



“ज्ञान, विज्ञान आणि सुसंस्कार यांसाठी शिक्षणप्रसार” - शिक्षणमहर्षी डॉ. बापूजी साळुंखे

Shri Swami Vivekanand Shikshan Sanstha, Kolhapur's

PADMABHUSHAN DR. VASANTRAODADA PATIL MAHAVIDYALAYA

TASGAON, Dist. Sangli, Pin- 416 312 ☎ - STD : 02346-250665, 250575 FAX : 250575

● Affiliated to Shivaji University, Kolhapur ●

ISO Certified : 9001:2015

E-mail : san.pdvpm.tas@gmail.com Website : www.pdvpmatasgaon.edu.in

Established Year : June 1962 P. B. No. : 14 Jr. College No. : J22-10-001 Sr. College Code No. : $\frac{SIAC/4}{X}$ Jr.: C-8

NAAC Reaccredited 'B' (2.76)



Shikshanmaharshi Dr. Bapuji Salunkhe B.A., B.T., D.Lit. FOUNDER	Hon. Chandrakant (Dada) Patil PRESIDENT B.Com. Minister of Higher & Technical Education Government of Maharashtra	Prin. Abhaykumar Salunkhe M.A. CHAIRMAN	Prin. Mrs. Shubhangi Gawade M.Sc., B.Ed. SECRETARY	Dr. Milind S. Hujare M.Sc., Ph.D. PRINCIPAL
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Ref.No. : PDVPMT / 279 / 2023-2024

Date : 28 / 06 / 2023

To,
The Joint Director of Education
Higher Education Grants, Kolhapur Region,
Kolhapur.

Sub: - Non-Govt.Arts, Science& Commerce College for the Assessment of
Maintenance Grants Statement for the year ending 31st March, 2023

Ref:- Director of Education M.S.Pune's Letter No.CLA/4379/18978/VA

Dated: 10th October, 1979.

Sir,

With reference to the Subject mentioned above I am submitting hearwith the
following statement of Accounts and Certificate as required.

1. Audited Statement of Account for the year 2022-2023 Form 0.I)
2. From No.3
3. Certificate Form 1 to 3
4. No. Sundry Payment Certificate(Creditors),
5. Statement Showing the last two years student strength
6. Receipt & payments Statement for the year ending 31 March, 2023

Kindly accept the same and oblige.

Thanking you,

Yours Faithfully,


(Dr. Milind S Hujare)
Principal

Enclosers as above

Copy Forwarded with Compliment:

1. The Director of Education, Maharashtra State, Pune.
- 2.Accountant General, Maharashtra. I 101, Maharshi Karve Road, Mumbai.400020.
- 3.The Sr. Auditors, Higher Education, Kolhapur Region, Kolhapur.
- 4.Shri. Swami Vivekananda Shikshan Sanstha , Kolhapur

Padmabhushan Dr. Vasantraodada Patil
Mahavidyalaya, Tasgaon. (Sangli)

Shri Swami Vivekanand Shikshan Sanstha's
PADMABHUSHAN DR. VASANTRAODADA PATIL MAHAVIDYALAYA, TASGAON, DIST.SANGLI.
RECEIPT AND PAYMENT FOR THE YEAR 2022 - 2023

DIRECT RECEIPT	AMOUNT	AMOUNT	DIRECT PAYMENTS	AMOUNT	AMOUNT
GOVT. GRANTS		10,52,56,398.00	SALARY EXP.		6,84,97,756.00
Salary grants	98607191.00		PAY		
Non-salary grants	1246000.00		Teaching Staff	59494656.00	
Medical Re-imbursment	1311707.00		Non-teaching Staff	9003100.00	
CHB Salary Grant	4099500.00				
Fees From Students		36,55,180.00	G.P.		42,000.00
Admission Fees	15190.00		Teaching Staff	42000.00	
Identity Card Fees	31250.00				
Tuition Fees	1227790.00		D.A.		2,38,90,075.00
Library Fees	151650.00		Teaching Staff	20343255.00	
Gymkhana Fees	227310.00		Non-teaching Staff	3546820.00	
Laboratory Fees	41500.00				
College Magazine fee	151600.00		H.R.A.		51,23,301.00
T.C. Fees / Migration	12200.00		Teaching Staff	4293041.00	
Development Fund(C.D.F)	400576.00		Non-teaching Staff	830260.00	
College Exam fee	163360.00				
Environment Sci.Fee	119050.00		T.A.		9,63,275.00
Extra Curricular Activity fee	151616.00		Teaching Staff	716400.00	
Annual Prize Distribution fee	15170.00		Non-teaching Staff	246875.00	
Software facility	152300.00				
Uni. Exam Home Pattern Exp.	506024.00		Other Allowances		64,100.00
Uni. Exam Home Pattern Fee	79345.00		Cash Allowance	600.00	
Flag Fund & Blind Fund	15230.00		Washing Allowance	9500.00	
Skill Development Course	194000.00		Other Allowances	54000.00	
Other Receipts		9,24,629.00	Medical Re-imbursment		13,11,707.00
Bonafied Fees	26110.00		CHB Salary		40,40,000.00
Laboratory Breakage	97227.00		Interest Refund on UGC Grants		19,216.00
Cost of Library Books	1080.00				
Sale of Prospectus	108308.00		Furniture And Dead Stock		9,04,399.00
Sale of Science Journals	223179.00		Electronic Equipement	23364.00	
Other Receipts	1000.00		Zerox Machine	444893.00	
Ph.D Student fee	467725.00		Laboratory Equipments	345046.00	
			Library Software	91096.00	
Bank Interest		35,801.00			
			Gymkhana Dead Stock & Exp.		3,18,171.00
			Gymkhana Current Exp.	165521.00	
			Magazine Exp.	152650.00	
			Laboratory Dead Stock And Exp.		44,959.00
			Lab. Chemical & Current Exp.	44959.00	
			Library Exp.		58,549.00
			Library Books	40929.00	
			Periodicals	17620.00	
			Educational Expences		33,15,048.26
			Univ Exam Home pattern Exps	366054.00	
			Univ. Exam Home pattern fee	79345.00	
			Flag Fund & Blind Fund	15090.00	
			Skill Development Course	2200.00	
			Sports Day	15400.00	
			Software facility	150300.00	
			News Paper	10763.00	
			Travelling Exps.	38777.00	
			Electricity Charges	104719.00	
			Computer Exp.	3775.00	
			Misc. Exp.	99104.26	
			College Garden	35021.00	
			Seminar	14408.00	
			College Exam Exps	22607.00	
			Telephone Exp.	8481.00	
			Printing	6396.00	
			Postage	7454.00	
			Affiliation Fees	8840.00	
			Periodicals	5900.00	
			Supervision Charges	010000.00	
			Corporation Tax	40631.00	
			Water Charges	18400.00	



			Audit Fee	108051.00	
			NAAC LOI Registration Fee	238000.00	
			Identity Card Exps	18073.00	
			Envior. Exp.	24000.00	
			COC course Exps	2500.00	
			Computer Exp.	23114.00	
			Misc. Deadstock repary	4100.00	
			UGC Grant Refund	28228.00	
			Website Expenses	38972.00	
			Stationary.	21345.00	
			MRP - Minor Research Project	843000.00	
			Purchase of Forms		2,58,998.00
			Purchase of Prospectus	108307.00	
			Purchase of Borrow cards	6720.00	
			Purchase of Science Journal	143971.00	
			Tution Fee Adjustment		12,48,000.00
Total DIRECT RECEIPT	AMOUNT	10,98,72,008.00	Total DIRECT PAYMENT	AMOUNT	11,00,99,554.28

- Salary 10,39,32,241/-
Rs. 61,67,300.26 LHM salary

INDIRECT RECEIPTS	AMOUNT	AMOUNT	INDIRECT PAYMENTS	AMOUNT	AMOUNT
S.S.V.S. Kolhapur		9,16,000.00	S.S.V.S. Kolhapur		10,46,000.00
Intra-Branch Section		6,26,472.00	Intra-Branch Section		1,28,440.00
Prin. Jr. College Section	150.00		Prin. Jr. College Section	0.00	
Prin. BCA Section	0.00		Prin. BCA Section	18540.00	
Prin. P.G. Section	0.00		Prin. P.G. Section	41400.00	
Prin. Sr College Non Grant	626322.00		Prin. Sr College Non Grant	68400.00	
Salary Deduction		2,30,76,304.00	Salary Deduction		2,30,42,974.00
Income Tax	18068800.00		Income Tax	18068800.00	
LIC	1124363.00		LIC	1124363.00	
Path Sansha	1808500.00		Path Sansha	1808500.00	
Bank Loan	1264100.00		Bank Loan	1264100.00	
Krutadnyata Nidhi	802852.00		Krutadnyata Nidhi	802852.00	
Path Pedy Divident	174359.00		Path Pedy Divident	174359.00	
Salary Payble	33330.00		Salary Payble	0.00	
Govt. Salary Deduction		1,13,40,749.00	Govt. Salary Deduction		1,13,40,221.00
Provident Fund Deposit A.O.	9136804.00		Provident Fund Deposit A.O.	9136804.00	
Professional Tax	175550.00		Professional Tax	175550.00	
D.C.P.S. Regular	2027367.00		D.C.P.S. Regular	2027367.00	
Revenue Stamp	1028.00		Revenue Stamp	600.00	
University Fees		20,36,257.00	University Fees		27,46,459.00
University Exam Fee	1277572.00		University Exam Fee	1277572.00	
Eligibility Fee	62495.00		Eligibility Fee	72400.00	
University Pro. Rata	36650.00		University Pro. Rata	44090.00	
Apakalin Nidhi	15230.00		Apakalin Nidhi	17920.00	
Ashwamedh Nidhi	45690.00		Ashwamedh Nidhi	124272.00	
Lead College Fee	38075.00		Lead College Fee	39500.00	
E.Mail Fee	78150.00		E.Mail Fee	179251.00	
Group Insurance Student	30480.00		Group Insurance Student	31350.00	
University Youth Festival	104780.00		University Youth Festival	167245.00	
Youth Hostel	76150.00		Youth Hostel	75400.00	
University Centre Exp.	74825.00		University Centre Exp.	505428.00	
SFU	43730.00		SFU	26490.00	
Jubilee Fund	38075.00		Jubilee Fund	37700.00	
Self finance Unit (NSS)	0.00		Self finance Unit (NSS)	18000.00	
Zonal Sports	0.00		Zonal Sports	20660.00	
Blind Nidhi	0.00		Blind Nidhi	240.00	
Student welfare fund	0.00		Student welfare fund	700.00	
S A Fund	38075.00		S A Fund	32860.00	
Kalyan Nidhi	76200.00		Kalyan Nidhi	75350.00	



Govt. Scholarships		95,24,583.50	Govt. Scholarships		84,02,648.00
VJNT Scholarship	810329.00		VJNT Scholarship	1017355.00	
SC.SCHOLERSHIP	612017.50		SC.SCHOLERSHIP	382793.00	
SC FREESHIP 16-17	0.00		SC FREESHIP 16-17	81775.00	
EBC 2017-18	0.00		EBC 2017-18	566050.00	
SBC Scholarship	132181.00		SBC Scholarship	119835.00	
VJNT Freeship	143695.00		VJNT Freeship	67270.00	
OBC Scholarship	1313818.00		OBC Scholarship	1422140.00	
OBC Freeship	28247.50		OBC Freeship	58695.00	
S.T Scholarship	0.00		S.T Scholarship	5530.00	
S.C Freeship	23888.00		S.C Freeship	9110.00	
SBC Freeship	7787.50		SBC Freeship	0.00	
EBC	6552730.00		EBC	4671595.00	
Deposits		13,540.00	Deposits		160.00
Laboratory Deposit	2040.00		Laboratory Deposit	60.00	
Library Deposit	11500.00		Library Deposit	100.00	
Dealers A/c		3,45,048.00	Dealers A/c		2,40,594.00
Dealer Payable	345048.00		Dealer Payable	240594.00	
UGC Grants A/c			UGC Grants A/c		4,03,000.00
Minor Research Project	0.00		Minor Research Project	103000.00	
DST Fellowship Grant	0.00		DST Fellowship Grant	300000.00	
Other Receipt		3,53,552.00	Other Payments		1,33,022.00
TDS	17159.00		TDS	17159.00	
Lead College Workshop	86511.00		Lead College Workshop	86511.00	
Light Deposit	0.00		Light Deposit	6840.00	
Flag Day Nidhi	0.00		Flag Day Nidhi	230.00	
NCC Washing Allowance	12584.00		NCC Washing Allowance	12584.00	
Other Exam Centre Exps	9668.00		Other Exam Centre Exps	9668.00	
Vikas Nidhi (Student)	228450.00		Vikas Nidhi (Student)	1050.00	
N.S.S. A/c		1,08,750.00	N.S.S. A/c		1,08,750.00
NSS Regular	52500.00		NSS Regular	52500.00	
NSS Camp	56250.00		NSS Camp	56250.00	
Individual A/c		22,33,593.00	Individual A/c		15,53,614.00
OPENING BALANCES		1,37,62,776.88	CLOSING BALANCES		1,49,54,295.12
Cash in hand	14590.00		Cash in Hand	5065.00	
Salary A/C No.20123500710	39634.90		Salary A/C No.20123500710	147504.00	
Non-Salary Bank (BOM) A/c 6057	569720.58		Non-Salary Bank (BOM) A/c 6057	1126623.68	
BOM - Misc A/c No. 1807	466024.50		BOM - Misc A/c No. 1807	127578.04	
BOM Uni. Exam. A/C No.60126776608	714843.20		BOM Uni. Exam. A/C No.60126776608	734500.20	
Bank of Maha. A/C No.60203801594	3298.00		Bank of Maha. A/C No.60203801594	3863.00	
BOM Scholarship A/C No. 9366	11398618.70		BOM Scholarship A/C No. 9366	12520259.20	
NSS Bank A/c 5444	121125.00		NSS Bank A/c 5444	263080.00	
Current A/C No.22	2652.00		Current A/C No.22	2652.00	
P.L.A.A/C No.8443	32270.00		P.L.A.A/C No.8443	32270.00	
TOTAL INDIRECT RECEIPT		6,43,37,723.38	TOTAL INDIRECT PAYMENT		6,41,10,177.12
TOTAL DIRECT RECEIPT		10,98,72,008.00	TOTAL DIRECT PAYMENT		11,00,99,554.26
GRANT TOTAL		17,42,09,731.38	GRANT TOTAL		17,42,09,731.38

UDI N-23122778BGZMOB2634

For P V Phatak & Associates
Chartered Accountants

[Signature]

CA Vikram Phatak
Partner
Membership No. 122778



[Signature]
Principal

Padmabhusan D. Vasantraodada Patel
Mahavidyalaya, Tasgaon. (Sangli)

