE:20/09/2022

TOTAL RS. 190911193.41

Director

MASTER OF COMPUTER APPLICATION - SHIRPUR
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

Fees Receivable 2020-21	3542515.49
Mehajabin Khatun	100000.00
Mitsubishi Make Electrical	96001.00
Prepaid Exps Quick heal Antivirus	139250.00
Salim Khan Niman Khan	90000.00
Telephone Deposit	482.00

CASH AND BANK BALANCES

538767.09

Cash In Hand	1088.00
Bank Of Maharashtra A/c No. 60319677768	7437.98
Bank Of Baroda A/c. No. 94500100025547	9529.00
Bank Of Maharashtra Ac No 60105282003	1400.00
Priyadarshini Pathpedhi Saving A/c No.7217	272.00
State Bank Of India A/c No 31058990385	519040.11

CURRENT BANK ACCOUNT

4814960.18

H D F C A/c No 50200052087700	2624330.69
Peoples Bank Shirpur A/c No. 001110306072	194063.95
Peoples Bank Shirpur A/c No. 001110306089	55995.00
The Shirpur People A/c No. 001110309646	155703.00
The Shirpur Peoples Bank A/c. No. 001110309707	1784867.54

GRANTS - ASSETS

56009.00

VCRM Grant Computer Accessories	47904.00
VCRM Grant Library	8105.00

INCOME AND EXPENDITURE

115218106.88

Balance As Per Last Balance Sheet	112373686.58
Add:-Deficit for the year transferred from Income and Expenditure Account	2844420.30

TOTAL RS. 190911193.41

PER MY SEPARATE REPORT

VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 22036599ATXPXJ7878



" THE R. C. PATEL EDUCATIONAL TRUST SHIRPUR",
 INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
 MASTER OF COMPUTER APPLICATION (M.C.A.)
 YEAR:- 31ST MARCH 2022.
Gross Block of Assets and Particulars of Depreciation

AS PER BOOK.

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block with frozen as on 01/04/2021	Amount of Additions before 30-09-2021	Amount of Additions after 30-09-2021	Amount of Deduction in 2021-2022	Total Gross Block 31/03/2022	Total Depreciation Up To 01/04/2021	Allowable Depre. for The Year 2021-2022	WDV AS ON 31/03/2021	WDV AS ON 31/03/2022
1	2	3	4	5	6	7	8	9	10	11	12
1	Building	2.50%	15435411.34	602212.00	0.00	0.00	16037623.34	6865811.43	229295.30	8569599.91	8942516.61
2	Computer and Accessories	25.00%	10265364.86	0.00	530919.00	0.00	10796283.86	9811108.90	179928.86	454255.96	805246.09
3	Library	25.00%	1868210.75	782.00	104878.00	0.00	1973870.75	1594222.11	81802.41	273988.64	297846.23
4	Furniture & Fixtures	10.00%	7835265.25	75650.00	1720461.00	0.00	9631376.25	3629897.27	514124.85	4205387.98	5487354.13
5	Machinery	15.00%	1569150.00	836201.00	1586000.00	0.00	3991351.00	1190080.43	301240.59	379069.57	2500029.99
	TOTAL RS.		36973402.20	1514845.00	3942258.00	0.00	42430505.20	23091120.14	1306392.01	13882282.06	18032993.06

Master of Computer Application - Shirpur
Branch of Institute of Management Research and Development Shirpur
R. C. Patel Educational Trust
Significant Accounting Policies and The Remarks
For The Year Ending 31st March 2022

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 by Shikshan Shulk Samiti.

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: - 20/09/2022



CA VIJAY M. RATHI

M. No. 036599

UDIN - 22036599ATXPXJ7878



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

AUDIT REPORT

31 March 2022

VIJAY M. RATHI
CHARTERED ACCOUNTANT

H. No. 1698, Saraf Bazar, At. Shirpur, Dist - Dhule ☎ (02563) 255005, 255141

H. No. 1259 / 2, Behind Adarsha Pustakalya, Back Lane, Agra Road, Dhule ☎ (02562) 236435

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 31st March, 2022** 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 **01/04/2021 to 31/03/2022**. 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 of 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 31st march 2022 and ;
- (b) In the case of Income and Expenditure Account, of the **Deficit** for the year ended on that date.

Place : - Shirpur

Date :- 10/09/2022



CA VIJAY M. RATHI

M. No. 036599

UDIN -22036599ASFEKP1915

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

FINANCIAL STATEMENTS

31 March 2022

R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
INTEGRATED M.C.A. - SHIRPUR
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD FROM 01/04/2021 TO 31/03/2022

RECEIPTS	AMOUNT RS.	AMOUNT RS.
<u>TO OPENING BALANCES</u>		1144404.86
Cash In Hand	2196.00	
H D F C A/c No 50200052063302	633263.00	
The Shirpur People A/c No. 001110306119	54912.00	
The Shirpur People A/c No. 001110307154	90269.00	
The Shirpur People A/c No. 001110309684	363764.86	
<u>TO INTEREST</u>		28845.00
F. D. R. Interest	28845.00	
<u>TO FEES</u>		8564019.00
Admission Form Fees	13300.00	
Development Fees	916669.00	
Late Fees	3100.00	
Lost Of Book	939.00	
T. C. Fee	780.00	
Training And workshop fee	5900.00	
Tution Fees	7623331.00	
<u>TO FEES FOR UNIVERSITY</u>		262620.00
CAP Fees	32760.00	
Eligibility Fees	18000.00	
Examination Fees	184780.00	
Examination Form Fees	2660.00	
Late Exam Fees	5800.00	
Marksheet Fees	18620.00	
<u>TO FUNDS AND DEPOSITS</u>		37728.02
Depreciation Fund	37728.02	
<u>TO ACCOUNTS CONTRA</u>		333161.00
Life Insurance Premium	45864.00	
Professional Tax	25700.00	
Provident Fund	78125.00	
T.D.S. On Salary	96000.00	
The Shirpur People Bank (loan)	87472.00	

PAYMENTS	AMOUNT RS.	AMOUNT RS.
<u>BY TEACHING STAFF SALARY</u>		4700406.00
Basic Pay	1310620.00	
Dearness Allowance	2541325.00	
Dearness Allowance Difference	165949.00	
Dearness Pay	432000.00	
House Rent Allowance	164112.00	
Vehicle Allowance	86400.00	
<u>BY NON TEACHING STAFF SALARY</u>		1109748.00
Basic Pay	319219.00	
Dearness Allowance	602549.00	
Dearness Allowance Difference	43469.00	
Dearness Pay	86400.00	
House Rent Allowance	38911.00	
Vehicle Allowance	19200.00	
<u>BY OTHER SALARY</u>		2788629.00
Campus Cleaning Salary	932154.00	
Cleaning Wages	604425.00	
Security Salary	782700.00	
Watchman Salary	469350.00	
<u>BY EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		4438490.14
Accident Insurance Policy Exp	387.00	
Affiliation Fee	80000.00	
Audit Fees	11800.00	
Bank Commission & charges	1872.72	
Binding Expenses	700.00	
Cleaning Material Expenses	334549.40	
Committee And Conference Expenses	10000.00	
Computer Material Expenses	42849.00	
Covid Protection Kit	1306001.00	
Depreciation	37728.02	
Educational Expenses	1050.00	
Electrical Material Expenses	153132.00	
Fees Cancellation Exps	10000.00	
Fees Concession	45000.00	
Freight And Hamali Expenses	1370.00	

TO BRANCH INTERNAL**9725506.00**

M C A Section	412186.00
R. C. Patel Educational Trust, Mumbai - Central	
Office -Mumbai	6528000.00
UG Dept	2785320.00

TO ANAMATS AND PAYABLES**14603533.00**

Excess Fee / Fees Advance	3280.00
Fee Receivable 2019-20	9500.00
Fee Receivable 2020-21	2754600.00
Fee Receivable 2021-22	6412000.00
Salary Payable	5398453.00
Sau.Sunanda Vijay Rathi	25700.00

TO INVESTMENTS**409926.00**

F D R Priyadarshini Sutgirni A/c No 155345	1402.00
F D R - Priyadarshini Soot Girni	408524.00

Function and Gathering Expenses	2268.00
Generator Expenses	210687.00
Internet Expenses	64800.00
Medical Expenses	282.00
Mediclaime Group Insurance Expenses	19475.00
Miscellaneous Expenses	1110.00
Mobile Expenses	86400.00
Office Expenses	815.00
Online Education Expenses	634011.00
P F Management Charge	6432.00
P. F. Management Contribution	78445.00
Plant Expenses	5000.00
Postage Stamp & telegram Expenses	390.00
Printing And Stationary	172410.00
Repairing And Maintenance	143723.00
Sports Expenses	708807.00
Staff Welfare Expenses	2856.00
Stamp Paper Expenses	560.00
Travelling Expenses	17760.00
Tree plantation Expenses	163800.00
Washing and Ironing Expenses	75600.00
Website Hosting Charges Expenses	2242.00
Xerox Expenses	4178.00

