

STATUTORY AUDIT REPORT
of
Vidya Pratishthan'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

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

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 31st 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

Pahade's
Pritam S. Pahade
Proprietor
M. No. 121160



UDIN : 23121160BGWZUW9681

Date : 31.08.2023

Place : Baramati.

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 P

Pritam S. Pahade
Proprietor
M. No. 121160



Date : 31.08.2023

Place : Baramati.

Vidya Pratishtan's
COLLEGE OF EDUCATION
B.ED.COLLEGE

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

Receipts and Payments Account for the year 2022-2023

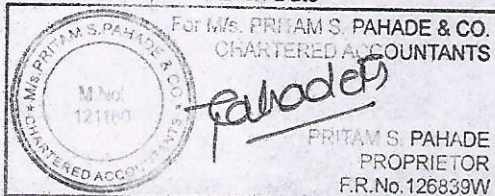
| Receipts | Amount | Payments | Amount |
|---------------------------------------|--------------------|---|-------------------|
| To Balance b/d | | By Advertisement Expenses | |
| Cash | 301.00 | Staff Recruitment Exp | 10858.00 |
| BOM S.A/C No. 20100293639 | 1676.15 | Web Hosting Charges | 21135.00 |
| BOM S.A/C No. 20100287999 | 73954.59 | | 31993.00 |
| BOM S.A/C No. 20100288697 | 154973.16 | By Establishment Expenses | |
| BOM S.A/C No. 20100286167 | 282918.38 | Bank Commission | 10793.46 |
| | 513823.28 | Audit Fees | 15000.00 |
| To Bank Interest | | 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 |
| To Other Fees | | | 498531.46 |
| Transfer Certificates (T.C.) | 3240.00 | By Other Expenses | |
| Other Receipt | 42822.00 | Staff TDS Fine | 260.00 |
| | 46062.00 | Teaching Training | 8080.00 |
| To Tuition Fees | | Office Expenses | 10200.00 |
| Tuition Fees | 5711345.00 | Transport Exp. | 11490.00 |
| | | Cleaning Material Exp. | 17552.00 |
| To Development Fees | | Miscellaneous Expenses | 46829.00 |
| Development Fee - First Year | 220002.00 | | 94411.00 |
| To Other Receipts | | By Repairs & Maintenance | |
| 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 |
| To Interinstitutional Advances | | Garden Expenses | 35870.00 |
| Vidya Pratishtan | 244679.00 | Repairs & Maintenance | 79947.00 |
| Vidya Pratishtan | 1124861.00 | | 149507.00 |
| | 1369540.00 | By Salary Cost | |
| To Contra Accounts | | Honorarium 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 | By Affiliation & Processing Fees | |
| Gratuity A/c | 1243330.00 | Annual Affiliation Fee Paid | 2000.00 |
| | 1654623.00 | Affiliation Fee Paid | 13000.00 |
| To Current Liabilities | | Central Admi. Process Fee | 40000.00 |
| Prize from Vidya Pratishtan | 880.00 | University Sharing Fee | 113288.00 |
| Excess Fee Refundable | 2185.00 | | 168288.00 |
| Government Scholarships | 1819424.65 | By Communication Expenses | |
| 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 |
| | | By Journals & Periodicals | |
| | | Magazine Exp. | 2880.00 |
| | | Vidya Vaarta Exp. | 7510.00 |
| | | | 10390.00 |
| Total carried forward | 13647430.93 | Total carried forward | 7766618.46 |



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 |
|------------------------------|--------------------|---|--------------------|
| Total brought forward | 13647430.93 | Total brought forward | 7766618.46 |
| | | By <u>Printing & Stationery</u> | |
| | | Stationery Exp. | 48489.00 |
| | | Printing Exp. | 145267.00 |
| | | | 193756.00 |
| | | By <u>Social & 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 / Updatation</u> | |
| | | Software Cost / Updatation | 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 |
| Total | 13647430.93 | Total | 13647430.93 |

As Per Our Report of Even Date



PLACE : BARAMATI
DATE :

