

Milind H. Joshi (B.Com., F.C.A.)

Mangesh H. Joshi (D.I.S.A., F.C.A.)

Mandar M. Joshi (B.Com., F.C.A.)

**M. H. Joshi & Co.**

**Chartered Accountants**

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

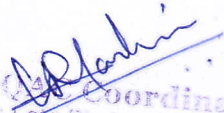
PHONE : 0253 - 2577354

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

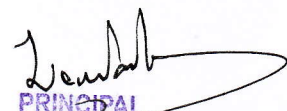
Subject: Audit Report of Kai Bindu Ramrao Deshmukh Kala va Vanijya Mahila  
Mahavidyalay, Nashik Road for 2018-2019.

Sir,

1. We have audited the attached Balancesheet as at 31 March 2019 and Income And Expenditure Account for the year then ended and 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 included 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

  
Coordinator  
N.S.P.M's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya,  
Nashik Road-422 101



  
PRINCIPAL  
N.S.P.M's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya  
Jail Road, Nashik Road-422101

5. Other outstanding amount Rs.1487005/- 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 information and according to the explanations given to us, the financial statements of Kai Bindu Ramrao Deshmukh Kala va Vanijya Mahila Mahavidyalaya 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 31/03/2019

b. of the deficit in respect of Income & Expenditure Account the year ended 31/03/2019.

Subject to our report of even date

For M.H. Joshi & Co.

Chartered Accountants

sd

Mangesh H. Joshi

M.No. 41661

Nashik Dtd :- 19/07/2019

UDIN:-19041661AAAABD4576

Sd

Headmaster

Kai Bindu Ramrao Deshmukh Kala va Vanijya

Mahila Mahavidyalaya

Nashik Dtd :- 19/07/2019

English Translation of original Report in Marathi

For M. H. JOSHI & CO.

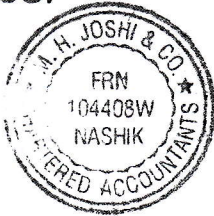
CHARTERED ACCOUNTANTS

MANGESH H. JOSHI  
PARTNER

M.No. 41661

Date :- 13/12/2019

UDIN:-19041661AAAAGASS61



ICAC Coordinator

NSPM's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya,  
Nashik Road-422 101

*Leena*  
PRINCIPAL

N.S.P.M's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya  
Jail Road, Nashik Road-422101



Nashik Shikshan Prasarak Mandal's  
Late Bindu Ramrao Deshmukh Arts & Commerce Mahila Mahavidyalaya, Nashik Road.  
Date 31-03-2019 Trial Balance

Income	Amount	Amount	Expenditure	Amount	Amount
Opening Balance			Salary and Allowances		
Cash in Hand	5123.10		Lecturers Salary	2131812.00	
Bank of Maharashtra			Clerk Salary	1865576.00	
College A/c No. 20056117914	347477.00		Peon Salary	1563512.00	
Scholarship A/c No. 20056133550	95607.00		Librarian Assistant	0.00	
Salary A/c No. 20056100433	2431263.00		Library Attendent	0.00	
NSS A/c No. 20056119285	3130.00		Honararium	0.00	24747270.00
CDC A/c No. 20056149118	96543.00				
UGC A/c No. 60124542946	18310.00		Building Rent, Tax and Insurance		
Bank A/c No. 3124	17288.00		Building Repairing	0.00	
University Exam	89931.00		Building Rent NSP Mandal	0.00	
Provident Fund	6593.00		Building Rent Others	0.00	
BUD (Holkar) A/c No. 60108608330	0.00		Building Tax	0.00	
BUD (Warkari) A/c No. 60108608103	0.00	3111265.10	Building Insurance	0.00	
			Playground Rent	0.00	0.00
<b>Grant</b>					
Salary Grant	24507257.00				
Non-Salary Grant	162400.00				
University Grant	508979.00		Office Expenditure		
EBC Fee Grant	0.00		Advertisement Expenditure	0.00	
NSS Grant	50500.00		Printing and Xerox	49913.00	
Extra Mural Activity Grant	7514.00		Stationery	26048.00	
Gymkhana Grant	26500.00		Postage	4336.20	
Employment Cell Grant	0.00		Telephone	84340.00	164637.20
Government of Maharashtra Grant	0.00				
Human Resource Development Ministry Grant	6000.00		Other Revenue Expenditure		
Marathi Economy Council Finance	5000.00	25274150.00	Travelling Expenditure	52138.00	
			NSS Expenditure	51865.00	
			Electricity Bill	111330.00	
			Term-End Exam Exp	234585.00	
			Audit Fee	8080.00	
<b>Fee</b>			Medical Check-up	7740.00	
Admission Fee	9880.00		Magazines	52665.00	
Tution Fee	235700.00		Extra Mural Activity	7049.00	
Transfer Certificate Fee	24810.00		Furniture and Equipment Repairing	183989.40	
Other Fee-Schedule A	1603700.00		NAAC Committee Visit Expenses	572000.00	
Less Fee refund	1864.00		Account for the expenses of various activities	121500.00	
College Exam Fee(March-2016 , Oct-2017)	0.00		Computer Maintenance Expenses	72294.00	
University Exam Fee( Oct-17 To March-19)	999781.00		CHB Lecturer Salary	395937.00	
University Exam Fee(Scholarship Freeship A/c)	51425.00		UGC Exp	469481.00	
Research Journey Publication Fee	28000.00		Book Binding Exp	9600.00	
Revaluation University Examination Fee	15780.00	2967212.00	Educational conventions and seminars Expenses	24250.00	
			University Pro Reta A/c	88004.00	
<b>Other Income</b>			Gymkhana Exp	66224.00	
Salary Recovery in cash	0.00		Student Welfare Expenses	146216.00	
Salary Recovery From Salary Sheet	0.00		University Exam Expenses(Oct 2017 To March 2019)	921778.00	
Salary Notice	0.00		Earn and Learn Scheme	148725.00	
Bank Interest	65333.00		National seminar Expenses	231391.00	
Prizes / Rewards	1000.00		Library expense account	29416.00	
ize for Poetry Competition	7500.00		District-level poetry competition Expenses	18885.00	
Prize Distribution Expenses	0.00		Convention expenses account	1566.00	
ommerce foundation course fee	0.00		Ceremony Expenses	999.00	
University Exam Photo Copy Fee	0.00	73833.00	Research Journey Publication Account	37900.00	
			Electrical fitting Expenses	46888.00	
Indirect Income Enclosed List		10437978.60	University Eligibility Fee	55200.00	
			Graduation Ceremony Account	17741.00	
			Bank Commission	4606.12	
Fixed Deposit		255474.00	Other Miscellaneous Expenditure	13271.00	
Transfer from M.Com Department		700000.00	TDS Return Fee	9000.00	
NSP Mandal Advance		488080.00	Website Development Charges	17800.00	
			College Magazine Expenses	66425.00	
			Environment Course Expenses	19286.00	
			Contractual Services Expense Account	188756.00	
			Ministry of Human Resource Expenses	6000.00	4510580.52