BY FEES FOR UNIVERSITY PAYMENT

302340.00

CAP Fees Exps	35160.00
College Development Fees	7150.00
Computer Fees	2860.00
E- Suvidha Fees	14300.00
Eligibility Fees	18000.00
Exam Form fee Expenses	2850.00
Examination Fees	188450.00
Late Fees	7000.00
Marksheet Fees	20050.00
Medical Fee Exps.	240.00
Passing Certificate Fees	560.00
Student Group Insurance	5720.00

BY BRANCH INTERNAL

2781552.00

M C A Section	2681552.00
UG Dept	100000.00

BY INVESTMENTS

528771.00

F D R - Priyadarshini Soot Girni	528771.00
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BY MOVABLE PROPERTIES

47755.00

Library	47755.00
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PLACE:SHIRPUR
DATE:10/09/2022


Director

INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

TOTAL RS. 35109742.88

BY ACCOUNTS CONTRA

Life Insurance Premium	50409.00
Professional Tax	25700.00
Provident Fund	78125.00
T.D.S. On Salary	134690.00
The Shirpur People Bank (loan)	94534.00

383458.00**BY ACCOUNTS PAYABLE**

Excess Fee / Fees Advance	4920.00
Fee Receivable 2021-22	8540000.00
Priyanka Saindane	42887.00
Rohini Patil	40781.00
Salary Payable	6067737.00
Sapana Raghuwanshi	40686.00
Sau.Sunanda Vijay Rathi	28200.00
Vivek Chavan	42886.00

14808097.00**BY CLOSING BALANCES**

Cash In Hand	3728.00
H D F C A/c No 50200052063302	2560682.28
The Shirpur People A/c No. 001110306119	54807.00
The Shirpur People A/c No. 001110307154	40189.00
The Shirpur People A/c No. 001110309684	561090.46

3220496.74**TOTAL RS. 35109742.88**

PER MY SEPARATE REPORT

VIJAY M. RATHI**CHARTERED ACCOUNTANT****UDIN - 22036599ASFEKP1915**

R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
INTEGRATED - M.C.A. -SHIRPUR
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED ON 31/03/2022

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

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>TO EXPENDITURE ON THE</u>		<u>BY INTEREST</u>	
<u>OBJECT OF THE TRUST</u>		F. D. R. Interest	28845.00
Accident Insurance Policy			
Exp	387.00	<u>BY FEES</u>	
Affiliation Fee	80000.00	Admission Form Fees	13300.00
Audit Fees	11800.00	Development Fees	916669.00
Bank Commission & charges	1872.72	Late Fees	3100.00
Binding Expenses	700.00	Lost Of Book	939.00
Cleaning Material		T. C. Fee	780.00
Expenses	334549.40	Training And workshop fee	5900.00
Committee And Conference		Tuition Fees	7623331.00
Expenses	10000.00	CAP Fees	32760.00
Computer Material		Eligibility Fees	18000.00
Expenses	42849.00	Examination Fees	184780.00
Covid Protection Kit	1306001.00	Examination Form Fees	2660.00
Depreciation	37728.02	Late Exam Fees	5800.00
Educational Expenses	1050.00	Mark sheet Fees	18620.00
Electrical Material			
Expenses	153132.00	<u>BY INCOME AND EXPENDITURE</u>	
Fees Cancellation Exps	10000.00	Deficit Transfer to	
Fees Concession	45000.00	Balance Sheet	4484129.14
Freight And Hamali			
Expenses	1370.00		
Function and Gathering			
Expenses	2268.00		
Generator Expenses	210687.00		
Internet Expenses	64800.00		
Medical Expenses	282.00		
Mediclaime Group Insurance			
Expenses	19475.00		
Miscellaneous Expenses	1110.00		
Mobile Expenses	86400.00		
Office Expenses	815.00		
Online Education Expenses	634011.00		
P F Management Charge	6432.00		
P. F. Management			
Contribution	78445.00		
Plant Expenses	5000.00		
Postage Stamp & telegram			
Expenses	390.00		
Printing And Stationary	172410.00		
Repairing And Maintenance	143723.00		
Sports Expenses	708807.00		

Staff Welfare Expenses	2856.00
Stamp Paper Expenses	560.00
Travelling Expenses	17760.00
Tree plantation Expenses	163800.00
Washing and Ironing Expenses	75600.00
Website Hosting Charges Expenses	2242.00
Xerox Expenses	4178.00
CAP Fees Exps	35160.00
College Development Fees	7150.00
Computer Fees	2860.00
E- Suvidha Fees	14300.00
Eligibility Fees	18000.00
Exam Form fee Expenses	2850.00
Examination Fees	188450.00
Late Fees	7000.00
Marksheet Fees	20050.00
Medical Fee Exps.	240.00
Passing Certificate Fees	560.00
Student Group Insurance	5720.00
Basic Pay	1310620.00
Dearness Allowance	2541325.00
Dearness Allowance Difference	165949.00
Dearness Pay	432000.00
House Rent Allowance	164112.00
Vehicle Allowance	86400.00
Basic Pay	319219.00
Dearness Allowance	602549.00
Dearness Allowance Difference	43469.00
Dearness Pay	86400.00
House Rent Allowance	38911.00
Vehicle Allowance	19200.00
Campus Cleaning Salary	932154.00
Cleaning Wages	604425.00
Security Salary	782700.00
Watchman Salary	469350.00

TOTAL RS. 13339613.14

PLACE:SHIRPUR
DATE:10/09/2022

Director

INSTITUTE OF MANAGEMENT RESEARCH
AND DEVELOPMENT

PER MY SEPARATE REPORT

VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 22036599ASFEKP1915



DEVELOPMENT

Y. S.

INSTITUTE OF MAN

ASSETS	AMOUNT RS.	AMOUNT RS.
<u>INVESTMENTS</u>		528771.00
F D R - Priyadarshini Soot Girni	528771.00	
<u>MOVABLE PROPERTIES</u>		516742.75
Computer & Accessories	4000.00	
Dead Stock	232105.00	
Inverter U P S	1800.00	
Library	231173.00	
Musical Instruments	31550.00	
Sports Equipments	16114.75	
<u>ANAMAT AND RECEIVABLE</u>		2519240.00
Fee Receivable 2019-20	10000.00	
Fee Receivable 2020-21	214000.00	
Fee Receivable 2021-22	2128000.00	
Priyanka Saindane	42887.00	
Rohini Patil	40781.00	
Sapana Raghuwanshi	40686.00	
Vivek Chavan	42886.00	
<u>BRANCH INTERNAL</u>		4070291.00
M C A Section	4070291.00	
<u>CASH AND BANK BALANCES</u>		3220496.74
Cash In Hand	3728.00	
H D F C A/c No 50200052063302	2560682.28	
The Shirpur People A/c No. 001110306119	54807.00	
The Shirpur People A/c No. 001110307154	40189.00	
The Shirpur People A/c No. 001110309684	561090.46	
<u>INCOME AND EXPENDITURE</u>		16400916.51
Balance As Per Last Balance Sheet	11916787.37	
Add:-Deficit for the year transferred from Income and Expenditure Account	4484129.14	
TOTAL RS.		27256458.00

PER MY SEPARATE REPORT

VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 22036599ASFEKP1915



" R. C. PATEL EDUCATIONAL TRUST SHIRPUR".
INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
DUAL DEGREE
YEAR:- 31ST MARCH 2022
Gross Block of Assets and Particulars of Depreciation

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block with frozen as on 01/04/2021	Amount of Additions before 30-05-2021	Amount of Additions after 30-09-2021	Amount of Delition in 2021-2022	Total Gross Block 31/03/2022	Total Depreciation Up To 01/04/2021	Allowable Depre. for The Year 2021-2022	WDV AS ON 31/03/2021	WDV AS ON 31/03/2022
			4	5	6	7	8	9	10	11	12
1	Liabrary	25.00%	183418.00	0.00	47755.00	0.00	231173.00	132659.54	18856.49	50748.46	75846.97
2	Dead Stock	10.00%	232105.00	0.00	0.00	0.00	232105.00	90858.39	14124.66	141246.61	127121.95
3	Ups, Invertor & Batt.	10.00%	1800.00	0.00	0.00	0.00	1800.00	414.90	138.51	1365.10	1246.59
4	Music Instrumetns	10.00%	31550.00	0.00	0.00	0.00	31550.00	5994.50	2555.55	25555.50	22999.95
5	Sports Equipments	10.00%	16114.75	0.00	0.00	0.00	16114.75	2336.64	1377.81	13778.11	12400.30
6	Computer & Ass.	25.00%	4000.00	0.00	0.00	0.00	4000.00	500.00	875.00	3500.00	2625.00
	TOTAL RS.		468987.75	0.00	47755.00	0.00	516742.75	232773.98	37728.02	236213.77	246240.75

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 31st March 2022

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 by Shikshan Shulk Samiti.

