

**STATUTORY AUDIT REPORT**  
of  
Vidya Pratishtan's

**COLLEGE OF EDUCATION**

**B.ED COLLEGE**

Vidyanagari, M.I.D.C,  
Baramati, Dist - Pune.

**For the year ended 31/03/2023**

**M/s. PRITAM S. PAHADE & CO**  
**CHARTERED ACCOUNTANTS**  
G-11, Ground Floor, Wing - 2  
Chirag Apartment, Vijay Nagar,  
Bhigwan Road, Baramati  
Dist. Pune – 413 102

To,  
The Principal,  
Vidya Pratishthan's,  
College of Education  
B.Ed College  
Vidyanagari, M.I.D.C.  
Baramati, Dist- Pune

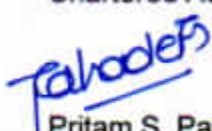
Dear Madam,

Subject:- Statutory Audit Report of your B.Ed college for the year 2022-2023.

We have audited the books of accounts of your B.Ed college for the period from 01/04/2022 to 31/03/2023 and report as under :-

1. The annexed Balance Sheet of the College as at 31/3/2023 and the Income and Expenditure Account for the period from 01/04/2022 to 31/03/2023 are in agreement with the books of accounts kept and maintained.
2. The Method of accounting employed by the College is Cash System of Accounting and the same method of accounting is employed by the Trust and it's all Schools/ Colleges/ Institutes/ Branches & Units. The Income and expenditure are recognized on cash basis.
3. We have obtained all the information and explanation which to the best of my knowledge and belief were necessary for the purpose of our audit.
4. The accounts of the college and Trust are submitted on by following accounting standard 17 and certified by us as true and fair representation on their accounting.
5. In our opinion proper books of accounts have been kept and maintained by the Trust and it's all Schools / Colleges / Institutes / Branches & Units so far as it appears from our examination of books.
6. In our opinion and to the best of our information and according to the explanations given to us the said accounts give a true and fair view -
  - i) in case of Balance sheet the state of affairs as at 31<sup>st</sup> March, 2023.
  - ii) in case of Income and Expenditure Account the Deficit for the year ended 31/03/2023.
7. The discrepancies noticed during the course of audit is given in annexure to this report

For M/s Pritam S. Pahade & Co.  
Chartered Accountants

  
Pritam S. Pahade  
Proprietor  
M. No. 121160



UDIN : 23121160BGWZUW9681

Date : 31.08.2023

M/s Pritam S. Pahade & Co.  
Chartered Accountants

G-11, Ground Floor, Wing – 2,  
Chirag Apartment, Vijay Nagar,  
Bhigwan Road, Baramati  
Dist : Pune – 413 102  
Phone : (02112) 227170

Annexure to Main Audit Report

We have audited the books of accounts of your B.Ed college for the period from 01/04/2022 to 31/03/2023 and report as under :-

1. During the year college has paid Provident Fund return late from March 2022 to July 2022, September 2022 to November 2022 and Feb 2023. It is advised that it has to be paid within the due date.
2. Profession Tax Return copy was not made available for verification.
3. GST amount wrong charged to be recovered from Pooja Marketing of Rs. 3150.00 at the earliest.

We are thankful to you and your accountant for the co-operation extended to us during the course of our audit.

Yours Faithfully

For M/s Pritam S. Pahade & Co.  
Chartered Accountants

*Pahade*

Pritam S. Pahade  
Proprietor  
M. No. 121160



Date : 31.08.2023

Place : Baramati.