*[Signature]*  
Coordinator  
NSP's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya,  
Nashik Road-422 101



*[Signature]*  
PRINCIPAL  
N.S.P.M's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya  
Jail Road, Nashik Road-422101



			Library Book	154670.00
			Teacher's Library	0.00
			Student's Library	0.00
				154670.00
			Furniture, Equipment and Educational Equipment	
			Furniture and Fixture	239666.00
			Science Equipments	0.00
			Sports Equipments	0.00
			Physical Education Equipment	148595.00
			Building Construction	0.00
			Computer	205314.00
			Other Heavy Equipments: Geography Maps	0.00
				593575.00
			Indirect Expenses(Enclosed List)	9061425.60
			NSP Mandal Advance	0.00
			Fixed Deposit	272350.00
			Building Construction	0.00
			NSP Mandal Management Surcharge	0.00
			Closing Balance	
			Cash in Hand	80.10
			Bank of Maharashtra	
			College A/c No. 20056117914	19126.08
			Scholarship A/c No. 20056133550	1506300.00
			Salary A/c No. 20056100433	2195250.60
			NSS A/c No. 20056119285	3099.00
			CDC A/c No. 20056149118	20958.00
			UGC A/c No. 60124542946	8815.00
			Provident Fund	6827.00
			BCUD (Warkari) A/c No. 60108608103	0.00
			Bank of Maharashtra A/c No. 3124	9631.00
			University Exam	33397.60
				3803484.38
			Total Rs.	43307992.70
			Total Rs.	43307992.70

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

sd

Mangesh H. Joshi  
M.No. 41661  
Nashik Dtd :- 19/07/2019  
UDIN:-19041661AAAABD4576

Sd  
Headmaster  
Kai Bindu Ramrao Deshmukh Kala va Vanijya  
Mahila Mahavidyalay  
Nashik Dtd :-19/07/2019

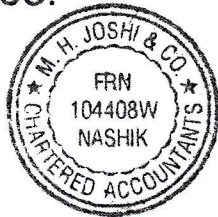
English Translation of original Report in Marathi

For M. H. JOSHI & CO.  
CHARTERED ACCOUNTANTS

MANGESH H. JOSHI  
PARTNER  
M.No. 41661

Date:- 13/12/2019

UDIN:-19041661AAAAGIASS61



*[Signature]*  
NSP Coordinator  
Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya,  
Nashik Road-422 101

*[Signature]*  
PRINCIPAL  
N.S.P.M's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya  
Jail Road, Nashik Road-422101



Nashik Shikshan Prasarak Mandal's  
Late Bindu Ramrao Deshmukh Arts & Commerce Mahila Mahavidyalaya, Nashik Road.  
Date 31-03-2019 Income and Expenditure A/c

Income	Amount	Amount	Expenditure	Amount	Amount
			Salary Grant		24507257.00
Salary and Allowances		24747270.00	Non Salary Grant		766893.00
Building Repairing		0.00	Fees		2967212.00
Building Tax		0.00	Other Fee		0.00
Building Rent		0.00	Transfer Certificate Fee		0.00
Office Expenses		164637.20	Bank Interest		65333.00
Other Revenue Expenses		4510580.52	Other Income		8500.00
NSP Mandal Advance					
Management Surcharge		0.00			
Depreciation					
Building	54605.00				
Library Book	87750.00				
Computer	82166.00				
Furniture and Equipment	143543.00	368064.00	Net Deficit transfer to B/S		1475356.72
Net Income transfer to B/S					
	Total Rs.	29790551.72		Total Rs.	29790551.72

Subject to our report of even date

For M.H. Joshi & Co.