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


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

Place : - Shirpur
Date:- 10/09/2022


CA VIJAY M. RATHI

M. No. 036599
UDIN - 22036599ASFEP1915



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

AUDIT REPORT
31 March 2022

VIJAY M. RATHI
CHARTERED ACCOUNTANT

H. No. 1698, Saraf Bazar, At. Shirpur, Dist - Dhule ☎ (02563) 255005, 255141

H. No. 1259 / 2, Behind Adarsha Pustakalya, Back Lane, Agra Road, Dhule ☎ (02562) 236435

AUDITOR'S REPORT

To,
The Trustees / Director
University Affiliated Professional Programme (UG and PG)
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 Programme (UG and PG) Shirpur Branch of Institute of Management Research and Development** as at **31st March, 2022** 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 **01/04/2021 to 31/03/2022**. 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 of 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 31st March 2022 and ;
(b) In the case of Income and Expenditure Account, of the **Surplus** for the year ended on that date.

Place :- Shirpur

Date :- 12/09/2022



CA VIJAY M. RATHI

M. No. 036599

UDIN - 22036599ASFMJB6987

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

FINANCIAL STATEMENTS

31 March 2022

R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
R. C. PATEL INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
UG / MMS SECTION - SHIRPUR
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD FROM 01/04/2021 TO 31/03/2022

RECEIPTS	AMOUNT RS.	AMOUNT RS.
<u>TO OPENING BALANCES</u>		1757092.00
Cash In Hand	8461.00	
Bank Of Maharashtra 60333921095	22840.00	
H D F C A/c No 50200052029670	1032436.00	
The Shirpur People A/c No. 001110307130	11586.00	
The Shirpur People A/c No. 001110307147	50625.00	
The Shirpur People A/c No. 001110309691	539978.00	
The Shirpur People Bank C. A/c No.- 001110306102	73053.00	
The Shirpur People Current A/c No 001110306096	18113.00	
<u>TO INTEREST</u>		193307.00
F. D. R. Interest	171846.00	
MSED Security Deposit Interest	20400.00	
Saving Bank Interest	1061.00	
<u>TO GRANTS</u>		30280.00
NSS Grant	30280.00	
<u>TO FEES</u>		17945630.00
Admission Fees	40000.00	
Admission Form Fees	20900.00	
Allumini Fees	20000.00	
C C E D	4500.00	
Ccbo(certificate Course Banking Operation Fee)	17500.00	
CCPCS Fees	1500.00	
Certificate Course Fees	6950.00	
Communication Skill Dev Fees	80000.00	
Disaster Management Fees	8000.00	
Gathering Fees	48000.00	
Identity Card Fees	8000.00	
Internal Exam Fees	80000.00	
Internet Fees	80000.00	
Laboratory Fees	2281250.00	
Late Fees Other	16250.00	
Library Fees	160000.00	
Lost Of Book	780.00	
Magazine Fees	32000.00	
Medical Fee	20000.00	
Miscellaneous Fees	235000.00	
Other Certificate Fees	3914230.00	

PAYMENTS	AMOUNT RS.	AMOUNT RS.
<u>BY TEACHING STAFF SALARY</u>		4981791.00
Basic Pay	2715590.00	
Dearness Allowance	875860.00	
Dearness Allowance Difference	162097.00	
Dearness Pay	786000.00	
House Rent Allowance	285044.00	
Vehicle Allowance	157200.00	
<u>BY NON TEACHING STAFF SALARY</u>		912986.00
Basic Pay	328892.00	
Dearness Allowance	392138.00	
Dearness Allowance Difference	42967.00	
Dearness Pay	87600.00	
House Rent Allowance	42189.00	
Vehicle Allowance	19200.00	
<u>BY EDUCATIONAL AND ADMINISTRATIVE EXPENCES</u>		3198330.92
Accident Insurance Policy Exp	435.00	
Affiliation Exps.	193900.00	
Audit Fees	20060.00	
Bank Commission & charges	3636.80	
Binding Expenses	560.00	
Building Rent	1440000.00	
Cleaning Expenses	300.00	
Committee And Conference Expenses	8905.00	
Computer Material Expenses	766.00	
Courier Oriented Course Fee Exps	6480.00	
Depreciation	85130.12	
Distance Education Registration Exps	247800.00	
Educational Expenses	410.00	
Electrical Material Expenses	230.00	
Fee Refund	16438.00	
Fees Cancellation Exps	55580.00	
Fees Concession	47130.00	
Freight And Hamali Expenses	250.00	
Function Expenses	70.00	
Guest Lecturer Honorarium	48000.00	
Internet Expenses	117600.00	
Medical Expenses	813.00	
Mediclaime Group Insurance Expenses	39595.00	

Personality Development Fees	1440000.00
Registration Fees	60000.00
Student Registration Fee (N S S)	600.00
T. C. Fee	12020.00
Training And Placement Fees	1090500.00
Training And workshop fee	6400.00
Tuition Fee	5803750.00
Value Added Fees	1017500.00

TO FEES FOR UNIVERSITY

1203410.00

Ashwamegh Krida Fees	16000.00
CAP Fees	97200.00
College Development Fee	72000.00
Computer Fees	16000.00
E- Suvidha Fees	40000.00
Eligibility Fees	101100.00
Examination Fees	505110.00
Examination Form Fees	8000.00
Gymkhana Fees	160000.00
Late Exam Fees	4000.00
Marksheet Fees	56000.00
Poor Student Aid Fund	60000.00
Student Activity Fees	48000.00
Student Group Insurance Fee	20000.00

TO FUNDS AND DEPOSITS

85130.12

Depreciation Fund	85130.12
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TO ACCOUNTS CONTRA

394974.00

Life Insurance Premium	60064.00
Professional Tax	46500.00
Provident Fund	237200.00
T. D. S.	14800.00
The Shirpur People Bank (loan)	36410.00

TO BRANCH INTERNAL

4259520.00

I. M. R. D. M. C. A. College	1169520.00
I. M. R. D. M.C.A..Integrated	100000.00
R. C. Patel Educational Trust, Mumbai - Central Office -Mumbai	2990000.00

TO ANAMATS AND PAYABLES

25817226.00

Aarti Bhaskar Koli	3500.00
Caution Money	400000.00
Excess Fee / Fees Advance	140343.00
Fee Receivable 2019-20	41310.00
Fee Receivable 2020-21	3713540.00
Fee Receivable 2021-22	16206270.00

Miscellaneous Expenses	834.00
Mobile Expenses	148800.00
N S S Expenses	26182.00
New Course Fees	10000.00
Office Expenses	1090.00
Online Education Expenses	97755.00
P. F. Administration Charges	21419.00
P. F. Management Contribution	237200.00
Printing And Stationary	820.00
Repairing And Maintenance	390.00
Sports Expenses	64732.00
Staff Welfare Expenses	12070.00
Stamp Paper Expenses	750.00
Training & Placement Expenses	100000.00
Travelling Expenses	9000.00
Uniform Expenses	2300.00
Washing and Ironing Expenses	130900.00

BY FEES FOR UNIVERSITY

844159.00

CAP Fees	97800.00
College Development Fee	16308.00
Computer Fees	8135.00
E- Suvidha Fees	40800.00
Eligibility Fees	102600.00
Examination Fees	481900.00
Examination Form Fees	13450.00
Late Exam Fees	4950.00
Marksheet Fees	56350.00
Medical Fees	2188.00
Passing Certificate Fees	160.00
Penalty NMU	3250.00
Student Group Insurance Fee	16268.00

BY BRANCH INTERNAL

13098073.00

I. M. R. D. M. C. A. College	8852353.00
I. M. R. D. M.C.A..Integrated	2785320.00
R. C. Patel Educational Trust, Mumbai - Central Office -Mumbai	1460400.00

BY INVESTMENTS

572874.00

F D R - Priyadarshini Soot Girni	109966.00
F D R Bank Of Baroda No. 94500300000108	66625.00
F D R Bank Of Baroda No. 94500300000655	49988.00
F D R Bank Of Baroda No. 94500300002063	21104.00
F D R Bank Of Baroda No. 94500300003283	16569.00
F D R Bank Of Baroda No. 94500300003786	308622.00

Kaustubh Sawant
Manoj B. Patil
Salary Payable
Sumit Sangle
Vijay Garge

15558.00
4920.00
5260252.00
9000.00
22533.00

TO DIVIDEND

Dividend

1820.00

1820.00

TO INVESTMENTS

F D R - Priyadarshini Soot Girni

73408.00

73408.00

TOTAL RS. 51761797.12

PLACE:SHIRPUR
DATE:12/09/2022



Director

INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

BY MOVABLE PROPERTIES

280221.00

Library

280221.00

BY ACCOUNTS CONTRA

391425.00

Life Insurance Premium

63180.00

Professional Tax

46525.00

Provident Fund

237200.00

T. D. S.

4800.00

The Shirpur People Bank (loan)

39720.00

BY ACCOUNTS PAYABLE

24760778.00

Caution Money

1000.00

Credential Connect

10000.00

Excess Fee / Fees Advance

138220.00

Fee Receivable 2021-22

18697180.00

Manoj B. Patil

5383.00

Salary Payable

5908995.00

BY CLOSING BALANCES

2721159.20

Cash In Hand

1604.00

H D F C A/c No 50200052029670

184062.00

The Shirpur People A/c No. 001110307130

11506.00

The Shirpur People A/c No. 001110307147

52038.00

The Shirpur People A/c No. 001110309691

2326058.00

The Shirpur People Bank C. A/c No.- 001110306102

74793.00

The Shirpur People Current A/c No 001110306096

18033.00

Bank Of Maharashtra 60333921095

53065.20

TOTAL RS. 51761797.12

PER MY SEPARATE REPORT

VIJAY M. RATHI

CHARTERED ACCOUNTANT

UDIN - 22036599ASFMJB6967



R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
R. C. PATEL INSTITUTE OF MANAGEMENT RESEARCH
AND DEVELOPMENT
UG / MMS SECTION - SHIRPUR
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED ON 31/03/2022

