Milind 74. Joshi (B.Com., F.C.A.) Mangesh 74. Joshi (D.I.S.A., F.C.A.) Mandar M. Joshi (B.Com., FA.C.A.) M. 7. Joshi & Co.

Chartered Accountants

13/14, FIRST FLOOR, CHITCO CENTRE, VAKILWADI, NASHIK - 422 001.

PHONE: 0253 - 2577354

To, President, Nashik Shikshan Prasarak Mandal, Nashik Shikshan Prasarak Mandal,

Subject: Audit Report of Kai Bindu Ramrao Deshmukh Kala va Vanijya Mahila Mahavidyalay, Nashik Road for 2017-2018.

Sir,

- 1. We have audited the attached Balancesheet as at 31 March 2018 and Income And Expenditure Account for the year then endedand a summary of significant accounting policies and other explanatory information of Kai Bindu Ramrao Deshmukh Kala va Vanijya Mahila Mahavidyalay.
- 2. The preparation of attaced financial statements as per provisions of Bombay Public Trust Act 1950 / Rules & Income Tax Act that give true & fair view of the financial position, financial performance of the school in accordance with the accounting principles generally accepted in India. Our responsibility is to express an opinion on these financial statements based on our audit.
- 3. We conducted our audit on accordance with the auditing standards generally accepted in India. Those standards required that we plan and perform audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includeds assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.we believe that our audit provides a reasonable basis for our opinion.
- 4. The audit is conducted on the basis of following record produced before us. 1. Cash book 2. Ledgers 3. Vouchers files 4. Salary Sheet 5. Receipt Book 6. Pass Book 7.Dead Stock Register 8.Fee Register



- 5.Other outstanding amount Rs.105355/- should be subject to confirmation and should be written back after due scrutiny.
- 6 .Following Debtors are outstanding for more than one year. Earn and Learn Scheme Rs. 2625.00 University Exam March 2004 Rs.2357.00 Above Debtors are subject to confirmation and should be recovered at the earliest or written off after due scrutiny.
- 7. Subject to above point No. 4 to 6 in our opinion and to the best of our inforantion and according to the explanations given to us, the financial statements of Kai Bindu Ramrao Deshmukh Kala va Vanijya Mahila Mahavidyalay show true & fair view in accordance with generally accepted accounting principles in India

a.of the state of its affairs in respect Balance Sheet As At 31/03/2018 b. of the deficit in respect of Income & Expenditure Account the year ended 31/03/2018.

Subject to our report of even date For M.H. Joshi & Co. **Chartered Accountants**

Sd Headmaster

Mangesh H. Joshi

Kai Bindu Ramrao Deshmukh Kala va Vanijya

NASHIK

M.No. 41661

Mahila Mahavidyalay

Nashik Dtd :- 22/05/2018

Nashik Dtd :- 22/05/2018

English Translation of original Report in Marathi

For M. H. JOSHI & C CHAPTERED ACCOUNTANTS WA

MANGESH H. JOSHI PARTNER

Nashik Dtd 13/12/2018 M.No.41661

PRINCIPAL

N.S.P.M's ate Bindu Ramrao Deshmukh Arts & Commerce Mahita Mahavidyalaya Jail Road Nasik Road 422 101

Nashik Shikshan Prasarak Mandal's Late Bindu Ramrao Deshmukh Arts & Commerce Mahila Mahavidyalaya,Nashik Road