Chartered Accountants

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Sd

Headmaster

Mangesh H. Joshi

M.No. 41661

Nashik Dtd :- 19/07/2019

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Kai Bindu Ramrao Deshmukh Kala va Vanijya

Mahila Mahavidyalay

Nashik Dtd :- 19/07/2019

English Translation of original Report in Marathi

For M. H. JOSHI & CO.

CHARTERED ACCOUNTANTS

*M.H. Joshi*

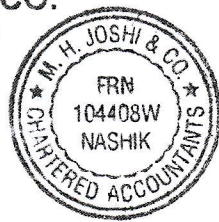
MANGESH H. JOSHI

PARTNER

M.No. 41661

Date :- 13/12/2019

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*ICAC Coordinator*  
NSPM's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya,  
Nashik Road-422 101

*Principal*  
PRINCIPAL  
N.S.P.M's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya  
Jail Road, Nashik Road-422101

**Date 31-03-2019 Balance Sheet**

<b>Liabilities</b>	<b>Amount</b>	<b>Amount</b>	<b>Asset</b>	<b>Amount</b>	<b>Amount</b>
NSP Mandal Advance			Building Construction		
Opening Balance	3546908.00		Previous Balance	546051.00	
Add-Income	488080.00		Add:Construction	0.00	
Less-Expenses	0.00	<b>4034988.00</b>	Less: Depreciation	54605.00	<b>491446.00</b>
Development Fund			Furniture and Equipment		
Previous Balance	0.00		Previous Balance	568693.00	
Add: Interest	0.00		Add: Additions during the year	388261.00	
Add: Management Section	0.00			956954.00	
Less: Revenue Expense	0.00	<b>0.00</b>	Less: Depreciation	143543.00	<b>813411.00</b>
Books & Equipments Grant			Computer		
Previous Balance	0.00		Previous Balance	101.80	
Add: Additions	0.00	<b>0.00</b>	Add: Additions during the year	205314.00	
			Less: Depreciation	82166.00	<b>123249.80</b>
Building Grant			Library Books		
Previous Balance	0.00		Previous Balance	430332.00	
Add: Additions	0.00	<b>0.00</b>	Add: Additions during the year	154670.00	
			Less: Depreciation	87750.00	<b>497252.00</b>
Building Fund			NSP Mandal		
Previous Balance	0.00		Development Grant Transfer A/c		
Add: Additions	0.00	<b>0.00</b>	Previous Balance	0.00	
			Add: Additions	0.00	
			Less: Refund	0.00	<b>0.00</b>
Miscellaneous Liability (Enclosed List B)		<b>1487005.00</b>	Fixed Deposit		
			Previous Balance	255474.00	
			Add: Additions	16876.00	
M.Com Section Liability			Less: Withdrawals	0.00	<b>272350.00</b>
Previous Balance	540000.00		Anamat		
Add: Additions	700000.00		Telephone	0.00	
Less: Refund	0.00	<b>1240000.00</b>	Electricity/Gas	0.00	
			Add: Additions	0.00	<b>0.00</b>
Income and Expenditure A/c			Miscellaneous Dues Amount (Enclosed List C)		<b>33530.00</b>
Opening Balance			Closing Balances		
Add: Net Surplus			Cash in Hand	80.10	
Less: Net Deficit			Cash in Bank	3803404.28	<b>3803484.38</b>
			Income and Expenditure A/c		
			Opening Balance	-510810.90	
			Add- Net Deficit	1475356.72	
			Less- Net Surplus	0.00	<b>964545.82</b>
Total Rs.		<b>6999269.00</b>	Total Rs.		<b>6999269.00</b>

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

**Mangesh H. Joshi**  
**M.No. 41661**  
**Nashik Dtd :- 19/07/2019**  
**UDIN:-19041661AAAABD4576**

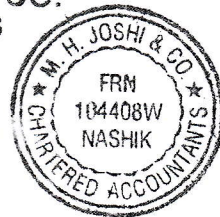
**Sd**  
**Headmaster**  
Kai Bindu Ramrao Deshmukh Kala va Vanijya  
Mahila Mahavidyalay  
**Nashik Dtd :- 19/07/2019**

Total Rs.	6999269.00
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English Translation of financial report in Marathi  
 For **M. H. JOSHI & CO.**  
 CHARTERED ACCOUNTANTS

## CHAPTERED ACCOUNTANTS

MANGESH H. JOSHI  
PARTNER  
M.No.41661  
Date:-13/12/2019  
UDIN:-19041661AAAAGASS61



English Translation of original Report in Marathi

**PRINCIPAL**  
N.S.P.M's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya  
Jail Road, Nasik Road-422101



**Nashik Shikshan Prasarak Mandal's  
Late Bindu Ramrao Deshmukh Arts and Commerce Mahila Mahavidyalaya, Nashikroad  
Indirect Income and Expenses date 31-03-2019**

Account Name	Income	Expenses
Provident Fund	1349000.00	1344500.00
Contributory retirement pay plan	447274.00	447371.00
NSP Mandal Society	1509348.00	1509348.00
Life Insurance Corporation	629230.00	629230.00
Proffession Tax	64400.00	64400.00
Income Tax	2635729.00	2635729.00
General Advance	784088.60	784088.60
Expenses reimbursement grants to Medicare	100189.00	100189.00
Government of India Scholarship	2579175.00	1299330.00
Tuition fees and exam fees	284850.00	178560.00
University grants for minor research	0.00	10000.00
National Service Plan Advance	47000.00	47000.00
Scholarship/Freeship Cleark Remuneration	1015.00	0.00
Deposit	6680.00	11680.00
<b>Total Income and Expenditure</b>	<b>10437978.60</b>	<b>9061425.60</b>

