



**Expenditure Details (Excluding Salary) in lakhs**

Expenditure excluding salary component year wise during the last five years (INR in lakhs)

Year	Budget allocated for infrastructure augmentation (INR in Lakhs)	Expenditure for infrastructure development and augmentation (INR in Lakh) = A	Expenditure on maintenance of academic facilities (excluding salary for human resources) (INR in Lakh) = B	Expenditure on maintenance of physical facilities (excluding salary for human resources) (INR in Lakh) = C	Other expenses excluding Salary (INR in Lakh) = D	Total expenditure excluding Salary (INR in Lakh) = E (E = A+B+C+D)
2023-24	100	84.17295	26.64962	125.5434	27.82967	264.2
2022-23	450	420.67052	10.42585	97.06453	34.49643	562.66
2021-22	40	31.02405	11.08877	85.92888	11.74943	139.8
2020-21	25	21.98783	6.90624	84.83667	7.85781	121.59
2019-20	115	107.26157	12.52186	138.01578	18.3966	276.2

**Expenditure for Infrastructure Augmentation (INR in lakhs)**

Year	2019-20	2020-21	2021-22	2022-23	2023-24
Expenditure for Infrastructure Augmentation (INR in lakhs)	107.26157	21.98783	31.02405	420.67052	84.17295

  
Principal

S.S.E.S. Amaravati's  
Science College, Nagpur

**Principal**  
S.S.E.S. Amravati's  
Science College, Nagpur



FOR RATHI AND RATHI

CHARTERED ACCOUNTANT

MOHAN RATHI M.NO. 111133 PARTNER





Office Address :

B 101, Ujwal Flats, Rahate Colony, Nagpur - 440 022 M.H. India

F.R. No.: 108705W | E-mail : rdcangp@gmail.com | ☎: +91-712 -2454129



Average percentage of expenditure, excluding salary for infrastructure augmentation during last five years (INR in lakhs)

Year	2019-20	2020-21	2021-22	2022-23	2023-24
Average percentage of expenditure, excluding salary for infrastructure augmentation during last five years	38.83474	18.08358	22.19173	74.76460	31.85955

Expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component year wise during last five years (INR in lakhs)

Year	2019-20	2020-21	2021-22	2022-23	2023-24
Expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component year wise during last five years	150.53764	91.74291	97.01765	107.49038	152.19302

  
Principal

S.S.E.S. Amaravati's  
Science College, Nagpur  
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### Certificate

This is to certify that the amount mentioned below is verified from audited statement for the year 2023-2024

#### Total Expenditure Excluding Salary 2023-2024

Cash Book Name	Asset	Contingencies	Total Expenditure
Degree College (Granted)	1101890	3628657.41	4730547.41
UGC	0	590.00	590
Non-grant College	6,721,623.00	9,996,302.03	16717925.03
MCA College	1000204	2580132.1	3580336.1
Girls Hostel	51207	1339119.38	1390326.38
Society	0	118	118
<b>Total</b>	<b>8874924</b>	<b>17544918.92</b>	<b>26419842.92</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Dr. P. S. Chaturvedi*  
Principal  
Science College  
Congress Nagar, Nagpur.



*M. C. Rathi*  
MOHAN C RATHI  
M.NO. 111133 PARTNER



## Consolidated Budget statement of infrastructure augmentation 2020-2021

SHRI SHIVAJI EDUCATION SOCIETY, AMRAVATI'S SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.  
Consolidated fund allocation towards infrastructure augmentation facility for 2023-2024

Sr. No.	Receipt Heads	Estimated Budget Receipts 2023-2024	Revised Budget Receipt 2023-2024	Sr. No.	Payment Heads	Estimated Budget Payments 2023-2024	Revised Budget Payment 2023-2024
	Opening Balance	27,492,915.67	21,643,084.55		Direct Recurring Expendt.-Salary	143,585,356.00	146,614,000.00
	Salary Grant	142,439,603.00	145,439,000.00		Staff Salary Deductions	61,077,724.00	62,077,000.00
	Leave Encashment Grant	150,725.00	170,000.00				
	Medical Reimbursement Grant	995,028.00	1,005,000.00		Other Grants Expenditure		
	Staff Salary Deduction	61,077,724.00	62,077,000.00		University Theory Grant	71,160.00	600,000.00
	Other Grants				PET Exam Grant	15,500.00	40,000.00
	University Practical Grant	350,000.00	375,000.00		Laboratory Expenses		
	University Theory Grant	550,000.00	600,000.00		Laboratory Equipments	4,615,843.00	4,800,000.00
	PET Exam Grant	37,900.00	40,000.00		Current Laboratory Expenditure	48,084.00	50,000.00
	Fees Collected on Behalf of RTM Nagpur University Nagpur	917,810.00	942,800.00		Capital Expenditure		
	FEES & FINES				College Library Books	457,269.00	500,000.00
	FEES & FINES				Furniture	94,400.00	100,000.00
	Tuition Fee	7,392,418.30	7,592,000.00		Games & Sport Material	88,388.00	100,000.00
	Misc. Income	3,025,856.00	3,050,000.00		Office Equipment	736,894.00	800,000.00
	Term Fee	21,223.00	25,000.00		Capital Work in Progress Building	1,834,340.00	1,900,000.00
	Ashwamegh Yagya Fee	569,658.00	570,000.00		Electric Installation	1,047,790.00	1,100,000.00
	E-Mail Service	1,876.00	1,900.00		Ordinary Repair		
	Environment Study Course Fee	3,212.00	3,400.00		Lab Equipment Repair	41,912.00	50,000.00
	Student Welfare Policy	330.00	400.00		Office Equipments Repair	142,374.00	170,000.00
	Medical Exam. Form Fee	6,200.00	6,500.00		Current Repair Expenses	68,181.00	80,000.00
	Stu. Aid/M.Aid/Welf Fund & Union Fee	2,184.00	2,200.00		Loan & Advances		
	National Service Scheme Fee	10.00	50.00		Expenditure on College Building	46,835,833.90	46,885,000.00
	Student Establishment Fund	644.00	700.00		Corporation Tax		
		310.00	400.00				
	<b>TOTAL C/F.</b>	<b>245,035,626.97</b>	<b>243,544,434.55</b>			<b>728,667.00</b>	<b>730,000.00</b>
					<b>TOTAL C/F.</b>	<b>261,489,715.90</b>	<b>266,596,000.00</b>



TOTAL B/F.	245,035,626.97	243,544,434.55	TOTAL B/F.	261,489,715.90	266,596,000.00
Student Union Fee	310.00	350.00	Contingencies Exps.		
University Medical Aid Fee	4,672.00	5,000.00	Audit Fee	106,200.00	108,000.00
University Disaster Fund Fee			Bank Charges	34,485.92	35,000.00
University Game & Sport Fee	1,606.00	1,700.00	Electric Bill	1,378,430.00	1,400,000.00
University Annual Fee	7,832.00	8,000.00	Extra Curricular Activities	586,265.00	600,000.00
Student Welfare Fund	310.00	400.00	Botanical Garden Expenses	23,785.00	30,000.00
University Migration Fees	1,500.00	1,700.00	Games & Sport Expense	52,565.00	60,000.00
University Physical Efficiency Fee	1,874.00	1,900.00	Guest House Expenses	10,400.00	12,000.00
Student Aid Fund	7,496.00	7,600.00	National Service Scheme Fee A/c.	9,646.00	10,000.00
<b>Reserve Fund</b>	15,768.00	16,000.00	Skill Base Course Expense	8,545.00	10,000.00
			Transportation Expenses	7,500.00	8,000.00
			Identity Card Expense	102,424.00	105,000.00
<b>Other Miscellaneous Receipts</b>			Journals Expense	3,000.00	3,000.00
Admission Fee	24,328.00	25,000.00	Postage & Stamps	2,306.00	3,000.00
Admission Registration Fee	745,600.00	760,000.00	Printing Expense	138,540.00	140,000.00
Development Fund Fee	664,576.00	670,000.00	Reading Room Expense	43,944.00	45,000.00
Cycle Stand Fee	81,700.00	82,500.00	Cycle Stand Expenses	135,100.00	137,000.00
Identity Card Fee	20,564.00	21,000.00	SGST/CGST	5,400.00	5,600.00
Bank Interest	175,119.00	190,000.00	Stationary Expenses	253,056.00	280,000.00
National Service Scheme Fee	7,703.00	7,800.00	Telephone Bill	9,174.00	9,600.00
Maint. Of Internet Facility Fee	20,425.00	21,000.00	National Service Scheme Fee	158,784.00	170,000.00
College Magazine Fee	6,424.00	7,000.00	Water Bill	794,197.00	800,000.00
Extra Curricular Activities	22,196.00	23,000.00	Xerox Charges	40,088.00	42,000.00
Games & Sport Fees	19,022.00	20,000.00	Book Binding Expense	14,028.00	14,500.00
Gymkhana Fee	19,195.00	20,000.00	Medical Checkup Fee	4,000.00	4,200.00
Maintenance Fee	38,268.00	40,000.00	Medical Exam Test Expense	21,000.00	22,000.00
Library Fee	26,512.00	27,000.00	Physical Efficiency Test Expense	18,900.00	20,000.00
Other Fee From Scholarship	692,915.00	700,000.00	AMC For Water Purifier	63,100.00	65,000.00
Laboratory Fee	949,475.00	960,000.00	Rapair & Maintenance	295,236.00	350,000.00
			Cleaning Charges	582,919.00	600,000.00
			EPF Admin. Charges	101,724.00	102,000.00
			Security Services	1,172,017.00	1,175,000.00
			Employer's Contribution CPF	1,220,515.00	1,225,000.00
<b>TOTAL C/F.</b>	<b>248,591,016.97</b>	<b>247,161,384.55</b>	<b>TOTAL C/F.</b>	<b>268,886,989.82</b>	<b>274,186,900.00</b>



	TOTAL B/F.	248,591,016.97	247,161,384.55	TOTAL C/F.	268,886,989.82	274,186,900.00
				Remuneration to Staff	256,000.00	270,000.00
Loan & Advances		42,107,269.90	42,657,000.00	Advertisement	59,308.00	75,000.00
				AMC For Wi-Fi	226,560.00	240,000.00
CBI FDR				AMC For Lift	127,007.00	130,000.00
FDR Interest		2,862.00	10,000.00	Processing Fee Exps (AICTE)	124,000.00	130,000.00
				Laboratory Expenses	69,629.00	75,000.00
Loans & Advances				Conference Expense	19,611.00	20,000.00
Non-Grant A/c.		1,287,088.00	1,350,000.00	Consultancy Charges	116,500.00	118,000.00
Degree		4,258,869.00	4,300,000.00	Consultancy Charges ERP Services	289,466.00	293,000.00
Shri A. A. Bodkhe		5,000.00	-	Conveyance Expenses	198,798.00	200,000.00
University Exam Fee		240,808.00	250,000.00	Extension/Outreach Activity	141,470.00	150,000.00
				Honorarium to Guest Lecture	34,000.00	40,000.00
Hostel Charges				Incentives for Research Publication	58,000.00	60,000.00
Room Rent		3,255,400.00	3,475,000.00	Insurance for Equipment & Buld.	92,580.00	100,000.00
Other Fees		485,000.00	600,000.00	Journal Subscription Renewal	100,287.00	102,000.00
FDR Interest		373,569.00	400,000.00	Magazine Expense	15,000.00	16,500.00
Hostel Mess Rent		120,000.00	140,000.00	National Conference (Comp.) Exp.	4,130.00	4,500.00
				Profession Tax (Previous Year)	18,810.00	19,000.00
				NCC Expenses	4,500.00	5,000.00
OTHER HEADS				Library Dept. Expense	1,456.00	1,700.00
CPF Collection		1,220,515.00	1,230,000.00	Lodging & Boarding Expenses	13,603.00	15,000.00
TDS & Profession Tax		712,393.00	715,000.00	Computer Lab Expense	3,685.00	3,800.00
Society Administrative Charges		6,200.00	7,000.00	Biotechnology Lab. Expense	221,020.00	225,000.00
Income Tax		110,000.00	160,000.00	Microbio. Lab Expense	240,305.00	242,000.00
Grain Advance to Non Teaching Staff		330,000.00	340,000.00	Physics lab. Expense	149,797.00	150,000.00
				Chemistry Lab Expenses	62,027.00	64,000.00
INVESTMENT				Electronics Lab Expense	800.00	1,000.00
Disaster Management Fund		644.00	700.00	Society Admn. Charges	110,900.00	111,500.00
				Repairs & Maintenance	366,137.00	400,000.00
				Geology Lab Expense	1,557.00	2,000.00
				M.Sc. Botany Lab. Expense	234,243.00	240,000.00
				M.Sc. Microbiology Lab. Expense	447,474.00	450,000.00
TOTAL C/F.	303,106,634.87	302,796,084.55	TOTAL C/F.	272,695,649.82	278,140,900.00	



TOTAL B/F.		303,106,634.87	302,796,084.55	TOTAL B/F.	272,695,649.82	278,140,900.00
<b>FEES &amp; FINES</b>						
B.C.A.		7,377,857.00	7,402,000.00	M.Sc. Chemistry Lab Expense	135,784.00	137,000.00
M. Sc. Maths Fee		382,155.00	390,000.00	M.Sc. Zoology Lab. Expense	166,214.00	170,000.00
M. Sc. Microbiology		1,053,943.00	1,060,000.00	M.Sc. Physics Lab Expense	13,387.00	20,000.00
M. Sc. Chemistry		717,075.00	725,000.00	Regist. Fee Conference/ Workshop	2,000.00	2,500.00
M. Sc. Computer Science		1,807,121.00	1,815,000.00	Misc. Expense	119,391.00	130,000.00
M. Sc. Physics Fee		426,381.00	430,000.00	Cleaning Material	13,970.00	14,200.00
M. Sc. Botany Fee		64,140.00	100,000.00	Refreshment Expenses	441,055.00	445,000.00
M. Sc. Zoology Fee		358,680.00	380,000.00	Seating Allowance	56,000.00	60,000.00
General Fine		392,760.00	400,000.00	Seminar Expenses	780.00	1,000.00
Research Lab Fee		816,000.00	825,000.00	Workshop Expenses	11,291.00	12,000.00
Skill Base Course Fee		299,600.00	300,000.00			
Career Katta Center of Excellence		100,000.00	110,000.00	Other Misc. Payment for the	1,241,788.00	1,300,000.00
Career Katta Registration Fees		1,460.00	1,500.00	Maintenance of the College		
Fee For Innovation Centre		1,200.00	1,500.00			
Fee For Physics Dept		12,900.00	13,000.00	UGC Recurring Grant		
Fee For Chemistry Dept.		11,150.00	12,000.00	Mathematical Maple Grant Refund	15,357.00	
Sr. College Non-Grant Fee		5,660,097.50	5,680,000.00			
Water Analysis Kit Chemistry		2,000.00	3,000.00	SSES AMRAVATI		
Vocational Fee		5,862,477.00	5,870,000.00	TDS of Society on FDR Interest	207,175.00	21,000.00
Junior 102/193		1,556,360.00	1,581,000.00	TDS of Society on Rent Income	62,420.00	63,000.00
				INVESTMENT		
<b>OTHER INCOME</b>				CBI FDR	5,840,244.00	5,900,000.00
Bank Interest Received		349,393.00	360,000.00	Accrued Interest	1,864,410.00	1,870,000.00
Interest Received on FDR		2,071,585.00	2,130,000.00			
State CET Cell		3,325.00	3,500.00	CBI FDR		
Bank Rent		624,180.00	640,000.00	Reserve Fund FDR	2,575.00	2,800.00
Duplicate TC		6,200.00	6,500.00			
Uni. Supply Exam Service Charge		75,647.00	77,000.00			
Income of Library Books		2,615.00	2,800.00			
Sale of Tender Form		27,700.00	30,000.00			
Regist. On. National Conference		25,000.00	27,000.00			
<b>TOTAL C/F.</b>		<b>333,195,636.37</b>	<b>333,171,884.55</b>	<b>TOTAL C/F.</b>	<b>282,889,490.82</b>	<b>288,289,400.00</b>



TOTAL B/F.	333,195,636.37	333,171,884.55	TOTAL B/F.	282,889,490.82	288,289,400.00
Sponsorship For Calender	45,800.00	46,500.00	UNIVERSITY FEES		
Scrap Material	2,670.00	3,000.00	Uni. Ashwamedh Sport Fee	20,904.00	21,000.00
Misc. Income	73,579.00	100,000.00	Uni. E-Service Fee	3,968.00	4,070.00
Migration Fees & Enrollment Fee	5,367.00	5,700.00	Uni. Medical Checkup Fee	3,710.00	3,760.00
			Uni. Annual Fee	129,444.00	129,500.00
			Uni. Fees For Skill Based Course	30,550.00	30,600.00
			Uni. Enrollment Fee	4,975.00	5,000.00
			Uni. Medical From Fee	310.00	350.00
			National Services Scheme Fee	806.00	840.00
			Uni. Student Union Fee	4,020.00	4,050.00
			Uni. Student Welfare Fund	4,020.00	4,050.00
			Student Aid Fund	4,330.00	4,500.00
			Student Welfare Policy Fee	80,940.00	81,000.00
			Uni. Migration Fee	2,500.00	2,600.00
			Other Fee From Scholarship	134,508.00	140,000.00
			Uni. Other Fees	227,347.00	230,000.00
			Uni. Game Fee	20,534.00	21,000.00
			Uni. Exam Fee & Revaluation Fee	2,352,189.00	2,370,000.00
			Uni. Affiliation Fees	48,000.00	50,000.00
			Uni. Student Medical Aid Fune	3,710.00	3,750.00
			Uni. Environment Study Course Fee	6,572.00	6,700.00
			Student Game Fee	5,194.00	5,400.00
			Uni. Registration Fee for New Course	558,500.00	560,000.00
			Uni. Enrollment Fee & Migration Fee	45,533.00	47,000.00
			Uni. E-Suvidha	47,488.00	48,000.00
			Loan & Advances		
			Non-grant College Adv.	115,688.00	120,000.00
			University Exam Fee	256,784.00	250,000.00
			Shri A. A. Bodkhe	5,000.00	
			TDS AY. 2024-25	287.00	300.00
	333,323,052.37	333,327,084.55		287,007,301.82	292,432,870.00





TOTAL B/F.	333,323,052.37	333,327,084.55	TOTAL B/F.	287,007,301.82	292,432,870.00
			OTHER HEADS		
			TDS AY. 2024-2025	37,358.00	37,500.00
			CPF Paid	1,220,515.00	1,230,000.00
			TDS & Profession Tax	712,393.00	715,000.00
			Income Tax	110,000.00	150,000.00
			Society Administrative Charges	6,200.00	6,500.00
			Grain Advance to Non Teaching Staff	330,000.00	340,000.00
			Fee Paid On Behalf of RTM, Nagpur University, Nagpur	1,626,532.00	1,630,000.00
			Salaries & Allowances	20,629,668.00	20,700,000.00
			CLOSING BALANCES	21,643,084.55	16,085,214.55
TOTAL	333,323,052.37	333,327,084.55	TOTAL	333,323,052.37	333,327,084.55

*Aspechmukh*  
Principal  
Science College  
Congress Nagar, Nagpur.



**For RATHI & RATHI**  
Firm's Regn. No. 108705W  
Chartered Accountants

*(Signature)*  
(MOHAN RATHI)  
Chartered Accountant (M.No. 111133)  
CHARTERED ACCOUNTANTS



**INDEPENDENT AUDITOR'S REPORT  
DEGREE COLLEGE ACCOUNT**

**1. REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **DEGREE COLLEGE ACCOUNT, SHIVAJI SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2024, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

**2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**3. AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the trust's preparation and fair presentation of the financial



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statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**


We report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.
- (c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.
- (d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:
  - a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2024 and;
  - b. In the case of Income & Expenditure Account, of the surplus for the year ended on that date.

Nagpur, dated the  
2<sup>nd</sup> July, 2024



For Rathi & Rathi  
Firms Reg. No. 108705W  
Chartered Accountants

  
Mohan Rathi  
Partner (M.No.111133)

ICAI UDIN : 24111133BKFDUH2528

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR  
DEGREE COLLEGE ACCOUNT  
BALANCE-SHEET AS ON 31ST MARCH 2024**

FUNDS & LIABILITIES	AMOUNT	AMOUNT	PROPERTIES & ASSETS	AMOUNT	AMOUNT
<b>FUND</b> Building Fund College Student Responsibility Fund Reserve Fund	610,085.36 196,070.00 81,662.00	887,817.36	<b>IMMOVABLE &amp; MOVABLE PROPERTIES</b> [As Per Ann-AA']		15,258,309.03
<b>DEPRECIATION FUND</b> As Per Last B/Sheet Add: Dep for the Year	9,359,784.96 756,440.00	10,116,224.96	<b>DEPOSIT &amp; INVESTMENT</b> Security Electric Meter Deposit Telephone & Mobile Deposit Internet Deposit Gas & Domestic Appliances Share RTM Nagpur University, Nagpur CBI FDR Reserve Fund	19,852.15 5,600.00 6,775.00 21,260.00 900.00 80,142.00	134,529.15
<b>CURRENT LIABILITIES</b> Library Deposit Contractors Security Deposit University Exam Fee Payable	343,608.00 453,698.00 336,130.00	1,133,436.00	<b>LOANS AND ADVANCES</b> TDS AY 2023-24 TDS AY 2024-25 MCA Internal Junior College Internal DNC College A. M Pund	220.00 448.00 4,258,869.00 52,000.00 85,000.00 150,000.00	4,546,538.00
<b>LOANS AND ADVANCES</b> Non-Grant College Internal Society A/c Internal	19,656,599.12 100,703.99	19,759,303.11	<b>INCOME &amp; EXPENDITURE ACCOUNT</b> As Per Last Balance-Sheet Less : (Surplus)/Deficit during the year	9,673,369.22 (5,792,350.89)	3,881,018.33
			<b>CLOSING BALANCES :-</b> Cash in Hand Bank of Maharashtra Salary A/c 20108005911 Central Bank (NSS) A/C 1201708905 Central Bank A/C 5102077733 Central Bank Non-Salary A/C 37608563319 SB Central Bank Scholarship A/C 1201760148	1,769.00 1,728,433.48 5,677.40 206,227.00 2,214,684.37 3,919,595.66	8,076,386.92
<b>TOTAL RS..</b>		<b>31,896,781.43</b>	<b>TOTAL RS..</b>		<b>31,896,781.43</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*(Signature)*  
Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE : 2nd July, 2024.

MOHAN C RATHI  
M.NO.11133 PARTNER  
ICAI UDIN : 2411133BKFDUH2528

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**ANNEXURE 'AA'  
LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31ST MARCH 2024**

SR. NO.	PARTICULARS	Balance as on		Addition during the year		Total Rs.	Rate	Accu. Dep. Fund	Depreciation			Total Depreciation	Depreciation Fund	WDV as on 31-3-2024
		1st April 2023	3	1-4-2023 to 30-9-2023	3				1-10-2023 to 31-3-2024	5	7			
1	Building	0.00		-	-	0.00	5%	0.00	-	-	-	-	-	13
2	Fitting & Fixture Material	2,609,350.68		-	-	2,609,350.68	10%	1,840,409.66	76,894.00	-	-	76,894.00	1,917,303.66	692,047.02
3	Furniture and Dead Stock	2,491,909.59		94,400.00	-	2,586,309.59	10%	1,433,064.00	115,325.00	-	-	115,325.00	1,548,389.00	1,037,920.59
4	College Library, Book's	2,628,913.00		-	202,701.00	2,831,614.00	15%	1,660,528.00	145,243.00	15,203.00	-	160,446.00	1,821,074.00	1,010,540.00
5	College Science Lab. Equipments	4,717,291.76		716,401.00	-	5,433,692.76	15%	3,267,391.70	324,945.00	-	-	324,945.00	3,592,336.70	1,841,355.06
6	Garnets & sports material	0.00		29,608.00	58,780.00	88,388.00	15%	0.00	-	4,409.00	-	4,409.00	4,409.00	83,979.00
7	College Office Equipments	1,555,333.70		-	-	1,555,333.70	15%	1,085,088.80	70,537.00	-	-	70,537.00	1,155,625.80	309,707.90
8	Frog Tank	16.77		-	-	16.77	10%	15.08	-	-	-	-	15.08	1.69
9	College Well	7,622.40		-	-	7,622.40	2.5%	2,142.11	137.00	-	-	137.00	2,279.11	5,343.29
10	Gas Plant	145,981.13		-	-	145,981.13	5%	71,045.61	3,747.00	-	-	3,747.00	74,792.61	71,188.52
	<b>TOTAL</b>	<b>14,156,419.03</b>		<b>840,409.00</b>	<b>261,481.00</b>	<b>15,258,309.03</b>		<b>9,359,784.96</b>	<b>736,828.00</b>	<b>19,612.00</b>	<b>19,612.00</b>	<b>756,440.00</b>	<b>10,116,224.96</b>	<b>5,142,084.07</b>

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*Principals*  
Principal  
Science College,  
Congress Nagar, Nagpur.



NAGPUR  
DATE - 2nd July, 2024.

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
DEGREE COLLEGE ACCOUNT**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<b>TO. SALARIES AND ALLOWANCES</b> Teaching & Non-Teaching Staff		143,585,356.00	<b>BY. GARNT - IN - AIDS</b> Salary Grants Uni Theory Grant Uni Practical Grant PET Exam Grant	143,585,356.00 550,000.00 350,000.00 37,900.00	144,523,256.00
<b>TO. CONTINGENT EXPENDITURE</b> Contingencies Non-Salary Uni. Theory Expenditure/Refund PET Exam Form Laboratory Expenses Ordinary Repair Equip. & Other Other Misc. Expenses Corporation Tax University Fee (Net)	71,160.00 15,500.00 48,084.00 107,085.00 2,018,495.41 659,611.00 708,722.00		<b>BY. FEES &amp; FINES</b> Fees & Fines Tuition Fee Term Fee Other Fee	7,392,418.30 423,974.00 569,658.00 832,275.00	9,218,325.30
<b>TO. DEPRECIATION [ANN"AA"]</b>		756,440.00	<b>BY. OTHER INCOME</b> Misc Income	21,223.00	21,223.00
<b>TO. EXCESS OF INCOME OVER EXPENDITURE</b>		5,792,350.89			
<b>TOTAL</b>		<b>153,762,804.30</b>	<b>TOTAL</b>		<b>153,762,804.30</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*Mohan C Rathi*

MOHAN C RATHI  
M.NO.111133 PARTNER

*Aspeshmukhi*  
Principal  
Science College,  
Congress Nagar, Nagpur.



NAGPUR  
DATE :- 2nd July, 2024.

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.  
DEGREE COLLEGE**

**RECEIPT & PAYMENT FOR THE YEAR ENDED ON 31ST MARCH 2024**

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<b>MAINTENANCE GRANTS</b>			<b>DIRECT RECURRING EXTENDITURE SALARY</b> (As per list Enclosed Annexure - "A")		143,585,356.00
Salary Grants	142,439,603.00				
Medical Reimbursement	995,028.00	143,585,356.00			
Leave Encashment Grant	150,725.00				
<b>STAFF DEDUCTIONS</b> (As per Annexure "B")		61,077,724.00	<b>STAFF DEDUCTIONS</b> (As per Annexure "B")		61,077,724.00
<b>OTHER GRANTS - RECEIPTS</b>			<b>OTHER GRANTS - EXPENDITURE</b>		
Uni. Practical Grant	350,000.00		Uni. Theory Exam Grant Refund	71,160.00	
Uni. Theory Grant	550,000.00		PET Exam Grant	15,500.00	86,660.00
PET Exam Grant	37,900.00	937,900.00			
<b>FEES &amp; FINES</b>			<b>EXPENDITURE ON COLLEGE BUILDING</b>		
Fees & Fines	7,392,418.30		Corporation Taxes	659,611.00	659,611.00
Tuition Fee	423,974.00				
Misc. Income	21,223.00		<b>LABORATORY EXPENSES</b>		
Term Fee	569,658.00	8,407,273.30	Laboratory Equipments	716,401.00	
			Current Laboratory Expenditure (Annexure-E)	48,084.00	764,485.00
<b>TOTAL RS. C/F.</b>		<b>214,008,253.30</b>	<b>TOTAL RS. C/F.</b>		<b>206,173,836.00</b>



*(Signature)*  
Principal  
Science College,  
Congress Nagar, Nagpur.

NAGPUR  
DATE :- 2nd July, 2024.

TOTAL RS. B/F.	TOTAL RS. B/F.	TOTAL RS. B/F.	TOTAL RS. C/F.
<u>LOANS &amp; ADVANCES</u> (As per Annexure "C")	BY, 2,679,089.50	<u>CAPITAL EXPENDITURE</u> College Library Books Furniture Games & Sports Material	202,701.00 94,400.00 88,388.00
<u>FEE COLLECTED ON BEHALF OF RTM</u> <u>NAGPUR UNIVERSITY, NAGPUR.</u> (As per Annexure "F")	917,810.00	<u>ORDINARY REPAIRS</u> Current Repair Exps Lab Equipment Repair Office Equipments Repair	68,181.00 7,320.00 31,584.00
<u>RESERVE FUND</u> Interest on FDR	4,482.00	<u>LOANS &amp; ADVANCES</u> (As per Annexure "C")	14,992,831.50
		<u>MISCELLANEOUS EXPENSES :</u> (As Per List Enclosed) Annexure - "D"	2,018,495.41
		<u>FEE PAID ON BEHALF OF RTM</u> <u>NAGPUR UNIVERSITY, NAGPUR.</u> (As per Annexure "F")	1,626,532.00
TOTAL RS. B/F.	214,008,253.30	TOTAL RS. C/F.	225,304,258.91

NAGPUR  
DATE :- 2nd July, 2024.



*Opasimbrik*  
Principal  
Science College,  
Congress Nagar, Nagpur.



TOTAL RS. B/F.	217,609,634.80	TOTAL RS. B/F.	225,304,268.91
O. OTHER MISCELLANEOUS RECEIPTS FOR THE MAINTENANCE OF THE COLLEGE (As per Annexure "G")		BY, OTHER MISCELLANEOUS PAYMENT FOR THE MAINTENANCE OF THE COLLEGE (As per Annexure "G")	1,241,788.00
	2,074,063.00	BY, CBI FDR Reserve Fund FDR	4,033.00
O. OPENING BALANCES (As per Annexure "H")	14,942,779.03	BY, CLOSING BALANCES (As per Annexure "H")	8,076,386.92
GRANT TOTAL RS.	234,626,476.83	GRANT TOTAL RS.	234,626,476.83

CERTIFICATE

Certified that the figure shown in the above "Receipts & Payments Accounts" agree with the books of accounts maintained which have been audited by us and are found to be correct.



*Aspeshwari*  
Principal  
Science College  
Congress Nagar, Nagpur.

PLACE :- NAGPUR  
DATE :- 2nd July, 2024.



FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS  
*M.R.*  
MOHAN RATHI  
M.NO.111133, PARTNER

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.  
ANNEXURE - A**

**SALARY TEACHING & NON-TEACHING STAFF FOR THE YEAR ENDED ON 31ST MARCH 2024**

<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
<b>TEACHING STAFF</b>		
Basic Pay	52,875,300.00	
NPS Contribution	2,849,838.00	
Dearness Allowances	22,065,598.00	
House Rent Allowances	9,510,970.00	
Compensatory Local Allowances	106,669.00	
Transportation Allowances	2,019,600.00	
Special Allowances to Principal	54,000.00	
Arrears Dearness Allowances	1,961,636.00	
License Fee to Principal	16,800.00	
CHB Remuneration to Teaching staff	1,851,180.00	
Salary Arrears DCPS 7th Pay	176,374.00	
Salary Arrears GPF 7th Pay	1,417,303.00	
Salary Arrears HRA Difference	33,048.00	
Salary Arrears 7th Pay Difference	634,429.00	
		95,572,745.00
<b>NON-TEACHING STAFF</b>		
Basic Pay	15,579,500.00	
NPS Contribution	204,471.00	
Dearness Allowances	6,506,350.00	
Salary Arrears 7th Pay	17,679,194.00	
House Rent Allowances	2,811,960.00	
Compensatory Local Allowances	102,720.00	
Transportation Allowances	996,500.00	
Salary Arrears DCPS 7th Pay	136,660.00	
Salary Arrears GPF 7th Pay	2,294,255.00	
Arrears Dearness Allowances	555,248.00	
Medical Reimbursement		46,866,858.00
Leave Encashment		995,028.00
		150,725.00
<b>TOTAL</b>		<b>143,585,356.00</b>

**ANNEXURE - B**

**STAFF DEDUCTIONS COLLECTION & PAID FOR THE YEAR ENDED ON 31ST MARCH 2024**

<b>PARTICULARS</b>	<b>COLLECTION</b>	<b>PAID</b>
Accidental Insurance	49,914.00	49,914.00
NPS to Teaching Staff	204,471.00	204,471.00
NPS to Non-Teaching Staff	2,849,838.00	2,849,838.00
Anant Co- Op Urban Credit Society	166,400.00	166,400.00
D.C.P.S	2,749,937.00	2,749,937.00
Dr. P.D. Nagri Sahakari Path Sanstha	462,000.00	462,000.00
Flag Day	50,500.00	50,500.00
G.P.F Withdrawl	15,587,841.00	15,587,841.00
GPF	6,284,000.00	6,284,000.00
GPF Loan	780,000.00	780,000.00
Group LIC	38,375.00	38,375.00
Group LIC Claim	334,118.00	334,118.00
Income Tax	19,374,752.00	19,374,752.00
LIC	748,294.00	748,294.00
Matoshri Vimalabai Deshmukh Smruti Annapurna	70,300.00	70,300.00
Navin Subhedar Nagri Saha Path Sanstha	61,200.00	61,200.00
Professional Tax	193,975.00	193,975.00
Revenue Stamp	1,037.00	1,037.00
S.S.E.S. Emp. Credit Society	11,066,822.00	11,066,822.00
TDS	3,950.00	3,950.00
<b>TOTAL</b>	<b>61,077,724.00</b>	<b>61,077,724.00</b>



**ANNEXURE - C**

LOANS & ADVANCES FOR THE YEAR ENDED ON 31ST MARCH 2024

PARTICULARS	CREDIT	DEBIT
College Student Responsibility Fund	95,600.00	22,500.00
Grain Advance to Staff	315,000.00	315,000.00
Shri. A M Pund	-	150,000.00
Shivsanstha Masik	44,000.00	44,000.00
J K Gunjate	200,000.00	-
Shri. D.C Karokar	55,000.00	55,000.00
Shri. P.S. Utale	208,906.00	208,906.00
Dr. Panjabrao Deshmukh Scholarship Donation	225,300.00	225,300.00
DNC College	-	85,000.00
MCA Internal	-	4,258,869.00
Non- Grant College Internal	315,850.00	8,357,988.00
Scholarship Fees	565,203.50	565,203.50
Library Fee	2,400.00	-
Uni. Exam Fee	336,130.00	388,916.00
TDS AY 2024-25	-	449.00
Society Administrative Charges ( S.E.F)	75,700.00	75,700.00
Shri Hariprasad Gujar	40,000.00	40,000.00
Shri S.W Anwane	200,000.00	200,000.00
<b>TOTAL</b>	<b>2,679,089.50</b>	<b>14,992,831.50</b>

**ANNEXURE - D**

LIST OF MISC. EXP. FOR THE YEAR ENDED ON 31ST MARCH 2024

PARTICULARS	AMOUNT	AMOUNT
Audit Fee	46,610.00	
Bank Charges	7,166.41	
Electric Bill	511,550.00	
Botanical Garden Expense	23,785.00	
Extra Curri. Activity Expenses	127,250.00	
Games & Sports Expense	52,565.00	
Identity Card Expenses	20,060.00	
Journals Expense	3,000.00	
Postage & Stamps	2,306.00	
Printing Expenses	73,190.00	
Reading Room Exp.	43,944.00	
Remun. To Cycle Stand Cont	52,650.00	
SGST/CGST	5,400.00	
Stationary Expenses	161,856.00	
Telephone Bill	9,174.00	
National Service Scheme Fee	158,784.00	
Water Bill	636,025.00	
Xerox Charges	25,052.00	
Book Binding Expense	14,028.00	
Medical Checkup Fee	4,000.00	
Medical Exam Test Expense	21,000.00	
Physical Efficiency Test Expense	18,900.00	
<b>TOTAL</b>	<b>TOTAL</b>	<b>2,018,495.41</b>

**ANNEXURE - E**

LIST OF LAB. CURRENT EXP. FOR THE YEAR ENDED ON 31ST MARCH 2024

PARTICULARS	AMOUNT	AMOUNT
Botany Lab Expenses	3,147.00	
Chemistry Lab Expenses	14,018.00	
Electronics Lab Expense	997.00	
Microbiology Lab Expenses	2,863.00	
Physics Lab Expenses	1,660.00	
Zoology Lab Expenses	25,399.00	
<b>TOTAL</b>	<b>TOTAL</b>	<b>48,084.00</b>



**ANNEXURE - F**  
**FEES COLLECTED & PAID ON BEHALF OF RTM, NAGPUR UNIVERSITY, NAGPUR**  
**FOR THE YEAR ENDED ON 31ST MARCH 2024**

PARTICULARS	CREDIT	DEBIT
Ashwamegh Yagya Fee	22,962.00	23,634.00
College Exam Fee	75,500.00	1,600.00
E-mail Service Fee	38,814.00	58,176.00
Environment Study Course Fee	22,256.00	36,454.00
Inter Uni. Games & Culture Programs	19,075.00	-
Uni. Exam Fees	370,630.00	82,253.00
Uni. Other Fees	-	141,673.00
Uni. Practical Exam	-	373,612.00
Uni. Theory Exam	-	613,526.00
Medical Exam. Form Fee	3,815.00	4,545.00
Stu. Aid /M. Aid /Welf Fund & Union Fee	15,260.00	18,180.00
Uni. Medical Aid Fee	68,256.00	-
Uni. Annual Fee	95,375.00	146,349.00
Uni. Disaster Fund Fee	7,783.00	-
University Enrolment & Form Fee	26,097.00	43,657.00
University Games & Sports Fee	19,407.00	29,088.00
Uni V Sahayata Nidhi	56,880.00	-
Student Welfare Policy Fee	75,700.00	53,785.00
<b>TOTAL</b>	<b>917,810.00</b>	<b>1,626,532.00</b>

**ANNEXURE - G**  
**OTHER MISCELLANEOUS RECEIPTS FOR THE MAINTENANCE OF THE COLLEGE.**  
**FOR THE YEAR ENDED ON 31ST MARCH 2024**

PARTICULARS	CREDIT	DEBIT
Admission Fee	11,529.00	225.00
Admission Registration Fee	276,600.00	276,600.00
Bank Interest	92,418.00	-
Cycle Stand Fee	75,500.00	-
Other Fee from Scholarship	558,407.00	558,407.00
Development Fund Fee	96,274.00	1,500.00
Identity Card Fee	19,282.00	400.00
Laboratory Fee	917,475.00	392,839.00
Maint of I/net Facility Fee	18,875.00	-
National Service Scheme Fee	7,703.00	11,817.00
<b>TOTAL</b>	<b>2,074,063.00</b>	<b>1,241,766.00</b>

**ANNEXURE - H**  
**LIST OF OPENING AND CLOSING BALANCE FOR THE YEAR ENDED ON 31ST MARCH 2024**

PARTICULARS	OPENING	CLOSING
Cash In Hand	169.00	1,769.00
Bank of Maharashtra Salary A/c 20108006911	1,731,198.50	1,728,433.49
Central Bank (NSS) A/C 1201708905	10,179.40	5,677.40
Central Bank A/C 5102077733	128,198.00	206,227.00
Central Bank Non-Salary A/C 3760856339	2,537,712.77	2,214,684.37
Central Bank Scholarship A/C 1201760148	10,535,321.36	3,919,595.66
<b>TOTAL</b>	<b>14,942,779.03</b>	<b>8,076,386.92</b>

NAGPUR  
DATE :- 2nd July, 2024.



*Dr. Prashant K. K.*  
Principal  
Science College  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M. Rathi*  
MOHAN RATHI  
M.NO.111133, PARTNER



SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
DEGREE COLLEGE ACCOUNT

LIST OF DEPOSITS & INVESTMENTS AS ON 31/03/2024

PARTICULARS	Opening Value	Interest	TDS	Value 31/3/24
FDR ( Reserve Fund 433409 5329847506	76,109.00	4,482.00	449.00	80,142.00
<b>TOTAL RS.</b>	76,109.00	4,482.00	449.00	80,142.00

NAGPUR  
PLACE- NAGPUR



*Deveshramit*  
Principal  
Science College  
Congress Nagar, Nagpur



**INDEPENDENT AUDITOR'S REPORT  
UGC ACCOUNT**

**1. REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **UGC ACCOUNT, SHIVAJI SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2024, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

**2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**3. AUDITOR'S RESPONSIBILITY**

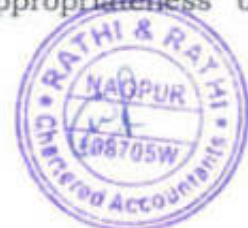
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of

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accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.

(c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

(d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:

- a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2024 and;
- b. In the case of Income & Expenditure Account, of the deficit for the year ended on that date.

Nagpur, dated the  
2<sup>nd</sup> July, 2024

**For Rathi & Rathi**  
**Firms Reg. No. 108705W**  
**Chartered Accountants**



**Mohan Rathi**  
**Partner (M.No.111133)**  
**ICAI UDIN 24111133BKFDUI5406**



**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,**  
U G C ACCOUNT

BALANCE-SHEET AS ON 31ST MARCH 2024

FUNDS & LIABILITIES	AMOUNT	PROPERTIES & ASSETS	AMOUNT	AMOUNT
<b>FUNDS</b> (As Per Amm "BB")	58,428,444.11	<b>IMMOVABLE &amp; MOVABLE PROPERTIES</b> [As Per Ann"AA"]		51,992,513.05
<b>DEPRECIATION FUND</b> As Per Last Balance Sheet Add: During The Year	36,191,336.00 1,449,771.00	<b>LOANS &amp; ADVANCES</b> Advance to Staff ( Major & Minor R. Project)		258,000.00
<b>LOANS &amp; ADVANCES</b> Non-Grant Internal	3,561,225.53	<b>INCOME &amp; EXPENDITURE</b> As Per Last Balance Sheet Add :- Deficit During the Year	45,935,768.18 1,450,361.00	47,386,129.18
<b>OTHER Account</b> UGC Recovery payable	6,100.00	<b>CASH &amp; BANK BALANCE</b> Canara Bank UGC A/C 1404201051630	134.41	134.41
	<b>99,636,876.64</b>			<b>99,636,876.64</b>

AS PER OUR REPORT OF EVEN DATE

FOR RATHI & RATHI  
 CHARTERED ACCOUNTANTS



*[Signature]*  
 MOHAN RATHI  
 M NO. 111133 PARTNER  
 ICAI UDIN : 24111133BKFDUI5406

*[Signature]*  
 Principal  
 Science College  
 Congress Nagar, Nagpur.



NAGPUR  
 DATE : 2nd July, 2024



**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**U.G.C. ACCOUNT**  
**ANNEXURE 'AA'**

**LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31ST MARCH 2024**

SIR.	NO	PARTICULARS	Balance as on:		Addition during the year			Adj	Total Rn.	Rate	Depreciation			Total Depreciation	Accu Dep Fund opening	Accu. Dep Fund Closing	Balance as on 31-03-2024
			1st April 2023	31st March 2024	1-10-2023 to 31-3-2024	1-10-2023 to 31-3-2024	1-10-2023 to 31-3-2024				1-10-2023 to 31-3-2024	1-10-2023 to 31-3-2024	1-10-2023 to 31-3-2024				
	1																W D V
																	15
A)		<b>CONSTRUCTION</b>															
		U.G.C. Construction	2,020,988.65		-	-	-	2,020,988.65	5%	49,143.00	49,143.00	-	49,143.00	1,038,134.00	1,087,277.00	933,711.65	
		Woman Hostel's Construction	16,062,678.39		-	-	-	16,062,678.39	5%	399,907.00	399,907.00	-	399,907.00	8,064,528.00	8,464,435.00	7,598,241.39	
		<b>Total Construction</b>	<b>18,083,665.04</b>					<b>18,083,665.04</b>		<b>449,050.00</b>	<b>449,050.00</b>	<b>0.00</b>	<b>449,050.00</b>	<b>9,102,662.00</b>	<b>9,551,712.00</b>	<b>8,531,953.04</b>	
B)		<b>EQUIPMENTS</b>															
		CPE Grant Equipment	15,998,180.61		-	-	-	15,998,180.61	15%	455,918.00	455,918.00	-	455,918.00	12,958,726.00	13,414,644.00	2,583,526.61	
		Development Grant Equipment	4,095,736.00		-	-	-	4,095,736.00	15%	155,928.00	155,928.00	-	155,928.00	3,055,215.00	3,212,143.00	863,593.00	
		D.S.T. Equipments	1,660,683.70		-	-	-	1,660,683.70	15%	30,738.00	30,738.00	-	30,738.00	1,455,761.00	1,486,499.00	174,184.70	
		Nanotechnology Equipments	2,722,368.10		-	-	-	2,722,368.10	15%	53,357.00	53,357.00	-	53,357.00	2,368,672.00	2,420,029.00	302,358.10	
		Laboratory Equipments	245,567.26		-	-	-	245,567.26	15%	4,454.00	4,454.00	-	4,454.00	215,877.00	220,331.00	25,236.26	
		Merged Scheme Equipment	1,205,186.00		-	-	-	1,205,186.00	15%	27,080.00	27,080.00	-	27,080.00	1,024,789.00	1,051,849.00	153,337.00	
		Vocational Computer	207,337.44		-	-	-	207,337.44	15%	3,760.00	3,760.00	-	3,760.00	182,269.00	186,029.00	21,308.44	
		Major R. Project Equipmnt	1,266,823.03		-	-	-	1,266,823.03	15%	34,472.00	34,472.00	-	34,472.00	1,037,011.00	1,071,483.00	195,340.03	
		Minor R. Project Equipmnt	1,084,296.09		-	-	-	1,084,296.09	15%	31,599.00	31,599.00	-	31,599.00	873,637.00	905,236.00	179,069.09	
		UGC Equipments	1,428,248.37		-	-	-	1,428,248.37	15%	32,789.00	32,789.00	-	32,789.00	1,209,654.00	1,242,443.00	165,805.37	
		Sport Development Equipment	558,795.00		-	-	-	558,795.00	15%	17,958.00	17,958.00	-	17,958.00	439,076.00	457,034.00	101,761.00	
		Mapal Grant Equipment	371,322.00		-	-	-	371,322.00	15%	11,933.00	11,933.00	-	11,933.00	291,769.00	303,701.00	67,621.00	
		BRHS Equipment	1,159,300.00		-	-	-	1,159,300.00	15%	60,078.00	60,078.00	-	60,078.00	758,777.00	818,855.00	340,443.00	
		Fruil Pro & Wine Tech.	585,339.00		-	-	-	585,339.00	15%	36,036.00	36,036.00	-	36,036.00	345,100.00	381,136.00	204,203.00	
		<b>Total Equipment</b>	<b>32,589,202.60</b>					<b>32,589,202.60</b>		<b>966,080.00</b>	<b>966,080.00</b>	<b>0.00</b>	<b>966,080.00</b>	<b>262,15332.00</b>	<b>27,171,412.00</b>	<b>6457790.60</b>	
C)		<b>BOOKS</b>															
		M.R.P. Books & Journals	274,225.63		-	-	-	274,225.63	10%	10,204.00	10,204.00	-	10,204.00	172,181.00	182,385.00	91,840.63	
		CP Excellence Books	391,817.00		-	-	-	391,817.00	10%	12,979.00	12,979.00	-	12,979.00	262,030.00	275,009.00	116,806.00	
		Nontechnology Books	127,533.00		-	-	-	127,533.00	10%	3,093.00	3,093.00	-	3,093.00	96,606.00	99,699.00	27,834.00	
		Merged Scheme Books	122,067.00		-	-	-	122,067.00	10%	4,916.00	4,916.00	-	4,916.00	81,887.00	85,905.00	36,162.00	
		UGC Books & Journals	54,179.23		-	-	-	54,179.23	10%	1,447.00	1,447.00	-	1,447.00	39,711.00	41,158.00	13,021.23	
		Mapal Grant Books	42,965.00		-	-	-	42,965.00	10%	1,581.00	1,581.00	-	1,581.00	27,152.00	28,733.00	14,232.00	
		General Development Books	55,301.00		-	-	-	55,301.00	10%	2,202.00	2,202.00	-	2,202.00	32,686.00	34,888.00	20,353.00	
		Carrie Oriented Prog. Books	53,799.00		-	-	-	53,799.00	10%	2,200.00	2,200.00	-	2,200.00	31,799.00	33,999.00	19,800.00	
		<b>Total Books</b>	<b>1,121,887.76</b>					<b>1,121,887.76</b>		<b>37784.00</b>	<b>37784.00</b>	<b>0.00</b>	<b>37784.00</b>	<b>744052.00</b>	<b>781836.00</b>	<b>340051.76</b>	
D)		<b>Study Material Furniture</b>															
		Study Material	11,179.60		-	-	-	11,179.60	10%	283.00	283.00	-	283.00	8,351.00	8,634.00	2,943.60	
		Furniture	180,678.00		-	-	-	180,678.00	10%	6,374.00	6,374.00	-	6,374.00	120,939.00	127,313.00	59,165.00	
		<b>Total A+B+C+D</b>	<b>51,992,613.05</b>					<b>51,992,613.05</b>		<b>1,449,771.00</b>	<b>1,449,771.00</b>	<b>0.00</b>	<b>1,449,771.00</b>	<b>36,191,336.00</b>	<b>37,641,107.00</b>	<b>14,381,506.05</b>	



FOR RATHI & RATHI  
 CHARTERED ACCOUNTANTS  
 MOHAN RATHI  
 M.NO 111153 PARTNER  
 ICAI UDIN : 24111133BK7DUIS406

*(Signature)*  
 Principal  
 Science College  
 Congress Nagar, Nagpur.



NAGPUR  
 DATE: 2nd July, 2024

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR**

**U G C ACCOUNT**  
**ANNEXURE 'BB'**

**LIST OF FUNDS AS ON 31ST MARCH 2024**

SR. No.	PARTICULARS	OPEN BAL As On 01/04/23	Addition 2023-24	Utilized 2023-24	Total 31/03/2024
1	U.G.C. Construction Grant	203,555.64	-	-	203,555.64
2	U.G.C. VIII Plan Construction Grant	300,000.00	-	-	300,000.00
3	U.G.C. IX Plan Construction Grant	710,100.00	-	-	710,100.00
4	U.G.C. X th Plan Construction Grant	260,100.00	-	-	260,100.00
5	U.G.C. XI th Plan Lab. Equipment Grant	49,939.00	-	-	49,939.00
6	U.G.C. Nanotechnology Equipment Grant	3,325,000.00	-	-	3,325,000.00
7	U. G. C. Equipement Grant	540,000.00	-	-	540,000.00
8	U.G.C. IX th Plan Laboratory Equipments's Grant	250,000.00	-	-	250,000.00
9	U.G.C. X th Plan Laboratory Equipments's Grant	249,696.00	-	-	249,696.00
10	U.G.C. D.S.T. Equipments	1,753,963.00	-	-	1,753,963.00
11	UGC Major / Minor RP Equipments	85,000.00	-	-	85,000.00
12	U.G.C. Library Books Loan Grant	18,750.00	-	-	18,750.00
13	U.G.C. Library Books Grant	168,000.00	-	-	168,000.00
14	U.G.C. Library	45,800.00	-	-	45,800.00
15	U.G.C. IX th Plan Library Books Grant	120,000.00	-	-	120,000.00
16	U.G.C. X th Plan Library Books Grant	166,464.00	-	-	166,464.00
17	U.G.C. XI th Plan Library Books Grant	33,293.00	-	-	33,293.00
18	UGC Minor RP Books & Journals	55,000.00	-	-	55,000.00
<b>U.G.C. OTHER GRANT</b>					
19	U.G.C. College Development Grant	317,956.00	-	-	317,956.00
20	U.G.C. Major/ Minor Research Project Grant	500,789.00	-	-	500,789.00
21	U.G.C. Student's Welfare Grant	8,000.00	-	-	8,000.00
22	U.G.C. Over-Head Tank Grant	1,210.00	-	-	1,210.00
23	U.G.C. Chalk Board's Grant	1,000.00	-	-	1,000.00
24	U.G.C. Restructuring Courses of Grant Electronics	189,340.00	-	-	189,340.00
25	U.G.C. Personal Computer Grant	235,000.00	-	-	235,000.00
26	U.G.C. Vocational Geo- Exploration & Drilling Tech Grt.	1,355,455.00	-	-	1,355,455.00
27	U.G.C. Vocational Computer Maintenance Grant	1,577,981.00	-	-	1,577,981.00
28	College Potential With Excellance Grant	22,695,553.47	-	-	22,695,553.47
29	U.G.C. Carrier Oriental Programme Grants	700,000.00	-	-	700,000.00
30	U.G.C. Scheme Of Remedial Courses for SC/ST Students Grt.	725,000.00	-	-	725,000.00
31	U.G.C. Woman Hostel Grants	10,000,000.00	-	-	10,000,000.00
32	U.G.C. X th Plan Grant	83,232.00	-	-	83,232.00
33	UGC XI th Plan Additional Development Grant	2,500,000.00	-	-	2,500,000.00
34	UGC XI Plan Merged Scheme Grant	1,645,250.00	-	-	1,645,250.00
35	UGC Certi Cour Environ Analysis Grt	991,000.00	-	-	991,000.00
36	UGC Mathematical Maple Grant	834,247.00	-	15,357.00	818,890.00
37	UGC XI Pl Merged Scheme	473,946.00	-	-	473,946.00
38	College Potencial with Excellance	2,000,000.00	-	-	2,000,000.00
39	12th Plan Development Grant	1,720,958.00	-	-	1,720,958.00
40	Development of Sport Equipment Grant	500,000.00	-	-	500,000.00
41	BRNS Board of Research Grt	1,053,223.00	-	-	1,053,223.00
<b>Total</b>		<b>58,443,801.11</b>	<b>-</b>	<b>15,357.00</b>	<b>58,428,444.11</b>

NAGPUR  
 DATE : 2nd July, 2024



*(Signature)*  
 Principal  
 Science College  
 Congress Nagar, Nagpur.

FOR RATHI & RATHI  
 CHARTERED ACCOUNTANTS

*(Signature)*  
 MOHAN RATHI  
 M.NO.111133 PARTNER  
 ICAI UDIN : 24111133BKFDUI5406



**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
UGC ACCOUNT**

**INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED ON 31ST MARCH 2024**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
BY, <u>OTHER EXPENSE</u> Bank Charges	590.00		
BY, DEPRECIATION	1,449,771.00	TO, DEFICIT CARRIED OVER TO BISHEET	1,450,361.00
<b>TOTAL</b>	<b>1,450,361.00</b>	<b>TOTAL</b>	<b>1,450,361.00</b>

*(Signature)*  
Principal  
Science College,  
Congress Nagar, Nagpur.



NAGPUR  
DATE : 2nd July, 2024

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS  
*(Signature)*  
MOHAN RATHI  
M.NO. 111133 PARTNER  
ICAI UDIN : 2411133BKFDUI5406



**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**U.G.C. ACCOUNT**

**RECEIPT & PAYMENT FOR THE YEAR ENDED ON 31ST MARCH 2024**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO. <u>U.G.C. RECURRING GRANT</u>		BY. <u>LOANS &amp; ADVANCES</u>	
		BY. <u>U.G.C. RECURRING GRANT</u> Mathematical Maple Grant Refund	15,357.00
		BY. <u>CONTINGENCIES</u> Bank Charges	590.00
TO. <u>OPENING BALANCE</u> Canara Bank UGC A/C 1404201051630	16,081.41	BY. <u>CLOSING BALANCE</u> Canara Bank UGC A/C 1404201051630	134.41
<b>Total</b>	<b>16,081.41</b>	<b>Total</b>	<b>16,081.41</b>

**CERTIFICATE**

Certified that the figures shown in the above "Receipts & Payments Account" agree with books of account, maintained which have been audited by us and are found to be correct.

NAGPUR  
DATE : 2nd July, 2024



*Oppehmyth*  
Principal  
Science College  
Congress Nagar, Nagpur.



FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Mohan Rathi*

MOHAN RATHI  
M.NO.111133 PARTNER  
ICAI UDIN : 24111133BKFDUI5406



**INDEPENDENT AUDITOR'S REPORT  
NON GRANT ACCOUNT**

**1. REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **NON GRANT ACCOUNT, SHIVAJI SCIENCE COLLEGE, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2024, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

**2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**3. AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control



relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

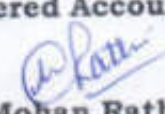
We report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.
- (c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.
- (d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:
- In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2024 and;
  - In the case of Income & Expenditure Account, of the deficit for the year ended on that date.

Nagpur, dated the  
2<sup>nd</sup> July, 2024



**For Rathi & Rathi  
Firms Reg. No. 108705W  
Chartered Accountants**

  
**Mohan Rathi  
Partner (M.No.111133)  
ICAI UDIN: 24111133BKFDUL5721**

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
NON- GRANT COLLEGE**

BALANCE SHEET AS ON 31ST MARCH 2024

FUNDS AND LIABILITIES	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	AMOUNT	AMOUNT
<b>FUNDS :-</b>			<b>FIXED ASSETS :-</b>		
Building Fund		125,725.00	(As per schedule 'AA ' )		179,390,665.58
Society's Building Fund		686.00			
Society Fund	11,500,000.00				
Add Received during the year		11,500,000.00			
Development Fund		625,800.00	<b>DEPOSITS &amp; INVESTMENTS</b>		33,994,032.00
Reserve Fund	438,349.00		As Per Annexure "BB"		
Add Interest received on Bank Account	11,285.00	449,635.00			
Depreciation Fund		59,622,386.00			
			<b>OTHER DEBIT BALANCES</b>		545,814.00
<b>OTHER LIABILITIES</b>			TDS AY 2024-25	269,595.00	
Uni Supply Exam & Revaluation Fee pay	442,686.00		TDS AY 2023-24	276,219.00	
Uni Exam Fees Payable	946,118.00				
Innovation Foundation	20,000.00				
Ummat Bharat Project	50,000.00		<b>LOANS AND ADVANCES</b>		
S. D. ( M/S. Sejar Enterprises )	66,676.00	1,525,480.00	SSES Amravati	11,362,266.55	20,845,576.55
			Other (As Annexure- CC)	9,483,310.00	
<b>LOANS &amp; ADVANCES</b>			<b>LOANS AND ADVANCES (Internal)</b>		
YCMOU Advance	160,000.00	181,754.00	(As Annexure- CC)		46,548,126.86
Uni. Exam Fee Various Department	14,988.00				
Uni. Other Fee Various Department	6,766.00				
			<b>CLOSING BALANCES :-</b>		
			Cash In Hand	1,504.00	
			C.B.I. A/C Reserve Fund No. 1201702006	397,883.10	
			C.B.I. A/C 3753531013	4,828,169.24	
			C.B.I. A/c 3095927360 ( Research)	1,641,055.67	
			C.B.I. Ummat Bharat A/c 3712056523	60,257.00	
			C.B.I. EPF A/c 3525426293	636,026.09	
			C.B.I. Innovation Fund A/c 3858007894	33,403.79	7,598,298.89
<b>INCOME &amp; EXPENDITURE ACCOUNT</b>					
Balance as Per Last B/Sheet	218,235,414.41	214,860,667.88			
Add - Surplus/ (Deficit) for the Year	(3,374,546.53)				
			<b>Total</b>	<b>Total</b>	<b>Total</b>
					288,892,513.86

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANT

*Ospeshankh*  
Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE:- 2nd July, 2024



*Rathi*  
MOHAN RATHI  
PARTNER M.NO. 111133  
ICAI UDIN : 2411133BKFDUL5721

**SHRI SHIVAJI EDUCATION SOCIETY, AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
NON-GRANT COLLEGE**

**ANNEXURE "AA"  
LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31ST MARCH 2024**

PARTICULARS	Balance as On 1st Apr. 2023	Addition during the year		Less/ Transfer	TOTAL	Depreciation		Total Depreciation	Accu. Dep. Fund	Less/ Transfer Depreciation Fund	Depreciation Fund	Balance as on 31 March 2024
		1-4-2023 20-9-2023	1-10-2023 31-3-2024			1-4-2023 20-9-2023	1-10-2023 31-3-2024					
Laboratory Equipments	10,298,028.88	2,205,962.00	738,800.00	-	13,333,391.88	15%	945,870.00	1,005,974.00	8,290,933.00	-	2,281,907.00	8,041,484.88
Furniture	3,926,845.00	-	-	-	3,926,845.00	10%	185,545.00	185,545.00	2,070,391.00	-	2,256,036.00	1,670,809.00
Office Equipments	6,245,696.00	553,350.00	27,250.00	-	6,826,274.00	15%	824,303.00	826,347.00	3,203,061.00	-	4,130,008.00	4,696,266.00
Library Books	1,381,678.22	14,224.00	210,000.00	-	1,605,996.22	10%	77,900.00	80,405.00	617,106.00	-	705,505.00	900,694.22
Building	108,450,362.00	-	-	-	108,450,362.00	5%	3,505,122.00	3,505,122.00	38,347,920.00	-	41,053,042.00	65,997,300.00
Building (Under construction)	28,053,557.00	1,834,340.00	-	-	37,887,897.00	0%	-	-	-	-	-	37,887,897.00
Filing and Furness Material	2,538,340.48	-	-	-	2,538,340.48	10%	77,153.00	77,153.00	1,766,811.00	-	1,643,964.00	694,376.48
Electrical Installation	1,480,882.00	-	1,047,790.00	-	2,528,672.00	15%	48,574.00	128,158.00	1,160,391.00	-	1,288,549.00	1,200,123.00
Software	282,684.00	-	-	-	282,684.00	40%	19,530.00	19,530.00	233,836.00	-	253,375.00	29,309.00
<b>TOTAL</b>	<b>172,889,042.58</b>	<b>4,587,876.00</b>	<b>2,023,747.50</b>	<b>-</b>	<b>179,390,665.58</b>		<b>5,654,815.00</b>	<b>5,831,343.00</b>	<b>53,781,043.00</b>	<b>-</b>	<b>59,522,388.00</b>	<b>119,788,277.58</b>

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*Dr. Prashant*  
Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE - 2nd July, 2024

MOHAN RATHI  
PARTNER M.NO.111133



**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,**  
**NON-GRANT COLLEGE**  
**ANNEXURE "BB"**

**LIST OF DEPOSITS & INVESTMENTS AS ON 31/03/2024**

PARTICULARS	AMOUNT
Central Bank of India DNC FDR	33,054,266.00
Central Bank of India DNC (FDR For Student Prize)	800,147.00
FDR ( Sagar Enterprises SD A/c )	109,619.00
<b>TOTAL RS.</b>	<b>33,964,032.00</b>

**ANNEXURE "CC"**  
**LIST OF LOANS AND ADVANCES DEBIT AS ON 31/03/2024**

PARTICULARS	AMOUNT	AMOUNT
<b>LOANS AND ADVANCES</b>		
College of Engg & Tech. Akola's Adv.	3,000,000.00	
Shri Shivaji High School, Nagpur Adv	5,140,624.00	
Officiating Principal, YDVD Art & Commerce College, Tiosa	150,000.00	
M/s. Rucha Constructions	63,782.00	
M/s Concepts Architects & Interior Designers Adv	550,000.00	
M/s Sagar Enterprises	565,000.00	
Gas Cylinder Security Deposit	3,000.00	
EPF Various Department	904.00	
Mrs. V. K. Meshram	10,000.00	9,483,310.00
<b>Internal Accounts</b>		
Degree College	19,658,599.12	
Junior College	3,242,002.88	
MCA Advance	53,078,044.33	
UGC Advance	3,373,065.00	
UGC CPE Grt Refund	188,160.53	
Society Account-Internal	(29,091,146.00)	
Girls Hostel-Internal	(3,900,599.00)	
		46,548,126.86
<b>TOTAL RS.</b>		<b>56,031,436.86</b>

FOR RATHI & RATHI  
 CHARTERED ACCOUNTANTS

NAGPUR  
 DATE:- 2nd July, 2024



*As per account*  
 Principal  
 Science College  
 Congress Nagar, Nagpur.