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

EXPENDITURE	AMOUNT RS.	INCOME	AMOUNT RS.
<u>TO EXPENDITURE ON THE</u>		<u>BY INTEREST</u>	
<u>OBJECT OF THE TRUST</u>		F. D. R. Interest	171846.00
Accident Insurance Policy		MSED Security Deposited	
Exp	435.00	Interest	20400.00
Affiliation Exps.	193900.00	Saving Bank Interest	1061.00
Audit Fees	20060.00		
Bank Commission & charges	3636.80	<u>BY GRANTS</u>	
Binding Expenses	560.00	NSS Grant	30280.00
Building Rent	1440000.00		
Cleaning Expenses	300.00	<u>BY FEES</u>	
Committee And Conference		Admission Fees	40000.00
Expenses	8905.00	Admission Form Fees	20900.00
Computer Material		Allumini Fees	20000.00
Expenses	766.00	C C E D	4500.00
Courier Oriented Course		Ccbo(certificate Course	
Fee Exps	6480.00	Banking Operation Fee)	17500.00
Depreciation	85130.12	CCPCS Fees	1500.00
Distance Education		Certificate Course Fees	6950.00
Registration Exps	247800.00	Communication Skill Dev	
Educational Expenses	410.00	Fees	800000.00
Electrical Material		Disaster Management Fees	8000.00
Expenses	230.00	Gathering Fees	48000.00
Fee Refund	16438.00	Identity Card Fees	8000.00
Fees Cancellation Exps	55580.00	Internal Exam Fees	80000.00
Fees Concession	47130.00	Internet Fees	800000.00
Freight And Hamali		Laboratory Fees	2281250.00
Expenses	250.00	Late Fees Other	16250.00
Function Expenses	70.00	Library Fees	160000.00
Guest Lecturer Honorarium	48000.00	Lost Of Book	780.00
Internet Expenses	117600.00	Magazine Fees	32000.00
Medical Expenses	813.00	Medical Fee	20000.00
Mediclaime Group Insurance		Miscellaneous Fees	235000.00
Expenses	39595.00	Other Certificate Fees	3914230.00
Miscellaneous Expenses	834.00	Personality Devepoment	
Mobile Expenses	148800.00	Fees	1440000.00
N S S Expenses	26182.00	Registration Fees	60000.00
New Course Fees	10000.00	Student Registration Fee	
Office Expenses	1090.00	(N S S)	600.00
Online Education Expenses	97755.00	T. C. Fee	12020.00
P. F. Administration		Training And Placement	
Charges	21419.00	Fees	1090500.00
P. F. Management		Training And workshop fee	6400.00
Contribution	237200.00	Tuition Fee	5803750.00
Printing And Stationary	820.00	Value Added Fees	1017500.00

Repairing And Maintenance	390.00
Sports Expenses	64732.00
Staff Welfare Expenses	12070.00
Stamp Paper Expenses	750.00
Training & Plcement Expenses	100000.00
Travelling Expenses	9000.00
Uniform Expenses	2300.00
Washing and Ironing Expenses	130900.00
CAP Fees	97800.00
College Development Fee	16308.00
Computer Fees	8135.00
E- Suvidha Fees	40800.00
Eligibility Fees	102600.00
Examination Fees	481900.00
Examination Form Fees	13450.00
Late Exam Fees	4950.00
Marksheet Fees	56350.00
Medical Fees	2188.00
Passing Certificate Fees	160.00
Penalty NMU	3250.00
Student Group Insurance Fee	16268.00
Basic Pay	2715590.00
Dearness Allowance	875860.00
Dearness Allowance Difference	162097.00
Dearness Pay	786000.00
House Rent Allowance	285044.00
Vehicle Allowance	157200.00
Basic Pay	328892.00
Dearness Allowance	392138.00
Dearness Allowance Difference	42967.00
Dearness Pay	87600.00
House Rent Allowance	42189.00
Vehicle Allowance	19200.00

TO INCOME AND EXPENDITURE

Surplus Transfer to	
Balance Sheet	9437180.08

TOTAL RS. 19374447.00

PLACE:SHIRPUR
DATE:12/09/2022



Director

R.C.P.INSTITUTE OF MANAGEMENT RESEARCH
AND DEVLOPMENT

Ashwamegh Krida Fees	16000.00
CAP Fees	97200.00
College Development Fee	72000.00
Computer Fees	16000.00
E- Suvidha Fees	40000.00
Eligibility Fees	101100.00
Examination Fees	505110.00
Examination Form Fees	8000.00
Gymkhana Fees	160000.00
Late Exam Fees	4000.00
Marksheet Fees	56000.00
Poor Student Aid Fund	60000.00
Student Activity Fees	48000.00
Student Group Insurance Fee	20000.00

BY DIVIDEND

Dividend	1820.00
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TOTAL RS. 19374447.00

PER MY SEPARATE REPORT


VIJAY M. RATHI

CHARTERED ACCOUNTANT

UDIN - 22036599ASFMJB6987



R. C. PATEL EDUCATIONAL TRUST - MUMBAI'S
R. C. PATEL INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT
UG / MMS SECTION - SHIRPUR
BALANCE SHEET AS AT 31/03/2022

LIABILITIES	AMOUNT RS.	AMOUNT RS.
FUNDS AND DEPOSITS		2869679.02
College Development Fund	1025328.00	
Depreciation Fund	1833576.02	
Students Welfare Funds	10775.00	
ANAMATS AND PAYABLES		3133614.00
Aarti Bhaskar Koli	3500.00	
Caution Money	2980180.00	
Excess Fee / Fees Advance	19943.00	
Kaustubh Sawant	15558.00	
Library Deposits	72900.00	
Sumit Sangle	9000.00	
Vijay Garge	22533.00	
T. D. S.	10000.00	
INCOME AND EXPENDITURE		30261255.23
Balance As Per Last Balance Sheet	20824075.15	
Add:-Surplus for the year transferred from Income and Expenditure Account	9437180.08	

ASSETS	AMOUNT RS.	AMOUNT RS.
<u>INVESTMENTS</u>		3255524.00
F D R - Priyadarshini Soot Girni	109966.00	
F D R Bank Of Baroda No. 94500300000108	1105078.00	
F D R Bank Of Baroda No. 94500300000655	1057343.00	
F D R Bank Of Baroda No. 94500300002063	350959.00	
F D R Bank Of Baroda No. 94500300003283	323056.00	
F D R Bank Of Baroda No. 94500300003786	308622.00	
Shares - The Shirpur Peoples Co-op. Bank Ltd., Shirpur	500.00	
<u>MOVABLE PROPERTIES</u>		2247935.10
Computer & Accesories	829476.00	
Computer Software	42038.00	
Dead Stock	72568.00	
Library	1251477.10	
Sports Equipment	52376.00	
<u>ANAMAT AND RECEIVABLE</u>		2988050.00
Credential Connect	10000.00	
Fee Receivable 2018-19	79350.00	
Fee Receivable 2019-20	73870.00	
Fee Receivable 2020-21	212920.00	
Fee Receivable 2021-22	2490910.00	
M. S. E. B. Deposit	120000.00	
Telephone Deposit	1000.00	
<u>BRANCH INTERNAL</u>		25051879.95
I. M. R. D. M. C. A. College	12118084.00	
I. M. R. D. M.C.A..Integrated	3225935.00	
R. C. Patel Educational Trust, Mumbai - Central Office -Mumbai	9707860.95	
<u>CASH AND BANK BALANCES</u>		2721159.20
Cash In Hand	1604.00	
Bank Of Maharashtra 60333921095	53065.20	
H D F C A/c No 50200052029670	184062.00	
The Shirpur People A/c No. 001110307130	11506.00	
The Shirpur People A/c No. 001110307147	52038.00	
The Shirpur People A/c No. 001110309691	2326058.00	
The Shirpur People Bank C. A/c No.- 001110306102	74793.00	
The Shirpur People Current A/c No 001110306096	18033.00	

TOTAL RS. 36264548.25

PLACE: SHIRPUR
DATE: 12/09/2022


Director

INSTITUTE OF MANAGEMENT RESEARCH AND DEVELOPMENT

25/09/2022

10000.00
10000.00
10000.00
10000.00
10000.00

MOVABLE PROPERTIES
Computer & Accessories
Computer Software
Office Stationery
Office Furniture
Office Equipment

00/00/0000

10000.00
10000.00
10000.00
10000.00
10000.00
10000.00
10000.00
10000.00

ANNUAL AND INTERMEDIATE
Fees for B.A. (Hons.)
Fees for B.A. (Hons.)
Fees for B.A. (Hons.)
Fees for B.A. (Hons.)
Fees for B.A. (Hons.)
Fees for B.A. (Hons.)
Fees for B.A. (Hons.)
Fees for B.A. (Hons.)