FORM NO - 1
Audited Statement Of Padmabhushan Dr. Vasantraodada Patil Senior College, Tasgaon
Tal : Tasgaon , Dist : Sangli
FOR THE YEAR : 2022 - 2023

	ITEMS	AMOUNT UNDER EACH SUB. ITEM	TOTAL OF EACH ITEM Rs.
	R E C E I P T S		
1	Opening Balance		1,37,62,776.88
	Cash In hand	14,590.00	
	Salary A/C No.20123500710	39,634.90	
	Non-Salary Bank (BOM) A/c 6057	9,69,720.58	
	BOM - Misc A/c No. 1807	4,66,024.50	
	BOM Uni. Exam. A/C No.60126776608	7,14,643.20	
	Bank of Maha. A/C No.60203801594	3,298.00	
	BOM Scholarship A/C No. 9366	1,13,98,618.70	
	NSS Bank A/c 5444	1,21,125.00	
	Current A/C No.22	2,852.00	
	P.L.A.A/C No.8443	32,270.00	
2	TO SALARY GRANTS		10,40,08,898.00
	Govt.Grants		
	Salary grants	9,86,07,191.00	
	Medical Re-Imbursement	13,11,707.00	
	CHB Salary Grant	40,89,500.00	
3	NON-SALARY GRANTS		12,48,000.00
4	TO FEES FROM STUDENTS		36,55,180.00
	Admission Fees	15,190.00	
	Identity Card Fees	31,250.00	
	Tution Fees	12,27,790.00	
	Library Fees	1,51,650.00	
	Gymkhana Fees	2,27,310.00	
	Laboratory Fees	41,500.00	
	College Magazine fee	1,51,600.00	
	T.C. Fees / Migration	12,200.00	
	Development Fund(C.D.F)	4,00,576.00	
	College Exam fee	1,63,380.00	
	Environment Sci.Fee	1,19,050.00	
	Extra Curricular Activity fee	1,51,615.00	
	Annual Prize Distribution fee	15,170.00	
	Software facility	1,52,300.00	
	Uni. Exam Home Pattern Exp.	5,06,024.00	
	Uni. Exam Home Pattern Fee	79,345.00	
	Flag Fund & Blind Fund	15,230.00	
	Skill Development Course	1,94,000.00	
5	FEE COLLECTED IF ANY ON BEHALF OF UNIVERSITY		13,40,067.00
	1) University Exam Fee	12,77,572.00	
	2) Eligibility Fee	62,495.00	
	To any other misc, receipts for the maintenance of the college details to be shown under separate heads		
	OTHER RECEIPTS		9,24,629.00
	Bonafied Fees	26,110.00	
	Laboratory Breakage	97,227.00	
	Cost of Library Books	1,080.00	
	Sale of Prospectus	1,08,308.00	
	Sale of Science Journals	2,23,179.00	
	Other Receipts	1,000.00	
	Ph.D Student fee	4,67,725.00	
6	BANK INTEREST		35,801.00



7	RECEIPTS ON ACCOUNTS OF SCHOLARSHIPS, FELLOWSHIPS, & PRIZES		95,24,583.50
	VJNT Scholarship	8,10,329.00	
	SC SCHOLARSHIP	5,12,017.50	
	SC FREESHIP 16-17	-	
	EBC 2017-18	-	
	SBC Scholarship	1,32,161.00	
	VJNT Freeship	1,43,595.00	
	OBC Scholarship	13,13,818.00	
	OBC Freeship	28,247.50	
	S.T Scholarship	-	
	S.C Freeship	23,888.00	
	SBC Freeship	7,797.50	
	EBC	65,52,730.00	
	TOTAL RECURRING RECEIPTS		13,44,99,435.38
	NON RECURRING RECEIPTS	AMOUNT UNDER EACH SUB. ITEM	TOTAL OF EACH ITEM Rs.
8	LOANS		9,16,000.00
	From Management SSVSS	9,16,000.00	
9	SUBSCRIPTIONS, DONATIONS & CONTRIBUTION TOWARDS THE NON RECURRING OF THE COLLEGE		1,13,40,749.00
	Provident Fund Deposit A.O.	91,36,804.00	
	Professional Tax	1,75,550.00	
	D.C.P.S Regular	20,27,367.00	
	Revenue Stamp	1,028.00	
10	University Fees & Others		6,96,190.00
	University Pro. Rata	38,650.00	
	Apatkalin Nidhi	15,230.00	
	Ashwamedh Nidhi	45,690.00	
	Lead College Fee	38,075.00	
	E.Mail Fee	76,150.00	
	Group Insurance Student	30,460.00	
	University Youth Festival	1,04,780.00	
	Youth Hostel	76,150.00	
	University Centre Exp.	74,925.00	
	SFU	43,730.00	
	Jubilee Fund	38,075.00	
	Self finance Unit (NSS)	-	
	Zonal Sports	-	
	Blind Nidhi	-	
	Student welfare fund	-	
	S A Fund	38,075.00	
	Kalyan Nidhi	76,200.00	
11	Salary Deduction		2,30,76,304.00
	Income Tax	1,80,68,800.00	
	LIC	11,24,363.00	
	Path Sanstha	16,08,500.00	
	Bank Loan	12,64,100.00	
	Krutadnyata Nidhi	8,02,852.00	
	Path Pedhy Divident	1,74,359.00	
	Salary Payble	33,330.00	
12	OTHER RECEIPTS		7,12,238.00
	Laboratory Deposit	2,040.00	
	Library Deposit	11,600.00	
	Dealer Paybale	3,45,046.00	
	TDS	17,159.00	
	Lead College Workshop	85,511.00	



	Light Deposit		
	Flag Day Nidhi		
	NCC Washing Allowance	12,564.00	
	Other Exam Centre Exps	9,868.00	
	Vikas Nidhi (Student)	2,28,450.00	
13	UGC Grants A/c		
	Minor Research Project	-	
	DST Fellowship Grant	-	
14	Intra-Branch Section		6,26,472.00
	Prin. Jr. College Section	150.00	
	Prin. BCA Section	-	
	Prin. P.G. Section	-	
	Prin. Sr College Non Grant	6,26,322.00	
15	N.S.S. A/c		1,08,750.00
	NSS Regular	52,500.00	
	NSS Camp	56,250.00	
16	Individual A/C.		22,33,593.00
	TOTAL NON-RECURRING RECEIPTS		3,97,10,296.00
	TOTAL RECURRING RECEIPTS		13,44,99,435.38
	GRAND TOTAL		17,42,09,731.38

EXPENDITURE		AMOUNT UNDER EACH SUB. ITEM	TOTAL OF EACH ITEM Rs.
	DIRECT RECURRING EXPENDITURE		
1	SALARIES		
	PAY		6,84,97,756.00
	Teaching Staff	5,94,94,656.00	
	Non-teaching Staff	90,03,100.00	
	G.P.		42,000.00
	Teaching Staff	42,000.00	
	D.A.		2,38,90,075.00
	Teaching Staff	2,03,43,255.00	
	Non-teaching Staff	35,46,820.00	
	H.R.A.		51,23,301.00
	Teaching Staff	42,93,041.00	
	Non-teaching Staff	8,30,260.00	
	T.A.		9,63,275.00
	Teaching Staff	7,16,400.00	
	Non-teaching Staff	2,46,875.00	
	Other Allowances		64,100.00
	Cash Allowance	600.00	
	Washing Allowance	9,500.00	
	Other Allowances	54,000.00	
2	Medical Re-imbursement		13,11,707.00
3	CHB Salary		40,40,000.00
4	Interest Refund on UGC Grants		19,216.00



5	Furniture And Dead Stock		9,04,399.00
	Electronic Equipement	23,364.00	
	Zerox Machine	4,44,893.00	
	Laboratory Equipments	3,45,046.00	
	Library Software	91,096.00	
6	Gymkhana Dead Stock & Exp.		3,18,171.00
	Gymkhana Current Exp.	1,65,521.00	
	Magazine Exp.	1,52,650.00	
7	Laboratory Dead Stock And Exp.		44,959.00
	Lab. Chemical & Current Exp.	44,959.00	
8	Library Exp.		58,549.00
	Library Books	40,929.00	
	Periodicals	17,620.00	
9	Purchase of Forms		2,58,998.00
	Purchase of Prospectus	1,08,307.00	
	Purchase of Borrow cards	6,720.00	
	Purchase of Science Journal	1,43,971.00	
10	Tution Fee Adjustment		12,48,000.00
11	Other Expenditure		33,15,048.26
	Univ Exam Home pattern Exps	3,66,054.00	
	Univ. Exam Home pattern fee	79,345.00	
	Flag Fund & Blind Fund	15,090.00	
	Skill Development Course	2,200.00	
	Sports Day	15,400.00	
	Software facility	1,50,300.00	
	News Paper	10,763.00	
	Travelling Exps.	38,777.00	
	Electricity Charges	1,04,719.00	
	Computer Exp.	3,775.00	
	Misc. Exp.	99,104.26	
	College Garden	35,021.00	
	Seminar	14,408.00	
	College Exam Exps	22,607.00	
	Telephone Exp.	8,481.00	
	Printing	6,396.00	
	Postage	7,454.00	
	Affiliation Fees	8,840.00	
	Periodicals	5,900.00	
	Supervision Charges	9,16,000.00	
	Corporation Tax	40,631.00	
	Water Charges	18,400.00	
	Audit Fee	1,08,051.00	
	NAAC LOI Registration Fee	2,36,000.00	
	Identity Card Exps	18,073.00	
	Envior. Exp.	24,000.00	
	COC course Exps	2,500.00	
	Computer Exp.	23,114.00	
	Misc. Deadstock repairy	4,100.00	
	UGC Grant Refund	28,228.00	
	Website Expenses	36,972.00	
	Stationery.	21,345.00	
	MRP - Minor Research Project	8,43,000.00	
	TOTAL DIRECT EXPENDITURE		11,00,99,554.26



	INDIRECT OR NON - RECURRING EXPENDITURE	AMOUNT UNDER EACH SUB. ITEM	TOTAL OF EACH ITEM Rs.
12	PAYMENT OF LOANS		
	To management SSVSSK	10,46,000.00	10,46,000.00
13	Govt. Scholarships		
	VJNT Scholarship	10,17,355.00	84,02,648.00
	SC.SCHOLERSHIP	3,82,793.00	
	SC FREESHIP 16-17	81,775.00	
	EBC 2017-18	5,66,050.00	
	SBC Scholarship	1,19,835.00	
	VJNT Freeship	67,270.00	
	OBC Scholarship	14,22,140.00	
	OBC Freeship	58,695.00	
	S.T Scholarship	5,630.00	
	S.C Freeship	9,110.00	
	SBC Freeship	-	
	EBC	46,71,995.00	
14	OTHER INDIRECT OR NON-RECURRING EXP.		
	Provident Fund Deposit A.O.	91,36,804.00	1,13,40,221.00
	Professional Tax	1,75,550.00	
	D.C.P.S Regular	20,27,367.00	
	Revenue Stamp	500.00	
15	Salary Deduction		
	Income Tax	1,80,68,800.00	2,30,42,974.00
	LIC	11,24,363.00	
	Path Sanstha	16,08,500.00	
	Bank Loan	12,64,100.00	
	Krutadnyata Nidhi	8,02,852.00	
	Path Pedhy Divident	1,74,359.00	
	Salary Payble	-	
16	University Fees & Others		
	University Exam Fee	12,77,572.00	27,46,459.00
	Eligibility Fee	72,400.00	
	University Pro. Rata	44,090.00	
	Apatkalin Nidhi	17,920.00	
	Ashwamedh Nidhi	1,24,272.00	
	Lead College Fee	39,500.00	
	E.Mall Fee ✓	1,79,251.00	
	Group Insurance Student	31,390.00	
	University Youth Festival	1,67,246.00	
	Youth Hostel ✓	75,400.00	
	University Centre Exp.	5,05,428.00	
	SFU	26,490.00	
	Jubilee Fund	37,700.00	
	Self finance Unit (NSS)	18,000.00	
	Zonal Sports	20,660.00	
	Blind Nidhi	240.00	
	Student welfare fund	700.00	
	S A Fund	32,850.00	
	Kalyan Nidhi	75,350.00	
17	OTHERS PAYMENTS		
	Laboratory Deposit	60.00	3,73,776.00
	Library Deposit	100.00	
	Dealer Paybale	2,40,594.00	
	TDS	17,159.00	
	Lead College Workshop	85,511.00	
	Light Deposit	6,640.00	
	Flag Day Nidhi	230.00	




	NCC Washing Allowance	12,564.00	
	Other Exam Centre Exps	9,868.00	
	Vikas Nidhi (Student)	1,050.00	
18	Intra-Branch Section		
	Prin. Jr. College Section		1,28,440.00
	Prin. BCA Section		
	Prin. P.G. Section	18,640.00	
	Prin. Sr College Non Grant	41,400.00	
		68,400.00	
19	UGC Grants A/c		
	Minor Research Project		4,03,000.00
	DST Fellowship Grant	1,03,000.00	
		3,00,000.00	
20	N.S.S. A/c		
	NSS Regular		1,08,750.00
	NSS Camp	52,500.00	
		56,250.00	
21	Individual A/C.		
			15,53,614.00
	TOTAL INDIRECT EXPENDITURE		4,91,45,882.00
	TOTAL DIRECT EXPENDITURE		11,00,99,554.26
	GRAND TOTAL		15,92,45,436.26
22	CLOSING BALANCE		
	Cash in Hand		1,49,64,295.12
	Salary A/C No.20123500710	5,065.00	
	Non-Salary Bank (BOM) A/c 6057	1,47,904.00	
	BOM - Misc A/c No. 1807	11,26,923.68	
	BOM Uni. Exam. A/C No.60126776608	1,27,578.04	
	Bank of Maha. A/C No.60203801594	7,34,500.20	
	BOM Scholarship A/C No. 9366	3,863.00	
	NSS Bank A/c 5444	1,25,20,259.20	
	Current A/C No.22	2,63,080.00	
	P.L.A./C No.8443	2,852.00	
		32,270.00	
	GRAND TOTAL Rs.		17,42,09,731.38

UDIN - 23122778BGZMOB2634

For P V Phatak & Associates
Chartered Accountants


CA Vikram Phatak
Partner
Membership No. 122778




Principal
Padmabhushan Dr. Vasantnada Patil
Mahavidyalaya, Tasgaon. (Sangli)

Padmabhushan Dr. VasantodadaPatilMahavidyalaya, Tasgaon, Dist.Sangli

UDIN:

CERTIFICATE NO.1

Certified that, the salaries mentioned in the statement of accounts **Padmabhushan Dr. VasantodadaPatilMahavidyalaya, Tasgaon, Dist.Sangli** [the college] were actually paid to the teaching as well as Non-teaching staff and that no part of the amount was returned to the college fund except self-made voluntary contribution in the form of donation or in other matter.