Date 31-03-2018 Trial Balance	Amount	Amount	Expenditure	Amount	Amount
Opening Balance			Salary and Allownces		
ash in Hand	13289.10		Lecturers Salary	17512367.00	
Bank of Maharashtra	100001110		Clerk Salary	1755418.00	
College A/c No. 20056117914	574657.00		Peon Salary	1466211.00	
cholarship A/c No. 20056133550	66412.00		Librarian Assistant	0.00	
Salary A/c No. 20056100433	2473920.00		Library Attedent	0.00	
NSS A/c No. 20056119285	1251.00		Honararium	0.00	20733996.0
CDC A/e No. 20056149118	2209.00				
JGC A/c No. 60124542946	1982503.00		Building Rent, Tax and Inssurance		
	16654.00		Building Repairing	0.00	
3ank A/c No. 3124	211355.00		Building Rent NSP Mandal	0.00	
Jniversity Exam	0.00		Building Rent Others	0.00	
BUD (Holkar) A/c No. 60108608330	2690.00		Building Tax	0.00	
BUD (Warkari) A/c No. 60108608103	2090.00	5544940.10		0.00	
Grant	20564088.00		Building Insurance	0.00	
Salary Grant			Playground Rent	0.00	0.0
Non-Salary Grant	224850,00		or r		
University Grant	283435.00		Office Expenditure	0.00	
EBC Fee Grant	2025.00		Advertisement Expenditure	87589.00	
NSS Grant	50500.00		Printing and Xerox		
Extra Mural Activity Grant	8402.00		Stationery	21178.00	
Gymkhana Grant	26500.00		Postage	1181.00	
Employment Cell Grant	13825.00		Telephone	53851.00	163799.0
Government of Maharashtra Grant	5065.00				
Human Resource Development Ministry Grant	5000.00	21183690.00	Other Revenue Expenditure		
		No. of the last	Travelling Expenditure	50201.00	
			Electricity Bill	100450.00	
			NSS Expenditure	50500.00	
			Term-End Exam Exp	151994.00	
Fee			Medical Check-up	10900.00	
Admission Fee	10360.00		Advertisement Expenses	100616.00	
Tution Fee	196600.00		Competitive Exam Guidance Expenses	44000.00	
Transfer Certificate Fee	19760.00		Magazines	46498.00	
Other Fee-Schedule A	1359988.00		Extra Mural Activity	8270.00	
Less Fee refund	2620.00		College Exam Expenditure	79558.00	
College Exam Fee(March-2016, Oct-2017)	0.00		Audit Fee	4025.00	
University Exam Fee(March-17, Oct-17, March-18)			Furniture and Equipment Repairing	45545.00	
University Exam Fee(March-17, Oct-17, March-18)	30740.00		Soft Skill Programme Exp	12155.00	
University Exam ree(Scholarship Freeship A/C)	30740.00	2320293.00	Earn and Learn Scheme	153945.00	
0.1 1			Computer Maintainance Expenses	21785.00	
Other Income	0.00			312210.00	
Salary Recovery in cash			CHB Lecturer Salary	123726.00	
Salary Recovery From Salary Sheet	0.00		UGC Exp	1895720.00	
Salary Notice	0.00		UGC Grant A/c	19210.00	
Bank Interest	127075.00		Book Binding Exp	22281.00	
Prize Distribution Expenses	0.00		Library Expenses		
Commerce foundation course fee	0.00		Convocation Fee	6779.00	
University Exam Photo Copy Fee	4285.00	131360.00	University Pro Reta A/c	93336.00	
			Other Project Exp A/c	62474.00	
Indirect Income Enclosed List		8782476.00	Price Distribution Expenses	10786.00	
			Gymkhana Exp	49724.00	
			Seminar and Workshop	38650.00	
Fixed Deposit	100000000000000000000000000000000000000	237592.00	Student Welfare Expenses	160283.00	
Transfer from M.Com Department		0.00	University Exam Expenses(March 2017 and Oct 2017-2018	835489.00	
NSP Mandal Advance	-		University Exam Photo Copy Fee	2140.00	
			BCUD Cluster Expenses	0.00	
			University Eligibility Fee	86150.00	
			Light Feeting and Repairing	515.00	
			Link Charges	0.00	
			Youth Festival Expenses	0.00	
			Sports Expenses	0.00	
			Interview Expenses 6	44346.00	
			Contract Service Fee	186400.00	
			Bank Commission	6886.00	
			Special Guidance Scheme Expense	0.00	
			Cycle Watchmen Remuneration	0.00	
			Other Miscllenious Expenditure	10192.00	
				5000.00	
			Human Resource Development Ministry Grant		
			Economic Seminar Expenses	0.00	
			Gathering Expenses	15964.00	
		A CONTRACTOR OF THE PARTY OF TH	TDS Return Fee	11000,00	
			Website Development Charges	0.00	
		-	Under QIP English Seminar	0.00	
			Professional Fee	0.00	
			College Magzine Expenses	48124.00	
			Eligibility Remuneration	0.00	
			Environment Course Expenses	19901.00	
		-	Library Book	176346.0	
			Teacher's Library	0.0	