00/00/0000

10000.00
10000.00
10000.00

GRAND TOTAL
Total of all accounts
Total of all accounts
Total of all accounts
Total of all accounts
Total of all accounts
Total of all accounts
Total of all accounts
Total of all accounts

00/00/0000

10000.00
10000.00
10000.00
10000.00
10000.00
10000.00
10000.00
10000.00

CASH AND BANK BALANCE
Cash in hand
Bank of Maharashtra Ltd.
H.D.F. Bank Ltd.
The State Bank of India
The State Bank of India
The State Bank of India
The State Bank of India
The State Bank of India

TOTAL RS. 36264548.25

PER MY SEPARATE REPORT


VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 22036599ASFMJB6987



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

YEAR:- 31ST MARCH 2022.

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 01/04/2021	Amount of Additions before 30-09-2021	Amount of Additions after 30-09-2021	Amount of Deduction in 2021-2022	Total Gross Block 31/03/2022	Total Depreciation Up To 01/04/2021	Allowable Depre. for The Year 2021-2022	WDV AS ON 31/03/2021	WDV AS ON 31/03/2022
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	870969.85	136.04	544.15	408.11
2	Library	25.00%	971256.10	0.00	280221.00	0.00	1251477.10	783962.48	81851.03	187293.62	385663.59
3	Furniture & Fixtures	10.00%	124944.00	0.00	0.00	0.00	124944.00	93513.52	3143.05	31430.48	20287.44
	TOTAL RS.		1967714.10	0.00	280221.00	0.00	2247935.10	1748445.85	85130.12	219268.25	414359.14

University Affiliated Professional Programme (UG and PG)
Branch of Institute of Management Research and Development Shirpur
R. C. Patel Educational Trust
Significant Accounting Policies And The Remarks
For The Year Ending 31st March 2022

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 by Shikshan Shulk Samiti.
- 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
Programme (UG and PG)
*Institute of Management Research and
Development Shirpur*

Place : - Shirpur
Date:- 12/09/2022


CA VIJAY M. RATHI
M. No. 036599
UDIN - 22036599A5FMJB6987



1. The purpose of this report is to provide information to the management of the company regarding the results of the audit of the financial statements for the year ended 31st March 2014. The audit was conducted in accordance with the provisions of the Companies Act, 2013 and the Standards on Auditing (SAs) issued by the Institute of Cost Accountants of India.

2. The management of the company has provided all the necessary information and access to the records and documents required for the audit. The audit was conducted in accordance with the provisions of the Companies Act, 2013 and the Standards on Auditing (SAs) issued by the Institute of Cost Accountants of India.

3. OTHER MATTERS

4. In addition to the matters mentioned above, the auditor has also reported on the following matters:

[Signature]

CA VIKAS K. RATHI

Chartered Accountant
Firm - Mumbai

Director
Company Secretary
Jointly of Management Accounts and
Financial Statements



INTERNAL AUDIT
AUDIT OFFICE
S.E.S. & R.C.P.E.T.
SHIRPUR, DIST. DHULE 425 404

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 31st 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 of 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 31st 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 - 23036599BGTDLSL4313

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.

RECEIPTS	AMOUNT RS.	PAYMENTS	AMOUNT RS.
TO OPENING BALANCES		BY TEACHING STAFF SALARY	17316507.00
TO CASH BALANCES	1088.00	Gratuity	326500.00
Cash In Hand	1088.00	P. F. Administrative Charges	12358.00
		Teaching	
TO BANK CURRENT ACCOUNTS	4814960.18	P. F. Management Contribution	190800.00
H D F C Bank Shirpur Current	2624330.69	Teaching	
A/C No. 50200052087700		Pay	14283356.00
The Shirpur Peoples Co-Operative	194063.95	Salary Difference	2489071.00
Bank Ltd. Current A/C No -		Staff Insurance Teaching	14422.00
00110306072			
The Shirpur Peoples Co-Operative	55995.00	BY NON TEACHING STAFF	7530504.00
Bank Ltd. Current A/C No -		SALARY	
00110306089		Gratuity	55100.00
The Shirpur Peoples Co-Operative	155703.00	Other Salary	1986600.00
Bank Ltd. Current A/C No -		P. F. Administrative Charges Non	12327.00
00110309646		Teaching	
The Shirpur Peoples Co-Operative	1784867.54	P. F. Management Contribution	138876.00
Bank Ltd. Current A/C No -		Non Teaching	
00110309707		Pay	4608589.00
		Salary Difference	712282.00
TO BANK SAVING ACCOUNTS	537679.09	Staff Insurance Non Teaching	16730.00
Bank Of Baroda Shirpur Saving	9529.00		
A/C No 94500100025547		BY AFFILIATION AND OTHER	355577.40
Bank Of Maharashtra Shirpur	1400.00	FEES	
Saving A/C No. 60105282003		Processing Fee A I C T E Expenses	116628.40
Bank Of Maharashtra Shirpur	7437.98	Processing Fee A R A	20000.00
Saving A/C No. 60319677768		Processing Fee D T E	37500.00
Priyadarshini Nagari Sahakari	272.00	Processing Fee F R A	33949.00
Patpedhi Ltd. Shirpur Saving A/C		University Affiliation Fee	147500.00
No. 7217			
State Bank Of India Shirpur	519040.11	BY ADVERTISEMENTS	303154.00
Saving A/C No. 31058990385		Advertisement For Student	129272.00
		Admission	
TO FIXED DEPOSITS	2312326.00	Advertisement Staff Recruitment	173882.00
Priyadarshini Nagari Sahakari	40000.00		
Patpedhi Ltd		BY AUDIT FEES	39400.00
F D R Priyadarshini Soot Girni	53750.00	Audit Fees	35400.00
F D R Bank Of Maharashtra No.	346213.00	Green Audit Fees	4000.00
60105298636			
F D R Bank Of Maharashtra No.	969564.00	BY ACADEMIC MEETING	85152.00
60112767861		Academic Meeting Staff And	63511.00
F D R The Shirpur Peoples Co Op	902799.00	Faculties	
Bank Ltd No 1160380058		Committee And Conference	21641.00
		Expenses	
TO BANK SAVING INTEREST	41622.00		
Bank Of Baroda	382.00	BY BANK COMMISSION AND	54044.58
Bank Of Maharashtra	40.00	CHARGES	
Priyadarshini Nagari Sahakari	10.00	Bank Commission And Charges	12787.58