*M. Rathi*  
 MOHAN RATHI  
 PARTNER M.NO.111133



**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,**

**NON-GRANT COLLEGE**

**INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To EDUCATIONAL EXPENDITURE			EDUCATIONAL INCOME		
Salaries & Allowances	18,196,588.00		Fees	27,372,356.50	30,649,686.50
Contingencies	9,989,302.03		Other Income	3,277,330.00	
Depreciation [Am-AA]	5,831,343.00	34,024,233.03	EXCESS OF EXPENSES OVER INCOME Carried Over To B/Sheet		3,374,546.53
<b>TOTAL Rs.</b>		<b>34,024,233.03</b>	<b>TOTAL Rs.</b>		<b>34,024,233.03</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANT



*Mohan Rathi*

MOHAN RATHI  
PARTNER M.NO. 111133  
ICAI UDIN : 2411133BKFDUL5721

*Aspesh Mishra*

Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE:- 2nd July, 2024

SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI'S  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR

NON-GRANT COLLEGE

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
TO, FEES & FINE As Per Annexure "A"	27,372,356.50	BY, SALARIES AND ALLOWANCES As per Annexure "B"	18,196,598.00	
TO, OTHER INCOME As Per Annexure "A"	3,277,330.00	BY, CONTINGENCIES As Per Annexure "C"	9,996,302.03	
TO, CAPITAL RECEIPT	-	BY, CAPITAL EXPENDITURE: Capital Work in Progress Building Electric Installation Laboratory Equipment Library Books Office Equipment	1,634,340.00 1,047,790.00 3,034,562.00 234,323.00 580,608.00	6,721,623.00
TO, GRANTS RECEIVED	-	BY, GRANT UTILISATION		
TO, STAFF DEDUCTIONS As per Annexure "D"	2,114,488.00	BY, STAFF DEDUCTIONS As per Annexure "D"	2,114,488.00	
TO, LOANS & ADVANCES - (As per Annexure "E")	39,428,180.40	BY, LOANS AND ADVANCES (As per Annexure "E")	31,843,002.40	
TO, Reserve Fund	11,285.00			
TO, Unnat Bharat Abhiyan Grant	-	BY, SSES AMRAVATI TDS of Society on FDR Interest TDS of Society on Rent Income	207,175.00 62,420.00	289,595.00
TO, Society Fund	-	BY, FDR INVESTMENT (As per Annexure-F)	4,664,410.00	
TO, FDR MATURED	-	BY, CLOSING BALANCES As per Annexure "G"	7,598,268.89	
TO, OPENING BALANCES - As per Annexure "G"	9,400,666.42			
	81,604,307.32			81,604,307.32



FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS  
*(Mohan Rathi)*

CERTIFICATE  
Certified that the figures shown in the above "Receipts & Payments Accounts" agree with the books of account maintained which have been audited by us and are found to be correct.

*Jyeshthmitt*  
Principal  
Science College  
Congress Nagar, Nagpur



PLACE: NAGPUR  
DATE: 2nd July, 2024

**SHRI SHIVAJI EDUCATION SOCIETY, AMRAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR**  
**NON-GRANT COLLEGE**  
**ANNEXURE "A"**

**LIST OF FEES & OTHER INCOME FOR THE YEAR ENDED ON 31 ST MARCH 2024**

PARTICULARS	AMOUNT	AMOUNT
<b>FEES &amp; FINE COLLECTION</b>		
Admission Registration Fee	469,000.00	
Bach of Comp. App. Fee	7,377,857.00	
Career Katta Center of Excellence	100,000.00	
Career Katta Registration Fees	1,460.00	
Fee For Innovation Centre	1,200.00	
Fee For Physics Dept.	12,900.00	
Fee For Chemistry Dept.	11,150.00	
General Fine	392,760.00	
Junior 102 / 193 Fee	1,556,360.00	
M. Sc. Chemistry Fee	717,075.00	
M. Sc. Computer Fee	1,807,121.00	
M. Sc. Maths Fee	382,155.00	
M. Sc. Microbiology Fee	1,053,943.00	
M. Sc. Botany Fee	64,140.00	
M. Sc. Zoology Fee	358,680.00	
M. Sc. Physics Fee	426,381.00	
Research Lab Fee	816,000.00	
Skill Base Course Fee	299,600.00	
SR. College Non Grant Fee	5,660,097.50	
Vocational Fee	5,862,477.00	
Water Analysis Kit Chemistry	2,000.00	
		27,372,356.50
<b>OTHER INCOME</b>		
Bank Interest Received	316,987.00	
Interest Received on FDR	2,071,585.00	
Bank Rent	624,180.00	
Duplicate T.C.	6,200.00	
Uni. Supply Exam Service Charge	75,647.00	
Income of Library Books	2,615.00	
Sale of Tender Form	27,700.00	
Regist. On National Conference	25,000.00	
Sponsorship For Calender	45,800.00	
Scrap Material	2,670.00	
Misc. Income	73,579.00	
Migration Fees & Enrollment Fee	5,367.00	
		3,277,330.00
<b>TOTAL Rs.</b>		<b>30,649,686.50</b>



**ANNEXURE "B"**  
**LIST OF SALARIES AND ALLOWANCES FOR THE YEAR ENDED ON 31.03.2024**

PARTICULARS	AMOUNT	AMOUNT
<b><u>PAY ALLOWANCES AND REMUNERATION TO STAFF</u></b>		
Basic Pay To BCA Teaching Staff	434,000.00	
DA To BCA Teaching Staff	1,243,376.00	
Grade Pay To BCA Teaching Staff	144,000.00	
HRA To BCA Teaching Staff	115,600.00	
TA To BCA Teaching Staff	48,000.00	
CLA To BCA Teaching Staff	5,760.00	1,990,736.00
Basic Pay To MSC Chem. Teaching Staff	208,560.00	
DA To M Sc Chemistry Teaching Staff	603,536.00	
Grade Pay To M Sc Chemistry Teaching Staff	72,000.00	
HRA To M Sc Chemistry Teaching Staff	56,112.00	
TA To M Sc Chemistry Teaching Staff	24,000.00	
CLA To M Sc Chemistry Teaching Staff	2,880.00	967,088.00
Basic Pay To MSC Maths Teaching Staff	208,560.00	
DA To M Sc Maths Teaching Staff	603,536.00	
HRA To M Sc Maths Teaching Staff	56,112.00	
Grade Pay To M Sc Maths Teaching Staff	72,000.00	
TA To M Sc Maths Teaching Staff	24,000.00	
CLA To M Sc Maths Teaching Staff	2,880.00	967,088.00
Basic Pay To MSC Comp. Teaching Staff	217,000.00	
DA To M Sc Computer Teaching Staff	621,688.00	
Grade Pay To M Sc Computer Teaching Staff	72,000.00	
HRA To M Sc Computer Teaching Staff	57,800.00	
TA To M Sc Computer Teaching Staff	24,000.00	
CLA To M Sc Computer Teaching Staff	2,880.00	995,368.00
Basic Pay To MSC Microbio Teaching Staff	200,360.00	
DA To M Sc Microbio Teaching Staff	585,896.00	
Grade Pay To M Sc Microbio Teaching Staff	72,000.00	
HRA To M Sc Microbio Teaching Staff	54,472.00	
TA To M Sc Microbio Teaching Staff	24,000.00	
CLA To M Sc Microbio Teaching Staff	2,880.00	939,608.00
Remuneration B.Sc. Chemistry Staff	397,392.00	
Remuneration B.Sc. Electronic Staff	275,180.00	
Remuneration B.Sc. Microbiology Staff	640,265.00	
Remuneration B.Sc. Statistics Staff	322,354.00	
Remuneration B.Sc. Zoology Staff	31,200.00	
Remuneration B.Sc. Bio-Technology Staff	519,729.00	
Remuneration M.Sc. Chemistry Staff	360,572.00	
Remuneration M.Sc. Maths Staff	284,355.00	
Remuneration M.Sc. Micro Staff	508,749.00	
Remuneration M.Sc. Physics Staff	708,377.00	
Remuneration M.Sc. Comp Staff	604,653.00	
Remuneration Lab. Staff	385,000.00	
Remuneration BCA Staff	1,099,227.00	
Remuneration M.Sc. Botany Staff	211,060.00	
Remuneration M.Sc. Zoology Staff	284,284.00	
Remuneration Lib. Staff	71,000.00	
Remuneration Phy Edun. Staff	40,000.00	



Remuneration Vocational Staff	400,142.00	
Remuneration Administrative Staff	304,000.00	
Remuneration Non-Teaching Staff	4,564,289.00	
Remuneration Junior Teach.Staff	247,974.00	
T. A. & D. A. To Staff	76,898.00	12,336,700.00
<b>TOTAL RS.</b>		<b>18,196,588.00</b>

**ANNEXURE "C"**

**LIST OF CONTIGENCIES FOR THE YEAR ENDED ON 31.03.2024**

<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
Guest House Expenses	10,400.00	
Advertisement Expenses	46,960.00	
AMC For Lift	127,007.00	
AMC For Water Purifier	39,350.00	
Audit Fee	45,430.00	
Bank Charges	13,630.03	
Conference Expense	19,611.00	
Consultancy Charges ERP Services	289,466.00	
Consultancy Charges Other	116,500.00	
Conveyance Expenses	198,798.00	
Employer Contribution to CPF	1,110,271.00	
EPF Admin. Charges	92,530.00	
Extension/Outreach Activity	141,470.00	
Extra Curriculam Activity	459,015.00	
Honorarium to Guest Lecture	34,000.00	
Identity Card Expense	80,591.00	
Incentives for Research Publication	58,000.00	
Insurance for Equipment & Buld.	92,580.00	
Journal Subscription Renewal	100,287.00	
Magazine Expense	15,000.00	
National Conference (Comp) Exp	4,130.00	
National Service Scheme Fee A/c	9,646.00	
NCC Expenses	4,500.00	
Library Dept. Expense	1,456.00	
Lodging & Boarding Expenses	13,603.00	
Chemistry Lab Expenses	62,027.00	
Microbiology Lab Expenses	240,305.00	
Physics Lab Expenses	149,797.00	
Computer Lab Expense	3,685.00	
Biotechnology Lab Expense	221,020.00	
Electronics Lab Expense	800.00	
Geology Lab Expense	1,557.00	
M.Sc Botany Lab Expense	234,243.00	
M.Sc Microbiology Lab Expense	447,474.00	
M.Sc Chemistry Lab Expense	135,784.00	
M.Sc Zoology Lab Expense	166,214.00	
M.Sc Physics Lab Expense	13,387.00	
Regitration Fee Conference/Workshop	2,000.00	
Remuneration To Cycle Stand Cont.	77,910.00	
Societies Admn Charges	110,900.00	
Misc. Expense	119,391.00	
Cleaning Charges	222,668.00	
Corporation Tax	69,056.00	
Cleaning Material	13,970.00	
Office Equipment Repairs	50,020.00	
Repairs & Maintenance	366,137.00	
Printing Expenses	65,350.00	



Refreshment Expenses	441,055.00	
Seating Allowance	56,000.00	
Seminar Expenses	780.00	
Profession Tax ( Previous Year)	18,810.00	
Skill Base Course Expense	8,545.00	
Transportation Expenses	7,500.00	
Workshop Expenses	11,291.00	6,441,907.03
<b>UNIVERSITY FEES</b>		
Uni. Student Annual Fees	119,462.00	
Uni. Fees for Skill Based Course	30,550.00	
Uni. Enrolment Fee & Migration Fee	45,533.00	
Uni. Medical Checkup Fee	3,710.00	
Uni. Game Fee	18,550.00	
Uni. Other Fee	207,977.00	
Uni. Exam Fee & Revaluation Fee	2,352,189.00	
Uni. Ashwamedh Sports Fee	19,292.00	
Uni. Affiliation Fees	48,000.00	
Uni. E-Suvidha	47,488.00	
Uni. Student Medical Aid Fund	3,710.00	
Uni. Student Union Fee	3,710.00	
Uni. Student Welfare Fund	3,710.00	
Uni. Environment Study Course Fee	6,572.00	
Student Aid Fund	3,710.00	
Student Game Fee	5,194.00	
Student Welfare Policy	76,538.00	
Uni. Registration Fee for New Course	558,500.00	
		3,554,395.00
<b>TOTAL RS.</b>		<b>9,996,302.03</b>

**ANNEXURE "D"**

**LIST OF STAFF DEDUCTIONS FOR THE YEAR ENDED ON 31.03.2024**

PARTICULARS	CREDIT	DEBIT
CPF Collection	1,110,271.00	1,110,271.00
Professional Tax	79,000.00	79,000.00
TDS-Salary	595,217.00	595,217.00
Grain Advance To Non Teaching Staff	330,000.00	330,000.00
<b>TOTAL Rs.</b>	<b>2,114,488.00</b>	<b>2,114,488.00</b>

**ANNEXURE "E"**

**LIST OF LOANS & ADVANCES DEBIT FOR THE YEAR ENDED ON 31.03.2024**

PARTICULARS	CREDIT	DEBIT
Degree College	8,357,988.00	315,850.00
Junior College	59,000.00	59,000.00
MCA Advance	18,288.00	1,158,288.00
Girls Hostel Advance	97,400.00	128,800.00
EPF Various Dept	2,542,752.00	2,543,656.00
Income Tax Various Dept	21,746,752.00	21,746,752.00
TDS Various Dept.	338,057.00	338,057.00
Tender EMD	330,000.00	330,000.00
Uni. Exam Fee Various Dept	2,123,283.00	2,108,295.00
Uni. Other Fee Various Dept	936,919.00	930,153.00
Professional Tax Various Dept	106,075.00	106,075.00
Processing Fees Various Department	107,000.00	107,000.00
Principal Advance	35,000.00	35,000.00
Ms Concepts Architects & Interior Designers Advance		550,000.00
Ms V.C Pande Advance	7,000.00	7,000.00



Shri M T Wanjari Advance	6,000.00	6,000.00
Shri A D Bobde Advance	6,000.00	6,000.00
Shri A A Bodhke Advance	16,000.00	16,000.00
Shri V A Dakhole Advance	110,750.00	110,750.00
Student Welfare Policy Claim	300,000.00	300,000.00
Uni Supply Exam & Revaluation Fee payable	1,044,836.00	747,364.00
Uni Exam Fee payable	946,118.00	
Written Test WCL Exam	41,796.00	41,796.00
GST Payable	112,352.40	112,352.40
TDS Payable -Non Salary	38,814.00	38,814.00
<b>TOTAL Rs.</b>	<b>39,428,180.40</b>	<b>31,843,002.40</b>

**ANNEXURE "F"**  
**LIST OF FDR FOR THE YEAR ENDED ON 31.03.2024**

PARTICULARS	CREDIT	DEBIT
FDR CBI DNC Ngp.	-	3,000,000.00
Accrued Interest	-	1,864,410.00
<b>TOTAL RS.</b>	<b>-</b>	<b>4,864,410.00</b>

**ANNEXURE "G"**  
**LIST OF OPENING AND CLOSING BAL. FOR THE YEAR ENDED ON 31.03.2024**

PARTICULARS	OPENING	CLOSING
Cash In Hand	234,980.00	1,504.00
Cent Bank of India (Reserve Fund) A/c 1201702006	386,597.10	397,883.10
Cent Bank of India ( Research) A/c 3055927360	1,375,372.67	1,641,055.67
Cent Bank of India (UNNAT BHARAT) A/c 3712056523	58,549.00	60,257.00
Cent Bank of India (EPF) A/c 3525426293	132,105.12	636,026.09
Cent Bank of India A/c 3753531013	7,180,828.74	4,828,169.24
Cent Bank of India (Innovation Fund) A/c 3858007894	32,233.79	33,403.79
<b>TOTAL RS.</b>	<b>9,400,666.42</b>	<b>7,598,298.89</b>

NAGPUR  
DATE:- 2nd July, 2024

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



Principal  
Science College,  
Congress Nagar, Nagpur.

*M. Rathi*

MOHAN RATHI  
PARTNER M.NO.111133





**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,**  
**NON-GRANT COLLEGE**

**LIST OF DEPOSITS & INVESTMENTS AS ON 31/03/2024**

PARTICULARS		Opening value as on 31/03/2023+Add	Interest	TDS	Closing WDV As on 31/03/2024	
<b>Central Bank of India DNC FDR</b>						
	<b>FDR NO</b>	<b>A/C NO.</b>	<b>31,240,474.00</b>	<b>2,015,327.00</b>	<b>201,535.00</b>	<b>33,054,266.00</b>
	702845	1201770906	17,745,663.00	1,187,559.00	118,756.00	18,814,466.00
	344503	3819174579	6,866,485.00	458,863.00	45,887.00	7,279,461.00
	412076	5230808350	521,472.00	27,209.00	2,721.00	545,960.00
	412075	5230811341	521,472.00	27,209.00	2,721.00	545,960.00
	412149	5262575509	2,585,382.00	167,218.00	16,722.00	2,735,878.00
	433589	5407545459	2,500,000.00	139,800.00	13,981.00	2,625,819.00
	471068	5530944619	500,000.00	7,469.00	747.00	506,722.00
<b>Central Bank of India DNC (FDR For Student Prize)</b>						
	<b>FDR NO</b>	<b>A/C NO.</b>	<b>755,536.00</b>	<b>49,582.00</b>	<b>4,971.00</b>	<b>800,147.00</b>
	143397	3261344170	184,158.00	12,145.00	1,215.00	195,088.00
	79167	3062603303	30,049.00	1,979.00	198.00	31,830.00
	79168	3039666420	14,163.00	933.00	94.00	15,002.00
	79169	3039693771	14,163.00	933.00	94.00	15,002.00
	79170	3039696331	11,215.00	739.00	74.00	11,880.00
	79171	3039698442	14,163.00	933.00	94.00	15,002.00
	79172	3039699514	7,471.00	492.00	50.00	7,913.00
	79173	3039716767	5,655.00	373.00	38.00	5,990.00
	79174	3039679701	14,163.00	933.00	94.00	15,002.00
	79175	3039697992	56,048.00	3,691.00	370.00	59,369.00
	79176	3039696658	40,374.00	2,659.00	266.00	42,767.00
	79177	3039657755	14,163.00	933.00	94.00	15,002.00
	79178	3039695804	9,332.00	614.00	62.00	9,884.00
	79179	3039695463	7,471.00	492.00	50.00	7,913.00
	79180	3039677793	8,470.00	557.00	56.00	8,971.00
	79181	3039716950	14,163.00	933.00	94.00	15,002.00
	79182	3039612725	5,655.00	373.00	38.00	5,990.00
	79183	3039609187	28,332.00	1,865.00	187.00	30,010.00
	79184	3039603469	14,162.00	933.00	94.00	15,001.00
	79185	3062603165	23,378.00	1,539.00	154.00	24,763.00
	79186	3062603052	23,378.00	1,539.00	154.00	24,763.00
	79187	3062602810	23,378.00	1,539.00	154.00	24,763.00
	79188	3062603030	23,378.00	1,539.00	154.00	24,763.00
	79196	3064888488	1,692.00	111.00	12.00	1,791.00
	344606	3857652008	111,810.00	6,986.00	696.00	118,097.00
	344693	3886170596	55,152.00	3,819.00	382.00	58,589.00
<b>FDR ( Sagar Enterprises SD A/c )</b>						
			<b>103,612.00</b>	<b>6,676.00</b>	<b>669.00</b>	<b>109,619.00</b>
	216712	3384221432	45,570.00	2,876.00	288.00	48,158.00
	253916	3546598542	39,599.00	2,592.00	260.00	41,931.00
	253917	3546597990	18,443.00	1,208.00	121.00	19,530.00
<b>TOTAL RS.</b>			<b>32,099,622.00</b>	<b>2,071,585.00</b>	<b>207,175.00</b>	<b>33,964,032.00</b>

NAGPUR  
DATE:- 2nd July, 2024





**INDEPENDENT AUDITOR'S REPORT  
MASTER OF COMPUTER APPLICATION ACCOUNT**

**1. REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **MASTER OF COMPUTER APPLICATION ACCOUNT, SHIVAJI SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2024, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

**2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**3. AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers



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relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.

(c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.


(d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:

- a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2024 and;
- b. In the case of Income & Expenditure Account, of the deficit for the year ended on that date.

Nagpur, dated the  
2<sup>nd</sup> July, 2024



**For Rathi & Rathi**  
**Firms Reg. No. 108705W**  
**Chartered Accountants**

  
**Mohan Rathi**  
**Partner (M.No.111133)**  
**ICAI UDIN -24111133BKFDUJ1169**

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE CONGRESS NAGAR, NAGPUR,  
MASTER OF COMPUTER APPLICATION ACCOUNTS**

**BALANCE SHEET OF MASTER OF COMPUTER APPLICATION AS ON 31ST MARCH 2024**

FUNDS & LIABILITIES	AMOUNT	AMOUNT	PROPERTIES & ASSETS	AMOUNT	AMOUNT
<b>DEPRECIATION FUND</b>			<b>MOVABLE &amp; IMMOVABLE PROPERTIES</b>		
As Per Last Balance Sheet	14,151,672.46		As Per Annexure "AA"		27,267,180.89
Add : During the year	1,149,302.25	15,300,974.71			
<b>CURRENT LIABILITIES</b>			<b>DEPOSIT &amp; INVESTMENTS</b>		46,184.00
University Exam Fees Payable	123,814.00				
<b>OTHER HEAD</b>			<b>LOANS AND ADVANCES</b>		
Laboratory Deposit	1,310.00		TDS Society AY 2023-24	214.00	
Library Deposit	8,300.00		TDS Society AY 2024-25	287.00	
Security Deposit SMS Engg.	10,151.00				501.00
Security Deposit M/s Sagar Enter.	18,004.00	37,765.00			
<b>LOANS AND ADVANCES</b>			<b>INCOME &amp; EXPENDITURE ACCOUNT</b>		
Degree-Internal	4,258,869.00		As Per Last Balance Sheet	39,638,193.09	
Non-Grant College-Internal	53,078,044.33	57,336,913.33	Less : - Deficit/(Surplus) during the year	2,776,885.35	42,415,081.44
<b>TOTAL Rs.</b>	<b>72,799,467.04</b>	<b>72,799,467.04</b>	<b>CLOSING BALANCES</b>		
			Cash In Hand	9,506.00	
			C. B. I. A/C No. 3760856601	3,081,013.71	3,070,519.71
			<b>TOTAL Rs.</b>		<b>72,799,467.04</b>

AS PER OUR REPORT OF EVEN DATE

FOR RATHI & RATHI

CHARTERED ACCOUNTANTS



*(Signature)*  
Principal

Science College  
Congress Nagar, Nagpur



PLACE:- NAGPUR.

DATE:- 2nd July, 2024

*(Signature)*  
MOHAN RATHI

PARTNER (M. NO. 111133)

ICAI UDIN: 24111133BKFDUJ1169

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI'S  
SCIENCE COLLEGE CONGRESS NAGAR, NAGPUR.  
MASTER OF COMPUTER APPLICATION ACCOUNTS**

**ANNEXURE "AA"  
LIST OF MOVABLE & IMMOVABLE PROPERTIES AS ON 31ST MARCH 2024**

Sr. No.	Particulars	Balance as 1st April 2023	Addition During The Year		Total 3/31/2024	Rate	Depreciation Fund 4/1/2023	Depreciation Amount	Depreciation Fund 3/31/2024
			Before 30.9.2023	After 01.10.2023					
1	Building	10,724,377.45	-	-	10,724,377.45	2.50%	3,007,668.52	192,918.00	3,200,586.52
2	Lab. Equipments	6,870,041.82	64,730.00	800,150.00	7,734,921.82	25%	5,114,098.93	515,180.00	5,629,278.93
3	Furniture	2,624,842.00	-	-	2,624,842.00	15%	1,771,717.20	127,969.00	1,899,686.20
4	Office Equipments	1,008,683.40	105,079.00	-	1,113,762.40	15%	669,602.00	66,624.00	736,226.00
5	Library Books	564,444.95	-	30,245.00	594,689.95	25%	402,634.40	41,965.00	444,599.40
6	Fitting & Fixtures	3,300,058.27	-	-	3,300,058.27	15%	2,525,194.00	116,230.00	2,641,424.00
7	Electric Panel/ Transformer	938,529.00	-	-	938,529.00	15%	538,258.65	60,041.00	598,299.65
8	Website A/c	236,000.00	-	-	236,000.00	25%	122,498.75	28,375.25	150,874.00
	<b>Total Rs</b>	<b>26,266,976.89</b>	<b>169,809.00</b>	<b>830,395.00</b>	<b>27,267,180.89</b>		<b>14,151,672.46</b>	<b>1,149,302.25</b>	<b>15,300,974.70</b>

Place : Nagpur  
DATE:- 2nd July, 2024



*(Signature)*  
Principal  
Science College  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS  
*(Signature)*  
MOHAN RATHI  
PARTNER (M. NO. 111133)



**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE CONGRESS NAGAR, NAGPUR.**

**MASTER OF COMPUTER APPLICATION ACCOUNTS**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<b>TO, RECURRING EXPENDITURE</b>					
Salary & Allowance ( Annexure "B")	1,996,280.00		<b>FEES &amp; FINES</b>		3,282,599.00
Salary & Allowance To Teaching Staff	256,800.00		(As per Annexure "A")		
Remuneration To Non-Teaching Staff	180,000.00	2,433,080.00	<b>OTHER INCOME</b>		
Remuneration To Teaching Staff			Disaster Management Fund W/off	2,184.00	
<b>TO, CONTINGENCIES</b>			University Fee Collected / Paid	62,250.00	
(As per Annexure "C")		2,590,132.10	State CET Cell	3,325.00	
<b>TO, DEPRECIATION</b>			Bank Interest	35,268.00	103,027.00
(As Per Annexure "AA")		1,149,302.25			
<b>TOTAL Rs.</b>		<b>6,162,514.35</b>	<b>EXCESS OF EXPENDITURE OVER INCOME</b>		2,776,888.35
			<b>(C/O TO BALANCE SHEET)</b>		
			<b>TOTAL Rs.</b>		<b>6,162,514.35</b>

PLACE:- NAGPUR.  
DATE:- 2nd July, 2024



*Prakashrambhar*  
Principal  
Science College  
Congress Nagar, Nagpur

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Mohan Rathi*

MOHAN RATHI  
PARTNER (M. NO. 111133)



**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,**  
**MASTER OF COMPUTER APPLICATION ACCOUNTS**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO, <b>FEES &amp; FINES</b> (As per Annexure "A")		BY, <b>RECURRING EXPENDITURE</b> Salary & Allowance ( Annexure "B")	
		Salary & Allowance To Teaching Staff	1,996,280.00
		Remuneration To Non-Teaching Staff	256,600.00
		Remuneration To Teaching Staff	180,000.00
TO, <b>OTHER INCOME A/C</b> Interest Received State CET Cell FDR Interest	32,406.00 3,325.00 2,862.00	BY, <b>CONTINGENCIES</b> (As per Annexure "C")	2,433,080.00
TO, <b>UNIVERSITY FEE COLLECTED</b> (As per Annexure "D")		BY, <b>UNIVERSITY FEE PAID</b> (As per Annexure "D")	185,657.00
		BY, <b>CBI FDR</b>	2,575.00
TO, <b>DEPOSIT &amp; INVESTMENT</b> Disaster Management Fund		BY, <b>CAPITAL EXPENDITURE</b> Lab Equipments Library Books Office Equipments	1,000,204.00
			864,880.00 30,245.00 105,079.00
	<b>Total B/F</b>		<b>Total B/F</b>
			<b>6,201,648.10</b>



	Total C/F	3,569,743.00	Total C/F	6,201,648.10
<b>TO, LOANS &amp; ADVANCES</b> Non-Grant College Degree Shri. A.A Bodkhe University Exam Fee	1,158,288.00 4,258,869.00 5,000.00 240,808.00	BY, Non-Grant College Shri. A.A Bodkhe TDS AY 2024-25 University Exam Fee	18,288.00 5,000.00 287.00 256,784.00	280,359.00
<b>TO, OTHER HEAD</b> Professional Tax TDS Deducted C.P.F. ( Employee Contribution) Society Administrative Charges Income Tax	7,500.00 21,610.00 88,644.00 6,200.00 110,000.00	BY, Professional Tax TDS Deducted C.P.F. ( Employee Contribution) Society Administrative Charges Income Tax	7,500.00 21,610.00 88,644.00 6,200.00 110,000.00	233,954.00
<b>TO, OPENING BALANCES</b> Cash In Hand C.B. I. A/C No. 3760856601	96,012.00 223,806.81	BY, Cash In Hand C.B. I. A/C No. 3760856601	9,506.00 3,061,013.71	3,070,519.71
<b>TOTAL RS.</b>		<b>9,786,480.81</b>	<b>TOTAL RS.</b>	<b>9,786,480.81</b>

CERTIFICATE

Certified that the figures shown in the above "Receipts & Payments Account" agree with books of account, maintained which have been audited by us and are found to be correct.

FOR RATHI & RATHI  
 CHARTERED ACCOUNTANT



*(Signature)*

Principal  
 Science College  
 Congress Nagar, Nagpur.



NAGPUR  
 DATE:- 2nd July, 2024

*(Signature)*  
 MOHAN RATHI  
 PARTNER (M. NO. 111133)



**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**ANNEXURE "A"**

**LIST OF FEES FOR THE YEAR ENDED ON 31ST MARCH 2024**

PARTICULARS		AMOUNT
Admission Fee	12,799.00	
College Magazine Fee	6,424.00	
Cycle Stand Fee	6,200.00	
Extra Curricular Activities	22,196.00	
Games & Sports Fees	19,022.00	
Gymkhana Fee	19,195.00	
Identity Card Fee	1,282.00	
Laboratory Fee	32,000.00	
Library Fee	26,512.00	
Maint. of Internet Fac Fee	1,550.00	
Maintenance Fee	38,268.00	
Medical Exam Fee	1,874.00	
Tuition Fee	2,601,882.00	
Development Fee	493,395.00	3,282,599.00
	<b>Total Rs</b>	<b>3,282,599.00</b>

**ANNEXURE "B"**


**SALARY PAID TO STAFF FOR THE YEAR ENDED ON 31ST MARCH 2024**


PARTICULARS		AMOUNT
Basic Pay To Teaching Staff	434,000.00	
Grade Pay to Teaching Staff	144,000.00	
D. A. To Teaching Staff	1,243,376.00	
H.R.A To Teaching Staff	115,600.00	
C.L. A. To Teaching Staff	5,760.00	
T. A. To Teaching Staff	53,544.00	1,996,280.00
Remuneration To Non-Teaching Staff		256,800.00
Remuneration To Teaching Staff		180,000.00
	<b>Total Rs</b>	<b>2,433,080.00</b>

NAGPUR  
DATE:- 2nd July, 2024

FOR RATHI & RATHI  
CHARTERED ACCOUNTANT



  
Principal  
Science College  
Congress Nagar, Nagpur.

  
MOHAN RATHI  
PARTNER (M. NO.111133)



**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**ANNEXURE "C"**

**LIST OF CONTINGENCIES FOR THE YEAR ENDED ON 31ST MARCH 2024**

PARTICULARS		AMOUNT
Advertisement	12,348.00	
AMC For Wi-Fi	226,560.00	
AMC For Water Purifier	8,500.00	
Audit Fee	4,720.00	
Bank Charges	10,998.10	
Water Charges	158,172.00	
Cleaning Charges	152,459.00	
Electric Bill	617,820.00	
Employer's Contribution CPF	88,644.00	
EPF Adm Charges	7,394.00	
Identity Card Expenses	1,773.00	
Processing Fee Exps (AICTE)	124,000.00	
Office equipment Repair	60,770.00	
Security Expenses	891,177.00	
Xerox Charges	15,036.00	
Stationery Expenses	91,200.00	
		2,471,571.10
<b>Other Activity Expenses</b>		
Laboratory Equip. Repair Expense	34,592.00	
Laboratory Expenses	69,629.00	
Remun. To Cycle Stand Cont.	4,340.00	108,561.00
<b>TOTAL RS.</b>		<b>2,580,132.10</b>

**ANNEXURE "D"**

**LIST OF UNIVERSITY FEES FOR THE YEAR ENDED ON 31ST MARCH 2024**

PARTICULARS	Collected	PAID
Ashwamegh Fee	1,876.00	1,612.00
E-Service Fee	3,212.00	3,968.00
Medical Form Fee	310.00	310.00
National Services Scheme Fee	644.00	806.00
Uni Student Medical Aid Fund Fee	10.00	-
Student Establishment Fund	310.00	-
Student Union Fee	310.00	310.00
Student Welfare Fund	310.00	310.00
Student Welfare Policy Fee	6,200.00	4,402.00
Uni. Annual Fee	7,832.00	9,982.00
Uni. Development Fund	74,907.00	-
Uni. Enrollment Fees	330.00	4,975.00
Uni. Game Fee	1,606.00	1,984.00
Uni. Migration Fees	1,500.00	2,500.00
Uni. Medical Aid Fund	4,672.00	-
Uni. Other Fees	-	19,370.00
Uni. Physical Efficiency Fee	1,874.00	-
Other Fee from Scholarship	134,508.00	134,508.00
Student Aid Fund	7,496.00	620.00
<b>TOTAL RS.</b>	<b>247,907.00</b>	<b>185,657.00</b>

NAGPUR  
DATE:- 2nd July, 2024

*(Signature)*  
Principal  
Science College  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANT

*(Signature)*  
MOHAN RATHI  
PARTNER (M. NO.111133)




SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
MASTER OF COMPUTER APPLICATION ACCOUNTS

LIST OF DEPOSITS & INVESTMENTS AS ON 31/03/2024

PARTICULARS	Value 31/3/23	Interest	TDS	Value 31/3/24
FDR ( M/s Sagar Enterprises SD ) 8/29/2017 279555 3630892672	24,134.00	1,523.00	153.00	25,604.00
FDR ( M/s SMS SD ) 4/12/2013 143349 3250222743	19,475.00	1,339.00	134.00	20,680.00
<b>TOTAL RS.</b>	<b>43,609.00</b>	<b>2,862.00</b>	<b>287.00</b>	<b>46,184.00</b>

PLACE:- NAGPUR  
DATE:- 2nd July, 2024



  
Principal  
Science College  
Congress Nagar, Nagpur



**INDEPENDENT AUDITOR'S REPORT  
GIRLS HOSTEL ACCOUNT**

**1. REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **GIRLS HOSTEL ACCOUNT, SHIVAJI SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2024, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

**2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**3. AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



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B 101, Ujwal Flats, Rahate Colony, Nagpur - 440 022 M.H. India

F.R. No.: 108705W | E-mail : rdcangp@gmail.com | ☎: +91-712 -2454129

In making those risk assessments, the auditor considers internal control relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.
- (c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.
- (d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:
  - a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2024 and;
  - b. In the case of Income & Expenditure Account, of the surplus for the year ended on that date.

**Nagpur, dated the  
2<sup>nd</sup> July 2024.**



**For Rathi & Rathi  
Firms Reg. No. 108705W  
Chartered Accountants**

*Ran*  
**Mohan Rathi**

**Partner (M.No.111133)  
ICAI UDIN -24111133BKFDUK5173**

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

GIRL'S HOSTEL ACCOUNT

**INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
TO <b>CONTINGENCIES</b>		<b>1,339,119.38</b>	BY, HOSTEL CHARGES		3,740,400.00
TO, DEPRECIATION		305,454.00	BY, OTHER INCOME		576,270.00
TO, SURPLUS Carried over to B/Sheet		2,671,096.62			
<b>TOTAL</b>		<b>4,316,670.00</b>	<b>TOTAL</b>		<b>4,316,670.00</b>

**BALANCE-SHEET AS ON 31ST MARCH 2024**

FUNDS AND LIABILITIES	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	AMOUNT
<b>DEPRECIATION FUND</b> As Per Last Balance Sheet Add: During The Year	4,519,235.00 306,454.00	4,825,689.00	<b>IMMOVABLE &amp; MOVABLE PROPERTIES</b> [As Per Ann"AA"]	9,677,249.00
<b>OTHER HEAD</b> Security Deposit ( Quality Marketing) Security Deposit ( Sagar Enterprises) Security Deposit ( S R Mishra)	4,734.00 14,654.00 50,000.00	69,388.00	<b>DEPOSITS</b> TDS AY 2024-25 CBI FDR A/c No.324756 TDS AY 2023-24 CBI FDR A/c No.433590 Electricity Meter Deposit	37,358.00 3,817,809.00 18,145.00 2,625,819.00 18,833.91
<b>INCOME &amp; EXPENDITURE ACCOUNT</b> As Per Last Balance Sheet Add :- Surplus during the Year	15,427,363.91 2,671,096.62	18,098,460.53	<b>LOANS &amp; ADVANCES</b> Non- Grant	3,900,599.00
<b>TOTAL</b>	<b>22,993,557.53</b>	<b>22,993,557.53</b>	<b>CLOSING BALANCES</b> CASH IN HAND CBI A/C No. 3761374060	0.00 2,897,744.62
			<b>TOTAL</b>	<b>22,993,557.53</b>



*Deepshankar*  
Principal  
Science College  
Congress Nagar, Nagpur.



AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Mohan C. Rathi*  
MOHAN C. RATHI

ICAI UDIN :- 241111338KFDUK5173

NAGPUR,  
DATE :- 2nd July, 2024

**SHRI SHIVAJI EDUCATION SOCIETY AMRAYATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**GIRLS HOSTEL ACCOUNT**

**ANNEXURE "AA"  
LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31ST MARCH 2024**

Sr. No.	Particulars	Balance as on 1-4-2023	Addition during the year		Less / Transfer	Total as on 31.3.2023	Rate	Accumulate Depreciation	Depreciation		Adjustment	Total Depreciation	Depreciation Fund as on 31.3.2024
			1-4-2023 to 30-6-2023	1-10-2023 to 31-3-2024					1-4-2023 to 30-9-2023	1-10-2023 to 31-3-2024			
A	B	C	D	E	F	G	H	I	J	K	L	M	
1	Office Equipment	548,743.00	51,207.00	-	-	599,950.00	15%	390,837.00	31,367.00	-	-	31,367.00	422,204.00
2	Furniture	1,129,106.00	-	-	-	1,129,106.00	15%	907,562.00	33,232.00	-	-	33,232.00	940,794.00
3	Fitting & Fixture Material	62,278.00	-	-	-	62,278.00	10%	43,277.00	1,900.00	-	-	1,900.00	45,177.00
4	Electrical Installation	293,100.00	-	-	-	293,100.00	15%	247,730.00	6,806.00	-	-	6,806.00	254,536.00
5	Building Construction	7,592,815.00	-	-	-	7,592,815.00	5%	2,929,829.00	233,149.00	-	-	233,149.00	3,162,978.00
	<b>TOTAL</b>	<b>9,626,042.00</b>	<b>51,207.00</b>	<b>-</b>	<b>-</b>	<b>9,677,249.00</b>		<b>4,519,235.00</b>	<b>306,454.00</b>	<b>-</b>	<b>-</b>	<b>306,454.00</b>	<b>4,925,689.00</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*Mohan C. Rathi*

MOHAN C. RATHI

*Principals*

Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE :- 2nd July, 2024

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
GIRLS HOSTEL ACCOUNT**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31 ST MARCH 2024**

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<b>TO, DIRECT INCOME</b>			<b>BY, CONTINGENCIES</b>		
Room Rent	3,255,400.00	3,740,400.00	AMC For Water Purifier	15,250.00	
Other Fees	485,000.00		Audit Fee	9,440.00	
			Bank Charges	2,101.38	
<b>TO, OTHER INCOME</b>			<b>Repair &amp; Maintenance</b>	235,236.00	
Bank Interest	82,701.00		Cleaning Charges	207,792.00	
FDR Interest	373,569.00		EPF Admin. Charges	1,600.00	
Hostel Mess Rent	120,000.00	576,270.00	Security Services	280,840.00	
			Employer's Contribution CPF	21,600.00	
<b>TO, LOANS &amp; ADVANCES</b>			Remuneration to Staff	256,000.00	
Non Grant College Adv	128,800.00	128,800.00	Electric Bill	249,060.00	1,339,119.36
			<b>CAPITAL EXPENDITURE</b>		
			Office Equipment	51,207.00	51,207.00
<b>TO, OTHER HEAD</b>			<b>INVESTMENT</b>		
CPF Collection	21,600.00		CBI FDR	2,856,211.00	2,856,211.00
TDS & Profession Tax	9,066.00	30,666.00	<b>LOANS &amp; ADVANCES</b>		
			Non Grant College Adv	97,400.00	97,400.00
<b>TO, OPENING BALANCES</b>			<b>OTHER HEAD</b>		
CASH IN HAND	15,000.00		TDS AY 2024-25	37,358.00	
C B I No. 3761374060	2,798,570.00	2,813,570.00	CPF Paid	21,600.00	
			TDS & Profession Tax	9,066.00	68,024.00
<b>Total Rs</b>	<b>7,289,706.00</b>	<b>7,289,706.00</b>	<b>CLOSING BALANCES</b>		
			CASH IN HAND		
			C B I No. 3761374060	2,897,744.62	2,897,744.62
			<b>Total Rs</b>		<b>7,289,706.00</b>

Certified that the figures shown in the above "Receipts & Payments Accounts" agree with the books of accounts maintained which have been audited by us and are found to be correct.

**CERTIFICATE**

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*(Signature)*

MOHAN C. RATHI  
M NO.111133 PARTNER



*(Signature)*  
Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE - 2nd July, 2024



SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
LIST OF DEPOSITS & INVESTMENTS AS ON 31/03/2024

PARTICULARS					AMOUNT	
FDR No.		A/c No.	Value 31/3/23 & Addition	Interest 2023-24	TDS	Value 31/3/24
CBI FDR	324756	3781844765	3,607,417.00	233,769.00	23,377.00	3,817,809.00
CBI FDR	433590	5408135688	2,500,000.00	139,800.00	13,981.00	2,625,819.00
TOTAL RS.			6,107,417.00	373,569.00	37,358.00	6,443,628.00

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

  
Principal

Science College  
Congress Nagar, Nagpur.

NAGPUR  
DATE :- 2nd July, 2024





MOHAN C. RATHI  
M.NO.111133 PARTNER





**INDEPENDENT AUDITOR'S REPORT  
SOCIETY ACCOUNT**

**1. REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **SOCIETY ACCOUNT, SHIVAJI SCIENCE COLLEGE, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2024, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

**2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**3. AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control



relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.

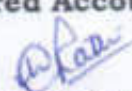
(c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

(d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:

- a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2024 and;
- b. In the case of Income & Expenditure Account, of the deficit for the year ended on that date.

**Nagpur, dated the**  
2<sup>nd</sup> July 2024

**For Rathi & Rathi**  
**Firms Reg. No. 108705W**  
**Chartered Accountants**

  
**Mohan Rathi**  
**Partner (M.No.111133)**

**ICAI UDIN: 24111133BKFDUM5160**



**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,**  
**SOCIETY ACCOUNT**

**INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31 ST MARCH 2024**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To, <b>CONTINGENCIES</b>			
Bank Charges	118.00		
To, Depreciation As Per Annexure "AA"	2,241.00	By, <b>DEFICIT</b>	2,359.00
		Carried over To B/Sheet	
<b>TOTAL</b>	<b>2,359.00</b>	<b>TOTAL</b>	<b>2,359.00</b>

**BALANCE SHEET AS ON 31ST MARCH 2024**

FUNDS AND LIABILITIES	AMOUNT	PROPERTIES AND ASSETS	AMOUNT
<b>FUNDS</b>		<b>IMMOVABLE &amp; MOVABLE PROPERTIES</b>	
Dr. Panjabrao Deshmukh Memorial	75,503.00	As Per Annexure "AA"	1,995,177.50
Depreciation Fund		<b>LOANS &amp; ADVANCES</b>	
As Per Last B/s	86,243.00	Degree College A/C Internal	100,703.99
Add. During the year	2,241.00	Junior College A/C Internal	13,887.65
<b>Society Development Fund</b>		Non- Grant College A/C Internal	29,091,146.00
As Per Last B/sheet	16,713,248.00		
Less: During the year	-		
<b>SSES Amravati</b>		<b>CLOSING BALANCES</b>	
	14,169,316.40	C B I A/C No. 1175376318 (1217)	21,369.83
<b>INCOME &amp; EXPENDITURE ACCOUNT</b>			
As Per Last B/sheet	178,092.57		
Less :- Deficit during the Year	(2,359.00)		
<b>TOTAL</b>	<b>31,222,284.97</b>	<b>TOTAL</b>	<b>31,222,284.97</b>



AS PER OUR REPORT OF EVEN DATE  
 FOR RATHI & RATHI  
 CHARTERED ACCOUNTANTS

*(Signature)*  
 MOHAN RATHI

ICAI UDIN: 2411133BKFDUM5160

*(Signature)*  
 Principal  
 Science College  
 Congress Nagar, Nagpur.



NAGPUR,  
 DATE :- 2nd July, 2024

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**SOCIETY ACCOUNT**

**ANNEXURE "AA"  
LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31ST MARCH 2024**

Sr. No.	Particulars	Balance as on 1-4-2023	Addition during the year		Less / Transfe r	Total	Rate	Accumulate Depreciation	Depreciation		Total Depreciation	Depreciation Fund
			1-4-2023 to 30-9-2023	1-10-2023 to 31-3-2024					1-4-2023 to 30-9-2023	1-10-2023 to 31-3-2024		
A	B	C	D	E	F	G	H	I	J	K	L	M
1	LAND	1,893,120.00				1,893,120.00						
2	Office Equipment	92,808.00	-	-		92,808.00	15%	79,607.00	1,980.00	-	1,980.00	81,587.00
3	Fitting & Fixture Material	9,249.50	-	-		9,249.50	10%	6,636.00	261.00	-	261.00	6,897.00
	<b>TOTAL</b>	<b>1,995,177.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,995,177.50</b>		<b>86,243.00</b>		<b>-</b>	<b>2,241.00</b>	<b>88,484.00</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*(Signature)*  
MOHAN RATHI

*(Signature)*  
Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE :- 2nd July, 2024

SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI'S  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

SOCIETY ACCOUNT

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31 ST MARCH 2024

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
TO, <b>OPENING BALANCES</b> C B I A/C No. 1175376318 (1217)		21,487.83	BY, <b>CONTINGENCIES</b> Bank Charges		118.00
			BY, <b>CLOSING BALANCES</b> C B I A/C No. 1175376318 (1217)		21,369.83
	<b>Total</b>	<b>21,487.83</b>		<b>Total</b>	<b>21,487.83</b>

CERTIFICATE

Certified that the figures shown in the above "Receipts & Payments Accounts" agree with the books of account maintained which have been audited by us and are found to be correct.

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Deepshikha*  
Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR.  
DATE :- 2nd July, 2024



*M.R.*  
MOHAN RATHI  
M.NO.111133 PARTNER

**Certificate**

This is to certify that the amount mentioned below is verified from audited statement for the year 2022-2023

**Total Expenditure Excluding Salary 2022-2023**

Cash Book Name	Asset	Contingencies	Total Expenditure
Degree College (Granted)	1060672	4159915.4	5220587.4
UGC	0	29	29
Non-grant College	40,742,222.00	6,432,318.02	47174540.02
MCA College	696361	2257575.6	2953936.6
Girls Hostel	6608	904604.5	911212.5
Society	0	5428	5428
<b>Total</b>	<b>42505863</b>	<b>13759870.52</b>	<b>56265733.52</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

  
Principal  
Science College  
Congress Nagar, Nagpur



  
MOHAN C RATHI  
M.NO 111133 PARTNER



**Consolidated Budget statement of infrastructure augmentation 2020-2021**

SHRI SHIVAJI EDUCATION SOCIETY, AMRAVATI'S SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

Consolidated fund allocation towards infrastructure augmentation facility for 2022-2023

Sr. No.	Receipt Heads	Estimated Budget Receipts 2022-2023	Revised Budget Receipt 2022-2023	Sr. No.	Payment Heads	Estimated Budget Payments 2022-2023	Revised Budget Payment 2022-2023
	Opening Balance	28,383,397.94	27,492,915.67		Direct Recurring Expendt.-Salary	126,373,086.00	127,177,440.00
	Salary Grant	125,480,631.00	125,580,000.00		Staff Salary Deductions	54,729,150.00	52,900,000.00
	Leave Encashment Grant	1,069,952.00	1,100,000.00				
	Medical Reimbursement Grant	626,857.00	650,000.00		Other Grants Expenditure		
	Staff Salary Deduction	52,869,004.00	52,900,000.00		National Service Scheme Expenses	207,379.00	217,000.00
	Other Grants				University Exam Expense	700,469.00	705,000.00
	National Service Scheme	46,900.00	50,000.00				
	University Exam Grant	877,317.00	900,000.00		Laboratory Expenses		
					Laboratory Equipments	2,158,196.00	2,258,000.00
	<b>FEES &amp; FINES</b>				Current Laboratory Expenditure	202,200.00	225,000.00
	FEES & FINES	10,534,388.73	10,550,000.00				
	Tuition Fee	2,854,812.00	2,856,000.00		Capital Expenditure		
	Laboratory Fee	400,011.00	410,000.00		College Library Books	438,811.00	488,000.00
	University Exam Fee	100,613.00	103,000.00		Furniture	111,769.00	200,000.00
	Term Fee	420,004	425,000.00		Office Equipment	4,440,117.00	4,500,000.00
	<b>Fees Collected on Behalf of RTM Nagpur</b>				Capital Work in Progress Building	35,356,970.00	35,856,000.00
	University Nagpur						
	Ashwamegh Yagya Fee	27,630.00	27,990.00		Ordinary Repair		
	E-Mail Service	54,350.00	54,850.00		Lab Equipment Repair	79,540.00	90,000.00
	College Exam Fee	90,600.00	91,000.00		Office Equipments Repair	165,196.00	180,000.00
	Environment Study Course Fee	26,500.00	27,000.00		Fee Paid On Behalf of RTM, Nagpur		
	Student Welfare Policy	90,700.00	91,500.00		University, Nagpur	306,087.00	325,000.00
	Inter Uni. Games & Culture Program	27,025.00	27,300.00				
	Medical Exam. Form Fee	5,405.00	5,500.00		Loan & Advances	31,604,095.92	28,650,000.00
	Stu. Aid/M.Aid/Welf Fund & Union Fee	21,620.00	21,820.00				
	Library Fee	27,200.00	28,000.00				
	<b>TOTAL C/F.</b>	<b>224,034,917.67</b>	<b>223,391,875.67</b>		<b>TOTAL C/F.</b>	<b>256,873,065.92</b>	<b>253,771,440.00</b>





	TOTAL B/F.	224,034,917.67	223,391,875.67	TOTAL B/F.	256,873,065.92	253,771,440.00
University Medical Aid Fee		81,540.00	82,040.00			
University Disaster Fund Fee		29,130.00	29,800.00			
University Game & Sport Fee		23,025.00	25,000.00	Contingencies Exps.		
University Annual Fee		135,250.00	136,000.00	Audit Fee	125,906.00	150,000.00
University Disaster Fund Fee		10,810.00	11,300.00	Bank Charges	25,419.52	30,000.00
University V. Sahayata Nidhi		67,950.00	68,500.00	Electric Bill	1,865,840.00	1,900,000.00
Reserve Fund		13,102.00	13,500.00	Extra Curricular Activities	305,304.00	310,000.00
Other Miscellaneous Receipts				Games & Sport Expense	138,074.00	140,000.00
Admission Fee		29,960.00	30,500.00	Identity Card Expense	38,232.00	38,900.00
Admission Registration Fee		625,805.00	630,000.00	Journals Expense	3,000.00	3,000.00
Development Fee		672,397.00	697,000.00	Postage & Stamps	3,439.00	4,000.00
Cycle Stand Fee		97,700.00	98,500.00	Printing Expense	136,050.00	150,000.00
Identity Card Fee		23,950.00	24,500.00	Reading Room Expense	47,524.00	47,800.00
Bank Interest		205,718.00	210,000.00	Cycle Stand Expenses	162,540.00	165,000.00
National Service Scheme Fee		9,050.00	9,500.00	Stationary Expenses	398,373.00	405,000.00
Maint. Of Internet Facility Fee		24,425.00	25,000.00	Telephone Bill	9,127.00	9,200.00
College Magazine Fee		7,000.00	8,000.00	Uni. Continuation to Affiliation Fee	30,000.00	30,000.00
Extra Curricular Activities		23,120.00	25,000.00	Water Bill	1,135,865.00	1,185,000.00
Games & Sport Fees		20,895.00	25,000.00	Xerox Charges	28,005.00	30,000.00
Gymkhana Fee		21,000.00	21,500.00	Book Binding Expense	48,678.00	50,000.00
Maintenance Fee		40,350.00	41,000.00	Medical Checkup Fee	4,000.00	4,500.00
Loan & Advances		28,150,584.04	28,650,000.00	Miscellaneous Expense	148,586.00	170,000.00
CBI FDR				Uni. Yearly Affiliation Fee	20,000.00	20,000.00
Reserve Fund FDR		76,000.00	80,000.00	AMC For Water Purifier	63,100.00	65,000.00
FDR Interest		2,134.00	3,000.00	Cleaning Charges	351,130.00	400,000.00
Loans & Advances				EPF Admin. Charges	83,604.00	85,000.00
Non-Grant A/c.		1,601,406.00	1,605,000.00	Security Services	1,177,956.00	1,190,000.00
Security Deposit S.R. Mishra		50,000.00	50,000.00	Employer's Contribution CPF	977,500.00	978,000.00
TOTAL C/F.		256,077,218.71	255,991,515.67	Remuneration to Staff	245,500.00	250,500.00
				Advertisement	81,408.00	90,000.00
				AMC For Wi-Fi	226,560.00	230,000.00
				AMC For Lift	120,960.00	125,000.00
				Internet Lease Line	150,000.00	170,000.00
				Locker Rent	9,499.00	10,000.00
				Processing Fee Exps (AICTE)	62,000.00	65,000.00
				TOTAL C/F.	265,096,245.44	262,272,340.00



	TOTAL B/F.	256,077,218.71	255,991,515.67	TOTAL B/F.	265,096,245.44	262,272,340.00
<b>Hostel Charges</b>						
Room Rent		2,238,800.00	2,290,000.00	Laboratory Expenses	27,036.00	28,000.00
Other Fees		490,000.00	510,000.00	Conference Expense	76,000.00	90,000.00
FDR Interest		181,426.00	183,000.00	Consultancy Charges	74,209.00	75,000.00
Hostel Mess Rent		80,000.00	120,000.00	Consultancy Charges ERP Services	324,371.00	325,000.00
Cooler Charges		31,000.00	36,000.00	Conveyance Expenses	152,302.00	155,000.00
Misc Income		1.00		Extension/Outreach Activity	75,999.00	80,000.00
<b>OTHER HEADS</b>				Honorarium to Earn While Learn Scheme	9,000.00	10,000.00
CPF Collection				Honorarium to Guest Lecture	31,000.00	40,000.00
TDS & Profession Tax		977,500.00	978,000.00	Incentives for Research Publication	9,000.00	10,000.00
Society Administrative Charges		509,391.00	510,000.00	Innovation Foundation Expense	20,600.00	22,000.00
Income Tax		7,100.00	8,000.00	Insurance for Equipment & Build.	92,580.00	100,000.00
Grain Advance to Non Teaching Staff		121,840.00	130,000.00	International Conference Expense	365,740.00	400,000.00
		480,000.00	500,000.00	Journal Subscription Renewal	113,230.00	115,000.00
<b>INVESTMENT</b>				Magazine Expense	43,000.00	45,000.00
CBI FDR A/c. No. 112754		19,556.00	20,000.00	National Conference (Comp.) Exp.	347,278.00	350,000.00
CBI FDR A/c. No. 344740		15,199.00	16,500.00	Nation Service Scheme Fee A/c.	2,842.00	3,000.00
Disaster Management Fund		710.00	750.00	NCC Expenses	23,653.00	25,000.00
Student Establishment Fund		350.00	450.00	Legal Fee	75,000.00	100,000.00
				Legal Expenses	750.00	1,000.00
<b>FEES &amp; FINES</b>				Library Dept. Expense	2,500.00	3,000.00
B.C.A.				Lodging & Boarding Expenses	1,850.00	2,500.00
M. Sc. Maths Fee		6,630,508.00	6,650,000.00	Physics Lab Expenses	4,535.00	4,600.00
M. Sc. Microbiology		592,123.00	600,000.00	Computer Lab Expense	5,490.00	6,000.00
M. Sc. Chemistry		735,830.00	800,000.00	Biotechnology Lab. Expense	3,215.00	5,000.00
M. Sc. Computer Science		880,840.00	930,000.00	M.Sc. Microbio. Lab Expense	12,569.00	15,000.00
M. Sc. Physics Fee		2,114,864.00	2,125,000.00	M. Sc. Physics lab. Expense	2,470.00	7,000.00
Consultancy Fee For Physics Dept.		840,312.00	860,000.00	Prospectus Expense	24,750.00	25,000.00
General Fine		12,100.00	15,100.00	Regist. Fee For M.sc. New Course	80,000.00	90,000.00
Research Lab Fee		241,227.00	245,000.00	MCA Processing Fees	30,000.00	40,000.00
Skill Base Course Fee		400,000.00	500,000.00	Society Admn. Charges	134,400.00	136,000.00
		79,200.00	80,200.00	Building Repairs and Maintenance	501,868.00	700,000.00
				Rapairs & Maintenance	161,274.00	250,000.00
<b>TOTAL C/F.</b>		<b>273,757,095.71</b>	<b>274,099,515.67</b>	<b>TOTAL C/F.</b>	<b>267,924,756.44</b>	<b>265,530,440.00</b>



	TOTAL B/F.	273,757,095.71	274,099,515.67	TOTAL B/F.	267,924,756.44	265,530,440.00
Sr. College Non-Grant Fee		6,511,405.00	6,600,000.00	Refreshment Expenses	215,833.00	250,000.00
Statistical Practical Sheet		8,220.00	9,000.00	Seating Allowance	58,000.00	60,000.00
Uni. Admission Registration Fee		200.00	200.00	Seminar Expenses	1,560.00	5,000.00
Uni. Migration Fee		9,000.00	10,000.00	Staff Welfare Expense	12,000.00	15,000.00
Uni. Supply Exam Service Charges		36,005.00	37,000.00	Student Aid Fund	1,435.00	1,500.00
Water Analysis Kit Chemistry		24,500.00	25,000.00	Student Game Fee	7,175.00	8,000.00
Vocational Fee		6,027,496.00	6,077,000.00	Student Welfare Policy	91,874.00	95,000.00
Junior 102/193		1,636,259.00	1,686,000.00	Travelling Expenses	13,350.00	15,000.00
<b>OTHER INCOME</b>				Workshop Expenses	146,192.00	150,000.00
Bank Interest Received		329,094.00	400,000.00	<b>UNIVERSITY FEES</b>		
Interest Received on FDR		2,469,995.00	2,520,000.00	Uni. Enrolment Fee & Migration Fee	6,159.00	6,500.00
Bank Rent		374,508.00	374,500.00	Uni. Medical Checkup Fee	10,000.00	11,000.00
Duplicate TC		5,000.00	5,600.00	Uni. Exam Fee	732,144.00	750,000.00
Sale of Tender Form		21,500.00	22,000.00	Uni. Practical Exam Conveyance Fee	2,700.00	3,000.00
Regist. On National Conference		263,700.00	270,000.00	Uni. Ashwamedh Sport Fee	6,888.00	7,000.00
Regist. Fee For Chemistry Workshop		42,700.00	45,000.00	Uni. E-Suvidha	14,350.00	15,000.00
Regist. Fee for Microbiology Workshop		56,000.00	60,000.00	Uni. Student Medical Aid Fund	1,435.00	1,500.00
Sponsorship For Calendar		41,400.00	45,000.00	Uni. Student Union Fee	1,435.00	1,500.00
Scrap Material		1,440.00	2,000.00	Uni. Student Welfare Fund	1,435.00	1,500.00
Sale of Prospectus		20.00	20.00	Uni. Supply Exam & Revaluation Fee	24,003.00	27,000.00
Misc. Income		46,164.40	50,000.00			
Charges For Project Work Consumables		6,000.00	70,000.00	<b>SSES AMRAVATI</b>		
Regist. Fee For New Course		40,000.00	40,000.00	TDS of Society on FDR Interest	238,767.00	250,000.00
MCA Processing Fees		30,000.00	30,000.00	TDS of Society on Rent Income	37,452.00	40,000.00
<b>Society Fund</b>		6,500,000.00	7,000,000.00			
<b>FDR Matured</b>		33,698,420.00	33,788,420.00	<b>INVESTMENT</b>		
<b>University Fee Collected</b>		409,685.00	460,000.00	CBI FDR	13,377,736.00	13,877,000.00
				CBI FDR		
				Reserve Fund FDR	152,109.00	155,000.00
<b>TOTAL C/F.</b>		<b>332,345,807.11</b>	<b>333,726,255.67</b>	<b>TOTAL C/F.</b>	<b>283,078,788.44</b>	<b>281,275,940.00</b>




TOTAL B/F.	332,345,807.11	333,726,255.67	TOTAL B/F.	283,078,788.44	281,275,940.00
Loan & Advances					
Non-grant				3,176,988.00	3,226,000.00
UGC Major/Minor Research Project Grt.				421,000.00	-
Security Deposit Shri Sudhir Ambulkar				50,000.00	-
Security Deposit Ajay Chafle				24,798.00	-
TDS AY. 2023-24				214.00	500.00
Development Fund Apportioned				62,682.00	65,000.00
OTHER HEADS					
TDS AY. 2023-24				18,145.00	20,000.00
CPF Paid				99,444.00	100,000.00
TDS & Profession Tax				37,301.00	40,000.00
Income Tax				121,840.00	130,000.00
Society Administrative				7,100.00	8,100.00
Salaries & Allowances				17,754,591.00	17,824,000.00
CLOSING BALANCES				27,492,915.67	31,036,715.67
TOTAL	332,345,807.11	333,726,255.67	TOTAL	332,345,807.11	333,726,255.67

For RATHI & RATHI  
Firm's Regn. No. 108705W  
Chartered Accountants



(MOHAR RATHI)  
CHARTERED ACCOUNTANTS



  
Principal  
Science College  
Congress Nagar, Nagpur.