Vidya Pratishthan's  
**COLLEGE OF EDUCATION**  
**B.ED.COLLEGE**

Vidyanagari, M.I.D.C, Baramati, Dist. - Pune

**Receipts and Payments Account for the year 2022-2023**

Receipts	Amount	Payments	Amount
<b>To Balance b/d</b>		<b>By Advertisement Expenses</b>	
Cash	301.00	Staff Recruitment Exp	10858.00
BOM S.A/C No. 20100293639	1676.15	Web Hosting Charges	21135.00
BOM S.A/C No. 20100287999	73954.59		31993.00
BOM S.A/C No. 20100288697	154973.16	<b>By Establishment Expenses</b>	
BOM S.A/C No. 20100286167	282918.38	Bank Commission	10793.46
	513823.28	Audit Fees	15000.00
<b>To Bank Interest</b>		Travelling & Conveyance	43018.00
On Saving A/cs	53293.00	Water Charges	71915.00
On FD Deposits	293704.00	Security Charges	113126.00
	346997.00	Electricity Bill Expenses	244679.00
<b>To Other Fees</b>			498531.46
Transfer Certificates (T.C.)	3240.00	<b>By Other Expenses</b>	
Other Receipt	42822.00	Staff TDS Fine	260.00
	46062.00	Teaching Training	8080.00
<b>To Tuition Fees</b>		Office Expenses	10200.00
Tuition Fees	5711345.00	Transport Exp.	11490.00
<b>To Development Fees</b>		Cleaning Material Exp.	17552.00
Development Fee - First Year	220002.00	Miscellaneous Expenses	46829.00
	220002.00		94411.00
<b>To Other Receipts</b>		<b>By Repairs &amp; Maintenance</b>	
University Fees	463390.00	Cleaning & Clarity Exp	4500.00
Other Fees	929497.00	Computer Repairs & Main.	14700.00
	1392887.00	Xerox Machine Maintenance	14490.00
<b>To Interinstitutional Advances</b>		Garden Expenses	35870.00
Vidya Pratishthan	244679.00	Repairs & Maintenance	79947.00
Vidya Pratishthan	1124861.00		149507.00
	1369540.00	<b>By Salary Cost</b>	
<b>To Contra Accounts</b>		Honarium Payments'	22400.00
T.D.S. Exp	4996.00	P. F. Administrative Charges	14743.00
Staff T. D. S.	15500.00	Security & House Keeping	157637.00
Eligibility Remuneration	21120.00	Provident Fund Contribution	308480.00
Staff Quarter Rent	25140.00	Salary	6257885.00
Staff Profession Tax	48400.00		6761145.00
Staff Provident Fund	296137.00	<b>By Affiliation &amp; Processing Fees</b>	
Gratuity A/c	1243330.00	Annual Affiliation Fee Paid	2000.00
	1654623.00	Affiliation Fee Paid	13000.00
<b>To Current Liabilities</b>		Central Admi. Process Fee	40000.00
Prize from Vidya Pratishthan	880.00	University Sharing Fee	113288.00
Excess Fee Refundable	2185.00		168288.00
Government Scholarships	1819424.65	<b>By Communication Expenses</b>	
Salary Advance	83000.00	Postage & Courier Charges	2820.00
Salary Payable	486662.00	Telephone Exp.	15033.00
	2392151.65	Internet Charges	34500.00
			52353.00
		<b>By Journals &amp; Periodicals</b>	
		Magazine Exp.	2880.00
		Vidya Vaarta Exp.	7510.00
			10390.00
<b>Total carried forward</b>	<b>13647430.93</b>	<b>Total carried forward</b>	<b>7766618.46</b>



Vidya Pratishthan's  
**COLLEGE OF EDUCATION**  
**B.ED.COLLEGE**  
Vidyanagari, M.I.D.C, Baramati, Dist. - Pune  
Receipts and Payments Account for the year 2022-2023  
Page No.2