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Chartered Accountants

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M.No. 41661  
Nashik Dtd :- 19/07/2019  
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Headmaster  
Kai Bindu Ramrao Deshmukh Kala va Vanijya  
Mahila Mahavidyalay  
Nashik Dtd :- 19/07/2019

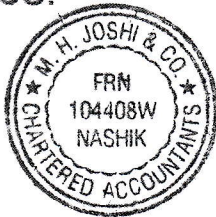
**English Translation of original Report in Marathi**

For **M. H. JOSHI & CO.**  
CHARTERED ACCOUNTANTS

**MANGESH H. JOSHI**  
PARTNER  
M.No. 41661

Date :- 13/12/2019

UDIN :- 19041661AAAAGIASS61



**Coordinator**  
NSPM's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya,  
Nashik Road-422 101

**PRINCIPAL**  
N.S.P.M's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya  
Jali Road, Nashik Road-422101

**Nashik Shikshan Prasarak Mandal's**

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

**Other Fee Chart 31-03-2019**

Particular	Amount
Library Fee	49300.00
Registration Fee	12150.00
Competitive Exam Guidance Fee	7000.00
Gymkhana Fee	55490.00
Term-End Exam fee	284310.00
Eligibility fee	113150.00
Student Assistance Fund	4870.00
Student Welfare and Security Fund	29160.00
Medical Checking Fee	8130.00
Computer Fee	14580.00
Commerce Computer Fee	177000.00
E-Commerce Fee	22000.00
University Development Fee	60750.00
Practical Exam Fee	24100.00
Various activities fees	488800.00
Ashwamedh Sports Pro-Data	14580.00
Admission Fees	9880.00
T.C. Fees	24810.00
Tution Fees	235700.00
Emergency Fund	9720.00
Environment Course Fee	67980.00
Other fee	38630.00
National Seminar Registration Fee	122000.00
<b>Total Rs.</b>	<b>1874090.00</b>

Subject to our report of even date

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

**Chartered Accountants**

sd

**Mangesh H. Joshi**

**M.No. 41661**

**Nashik Dtd :- 19/07/2019**

**UDIN:-19041661AAAABD4576**

Sd

**Headmaster**

**Kai Bindu Ramrao Deshmukh Kala va Vanijya**

**Mahila Mahavidyalay**

**Nashik Dtd :- 19/07/2019**

**English Translation of original Report in Marathi**

**For M. H. JOSHI & CO.**

**CHARTERED ACCOUNTANTS**

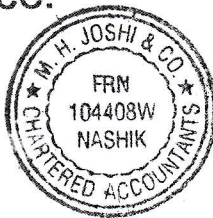
**MANGESH H. JOSHI**

**PARTNER**

**M.No.41661**

**Date :- 13/12/2019**

**UDIN :- 19041661AAAAGASS61**



**MAC Coordinator**

**N.S.P.M's Late Bindu Ramrao Deshmukh**  
**Arts & Commerce Mahila Mahavidyalaya,**  
**Nashik Road-422 101**

**Principal**

**N.S.P.M's Late Bindu Ramrao Deshmukh**  
**Arts & Commerce Mahila Mahavidyalaya**  
**Jail Road, Nasik Road-422101**

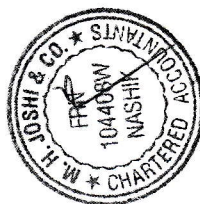


Nashik Shikshan Prasarak Mandal's  
Late Bindu Ramrao Deshmukh Arts and Commerce Mahila Mahavidyalaya, Nashik Road  
Movable Property Schedule "A"

Particular	As on 01-04-18	Current Year Addition	As on 31-03-19	Depreciation up to 01-04-18	Depreciation Percentage	Current Year Depreciation	Depreciation up to 31-03-2019	WDV As on 01-04-2018	WDV As on 31/03/2019
Furniture and Equipment	1677834.00	388261.00	2066095.00	1109141.00	15.00	143543.00	1252684.00	568693.00	813411.00
Computer	133910.00	205314.00	339224.00	133808.20	40.00	82166.00	215974.20	101.80	123249.80
Library	969377.00	154670.00	1124047.00	539045.00	15.00	87750.00	626795.00	430332.00	497252.00
Total Rs.	2781121.00	748245.00	3529366.00	1781994.20		313459.00	2095453.20	999126.80	1433912.80

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

Particular	As on 01-04-18	Current Year Addition	As on 31-03-19	Depreciation up to 01-04-18	Depreciation Percentage	Current Year Depreciation	Depreciation up to 31-03-2019	WDV As on 01-04-2018	WDV As on 31/03/2019
Building Construction	798935.00	0.00	798935.00	252884.00	10.00	54605.00	307489.00	546051.00	491446.00
Total Rs.	798935.00	0.00	798935.00	252884.00		54605.00	307489.00	546051.00	491446.00



*[Signature]*  
**IQAC Coordinator**  
NSPM's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya,  
Nashik Road-422 101

*[Signature]*  
**PRINCIPAL**  
N.S.P.M's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya  
Jail Road, Nashik Road-422101