**INDEPENDENT AUDITOR'S REPORT  
DEGREE COLLEGE ACCOUNT**

**1. REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **DEGREE COLLEGE ACCOUNT, SHIVAJI SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2023, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

**2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**3. AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the trust's preparation and fair presentation of the financial

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statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**


We report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.
- (c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.
- (d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:
- In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2023 and;
  - In the case of Income & Expenditure Account, of the surplus for the year ended on that date.

Nagpur, dated the  
10th August, 2023



**For Rathi & Rathi**  
**Firms Reg. No. 108705W**  
**Chartered Accountants**

  
**Mohan Rathi**  
**Partner (M.No.111133)**

**ICAI UDIN : 23111133BGSSNI4446**

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR  
DEGREE COLLEGE ACCOUNT  
BALANCE-SHEET AS ON 31ST MARCH 2023**

FUNDS & LIABILITIES	AMOUNT	AMOUNT	PROPERTIES & ASSETS	AMOUNT	AMOUNT
<b>FUND</b>			<b>IMMOVABLE &amp; MOVABLE PROPERTIES</b>		
Building Fund	610,085.36		(As Per Ann"AA")		14,156,419.03
College Student Responsibility Fund	122,970.00	810,235.36	<b>DEPOSIT &amp; INVESTMENT</b>		
Reserve Fund	77,180.00		Security Electric Meter Deposit	19,852.15	
			Telephone & Mobile Deposit	5,600.00	
<b>DEPRECIATION FUND</b>			Internet Deposit	6,775.00	
As Per Last B/Sheet	8,642,885.36	9,359,784.96	Gas & Domestic Appliances	21,260.00	
Add: Dep for the Year	716,899.60		Share RTM Nagpur University, Nagpur	900.00	
			CBI FDR Reserve Fund	76,109.00	130,496.15
<b>CURRENT LIABILITIES</b>			<b>LOANS AND ADVANCES</b>		
Library Deposit	341,208.00		TDS AY 2023-24	220.00	
Contractors Security Deposit	453,698.00		Junior College Internal	52,000.00	
University Exam Fee Payable	388,916.00	1,183,822.00	Shri J.K. Gurjate Advance	200,000.00	252,220.00
			<b>INCOME &amp; EXPENDITURE ACCOUNT</b>		
<b>LOANS AND ADVANCES</b>			As Per Last Balance - Sheet	19,668,671.95	
Non-Grant College Internal	27,700,737.12	27,801,441.11	Add: Transferred to Reserve Fund	37,647.00	
Society A/c Internal	100,703.99		Less: Surplus during the year	(10,032,949.73)	9,673,369.22
			<b>CLOSING BALANCES :-</b>		
			Cash In Hand	169.00	
			Bank of Maharashtra Salary A/c 20100006911	1,731,198.50	
			Central Bank (NSS) A/C 1201708905	10,179.40	
			Central Bank A/C 5102077733	128,198.00	
			Central Bank Non-Salary A/C 3760656339 SB	2,537,712.77	
			Central Bank Scholarship A/C 1201750148	10,535,321.36	14,942,779.03
<b>TOTAL RS..</b>		<b>39,155,283.43</b>	<b>TOTAL RS..</b>		<b>39,155,283.43</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*Moheta*  
Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE - 10th August 2023.

*Mohan C. Rathi*  
MOHAN C RATHI  
M.NO. 111133 PARTNER  
ICAI UDIN : 23111133BSSNI4446

SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

ANNEXURE 'AA'  
LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31ST MARCH, 2023

SR. NO.	PARTICULARS	Balance as on		Addition during the year		Total Rs.	Rate	Accu. Dep. Fund	Depreciation		Total Depreciation	Depreciation Fund	WDV as on 31-3-2023 Rs.
		1st April 2022	3	1-4-2022 to 9-2022	3				1-10-2022 to 31-3-2023	5			
1	2	3	7	3	5	7	8		9	10	11		13
1	Building	0.00	0.00	-	-	0.00	5%	0.00	-	-	-	-	-
2	Fitting & Future Material	2,609,350.68	2,609,350.68	-	-	2,609,350.68	10%	1,754,971.13	85,438.53	-	85,438.53	1,840,409.66	768,941.02
3	Furniture and Dead Stock	2,386,748.59	2,491,909.59	105,161.00	-	2,491,909.59	10%	1,315,413.90	117,550.10	-	117,550.10	1,433,064.00	1,058,645.59
4	College Library Book's	2,374,326.00	2,628,913.00	254,587.00	-	2,628,913.00	15%	1,489,754.00	170,874.00	-	170,874.00	1,660,628.00	968,285.00
5	College Science Lab. Equipments	4,215,776.76	4,717,291.76	501,515.00	-	4,717,291.76	15%	3,011,526.34	255,865.36	-	255,865.36	3,267,391.70	1,449,900.06
6	College Office Equipments	1,355,924.70	1,555,333.70	199,409.00	-	1,555,333.70	15%	1,002,104.10	82,984.70	-	82,984.70	1,085,088.60	470,244.90
7	Frog Tank	16.77	16.77	-	-	16.77	10%	14.31	0.77	-	0.77	15.08	1.69
8	College Well	7,622.40	7,622.40	-	-	7,622.40	2.5%	2,000.86	141.25	-	141.25	2,142.11	5,480.29
9	Gas Plant	145,981.13	145,981.13	-	-	145,981.13	5%	67,100.72	3,944.89	-	3,944.89	71,045.61	74,935.52
	<b>TOTAL</b>	<b>13,095,747.03</b>	<b>14,156,419.03</b>	<b>1,060,672.00</b>	<b>-</b>	<b>14,156,419.03</b>		<b>8,642,895.36</b>	<b>716,899.60</b>	<b>-</b>	<b>716,899.60</b>	<b>9,359,784.96</b>	<b>4,796,634.07</b>

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*Mohale*  
Principal  
Science College,  
Congress Nagar, Nagpur.



NAGPUR  
DATE -> 10th August 2023.



**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
DEGREE COLLEGE ACCOUNT**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
TO, SALARIES AND ALLOWANCES Teaching & Non-Teaching Staff		126,373,086.00	BY, GARNT - IN - AIDS Salary Grants National Service Scheme Uni Exam Grant	127,177,440.00 46,900.00 877,317.00	128,101,657.00
TO, CONTINGENT EXPENDITURE Contingencies Non-Salary NSS Expenditure/Refund UNI Exam Laboratory Expences Ordinary Repair Equip. & Other Other Misc. Expenses	207,379.00 700,469.00 202,200.00 87,802.00 2,962,065.40	4,159,915.40	BY, FEES & FINES Fees & Fines Laboratory Fee Tuition Fee Term Fee Other Fee	10,534,388.73 364,511.00 386,535.00 420,004.00 829,612.00	12,535,050.73
TO, DEPRECIATION [ANN" AA"]		716,899.60	BY, OTHER INCOME University Fee (Net) Misc Income Exam Fee	530,530.00 15,000.00 100,613.00	646,143.00
TO, EXCESS OF INCOME OVER EXPENDITURE		10,032,949.73			
TOTAL		141,282,850.73	TOTAL		141,282,850.73

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Mohare*  
Principal  
Science College,  
Congress Nagar, Nagpur.



NAGPUR  
DATE :- 10th August 2023.



*Mohan C Rathi*  
MOHAN C RATHI  
M.NO. 111133 PARTNER

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.  
DEGREE COLLEGE**

**RECEIPT & PAYMENT FOR THE YEAR ENDED ON 31ST MARCH 2023**

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<b>TO, MAINTENANCE GRANTS</b>			<b>BY, DIRECT RECURRING EXTENDITURE SALARY</b> (As per list Enclosed Annexure - "A")		126,373,086.00
Salary Grants	125,480,631.00				
Medical Reimbursement	626,857.00				
Leave Encashment Grant	1,069,952.00	127,177,440.00	<b>BY, STAFF DEDUCTIONS</b> (As per Annexure "B")		52,899,004.00
<b>TO, STAFF DEDUCTIONS</b> (As per Annexure "B")		52,869,004.00			
<b>TO, OTHER GRANTS - RECEIPTS</b>			<b>BY, OTHER GRANTS - EXPENDITURE</b> National Service Scheme Expenses Uni. Exam Expenses	207,379.00 700,469.00	907,848.00
National Service Scheme	46,900.00				
Uni Exam Grant	877,317.00	924,217.00	<b>BY, EXPENDITURE ON COLLEGE BUILDING</b> Corporation Taxes		
<b>TO, FEES &amp; FINES</b>					
Fees & Fines	10,534,388.73				
Laboratory Fee	364,511.00				
Uni Exam Fee	100,613.00				
Tuition Fee	386,535.00				
Term Fee	420,004.00	11,806,051.73	<b>BY, LABORATORY EXPENSES</b> Laboratory Equipments Current Laboratory Expenditure (Annexure-E)	501,515.00 202,200.00	703,715.00
<b>TOTAL RS. C.I.F.</b>		<b>192,776,712.73</b>	<b>TOTAL RS. C.I.F.</b>		<b>180,883,653.00</b>

NAGPUR  
DATE :- 10th August 2023.



	TOTAL RS. B/F.		192,776,712.73	TOTAL RS. B/F.		180,883,653.00
TO, <u>LOANS &amp; ADVANCES</u> (As per Annexure "C")			2,058,699.00	BY, <u>CAPITAL EXPENDITURE</u> College Library Books Furniture Office Equipment		254,587.00 105,161.00 199,409.00
TO, <u>FEE COLLECTED ON BEHALF OF RTM</u> <u>NAGPUR UNIVERSITY, NAGPUR.</u> (As per Annexure "F")			691,535.00	BY, <u>ORDINARY REPAIRS</u> Current Repair Exps Lab Equipment Repair Office Equipments Repair		52,520.00 35,282.00
TO, <u>RESERVE FUND</u> Interest on FDR			2,180.00	BY, <u>LOANS &amp; ADVANCES</u> (As per Annexure "C")		87,802.00
				BY, <u>MISCELLANEOUS EXPENSES :</u> (As Per List Enclosed) Annexure - "D"		4,169,600.00
				BY, <u>FEE PAID ON BEHALF OF RTM</u> <u>NAGPUR UNIVERSITY, NAGPUR.</u> (As per Annexure "F")		2,962,065.40
			195,529,126.73	TOTAL RS. C/F.		161,005.00
				TOTAL RS. C/F.		188,823,282.40

NAGPUR  
DATE :- 10th August 2023.



*Mohar*  
Principal  
Science College,  
Congress Nagar, Nagpur.

TOTAL RS. B/F.	195,529,126.73	TOTAL RS. B/F.	188,823,282.40
TO, <u>OTHER MISCELLANEOUS RECEIPTS FOR THE MAINTENANCE OF THE COLLEGE</u> (As per Annexure "G")		BY, <u>OTHER MISCELLANEOUS PAYMENT FOR THE MAINTENANCE OF THE COLLEGE</u> (As per Annexure "G")	
TO, CBI FDR Reserve Fund FDR	829,612.00	BY, CBI FDR Reserve Fund FDR	152,109.00
TO, <u>OPENING BALANCES</u> (As per Annexure "H")	7,483,431.70	BY, <u>CLOSING BALANCES</u> (As per Annexure "H")	14,942,779.03
<b>GRANT TOTAL RS.</b>	<b>203,918,170.43</b>	<b>GRANT TOTAL RS.</b>	<b>203,918,170.43</b>

CERTIFICATE

Certified that the figure shown in the above "Receipts & Payments Accounts" agree with the books of accounting mentioned which have been audited by us and are found to be correct.

PLACE :- NAGPUR  
DATE :- 10th August 2023.



*Mohran*  
Principal  
Science College  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*Mohran*  
MOHRAN RATHI  
M.NO.111133, PARTNER

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**ANNEXURE - A**

**SALARY TEACHING & NON-TEACHING STAFF FOR THE YEAR ENDED ON 31ST MARCH 2023**

<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
<b>TEACHING STAFF</b>		
Basic Pay	51,362,400.00	
Dearness Allowances	17,139,186.00	
House Rent Allowances	9,496,782.00	
Compensatory Local Allowances	102,720.00	
Transportation Allowances	1,218,900.00	
Arrears Dearness Allowances	4,470,043.00	
License Fee to Principle	16,800.00	
Special Allowances to Principal	54,000.00	
CHB Remuneration to Teaching staff	1,601,620.00	
Salary Arrears DCPS 7th Pay	1,410,998.00	
Salary Arrears GPF 7th Pay	10,472,522.00	
Salary Arrears HRA Difference	1,198,582.00	
Salary Interest Teaching Staff	849,332.00	99,393,885.00
<b>NON-TEACHING STAFF</b>		
Basic Pay	10,468,707.00	
Grade Pay	578,100.00	
Dearness Allowances	10,207,625.00	
House Rent Allowances	2,087,890.00	
Compensatory Local Allowances	115,881.00	
Transportation Allowances	454,007.00	
Arrears Dearness Allowances	1,370,182.00	25,282,392.00
Medical Reimbursement		626,857.00
Leave Encashment		1,069,952.00
<b>TOTAL</b>		<b>126,373,086.00</b>

**ANNEXURE - B**

**STAFF DEDUCTIONS COLLECTION & PAID FOR THE YEAR ENDED ON 31ST MARCH 2023**

<b>PARTICULARS</b>	<b>COLLECTION</b>	<b>PAID</b>
Accidental Insurance	48,675.00	48,675.00
Anant Co- Op Urban Credit Society	326,000.00	326,000.00
D.C.P.S	2,293,079.00	2,293,079.00
Dr. P.D. Nagri Sahakari Path Sanstha	867,000.00	867,000.00
Flag Day	47,300.00	47,300.00
G P F Refundable	-	30,000.00
G P F Withdrawl	14,481,189.00	14,481,189.00
GPF	5,567,000.00	5,567,000.00
GPF Loan	469,000.00	469,000.00
Group LIC	45,375.00	45,375.00
Group LIC Claim	586,245.00	586,245.00
Income Tax	15,412,500.00	15,412,500.00
LIC	769,185.00	769,185.00
Matoshri Vimlabai Deshmukh Smruti Annapurna	68,100.00	68,100.00
Navin Subhedar Nagri Saha Path Sanstha	61,200.00	61,200.00
Professional Tax	201,075.00	201,075.00
Revenue Stamp	888.00	888.00
S.S.E.S. Emp. Credit Society	11,621,593.00	11,621,593.00
TDS	3,600.00	3,600.00
<b>TOTAL</b>	<b>52,869,004.00</b>	<b>52,899,004.00</b>

NAGPUR

DATE :- 10th August 2023.

*M. Mohan*  
Principal  
Science College  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M. Mohan*  
MOHAN RATHI  
M.NO.111133, PARTNER



SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

ANNEXURE - C

LOANS & ADVANCES FOR THE YEAR ENDED ON 31ST MARCH 2023

PARTICULARS	CREDIT	DEBIT
College Student Responsibility Fund	95,900.00	58,910.00
Grain Advance to Staff	420,000.00	420,000.00
J K Gunjate Advance	-	200,000.00
Non- Grant College Advance	360,200.00	617,000.00
Scholarship Fees	-	2,133,395.00
Library Fee	54,508.00	-
Uni. Exam Fee	662,491.00	273,575.00
TDS AY 2023-24	-	220.00
Society Administrative Charges ( S.E.F)	90,600.00	90,600.00
Share RTM Nagpur University	-	900.00
Shri Hariprasad Gujar	40,000.00	40,000.00
Shri P.S Utale Advance	335,000.00	335,000.00
<b>TOTAL</b>	<b>2,058,699.00</b>	<b>4,169,600.00</b>

ANNEXURE - D

LIST OF MISC. EXP. FOR THE YEAR ENDED ON 31ST MARCH 2023

PARTICULARS	AMOUNT	AMOUNT
Audit Fee	42,480.00	
Bank Charges	6,141.40	
Electric Bill	893,810.00	
Extra Curri. Activity Expenses	170,510.00	
Games & Sports Expense	138,074.00	
Identity Card Expenses	16,284.00	
Journals Expense	3,000.00	
Postage & Stamps	3,439.00	
Printing Expenses	19,050.00	
Reading Room Exp.	47,524.00	
Remun. To Cycle Stand Cont	63,490.00	
Stationary Expenses	280,088.00	
Telephone Bill	9,127.00	
University Continuation to Affiliation Fee	30,000.00	
Water Bill	1,135,865.00	
Xerox Charges	28,005.00	
Book Binding Expense	48,678.00	
Medical Checkup Fee	4,000.00	
Miscellaneous Expense	2,500.00	
Uni. Yearly Affiliation Fee	20,000.00	2,962,065.40
<b>TOTAL</b>	<b>TOTAL</b>	<b>2,962,065.40</b>

ANNEXURE - E

LIST OF LAB. CURRENT EXP. FOR THE YEAR ENDED ON 31ST MARCH 2023

PARTICULARS	AMOUNT	AMOUNT
Botany Lab Expenses	18,896.00	
Chemistry Lab Expenses	29,664.00	
Computer Science Lab Expenses	18,340.00	
Geology Lab Expenses	1,594.00	
Microbiology Lab Expenses	117,726.00	
Physics Lab Expenses	1,003.00	
Zoology Lab Expenses	14,977.00	202,200.00
<b>TOTAL</b>		<b>202,200.00</b>

NAGPUR  
DATE :- 10th August 2023.



*Mohale*  
Principal  
Science College  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M. Rathi*  
MOHAN RATHI  
M.NO.111133, PARTNER



SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

**ANNEXURE - F**

FEES COLLECTED & PAID ON BEHALF OF RTM, NAGPUR UNIVERSITY, NAGPUR  
FOR THE YEAR ENDED ON 31ST MARCH 2023

PARTICULARS	CREDIT	DEBIT
Ashwamegh Yagya Fee	27,630.00	9,912.00
College Exam Fee	90,600.00	600.00
E-mail Service Fee	54,350.00	20,650.00
Environment Study Course Fee	26,500.00	50,000.00
Inter Uni. Games & Culture Programs	27,025.00	-
Medical Exam. Form Fee	5,405.00	-
Stu. Aid /M. Aid /Welf Fund & Union Fee	21,620.00	8,260.00
Uni. Medical Aid Fee	81,540.00	-
Uni. Annual Fee	135,250.00	-
Uni. Disaster Fund Fee	10,810.00	40.00
University Enrolment & Form Fee	29,130.00	-
University Games & Sports Fee	23,025.00	10,325.00
Uni V Sahayata Nidhi	67,950.00	-
Student Welfare Policy Fee	90,700.00	61,218.00
<b>TOTAL</b>	<b>691,535.00</b>	<b>161,005.00</b>

**ANNEXURE - G**

OTHER MISCELLANEOUS RECEIPTS FOR THE MAINTENANCE OF THE COLLEGE.  
FOR THE YEAR ENDED ON 31ST MARCH 2023

PARTICULARS	CREDIT	DEBIT
Admission Fee	15,960.00	-
Admission Registration Fee	409,705.00	-
Bank Interest	135,317.00	-
Cycle Stand Fee	90,600.00	-
Development Fund Fee	123,780.00	-
Identity Card Fee	22,550.00	-
Maint of I/net Facility Fee	22,650.00	-
National Service Scheme Fee	9,050.00	-
<b>TOTAL</b>	<b>829,612.00</b>	<b>-</b>

**ANNEXURE - H**

LIST OF OPENING AND CLOSING BALANCE FOR THE YEAR ENDED ON 31ST MARCH 2023

PARTICULARS	OPENING	CLOSING
Cash In Hand	19.00	169.00
Bank of Maharashtra Salary A/c 20108006911	960,611.60	1,731,198.50
Central Bank (NSS) A/C 1201708905	3,250.20	10,179.40
Central Bank A/C 5102077733	87,434.00	128,198.00
Central Bank Non-Salary A/C 3760856339 SB A/c	4,300,778.73	2,537,712.77
Central Bank Scholarship A/C 1201760148	2,131,338.17	10,535,321.36
<b>TOTAL</b>	<b>7,483,431.70</b>	<b>14,942,779.03</b>

NAGPUR

DATE :- 10th August 2023.

*M. Rathi*

Principal  
Science College  
Congress Nagar, Nagpur.



FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M. Rathi*  
MOHAN RATHI  
M.NO.111133, PARTNER



**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,**  
**DEGREE COLLEGE ACCOUNT**

**LIST OF DEPOSITS & INVESTMENTS AS ON 31/03/2023**

PARTICULARS	Addition	Interest	TDS	Value 31/3/23
FDR ( Reserve Fund				
433409    5329847506	75,000.00	1,233.00	124.00	76,109.00
5241458346	38,000.00	893.00	90.00	
5234892271	38,000.00	54.00	6.00	
<b>TOTAL RS.</b>	<b>151,000.00</b>	<b>2,180.00</b>	<b>220.00</b>	<b>76,109.00</b>

NAGPUR  
PLACE:- NAGPUR



*ashore*  
Principal  
Science College  
Congress Nagar, Nagpur







**INDEPENDENT AUDITOR'S REPORT  
UGC ACCOUNT**

**1. REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **UGC ACCOUNT, SHIVAJI SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2023, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

**2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**3. AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the trust's preparation and fair presentation of the



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statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.
- (c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.
- (d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:
- In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2023 and;
  - In the case of Income & Expenditure Account, of the deficit for the year ended on that date.

Nagpur, dated the  
10th August, 2023



**For Rathi & Rathi  
Firms Reg. No. 108705W  
Chartered Accountants**

  
**Mohan Rathi**

**Partner (M.No.111133)  
ICAI UDIN 23111133BGSSNC8009**

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
U G C ACCOUNT**

**BALANCE-SHEET AS ON 31ST MARCH 2023**

FUNDS & LIABILITIES	AMOUNT	PROPERTIES & ASSETS	AMOUNT	AMOUNT
<b>FUNDS</b> (As Per Amm "BB")	58,443,801.11	<b>IMMOVABLE &amp; MOVABLE PROPERTIES</b> [As Per Ann"AA"]		51,992,613.05
<b>DEPRECIATION FUND</b> As Per Last Balance Sheet Add: During The Year	34,544,253.00 1,647,083.00	<b>LOANS &amp; ADVANCES</b> Advance to Staff ( Major & Minor R. Project)		258,000.00
<b>LOANS &amp; ADVANCES</b> Non-Grant Internal	3,561,225.53	<b>INCOME &amp; EXPENDITURE</b> As Per Last Balance Sheet Add :- Deficit During the Year	44,288,656.18 1,647,112.00	45,935,768.18
<b>OTHER Account</b> UGC Recovery payable	6,100.00	<b>CLOSING BALANCE</b> Canara Bank UGC A/C 1404201051630	16,081.41	16,081.41
	<b>98,202,462.64</b>			<b>98,202,462.64</b>

AS PER OUR REPORT OF EVEN DATE

FCR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*Rathi*  
MOHAN RATHI  
M.NO.111133 PARTNER  
ICAI UDIN : 23111133BGSSNC8009

*MSH*  
Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE : 10th August 2023.

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,**  
**U.G.C. ACCOUNT**  
**ANNEXURE-AA**

**LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31ST MARCH 2023**

SR.	NO	PARTICULARS	Balance as on		Addition during the year			Adj/	Total Rs.	Depreciation			Total Depreciation	Accu. Dep. Fund opening	Accu. Dep. Fund Closing	Balance as on
			1st April 2022	31st March 2023	1-4-2022 to 30-8-2022	1-10-2022 to 31-3-2023	1-4-2022 to 30-9-2022			1-10-2022 to 31-3-2023	Rate	1-4-2022 to 30-9-2022				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
A)		<b>CONSTRUCTION</b>														
		U.G.C. Construction	2,020,968.65	-	-	-	2,020,968.65	5%	51,729.00	-	51,729.00	966,405.00	1,038,134.00	982,854.65		
		Woman Hostel's Construction	16,062,676.39	-	-	-	16,062,676.39	5%	420,955.00	-	420,955.00	7,643,573.00	8,064,528.00	7,998,148.39		
		<b>Total Construction</b>	<b>18,083,665.04</b>				<b>18,083,665.04</b>		<b>47,684.00</b>	<b>0.00</b>	<b>47,684.00</b>	<b>862,978.00</b>	<b>910,268.00</b>	<b>898,103.04</b>		
B)		<b>EQUIPMENTS</b>														
		CPE Grant Equipment	15,998,180.61	-	-	-	15,998,180.61	15%	536,374.00	-	536,374.00	12,422,352.00	12,958,726.00	3,039,454.61		
		Development Grant Equipment	4,095,736.00	-	-	-	4,095,736.00	15%	183,445.00	-	183,445.00	2,872,770.00	3,056,215.00	1,039,521.00		
		D.S.T. Equipments	1,660,683.70	-	-	-	1,660,683.70	15%	36,163.00	-	36,163.00	1,419,598.00	1,455,761.00	204,922.70		
		Nanotechnology Equipment	2,722,388.10	-	-	-	2,722,388.10	15%	62,773.00	-	62,773.00	2,303,599.00	2,366,672.00	355,716.10		
		Laboratory Equipments	245,567.26	-	-	-	245,567.26	15%	5,239.00	-	5,239.00	210,638.00	215,877.00	29,890.26		
		Merged Scheme Equipment	1,205,186.00	-	-	-	1,205,186.00	15%	31,635.00	-	31,635.00	962,954.00	1,024,789.00	180,397.00		
		Vocational Computer	207,337.44	-	-	-	207,337.44	15%	4,424.00	-	4,424.00	177,845.00	182,269.00	25,068.44		
		Major R. Project Equipmnet	1,266,823.03	-	-	-	1,266,823.03	15%	40,555.00	-	40,555.00	996,456.00	1,037,011.00	229,812.03		
		Minor R. Project Equipmnet	1,084,298.09	-	-	-	1,084,298.09	15%	37,175.00	-	37,175.00	836,482.00	873,637.00	210,659.09		
		UGC Equipments	1,428,248.37	-	-	-	1,428,248.37	15%	38,575.00	-	38,575.00	1,171,079.00	1,209,654.00	218,594.37		
		Sport Development Equipment	558,795.00	-	-	-	558,795.00	15%	21,127.00	-	21,127.00	417,945.00	439,076.00	119,718.00		
		Mapal Grant Equipment	371,322.00	-	-	-	371,322.00	15%	14,039.00	-	14,039.00	277,729.00	291,768.00	79,554.00		
		BIRNS Equipment	1,159,300.00	-	-	-	1,159,300.00	15%	70,680.00	-	70,680.00	688,097.00	758,777.00	400,523.00		
		Fruit Pro & Wine Tech	585,339.00	-	-	-	585,339.00	15%	42,395.00	-	42,395.00	302,705.00	345,100.00	240,239.00		
		<b>Total Equipment</b>	<b>32,589,202.60</b>				<b>32,589,202.60</b>		<b>112,479.00</b>	<b>0.00</b>	<b>112,479.00</b>	<b>25,998,533.00</b>	<b>26,215,332.00</b>	<b>63,738,70.60</b>		
C)		<b>BOOKS</b>														
		M.R.P. Books & Journals	274,225.63	-	-	-	274,225.63	10%	11,338.00	-	11,338.00	160,843.00	172,181.00	102,044.63		
		CP Excellence Books	391,817.00	-	-	-	391,817.00	10%	14,421.00	-	14,421.00	247,609.00	262,030.00	129,787.00		
		Non-technology Books	127,533.90	-	-	-	127,533.90	10%	3,436.00	-	3,436.00	93,170.00	96,606.00	30,927.90		
		Merged Scheme Books	122,087.00	-	-	-	122,087.00	10%	4,484.00	-	4,484.00	77,423.00	81,887.00	40,180.00		
		UGC Books & Journals	54,179.23	-	-	-	54,179.23	10%	1,608.00	-	1,608.00	38,103.00	39,711.00	14,468.23		
		Mapal Grant Books	42,965.00	-	-	-	42,965.00	10%	1,757.00	-	1,757.00	25,395.00	27,152.00	15,813.00		
		General Development Books	65,301.00	-	-	-	65,301.00	10%	2,513.00	-	2,513.00	30,173.00	32,886.00	22,615.00		
		Carrie Oriented Prog. Books	53,799.00	-	-	-	53,799.00	10%	2,445.00	-	2,445.00	29,354.00	31,799.00	22,000.00		
		<b>Total Books</b>	<b>1,121,887.76</b>				<b>1,121,887.76</b>		<b>41,982.00</b>	<b>0.00</b>	<b>41,982.00</b>	<b>70,207.00</b>	<b>74,492.00</b>	<b>37,783.76</b>		
D)		<b>Study Material Furniture</b>														
		Study Material	11,179.65	-	-	-	11,179.65	10%	314.00	-	314.00	8,037.00	8,351.00	2,826.65		
		Furniture	186,678.00	-	-	-	186,678.00	10%	7,304.00	-	7,304.00	113,835.00	120,939.00	65,739.00		
		<b>Total A+B+C+D</b>	<b>51,992,613.05</b>				<b>51,992,613.05</b>		<b>1,647,883.00</b>	<b>0.00</b>	<b>1,647,883.00</b>	<b>34,544,283.00</b>	<b>36,191,336.00</b>	<b>15,801,277.95</b>		



FOR RATHI & RATHI  
 CHARTERED ACCOUNTANTS  
 MICHAN RATHI  
 M.NO. 111133 PARTNER  
 ICAI UDIN : 2311133BSSGSSNC0009

*M. Ghosh*  
 Principal  
 Science College  
 Congress Nagar, Nagpur.



NAGPUR  
 DATE : 10th August 2023.

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR**  
**U G C ACCOUNT**  
**ANNEXURE 'BB'**  
**LIST OF FUNDS AS ON 31ST MARCH 2023**

SR. No.	PARTICULARS	OPEN. BAL As On 01/04/22	Addition 2022-23	Utilized 2022-23	Total 31/03/2023
1	U.G.C. Construction Grant	203,555.64	-	-	203,555.64
2	U.G.C. VIII Plan Construction Grant	300,000.00	-	-	300,000.00
3	U.G.C. IX Plan Construction Grant	710,100.00	-	-	710,100.00
4	U.G.C. X th Plan Construction Grant	260,100.00	-	-	260,100.00
5	U.G.C. XI th Plan Lab. Equipment Grant	49,939.00	-	-	49,939.00
6	U.G.C. Nanotechnology Equipment Grant	3,325,000.00	-	-	3,325,000.00
7	U. G. C. Equipement Grant	540,000.00	-	-	540,000.00
8	U.G.C. IX th Plan Laboratory Equipement's Grant	250,000.00	-	-	250,000.00
9	U.G.C. X th Plan Laboratory Equipments's Grant	249,696.00	-	-	249,696.00
10	U.G.C. D.S.T. Equipments	1,753,963.00	-	-	1,753,963.00
11	UGC Major / Minor RP Equipments	85,000.00	-	-	85,000.00
12	U.G.C. Library Books Loan Grant	18,750.00	-	-	18,750.00
13	U.G.C. Library Books Grant	168,000.00	-	-	168,000.00
14	U.G.C. Library	45,800.00	-	-	45,800.00
15	U.G.C. IX th Plan Library Books Grant	120,000.00	-	-	120,000.00
16	U.G.C. X th Plan Library Books Grant	166,464.00	-	-	166,464.00
17	U.G.C. XI th Plan Library Books Grant	33,293.00	-	-	33,293.00
18	UGC Minor RP Books & Journals	55,000.00	-	-	55,000.00
	<b>U.G.C. OTHER GRANT</b>				
19	U.G.C. College Development Grant	317,956.00	-	-	317,956.00
20	U.G.C. Major/ Minor Research Project Grant	921,789.00	-	421,000.00	500,789.00
21	U.G.C. Student's Welfare Grant	8,000.00	-	-	8,000.00
22	U.G.C. Over-Head Tank Grant	1,210.00	-	-	1,210.00
23	U.G.C. Chalk Board's Grant	1,000.00	-	-	1,000.00
24	U.G.C. Restructuring Courses of Grant Electronics	189,340.00	-	-	189,340.00
25	U.G.C. Personal Computer Grant	235,000.00	-	-	235,000.00
26	U.G.C. Vocational Geo- Exploration & Drilling Tech Grt.	1,355,455.00	-	-	1,355,455.00
27	U.G.C. Vocational Computer Maintenance Grant	1,577,981.00	-	-	1,577,981.00
28	College Potential With Excellence Grant	22,695,553.47	-	-	22,695,553.47
29	U.G.C. Career Oriental Programme Grants	700,000.00	-	-	700,000.00
30	U.G.C. Scheme Of Remedial Courses for SC/ST Students Grt.	725,000.00	-	-	725,000.00
31	U.G.C. Woman Hostel Grants	10,000,000.00	-	-	10,000,000.00
32	U.G.C. X th Plan Grant	83,232.00	-	-	83,232.00
33	UGC XI th Plan Additional Development Grant	2,500,000.00	-	-	2,500,000.00
34	UGC XI Plan Merged Scheme Grant	1,645,250.00	-	-	1,645,250.00
35	UGC Certi Cour Environ Analysis Grt	991,000.00	-	-	991,000.00
36	UGC Mathematical Maple Grant	634,247.00	-	-	634,247.00
37	UGC XI PL Merged Scheme	473,946.00	-	-	473,946.00
38	College Potencial with Excellence	2,000,000.00	-	-	2,000,000.00
39	12th Plan Development Grant	1,720,958.00	-	-	1,720,958.00
40	Development of Sport Equipment Grant	500,000.00	-	-	500,000.00
41	BRNS Board of Research Grt	1,053,223.00	-	-	1,053,223.00
	<b>Total</b>	<b>58,864,801.11</b>	<b>-</b>	<b>421,000.00</b>	<b>58,443,801.11</b>

NAGPUR  
DATE : 10th August 2023.



*Mohane*  
Principal  
Science College  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Mohane*  
MOHAN RATHI  
M.NO.111133 PARTNER



**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.  
UGC ACCOUNT**

**INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED ON 31ST MARCH 2023**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
BY, <u>OTHER EXPENSE</u> Bank Charges	29.00		
BY, DEPRECIATION	1,647,083.00	TO, DEFICIT CARRIED OVER TO B/SHEET	1,647,112.00
TOTAL	1,647,112.00	TOTAL	1,647,112.00

NAGPUR  
DATE : 10th August 2023.



*Mohale*  
Principal  
Science College,  
Congress Nagar, Nagpur.



AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS  
*Rathi*  
MOHAN RATHI  
M.NO.111133 PARTNER  
ICAI UDIN : 23111133BGSSNC8009

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**U.G.C. ACCOUNT**

**RECEIPT & PAYMENT FOR THE YEAR ENDED ON 31ST MARCH 2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO, <u>U.G.C. RECURRING GRANT</u> College Potential With Excell Grt		BY, <u>LOANS &amp; ADVANCES</u> Non Grant Ugc Major/Minor Research Project Grt	3,170,380.00 421,000.00
TO, <u>OPENING BALANCE</u> Canara Bank UGC A/C 1404201051630	3,607,490.41	BY, <u>OTHER EXPENSE</u> Bank Charges	29.00
		BY, <u>CLOSING BALANCE</u> Canara Bank UGC A/C 1404201051630	16,081.41
	<b>Total</b>		<b>Total</b>
			<b>3,607,490.41</b>

**CERTIFICATE**

Certified that the figure shown in the above "Receipts & Payments Accounts" agree with the books of accounting mainfionned which have been audited by us and are found to be correct.

*M. D. D. D.*

Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE : 10th August 2023.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M. R. R.*

MOHAN RATHI  
M.NO. 111133 PARTNER  
ICAI UDIN : 23111133BGSSNC8009





**INDEPENDENT AUDITOR'S REPORT  
NON GRANT ACCOUNT**

**1. REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **NON GRANT ACCOUNT, SHIVAJI SCIENCE COLLEGE, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2023, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

**2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**3. AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control





relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.

(c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

(d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:

a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2023 and;

b. In the case of Income & Expenditure Account, of the surplus for the year ended on that date.

Nagpur, dated the  
10th August, 2023



For Rathi & Rathi  
Firms Reg. No. 108705W  
Chartered Accountants

A handwritten signature in blue ink, appearing to read "M. Rathi".

Mohan Rathi  
Partner (M.No.111133)  
ICAI UDIN: 23111133BGSSNJ5713

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
NON- GRANT COLLEGE**

BALANCE SHEET AS ON 31ST MARCH 2023

FUNDS AND LIABILITIES	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	AMOUNT	AMOUNT
<b>FUNDS :-</b>			<b>FIXED ASSETS :-</b>		172,669,042.58
Building Fund		125,725.00	(As per schedule 'AA')		
Society's Building Fund		865.00			
Society's Fund	5,000,000.00		<b>DEPOSITS &amp; INVESTMENTS</b>		29,099,622.00
Add Received during the year	5,500,000.00		As Per Annexure "BB"		
Development Fund		11,500,000.00			
Reserve Fund	427,427.00				
Add Interest received on Bank Account	10,922.00				
Depreciation Fund		438,349.00			
		53,791,043.00			
<b>OTHER LIABILITIES</b>			<b>OTHER DEBIT BALANCES</b>		276,219.00
Uni Supply Exam & Revaluation Fee pay	145,214.00		TDS AY 2023-24	276,219.00	276,219.00
Innovation Foundation	20,000.00				
Unnat Bharat Project	50,000.00		<b>LOANS AND ADVANCES</b>		
S. D. ( Mrs. Sagar Enterprises )	65,675.00		SSES Amravati	11,362,266.55	
		281,890.00	Other (As Annexure- CC)	8,932,405.00	20,294,672.55
<b>LOANS &amp; ADVANCES</b>			<b>LOANS AND ADVANCES (Internal)</b>		53,418,864.86
YCMOU Advance	160,000.00		(As Annexure- CC)		
		160,000.00			
<b>INCOME &amp; EXPENDITURE ACCOUNT</b>			<b>CLOSING BALANCES :-</b>		
Surplus as Per Last B/Sheet	215,298,102.03		Cash In Hand	234,980.00	
Add- Surplus for the Year	2,937,312.38		Reserve Fund CBI A/C No. 1201702006	386,597.10	
		218,235,414.41	Cent Bank of India A/C 3753531013	7,180,828.74	
			C.B.I. A/c 3055927360 ( Research)	1,375,372.67	
			C.B.I. Unnat Bharat A/c 3712056523	58,549.00	
			C.B.I. EPF A/c 3525426293	132,105.12	
			CBI Innovation Fund A/c No. 3858007894	32,233.79	9,400,666.42
			<b>Total</b>	<b>Total</b>	<b>285,159,087.41</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANT



*Mehar*

Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE:- 10th August 2023

*Mohan Rathi*

MOHAN RATHI  
PARTNER M.NO.111133  
ICAI UDIN : 2311133BGSSNJ5713

**SHRI SHIVAJI EDUCATION SOCIETY, AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
NON-GRANT COLLEGE  
ANNEXURE "AA"**

**LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31ST MARCH 2023**

PARTICULARS	Balance as on 1st Apr. 2022		Addition during the year		Less/ Transfer	TOTAL	Rate	Depreciation		Total Depreciation	Accrued Dep. Fund	Less/ Transfer Depreciation Fund	Depreciation Fund	Balance as on 31 March 2023
	1-4-2022	30-9-2022	1-4-2022	30-9-2022				1-4-2022	30-9-2022					
Laboratory Equipments	6,297,099.88	1,001,730.00	-	-	-	10,298,829.88	15%	707,276.00	707,276.00	707,276.00	5,593,557.00	-	6,290,803.00	4,007,896.38
Furniture	3,926,845.00	-	-	-	-	3,926,845.00	10%	206,273.00	206,273.00	206,273.00	1,854,118.00	-	2,070,391.00	1,856,454.00
Office Equipments	4,004,958.00	4,340,708.00	-	-	-	8,345,666.00	15%	872,119.00	872,119.00	872,119.00	2,431,542.00	-	3,203,861.00	4,942,008.00
Library Books	1,239,062.22	142,814.00	-	-	-	1,381,876.22	10%	84,975.00	84,975.00	84,975.00	532,125.00	-	617,100.00	764,776.22
Building	108,450,362.00	-	-	-	-	108,450,362.00	5%	3,689,602.00	3,689,602.00	3,689,602.00	34,898,318.00	-	38,347,920.00	70,102,442.00
Building (Under construction)	696,567.00	35,356,979.00	-	-	-	36,053,557.00	0%	-	-	-	-	-	-	36,053,557.00
Fitting and Fixtures Material	2,538,340.48	-	-	-	-	2,538,340.48	10%	85,725.00	85,725.00	85,725.00	1,681,086.00	-	1,766,811.00	771,529.48
Electrical Installation	1,490,882.00	-	-	-	-	1,490,882.00	15%	58,322.00	58,322.00	58,322.00	1,102,069.00	-	1,160,391.00	306,491.00
Software	283,684.00	-	-	-	-	283,684.00	40%	32,565.00	32,565.00	32,565.00	201,271.00	-	233,836.00	48,848.00
<b>TOTAL</b>	<b>131,926,820.58</b>	<b>40,743,222.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>172,669,042.58</b>		<b>5,736,887.00</b>	<b>5,736,887.00</b>	<b>5,736,887.00</b>	<b>48,094,186.00</b>	<b>-</b>	<b>53,791,943.00</b>	<b>118,877,999.58</b>

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*Mohan Rathi*  
MOHAN RATHI  
PARTNER M.NO.111133

*Mohan*

Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE:- 10th August 2023

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,**  
**NON-GRANT COLLEGE**  
**ANNEXURE "BB"**  
**LIST OF DEPOSITS & INVESTMENTS AS ON 31/03/2023**

PARTICULARS	AMOUNT
Central Bank of India DNC FDR	28,240,474.00
Central Bank of India DNC (FDR For Student Prize)	755,536.00
FDR ( Sagar Enterprises SD A/c )	103,612.00
<b>TOTAL RS.</b>	<b>29,099,622.00</b>

**ANNEXURE "CC"**  
**LIST OF LOANS AND ADVANCES DEBIT AS ON 31/03/2023**

PARTICULARS	AMOUNT	AMOUNT
<b>LOANS AND ADVANCES</b>		
College of Engg & Tech. Akola's Adv.	3,000,000.00	
Shri Shivaji High School, Nagpur Adv	5,140,624.00	
Officiating Principal, YDVD Art & Commerce College, Tiosa	150,000.00	
M/s. Rucha Constructions	63,782.00	
M/s Sagar Enterprises	565,000.00	
Gas Cylinder Security Deposit	3,000.00	
Mrs. V. K. Meshram	10,000.00	8,932,406.00
<b>Internal Accounts</b>		
Degree College	27,700,737.12	
Junior College	3,242,002.88	
Girls Hostel	(3,931,999.00)	
MCA Advance	51,938,044.33	
UGC Advance	3,373,065.00	
UGC CPE Grt Refund	188,160.53	
Society Account	(29,091,146.00)	53,418,864.86
<b>TOTAL RS.</b>		<b>62,351,270.86</b>

NAGPUR  
DATE:- 10th August 2023



*M. Shrivastava*  
Principal  
Science College  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M. Rathi*  
MOHAN RATHI  
PARTNER M.NO.111133



**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,**

**NON- GRANT COLLEGE**

**INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To EDUCATIONAL EXPENDITURE			EDUCATIONAL INCOME		
Salaries & Allowances	15,617,223.00		Fees	26,996,189.00	
Contingencies	6,432,318.02		Other Income	3,727,521.40	
Depreciation [Ann"AA"]	5,736,657.00	27,786,398.02			30,723,710.40
To SURPLUS/(DEFICIT):-		2,937,312.38			
Carried Over To B/Sheet					
TOTAL Rs.		30,723,710.40	TOTAL Rs.		30,723,710.40

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANT

*Mohale*  
Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE:- 10th August 2023



*M. Rathi*  
MOHAN RATHI  
PARTNER M.NO.111133  
ICAI UDIN : 2311133BGSSNJ5713

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATIS  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR**

**NON- GRANT COLLEGE**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
TO, FEES & FINE As Per Annexure "A"	26,996,189.00	BY, SALARIES AND ALLOWANCES. As per Annexure "B"		15,617,223.00
TO, OTHER INCOME As Per Annexure "A"	3,727,521.40	BY, CONTINGENCIES As Per Annexure "C"		6,432,318.02
TO, CAPITAL RECEIPT	-	BY, CAPITAL EXPENDITURE :- Capital Work In Progress Building Laboratory Equipment Office Equipment Library Books	35,356,970.00 1,001,730.00 4,240,708.00 142,814.00	40,742,222.00
TO, GRANTS RECEIVED	-	BY, GRANT UTILISATION		-
TO, STAFF DEDUCTIONS As per Annexure "D"	1,830,146.00	BY, STAFF DEDUCTIONS As per Annexure "D"		1,830,146.00
TO, LOANS & ADVANCES - (As per Annexure "E")	26,091,865.04	BY, LOANS AND ADVANCES (As per Annexure "E")		27,471,947.92
TO, Reserve Fund	10,922.00			
TO, Unnat Bharat Abhiyan Grant	-	BY, SSES AMRAVATI TDS of Society on FDR Interest TDS of Society on Rent Income	238,767.00 37,452.00	276,219.00
TO, Society Fund	6,500,000.00			
TO, FDR MATURED	33,103,679.00	BY, FDR INVESTMENT (As per Annexure-F)		13,231,228.00
TO, OPENING BALANCES - As per Annexure "G"	16,091,320.92	BY, CLOSING BALANCES As per Annexure "G"		9,400,666.42
	<b>114,351,863.36</b>			<b>115,001,970.36</b>

Certified that the figures shown in the above "Receipts & Payments Accounts" agree with the books of account maintained which have been audited by us and are found to be correct.

**CERTIFICATE**

*Mohini*  
Principal

Science College  
Congress Nagar, Nagpur



PLACE - NAGPUR  
DATE - 10th August 2023

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Rathi*

MOHAN RATHI  
PARTNER M.NO 111133



**SHRI SHIVAJI EDUCATION SOCIETY, AMRAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR**  
**NON-GRANT COLLEGE**  
**ANNEXURE "A"**

**LIST OF FEES & OTHER INCOME FOR THE YEAR ENDED ON 31 ST MARCH 2023**

PARTICULARS	AMOUNT	AMOUNT
<b><u>FEES &amp; FINE COLLECTION</u></b>		
Admission Registration Fee	216,100.00	
Bach of Comp. App. Fee	6,630,508.00	
Consultancy Fee For Physics Dept.	12,100.00	
General Fine	241,227.00	
Junior 102 / 193 Fee	1,636,259.00	
M. Sc. Chemistry Fee	880,840.00	
M. Sc. Computer Fee	2,114,864.00	
M. Sc. Maths Fee	592,123.00	
M. Sc. Microbiology Fee	735,830.00	
M. Sc. Physics Fee	840,312.00	
Research Lab Fee	400,000.00	
Skill Base Course Fee	79,200.00	
SR. College Non Grant Fee	6,511,405.00	
Statistical Practise Sheet	8,220.00	
Uni. Admission Registration Fee	200.00	
Uni. Migration Fee	9,000.00	
Uni. Supply Exam Service Charges	36,005.00	
Vocational Fee	6,027,496.00	
Water Analysis Kit Chemistry	24,500.00	
		26,996,189.00
<b><u>OTHER INCOME</u></b>		
Bank Interest Received	329,094.00	
Interest Received on FDR	2,469,995.00	
Bank Rent	374,508.00	
Duplicate T.C.	5,000.00	
Sale of Tender Form	21,500.00	
Sale of Prospectus	20.00	
Regist. On National Conference	263,700.00	
Regist. Fee For Chemistry Workshop	42,700.00	
Regist. Fee For Microbiology Workshop	56,000.00	
Sponsorship For Calender	41,400.00	
Scrap Material	1,440.00	
Misc. Income	46,164.40	
Charges for Project Work Consumables	6,000.00	
Regist. Fee For New Course	40,000.00	
MCA Processing Fees	30,000.00	
		3,727,521.40
<b>TOTAL Rs.</b>		<b>30,723,710.40</b>



**ANNEXURE "B"**  
**LIST OF SALARIES AND ALLOWANCES FOR THE YEAR ENDED ON 31.03.2023**

PARTICULARS	AMOUNT	AMOUNT
<b><u>PAY ALLOWANCES AND REMUNERATION TO STAFF</u></b>		
Basic Pay To BCA Teaching Staff	417,120.00	
DA To BCA Teaching Staff	1,049,144.00	
Grade Pay To BCA Teaching Staff	144,000.00	
HRA To BCA Teaching Staff	112,224.00	
TA To BCA Teaching Staff	52,800.00	
CLA To BCA Teaching Staff	5,760.00	1,781,048.00
Basic Pay To MSC Chem. Teaching Staff	200,360.00	
DA To M Sc Chemistry Teaching Staff	509,245.00	
Grade Pay To M Sc Chemistry Teaching Staff	72,000.00	
HRA To M Sc Chemistry Teaching Staff	54,472.00	
TA To M Sc Chemistry Teaching Staff	26,400.00	
CLA To M Sc Chemistry Teaching Staff	2,880.00	865,357.00
Basic Pay To MSC Maths Teaching Staff	200,360.00	
DA To M Sc Maths Teaching Staff	509,245.00	
HRA To M Sc Maths Teaching Staff	54,472.00	
Grade Pay To M Sc Maths Teaching Staff	72,000.00	
TA To M Sc Maths Teaching Staff	28,400.00	
CLA To M Sc Maths Teaching Staff	2,880.00	867,357.00
Basic Pay To MSC Comp. Teaching Staff	208,560.00	
DA To M Sc Computer Teaching Staff	524,572.00	
Grade Pay To M Sc Computer Teaching Staff	72,000.00	
HRA To M Sc Computer Teaching Staff	56,112.00	
TA To M Sc Computer Teaching Staff	26,400.00	
CLA To M Sc Computer Teaching Staff	2,880.00	890,524.00
Basic Pay To MSC Microbio Teaching Staff	192,400.00	
DA To M Sc Microbio Teaching Staff	494,362.00	
Grade Pay To M Sc Microbio Teaching Staff	72,000.00	
HRA To M Sc Microbio Teaching Staff	52,880.00	
TA To M Sc Microbio Teaching Staff	26,400.00	
CLA To M Sc Microbio Teaching Staff	2,880.00	840,922.00
Remuneration B.Sc. Chemistry Staff	322,061.00	
Remuneration B.Sc. Electronic Staff	60,000.00	
Remuneration B.Sc. Maths Staff	10,000.00	
Remuneration B.Sc. Microbiology Staff	229,200.00	
Remuneration B.Sc. Statistics Staff	291,942.00	
Remuneration B.Sc. Zoology Staff	93,600.00	
Remuneration B.Sc. Geology Staff	22,903.00	
Remuneration B.Sc. Bio-Technology Staff	426,068.00	
Remuneration M.Sc. Chemistry Staff	368,717.00	
Remuneration M.Sc. Maths Staff	210,652.00	
Remuneration M.Sc. Micro Staff	351,395.00	
Remuneration M.Sc. Physics Staff	485,933.00	
Remuneration M.Sc. Comp Staff	395,462.00	
Remuneration Lab. Staff	332,000.00	
Remuneration BCA Staff	1,091,529.00	





Remuneration Lib. Staff	51,000.00	
Remuneration Phy Edun. Staff	40,000.00	
Remuneration Vocational Staff	437,400.00	
Remuneration Administrative Staff	347,000.00	
Remuneration To Skill Base Course	114,000.00	
Remuneration Non-Teaching Staff	4,404,654.00	
Remuneration Junior Teach. Staff	264,148.00	
T. A. & D. A. To Staff	22,351.00	10,372,015.00
<b>TOTAL RS.</b>		<b>15,617,223.00</b>

**ANNEXURE "C"**

**LIST OF CONTINGENCIES FOR THE YEAR ENDED ON 31.03.2023**

PARTICULARS	AMOUNT	AMOUNT
Advertisement Expenses	67,296.00	
AMC For Lift	120,960.00	
AMC For Water Purifier	55,475.00	
Audit Fee	71,036.00	
Bank Charges	17,072.02	
Conference Expense	76,000.00	
Consultancy Charges	74,209.00	
Consultancy Charges ERP Services	324,371.00	
Conveyance Expenses	152,302.00	
Employer Contribution to CPF	878,056.00	
EPF Admin. Charges	75,250.00	
Extension/Outreach Activity	75,999.00	
Extra Curricular Activity	134,794.00	
Honorarium to Earn While Learn Scheme	9,000.00	
Honorarium to Guest Lecture	31,000.00	
Identity Card Expense	21,948.00	
Incentives for Research Publication	9,000.00	
Innovation Foundation Expense	20,500.00	
Insurance for Equipment & Buld.	92,580.00	
International Conference Expense	365,740.00	
Journal Subscription Renewal	113,230.00	
Magazine Expense	43,000.00	
National Conference (Comp) Exp	347,278.00	
National Service Scheme Fee A/c	2,842.00	
NCC Expenses	23,653.00	
Legal Fee	75,000.00	
Legal Expenses	750.00	
Library Dept. Expense	2,500.00	
Lodging & Boarding Expenses	1,850.00	
Physics Lab Expenses	4,535.00	
Computer Lab Expense	5,490.00	
Biotechnology Lab Expense	3,215.00	
M.Sc Microbio. Lab Expense	12,569.00	
M.Sc Physics Lab Expense	2,470.00	
Prospectus Exp.	24,750.00	
Regist. Fee for M.Sc New Course	80,000.00	
MCA Processing fees	30,000.00	
Remuneration To Cycle Stand Cont	94,080.00	
Societies Admn Charges	134,400.00	



Misc. Expense	146,086.00	
Building Repairs and Maintainace	501,868.00	
Cleaning Charges	130,000.00	
Office Equipment Repairs	129,914.00	
Repairs & Maintenance	161,274.00	
Printing Expenses	117,000.00	
Refreshment Expenses	215,833.00	
Seating Allowance	58,000.00	
Security Services	223,908.00	
Seminar Expenses	1,560.00	
Staff Welfare Expense	12,000.00	
Student Aid Fund	1,435.00	
Student Game Fee	7,175.00	
Student Welfare Policy	91,874.00	
Travelling Expenses	13,350.00	
Workshop Expenses	146,192.00	5,631,769.02
<b>UNIVERSITY FEES</b>		
Uni. Enrolment Fee & Migration Fee	6,159.00	
Uni. Medical Checkup Fee	10,000.00	
Uni. Exam Fee	732,144.00	
Uni. Pratical Exam Conveyance Fee	2,700.00	
Uni. Ashwamedh Sports Fee	6,888.00	
Uni. E-Suvidha	14,350.00	
Uni. Student Medical Aid Fund	1,435.00	
Uni. Student Union Fee	1,435.00	
Uni. Student Welfare Fund	1,435.00	
Uni. Supply Exam & Revaluation Fee	24,003.00	800,549.00
<b>TOTAL RS.</b>		<b>6,432,318.02</b>

**ANNEXURE "D"**

**LIST OF STAFF DEDUCTIONS FOR THE YEAR ENDED ON 31.03.2023**

PARTICULARS	CREDIT	DEBIT
CPF Collection	878,056.00	878,056.00
Professional Tax	122,150.00	122,150.00
TDS-Salary	349,940.00	349,940.00
Grain Advance To Non Teaching Staff	480,000.00	480,000.00
<b>TOTAL Rs.</b>	<b>1,830,146.00</b>	<b>1,830,146.00</b>

**ANNEXURE "E"**

**LIST OF LOANS & ADVANCES DEBIT FOR THE YEAR ENDED ON 31.03.2023**

PARTICULARS	CREDIT	DEBIT
Degree College	617,000.00	360,200.00
Junior College	30,000.00	123,700.00
MCA Advance	659.00	1,570,000.00
Girls Hostel Adance	51,588.00	31,406.00
UGC Advance	3,170,380.00	3,904.00
Shri Shivaji Edu. Society Amt. Advance	-	1,179,763.00
TDS Income Tax AY Old FDR	507,641.00	-
TDS Income Tax AY 2020-21	128,556.00	-
TDS Income Tax AY 2021-22	200,622.00	-
TDS Income Tax AY 2022-23	297,305.00	-
EPF Various Dept	2,038,504.00	2,038,504.00



Income Tax Various Dept	17,156,749.00	17,156,749.00
TDS Various Dept.	71,101.00	71,101.00
Uni. Exam Fee Various Dept	1,137,809.00	2,751,303.00
Professional Tax Various Dept	147,825.00	147,825.00
MS Apurva D. Fuladi Advance	37,005.00	-
Ms Puja M Dadhe Advance	9,000.00	9,000.00
Security Depo M/s Ajay Chaffe	24,798.00	1,673,619.00
Shri M T Wanjari Advance	5,000.00	5,000.00
Shri R S Nimbalkar Advance	3,400.00	-
Shri A A Bodhke Advance	11,000.00	11,000.00
Shri A A Hadler Advance	20,000.00	20,000.00
Shri M D Borade	9,276.00	-
Shri V.A.Dakhole Advance	112,950.00	112,950.00
Srushti Graphics Advance	10,000.00	10,000.00
Uni Supply Exam & Revaluation Fee payable	175,184.00	29,970.00
GST Payable	67,547.04	77,515.92
Mrs Reshal Deshmukh Advance	14,000.00	14,000.00
TDS Payable -Non Salary	36,986.00	36,986.00
TDS Income Tax AY 2023-24 (Asset)	-	37,452.00
<b>TOTAL Rs.</b>	<b>26,091,885.04</b>	<b>27,471,947.92</b>

**ANNEXURE "F"**  
**LIST OF FDR FOR THE YEAR ENDED ON 31.03.2023**

PARTICULARS	CREDIT	DEBIT
FDR CBI DNC Ngp.	31,906,147.00	11,000,000.00
FDR S D (Ajay Chaffe)	1,197,732.00	-
Accrued Interest	-	2,231,228.00
<b>TOTAL RS.</b>	<b>33,103,879.00</b>	<b>13,231,228.00</b>

**ANNEXURE "G"**  
**LIST OF OPENING AND CLOSING BAL. FOR THE YEAR ENDED ON 31.03.2023**

PARTICULARS	OPENING	CLOSING
Cash In Hand	102,590.00	234,980.00
Reserve Fund CBI A/C No. 1201702006	375,675.10	386,597.10
Central Bank of India A/c 3055927360 ( Research)	953,518.67	1,375,372.67
CBI (UNNAT BHARAT) A/C 3712056523	56,895.00	58,549.00
Cent Bank of India EPF A/c 3525426293	1,715,417.85	132,105.12
Cent Bank of India A/C 3753531013	12,832,109.10	7,180,828.74
CBI Innovation Fund A/c No. 3858007894	55,115.20	32,233.79
<b>TOTAL RS.</b>	<b>16,091,320.92</b>	<b>9,400,666.42</b>

NAGPUR  
DATE:- 10 th August 2023

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Mohar*

Principal  
Science College,  
Congress Nagar, Nagpur.

*Mohar*

MOHAN RATHI  
PARTNER M.NO.111133



**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
NON-GRANT COLLEGE**

**LIST OF DEPOSITS & INVESTMENTS AS ON 31/03/2023**

PARTICULARS		Opening value as on 31/03/2022+Add	Interest	TDS	Closing WDV As on 31/03/2023
<b>Central Bank of India DNC FDR</b>					
FDR NO	A/C NO.	58,566,831.00	2,406,654.00	232,323.00	28,240,474.00
702845	1201770906	16,957,119.00	876,181.00	87,617.00	17,745,663.00
344607	3857655101	2,655,246.00	47,403.00	4,741.00	
			41,752.00		
344608	3857654369	2,655,246.00	47,403.00	4,741.00	
			41,752.00		
344503	3819174579	6,561,439.00	338,941.00	33,895.00	6,866,485.00
344502	3819175437	5,467,866.00	183,933.00	18,394.00	
344501	3819174477	5,467,866.00	183,933.00	18,394.00	
344571	3878186090	2,639,033.00	119,297.00	11,930.00	
344782	5120145830	5,183,016.00	188,224.00	18,823.00	
412076	5230808350	500,000.00	23,858.00	2,386.00	521,472.00
412075	5230811341	500,000.00	23,858.00	2,386.00	521,472.00
412079	5234867426	5,000,000.00	138,377.00	13,838.00	
412148	5262575145	2,500,000.00	56,892.00	5,690.00	
412149	5262575509	2,500,000.00	94,870.00	9,488.00	2,585,382.00
<b>Central Bank of India DNC (FDR For Student Prize)</b>					
FDR NO	A/C NO.	721,435.00	37,502.00	3,801.00	755,536.00
143397	3261344170	175,870.00	9,209.00	921.00	184,158.00
79167	3062603303	28,698.00	1,502.00	151.00	30,049.00
79168	3039698420	13,527.00	707.00	71.00	14,163.00
79169	3039693771	13,527.00	707.00	71.00	14,163.00
79170	3039696331	10,711.00	561.00	57.00	11,215.00
79171	3039698442	13,527.00	707.00	71.00	14,163.00
79172	3039699514	7,135.00	374.00	38.00	7,471.00
79173	3039716767	5,401.00	283.00	29.00	5,655.00
79174	3039679701	13,527.00	707.00	71.00	14,163.00
79175	3039697992	53,526.00	2,803.00	281.00	56,048.00
79176	3039696858	38,558.00	2,018.00	202.00	40,374.00
79177	3039657755	13,527.00	707.00	71.00	14,163.00
79178	3039695804	8,912.00	467.00	47.00	9,332.00
79179	3039695463	7,135.00	374.00	38.00	7,471.00
79180	3039677793	8,089.00	424.00	43.00	8,470.00
79181	3039716950	13,527.00	707.00	71.00	14,163.00
79182	3039612725	5,401.00	283.00	29.00	5,655.00
79183	3039609187	27,057.00	1,417.00	142.00	28,332.00
79184	3039603469	13,525.00	708.00	71.00	14,162.00
79185	3062603165	22,327.00	1,168.00	117.00	23,378.00
79186	3062603052	22,327.00	1,168.00	117.00	23,378.00
79187	3062602810	22,327.00	1,168.00	117.00	23,378.00
79188	3062603030	22,327.00	1,168.00	117.00	23,378.00
79190	3064888488	1,616.00	85.00	9.00	1,692.00
344606	3857652008	106,720.00	5,656.00	566.00	111,810.00
	3888170596	52,611.00	2,824.00	283.00	55,152.00
<b>FDR ( M/s Ajay N. Chafle SD A/c )</b>		<b>1,197,732.00</b>	<b>21,108.00</b>	<b>2,121.00</b>	<b>-</b>
143442	3279441027	33,948.00	680.00	68.00	
112753	3218634962	12,851.00	230.00	24.00	
143447	3280529688	50,279.00	1,019.00	102.00	
143482	3293664147	67,736.00	1,214.00	122.00	
216539	3329205370	35,489.00	584.00	57.00	
216540	3329205846	56,358.00	896.00	90.00	
216650	3357347322	27,852.00	518.00	52.00	
216651	3357347729	22,748.00	424.00	43.00	
216652	3357348097	22,184.00	412.00	42.00	
279312	3571750621	125,088.00	2,241.00	225.00	
279313	3571752222	54,796.00	882.00	99.00	
279656	3662311309	77,388.00	1,384.00	139.00	
279527	3623519187	168,589.00	3,076.00	308.00	
279528	3623519234	85,693.00	1,564.00	157.00	
279780	3683311949	144,860.00	2,410.00	241.00	
279781	3683311326	88,739.00	1,478.00	148.00	
279782	3683294773	72,647.00	1,210.00	122.00	
344726	3896927363	11,593.00	184.00	19.00	
344727	3896919409	27,662.00	440.00	44.00	
344728	3896927908	11,432.00	182.00	19.00	
			(873.00)		
<b>FDR ( Sagar Enterprises SD A/c )</b>		<b>98,930.00</b>	<b>5,204.00</b>	<b>522.00</b>	<b>103,612.00</b>
216712	3384221432	43,495.00	2,306.00	231.00	45,570.00
253916	3546598542	37,820.00	1,977.00	198.00	39,596.00
253917	3548597990	17,615.00	921.00	93.00	18,443.00
<b>TOTAL RS.</b>		<b>60,584,928.00</b>	<b>2,469,995.00</b>	<b>238,767.00</b>	<b>29,099,622.00</b>



*ndshore*  
Principal  
Science College  
Congress Nagar, Nagpur



**INDEPENDENT AUDITOR'S REPORT  
MASTER OF COMPUTER APPLICATION ACCOUNT**

**1. REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **MASTER OF COMPUTER APPLICATION ACCOUNT, SHIVAJI SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2023, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

**2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**3. AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control



relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.