	Total Rs.	38209584.10		Total Rs.	38209584.1
			University Exam	89931.00	3111265.1
			Bank of Maharashtra A/c No. 3124	17288.00	
			BCUD (Warkari) A/c No. 60108608103	0.00	
			Provident Fund	6593.00	NAME OF TAXABLE PARTY.
		and the second second	UGC A/e No. 60124542946	18310.00	Vigoria de la composición della composición dell
	and the second		CDC A/c No. 20056149118	96543.00	100000
Maria de la companya della companya			NSS A/c No. 20056119285	3130.00	
The second second second			Salary A/c No. 20056100433	2431263.00	
			Scholarship A/c No. 20056133550	95607.00	
			College A/c No. 20056117914	347477.00	
			Bank of Maharashtra		
			Cash in Hand	5123.10	
			Closing Balance		
			NSP Mandal Management Surcharge		0.0
			Building Construction		0.0
			Fixed Deposit	and the second	255474.
		2	NSP Mandal Advance	Established St.	0.0
			Indirect Expenses(Enclosed List)		8820976.
			Other Heavy Equipments: Geography Maps	0.00	0.0
			Computer	0.00	
			Building Construction	0.00	
			Sports Equipments	0.00	
harman and the state of the state of			Science Equipments	0.00	
			Furniture and Fixture	0.00	
			Furniture, Equipment and Educational Equipment		

Subject to our report of even date For M.H. Joshi & Co. Chartered Accountants sd

Mangesh H. Joshi M.No. 41661 Nashik Dtd :- 22/05/2018

Su Headmaster Kai Bindu Ramrao Deshmukh Kala va Vanijya Mahila Mahavidyalay Nashik Dtd: - 22/05/2018

English Translation of original Report in Marathi

MANGESH H. JOSHI & CO. CHAPTERED ACCOUNTANTS

MANGESH H. JOSHI
PARTNER
M.NO.41661 FRN 104408W NASHIK

Mashik, Dtd 13/12/2018

N.S.P.M's Late Bindu Ramrao Deshmukh Arts & Cummerce Mahria Mahavidyalaya Jail Road Nasik Road 422 101

lashik Shikshan Prasarak Mandal's

Late Bindu Ramrao Deshmukh Arts & Commerce Mahila Mahavidyalaya, Nashik Road.

Income	Amount	Amount	Expenditure	Amount	Amount
			Salary Grant	BEE STATE OF THE S	20564088.00
Salary and Allownces	and the same of the same of	20733996.00	Non Salary Grant		619602.00
Building Repairing		0.00	Tution Fee		196600.00
Building Tax		0.00	Other Fee		2309933.00
Building Rent		0.00	Transfer Certificate Fee		19760.00
Office Expenses		163799.00	Bank Interest		127075.00
Other Revenue Expenses		4947728.00	Other Income		4285.00
NSP Mandal Advance					
Management Surcharge		0.00			
Depreciation					
Building	60672.00				
Library Book	75941.00				
Computer	152.00		Net Deficit transfer to B/S		2241303.00
Furniture and Equipment	100358.00	237123.00			
Net Income transfer to B/S					
	Total Rs.	26082646.00		Total Rs.	26082646.00

Subject to our report of even date

For M.H. Joshi & Co.