Receipts	Amount	Payments	Amount
<b>Total brought forward</b>	<b>13647430.93</b>	<b>Total brought forward</b>	<b>7766618.46</b>
		By <u>Printing &amp; Stationery</u>	
		Stationery Exp.	48489.00
		Printing Exp.	145267.00
			193756.00
		By <u>Social &amp; Gathering Expenses</u>	
		Gymnasium Maintenance	71690.00
		Staff Welfare - Uniforms	12800.00
			84490.00
		By <u>University Exam. Exp.</u>	
		University Exam. Exp.	52232.00
		By <u>Software Cost / Updation</u>	
		Software Cost / Updation	10313.00
		Computer Software ( R )	24721.00
			35034.00
		By <u>Contra Accounts</u>	
		T.D.S. Exp	4996.00
		Staff T. D. S.	15500.00
		Eligibility Remuneration	21120.00
		Staff Quarter Rent	25140.00
		Staff Profession Tax	48400.00
		Staff Provident Fund	296137.00
		Gratuity A/c	1243330.00
			1654623.00
		By <u>Fixed Assets</u>	
		Dead Stock	1850.00
		Library Books	5000.00
		Acquagard A/c	15340.00
			22190.00
		By <u>Investments</u>	
		Fixed Deposits	293704.00
		By <u>Current Liabilities</u>	
		Excess Fee Refundable	1124.00
		Univ. Exam. Advance	8000.00
		Salary Advance	70000.00
		Salary Payable	486662.00
		Government Scholarships	891921.00
			1457707.00
		By <u>Balance c/d</u>	
		Cash	232.00
		BOM S.A/C No. 20100288697	85416.94
		BOM S.A/C No. 20100293639	180676.15
		BOM S.A/C No. 800995	334873.00
		BOM S.A/C No. 20100286167	468865.14
		BOM S.A/C No. 20100287999	1017013.24
			2087076.47
<b>Total</b>	<b>13647430.93</b>	<b>Total</b>	<b>13647430.93</b>

As Per Our Report of Even Date



PLACE : BARAMATI

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**PRINCIPAL**  
Vidya Pratishthan's  
**COLLEGE OF EDUCATION**  
Vidyanagari, Bhigwan Road,  
Baramati (Pune) 413 133.

Vidya Pratishthan's  
College of Education  
**B.ED.COLLEGE**

Vidyanagari, M.I.D.C, Baramati, Dist. - Pune

**Income and Expenditure Account for the year ended 31/03/2023**

Expenditure	Amount	Income	Amount
<b>To Advertisement Expenses</b>		<b>By Bank Interest</b>	
Staff Recruitment Exp	10858.00	On Saving A/cs	53293.00
Web Hosting Charges	21135.00	On FD Deposits	293704.00
	31993.00		346997.00
<b>To Software Cost / Updatation</b>		<b>By Other Fees</b>	
Software Cost / Updatation	10313.00	Transfer Certificates (T.C.)	3240.00
Computer Software ( R )	24721.00	Other Receipt	42822.00
	35034.00		46062.00
<b>To Establishment Expenses</b>		<b>By Tuition Fees</b>	
Bank Commission	10793.46	Tuition Fees	5711345.00
Audit Fees	15000.00		
Travelling & Conveyance	43018.00	<b>By Development Fees</b>	
Water Charges	71915.00	Development Fee - First Year	220002.00
Security Charges	113126.00		
Electricity Bill Expenses	244679.00	<b>By Other Receipts</b>	
	498531.46	University Fees	463390.00
<b>To Other Expenses</b>		Other Fees	929497.00
Staff TDS Fine	260.00		1392887.00
Teaching Training	8080.00		
Office Expenses	10200.00		
Transport Exp.	11490.00		
Cleaning Material Exp.	17552.00		
Miscellaneous Expenses	46829.00		
	94411.00		
<b>To Repairs &amp; Maintenance</b>			
Cleaning & Clarity Exp	4500.00		
Computer Repairs & Main.	14700.00		
Xerox Machine Maintenance	14490.00		
Garden Expenses	35870.00		
Repairs & Maintenance	79947.00		
	149507.00		
<b>To Salary Cost</b>			
Honorarium Payments	22400.00		
P. F. Administrative Charges	14743.00		
Security & House Keeping	157637.00		
Provident Fund Contribution	308480.00		
Salary	6257885.00		
	6761145.00		
<b>Total carried forward</b>	<b>7570621.46</b>	<b>Total carried forward</b>	<b>7717293.00</b>