CERTIFICATE NO.2

Certified that, the member of Teaching and Non-teaching staff of the college (Full Time and Part Time) have been actually paid D.A. according to the rates sanctioned by government for their own full time and part time employees respectively, during the year 2022-2023 and the total expenditure on Dearness Allowance as per Govt. rates worth Rs. **2,38,90,075/-**. This included expenditure of Rs. Nil on part time staff as sanctioned from time to time. The expenditure on account of D.A. to the staff of the Hostel, Gymkhana, Residential Quarters and reading room has not been included in the total D.A. expenditure of Rs **2,38,90,075/-** paid at Govt. rates as certified above.

CERTIFICATE NO.3

Certified that the expenditure on provident fund contribution and contribution to gratuity fund has been incurred at the rates prescribed and already approved by the Government from time to time and Rs. Nil for provident fund and Rs. Nil for gratuity fund have been contributed by the college.

CERTIFICATE NO.4


Certified that, there are no sundry creditors, outstanding payment Rs. 3,45,046/- and credit purchase merged in the expenditure of the **Padmabhushan Dr. VasantodadaPatil Mahavidyalaya, Tasgaon, Dist.Sangli** during the year 2022-2023

Place: Kolhapur

Date:

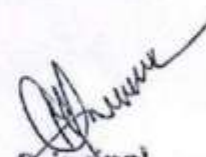
UDIN- 23122778BGZM0B2634

For P V Phatak & Associates
Chartered Accountants


CA Vikram Phatak
Partner

Membarship No. 100778





Principal
Padmabhushan Dr. Vasantodada Patil
Mahavidyalaya, Tasgaon. (Sangli)

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S

**PADMABHUSHAN DR. VASANTRAODADA PATIL
MAHAVIDYALAYA, TASGAON, DIST.SANGLI.**

Number of students according two year

Sr.No	Class	2021-2022	2022-2023
1	B.A.I	360	360
2	B.A.Part.II	240	240
3	B.A.Part.III	240	240
4	B.Com.Part.I	120	120
5	B.Com.Part.II	120	120
6	B.Com.Part.III	120	120
7	B.Sc.Part.I	120	120
8	B.Sc.Part.II	120	120
9	Bsc.Part.III	120	120
	Total Strength	1560	1560


(Dr. Milind S Hujare)
Principal
Padmabhushan Dr. Vasanttraodada Patil
Mahavidyalaya, Tasgaon. (Sangli)

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S

**PADMABHUSHAN DR. VASANTRAODADA PATIL
MAHAVIDYALAYA, TASGAON, DIST.SANGLI.**

Number of students according two year

Sr.No	Class	2021-2022	2022-2023
1	B.A.I	360	360
2	B.A.Part.II	240	240
3	B.A.Part.III	240	240
4	B.Com.Part.I	120	120
5	B.Com.Part.II	120	120
6	B.Com.Part.III	120	120
7	B.Sc.Part.I	120	120
8	B.Sc.Part.II	120	120
9	Bsc.Part.III	120	120
	Total Strength	1560	1560


(Dr Milind S Hujare)

Principal

Padmabhushan Dr. Vasanttraodada Patil
Mahavidyalaya, Tasgaon. (Sangli)

P V PHATAK & ASSOCIATES
Chartered Accountants

325



UDIN: 23137548BGWNIH5411

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of **PADMBHUSHAN DR. VASANTRAODADA PATIL MAHAVIDDYALAYA (BCA NON-GRANT SECTION), TASGAON** [hereinafter referred to as "the College"] being a branch of SSVSS, which comprise the balance sheet as at March 31, 2023, and the income and expenditure account and receipt and payments account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion section* of our report, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the College has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2023 –

• University Fees	₹ 6,42,511.00/-
• Salary Deduction	₹ 4,295.00/-
• Other Accounts	₹ 5,05,000.00/-

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2023 –

• University Fees	₹ 4,100.00/-
• Individual	₹ 19,014.00/-

We draw attention towards Prior Period income credited to Income & Expenditure Account. In the financials, Development Fund (CDF) was shown as a liability of the college, however CDF is to be treated as Direct Income hence old outstanding balance of the same has been written back as prior period income as per the decision by the management.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
PDVP BCA Non Grant Section, Tasgaon
Tal:- Tasgaon, Dist:- Sangli

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

Receipts	₹	₹	Payments	₹	₹
			SALARY EXPENSES		7,31,452.00
			Non Grant Salary Teaching	7,31,452.00	
			DEADSTOCK, EQUIPMENTS ETC.		16,28,234.00
			Computer	10,82,400.00	
			Other deadstock	5,45,834.00	
FEES FROM STUDENTS		26,36,398.00	EDUCATIONAL EXPENSES		4,99,879.34
Admission fees	2,020.00		Stationery exp.	31,304.00	
Tuition fees - current	17,53,415.00		Travelling exp.	1,220.00	
Identity card fees	6,300.00		Purchase Of Identity Card	3,720.00	
Library Fees	19,800.00		Computer repairs and maintenance exp.	27,469.00	
Gymkhana Fee	29,250.00		Electricity charges	1,17,130.00	
Laboratory Fees	2,91,370.00		Audit fee	1,180.00	
College Magazine Fee	19,500.00		Laboratory expenses	490.00	
Overhead Other Charges	59,000.00		Internet exp.	35,704.00	
T.C. Fees /Migration	650.00		Environment Expenses	6,000.00	
Kalyan Nidhi	3,950.00		Miscellaneous expenses - 70 %	1,34,272.34	
Environment Science Fee	11,000.00		Purchase Of science Journal	65,220.00	
Software Facility	1,200.00		Guest lecturer Remuneration	4,000.00	
Bonafide Fee	3,610.00		Periodicals	3,439.00	
Cultural Activities Fee	19,700.00		Gymkhana Current Expenses	955.00	
College Exam/ Paper Charges	19,000.00		Magazine Expenses	18,640.00	
Univ. Exam Home Pattern Fee	93,033.00		College Exam Expenses	8,336.00	
Development Fund (C.G.F.)	13,100.00		Advertisement	700.00	
Administration Fee	1,01,500.00		Affiliation Fee	25,400.00	
Internet Fee	1,89,000.00		Purchase Of Prospectus	14,700.00	
OTHER RECEIPTS		3,96,018.00	SUPERVISION CHARGES (H.O)		27,000.00
Bank interest (Non-salary bank)	72,433.00				
Library	14,700.00				
Telephone	97,500.00				
Annual Fee	4,925.00				
Annual Prize Distribution Fee	1,960.00				
Vikas Nidhi (Student)	30,000.00				
Knowledge Resources	1,16,000.00				
Information & Comm. Tech	58,500.00				
DIRECT RECEIPTS	₹	30,32,415.00	DIRECT PAYMENTS	₹	28,96,565.34

Continued



Receipts	₹	₹	Payments	₹	₹
S.S.V.S.S.		27,000.00	S.S.V.S.S.		15,02,000.00
GOVT.SALARY DEDUCTION		2,000.00	GOVT.SALARY DEDUCTION		
Professional tax	2,000.00		Professional tax		
UNIVERSITY A/C		3,12,501.00	UNIVERSITY A/C		2,95,787.00
Eligibility Fee	15,050.00		Eligibility Fee	11,600.00	
University Pro.Rata	5,075.00		University Pro.Rata	4,800.00	
Apatkalin Nidhi	2,090.00		Apatkalin Nidhi	1,920.00	
Ashwamedh Nidhi	6,090.00		Ashwamedh Nidhi	4,614.00	
Lead College	10,150.00		Lead College	9,600.00	
Group Insurance Student	4,060.00		Group Insurance Student	3,840.00	
University Youth Festival	13,765.00		University Youth Festival	8,092.00	
Youth Hostel	10,150.00		Youth Hostel	9,600.00	
Self Finance Unit (SFU)	2,030.00		Self Finance Unit (SFU)	1,920.00	
S.A. Fund	5,075.00		S.A. Fund	1,575.00	
University Exam Fee	2,23,801.00		University Exam Fee	2,23,801.00	
E Mail Fee	10,150.00		E Mail Fee	9,600.00	
Golden jubilee	5,075.00		Golden jubilee	4,825.00	
OTHER ACCOUNTS		1,49,530.00	OTHER ACCOUNTS		63,214.00
Individual	30,000.00		Individual	26,176.00	
Laboratory Deposit	59,500.00		Laboratory Deposit	2,500.00	
Library Deposit	58,000.00		Library Deposit	2,500.00	
Light Deposit	-		Light Deposit	30,118.00	
Flag Day Nidhi	2,030.00		Flag Day Nidhi	1,920.00	
INTRA BRANCH ACCOUNTS		3,97,747.00	INTRA BRANCH ACCOUNTS		4,61,025.00
Prin. P.G. Section	3,14,746.00		Prin. P.G. Section	4,61,025.00	
Prin. Sr. College Non Grant	64,861.00		Prin. Sr. College Non Grant	-	
Prin Sr. College Section	18,640.00		Prin Sr. College Section	-	
INDIRECT RECEIPTS	₹	8,88,774.00	INDIRECT PAYMENTS	₹	23,22,026.00
OPENING CASH AND BANK BALANCES		25,97,605.50	CLOSING CASH AND BANK BALANCES		13,10,208.16
Cash in hand	6,176.00		Cash in hand	20.00	
Bank Of Maharashtra	25,91,429.50		Bank Of Maharashtra	13,10,188.16	
GRAND TOTAL	₹	65,18,799.50	GRAND TOTAL	₹	65,18,799.50

As per our report of even date

UDIN : 231375488GWNHS411

For P V PHATAK & ASSOCIATES

Firm registration number : 136411W

Chartered Accountants

Vrushali Phatak

Partner

Membership No: 137548





SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S

PDVP BCA Non Grant Section, Tasgaon

Tal:- Tasgaon, Dist:- Sangli

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

Expenditure	₹	₹	Income	₹	₹
To Salary expenses		7,31,452.00	By Other income -		29,59,983.00
To Educational expenses		4,99,879.34	Fees from students	26,36,398.00	
To Supervision charges		27,000.00	Other receipts	3,23,585.00	
To Depreciation		5,98,321.00			
To Surplus		11,75,763.66	By Interest income -		72,433.00
			Bank interest	72,433.00	
Total	₹	30,32,416.00	Total	₹	30,32,416.00

BALANCE SHEET AS ON MARCH 31, 2023

Liabilities	₹	₹	Assets	₹	₹
Intra branch a/c		8,43,082.00	S.S.V.S.S. a/c		33,61,751.00
Prin. Sr. College Non Grant	1,33,806.00				
Director YCMOU section	7,09,276.00		Fixed assets		11,78,939.00
			(Refer schedule attached)		
Salary Deductions -		4,295.00	Other Assets -		30,118.00
Professional tax	4,295.00		Light Deposit	30,118.00	
Other accounts -		5,05,000.00	Individual a/c		19,014.00
Laboratory Deposit	2,49,500.00				
Library Deposit	1,59,000.00		Intra branch a/c		34,78,715.00
Flag Day Nidhi	495.00		Prin. P.G. Section	6,87,873.00	
Library Book Anamat	35,500.00		Prin. Sr. College Section	21,81,217.00	
Blind Fund	65.00		Prin. Jr. College Section	40,000.00	
Computer Exam Remuneration	37,900.00		Prin. Jr. non Grant College	19,625.00	
Other Exam Centre Expenses	22,540.00		Prin. Building	2,50,000.00	
UNIVERSITY A/C		6,42,511.00	UNIVERSITY A/C		4,100.00
Eligibility Fee	39,265.00		Student Welfare Fund	4,100.00	
University Pro.Rata	3,291.00				
Apatkalin Nidhi	4,280.00		Cash and bank balances -		13,10,208.16
Ashwanidhi Nidhi	7,766.00		Cash in hand Main Kird	20.00	
Lead College	7,050.00		Bank Of Maharashtra	13,10,188.16	
Group Insurance Student	4,825.00				
University Youth Festival	13,457.00				
Youth Hostel	7,050.00				
Self Finance Unit (SFU)	1,480.00				
S.A. Fund	13,545.00				
Vikas Nidhi (Student)	55,200.00				
University Exam Fee	53,904.00				
E Mail Fee	7,400.00				
Golden jubilee	250.00				
University exam Fee (Horse Pattern)	2,12,581.00				
University Development Fund	31,736.00				
University Adm Fees	1,27,500.00				
Uni. Center Expenses	14,206.00				
Agrani Mahavidyalay	2,075.00				
Typing Remuneration	33,560.00				
Income and expenditure account		73,87,957.16			
Balance b/d	62,12,193.50				
(-)/(+) (Deficit) / Surplus	11,75,763.66				
Total	₹	93,82,845.16	Total	₹	93,82,845.16

As per our report of even date
UDIN : 23137548BGWNIHS411
For P V PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants

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Vrushali Phatak
Partner
Membership No: 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
PDVP BCA Non Grant Section, Tasgaon
Tal:- Tasgaon, Dist:- Sangli

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2022-23

Sr. No.	Particulars	WDV as on 1.4.2022	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2023
1.	Library	1,072.00	0.00	1,072.00	50%	536.00	536.00
2.	Lab equipments/ Science Apparatus	0.00	0.00	0.00	40%	0.00	0.00
3.	Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
4.	Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
5.	Furniture	0.00	0.00	0.00	25%	0.00	0.00
6.	Computer	1,30,334.00	10,82,400.00	12,12,734.00	40%	4,85,094.00	7,27,640.00
7.	Other deadstock	17,620.00	5,45,834.00	5,63,454.00	20%	1,12,691.00	4,50,763.00
8.	Audio visual equipments	0.00	0.00	0.00	20%	0.00	0.00
9.	Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
10.	Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
11.	Electronic Dead Stock	0.00	0.00	0.00	20%	0.00	0.00
		₹ 1,49,026.00	16,28,234.00	17,77,260.00		5,98,321.00	11,78,939.00

For any additions during the year, full depreciation has been charged.