31 AUG 2023

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

Vidya Pratishthan's
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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 |
|--------------------------------------|-------------------|------------------------------|-------------------|
| <u>To Advertisement Expenses</u> | | <u>By Bank Interest</u> | |
| 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 |
| <u>To Software Cost / Updatation</u> | | <u>By Other Fees</u> | |
| Software Cost / Updatation | 10313.00 | Transfer Certificates (T.C.) | 3240.00 |
| Computer Software (R) | 24721.00 | Other Receipt | 42822.00 |
| | 35034.00 | | 46062.00 |
| <u>To Establishment Expenses</u> | | <u>By Tuition Fees</u> | |
| Bank Commission | 10793.46 | Tuition Fees | 5711345.00 |
| Audit Fees | 15000.00 | | |
| Travelling & Conveyance | 43018.00 | <u>By Development Fees</u> | |
| Water Charges | 71915.00 | Development Fee - First Year | 220002.00 |
| Security Charges | 113126.00 | | |
| Electricity Bill Expenses | 244679.00 | <u>By Other Receipts</u> | |
| | 498531.46 | University Fees | 463390.00 |
| <u>To Other Expenses</u> | | 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 | | |
| <u>To Repairs & Maintenance</u> | | | |
| 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 | | |
| <u>To Salary Cost</u> | | | |
| 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 | | |
| Total carried forward | 7570621.46 | Total carried forward | 7717293.00 |



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

As Per Our Report of Even Date



PLACE : BARAMATI
DATE : 13.1 AUG 2023

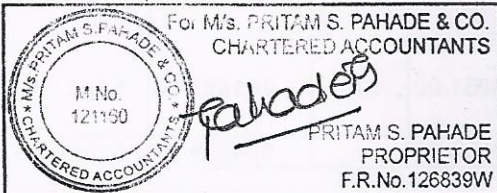
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PRINCIPAL
Vidya Pratishthan's
COLLEGE OF EDUCATION
Vidyanagari, Bhigwan Road,
Baramati (Pune) 413 133.

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

Balance Sheet as on 31/03/2023

| Liabilities | Amount | Assets | Amount |
|-----------------------------------|--------------------|---|--------------------|
| Other Earmarked Funds | | Investments | |
| Prize Fund | 21241.00 | FDR No. 7520 - Rupee | 5630.00 |
| Development Fund | 339700.00 | FDR No. 7521 - Rupee | 7018.00 |
| | | FDR No. 8102 - Rupee | 11132.00 |
| Interinstitutional Advance | | 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 |
| | | FDR No. 502845 - BOM | 572461.00 |
| Liabilities | | 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 | Furniture & Fixture | |
| | | As per Schedule | 8196848.00 |
| | | Advances etc. | |
| | | 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 |
| | | Cash & Bank Balances | |
| | | 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 |
| | | Income & Expenditure Account | |
| | | Opening Credit Balance | 29067378.22 |
| | | Add - Deficit during the year | 1368893.46 |
| | | | 30436271.68 |
| Total | 45643016.15 | Total | 45643016.15 |

As Per Our Report of Even Date



PLACE : BARAMATI

DATE : 31 AUG 2023

S. Pratik

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

Vidya Pratishthan's
College of Education
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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 |
| <u>Furniture & Fixtures</u> | | | | | | | |
| 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 |
| | 1115082.00 | | 900.00 | 1116932.00 | | 111710.00 | 1005222.00 |
| <u>Equipment's</u> | | | | | | | |
| 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 |
| | 204213.00 | 15340.00 | | 219553.00 | | 32934.00 | 186619.00 |
| <u>Computers & Others</u> | | | | | | | |
| 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 |
| | 94070.00 | | | 94070.00 | | 37627.00 | 56443.00 |
| <u>Vehicles</u> | | | | | | | |
| Cycle | 213.00 | | | 213.00 | 10% | 21.00 | 192.00 |
| Library Books | 96185.00 | | 5000.00 | 101185.00 | 10% | 9869.00 | 91316.00 |
| <u>Immovable Property</u> | | | | | | | |
| College Building | 7618951.00 | | | 7618951.00 | 10% | 761895.00 | 6857056.00 |
| Total | 9128714.00 | 15340.00 | 5900.00 | 9150904.00 | | 954056.00 | 8196848.00 |



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