Vidya Pratishthan's  
College of Education  
**B.ED.COLLEGE**

Vidyanagari, M.I.D.C, Baramati, Dist. - Pune

**Income and Expenditure Account for the year ended 31/03/2023**

Page No 2

Expenditure	Amount	Income	Amount
<b>Total brought forward</b>	<b>7570621.46</b>	<b>Total brought forward</b>	<b>7717293.00</b>
<b>To Affiliation &amp; Processing Fees</b>			
Annual Affiliation Fee Paid	2000.00		
Affiliation Fee Paid	13000.00		
Central Admi. Process Fee	40000.00		
University Sharing Fee	113288.00		
	<b>168288.00</b>		
<b>To Communication Expenses</b>			
Postage & Courier Charges	2820.00		
Telephone Exp.	15033.00		
Internet Charges	34500.00		
	<b>52353.00</b>		
<b>To Journals &amp; Periodicals</b>			
Magazine Exp.	2880.00		
Vidya Vaarta Exp.	7510.00		
	<b>10390.00</b>		
<b>To Printing &amp; Stationery</b>			
Stationery Exp.	48489.00		
Printing Exp.	145267.00		
	<b>193756.00</b>		
<b>To Social &amp; Gathering Expenses</b>			
Gymnasium Maintenance	71690.00		
Staff Welfare - Uniforms	12800.00		
	<b>84490.00</b>		
<b>To University Exam. Exp.</b>			
University Exam. Exp.	52232.00		
	<b>52232.00</b>		
<b>To Depreciation</b>	<b>954056.00</b>	By Deficit	<b>1368893.46</b>
<b>Total</b>	<b>9086186.46</b>	<b>Total</b>	<b>9086186.46</b>

As Per Our Report of Even Date



PLACE : BARAMATI

DATE : 13.1 AUG 2023

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**PRINCIPAL**  
Vidya Pratishthan's  
COLLEGE OF EDUCATION  
Vidyanagari, Bhigwan Road,  
Baramati (Pune) 413 133.

Vidya Pratishthan's  
College of Education  
**B.ED.COLLEGE**  
Vidyanagari, M.I.D.C, Baramati, Dist. - Pune

**Balance Sheet as on 31/03/2023**

Liabilities	Amount	Assets	Amount
<u>Other Earmarked Funds</u>		<u>Investments</u>	
Prize Fund	21241.00	FDR No. 7520 - Rupee	5630.00
Development Fund	339700.00	FDR No. 7521 - Rupee	7018.00
	360941.00	FDR No. 8102 - Rupee	11132.00
<u>Interinstitutional Advance</u>		FDR No. 156836 - BOM	290094.00
V. P's Student Hostel	2154691.00	FDR No. 080188 - BOM	333714.00
Vidya Pratishthan	40792863.50	FDR No. 502844 - BOM	572461.00
	42947554.50	FDR No. 502845 - BOM	572461.00
<u>Liabilities</u>		FDR No. 502846 - BOM	572461.00
Excess Fee Refundable	1061.00	FDR No. 044247 - BOM	1099848.00
Prize - Vidya Pratishthan	6880.00	FDR No. 067569 - BOM	1355915.00
Government Scholarships	1174579.65		
YCMOU Centre Advance	1152000.00	<u>Furniture &amp; Fixture</u>	
	2334520.65	As per Schedule	8196848.00
		<u>Advances etc.</u>	
		Gas Cylinder Deposit	1900.00
		TDS-Bank of Maharashtra	6193.00
		Telephone Deposit	8200.00
		Staff Advance	33293.00
		M.S.E.D.Co. Ltd - Deposit	52500.00
			102086.00
		<u>Cash &amp; Bank Balances</u>	
		Cash	232.00
		BOM S.A/C No. 20100288697	85416.94
		BOM S.A/C No. 20100293639	180676.15
		BOM S.A/C No. 800995	334873.00
		BOM S.A/C No. 20100288167	468865.14
		BOM S.A/C No. 20100287999	1017013.24
			2087076.47
		<u>Income &amp; Expenditure Account</u>	
		Opening Credit Balance	29067378.22
		Add - Deficit during the year	1368893.46
			30436271.68
<b>Total</b>	<b>45643016.15</b>	<b>Total</b>	<b>45643016.15</b>