The rates of depreciation has been taken as prescribed by "Guidance Note on accounting by Schools" issued by ICAI



P V PHATAK & ASSOCIATES
Chartered Accountants



UDIN: 23137548BGWNGH2986

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of **P.D.V.P. MAHAVIDYALAYA (P.G. SECTION), TASGAON** [hereinafter referred to as "the School"], being a branch of SSVSS, which comprise the Balance sheet as at March 31, 2023, and the Income and Expenditure Account and Receipt and Payments Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report*, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the School has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2023 –

- University A/c ₹ 4,79,723.00/-
- Other Accounts ₹ 10,26,097.00/-

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2023 –

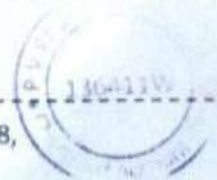
- Individual ₹ 6,65,514.00/-

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For P V Phatak & Associates

Chartered Accountants

ICAI firm registration number - 136411W



Vrushali Phatak

Partner

Membership number - 137548



Place: Kolhapur

Date: 26/08/2023

Shri Swami Vivekanand Shikshan Sanstha's

P D V P Mahavidyalaya (PG Section), Tasgaon

Tal: Tasgaon, Dist: Sangli

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2023

DIRECT RECEIPT

DIRECT RECEIPT	RS.	RS.	DIRECT PAYMENT	RS.	RS.
TO FEES FROM STUDENTS		1,15,51,184.00	Non Grant Salary		20,15,106.00 ✓
Admission Fees	4,120.00		Non Grant Salary Teaching	11,11,306.00	
Tuition Fees	41,78,634.00		Remuneration	9,03,800.00	
Library Fees	42,160.00		BY FURNITURE & DEADSTOCK		4,09,283.00
Laboratory Fees	1,27,490.00		Electronic Dead Stock	4,09,283.00	
Gymkhana Fees	61,635.00		BY LIBRARY EXPENDITURE		6,000.00
Magazine Fees	41,100.00		News Papers	6,000.00	
I Card Fee	11,150.00		BY LABORATORY EXPENDITURE		7,48,339.00
Vikas Nidhi	61,650.00		Lab. Chemicals & Current Exp.	7,48,039.00	
Cultural Activity	41,100.00		Lab. Expenses	300.00	
Laboratory Devp Fee	1,140.00		BY GYMKHANA EXPENDITURE		84,827.00
Registration Fee PG	120.00		Gymkhana Current Expenses	43,427.00	
Software Facility	300.00		Magazine Expenses	41,400.00	
Medical Services Fee	11,700.00		BY OTHER EXPENDITURE		73,96,292.00
College Fee	68,29,160.00		Travelling Allowance	8,380.00	
Kalyan Nidhi	50.00		Telephone Expenses	36,331.00	
Internet Fee	1,35,325.00		Internet Exp.	6,200.00	
Development Fund (C.D.F.)	4,350.00		Repairs to Dead Stock	96,800.00	
TO OTHER RECEIPTS		12,07,336.00	Electricity Charges	1,14,220.00	
Sale of Prospectus	18,270.00		Stationery	22,910.00	
T.C. Fee	2,450.00		Affiliation Fees	92,580.00	
Annual Fee	10,250.00		Misc. Expenses	54,219.00	
College Exam Fee	12,133.00		Water Charges	13,215.00	
Extension of Laboratory	7,33,185.00		Audit Fee	1,180.00	
Placement Fee	21,500.00		Periodicals	9,180.00	
SSI Fees	1,320.00		Computer Expenditure	54,335.00	
Laboratory Breakage	8,700.00		Refund of Tuition Fees	4,660.00	
Bank Interest	96,738.00		Refund of Library	100.00	
Overhead Charges	94,840.00		Refund of Gymkhana Fee	150.00	
Information & Comm. Uni.	79,800.00		Refund of Lab Fee	9,000.00	
Knowledge Resources	1,16,645.00		Refund of Magazine Fee	100.00	
Bonafide Fee	5,500.00		Refund of ID Card	50.00	
Golden Jubilee	25.00		Refund of Cultural Activity fee	100.00	
Annual Prize Distribution Fee	4,110.00		Refund of Apatkalin Fee	10.00	
Alumni Association	1,870.00		Refund of University Sport Fee	10.00	
			College Fee	68,29,160.00	
			Medical Services Expenditure	100.00	
			College Exam Exps	17,513.00	
			Electric Material Exps	2,250.00	
			Purchase of Prospectus	18,270.00	
			Identity Card Exps	5,270.00	
			BY Supervision Charges		1,01,000.00
TOTAL DIRECT RECEIPT	₹	1,27,58,520.00	TOTAL DIRECT PAYMENT	₹	1,07,60,847.00 ✓



INDIRECT RECEIPT	Rs.	Rs.	INDIRECT PAYMENT	Rs.	Rs.
TO SECRETARY SSVSS KOLHAPUR		1,01,000.00	BY SECRETARY SSVSS KOLHAPUR		25,06,000.00
TO SALARY DEDUCTIONS		15,000.00	BY SALARY DEDUCTIONS		
Profession Tax	15,000.00		Profession Tax		
TO INTRA BRANCH A/C		8,68,038.00	BY INTRA BRANCH A/C		3,14,246.00
Prin. BCA Section	4,61,025.00		Prin. BCA Section	3,14,246.00	
Prin. Sr. College Non Grant Section	3,65,613.00		Prin. Sr. College Non Grant Section		
Prin. Sr. College Section	41,400.00		Prin. Sr. College Section		
TO UNIVERSITY A/C		8,54,779.00	BY UNIVERSITY A/C		8,32,448.00
University Exam Fee	7,11,404.00		University Exam Fee	7,11,404.00	
Eligibility Fee	13,050.00		Eligibility Fee	12,025.00	
University Pro. Rata	10,275.00		University Pro. Rata	10,250.00	
Aptakalin Nidhi	4,120.00		Aptakalin Nidhi	4,090.00	
Ashwamedh Nidhi	12,360.00		Ashwamedh Nidhi	9,816.00	
Lead College Fee	10,275.00		Lead College Fee	10,225.00	
University Youth Festival	33,455.00		University Youth Festival	17,248.00	
Youth Hostel	20,550.00		Youth Hostel	20,500.00	
Email Fee	20,600.00		Email Fee	20,500.00	
Group Insurance Student	8,240.00		Group Insurance Student	8,200.00	
SFU	4,110.00		SFU	4,090.00	
Blind Nidhi	4,110.00		Blind Nidhi	4,100.00	
Student Association Fee	2,230.00		Student Association Fee		
INDIVIDUAL ADVANCE		70,000.00	INDIVIDUAL ADVANCE		99,621.00
TO OTHER A/C		8,19,652.00	By OTHER A/C		2,11,360.00
Dealers Payable	8,19,652.00		Dealers Payable	2,11,360.00	
TO DEPOSITS		67,200.00	BY DEPOSITS		10,225.00
Laboratory Deposit	38,500.00		Laboratory Deposit	5,600.00	
Library Deposit	18,400.00		Library Deposit	1,600.00	
SA Fund	10,300.00		SA Fund	3,025.00	
TOTAL INDIRECT RECEIPT	₹	27,95,669.00	TOTAL INDIRECT PAYMENT	₹	39,73,900.00
TO OPENING CASH & BANK BALANCE		28,87,322.18	BY CLOSING CASH & BANK BALANCE		37,06,764.18
Cash in hand	12,674.00		Cash in hand	674.00	
Union Bank A/c No. 6673	28,74,648.18		Union Bank A/c No. 6673	37,06,090.18	
GRAND TOTAL	₹	1,84,41,511.18	GRAND TOTAL	₹	1,84,41,511.18

In terms of our report of even date
UDIN : 23137548BGWNGH2986

For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants


Vrushi Phatak
Partner
Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
P D V P Mahavidyalaya (PG Section), Tasgaon.
 Tal: Tasgaon, Dist: Sangli

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2023

EXPENDITURE		₹	INCOME		₹
To Non Grant Salary Exp.		20,15,106.00	By Fees From Students		47,22,024.00
To Educational Expenses		5,65,952.00	By Bank Interest		96,738.00
To Library Exp.		6,000.00	By Other Receipt		11,10,598.00
To Laboratory. Exp		7,48,339.00			
To Gymkhana Exp.		84,827.00			
To Audit Fee		1,180.00			
To Supervision Charges		1,01,000.00			
To Depreciation		5,14,873.00			
To Surplus		18,92,083.00			
TOTAL	₹	59,29,360.00	TOTAL	₹	59,29,360.00

BALANCE SHEET AS ON 31.03.2023

LIABILITIES	₹	₹	ASSETS	₹	₹
Deposits		8,37,288.00	S.S.V.S.S.		88,28,074.00
Laboratory Deposit	3,69,550.00		Fixed assets		13,06,203.24
Library Deposit	3,94,090.00		(As per Schedule)		
SA Fund	68,348.00		Individual accounts		6,66,514.00
Light Deposit	4,100.00				
Lib. Book Deposit	1,200.00		TO INTRA BRANCH A/C		99,17,031.42
University A/C		4,79,723.00	Prin. Jr. College Section	94,989.00	
University Exam Fee	7,212.00		Prin. Sr. College Section	63,04,856.42	
Eligibility Fee	1,23,765.00		Prin. Building Section	33,62,561.00	
University Pro. Rata	3,185.00		Prin. Jr. Non Grant	1,54,625.00	
Apatkalin Nidhi	3,825.00				
Ashwamedh Nidhi	24,646.00		Cash and bank balances		37,06,764.18
Lead College Fee	225.00		Cash In hand	674.00	
Development Fund (CDF)	200.00		Union Bank A/c No. 6673	37,06,090.18	
University Youth Festival	47,390.00				
Youth Hostel	300.00				
E Suvidha	50.00				
Student Welfare Fund	180.00				
Email Fee	350.00				
Group Insurance Student	19,719.00				
SFU	7,000.00				
Blind Nidhi	130.00				
Student Association Fee	31,450.00				
Y. M. Nidhi	35,718.00				
Examination Fee	1,74,378.00				
TO INTRA BRANCH A/C		40,15,383.00			
Prin. BCA Section	9,87,873.00				
Prin. Sr. College Non Grant Section	29,83,046.00				
Prin. IT Section	33,464.00				
Prin. Hostel	11,000.00				
TO SALARY DEDUCTIONS		30,000.00			
Profession Tax	30,000.00				
TO OTHER A/C		10,26,097.00			
Dealers Payable	6,08,292.00				
Agrani Mahavidyalaya Nidhi	425.00				
Service Charges	6,405.00				
Registration Fee	17,640.00				
Annual Fee	10,575.00				
Flag Day	115.00				
Vikas Nidhi	1,54,880.00				
Unique Biological & Chemicals	2,11,360.00				
Pre. Building Committee	1,920.00				
S.S.I.	3,505.00				
Medical Fee	10,980.00				
Income and expenditure a/c		1,80,36,095.84			
Balance b/d	1,61,44,012.84				
(+)/(-): Deficit/ (Surplus)	18,92,083.00				
TOTAL	₹	2,44,24,586.84	TOTAL	₹	2,44,24,586.84

In terms of our report of even date
 UDIN : 231375488GWNGH2986

For P V Phatak & Associates
 Firm registration number : 136411W
 Chartered Accountants

Vrushali Phatak
 Partner
 Membership No. 137548



/AMI VIVEKANAND SHIKSHAN SANSTHA'S

Mahavidyalaya (PG Section), Tasgaon.

Tasgaon, Dist: Sangli

STATE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2022-23

Particulars	WDV as on 1.4.2022	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2023
Library	13,368.00	0.00	13,368.00	50%	6,684.00	6,684.00
Lab equipments/ Science Appartus	31,381.00	0.00	31,381.00	40%	12,552.00	18,829.00
Physical education equipments	-	0.00	0.00	50%	0.00	0.00
Teaching aid equipments	-	0.00	0.00	20%	0.00	0.00
Furniture	5,76,723.00	0.00	5,76,723.00	25%	1,44,181.00	4,32,542.00
Computer	5,57,674.00	0.00	5,57,674.00	40%	2,23,070.00	3,34,604.00
Other deadstock	2,32,647.24	0.00	2,32,647.24	20%	46,529.00	1,86,118.24
Audio visual equipments	-	0.00	0.00	20%	0.00	0.00
Work experience equipments	-	0.00	0.00	20%	0.00	0.00
Drawing equipments	-	0.00	0.00	20%	0.00	0.00
Electronic Dead Stock	-	4,09,283.00	4,09,283.00	20%	81,857.00	3,27,426.00
	₹ 14,11,793.24	4,09,283.00	18,21,076.24		5,14,873.00	13,06,203.24

For any additions during the year, full depreciation has been charged.

The rates of depreciation has been taken as prescribed by "Guidance Note on accounting by Schools" issued by ICAI



P V PHATAK & ASSOCIATES
Chartered Accountants



UDIN: 23137548BGWNO5264

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of **P.D.V.P.(LADIES HOSTEL), Tasgaon** [hereinafter referred to as "the Hostel"], being a branch of SSVSS, which comprise the balance sheet as at March 31, 2023, and the income and expenditure account and receipt and payments account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion section* of our report, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the Hostel has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2023

- Individual ₹ 5,000.00/-
- Other Account ₹ 43,500.00/-

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.



Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For P V Phatak & Associates

Chartered Accountants

ICAI firm registration number – 136411W

Vrushali Phatak

Partner

Membership number - 137548



Place: Kolhapur

Date: 14/08/2023



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S

P.D.V.P. Ladies Hostel, Tasgaon

Tal:-Tasgaon , Dist:-Sangali

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

Receipts	₹	₹	Payments	₹	₹
OTHER RECEIPTS		7,132.00	DEADSTOCK, EQUIPMENTS ETC.		2,08,100.00
Bank interest (Non-salary bank)	7,132.00		Other deadstock	9,500.00	
			Solar System	1,98,600.00	
FEES FROM STUDENTS		4,09,400.00	EDUCATIONAL EXPENSES		4,68,186.80
Hostel Admission Fee	11,000.00		Travelling exp.	400.00	
Software Facility	2,200.00		Repairs and Maintenance exp.	6,000.00	
Ladies Hostel Fee	1,91,500.00		Electricity charges	38,710.00	
Hostel Fee	2,04,700.00		Audit fee	236.00	
			Water Supply exp.	43,664.00	
			Municipal/ local taxes	20,277.00	
			Miscellaneous expenses - 70 %	5,500.00	
			Water and Elec.Charges	7,947.00	
			Building Repairy	1,390.00	
			Hostel Fee	2,04,700.00	
			Misc. Expenditure	1,39,362.80	
			SUPERVISION CHARGES (H.O)		2,000.00
DIRECT RECEIPTS	₹	4,16,532.00	DIRECT PAYMENTS	₹	6,78,286.80
Receipts	₹	₹	Payments	₹	₹
S.S.V.S.S.		2,000.00	S.S.V.S.S.		1,000.00
INDIRECT RECEIPTS	₹	2,000.00	INDIRECT PAYMENTS	₹	1,000.00
OPENING CASH AND BANK BALANCES		3,17,455.20	CLOSING CASH AND BANK BALANCES		56,700.40
Cash in hand	10.00		Cash in hand	10.00	
Bank of Maharsashtra A/c No. - 1178	3,17,445.20		Bank of Maharsashtra A/c No. - 1178	56,690.40	
GRAND TOTAL	₹	7,35,987.20	GRAND TOTAL	₹	7,35,987.20

