



File No: -

# B. G. TAK & CO

CHARTERED ACCOUNTANTS

PARTNER: CA. B. G. TAK

PARTNER: NITIN L. VARPE

NAME : ATE'S Senior's College (Grantable)  
ADDRESS : Akole  
:

Financial Year: - 2021 To 2022

OFFICE: - Kshatriya Vitthal Rukhimini Complex, 1<sup>st</sup> Floor, Main Road Corner,  
Sangamner, 422 605.

Mobile: 98222 98000.

E- Mail: - [bgtak27@gmail.com](mailto:bgtak27@gmail.com)

Branch: - Shop No.5, Radhakrishna Complex, Near Grampanchayat Karyalaya,  
Loni Bk, Tal Rahata Dist Ahmednagar 413736.

Mobile: - 92258 41304

E- Mail: - [ca.nitinvarpe@gmail.com](mailto:ca.nitinvarpe@gmail.com)

**SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS**

**OF ATE'S AGASTI ARTS, COMMERCE AND DADASAHEB RUPAVATE SCIENCE COLLEGE AKOLE,**

**DIST - AHMEDNAGAR (Senior College)**

**FOR THE FINANCIAL YEAR ENDED ON 31<sup>st</sup> MARCH, 2022**

1. **Basis of Accounting:** The accounts are prepared on cash basis at historical cost except otherwise stated, in accordance with the normally accepted accounting principles.
2. **Fixed Assets:** Fixed Assets are stated at WDV less depreciation. Sale of assets are deducted from the value of the block of fixed asset similar to the accounting of Fixed Assets as in the Income Tax Rules, 1962 read with Section 32 of the Income Tax Act, 1961.
3. **Depreciation:** Depreciation has been provided on Written Down Value method at the following rates:

| Type of Asset                 | Rate of Depreciation |
|-------------------------------|----------------------|
| Immovable Properties          | 5%                   |
| Furniture and Fixtures        | 10%                  |
| Computers                     | 40%                  |
| Laboratory Equipment ( Glass) | 40%                  |
| Library Books                 | 15%                  |
| UGC Books & Equipment's       | 15%                  |
| 3 Wind Solar Hybrid System    | Work In Progress     |
| Cycle Stand Shed              | 15%                  |
| CCTV Camera System            | 15%                  |
| Biometric Machine             | 15%                  |
| New Ladies Hostel Building    | WIP                  |

4. **Investments:** Investments consists of Fixed Deposits in Bank. The interest accrued on such Fixed Deposits is included in the respective Fixed Deposit.

5. **Revenue Recognition:**

Income from students: Fees are collected from students towards Admission Fees, General Fees, IT Fees, Examination Fees and Other Fees. These are accounted in the year in which the batch commences in the academic year. Income from cancellation of student admission is accounted for at the time of withdrawal of admission.

6. **Government Grants :**

Government grants related to specific fixed assets should be presented in the balance sheet by showing the grant as a deduction from the gross value of the assets concerned in arriving at their book value.

Government grants related to revenue should be recognized on a systematic basis in the profit and loss statement over the periods necessary to match them with the related costs which they are



intended to compensate. Such grants should either be shown separately under 'other income' or deducted in reporting the related expense.

*Unutilized grant should be kept in SBI UGC Bank Account.*

**7. Retirement Benefit :**

The College does not have any retirement benefits policy to its employees.

**8. Borrowing Costs:**

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.

College is not permitted to borrow the loan from any financial institution.

9. Balance of Sundry Creditors and Bank Balances are subject to confirmation.

**NOTES ON ACCOUNTS:**

1. We have verified the vouchers and documentary evidence wherever made available. Where no documentary evidences were available, we relied on the authentication given by the management.

2. The College does not carry on any activity in the nature of trade, commerce or business or any activity of rendering service in relation to trade, commerce or business. All the activities are carried out with a view to achieve its objects. In the absence of taxable income, no provision for taxes has been made in the accounts.

3. In the opinion of trustees :

The provision for depreciation and for all known liabilities for expenses and income are adequate and not in excess of amount reasonably necessary.

4. Wherever third party vouchers / proper evidence are not available for verification, the auditors have relied upon Managements Representation for the authenticity of the same.