(c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

(d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:

- a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2023 and;
- b. In the case of Income & Expenditure Account, of the deficit for the year ended on that date.

Nagpur, dated the  
10th August, 2023



**For Rathi & Rathi**  
**Firms Reg. No. 108705W**  
**Chartered Accountants**

A handwritten signature in blue ink, appearing to read "M. Rathi".

**Mohan Rathi**  
**Partner (M.No.111133)**  
**ICAI UDIN -23111133BGSSND5812**

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE CONGRESS NAGAR, NAGPUR.**

**MASTER OF COMPUTER APPLICATION ACCOUNTS**

**BALANCE SHEET OF MASTER OF COMPUTER APPLICATION AS ON 31ST MARCH 2023**

<b>FUNDS &amp; LIABILITIES</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>PROPERTIES &amp; ASSETS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
<b>DEPRECIATION FUND</b>			<b>MOVABLE &amp; IMMOVABLE PROPERTIES</b>		
As Per Last Balance Sheet	12,858,955.71		As Per Annexure "AA"		26,266,976.89
Add: During the year	1,292,716.75	14,151,672.46			
<b>CURRENT LIABILITIES</b>			<b>DEPOSIT &amp; INVESTMENTS</b>		43,609.00
University Exam Fees Payable	139,790.00		<b>LOANS AND ADVANCES</b>		
Disaster Management Fund	1,540.00	141,330.00	TDS Society AY 2023-24	214.00	
			Society Internal	50.00	264.00
<b>OTHER HEAD</b>			<b>INCOME &amp; EXPENDITURE ACCOUNT</b>		
Laboratory Deposit	1,310.00		As Per Last Balance Sheet	37,311,771.74	
Library Deposit	8,300.00		Add :- Deficit during the year	2,326,421.35	39,638,193.09
Security Deposit SMS Engg.	10,151.00				
Security Deposit M/s Sagar Enter.	18,004.00	37,765.00			
<b>LOANS AND ADVANCES</b>			<b>CLOSING BALANCES</b>		
Girls Hostel -Internal			Cash In Hand	96,012.00	
Non-Grant College-Internal	51,938,094.33	51,938,094.33	C. B. I. A/C No. 3760856601	223,806.81	319,818.81
<b>TOTAL Rs.</b>	<b>66,268,861.79</b>	<b>66,268,861.79</b>	<b>TOTAL Rs.</b>		<b>66,268,861.79</b>

AS PER OUR REPORT OF EVEN DATE

FOR RATHI & RATHI

CHARTERED ACCOUNTANTS

*NSH*

Principal

Science College

Congress Nagar, Nagpur



PLACE:- NAGPUR.

DATE:- 10th August 2023



MOHAN RATHI

PARTNER (M. NO.111133)

ICAI UDIN: 23111133BGSND5812

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI'S  
SCIENCE COLLEGE CONGRESS NAGAR, NAGPUR.  
MASTER OF COMPUTER APPLICATION ACCOUNTS**

**ANNEXURE "AA"  
LIST OF MOVABLE & IMMOVABLE PROPERTIES AS ON 31ST MARCH 2023**

Sr. No.	Particulars	Balance as 1st April 2022	Addition During The Year		Total 31/3/2023	Rate	Depreciation Fund 4/1/2022	Depreciation Amount	Depreciation Fund 3/31/2023
			Before 30.9.2022	After 01.10.2022					
1	Building	10,724,377.45	-	-	10,724,377.45	2.50%	2,809,804.52	197,864.00	3,007,668.52
2	Lab. Equipments	6,215,090.82	654,951.00	-	6,870,041.82	25%	4,528,783.93	585,315.00	5,114,098.93
3	Furniture	2,624,842.00	-	-	2,624,842.00	15%	1,621,165.20	150,552.00	1,771,717.20
4	Office Equipments	1,008,683.40	-	-	1,008,683.40	15%	609,764.00	59,838.00	669,602.00
5	Library Books	523,034.95	41,410.00	-	564,444.95	25%	348,697.40	53,937.00	402,634.40
6	Fitting & Fixtures	3,300,058.27	-	-	3,300,058.27	15%	2,388,453.00	136,741.00	2,525,194.00
7	Electric Panel/ Transformer	938,529.00	-	-	938,529.00	15%	467,622.65	70,636.00	538,258.65
8	Website A/c	236,000.00	-	-	236,000.00	25%	84,665.00	37,833.75	122,498.75
	<b>Total Rs</b>	<b>25,570,615.89</b>	<b>696,361.00</b>	<b>-</b>	<b>26,266,976.89</b>		<b>12,858,955.71</b>	<b>1,292,716.75</b>	<b>14,151,672.45</b>

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



MOHAN RATHI  
PARTNER (M. NO.111133)

*Mohar*

Principal  
Science College  
Congress Nagar, Nagpur.

Place : Nagpur  
DATE:- 10th August 2023





**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE CONGRESS NAGAR, NAGPUR,  
MASTER OF COMPUTER APPLICATION ACCOUNTS**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
TO, <u>RECURRING EXPENDITURE</u> Salary & Allowance ( Annexure "B") Salary & Allowance To Teaching Staff Remuneration To Non-Teaching Staff Remuneration To Teaching Staff	1,781,048.00 246,294.00 110,026.00		<u>FEES &amp; FINES</u> (As per Annexure "A")		3,216,234.00
TO, <u>CONTINGENCIES</u> (As per Annexure "C")		2,137,368.00	<u>OTHER INCOME</u> University Fee Collected / Paid Student Establishment Fund Bank Interest	.124,813.00 350.00 19,842.00	145,005.00
TO, <u>DEPRECIATION</u> (As Per Annexure "AA")		2,257,575.60	<u>EXCESS OF EXPENDITURE OVER INCOME</u> (C/O TO BALANCE SHEET)		2,326,421.35
<b>TOTAL Rs.</b>		<b>5,687,660.35</b>	<b>TOTAL Rs.</b>		<b>5,687,660.35</b>

*Mohar*

Principal  
Science College  
Congress Nagar, Nagpur



PLACE:- NAGPUR.  
DATE:- 10th August 2023

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*Mohan Rathi*  
MOHAN RATHI  
PARTNER (M. NO.111133)

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**MASTER OF COMPUTER APPLICATION ACCOUNTS**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO, <u>FEES &amp; FINES</u> (As per Annexure "A")		BY, <u>RECURRING EXPENDITURE</u> Salary & Allowance ( Annexure "B")	3,216,234.00
		Salary & Allowance To Teaching Staff	1,781,048.00
		Remuneration To Non-Teaching Staff	246,294.00
		Remuneration To Teaching Staff	110,026.00
TO, <u>OTHER INCOME A/C</u> Interest Received	17,708.00		
FDR Interest	2,134.00		
		BY, <u>CONTINGENCIES</u> (As per Annexure "C")	19,842.00
TO, <u>UNIVERSITY FEE COLLECTED</u> (As per Annexure "D")		BY, <u>UNIVERSITY FEE PAID</u> (As per Annexure "D")	409,685.00
		BY, <u>CBI FDR</u>	
TO, <u>DEPOSIT &amp; INVESTMENT</u> Disaster Management Fund	710.00		
Student Establishment Fund	350.00		
		BY, <u>CAPITAL EXPENDITURE</u> Lab Equipments	1,060.00
		Library Books	654,951.00
			41,410.00
			1,920.00
			145,082.00
			2,137,368.00
			2,257,575.60
			5,238,306.60
	Total B/F		Total B/F



	Total C/F	3,646,821.00	Total C/F	5,238,306.60
TO, <u>LOANS &amp; ADVANCES</u> Non-Grant College	1,570,000.00		214.00	62,896.00
TO, <u>OTHER HEAD</u> Professional Tax TDS Deducted C.P.F. ( Employee Contribution) Society Administrative Charges Income Tax	7,700.00 19,311.00 77,844.00 7,100.00 121,840.00	1,570,000.00	7,700.00 19,311.00 77,844.00 7,100.00 121,840.00	233,795.00
TO, <u>OPENING BALANCES</u> Cash In Hand C.B. I. A/C No. 3760856601	26,023.00 378,177.41	404,200.41	96,012.00 223,806.81	319,818.81
<b>TOTAL RS.</b>		<b>5,854,816.41</b>	<b>TOTAL RS.</b>	<b>5,854,816.41</b>

## CERTIFICATE

Certified that the figures shown in the above "Receipts & Payments Account" agree with books of account, maintained which have been audited by us and are found to be correct.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANT



*Mohan Rathi*  
MOHAN RATHI  
PARTNER (M. NO. 111133)

*Mohan*

Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE:- 10th August 2023

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**ANNEXURE "A"**

**LIST OF FEES FOR THE YEAR ENDED ON 31ST MARCH 2023**

PARTICULARS		AMOUNT
Admission Fee	14,000.00	
College Magazine Fee	7,000.00	
Cycle Stand Fee	7,100.00	
Extra Curricular Activities	23,120.00	
Games & Sports Fees	20,895.00	
Gymkhana Fee	21,000.00	
Identity Card Fee	1,400.00	
Laboratory Fee	35,500.00	
Library Fee	27,200.00	
Maint. of Internet Fac Fee	1,775.00	
Maintenance Fee	40,350.00	
Tuition Fee	2,468,277.00	
Development Fee	548,617.00	3,216,234.00
	<b>Total Rs</b>	<b>3,216,234.00</b>

**ANNEXURE "B"**

**SALARY PAID TO STAFF FOR THE YEAR ENDED ON 31ST MARCH 2023**

PARTICULARS		AMOUNT
Basic Pay To Teaching Staff	417,120.00	
Grade Pay to Teaching Staff	144,000.00	
D. A. To Teaching Staff	1,049,144.00	
H.R.A To Teaching Staff	112,224.00	
C.L. A. To Teaching Staff	5,760.00	
T. A. To Teaching Staff	52,800.00	1,781,048.00
Remuneration To Non-Teaching Staff		246,294.00
Remuneration To Teaching Staff		110,026.00
	<b>Total Rs</b>	<b>2,137,368.00</b>

NAGPUR  
DATE:- 10th August 2023

*Mohank*  
Principal  
Science College  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANT

*Mohan Rathi*  
MOHAN RATHI  
PARTNER (M. NO.111133)



**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**ANNEXURE "C"**

**LIST OF CONTINGENCIES FOR THE YEAR ENDED ON 31ST MARCH 2023**

PARTICULARS		AMOUNT
Advertisement	14,112.00	
AMC For Wi-Fi	226,560.00	
Audit Fee	4,130.00	
Bank Charges	1,557.60	
Cleaning Charges	71,630.00	
Electric Bill	785,530.00	
Employer's Contribution CPF	77,844.00	
EPF Adm Charges	6,554.00	
Internet Lease Line	150,000.00	
Locker Rent	9,499.00	
Processing Fee Exps (AICTE)	62,000.00	
Security Expenses	670,848.00	
Stationery Expenses	118,285.00	
<b>Other Activity Expenses</b>		2,198,549.60
Laboratory Equip. repair Expense	27,020.00	
Laboratory Expenses	27,036.00	
Remun. To Cycle Stand Cont.	4,970.00	59,026.00
<b>TOTAL RS.</b>		<b>2,257,575.60</b>

**ANNEXURE "D"**

**LIST OF UNIVERSITY FEES FOR THE YEAR ENDED ON 31ST MARCH 2023**

PARTICULARS	Collected	PAID
Ashwamegh Fee	2,130.00	912.00
E-Service Fee	3,550.00	1,900.00
National Services Scheme Fee	700.00	-
Student Aid Fund Fee	5,250.00	190.00
Student Medical Aid Fund Fee	8,050.00	-
Student Union Fee	355.00	190.00
Student Welfare Fund	355.00	190.00
Student Welfare Policy Fee	7,100.00	4,970.00
Uni. Annual Fee	8,918.00	-
Uni. Development Fee	78,188.00	-
Uni. Enrollment Fees	2,080.00	-
Uni. Exam Fee	279,299.00	132,090.00
Uni. Game Fee	1,750.00	950.00
Uni. Medical Exam Fee	2,480.00	-
Uni. Migration Fees	7,000.00	3,500.00
Uni. Physical Efficiency Fee	2,130.00	-
Student Aid Fund	350.00	190.00
<b>TOTAL RS.</b>	<b>409,685.00</b>	<b>145,082.00</b>

NAGPUR

DATE:- 10th August 2023

*Mohar*  
Principal  
Science College  
Congress Nagar, Nagpur.



FOR RATHI & RATHI  
CHARTERED ACCOUNTANT

*M. Rathi*  
MOHAN RATHI  
PARTNER (M. NO.111133)



SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
MASTER OF COMPUTER APPLICATION ACCOUNTS

LIST OF DEPOSITS & INVESTMENTS AS ON 31/03/2023

PARTICULARS	Value 31/3/22	Interest	TDS	Value 31/3/23
FDR ( M/s Ajay N. Chafle SD ) 8/29/2017 279555 3630892672	23,044.00	1,212.00	122.00	24,134.00
FDR ( M/s SMS SD ) 4/12/2013 143349 3250222743	18,645.00	922.00	92.00	19,475.00
TOTAL RS.	41,689.00	2,134.00	214.00	43,609.00

PLACE:- NAGPUR  
DATE:- 10th August 2023



*M. S. Chafle*  
Principal  
Science College  
Congress Nagar, Nagpur





**INDEPENDENT AUDITOR'S REPORT  
GIRLS HOSTEL ACCOUNT**

**1. REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **GIRLS HOSTEL ACCOUNT, SHIVAJI SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2023, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

**2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**3. AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

Office Address :

B 101, Ujwal Flats, Rahate Colony, Nagpur - 440 022 M.H. India

F.R. No.: 108705W | E-mail : rdcangp@gmail.com | ☎: +91-712 -2454129



In making those risk assessments, the auditor considers internal control relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.
- (c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.
- (d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:
- In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2023 and;
  - In the case of Income & Expenditure Account, of the surplus for the year ended on that date.

Nagpur, dated the  
10th August, 2023



**For Rathi & Rathi**  
**Firms Reg. No. 108705W**  
**Chartered Accountants**

**Mohan Rathi**  
**Partner (M.No.111133)**  
**ICAI UDIN -23111133BGSSNE6329**



SHRI SHIVAJI EDUCATION SOCIETY, AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

GIRLS HOSTEL ACCOUNT

INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31 ST MARCH 2023

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
TO, CONTINGENCIES		904,604.50	BY, HOSTEL CHARGES		2,728,800.00
TO, DEPRECIATION		322,486.00	BY, OTHER INCOME		345,120.00
TO, SURPLUS Carried over to B/Sheet		1,846,516.50			
<b>TOTAL</b>		<b>3,073,920.00</b>	<b>TOTAL</b>		<b>3,073,920.00</b>

BALANCE SHEET AS ON 31ST MARCH 2023

FUNDS AND LIABILITIES	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	AMOUNT	AMOUNT
<b>DEPRECIATION FUND</b> As Per Last Balance Sheet Add: During The Year	4,196,736.00 322,486.00	4,519,235.00	<b>IMMOVABLE &amp; MOVABLE PROPERTIES</b> [As Per Ann'AA']		9,626,042.00
<b>OTHER HEAD</b> Security Deposit ( Quality Marketing) Security Deposit ( Sagar Enterprises) Security Deposit ( S R Mishra)	4,734.00 14,554.00 50,000.00	69,388.00	<b>DEPOSITS</b> CBI FDR A/c No.324756 TDS AY 2023-24 Electricity Meter Deposit	3,607,417.00 18,145.00 18,833.91	3,644,395.91
<b>INCOME &amp; EXPENDITURE ACCOUNT</b> As Per Last Balance Sheet Add -> Surplus during the Year	13,580,567.41 1,846,816.50	15,427,383.91	<b>LOANS &amp; ADVANCES</b> Non-Grant	3,931,959.00	3,931,959.00
<b>TOTAL</b>		<b>20,016,006.91</b>	<b>CLOSING BALANCES</b> CASH IN HAND C B I A/C No. 3761374060	15000.00 2,798,570.00	2,813,570.00
			<b>TOTAL</b>		<b>20,016,006.91</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*NSR*

Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR.  
DATE :- 10TH AUGUST 2023



*Mohan C. Rathi*

MOHAN C. RATHI

ICAI UDIN :- 2311133BGSSENE6329

SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

GIRLS HOSTEL ACCOUNT

ANNEXURE "AA"  
LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31ST MARCH 2023

Sr No.	Particulars	Balance as on 1-4-2022	Addition during the year		Less / Transfer	Total as on 31.3.2022	Rate	Accumulate Depreciation	Depreciation			Total Depreciation	Depreciation Fund as on 31.3.2023
			1-4-2022 to 30-9-2022	1-10-2022 to 31-3-2023					1-4-2022 to 30-9-2022	1-10-2022 to 31-3-2023	Adjustment		
A	B	C	D	E	F	G	H	I	J	K	L	M	
1	Office Equipment	548,743.00			-	548,743.00	15%	362,971.00	27,866.00	-	-	27,866.00	390,837.00
2	Furniture	1,122,498.00	6,608.00		-	1,129,106.00	15%	868,466.00	39,096.00	-	-	39,096.00	907,562.00
3	Filing & Fixture Material	62,278.00			-	62,278.00	10%	41,166.00	2,111.00	-	-	2,111.00	43,277.00
4	Electrical Installation	293,100.00			-	293,100.00	15%	239,724.00	8,006.00	-	-	8,006.00	247,730.00
5	Building Construction	7,592,815.00			-	7,592,815.00	5%	2,684,409.00	245,420.00	-	-	245,420.00	2,929,829.00
	<b>TOTAL</b>	<b>9,619,434.00</b>	<b>6,608.00</b>			<b>9,626,042.00</b>		<b>4,196,736.00</b>	<b>322,499.00</b>			<b>322,499.00</b>	<b>4,519,235.00</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*(Signature)*  
MOHAN C. RATHI  
(M.No. 11153 Partner)

*(Signature)*

Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE -> 10TH AUGUST 2023

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR  
GIRLS HOSTEL ACCOUNT**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31 ST MARCH 2023**

RECEIPTS		AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
TO, <u>DIRECT INCOME</u>						
Room Rent	2,238,800.00				7,625.00	
Other Fees	490,000.00		2,728,800.00	<u>CONTINGENCIES</u> AMC For Water Purifier Audit Fee Bank Charges Cleaning Charges EPF Admin. Charges Security Services Employer's Contribution CPF Remuneration to Staff Electric Bill	8,260.00 619.50 149,500.00 1,800.00 283,200.00 21,600.00 245,500.00 185,500.00	904,604.50
TO, <u>OTHER INCOME</u>						
Bank Interest	52,693.00					
Cooler Charges	31,000.00					
FDR Interest	181,426.00					
Misc Income	1.00					
Hostel Mess Rent	80,000.00		345,120.00			
TO, <u>LOANS &amp; ADVANCES</u>						
Non Grant College Adv	31,406.00					
Security Deposit S R Mishra	50,000.00		81,406.00	<u>CAPITAL EXPENDITURE</u> Furniture	6,608.00	6,608.00
TO, <u>OTHER HEAD</u>						
CPF Collection	21,600.00					
TDS & Profession Tax	10,290.00					
			31,890.00	<u>INVESTMENT</u> CBI FDR	162,702.00	162,702.00
TO, <u>INVESTMENT</u>						
CBI FDR A/c NO. 112764	19,556.00					
CBI FDR A/c NO. 344740	15,199.00					
			34,755.00	<u>LOANS &amp; ADVANCES</u> Non Grant College Adv Security Deposit Sh Sudhir Ambulkar Security Deposit Ajay Chafle	6,608.00 50,000.00 24,798.00	81,406.00
TO, <u>OPENING BALANCES</u>						
CASH IN HAND						
C B I No. 3761374060	796,954.50		796,954.50	<u>OTHER HEAD</u> TDS AY 2023-24 CPF Paid TDS & Profession Tax	18,145.00 21,600.00 10,290.00	50,035.00
				<u>CLOSING BALANCES</u> CASH IN HAND C B I No. 3761374060	15,000.00 2,798,570.00	2,813,570.00
<b>Total Rs</b>			<b>4,018,925.50</b>	<b>Total Rs</b>		<b>4,018,925.50</b>

Certified that the figures shown in the above "Receipts & Payments Accounts" agree with the books of account maintained which have been audited by us and are found to be correct.

CERTIFICATE

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*N. D. D.*

Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE :- 10TH AUGUST 2023

MOHAN C. RATHI  
M NO 11133 PARTNER

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,**

**LIST OF DEPOSITS & INVESTMENTS AS ON 31/03/2023**

PARTICULARS				AMOUNT	
PARTICULARS		Value 31/3/22 & Addition	Interest 2022-23	TDS	Value 31/3/23
FDR ( M/s Ajay N. Chafle SD A/c )					
	112754	3218636573	19,556.00	448.00	45.00
	344740	5102301155	15,199.00	197.00	21.00
FDR					
	324756	3761844765	3,444,715.00	180,781.00	18,079.00
<b>TOTAL RS.</b>			<b>3,479,470.00</b>	<b>181,426.00</b>	<b>18,145.00</b>
					<b>3,607,417.00</b>

NAGPUR  
DATE :- 10TH AUGUST 2023

*Mohale*  
Principal  
Science College  
Congress Nagar, Nagpur.



AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M. C. Rathi*  
MOHAN C. RATHI  
M.NO.111133 PARTNER



### Certificate

This is to certify that the amount mentioned below is verified from audited statement for the year 2021-2022

#### Total Expenditure Excluding Salary 2021-2022

Cash Book Name	Asset	Contingencies	Total Expenditure
Degree College (Granted)	312999	2581062.23	2894061.23
UGC	0	90	90
Non-grant College	2303636	5344413.82	7648049.82
MCA College	485543	1743573.88	2229116.88
Girls Hostel	386935	816260.2	1203195.2
Society	0	5074	5074
<b>Total</b>	<b>3489113</b>	<b>10490474.13</b>	<b>13979587.13</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Aspesh Mishra*  
Principal  
Science College  
Congress Nagar, Nagpur.



*Mohan C Rathi*  
MOHAN C RATHI  
M.NO.111133 PARTNER



## Consolidated Budget statement of infrastructure augmentation 2021-2022

SHRI SHIVAJI EDUCATION SOCIETY, AMRAVATI'S SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

Consolidated fund allocation towards infrastructure augmentation facility for 2021-2022

Sr. No.	Receipt Heads	Estimated Budget Receipts 2021-2022	Revised Budget Receipt 2021-2022	Sr. No.	Payment Heads	Estimated Budget Payments 2021-2022	Revised Budget Payment 2021-2022
	Opening Balance	15,590,008	40,219,091		Direct Recurring Expendt.-Salary	99,994,514	142,145,000
	Salary Grant	99,757,519	142,145,000		Staff Salary Deductions	34,610,300	36,000,000
	Leave Encashment Grant	283,507	290,000		Leave Encashment Grant	283,507	290,000
	Staff Salary Deduction	34,610,300	36,000,000		Medical Reimbursement Grant	257,460	-
	Other Grants				Other Grants Expenditure		
	National Service Scheme	3,400	3,600		National Service Scheme	187,866	191,000
	PET Exam Grant	21,550	21,650		PET Exam Expenses	6,500	7,050
	Medical Reimbursement Grant	257,460			Expendt. On College Building		
	FEES & FINES				Corporation Tax	656,345	661,000
	Tuition Fee	2,721,682	2,736,000		Other Activity Expenses		
	Fees Collected on Behalf of RTM Nagpur University Nagpur				Laboratory Expenses	43,240	45,000
	Ashwamegh Yagya Fee	5,875	5,950		Laboratory Equipments	533,213	554,500
	E-Mail Service	24,500	24,700		Repairs to Laboratory Equipment	486,052	491,000
	Laboratory Fee	354,832	363,600		Capital Expenditure		
	Environment Study Course Fee	28,900	30,000		Furniture	12,390	21,000
	Physical Education Fee				Library Books	244,439	247,000
	Inter Uni. Games & Culture Program	12,275	12,475		Office Equipment	8,500	11,000
	Medical Exam. Form Fee	2,450	2,550		Ordinary Repair		
	Stu. Aid/M.Aid/Welf Fund & Union Fee	9,800	9,900		Office Equipments Repair	65,916	67,000
	Student Union Fee				Current Repairs Expenditure	24968	26000
	University Annual Fee	61,250	61,350				
	University Disaster Fund Fee	4,900	5,100				
	<b>Total C/F.</b>	<b>153,750,208</b>	<b>221,930,966</b>		<b>Total C/F.</b>	<b>137,415,210</b>	<b>180,756,550</b>



	Total B/F.	153,750,208	221,930,966	Total B/F.	137,415,210	180,756,550
University Enrolment Form Fee		82,210	82,400			
University Game & Sport Fee		4,905	5,100	Fee Paid On Behalf of RTM, Nagpur University, Nagpur	1,455,700	14,570,000
Uni. Practical Exam Grant		225,000	230,000			
University Exam Fee		702,198	704,100	Other Misc. Payment for the Maintenance of the College	171240	181,000.00
Uni. Previous Practical Exam Grant		646,950	650,100			
<b>Other Miscellaneous Receipts</b>				<b>Contingencies Non-Salary Exps.</b>		
Addmission Fee		4,410	4,600	Audit Fee	54,870	55,580
College Exam Fee		80,440	81,500	Bank Charges	6,099	6,410
Development Fee		365,711	368,000	Binding Expenses	9,589	10,100
Cycle Stand Fee		97,700	98,100	Electric Bill	371,300	468,000
Identity Card Fee & Exps.		23,860	24,220	Cleaning Charges	234,000	238,000
National Services Scheme Fee		9,280	9,600	Remuneration to Staff	188,000	220,000
Bank Interest		554,000	605,800	EPF Adm. Charges	8,882	9,180
Maint. Of Internet Facility Fee		23,700	24,800	Extra Curricular Activities	13,113	26,000
Other Fee From Scholarship Fee		806,884	900,000	Security Services	1,158,961	1,177,700
Student Welfare Policy		91,600	91,900	Employer's Contribution CPF	106,223	108,000
Internet on FDR (Reserve Fund)		17,353	17,600	Repair & Maintenance	5,800	6,000
Term Fee		228,316	235,000	Advertisement	18,816	19,200
Library Fee		151,914	152,360	AMC Wi-fi	226,560	227,500
Society Administrative Charges		97,800	98,300	Internet Lease Line	201,433	202,600
Games & Sports Fee		17,683	18,100	Locker Rent	7,080	7,150
<b>Loan &amp; Advances</b>		27,445,913	28,480,500	Processing Fee Expenses (AICTE)	40,000	40,000
				Lab. Equipment Repair +MCA		
				Stationary Expenses	236,630	261,000
<b>UGC Recurring Grant</b>				Identity Card Expense	24426	25100
College Potential with Excell Grant		3,170,380		Postage & Stamp	2488	3100
UGC Major & Minor Research Project		421,000		Printing Expenses	19270	20100
<b>Hostel Charges</b>				Telephone Bill	10015	11100
Room Rent		915,200	1,050,000	Uni. Continuation to Affiliation Fee	10000	10000
Other Maintenance		247,500	300,000	Warter Bill	406920	415000
<b>Other Income</b>				Xerox Charges	17958	25200
Hostel Mess Rent		40,000	120,000	Reading Room Expenses	12083	13100
<b>Total C/F.</b>		<b>190,222,115</b>	<b>256,283,046</b>	Games & Sports Expenses	50,993	65,000
				<b>Total C/F.</b>	<b>142,483,659</b>	<b>199,177,670</b>



	Total B/F.	190,222,115	256,283,046	Total B/F.	142,483,659	199,177,670
CPF Collection		697,911	700,500	Journals Expenses	3,000	3,000
TDS & Profession Tax		160,333	162,850	Cycle Stand Expenses	68,460	69,600
Income Tax		268,200	270,700	Building Repairs & Maintenance	156,940	180,000
SGST/CGST				Society Administrative Charges	6,300	6,400
Remuneration Deduction				Loan & Advances	31,324,822	22,950,000
Security Deposit(Shri Ajay N. Chaffle)				OTHER HEADS		
Loans & Advance				TDS AY. 2022-23	16,985	17,400
Non-Grant A/c.		3,425,358	2,900,000	CPF Paid	106,223	108,000
MCA A/c.		100,000	-	TDS & Profession Tax	30,664	31,450
Shri N. N. Sawai Advance		15,000	-	Income Tax	36,000	38,000
FEES & FINES				SGST/CGST		
B.C.A.		5,551,627	5,552,500	University Exam Fee Payable	81,107	-
M. Sc. Maths Fee		1,357,736	1,358,500	Girls Hostel Internal	100,000	-
M. Sc. Microbiology		2,192,029	2,192,600	Salaries & Allowances	14,309,218	14,553,000
M. Sc. Chemistry		2,179,650	2,180,500	CAPITAL EXPENDITURE		
M. Sc. Computer Science		2,872,702	2,873,500	Library Books	142,269	145,500
M. Sc. Physics Fee		1,880,520	1,884,500	Furniture	145,252	150,500
Sr. College Non-grant Fee		7,319,326	7,321,000	Building	386,935	425,000
Research Lab Fee		152,000	152,600	Office Equipment	163,246	165,500
Skill Base Course Fee		67,100	67,700	Lab. Equipment	1,750,669	1,761,000
Admission Registration Fee		583,460	584,000	Capital Work in Progress Building	102,200	105,000
Uni. Supply Exam Service Charges		15,450	16,000	Salary Deduction	953,557	971,000
Uni. Supply Exam & Revaluation Fee		69,979	71,000	UNIVERSITY FEE PAID	165,361	187,000
Vocational Fee		6,500,929	6,502,500	INVESTMENT		
Junior 102/193		1,064,161	1,064,500	CBI FDR		
Uni. Admission Registratio Fee		8,680	9,000	Total C/F.	152,845	153,000
University Migration Fee		11,100	11,600	Total C/F.	192,685,712	241,198,020
Diplo. Fruit Processing Wine Tech Fee		66,000	66,500			
University Exam Late Fee		10,287	10,700			
General Fine		14730	15,500			
Total C/F.		226,806,383	292,251,796			





	Total B/F.	226,806,383	292,251,796	Total C/F.	192,685,712	241,198,020
<b>OTHER INCOME</b>				<b>SSES AMRAVATI</b>		
Bank Interest Received on FDR	2,315,740		2,321,000	TDS of Society on FDR Interest	222,401	223,500
Bank Rent	749,016		749,300	TDS of Society on Rent Income	74,904	75,500
Duplicate TC	5,900		6,500			
Sale of Tender Form	21,500		21,800	<b>BUILDING CONSTRUCTION</b>		40,000,000
Sale of Prospectus	305		340			
Misc. income	329,098		329,600	<b>FDR INVESTMENT</b>	7,093,339.00	7,110,000
Scrap Material	5100		5,400			
NCC Grant	37005		37,400	<b>UGC Recurring Expenditure</b>		
Consultancy Fees for Physics Dept.	6500		6,900	Paramarsh Refund	912,900	-
Recovery for Loss of Library Book	3564		3,800	Paramarsh Grant	265,100	-
Mashroom Cultivation	9000		9,500	Non- grant Advance	15,680	-
<b>Reserved Fund</b>	10,711.		11,000	Bank Charges	90	130
<b>FDR Matured</b>	2,524,574		2,526,000	<b>Contingencies Expenses</b>	5,344,414	5,380,000
Shri Shivaji Edu. Society Amt. Advance	5,000,000		40,000,000	<b>CLOSING BALANCES</b>	31,417,866	44,506,186
<b>Deposit &amp; Innestment</b>						
Development Fund	24,250		26,000			
<b>Universitu Fee Collected</b>	183,760		187,000			
<b>TOTAL</b>	<b>238,032,406</b>		<b>338,493,336</b>	<b>TOTAL</b>	<b>238,032,406</b>	<b>338,493,336</b>

**For RATHI & RATHI**  
Firm's Regn. No. 108705W  
Chartered Accountants

*Rathi*

(MOHAN RATHI)  
151132  
CHARTERED ACCOUNTANTS



*Prakash*

Principal  
Science College  
Congress Nagar, Nagpur.



**INDEPENDENT AUDITOR'S REPORT  
DEGREE COLLEGE ACCOUNT**

**1. REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2022, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

**2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**3. AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



ok

In making those risk assessments, the auditor considers internal control relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.
- (c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.
- (d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:
  - a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2022 and;
  - b. In the case of Income & Expenditure Account, of the deficit for the year ended on that date.

Nagpur, dated the  
3rd August, 2022



For Rathi & Rathi  
Firms Reg. No. 108705W  
Chartered Accountants

Mohan Rathi  
Partner (M.No.111133)

ICAI UDIN:- 22111133AOZLNQZ8776

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR  
DEGREE COLLEGE ACCOUNT  
BALANCE-SHEET AS ON 31ST MARCH 2022**

FUNDS & LIABILITIES		AMOUNT	AMOUNT	PROPERTIES & ASSETS	AMOUNT	AMOUNT
<b>FUND</b>				<b>IMMOVABLE &amp; MOVABLE PROPERTIES</b> [As Per Ann'AA']		1,30,95,747.03
Building Fund		6,10,085.36				
College Student Responsibility Fund		85,960.00				
Reserve Fund		37,353.00	7,33,418.36			
<b>DEPRECIATION FUND</b>				<b>DEPOSIT &amp; INVESTMENT</b>		
As Per Last B/Sheet		1,11,40,290.64		Security Electric Meter Deposit	19,852.15	
Less - Adj for the Year		(31,46,729.09)		Telephone & Mobile Deposit	5,600.00	
Add - Dep for the Year		6,49,323.81	86,42,885.36	Internet Deposit	6,775.00	
				Gas & Domestic Appliances	21,260.00	53,487.15
<b>CURRENT LIABILITIES</b>				<b>LOANS AND ADVANCES</b>		
Library Deposit		2,86,700.00		Junior College Internal	52,000.00	52,000.00
Bharthya Sindhu Sah Pat Samstha		15,000.00				
GPF refundable		30,000.00				
Contractors Security Deposit		4,53,698.00				
Scholarship Fees		21,33,395.00	29,18,793.00			
<b>LOANS AND ADVANCES</b>				<b>INCOME &amp; EXPENDITURE ACCOUNT</b>		
Non-Grant College Internal		2,79,57,537.12		As Per Last Balance - Sheet	38,62,129.98	1,96,68,671.95
Society A/c Internal		1,00,703.95	2,80,58,241.11	Add - Deficit during the year	1,58,06,541.97	
				<b>CLOSING BALANCES :-</b>		
				Cash In Hand	19.00	
				Bank of Maharashtra Salary A/c 20106606911	9,60,611.60	
				Central Bank (NSS) A/C 1201708905	3,250.20	
				Central Bank A/C 5102077733	87,434.00	
				Central Bank Non-Salary A/C 3760856339 SB	43,00,778.73	
				Central Bank Scholarship A/C 1201760148	21,31,338.17	74,63,431.70
<b>TOTAL RS..</b>			<b>4,03,53,337.83</b>	<b>TOTAL RS..</b>		<b>4,03,53,337.83</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*(Signature)*  
MOHAN C. RATHI  
M NO 11133 PARTNER  
ICAI UDIN - 2211133AOZNOZ8776

*(Signature)*

Principal  
Science College  
Congress Nagar, Nagpur



NAGPUR  
DATE - 3rd August 2022

SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

ANNEXURE 'AA'  
LIST OF IMMovable & MOVABLE PROPERTIES AS ON 31ST MARCH, 2022.

SIR. NO.	PARTICULARS	Balance as on		Addition during the year		Total Rs.	Depreciation			Total Depreciation	Depreciation Fund	WDV as on 31-3-2022
		1st April 2021	31-3-2022	1-4-2021 to 30-3-2021	1-10-2021 to 31-3-2022		1-4-2021 to 9-2021	1-10-2021 to 31-3-2022	Rs.			
1	Building	6,823,848.02	(6,823,848.02)	-	-	0.00	0%	3,146,729.09	(3,146,729.09)	(3,146,729.09)	-	-
2	Fitting & Fixture Material	2,609,350.08	-	-	-	2,609,350.08	10%	1,660,039.39	94,931.74	94,931.74	1,754,071.13	654,379.56
3	Furniture and Dead Stock	2,374,358.59	-	12,389.00	-	2,386,748.59	10%	1,196,376.12	119,037.78	119,037.78	1,315,413.90	1,071,334.69
4	College Library Books	2,147,667.00	-	226,659.00	-	2,374,326.00	15%	1,333,653.00	156,101.00	156,101.00	1,469,754.00	684,572.00
5	College Science Lab. Equipments	4,150,326.76	-	65,450.00	-	4,215,776.76	15%	2,799,010.91	212,515.43	212,515.43	3,011,626.34	1,204,250.42
6	College Office Equipments	1,347,424.79	-	8,500.00	-	1,355,924.79	15%	932,664.40	62,439.70	62,439.70	1,022,104.10	353,820.80
7	Frog Tank	16.77	-	-	-	16.77	10%	13.54	0.77	0.77	14.31	2.46
8	College Well	7,622.40	-	-	-	7,622.40	2.5%	1,855.99	144.87	144.87	2,000.86	5,621.54
9	Gas Plant	145,961.13	-	-	-	145,961.13	5%	62,948.20	4,152.52	4,152.52	67,100.72	78,860.41
	<b>TOTAL</b>	<b>19,606,597.05</b>	<b>(6,823,848.02)</b>	<b>312,999.00</b>	<b>(6,823,848.02)</b>	<b>13,095,747.03</b>		<b>11,140,290.64</b>	<b>(3,146,729.09)</b>	<b>(2,497,405.28)</b>	<b>8,642,885.36</b>	<b>4,452,861.67</b>

Note - During the year 2021-22 the building situated is dismantle for new proposed construction. According the WDV of building is written off in Income & Expenditure account.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



Mohan C Rathi  
M. NO. 111133 PARTNER

M. Mohan  
Principal  
Science College,  
Congress Nagar, Nagpur.



NAGPUR  
DATE - 3rd August 2022

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
DEGREE COLLEGE ACCOUNT**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<b>TO, SALARIES AND ALLOWANCES</b> Teaching & Non-Teaching Staff		10,05,35,481.00	<b>BY, GARNT - IN - AIDS</b> Salary Grants National Service Scheme PET Exam Grant	10,02,98,486.00 3,400.00 21,550.00	10,03,23,436.00
<b>TO, CONTINGENT EXPENDITURE</b> Contingencies Non-Salary NSS Expenditure/Refund PET Exam Laboratory Expences Corporation Taxes Ordinary Repair Equip. & Other Other Misc. Expenses	1,87,866.00 6,500.00 4,86,052.60 6,56,345.00 90,884.00 11,53,414.53		<b>BY, FEES &amp; FINES</b> Tuition Fee Other Fee	9,77,814.00 14,83,915.00	24,61,729.00
<b>TO, EXTRAORDINARY ITEMS</b> Building Dismantal (W/off) Non Salary Grant - Tuition Fee	36,77,119.93 1,24,00,632.00	25,81,062.23	<b>BY, OTHER INCOME</b> University Fee	12,51,912.00	12,51,912.00
<b>TO, DEPRECIATION [ANN"AA"]</b>	6,49,323.81	1,60,77,751.93	<b>BY, EXCESS OF EXPENDITURE OVER INCOME</b> (Carried over to B/Sheet)		1,58,06,541.97
<b>TOTAL</b>	<b>11,98,43,618.97</b>	<b>11,98,43,618.97</b>	<b>TOTAL</b>	<b>11,98,43,618.97</b>	<b>11,98,43,618.97</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*Mohar C. Rathi*  
MOHAN C RATHI  
M.NO.111133 PARTNER

*Mohar*

Principal  
Science College,  
Congress Nagar, Nagpur.



NAGPUR  
DATE - 3rd August 2022.

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
DEGREE COLLEGE**

**RECEIPT & PAYMENT FOR THE YEAR ENDED ON 31ST MARCH 22**

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
TO, MAINTENANCE GRANTS Salary Grants Medical Reimbursement Leave Encashment Grant	99,757,519.00 257,460.00 283,507.00		BY, DIRECT RECURRING EXTENDITURE SALARY (As per list Enclosed Annexure - "A")		100,535,481.00
TO, STAFF DEDUCTIONS (As per Annexure "B")		100,296,496.00	BY, STAFF DEDUCTIONS (As per Annexure "B")		34,580,300.00
TO, OTHER GRANTS - RECEIPTS National Service Scheme PET Exam Grant	3,400.00 21,550.00	24,950.00	BY, OTHER GRANTS - EXPENDITURE National Service Scheme Expenses PET Exam Expenses	187,866.00 6,500.00	194,366.00
TO, FEES & FINES Tuition Fee	977,814.00	977,814.00	BY, EXPENDITURE ON COLLEGE BUILDING Corporation Taxes		656,345.00
			BY, LABORATORY EXPENSES Laboratory Equipments Current Laboratory Expenditure (Annexure-E)	65,450.00 486,052.60	551,502.60
			BY, EXPENDITURE ON TERM FEE		
<b>TOTAL RS. C/F.</b>		<b>135,911,550.00</b>	<b>TOTAL RS. C/F.</b>		<b>136,517,994.60</b>

NAGPUR  
DATE :- 3rd August 2022.



*Signature*  
Principal  
Science College,  
Congress Nagar, Nagpur







	TOTAL RS. B/F.		TOTAL RS. B/F.		TOTAL RS. B/F.
TO, OTHER MISCELLANEOUS RECEIPTS FOR THE MAINTENANCE OF THE COLLEGE (As per Annexure 'G')			145,125,622.00		151,530,010.23
		BY, OTHER MISCELLANEOUS PAYMENT FOR THE MAINTENANCE OF THE COLLEGE (As per Annexure 'G')	1,655,155.00		171,240.00
TO, OPENING BALANCES (As per Annexure 'H')		BY, CLOSING BALANCES (As per Annexure 'H')	12,403,904.93		7,483,431.70
		GRANT TOTAL RS.	159,184,681.93	GRANT TOTAL RS.	159,184,681.93

**CERTIFICATE**

Certified that the figure shown in the above "Receipts & Payments Accounts" agree with the books of accounting mentioned which have been audited by us and are found to be correct.

*Mohini*  
Principal  
Science College  
Congress Nagar, Nagpur.



PLACE :- NAGPUR  
DATE :- 3rd August 2022

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS  
*Mohini*  
MOHINI RATHI  
M NO.111133, PARTNER

SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

ANNEXURE - A

SALARY TEACHING & NON-TEACHING STAFF FOR THE YEAR ENDED ON 31ST MARCH 2022

PARTICULARS	AMOUNT	AMOUNT
<b>TEACHING STAFF</b>		
Basic Pay	55,507,556.00	
Grade Pay	103,022.00	
Dearness Allowances	11,689,222.00	
House Rent Allowances	9,263,003.00	
Compensatory Local Allowances	105,261.00	
Transportation Allowances	944,479.00	
Arrears Dearness Allowances	1,726,715.00	
Licence Fee to Principle	16,800.00	
Special Allowances to Principal	54,000.00	79,410,058.00
<b>NON-TEACHING STAFF</b>		
Basic Pay	6,921,893.00	
Grade Pay	898,534.00	
Dearness Allowances	10,781,809.00	
House Rent Allowances	1,519,316.00	
Compensatory Local Allowances	112,786.00	
Transportation Allowances	206,378.00	
Arrears Dearness Allowances	143,740.00	20,584,456.00
Medical Reimbursement		257,460.00
Leave Encashment		283,507.00
<b>TOTAL</b>		<b>100,535,481.00</b>

ANNEXURE - B

STAFF DEDUCTIONS COLLECTION & PAID FOR THE YEAR ENDED ON 31ST MARCH 2022

PARTICULARS	COLLECTION	PAID
Anant Co- Op Urban Credit Society	496,500.00	496,500.00
Central Bank Of India DNC Loan	50,000.00	50,000.00
Covid 2019	375,947.00	375,947.00
D.C.P.S	1,413,266.00	1,413,266.00
Dr. P.D. Nagri Sahakari Path Sanstha	849,000.00	849,000.00
Flag Day	45,000.00	45,000.00
GPF	6,799,500.00	6,799,500.00
Group LIC	54,875.00	54,875.00
Income Tax	14,357,359.00	14,357,359.00
LIC	779,839.00	779,839.00
Matoshri Vimlabai Deshmukh Smruti Annapurna	64,750.00	64,750.00
Navin Subhedar Nagri Saha Path Sanstha	61,200.00	61,200.00
Professional Tax	181,000.00	181,000.00
Revenue Stamp	907.00	907.00
S.S.E.S. Emp. Credit Society	9,055,315.00	9,055,315.00
Accidental Insurance	25,842.00	25,842.00
<b>TOTAL</b>	<b>34,610,300.00</b>	<b>34,580,300.00</b>

NAGPUR

DATE :- 3rd August 2022

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*Mohan*  
Principal  
Science College  
Congress Nagar, Nagpur.

*M. Rathi*  
MOHAN RATHI  
M NO. 111133, PARTNER



SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

**ANNEXURE - C**

LOANS & ADVANCES FOR THE YEAR ENDED ON 31ST MARCH 2022

PARTICULARS	CREDIT	DEBIT
College Student Responsibility Fund	89,600.00	19,020.00
Non- Grant College Advance	124,205.00	1,075,500.00
Shri Hariprasad Gujar	40,000.00	40,000.00
TDS	3,600.00	3,600.00
Group LIC Claim	495,360.00	495,360.00
Reserve Fund Nagpur Univ	20,000.00	
Shri P. S Utale Advance	138,000.00	138,000.00
Scholarship Fees	6,062,698.00	10,292,988.00
<b>TOTAL</b>	<b>6,973,463.00</b>	<b>12,064,468.00</b>

**ANNEXURE - D**

LIST OF MISC. EXP. FOR THE YEAR ENDED ON 31ST MARCH 2022

PARTICULARS	AMOUNT	AMOUNT
Audit Fee	42,480.00	
Bank Charges	4,793.63	
Binding Expenses	9,589.00	
Electric Bill	229,540.00	
Identity Card Expenses	24,426.00	
Postage & Stamps	2,488.00	
Printing Expenses	19,270.00	
Stationary	232,626.00	
Telephone Bill	10,015.00	
University Continuation to Affiliation Fee	10,000.00	
Water Bill	406,920.00	
Xerox Charges	17,958.00	
Reading Room Exp.	12,083.00	
Extra Cur. Activity	13,113.00	
Games & Sports Expense	50,993.00	
Journals Expense	3,000.00	
Remun. To Cycle Stand Cont	64,120.00	1,153,414.63
<b>TOTAL</b>	<b>TOTAL</b>	<b>1,153,414.63</b>

**ANNEXURE - E**

LIST OF LAB. CURRENT EXP. FOR THE YEAR ENDED ON 31ST MARCH 2022

PARTICULARS	AMOUNT	AMOUNT
Computer Science Lab Expenses	7,840.00	
Chemistry Lab Expenses	149,114.00	
Physics Lab Expenses	79,558.60	
Botany Lab Expenses	8,030.00	
Zoology Lab Expenses	12,690.00	
Microbiology Lab Expenses	228,263.00	
Geology Lab Expenses	557.00	486,052.60
<b>TOTAL</b>		<b>486,052.60</b>

NAGPUR  
DATE :- 3rd August 2022

*Mohan*

Principal  
Science College  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M. Rathi*

MOHAN RATHI  
M.NO.111133, PARTNER



SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

**ANNEXURE - F**

FEES COLLECTED & PAID ON BEHALF OF RTM, NAGPUR UNIVERSITY, NAGPUR  
FOR THE YEAR ENDED ON 31ST MARCH 2022

PARTICULARS	CREDIT	DEBIT
Ashwamegh Yagya Fee	5,875.00	-
College Exam Fee	80,440.00	-
E-mail Service	24,500.00	-
Laboratory Fee	331,828.00	-
Environment Study Course Fee	28,900.00	-
Inter Uni. Games & Culture Programs	12,250.00	-
Medical Exam. Form Fee	2,450.00	-
Stu. Aid /M. Aid /Welf Fund & Union Fee	9,800.00	-
Uni. Practical Exam	225,000.00	150,075.00
Uni. Previous Practical Exam	646,950.00	187,157.00
Uni. Exam	702,198.00	998,428.00
Uni. Annual Fee	61,250.00	53,250.00
Uni. Disaster Fund Fee	4,900.00	-
University Enrolment & Form Fee	82,210.00	66,790.00
University Games & Sports Fee	4,905.00	-
<b>TOTAL</b>	<b>2,223,256.00</b>	<b>1,455,700.00</b>

**ANNEXURE - G**

OTHER MISCELLANEOUS RECEIPTS FOR THE MAINTENANCE OF THE COLLEGE  
FOR THE YEAR ENDED ON 31ST MARCH 2022

PARTICULARS	CREDIT	DEBIT
Admission Fee	4,410.00	-
Development Fund Fee	18,880.00	-
Cycle Stand Fee	91,800.00	-
Library Fee	145,894.00	-
Identity Card Fee	22,775.00	-
Bank Interest	120,916.00	-
Maint of Inet Facility Fee	23,000.00	-
Student Welfare Policy Fee	91,600.00	71,200.00
National Service Scheme Fee	9,280.00	8,440.00
Society Administrative Charges ( S.E.F)	91,600.00	91,600.00
Other Fee From Scholarship	806,884.00	-
Term Fee	228,316.00	-
<b>TOTAL</b>	<b>1,655,155.00</b>	<b>171,240.00</b>

**ANNEXURE - H**

LIST OF OPENING AND CLOSING BALANCE FOR THE YEAR ENDED ON 31ST MARCH 2022

PARTICULARS	OPENING	CLOSING
Cash In Hand	16,357.00	19.00
Bank of Maharashtra Salary A/c 20108006911	1,159,317.60	950,611.60
Central Bank (NSS) A/C 1201708905	41,213.00	3,250.20
Central Bank A/C 5102077733	15,400.00	87,434.00
Central Bank Non-Salary A/C 3780856339 SB A/c	4,799,398.99	4,300,778.73
Central Bank Scholarship A/C 1201760148	6,362,218.34	2,131,338.17
<b>TOTAL</b>	<b>12,403,904.93</b>	<b>7,483,431.70</b>

NAGPUR  
DATE :- 3rd August 2022

*Mohar*  
Principal  
Science College  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Mohar*  
MOHAN RATHI  
M.NO.111133. PARTNER





# RATHI & RATHI

Chartered Accountants

B 101, Ujwal Flats, Rahate Colony,

Nagpur - 440 022

☎: 0712 - 2454129

E-mail : rdcangp@gmail.com

## INDEPENDENT AUDITOR'S REPORT UGC ACCOUNT

### 1. REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2022, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

### 2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### 3. AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control



relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.

(c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

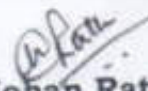
(d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:

- a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2022 and;
- b. In the case of Income & Expenditure Account, of the deficit for the year ended on that date.

Nagpur, dated the  
3rd August, 2022



For Rathi & Rathi  
Firms Reg. No. 108705W  
Chartered Accountants

  
Mohan Rathi  
Partner (M.No.111133)

ICAI UDIN 22111133AOHLVR5670

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**U G C ACCOUNT**

**BALANCE SHEET AS ON 31ST MARCH 2022**

FUNDS & LIABILITIES	AMOUNT	PROPERTIES & ASSETS	AMOUNT	AMOUNT
<b>FUNDS</b> (As Per Amm "BB")	58,894,601.11	<b>IMMOVABLE &amp; MOYABLE PROPERTIES</b> [As Per Amm "AA"]		51,992,613.05
<b>DEPRECIATION FUND</b> As Per Last Balance Sheet Add: During The Year	32,668,285.00 1,875,968.00			
<b>LOANS &amp; ADVANCES</b> Non-Grant Internal College Contribution	6,727,701.53 3,904.00	<b>LOANS &amp; ADVANCES</b> Advance to Staff ( Major & Minor R. Project)	256,000.00	256,000.00
<b>OTHER Account</b> UGC Recovery payable		<b>INCOME &amp; EXPENDITURE</b> As Per Last Balance Sheet Add - Deficit During the Year	42,412,598.18 1,876,058.00	44,288,656.18
	<b>100,146,759.64</b>	<b>CLOSING BALANCE</b> Canara Bank UGC A/C 1404201051630	3,607,490.41	3,607,490.41
				<b>100,146,759.64</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



MOHAN RATHI M/NO.111133 PARTNER  
ICAI UDIN : 2211133AOHLVRS670

*Mohan*  
Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE : 3rd August 2022

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**U.G.C. ACCOUNT  
ANNEXURE "AA"**

**LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31ST MARCH 2022**

SR. NO	PARTICULARS	Balance as on		Addition during the year			Adj. Sale	Total Rs. 31st March 2022	Depreciation			Total Depreciation	Accu. Dep. Fund opening	Accu. Dep. Fund Closing	Balance as on 31-03-2022
		1st April 2021	31-3-2022	1-4-2021 to 31-3-2022	1-10-2021 to 31-3-2022	1-4-2021 to 30-9-2021			Rate	1-10-2021 to 31-3-2022					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
A)	<b>CONSTRUCTION</b> U.G.C. Construction Woman Hostel's Construction	2,020,988.65 16,062,676.39	-	-	-	-	2,020,988.65 16,062,676.39	5% 5%	54,452.00 443,111.00	-	54,452.00 443,111.00	931,953.00 7,200,482.00	986,405.00 7,643,373.00	1,034,583.65 8,419,103.39	
	<b>Total Construction</b>	<b>18,083,665.04</b>					<b>18,083,665.34</b>		<b>497,563.00</b>	<b>0.00</b>	<b>497,563.00</b>	<b>813,2415.00</b>	<b>86,29878.00</b>	<b>945,3687.04</b>	
B)	<b>EQUIPMENTS</b> CPE Grant Equipment Development Grant Equipment O.S.T. Equipments Nanotechnology Equipment Laboratory Equipments Merged Scheme Equipment Vocational Computer Major R. Project Equipment Minor R. Project Equipment UGC Equipments Sport Development Equipment Majal Grant Equipment BRNS Equipment Fruit Pro & Wine Tech	15,998,180.61 4,095,736.00 1,660,683.70 2,722,388.10 245,567.29 1,205,186.00 207,337.44 1,266,823.03 1,084,296.09 1,428,248.37 558,795.00 371,322.00 1,159,300.00 585,339.00	-	-	-	-	15,998,180.61 4,095,736.00 1,660,683.70 2,722,388.10 245,567.29 1,205,186.00 207,337.44 1,266,823.03 1,084,296.09 1,428,248.37 558,795.00 371,322.00 1,159,300.00 585,339.00	15% 15% 15% 15% 15% 15% 15% 15% 15% 15% 15% 15% 15% 15%	631,028.00 215,818.00 42,544.00 73,851.00 6,164.00 37,403.00 5,204.00 47,712.00 43,736.00 45,383.00 24,865.00 16,517.00 83,153.00 49,877.00	-	631,028.00 215,818.00 42,544.00 73,851.00 6,164.00 37,403.00 5,204.00 47,712.00 43,736.00 45,383.00 24,865.00 16,517.00 83,153.00 49,877.00	11,791,324.00 2,656,952.00 1,377,054.00 2,230,048.00 204,474.00 955,501.00 172,641.00 946,744.00 790,726.00 1,125,696.00 393,084.00 261,212.00 504,944.00 252,828.00	12,422,352.00 2,872,770.00 1,419,596.00 2,303,899.00 210,638.00 992,954.00 177,845.00 996,456.00 836,462.00 1,171,079.00 417,944.00 277,229.00 688,097.00 302,705.00	3,576,628.61 1,222,968.00 241,085.70 418,489.10 34,929.26 212,232.00 29,492.44 270,367.03 247,834.09 257,169.37 140,846.00 93,593.00 471,203.00 262,634.00	
	<b>Total Equipment</b>	<b>32,589,202.60</b>					<b>32,589,202.60</b>		<b>1,323,295.00</b>	<b>0.00</b>	<b>1,323,295.00</b>	<b>237,67238.00</b>	<b>25,690,533.00</b>	<b>7,488,665.60</b>	
C)	<b>BOOKS</b> M.R.P. Books & Journals C.P. Excellence Books Nanotechnology Books Merged Scheme Books UGC Books & Journals Majal Grant Books General Development Books Career Oriented Prog. Books	274,225.63 381,817.00 127,533.90 122,067.00 54,179.23 42,965.00 55,301.00 53,799.00	-	-	-	-	274,225.63 381,817.00 127,533.90 122,067.00 54,179.23 42,965.00 55,301.00 53,799.00	10% 10% 10% 10% 10% 10% 10% 10%	12,508.00 16,023.00 3,818.00 4,960.00 1,786.00 1,962.00 2,792.00 2,716.00	-	12,508.00 16,023.00 3,818.00 4,960.00 1,786.00 1,962.00 2,792.00 2,716.00	148,245.00 231,586.00 89,352.00 72,463.00 36,317.00 23,443.00 27,381.00 26,638.00	160,843.00 247,609.00 93,170.00 77,423.00 38,103.00 25,395.00 30,173.00 29,354.00	113,302.63 144,208.00 34,363.90 44,644.00 16,076.23 17,570.00 25,128.00 24,445.00	
	<b>Total Books</b>	<b>1,121,887.76</b>					<b>1,121,887.76</b>		<b>466.45.00</b>	<b>0.00</b>	<b>466.45.00</b>	<b>65,5425.00</b>	<b>70,2070.00</b>	<b>41,9817.76</b>	
D)	Study Material Furniture	11,179.65 186,678.00	-	-	-	-	11,179.65 186,678.00	10% 10%	345.00 8,116.00	-	345.00 8,116.00	7,688.00 105,519.00	8,037.00 113,635.00	3,142.95 73,043.00	
	<b>Total A+B+C+D</b>	<b>51,992,613.05</b>					<b>51,992,613.05</b>		<b>1,875,968.00</b>	<b>0.00</b>	<b>1,875,968.00</b>	<b>32,668,285.00</b>	<b>34,544,253.00</b>	<b>17,448,365.05</b>	

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS  
*(Signature)*  
MOHAN RATHI M NO. 111133 PARTNER



*(Signature)*  
Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE: 3rd August 2022



**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR**

**U.G.C ACCOUNT**  
**ANNEXURE 'BB'**

LIST OF FUNDS AS ON 31ST MARCH 2022

SR. No	PARTICULARS	OPEN BAL As On 01/04/21	Addition 2021-22	Utilized 2021-22	Total 31/03/2022
1	U.G.C. Construction Grant	203,555.64	-	-	203,555.64
2	U.G.C. VIII Plan Construction Grant	300,000.00	-	-	300,000.00
3	U.G.C. IX Plan Construction Grant	710,100.00	-	-	710,100.00
4	U.G.C. X th Plan Construction Grant	260,100.00	-	-	260,100.00
5	U.G.C. XI th Plan Lab. Equipment Grant	49,939.00	-	-	49,939.00
6	U.G.C. Nanotechnology Equipment Grant	3,325,000.00	-	-	3,325,000.00
7	U.G.C. Equipement Grant	540,000.00	-	-	540,000.00
8	U.G.C. IX th Plan Laboratory Equipement's Grant	250,000.00	-	-	250,000.00
9	U.G.C. X th Plan Laboratory Equipments's Grant	249,696.00	-	-	249,696.00
10	U.G.C. D.S.T. Equipments	1,753,983.00	-	-	1,753,983.00
11	UGC Major / Minor RP Equipments	85,000.00	-	-	85,000.00
12	U.G.C. Library Books Loan Grant	18,750.00	-	-	18,750.00
13	U.G.C. Library Books Grant	168,000.00	-	-	168,000.00
14	U.G.C. Library	45,800.00	-	-	45,800.00
15	U.G.C. IX th Plan Library Books Grant	120,000.00	-	-	120,000.00
16	U.G.C. X th Plan Library Books Grant	166,464.00	-	-	166,464.00
17	U.G.C. XI th Plan Library Books Grant	33,293.00	-	-	33,293.00
18	UGC Minor RP Books & Journals	55,000.00	-	-	55,000.00
	<b>U.G.C. OTHER GRANT</b>				
19	U.G.C. College Development Grant	317,956.00	-	-	317,956.00
20	U.G.C. Major/ Minor Research Project Grant	500,789.00	421,000.00	-	921,789.00
21	U.G.C. Student's Welfare Grant	8,000.00	-	-	8,000.00
22	U.G.C. Over-Head Tank Grant	1,210.00	-	-	1,210.00
23	U.G.C. Chalk Board's Grant	1,000.00	-	-	1,000.00
24	U.G.C. Restructuring Courses of Grant Electronics	189,340.00	-	-	189,340.00
25	U.G.C. Personal Computer Grant	235,000.00	-	-	235,000.00
26	U.G.C. Vocational Geo- Exploration & Drilling Tech Grt.	1,355,455.00	-	-	1,355,455.00
27	U.G.C. Vocational Computer Maintenance Grant	1,577,981.00	-	-	1,577,981.00
28	College Potential With Excellance Grant	19,525,173.47	3,170,380.00	-	22,695,553.47
29	U.G.C. Camer Oriental Programme Grants	700,000.00	-	-	700,000.00
30	U.G.C. Scheme Of Remedial Courses for SC/ST Students Grt.	725,000.00	-	-	725,000.00
31	U.G.C. Woman Hostel Grants	10,000,000.00	-	-	10,000,000.00
32	U.G.C. X th Plan Grant	83,232.00	-	-	83,232.00
33	UGC XI th Plan Additional Development Grant	2,500,000.00	-	-	2,500,000.00
34	UGC XI Plan Merged Scheme Grant	1,645,250.00	-	-	1,645,250.00
35	UGC Certi Cour Environ Analysis Grt	991,000.00	-	-	991,000.00
36	UGC Mathematical Maple Grant	834,247.00	-	-	834,247.00
37	UGC XI PL Merged Scheme	473,946.00	-	-	473,946.00
38	College Potencial with Excellance	2,000,000.00	-	-	2,000,000.00
39	12th Plan Development Grant	1,720,958.00	-	-	1,720,958.00
40	Development of Sport Equipment Grant	500,000.00	-	-	500,000.00
41	BRNS Board of Research Grt	1,053,223.00	-	-	1,053,223.00
42	Paramarch Grant 2020	1,178,000.00	-	1,178,000.00	
	<b>Total</b>	<b>56,451,421.11</b>	<b>3,591,380.00</b>	<b>1,178,000.00</b>	<b>58,864,801.11</b>

NAGPUR  
DATE: 3rd August 2022



*M. Rathi*  
Principal  
Science College  
Congress Nagar, Nagpur

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M. Rathi*  
MOHAN RATHI M.NO. 111133 PARTNER



**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR  
UGC ACCOUNT**

**INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED ON 31ST MARCH 2022**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
BY, OTHER EXPENSE Bank Charges	90.00	TO, OTHER INCOME Bank Interest	
BY, DEPRECIATION	1,875,968.00	TO, DEFICIT CARRIED OVER TO B/SHEET	1,876,058.00
TOTAL	1,876,058.00	TOTAL	1,876,058.00

NAGPUR  
DATE: 3rd August 2022



*Mohini*

Principal  
Science College,  
Congress Nagar, Nagpur.



AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Mohan Rathi*

MOHAN RATHI M. NO. 111133 PARTNER

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**U.G.C. ACCOUNT**

RECEIPT & PAYMENT FOR THE YEAR ENDED ON 31ST MARCH 2022

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
TO, U.G.C. RECURRING GRANT College Potential With Excell Grt Ugc Major/Minor Research Project Grt	3,170,380.00 421,000.00	3,591,380.00	BY, LOANS & ADVANCES Non Grant	15,680.00	15,680.00
			BY, U.G.C. RECURRING GRANT Paramarsh Grant- Utilised Paramarsh Grant- Refund	265,100.00 912,900.00	1,178,000.00
			BY, OTHER EXPENSE Bank Charges		90.00
TO, OPENING BALANCE Canara Bank UGC A/C 1404201051630	1,209,880.41	1,209,880.41	BY, CLOSING BALANCE Canara Bank UGC A/C 1404201051630	3,607,490.41	3,607,490.41
	Total	4,801,260.41		Total	4,801,260.41

CERTIFICATE

Certified that the figure shown in the above "Receipts & Payments Accounts" agree with the books of accounting maintained which have been audited by us and are found to be correct.

FOR RATHI & RATHI  
 CHARTERED ACCOUNTANTS



*Principal*

Principal  
 Science College  
 Congress Nagar, Nagpur.



NAGPUR  
 DATE : 3rd August 2022

MOHAN RATHI M.NO.111133 PARTNER



# RATHI & RATHI

Chartered Accountants

B 101, Ujwal Flats, Rahate Colony,

Nagpur - 440 022

☎: 0712 - 2454129

E-mail : rdcangp@gmail.com

## INDEPENDENT AUDITOR'S REPORT NON GRANT ACCOUNT

### 1. REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **SCIENCE COLLEGE, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2022, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

### 2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### 3. AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. making those risk assessments, the auditor considers internal control



af

relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.

(c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

(d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:

a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2022 and;

b. In the case of Income & Expenditure Account, of the surplus for the year ended on that date.

Nagpur, dated the  
3rd August, 2022.



**For Rathi & Rathi  
Firms Reg. No. 108705W  
Chartered Accountants**

**Mohan Rathi**

**Partner (M.No.111133)**

**ICAI UDIN: 22111133AOZOKO5347**

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
NON - GRANT COLLEGE**

**BALANCE SHEET AS ON 31ST MARCH 2022**

FUNDS AND LIABILITIES	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	AMOUNT	AMOUNT
<b>FUNDS</b> Building Fund Society's Building Fund Society Fund Development Fund Reserve Fund Add Interest received on Bank Account		125,725.00 866.00 5,000,000.00 625,800.00 427,427.00	<b>FIXED ASSETS</b> (As per schedule 'AA')		131,925,820.56
Depreciation Fund		48,054,166.00	<b>DEPOSITS &amp; INVESTMENTS</b> As Per Annuity 'BB'		49,584,928.00
<b>OTHER LIABILITIES</b> Unl Exam Fee payable Various Dept GST Payable Security Deposit ( Mrs Ajay N. Chafle) Innovation Foundation Unnat Bharat Project S. D. ( Mrs. Sagar Enterprises )	1,613,494.00 9,468.88 1,648,821.00 20,000.00 50,000.00 56,676.00	3,406,959.88	<b>OTHER DEBIT BALANCES</b> T.D.S FDR Ac. (Dtd) TDS AY 2020-21 TDS AY 2021-22 TDS AY 2022-23	507,641.00 128,556.00 200,622.00 297,305.00	1,134,124.00
<b>LOANS &amp; ADVANCES</b> YCMOU Advance	160,000.00	160,000.00	<b>LOANS AND ADVANCES</b> SSES Amravati Other (As Annuity- CC)	10,182,503.55 8,982,087.00	19,164,590.55
<b>INCOME &amp; EXPENDITURE ACCOUNT</b> Surplus as Per Last BS Sheet Add - Surplus for the Year	202,256,583.85 13,041,516.10	215,298,100.03	<b>LOANS AND ADVANCES (Internal)</b> (At Annuity- CC)		55,199,281.86
	<b>Total</b>	<b>273,101,065.91</b>	<b>CLOSING BALANCES :</b> Cash In Hand Reserve Fund CBI AC. No. 1201702006 Cent Bank of India -AC 3753531013 C.B.I. Ac 365927360 ( Research) C.B.I. Unnat Bharat Ac 3712056523 C.B.I. EPF Ac 3525426263 CBI Innovation Fund Ac No. 3858007594	102,590.00 375,675.10 12,832,109.10 563,516.67 59,895.09 1,715,417.86 55,115.20	16,091,320.92
	<b>Total</b>	<b>273,101,065.91</b>	<b>Total</b>	<b>Total</b>	<b>273,101,065.91</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANT



*Mohar*  
Principal  
Science College  
Congress Nagar, Nagpur



NAGPUR  
DATE - 03/06/2022

*Mohan*  
MOHAN RATHI  
PARTNER M.NO. 111133  
ICAI UDIN: 2211133A0ZOKO0347

MRS. VIDYALAXMI EDUCATION SOCIETY AMBAVAJI  
SCIENCE COLLEGE, CONGRESS NAGPUR, NAGPUR  
NON-GRANT COLLEGE  
AMBAVAJI, NAGPUR

LIST OF IMMovable & MOVABLE PROPERTIES AS ON 31ST MARCH, 2022

PARTICULARS	Balance as on 31st April 2021		Additions during the year 2021-22		TOTAL	Depreciation		Accum. Dep. Fund	1. Less: 1. Less: Depreciation Fund	Expenditure Fund	Balance as on 31 March 2022
	Rs.	%	Rs.	%		Rs.	%				
Laboratory Equipments	7,540,420.00	-	1,750,000.00	-	9,290,420.00	15%	1,397,263.00	5,202,574.00	-	5,093,007.00	3,715,402.90
Furniture	3,781,065.00	-	140,200.00	-	3,921,265.00	14%	550,577.00	1,624,826.00	-	1,864,116.00	2,062,222.00
Office Equipments	3,641,712.00	-	93,000.00	-	3,734,712.00	15%	560,207.00	2,193,961.00	-	2,413,542.00	1,273,616.00
Library Books	1,006,793.22	-	142,200.00	-	1,148,993.22	10%	162,349.00	487,481.00	-	522,125.00	106,337.22
Building	100,450,367.00	-	102,200.00	-	100,552,567.00	5%	5,027,782.00	30,774,326.00	-	34,658,916.00	71,792,244.00
Building (Under construction)	354,387.00	-	-	-	354,387.00	0%	-	354,387.00	-	-	606,387.00
Filing and Finance Machine	2,538,340.48	-	-	-	2,538,340.48	10%	253,834.00	1,505,831.00	-	1,661,986.00	857,254.48
Electrical installation	1,490,852.00	-	-	-	1,490,852.00	15%	223,628.00	1,023,433.00	-	1,102,000.00	368,811.00
Software	282,694.00	-	-	-	282,694.00	40%	113,078.00	149,596.00	-	207,271.00	61,413.00
<b>TOTAL</b>	<b>1,29,623,144.68</b>		<b>1,877,164.00</b>		<b>1,31,499,308.68</b>		<b>14,824,238.00</b>	<b>47,658,394.00</b>		<b>45,044,185.00</b>	<b>84,138,216.68</b>

NAGPUR  
DATE - 03/04/2022

*Signature*  
Principal  
Science College  
Congress Nagar, Nagpur



FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS  
MIDNIGHT PATH  
PARTNERSHIP FIRM (LLP)  
NAGPUR

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,**  
**NON-GRANT COLLEGE**  
**ANNEXURE "BB"**

**LIST OF DEPOSITS & INVESTMENTS AS ON 31/03/2022**

PARTICULARS	AMOUNT
Central Bank of India DNC FDR	47,566,831.00
Central Bank of India DNC (FDR For Student Prize)	721,435.00
FDR ( M/s Ajay N. Chafle SD A/c )	1,197,732.00
FDR ( Sagar Enterprises SD A/c )	98,930.00
<b>TOTAL RS.</b>	<b>49,584,928.00</b>

**ANNEXURE "CC"**  
**LIST OF LOANS AND ADVANCES DEBIT AS ON 31/03/2022**

PARTICULARS	AMOUNT	AMOUNT
<b><u>LOANS AND ADVANCES</u></b>		
College of Engg & Tech. Akola's Adv.	3,000,000.00	
Shri Shivaji High School, Nagpur Adv	5,140,824.00	
Officiating Principal, YDVD Art & Commerce College, Tiosa	150,000.00	
Shri R. S. Nibalkar	3,400.00	
Shri M. D. Borade	9,276.00	
M/s. Rucha Constructions	63,782.00	
M/s Sagar Enterprises	565,000.00	
Gas Cylinder Security Deposit	3,000.00	
MS. Apurva D Fuladi Advance	37,005.00	
Mrs. V. K. Meshram	10,000.00	8,982,087.00
<b><u>Internal Accounts</u></b>		
Degree College	27,957,537.12	
Junior College	3,148,302.88	
MCA Advance	50,368,703.33	
UGC Advance	6,539,541.00	
UGC CPE Grt Refund	188,160.53	
Society Account	(29,091,146.00)	
Women Hostel Advance	(3,911,817.00)	55,199,281.86
<b>TOTAL RS.</b>		<b>64,181,368.86</b>

FOR RATHI & RATHI  
 CHARTERED ACCOUNTANTS

NAGPUR  
 DATE - 03/08/2022



*M. Shinde*  
 Principal  
 Science College  
 Congress Nagar, Nagpur.

*M. Rathi*  
 MOHAN RATHI  
 PARTNER M.NO 111133





**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,**

**NON- GRANT COLLEGE**

INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To EDUCATIONAL EXPENDITURE			EDUCATIONAL INCOME		
Salaries & Allowances	12,089,525.00		Fees	31,917,466.00	
Contingencies	5,344,413.82		Other Income	3,731,183.00	
Depreciation (Net/AA)	5,173,192.00	22,607,130.82			35,648,649.00
To SURPLUS/(DEFICIT):-		13,047,518.16			
Carried Over To B/Sheet					
<b>TOTAL Rs.</b>		<b>35,648,649.00</b>	<b>TOTAL Rs.</b>		<b>35,648,649.00</b>

NAGPUR  
DATE - 03/05/2022



*M. B. ...*  
Principal  
Science College  
Congress Nagar, Nagpur

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANT



*M. P. ...*  
MORAN RATHI  
PARTNER M NO 111133  
ICAI UDIN - 2211133AQZOKOJ5M7

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI'S  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR  
NON-GRANT COLLEGE**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022**

RECEIPTS		AMOUNT	AMOUNT	PAYMENTS		AMOUNT	AMOUNT
TO. FEES & FINE As Per Annexure "A"			31,917,466.00	BY. SALARIES AND ALLOWANCES As per Annexure "B"			12,089,525.00
TO. OTHER INCOME As Per Annexure "A"			3,731,183.00	BY. CONTINGENCIES As Per Annexure "C"			5,344,413.82
TO. CAPITAL RECEIPT			-	BY. CAPITAL EXPENDITURE Capital Work In Progress Building Laboratory Equipment Furniture Office Equipment Library Books		102,200.00 1,750,669.00 145,252.00 163,246.00 142,269.00	
TO. GRANTS RECEIVED			-	BY. GRANT UTILISATION			2,303,636.00
TO. STAFF DEDUCTIONS As per Annexure "D"			953,557.00	BY. STAFF DEDUCTIONS As per Annexure "D"			953,557.00
TO. LOANS & ADVANCES (As per Annexure "E")			20,472,450.08	BY. LOANS AND ADVANCES (As per Annexure "E")			22,324,822.20
TO. Reserve Fund			10,711.00				
TO. Unnat Bharat Abhiyan Grant			-	BY. SSES AMRAVATI TDS of Society on FDR Interest TDS of Society on Rent Income		222,401.00 74,904.00	
TO. Society Fund			5,000,000.00				297,305.00
TO. FDR MATURED			2,524,574.00	BY. FDR INVESTMENT (As per Annexure-F)			7,093,339.00
TO. OPENING BALANCES As per Annexure "G"			1,887,977.86	BY. CLOSING BALANCES As per Annexure "G"			16,091,320.92
			<b>66,497,918.94</b>				<b>66,497,918.94</b>

Certified that the figures shown in the above "Receipts & Payments Accounts" agree with the books of account maintained which have been audited by us and are found to be correct.

**CERTIFICATE**

*M. S. Chaturvedi*  
Principal  
Science College  
Congress Nagar, Nagpur



PLACE - NAGPUR  
DATE - 03/05/2022



FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Rathi*  
MOHAN RATHI  
PARTNER M NO. 111133

**SHRI SHIVAJI EDUCATION SOCIETY, AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR  
NON-GRANT COLLEGE**

**ANNEXURE "A"**

**LIST OF FEES & OTHER INCOME FOR THE YEAR ENDED ON 31 ST MARCH 2022**

<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
<b>FEES &amp; FINE COLLECTION</b>		
Admission Registration Fee	583,460.00	
Bach of Comp. App. Fee	5,551,627.00	
Dipl Fruit Processing Wine Tech Fee	66,000.00	
Junior 102 / 193 Fee	1,064,161.00	
M. Sc. Chemistry Fee	2,179,650.00	
M. Sc. Computer Fee	2,872,702.00	
M. Sc. Maths Fee	1,357,736.00	
M. Sc. Microbiology Fee	2,192,029.00	
M. Sc. Physics Fee	1,880,520.00	
Research Lab Fee	152,000.00	
Skill Base Course Fee	67,100.00	
SR. College Non Grant Fee	7,319,326.00	
Uni. Migration Fee	11,100.00	
Uni. Supply Exam & Revaluation Fee	69,979.00	
Uni. Admission Registration Fee	8,680.00	
Uni. Exam Fee Various Dept	1,287.00	
Uni. Supply Exam Service Charges	15,450.00	
General Fine	14,730.00	
Uni. Exam Late Fee	9,000.00	
Vocational Fee	6,500,929.00	
		31,917,466.00
<b>OTHER INCOME</b>		
Bank Interest Received	248,760.00	
Interest Received on FDR	2,315,740.00	
Bank Rent	749,016.00	
Duplicate T.C.	5,900.00	
Sale of Tender Form	21,500.00	
Scrap Material	5,100.00	
Misc. Income	329,098.00	
NCC Grt	37,005.00	
Consultancy Fees For Physics Dept.	6,500.00	
Recovery for Loss Of Library Books	3,564.00	
Mashroom Cultivation	9,000.00	
		3,731,183.00
<b>TOTAL Rs.</b>		<b>35,648,649.00</b>



**ANNEXURE "B"**  
**LIST OF SALARIES AND ALLOWANCES FOR THE YEAR ENDED ON 31.03.2022**

PARTICULARS	AMOUNT	AMOUNT
<b>PAY ALLOWANCES AND REMUNERATION TO STAFF</b>		
Basic Pay To BCA Teaching Staff	400,720.00	
DA To BCA Teaching Staff	854,184.00	
Grade Pay To BCA Teaching Staff	144,000.00	
HRA To BCA Teaching Staff	108,944.00	
TA To BCA Teaching Staff	52,800.00	
CLA To BCA Teaching Staff	5,760.00	1,566,408.00
Basic Pay To MSC Chem. Teaching Staff	192,400.00	
DA To M Sc Chemistry Teaching Staff	414,608.00	
Grade Pay To M Sc Chemistry Teaching Staff	72,000.00	
HRA To M Sc Chemistry Teaching Staff	52,880.00	
TA To M Sc Chemistry Teaching Staff	26,400.00	
CLA To M Sc Chemistry Teaching Staff	2,880.00	761,168.00
Basic Pay To MSC Maths Teaching Staff	192,400.00	
DA To M Sc Maths Teaching Staff	414,608.00	
HRA To M Sc Maths Teaching Staff	52,880.00	
Grade Pay To M Sc Maths Teaching Staff	72,000.00	
TA To M Sc Maths Teaching Staff	26,400.00	
CLA To M Sc Maths Teaching Staff	2,880.00	761,168.00
Basic Pay To MSC Physics Teaching Staff	143,650.00	
DA To M Sc Physics Teaching Staff	305,138.00	
Grade Pay To M Sc Physics Teaching Staff	54,000.00	
HRA To M Sc Physics Teaching Staff	39,530.00	
TA To M Sc Physics Teaching Staff	19,200.00	
CLA To M Sc Physics Teaching Staff	2,160.00	563,678.00
Basic Pay To MSC Comp. Teaching Staff	200,360.00	
DA To M Sc Computer Teaching Staff	427,092.00	
Grade Pay To M Sc Computer Teaching Staff	72,000.00	
HRA To M Sc Computer Teaching Staff	54,472.00	
TA To M Sc Computer Teaching Staff	26,400.00	
CLA To M Sc Computer Teaching Staff	2,880.00	783,204.00
Basic Pay To MSC Microbio Teaching Staff	46,800.00	
DA To M Sc Microbio Teaching Staff	106,272.00	
Grade Pay To M Sc Microbio Teaching Staff	18,000.00	
HRA To M Sc Microbio Teaching Staff	12,960.00	
TA To M Sc Microbio Teaching Staff	7,200.00	
CLA To M Sc Microbio Teaching Staff	720.00	191,952.00
Remuneration B.Sc. English Staff	6,000.00	
Remuneration B.Sc. Microbiology Staff	106,720.00	
Remuneration B.Sc. Hindi Staff	3,600.00	
Remuneration B.Sc. Marathi Staff	1,600.00	
Remuneration B.Sc. Statistics Staff	21,200.00	
Remuneration B.Sc. Geology Staff	33,000.00	
Remuneration B.Sc. Bio-Technology Staff	291,620.00	
Remuneration B.Sc. Physics Staff	10,400.00	
Remuneration M.Sc. Chemistry Staff	419,130.00	



Remuneration M.Sc. Maths Staff	273,267.00	
Remuneration M.Sc. Micro Staff	448,600.00	
Remuneration M.Sc. Physics Staff	351,100.00	
Remuneration M.Sc. Comp Staff	427,599.00	
Remuneration Lab. Staff	331,000.00	
Remuneration BCA Staff	637,771.00	
Remuneration Lib. Staff	50,000.00	
Remuneration Phy Edun. Staff	50,000.00	
Remuneration Vocational Staff	346,548.00	
Remuneration Administrative Staff	382,000.00	
Remuneration To Fruit Pro & Wine Tech	45,000.00	
Remuneration To Cycle Stand Cont.	89,460.00	
Remuneration Non-Teaching Staff	2,889,101.00	
Remuneration Junior Teach.Staff	257,231.00	7,461,947.00
<b>TOTAL RS.</b>		<b>12,089,525.00</b>

**ANNEXURE "C"**

**LIST OF CONTIGENCIES FOR THE YEAR ENDED ON 31.03.2022**

PARTICULARS	AMOUNT	AMOUNT
Advertisement Expenses	94,480.00	
AMC For Generator	12,000.00	
AMC For Lift	118,358.00	
Audit Fee	35,636.00	
Bank Charges	5,207.46	
Biotechnology Lab Expense	83,387.00	
Chemistry Lab Expenses	104,954.00	
Cleaning Charges	156,000.00	
Consultancy Charges	82,640.00	
Consultancy Charges ERP Services	324,672.00	
Conveyance Expenses	183,363.00	
Corporation Tax	14,476.00	
Employer Contribution to CPF	591,688.00	
EPF Admin.Charges	54,238.00	
Extension/Outreach Activity	3,200.00	
Extra Curriculam Activity	110,464.00	
Furniture Repair	16,402.00	
Honorarium to Guest Lecture	10,000.00	
Honorarium to Junior College Committee	11,000.00	
Identity Card Expense	45,631.00	
Inspection Fee For Jr. Extra Comp. Class	10,000.00	
Insurance for Equipment & Build	113,988.00	
Journal Subscription Renewal	43,200.00	
Legal Fee & Expenses	7,600.00	
M.Sc Microbio. Lab Expense	338,210.00	
Magazine Expense	42,000.00	
Misc. Expense	107,046.36	
National Service Scheme Fee A/c	11,820.00	
NCC Expenses	1,067.00	
NMC Agnishman Sewa Shulk	94,164.00	
Office Equipment Repairs	31,506.00	
Physics Lab Expenses	5,797.00	
Postage & Stamps Exp.	247.00	
Printing Expenses	60,505.00	
Refreshment Expenses	168,653.00	
Regist. Fee for Jr. Extra Comp. Class	4,000.00	
Repairs & Maintenance	226,688.00	



Seating Allowance	39,000.00	
Society Administrative Charges (Establishment Fund)	117,210.00	
Student Welfare Policy	105,280.00	
T. A. & D. A. To Staff	29,770.00	
Travelling Expenses	7,110.00	
Workshop Expenses	21,089.00	
Lab Equipment Repair	7,000.00	
Legal Fee	93,000.00	
Lodging & Boarding Expenses	11,672.00	
Consultancy Fees Paid For Physics Dept.	3,250.00	3,760,468.82
<b>UNIVERSITY FEES</b>		
Uni. Migration Fee	7,400.00	
Uni. Enrolment Fee	38,419.00	
Uni. Medical Checkup Fee	10,030.00	
Uni. Exam Fee	1,394,360.00	
Uni. Admission Registration Fee	4,340.00	
Uni. Supply Exam Service Charges	10,300.00	
Uni. Student Annual Fee	72,625.00	
Uni. Supply Exam & Revaluation Fee	46,471.00	1,583,945.00
<b>TOTAL RS.</b>		<b>5,344,413.82</b>

**ANNEXURE "D"**

**LIST OF STAFF DEDUCTIONS FOR THE YEAR ENDED ON 31.03.2022**

PARTICULARS	CREDIT	DEBIT
CPF Collection	591,688.00	591,688.00
Professional Tax	83,575.00	83,575.00
Income Tax	232,200.00	232,200.00
TDS	46,094.00	46,094.00
<b>TOTAL Rs.</b>	<b>953,557.00</b>	<b>953,557.00</b>

**ANNEXURE "E"**

**LIST OF LOANS & ADVANCES DEBIT FOR THE YEAR ENDED ON 31.03.2022**

PARTICULARS	CREDIT	DEBIT
Degree College	1,075,500.00	124,205.00
Junior College	-	27,000.00
Girls Hostel Advance	230,597.00	851,194.00
MCA Advance	40,000.00	2,844,761.00
UGC Advance	15,680.00	-
Shri V.A Dakhole Advance	53,800.00	53,800.00
MS Apurva D. Fuladi Advance	-	37,005.00
Vidya Mandir High School Koardi	674.00	-
Shri A D Bobde Advance	13,620.00	13,620.00
GST Payable	135,058.08	198,191.20
Uni Exam Fees Payable	-	870,429.00
Uni Exam Fees Various Dept Payable	1,613,494.00	-
Income Tax Various Dept	15,670,915.00	15,670,915.00
EPF Various Dept	1,458,942.00	1,458,942.00
Professional Tax Various Dept	97,525.00	97,525.00
TDS Various Dept.	66,645.00	66,645.00
Society Adm Charges (Establishment Fund)	-	10,590.00
<b>TOTAL Rs.</b>	<b>20,472,450.08</b>	<b>22,324,822.20</b>



**ANNEXURE "F"**  
**LIST OF FDR FOR THE YEAR ENDED ON 31.03.2022**

PARTICULARS	CREDIT	DEBIT
FDR CBI DNC Ngg.	2,500,000.00	5,000,000.00
Accrued Interest	24,574.00	2,093,339.00
TOTAL RS.	2,524,574.00	7,093,339.00

**ANNEXURE "G"**  
**LIST OF OPENING AND CLOSING BAL. FOR THE YEAR ENDED ON 31.03.2021**

PARTICULARS	OPENING	CLOSING
Cash In Hand	112,578.00	102,590.00
Reserve Fund CBI A/C No. 1201702006	364,964.10	375,675.10
Central Bank of India A/c 3055927360 ( Research	777,279.67	953,518.67
CBI (UNNAT BHARAT) A/C 3712056523	55,272.00	56,895.00
Cent Bank of India EPF A/c 3525426293	34,605.35	1,715,417.85
Cent Bank of India A/C 3753531013	489,818.54	12,832,109.10
CBI Innovation Fund A/c No. 3858007894	53,460.20	55,115.20
TOTAL RS.	1,887,977.86	16,091,320.92

NAGPUR  
DATE - 03/08/2022

*Mohar*  
Principal  
Science College,  
Congress Nagar, Nagpur.



FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Mohan Rathi*  
MOHAN RATHI  
PARTNER M.NO.111133



**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
NON-GRANT COLLEGE**

**LIST OF DEPOSITS & INVESTMENTS AS ON 31/03/2022**

PARTICULARS		Opening value as on 31/03/2021+Add	Interest	TDS	Closing WDV As on 31/03/2022
<b>Central Bank of India DNC FDR</b>					
FDR NO	A/C NO.	43,085,664.00			47,866,831.00
702845	1201770906	16,213,429.00	626,323.00	82,633.00	16,957,119.00
344607	3857055101	2,546,366.00	115,238.00	6,358.00	2,655,246.00
344608	3857054389	2,546,366.00	115,238.00	6,358.00	2,655,246.00
344503	3819174579	6,273,429.00	320,012.00	32,002.00	6,561,439.00
344502	3819175437	5,227,857.00	266,877.00	26,868.00	5,467,866.00
344501	3819174477	5,227,857.00	266,877.00	26,868.00	5,467,866.00
344672	3878185399	2,525,180.00	11,918.00	1,192.00	Pre-Matured
			(11,332.00)		
344671	3878185060	2,525,180.00	126,503.00	12,650.00	2,639,033.00
344782	5120145830	5,000,000.00	181,129.00	18,113.00	5,163,016.00
<b>Central Bank of India DNC (FDR For Student Prize)</b>					
FDR NO	A/C NO.	690,002.00			721,435.00
143397	5261344170	166,176.00	6,547.00	855.00	173,670.00
79167	3039633303	27,443.00	1,395.00	140.00	28,698.00
79168	3039669420	12,935.00	658.00	66.00	13,527.00
79169	3039663771	12,935.00	658.00	66.00	13,527.00
79170	3039696331	10,243.00	521.00	53.00	10,711.00
79171	3039698442	12,935.00	658.00	66.00	13,527.00
79172	3039699514	6,823.00	347.00	35.00	7,135.00
79173	3039716767	6,186.00	262.00	27.00	6,469.00
79174	3039679701	12,935.00	658.00	66.00	13,527.00
79175	3039687962	51,185.00	2,602.00	261.00	53,526.00
79176	3039696658	36,871.00	1,875.00	188.00	38,558.00
79177	3039657755	12,935.00	658.00	66.00	13,527.00
79178	3039655804	8,523.00	433.00	44.00	8,912.00
79179	3039695463	6,823.00	347.00	35.00	7,135.00
79180	3039677793	7,736.00	383.00	40.00	8,089.00
79181	3039716950	12,935.00	658.00	66.00	13,527.00
79182	3039612725	5,186.00	262.00	27.00	5,469.00
79183	3039609187	25,873.00	1,319.00	132.00	27,057.00
79184	3039603469	12,935.00	658.00	66.00	13,527.00
79185	3062603168	21,350.00	1,086.00	109.00	22,327.00
79186	3062603052	21,350.00	1,086.00	109.00	22,327.00
79187	3062602810	21,350.00	1,086.00	109.00	22,327.00
79188	3062603030	21,350.00	1,086.00	109.00	22,327.00
79196	3064888488	1,546.00	78.00	8.00	1,616.00
344606	3857852008	102,139.00	5,091.00	510.00	106,720.00
344693	3886170596	80,344.00	2,519.00	252.00	82,611.00
<b>FDR ( Mrs Ajay N. Chafle SO A/c )</b>					
		1,145,866.00			1,197,732.00
143442	3279441027	32,484.00	1,627.00	163.00	33,948.00
112783	3218634962	12,295.00	617.00	62.00	12,851.00
143447	3280529688	48,110.00	2,410.00	241.00	50,279.00
143482	3293684147	64,828.00	3,232.00	324.00	67,736.00
218539	3329225370	33,862.00	1,687.00	170.00	35,489.00
218540	3329205846	53,934.00	2,694.00	270.00	56,358.00
218650	3357347322	26,640.00	1,347.00	135.00	27,852.00
218651	3357347729	21,758.00	1,100.00	110.00	22,748.00
218652	3357348097	21,221.00	1,071.00	108.00	22,184.00
278312	3871750621	119,720.00	5,968.00	600.00	125,088.00
278313	3871752222	52,443.00	2,615.00	262.00	54,796.00
279656	3662311309	74,053.00	3,706.00	371.00	77,388.00
279527	3623519187	181,283.00	8,141.00	815.00	188,589.00
279528	3623519234	81,909.00	4,136.00	414.00	85,993.00
279780	3683311649	138,341.00	7,022.00	703.00	144,660.00
279781	3683311326	84,862.00	4,308.00	431.00	88,739.00
279782	3683294773	69,473.00	3,527.00	353.00	72,647.00
344726	3896927363	11,895.00	594.00	59.00	11,993.00
344727	3896919409	26,473.00	1,322.00	133.00	27,662.00
344728	3896927908	10,941.00	540.00	55.00	11,432.00
<b>FDR ( Sagar Enterprises SO A/c )</b>					
		94,831.00			98,930.00
218712	3384221432	41,627.00	2,076.00	208.00	43,495.00
253916	3546698542	36,161.00	1,843.00	184.00	37,820.00
253917	3546697990	16,843.00	858.00	86.00	17,615.00
<b>TOTAL RS</b>		<b>50,016,163.00</b>	<b>2,315,740.00</b>	<b>222,401.00</b>	<b>49,584,928.00</b>

NAGPUR  
DATE: 03/08/2022



*M. S. S.*  
**Principal  
S. S. E. S. Amravati's  
Science College, Nagpur.**







# RATHI & RATHI

Chartered Accountants

B 101, Ujwal Flats, Rahate Colony,

Nagpur - 440 022

☎: 0712 - 2454129

E-mail : rdcangp@gmail.com

## INDEPENDENT AUDITOR'S REPORT MASTER OF COMPUTER APPLICATION ACCOUNT

### 1. REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2022, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

### 2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### 3. AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



In making those risk assessments, the auditor considers internal control relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.

(c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

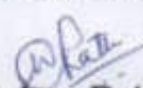
(d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:

- a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2022 and;
- b. In the case of Income & Expenditure Account, of the deficit for the year ended on that date.

Nagpur, dated the  
3rd August, 2022



**For Rathi & Rathi**  
**Firms Reg. No. 108705W**  
**Chartered Accountants**

  
**Mohan Rathi**  
**Partner (M.No.111133)**  
**ICAI UDIN 22111133AOUZPG7215**



**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI'S  
SCIENCE COLLEGE CONGRESS NAGAR, NAGPUR,  
MASTER OF COMPUTER APPLICATION ACCOUNTS**

**ANNEXURE "AA"**

**LIST OF MOVABLE & IMMOVABLE PROPERTIES AS ON 31ST MARCH 2022**

Sr. No	Particulars	Balance as 1st April 2021	Addition During The Year		Total 3/31/2022	Rate	Depreciation Fund 4/1/2021	Depreciation Amount	Depreciation Fund 3/31/2022
			Before 30.9.2021	After 01.10.2021					
1	Building	10,724,377.45	-	-	10,724,377.45	2.50%	2,606,866.52	202,938.00	2,809,804.52
2	Lab. Equipments	5,747,327.82	467,763.00	-	6,215,090.82	25%	3,966,681.93	562,102.00	4,528,783.93
3	Furniture	2,624,842.00	-	-	2,624,842.00	15%	1,444,045.20	177,120.00	1,621,165.20
4	Office Equipments	1,008,683.40	-	-	1,008,683.40	15%	539,367.00	70,397.00	609,764.00
5	Library Books	505,254.95	17,780.00	-	523,034.95	25%	290,584.40	58,113.00	348,697.40
6	Fitting & Fixtures	3,300,058.27	-	-	3,300,058.27	15%	2,227,582.00	160,871.00	2,388,453.00
7	Electric Panel/ Transformer	938,529.00	-	-	938,529.00	15%	384,521.65	83,101.00	467,622.65
8	Website A/c	236,000.00	-	-	236,000.00	25%	34,220.00	50,445.00	84,665.00
	<b>Total Rs</b>	<b>25,085,072.89</b>	<b>485,543.00</b>	<b>-</b>	<b>25,570,615.89</b>		<b>11,493,868.71</b>	<b>1,365,087.00</b>	<b>12,858,955.70</b>

Place : Nagpur

DATE - 03/08/2022



*M. Rathi*  
Principal  
Science College  
Congress Nagar, Nagpur.



FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M. Rathi*

MOHAN RATHI M. NO. 111133 PARTNER

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE CONGRESS NAGAR, NAGPUR.**

**MASTER OF COMPUTER APPLICATION ACCOUNTS**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<b>TO. RECURRING EXPENDITURE</b>					
<b>Salary &amp; Allowance ( Annexure "B")</b>			<b>FEES &amp; FINES</b>		2,145,801.00
Salary & Allowance To Teaching Staff	1,566,408.00		(As per Annexure "A")		
Salary & Allowance To Non-Teaching	522,229.00				
Remuneration To Non-Teaching Staff	61,656.00		<b>OTHER INCOME</b>		
Remuneration To Teaching Staff	69,400.00		University Fee Collected / Paid	18,399.00	
Salary Arrears Non-Teaching Staff	-		Bank Interest	13,403.00	
<b>TO. CONTINGENCIES</b>					
(As per Annexure "C")		1,743,573.88			
<b>TO. DEPRECIATION</b>					
(As Per Annexure "AA")		1,365,087.00			
<b>TOTAL Rs.</b>		<b>5,328,353.88</b>	<b>TOTAL Rs.</b>		<b>5,328,353.88</b>



FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*(Signature)*

MOHAN RATHI M. NO. 111133 PARTNER

*(Signature)*

Principal

Science College

Congress Nagar, Nagpur

PLACE - NAGPUR  
DATE - 03/08/2022



SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.  
MASTER OF COMPUTER APPLICATION ACCOUNTS

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO, <b>FEES &amp; FINES</b> (As per Annexure "A")	2,145,801.00	BY, <b>RECURRING EXPENDITURE</b> Salary & Allowance ( Annexure "B") Salary & Allowance To Teaching Staff Salary & Allowance To Non-Teaching Staff Remuneration To Non-Teaching Staff Remuneration To Teaching Staff Salary Arrears Non- Teaching Staff	1,566,408.00 522,229.00 61,656.00 69,400.00
TO, <b>OTHER INCOME A/C</b> Interest Received	13,403.00	BY, <b>CONTINGENCIES</b> (As per Annexure "C")	1,743,573.88
TO, <b>UNIVERSITY FEE COLLECTED</b> (As per Annexure "D")	183,760.00	BY, <b>UNIVERSITY FEE PAID</b> (As per Annexure "D")	165,361.00
TO, <b>DEPOSIT &amp; INVESTMENT</b> Development Fund Library Deposit Fee	24,250.00 20.00	BY, <b>CBI FDR</b>	1,799.00
		<b>CAPITAL EXPENDITURE</b> Lab Equipments Library Books Office Equipments	467,763.00 17,780.00
	<b>Total B/F</b>		<b>Total B/F</b>
	2,367,234.00		4,615,969.88



Cont. Pg -2



TO,	Total C/F	2,367,234.00	BY,	Total C/F	4,615,969.88
<b>LOANS &amp; ADVANCES</b> Shri. N.N. Sawai Advance Non-Grant College	15,000.00 2,804,761.00		<b>LOANS &amp; ADVANCES</b> Girls Hostel -Internal University Exams fee Payable TDS AY 2022-23	100,000.00 81,107.00 201.00	181,308.00
<b>OTHER HEAD</b> Professional Tax TDS Deducted C.P.F. ( Employee Contribution) Society Administrative Charges Income Tax	10,100.00 8,814.00 84,623.00 6,200.00 36,000.00	2,819,761.00	<b>OTHER HEAD</b> Professional Tax TDS Deducted C.P.F. ( Employee Contribution) Society Administrative Charges Income Tax	10,100.00 8,814.00 84,623.00 6,200.00 36,000.00	145,737.00
<b>OPENING BALANCES</b> Cash In Hand C.B. I A/C No. 3760856601	2,616.00 11,867.29	14,483.28	<b>CLOSING BALANCES</b> Cash In Hand C.B. I A/C No. 3760856601	26,023.00 378,177.41	404,200.41
<b>TOTAL RS.</b>		<b>5,347,215.29</b>	<b>TOTAL RS.</b>		<b>5,347,215.29</b>

## CERTIFICATE

Certified that the figures shown in the above "Receipts & Payments Account" agree with books of account, maintained which have been audited by us and are found to be correct.

NAGPUR

DATE - 03/09/2022

FOR RATHI &amp; RATHI

CHARTERED ACCOUNTANT



*Mohar*  
Principal  
Science College  
Congress Nagar, Nagpur.



MOHAN RATHI M. NO 111133 PARTNER

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**ANNEXURE "A"**

**LIST OF FEES FOR THE YEAR ENDED ON 31ST MARCH 2022**

PARTICULARS		AMOUNT
Tuition Fee	1,743,868.00	
Admission Registration	-	
Development Fee	346,831.00	
Cycle Stand Fee	6,100.00	
Games & Sports Fees	17,683.00	
Identity Card Fee	1,085.00	
Inter Uni.Games & Cult Prog Fees	25.00	
Laboratory Fee	23,204.00	
Library Fee	6,000.00	
Maint. of Internet Fac Fee	700.00	
Sale Of Prospectus	305.00	
Physical Education Fee	-	2,145,801.00
<b>Total Rs</b>		<b>2,145,801.00</b>

**ANNEXURE "B"**

**SALARY PAID TO STAFF FOR THE YEAR ENDED ON 31ST MARCH 2022**

PARTICULARS		AMOUNT
Basic Pay To Non-Teaching Staff	161,862.00	
Grade Pay to Non-Teaching Staff	33,464.00	
D. A. To Non-Teaching Staff	277,367.00	
H.R.A To Non-Teaching Staff	39,064.00	
C.L. A. To Non-Teaching Staff	4,227.00	
T. A. To Non-Teaching Staff	6,245.00	522,229.00
Basic Pay To Teaching Staff	400,720.00	
Grade Pay to Teaching Staff	144,000.00	
D. A. To Teaching Staff	854,184.00	
H.R.A To Teaching Staff	108,944.00	
C.L. A. To Teaching Staff	5,760.00	
T. A. To Teaching Staff	52,800.00	1,566,408.00
Remuneration To Non-Teaching Staff		61,656.00
Remuneration To Teaching Staff		69,400.00
<b>Total Rs</b>		<b>2,219,693.00</b>

NAGPUR  
DATE:- 03/08/2022

FOR RATHI & RATHI  
CHARTERED ACCOUNTANT



*M. Shrivastava*  
Principal  
Science College  
Congress Nagar, Nagpur.

*M. Rathi*  
MOHAN RATHI M. NO.111133 PARTNER





**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**ANNEXURE "C"**

**LIST OF CONTINGENCIES FOR THE YEAR ENDED ON 31ST MARCH 2022**

PARTICULARS		AMOUNT
Advertisement	18,816.00	
AMC For WI-FI	226,560.00	
Audit Fee	4,130.00	
Bank Charges	844.88	
Cleaning Charges	78,000.00	
Electric Bill	141,760.00	
Repair & Maintenance	5,800.00	
Employer's Contribution CPF	84,623.00	
EPF Adm Charges	7,082.00	
Stationery Expenses	4,004.00	
Security Expenses	875,761.00	
Internet Lease Line	201,433.00	
Locker Rent	7,080.00	
Processing Fee Exps (AICTE)	40,000.00	
Society Adm Charges	100.00	1,695,993.88
<b>Other Activity Expenses</b>		
Laboratory Expenses	43,240.00	
Remun. To Cycle Stand Cont.	4,340.00	47,580.00
<b>TOTAL RS.</b>		<b>1,743,573.88</b>

**ANNEXURE "D"**

**LIST OF UNIVERSITY FEES FOR THE YEAR ENDED ON 31ST MARCH 2022**

PARTICULARS	Collected	PAID
Admission Fee	12,400.00	-
Uni. Annual Fee	7,625.00	4,000.00
Ashwamegh Fee	1,140.00	-
E-Service Fee	3,050.00	-
Uni. Game Fee	300.00	-
Student Aid Fund Fee	305.00	-
Student Medical Aid Fund Fee	255.00	-
National Services Scheme Fee	620.00	630.00
Student Union Fee	305.00	-
Student Welfare Fund	305.00	-
Student Welfare Policy Fee	6,200.00	5,060.00
Dissaster Management fund	610.00	-
Uni. Enrollment Fees	550.00	1,100.00
Uni. Migration Fees	4,000.00	10,490.00
Uni. Physical Efficiency Fee	1,840.00	-
Uni. Medical Exam Fee	1,830.00	-
Uni. Exam Fee	142,420.00	144,081.00
Vidyarthi Sangh Shulka Fee	5.00	-
<b>TOTAL RS.</b>	<b>183,760.00</b>	<b>165,361.00</b>

NAGPUR  
DATE:- 03/08/2022

*Mohan*  
Principal  
Science College  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANT

*Mohan*  
MOHAN RATHI M. NO.111133 PARTNER



**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,**  
**MASTER OF COMPUTER APPLICATION ACCOUNTS**

**LIST OF DEPOSITS & INVESTMENTS AS ON 31/03/2022**

<b>PARTICULARS</b>	<b>Value 31/3/21</b>	<b>Int-Less TDS</b>	<b>Value 31/3/22</b>
FDR ( M/s Ajay N. Chafle SD ) 8/29/2017      279555-3630892672	22,050.00	994.00	23,044.00
FDR ( M/s SMS SD ) 4/12/2013      143349-3250222743	17,840.00	805.00	18,645.00
<b>TOTAL RS.</b>	39,890.00	1,799.00	41,689.00

*nsheer*  
**Principal**  
**S. S. E. S. Amravati's**  
**Science College, Nagpur.**





# RATHI & RATHI

Chartered Accountants

B 101, Ujwal Flats, Rahate Colony,

Nagpur - 440 022

☎: 0712 - 2454129

E-mail : rdcangp@gmail.com

## INDEPENDENT AUDITOR'S REPORT GIRLS HOSTEL ACCOUNT

### 1. REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2022, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

### 2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### 3. AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control



relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.

(c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

(d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:

- a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2022 and;
- b. In the case of Income & Expenditure Account, of the surplus for the year ended on that date.

**Nagpur, dated the  
3rd August, 2022**



**For Rathi & Rathi  
Firms Reg. No. 108705W  
Chartered Accountants**

*Mohan*  
**Mohan Rathi**

**Partner (M.No.111133)  
ICAI UDIN 22111133AOXKTM2012**

SHRI SHIVAJI EDUCATION SOCIETY, AMBAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
GIRLS HOSTEL ACCOUNT

INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31 ST MARCH 2022

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
TO CONTINGENCIES		816,360.20	HOSTEL CHARGES		1,162,700.00
TO DEPRECIATION		347,714.00	OTHER INCOME		210,921.00
TO SURPLUS Carried over To B/Sheet		209,646.80			
<b>TOTAL</b>		<b>1,373,621.00</b>	<b>TOTAL</b>		<b>1,373,621.00</b>

BALANCE SHEET AS ON 31ST MARCH 2022

FUNDS AND LIABILITIES	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	AMOUNT
<b>DEPRECIATION FUND</b> As Per Last Balance Sheet Add: During The Year	3,649,022.00 347,714.00	4,196,736.00	<b>IMMOVABLE &amp; MOVABLE PROPERTIES</b> (As Per Anit'AA')	9,519,434.00
<b>OTHER HEAD</b> Security Deposit ( Quality Marketing) Security Deposit ( Sagar Enterprises) Security Deposit ( Sudhir Ambulkar) Security Deposit ( Ajay Chafle)	4,734.00 14,654.00 50,000.00 24,798.00	94,186.00	<b>DEPOSITS</b> CBI FDR A/c No 112754 CBI FDR A/c No 344740 CBI FDR A/c No 324756 TDS AY 2022-23 TDS AY 2021-22 TDS AY 2020-21 TDS AY 2019-20 Electricity Meter Deposit	19,556.00 15,199.00 3,444,715.00 16,784.00 13,326.00 14,759.00 111.00 18,835.91
<b>INCOME &amp; EXPENDITURE ACCOUNT</b> Surplus As Per Last B/Sheet Add - Surplus during the Year	13,370,920.61 209,646.80	13,580,567.41	<b>LOANS &amp; ADVANCES</b> Non- Grant	3,911,817.00
<b>TOTAL</b>		<b>17,871,489.41</b>	<b>CLOSING BALANCES</b> CASH IN HAND C B I A/C No. 3761374060	0.00 796,954.50
			<b>TOTAL</b>	<b>17,871,489.41</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



MOHAN C. RATHI M.NO. 111133 PARTNER  
ICAI UDIN - 221113340XXKTMD012

*M. N. N. N.*  
Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR,  
DATE - 03/05/2022

SHRI SHYAM EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,

GIRLS HOSTEL ACCOUNT

ANNEXURE "AA"  
LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31ST MARCH, 2022

Sr No	Particulars	Addition during the year		Less / Transfer	Total as on 31.3.2022	Rate	Accumulate Depreciation	Depreciation			Total Depreciation	Depreciation Fund amt on 31.3.2022
		1-4-2021 to 30-9-2021	1-10-2021 to 31-3-2022					1-4-2021 to 30-9-2021	1-10-2021 to 31-3-2022	Adjustment		
A	B	C	D	E	F	G	H	I	J	K	L	M
1	Office Equipment	548,743.00	-	-	548,743.00	15%	330,188.00	32,783.00	-	-	32,783.00	352,971.00
2	Furniture	1,122,498.00	-	-	1,122,498.00	15%	623,637.00	44,829.00	-	-	44,829.00	668,466.00
3	Filing & Fixture Material	62,278.00	-	-	62,278.00	10%	38,820.00	2,346.00	-	-	2,346.00	41,166.00
4	Electrical Installation	293,100.00	-	-	293,100.00	15%	230,305.00	9,419.00	-	-	9,419.00	239,724.00
5	Building Construction	7,205,880.00	386,935.00	-	7,592,815.00	5%	2,428,072.00	258,337.00	-	-	258,337.00	2,684,409.00
	<b>TOTAL</b>	<b>9,232,499.00</b>	<b>386,935.00</b>	<b>-</b>	<b>9,619,434.00</b>		<b>3,849,022.00</b>	<b>347,714.00</b>	<b>-</b>	<b>-</b>	<b>347,714.00</b>	<b>4,196,736.00</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Mohan C. Rathi*

MOHAN C. RATHI M NO 111133 PARTNER

*Mohan*

Principal  
Science College  
Congress Nagar, Nagpur



NAGPUR  
DATE - 03/06/2022

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
GIRLS HOSTEL ACCOUNT**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31.03.2022**

	RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
TO. <b>OTHER FEE</b> Maintenance Charges received Room Rent		247,500.00 915,200.00		BY. <b>CONTINGENCIES</b> Audit Fee	8,260.00 460.20	
TO. <b>OTHER INCOME</b> Bank Interest Hostel Mess Rent		170,921.00 40,000.00	1,162,700.00	Blank Charges Cleaning Charges EPF Admin Charges Building repair & maintenance Security Services	156,000.00 1,800.00 196,940.00 283,200.00	
TO. <b>LOANS &amp; ADVANCES</b> Non Grant College Adv MCA		620,597.00 100,000.00	210,921.00	Employer's Contribution CPF Remuneration to Staff	21,600.00 138,000.00	816,260.20
TO. <b>OTHER HEAD</b> CPF Collection TDS & Profession Tax		21,600.00 11,750.00	720,597.00	<b>CAPITAL EXPENDITURE</b> Building	396,935.00	396,935.00
TO. <b>OPENING BALANCES</b> CASH IN HAND C B I No. 3761374060		73,761.70	33,350.00	<b>INVESTMENT</b> CBI FDR	151,046.00	151,046.00
				<b>OTHER HEAD</b> TDS AY 2022-23 CPF Paid TDS & Profession Tax	18,784.00 21,600.00 11,750.00	50,134.00
				<b>CLOSING BALANCES</b> CASH IN HAND C B I No. 3761374060	796,954.50	796,954.50
	<b>Total Rs</b>		<b>2,201,328.70</b>	<b>Total Rs</b>		<b>2,201,328.70</b>

Certified that the figures shown in the above "Receipts & Payments Accounts" agree with the books of account maintained which have and are found to be correct

**CERTIFICATE**

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Mohan*

Principal  
Science College  
Congress Nagar, Nagpur.

NAGPUR  
DATE - 03/04/2022



*Mohan*  
MOHAN C. RATHI M NO 111133 PARTNER

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,**

**LIST OF DEPOSITS & INVESTMENTS AS ON 31/03/2022**

PARTICULARS					AMOUNT	
PARTICULARS			Value 31/3/21 & Addition	Interest 2021-22	TDS	Value 31/3/22
FDR ( M/s Ajay N. Chafle SD A/c )						
	112754	3218636573	18,710.00	940.00	94.00	19,556.00
	344740	5102301155	14,575.00	694.00	70.00	15,199.00
FDR						
	324756	3761844765	3,295,139.00	166,196.00	16,620.00	3,444,715.00
<b>TOTAL RS.</b>			<b>3,328,424.00</b>	<b>167,830.00</b>	<b>16,784.00</b>	<b>3,479,470.00</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Mohale*

Principal  
Science College  
Congress Nagar, Nagpur.

NAGPUR  
DATE - 03/08/2022



*Mohan C. Rathi*

MOHAN C. RATHI M.NO.111133 PARTNER







# RATHI & RATHI

Chartered Accountants

B 101, Ujwal Flats, Rahate Colony,

Nagpur - 440 022

☎: 0712 - 2454129

E-mail : rdcangp@gmail.com

## INDEPENDENT AUDITOR'S REPORT SOCIETY ACCOUNT

### 1. REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **SCIENCE COLLEGE, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2022, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

### 2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### 3. AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.



In making those risk assessments, the auditor considers internal control relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.
- (c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.
- (d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:
- a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2022 and;
- b. In the case of Income & Expenditure Account, of the deficit for the year ended on that date.

Nagpur, dated the  
3rd August, 2022.



**For Rathi & Rathi  
Firms Reg. No. 108705W  
Chartered Accountants**

A handwritten signature in blue ink, appearing to read 'M. Rathi'.

**Mohan Rathi  
Partner (M.No.111133)**

ICAI UDIN: 22111133AOZOBL8524

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR**  
**SOCIETY ACCOUNT**  
**INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>To, CONTINGENCIES</b>			
Audit Fee	4,720.00		
Bank Charges	354.00		
<b>To, Depreciation As Per Annexure "AA"</b>	3,064.00	<b>By, DEFICIT</b>	8,138.00
		Carried over To B/Sheet	
<b>TOTAL</b>	<b>8,138.00</b>	<b>TOTAL</b>	<b>8,138.00</b>

**BALANCE SHEET AS ON 31ST MARCH 2022**

FUNDS AND LIABILITIES	AMOUNT	PROPERTIES AND ASSETS	AMOUNT
<b>FUNDS</b>		<b>IMMOVABLE &amp; MOVABLE PROPERTIES</b>	19,95,177.50
Dr. Parjabrao Deshmukh Memorial		As Per Annexure "AA"	
<b>Depreciation Fund</b>		<b>LOANS &amp; ADVANCES</b>	2,92,05,737.64
As Per Last B/S	60,559.00	Degree College A/C Internal	1,00,703.99
Add: During the year	3,064.00	Junior College A/C Internal	13,887.65
<b>Society Development Fund</b>		Non-Grant College A/C Internal	2,90,91,146.00
As per Last B/S	2,16,71,006.00		
Add: During the year	15,42,242.00		
<b>SSES Amravati</b>			
Add: Transferred to Society Account	58,86,133.09		
	82,83,183.31		
<b>INCOME &amp; EXPENDITURE ACCOUNT</b>		<b>CLOSING BALANCES</b>	65,26,915.83
As Per Last B/Sheet	84,77,461.88	C B I A/C No. 1175376318 (1217)	
Less: Trmf during the year to SSES Amt	(62,83,183.31)		
Less: During the Year	(8,138.00)		
<b>TOTAL</b>	<b>3,77,27,830.97</b>	<b>TOTAL</b>	<b>3,77,27,830.97</b>

AS PER OUR REPORT OF EVEN DATE

FOR RATHI & RATHI  
 CHARTERED ACCOUNTANTS



*Handwritten signature*

Principal  
 Science College  
 Congress Nagar, Nagpur.



NAGPUR  
 DATE: - 3rd August 2022

MOHAN RATHI M NO 111133 PARTNER  
 ICAI UDIN: 22111133AOZOBL9524

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**SOCIETY ACCOUNT**

**ANNEXURE "AA"  
LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31ST MARCH 2022**

Sr.N 0	Particulars	Balance as on 1 4-2021	Addition during the year		Less / Transfe r	Total	Rate	Accumulate Depreciation	Depreciation			Total Depreciation	Depreciation Fund
			1-4-2021 to 30-9-2021	1-10-2021 to 31-3-2022					1-4-2021 to 30 9-2021	1-10-2021 to 31-3-2022			
A	B	C	D	E	F	G	H	I	J	K	L	M	
1	LAND	1,893,120.00				1,893,120.00							
2	Office Equipment	92,808.00				92,808.00	15%	74,536.00	2,741.00		2,741.00	77,277.00	
3	Fitting & Fixture Material	9,249.50				9,249.50	10%	6,023.00	323.00		323.00	6,346.00	
	<b>TOTAL</b>	<b>1,995,177.50</b>				<b>1,995,177.50</b>		<b>80,559.00</b>			<b>3,064.00</b>	<b>83,623.00</b>	

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*M. N. N.*

Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE :- 3rd August 2022

MOHAN RATHI M.NO.111133 PARTNER

SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI'S  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

SOCIETY ACCOUNT

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31 ST MARCH 2022

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
TO, Development Fund Received		6,542,242.00	BY, Development Fund Transferred		5,000,000.00
			BY, <u>CONTINGENCIES</u> Audit Fee Bank Charges		4,720.00 354.00
TO, <u>OPENING BALANCES</u> C B I A/C No. 1175376318 (1217)		4,989,747.83	BY, <u>CLOSING BALANCES</u> C B I A/C No. 1175376318 (1217)		6,526,915.83
	<b>Total</b>	<b>11,531,989.83</b>		<b>Total</b>	<b>11,531,989.83</b>

CERTIFICATE

Certified that the figures shown in the above "Receipts & Payments Accounts" agree with the books of account maintained which have

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*MS Gore*

Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR.  
DATE :- 3rd August 2022

MOHAN RATHI M.NO.111133 PARTNER

## Certificate

This is to certify that the amount mentioned below is verified from audited statement for the year 2020-2021

### Total Expenditure Excluding Salary 2020-2021

Cash Book Name	Asset	Contingencies	Total Expenditure
Degree College (Granted)	98404	1550846.04	1649250.04
UGC	0	722535.98	722535.98
Non-grant College	1889752	5719044.8	7608796.8
MCA College	4720	1118849.12	1123569.12
Girls Hostel	343979	701896.7	1045875.7
Society	0	8476.88	8476.88
<b>Total</b>	<b>2336855</b>	<b>9821649.52</b>	<b>12158504.52</b>

*Aspashmukh*  
Principal  
Science College  
Congress Nagar, Nagpur.



AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Mohan C Rathi*  
MOHAN C RATHI  
M.NO 111133 PARTNER



**Consolidated Budget statement of infrastructure augmentation 2020-2021**

SHRI SHIVAJI EDUCATION SOCIETY, AMRAVATI'S SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

Consolidated fund allocation towards infrastructure augmentation facility for 2020-2021

Sr. No.	Receipt Heads	Estimated Budget Receipts 2020-2021	Revised Budget Receipt 2020-2021	Sr. No.	Payment Heads	Estimated Budget Payments 2020-2021	Revised Budget Payment 2020-2021
	Opening Balance	17,064,972	18,178,505		Direct Recurring Expendt. -Salary	103,431,120	110,000,000
	Salary Grant	103,834,011	110,000,000		Staff Salary Deductions	44,861,653	48,861,000
	Leave Encashment Grant	1,889,727	500,000		Leave Encashment Grant	1,889,727	500,000
	Less Refund Salary Grant	(533,491)	-		Medical Reimbursement Grant	165,300	100,000
	Staff Salary Deduction	44,861,653	48,861,000				
	<b>Other Grants</b>				<b>Other Grants Expenditure</b>		
	National Service Scheme	19,250	20,750		National Service Scheme	5,712	20,750
	University Theory Exam Grant						
	Medical Reimbursement Grant	165,300	100,000		<b>Expendt. On College Building</b>		
	<b>FEES &amp; FINES</b>				Corporation Tax	650,192	800,000
	Tuition Fee	3,185,266	3,292,532				
	<b>Fees Collected on Behalf of RTM Nagpur</b>				<b>Laboratory Expenses</b>		
	<b>University Nagpur</b>				Laboratory Equipments	-	750,000
	Ashwamegh Yagya Fee	23,934	23,982		Current Laboratory Expenditure	46,585	550,000
	E-Mail Service	49,800	49,900		Repairs to Laboratory Equipment	18,942	450,000
	Laboratory Fee	606,464	587,264				
	Environment Study Course Fee	42,840	43,040		<b>Expenditure on Term Fee</b>		
	Physical Education Fee	100	140		Reading Room Exps	39,600	40,500
	Inter Uni. Games & Culture Program	10,150	10,250		Extra Curricular Activities	-	28,500
	Medical Exam. Form Fee	2,035	2,045		Games & Sports Expenses	11,520	24,975
	Stu. Aid/M.Aid/Welf Fund & Union Fee	14,960	15,000				
	Student Union Fee	4,980	4,990		<b>Capital Expenditure</b>		
	University Annual Fee	124,625	124,875		Lab. Equipment Repair	-	65,000
	University Disaster Fund Fee	9,985	10,005		Library Books	95,006	500,000
	<b>Total C/F.</b>	<b>171,376,561</b>	<b>181,824,278</b>		Office Equipment	3,398	400,000
					<b>Total C/F.</b>	<b>151,218,755</b>	<b>163,090,725</b>



Total B/F.	17(	76,561	181,824,278	Total B/F.	151,218,755	163,090,725
University Enrolment Form Fee	53,145	53,365				
University Game & Sport Fee	25,975	26,075				
Uni. Practical Exam Grant Summ. & Winter	205,424	200,000				
University Exam Fee	1,022,656	1,023,656			7,094	70,000
<b>Other Miscellaneous Receipts</b>						
College Exam Fee	107,600	107,800			771,201	900,000
Development Fee	247,940	261,374			1,225,012	1,275,000
Cycle Stand Fee	111,700	112,040				
Centralised Admission Fee	19,670	-				
Identity Card Fee & Exps.	27,125	27,235			264,919	500,000
Bank Interest	512,143	534,500				
Maint. Of Internet Facility Fee	27,180	27,280				
Other Fee From Scholarship Fee	667,556	673,000			5,604,483	3,779,000
Student Welfare Policy	107,700	107,900				
Misc. Fee	100	300			3,846,236	175
Term Fee	371,923	373,443				
Library Fee	16,800	17,000			10,974	12,200
<b>Receipts On Account of Scholarship</b>	3,777,891	3,779,000			1,864	2,100
<b>Loan &amp; Advances</b>	18,619,783	-			192,360	220,000
<b>UGC Recurring Grant</b>					214,500	240,000
MRP Recovery	506	-			180,000	190,500
IQAC Grant Recovery	12,000	-			10,650	10,750
<b>Hostel Charges</b>					16,100	16,300
Room Rent	-	2,500,000			283,200	290,500
Other Maintenance	-	500,000			123,000	123,000
Hostel Mess Rent	40,000	120,000			10,584	11,200
Cooler Charges	-	10,000			283,200	287,000
CPF Collection	417,252	419,200			259,600	280,000
TDS & Profession Tax	132,743	134,661			7,080	7,150
Income Tax	26,830	28,830			215,000	225,000
SGST/CGST	5,830	5,830			6,300	20,000
Remuneration Deduction	7,500	7,500			-	35,000
Security Deposit (Shri Ajay N. Chaffle)	14,575	16,500			2,940	2,940
<b>Total C/F.</b>	<b>197,956,108</b>	<b>192,890,767</b>			<b>164,759,072</b>	<b>171,594,540</b>







	Total B/F.	221	14,072	226,905,790	T	B/F.	220,233,193	257,961,609
<b>Staff Deductions</b>								
Covid-19 Donation			5,922					
Income Tax Various Dept.		11,671,950		11,673,950			506	
Professional Tax Various Dept.		77,275		77,775			191,000	
TDS Various Dept.		76,479		77,500			2,500	
							322,000	
							205,904	
<b>Reserved Fund</b>			11,039	11,200			5,719,045	300,000
<b>FDR Matured</b>			85,884	88,200			15,590,007	20,926,496
Shri Shivaji Edu. Society Amt. Advance			-	40,000,000				
<b>Deposit &amp; Investment</b>								
Development Fund			630	690				
<b>Universitu Fee Collected</b>			180,262	181,000				
<b>Salary Deduction</b>			170,642	172,000				
<b>TOTAL</b>			<b>242,264,155</b>	<b>279,188,105</b>			<b>242,264,155</b>	<b>279,188,105</b>

**For RATHI & RATHI**  
Firm's Regn. No. 108705W  
Chartered Accountants

*(Signature)*

(MOHAN RATHI)  
Partner (M.No. 111133)  
CHARTERED ACCOUNTANTS



*(Signature)*

Principal  
Science College  
Congress Nagar, Nagpur.



**RATHI & RATHI**

Chartered Accountants

B 101, Ujwal Flats, Rahate Colony,

Nagpur - 440 022

☎: 0712 - 2454129

E-mail : rdcangp@gmail.com

**INDEPENDENT AUDITOR'S REPORT  
DEGREE COLLEGE ACCOUNT**

**1. REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2021, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

**2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**3. AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. These Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal



relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.

(c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

(d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:

- a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2021 and;
- b. In the case of Income & Expenditure Account, of the surplus for the year ended on that date.

**Nagpur, dated the  
23rd July, 2021**



**For Rathi & Rathi  
Firms Reg. No. 108705W  
Chartered Accountants**

A handwritten signature in blue ink, appearing to read "M. Rathi".