As per our report of even date

UDIN : 23137548BGWNDOS264

For P V PHATAK & ASSOCIATES

Firm registration number : 136411W

Chartered Accountants

Vrushali Phatak

Partner

Membership No: 137548





SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
P.D.V.P. Ladies Hostel, Tasgaon
Tal:-Tasgaon , Dist:-Sangali

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

Expenditure	₹	₹	Income	₹	₹
To Municipal/ local taxes		20,277.00	By Other Income -		2,04,700.00
To Educational expenses		2,43,209.80	Fees from students	2,04,700.00	
To Supervision charges		2,000.00	By Interest Income -		7,132.00
To Depreciation		47,388.00	Bank interest	7,132.00	
			By Deficit		1,01,042.80
Total	₹	3,12,874.80	Total	₹	3,12,874.80

BALANCE SHEET AS ON MARCH 31, 2023

Liabilities	₹	₹	Assets	₹	₹
<u>Individual a/c</u>		5,000.00	<u>S.S.V.S.S. a/c</u>		8,88,400.00
<u>Other accounts -</u>		43,500.00	<u>Fixed assets</u>		1,89,271.00
student hostel Deposit	31,000.00		[Refer schedule attached]		
Student Deposit	12,500.00		<u>Other Assets -</u>		2,070.00
<u>Income and expenditure account</u>		14,47,716.40	Light Deposit	2,070.00	
Balance b/d	15,48,759.20		<u>Intra branch a/c</u>		3,59,775.00
(-)/(+): (Deficit) / Surplus	- 1,01,042.80		Prin.Sr.College Section	3,03,775.00	
			Prin.Sr.College Non Grant	45,000.00	
			Pri.P.G. Section	11,000.00	
			<u>Cash and bank balances -</u>		56,700.40
			Cash in hand Main Kird	10.00	
			Bank of Maharsashtra A/c No. - 1178	56,690.40	
Total	₹	14,96,216.40	Total	₹	14,96,216.40

As per our report of even date
UDIN : 23137548BGWNDOS264
For P V PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants

Phatak



Vrushali Phatak
Partner
Membership No: 137548

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
P.D.V.P. Ladies Hostel, Tasgaon
Tal:-Tasgaon , Dist:-Sangali

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2022-23

Sr. No.	Particulars	WDV as on 1.4.2022	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2023
1	Library	0.00	0.00	0.00	50%	0.00	0.00
2	Lab equipments/ Science Appartus	0.00	0.00	0.00	40%	0.00	0.00
3	Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
4	Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
5	Furniture	1,114.00	0.00	1,114.00	25%	279.00	835.00
6	Computer	0.00	0.00	0.00	40%	0.00	0.00
7	Other deadstock	27,445.00	2,08,100.00	2,35,545.00	20%	47,109.00	1,88,436.00
8	Audio visual equipments	0.00	0.00	0.00	20%	0.00	0.00
9	Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
10	Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
11	Electronic Dead Stock	0.00	0.00	0.00	20%	0.00	0.00
	₹	28,559.00	2,08,100.00	2,36,659.00		47,388.00	1,89,271.00

For any additions during the year, full depreciation has been charged.

The rates of depreciation has been taken as prescribed by "Guidance Note on accounting by Schools" issued by ICAI





UDIN: 23137548BGWNGQ2703

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of **PADMASHUSHAN DR. VASANTDADA PATIL MAHAVIDYALAYA (SENIOR NON-GRANT), TASGAON**, [hereinafter referred to as "the College"], being a branch of SSVSS, which comprise the Balance Sheet as on March 31, 2023, and the Income and Expenditure account and Receipt and Payments account for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion section* of our report, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the College has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2023 –

- University A/c ₹ 13,55,482.00/-
- Salary Deduction ₹ 12,625.00/-

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2023–

- Individual ₹ 5,00,777.00/-
- Other Account ₹ 1,74,250.00/-

We draw attention towards Prior Period income credited to Income & Expenditure Account. In the financials, College Development Fund (CDF) was shown as a liability of the college, however CDF is to be treated as Direct Income hence old outstanding balance of the same has been written back as prior period income as per the decision by the management.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.



Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For P V Phatak & Associates

Chartered Accountants

ICAI firm registration number – 136411W



Vrushali Phatak

Partner

Membership number - 137548

Place: Kolhapur

Date: 29/08/2023

Shri Swami Vivekanand Shikshan Sanstha's
Padmabhushan Dr. Vasnatdada Petli Mahavidyalaya (Senior Non Grant)
 Tal : Tasgaon Dist : Sangli

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2023

DIRECT RECEIPT

DIRECT RECEIPT	RS.	RS.	DIRECT PAYMENT	RS.	₹
TO FEES FROM STUDENTS		84,85,058.00	Non Grant Salary		47,48,302.00 ✓
Admission Fees	7,140.00		Non Grant Salary Teaching	32,93,510.00	
Tuition Fees	70,70,748.00		Non Grant Salary Non Teaching	14,11,292.00	
Library Fees	64,900.00		Remuneration	43,500.00	
Laboratory Fees	1,81,865.00		BY FURNITURE & DEADSTOCK		11,68,021.00
Gymkhana Fees	1,00,650.00		Library	19,742.00	
Magazine Fees	67,300.00		Lab equipments/ Science Apparatus	3,46,584.00	
I Card Fee	10,000.00		Furniture	2,29,038.00	
COC Course Fee	59,200.00		Computer/Printer	2,15,946.00	
Laboratory Breakage	25,300.00		Other deadstock	2,88,311.00	
Computer Fee	48,795.00		Audio visual equipments	68,400.00	
Research Activity Fee	38,800.00		BY LIBRARY EXPENDITURE		10,870.00
Cultural Activity	67,000.00		News Papers	10,870.00	
Record Book Fee	130.00		BY LABORATORY EXPENDITURE		2,46,393.00
Vikas Nidhi	1,01,420.00		Lab. Chemicals & Current Exp.	2,46,393.00	
Environment Sci. Exam Fee	57,250.00		BY GYMKHANA EXPENDITURE		1,89,811.00
Software Facility	68,900.00		Gymkhana Current Expenses	1,21,411.00	
College Fee			Magazine Expenses	58,400.00	
Kalyan Nidhi	34,450.00		BY OTHER EXPENDITURE		13,72,857.08
Information & Comm. Tech	14,600.00		Travelling Allowance	39,008.00	
Development Fund(C.D.F.)	4,40,050.00		Repairs to Dead Stock	1,21,025.00	
Annual Prize Distribution Fee	6,860.00		Electricity Charges	44,003.00	
		2,84,484.00	Printing	31,444.00	
TO OTHER RECEIPTS			Stationery	28,949.00	
Sale of Science Journals	150.00		Advertisement	42,100.00	
T.C. Fee	9,450.00		Affiliation Fees	67,280.00	
College Exam fee	67,385.00		Misc. Expenses	2,18,806.08	
Bank Interest	1,06,709.00		Refund of E Charge Fee	100.00	
Overhead Other Charges	53,200.00		Water Charges	39,451.00	
Wonalife Fee	13,090.00		Audit Fee	1,180.00	
Batteries	27,500.00		Purchase of Science Journal	10,085.00	
Cultural	5,000.00		ID Card Exps	5,115.00	
			E TDS charges	39,400.00	
			Computer Expenditure	48,543.00	
			Environment Exps	18,000.00	
			COC Course	1,280.00	
			NAAC Exps	2,74,377.00	
			Refund of Registration Fee	100.00	
			Refund of Other Fee	450.00	
			Refund of Eligibility Fee	900.00	
			Refund of Aparkain Fee	110.00	
			Refund of Ashwamedha Fee	360.00	
			Refund of Esuviksha Fee	500.00	
			Cultural Exps	5,000.00	
			Guest Lecturer Remuneration	2,500.00	
			Refund of University Sports Fee	120.00	
			College Fee		
			Kalyan Nidhi	33,950.00	
			Software Facility	66,800.00	
			MRP Overhead Charges	200.00	
			College Garden	24,875.00	
			College Exam Fee	1,44,116.00	
			Electric Material Exps	18,790.00	
			BY Supervision Charges		1,52,000.00
TOTAL DIRECT RECEIPT	₹	87,49,542.00	TOTAL DIRECT PAYMENT	₹	78,38,154.08 ✓



INDIRECT RECEIPT	Rs.	Rs.	INDIRECT PAYMENT	Rs.	Rs.
TO SECRETARY SSVSS KOLHAPUR		1,52,000.00	BY SECRETARY SSVSS KOLHAPUR		25,63,078.00
TO SALARY DEDUCTIONS		10,675.00	BY SALARY DEDUCTIONS		
Profession Tax	10,675.00		Profession Tax		
TO INTRA BRANCH A/C		1,07,180.00	BY INTRA BRANCH A/C		10,95,576.00
Prin. Jr. College Section	38,780.00		Prin. Jr. College Section	38,780.00	
Prin. BCA Section			Prin. BCA Section	64,861.00	
Prin. P. G. Section			Prin. P. G. Section	3,65,613.00	
Prin. Sr. College Section	68,400.00		Prin. Sr. College Section	6,26,322.00	
TO UNIVERSITY A/C		11,39,754.00	BY UNIVERSITY A/C		10,81,322.00
University Exam Fee	8,94,194.00		University Exam Fee	8,94,194.00	
Eligibility Fee	22,200.00		Eligibility Fee	23,350.00	
University Pro. Rata	17,205.00		University Pro. Rata	17,000.00	
Apatkalin Nidhi	6,890.00		Apatkalin Nidhi	6,690.00	
Ashwamedh Nidhi	20,670.00		Ashwamedh Nidhi	16,032.00	
Lead College Fee	17,225.00		Lead College Fee	17,000.00	
University Youth Festival	47,765.00		University Youth Festival	28,836.00	
Youth Hostel	34,450.00		Youth Hostel	34,000.00	
Self Finance Unit (NSS)	6,880.00		Self Finance Unit (NSS)	6,800.00	
Email Fee	34,450.00		Email Fee		
Group Insurance	13,760.00		Group Insurance	13,600.00	
Jubilee Fund	17,175.00		Jubilee Fund	17,000.00	
Blind Nidhi	6,890.00		Blind Nidhi	6,820.00	
INDIVIDUAL ADVANCE		4,15,722.00	INDIVIDUAL ADVANCE		6,95,902.00
TO OTHER A/C		38,780.00	By OTHER A/C		38,780.00
TDS	38,780.00		TDS	38,780.00	
TO DEPOSITS		22,190.00	BY DEPOSITS		14,650.00
Laboratory Deposit	1,660.00		Laboratory Deposit	80.00	
Library Deposit	3,280.00		Library Deposit	320.00	
S A Fund	17,250.00		S A Fund	14,250.00	
TOTAL INDIRECT RECEIPT	₹	18,86,301.00	TOTAL INDIRECT PAYMENT	₹	54,89,308.00
TO OPENING CASH & BANK BALANCE		50,03,450.30	BY CLOSING CASH & BANK BALANCE		23,11,731.22
Cash in hand	1,802.00		Cash in hand	101.00	
Bank of Maharashtra A/c No.- 3244	50,01,648.30		Bank of Maharashtra A/c No.- 3244	23,11,630.22	
GRAND TOTAL	₹	1,56,39,293.30	GRAND TOTAL	₹	1,56,39,293.30

In terms of our report of even date
UDIN : 23137548BGWNGQ2703

For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

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Vrushali Phatak
Partner
Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Padmabhushan Dr. Vasnatdada Patil Mahavidyalaya (Senior Non Grant)

Tal : Tasgaon Dist : Sangli

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2023

EXPENDITURE		₹	INCOME		₹
To Non Grant Salary Exp.		47,48,302.00	By Fees From Students		84,65,098.00
To Other Expenses		13,21,677.08	By Bank Interest		1,08,709.00
To Library Exp.		10,870.00	By Other Receipt		1,75,775.00
To Laboratory Exp.		2,46,393.00			
To Gymkhana Exp.		1,69,811.00			
To Audit Fee		1,180.00			
To Supervision Charges		1,52,000.00			
To Depreciation		10,44,373.00			
To Surplus		10,34,935.92			
TOTAL	₹	87,49,542.00	TOTAL	₹	87,49,542.00

BALANCE SHEET AS ON 31.03.2023

LIABILITIES	₹	₹	ASSETS	₹	₹
Deposits		2,50,145.00	S.S.V.S.S.		1,77,25,982.00
Laboratory Deposit	50,360.00		Fixed assets		22,81,233.00
Library Deposit	1,06,265.00		(As per Schedule)		
S A Fund	93,520.00		Individual accounts		5,00,777.00
University A/C		13,55,482.00	Pre. Building Committee		27,876.00
University Exam Fee	3,08,283.00		TO INTRA BRANCH A/C		2,32,71,389.00
Eligibility Fee	47,415.00		Prin. BCA Section	1,33,806.00	
University Pro. Rata	19,505.00		Prin. P. G. Section	29,83,046.00	
Apatkalin Nidhi	770.00		Prin. Sr. College Section	1,78,36,432.00	
Ashwarmedh Nidhi	63,618.00		Prin. Building Section	23,18,105.00	
Lead College Fee	1,900.00		TO OTHER A/C		1,74,250.00
University Youth Festival	1,61,976.00		Salary Advance Teaching	1,65,000.00	
Youth Hostel	2,300.00		Salary Advance Non-Teaching	9,000.00	
E Suvidha	575.00		Uni Development Fund	200.00	
Self Finance Unit (NSS)	690.00		Agrani Mahavidyalaya	50.00	
Student Welfare Fund	2,720.00		Cash and bank balances		23,11,731.22
Email Fee	37,200.00		Cash in hand	101.00	
Group Insurance	32,820.00		Bank of Maharashtra A/c No.- 3244	23,11,630.22	
Jubilee Fund	175.00				
Blind Nidhi	475.00				
Vikas Nidhi	6,74,375.00				
Flag Day Nidhi	405.00				
Service Charge Scholarship	270.00				
University Sports	10.00				
TO INTRA BRANCH A/C		7,92,260.00			
Prin. Jr. College Section	1,30,460.00				
Prin. Ladies Hostel	45,000.00				
Prin. Jr. Non-grant Section	6,16,800.00				
TO SALARY DEDUCTIONS		12,625.00			
Profession Tax	12,625.00				
Income and expenditure a/c		4,38,82,726.22			
Balance b/d	4,28,47,790.30				
(+)/(-): Deficit/ (Surplus)	10,34,935.92				
TOTAL	₹	4,62,93,238.22	TOTAL	₹	4,62,93,238.22

In terms of our report of even date

UDIN : 23137548GWNGQ2703

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

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Vrushali Phatak
Partner
Membership No. 137348



SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y. 2022-23

Sr. No.	Particulars	WDV as on 1.4.2022	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2023
1	Library	14,830.00	19,742.00	34,572.00	50%	17,286.00	17,286.00
2	Lab equipments/ Science Appartus	72,920.00	3,46,584.00	4,19,504.00	40%	1,67,802.00	2,51,702.00
3	Physical education equipments	16,592.00	0.00	16,592.00	50%	8,296.00	8,296.00
4	Teaching aid equipments	-	0.00	0.00	20%	0.00	0.00
5	Furniture	5,09,160.00	2,29,038.00	7,38,198.00	25%	1,84,550.00	5,53,648.00
6	Computer	9,99,509.00	2,15,946.00	12,15,455.00	40%	4,86,182.00	7,29,273.00
7	Other deadstock	5,41,840.00	2,80,152.00	8,21,992.00	20%	1,64,398.00	6,57,594.00
8	Audio visual equipments	2,734.00	68,400.00	71,134.00	20%	14,227.00	56,907.00
9	Work experience equipments	-	0.00	0.00	20%	0.00	0.00
10	Drawing equipments	-	0.00	0.00	20%	0.00	0.00
11	Electronic Dead Stock	-	8,159.00	8,159.00	20%	1,632.00	6,527.00
	₹	21,57,585.00	11,68,021.00	33,25,606.00		10,44,373.00	22,81,233.00

For any additions during the year, full depreciation has been charged.