Patpedhi Ltd		Bank Loan Interest	41257.00
State Bank Of India	41190.00		
<u>TO FIXED DEPOSIT INTEREST</u>	<u>171445.00</u>	<u>BY COMMUNICATION</u>	<u>502339.00</u>
Bank Of Baroda	4928.00	<u>EXPENSES</u>	
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	78216.00	<u>BY CONTRACTUAL SERVICES</u>	<u>1020537.00</u>
Bank Ltd		Cleaning And Sanitation	644192.00
		Garden Expenses	151080.00
		Security Services	225265.00
<u>TO GRANTS</u>	<u>835630.00</u>		
Arthik Durbal Ghatak Grant	63500.00	<u>BY ESTABLISHMENT EXPENSES</u>	<u>2012367.26</u>
Earn And Learn Scheme Grant	143080.00	Electrical Bill Expenses	1222500.00
I T Coordinator Grant	43800.00	Generator Fuel and other Expenses	556601.00
Practical Examination Grant	566250.00	Other Expenses	1622.00
Red Ribion Grant	4000.00	Tree Plantation Expenses	2040.00
Student Development Grant	15000.00	F D R Interest Recovery Or	34790.00
		Correction	
<u>TO FEES</u>	<u>29926746.00</u>	Municipal Taxes	93341.00
Development Fee	3490476.00	Uniform Expenses Staff	68877.00
Other Activity Fee	35669.00	Vehicle Expenses	32596.26
Tution Fee	26400601.00		
<u>TO FEES FOR UNIVERSITY</u>	<u>1075510.00</u>	<u>BY FEES AND FINES</u>	<u>6281.00</u>
<u>RECEIPTS</u>		Interest On T D S	6190.00
Eligibility Fees	96100.00	Provident Fund Fine Expenses	91.00
Examination Fee	801300.00		
Other Fee	178110.00	<u>BY MAGAZINE JOURNAL AND</u>	<u>143984.00</u>
		<u>OTHERS</u>	
<u>TO DEPRECIATION FUND</u>	<u>4712787.13</u>	Magazines Expenses	143984.00
Depreciation Fund	4712787.13		
<u>TO LOANS</u>	<u>832407.00</u>	<u>BY HONARARIUM AND</u>	<u>21000.00</u>
People Bank Vehical Loan	832407.00	<u>REMUNARATION</u>	
001HP0303774		Guest Lecturer Expenses	21000.00
<u>TO BRANCH INTERNAL</u>	<u>32217409.00</u>	<u>BY INSURANCE</u>	<u>55197.00</u>
I M R D M C A Integrated	2062855.00	Insurance Building	19000.00
I M R D U G Section	15624354.00	Insurance Vehicle	36197.00
R. C. Patel Educational Trust	14530200.00		
Mumbai Central Office Shirpur		<u>BY STUDENT RELATED</u>	<u>2088617.00</u>
		<u>EXPENSES</u>	
<u>TO ANAMATS AND PAYABLES</u>	<u>46293944.22</u>	Admission Counselling Expenses	79532.00
A. M. Jalgaonwala Agro Products	76467.00	Fee Concession	52500.00
Pvt. Ltd.		Fee Refund	43000.00
A.O. Enterprises	196861.00	Function And Festival Expenses	205498.00
Airconpro Air Condition And	210151.00	Induction Program Expenses	7042.00
Refrigeration		Prize And Award Expenses	138766.00
Ajay Chauvan	20222.00	Sports And Gymkhana Expenses	323644.00
Anand G. Bari	312318.00	Student Activity Expenses	4000.00
Balaji Advertising	184214.00	Student Aid Expenses	2500.00
Bhandari Brothers Jalgaon	4028729.00	Student Data Handling Exp	255057.00
Credential Connect	408600.00	Student Uniform Expenses	423509.00
		Training And Placement Expenses	480334.00
		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	<u>BY LABORATORY MATERIAL</u>	<u>552189.00</u>
Fees Receivable 2021-2022	12218375.00	<u>AND CONSUMABLES</u>	
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,	233442.00	<u>BY PRINTING AND</u>	<u>892818.00</u>
Nagpur		<u>STATIONERY EXPENSES</u>	
Mehjabin Khatun	100000.00	Binding Expenses	7389.00
Mitsubishi Electric India Pvt Ltd	577920.27	Examination Printing Expenses	835.00
Mumbai		Printing And Stationery	879954.00
Om Shree Light House	564360.00	Stamp Paper Expenses	2280.00
Prepaid Antivirus Charges	70418.00	Xerox Expenses	2360.00
R. C. Patel Vidyarthi Sahakari	1028701.00		
Grahak Bhandar		<u>BY REPAIR AND</u>	<u>3836397.00</u>
Rangita Chavan	15374.00	<u>MAINTANANCE</u>	
Sakal Paper	7418.00	Repairing And Maintenance	814137.00
Salim Khan Niman Khan	268688.00	Electrical	
Samarth Photography Shop	50270.00	Repairs And Maintenance	2768270.00
Seva Automotive Private Limited	1097975.00	Building	
Shaikh Mohd Salim Rahat Husain	448817.00	Repairs And Maintenance	62483.00
Shivkumar Saini	410600.00	Equipments	
Shri Ganesh Enterprises	637429.00	Repairs And Maintenance General	191507.00
Sunanda Vijay Rathi	72800.00		
Swati Anand Bari	344065.00	<u>BY PROFESSIONAL CHARGES</u>	<u>30840.00</u>
		Professional Fees	30840.00
<u>TO ACCOUNT AS PER CONTRA</u>	<u>2613071.00</u>		
Life Insurance Premium	190091.00	<u>BY TRANSPORTATION AND</u>	<u>97698.00</u>
Professional Tax	63300.00	<u>TRAVELLING</u>	
Provident Fund	329676.00	Transport Expenses	10225.00
Shirpur Peoples Co Op Bank Ltd	112650.00	Travelling Expenses	87473.00
T. D. S. On Contractor	172231.00		
T. D. S. On Professional &	43105.00	<u>BY FEES FOR UNIVERSITY</u>	<u>1077881.00</u>
Technical Services		<u>EXPENSES</u>	
T. D. S. On Salary	1702018.00	Eligibility Fees	128713.00
		Examination Fee	802590.00
<u>TO SCHOLARSHIP</u>	<u>18004122.50</u>	N.M.U. Other Fees Expenses	146578.00
E. B. C. Scholarship	3383299.75		
N. T. Freeship	2200771.00	<u>BY GRANT EXPENSES</u>	<u>911958.00</u>
O. B. C. Freeship	11129217.75	Arthik Durbal Ghatak Expenses	63500.00
S. B. C. Freeship	646501.50	Earn And Learn Expenses	531240.00
S. C. Scholarship	238115.00	I T Coordinator Expenses	20700.00
S. T. Freeship	88000.00	Practical Examination Expenses	276296.00
S. T. Scholarship	318217.50	Red Ribbon Expenses	4000.00
		Student Development Expenses	16222.00
		<u>BY DEPRECIATION</u>	<u>4712787.13</u>
		Depreciation	4712787.13
		<u>BY IMMOVABLE PROPERTIES</u>	<u>151044.00</u>
		Borewell	151044.00
		<u>BY IMMOVABLE PROPERTIES WIP</u>	<u>6599421.50</u>
		Building W I P	6599421.50

<u>BY MOVABLE PROPERTIES</u>	<u>12057627.17</u>
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

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

<u>BY ANAMATS AND RECEIVABLES</u>	<u>43293527.00</u>
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

<u>BY ACCOUNTS AS PER CONTRA</u>	<u>2372393.00</u>
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 &	43105.00
Technical Services	
T. D. S. On Salary	1457058.00

<u>BY SCHOLARSHIP</u>	<u>13761035.45</u>
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

<u>BY BRANCH INTERNAL</u>	<u>11108507.00</u>
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	

<u>BY CLOSING BALANCES</u>	
<u>BY CASH BALANCES</u>	<u>1328.00</u>
Cash In Hand	1328.00

<u>BY BANK CURRENT ACCOUNTS</u>	<u>4366775.02</u>
H D F C Bank Shirpur Current	121240.69
A/C No. 50200052087700	
The Shirpur Peoples Co-Operative	193983.95
Bank Ltd. Current A/C No -	
00110306072	
The Shirpur Peoples Co-Operative	55900.00
Bank Ltd. Current A/C No -	
00110306089	
The Shirpur Peoples Co-Operative	10795.00
Bank Ltd. Current A/C No -	
00110309646	
The Shirpur Peoples Co-Operative	3984855.38
Bank Ltd. Current A/C No -	
00110309707	

<u>BY BANK SAVING ACCOUNTS</u>	<u>4307309.61</u>
Bank Of Baroda Shirpur Saving	19911.00
A\C No 94500100025547	
Bank Of Maharashtra Shirpur	1440.00
Saving A/C No. 60105282003	
Bank Of Maharashtra Shirpur	396989.18
Saving A/C No. 60319677768	
Priyadarshini Nagari Sahakari	282.00

Patpedhi Ltd. Shirpur Saving A/C
No. 7217
State Bank Of India Shirpur
Saving A/C No. 31058990385

3888687.43

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 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

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.

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

<u>TO COMMUNICATION</u>	<u>502339.00</u>
<u>EXPENSES</u>	
Internet Expenses	416800.00
Postage And Courier Expenses	101.00
Telephone And Mobile Expenses	6496.00
Website Expenses	78942.00
<u>TO DEPRECIATION</u>	<u>4712787.13</u>
Depreciation	4712787.13
<u>TO ESTABLISHMENT EXPENSES</u>	<u>1782763.00</u>
Electrical Bill Expenses	1222500.00
Generator Fuel and other Expenses	556601.00
Other Expenses	1622.00
Tree Plantation Expenses	2040.00
<u>TO FEES AND FINES</u>	<u>6281.00</u>
Interest On T D S	6190.00
Provident Fund Fine Expenses	91.00
<u>TO MAGAZINE JOURNALS AND</u>	<u>143984.00</u>
<u>PERIODICALS</u>	
Magazines Expenses	143984.00
<u>TO HONARARIUM AND</u>	<u>21000.00</u>
<u>REMUNERATION</u>	
Guest Lecturer Expenses	21000.00
<u>TO INSURANCE</u>	<u>55197.00</u>
Insurance Building	19000.00
Insurance Vehicle	36197.00
<u>TO LABORATARY EXPENSES</u>	<u>552189.00</u>
<u>AND CONSUMABLES</u>	
Cleaning Material Expenses	36717.00
Computer Consumables	515472.00
<u>TO PRINTING AND</u>	<u>892818.00</u>
<u>STATIONERY</u>	
Binding Expenses	7389.00
Examination Printing Expenses	835.00
Printing And Stationery	879954.00
Stamp Paper Expenses	2280.00
Xerox Expenses	2360.00
<u>TO PROFESSIONAL FEES</u>	<u>30840.00</u>
Professional Fees	30840.00
<u>TO REPAIR AND</u>	<u>3836397.00</u>
<u>MAINTENANCE</u>	
Repairing And Maintenance	814137.00
Electrical	
Repairs And Maintenance	2768270.00
Building	
Repairs And Maintenance	62483.00
Equipments	
Repairs And Maintenance General	191507.00
<u>TO GRANT EXPENSES</u>	<u>911958.00</u>
Arthik Durbal Ghatak Expenses	63500.00
Earn And Learn Expenses	531240.00
IT 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 - 23036599BGTDLSL4313



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.