**Mohan Rathi  
Partner (M.No.111133)**

**ICAI UDIN:- 21111133AAAADN3904**

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR  
DEGREE COLLEGE ACCOUNT  
BALANCE-SHEET AS ON 31ST MARCH 2021**

FUNDS & LIABILITIES	AMOUNT	AMOUNT	PROPERTIES & ASSETS	AMOUNT	AMOUNT
<b>FUND</b> Building Fund College Student Responsibility Fund Reserve Fund	6,10,085.36 15,400.00 20,000.00	6,45,485.36	<b>IMMOVABLE &amp; MOVABLE PROPERTIES</b> (As Per Ann'AA*)		1,96,06,597.05
<b>DEPRECIATION FUND</b> As Per Last B/Sheet Add: Dep for the Year	1,02,51,792.05 8,86,488.59	1,11,40,290.64	<b>DEPOSIT &amp; INVESTMENT</b> Security Electric Meter Deposit Telephone & Mobile Deposit Internet Deposit Gas & Domestic Appliances Reserve Fund Npg. University	19,852.15 5,600.00 6,775.00 21,250.00 20,000.00	73,487.15
<b>CURRENT LIABILITIES</b> Library Deposit University Exam Fees Payable Bhartiya Sindhu Sah Pat Samstha Contractors Security Deposit Scholarship Fees	2,86,700.00 4,84,356.00 15,000.00 4,53,698.00 63,63,685.00	76,03,439.00	<b>LOANS AND ADVANCES</b> Junior College Internal Non Salary Grant trs Tuition Fee	52,000.00 1,24,00,632.00	1,24,52,632.00
<b>LOANS AND ADVANCES</b> Non-Grant College Internal Society A/c Internal SSES Amravati	2,89,08,832.12 1,00,703.99	2,90,09,536.11	<b>INCOME &amp; EXPENDITURE ACCOUNT</b> As Per Last Balance -Sheet Less: Surplus during the year	56,50,065.35 17,67,935.37	38,62,129.98
			<b>CLOSING BALANCES :-</b> Cash In Hand Bank of Maharashtra Salary A/c 2010606911 Central Bank (NSS) A/C 1201701905 Central Bank A/C 5102077733 Central Bank Non-Salary A/C 3768856339 SB Central Bank Scholarship A/C 1201760146	16,357.00 11,69,317.60 41,213.00 15,400.00 47,99,398.99 63,62,218.34	1,24,03,904.93
<b>TOTAL RS.</b>		<b>4,83,98,751.11</b>	<b>TOTAL RS.</b>		<b>4,83,98,751.11</b>



AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS  
*R. Rathi*  
MOHAN C RATHI  
M.NO. 111133 PARTNER  
ICAI UDIN : 21111133AAAAADIN3904

*Rathi*

Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE : 23/07/2021

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**ANNEXURE 'AA'  
LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31ST MARCH 2023**

SR. NO.	PARTICULARS	Balance as on		Addition during the year		Total Rs.	Rate	Accu. Dep. Fund	Depreciation		Total Depreciation	Depreciation Fund	WDV as on 31-3-2021 Rs.
		1st April 2020	30-9-2020	1-4-2020 to 30-9-2020	1-10-2020 to 31-3-2021				1-4-2020 to 30-9-2020	1-10-2020 to 31-3-2021			
1	Building	68,23,849.02	-	-	-	68,23,849.02	5%	29,53,196.02	1,93,533.07	-	1,93,533.07	31,46,729.09	36,77,119.93
2	Firing & Fixture Material	26,09,350.68	-	-	-	26,09,350.68	10%	15,54,559.68	1,05,479.71	-	1,05,479.71	16,00,030.39	9,49,311.29
3	Furniture and Dead Stock	23,74,358.59	-	-	-	23,74,358.59	10%	10,85,488.59	1,30,887.53	-	1,30,887.53	11,96,376.12	11,77,982.47
4	College Library Book's	20,52,661.00	95,096.00	-	-	21,47,867.00	15%	11,90,003.00	1,43,650.00	-	1,43,650.00	13,33,653.00	8,14,014.00
5	College Science Lab. Equipments	41,50,306.76	-	-	-	41,50,306.76	15%	25,80,542.76	2,38,468.15	-	2,38,468.15	27,99,010.91	13,51,315.85
6	College Office Equipments	13,41,026.70	3,398.00	-	-	13,47,424.70	15%	8,67,705.70	71,958.70	-	71,958.70	9,39,654.40	4,07,760.30
7	Frog Tank	16.77	-	-	-	16.77	10%	11.77	1.77	-	1.77	13.54	3.23
8	College Well	7,622.40	-	-	-	7,622.40	2.5%	1,707.40	148.59	-	148.59	1,855.99	5,766.41
9	Gas Plant	1,45,981.13	-	-	-	1,45,981.13	5%	56,577.13	4,371.07	-	4,371.07	62,948.20	83,032.93
	<b>TOTAL</b>	<b>1,95,08,193.05</b>	<b>98,404.00</b>	<b>-</b>	<b>-</b>	<b>1,96,06,597.05</b>		<b>1,02,51,792.05</b>	<b>8,88,498.59</b>	<b>-</b>	<b>8,88,498.59</b>	<b>1,11,40,290.64</b>	<b>84,66,306.41</b>



FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*(Signature)*

MOHAN C RATHI  
M.NO. 11113 PARTNER

*(Signature)*

Principal  
Science College,  
Congress Nagar, Nagpur.



NAGPUR  
DATE - 22/07/2021

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.  
DEGREE COLLEGE ACCOUNT**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2021**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
TO, SALARIES AND ALLOWANCES Teaching & Non-Teaching Staff		10,54,86,147.00	BY, <u>GARNT - IN - AIDS</u> Salary Grants National Service Scheme	10,53,55,547.00 19,250.00	10,53,74,797.00
TO, <u>CONTINGENT EXPENDITURE</u> Contingencies Non-Salary NSS Expenditure/Refund Laboratory Expenses Corporation Taxes Ordinary Repair Equip. & Other Other Misc. Expenses	5,712.00 65,527.00 6,50,192.00 7,094.00 8,22,321.04		BY, <u>FEES &amp; FINES</u>		20,86,877.00
TO, <u>DEPRECIATION IANN"AA"]</u>		15,50,846.04	BY, <u>OTHER INCOME</u>		22,51,753.00
TO, <u>EXCESS OF INCOME OVER EXPENDITURE</u> (Carried over to B/Sheet)		8,88,498.59			
<b>TOTAL</b>		<b>17,87,935.37</b>	<b>TOTAL</b>		<b>10,97,13,427.00</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*Moham C Rathi*

MOHAM C RATHI  
M.NO.11133 PARTNER

*NSDhare*

Principal  
Science College,  
Congress Nagar, Nagpur.



NAGPUR  
DATE -> 23/07/2021

SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

DEGREE COLLEGE

RECEIPT & PAYMENT FOR THE YEAR ENDED ON 31ST MARCH 2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO, MAINTENANCE GRANTS Salary Grants Less Refund Salary Grant Medical Reimbursement Leave Encashment Grant	10,38,34,011.00 (5,33,491.00) 1,65,300.00 18,89,727.00	BY, DIRECT RECURRING EXTENDING SALARY (As per list Enclosed Annexure - "A")	10,54,86,147.00
TO, STAFF DEDUCTIONS (As per Annexure "B")	4,48,61,653.00	BY, STAFF DEDUCTIONS (As per Annexure "B")	4,48,61,653.00
TO, OTHER GRANTS - RECEIPTS National Service Scheme	19,250.00	BY, OTHER GRANTS - EXPENDITURE National Service Scheme Expenses	5,712.00
TO, FEES & FINES Tuition Fee	20,86,877.00	BY, EXPENDITURE ON COLLEGE BUILDING Corporation Taxes	6,50,192.00
		BY, LABORATORY EXPENSES Laboratory Equipments Current Laboratory Expenditure (Annexure-E) Repairs to Laboratory Equipments	65,527.00
		BY, EXPENDITURE ON TERM FEE Games & Sports Extra Curricular Activities Reading Room Exp.	51,120.00
TOTAL RS. C/F.	15,23,23,327.00	TOTAL RS. C/F.	15,11,20,351.00

Cont. Page No. 2

*Handwritten signature*

Principal  
Science College,  
Congress Nagar, Nagpur.



NAGPUR  
DATE :- 23/07/2021





TOTAL RS. B/F.	15,23,23,327.00	TOTAL RS. B/F.	15,11,20,351.00
TO, Building Fund	-	BY, CAPITAL EXPENDITURE Lab Equipment Repairs A/c	95,006.00
TO, Depreciation Fund	-	Library Books	3,398.00
		Office Equipments	98,404.00
TO, LOANS & ADVANCES (As per Annexure "C")	8,25,206.00	BY, ORDINARY REPAIRS Current Repair Exps	7,094.00
		Office Equipments Repair	7,094.00
TO, RECEIPTS ON NON-RECURRING (As per Annexure "F")	-	BY, LOANS & ADVANCES (As per Annexure "C")	5,23,385.00
TO, FEE COLLECTED ON BEHALF OF RTM NAGPUR UNIVERSITY, NAGPUR. (As per Annexure "G")	21,74,708.00	BY, MISCELLANEOUS EXPENSES (As Per Let Enclosed) Annexure - 'D'	7,71,201.04
		BY, EXPENDITURE ON NON-RECURRING (As per Annexure "F")	-
TOTAL RS. C/F.	15,53,23,241.00	BY, FEE PAID ON BEHALF OF RTM NAGPUR UNIVERSITY, NAGPUR. (As per Annexure "G")	12,25,012.00
TOTAL RS. B/F.	15,23,23,327.00	TOTAL RS. C/F.	15,37,45,447.04

NAGPUR  
DATE :- 23/07/2021



*MDwars*  
Principal  
Science College,  
Congress Nagar, Nagpur.

Cont. Page No. 1



TOTAL RS. B/F.	15,53,23,241.00	TOTAL RS. B/F.	15,37,45,447.04
TO, OTHER MISCELLANEOUS RECEIPTS FOR THE MAINTENANCE OF THE COLLEGE (As per Annexure "H")	15,66,976.00	BY, OTHER MISCELLANEOUS PAYMENT FOR THE MAINTENANCE OF THE COLLEGE (As per Annexure "H")	2,64,919.00
TO, RECEIPTS ON ACCOUNT OF SCHOLARSHIPS FELLOWSHIPS & PRIZES FROM THE GOVT. (As per Annexure "I")	37,77,891.00	BY, PAYMENTS ON ACCOUNT OF SCHOLARSHIPS FELLOWSHIPS & PRIZES FROM THE GOVT. (As per Annexure "I")	56,04,483.00
TO, OPENING BALANCES (As per Annexure "J")	1,13,50,645.97	BY, CLOSING BALANCES (As per Annexure "J")	1,24,03,904.93
<b>GRANT TOTAL RS.</b>	<b>17,20,18,753.97</b>	<b>GRANT TOTAL RS.</b>	<b>17,20,18,753.97</b>

CERTIFICATE

Certified that the figure shown in the above "Receipts & Payments Accounts" agree with the books of accounting mainforned which have been audited by us and are found to be correct.

*Mohan*  
Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE :- 23/07/2021



FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS  
*A. Rathi*  
MOHAN RATHI  
M/NO.111133, PARTNER

SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

**ANNEXURE - A**

SALARY TEACHING & NON-TEACHING STAFF FOR THE YEAR ENDED ON 31ST MARCH 2021

PARTICULARS	AMOUNT	AMOUNT
<b>TEACHING STAFF</b>		
Basic Pay	6,00,39,504.00	
Grade Pay	5,43,161.00	
Dearness Allowances	1,20,38,142.00	
House Rent Allowances	98,16,621.00	
Compensatory Local Allowances	1,16,967.00	
Transportation Allowances	10,31,280.00	
Arrears Dearness Allowances	6,30,606.00	
Licence Fee to Principle	1,400.00	
Special Allowances to Principal	54,000.00	8,42,71,681.00
<b>NON-TEACHING STAFF</b>		
Basic Pay	60,00,632.00	
Grade Pay	9,92,642.00	
Dearness Allowances	1,02,70,042.00	
House Rent Allowances	13,76,591.00	
Compensatory Local Allowances	1,14,736.00	
Transportation Allowances	2,09,228.00	
Arrears Dearness Allowances	1,95,568.00	1,91,59,439.00
Medical Reimbursement		1,65,300.00
Leave Encashment		18,89,727.00
<b>TOTAL</b>		<b>10,54,86,147.00</b>

**ANNEXURE - B**

STAFF DEDUCTIONS COLLECTION & PAID FOR THE YEAR ENDED ON 31ST MARCH 2021

PARTICULARS	COLLECTION	PAID
Dr. P.D. Nagri Sahakari Path Sanstha	8,74,000.00	8,74,000.00
Central Bank DNC Loan	1,30,500.00	1,30,500.00
GPF	57,19,800.00	57,19,800.00
GPF Final Withdrawls	1,15,67,519.00	1,15,67,519.00
D.C.P.S	12,18,147.00	12,18,147.00
GPF Loan	2,98,000.00	2,98,000.00
Group LIC	62,750.00	62,750.00
Group LIC Claim	2,37,158.00	2,37,158.00
Matoshri Vinlabai Deshmukh Smruti Annapurna	61,600.00	61,600.00
Income Tax	1,43,76,800.00	1,43,76,800.00
LIC	8,65,811.00	8,65,811.00
Professional Tax	1,98,300.00	1,98,300.00
Revenue Stamp	978.00	978.00
S.S.E.S. Emp. Credit Society	79,16,837.00	79,16,837.00
Anant Co- Op Urban Credit Society	5,46,200.00	5,46,200.00
Accidental Insurance	26,196.00	26,196.00
Covid 2019	6,57,857.00	6,57,857.00
Navin Subhedar Nagri Saha Path Sanstha	61,200.00	61,200.00
Flag Day	42,000.00	42,000.00
<b>TOTAL</b>	<b>4,48,61,653.00</b>	<b>4,48,61,653.00</b>

NAGPUR  
DATE :- 23/07/2021

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*Mohu*  
Principal  
Science College  
Congress Nagar, Nagpur.

*Rathi*  
MOHAN RATHI  
M.NO.111133, PARTNER



SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

**ANNEXURE - C**

LOANS & ADVANCES FOR THE YEAR ENDED ON 31ST MARCH 2021

PARTICULARS	CREDIT	DEBIT
Non- Grant College Advance	13,600.00	5,000.00
Shri Omkar W. Masram Advance A/c	25,000.00	25,000.00
Shri Hariprasad Gujar Adv A/c	40,000.00	40,000.00
Library Deposit Fee	1,20,040.00	3,000.00
TDS	3,200.00	3,200.00
National Service Scheme Fee	14,510.00	21,630.00
College Student Responsibility Fund	15,400.00	-
University Exam Fees Payable	4,84,356.00	-
Society Establish Fund	1,09,100.00	1,09,200.00
CHB Remuneration Payable	-	1,96,880.00
Swastik Acids & Chemicals	-	1,19,475.00
<b>TOTAL</b>	<b>8,25,206.00</b>	<b>5,23,385.00</b>

**ANNEXURE - D**

LIST OF MISC. EXP. FOR THE YEAR ENDED ON 31ST MARCH 2021

PARTICULARS	AMOUNT	AMOUNT
Audit Fee	37,760.00	
Bank Charges	6,067.04	
Binding Expenses	22,960.00	
Electric Bill	2,59,320.00	
Remun to Cycle Stand Cont	69,720.00	
Water Bill	1,87,761.00	
Postage & Stamps	826.00	
Printing Expenses	17,002.00	
Stationary	1,34,891.00	
Telephone Bill	8,268.00	
University Continuation to Affiliation Fee	10,000.00	
University Yearly Affiliation Fee	10,000.00	
Xerox Charges	6,626.00	7,71,201.04
<b>TOTAL</b>	<b>TOTAL</b>	<b>7,71,201.04</b>

**ANNEXURE - E**

LIST OF LAB. CURRENT EXP. FOR THE YEAR ENDED ON 31ST MARCH 2021

PARTICULARS	AMOUNT	AMOUNT
Chemistry Lab.	33,040.00	
Computer Science Lab.	12,649.00	
Geology Lab.	896.00	46,585.00
<b>TOTAL</b>		<b>46,585.00</b>

**ANNEXURE - F**

LIST OF NON-RECURRING RECEIPTS & PAYMENTS FOR THE YEAR ENDED ON  
31ST MARCH 2021

PARTICULARS	CREDIT	DEBIT
	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

NAGPUR  
DATE -> 23/07/2021



*Mohan*  
Principal  
Science College  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Mohan*  
MOHAN RATHI  
M.NO.111133, PARTNER



SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

ANNEXURE - G  
FEES COLLECTED & PAID ON BEHALF OF R S T M, NAGPUR UNIVERSITY, NAGPUR  
FOR THE YEAR ENDED ON 31ST MARCH 2021

PARTICULARS	CREDIT	DEBIT
Ashwamegh Yagya Fee	23,934.00	23,934.00
E-mail Service	49,800.00	49,800.00
Laboratory Fee A/c	5,85,464.00	9,000.00
Environment Study Course Fee	42,840.00	33,560.00
Physical Education Fee	10.00	-
Inter Uni. Games & Culture Programs	9,925.00	50.00
Medical Exam. Exam Form Fee	2,035.00	5.00
Stu. Aid /M. Aid /Welf Fund & Union Fee	14,960.00	14,960.00
Student Union Fee A/c	4,980.00	4,980.00
Uni. Annual Fee	1,24,625.00	1,24,625.00
Uni. Disaster Fund Fee	9,985.00	9,985.00
University Enrolment & Form Fee	53,145.00	43,680.00
University Games & Sports Fee	24,925.00	24,925.00
University Pract. Exam Grant Summ & Winter	2,05,424.00	-
University Exam Fee	10,22,656.00	8,85,508.00
<b>TOTAL</b>	<b>21,74,708.00</b>	<b>12,25,012.00</b>

ANNEXURE - H  
OTHER MISCELLANEOUS RECEIPTS FOR THE MAINTENANCE OF THE COLLEGE.  
FOR THE YEAR ENDED ON 31ST MARCH 2021

PARTICULARS	CREDIT	DEBIT
College Examination Fee	1,07,600.00	1,100.00
Development Fund Fee	20,050.00	50.00
Cycle Stand Fee	1,07,500.00	1,200.00
Centralised Admission Fee	19,670.00	-
Identity Card Fee & Exps	26,900.00	25.00
Interest	1,11,022.00	-
Maint of I/net Facility Fee	26,955.00	25.00
Other Fee From Sch.	6,67,556.00	1,71,479.00
Student Welfare Policy	1,07,700.00	83,440.00
Misc. Fee	100.00	-
Term Fee	3,71,923.00	7,600.00
<b>TOTAL</b>	<b>15,66,976.00</b>	<b>2,64,919.00</b>

NAGPUR  
DATE :- 23/07/2021



*Mohan*  
Principal  
Science College  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M. Rathi*  
MOHAN RATHI  
M.NO.111133, PARTNER



SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

**ANNEXURE - I**  
SCHOLARSHIPS FELLOWSHIPS & PRIZES FROM THE GOVERNMENT  
FOR THE YEAR ENDED ON 31ST MARCH 2021

PARTICULARS	RECEIPTS	PAYMENTS
Scholarship & Freeship A/c	37,77,891.00	-
Scholarship & Freeship Refunded	-	-
Scholarship & Freeship A/c	-	53,47,594.00
Scholarship & Freeship Paid to Students	-	2,56,889.00
Remuneration to Clerk	-	-
<b>TOTAL</b>	<b>37,77,891.00</b>	<b>56,04,483.00</b>

**ANNEXURE - J**  
LIST OF OPENING AND CLOSING BALANCE FOR THE YEAR ENDED ON 31ST MARCH 2021

PARTICULARS	OPENING	CLOSING
Cash In Hand	35.00	16,357.00
Bank of Maharashtra Salary A/c 201080069	17,41,912.00	11,89,317.60
Central Bank (NSS) A/C 1201708905	25,853.00	41,213.00
Central Bank A/C 5102077733	-	15,400.00
Central Bank Non-Salary A/C 3760856339 SB A/c	13,92,973.13	47,99,398.99
Central Bank Scholarship A/C 1201760148	81,89,872.84	63,62,218.34
<b>TOTAL</b>	<b>1,13,50,645.97</b>	<b>1,24,03,904.93</b>

**ANNEXURE - K**  
LIST OF NON CASH TRANSACTION FOR THE YEAR ENDED ON 31ST MARCH 2021

PARTICULARS	CREDIT	DEBIT
Written off	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

NAGPUR  
DATE :- 23/07/2021



*Mohan*  
Principal  
Science College  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M. Rathi*  
MOHAN RATHI  
M.NO.111133, PARTNER





**RATHI & RATHI**

Chartered Accountants

B 101, Ujwal Flats, Rahate Colony,  
Nagpur - 440 022

☎: 0712 - 2454129

E-mail : rdcangp@gmail.com

**INDEPENDENT AUDITOR'S REPORT  
UGC ACCOUNT**

**1. REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2021, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

**2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**3. AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. These Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control



relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.

(c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.


(d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:

- a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2021 and;
- b. In the case of Income & Expenditure Account, of the deficit for the year ended on that date.

**Nagpur, dated the  
23rd July, 2021**



**For Rathi & Rathi  
Firms Reg. No. 108705W  
Chartered Accountants**

  
**Mohan Rathi  
Partner (M.No.111133)**

**ICAI UDIN 2111133AAAADS8844**



**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
U. G. C. ACCOUNT  
BALANCE-SHEET AS ON 31ST MARCH 2021**

FUNDS & LIABILITIES	AMOUNT	PROPERTIES & ASSETS	AMOUNT	AMOUNT
<b>FUNDS.</b> (As Per Amm "BB")	5,64,51,421.11	<b>IMMOVABLE &amp; MOVABLE PROPERTIES</b> (As Per Amm "AA")		5,19,92,613.05
<b>DEPRECIATION FUND.</b> As Per Last Balance Sheet Add: During The Year	3,05,26,482.00 21,41,803.00	<b>LOANS &amp; ADVANCES</b> Advance to Staff ( Major & Minor R. Project)	2,58,000.00	2,58,000.00
<b>LOANS &amp; ADVANCES</b> Non-Grant . A/C College Contribution	67,43,381.53 3,904.00	<b>INCOME &amp; EXPENDITURE</b> As Per Last Balance Sheet Add :- Deficit During the Year	4,02,55,417.20 21,47,180.96	4,24,12,598.18
<b>OTHER Account</b> UGC Recovery payable	6,100.00	<b>CLOSING BALANCE</b> Canara Bank UGC A/C 1404201051630 Central Bank DST A/C 3060665935 Central Bank BRNS A/C 3498136443	12,09,880.41	12,09,880.41
	<b>9,58,73,091.64</b>			<b>9,58,73,091.64</b>

AS PER OUR REPORT OF EVEN DATE

FOR RATHI & RATHI

CHARTERED ACCOUNTANTS

*Mohhan*

Principal

Science College

Congress Nagar, Nagpur.



NAGPUR  
DATED : 23/07/2021



MOHAN RATHI M.NO.111133 PARTNER

ICAI UDIN : 2111133AAAAA050304

**SHRI SHYVAJI EDUCATION SOCIETY AMARAVATI**  
SCIENCE COLLEGE, CONGRESS NAGPUR, NAGPUR.

**U.G.C. ACCOUNT**  
ANNEXURE 'AA'

**LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31ST MARCH 2021**

SR.	NO	PARTICULARS	Addition during the year			Adj	Total Rs.	Depreciation			Total Depreciation	Accrued Dep. Fund opening	Accrued Dep. Fund Closing	Balance as on 31-03-2021
			1-4-2020 to 9-2020	1-10-2020 to 31-3-2021	1-10-2020 to 31-3-2021			1-4-2020 to 30-9-2020	Rate	10				
			3	5	6	7	8	9	10	11	12	13	14	15
		Balance as on 1st April 2020												
A)		<b>CONSTRUCTION</b>												
		U.G.C. Construction	20,20,986.65	-	-	-	20,20,986.65	5%	57,316.00	-	57,316.00	6,74,635.00	9,31,953.00	10,89,035.65
		Woman Hostel's Construction	1,60,62,676.39	-	-	-	1,60,62,676.39	5%	4,66,432.00	-	4,66,432.00	87,34,030.00	72,00,462.00	68,62,214.39
		<b>Total Construction</b>	<b>1,80,83,663.04</b>				<b>1,80,83,663.04</b>		<b>62,37,548.00</b>	<b>0.00</b>	<b>62,37,548.00</b>	<b>7,60,665.00</b>	<b>81,32,415.00</b>	<b>99,51,262.84</b>
B)		<b>EQUIPMENTS</b>												
		CPE Grant Equipment	1,59,98,180.61	-	-	-	1,59,98,180.61	15%	7,42,366.00	-	7,42,366.00	1,10,48,938.00	1,17,91,324.00	42,06,856.61
		Development Grant Equipment	40,95,736.00	-	-	-	40,95,736.00	15%	2,53,903.00	-	2,53,903.00	24,03,048.00	26,58,952.00	14,38,784.00
		D.S.T. Equipments	16,60,663.70	-	-	-	16,60,663.70	15%	50,052.00	-	50,052.00	13,27,002.00	13,77,054.00	2,85,628.70
		Nanotechnology Equipment	27,22,388.10	-	-	-	27,22,388.10	15%	86,884.00	-	86,884.00	21,43,164.00	22,30,048.00	4,92,340.10
		Laboratory Equipments	2,45,567.26	-	-	-	2,45,567.26	15%	7,252.00	-	7,252.00	1,97,222.00	2,04,474.00	41,083.26
		Merged Scheme Equipment	12,05,186.00	-	-	-	12,05,186.00	15%	44,062.00	-	44,062.00	9,11,439.00	9,55,901.00	2,49,885.00
		Vocational Computer	2,07,337.44	-	-	-	2,07,337.44	15%	6,123.00	-	6,123.00	1,66,518.00	1,73,641.00	34,696.44
		Major R. Project Equipment	12,66,823.03	-	-	-	12,66,823.03	15%	56,132.00	-	56,132.00	8,82,612.00	9,48,744.00	3,16,079.03
		Minor R. Project Equipment	10,84,298.09	-	-	-	10,84,298.09	15%	51,453.00	-	51,453.00	7,41,273.00	7,92,726.00	2,91,570.09
		UGC Equipments	14,28,248.37	-	-	-	14,28,248.37	15%	53,392.00	-	53,392.00	10,72,304.00	11,25,696.00	3,02,552.37
		Sport Development Equipment	5,58,795.00	-	-	-	5,58,795.00	15%	29,241.00	-	29,241.00	3,63,853.00	3,93,094.00	1,65,701.00
		Major Grant Equipment	3,71,322.00	-	-	-	3,71,322.00	15%	19,431.00	-	19,431.00	2,41,781.00	2,61,212.00	1,10,110.00
		BRNS Equipment	11,59,300.00	-	-	-	11,59,300.00	15%	97,828.00	-	97,828.00	5,07,116.00	6,04,944.00	5,54,356.00
		Fruit Pro & Wine Tech.	5,85,339.00	-	-	-	5,85,339.00	15%	56,678.00	-	56,678.00	1,94,148.00	2,52,826.00	3,32,511.00
		<b>Total Equipment</b>	<b>3,25,89,202.68</b>				<b>3,25,89,202.68</b>		<b>1,55,6818.60</b>	<b>0.00</b>	<b>1,55,6818.60</b>	<b>2,22,10,420.00</b>	<b>2,37,67,238.00</b>	<b>88,21,904.60</b>
C)		<b>BOOKS</b>												
		M.R.P. Books & Journals	2,74,225.63	-	-	-	2,74,225.63	10%	13,968.00	-	13,968.00	1,34,247.00	1,48,245.00	1,25,880.63
		CP Excellence Books	3,91,817.00	-	-	-	3,91,817.00	10%	17,803.00	-	17,803.00	2,13,763.00	2,31,566.00	1,60,231.00
		Nanotechnology Books	1,27,533.90	-	-	-	1,27,533.90	10%	4,242.00	-	4,242.00	85,110.00	89,352.00	38,181.00
		Merged Scheme Books	1,22,067.00	-	-	-	1,22,067.00	10%	5,512.00	-	5,512.00	66,951.00	72,463.00	49,604.00
		UGC Books & Journals	54,179.23	-	-	-	54,179.23	10%	1,985.00	-	1,985.00	34,332.00	36,317.00	17,862.23
		Major Grant Books	42,965.00	-	-	-	42,965.00	10%	2,169.00	-	2,169.00	21,274.00	23,443.00	19,522.00
		General Development Books	55,301.00	-	-	-	55,301.00	10%	3,102.00	-	3,102.00	24,279.00	27,381.00	27,920.00
		Carrie Oriented Prog. Books	53,799.00	-	-	-	53,799.00	10%	3,016.00	-	3,016.00	23,620.00	26,638.00	27,161.00
		<b>Total Books</b>	<b>11,21,887.76</b>				<b>11,21,887.76</b>		<b>51,929.00</b>	<b>0.00</b>	<b>51,929.00</b>	<b>60,556.00</b>	<b>65,5425.00</b>	<b>46,642.76</b>
D)		<b>Study Material Furniture</b>												
		Study Material	11,179.65	-	-	-	11,179.65	10%	386.00	-	386.00	7,300.00	7,686.00	3,491.65
		Furniture	1,86,678.00	-	-	-	1,86,678.00	10%	9,018.00	-	9,018.00	96,501.00	1,05,519.00	81,159.00
		<b>Total A+B+C+D</b>	<b>5,19,92,613.65</b>				<b>5,19,92,613.65</b>		<b>21,41,803.60</b>	<b>0.00</b>	<b>21,41,803.60</b>	<b>3,95,26,482.00</b>	<b>3,26,68,385.00</b>	<b>1,93,24,328.65</b>

*Mohar*

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

MOHAN RATHI M.NO. 111133 PARTNER

Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATED : 23/07/2021



**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR**

**U G C ACCOUNT**

**ANNEXURE "BB"**

**LIST OF FUNDS AS ON 31ST MARCH 2021**

SR. No.	PARTICULARS	OPEN. BAL As On 01/04/20	Addition 2020-21	Utilized 2020-21	Total 31/03/2021
1	U.G.C. Construction Grant	2,03,555.64	-	-	2,03,555.64
2	U.G.C. VIII Plan Construction Grant	3,00,000.00	-	-	3,00,000.00
3	U.G.C. IX Plan Construction Grant	7,10,100.00	-	-	7,10,100.00
4	U.G.C. X th Plan Construction Grant	2,60,100.00	-	-	2,60,100.00
5	U.G.C. XI TH Plan Lab. Equipment Grant	49,939.00	-	-	49,939.00
6	U. G. C. Nanotechnology Equipment Grant	33,25,000.00	-	-	33,25,000.00
7	U. G. C. Equipments's Grant	5,40,000.00	-	-	5,40,000.00
8	U.G.C. IX th Plan Laboratory Equipments's Grant	2,50,000.00	-	-	2,50,000.00
9	U.G.C. X th plan Laboratory Equipments's Grant	2,49,696.00	-	-	2,49,696.00
10	U.G.C. D.S.T. Equipments	17,53,963.00	-	-	17,53,963.00
11	UGC Major / Minor RP Equipments	85,000.00	-	-	85,000.00
12	U.G.C. Library Books Loan Grant	18,750.00	-	-	18,750.00
13	U.G.C. Library Books Grant	1,68,000.00	-	-	1,68,000.00
14	U.G.C. Library	45,800.00	-	-	45,800.00
15	U.G.C. IX th Plan Library Books Grant	1,20,000.00	-	-	1,20,000.00
16	U.G.C. X th Plan Library Books Grant	1,66,464.00	-	-	1,66,464.00
17	U.G.C. XI TH Plan Library Books Grant	33,293.00	-	-	33,293.00
8	UGC Minor RP Books & Journals	55,000.00	-	-	55,000.00
	<b>U.G.C. OTHER GRANT</b>				
19	U.G.C. College Development Grant	3,17,956.00	-	-	3,17,956.00
20	U.G.C. Major/ Minor Research Project Grant	5,00,789.00	-	-	5,00,789.00
21	U.G.C. Student's Welfare Grant	8,000.00	-	-	8,000.00
22	U.G.C. Over-Head Tank Grant	1,210.00	-	-	1,210.00
23	U.G.C. Chalk Board's Grant	1,000.00	-	-	1,000.00
24	U.G.C. Restructuring Courses of Grant Electronics	1,89,340.00	-	-	1,89,340.00
25	U.G.C. Personal Computer Grant	2,35,000.00	-	-	2,35,000.00
26	U.G.C. Vocational Geo- Exploration & Drilling Tech Grt.	13,55,455.00	-	-	13,55,455.00
27	U.G.C. Vocational Computer Maintenance Grant	15,77,981.00	-	-	15,77,981.00
28	College Potential With Excellence Grant	1,95,25,173.47	-	-	1,95,25,173.47
29	U.G.C. Carrier Oriental Programme Grants	7,00,000.00	-	-	7,00,000.00
30	U.G.C. Scheme Of Remedial Courses for SC/ST Students Grt.	7,25,000.00	-	-	7,25,000.00
31	U.G.C. Woman Hostel Grants	1,00,00,000.00	-	-	1,00,00,000.00
32	U.G.C. X th Plan Grant	83,232.00	-	-	83,232.00
33	UGC XI th Plan Additional Development Grant	25,00,000.00	-	-	25,00,000.00
34	UGC XI Plan Merged Scheme Grant	16,47,750.00	-	2,500.00	16,45,250.00
35	UGC Certi Cour Environ Analysis Grt	9,91,000.00	-	-	9,91,000.00
36	UGC Mathematical Maple Grant	8,34,247.00	-	-	8,34,247.00
37	UGC XI PL Merged Scheme	4,73,946.00	-	-	4,73,946.00
38	College Potential with Excellence	20,00,000.00	-	-	20,00,000.00
39	UGC IQAC Grant	1,71,475.00	-	1,71,475.00	-
40	12th Plan Development Grant	17,20,958.00	-	-	17,20,958.00
41	Development of Sport Equipment Grant	5,00,000.00	-	-	5,00,000.00
	BRNS Board of Research Grt	10,53,223.00	-	-	10,53,223.00
43	Paramarch Grant 2020	15,00,000.00	-	3,22,000.00	11,78,000.00
	<b>Total</b>	<b>5,69,47,396.11</b>	<b>-</b>	<b>4,95,975.00</b>	<b>5,64,51,421.11</b>

NAGPUR  
DATED : 23/07/2021



*Mohar*  
Principal  
Science College  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Mohan*  
MOHAN RATHI M.NO.111133 PARTNER



**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
UGC ACCOUNT**

**INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED ON 31ST MARCH 2021**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
BY, Bank Charges	525.98	TO, OTHER INCOME Bank Interest	2,773.00
BY, UGC RECURRING EXPENDITURE		TO, U.G.C. RECURRING GRANT	
BY, MISC EXPENSES	7,525.00		
BY, DEPRECIATION	21,41,803.00	TO, DEFICIT CARRIED OVER TO BISHEET	21,47,180.98
<b>TOTAL</b>	<b>21,49,953.98</b>	<b>TOTAL</b>	<b>21,49,953.98</b>



NAGPUR  
DATED : 23/07/2021

*M. S. Kulkarni*  
Principal  
Science College,  
Congress Nagar, Nagpur.



AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS  
*M. S. Kulkarni*  
MOHAN RATHI M.NO.111133 PARTNER

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**U.G.C. ACCOUNT**

**RECEIPT & PAYMENT FOR THE YEAR ENDED ON 31ST MARCH 2021**

RECEIPTS		PAYMENTS		AMOUNT
TO, <u>U.G.C. RECURRING GRANT</u> MRP Recovery IQAC Grant Recovery	506.00 12,000.00	BY, <u>UGC RECURRING EXPENDITURE</u>		
TO, <u>OTHER INCOME</u> Bank Interest Received		BY, IQAC Grant Refund BY, Major/Minor R Project BY, UGC XI PL Merged Scheme BY, Paramarsh BY, Non Grant Adv BY, Bank Charges	1,91,000.00 506.00 2,500.00 3,22,000.00 2,05,904.00	7,21,910.00 625.98
TO, <u>OPENING BALANCE</u> Canara Bank UGC A/C 1404201051630 Central Bank DST A/C 3060685935 Central Bank BRNS A/c 3498136443	17,13,440.41 2,03,140.00 556.98	BY, <u>CLOSING BALANCE</u> Canara Bank UGC A/C 1404201051630 Central Bank DST A/C 3060685935 Central Bank BRNS A/c 3498136443	12,09,880.41	12,09,880.41
<b>Total</b>	<b>19,32,416.39</b>	<b>Total</b>	<b>19,32,416.39</b>	<b>19,32,416.39</b>

Certified that the figure shown in the above "Receipts & Payments Accounts" agree with the books of accounting maintained which have been audited by us and are found to be correct.



FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M.P. Rath*

MOHAN RATHI M.NO.111133 PARTNER

*Mohale*

Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATED : 23/07/2021



**RATHI & RATHI**

Chartered Accountants

B 101, Ujwal Flats, Rahate Colony,

Nagpur - 440 022

☎: 0712 - 2454129

E-mail : rdcangp@gmail.com

**INDEPENDENT AUDITOR'S REPORT  
NON GRANT ACCOUNT**

**1. REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **SCIENCE COLLEGE, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2021, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

**2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**3. AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control



relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.
- (c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.
- (d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:
  - a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2021 and;
  - b. In the case of Income & Expenditure Account, of the surplus for the year ended on that date.

Nagpur, dated the  
16th August., 2021.



**For Rathi & Rathi**  
**Firms Reg. No. 108705W**  
**Chartered Accountants**

*M. Rathi*  
**Mohan Rathi**

**Partner (M.No.111133)**  
**ICAI UDIN: 21111133AAAAEN1779**

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,**

**NON- GRANT COLLEGE  
BALANCE SHEET AS ON 31ST MARCH 2021**

FUNDS AND LIABILITIES	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	AMOUNT	AMOUNT
<b>FUNDS :-</b>			<b>FIXED ASSETS :-</b>		
Building Fund		1,25,725.00	(As per schedule "AA")		12,96,23,154.58
Society's Building Fund		655.00	<b>DEPOSITS &amp; INVESTMENTS</b>		
Development Fund		6,25,900.00	As Per Annexure "BB"		4,50,19,163.00
Reserve Fund	4,05,677.00	4,16,716.00	<b>OTHER DEBIT BALANCES</b>		
Add Interest received on Bank Account	11,039.00		T.D.S. FOR A/c (DM)	5,07,641.00	8,36,819.00
Depreciation Fund		4,28,80,994.00	TDS AY 2020-21	1,28,556.00	
<b>OTHER LIABILITIES</b>			TDS AY 2021-22	2,00,922.00	
Unl Earn Fee Payable	8,70,420.00		<b>LOANS AND ADVANCES</b>		
GST Payable	73,102.00		(As Annexure- CC)		1,91,25,259.55
Security Deposit ( Mis Ajay N Chafle)	16,48,821.00		<b>LOANS AND ADVANCES (Internal)</b>		
Innovation Foundation	20,000.00		(As Annexure- CC)		8,18,05,044.86
Unnat Bharat Project	50,000.00		<b>CLOSING BALANCES :-</b>		
Administrative Charges Of Society	10,590.00		Cash In Hand	1,12,578.00	
S. O. ( M.S. Sagar Enterprises )	66,678.00	27,39,618.00	Reserve Fund CBI A/C No. 1201702006	3,64,964.10	
<b>LOANS &amp; ADVANCES</b>			Cent Bank of India A/C 3753531013	4,86,818.54	
YCMOU Advance	1,60,000.00		C.B.I. A/c 3055927300 ( Research)	7,77,279.67	
<b>LOANS &amp; ADVANCES (Internal)</b>			C.B.I. Unnat Bharat A/c-3712056523	55,272.00	
Society A/c Internal	2,90,91,146.00		C.B.I. EPF A/c-3525426293	34,905.35	
			CBI Innovation Fund A/c No. 3856007894	53,460.20	
<b>INCOME &amp; EXPENDITURE ACCOUNT</b>					16,87,977.86
Surplus as Per Last B/S Sheet	19,37,72,108.65				
Add - Surplus for the Year	84,54,475.20	20,22,56,583.85			
<b>Total</b>	<b>Total</b>	<b>27,82,87,448.85</b>		<b>Total</b>	<b>27,82,87,448.85</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANT



*Mohan*

Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE:- 15/08/2021

*Mohan*  
MOHAN RATHI  
PARTNER M.NO.111133  
ICAI UDIN : 2111133AAAAEN1779



**BHBS BHUVAJI EDUCATION SOCIETY (AMARAVATI)  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
NON-GRANT COLLEGE  
ANNEXURE 'A'**

**LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31ST MARCH 2021**

PARTICULARS	Balance as On 1st Apr. 2020	Addition during the year		TOTAL	Rate	Depreciation		Total Depreciation	Acc. Dep Fund	Less: Transfer Depreciation Fund	Depreciation Fund	Balance as on 31 March 2021
		1-4-2020 to 30-3-2021	1-10-2020 to 31-3-2021			1-4-2020 to 30-3-2021	1-10-2020 to 31-3-2021					
Laboratory Equipments	75,46,430.88	-	-	75,46,430.88	15%	4,34,758.00	-	4,34,758.00	48,48,058.00	-	50,82,814.00	24,63,916.88
Furniture	30,14,793.00	16,800.00	-	37,81,593.00	10%	2,38,519.00	-	2,38,519.00	13,96,407.00	-	16,34,936.00	21,48,667.00
Office Equipments	37,95,693.00	-	45,819.00	38,41,712.00	15%	2,88,124.50	3,456.00	2,92,580.50	10,65,407.00	-	21,80,981.00	16,80,751.00
Library Books	10,53,727.22	43,066.00	-	10,96,793.22	10%	70,590.00	-	70,590.00	3,90,891.00	-	4,81,481.00	8,35,312.22
Building	10,73,07,183.00	11,43,179.00	-	10,84,50,362.00	5%	40,88,202.00	-	40,88,202.00	2,56,85,324.00	-	3,07,74,526.00	7,28,75,826.00
Building (Under construction)	-	5,94,387.00	-	5,94,387.00	0%	-	-	-	-	-	-	5,94,387.00
Filing and Fixtures Myriam	25,38,340.48	-	-	25,38,340.48	10%	1,05,834.00	-	1,05,834.00	14,80,001.00	-	15,85,835.00	9,52,505.48
Electrical Installations	14,44,381.00	48,601.00	-	14,90,982.00	15%	60,722.00	-	60,722.00	9,52,733.00	-	10,33,455.00	4,87,427.00
Software	2,82,664.00	-	-	2,82,664.00	40%	90,456.00	-	90,456.00	56,537.00	-	1,46,996.00	1,38,668.00
<b>TOTAL</b>	<b>12,78,83,432.58</b>	<b>18,43,933.00</b>	<b>45,819.00</b>	<b>12,96,73,184.58</b>		<b>53,98,306.50</b>	<b>3,436.00</b>	<b>54,84,642.50</b>	<b>3,71,79,352.00</b>	<b>-</b>	<b>4,28,85,984.00</b>	<b>8,67,42,199.58</b>

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M. P. Rathi*  
M. P. RATHI  
PARTNER M.NO.111133



*M. P. Rathi*

Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE- 15/05/2021

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
NON-GRANT COLLEGE**

**ANNEXURE "BB"**

**LIST OF DEPOSITS & INVESTMENTS AS ON 31/03/2021**

PARTICULARS	AMOUNT
Central Bank of India DNC FDR	4,30,85,664.00
Central Bank of India DNC (FDR For Student Prize)	6,90,002.00
FDR ( M/s Ajay N. Chaffe SD A/c )	11,45,866.00
FDR ( Sagar Enterprises SD A/c )	94,631.00
Gas Cylinder Security Deposits	3,000.00
<b>TOTAL RS.</b>	<b>4,50,19,163.00</b>

**ANNEXURE "CC"**

**LIST OF LOANS AND ADVANCES DEBIT AS ON 31/03/2021**

PARTICULARS	AMOUNT	AMOUNT
<b>LOANS AND ADVANCES</b>		
College of Engg & Tech. Akola's Adv.	30,00,000.00	
Shri Shivaji High School, Nagpur Adv	51,40,624.00	
Vidya Mandir High School, Koradi	674.00	
Shri Shivaji Education Society Amravati	1,01,82,503.55	
Officiating Principal, YDVD Art & Commerce College, Tiosa	1,50,000.00	
Shri R.S.Nibalkar	3,400.00	
Shri M.D Borade	9,276.00	
M/s.Rucha Constructions	63,782.00	
M/s Sagar Enterprises	5,65,000.00	
Mrs. V. K. Meshram	10,000.00	1,91,25,259.55
<b>Internal Accounts</b>		
Degree College	2,89,08,832.12	
Junior College	31,21,302.88	
MCA A/C Advance	4,75,63,942.33	
UGC A/C Advance	65,55,221.00	
UGC CPE Grt Refund	1,88,160.53	
Women Hostel Advance	(45,32,414.00)	8,18,05,044.86
<b>TOTAL RS.</b>		<b>10,09,30,304.41</b>

NAGPUR  
DATE:- 16/08/2021



*Mohar*  
Principal  
Science College  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M.Rathi*  
MOHAN RATHI  
PARTNER M.NO.111133



**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,**

**NON- GRANT COLLEGE**

INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To EDUCATIONAL EXPENDITURE			EDUCATIONAL INCOME		
Salaries & Allowances	94,98,851.00		Fees	2,60,73,928.00	
Contingencies	97,16,928.80		Other Income	20,16,987.00	2,92,90,895.00
Depreciation [Aver'AA']	54,01,642.00		Grants/Recognized		
Written off	3,89,000.00	2,10,06,419.80	Inspire Workshop Grant		2,00,000.00
To SURPLUS/DEFICIT:-		84,84,475.20			
Carried Over To B/Sheet					
TOTAL Rs.		2,94,90,895.00	TOTAL Rs.		2,94,90,895.00

NAGPUR

DATE:- 15/08/2021

*M. Mohan*  
Principal  
Science College  
Congress Nagar, Nagpur.



AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANT

*M. Mohan*

MOHAN RATHI  
PARTNER M.NO.111133  
ICAI Ucin : 21111133AAAEN1779



**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI'S  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR  
NON- GRANT COLLEGE**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2021**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
TO, FEES & FINE As Per Annexure "A"		BY, SALARIES AND ALLOWANCES As per Annexure "B"	2,60,73,928.00	94,96,851.00
TO, OTHER INCOME As Per Annexure "A"		BY, CONTINGENCIES As Per Annexure "C"	32,16,967.00	57,19,044.80
TO, CAPITAL RECEIPT Furniture	1,50,000.00	BY, CAPITAL EXPENDITURE :- Building Construction Building Construction 2021 Furniture Office Equipment Library Books Electrical Installation A/c	1,50,000.00	11,43,179.00 5,94,387.00 16,800.00 45,819.00 43,066.00 46,501.00
TO, GRANTS & RECEIPTS Inspire Workshop Grant Innovation Foundation	2,00,000.00 70,000.00	BY, GRANT UTILISATION Innovation Foundation	2,70,000.00	18,89,752.00
TO, STAFF DEDUCTIONS As per Annexure "D"		BY, STAFF DEDUCTIONS As per Annexure "D"	1,23,73,360.00	50,000.00
TO, LOANS & ADVANCES - (As per Annexure "E")		BY, LOANS AND ADVANCES (As per Annexure "E")	1,77,94,577.33	1,23,73,360.00
TO, Reserve Fund			11,039.00	33,22,695.32
TO, Unnat Bharat Abhiyan Grant		BY, SSES AMRAVATI TDS of Society on FDR Interest TDS of Society on Rent Income	-	2,00,622.00
TO, Society Fund		BY, FDR INVESTMENT (As per Annexure-F)	85,864.00	2,79,99,729.00
TO, FDR MATURED.		BY, CLOSING BALANCES As per Annexure "G"	29,66,266.65	18,87,977.86
TO, OPENING BALANCES As per Annexure "G"			6,29,42,021.98	6,29,42,021.98

CERTIFICATE  
Certified that the figures shown in the above "Receipts & Payments Accounts" agree with the books of account maintained which have been audited by us and are found to be correct.

*N. N. N.*  
Principal  
Science College  
Congress Nagar, Nagpur



PLACE- NAGPUR  
DATE- 16/06/2021



FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS  
*[Signature]*  
MOHAN RATHI  
PARTNER M.NO.111133

**SHRI SHIVAJI EDUCATION SOCIETY, AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR  
NON-GRANT COLLEGE**

**ANNEXURE "A"**

**LIST OF FEES & OTHER INCOME FOR THE YEAR ENDED ON 31 ST MARCH 2021**

PARTICULARS	AMOUNT	AMOUNT
<b>FEES &amp; FINE COLLECTION</b>		
Bach of Comp. App. Fee	42,53,195.00	
M. Sc. Microbiology Fee	12,42,170.00	
M. Sc. Chemistry Fee	12,10,269.00	
M. Sc. Computer Fee	19,02,611.00	
M. Sc. Maths Fee	7,94,414.00	
M. Sc. Physics Fee	10,41,398.00	
Junior 102 / 193	7,83,210.00	
Vocational Fee	84,97,624.00	
SR. College Non Grant Fee	57,27,844.00	
Skill Base Course Fee	100.00	
Admission Registration Fee	4,93,300.00	
Uni. Supply Exam Service Charges	9,234.00	
Uni. Supply Exam & Revaluation Fee	5,559.00	
Research Lab Fee	1,13,000.00	
		2,60,73,928.00
<b>OTHER INCOME</b>		
Bank Interest Received	1,97,098.00	
Interest Received on FDR	19,49,615.00	
Bank Rent	5,43,714.00	
Duplicate T.C.	4,800.00	
Donation	1,50,000.00	
General Fine	1,36,545.00	
Sale of Prospectus	20.00	
Misc. Income	2,35,175.00	
		32,16,967.00
<b>TOTAL Rs.</b>		<b>2,92,90,895.00</b>

**ANNEXURE "B"**

**LIST OF SALARIES AND ALLOWANCES FOR THE YEAR ENDED ON 31.03.2021**

PARTICULARS	AMOUNT	AMOUNT
<b>PAY ALLOWANCES AND REMUNERATION TO STAFF</b>		
Basic Pay To BCA Teaching Staff	4,67,790.00	
DA To BCA Teaching Staff	9,14,640.00	
Grade Pay To BCA Teaching Staff	1,76,323.00	
HRA To BCA Teaching Staff	1,28,823.00	
TA To BCA Teaching Staff	59,729.00	
CLA To BCA Teaching Staff	7,053.00	17,54,358.00
Basic Pay To MSC Chem. Teaching Staff	1,03,161.00	
DA To M Sc Chemistry Teaching Staff	2,02,830.00	
Grade Pay To M Sc Chemistry Teaching Staff	39,677.00	
HRA To M Sc Chemistry Teaching Staff	28,588.00	
TA To M Sc Chemistry Teaching Staff	15,871.00	
CLA To M Sc Chemistry Teaching Staff	1,587.00	3,91,694.00



Basic Pay To MSC Maths Teaching Staff	1,03,161.00	
DA To M Sc Maths Teaching Staff	2,02,830.00	
HRA To M Sc Maths Teaching Staff	28,568.00	
Grade Pay To M Sc Maths Teaching Staff	39,677.00	
TA To M Sc Maths Teaching Staff	15,871.00	
CLA To M Sc Maths Teaching Staff	1,587.00	3,91,694.00
Basic Pay To MSC Physics Teaching Staff	1,03,161.00	
DA To M Sc Physics Teaching Staff	2,02,830.00	
Grade Pay To M Sc Physics Teaching Staff	39,677.00	
HRA To M Sc Physics Teaching Staff	28,568.00	
TA To M Sc Physics Teaching Staff	15,871.00	
CLA To M Sc Physics Teaching Staff	1,587.00	3,91,694.00
Basic Pay To MSC Comp. Teaching Staff	1,07,460.00	
DA To M Sc Computer Teaching Staff	2,08,935.00	
Grade Pay To M Sc Computer Teaching Staff	39,677.00	
HRA To M Sc Computer Teaching Staff	29,427.00	
TA To M Sc Computer Teaching Staff	15,871.00	
CLA To M Sc Computer Teaching Staff	1,587.00	4,02,957.00
Remuneration B.Sc. Microbiology Staff	2,25,400.00	
Remuneration B.Sc. Chemistry Staff	2,23,400.00	
Remuneration B.Sc. Hindi Staff	36,400.00	
Remuneration B.Sc. Marathi Staff	4,000.00	
Remuneration B.Sc. Maths Staff	1,42,400.00	
Remuneration B.Sc. Statistics Staff	1,25,720.00	
Remuneration B.Sc. Geology Staff	80,160.00	
Remuneration B.Sc. Bio-Technology Staff	91,420.00	
Remuneration B.Sc. Physics Staff	1,11,820.00	
Remuneration M.Sc. Chemistry Staff	1,54,000.00	
Remuneration M.Sc. Maths Staff	1,91,900.00	
Remuneration M.Sc. Micro Staff	2,15,900.00	
Remuneration M.Sc. Physics Staff	1,37,600.00	
Remuneration M.Sc. Comp Staff	1,87,700.00	
Remuneration Lab. Staff	3,15,000.00	
Remuneration BCA Staff	3,45,700.00	
Remuneration Botany Staff	98,880.00	
Remuneration Lib. Staff	76,000.00	
Remuneration Skill Base Course	66,000.00	
Remuneration Phy Edun. Staff	40,000.00	
Remuneration Vocational Staff	1,58,426.00	
Remuneration Administrative Staff	3,30,000.00	
Remuneration Non-Teaching Staff	26,50,019.00	
Remuneration Junior Teach.Staff	1,58,609.00	61,66,454.00
<b>TOTAL RS.</b>		<b>94,98,851.00</b>

NAGPUR  
DATE:- 16/08/2021

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M. S. S. Amravati's*

Principal  
S. S. E. S. Amravati's  
Science College, Nagpur

*M. Rathi*  
MOHAN RATHI  
PARTNER M.NO.111133



## ANNEXURE "C"

## LIST OF CONTINGENCIES FOR THE YEAR ENDED ON 31.03.2021

PARTICULARS	AMOUNT	AMOUNT
Advertisement Expenses	54,100.00	
Audit Fee	31,624.00	
Bank Charges	9,810.79	
Employer Contribution to CPF	3,98,502.00	
EPF Admin.Charges	35,336.00	
T. A. & D. A. To Staff	10,935.00	
Printing Expenses	13,550.00	
Postage & Stamps Exp.	22.00	
Misc. Expenses	1,29,441.01	
Consultancy Charges	4,34,527.00	
Legal Fee & Expenses	1,01,000.00	
Insurance for Equipment & Buld.	1,20,125.00	
NCC Expenses	10,719.00	
National Service Scheme Fee A/c	15,620.00	
Skill Base Course Exp	16,764.00	
Biotechnology Lab Expense	69,050.00	
Electronic Lab Expense A/C	6,589.00	
Chemistry Lab Expenses	15,751.00	
Cleaning Charges	2,10,500.00	
Security Services	8,17,351.00	
AMC For Water Purifire	21,250.00	
AMC For Generator	12,000.00	
AMC For Lift	1,16,039.00	
Office Equipment Repairs	9,903.00	
Building Repair & Maintenance	3,20,093.00	
Repairs & Maintenance	61,280.00	
Refreshment Expenses	1,96,689.00	
Conveyance Expenses	64,995.00	
Seating Allowance	24,000.00	
Student Welfare Policy	85,200.00	
Society Establishment Fund	1,09,500.00	
Extension/Outreach Activity	4,800.00	
Extra Curriculam Activity	1,02,975.00	
Remuneration Cycle Stand Cont	73,640.00	
Seminar Expense	8,262.00	
Staff Insurance	2,000.00	
Journal Subscription Renewal	13,900.00	
Library Deposit Fee	170.00	
Corporation Tax	14,348.00	37,42,360.80
<b>UNIVERSITY FEES</b>		
Uni. Ashwamegh Sports Fee	23,400.00	
Uni. Affiliation Fee	4,000.00	
Uni. Disaster Fund	9,750.00	
Uni. E-Suvidha Fee	48,750.00	
Uni. Game Fee	24,375.00	
Uni. Student Annual Fee	1,21,875.00	
Uni. Environment Study Course fee (BCA-II)	2,220.00	



Uni. Enrolment Fee	36,260.00	
Uni. Student Medical Aid Fund	4,875.00	
Uni. Student Aid Fund	4,875.00	
Uni. Student Union Fee	4,875.00	
Uni. Student Welfare Fund	4,875.00	
Uni. Exam Fee	16,86,554.00	19,76,684.00
<b>TOTAL RS.</b>		<b>57,19,044.80</b>

**ANNEXURE "D"**

**LIST OF STAFF DEDUCTIONS FOR THE YEAR ENDED ON 31.03.2021**

PARTICULARS	CREDIT	DEBIT
CPF Collection	3,98,052.00	3,98,052.00
Professional Tax	58,200.00	58,200.00
Covid - 19 Donation	5,922.00	5,922.00
Income Tax	21,000.00	21,000.00
Income Tax Various Dept	1,16,71,950.00	1,16,71,950.00
Professional Tax Various Dept	77,275.00	77,275.00
TDS Various Dept.	76,479.00	76,479.00
TDS	64,482.00	64,482.00
<b>TOTAL Rs.</b>	<b>1,23,73,360.00</b>	<b>1,23,73,360.00</b>

**ANNEXURE "E"**

**LIST OF LOANS & ADVANCES DEBIT FOR THE YEAR ENDED ON 31.03.2021**

PARTICULARS	CREDIT	DEBIT
Degree College	5,000.01	13,600.00
Junior College	83,660.00	15,000.00
MCA Advance	2,60,000.00	24,30,000.00
UGC Advance	2,05,904.00	-
Shri V.A.Dakhole Advance	50,800.00	50,800.00
Women Hostel Advance	-	2,60,000.00
P S Utale Advance	3,000.00	3,000.00
SD Ajay Chaffe	48,440.00	-
SD E Square	-	65,244.00
Sh Shivaji High School Ngp Advance	-	2,99,819.00
SGST/CGST	19,376.00	19,376.00
SGST/CGST Shivaji Scince College	81,948.32	8,846.32
Science College Pauni Advance	1,60,09,020.00	-
Principal advance	1,57,000.00	1,57,000.00
Uni Exam Fees Payable	8,70,429.00	-
<b>TOTAL Rs.</b>	<b>1,77,94,577.33</b>	<b>33,22,685.32</b>

**ANNEXURE "F"**

**LIST OF F D R FOR THE YEAR ENDED ON 31.03.2021**

PARTICULARS	CREDIT	DEBIT
FDR CBI ( For Student Prizes)	-	1,50,000.00
FDR CBI	-	2,60,00,000.00
FDR ( M/s Ajay N. Chaffe SD A/c )	-	48,440.00
FDR (E-Square Engineering SD A/c )	85,884.00	-
Accrued Interest	-	18,01,289.00
<b>Total</b>	<b>85,884.00</b>	<b>2,79,99,729.00</b>



*Notion*  
Principal  
S. S. E. S. Amravati's  
Science College, Nagpur





NON-GRANT COLLEGE  
ANNEXURE "G"

LIST OF OPENING AND CLOSING BAL. FOR THE YEAR ENDED ON 31.03.2021


PARTICULARS	OPENING	CLOSING
Cash In Hand	918.00	1,12,578.00
Reserve Fund CBI A/C No. 1201702006	3,53,925.10	3,64,964.10
Central Bank of India A/c 3055927360 ( Research)	6,42,887.67	7,77,279.67
CBI (UNNAT BHARAT) A/C 3712056523	53,600.00	55,272.00
Cent Bank of India EPF A/c 3525426293	21,378.15	34,605.35
CBI NCSTRD-2019 A/c 3776513418	2,212.00	-
Cent Bank of India A/C 3753531013	18,91,345.73	4,89,818.54
CBI Innovation Fund A/c No. 3858007894	-	53,460.20
<b>TOTAL RS.</b>	<b>29,66,266.65</b>	<b>18,87,977.86</b>

NAGPUR  
DATE- 16/08/2021

  
Principal  
Science College,  
Congress Nagar, Nagpur.



FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

  
MOHAN RATHI  
PARTNER M.NO.111133



**SHRISHVALE EDUCATION SOCIETY, AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
NON-GRANT COLLEGE**

**LIST OF DEPOSITS & INVESTMENTS AS ON 31/03/2021**

PARTICULARS		Opening Value Value 31/03/2020	Interest 2020-21	TDS	Closing value As on 31/03/2021	
<b>Central Bank of India DNC FDR</b>					<b>4,30,30,664.00</b>	
	702945	1201770000	1,63,74,624.00	8,06,817.00	69,012.00	1,63,13,429.00
12/10/2020	344601	3857652101	25,00,000.00	50,126.00	3,760.00	25,48,266.00
12/10/2020	344606	3857654389	25,00,000.00	50,126.00	3,760.00	25,48,266.00
27/05/2020	344503	3819174579	60,00,000.00	2,02,599.00	22,170.00	62,73,429.00
27/05/2020	344502	3819173437	60,00,000.00	2,41,332.00	18,475.00	62,27,857.00
27/05/2020	344501	3819174477	60,00,000.00	2,48,332.00	18,475.00	62,27,857.00
11/01/2021	344672	3878185388	25,00,000.00	27,222.00	2,642.00	25,23,186.00
11/01/2021	344671	3878185060	25,00,000.00	27,222.00	2,642.00	25,23,186.00
<b>Central Bank of India DNC (FDR For Student Prtg)</b>		<b>5,18,481.00</b>				<b>6,80,002.00</b>
	FDR NO	A/C NO				
13/06/2013	791387	3039344170	1,99,729.00	8,138.00	686.00	1,98,176.00
21/03/2011	79187	3039603203	28,062.00	1,493.00	112.00	27,443.00
21/03/2011	79188	3039604420	12,384.00	704.00	53.00	12,935.00
21/03/2011	79189	3039603771	12,384.00	704.00	53.00	12,935.00
21/03/2011	79170	3039603321	8,727.00	358.00	42.00	10,243.00
21/03/2011	79171	3039604442	12,384.00	704.00	53.00	12,935.00
21/03/2011	79172	3039609514	8,479.00	372.00	28.00	8,853.00
21/03/2011	79173	3039715797	4,908.00	262.00	22.00	5,168.00
21/03/2011	79174	3039678701	12,384.00	704.00	53.00	12,935.00
21/03/2011	79175	3039607993	48,605.00	2,785.00	208.00	51,185.00
21/03/2011	79176	3039606656	35,014.00	2,006.00	151.00	36,871.00
21/03/2011	79177	3039657758	12,384.00	704.00	53.00	12,935.00
21/03/2011	79178	3039605804	8,094.00	494.00	36.00	8,623.00
21/03/2011	79179	3039606403	8,479.00	372.00	28.00	8,853.00
21/03/2011	79180	3039677783	7,347.00	431.00	32.00	7,736.00
21/03/2011	79181	3039718980	12,384.00	704.00	53.00	12,935.00
21/03/2011	79182	3039612720	4,908.00	262.00	22.00	5,168.00
21/03/2011	79183	3039609187	24,571.00	1,408.00	106.00	25,873.00
21/03/2011	79184	3039603409	12,384.00	704.00	53.00	12,935.00
21/03/2011	79185	3042601145	20,276.00	1,162.00	88.00	21,350.00
21/03/2011	79186	3042603052	20,276.00	1,162.00	88.00	21,350.00
21/03/2011	79187	3042602810	20,276.00	1,162.00	88.00	21,350.00
21/03/2011	79188	3042603030	20,276.00	1,162.00	88.00	21,350.00
21/03/2011	79189	3044684488	1,470.00	83.00	7.00	1,546.00
12/10/2020	344605	3857652008	1,00,000.00	2,113.00	174.00	1,02,193.00
06/02/2011	344603	3888170206	90,000.00	372.00	28.00	90,344.00
<b>Gas Cylinder Security Deposits</b>		<b>10,89,917.00</b>				<b>11,43,866.00</b>
<b>FDR ( M/s Aay N. Charle SD A/c )</b>						
27/08/2013	143442	3279441027	30,852.00	1,765.00	133.00	32,484.00
21/11/2013	112753	3279636882	11,603.00	686.00	53.00	12,296.00
30/08/2013	143447	3290229888	45,685.00	2,622.00	197.00	48,110.00
12/10/2013	143483	3293684147	61,508.00	3,589.00	270.00	64,827.00
12/03/2014	216539	3329205370	32,128.00	1,883.00	149.00	33,960.00
12/03/2014	216540	3329205866	51,023.00	3,148.00	237.00	53,934.00
12/03/2014	216550	3327247322	25,715.00	1,432.00	105.00	28,643.00
12/03/2014	216651	3327347129	30,876.00	1,770.00	88.00	31,756.00
14/01/2014	216652	3327348097	20,188.00	1,139.00	86.00	21,221.00
07/10/2016	279312	3571750821	1,13,505.00	6,865.00	505.00	1,19,720.00
07/10/2016	279313	3571752222	49,742.00	2,820.00	219.00	52,443.00
07/02/2018	279656	3662311309	70,051.00	4,327.00	325.00	74,653.00
19/07/2017	279627	3623519187	1,83,225.00	8,880.00	652.00	1,81,263.00
19/07/2017	279628	3623519234	77,884.00	4,417.00	332.00	81,969.00
08/06/2018	279780	3683311849	1,21,409.00	7,495.00	583.00	1,28,341.00
08/06/2018	279781	3683311328	80,815.00	4,597.00	345.00	84,662.00
08/06/2018	279782	3683294773	68,982.00	3,764.00	283.00	69,473.00
20/03/2021	344728	3888027363	11,079.00	18.00	2.00	11,099.00
20/03/2021	344727	3888019409	38,438.00	42.00	4.00	38,473.00
20/03/2021	344729	3888027908	10,926.00	17.00	2.00	10,941.00
<b>FDR ( Sagar Enterprises SD A/c )</b>		<b>89,852.00</b>				<b>94,631.88</b>
11/09/2014	216712	3394221432	39,528.00	2,270.00	171.00	41,627.00
24/06/2016	253818	3548988442	34,332.00	1,978.00	149.00	36,161.00
24/06/2016	253817	3548987980	15,992.00	921.00	70.00	16,843.00
<b>FDR (E-Square Engineering SD A/c )</b>		<b>85,884.00</b>				
04/06/2015	16988	3480752656	90,812.00	1,333.00	115.00	Closed
23/02/2017	279413	3587489132	26,072.00	728.00	35.00	Closed
<b>TOTAL RS.</b>		<b>4,33,08,758.00</b>	<b>19,49,628.00</b>	<b>1,46,249.00</b>		<b>4,60,16,183.00</b>

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M. N. Rath*  
MORIN RATH  
PARTNER M.NO. 111133

NAGPUR  
DATE: 16/08/2021





**RATHI & RATHI**

Chartered Accountants

B 101, Ujwal Flats, Rahate Colony,  
Nagpur - 440 022

☎: 0712 - 2454129

E-mail : rdcangp@gmail.com

**INDEPENDENT AUDITOR'S REPORT  
MASTER OF COMPUTER APPLICATION ACCOUNT**

**1. REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2021, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

**2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**3. AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control



relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.

(c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.


(d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:

- a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2021 and;
- b. In the case of Income & Expenditure Account, of the deficit for the year ended on that date.

Nagpur, dated the  
23rd July, 2021



**For Rathi & Rathi**  
**Firms Reg. No. 108705W**  
**Chartered Accountants**

  
**Mohan Rathi**  
**Partner (M.No.111133)**  
**ICAI UDIN 21111133AAAADT4247**

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE CONGRESS NAGAR, NAGPUR.**

**MASTER OF COMPUTER APPLICATION ACCOUNTS**

**BALANCE SHEET OF MASTER OF COMPUTER APPLICATION AS ON 31ST MARCH 2021**

FUNDS & LIABILITIES	AMOUNT	AMOUNT	PROPERTIES & ASSETS	AMOUNT	AMOUNT
<b>DEPRECIATION FUND</b>			<b>MOVABLE &amp; IMMOVABLE PROPERTIES</b>		
As Per Last Balance Sheet	1,05,61,157.16		As Per Annexure "AA"		2,50,85,072.89
Add : During the year	9,32,711.55	1,14,93,868.71			
<b>OTHER FUNDS</b>			<b>DEPOSIT &amp; INVESTMENTS</b>		39,890.00
Development Fund	38,432.00		Central Bank of India, DNC, Nagpur.		
Disaster Management Fund	830.00	39,262.00	<b>LOANS AND ADVANCES</b>		
<b>CURRENT LIABILITIES</b>			Shri N. N. Sawai	15,000.00	
Uni Exam Fees Payable		81,107.00	TDS Society AY 2020-21	242.00	
<b>OTHER HEAD</b>			TDS Society AY 2021-22	166.00	
Laboratory Deposit	1,310.00		SSES Amravati	50.00	15,458.00
Library Deposit	8,280.00		<b>INCOME &amp; EXPENDITURE ACCOUNT</b>		
Security Deposit SMS Engg.	10,151.00		As Per Last Balance Sheet	3,09,70,004.19	
Security Deposit M/s Sagar Enter.	18,004.00	37,745.00	Add :- Deficit during the year	31,91,016.67	3,41,61,020.86
<b>LOANS AND ADVANCES</b>			<b>CLOSING BALANCES</b>		
Girls Hostel	1,00,000.00		Cash In Hand	2,616.00	
Non-Grant College	4,75,63,942.33	4,76,63,942.33	C.B. I. A/C No. 3760P56601	11,857.29	14,483.29
<b>TOTAL Rs.</b>	<b>5,93,15,925.04</b>	<b>5,93,15,925.04</b>	<b>TOTAL Rs.</b>	<b>5,93,15,925.04</b>	<b>5,93,15,925.04</b>

AS PER OUR REPORT OF EVEN DATE

FOR RATHI & RATHI

CHARTERED ACCOUNTANTS

*M. Mohan*

Principal

Science College

Congress Nagar, Nagpur



PLACE:- NAGPUR.

DATE:- 23/07/2021



MOHAN RATHI M. NO.111133 PARTNER

ICAI UDIN: 21111133AAAADT4247

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI'S  
SCIENCE COLLEGE CONGRESS NAGAR, NAGPUR,  
MASTER OF COMPUTER APPLICATION ACCOUNTS**

**ANNEXURE "AA"**

**LIST OF MOVABLE & IMMOVABLE PROPERTIES AS ON 31ST MARCH 2021**

Sr. No.	Particulars	Balance as 1st April 2020	Addition During The Year		Total 31/03/2021	Rate	Depreciation Fund 01/04/2020	Depreciation Amount	Depreciation Fund 31/03/2021
			Before 30.9.2020	After 01.10.2020					
1	Building	1,07,24,377.45	-	-	1,07,24,377.45	2.50%	23,98,725.22	2,08,141.30	26,06,866.52
2	Lab. Equipments	57,47,327.82	-	-	57,47,327.82	15%	36,52,450.38	3,14,231.55	39,66,681.93
3	Furniture	26,24,842.00	-	-	26,24,842.00	10%	13,12,845.50	1,31,199.70	14,44,045.20
4	Office Equipments	10,03,963.40	4,720.00	-	10,08,683.40	10%	4,87,220.70	52,146.30	5,39,367.00
5	Library Books	5,05,254.95	-	-	5,05,254.95	10%	2,66,732.10	23,852.30	2,90,584.40
6	Fitting & Fixtures	33,00,058.27	-	-	33,00,058.27	10%	21,08,418.00	1,19,164.00	22,27,582.00
7	Electric Panel/ Transformer	9,38,529.00	-	-	9,38,529.00	10%	3,22,965.25	61,556.40	3,84,521.65
8	Website A/c	2,36,000.00	-	-	2,36,000.00	10%	11,800.00	22,420.00	34,220.00
	<b>Total Rs</b>	<b>2,50,80,352.89</b>	<b>4,720.00</b>	<b>-</b>	<b>2,50,85,072.89</b>		<b>1,05,61,157.16</b>	<b>9,32,711.55</b>	<b>1,14,93,868.70</b>

Place : Nagpur  
DATE:- 23/07/2021



*N. B. Rao*  
Principal  
Science College  
Congress Nagar, Nagpur.



FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

MOHAN RATHI M. NO.111133 PARTNER

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI**  
**SCIENCE COLLEGE CONGRESS NAGAR, NAGPUR,**  
**MASTER OF COMPUTER APPLICATION ACCOUNTS**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

EXPENDITURE	AMOUNT	AMOUNT	BY	INCOME	AMOUNT	AMOUNT
<b>TO, RECURRING EXPENDITURE</b>						
<b>Salary &amp; Allowance (Annexure "B")</b>				<b>FEES &amp; FINES</b>		13,73,154.00
Salary & Allowance To Teaching Staff	14,38,210.00			(As per Annexure "A")		
Salary & Allowance To Non-Teaching	10,67,256.00					
Remuneration To Teaching Staff	21,600.00			<b>OTHER INCOME</b>		
Salary Arrears Non-Teaching Staff	-	25,27,066.00	BY,	University Fee Collected / Paid	7,510.00	
				Bank Interest	6,946.00	14,456.00
<b>TO, CONTINGENCIES</b>						
(As per Annexure "C")		11,18,849.12	BY,			
<b>TO, DEPRECIATION</b>						
(As Per Annexure "AA")		9,32,711.55	BY,			
<b>TOTAL Rs.</b>		<b>45,78,626.67</b>		<b>TOTAL Rs.</b>		<b>45,78,626.67</b>



FOR RATHI & RATHI  
 CHARTERED ACCOUNTANTS

*Mohar*

MOHAN RATHI M. NO.111133 PARTNER

*Mohar*

Principal  
 Science College  
 Congress Nagar, Nagpur



PLACE:- NAGPUR.  
 DATE:- 23/07/2021

SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR  
MASTER OF COMPUTER APPLICATION ACCOUNTS

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

	RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
TO, <u>FEES &amp; FINES</u> (As per Annexure "A")			13,73,154.00	BY, <u>RECURRING EXPENDITURE</u> Salary & Allowance ( Annexure "B")		
				Salary & Allowance To Teaching Staff	14,38,210.00	
				Salary & Allowance To Non-Teaching Staff	10,67,258.00	
				Remuneration To Teaching Staff	21,600.00	
TO, <u>OTHER INCOME A/C</u> Interest Received			6,946.00	Salary Arrears Non- Teaching Staff	-	25,27,066.00
				BY, <u>CONTINGENCIES</u> (As per Annexure "C")		11,18,849.12
TO, <u>UNIVERSITY FEE COLLECTED</u> (As per Annexure "D")			1,80,262.00	BY, <u>UNIVERSITY FEE PAID</u> (As per Annexure "D")		1,72,752.00
				BY, <u>CBI FDR</u>		2,026.00
TO, <u>DEPOSIT &amp; INVESTMENT</u> Development Fund	450.00			BY, <u>CAPITAL EXPENDITURE</u>		
Library Deposit Fee A/c	180.00		630.00	Lab Equipments		
				Office Equipments	4,720.00	4,720.00
	<b>Total B/F</b>		<b>15,60,992.00</b>		<b>Total B/F</b>	<b>38,25,413.12</b>





TO,	Total C/F	15,60,992.00	BY,	Total C/F	38,25,413.12
<u>LOANS &amp; ADVANCES</u> Unit Exam Fees Non-Grant College	81,107.00 21,70,000.00		<u>LOANS &amp; ADVANCES</u> TDS AY 2021-22		166.00
<u>OTHER HEAD</u> Professional Tax TDS Deducted C.P.F. ( Employee Contribution) Society Establishment Fund Income Tax A/c Covid - 2019 Disaster Management fund	14,100.00 10,630.00 1,03,800.00 4,200.00 4,000.00 33,492.00 420.00	22,51,107.00	<u>OTHER HEAD</u> Professional Tax TDS Deducted C.P.F. ( Employee Contribution) Society Establishment Fund Income Tax A/c Covid - 2019 Disaster Management fund	14,100.00 10,630.00 1,03,800.00 4,200.00 4,000.00 33,492.00 420.00	
<u>OPENING BALANCES</u> Cash In Hand C.B. I. A/C No. 3760856601	2,016.00 25,947.41	1,70,642.00	<u>CLOSING BALANCES</u> Cash In Hand C.B. I. A/C No. 3760856601	2,616.00 11,867.29	14,483.29
<b>TOTAL RS.</b>	<b>40,10,704.41</b>	<b>40,10,704.41</b>	<b>TOTAL RS.</b>	<b>40,10,704.41</b>	

## CERTIFICATE

Certified that the figures shown in the above "Receipts & Payments Account" agree with books of account, maintained which have been audited by us and are found to be correct.

NAGPUR  
DATE - 23/07/2021



*M. Shree*  
Principal  
Science College  
Congress Nagar, Nagpur.



FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

MOHAN RATHI M. NO. 111133 PARTNER

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**ANNEXURE "A"  
LIST OF FEES FOR THE YEAR ENDED ON 31ST MARCH 2021**

PARTICULARS		AMOUNT
Tuition Fee	10,98,389.00	
Admission Registration	2,500.00	
Development Fee	2,27,890.00	
Cycle Stand Fee	4,200.00	
Games & Sports Fees	1,050.00	
Identity Card Fee	225.00	
Inter Uni. Games & Cult Prog Fees	225.00	
Laboratory Fee	21,000.00	
Library Fee	16,800.00	
Maint. of Internet Fac Fee	225.00	
Sale Of Prospectus	560.00	
Physical Education Fee	90.00	13,73,154.00
	<b>Total Rs</b>	<b>13,73,154.00</b>

**ANNEXURE "B"  
SALARY PAID TO STAFF FOR THE YEAR ENDED ON 31ST MARCH 2021**

PARTICULARS		AMOUNT
Basic Pay To Non-Teaching Staff	3,30,840.00	
Grade Pay to Non-Teaching Staff	68,400.00	
D. A. To Non-Teaching Staff	5,66,928.00	
H.R.A To Non-Teaching Staff	79,848.00	
C.L. A. To Non-Teaching Staff	8,640.00	
T. A. To Non-Teaching Staff	12,600.00	10,67,256.00
Basic Pay To Teaching Staff	3,83,500.00	
Grade Pay to Teaching Staff	1,44,000.00	
D. A. To Teaching Staff	7,49,050.00	
H.R.A To Teaching Staff	1,05,500.00	
C.L. A. To Teaching Staff	5,760.00	
T. A. To Teaching Staff	50,400.00	14,38,210.00
Remuneration To Teaching Staff		21,600.00
	<b>Total Rs</b>	<b>25,27,066.00</b>

NAGPUR  
DATE - 23/07/2021

*Mohare*  
Principal  
Science College  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANT

*Mohan Rathi*  
MOHAN RATHI M. NO.111133 PARTNER



**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**ANNEXURE "C"**

**LIST OF CONTINGENCIES FOR THE YEAR ENDED ON 31ST MARCH 2021**

PARTICULARS		AMOUNT
Advertisement	10,584.00	
AMC For WI-FI	2,83,200.00	
Audit Fee	3,540.00	
Bank Charges	925.12	
Cleaning Charges	71,500.00	
Electric Bill	1,41,360.00	
Employee's Contribution CPF	1,03,800.00	
EPF Adm Charges	9,000.00	
Internet Lease Line	2,59,600.00	
Locker Rent	7,080.00	
Processing Fee Exps (AICTE)	2,15,000.00	
Lab. Equipment Repair + MCA	6,300.00	11,11,889.12
<b>Other Activity Expenses</b>		
Laboratory Expenses	4,020.00	
Remun. To Cycle Stand Cont.	2,940.00	6,960.00
<b>TOTAL RS.</b>		<b>11,18,849.12</b>

**ANNEXURE "D"**

**LIST OF UNIVERSITY FEES FOR THE YEAR ENDED ON 31ST MARCH 2021**

PARTICULARS	Collected	PAID
Uni. Annual Fee	5,250.00	5,250.00
Ashwamegh Fee	1,260.00	1,008.00
E-Service Fee	2,100.00	2,100.00
Uni. Game Fee	825.00	1,050.00
Student Aid Fund	445.00	210.00
Student Aid Fund Fee	2,945.00	-
Student Medical Aid Fund	210.00	210.00
Medical Form Fee A/c	165.00	-
National Services Scheme Fee	420.00	670.00
Student Union Fee	210.00	210.00
Student Welfare Fund	210.00	210.00
Student Welfare Policy Fee	8,178.00	3,360.00
Uni. Physical Efficiency Fee	990.00	-
Uni. Medical Exam Fee	990.00	-
Uni. Exam Fee	1,56,019.00	1,58,474.00
Vidyarthi Sangh Shulka Fee	45.00	-
<b>TOTAL RS.</b>	<b>1,80,262.00</b>	<b>1,72,752.00</b>

NAGPUR

DATE:- 23/07/2021

*M. Shinde*  
Principal  
Science College  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANT

*M. Rathi*  
MOHAN RATHI M. NO.111133 PARTNER



**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,**  
**MASTER OF COMPUTER APPLICATION ACCOUNTS**

**LIST OF DEPOSITS & INVESTMENTS AS ON 31/03/2021**

<b>PARTICULARS</b>	<b>Value 31/3/20</b>	<b>Int-Less TDS</b>	<b>Value 31/3/21</b>
FDR ( M/s Ajay N. Chafle SD ) 29/08/2017      279555 3630892672	20,939.00	1,111.00	22,050.00
FDR ( M/s SMS SD ) 12/04/2013      143349 3250222743	16,925.00	915.00	17,840.00
<b>TOTAL RS.</b>	<b>37,864.00</b>	<b>2,026.00</b>	<b>39,890.00</b>





**RATHI & RATHI**

Chartered Accountants

B 101, Ujwal Flats, Rahate Colony,

Nagpur - 440 022

☎: 0712 - 2454129

E-mail : rdcangp@gmail.com

**INDEPENDENT AUDITOR'S REPORT  
GIRLS HOSTEL ACCOUNT**

**1. REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2021, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

**2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**3. AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control



relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.

(c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

(d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:

- a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2021 and;
- b. In the case of Income & Expenditure Account, of the deficit for the year ended on that date.

**Nagpur, dated the  
23rd July, 2021**



**For Rathi & Rathi  
Firms Reg. No. 108705W  
Chartered Accountants**

*Mohan Rathi*  
**Mohan Rathi**

**Partner (M.No.111133)**

**ICAI UDIN:- 21111133AAAADR3415**

SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
GIRLS HOSTEL ACCOUNT

INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31 ST MARCH 2021

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
TO, CONTINGENCIES		7,01,896.70	HOSTEL CHARGES		40,000.00
TO, DEPRECIATION		3,56,566.00	OTHER CHARGES		1,94,304.00
			OTHER INCOME		2,34,304.00
			DEFICIT, Carried over To B/Sheet		8,24,158.70
<b>TOTAL</b>		<b>10,58,462.70</b>	<b>TOTAL</b>		<b>10,58,462.70</b>

BALANCE-SHEET AS ON 31ST MARCH 2021

FUNDS AND LIABILITIES	AMOUNT	PROPERTIES AND ASSETS	AMOUNT
<b>DEPRECIATION FUND</b> As Per Last Balance Sheet Add: During The Year	34,92,456.00 3,56,566.00	<b>IMMOVABLE &amp; MOVABLE PROPERTIES</b> (As Per Ann'AA')	92,32,499.00
<b>OTHER HEAD</b> Security Deposit ( Quality Marketing) Security Deposit ( Sagar Enterprises) Security Deposit Sh. Sudhir Ambulkar Security Deposit ( Ajay Chafle)	4,734.00 14,554.00 50,000.00 24,798.00	<b>DEPOSITS</b> C.B. I. FDR A/c No. 112754 (Chafle) CBI FDR A/c No. 324756 TDS AY 2021-22 TDS AY 2020-21 TDS AY 2019-20 Electricity Meter Deposit	33,285.00 32,95,139.00 13,326.00 14,759.00 111.00 16,833.91
<b>INCOME &amp; EXPENDITURE ACCOUNT</b> Surplus As Per Last B/Sheet Less :- Deficit during the Year	1,41,95,079.31 (8,24,158.70)	<b>LOANS &amp; ADVANCES</b> Non- Grant A/c MCA Advance	45,32,414.00 1,00,000.00
<b>TOTAL</b>	<b>1,73,14,128.61</b>	<b>CLOSING BALANCES</b> CASH IN HAND C B I A/C No. 3761374060	73,761.70 0.00 73,761.70
		<b>TOTAL</b>	<b>1,73,14,128.61</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



MOHAN C. RATHI, M.NO. 111133 PARTNER  
ICAI UDIN - 21111133AA-MDR3415

*Mohale*  
Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR,  
DATE :- 23/07/2021

SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
GIRLS HOSTEL ACCOUNT

ANNEXURE "AA"  
LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31ST MARCH 2021

Sr. No.	Particulars	Balance as on		Addition during the year		Less / Transfer	Total as on 31.3.2021	Rate	Accumulate Depreciation	Depreciation			Total Depreciation	Depreciation Fund as on 31.3.2021	
		1-4-2020	C	1-4-2020 to 30-9-2020	D					1-10-2020 to 31-3-2021	E	1-4-2020 to 30-9-2020		J	1-10-2020 to 31-3-2021
1	Office Equipment	5,48,743.00		-		-	5,48,743.00	15%	2,91,619.00	38,569.00	-	-	38,569.00	3,30,186.00	
2	Furniture	11,22,498.00		-		-	11,22,498.00	15%	7,70,697.00	52,740.00	-	-	52,740.00	6,23,637.00	
3	Fitting & Fixture Material	62,278.00		-		-	62,278.00	10%	36,214.00	2,608.00	-	-	2,608.00	38,620.00	
4	Electrical Installation	2,93,100.00		-		-	2,93,100.00	15%	2,19,223.00	11,082.00	-	-	11,082.00	2,30,305.00	
5	Building Construction	68,51,901.00		3,43,979.00		-	72,05,880.00	5%	21,74,503.00	2,51,569.00	-	-	2,51,569.00	24,26,072.00	
	<b>TOTAL</b>	<b>88,88,520.00</b>		<b>3,43,979.00</b>		<b>-</b>	<b>92,32,499.00</b>		<b>34,92,456.00</b>	<b>3,56,566.00</b>	<b>-</b>	<b>-</b>	<b>3,56,566.00</b>	<b>38,49,022.00</b>	

NAGPUR  
DATE :- 23/07/2021



*Mohar*  
Principal  
Science College  
Congress Nagar, Nagpur.



AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Mohan C. Rathi*  
MOHAN C. RATHI M.NO.111133 PARTNER



**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
GIRLS HOSTEL ACCOUNT**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH 2021**

RECEIPTS		AMOUNT	AMOUNT	PAYMENTS		AMOUNT	AMOUNT
TO, OTHER FEE Hostel Mess Rent	40,000.00	BY, 40,000.00		CONTINGENCIES	7,434.00		
TO, OTHER INCOME Bank Interest		1,94,304.00		Audit Fee	312.70		
TO, LOANS & ADVANCES Non Grant College Adv		2,60,000.00		Bank Charges	1,43,000.00		
TO, OTHER HEAD CPF Collection	19,200.00			Cleaning Charges	1,650.00		
TDS & Profession Tax	10,061.00			EPF Admin. Charges	51,000.00		
Income Tax	5,830.00			Electricity Bill	16,100.00		
SGST/CGST	5,830.00			Extra Curricular Activity	2,83,200.00		
Remuneration Deduction	7,500.00			Security Services	19,200.00		
Security Deposit Sh. Ajay N. Chafle	14,575.00			Employees Contribution CPF	1,60,000.00		7,91,896.70
				Remuneration to Staff			
				CAPITAL EXPENDITURE			
				Building	3,43,979.00		3,43,979.00
				INVESTMENT			
				CBI FOR No.112754	1,78,875.00		1,78,875.00
				OTHER HEAD			
				TDS AY 2021-22	13,326.00		
				CPF Paid	19,200.00		
				Income Tax	5,830.00		
				SGST/CGST	5,830.00		
				Remuneration Deduction	7,500.00		
				TDS & Profession Tax	10,061.00		61,747.00
TO, OPENING BALANCES				CLOSING BALANCES			
CASH IN HAND	8,02,959.40		BY, 8,02,959.40	CASH IN HAND			
C B I No. 3092148596				C B I No. 3761374060	73,761.70		73,761.70
Total Rs	13,60,259.40	Total Rs	13,60,259.40	Total Rs	13,60,259.40		13,60,259.40

CERTIFICATE  
Certified that the figures shown in the above "Receipts & Payments Accounts" agree with the books of account maintained which have and are found to be correct.



NAGPUR  
DATE - 23/07/2021

*Mohore*  
Principal  
Science College  
Congress Nagar, Nagpur.



AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

MOHAN C. RATHI, NO. 111133 PARTNER

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**LIST OF DEPOSITS & INVESTMENTS AS ON 31/03/2021**

PARTICULARS				AMOUNT			
PARTICULARS			Value 31/3/20 & Addition	Interest 2020-21	TDS	Value 31/3/21	
FDR ( M/s Ajay N. Chaffe SD A/c ) 21/11/2012		112754	3218636573	32,309.00	1,059.00	83.00	33,285.00
FDR 11/07/2019		324756	3761844765	31,31,815.00	1,76,567.00	13,243.00	32,95,139.00
<b>TOTAL RS.</b>				<b>31,64,124.00</b>	<b>1,77,626.00</b>	<b>13,326.00</b>	<b>33,28,424.00</b>

NAGPUR  
DATE :- 23/07/2021

*M. Shree*  
Principal  
Science College  
Congress Nagar, Nagpur.



AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M. C. Rathi*  
MOHAN C. RATHI M.NO.111133 PARTNER





# RATHI & RATHI

Chartered Accountants

B 101, Ujwal Flats, Rahate Colony,

Nagpur - 440 022

☎: 0712 - 2454129

E-mail : rdcangp@gmail.com

## INDEPENDENT AUDITOR'S REPORT SOCIETY ACCOUNT

### 1. REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **SCIENCE COLLEGE, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2021, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

### 2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### 3. AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. These Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control



relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.
- (c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.
- (d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:
- a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2021 and;
- b. In the case of Income & Expenditure Account, of the deficit for the year ended on that date.

Nagpur, dated the  
23rd July, 2021.



For Rathi & Rathi  
Firms Reg. No. 108705W  
Chartered Accountants

*M. Rathi*  
Mohan Rathi  
Partner (M.No.111133)

ICAI UDIN: 2111133AAAADQ3336

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**SOCIETY ACCOUNT**

**INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31 ST MARCH 2021**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>To, CONTINGENCIES</b>			
Audit Fee	4,248.00		
Bank Charges	2,319.88		
TDS old	1,909.00		
<b>To, Depreciation As Per Annexure "AA"</b>	3,582.00	<b>By,</b>	
		Carried over To B/Sheet	12,058.88
<b>TOTAL</b>	<b>12,058.88</b>	<b>TOTAL</b>	<b>12,058.88</b>

**BALANCE-SHEET AS ON 31ST MARCH 2021**

FUNDS AND LIABILITIES	AMOUNT	PROPERTIES AND ASSETS	AMOUNT
<b>FUNDS</b>		<b>IMMOVABLE &amp; MOVABLE PROPERTIES</b>	
Dr. Panjabrao Deshmukh Memorial	75,503.00	As Per Annexure "AA"	19,95,177.50
<b>Depreciation Fund</b>		<b>LOANS &amp; ADVANCES</b>	
As Per Last B/s	76,977.00	Degree College A/C Internal	1,00,703.99
Add: During the year	3,582.00	Junior College A/C Internal	13,687.65
<b>Society Development Fund</b>		Non-Grant College A/c Internal	2,90,91,146.00
As Per Last B/s	1,71,11,000.00		
Add: During the year	45,60,006.00		
<b>SSES Amravati</b>			
	58,86,133.09		
<b>INCOME &amp; EXPENDITURE ACCOUNT</b>		<b>CLOSING BALANCES</b>	
As Per Last B/Sheet	84,89,520.76	C B I A/C No. 1175376318 (1217)	49,89,747.83
Less :- During the Year	(12,058.88)		
<b>TOTAL</b>	<b>3,61,90,662.97</b>	<b>TOTAL</b>	<b>3,61,90,662.97</b>

AS PER OUR REPORT OF EVEN DATE

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*M. Mohan*

Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR,  
DATE :- 23rd July, 2021

MOHAN RATHI M.NO. 111133 PARTNER  
ICAI UDIN: 2111133AAADQ3356

SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,

SOCIETY ACCOUNT

ANNEXURE "AA"  
LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31ST MARCH 2021

Sr. No.	Particulars	Balance as on 1-4-2020	Addition during the year		Less / Transfer	Total	Rate	Accumulate Depreciation	Depreciation			Total Depreciation	Depreciation Fund
			1-4-2020 to 30-9-2020	1-10-2020 to 31-3-2021					1-4-2020 to 30-9-2020	1-10-2020 to 31-3-2021			
A	B	C	D	E	F	G	H	I	J	K	L	M	
1	LAND	18,93,120.00				18,93,120.00							
2	Office Equipment	92,808.00				92,808.00	15%	71,312.00	3,224.00		3,224.00	74,536.00	
3	Fitting & Fixture Material	9,249.50				9,249.50	10%	5,665.00	358.00		358.00	6,023.00	
	<b>TOTAL</b>	<b>19,95,177.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,95,177.50</b>		<b>76,977.00</b>	<b>3,582.00</b>	<b>-</b>	<b>3,582.00</b>	<b>80,559.00</b>	

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Mohale*

Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE :- 23rd July, 2021



MOHAN RATHI M.NO.111133 PARTNER

SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI'S  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
SOCIETY ACCOUNT

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31 ST MARCH 2021

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
TO, Development Fund		45,60,006.00	BY, CONTINGENCIES Audit Fee Bank Charges		4,248.00 2,319.88
TO, <u>OPENING BALANCES</u> C B I A/C No. 1175376318 (1217)		4,36,309.71	BY, <u>CLOSING BALANCES</u> C B I A/C No. 1175376318 (1217)		49,89,747.83
	Total	49,96,315.71		Total	49,96,315.71

CERTIFICATE

Certified that the figures shown in the above "Receipts & Payments Accounts" agree with the books of account maintained which have



AS PER OUR REPORT OF EVEN DATE  
 FOR RATHI & RATHI  
 CHARTERED ACCOUNTANTS

*(Signature)*

MOHAN RATHI M.NO.111133 PARTNER



*(Signature)*  
 Principal  
 Science College  
 Congress Nagar, Nagpur.

NAGPUR.

DATE :- 23rd July, 2021

### Certificate

This is to certify that the amount mentioned below is verified from audited statement for the year 2019-2020

#### Total Expenditure Excluding Salary 2019-2020

Cash Book Name	Asset	Contingencies	Total Expenditure
Degree College (Granted)	594288	3731342.15	4325630.15
UGC	0	339921.6	339921.6
Non-grant College	2613871	10173298.86	12787169.86
MCA College	1195793	998013.9	2193806.9
Girls Hostel	6688629	1279991.6	7968620.6
Society	0	4602	4602
<b>Total</b>	<b>11092581</b>	<b>16527170.11</b>	<b>27619751.11</b>

*Aspeshmukh*  
Principal  
Science College  
Congress Nagar, Nagpur.



AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Mohan C Rathi*  
MOHAN C RATHI  
M NO. 111133 PARTNER





**Consolidated budget statement of infrastructure augmentation 2019-2020**

SHRI SHIVAJI EDUCATION SOCIETY, AMRAVATI'S SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

Consolidated fund allocation towards infrastructure augmentation facility for 2019-2020

Sr. No.	Receipt Heads	Estimated Budget Receipts 2019-2020	Revised Budget Receipt 2019-2020	Sr. No.	Payment Heads	Estimated Budget Payments 2019-2020	Revised Budget Payment 2019-2020
	Opening Balance	14,630,354	17,448,122				
	Salary Grant	89,745,343	90,550,000		Salary To Staff	88,673,469	90,729,100
	Leave Encashment Grant	464,996	500,000		Leave Encashment Grant	465,996	500,000
	<b>Other Grants</b>				<b>Other Grants Expenditure</b>		
	National Service Scheme	39,100	40,100		National Service Scheme	54,397	45,100
	Practical Exam Grant	200,000	200,000		University Theory Exam Grant	820,000	800,000
	University Theory Exam Grant	800,000	800,000		Medical Reimbursement Grant	42,700	40,000
	Medical Reimbursement Grant	42,700	40,000				
	<b>FEES &amp; FINES</b>				<b>Taxes And Duties</b>		
	Tuition Fee	1,730,851	1,731,500		Corporation Tax	650,192	651,500
	Laboratory Fee	316,345	317,000		<b>Laboratory Expenses</b>		
	College Exam Fee	100,400	100,700		Laboratory Equipments	374,350	305,500
	Cycle Stand Fee	102,300	102,600		Current Laboratory Expenditure	357,497	35,500
	Bank Interest	280,485	285,600		Repairs to Laboratory Equipment	17,942	21,000
	University Exam Fee	995,180	995,700				
	Medical Examination Fee	1,675	1,800				
	Game & Sport Fee	29,775	30,335		<b>Expenditure on Term Fee</b>		
	University Enrollment Form Fee	72,830	73,000		Reading Room Exps	35,024	35,200
	Development Fee	126,364	126,700		Extra Curricular Activities	35,598	36,100
	Other Fee From Scholarship Fee	21,765	21,850		Games & Sports Expenses	88,459	88,700
	Identity Card Fee	125	125				
	Intere Unl. Games & Cult. Prog.	125	125		<b>Repair &amp; Maintenance</b>		
	Library Fee	10,400	10,700		Current Repair Expenses	2,125	2,300
	Maint. Of Internet Facility Fee	100	200		Office Equipments Repair	6,018	6,600
	National Service Scheme Fee	240	245				
	Physical Education Fee	40	40				
	<b>Total C/F.</b>	<b>109,711,493</b>	<b>113,376,442</b>		<b>Total C/F.</b>	<b>91,623,767</b>	<b>93,296,600</b>



Total B/F.	109,711,493	113,376,442	Total B/F.	91,623,767	93,296,600
<b>Deposit &amp; Investment</b>			<b>Capital Expenditure</b>		
Development Fund	200	350	Furniture Purchase	-	103,000
University Fee Collected	118,862	119,000	Library Books	363,730	414,700
UGC Recurring Grant			Office Equipment	502,241	571,100
Pramarsh Grant	1,500,000	1,500,000	Website	236,000	237,000
Hostel Charges			Lab Equipment	2,144,680	2,205,500
Room Rent	2,829,800	2,830,000	Building Construction	1,085,146	21,910,000
Other Maintenance	525,000	530,000	Software	282,684	284,100
Hostel Mess Rent	90,000	91,500	Expenditure on Non-recurring	103,600	105,000
Cooler Charges	13,000	37,000	Fee Paid On Behalf of RTM, Nagpur University, Nagpur	1,423,864	1,424,500
CPF Collection	19,620	19,800	Other Misc. Payment for the Maintenance of the College	489,268	490,500
TDS & Profession Tax	19,138	19,400	Misc. Expenses	1,667,865	1,672,000
Security Deposit (Shri S. Ambulkar)	50,000		Contingencies Non-Salary Exps.		
Other Misc. Receipt	2,889,847	2,892,000	Advertisement	28,728	28,900
			AMC Wi-fi	181,670	182,000
<b>FEES &amp; FINES</b>			Audit Fee	10,974	11,250
B.C.A.	4,286,675	4,287,000	Bank Charges	9,300	9,625
M. Sc. Maths Fee	508,729	509,000	Electric Bill	786,805	789,000
M. Sc. Microbiology	594,137	594,400	Cleaning Charges	219,000	219,600
M. Sc. Chemistry	830,059	830,600	Employer's Contribution CPF	75,105	75,500
M. Sc. Computer Science	1,376,046	1,376,600	EPF Adm. Charges	7,896	8,050
M. Sc. Physics Fee	538,810	539,100	Identity Card Expenses	1,180	1,210
Ground Water Exploration	40,800	41,200	Internet Lease Line	194,700	195,100
Research Lab Fee	300,000	300,500	Processing Fee Expenses	46,000	46,200
Dipl Frut Processing Wine Tech Fee	94,500	94,700	Repair & Maintenance	41,748	43,100
Uni. Exam Fee	1,465,022	1,465,700	Office Equipment Repair	9,014	9,500
Maple Fee	15,500	-	Xerox Charge	21,272	2,000
Mashroom Culture Fee	29,000	29,200	Lab. Equipment Repair + MCS	20,804	21,200
<b>Total C/F.</b>	<b>127,846,238</b>	<b>131,483,492</b>	<b>Total C/F.</b>	<b>101,577,041</b>	<b>124,356,235</b>



	Total B/F.	127,846,238	131,483,492	Total B/F.	101,577,041	124,356,235
NCSTR-2019 Conf Registration Fee		202,500		Cycle Stand Expenses	1,750	1,800
NCSTR-2019 Conf Sponser Fee		175,000		Laboratory Expenses	32,910	33,200
Sr. College Non-grant Fee		4,077,319	4,077,700	Stationary Expenses	39,261	40,200
Skill Base Course Fee		65,300	65,300	Telephone & Internet Bill	41,167	41,700
University Migration Fee		18,600	18,600	AMC for Water Purifier		
Admission Processing Fee		1,000	1,000	Extra Curricular Activities	2,771	2,900
Admission Registration Fee		397,309	397,600	Security Services	305,227	305,500
Uni. Supply Exam Service Charges		255,200	100,000	Employer's Contribution CPF	19,620	19,700
Uni. Supply Exam & Revaluation Fee		1,242,677	800,300			
General Fine		23,202	23,600	Salaries & Allowancesto Staff	19,039,253	19,499,803
Sanskrit Fee		24,250	24,500			
Zumba Fitness Fee		16,065		CPF Paid	19,620	19,800
National Service Fee		10	1,020	TDS & Profession Tax	19,138	19,300
Laibrary Deposit Fee		170	200	TDS Society	14,870	15,000
Reserve Fund		12,154	12,300	Software		
				Salary Deduction Paid	91,225	91,700
<b>JUNIOR'S ACCOUNT NO GRANT</b>						
Information Technology		332,050	332,700	UNIVERSITY FEE PAID	104,838	105,500
Junior Computer		694,200	694,700	CBI FDR	3,137,908	2,504,900
Vocational Fee		8,290,605	8,291,200	Loans & Advances	10,242	-
Junior 102/193		793,120	791,600			
				UGC Recuring Expenditure		
<b>OTHER INCOME</b>				Major & Minor Research Project	140,000	-
Bank Interet Received		278,299	278,700	Mathematical Maple	18,000	-
Bank Interest Received on FDR		838,881	500,500	XII Plan Development	181,250	-
Duplicate TC		800	1,100	Pramarsh Expenses	-	1,500,000
Iron Scrap Materials		22,000	15,100			
Sale of Application Form		4,500	4,700	Contingencies Expenses	11,193,641.00	11,300,000.00
Sale of Tender Form		23,000	10,000	FDR Investment	731,685	1,000,000
Sale of Prospectus Misc. Income		12,360	12,500			
Misc. Income		379,596	351,000			
<b>Total C/F.</b>	<b>146,026,405</b>	<b>148,289,412</b>	<b>148,289,412</b>	<b>Total C/F.</b>	<b>136,721,417</b>	<b>160,857,238</b>



...A...

	Total B/F.	146,026,405	148,289,412	Total B/F.	136,721,417	160,857,238
<b>GRANTS &amp; RECEIPTS</b>						
Inspire Workshop Grant	1,100,000	1,100,000				
<b>CLOSING BALANCES</b>					17,139,842	17,376,774
Shri Shivaji Edu. Society Amt. Adv.			21,000,000			
Loans & Advances						
Non-Grant College	6,643,679	6,643,679	7,752,900			
Salary Deduction	91,175	91,175	91,700			
<b>TOTAL</b>	<b>153,861,259.00</b>	<b>153,861,259.00</b>	<b>178,234,012.00</b>	<b>TOTAL</b>	<b>153,861,259</b>	<b>178,234,012</b>

**FOR RATHI & RATHI**  
 Firm's Regn. No. 108705W  
 Chartered Accountants

*(Signature)*  
 (MOHAN RATHI)  
 Partner (M.No. 111133)

CHARTERED ACCOUNTANTS

*(Signature)*  
 Principal  
 Science College  
 Congress Nagar, Nagpur.





# RATHI & RATHI

Chartered Accountants

B 101, Ujwal Flats, Rahate Colony,  
Nagpur - 440 022

☎: 0712 - 2454129

E-mail : rdcangp@gmail.com

## INDEPENDENT AUDITOR'S REPORT DEGREE COLLEGE ACCOUNT

### 1. REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of **SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2020, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

### 2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### 3. AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control



relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.

(c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

(d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:

- a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2020 and;
- b. In the case of Income & Expenditure Account, of the surplus for the year ended on that date.

**Nagpur, dated the  
22nd July, 2020**



**For Rathi & Rathi  
Firms Reg. No. 108705W  
Chartered Accountants**

*M. Rathi*  
**Mohan Rathi  
Partner (M.No.111133)  
ICAI UDIN:- 20111133AAAABT9547**

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR  
DEGREE COLLEGE ACCOUNT  
BALANCE-SHEET AS ON 31ST MARCH 2020**

FUNDS & LIABILITIES	AMOUNT	AMOUNT	PROPERTIES & ASSETS	AMOUNT	AMOUNT
<b>FUND</b> Building Fund Reserve Fund	6,10,085.36 20,000.00	6,30,085.36	<b>IMMOVABLE &amp; MOVABLE PROPERTIES</b> [As Per Ann"AA"]		1,95,08,193.05
<b>DEPRECIATION FUND</b> As Per Last B/Sheet Add. Dep for the Year	92,65,184.00 9,86,606.05	1,02,51,792.05	<b>DEPOSIT &amp; INVESTMENT</b> Security Electric Meter Deposit Telephone & Mobile Deposit Internet Deposit Gas & Domestic Appliances Reserve Fund Npg. University	19,852.15 5,600.00 6,775.00 21,260.00 20,000.00	73,487.15
<b>CURRENT LIABILITIES</b> Sweetstick Acids & Chemicals NSS Fee Library Deposit C. H. B. Remuneration Payable Bhartiya Sindhu Sah Pat Sanstha Contractors Security Deposit Scholarship Fees	1,19,475.00 7,120.00 1,69,860.00 1,96,880.00 15,000.00 4,53,698.00 81,90,277.00	91,52,110.00	<b>LOANS AND ADVANCES</b> Junior College Internal Non Salary Grant trs Tuition Fee	52,000.00 1,24,00,632.00	1,24,52,632.00
<b>LOANS AND ADVANCES</b> Non- Grant College Internal Society A/c Internal SSES Amravati	2,89,00,232.12 1,00,703.99 100.00	2,90,01,036.11	<b>INCOME &amp; EXPENDITURE ACCOUNT</b> As Per Last Balance -Sheet Less : Surplus during the year	61,64,761.33 5,14,695.98	56,50,065.35
			<b>CLOSING BALANCES :-</b> Cash In Hand Bank of Maharashtra Salary A/c 20100006911 Central Bank (NSS) A/C 1201708905 Central Bank Non-Salary A/C 12011790091 Central Bank Non-Salary A/C 3760856339 SB Central Bank Scholarship A/C 1201760148	35.00 17,41,912.00 25,853.00 13,92,973.13 81,89,872.84	1,13,50,645.97
<b>TOTAL RS..</b>		<b>4,90,35,023.62</b>	<b>TOTAL RS..</b>		<b>4,90,35,023.62</b>



AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Mohar*  
MOHAN C RATHI  
M NO. 11133 PARTNER

*Mohar*  
Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE :- 22/07/2020

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**ANNEXURE 'AA'**

**LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31ST MARCH, 2020**

SR. NO.	PARTICULARS	Balance as on		Addition during the year		Total Rs.	Rate	Accu. Dep. Fund		Depreciation		Total Depreciation	Depreciation Fund	WDV as on 31-3-2020 Rs.
		1st April 2019	3	1-4-2019 to 30-9-2019	3			1-10-2019 to 31-3-2020	5	1-4-2019 to 30-9-2019	9			
1	Building	6,823,849.02	3	-	-	6,823,849.02	5%	2,749,477.00	203,719.02	-	-	203,719.02	2,953,196.02	3,870,553.00
2	Fitting & Fixture Material	2,609,350.68	3	-	-	2,609,350.68	10%	1,437,360.00	117,199.68	-	-	117,199.68	1,554,559.68	1,054,791.00
3	Furniture and Dead Stock	2,374,358.59	3	-	-	2,374,358.59	10%	920,058.00	145,430.59	-	-	145,430.59	1,065,488.59	1,308,870.00
4	College Library Book's	1,859,673.00	3	177,823.00	15,165.00	2,052,661.00	15%	1,039,108.00	149,758.09	1,137.00	-	1,137.00	1,190,003.00	862,658.00
5	College Science Lab. Equipments	3,775,976.76	3	374,350.00	-	4,150,326.76	15%	2,279,892.00	286,550.70	-	-	286,550.70	2,560,542.76	1,589,784.00
6	College Office Equipments	1,317,076.70	3	26,950.00	-	1,344,026.70	15%	783,648.00	84,057.70	-	-	84,057.70	887,705.70	476,321.00
7	Frog Tank	16.77	3	-	-	16.77	10%	10.00	1.77	-	-	1.77	11.77	5.00
8	College Well	7,622.40	3	-	-	7,622.40	2.5%	1,555.00	152.40	-	-	152.40	1,707.40	5,915.00
9	Gas Plant	145,981.13	3	-	-	145,981.13	5%	53,976.00	4,601.13	-	-	4,601.13	58,577.13	87,404.00
	<b>TOTAL</b>	<b>18,913,806.06</b>	<b>3</b>	<b>579,123.00</b>	<b>15,165.00</b>	<b>19,508,193.05</b>		<b>9,265,184.00</b>	<b>985,471.05</b>	<b>1,137.00</b>	<b>1,137.00</b>	<b>986,608.05</b>	<b>10,251,792.05</b>	<b>9,256,401.00</b>

NAGPUR  
DATE - 22/07/2020



*Principal*  
Principal  
Science College,  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*Mohan C Rathi*  
MOHAN C RATHI  
M.NO. 111133 PARTNER



**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR  
DEGREE COLLEGE ACCOUNT**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2020**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<b>TO. SALARIES AND ALLOWANCES</b> Teaching & Non-Teaching Staff		88,960,465.00	<b>BY. GRANT - IN - AIDS</b> Salary Grants Practical Exam Grant University Theory Exam Grant Others National Service Scheme	90,210,339.00 200,000.00 800,000.00 39,100.00	
<b>TO. CONTINGENT EXPENDITURE</b> Contingencies Non-Salary NSS Expenditure/Refund Term Fee Expenses Laboratory Expenses Corporation Taxes Ordinary Repair Equip. & Other Other Misc. Expenses University Theory Exam	54,397.00 159,081.00 375,439.20 650,192.00 4,367.00 1,667,865.95 820,000.00		<b>BY. FEES &amp; FINES</b>		91,249,439.00
			<b>BY. OTHER INCOME</b>		851,770.00
<b>TO. DEPRECIATION [ANN"AA"]</b>		3,731,342.15	<b>BY. WRITTEN OFF</b> UGC Account		893,775.00
<b>TO. EXCESS OF INCOME OVER EXPENDITURE</b> (Carried over to B/Sheet)		986,608.05			1,198,127.18
<b>TOTAL</b>		94,193,111.18	<b>TOTAL</b>		94,193,111.18

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*Mohar*  
Principal  
Science College,  
Congress Nagar, Nagpur.



*Mohar*  
MOHAN C RATHI  
M.NO.111133 PARTNER

NAGPUR  
DATE - 22/07/2020.

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**  
**DEGREE COLLEGE**

**RECEIPT & PAYMENT FOR THE YEAR ENDED ON 31ST MARCH 2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO, MAINTENANCE GRANTS Salary Grants Leave Encashment Grant	89,745,343.00 464,996.00	BY, DIRECT RECURRING EXTENDITURE SALARY (As per list Enclosed Annexure - 'A')	88,960,465.00
TO, STAFF DEDUCTIONS (As per Annexure 'B')		BY, STAFF DEDUCTIONS (As per Annexure 'B')	40,472,753.00
TO, OTHER GRANTS - RECEIPTS National Service Scheme Practical Exam Grant University Theory Exam Grant Medical Reimbursement	39,100.00 200,000.00 800,000.00 42,700.00	BY, OTHER GRANTS - EXPENDITURE National Service Scheme Expenses University Theory Exam Grant Medical Reimbursement	54,397.00 820,000.00 42,700.00
TO, FEES & FINES Tuition Fee Laboratory Fee	548,425.00 303,345.00	BY, EXPENDITURE ON COLLEGE BUILDING Corporation Taxes	650,192.00
		BY, LABORATORY EXPENSES Laboratory Equipments Current Laboratory Expenditure (Annexure-E) Repairs to Laboratory Equipments	374,350.00 357,497.00 17,942.20
		BY, EXPENDITURE ON TERM FEE Games & Sports Extra Curricular Activities Reading Room Exp.	88,459.00 35,598.00 35,024.00
<b>TOTAL RS. C/F.</b>		<b>TOTAL RS. C/F.</b>	<b>131,909,377.20</b>

Cont. Page No. 2

*M. Kulkarni*

Principal  
Science College,  
Congress Nagar, Nagpur.



NAGPUR  
DATE :- 22/07/2020



TOTAL RS. B/F.	TOTAL RS. B/F.	TOTAL RS. B/F.	TOTAL RS. C/F.
TO, Building Fund	-	BY, CAPITAL EXPENDITURE Furniture Purchased Library Books Office Equipments	131,909,377.20
		192,988.00 26,950.00	219,938.00
		BY, ORDINARY REPAIRS Current Repair Exps Office Equipments Repair	4,367.00
		2,125.00 2,242.00	
TO, LOANS & ADVANCES (As per Annexure "C")	988,855.00	BY, LOANS & ADVANCES (As per Annexure "C")	383,840.00
		BY, MISCELLENEOUS EXPENSES - (As Per List Enclosed) Annexure - "D"	1,667,865.95
TO, RECEIPTS ON NON-RECURRING (As per Annexure "F")	183,340.00	EXPENDITURE ON NON-RECURRING (As per Annexure "F")	103,600.00
TO, FEE COLLECTED ON BEHALF OF RTM NAGPUR UNIVERSITY, NAGPUR. (As per Annexure "G")	1,416,004.00	FEE PAID ON BEHALF OF RTM NAGPUR UNIVERSITY, NAGPUR. (As per Annexure "G")	1,423,864.00
TOTAL RS. B/F.	132,616,662.00	TOTAL RS. C/F.	135,712,862.15

Cont. Page No. 3



*N. Chavhan*  
Principal  
Science College,  
Congress Nagar, Nagpur.



NAGPUR  
DATE - 22/07/2020



SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

ANNEXURE - A

SALARY TEACHING & NON-TEACHING STAFF FOR THE YEAR ENDED ON 31ST MARCH 2020

PARTICULARS	AMOUNT	AMOUNT
<b>TEACHING STAFF</b>		
Basic Pay	40,529,441.00	
Grade Pay	1,866,569.00	
Dearness Allowances	19,307,770.00	
House Rent Allowances	7,216,064.00	
Compensatory Local Allowances	90,094.00	
Transportation Allowances	756,640.00	
Arrears Dearness Allowances	283,455.00	
Special Allowances to Principal	37,900.00	70,087,933.00
<b>NON-TEACHING STAFF</b>		
Basic Pay	5,417,004.00	
Dearness Pay / Grade Pay	1,081,280.00	
Dearness Allowances	9,787,050.00	
House Rent Allowances	1,299,657.00	
Compensatory Local Allowances	118,128.00	
Transportation Allowances	203,280.00	
Arrears Dearness Allowances	53,217.00	17,959,616.00
C. H. B. Remuneration to Teaching Staff		447,920.00
Leave Encashment		464,996.00
<b>TOTAL</b>		<b>88,960,465.00</b>

ANNEXURE - B

STAFF DEDUCTIONS COLLECTION & PAID FOR THE YEAR ENDED ON 31ST MARCH 2020

PARTICULARS	COLLECTION	PAID
Anant Co-op. urban Credit Society	586,500.00	586,500.00
Dr. P. D. Urban Co-op. Credit Society	780,000.00	780,000.00
Central Bank DNC Loan	192,000.00	192,000.00
GPF	4,631,800.00	4,631,800.00
GPF Final Withdrawals	9,698,626.00	9,698,626.00
D. C. P. S.	638,175.00	638,175.00
GPF Loans	1,900,000.00	1,900,000.00
Group LIC	68,500.00	68,500.00
Group LIC Claim	541,731.00	541,731.00
Matooshi Vimlabai Deshmukh Smruti Annapurna	56,800.00	56,800.00
Income Tax	12,736,600.00	12,736,600.00
LIC	894,579.00	894,579.00
Professional Tax	181,775.00	181,775.00
Revenue Stamp	898.00	898.00
S. S. E. S. Emp. Credit Society	7,385,335.00	7,385,335.00
Navin Subhedar Nagri Saha Path Sanstha	61,200.00	61,200.00
Bhartiya Sinchu Sah Pat Sanstha Akola	10,500.00	10,500.00
The Chitrawiswara Sahakari Bank	50,000.00	50,000.00
Accidental Insurance	25,134.00	25,134.00
Flag Day A/c	32,600.00	32,600.00
<b>TOTAL</b>	<b>40,472,753.00</b>	<b>40,472,753.00</b>

NAGPUR  
DATE - 22/07/2020

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*Mohore*  
Principal  
Science College  
Congress Nagar, Nagpur

*M. Rathi*  
MOHAN RATHI  
M. NO. 111133, PARTNER



SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

**ANNEXURE - C**

LOANS & ADVANCES FOR THE YEAR ENDED ON 31ST MARCH 2020

PARTICULARS	CREDIT	DEBIT
Non- Grant College Advance	532,500.00	-
CHB Remuneration payable	196,880.00	243,840.00
Other Staff Advance	140,000.00	140,000.00
Swastik Acids & Chemicals	119,475.00	-
<b>TOTAL</b>	<b>988,855.00</b>	<b>383,840.00</b>

**ANNEXURE - D**

LIST OF MISC. EXP. FOR THE YEAR ENDED ON 31ST MARCH 2020

PARTICULARS	AMOUNT	AMOUNT
Audit Fee	37,760.00	
Bank Charges	4,715.95	
Binding Expenses	5,900.00	
College Exam Expenses	73,090.00	
Journals Expenses	3,489.00	
Botanical Garden Expenses	12,475.00	
Electric Bill	438,000.00	
Water Bill	187,609.00	
Misc. Expenses	2,000.00	
Postage & Stamps	5,214.00	
Remun. To Cycle Stand Cont.	69,790.00	
Stationery	276,224.00	
Telephone Bill	22,655.00	
University Continuation to Affiliation Fee	10,000.00	
University Yearly Affiliation Fee	10,000.00	
Uni Practical Exam Fee	489,338.00	
Uniform Washing Expenses	2,400.00	
Xerox Charges	17,208.00	1,667,865.95
<b>TOTAL</b>		<b>1,667,865.95</b>

NAGPUR  
DATE - 22/07/2020

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Mohori*

Principal  
Science College  
Congress Nagar, Nagpur.

*M. Rathi*

MOHAN RATHI  
M.NO.111133, PARTNER



SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

ANNEXURE - E

LIST OF LAB. CURRENT EXP. FOR THE YEAR ENDED ON 31ST MARCH 2020

PARTICULARS	AMOUNT	AMOUNT
Botany Lab.	12,887.00	
Chemistry Lab.	18,079.00	
Computer Science Lab.	6,336.00	
Electronics Lab	1,196.00	
Microbiology Lab.	154,325.00	
Physics Lab.	36,246.00	
Statistics Lab.	871.00	
Zoology Lab	127,557.00	357,497.00
<b>TOTAL</b>		<b>357,497.00</b>

ANNEXURE - F

LIST OF NON-RECURRING RECEIPTS & PAYMENTS FOR THE YEAR ENDED ON  
31ST MARCH 2020

PARTICULARS	CREDIT	DEBIT
Library Deposit Fee	72,520.00	-
TDS	3,200.00	3,200.00
National Service Scheme Fee	7,120.00	-
Society Establish Fund Fee (On Societies A/c)	100,500.00	100,400.00
<b>TOTAL</b>	<b>183,340.00</b>	<b>103,600.00</b>

NAGPUR  
DATE :- 22/07/2020



*NShare*  
Principal  
Science College  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M. Rathi*  
MOHAN RATHI  
M.NO.111133, PARTNER

SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

ANNEXURE - G  
FEES COLLECTED & PAID ON BEHALF OF R S T M, NAGPUR UNIVERSITY, NAGPUR  
FOR THE YEAR ENDED ON 31ST MARCH 2020

PARTICULARS	CREDIT	DEBIT
Ashwamegh Yagya Fee	27,984.00	27,984.00
E-mail Service	58,300.00	58,300.00
Environment Study Course Fee	41,600.00	35,000.00
Expd. On Physical Efficiency Test	-	19,766.00
Inter Uni. Games & Culture Programs	8,375.00	-
Medical Exam. Checkup fee	1,675.00	5,500.00
Stu. Aid /M. Aid /Welf Fund & Union Fee	23,320.00	23,320.00
Uni. Sahayata Nidhi	180.00	-
Uni. Annual Fee	145,750.00	145,750.00
Uni. Disaster Fund Fee	11,660.00	11,660.00
University Enrolment & Form Fee	72,830.00	72,720.00
University Games & Sports Fee	29,150.00	29,150.00
University Exam Fee	995,180.00	994,714.00
<b>TOTAL</b>	<b>1,416,004.00</b>	<b>1,423,864.00</b>

ANNEXURE - H  
OTHER MISCELLANEOUS RECEIPTS FOR THE MAINTENANCE OF THE COLLEGE  
FOR THE YEAR ENDED ON 31ST MARCH 2020

PARTICULARS	CREDIT	DEBIT
College Examination Fee	100,400.00	-
Development Fund Fee	16,660.00	-
General Fine	1,130.00	-
Cycle Stand Fee	99,800.00	-
Duplicate TC	800.00	-
Identity Card Fee & Exps	25,100.00	50,858.00
Interest	63,243.00	-
Maint of /inet Facility Fee	25,100.00	-
Other Fee From Sch.	705,800.00	353,155.00
Misc Fee	450.00	-
Student Welfare Policy	100,300.00	85,255.00
Term Fee	252,320.00	-
<b>TOTAL</b>	<b>1,390,903.00</b>	<b>489,268.00</b>

NAGPUR  
DATE - 22/07/2020

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*Mohan*  
Principal  
Science College  
Congress Nagar, Nagpur.

*Mohan Rathi*  
MOHAN RATHI  
M.NO.111133, PARTNER



SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

ANNEXURE - I  
SCHOLARSHIPS FELLOWSHIPS & PRIZES FROM THE GOVERNMENT  
FOR THE YEAR ENDED ON 31ST MARCH 2020

PARTICULARS	RECEIPTS	PAYMENTS
Scholarship & Freeship A/c	6,756,293.00	-
Scholarship & Freeship Refunded	-	-
Scholarship & Freeship A/c	-	2,850,851.00
Scholarship & Freeship Paid to Students	-	102,522.00
Remuneration to Clerk	-	3,200.00
<b>TOTAL</b>	<b>6,756,293.00</b>	<b>2,956,573.00</b>

ANNEXURE - J  
LIST OF OPENING AND CLOSING BALANCE FOR THE YEAR ENDED ON 31ST MARCH 2020

PARTICULARS	OPENING	CLOSING
Cash In Hand	74,515.00	35.00
Bank of Maharashtra Salary A/c 20108008911	296,582.80	1,741,912.00
Central Bank (NSS) A/C 1201708905	39,970.00	25,853.00
Central Bank Non-Salary A/C 12011760091	2,356,080.83	-
Central Bank Non-Salary A/C 3760856339 SB A/c	-	1,392,973.13
Central Bank Scholarship A/C 1201760148	4,390,153.49	8,189,872.84
<b>TOTAL</b>	<b>7,157,282.12</b>	<b>11,350,645.97</b>

ANNEXURE - K  
LIST OF NON CASH TRANSACTION FOR THE YEAR ENDED ON 31ST MARCH 2020

PARTICULARS	CREDIT	DEBIT
Written off UGC Account	-	1,198,127.18
<b>TOTAL</b>	<b>-</b>	<b>1,198,127.18</b>

NAGPUR  
DATE :- 22/07/2020

*Mohan*

Principal  
Science College  
Congress Nagar, Nagpur.



FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Mohan*

MOHAN RATHI  
M.NO.111133, PARTNER



**RATHI & RATHI**

Chartered Accountants

B 101, Ujwal Flats, Rahate Colony,

Nagpur - 440 022

☎: 0712 - 2454129

E-mail : rdcangp@gmail.com

**INDEPENDENT AUDITOR'S REPORT  
UGC ACCOUNT**

**1. REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2020, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

**2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**3. AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal



relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.

(c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

(d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:

- a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2020 and;
- b. In the case of Income & Expenditure Account, of the deficit for the year ended on that date.

**Nagpur, dated the  
31st July, 2020**



**For Rathi & Rathi  
Firms Reg. No. 108705W  
Chartered Accountants**

A handwritten signature in blue ink, appearing to read 'M. Rathi'.