**Nashik Shikshan Prasarak Mandal's**

**Late Bindu Ramrao Deshmukh Arts and Commerce Mahila Mahavidyalaya, Nashikroad**

**Schedule "C"**

**Sundry Creditors List 31-03-2019**

Particular	Opening Balance	Income	Expenditure	Closing Balance
Library Deposit	68200.00	0.00	0.00	68200.00
Salary Dues	22165.00	0.00	0.00	22165.00
Provident Fund	2000.00	1349000.00	1344500.00	6500.00
Business Tax	200.00	64400.00	64400.00	200.00
Scholarship Freeship Clerk Remuneration	1380.00	1015.00	0.00	2395.00
Government of India Scholarship	0.00	2579175.00	1299330.00	1279845.00
Tuition fees and exam fees	0.00	284850.00	178560.00	106290.00
Project fee	260.00	0.00	0.00	260.00
University Research Grant	11150.00	0.00	10000.00	1150.00
Medical Fees	0.00	147741.00	147741.00	0.00
<b>Total Rs.</b>	<b>105355.00</b>	<b>4426181.00</b>	<b>3044531.00</b>	<b>1487005.00</b>

**Schedule "D"**

**Sundry Debtors List 31-03-2019**

Particular	Opening Balance	Income	Expenditures	Closing Balance
Earn and Learn Scheme	2625.00	0.00	0.00	2625.00
Deposit (library, gas, electricity, phone)	23451.00	0.00	0.00	23451.00
University Exam March-2004	2357.00	0.00	0.00	2357.00
Deposit (for NB Student Books)	0.00	6680.00	11680.00	5000.00
Contributory retirement pay plan	0.00	447274.00	447371.00	97.00
<b>Total Rs.</b>	<b>28433.00</b>	<b>453954.00</b>	<b>459051.00</b>	<b>33530.00</b>



*[Signature]*  
**IQAC Coordinator**  
 NSPM's Late Bindu Ramrao Deshmukh  
 Arts & Commerce Mahila Mahavidyalaya,  
 Nashik Road-422 101

*[Signature]*  
**PRINCIPAL**  
 N.S.P.M's Late Bindu Ramrao Deshmukh  
 Arts & Commerce Mahila Mahavidyalaya  
 Jail Road, Nashik Road-422101



**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

**Mangesh H. Joshi**

**M.No. 41661**

**Nashik Dtd :- 19/07/2019**

**UDIN:-19041661AAAABD4576**

Sd

**Headmaster**

**Kai Bindu Ramrao Deshmukh Kala va Vanijya**

**Mahila Mahavidyalay**

**Nashik Dtd :-19/07/2019**

**English Translation of original Report in Marathi**

**For M. H. JOSHI & CO.**

**CHARTERED ACCOUNTANTS**

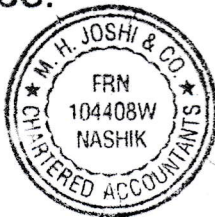
**MANGESH H. JOSHI**

**PARTNER**

**M.No.41661**

**Date :- 13/12/2019**

**UDIN :- 19041661AAAAGASS61**



**IQAC Coordinator**  
NSPM's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya,  
Nashik Road-422 101

**PRINCIPAL**  
N.S.P.M's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya  
Jail Road, Nashik Road-422101

**M. H. Joshi & Co.**

**Chartered Accountants**

13/14, FIRST FLOOR,  
CHITCO CENTRE, VAKILWADI,  
NASHIK - 422 001.  
PHONE : 0253 - 2577354

**Milind H. Joshi** (B.Com., F.C.A.)

**Mangesh H. Joshi** (D.I.S.A., F.C.A.)

**Mandar M. Joshi** (B.Com., F.C.A.)

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 M. Com Non Grant Syllabus, for 2018-19

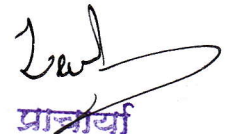
Sir,

1. We have audited the attached Balancesheet as at 31 March 2019 and Income And Expenditure Account for the year then ended and 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 included 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. Receipt Book  
5. Fee Register 6. Bank Pass Book

  
**P. K. Kulkarni**

NSPM's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya,  
Nashik Road-422 101



  
**प्राचार्य**

ना.शि.प्र.मंडळाचे कै. बिंदू रामराव देशमुख  
कला व वाणिज्य महिला महाविद्यालय,  
साने गुरुजी नगर, जेलरोड, नाशिकरोड.



5. Subject to above point No. 4 in our opinion and to the best of our information and according to the explanations given to us, the financial statements of Kai Bindu Ramrao Deshmukh Kala va Vanijya Mahila Mahavidyalaya 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 31/03/2019

b. of the surplus in respect of Income & Expenditure Account the year ended 31/03/2019.

Subject to our report of even date

For M.H. Joshi & Co.

Chartered Accountants

sd

Mangesh H. Joshi

M.No. 41661

Nashik Dtd :- 19/07/2019

UDIN:-19041661AAAABE4371

Sd

Headmaster

Kai Bindu Ramrao Deshmukh Kala va Vanijya

Mahila Mahavidyalaya

Nashik Dtd :- 19/07/2019

### English Translation of original Report in Marathi

For M. H. JOSHI & CO.