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

<u>ANAMATS AND RECEIVABLES</u>	<u>16444441.61</u>
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
<u>CASH AND BANK BALANCES -</u>	<u>1328.00</u>
<u>CASH IN HAND</u>	
Cash In Hand	1328.00
<u>BALANCES WITH SAVING ACCOUNTS</u>	<u>4307309.61</u>
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
<u>BALANCES WITH CURRENT ACCOUNTS</u>	<u>4366775.02</u>
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

BALANCES IN 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	

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

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 - 23036599BGTDSL4313



**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 frozen as on 01/04/2022	Amount of Additions before 30-09-2022	Amount of Additions after 30-09-2022	Amount of Deduction 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	7096196.73	447125.83	8942516.61	8495380.78
2	Computer and Accessories	40.00%	16796283.86	5534200.00	138480.00	0.00	16468883.86	9391037.77	2563474.44	805246.09	2914451.68
3	Library	40.00%	1973879.75	11611.00	201208.00	0.00	2186889.75	1678024.62	164104.49	297846.23	346780.74
4	Furniture & Fixtures	10.00%	9831376.28	351436.00	244600.00	0.00	10236812.28	4144022.12	697079.01	5487384.13	5495711.12
5	Machinery	15.00%	3991361.00	1829115.27	3886426.50	0.00	9706887.17	1491321.01	941063.36	2580029.59	7276562.80
	TOTAL RS.		42430505.20	7736562.27	4472108.90	0.00	54639176.37	24397512.14	4712787.13	18032993.08	25528877.10


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 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	Building	2.50%	16037623.34	0.00	0.00	0.00	16037623.34	7096106.73	223562.92	8942616.51	8718953.70
2	Computer and Assessaries	25.00%	10796283.86	6534200.00	138480.00	0.00	16468963.86	9991037.77	1602171.52	805248.09	4876754.57
3	Library	25.00%	1973879.75	11611.00	201206.00	0.00	2186869.75	1676024.62	102665.31	297846.23	408299.92
4	Furniture & Fixtures	15.00%	9631376.25	361435.00	244000.00	0.00	10236812.25	4969711.06	771765.18	4861665.19	4495336.01
5	Machinery	15.00%	3991351.00	1829115.27	3888420.90	0.00	9708887.17	1491321.01	941003.36	2500029.99	7276862.90
	TOTAL RS.		42430505.20	7736562.27	4472108.90	0.00	54639176.37	25223201.08	3641068.28	17207304.12	25774907.01

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 31st 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 31st 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 31st 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.
TO OPENING BALANCES		BY TEACHING STAFF SALARY	7082362.00
TO CASH BALANCES	3728.00	Pay	5810811.00
Cash In Hand	3728.00	Gratuity	63000.00
TO BANK CURRENT ACCOUNTS	3216768.74	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	BY NON TEACHING STAFF	2792434.00
Bank Ltd. Current A/C No.		SALARY	
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
TO FIXED DEPOSITS	528771.00	Teaching	
Priyadarshini Nagari Sahakari	30000.00	P. F. Management Contribution	55766.00
Patpedhi Ltd		Non Teaching	
F D R Priyadarshini Soot Girmi	498771.00	Salary Difference	219646.00
TO FIXED DEPOSIT INTEREST	39879.00	Staff Insurance Non Teaching	8582.00
Priyadarshini Nagari Shakari	1950.00	BY AFFILIATION AND OTHER	80000.00
Patpedhi Ltd		FEES	
Priyadarshini Sahakari Soot Girmi	37929.00	Affiliation	80000.00
F D R Interest		BY AUDIT FEES	14160.00
TO GRANTS	19500.00	Audit Fees	14160.00
Arthik Durbal Ghatak	19500.00	BY ACADEMIC MEETING	77744.00
TO FEES	9453550.00	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	BY BANK COMMISSION AND	2991.00
Tution Fee	8455578.00	CHARGES	
Other Fees	400.00	Bank Commission And Charges	2991.00
Prospectus Fee	10900.00	BY COMMUNICATION	7821.00
TO FEES FOR UNIVERSITY	881480.00	EXPENSES	
RECEIPTS		Internet Expenses	7750.00
Eligibility Fees	29320.00	Postage Expenses	71.00
Examination Fee	638490.00	BY ESTABLISHMANT EXPENSES	6517.00
Other Fee	213670.00	Generator Fuel and other Expenses	6517.00
TO DEPRECIATION FUND	989643.20	BY FEES AND FINES	360.00
Depreciation Fund	989643.20	Interest On T D S	360.00
TO BRANCH INTERNAL	13272095.04	BY HONARARIUM AND	26650.00
I M R D M C A	1834237.00	REMUNARATION	
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			

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

<u>BY ACCOUNTS AS PER CONTRA</u>	<u>753232.00</u>
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
<u>BY BRANCH INTERNAL</u>	<u>9171103.00</u>
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	
<u>BY CLOSING BALANCES</u>	
<u>BY CASH BALANCES</u>	<u>808.00</u>
Cash In Hand	808.00
<u>BY BANK CURRENT ACCOUNTS</u>	<u>1316909.74</u>
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	
<u>BY FIXED DEPOSITS</u>	<u>608650.00</u>
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.**

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

<u>TO PRINTING AND STATIONERY</u>	<u>248903.00</u>
Binding Expenses	2200.00
Examination Printing Expenses	101200.00
Printing And Stationery	130790.00
Stamp Paper Expenses	3330.00
Xerox Expenses	11383.00
<u>TO REPAIR AND MAINTENANCE</u>	<u>355275.00</u>
Repairs And Maintenance General	355275.00
<u>TO GRANT EXPENSES</u>	<u>19500.00</u>
Arthik Durbal Ghatak Expenses	19500.00
<u>TO STUDENT RELATED EXPENSES</u>	<u>984978.00</u>
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
<u>TO TRANSPORTATION AND TRAVELLING EXPENSES</u>	<u>53903.00</u>
Transport Expenses	1580.00
Travelling Expenses	52323.00
<u>TO FEES FOR UNIVERSITY PAYMENTS</u>	<u>864189.00</u>
Eligibility Fees	30000.00
Examination Fee	589750.00
Other Fee	244439.00
<u>TO HONARARIUM AND REMUNARATION</u>	<u>26650.00</u>
Guest Lecturer Remuneration	26650.00
<u>TO OTHER EDUCATIONAL</u>	<u>26156.00</u>
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.

LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
DEPRECIATION FUND	1260145.20	MOVABLE PROPERTIES	5221353.79
Depreciation Fund	1260145.20	Computer and Accessories	4602460.04
		Dead Stock	244485.00
ANAMAT AND PAYABLES FOR	62.00	Inverter Ups and Battery	1800.00
SUNDRIES CREDIT		Library	324944.00
T. D. S. On Contractor	62.00	Musical Instruments	31550.00
		Sports Equipments	16114.75
BRANCH INTERNAL	31315566.04	ANAMATS AND RECEIVABLES	1439509.00
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	
		BRANCH INTERNAL	4298909.00
		I M R D M C A	4298909.00
		CASH AND BANK BALANCES -	808.00
		CASH IN HAND	
		Cash In Hand	808.00
		BALANCES WITH CURRENT	1316909.74
		ACCOUNTS	
		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	
		BALANCES IN FIXED DEPOSITS	608650.00
		Priyadarshini Nagari Sahakari	41950.00
		Patpedhi Ltd	
		F D R Priyadarshini Soot Girni	566700.00

INCOME AND EXPENDITURE	19689633.71
ACCOUNT	
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 - 23036599BGTDN8412



**" 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 Deduction 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	79846.97	122924.98
2	Dead Stock	10.00%	232105.00	0.00	12380.00	0.00	244485.00	104983.06	13331.19	127121.95	126170.75
3	Ups, Invertor & Batt.	15.00%	1860.00	0.00	0.00	0.00	1860.00	553.41	186.99	1246.59	1059.60
4	Music Instrumentis	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%	15114.75	0.00	0.00	0.00	15114.75	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	3690343.03
	TOTAL RS.		516742.75	0.00	4704611.04	0.00	5221353.79	270502.00	989643.20	246240.75	3961208.59


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	Library	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%	232106.00	0.00	12380.00	0.00	244486.00	118666.49	17944.43	113439.51	107675.09
3	Machinery	15.00%	1800.00	0.00	0.00	0.00	1800.00	697.04	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	3444.63	1900.63	12670.22	10769.69
6	Computer Ass.	25.00%	4000.00	0.00	4888460.04	0.00	4892460.04	600.00	676882.51	3900.00	4026277.54
	TOTAL RS.		516742.75	0.00	4704611.04	0.00	5221353.79	283288.21	630810.26	233464.54	4307255.32

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 31st 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 - 23036599BGTDSDN8412



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 **31st 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 of 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 31st 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 - 23036599BGTDSM1321

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.