The rates of depreciation has been taken as prescribed by "Guidance Note on accounting by Schools" issued by ICAI



P V PHATAK & ASSOCIATES
Chartered Accountants

373



UDIN: 23137548BGWNIH5411

INDEPENDENT AUDITOR'S REPORT

➤ To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of **PADMBHUSHAN DR. VASANTRAODADA PATIL MAHAVIDDYALAYA (BCA NON-GRANT SECTION), TASGAON** [hereinafter referred to as "the College"] being a branch of SSVSS, which comprise the balance sheet as at March 31, 2023, and the income and expenditure account and receipt and payments account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion section* of our report, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the College has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2023 –

• University Fees	₹ 6,42,511.00/-
• Salary Deduction	₹ 4,295.00/-
• Other Accounts	₹ 5,05,000.00/-

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2023 –

• University Fees	₹ 4,100.00/-
• Individual	₹ 19,014.00/-

We draw attention towards Prior Period Income credited to Income & Expenditure Account. In the financials, Development Fund (CDF) was shown as a liability of the college, however CDF is to be treated as Direct Income hence old outstanding balance of the same has been written back as prior period income as per the decision by the management.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.



135411W/012



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S

PDVP BCA Non Grant Section, Tasgaon

Tal:- Tasgaon, Dist:- Sangli

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

Receipts	₹	₹	Payments	₹	₹
			SALARY EXPENSES		7,31,452.00
			Non Grant Salary Teaching	7,31,452.00	
			DEADSTOCK, EQUIPMENTS ETC.		16,28,234.00
			Computer	10,82,400.00	
			Other deadstock	5,45,834.00	
FEES FROM STUDENTS		26,36,398.00	EDUCATIONAL EXPENSES		4,99,879.34
Admission fees	2,020.00		Stationery exp.	31,304.00	
Tuition fees - current	17,53,415.00		Travelling exp.	1,220.00	
Identity card fees	6,300.00		Purchase Of Identity Card	3,720.00	
Library Fees	19,800.00		Computer repairs and maintenance exp.	27,469.00	
Gymkhana Fee	29,250.00		Electricity charges	1,17,130.00	
Laboratory Fees	2,91,370.00		Audit fee	1,180.00	
College Magazine Fee	19,500.00		Laboratory expenses	490.00	
Overhead Other Charges	59,000.00		Internet exp.	35,704.00	
T.C. Fees /Migration	650.00		Environment Expenses	6,000.00	
Kalyan Nidhi	3,950.00		Miscellaneous expenses - 70 %	1,34,272.34	
Environment Science Fee	11,000.00		Purchase Of science Journal	65,220.00	
Software Facility	1,200.00		Guest lecturer Remuneration	4,000.00	
Bonafide Fee	3,610.00		Periodicals	3,439.00	
Cultural Activities Fee	19,700.00		Gymkhana Current Expenses	955.00	
College Exam/ Paper Charges	19,000.00		Magazine Expenses	18,640.00	
Univ. Exam Home Pattern Fee	93,033.00		College Exam Expenses	8,336.00	
Development Fund (C.D.F.)	13,100.00		Advertisement	700.00	
Administration Fee	1,01,500.00		Affiliation Fee	25,400.00	
Internet Fee	1,89,000.00		Purchase Of Prospectus	14,700.00	
OTHER RECEIPTS		3,96,018.00	SUPERVISION CHARGES (H.O)		27,000.00
Bank interest (Non-salary bank)	72,433.00				
Library	14,700.00				
Telephone	97,500.00				
Annual Fee	4,925.00				
Annual Prize Distribution Fee	1,960.00				
Vikas Nidhi (Student)	30,000.00				
Knowledge Resources	1,16,000.00				
Information & Comm. Tech	58,500.00				
DIRECT RECEIPTS	₹	30,32,416.00	DIRECT PAYMENTS	₹	28,86,565.34

Continued



Receipts	₹	₹	Payments	₹	₹
S.S.V.S.S.		27,000.00	S.S.V.S.S.		15,02,000.00
GOVT.SALARY DEDUCTION		2,000.00	GOVT.SALARY DEDUCTION		
Professional tax	2,000.00		Professional tax		
UNIVERSITY A/C		3,12,501.00	UNIVERSITY A/C		2,95,787.00
Eligibility Fee	15,050.00		Eligibility Fee	11,600.00	
University Pro.Rata	5,075.00		University Pro.Rata	4,800.00	
Apatkalin Nidhi	2,030.00		Apatkalin Nidhi	1,920.00	
Ashwamedh Nidhi	6,090.00		Ashwamedh Nidhi	4,614.00	
Lead College	10,150.00		Lead College	9,600.00	
Group Insurance Student	4,060.00		Group Insurance Student	3,840.00	
University Youth Festival	13,765.00		University Youth Festival	8,092.00	
Youth Hostel	10,150.00		Youth Hostel	9,600.00	
Self Finance Unit (SFU)	2,030.00		Self Finance Unit (SFU)	1,920.00	
S.A. Fund	5,075.00		S.A. Fund	1,575.00	
University Exam Fee	2,23,801.00		University Exam Fee	2,23,801.00	
E Mail Fee	10,150.00		E Mail Fee	9,600.00	
Golden jubilee	5,075.00		Golden jubilee	4,825.00	
OTHER ACCOUNTS		1,49,530.00	OTHER ACCOUNTS		63,214.00
Individual	30,000.00		Individual	26,176.00	
Laboratory Deposit	59,500.00		Laboratory Deposit	2,500.00	
Library Deposit	58,000.00		Library Deposit	2,500.00	
Light Deposit	-		Light Deposit	30,118.00	
Flag Day Nidhi	2,030.00		Flag Day Nidhi	1,920.00	
INTRA BRANCH ACCOUNTS		3,97,747.00	INTRA BRANCH ACCOUNTS		4,61,025.00
Prin. P.G. Section	3,14,246.00		Prin. P.G. Section	4,61,025.00	
Prin. Sr. College Non Grant	64,861.00		Prin. Sr. College Non Grant	-	
Prin Sr. College Section	18,640.00		Prin Sr. College Section	-	
INDIRECT RECEIPTS	₹	8,88,778.00	INDIRECT PAYMENTS	₹	23,22,026.00
OPENING CASH AND BANK BALANCES		25,97,605.50	CLOSING CASH AND BANK BALANCES		13,10,208.15
Cash in hand	6,176.00		Cash in hand	20.00	
Bank Of Maharashtra	25,91,429.50		Bank Of Maharashtra	13,10,188.15	
GRAND TOTAL	₹	65,18,799.50	GRAND TOTAL	₹	65,18,799.50

As per our report of even date

UDIN : 231375488GWNHS411

For P V PHATAK & ASSOCIATES

Firm registration number : 136411W

Chartered Accountants

Phatak

Vrushali Phatak

Partner

Membership No: 137548





SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
PDVP BCA Non Grant Section, Tasgaon
Tal:- Tasgaon, Dist:- Sangli

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

Expenditure	₹	₹	Income	₹	₹
To Salary expenses		7,31,452.00	By Other income -		29,59,983.00
To Educational expenses		4,99,879.34	Fees from students	26,36,398.00	
To Supervision charges		27,000.00	Other receipts	3,23,585.00	
To Depreciation		5,98,321.00			72,433.00
To Surplus		11,75,763.66	By Interest income -		
			Bank Interest	72,433.00	
Total	₹	30,32,416.00	Total	₹	30,32,416.00

BALANCE SHEET AS ON MARCH 31, 2023

Liabilities	₹	₹	Assets	₹	₹
Intra branch a/c		8,43,082.00	S.S.V.S.S. a/c		33,61,751.00
Prin. Sr. College Non Grant	1,33,806.00		Fixed assets		11,78,939.00
Director YCMOU section	7,09,276.00		[Refer schedule attached]		
		4,295.00	Other Assets -		30,118.00
Salary Deductions:-			Light Deposit	30,118.00	
Professional tax	4,295.00				19,014.00
		5,05,000.00	Individual a/c		34,78,715.00
Other accounts :-			Intra branch a/c		
Laboratory Deposit	2,49,500.00		Prin. P.G. Section	9,87,873.00	
Library Deposit	1,59,000.00		Prin Sr. College Section	21,81,217.00	
Flag Day Nidhi	495.00		Prin. Jr. College Section	40,000.00	
Library Book Anamat	35,500.00		Prin Jr. non Grant College	19,625.00	
Blind Fund	65.00		Prin Building	2,50,000.00	
Computer Exam Remuneration	37,900.00				4,100.00
Other Exam Centre Expenses	22,540.00		UNIVERSITY A/C		
		6,42,511.00	Student Welfare Fund	4,100.00	
UNIVERSITY A/C					13,10,208.16
Eligibility Fee	39,265.00		Cash and bank balances :-		
University Pro.Rata	5,291.00		Cash in hand Main Kird	20.00	
Apatkalin Nidhi	4,280.00		Bank Of Maharashtra	13,10,188.16	
Ashwamedh Nidhi	7,766.00				
Lead College	7,050.00				
Group Insurance Student	4,825.00				
University Youth Festival	13,457.00				
Youth Hostel	7,050.00				
Self Finance Unit (SFU)	1,480.00				
S.A. Fund	13,545.00				
Vikas Nidhi (Student)	55,200.00				
University Exam Fee	53,994.00				
E Mail Fee	7,400.00				
Golden jubilee	250.00				
University exam Fee (Home Pattern)	2,12,581.00				
University Development Fund	31,736.00				
University Adm Fees	1,27,500.00				
Uni. Center Expenses	14,206.00				
Agrani Mahavidyalay	2,075.00				
Typing Remuneration	33,560.00				
		73,87,957.16			
Income and expenditure account					
Balance b/d	62,12,193.50				
(-)/(+): (Deficit) / Surplus	11,75,763.66				
Total	₹	93,82,845.16	Total	₹	93,82,845.16

As per our report of even date
UDIN : 23137548BGWNIH5411
For P V PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants

Vrushi Phatak

Vrushi Phatak
Partner
Membership No: 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
PDVP BCA Non Grant Section, Tasgaon
Tal:- Tasgaon , Dist:- Sangli

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2022-23

Sr. No.	Particulars	WDV as on 1.4.2022	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2023
1	Library	1,072.00	0.00	1,072.00	50%	536.00	536.00
2	Lab equipments/ Science Appartus	0.00	0.00	0.00	40%	0.00	0.00
3	Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
4	Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
5	Furniture	0.00	0.00	0.00	25%	0.00	0.00
6	Computer	1,30,334.00	10,82,400.00	12,12,734.00	40%	4,85,094.00	7,27,640.00
7	Other deadstock	17,620.00	5,45,834.00	5,63,454.00	20%	1,12,691.00	4,50,763.00
8	Audio visual equipments	0.00	0.00	0.00	20%	0.00	0.00
9	Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
10	Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
11	Electronic Dead Stock	0.00	0.00	0.00	20%	0.00	0.00
		₹ 1,49,026.00	16,28,234.00	17,77,260.00		5,98,321.00	11,78,939.00

For any additions during the year, full depreciation has been charged.

The rates of depreciation has been taken as prescribed by "Guidance Note on accounting by Schools" issued by ICAI



P V PHATAK & ASSOCIATES
Chartered Accountants



UDIN: 23137548BGWNGH2986

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of **P.D.V.P. MAHAVIDYALAYA (P.G. SECTION), TASGAON** [hereinafter referred to as "the School"], being a branch of SSVSS, which comprise the Balance sheet as at March 31, 2023, and the Income and Expenditure Account and Receipt and Payments Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report*, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the School has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2023 –

- | | |
|------------------|------------------|
| • University A/c | ₹ 4,79,723.00/- |
| • Other Accounts | ₹ 10,26,097.00/- |

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2023 –

- | | |
|--------------|-----------------|
| • Individual | ₹ 6,65,514.00/- |
|--------------|-----------------|