5. The audit was carried out and statement of accounts are prepared on the basis of information and explanation and books of account produce before us. Our opinion mentioned in audit report are based on Books of Accounts, Paper and document produce before us.

6. During the year under audit, no internal audit was carried out. Based on our examination of the accounts, it is recommended to strengthen the internal controls in the area of cash transaction for effective control and management.

✓7. Salary sheet is not signed by most of the employee.

✓8. Following declaration

On Purchase Of Any Material Having GST Declaration Having GST Number And It Is Valid Till The Date Of Supply of Goods Should Be Taken From Vendor .

**Declaration**

"Our GST No Mentioned Is Tax Invoice Is In Existence On The Date Of Bill And Also I Enclosed Copy Of GST Registration Certificate, My GST Registration Is Under Composition/ Regular Scheme."



9. During the period of audit following discrepancies are observed. Kindly revert on the same.

Grantable Section

| Date      | Amount | Pay No | Account Head | Query                                                                                                                                                                                                                                                                                                                        |
|-----------|--------|--------|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ✓ General |        |        |              | Supporting Vouchers For Travelling Expenses Made Are not Available. Eg. Diesel Bill etc.                                                                                                                                                                                                                                     |
|           |        |        |              | Aspire MRO (University Grant) received in last year out of which Rs.137518/- is pending for utilization. It should be utilized or refunded to University.                                                                                                                                                                    |
|           |        |        |              | Scholarship Rs.59873/- received in the year FY 2016-17 is not paid till the date of Audit. It should be paid or refunded to respective authority.                                                                                                                                                                            |
|           |        |        |              | Geo International Conference: - Expenses are made more than grant received. What about the excess expenditure made? Whether it is recoverable form University.                                                                                                                                                               |
|           |        |        |              | Grantable section has made Capital expenditure of Rs.703930/- during FY 2021-22. All the expenses are related to the assets owned by ATEs's sanstha. These expenses are required to be incurred by Sanstha only. At the year end all these expenses are transfer by college to sanstha with written permission from sanstha. |

As per my attached Report of even date

PRINCIPAL

Date:

Place: Sangamner



  
**PRINCIPAL**

AGASTI ARTS, COMM. & DADASAHEB  
RUPWATE SCIENCE COLLEGE, AKOLE  
AKOLE, DIST. & NAGAR - 422 601

**For B. G. TAK & CO.**  
Chartered Accountants



**CA. B. G. TAK, Partner**  
M. No. 034335



25 JUL 2022

| Akole Taluka Education Society's, AGASTI ARTS, COMM. & DADASAHEB RUPWATE SCIENCE COLLEGE, AKOLE, DIST. A.NAGAR. |             |                    |                                         |             |                    |
|-----------------------------------------------------------------------------------------------------------------|-------------|--------------------|-----------------------------------------|-------------|--------------------|
| RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31-03-2022                                                      |             |                    |                                         |             |                    |
| SENIOR COLLEGE                                                                                                  |             |                    | GRANTABLE SECTION                       |             |                    |
| RECEIPTS                                                                                                        | AMOUNT      | AMOUNT             | PAYMENTS                                | AMOUNT      | AMOUNT             |
| <b>TO OPENING BALANCE</b>                                                                                       |             |                    | <b>BY DIRECT OR RECURRING EXPENSES</b>  |             |                    |
| Cash in Hand.                                                                                                   | 2,499       |                    | <b>BASIC PAY</b>                        |             |                    |
| ADCC Non Sal Pay A/c-10                                                                                         | 8,80,931    |                    | Teaching Staff                          | 4,65,51,710 |                    |
| SBI UGC Current A/C 11584462265                                                                                 | (789)       |                    | Administrative Staff                    | 96,81,805   | 5,62,33,515        |
| SBI UGC Saving Bank A/C 33781256460                                                                             | 78,348      |                    |                                         |             |                    |
| BOM Non Sal Cur A/C 20192700105                                                                                 | 28,60,912   |                    | <b>ACADEMIC GRADE PAY</b>               |             |                    |
| BOM Sal Cur A/C 20192725018                                                                                     | 7,441       |                    | Teaching Staff                          | -           |                    |
| BOM Non Sal Cur A/C 60089899096                                                                                 | 23,747      |                    | Administrative Staff                    | 2,05,550    | 2,05,550           |
| BOM UGC Saving Bank A/C 603207990432                                                                            | 80          | 38,53,169          |                                         |             |                    |
|                                                                                                                 |             |                    | <b>DEARNESS ALLOWANCE</b>               |             |                    |
| <b>TO GOVERNMENT GRANTS</b>                                                                                     |             |                    | Teaching Staff                          | 97,98,184   |                    |
| Salary Grants Account                                                                                           | 7,57,79,065 |                    | Administrative Staff                    | 41,78,691   | 1,39,76,875        |
| Salary Arrears                                                                                                  | 1,02,29,098 |                    |                                         |             |                    |
| EL Encashment Grant                                                                                             | 7,85,920    |                    | <b>HOUSE RENT ALLOWANCE</b>             |             |                    |
| Medical Reimbursemt Grant                                                                                       | 2,48,870    |                    | Teaching Staff                          | 38,21,837   |                    |
|                                                                                                                 | 8,70,42,953 |                    | Administrative Staff                    | 8,65,261    | 46,87,098          |
| Less: - Excess Received                                                                                         | 21,133      | 8,70,21,820        |                                         |             |                    |
|                                                                                                                 |             |                    | <b>TRANSPORT ALLOWANCE</b>              |             |                    |
| <b>TO FEES &amp; FINES</b>                                                                                      |             |                    | Teaching staff.                         | 4,52,293    |                    |
| Admission Fees                                                                                                  | 6,111       |                    | Administrative Staff                    | 1,65,101    | 6,17,394           |
| Tution Fees                                                                                                     | 50,088      |                    |                                         |             |                    |
| Laboratory Fees                                                                                                 | 35,068      |                    | <b>TEACHING STAFF SPECIAL ALLOWANCE</b> |             | 54,000             |
| Library Fees                                                                                                    | 17,475      |                    |                                         |             |                    |
| Gymkhana Fees                                                                                                   | 17,500      |                    | <b>OTHER ALLOWANCES</b>                 |             |                    |
| Students Aid Fund                                                                                               | 61,232      |                    | Medical Reimbursement Exp               | 2,48,870    |                    |
| Computerization Fees                                                                                            | 5,395       |                    | By Salary Arrears                       | 1,02,12,598 | 1,04,61,468        |
| Student Sefty Insurance                                                                                         | 6,040       |                    |                                         |             |                    |
| Students Welfare fund                                                                                           | 4,527       |                    | EL Encashment Exp                       |             | 7,85,920           |
| University Development Fees                                                                                     | 31,639      |                    |                                         |             |                    |
| Students Activity                                                                                               | 1,58,576    |                    | <b>BY EXPENDITURE UNDER UNIV. FEES</b>  |             |                    |
| NSS                                                                                                             | 7,310       |                    | University Eligibility Fee A/C          | 2,99,810    |                    |
| Geo Lab Fee                                                                                                     | 5,750       |                    | Soprt Proreta Fee                       | 22,995      |                    |
| Ashwamegh                                                                                                       | 60          |                    | Uni Proreta Fee                         | 3,67,956    | 6,90,761           |
| Medical Fee                                                                                                     | 120         |                    |                                         |             |                    |
| University Elligibility Fee                                                                                     | 2,40,136    |                    | <b>By Grant For Specific Purpose</b>    |             |                    |
| Registration Fees                                                                                               | 8,360       |                    | Aspire MRO (University Grant)           |             | 4,572              |
| Transference Certificate Fees                                                                                   | 94,295      |                    |                                         |             |                    |
| Arrears of Fees                                                                                                 | 64,99,600   |                    | <b>By Fixed Assets</b>                  |             |                    |
| Corpus Fund                                                                                                     | 16          |                    | Library Books                           | 1,46,521    |                    |
| Eligibility Late Fees                                                                                           | 1,800       |                    | Lab Equipment                           | 1,39,359    |                    |
| Sports Fund (fit india)                                                                                         | 1,000       |                    | Computer Purchase                       | 25,950      |                    |
| Disaster Management Fee                                                                                         | 20          |                    | Projector                               | 33,950      |                    |
| Fine                                                                                                            | 1,155       | 72,53,273          | Submercible Pump Purchase               | 11,000      |                    |
|                                                                                                                 |             |                    | Intercom                                | 5,000       |                    |
| To Salary Grant Payable                                                                                         |             | 21,133             | CCTV Camera                             | 42,009      |                    |
|                                                                                                                 |             |                    | E-Content Studio Equipment              | 37,334      |                    |
| To Solar System                                                                                                 |             | 2,37,256           | Biometric Machine                       | 20,410      |                    |
|                                                                                                                 |             |                    | Electrcitral Fitting & Equipment        | 2,94,778    |                    |
| <b>To Grant For Specific Purpose</b>                                                                            |             |                    | UPS                                     | 10,000      |                    |
| Aspire MRO (University Grant)                                                                                   |             | 68,645             | Printer                                 | 14,500      | 7,80,811           |
|                                                                                                                 |             |                    |                                         |             |                    |
| <b>To Grant For Exp</b>                                                                                         |             |                    | <b>By Grant For Exp</b>                 |             |                    |
| Pune Uni Grant - Solar                                                                                          |             | 2,37,256           | Pune Uni Grant - Solar                  |             | 2,37,256           |
|                                                                                                                 |             |                    |                                         |             |                    |
| To Bank Interest                                                                                                | 13,790      | 13,790             | By FD with Bank of Maharashtra          |             | 1,00,00,000        |
|                                                                                                                 |             |                    |                                         |             |                    |
| <b>Balance C/F</b>                                                                                              |             | <b>9,87,06,342</b> | <b>Balance C/F</b>                      |             | <b>9,87,35,220</b> |