CHARTERED ACCOUNTANTS

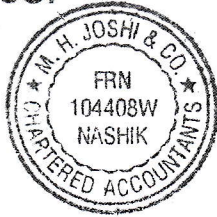
MANGESH H. JOSHI

PARTNER

M.No. 41661

Date :- 13/12/2019

UDIN :- 19041661AAAAGB3112




*[Signature]*  
**IQAC Coordinator**  
NSPM's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya,  
Nashik Road-422 101

*[Signature]*  
**PRINCIPAL**  
N.S.P.M's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya  
Jail Road, Nashik Road-422101

**Nashik Shikshan Prasarak Mandal's**  
**Late Bindu Ramrao Deshmukh Arts & Commerce Mahila Mahavidyalaya, Nashik Road.**  
**Date 31-03-2019 Trial Balance( Non Grant)**

Income	Amount	Amount	Expenditure	Amount	Amount
<b>Opening Balance</b>			<b>Salary and Allowances</b>		
Cash in Hand	5588.50		Lecturers Salary	513528.00	
Bank of Maharashtra	577261.00		Clerk Salary	78654.00	
A/c No. 60034790321		582849.50	Peon Salary	43400.00	
			Librarian	0.00	
<b>Grant</b>			Labrotary Attedent	0.00	
Salary Grant			Labrotary Assistant	0.00	
Non-Salary Grant			Honararium	0.00	
University Grant					
EBC Fee Grant					635582.00
NSS Grant					
Gymkhana Grant			<b>Building Rent, Tax and Insurance</b>		
			Building Repairing	0.00	
<b>Fee</b>			Building Rent NSP Mandal	0.00	
Admission Fee	5790.00		Building Rent Others	0.00	
Tution Fee	863200.00		Building Tax	0.00	
Transfer Certificate Fee	2530.00		Building Insurance	0.00	
Other Fee-Schedule A	596985.00		Playground Rent	0.00	0.00
Other Receipt	0.00				
University Exam Fee	0.00		<b>Office Expenditure</b>		
	1468505.00		Advertisement Expenditure	0.00	
Less: Fee Refund	5144.00	1463361.00	Printing and Xerox	0.00	
			Stationery	9730.00	
<b>Other Income</b>			Postage	41.30	
Salary Recovery in cash	0.00		Telephone	0.00	9771.30
Salary Recovery From Salary Sheet	0.00				
Salary Notice	0.00		<b>Other Revenue Expenditure</b>		
Bank Interest	11353.00	11353.00	Travelling Expenditure	40.00	
			Electricity Bill	0.00	
<b>Indirect Income (As per list C)</b>		238820.00	NSS Expenditure	0.00	
University Exam A/c		0.00	Earn and Learn Scheme	0.00	
Scholar./Freeship Clerk Remmune.		0.00	University Fee A/c	0.00	
			Contributions to Different Institution	0.00	
			Eligibility Remmuneration	0.00	
			University Exam Exp (Mar-16 to Oct-16)	0.00	
			Mahendra namste Trainning Expens	0.00	
			Prize Distribution Expenses	0.00	
			Educational Seminar	0.00	
			Cleaning Expenses	0.00	
			Library Expenses	0.00	
			University Share in Eligibility expenses	0.00	
			Furniture & Equipment Repairing	0.00	
			Term-End Exam Exp	58062.00	
			Snacks Expenses	1255.00	
			Computer and television repair maintenance costs	650.00	
			University eligibility Expenses	28290.00	
			Medical Check-up	0.00	
			Sports Expenses	0.00	
			Seminar and Workshop	0.00	
			Cleaning Expenses	24000.00	
			College Exam Expenditure(mar-17)	0	
			Audit Fee	5900.00	
			Gymkhana Exps.	0.00	
			Affiliation Fees	118400.00	
			Project Exam Exps.	0.00	
			Bank Commission	166.38	
			Local Enquiry Committee Exps.	0.00	
			Other Miscellenious Expenditure	1200.00	
			University Pro-Reta-Expenses	23493.00	
			Gymkhana Exps.	2115.00	
					263571.38

  
**IQAC Coordinator**  
 NSPM's Late Bindu Ramrao Deshmukh  
 Arts & Commerce Mahila Mahavidyalaya,  
 Nashik Road-422 101



  
**PRINCIPAL**  
 N.S.P.M's Late Bindu Ramrao Deshmukh  
 Arts & Commerce Mahila Mahavidyalaya  
 Jail Road, Nashik Road-422101



			<b>Books</b>		
			Library Book	53223	
			Teacher's Library	0.00	
			Student's Library	0.00	<b>53223.00</b>
			<b>Furniture Equipment &amp; Educational Material</b>		
			Furniture and Fixture	273896.00	
			Science Equipments	0.00	
			Sports Equipments	0.00	
			Audiovisual	0.00	
			Computer	0.00	
			Other Heavy Equipments: Geography Maps	0.00	
			Website Development Charges	0.00	<b>273896.00</b>
			<b>Indirect Expenses</b>		<b>180408.00</b>
			University Exam.Fee	0.00	
			NSP Mandal Advance	0.00	
			Classes to the main account	700000.00	
			NSP Mandal Management Surcharge	0.00	<b>700000.00</b>
			Management Charges		
			<b>Closing Balance</b>		
			Cash in Hand	323.20	
			Bank of Maharashtra	179608.62	
			College A/c No. 60034790321		<b>179931.82</b>
		<b>Total</b>	<b>2296383.50</b>	<b>Total</b>	<b>2296383.50</b>

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

Mangesh H. Joshi  
M.No. 41661  
Nashik Dtd :- 19/07/2019  
UDIN:-19041661AAAABE4371