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



Page 1 of 2



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For P V Phatak & Associates

Chartered Accountants

ICAI firm registration number - 136411W

Phatak

Vrushali Phatak

Partner

Membership number - 137548



Place: Kolhapur

Date: 26/08/2023

Shri Swami Vivekanand Shikshan Sanstha's

P D V P Mahavidyalaya (PG Section), Tasgaon

Tal: Tasgaon, Dist: Sangli

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2023

DIRECT RECEIPT

DIRECT RECEIPT	RS.	RS.	DIRECT PAYMENT	RS.	RS.
TO FEES FROM STUDENTS		1,15,51,184.00	Non Grant Salary		20,15,106.00
Admission Fees	4,120.00		Non Grant Salary Teaching	11,11,306.00	
Tuition Fees	41,78,634.00		Remuneration	9,03,800.00	
Library Fees	42,160.00				4,09,283.00
Laboratory Fees	1,27,490.00		BY FURNITURE & DEADSTOCK		
Gymkhana Fees	61,635.00		Electronic Dead Stock	4,09,283.00	
Magazine Fees	41,100.00				6,000.00
I Card Fee	11,150.00		BY LIBRARY EXPENDITURE		
Vikas Nidhi	61,650.00		News Papers	6,000.00	
Cultural Activity	41,100.00				7,48,339.00
Laboratory Devp Fee	1,140.00		BY LABORATORY EXPENDITURE		
Registration Fee PG	120.00		Lab. Chemicals & Current Exp.	7,48,039.00	
Software Facility	300.00		Lab. Expenses	300.00	
Medical Services Fee	11,700.00				84,827.00
College Fee	68,29,160.00		BY GYMKHANA EXPENDITURE		
Kalyan Nidhi	50.00		Gymkhana Current Expenses	43,427.00	
Internet Fee	1,35,325.00		Magazine Expenses	41,400.00	
Development Fund (C.D.F.)	4,350.00				73,96,292.00
		12,07,335.00	BY OTHER EXPENDITURE		
TO OTHER RECEIPTS			Travelling Allowance	8,380.00	
Sale of Prospectus	18,270.00		Telephone Expenses	36,331.00	
T.C. Fee	2,450.00		Internet Exp.	6,200.00	
Annual Fee	10,250.00		Repairs to Dead Stock	96,800.00	
College Exam fee	12,133.00		Electricity Charges	1,14,220.00	
Extension of Laboratory	7,33,185.00		Stationery	22,910.00	
Placement Fee	21,500.00		Affiliation Fees	92,580.00	
SSI Fees	1,320.00		Misc. Expenses	54,212.00	
Laboratory Breakage	8,700.00		Water Charges	13,215.00	
Bank Interest	96,738.00		Audit Fee	1,180.00	
Overhead Charges	94,840.00		Periodicals	9,180.00	
Information & Comm. Uni.	79,800.00		Computer Expenditure	54,335.00	
Knowledge Resources	1,16,645.00		Refund of Tuition Fees	4,660.00	
Bonafide Fee	5,500.00		Refund of Library	100.00	
Golden Jubilee	25.00		Refund of Gymkhana Fee	150.00	
Annual Prize Distribution Fee	4,110.00		Refund of Lab Fee	9,000.00	
Alumini Association	1,870.00		Refund of Magazine Fee	100.00	
			Refund of ID Card	50.00	
			Refund of Cultural Activity fee	100.00	
			Refund of Apatkalin Fee	10.00	
			Refund of University Sport Fee	10.00	
			College Fee	68,29,160.00	
			Medical Services Expenditure	100.00	
			College Exam Exps	17,513.00	
			Electric Material Exps	2,250.00	
			Purchase of Prospectus	18,270.00	
			Identity Card Exps	5,270.00	
			BY Supervision Charges		1,01,000.00
TOTAL DIRECT RECEIPT	₹	1,27,58,520.00	TOTAL DIRECT PAYMENT	₹	1,07,60,847.00



INDIRECT RECEIPT	Rs.	Rs.	INDIRECT PAYMENT	Rs.	Rs.
TO SECRETARY SSVSS KOLHAPUR		1,01,000.00	BY SECRETARY SSVSS KOLHAPUR		25,06,000.00
TO SALARY DEDUCTIONS		15,000.00	BY SALARY DEDUCTIONS		-
Profession Tax	15,000.00		Profession Tax	-	
TO INTRA BRANCH A/C		8,68,038.00	BY INTRA BRANCH A/C		3,14,246.00
Prin. BCA Section	4,61,025.00		Prin. BCA Section	3,14,246.00	
Prin. Sr. College Non Grant Section	3,65,613.00		Prin. Sr. College Non Grant Section	-	
Prin. Sr. College Section	41,400.00		Prin. Sr. College Section	-	
TO UNIVERSITY A/C		8,54,779.00	BY UNIVERSITY A/C		8,32,448.00
University Exam Fee	7,11,404.00		University Exam Fee	7,11,404.00	
Eligibility Fee	13,050.00		Eligibility Fee	12,025.00	
University Pro. Rata	10,275.00		University Pro. Rata	10,250.00	
Apatkalin Nidhi	4,120.00		Apatkalin Nidhi	4,090.00	
Ashwamedh Nidhi	12,360.00		Ashwamedh Nidhi	9,816.00	
Lead College Fee	10,275.00		Lead College Fee	10,225.00	
University Youth Festival	33,455.00		University Youth Festival	17,248.00	
Youth Hostel	20,550.00		Youth Hostel	20,500.00	
Email Fee	20,600.00		Email Fee	20,500.00	
Group Insurance Student	8,240.00		Group Insurance Student	8,200.00	
SFU	4,110.00		SFU	4,090.00	
Blind Nidhi	4,110.00		Blind Nidhi	4,100.00	
Student Association Fee	2,230.00		Student Association Fee	-	
INDIVIDUAL ADVANCE		70,000.00	INDIVIDUAL ADVANCE		99,621.00
TO OTHER A/C		8,19,652.00	By OTHER A/C		2,11,360.00
Dealers Payable	8,19,652.00		Dealers Payable	2,11,360.00	
TO DEPOSITS		67,200.00	BY DEPOSITS		10,225.00
Laboratory Deposit	38,500.00		Laboratory Deposit	5,600.00	
Library Deposit	18,400.00		Library Deposit	1,600.00	
SA Fund	10,300.00		SA Fund	3,025.00	
TOTAL INDIRECT RECEIPT	₹	27,95,669.00	TOTAL INDIRECT PAYMENT	₹	39,73,900.00
TO OPENING CASH & BANK BALANCE		28,87,322.18	BY CLOSING CASH & BANK BALANCE		37,06,764.18
Cash in hand	12,674.00		Cash in hand	674.00	
Union Bank A/c No. 6673	28,74,648.18		Union Bank A/c No. 6673	37,06,090.18	
GRAND TOTAL	₹	1,84,41,511.18	GRAND TOTAL	₹	1,84,41,511.18

In terms of our report of even date
UDIN : 23137548BGWNGH2986

For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants


Vrushi Phatak
Partner
Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
P D V P Mahavidyalaya (PG Section), Tasgaon.
 Tal: Tasgaon, Dist: Sangli

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2023

EXPENDITURE	₹	INCOME	₹
To Non Grant Salary Exp.	20,15,106.00	By Fees From Students	47,22,024.00
To Educational Expenses	5,65,952.00	By Bank Interest	96,738.00
To Library Exp.	6,000.00	By Other Receipt	11,10,598.00
To Laboratory. Exp	7,48,339.00		
To Gymkhana Exp.	84,827.00		
To Audit Fee	1,180.00		
To Supervision Charges	1,01,000.00		
To Depreciation	5,14,873.00		
To Surplus	18,92,083.00		
TOTAL	₹ 59,29,360.00	TOTAL	₹ 59,29,360.00

BALANCE SHEET AS ON 31.03.2023

LIABILITIES	₹	₹	ASSETS	₹	₹
Deposits		8,37,288.00	S.S.V.S.S.		88,28,074.00
Laboratory Deposit	3,69,550.00		Fixed assets		13,06,203.24
Library Deposit	3,94,090.00		(As per Schedule)		
SA Fund	68,348.00		Individual accounts		6,66,514.00
Light Deposit	4,100.00				
Lib. Book Deposit	1,200.00				
University A/C		4,79,723.00	TO INTRA BRANCH A/C		99,17,031.42
University Exam Fee	7,212.00		Prin. Jr. College Section	94,989.00	
Eligibility Fee	1,23,765.00		Prin. Sr. College Section	63,04,856.42	
University Pro. Rata	3,185.00		Prin. Building Section	33,62,561.00	
Apatkalin Nidhi	3,825.00		Prin. Jr. Non Grant	1,54,625.00	
Ashwamedh Nidhi	24,646.00				
Lead College Fee	225.00		Cash and bank balances		37,06,764.18
Development Fund (CDF)	200.00		Cash in hand	674.00	
University Youth Festival	47,390.00		Union Bank A/c No. 6673	37,06,090.18	
Youth Hostel	300.00				
E Suvidha	50.00				
Student Welfare Fund	180.00				
Email Fee	350.00				
Group Insurance Student	19,719.00				
SFU	7,000.00				
Blind Nidhi	130.00				
Student Association Fee	31,450.00				
Y. M. Nidhi	35,718.00				
Examination Fee	1,74,378.00				
TO INTRA BRANCH A/C		40,15,383.00			
Prin. BCA Section	9,87,873.00				
Prin. Sr. College Non Grant Section	29,83,046.00				
Prin. IT Section	33,464.00				
Prin. Hostel	11,000.00				
TO SALARY DEDUCTIONS		30,000.00			
Profession Tax	30,000.00				
TO OTHER A/C		10,26,097.00			
Dealers Payable	6,08,292.00				
Agrani Mahavidyalaya Nidhi	425.00				
Service Charges	6,405.00				
Registration Fee	17,640.00				
Annual Fee	10,575.00				
Flag Day	115.00				
Vikas Nidhi	1,54,880.00				
Unique Biological & Chemicals	2,11,360.00				
Pre. Building Committee	1,920.00				
S.S.I.	3,505.00				
Medical Fee	10,980.00				
Income and expenditure a/c		1,80,36,095.84			
Balance b/d	1,61,44,012.84				
(+)/(-): Deficit/ (Surplus)	18,92,083.00				
TOTAL	₹	2,44,24,586.84	TOTAL	₹	2,44,24,586.84

In terms of our report of even date
 UDIN : 23137548BGWNGH2986

For P V Phatak & Associates

Firm registration number: 136411W

Chartered Accountants

Prashant

Vrushali Phatak
 Partner
 Membership No. 137548



/AMI VIVEKANAND SHIKSHAN SANSTHA'S

Mahavidyalaya (PG Section), Tasgaon.

Tasgaon, Dist: Sangli

STATE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2022-23

Particulars	WDV as on 1.4.2022	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2023
Library	13,368.00	0.00	13,368.00	50%	6,684.00	6,684.00
Lab equipments/ Science Appartus	31,381.00	0.00	31,381.00	40%	12,552.00	18,829.00
Physical education equipments	-	0.00	0.00	50%	0.00	0.00
Teaching aid equipments	-	0.00	0.00	20%	0.00	0.00
Furniture	5,76,723.00	0.00	5,76,723.00	25%	1,44,181.00	4,32,542.00
Computer	5,57,674.00	0.00	5,57,674.00	40%	2,23,070.00	3,34,604.00
Other deadstock	2,32,647.24	0.00	2,32,647.24	20%	46,529.00	1,86,118.24
Audio visual equipments	-	0.00	0.00	20%	0.00	0.00
Work experience equipments	-	0.00	0.00	20%	0.00	0.00
Drawing equipments	-	0.00	0.00	20%	0.00	0.00
Electronic Dead Stock	-	4,09,283.00	4,09,283.00	20%	81,857.00	3,27,426.00
	₹ 14,11,793.24	4,09,283.00	18,21,076.24		5,14,873.00	13,06,203.24

For any additions during the year, full depreciation has been charged.

The rates of depreciation has been taken as prescribed by "Guidance Note on accounting by Schools" issued by ICAI



P V PHATAK & ASSOCIATES
Chartered Accountants



UDIN: 23137548BGWND05264

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of P.D.V.P.(LADIES HOSTEL), Tasgaon [hereinafter referred to as "the Hostel"], being a branch of SSVSS, which comprise the balance sheet as at March 31, 2023, and the income and expenditure account and receipt and payments account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion section* of our report, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the Hostel has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2023

- Individual ₹ 5,000.00/-
- Other Account ₹ 43,500.00/-

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.



Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

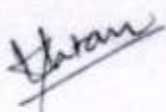
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For P V Phatak & Associates

Chartered Accountants

ICAI firm registration number – 136411W



Vrushali Phatak

Partner

Membership number - 137548



Place: Kolhapur

Date: 14/08/2023



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S

P.D.V.P. Ladies Hostel, Tasgaon

Tal:-Tasgaon, Dist:-Sangali

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

Receipts	₹	₹	Payments	₹	₹
OTHER RECEIPTS		7,132.00	DEADSTOCK, EQUIPMENTS ETC.		2,08,100.00
Bank interest (Non-salary bank)	7,132.00	✓	Other deadstock	9,500.00	
			Solar System	1,98,600.00	
FEES FROM STUDENTS		4,09,400.00	EDUCATIONAL EXPENSES		4,68,186.80
Hostel Admission Fee	11,000.00		Travelling exp.	400.00	
Software Facility	2,200.00		Repairs and Maintenance exp.	6,000.00	
Ladies Hostel Fee	1,91,500.00		Electricity charges	38,710.00	
Hostel Fee	2,04,700.00		Audit fee	236.00	
			Water Supply exp.	43,664.00	
			Municipal/ local taxes	20,277.00	
			Miscellaneous expenses - 70 %	5,500.00	
			Water and Elec.Charges	7,947.00	
			Building Repair	1,390.00	
			Hostel Fee	2,04,700.00	
			Misc.Expenditure	1,39,362.80	
			SUPERVISION CHARGES (H.O)		2,000.00
DIRECT RECEIPTS	₹	4,16,532.00	DIRECT PAYMENTS	₹	6,78,286.80
Receipts	₹	₹	Payments	₹	₹
S.S.V.S.S.		2,000.00	S.S.V.S.S.		1,000.00
INDIRECT RECEIPTS	₹	2,000.00	INDIRECT PAYMENTS	₹	1,000.00
OPENING CASH AND BANK BALANCES		3,17,455.20	CLOSING CASH AND BANK BALANCES		56,700.40
Cash in hand	10.00		Cash in hand	10.00	
Bank of Maharsashtra A/c No. - 1178	3,17,445.20		Bank of Maharsashtra A/c No. - 1178	56,690.40	
GRAND TOTAL	₹	7,35,987.20	GRAND TOTAL	₹	7,35,987.20

As per our report of even date

UDIN : 23137548BGWND05264

For P V PHATAK & ASSOCIATES

Firm registration number : 136411W

Chartered Accountants

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Vrushali Phatak

Partner

Membership No: 137548





SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S

P.D.V.P. Ladles Hostel, Tasgaon

Tal:-Tasgaon , Dist:-Sangali

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

Expenditure	₹	₹	Income	₹	₹
To Municipal/ local taxes		20,277.00	By Other Income -		2,04,700.00
To Educational expenses		2,43,209.80	Fees from students	2,04,700.00	
To Supervision charges		2,000.00	By Interest Income -		7,132.00
To Depreciation		47,388.00	Bank Interest	7,132.00	
			By Deficit		1,01,042.80
Total	₹	3,12,874.80	Total	₹	3,12,874.80

BALANCE SHEET AS ON MARCH 31, 2023

Liabilities	₹	₹	Assets	₹	₹
<u>Individual a/c</u>		5,000.00	<u>S.S.V.S.S. a/c</u>		8,88,400.00
<u>Other accounts -</u>		43,500.00	<u>Fixed assets</u>		1,89,271.00
student hostel Deposit	31,000.00		[Refer schedule attached]		
Student Deposit	12,500.00		<u>Other Assets -</u>		2,070.00
<u>Income and expenditure account</u>		14,47,716.40	Light Deposit	2,070.00	
Balance b/d	15,48,759.20		<u>Intra branch a/c</u>		3,59,775.00
(-)/(+): (Deficit) / Surplus	1,01,042.80		Prin.Sr.College Section	3,03,775.00	
			Prin.Sr.College Non Grant	45,000.00	
			Pri.P.G. Section	11,000.00	
			<u>Cash and bank balances -</u>		56,700.40
			Cash in hand Main Kird	10.00	
			Bank of Maharsashtra A/c No. - 1178	56,690.40	
Total	₹	14,96,216.40	Total	₹	14,96,216.40

As per our report of even date
UDIN : 23137548BGWND05264
For P V PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants

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Vrushali Phatak
Partner
Membership No: 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
P.D.V.P. Ladies Hostel, Tasgaon
Tal:-Tasgaon , Dist:-Sangli

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2022-23

Sr. No.	Particulars	WDV as on 1.4.2022	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2023
1	Library	0.00	0.00	0.00	50%	0.00	0.00
2	Lab equipments/ Science Appartus	0.00	0.00	0.00	40%	0.00	0.00
3	Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
4	Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
5	Furniture	1,114.00	0.00	1,114.00	25%	279.00	835.00
6	Computer	0.00	0.00	0.00	40%	0.00	0.00
7	Other deadstock	27,445.00	2,08,100.00	2,35,545.00	20%	47,109.00	1,88,436.00
8	Audio visual equipments	0.00	0.00	0.00	20%	0.00	0.00
9	Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
10	Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
11	Electronic Dead Stock	0.00	0.00	0.00	20%	0.00	0.00
	₹	28,559.00	2,08,100.00	2,36,659.00		47,388.00	1,89,271.00

For any additions during the year, full depreciation has been charged.