25 JUL 2022



PRINCIPAL  
AGASTI ARTS, COMM. & DADASAHEB  
RUPWATE SCIENCE COLLEGE, AKOLE



| ATES'S, AGASTI ARTS, COMMERCE & DADASAHEB RUPWATE SCIENCE COLLEGE, AKOLE, DIST. A'NAGAR |  |                    |                              |                    |
|-----------------------------------------------------------------------------------------|--|--------------------|------------------------------|--------------------|
| INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2022                       |  |                    |                              |                    |
| SENIOR COLLEGE                                                                          |  | GRANTABLE SECTION  |                              |                    |
| EXPENDITURE                                                                             |  | AMOUNT RS.         | INCOME                       | AMOUNT RS.         |
| To SALARY AND ALLOWANCES ACCOUNT                                                        |  | 8,70,21,820        | BY GOVERNMENT GRANTS ACCOUNT | 8,70,21,820        |
| To EXPENDITURE UNDER UNIV. FEES                                                         |  | 6,90,761           | BY FEES & FINES ACCOUNT      | 72,53,273          |
| To EXTRA CURRICULAR ACTIVITIES                                                          |  | 2,00,758           | BY OTHER MISC INCOME         |                    |
| To Misc. Exps                                                                           |  | 9,04,213           | Saving Bank Interest         | 13,790             |
|                                                                                         |  |                    | External Lib. Membership Fee | 1,000              |
| To <u>DEPRICIATION</u>                                                                  |  | 9,89,467           |                              |                    |
| To Excess of Income over Expenditure                                                    |  | 44,82,864          |                              |                    |
| <b>TOTAL RS.</b>                                                                        |  | <b>9,42,89,883</b> | <b>TOTAL RS.</b>             | <b>9,42,89,883</b> |