Chartered Accountants

sd

Sd Headmaster

Mangesh H. Joshi

M.No. 41661

Kai Bindu Ramrao Deshmukh Kala va Vanijya Mahila Mahavidyalay

Nashik Dtd :- 22/05/2018

Nashik Dtd :- 22/05/2018

JOSHI

104408W NASHIK

DACC

English Translation of original Report in Marathi

For M. H. JOSHI & CO. CHAPTERED ACCOUNTANTS

MANGESH H JOSHI PARTNER M.No.41661

Nashik DHd 13/12/2018

N.S.P.M's Cate Bindu Ramreo Deshmukh Arts & Commerce Mahila Mahavidyalaye Jail Road Nasik Road 422 101

Nashik Shikshan Prasarak Mandal's Late Bindu Ramrao Deshmukh Arts & Commerce Mahila Mahavidyalaya,Nashik Road. Date 31-03-2018 Balance Sheet

Liabilities	Amount	Amount	Asset	Amount	Amount
NSP Mandal Advance	3543675.00		Building Construction		
Opening Balance	3233.00	THE STATE OF	Previous Balance	606723.00	
Add-Income	0.00		Add:Construction	0.00	
Less-Expenses		3546908.00	Less: Depreciation	-60672.00	546051.00
Development Fund			Furniture and Equipment		
Previous Balance	0.00		Previous Balance	669051.00	
Add: Interest	0.00		Add: Additions during the year	0.00	
Add: Management Section	0.00			669051.00	
Less: Revenue Expense	0.00	0.00	Less: Depreciation	100358.00	568693.00
Books & Equipments Grant			Computer		
Previous Balance	0.00		Previous Balance	253.80	
	0.00	0.00	Add: Additions during the year	0.00	
Add: Additions	0.00	0.00	Less: Depreciation	-152.00	101.80
Building Grant			Described and the second secon		
Previous Balance	0.00		Library Books		
Add: Additions	0.00	0.00	Previous Balance	329927.00	
			Add: Additions during the year	176346.00	
Building Fund			Less: Depreciation	-75941.00	430332.00
Previous Balance	0.00				
Add: Additions	0.00	0.00	NSP Mandal		
			Development Grant Transfer A/c		
University Grant			Previous Balance	0.00	
Previous Balance	237276.00		Add: Additions	0.00	
Add: Additions	0.00	237276.00	Less: Refund	0.00	0,00
Miscellaneous Liability		105355 00	Fixed Deposit		
(Enclosed List B)		100000100	Previous Balance	237592.00	
(Eliciosed List B)			Add: Additions	255474.00	
M.Com Section Liability			Less: Withdrawals	-237592.00	
Previous Balance	540000.00		Liberton (Traction and Traction		
Add: Additions	0.00		Anamat		
Less: Refund	0.00		Telephone	3341.00	
Less, retuin			Electricity/Gas	20110.00	
Income and Expenditure A/c			Add: Additions	0.00	
Opening Balance	2752113.90				
Add: Net Surplus	0.00		Miscellaneous Dues Amount		4982.00
Less: Net Deficit	-2241303.00		(Enclosed List C)		
			Closing Balances	distribution of the second	
			Cash in Hand	5123,10	
			Cash in Bank	3106142.00	
			Coon in Daire	3100142.00	D111203110
	Total Rs.	4940349,90		Total Rs.	4940349.90

Subject to our report of even date For M.H. Joshi & Co. Chartered Accountants

sd

Mangesh H. Joshi M.No. 41661 Nashik Dtd :- 22/05/2018

Sd Headmaster Kai Bindu Ramrao Deshmukh Kala va Vanjiya Mahila Mahavidyalay Nashik Dtd :- 22/05/2018

English Translation of original Report in Marathi

For M. H. JOSHI & CO. CHAPTERED ACCOUNTANTS

MANGESH'H. JOSHI PARTNER M.No.41661

Nashi Dtd 13 172018

NASHIK

N.S.P.M's Late Bindu Ramrao Deshmukh Arts & Commerce Mahila Mahavidyalaya Jail Road Nasik Road 422 101