Sd  
Headmaster  
Kai Bindu Ramrao Deshmukh Kala va Vanijya  
Mahila Mahavidyalaya  
Nashik Dtd :- 19/07/2019

**English Translation of original Report in Marathi**

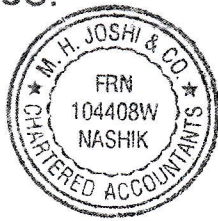
For **M. H. JOSHI & CO.**  
CHARTERED ACCOUNTANTS

**MANGESH H. JOSHI**  
PARTNER

M.No.41661

Date:- 13/12/2019

UDIN:- 19041661AAAAGB3112



**PRINCIPAL**  
NSP's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya,  
Nashik Road-422 101

**PRINCIPAL**  
N.S.P.M's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya  
Jail Road, Nashik Road-422101

**Nashik Shikshan Prasarak Mandal's**  
**Late Bindu Ramrao Deshmukh Arts & Commerce Mahila Mahavidyalaya, Nashik Road.**  
**Date 31-03-2019 Income and Expenditure A/c**

Expenditure	Amount	Amount	Income	Amount	Amount
Salary and Allowances		635582.00	Fees		1463361.00
Building Repairing					
Building Rent					
Building Tax					
			Bank Interest		11353.00
Office Expenses		9771.30			
Other Revenue Expenses					
NSP Mandal Advance					
Other Revenue Expenses		263571.38			
Management Charges		0.00	Net Defecit transfer to B/S		
<b>Depreciation</b>					
Building	0.00				
Library Book	20108.00				
Computer	4077.00				
Furniture and Equipment	92235.00	116420.00			
Net Income transfer to B/S		449369.32			
Total		1474714.00	Total		1474714.00

Subject to our report of even date

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

Sd

**Mangesh H. Joshi**  
**M.No. 41661**  
**Nashik Dtd :- 19/07/2019**  
**UDIN:-19041661AAAABE4371**

Sd

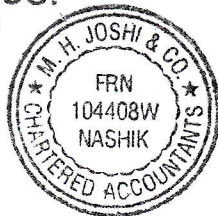
**Headmaster**  
**Kai Bindu Ramrao Deshmukh Kala va Vanijya**  
**Mahila Mahavidyalay**  
**Nashik Dtd :- 19/07/2019**

**English Translation of original Report in Marathi**

**For M. H. JOSHI & CO.**  
**CHARTERED ACCOUNTANTS**

**MANGESH H. JOSHI**  
**PARTNER**  
**M.No. 41661**

**Date :- 13/12/2019**  
**UDIN :- 19041661AAAAG1B3112**



**NAC Coordinator**  
**NSPM's Late Bindu Ramrao Deshmukh**  
**Arts & Commerce Mahila Mahavidyalaya,**  
**Nashik Road-422 101**

**PRINCIPAL**  
**N.S.P.M's Late Bindu Ramrao Deshmukh**  
**Arts & Commerce Mahila Mahavidyalaya**  
**Jail Road, Nashik Road-422101**



**Nashik Shikshan Prasarak Mandal's**  
**Late Bindu Ramrao Deshmukh Arts & Commerce Mahila Mahavidyalaya, Nashik Road.**  
**Date 31-03-2019 Balance Sheet**

Liabilities	Amount	Amount	Asset	Amount	Amount
NSP Mandal Advance			Building Construction		
Opening Balance			Previous Balance		
Add-Income			Add-Construction		
Less-Expenses		0.00	Less-Depreciation		0.00
Development Fund			Furniture and Equipment		
Previous Balance			Balance As per Last B/S	341005.00	
Add: Interest			Add-Addition	273896.00	
Add: Management Section			Less-Depreciation 15%	92235.00	522666.00
Less: Revenue Expense		0.00	Computer		
Books & Equipments Grant			Balance As per Last B/S	10192.00	
Previous Balance			Add-Addition	0.00	
Add: Additions		0.00	Less-Depreciation 60%	4077.00	6115.00
Building Grant			Library Books		
Previous Balance			Balance As per Last B/S	80831.00	
Add: Additions		0.00	Add-Addition	53223.00	
Building Fund			Less-Depreciation 15%	20108.00	113946.00
Previous Balance			NSP Mandal Development Fund		
Add: Additions		0.00	Transfer		
			Add-Transfer		
			Less-Refund		0.00
University Grant			Fixed Deposit		
Previous Balance			Previous Balance		
Add: Additions		0.00	Add-		
Miscellaneous Liability			Less-		0.00
(Enclosed List C)		31949.00	Anamat		
			Telephone		
			Electricity/Gas		
Income and Expenditure A/c			Miscellaneous Dues Amount		
Opening Balance	1581340.50		(Enclosed List-D)		0.00
Add-Net Surplus	449369.32				
Less-Net Deficit	0.00				
		2030709.82	Main College Account Transfer		
			Balance As per Last B/S	540000.00	
			Add-Addition	700000.00	
			Less-Refund	0.00	1240000.00
			Closing Balances		
			Cash in Hand	323.20	
			Cash in Bank	179608.62	179931.82
<b>Total</b>		<b>2062658.82</b>	<b>Total</b>		<b>2062658.82</b>