The rates of depreciation has been taken as prescribed by "Guidance Note on accounting by Schools" issued by ICAI





UDIN: 23137548BGWNGQ2703

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of **PADMBHUSHAN DR. VASANTDADA PATIL MAHAVIDYALAYA (SENIOR NON-GRANT), TASGAON.** [hereinafter referred to as "the College"], being a branch of SSVSS, which comprise the Balance Sheet as on March 31, 2023, and the Income and Expenditure account and Receipt and Payments account for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report*, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the College has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2023 –

- University A/c ₹ 13,55,482.00/-
- Salary Deduction ₹ 12,625.00/-

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2023–

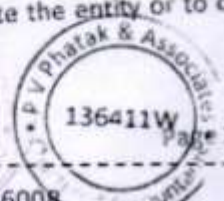
- Individual ₹ 5,00,777.00/-
- Other Account ₹ 1,74,250.00/-

We draw attention towards Prior Period income credited to Income & Expenditure Account. In the financials, College Development Fund (CDF) was shown as a liability of the college, however CDF is to be treated as Direct Income hence old outstanding balance of the same has been written back as prior period income as per the decision by the management.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.



Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

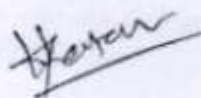
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For P V Phatak & Associates

Chartered Accountants

ICAI firm registration number – 136411W



Vrushali Phatak

Partner

Membership number - 137548



Place: Kolhapur

Date: 29/08/2023

Shri Swami Vivekanand Shikshan Sanstha's
Padmabhushan Dr. Vasnatdada Patil Mahavidyalaya (Senior Non Grant)
 Tal : Tasgaon Dist : Sangli

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2023

DIRECT RECEIPT

DIRECT RECEIPT	RS.	RS.	DIRECT PAYMENT	RS.	₹
TO FEES FROM STUDENTS		84,65,058.00	Non Grant Salary		47,48,302.00
Admission Fees	7,140.00		Non Grant Salary Teaching	32,93,510.00	
Tuition Fees	70,70,748.00		Non Grant Salary Non Teaching	14,11,292.00	
Library Fees	64,900.00		Remuneration	43,500.00	
Laboratory Fees	1,81,865.00		BY FURNITURE & DEADSTOCK		11,68,021.00
Gymkhana Fees	1,00,650.00		Library	19,742.00	
Magazine Fees	67,000.00		Lap equipments/ Science Appartus	3,46,584.00	
I Card Fee	10,000.00		Furniture	2,29,038.00	
CDC Course Fee	59,200.00		Computer/Printer	2,15,946.00	
Laboratory Breakage	25,300.00		Other deadstock	2,88,311.00	
Computer Fee	48,795.00		Audio-visual equipments	68,400.00	
Research Activity Fee	38,800.00		BY LIBRARY EXPENDITURE		10,870.00
Cultural Activity	67,000.00		News Papers	10,870.00	
Record Book Fee	130.00		BY LABORATORY EXPENDITURE		2,46,393.00
Vikas Nidhi	1,01,420.00		Lab. Chemicals & Current Exp.	2,46,393.00	
Environment Sci. Exam Fee	57,250.00		BY GYMKHANA EXPENDITURE		1,89,811.00
Software Facility	68,900.00		Gymkhana Current Expenses	1,21,411.00	
College Fee	-		Magazine Expenses	68,400.00	
Kalyan Nidhi	34,450.00		BY OTHER EXPENDITURE		13,22,857.08
Information & Comm. Tech.	14,600.00		Travelling Allowance	39,008.00	
Development Fund(C.D.F.)	4,40,050.00		Repairs to Dead Stock	1,21,025.00	
Annual Prize Distribution Fee	6,860.00		Electricity Charges	44,003.00	
TO OTHER RECEIPTS		2,84,484.00	Printing	31,444.00	
Sale of Science Journals	150.00		Stationery	28,949.00	
T.C. Fee	9,450.00		Advertisement	42,100.00	
College Exam fee	67,385.00		Affiliation Fees	67,280.00	
Bank Interest	1,08,709.00		Misc. Expenses	2,18,806.08	
Overhead Other Charges	53,200.00		Refund of E Charge Fee	100.00	
Bonafide Fee	13,090.00		Water Charges	39,451.00	
Batteries	27,500.00		Audit Fee	1,180.00	
Cultural	5,000.00		Purchase of Science Journal	10,085.00	
			ID Card Exps	5,115.00	
			E TDS charges	33,400.00	
			Computer Expenditure	48,543.00	
			Environment Exps	18,000.00	
			COC Course	1,280.00	
			NAAC Exps	2,74,377.00	
			Refund of Registration Fee	100.00	
			Refund of Other Fee	450.00	
			Refund of Eligibility Fee	900.00	
			Refund of Apatkalin Fee	110.00	
			Refund of Ashwamedha Fee	360.00	
			Refund of Esuvudha Fee	500.00	
			Cultural Exps	5,000.00	
			Guest Lecturer Remuneration	2,500.00	
			Refund of University Sports Fee	120.00	
			College Fee	-	
			Kalyan Nidhi	33,950.00	
			Software Facility	66,800.00	
			MRP Overhead Charges	200.00	
			College Garden	24,875.00	
			College Exam Fee	1,44,116.00	
			Electric Material Exps	18,730.00	
			BY Supervision Charges		1,52,000.00
TOTAL DIRECT RECEIPT	₹	87,49,542.00	TOTAL DIRECT PAYMENT	₹	78,38,254.08



INDIRECT RECEIPT	Rs.	Rs.	INDIRECT PAYMENT	Rs.	Rs.
TO SECRETARY SSVSS KOLHAPUR		1,52,000.00	BY SECRETARY SSVSS KOLHAPUR		25,63,078.00
TO SALARY DEDUCTIONS		10,675.00	BY SALARY DEDUCTIONS		
Profession Tax	10,675.00		Profession Tax		10,95,576.00
TO INTRA BRANCH A/C		1,07,180.00	BY INTRA BRANCH A/C		
Prin. Jr. College Section	38,780.00		Prin. Jr. College Section	38,780.00	
Prin. BCA Section			Prin. BCA Section	64,861.00	
Prin. P. G. Section			Prin. P. G. Section	3,65,613.00	
Prin. Sr. College Section	68,400.00		Prin. Sr. College Section	6,26,322.00	
TO UNIVERSITY A/C		11,39,754.00	BY UNIVERSITY A/C		10,81,322.00
University Exam Fee	8,94,194.00		University Exam Fee	8,94,194.00	
Eligibility Fee	22,200.00		Eligibility Fee	23,350.00	
University Pro. Rata	17,205.00		University Pro. Rata	17,000.00	
Apatkalin Nidhi	6,890.00		Apatkalin Nidhi	6,690.00	
Ashwamedh Nidhi	20,670.00		Ashwamedh Nidhi	16,032.00	
Lead College Fee	17,225.00		Lead College Fee	17,000.00	
University Youth Festival	47,765.00		University Youth Festival	28,836.00	
Youth Hostel	34,450.00		Youth Hostel	34,000.00	
Self Finance Unit (NSS)	6,880.00		Self Finance Unit (NSS)	6,800.00	
Email Fee	34,450.00		Email Fee		
Group Insurance	13,760.00		Group Insurance	13,600.00	
Jubilee Fund	17,175.00		Jubilee Fund	17,000.00	
Blind Nidhi	6,890.00		Blind Nidhi	6,820.00	
INDIVIDUAL ADVANCE		4,15,722.00	INDIVIDUAL ADVANCE		6,95,902.00
TO OTHER A/C		38,780.00	By OTHER A/C		38,780.00
TDS	38,780.00		TDS	38,780.00	
TO DEPOSITS		22,190.00	BY DEPOSITS		14,650.00
Laboratory Deposit	1,660.00		Laboratory Deposit	80.00	
Library Deposit	3,280.00		Library Deposit	320.00	
S A Fund	17,250.00		S A Fund	14,250.00	
TOTAL INDIRECT RECEIPT	₹	18,86,301.00	TOTAL INDIRECT PAYMENT	₹	54,89,308.00
TO OPENING CASH & BANK BALANCE		50,03,450.30	BY CLOSING CASH & BANK BALANCE		23,11,731.22
Cash in hand	1,802.00		Cash in hand	101.00	
Bank of Maharashtra A/c No. - 3244	50,01,648.30		Bank of Maharashtra A/c No. - 3244	23,11,630.22	
GRAND TOTAL	₹	1,56,39,293.30	GRAND TOTAL	₹	1,56,39,293.30

In terms of our report of even date
UDIN : 23137548BGWNGQ2703

For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Phatak
Vrushali Phatak
Partner
Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Padmabhushan Dr. Vasnatdada Patil Mahavidyalaya (Senior Non Grant)
 Tal : Tasgaon Dist : Sangli

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2023

EXPENDITURE		₹	INCOME		₹
To Non Grant Salary Exp.		47,48,302.00	By Fees From Students		84,65,058.00
To Other Expenses		13,21,677.08	By Bank Interest		1,06,709.00
To Library Exp.		10,870.00	By Other Receipt		1,75,775.00
To Laboratory Exp.		2,46,383.00			
To Gymkhana Exp.		1,89,811.00			
To Audit Fee		1,180.00			
To Supervision Charges		1,52,000.00			
To Depreciation		10,44,373.00			
To Surplus		10,34,935.92			
TOTAL	₹	87,49,542.00	TOTAL	₹	87,49,542.00

BALANCE SHEET AS ON 31.03.2023

LIABILITIES	₹	₹	ASSETS	₹	₹
Deposits		2,50,145.00	S.S.V.S.S.		1,77,25,982.00
Laboratory Deposit	50,360.00		Fixed assets		22,81,233.00
Library Deposit	1,06,265.00		(As per Schedule)		
S A Fund	93,520.00		Individual accounts		5,00,777.00
University A/C		13,55,482.00	Pre. Building Committee		27,876.00
University Exam Fee	3,08,283.00		TO INTRA BRANCH A/C		2,32,71,389.00
Eligibility Fee	47,415.00		Prin. BCA Section	1,33,806.00	
University Pro. Rata	19,505.00		Prin. P. G. Section	29,83,046.00	
Apatkalin Nidhi	770.00		Prin. Sr. College Section	1,78,36,432.00	
Ashwamedh Nidhi	63,618.00		Prin. Building Section	23,18,105.00	
Lead College Fee	1,900.00		TO OTHER A/C		1,74,250.00
University Youth Festival	1,61,976.00		Salary Advance Teaching	1,65,000.00	
Youth Hostel	2,300.00		Salary Advance Non-Teaching	9,000.00	
E Suvidha	575.00		Uni Development Fund	200.00	
Self Finance Unit (NSS)	690.00		Agrani Mahavidyalaya	50.00	
Student Welfare Fund	2,720.00		Cash and bank balances		23,11,731.22
Email Fee	37,200.00		Cash in hand	101.00	
Group Insurance	32,820.00		Bank of Maharashtra A/c No.- 3244	23,11,630.22	
Jubilee Fund	175.00				
Blind Nidhi	475.00				
Vikas Nidhi	6,74,375.00				
Flag Day Nidhi	405.00				
Service Charge Scholarship	270.00				
University Sports	10.00				
TO INTRA BRANCH A/C		7,92,260.00			
Prin. Jr. College Section	1,30,460.00				
Prin. Ladies Hostel	45,000.00				
Prin. Jr. Non-grant Section	6,16,800.00				
TO SALARY DEDUCTIONS		12,625.00			
Profession Tax	12,625.00				
Income and expenditure a/c		4,38,82,726.22			
Balance b/d	4,28,47,790.30				
(+)/(-): Deficit/ (Surplus)	10,34,935.92				
TOTAL	₹	4,62,93,238.22	TOTAL	₹	4,62,93,238.22

In terms of our report of even date
 UDIN : 231375488GWNGQ2703

For P V Phatak & Associates
 Firm registration number : 136411W
 Chartered Accountants

Phatak
 Yrushi Phatak
 Partner
 Membership No. 137548



SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2022-23

Sr. No.	Particulars	WDV as on 1.4.2022	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2023
1	Library	14,830.00	19,742.00	34,572.00	50%	17,286.00	17,286.00
2	Lab equipments/ Science Appartus	72,920.00	3,46,584.00	4,19,504.00	40%	1,67,802.00	2,51,702.00
3	Physical education equipments	16,592.00	0.00	16,592.00	50%	8,296.00	8,296.00
4	Teaching aid equipments	-	0.00	0.00	20%	0.00	0.00
5	Furniture	5,09,160.00	2,29,038.00	7,38,198.00	25%	1,84,550.00	5,53,648.00
6	Computer	9,99,509.00	2,15,946.00	12,15,455.00	40%	4,86,182.00	7,29,273.00
7	Other deadstock	5,41,840.00	2,80,152.00	8,21,992.00	20%	1,64,398.00	6,57,594.00
8	Audio visual equipments	2,734.00	68,400.00	71,134.00	20%	14,227.00	56,907.00
9	Work experience equipments	-	0.00	0.00	20%	0.00	0.00
10	Drawing equipments	-	0.00	0.00	20%	0.00	0.00
11	Electronic Dead Stock	-	8,159.00	8,159.00	20%	1,632.00	6,527.00
		₹ 21,57,585.00	11,68,021.00	33,25,606.00		10,44,373.00	22,81,233.00

For any additions during the year, full depreciation has been charged.

The rates of depreciation has been taken as prescribed by "Guidance Note on accounting by Schools" issued by ICAI