**Mohan Rathi  
Partner (M.No.111133)**

**ICAI UDIN 20111133AAAACD2952**

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
U. G. C. ACCOUNT  
BALANCE-SHEET AS ON 31ST MARCH 2020**

FUNDS & LIABILITIES	AMOUNT	PROPERTIES & ASSETS	AMOUNT	AMOUNT
<b>FUNDS</b> (As Per Anm "BB")	56,947,306.11	<b>IMMOVABLE &amp; MOVABLE PROPERTIES</b> (As Per Anm "AA")		51,992,613.05
<b>DEPRECIATION FUND</b> As Per Last Balance Sheet Add. During The Year	28,075,578.00 2,450,904.00	<b>LOANS &amp; ADVANCES</b> Advance to Staff ( Major & Minor R. Project)	258,000.00	258,000.00
<b>LOANS &amp; ADVANCES</b> Non-Grant . A/C College Contribution	6,949,285.53 3,904.00	<b>INCOME &amp; EXPENDITURE</b> As Per Last Balance Sheet Add - Deficit During the Year	36,622,723.42 3,642,693.78	40,265,417.20
<b>OTHER Account</b> UGC Recovery payable	6,100.00	<b>CLOSING BALANCE</b> Canara Bank UGC A/C: 1404201051630 Central Bank DST A/C: 3060685935 Central Bank BRNS A/C: 3498136443	1,713,440.41 203,140.00 556.98	1,917,137.39
	<b>94,433,167.64</b>			<b>94,433,167.64</b>

AS PER OUR REPORT OF EVEN DATE  
FOR FATHI & RATHI  
CHARTERED ACCOUNTANTS  
MOHAN RATHI M.NO.111133 PARTNER



*Mohar*  
Principal  
Science College  
Congress Nagar, Nagpur



NAGPUR  
DATED : 31/07/2020

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**U.G.C. ACCOUNT**  
**ANNE XUBREVA**

**LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31ST MARCH 2020**

SR. NO	PARTICULARS	Balance as on			Adj	Addition during the year			Total Rs.	Depreciation			Total Depreciation	Accu. Dep. Fund	Depreciation Fund	Balance as on 31-03-20	
		1st April 19				1-10-2019 to 31-3-2020				1-4-2019 to 30-9-2019							1-10-2019 to 31-3-2020
		3	2	1		5	6	7		8	9	10					
A)	<b>CONSTRUCTION</b> U.G.C. Construction Women Hostel's Construction	2,020,988.65 10,062,676.39	-	-	-	-	-	2,020,988.65 10,062,676.39	5%	5%	60,334.00 490,981.00	-	60,334.00 490,981.00	814,301.00 6,243,040.00	874,535.00 6,734,030.00	1,146,353.65 9,328,046.39	
	<b>Total Construction</b>	<b>10,083,665.04</b>					<b>10,083,665.04</b>			<b>561,315.00</b>	<b>0.00</b>	<b>561,315.00</b>	<b>705,735.00</b>	<b>760,865.00</b>	<b>104,750,00.04</b>		
B)	<b>EQUIPMENTS</b> CPE Grant Equipment Development Grant Equipment D.S.T. Equipments Nanotechnology Equipments Laboratory Equipments Merged Scheme Equipment Vocational Computer Major R. Project Equipment Minor R. Project Equipment UGC Equipments Sport Development Equipment Mapal Grant Equipment BIRMS Equipment Fruit Pro & Wine Tech.	15,998,190.61 4,095,736.00 1,660,683.70 2,722,368.10 245,567.26 1,205,186.00 207,337.44 1,266,623.03 1,064,266.06 1,428,248.37 558,795.00 371,322.00 1,159,300.00 585,339.00	-	-	-	-	15,998,190.61 4,095,736.00 1,660,683.70 2,722,368.10 245,567.26 1,205,186.00 207,337.44 1,266,623.03 1,064,266.06 1,428,248.37 558,795.00 371,322.00 1,159,300.00 585,339.00	15% 15% 15% 15% 15% 15% 15% 15% 15% 15% 15% 15% 15%	873,396.00 298,710.00 58,885.00 102,216.00 8,532.00 51,838.00 7,203.00 66,037.00 50,533.00 62,814.00 34,402.00 22,860.00 115,091.00 69,033.00	-	873,396.00 298,710.00 58,885.00 102,216.00 8,532.00 51,838.00 7,203.00 66,037.00 50,533.00 62,814.00 34,402.00 22,860.00 115,091.00 69,033.00	10,175,842.00 2,104,339.00 1,208,117.00 2,040,948.00 188,690.00 859,601.00 159,315.00 826,575.00 860,740.00 1,009,490.00 329,451.00 241,781.00 302,025.00 125,116.00	11,048,936.00 2,403,049.00 1,327,002.00 2,143,164.00 187,222.00 911,439.00 166,518.00 892,612.00 741,273.00 1,072,304.00 363,853.00 241,781.00 507,116.00 194,149.00	4,949,242.61 1,692,687.00 333,681.70 579,224.10 48,345.26 293,747.00 40,819.44 374,211.03 343,023.09 355,844.37 194,942.00 129,541.00 692,184.00 391,190.00			
	<b>Total Equipment</b>	<b>32,589,202.60</b>					<b>32,589,202.60</b>			<b>183,150.00</b>	<b>0.00</b>	<b>183,150.00</b>	<b>203,787.00</b>	<b>222,104.30</b>	<b>103,78,782.60</b>		
C)	<b>BOOKS</b> M.R.P. Books & Journals CP Excellence Books Nanotechnology Books Merged Scheme Books UGC Books & Journals Mapal Grant Books General Development Books Carnie Oriented Prog. Books	274,226.63 381,817.00 127,533.90 122,067.00 54,179.23 42,965.00 35,301.00 53,799.00	-	-	-	-	274,226.63 381,817.00 127,533.90 122,067.00 54,179.23 42,965.00 35,301.00 53,799.00	10% 10% 10% 10% 10% 10% 10%	15,553.00 19,782.00 4,714.00 6,124.00 2,205.00 2,410.00 3,447.00 3,353.00	-	15,553.00 19,782.00 4,714.00 6,124.00 2,205.00 2,410.00 3,447.00 3,353.00	118,694.00 194,001.00 86,396.00 66,827.00 32,127.00 18,864.00 20,832.00 20,287.00	134,247.00 213,783.00 86,110.00 66,951.00 34,332.00 21,274.00 24,279.00 23,620.00	139,878.63 178,034.00 42,423.90 55,116.00 19,847.23 21,995.00 31,022.00 30,179.00			
	<b>Total Books</b>	<b>1,121,887.76</b>					<b>1,121,887.76</b>			<b>57,588.00</b>	<b>0.00</b>	<b>57,588.00</b>	<b>54,608.00</b>	<b>60,359.00</b>	<b>518,291.76</b>		
D)	Study Material Furniture	11,179.65 186,678.00	-	-	-	-	11,179.65 186,678.00	10% 10%	431.00 10,020.00	-	-	431.00 10,020.00	6,869.00 86,481.00	7,300.00 96,501.00	3,879.65 90,177.00		
	<b>Total A+B+C+D</b>	<b>51,992,613.05</b>					<b>51,992,613.05</b>			<b>2,450,604.00</b>	<b>0.00</b>	<b>2,450,604.00</b>	<b>28,076,578.00</b>	<b>30,526,482.00</b>	<b>21,466,131.05</b>		



FOR RATHI & RATHI  
 CHARTERED ACCOUNTANTS

*Rathi & Rathi*

MOHAN RATHI M.NO 111133 PARTNER

*Mohar*

Principal  
 Science College  
 Congress Nagar, Nagpur.



NAGPUR  
 DATED: 31/07/2020

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR**  
**U G C ACCOUNT**  
**ANNEXURE "BB"**  
**LIST OF FUNDS AS ON 31ST MARCH 2020**

SR. No.	PARTICULARS	OPEN BAL As On 01/04/19	Addition 2019-20	Utilized 2019-20	Total 31/03/20
1	U.G.C. Construction Grant	203,555.64	-	-	203,555.64
2	U.G.C. VIII Plan Construction Grant	300,000.00	-	-	300,000.00
3	U.G.C. IX Plan Construction Grant	710,100.00	-	-	710,100.00
4	U.G.C. X th Plan Construction Grant	260,100.00	-	-	260,100.00
5	U.G.C. XI TH Plan Lab. Equipment Grant	49,939.00	-	-	49,939.00
6	U.G. C. Nanotechnology Equipment Grant	3,325,000.00	-	-	3,325,000.00
7	U. G. C. Equipement's Grant	540,000.00	-	-	540,000.00
8	U.G.C. IX th Plan Laboratory Equipement's Grant	250,000.00	-	-	250,000.00
9	U.G.C. X th plan Laboratory Equipments's Grant	249,696.00	-	-	249,696.00
10	U.G.C. D.S.T. Equipments	1,753,963.00	-	-	1,753,963.00
11	UGC Major / Minor RP Equipments	225,000.00	-	140,000.00	85,000.00
12	U.G.C. Library Books Loan Grant	18,750.00	-	-	18,750.00
13	U.G.C. Library Books Grant	168,000.00	-	-	168,000.00
14	U.G.C. Library	45,800.00	-	-	45,800.00
15	U.G.C. IX th Plan Library Books Grant	120,000.00	-	-	120,000.00
16	U.G.C. X th Plan Library Books Grant	166,464.00	-	-	166,464.00
17	U.G.C. XI TH Plan Library Books Grant	33,293.00	-	-	33,293.00
18	UGC Minor RP Books & Journals	55,000.00	-	-	55,000.00
	<b>U.G.C. OTHER GRANT</b>				
19	U.G.C. College Development Grant	317,956.00	-	-	317,956.00
20	U.G.C. Major/ Minor Research Project Grant	500,789.00	-	-	500,789.00
21	U.G.C. Student's Welfare Grant	8,000.00	-	-	8,000.00
22	U.G.C. Over-Head Tank Grant	1,210.00	-	-	1,210.00
23	U.G.C. Chalk Board's Grant	1,000.00	-	-	1,000.00
24	U.G.C. Restructuring Courses of Grant Electronics	189,340.00	-	-	189,340.00
25	U.G.C. Personal Computer Grant	235,000.00	-	-	235,000.00
26	U.G.C. Vocational Geo- Exploration & Drilling Tech Grt.	1,355,455.00	-	-	1,355,455.00
27	U.G.C. Vocational Computer Maintenance Grant	1,577,981.00	-	-	1,577,981.00
28	College Potential With Excellence Grant	19,525,173.47	-	-	19,525,173.47
29	U.G.C. Career Oriented Programme Grants	700,000.00	-	-	700,000.00
30	U.G.C. Scheme Of Remedial Courses for SC/ST Students Grt.	725,000.00	-	-	725,000.00
31	U.G.C. Woman Hostel Grants	10,000,000.00	-	-	10,000,000.00
32	U.G.C. X th Plan Grant	83,232.00	-	-	83,232.00
33	UGC XI th Plan Additional Development Grant	2,500,000.00	-	-	2,500,000.00
34	UGC XI Plan Merged Scheme Grant	1,647,750.00	-	-	1,647,750.00
35	UGC Certi Cour Environ Analysis Grt	991,000.00	-	-	991,000.00
36	UGC Mathematical Maple Grant	852,247.00	-	18,000.00	834,247.00
37	UGC XI PL Merged Scheme	473,946.00	-	-	473,946.00
38	College Potential with Excellence	2,000,000.00	-	-	2,000,000.00
39	UGC IQAC Grant	171,475.00	-	-	171,475.00
40	12th Plan Development Grant	1,902,208.00	-	181,250.00	1,720,958.00
41	Development of Sport Equipment Grant	500,000.00	-	-	500,000.00
42	BRNS Board of Research Grt	1,053,223.00	-	-	1,053,223.00
43	Paramarch Grant 2020	-	1,500,000.00	-	1,500,000.00
	<b>Total</b>	<b>55,786,646.11</b>	<b>1,500,000.00</b>	<b>339,250.00</b>	<b>56,947,396.11</b>

NAGPUR  
 DATED : 31/07/2020



*Mohan*  
 Principal  
 Science College  
 Congress Nagar, Nagpur.

FOR RATHI & RATHI  
 CHARTERED ACCOUNTANTS

*Mohan*  
 MOHAN RATHI MNO.111133 PARTNER



**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
UGC ACCOUNT**

**INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED ON 31ST MARCH 2020**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
BY, Bank Charges	671.00	OTHER INCOME	7,009.00
BY, By Internal Account written off	1,198,127.16	Bank Interest	
BY, DEPRECIATION	2,450,904.00	TO, DEFICIT CARRIED OVER TO B/SHEET	3,642,693.78
TOTAL	3,649,702.78	TOTAL	3,649,702.78

NAGPUR  
DATED : 31/07/2020



*M. Ghore*  
Principal  
Science College,  
Congress Nagar, Nagpur.



AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS  
*M. Ghore*  
MOHAN RATHI M NO. 111133 PARTNER

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**U.G.C. ACCOUNT**

**RECEIPT & PAYMENT FOR THE YEAR ENDED ON 31ST MARCH 2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
TO, <u>U.G.C. RECURRING GRANT</u> Paramatsh Grant	1,500,000.00	<u>UGC RECURRING EXPENDITURE</u> Major/Minor R Project Mathematical Maple XII Plan Development	140,000.00 18,000.00 181,250.00
TO, <u>OTHER INCOME</u> Bank Interest Received	7,009.00	Bank Charges	671.60
TO, <u>OPENING BALANCE</u> Canara Bank UGC A/c 1404201051630 Central Bank DST A/c 3060685935 Central Bank Nanotech A/c 3025143075 Central Bank BRNS A/c 3498136443	552,690.41 196,164.00 - 1,195.58	<u>CLOSING BALANCE</u> Canara Bank UGC A/c 1404201051630 Central Bank DST A/c 3060685935 Central Bank Nanotech A/c 3025143075 Central Bank BRNS A/c 3498136443	1,713,440.41 203,140.00 - 558.98
<b>Total</b>	<b>2,257,058.99</b>	<b>Total</b>	<b>2,257,058.99</b>

**CERTIFICATE**

Certified that the figure shown in the above "Receipts & Payments Accounts" agree with the books of accounting maintained which have been audited by us and are found to be correct.



NAGPUR  
DATED : 31/07/2020

*M. S. Patil*  
Principal  
Science College  
Congress Nagar, Nagpur.



FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M. S. Patil*

MOHAN RATHI M.NO. 111133 PARTNER





**RATHI & RATHI**

Chartered Accountants

B 101, Ujwal Flats, Rahate Colony,

Nagpur - 440 022

☎: 0712 - 2454129

E-mail : rdcangp@gmail.com

**INDEPENDENT AUDITOR'S REPORT  
NON GRANT ACCOUNT**

**1. REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **SCIENCE COLLEGE, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2020, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

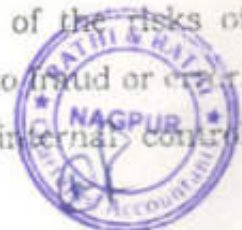
**2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**3. AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control



relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.

(c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

(d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:

- a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2020 and;
- b. In the case of Income & Expenditure Account, of the surplus for the year ended on that date.

**Nagpur, dated the  
1st Sept., 2020.**



**For Rathi & Rathi  
Firms Reg. No. 108705W  
Chartered Accountants**

A handwritten signature in blue ink that appears to read "M. Rathi".

**Mohan Rathi  
Partner (M.No.111133)  
ICAI UDIN: 20111133AAAACN9440**

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
NON-GRANT COLLEGE**

BALANCE SHEET - AS ON 31ST MARCH 2020

FUNDS AND LIABILITIES	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	AMOUNT	AMOUNT
<b>FUNDS :-</b>			<b>FIXED ASSETS :-</b>		127,883,432.58
Building Fund		125,725.00	(As per schedule 'AA')		
Society's Building Fund		868.00	<b>DEPOSITS &amp; INVESTMENTS</b>		17,105,318.00
Development Fund		625,600.00	As Per Annexure 'BB'		
Reserve Fund	393,523.00	405,677.00	<b>OTHER DEBIT BALANCES</b>		636,197.00
Add Interest received on Bank Account	12,154.00	37,479,352.00	T.D.S. FDR A/c (Ord)	507,641.00	
Depreciation Fund			TDS AY 2020-21	128,556.00	
<b>OTHER LIABILITIES</b>			<b>LOANS AND ADVANCES</b>		35,223,460.55
Security Deposit ( M/s Ajay N Charley)	1,500,381.00	1,792,891.00	(As Annexure- CC)		
Urrnat Bharat Project	50,000.00		<b>LOANS AND ADVANCES (Internal)</b>		84,433,422.87
Administrative Charges Of Society	10,590.00		(As Annexure- CC)		
S.D (E-Square Engineering A/c )	65,244.00		<b>CLOSING BALANCES :-</b>		
S. D. ( M/s. Sugar Enterprises )	65,616.00		Cash In Hand	918.00	
<b>LOANS &amp; ADVANCES</b>			C.B.I. A/c No.12017601037 (Closed)		
Student Aid Fund	2,116.00	162,116.00	Reserve Fund CBI A/c No. 1201702005	353,925.10	
YCMOU Advance	160,000.00		Cent Bank of India A/c 3753531013	1,891,345.73	
<b>LOANS &amp; ADVANCES (Internal)</b>			C.B.I. A/c 3055927390 ( Resoparch)	542,867.67	
Society A/c Internal	29,091,146.00		C.B.I. Urrnat Bharat A/c 3712056523	53,500.00	
Women Hostel Advance	4,792,414.00		C.B.I. EPF A/c 3525426293	21,378.15	
			CBI NCSTRD-2019 A/c 3775513418	2,212.00	2,956,266.65
<b>INCOME &amp; EXPENDITURE ACCOUNT</b>					
Surplus as Per Last B/Sheet	190,426,697.45				
Add - Acc. Depreciation on Girls Hostel	1,840,461.00				
Add - Surplus for the Year	1,504,850.20	193,772,108.65			
<b>Total</b>	<b>Total</b>	<b>258,248,097.55</b>		<b>Total</b>	<b>258,248,097.55</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANT



*Mohar*

Principal  
Science College  
Congress Nagar, Nagpur.

NAGPUR  
DATE - 01/09/2020



*Mohar*  
MOHAM RATHI  
PARTNER M NO. 111133  
ICAI UDIN - 20111133AAAACN5440

**SHRI SHYAMJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
NON-GRANT COLLEGE  
ANNEXURE 'AA'**

**LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31ST MARCH 2020**

PARTICULARS	Balance as On 1st Apr. 2018	Addition during the year		Leak/ Transfer	TOTAL	Depreciation			Acc. Dep. Fund	Leak/ Transfer/ Depreciation Fund	Depreciation Fund	Balance as on 31 March 2020	
		1-4-2018 to 30-3-2019				1-10-2018 to 31-3-2020		Rate					Total Depreciation
		1-4-2018 to 30-3-2019	1-10-2018 to 31-3-2020			1-4-2019 to 30-3-2019	1-10-2019 to 31-3-2020						
Laboratory Equipments	6,350,830.89	-	1,190,500.00	-	7,541,330.89	15%	405,983.00	89,463.00	4,242,065.00	-	4,548,028.00	2,898,372.88	
Furniture	3,514,793.00	-	-	-	3,514,793.00	10%	279,801.00	-	1,116,586.00	-	1,396,407.00	2,518,386.00	
Office Equipments	3,351,793.00	415,190.00	28,810.00	-	3,795,893.00	15%	337,594.00	2,108.00	1,530,807.00	-	1,968,401.00	1,927,482.00	
Library Books	893,598.22	40,222.00	122,861.00	2,664.00	1,063,727.22	10%	67,137.00	6,130.00	323,754.00	-	390,891.00	662,836.22	
Building	106,776,419.00	190,570.00	338,194.00	-	107,307,183.00	5%	4,234,303.05	8,456.00	22,452,021.00	-	26,686,324.05	80,420,859.00	
Filing and Fixtures Material	2,536,340.46	-	-	-	2,536,340.46	10%	117,593.00	-	1,362,408.00	-	1,480,001.00	1,058,339.46	
Electrical Installation	1,444,381.00	-	-	-	1,444,381.00	15%	86,782.00	-	885,971.00	-	952,733.00	491,648.00	
Women Hostel Construction	6,101,056.00	-	-	6,101,056.00	-	5%	-	-	1,840,461.00	11,840,461.00	-	-	
Software	-	-	282,684.00	-	282,684.00	40%	56,537.00	56,537.00	-	-	56,537.00	226,147.00	
<b>TOTAL</b>	<b>131,373,311.55</b>	<b>645,982.00</b>	<b>1,367,888.00</b>	<b>6,103,750.00</b>	<b>127,883,432.55</b>		<b>5,665,740.00</b>	<b>162,953.00</b>	<b>33,734,073.00</b>	<b>11,840,461.00</b>	<b>37,479,352.00</b>	<b>90,454,080.55</b>	

NAGPUR  
DATE- 01/09/2020



Principal  
Science College  
Congress Nagar, Nagpur.

*Mohale*

FIR RATHI & RATHI  
CHARTERED ACCOUNTANTS  
MOHAN RATHI  
PARTNER M. NO. 111133



**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
NON-GRANT COLLEGE**

**ANNEXURE "BB"**

**LIST OF DEPOSITS & INVESTMENTS AS ON 31/03/2020**

PARTICULARS	AMOUNT
Central Bank of India DNC FDR	15,374,624.00
Central Bank of India DNC (FDR For Student Prize)	510,481.00
Gas Cylinder Security Deposits	3,000.00
FDR ( M/s Ajay N. Chaffe SD A/c )	1,041,477.00
FDR ( Sagar Enterprises SD A/c )	89,852.00
FDR (E-Square Engineering SD A/c )	85,884.00
<b>TOTAL RS.</b>	<b>17,105,318.00</b>

**ANNEXURE "CC"**

**LIST OF LOANS AND ADVANCES DEBIT AS ON 31/03/2020**

PARTICULARS	AMOUNT	AMOUNT
<b>LOANS AND ADVANCES</b>		
College of Engg & Tech. Akola's Adv.	3,000,000.00	
Shri Shivaji High School, Nagpur Adv	4,840,805.00	
Vidya Mandir High School, Koradi	674.00	
Shri Shivaji Education Society Amravati	10,182,503.55	
Science College Pauni	16,398,020.00	
Officiating Principal, YDVD Art & Commerce College, Tiosa	150,000.00	
Shri R.S.Nibalkar	3,400.00	
Shri M.D Borade	9,276.00	
M/s.Rucha Constructions	63,782.00	
M/s Sagar Enterprises	565,000.00	
Mrs. V. K. Meshram	10,000.00	35,223,460.55
<b>Internal Accounts</b>		
Degree College	28,900,232.13	
Junior College	3,189,962.88	
MCA A/C Advance	45,393,942.33	
UGC A/C Advance	6,761,125.00	
UGC CPE Grt Refund	188,160.53	
		84,433,422.87
<b>TOTAL RS.</b>		<b>119,656,883.42</b>

NAGPUR  
DATE:- 01/09/2020



*Mohar*  
Principal  
Science College  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M.Rathi*  
MOHAN RATHI  
PARTNER M.NO.111133



**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**NON-GRANT COLLEGE**

INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2020

EXPENDITURE		AMOUNT	AMOUNT	INCOME		AMOUNT	AMOUNT
To	EDUCATIONAL EXPENDITURE			By	EDUCATIONAL INCOME		
	Salaries & Allowances	12,084,800.00			Fees	26,659,355.48	
	Contingencies	10,173,298.86			Other Income	1,559,435.60	
	Depreciation (Avt AA*)	5,585,740.00		By	GRANTS		1,100,000.00
			27,843,841.86				
By	SURPLUS/DEFICIT:-						
	Carried Over To B/Sheet		1,504,950.20				
	<b>TOTAL Rs.</b>		<b>29,348,792.06</b>		<b>TOTAL Rs.</b>		<b>29,348,792.06</b>

NAGPUR  
DATE:- 01/09/2020



*N. B. Wade*  
Principal  
Science College  
Congress Nagar, Nagpur.

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANT



*M. Mohan Rathi*  
MOHAN RATHI  
PARTNER M.NO. 111133  
ICAI UDIN - 20111133AAAAACN9440

**SHRI SHIVAJI EDUCATION SOCIETY AMARAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR**

**NON- GRANT COLLEGE**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2020**

RECEIPTS		AMOUNT	AMOUNT	PAYMENTS		AMOUNT	AMOUNT
TO, FEES & FINE As Per Annexure " A "			26,689,355.46	BY, SALARIES AND ALLOWANCES As per Annexure "B"			12,084,803.00
TO, OTHER INCOME As Per Annexure " A "			1,559,436.60	BY, CONTINGENCIES As Per Annexure "C"			10,173,298.86
TO, GRANTS & RECEIPTS Inspire Workshop Grant	1,100,000.00		1,100,000.00	BY, CAPITAL EXPENDITURE Building Laboratory Equipment Office Equipment Library Books Software	528,764.00 1,195,500.00 444,100.00 160,129.00 282,664.00		2,611,177.00
TO, STAFF DEDUCTIONS As per Annexure "D"			891,787.00	BY, STAFF DEDUCTIONS As per Annexure "D"			891,787.00
TO, LOANS & ADVANCES - (As per Annexure "E")			207,383.00	BY, LOANS AND ADVANCES (As per Annexure "E")			7,369,397.00
TO, Reserve Fund			12,154.00				
TO, Unnat Bharat Abhiyan Grant			50,000.00	BY, SSES AMRAVATI TDS of Society on FDR Interest TDS of Society on Rent Income	107,196.00 21,360.00		128,556.00
TO, Society Fund			3,000,000.00				
TO, FDR MATURED			-	BY, FDR INVESTMENT (As per Annexure-F)			731,685.00
TO, OPENING BALANCES As per Annexure "G"			3,446,854.45	BY, CLOSING BALANCES As per Annexure "G"			2,966,266.65
			<b>36,956,970.51</b>				<b>36,956,970.51</b>

CERTIFICATE

Certified that the figures shown in the above "Receipts & Payments Accounts" agree with the books of account maintained which have been audited by us and are found to be correct.

*M. Mohan Rathi*  
Principal  
Science College  
Congress Nagar, Nagpur



PLACE: NAGPUR  
DATE: 01/09/2020



FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS  
NAGPUR  
*M. Mohan Rathi*  
MOHAN RATHI  
PARTNER M.NO. 11113

**SHRI SHIVAJI EDUCATION SOCIETY, AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR  
NON-GRANT COLLEGE  
ANNEXURE "A"**

LIST OF FEES & OTHER INCOME FOR THE YEAR ENDED ON 31 ST MARCH 2020

PARTICULARS	AMOUNT	AMOUNT
<b>FEES &amp; FINE COLLECTION</b>		
Bach of Comp. App. Fee	4,286,675.00	
M. Sc. Microbiology Fee	594,137.00	
M. Sc. Chemistry Fee	830,059.00	
M. Sc. Computer Science	1,376,045.00	
M. Sc. Maths Fee	508,729.00	
M. Sc. Physics Fee	538,810.00	
Diploma Course Fruit Proce & Wine Tech Fee	94,500.00	
Research Lab Fee	300,000.00	
Uni. Exam Fee	1,465,022.00	
Ground Water Exploration Fee	40,800.00	
Information Technology Fee	332,050.00	
Junior 102 / 193	793,120.00	
Junior Computer Fee	694,200.00	
Vocational Fee	8,290,605.00	
Maple Fee	15,500.00	
Mashroom Culture Fee	29,000.00	
NCSTRD - 2019 Conf.Registration	202,500.00	
NCSTRD - 2019 Conf.Sponser Fee	175,000.00	
SR. College Non Grant Fee	4,077,319.00	
Skill Base Course Fee	65,300.00	
Uni.Migration Fee	18,600.00	
Admission Processing Fee	1,000.00	
Admission Registration Fee	397,309.46	
Uni. Supply Exam Service Charges	255,200.00	
Uni. Supply Exam & Revaluation Fee	1,242,677.00	
General Fine	23,202.00	
Sanskrit Fee	1,500.00	
Gymanisym Fee	24,250.00	
Zumba Fitness fee	16,065.00	
National Service Scheme Fees	10.00	
Library Deposit Fee	170.00	26,689,355.46
<b>OTHER INCOME</b>		
Bank Interest Received	278,299.60	
Bank Interest Received on FDR	838,881.00	
Duplicate T.C.	800.00	
Iron Scrap Materials	22,000.00	
Sale of Application Form	4,500.00	
Sale of Tender Form	23,000.00	
Sale of Prospectus	12,360.00	
Misc. Income	379,596.00	1,559,436.60
<b>TOTAL Rs.</b>		<b>28,248,792.06</b>

NAGPUR  
DATE:- 01/09/2020



*Mohan*  
Principal  
Science College,  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Mohan*  
MOHAN RATHI  
PARTNER M NO.111135





**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR**  
**NON-GRANT COLLEGE**  
**ANNEXURE "B"**

**LIST OF SALARIES AND ALLOWANCES FOR THE YEAR ENDED ON 31.03.2020**

PARTICULARS	AMOUNT	AMOUNT
<b>2 PAY ALLOWANCES AND REMUNERATION TO STAFF</b>		
Remuneration B.Sc. Microbiology Staff	736,400.00	
Remuneration B.Sc. English Staff	17,200.00	
Remuneration B.Sc. Chemistry Staff	431,848.00	
Remuneration B.Sc. Hindi Staff	27,840.00	
Remuneration B.Sc. Marathi Staff	4,800.00	
Remuneration B.Sc. Computer Staff	14,760.00	
Remuneration B.Sc. Geology Staff	38,760.00	
Remuneration B.Sc. Bio-Technology Staff	527,361.00	
Remuneration B.Sc. Physics Staff	55,935.00	
Remuneration BCA Staff	957,027.00	
Remuneration M.Sc. Chemistry Staff	433,261.00	
Remuneration M.Sc. Maths Staff	594,075.00	
Remuneration M.Sc. Micro Staff	841,100.00	
Remuneration M.Sc. Physics Staff	598,686.00	
Remuneration M.Sc. Comp Staff	723,200.00	
Remuneration Lab. Staff	343,000.00	
Remuneration Lib. Staff	55,000.00	
Remuneration NCC Staff	4,000.00	
Remuneration Phy Edun. Staff	40,000.00	
Remuneration Vocational Staff	695,506.00	
Remuneration Administrative Staff	304,000.00	
Remuneration Non-Teaching Staff	2,705,989.00	
Remuneration Junior Teach. Staff	457,625.00	
Basic Pay To Teaching Staff	391,008.00	
DA To Teaching Staff	768,784.00	
Grade Pay Teaching Staff	150,389.00	
HRA To Teaching Staff	108,278.00	
T.A To Teaching Staff	52,955.00	
CLA To Teaching Staff	6,016.00	
		12,084,803.00
<b>TOTAL RS.</b>		<b>12,084,803.00</b>

NAGPUR  
DATE:- 01/09/2020

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*M. Mohare*

Principal  
Science College,  
Congress Nagar, Nagpur.

*M. Mohare*  
MOHAN RATHI  
PARTNER M.NO.111133



**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI**  
**SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR**  
**NON-GRANT COLLEGE**  
**ANNEXURE "C"**

**LIST OF CONTIGENCIES FOR THE YEAR ENDED ON 31.03.2020**

PARTICULARS	AMOUNT	AMOUNT
Advertisement Expenses	185,490.00	
Audit Fee	36,624.00	
Bank Charges	9,312.86	
Employer Contribution to CPF	757,858.00	
EPF Admin Charges	77,280.00	
T. A. & D. A. To Staff	66,754.00	
Honorarium Exp.	17,500.00	
Identity Card Exps	68,782.00	
Journals Exps	61,324.00	
Printing Expenses	83,544.00	
Prospectus Expenses	103,750.00	
Postage & Stamps Exp.	41.00	
NMC Fire Shulk	38,300.00	
Misc. Expenses	159,522.00	
Consultancy Charges	391,187.00	
Legal Fee & Expenses	10,000.00	
Insurance for Equipment & Buid	44,667.00	
NCC Expenses	27,822.00	
National Service Scheme Exences	99,850.00	
NCSTRD-2019 Conference Expenses	382,344.00	
Work Shop Exp	36,525.00	
Skill Base Course Exp	12,906.00	
Conference Expenses	18,547.00	
Physics Lab Exps	8,881.00	
Lab Equipment Repairs	49,442.00	
Chemistry Lab Expenses	705.00	
Lab Renewal Fees / Lab Recognition Fees	50,000.00	
M.Sc. Microbio Lab Expenses	19,042.00	
Vocation Lab Exp	4,022.00	
Cleaning Charges	238,300.00	
Security Services	881,015.00	
AMC For Water Purifire , Lift , Generator & WIFI	155,082.00	
Office Equipment Repairs	215,119.00	
Buiding Repair & Maintenance	58,810.00	
Repairs & Maintenance	154,570.00	
Research Incentives To Staff	28,000.00	
Generator Expenses	3,000.00	
Remmu. To Cycle Stand Cont Staff	52,920.00	
Refreshment Expenses	58,911.00	
Conveyance Expenses	252,008.00	
Seating Allowance	84,000.00	
Student Welfare Policy	63,750.00	
Travelling Expenses	7,137.00	
Exam Home Exps	8,527.00	
Gymanisym Expenses	12,125.00	
Extension/Outreach Activity	63,448.00	
Exta Curriculam Activity	137,216.00	
Inspire Workshop Expenses (Against grant)	1,341,278.00	

Cont. 2



Inspection & Structural Audit	22,500.00	
Online Fee For I.D Password	1,600.00	
Uni. Practical Exam Conveyance	4,700.00	
Uni. Practical Exam Refreshment	69,174.00	
Uni. Continuation Affiliation Fee	80,000.00	
Late Fees/ Fine Continuation Affiliation	432,000.00	
Zumba Fitness Exps	8,032.00	
Corporation Tax	14,221.00	7,267,464.86
<b>UNIVERSITY FEES</b>		
Uni. Project Fee	21,008.00	
Uni. Ashwamegh Sports Fee	14,088.00	
Uni. Disaster Fund	5,870.00	
Uni. E-Suvidha Fee	29,350.00	
Uni. Game Fee	14,875.00	
Uni. Student Aid Fund	2,935.00	
Uni. Student Annual Fee	73,375.00	
Uni. Supply Exam Service Charges	170,133.00	
Uni. Supply Exam & Revaluation Fee	1,242,677.00	
Uni. Environment Study Course fee (BCA-II)	40.00	
Uni. Enrolment Fee	9,850.00	
Uni. Student Medical Aid Fund	2,935.00	
Uni. Student Union Fee	2,935.00	
Uni. Student Welfare Fund	2,935.00	
Uni. Exam Fee	1,313,028.00	2,905,834.00
<b>TOTAL RS.</b>		<b>10,173,298.86</b>

**ANNEXURE "D"**  
**LIST OF STAFF DEDUCTIONS FOR THE YEAR ENDED ON 31.03.2020**

PARTICULARS	CREDIT	DEBIT
CPF Collection	757,858.00	757,858.00
Professional Tax	109,700.00	109,700.00
TDS	24,229.00	24,229.00
<b>TOTAL Rs.</b>	<b>891,787.00</b>	<b>891,787.00</b>

**ANNEXURE "E"**  
**LIST OF LOANS & ADVANCES DEBIT FOR THE YEAR ENDED ON 31.03.2020**

PARTICULARS	CREDIT	DEBIT
Society Establishment Fund	75,000.00	75,000.00
Degree College	-	532,500.00
Junior College	15,000.00	44,500.00
MCA Advance	-	6,630,949.00
Ku. Sharddha Dudhankar Advance	24,945.00	-
Shri V.A Dakhole Advance	85,218.00	83,718.00
Shri S.W Anwane Advance	7,220.00	-
Women Hostel Advance	-	2,730.00
<b>TOTAL Rs.</b>	<b>207,383.00</b>	<b>7,369,397.00</b>

NAGPUR  
DATE:- 01/09/2020



*Mohar*  
Principal  
Science College,  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M. Rath*  
MOHAN RATHI  
PARTNER M NO 111133



**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**ANNEXURE "F"  
LIST OF F D R FOR THE YEAR ENDED ON 31.03.2020**

PARTICULARS	CREDIT	DEBIT
FDR CBI ( For Student Prizes)	-	35,781.00
FDR CBI	-	695,904.00
<b>Total A</b>	-	<b>731,685.00</b>

**NON-GRANT COLLEGE**

**ANNEXURE "G"  
LIST OF OPENING AND CLOSING BAL. FOR THE YEAR ENDED ON 31.03.2020**

PARTICULARS	OPENING	CLOSING
Cash In Hand	212,502.00	918.00
Reserve Fund CBI A/C No. 1201702006	341,771.10	353,925.10
Central Bank of India A/c 3055927360 ( Research)	355,343.67	642,887.67
CBI (UNNAT BHARAT) A/C 3712056523	2,025.00	53,600.00
Cent Bank of India EPF A/c 3525426293	24,542.00	21,378.15
CBI NCSTRD-2019 A/c 3776513418	-	2,212.00
Cent Bank of India A/C 3753531013	-	1,891,345.73
Cent Bank of India A/C 1201760137	2,510,670.68	-
<b>TOTAL RS.</b>	<b>3,446,854.45</b>	<b>2,966,266.65</b>

NAGPUR  
DATE:- 01/09/2020



*Mohore*  
Principal  
Science College,  
Congress Nagar, Nagpur.

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Mohan Rathi*  
MOHAN RATHI  
PARTNER M.NO.111133





**RATHI & RATHI**

Chartered Accountants

B 101, Ujwal Flats, Rahate Colony,

Nagpur - 440 022

☎: 0712 - 2454129

E-mail : rdcangp@gmail.com

**INDEPENDENT AUDITOR'S REPORT  
MASTER OF COMPUTER APPLICATION ACCOUNT**

**1. REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2020, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

**2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**3. AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control



relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.

(c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

(d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:

- a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2020 and;
- b. In the case of Income & Expenditure Account, of the deficit for the year ended on that date.

**Nagpur, dated the  
31st July, 2020**



**For Rathi & Rathi  
Firms Reg. No. 108705W  
Chartered Accountants**

**Mohan Rathi  
Partner (M.No.111133)  
ICAI UDIN 20111133AAAACE7269**

**SHRI SHIVAJI EDUCATION SOCIETY, AMRAVATI  
SCIENCE COLLEGE CONGRESS NAGAR, NAGPUR  
MASTER OF COMPUTER APPLICATION ACCOUNTS**

**BALANCE SHEET OF MASTER OF COMPUTER APPLICATION AS ON 31ST MARCH 2020**

FUNDS & LIABILITIES	AMOUNT	AMOUNT	PROPERTIES & ASSETS	AMOUNT	AMOUNT
<b>DEPRECIATION FUND</b> As Per Last Balance Sheet Add: During the year	9,620,038.96 941,118.18	10,561,157.16	<b>MOVABLE &amp; IMMOVABLE PROPERTIES</b> As Per Annexure "AA"		25,080,352.89
<b>OTHER FUNDS</b> Development Fund Disaster Management Fund	37,982.00 830.00	38,812.00	<b>DEPOSIT &amp; INVESTMENTS</b> Central Bank of India, DNC, Nagpur,		37,864.00
<b>OTHER HEAD</b> Laboratory Deposit Library Deposit Security Deposit SMS Engg. Security Deposit M/s Sagar Enter.	1,310.00 8,100.00 10,151.00 18,004.00	37,565.00	<b>LOANS AND ADVANCES</b> Shri N. N. Sawal TDS Society AY 2020-21 SSES Amravati	15,000.00 242.00 50.00	15,292.00
<b>LOANS AND ADVANCES</b> Girls Hostel Non-Grant College As Per Last B/Sheet Add: During the year			<b>INCOME &amp; EXPENDITURE ACCOUNT</b> Deficit : As Per Last Balance Sheet Add :- Deficit during the year	23,471,748.11 7,498,256.08	30,970,004.19
	38,762,993.33 6,530,949.00	45,393,942.33	<b>CLOSING BALANCES</b> Cash In Hand C.B. I A/C No. 3760856601	2,016.00 25,947.41	27,963.41
<b>TOTAL Rs.</b>	<b>56,131,476.49</b>	<b>56,131,476.49</b>	<b>TOTAL Rs.</b>		<b>56,131,476.49</b>



AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*Mohan*

MOHAN RATHI "M" NO 111133 PARTNER

*Mohare*

Principal  
Science College  
Congress Nagar, Nagpur



PLACE: NAGPUR  
DATE: 31/07/2020

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI'S  
SCIENCE COLLEGE CONGRESS NAGAR, NAGPUR.  
MASTER OF COMPUTER APPLICATION ACCOUNTS**

**ANNEXURE "AA"**

**LIST OF MOVABLE & IMMOVABLE PROPERTIES AS ON 31ST MARCH 2020**

Sr. No.	Particulars	Balance as 1st April 2019	Addition During The Year		Total 3/31/2020	Rate	Depreciation Fund 4/1/2019	Depreciation Amount	Depreciation Fund 3/31/2020
			Before 30.9.2019	After 01.10.2019					
1	Building	10,724,377.45	-	-	10,724,377.45	2.50%	2,185,246.95	213,478.28	2,398,725.22
2	Lab. Equipments	4,798,147.82	-	949,180.00	5,747,327.82	15%	3,366,517.23	285,933.15	3,652,450.38
3	Furniture	2,624,842.00	-	-	2,624,842.00	10%	1,167,068.10	145,777.40	1,312,845.50
4	Office Equipments	1,003,963.40	-	-	1,003,963.40	10%	429,804.80	57,415.90	487,220.70
5	Library Books	494,641.95	-	10,613.00	505,254.95	10%	240,819.15	25,912.95	266,732.10
6	Fitting & Fixtures	3,300,058.27	-	-	3,300,058.27	10%	1,976,013.50	132,404.50	2,108,418.00
7	Electric Panel/ Transformer	938,529.00	-	-	938,529.00	10%	254,569.25	68,396.00	322,965.25
8	Website A/c	-	-	236,000.00	236,000.00	10%	-	11,800.00	11,800.00
	<b>Total Rs</b>	<b>23,884,559.89</b>	<b>-</b>	<b>1,195,793.00</b>	<b>25,080,352.89</b>		<b>9,620,038.98</b>	<b>941,118.18</b>	<b>10,561,157.15</b>

Place : Nagpur

DATE:- 31/07/2020

*M. Mohan*  
Principal

Science College

Congress Nagar, Nagpur.



FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M. Mohan*

MOHAN RATHI M. NO.111133 PARTNER



**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE CONGRESS NAGAR, NAGPUR.  
MASTER OF COMPUTER APPLICATION ACCOUNTS**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<b>TO. RECURRING EXPENDITURE</b>					
<b>Salary &amp; Allowance ( Annexure "B")</b>			<b>FEES &amp; FINES</b>		1,357,710.00
Salary & Allowance To Teaching Staff	888,545.00		(As per Annexure "A")		
Salary & Allowance To Non-Teaching S	547,533.00				
Remuneration To Teaching Staff	160,123.00		<b>OTHER INCOME</b>		
Salary Arrears Non- Teaching Staff	5,338,249.00	6,954,450.00	University Fee Collected / Paid	14,024.00	
			Bank Interest	23,592.00	
<b>TO. CONTINGENCIES</b>					
(As per Annexure "C")		968,013.90			
<b>TO. DEPRECIATION</b>					
(As Per Annexure "AA")		941,118.18	<b>EXCESS OF EXPENDITURE OVER INCOME</b>		7,498,256.08
			(C/O TO BALANCE SHEET)		
<b>TOTAL Rs.</b>		<b>8,893,582.08</b>	<b>TOTAL Rs.</b>		<b>8,893,582.08</b>

*Mohale*  
Principal  
Science College  
Congress Nagar, Nagpur

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS  
*Rathi*  
MOHAN RATHI M. NO. 111133 PARTNER



PLACE:- NAGPUR  
DATE:- 31/07/2020

**SHRI SHIVAJI EDUCATION SOCIETY AMRAYATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
MASTER OF COMPUTER APPLICATION ACCOUNTS**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020**

TO.	RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
	<b>FEES &amp; FINES</b> (As per Annexure "A")	1,357,710.00	<b>RECURRING EXPENDITURE</b> Salary & Allowance (Annexure "B") Salary & Allowance To Teaching Staff Salary & Allowance To Non-Teaching Staff Remuneration To Teaching Staff Salary Arrears Non- Teaching Staff	888,545.00 547,533.00 180,123.00 5,338,249.00
	<b>OTHER INCOME A/C</b> Interest Received	23,592.00	<b>CONTINGENCIES</b> (As per Annexure "C")	998,013.90
	<b>UNIVERSITY FEE COLLECTED</b> (As per Annexure "D")	118,862.00	<b>UNIVERSITY FEE PAID</b> (As per Annexure "D")	104,838.00
	<b>DEPOSIT &amp; INVESTMENT</b> Development Fund	200.00	<b>CBI FDR</b>	4,801.00
			<b>CAPITAL EXPENDITURE</b> Lab Equipments Library Books Website	949,180.00 10,613.00 236,000.00
	<b>Total B/F</b>	<b>1,500,364.00</b>	<b>Total B/F</b>	<b>9,257,895.90</b>



	Total C/F	1,500,364.00	Total C/F	9,257,895.90
<b>TO, LOANS &amp; ADVANCES</b>				
Non-Grant College	6,630,949.00		5,000.00	
A A Bodhke	5,000.00		5,000.00	
S S Shende	5,000.00	6,640,949.00	242.00	10,242.00
<b>TO, OTHER HEAD</b>				
Professional Tax	9,450.00		9,450.00	
TDS Deducted	3,920.00		3,920.00	
C.P.F. ( Employee Contribution)	75,105.00		75,105.00	
Disaster Management fund	250.00		2,500.00	
Society Establishment Fund	2,450.00	91,175.00	250.00	91,225.00
<b>TO, OPENING BALANCES</b>				
Cash In Hand	5,076.00		2,016.00	
C.B. I A/C No ( 80 ) 1201760320	1,149,762.31	1,154,838.31	-	27,963.41
<b>TOTAL RS.</b>		<b>9,387,326.31</b>	<b>TOTAL RS.</b>	<b>9,387,326.31</b>

CERTIFICATE

Certified that the figures shown in the above "Receipts & Payments Account" agree with books of account, maintained which have been audited by us and are found to be correct.

NAGPUR  
DATE- 31/07/2020



*(Signature)*  
Principal  
Science College  
Congress Nagar, Nagpur.



FOR RATHI & RATHI  
CHARTERED ACCOUNTANT

*(Signature)*

MOHAN RATHI M. NO.111133 PARTNER

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**ANNEXURE "A"**

**LIST OF FEES FOR THE YEAR ENDED ON 31ST MARCH 2020**

PARTICULARS		AMOUNT
Tuition Fee	1,182,426.00	
Other Fee From Scholarship	21,765.00	
Development Fee	126,364.00	
Cycle Stand Fee	2,500.00	
Games & Sports Fees	625.00	
Identity Card Fee	125.00	
Inter Uni.Games & Cult Prog Fees	125.00	
Laboratory Fee	13,000.00	
Library Fee	10,400.00	
Maint. of Internet Fac Fee	100.00	
National Service Scheme Fee	240.00	
Physical Education Fee	40.00	1,357,710.00
<b>Total Rs</b>		<b>1,357,710.00</b>

**ANNEXURE "B"**

**SALARY PAID TO STAFF FOR THE YEAR ENDED ON 31ST MARCH 2020**

PARTICULARS		AMOUNT
Basic Pay To Non-Teaching Staff	177,378.00	
Grade Pay to Non-Teaching Staff	48,265.00	
D. A. To Non-Teaching Staff	268,238.00	
H.R.A To Non-Teaching Staff	42,164.00	
C.L. A. To Non-Teaching Staff	5,452.00	
T. A. To Non-Teaching Staff	6,036.00	547,533.00
Basic Pay To Teaching Staff	232,490.00	
Grade Pay to Teaching Staff	89,419.00	
D. A. To Teaching Staff	457,111.00	
H.R.A To Teaching Staff	64,382.00	
C.L. A. To Teaching Staff	3,577.00	
T.A.D.A To Staff	10,598.00	
T. A. To Teaching Staff	30,968.00	888,545.00
Remuneration To Teaching Staff		180,123.00
Salary Arrears Non- Teaching Staff		5,338,249.00
<b>Total Rs</b>		<b>6,954,450.00</b>

NAGPUR  
DATE:- 31/07/2020

FOR RATHI & RATHI  
CHARTERED ACCOUNTANT



*M. Mohan*

Principal  
Science College  
Congress Nagar, Nagpur.

*M. Mohan*  
MOHAN RATHI M. NO.111133 PARTNER



**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.**

**ANNEXURE "C"**

**LIST OF CONTINGENCIES FOR THE YEAR ENDED ON 31ST MARCH 2020**

PARTICULARS		AMOUNT
Advertisement	28,728.00	
AMC For WI-FI	169,920.00	
Audit Fee	3,540.00	
Bank Charges	8,309.90	
Cleaning Charges	73,000.00	
Electric Bill	215,445.00	
Employer's Contribution CPF	75,105.00	
EPF Adm Charges	6,258.00	
Identity Card Expenses	1,180.00	
Internet Lease Line	194,700.00	
Xerox Charges	21,272.00	
Telephone & Internet Bill	41,167.00	
Processing Fee Exps (AICTE)	46,000.00	
Repair & Maintenance	9,650.00	
Stationary Expenses	39,261.00	
Office Equipment Repair	9,014.00	
Lab. Equipment Repair + MCA	20,804.00	963,353.90
<b>Other Activity Expenses</b>		
Laboratory Expenses	32,910.00	
Remun. To Cycle Stand Cont.	1,750.00	34,660.00
<b>TOTAL RS.</b>		<b>998,013.90</b>

**ANNEXURE "D"**

**LIST OF UNIVERSITY FEES FOR THE YEAR ENDED ON 31ST MARCH 2020**

PARTICULARS	Collected	PAID
Uni. Annual Fee	3,125.00	3,125.00
Ashwamegh Fee	750.00	600.00
E-Service Fee	1,250.00	1,250.00
Uni. Game Fee	625.00	625.00
Student Aid Fund	120.00	120.00
Student Medical Aid Fund	2,020.00	130.00
Medical Aid Fund	125.00	-
Library Deposit Fee	80.00	-
Student Union Fee	125.00	125.00
Student Welfare Fund	125.00	125.00
Student Welfare Policy Fee	11,782.00	2,125.00
Uni. Enrolment Fees	-	3,050.00
Uni. Physical Efficiency Fee	630.00	-
Uni. Medical Exam Fee	735.00	-
Uni. Exam Fee	97,350.00	93,563.00
Vidyarthi Sangh Shulka Fee	20.00	-
<b>TOTAL RS.</b>	<b>118,862.00</b>	<b>104,838.00</b>

NAGPUR  
DATE - 31/07/2020

FOR RATHI & RATHI  
CHARTERED ACCOUNTANT



Principal  
Science College  
Congress Nagar, Nagpur.

MOHAN RATHI M. NO.111133 PARTNER





**RATHI & RATHI**

Chartered Accountants

B 101, Ujwal Flats, Rahate Colony,

Nagpur - 440 022

☎: 0712 - 2454129

E-mail : rdcangp@gmail.com

**INDEPENDENT AUDITOR'S REPORT  
GIRLS HOSTEL ACCOUNT**

**1. REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2020, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

**2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**3. AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers Internal Control



relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.

(c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

(d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:

- a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2020 and;
- b. In the case of Income & Expenditure Account, of the surplus for the year ended on that date.

**Nagpur, dated the  
31st July, 2020**



**For Rathi & Rathi  
Firms Reg. No. 108705W  
Chartered Accountants**

**Mohan Rathi  
Partner (M.No.111133)**

**ICAI UDIN:- 20111133AAAACB8694**

SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

GIRLS HOSTEL ACCOUNT

INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31 ST MARCH 2020

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
TO CONTINGENCIES		1,279,991.00	BY HOSTEL CHARGES		3,354,800.00
TO DEPRECIATION		452,285.00	BY OTHER CHARGES		103,000.00
TO SURPLUS Carried over To B/Sheet		1,912,164.50	BY OTHER INCOME		186,641.10
<b>TOTAL</b>		<b>3,644,441.10</b>	<b>TOTAL</b>		<b>3,644,441.10</b>

BALANCE-SHEET AS ON 31ST MARCH 2020

FUNDS AND LIABILITIES	AMOUNT	AMOUNT	PROPERTIES AND ASSETS	AMOUNT
<b>DEPRECIATION FUND</b> As Per Last Balance Sheet Add - Accumulated Depreciation Add - During The Year	1,199,710.00 1,840,461.00 452,285.00	3,492,456.00	<b>IMMOVABLE &amp; MOVABLE PROPERTIES</b> [As Per Ann"AA"]	6,888,530.00
<b>OTHER HEAD</b> Security Deposit ( Quality Marketing) Security Deposit ( Sagar Enterprises) Security Deposit Sh. Sudhir Ambulkar Security Deposit ( Ajay Challe)	4,734.00 14,554.00 50,000.00 10,223.00	79,611.00	<b>DEPOSITS</b> C.B.I. FDR A/c No 112754 (Challe) CBI FDR A/c No. 324756 TDS AY 2020-21 TDS AY 2019-20 Electricity Meter Deposit	17,734.00 3,131,815.00 14,759.00 111.00 18,833.91
<b>INCOME &amp; EXPENDITURE ACCOUNT</b> Surplus As Per Last B/Sheet Less Accumulated Depreciation Add - Surplus During the Year	14,123,375.81 (1,840,461.00) 1,912,164.50	14,195,079.31	<b>LOANS &amp; ADVANCES</b> Non-Grant A/c MCA Advance	4,792,414.00 100,000.00
<b>TOTAL</b>	<b>17,767,146.31</b>	<b>17,767,146.31</b>	<b>CLOSING BALANCES</b> CASH IN HAND C B I A/C No. 3761374060	0.00 802,959.40
			<b>TOTAL</b>	<b>17,767,146.31</b>



AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*(Signature)*

MOHAN C. RATHI M.NO.111133 PARTNER  
ICAI UDIN :- 26111133AAAACB8694

*(Signature)*  
Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE - 31/07/2020



SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

GIRLS HOSTEL ACCOUNT

ANNEXURE "AA"  
LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31ST MARCH 2020

Sr No	Particulars	Balance as on 1-4-2019	Addition during the year 1-4-2019 to 30-9-2019	Less / Transfer	Total as on 31-3-2020	Rate	Accumulate Depreciation	Depreciation		Adjustment	Total Depreciation	Depreciation Fund as on 31.3.2020
								1-4-2019 to 30-9-2019	1-10-2019 to 31-3-2020			
A	B	C	D	E	F	G	H	J	K	L	M	
1	Office Equipment	517,552.00	31,191.00	-	548,743.00	15%	246,244.00	45,375.00	-	-	45,375.00	291,619.00
2	Furniture	1,122,498.00	-	-	1,122,498.00	15%	708,850.00	62,047.00	-	-	62,047.00	770,897.00
3	Fitting & Fixture Material	62,278.00	-	-	62,278.00	10%	33,318.00	2,896.00	-	-	2,896.00	36,214.00
4	Electrical Installation	293,100.00	-	-	293,100.00	15%	206,186.00	13,037.00	-	-	13,037.00	219,223.00
5	Building Construction	204,463.00	6,101,056.00	-	6,861,901.00	5%	5,112.00	315,020.00	13,910.00	1,840,461.00	328,930.00	2,174,503.00
	<b>TOTAL</b>	<b>2,199,891.00</b>	<b>6,132,247.00</b>	<b>-</b>	<b>8,888,520.00</b>		<b>1,199,710.00</b>	<b>438,375.00</b>	<b>13,910.00</b>	<b>1,840,461.00</b>	<b>452,285.00</b>	<b>3,452,456.00</b>

Note - Additions in Building during the year is transferred from Non-Grant account alongwith accumulated depreciation thereon.

NAGPUR  
DATE - 31/07/2020



Principal  
Science College  
Congress Nagar, Nagpur.

*Mohale*



AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M. Mohan C.*

MOHAN C. RATHI M.NO.111133 PARTNER

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
GIRLS HOSTEL ACCOUNT**

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31 ST MARCH 2020

TO	RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
TO, HOSTEL CHARGES Room Rent Other Maintenance		2,829,800.00	3,354,800.00	CONTINGENCIES	7,434.00	
		525,000.00		Audit Fee	11,750.00	
				AMC For Water Purifier	317.60	
TO, OTHER FEE Cooler Charges Hostel Mess Rent		13,000.00	103,000.00	Bank Charges	146,000.00	
		90,000.00		Cleaning Charges	1,636.00	
				EPF Admin Charges	571,360.00	
TO, OTHER INCOME Bank Interest A/c			106,541.10	Electricity Bill Exps	2,771.00	
				Extra Curricular Activity	32,958.00	
				Repair & Maintenance	3,776.00	
TO, LOANS & ADVANCES Non College Grant (Internal Account)			2,730.00	Office Equipments Repair	305,227.00	
				Security Services	19,520.00	
				Employees Contribution CPF	176,000.00	1,279,991.60
TO, OTHER HEAD CPF Collection TDS & Profession Tax Security Deposit Sh. Sudhar Ambulkar		19,620.00	88,758.00	Remuneration to Staff	596,382.00	
		19,138.00		CAPITAL EXPENDITURE	31,191.00	587,573.00
		50,000.00		Building		
TO, OPENING BALANCES CASH IN HAND C B I A/C No. 3052146666			2,121,329.90	Office Equipments	3,131,815.00	
		41.00		INVESTMENT	1,292.00	3,133,107.00
		2,121,288.90		CB I FDR		
				CB I FDR No. 112754		
				OTHER HEAD		
				CPF Paid	16,620.00	
				TDS Society	14,870.00	
				TDS & Profession Tax	16,138.00	53,628.00
				CLOSING BALANCES		
				CASH IN HAND	0.00	
				C B I A/C No. 3761374060	802,959.40	
				C B I A/C No. 3052146666 (Closed)	0.00	802,959.40
				Total Rs		5,857,259.00

CERTIFICATE

Certified that the figures shown in the above "Receipts & Payments Accounts" agree with the books of account maintained which have been audited and are found to be correct.

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



MOHAN C. RATHI M NO 111133 PARTNER

*M. Shrivastava*  
Principal  
Science College  
Congress Nagar, Nagpur



NAGPUR  
DATE - 31/03/2020



**RATHI & RATHI**

Chartered Accountants

B 101, Ujwal Flats, Rahate Colony,  
Nagpur - 440 022

☎: 0712 - 2454129

E-mail : rdcangp@gmail.com

**INDEPENDENT AUDITOR'S REPORT  
SOCIETY ACCOUNT**

**1. REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of **SCIENCE COLLEGE, NAGPUR** (managed by Shri Shivaji Education Society, Amravati), which comprises the Balance Sheet as at March 31, 2020, the Income & Expenditure Account and also the Receipt & Payment Account for the year ended on that date.

**2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the trust in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**3. AUDITOR'S RESPONSIBILITY**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control



relevant to the trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**4. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

We report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

(b) In our opinion, proper books of account as required by law have been kept by the trust so far as it appears from our examination of those books.

(c) The Balance Sheet and the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of account.

(d) In our opinion and to the best of our information and according to the explanations given to us, subject to the notes of accounts the said accounts give a True and Fair view in conformity with the Accounting Principles generally accepted in India:

- a. In the case of the Balance Sheet & Receipt & Payment Account, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2020 and;
- b. In the case of Income & Expenditure Account, of the deficit for the year ended on that date.

Nagpur, dated the  
1st Sept., 2020.



**For Rathi & Rathi**  
**Firms Reg. No. 108705W**  
**Chartered Accountants**

**Mohan Rathi**  
**Partner (M.No.111133)**  
**ICAI UDIN: 20111133AAAACO2199**

SHRI SHIVAJI EDUCATION SOCIETY AMPAYATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.  
SOCIETY ACCOUNT  
INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31 ST MARCH 2020

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To, CONTINGENCIES Audit Fee Bank Charges	4,248.00 354.00		
To, Depreciation As Per Annexure "AA"	4,192.00	By, DEFICIT Carried over To B Sheet	8,794.00
<b>TOTAL</b>	<b>8,794.00</b>	<b>TOTAL</b>	<b>8,794.00</b>

BALANCE SHEET AS ON 31ST MARCH 2020

FUNDS AND LIABILITIES	AMOUNT	PROPERTIES AND ASSETS	AMOUNT
<b>FUNDS</b> Dr. Panjabrao Deshmukh Memorial		<b>IMMOVABLE &amp; MOVABLE PROPERTIES</b> As Per Annexure "AA"	1,995,177.50
<b>Depreciation Fund</b> As Per Last B/s Add. During the year.	72,785.00 4,192.00		
<b>Society Development Fund</b> As Per Last B/s Add Transfer from I/E A/c 2015-2017 Add Transfer from I/E A/c Earlier Year Add. During the year.	3,126,000.00 7,622,000.00 4,294,000.00 2,109,000.00	<b>LOANS &amp; ADVANCES</b> Degrees College A/C Internal Junior College A/C Internal TDS old ( FDR ) Non- Grant College A/c Internal.	100,703.99 13,887.65 1,909.00 29,091,146.00
<b>SSES Amravati</b>			
<b>INCOME &amp; EXPENDITURE ACCOUNT</b> As Per Last B/sheet Less Transfer to Development fund Earlier Years 2015-17 2015-16 Less - During the Year	20,374,314.76 (4,264,000.00) (4,121,000.00) (3,501,000.00) (8,794.00)		
<b>TOTAL</b>	<b>31,639,133.85</b>	<b>CLOSING BALANCES</b> C B I A/C No. 1175376318 (1217) <b>TOTAL</b>	<b>31,639,133.85</b>



AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS  
MOHAN RATHI M NO. 111133 PARTNER  
ICAI UDIN: 20111133AAAAC02199

*M. N. N. N.*  
Principal  
Science College  
Congress Nagar, Nagpur



NAGPUR,  
DATE - 01/09/2020

SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR.

SOCIETY ACCOUNT

ANNEXURE "AA"  
LIST OF IMMOVABLE & MOVABLE PROPERTIES AS ON 31ST MARCH 2020

Sr. No.	Particulars	Balance as on 1-4-2019	Addition during the year		Less / Transfer	Total	Rate	Accumulate Depreciation	Depreciation		Total Depreciation	Depreciation Fund
			1-4-2019 to 30-9-2019	1-10-2019 to 31-3-2020					1-4-2019 to 30-9-2019	1-10-2019 to 31-3-2020		
A	B	C	D	E	F	G	H	I	J	K	L	M
1	LAND	1,893,120.00				1,893,120.00						
2	Office Equipment	92,808.00				92,808.00	15%	67,518.00	3,794.00		3,794.00	71,312.00
3	Fitting & Fixture Material	9,249.50				9,249.50	10%	5,267.00	398.00		398.00	5,665.00
	<b>TOTAL</b>	<b>1,995,177.50</b>				<b>1,995,177.50</b>		<b>72,785.00</b>	<b>4,192.00</b>		<b>4,192.00</b>	<b>76,977.00</b>

AS PER OUR REPORT OF EVEN DATE  
FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS



*Mohan*

MOHAN RATHI M.NO.111133 PARTNER

*Mohare*

Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR  
DATE :- 01/09/2020

**SHRI SHIVAJI EDUCATION SOCIETY AMRAVATI'S  
SCIENCE COLLEGE, CONGRESS NAGAR, NAGPUR,  
SOCIETY ACCOUNT**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED ON 31 ST MARCH 2020**

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
TO, Development Fund		2,109,000.00	<u>CONTINGENCIES</u> Audit Fee Bank Charges		4,248.00 354.00
			<u>LOANS &amp; ADVANCES</u> Society Fund A/c		3,000,000.00
TO, <u>OPENING BALANCES</u> C B I A/C No. 1175376318 (1217)		1,331,911.71	<u>CLOSING BALANCES</u> C B I A/C No. 1175376318 (1217)		436,309.71
<b>Total</b>	<b>Total</b>	<b>3,440,911.71</b>		<b>Total</b>	<b>3,440,911.71</b>

**CERTIFICATE**

Certified that the figures shown in the above "Receipts & Payments Accounts" agree with the books of account maintained which have  
AS PER OUR REPORT OF EVEN DATE

FOR RATHI & RATHI  
CHARTERED ACCOUNTANTS

*M. Mohan*  
Principal  
Science College  
Congress Nagar, Nagpur.



NAGPUR,  
DATE :- 01/09/2020



*M. Mohan*  
MOHAN RATHI M NO. 111133 PARTNER