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

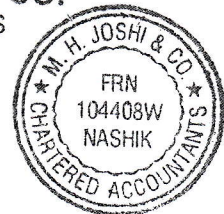
Mangesh H. Joshi  
M.No. 41661  
Nashik Dtd :-19/07/2019  
UDIN:-19041661AAAABE4371

Sd  
Headmaster  
Kai Bindu Ramrao Deshmukh Kala va Vanija  
Mahila Mahavidyalaya  
Nashik Dtd :-19/07/2019  
English Translation of original Report in Marathi  
For M. H. JOSHI & CO.  
CHARTERED ACCOUNTANTS

English Translation of original Report in Marathi

*(Signature)*  
Coordinator  
NSPM's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya,  
Nashik Road-422 101

*(Signature)*  
PRINCIPAL  
N.S.P.M's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya  
Jail Road, Nashik Road-422101



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

**Other Fee Chart 2018-19**

Particular	Amount
Library Fee	21100.00
Registration Fee	4825.00
Gymkhana Fee	19950.00
Term-End Exam fee	122400.00
Student Eligibility Fee	44250.00
Student Assistance Fee	3115.00
Student Welfare and Security Fund	11520.00
Computer Fee	5790.00
University Development Fee	24025.00
Student various activities fees	192200.00
Emergency Fund	3840.00
Cyber Security Course Fee	28700.00
Ashwamedh Sports Pro-Reta	5790.00
Medical examination fee	2700.00
Practical Fees	6160.00
Environment Course Fee	10120.00
Commerce Computer Fees	2000.00
Other fee	88500.00
<b>Total</b>	<b>596985.00</b>



*[Signature]*  
**IQAC Coordinator**  
NSPM's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya,  
Nashik Road-422 101

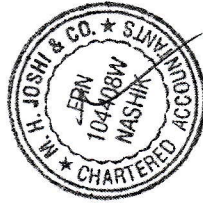
*[Signature]*  
**PRINCIPAL**  
N.S.P.M's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya  
Jail Road, Nasik Road-422101



Nashik Shikshan Prasarak Mandal's  
Late Bindu Ramrao Deshmukh Arts & Commerce Mahila Mahavidyalaya, Nashik Road.  
M.Com Non Grant 31/03/2019

Schedule A Movable Property

Particular	As on 01-04-2018	Current Year Addition	As on 31-03-2019	Depreciation up to 01-04-2018	Depreciation Percentage	Current Year Depreciation	Depreciation up to 31-03-2019	WDV As on 01-04-2018	WDV As on 31-03-2019
Furniture and Equipment	434280.00	273896.00	708176.00	93275.00	15	92235.00	185510.00	341005.00	522666.00
Library	146290.00	53223.00	199513.00	65459.00	15	20108.00	85567.00	80831.00	113946.00
Computer	63700.00	0.00	63700.00	53508.00	60	4077.00	57585.00	10192.00	6115.00
Total Rs.	644270.00	327119.00	971389.00	212242.00		116420.00	328662.00	432028.00	642727.00



*[Signature]*

**IQAC Coordinator**

NSPM's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya,  
Nashik Road-422 101

*[Signature]*  
**PRINCIPAL**

NSPM's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya  
Jail Road, Nashik Road-422101

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

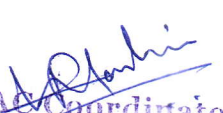
Indirect Expenditure Schedule C


Particular	Income	Expenses
Scholar./Freeship Clerk Remuneration	620.00	0.00
Professional Tax	7100.00	7100.00
University Exam Fee	228420.00	170628.00
Income Tax	2680.00	2680.00
Total Rs	238820.00	180408.00

Miscellaneous Liability 31/03./2019  
Schedule D

Particular	Opening Balance	Income	Expenses	Closing Balance
Scholar./Freeship Clerk Remmune.	680.00	620.00	0.00	1300.00
University Exam Fee	-27143.00	228420.00	170628.00	30649.00
Total Rs	-26463.00	229040.00	170628.00	31949.00



  
**IQAC Coordinator**  
NSPM's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya,  
Nashik Road-422 101

  
**PRINCIPAL**  
N.S.P.M's Late Bindu Ramrao Deshmukh  
Arts & Commerce Mahila Mahavidyalaya  
Jail Road, Nashik Road-422101



**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

**Mangesh H. Joshi**

**M.No. 41661**

**Nashik Dtd :- 19/07/2019**

**UDIN:-19041661AAAABE4371**

Sd

**Headmaster**

**Kai Bindu Ramrao Deshmukh Kala va Vanijya**

**Mahila Mahavidyalay**

**Nashik Dtd :- 19/07/2019**

**English Translation of original Report in Marathi**

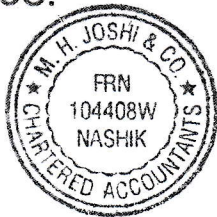
**For M. H. JOSHI & CO.**  
**CHARTERED ACCOUNTANTS**

**MANGESH H. JOSHI**  
**PARTNER**

**M.No. 41661**

**Date:- 13/12/2019**

**UDIN:- 19041661AAAAGB3112**



**IOAP Coordinator**  
**NSPM's Late Bindu Ramrao Deshmukh**  
**Arts & Commerce Mahila Mahavidyalaya,**  
**Nashik Road-422 101**

**PRINCIPAL**

**N.S.P.M's Late Bindu Ramrao Deshmukh**  
**Arts & Commerce Mahila Mahavidyalaya**  
**Jail Road, Nashik Road-422101**