1.00

Vashik Shikshan Prasarak Mandal's Late Bindu Ramrao Deshmukh Arts and Commerce Mahila Mahavidyalaya, Nashikroad Schedule "A"

Other Fee Chart 31-03-2018

Particular	Amount	
Library Fee		51900.00
Registration Fee		13250.00
Competitive Exam Guidance Fee		20200.00
Gymkhana Fee		60150.00
Term-End Exam fee		212300.00
Student Eligibility Fee		71000.00
Student Aid Fee		5290.00
Student Development and Insurance Fee		31800.00
Medical Checking Fee		11370.00
Computer Fee		15910.00
Commerce Computer Fee		117500.00
E-Commerce Fee		20000.00
University Development Fee		66250.00
Practical Exam Fee		25400.00
Other Project Fee		532180.00
Ashwamedh Sports Pro-Data		16300.00
Disaster Fee		10570.00
Environment Course Fee		36700.00
Other fee		41918.00
Total Rs.		1359988.00

Subject to our report of even date For M.H. Joshi & Co. **Chartered Accountants** sd

Mangesh H. Joshi M.No. 41661 Nashik Dtd :- 22/05/2018

Headmaster Kai Bindu Ramrao Deshmukh Kala va Vanijya Mahila Mahavidyalay Nashik Dtd :- 22/05/2018

English Translation of original Report in Marathi

104408W NASHIK

For M. H. JOSHI & CO. CHAPTERED ACCOUNTANTS

MANGESH H. JOSHI PARTNER M.No.41661

Nashik 114131142018

N.S.P.M. Late Bindy Ramrao Deshmukh Arts & Commerce Mahila Mahavidyalayan Jail Road Nasik Road 422 101 a

Nashik Shikshan Prasarak Mandal's Late Bindu Ramrao Deshmukh Arts and Commerce Mahila Mahavidyalaya, Nashikroad Movable Property Schedule "A"

Total Rs. 2604775.00		Computer 133910.00	Furniture and Equipment 1677834.00	01-04-17 /	Particular As on C
176346.00	176346.00	0.00	0.00	Addition	Current Year
2781121.00	969377.00	133910.00	1677834.00	31-03-18	As on D
1605543.20	463104.00	133656.20	1008783.00	01-04-17	epreciation up to
		60.00	15.00	Percentage	Depr
176451.00	75941.00	152.00	100358.00	Depreciation	eciation Current Year
		133808.00		31-03-2018	
999231.80	329927.00	253.80	669051.00	01-04-2017	WDV As on
999126.80	430332.00	101.80	568693.00	31/03/2018	WDV As on

Nashik Shikshan Prasarak Mandal's Late Bindu Ramrao Deshmukh Arts and Commerce Mahila Mahavidyalaya, Nashikroad Immovable Property Schedule "B"

							SELECTION OF THE PARTY OF THE P		
54605	606723.00	252884.00 606723.00	60672.00		192212.00	798935.00	0.00	798935.00	Total Rs.
54605	606723.00	252884.00	60672.00	10.00	192212.00	798935.00	0.00	798935.00	Building Construction
31/03/2018	01-04-2017	31-03-2018	Depreciation	Percentage	31-03-18 01-04-17 Percentage Depreciation 31-03-2018 01-04-2017	31-03-18	01-04-17 Addition	01-04-17	
WDV As on	WDV As on	Depreciation up to	Current Year	Depreciation	Depreciation up to	As on	As on Current Year	As on	Particular



Nashik Shikshan Prasarak Mandal's Late Bindu Ramrao Deshmukh Arts and Commerce Mahila Mahavidyalaya, Nashikroad Indirect Income and Expenses date 31-03-2018