Examined & Found Correct  
Subject to My Report of Even date

**For B. G. TAK & CO.**  
Chartered Accountants

*M. G. Tak*

**CA. B. G. TAK, Partner**  
M. No. 034335

25 JUL 2022



*Principals*  
**PRINCIPAL**  
AGASTI ARTS, COMM. & DADASAHEB  
RUPWATE SCIENCE COLLEGE, AKOLE

**ATES'S, AGASTI ARTS, COMMERCE & DADASAHEB RUPWATE SCIENCE COLLEGE, AKOLE, DIST. A'NAGAR**  
Balance Sheet As on 31/3/2022

| Senior College                  |             |                    | GRANTABLE SECTION                    |            |                    |
|---------------------------------|-------------|--------------------|--------------------------------------|------------|--------------------|
| LIABILITIES                     | AMOUNT RS.  | AMOUNT RS.         | ASSETS                               | AMOUNT RS. | AMOUNT RS.         |
| Loan & Advances as per Schedule |             | 41,16,663          | Fixed Deposit as per Schedule        |            | 1,00,96,075        |
| Income & Expenditure A/C        |             |                    | Fixed Assets as per Schedule         |            | 1,69,75,979        |
| Bal. As per last Bal. Sheet     | 1,87,68,330 |                    | Loans & Advances As per Schedule     |            | 11,200             |
| Add Adjustment                  | -           |                    |                                      |            |                    |
| Less: Adjustment                | -           |                    |                                      |            |                    |
| Add During the Year             | 44,82,864   | 2,32,51,194        |                                      |            |                    |
|                                 |             |                    | <b>BY CLOSING BALANCES</b>           |            |                    |
|                                 |             |                    | Cash in Hand.                        | 3,076      |                    |
|                                 |             |                    | ADCC Non Sal Pay A/c-10              | 19,987     |                    |
|                                 |             |                    | SBI UGC Current A/C 11584462265      | (789)      |                    |
|                                 |             |                    | SBI UGC Saving Bank A/C 33781256460  | 80,485     |                    |
|                                 |             |                    | BOM Non Sal Cur A/C 20192700105      | 1,18,657   |                    |
|                                 |             |                    | BOM Sal Cur A/C 20192725018          | 27,778     |                    |
|                                 |             |                    | BOM Non Sal Cur A/C 60089899096      | 35,329     |                    |
|                                 |             |                    | BOM UGC Saving Bank A/C 603207990432 | 80         | 2,84,603           |
| <b>Total Rs.</b>                |             | <b>2,73,67,857</b> | <b>Total Rs.</b>                     |            | <b>2,73,67,857</b> |