RECEIPTS	AMOUNT RS.	PAYMENTS	AMOUNT RS.
TO OPENING BALANCES		BY TEACHING STAFF	11279303.00
TO CASH BALANCES	1604.00	SALARY	
Cash In Hand	1604.00	Gratuity	146000.00
		P. F. Administrative Charges	12672.00
TO BANK CURRENT	2666490.00	Teaching	
ACCOUNTS		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	BY NON TEACHING STAFF	2390548.00
Co-Operative Bank Ltd.		SALARY	
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			
		BY AFFILIATION AND	524200.00
TO BANK SAVING	53065.20	OTHER FEES	
ACCOUNTS		Affiliation	516200.00
Bank Of Maharashtra Shirpur	53065.20	Processing Fee	8000.00
Saving A/C No. 60333921095			
		BY ADVERTISEMENTS	179820.00
TO FIXED DEPOSITS	3255024.00	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	
945003000000655			
F D R Bank Of Baroda No.	350959.00	BY AUDIT FEES	22420.00
945003000002063		Audit Fees	22420.00
F D R Bank Of Baroda No.	323056.00		
945003000003283		BY ACADEMIC MEETING	69294.00
F D R Bank Of Baroda No.	308622.00	Academic Meeting Staff And	33012.00
945003000003786		Faculties	
F D R Priyadarshini Soot Girni	109966.00	Committee And Conference	36282.00
		Expenses	
TO BANK SAVING INTEREST	2110.00	BY BANK COMMISSION AND	8365.20
Bank Of Maharashtra	2110.00	CHARGES	
		Bank Commission And Charges	8365.20
TO FIXED DEPOSIT INTEREST	142782.00		
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 ESTABLISHMENT 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 HONORARIUM 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 RELATED EXPENSES</u>	<u>410857.00</u>
Tuition 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
<u>TO BRANCH INTERNAL</u>	<u>6564765.00</u>	Examination Printing Expenses	16159.00
I M R D M C A	3174977.00	Printing And Stationery	128737.00
I M R D M C A Integrated	9788.00	Stamp Paper Expenses	400.00
R. C. Patel Educational Trust	3380000.00	Xerox Expenses	13773.00
Mumbai Central Office Shirpur		<u>BY REPAIR AND MAINTANANCE</u>	<u>6664.00</u>
<u>TO ANAMATS AND PAYABLES</u>	<u>31761458.00</u>	Repairs And Maintenance Equipments	6664.00
Caution Money	292310.00		
Credential Connect	205200.00	<u>BY TRANSPORTATION AND TRAVELLING</u>	<u>29135.00</u>
Excess Fees Payable	209845.00	Transport Expenses	1440.00
Fees Receivable 2018-2019	14620.00	Travelling Expenses	27695.00
Fees Receivable 2019-2020	13870.00		
Fees Receivable 2020-2021	72800.00		
Fees Receivable 2021-2022	2379190.00	<u>BY FEES FOR UNIVERSITY EXPENSES</u>	<u>3102181.00</u>
Fees Receivable 2022-2023	22956950.00	Eligibility Fees	235130.00
Hiral Patel	71397.00	Examination Fee	1931224.00
Library Deposit	59250.00	N.M.U. Other Fees Expenses	935827.00
Salary Payable	5486026.00		

<u>TO ACCOUNT AS PER</u>	<u>417922.00</u>	<u>BY GRANT EXPENSES</u>	<u>109828.00</u>
<u>CONTRA</u>		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	<u>BY DEPRECIATION</u>	<u>198031.62</u>
Shirpur Peoples Co Op Bank Ltd	58728.00	Depreciation	198031.62
T. D. S. On Contractor	3332.00	<u>BY MOVABLE PROPERTIES</u>	<u>179591.00</u>
T. D. S. On Professional & Technical Services	38633.00	Library	179591.00
		<u>BY ANAMATS AND RECEIVABLES</u>	<u>23888989.00</u>
		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
		<u>BY ACCOUNTS AS PER CONTRA</u>	<u>427922.00</u>
		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
		<u>BY BRANCH INTERNAL</u>	<u>20970902.00</u>
		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	
		<u>BY CLOSING BALANCES</u>	
		<u>BY CASH BALANCES</u>	<u>1850.00</u>
		Cash In Hand	1850.00
		<u>BY BANK CURRENT ACCOUNTS</u>	<u>2478658.00</u>
		H D F C Bank Shirpur Current A/C No. 50200052029670	183826.00
		The Shirpur Peoples Co-Operative Bank Ltd.	17953.00
		Current A/C No. 001110306096	
		The Shirpur Peoples Co-Operative Bank Ltd.	104348.00
		Current A/C No. 001110306102	
		The Shirpur Peoples Co-Operative Bank Ltd.	11426.00
		Current A/C No. 001110307130	
		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
ACCOUNTS**

73132.00

Bank Of Maharashtra Shirpur
Saving A/C No. 60333921095

73132.00

BY FIXED DEPOSITS

3726353.00

F D R Bank Of Baroda No.
94500300000108

1167281.00

F D R Bank Of Baroda No.
94500300000655

1051602.00

F D R Bank Of Baroda No.
94500300002063

372270.00

F D R Bank Of Baroda No.
94500300003283

339636.00

F D R Bank Of Baroda No.
94500300003786

324307.00

F D R Bank Of Baroda No.
94500300004708

308145.00

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 - 23036599JGTDSM1321



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.

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

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

Place : Shirpur
Date : 21/08/2023


Director

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

TOTAL RS. : 26577756.00

AS PER MY SEPARATE REPORT



VIJAY M. RATHI
CHARTERED ACCOUNTANT
M.No. : 036599
UDIN - 230365998GTDSM1321



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.

LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
<u>DEPRECIATION FUND</u>	<u>2031607.64</u>	<u>INVESTMENTS</u>	<u>500.00</u>
Depreciation Fund	2031607.64	Shares The Shirpur Peoples Co Op. Bank Ltd.	500.00
<u>OTHER FUNDS</u>	<u>1036103.00</u>		
Development Fund	1025328.00	<u>MOVABLE PROPERTIES</u>	<u>2427526.10</u>
Student Welfare Fund	10775.00	Computer and Accessories	829476.00
		Computer Software and Accessories	42038.00
<u>LOANS</u>	<u>345500.00</u>	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
<u>ANAMAT PAYABLES FOR EXPENSES</u>	<u>9006511.00</u>	<u>ANAMATS AND RECEIVABLES</u>	<u>998478.00</u>
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
		Rajendra Laxman Banjara	1038.00
<u>INCOME AND EXPENDITURE ACCOUNT</u>	<u>36744792.41</u>	Telephone Deposit	1000.00
Balance As Per Last Balance Sheet	30261255.23	<u>BRANCH INTERNAL</u>	<u>39458016.95</u>
Add:-Surplus for the year transferred from Income and Expenditure Account	6483537.18	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	
		<u>CASH AND BANK</u>	<u>1850.00</u>
		<u>BALANCES - CASH IN HAND</u>	
		Cash In Hand	1850.00
		<u>BALANCES WITH SAVING ACCOUNTS</u>	<u>73132.00</u>
		Bank Of Maharashtra Shirpur	73132.00
		Saving A/C No. 60333921095	
		<u>BALANCES WITH CURRENT ACCOUNTS</u>	<u>2478658.00</u>
		H D F C Bank Shirpur Current	183826.00
		A/C No. 50200052029670	
		The Shirpur Peoples Co-Operative Bank Ltd.	17953.00
		Current A/C No. 001110306096	
		The Shirpur Peoples Co-Operative Bank Ltd.	104348.00

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 - 23036599BGTDSM1321



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 frozen as on 01/04/2022	Amount of Additions before 30-09-2022	Amount of Additions after 30-09-2022	Amount of Deduction 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 Accessories	40.00%	871514.00	0.00	0.00	0.00	871514.00	871105.89	163.25	408.11	244.87
2	Library	40.00%	1251477.10	24280.00	155311.00	0.00	1431068.10	865813.51	198038.64	388683.89	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
	TOTAL RS.		2247935.10	24280.00	155311.00	0.00	2427526.10	1833575.96	198031.62	414359.14	395918.51

[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 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	Computer and Assessaries	25.00%	871514.00	0.00	0.00	0.00	871514.00	871105.88	102.03	408.11	306.09
2	Library	25.00%	1251477.10	24280.00	155311.00	0.00	1431068.10	865813.51	121899.77	385663.59	443364.82
3	Furniture & Fixtures	10.00%	124944.00	0.00	0.00	0.00	124944.00	98556.56	2828.74	28287.44	25466.69
	TOTAL RS.		2247935.10	24280.00	155311.00	0.00	2427526.10	1833575.95	124830.54	414359.14	469119.59

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 31st 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

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

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



VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 23036599BGTEAZ4294

\\vvr\D\2023\Trust Audit\IMRD-ALLUM-23\IMRD-ALLUMINI ASSOCIATION 23.XLS

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



VIJAY M. RATHI
CHARTERED ACCOUNTANT
UDIN - 23036599BGTEAZ4294

TRUSTEE

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) Educational	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
	TOTAL RS.	50400.00

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

INCOME	AMOUNT RS.	AMOUNT RS.
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

TOTAL RS. 50400.00

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

FUNDS AND LIABILITIES	AMOUNT RS.	AMOUNT RS.
Trusts Funds or Corpus :-		0.00
Balance as per last Balance Sheet	0.00	
Adjustments during the year (give details)	0.00	
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	0.00	
Loans (Secured or Unsecured) :-		NIL
From trustees	0.00	
From others	0.00	
Liabilities :-		0.00
For advances		
For Sundry Credit Balances	0.00	
Income and Expenditure Account		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	4523.00	

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		
TOTAL RS.		75587.00

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

TOTAL RS.

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

TOTAL RS. 117884.00

117884.00

TOTAL RS.

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