As Per Our Report of Even Date



PLACE : BARAMATI

DATE : 31 AUG 2023

*S.P. Patil*

**PRINCIPAL**  
Vidya Pratishthan's  
COLLEGE OF EDUCATION  
Vidyanagari, Bhigwan Road,  
Baramati (Pune) 413 133.



Vidya Pratishthan's  
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Vidyanagari, M.I.D.C, Baramati, Dist. - Pune

**Schedule of Fixed Assets as on 31/03/2023**

Particulars	Opening Balance	Addition during the year		Total	Depreciation		Closing Balance
		Before 30-09-2022	After 30-09-2022		Rate	Amount	
	Rs	Rs	Rs	Rs	%	Rs	Rs
<b><u>Furniture &amp; Fixtures</u></b>							
Electrical Installation	2203.00			2203.00	15%	330.00	1873.00
Dead Stock	21656.00		1850.00	23506.00	10%	2258.00	21248.00
Furniture & Fixtures	1091223.00			1091223.00	10%	109122.00	982101.00
	<b>1115082.00</b>		<b>900.00</b>	<b>1116932.00</b>		<b>111710.00</b>	<b>1005222.00</b>
<b><u>Equipment's</u></b>							
Typewriters	98.00			98.00	15%	15.00	83.00
Science Material	174.00			174.00	15%	26.00	148.00
Psychology Lab	197.00			197.00	15%	30.00	167.00
Vacuum Cleaner	444.00			444.00	15%	67.00	377.00
Fax Machine	669.00			669.00	15%	100.00	569.00
Barcode Scanner	1616.00			1616.00	15%	242.00	1374.00
Office Equipment's	1688.00			1688.00	15%	253.00	1435.00
Barcode Printer	1885.00			1885.00	15%	283.00	1602.00
Musical Instruments	5148.00			5148.00	15%	772.00	4376.00
Sound System	14099.00			14099.00	15%	2115.00	11984.00
Educational Equipment's	15061.00			15061.00	15%	2259.00	12802.00
Acquaguard	23151.00	15340.00		38491.00	15%	5774.00	32717.00
Xerox Machine	43775.00			43775.00	15%	6566.00	37209.00
DLP Projector	47037.00			47037.00	15%	7056.00	39981.00
Sony Camera	49171.00			49171.00	15%	7376.00	41795.00
	<b>204213.00</b>	<b>15340.00</b>		<b>219553.00</b>		<b>32934.00</b>	<b>186619.00</b>
<b><u>Computers &amp; Others</u></b>							
Software - T.D.S	2.00			2.00	40%	1.00	1.00
Computer Software	6.00			6.00	40%	2.00	4.00
Printers	4126.00			4126.00	40%	1650.00	2476.00
Computer	89936.00			89936.00	40%	35974.00	53962.00
	<b>94070.00</b>			<b>94070.00</b>		<b>37627.00</b>	<b>56443.00</b>
<b><u>Vehicles</u></b>							
Cycle	213.00			213.00	10%	21.00	192.00
Library Books	96185.00		5000.00	101185.00	10%	9869.00	91316.00
<b><u>Immovable Property</u></b>							
College Building	7618951.00			7618951.00	10%	761895.00	6857056.00
<b>Total</b>	<b>9128714.00</b>	<b>15340.00</b>	<b>5900.00</b>	<b>9150904.00</b>		<b>954056.00</b>	<b>8196848.00</b>



*S. Prakash*  
**PRINCIPAL**  
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