Account Name	Income	Expenses
Provident Fund	2225473.00	2225473.00
NSP Mandal Society	1425411.00	
Life Inssurance Corporation	613231.00	1425411.00
Proffession Tax		613231.00
Income Tax	61900.00	61900.00
General Advance	1811607.00	1811607.00
DCPS Provident Fund	182600.00	182600.00
	459813.00	459813.00
Government Scholarship	1143745.00	1143625.00
Tution Fee and Exam fee Scholarship	610375.00	610375.00
Minor Research Grant	45000.00	
NSS Advance	50500.00	85000.00
Scholarship/Freeship Cleark Remuneration		50500.00
Price Endoment	1380.00	0.00
Hospital Fee Grant	3700.00	3700.00
	147741.00	147741.00
Total Income and Expenditure	8782476.00	8820976.00

Subject to our report of even date For M.H. Joshi & Co. **Chartered Accountants**

Mangesh H. Joshi M.No. 41661 Nashik Dtd :- 22/05/2018

Sd Headmaster Kai Bindu Ramrao Deshmukh Kala va Vanijya Mahila Mahavidyalay Nashik Dtd :- 22/05/2018

English Translation of original Report in Marathi
For M. H. JOSHI & CO.
CHAPTERED ACCOUNTANTS
FRN *

NASHIK

MANGESH H. JOSHI PARTNER M.No.41661

Mashik Dtd 13/12/201

N.S.P.M's Late Bindu Ramrae Deshmukh Arts & Commerce Mahila Mahavidyalaya Jail Road Nasik Road 422 101

Nashik Shikshan Prasarak Mandal's

Late Bindu Ramrao Deshmukh Arts and Commerce Mahila Mahavidyalaya, Nashikroad Schedule "C"

Sundry Creditors List 31-03-2018

Particular	Opening Balance	Income	Expenditure	Cl. I D I
Library Deposit	68200.00			Closing Balance
Salary Dues		0,00	0.00	68200.00
	22165.00	0.00	0.00	22165.00
Provident Fund	2000.00	2225473.00		22105.00
Business Tax	200.00		===== 175.00	2000100
Scholarship Freeship Cleark Remuneration		01700.00	01700.00	200.00
	0.00	1380.00	0.00	1380.00
Project fee	260.00	0.00	0.00	
University Research Grant	51150.00		0.00	200.00
Medical Fees		15000.00	00000.00	
Total Rs.	0.00	117711.00	147741.00	0.00
I Otal RS.	143975.00	2481494.00	2520114.00	

Schedule "D"

Sundry Debtors List 31-03-2018

Particular	Opening Balance	Income	Evnandituus	CI I DI
Earn and Learn Scheme				Closing Balance
	2625.00	0.00	0.00	2625.00
University Exam March-2004	2357.00	0.00		2025.00
Government of India Scholarship		0.00	0.00	2357.00
	120.00	1143745.00	1143625.00	0.00
Total Rs.	5102.00		1113025.00	0.00
	3102.00	1143/45.00	1143625.00	4982.00



Nashik Shikshan Prasarak Mandal, Kai Bindu Ramrao Deshmukh Kala va Vanijya Mahila mahavidyalaya

Notes To Accounts:

Accounting Policies:

- 1. The college has maintained accounts under the historical cost convention. The accounting policies remained unchanged from the previous year and are set out below:
- A. The method of accounting employed is mainly cash system. On this basis revenue and the related assets are recognised when received rather than when the obligation is incurred.
- B. Depreciation is calculated in the reducing balance method at the rates disclosed in Schedule A.

Subject to our report of even date

For M.H. Joshi & Co. **Chartered Accountants**

sd

Sd Headmaster

Mangesh H. Joshi

Kai Bindu Ramrao Deshmukh Kala va Vanijya

M.No. 41661

Mahila Mahavidyalay

104408W

NASHIK

Nashik Dtd :- 22/05/2018

Nashik Dtd :- 22/05/2018

English Translation of original Report in Marathi

For M. H. JOSHI & CO. CHAPTERED ACCOUNTANTS

MANGESHH. JOSHI

PARTNER M.No.41661

M

Mashu, Otel 13/14/201

PRINCIPAL

N.S.P.M's Late Bindu Ramrao Deshmukh Arts & Commerce Mahila Mahavidyalaya Jail Road Nasik Road 422 101

Leen Pandlan