Examined & Found Correct  
Subject to My Report of Even date

**For B. G. TAK & CO.**  
Chartered Accountants

*M. Tak*

**CA. B. G. TAK, Partner**  
M. No. 034335

25 JUL 2022



*[Signature]*  
**PRINCIPAL**  
**AGASTI ARTS, COMM. & DADASAHEB**  
**RUPWATE SCIENCE COLLEGE, AKOLE**



| ATES'S, AGASTI ARTS, COMMERCE & DADASAHEB RUPWATE SCIENCE COLLEGE, AKOLE, DIST. A'NAGAR |                    |                                 |                               |                    |                     |                    |                     |
|-----------------------------------------------------------------------------------------|--------------------|---------------------------------|-------------------------------|--------------------|---------------------|--------------------|---------------------|
| Fixed Assets as per Schedule (Asset side)                                               |                    |                                 |                               | SENIOR COLLEGE     |                     | GRANTABLE SECTION  |                     |
| PARTICULARS                                                                             | W.D.V.AS ON 1-4-21 | ADD. DUR THE YEAR Upto 30/9/202 | ADD. DUR THE YEAR From 1/10/2 | TOTAL Fixed Assets | Depre RATE Per Year | TOTAL Depreciation | W.D.V.AS ON 31-3-22 |
| Building Under UGC Fund                                                                 | 27,80,483          |                                 |                               | 27,80,483          | 5%                  | 1,39,024           | 26,41,459           |
| Lab Extn Building under UGC                                                             | 5,73,209           |                                 |                               | 5,73,209           | 5%                  | 28,660             | 5,44,549            |
| Furniture Fitting & Equipment                                                           | 5,63,031           | -                               |                               | 5,63,031           | 10%                 | 56,303             | 5,06,728            |
| Class Room Furniture                                                                    | 3,31,244           |                                 |                               | 3,31,244           | 10%                 | 33,124             | 2,98,120            |
| Library Books                                                                           | 4,77,635           | -                               | 1,45,079                      | 6,22,714           | 15%                 | 82,526             | 5,40,188            |
| Laboratory Equipments                                                                   | 1,52,110           | -                               | 1,39,359                      | 2,91,469           | 40%                 | 88,716             | 2,02,753            |
| UGC Books & Equipments                                                                  | 11,30,149          |                                 |                               | 11,30,149          | 15%                 | 1,69,522           | 9,60,627            |
| Computer                                                                                | 1,82,721           | -                               | 25,950                        | 2,08,671           | 40%                 | 78,278             | 1,30,393            |
| 3 Wind Solar Hybrid System (W.I.P)                                                      | 3,27,210           |                                 |                               | 3,27,210           | 0%                  | -                  | 3,27,210            |
| Cycle Stand Shed                                                                        | 93,233             |                                 |                               | 93,233             | 15%                 | 13,985             | 79,248              |
| Biomatric Machine                                                                       | 15,264             |                                 | 20,410                        | 35,674             | 15%                 | 3,821              | 31,853              |
| Liabrary Extension Building UGC                                                         | 20,44,276          |                                 |                               | 20,44,276          | 5%                  | 1,02,214           | 19,42,062           |
| CCTV Camera System                                                                      | 93,902             | 42,009                          |                               | 1,35,911           | 15%                 | 20,387             | 1,15,524            |
| Xerox Machine                                                                           | 1,425              |                                 |                               | 1,425              | 15%                 | 214                | 1,211               |
| UPS                                                                                     | 1,19,290           | 10,000                          |                               | 1,29,290           | 15%                 | 19,394             | 1,09,896            |
| Acqua Guard                                                                             | 18,869             |                                 |                               | 18,869             | 15%                 | 2,830              | 16,039              |
| Air Conditioner                                                                         | 15,962             |                                 |                               | 15,962             | 15%                 | 2,394              | 13,568              |
| Ghymkhana Equipment                                                                     | 3,39,667           |                                 |                               | 3,39,667           | 15%                 | 50,950             | 2,88,717            |
| Printer                                                                                 | 29,489             |                                 | 14,500                        | 43,989             | 15%                 | 5,511              | 38,478              |
| Girls Common Room                                                                       | 4,87,614           |                                 |                               | 4,87,614           | 5%                  | 24,381             | 4,63,233            |
| Solar System                                                                            | 3,51,470           | (2,37,256)                      |                               | 1,14,214           | 15%                 | 17,132             | 97,082              |
| Sanitizer Machine                                                                       | 11,050             |                                 |                               | 11,050             | 15%                 | 1,658              | 9,392               |
| Mobile                                                                                  | 14,101             |                                 |                               | 14,101             | 15%                 | 2,115              | 11,986              |
| Sound System                                                                            | 13,856             |                                 |                               | 13,856             | 15%                 | 2,078              | 11,778              |
| Projector                                                                               |                    |                                 | 33,950                        | 33,950             | 15%                 | 2,546              | 31,404              |
| Submercible Pump                                                                        |                    | 11,000                          |                               | 11,000             | 15%                 | 1,650              | 9,350               |
| Intercom                                                                                |                    |                                 | 5,000                         | 5,000              | 15%                 | 375                | 4,625               |
| E-Content Studio Equipment                                                              |                    | 37,334                          |                               | 37,334             | 15%                 | 5,600              | 31,734              |
| Electritical Fitting & Equipment                                                        |                    | 1,59,598                        | 1,35,180                      | 2,94,778           | 15%                 | 34,079             | 2,60,699            |
| New Ladies Hostel Building(WIP)                                                         | 72,56,073          |                                 |                               | 72,56,073          | 0%                  | -                  | 72,56,073           |
| <b>Total Rs</b>                                                                         | <b>1,74,23,333</b> | <b>22,685</b>                   | <b>5,19,428</b>               | <b>1,79,65,446</b> |                     | <b>9,89,467</b>    | <b>1,69,75,979</b>  |

**Loans & Advances As per Schedule (Asset side)**

| NAME                       | Op.BAL.As ON 1-4-21 | Paid.Dur The Year | Rec.Dur The Year | Clo. Bal As ON 31-3-22 |
|----------------------------|---------------------|-------------------|------------------|------------------------|
| Dhumal K S Vehical Adv     | 50,000              |                   | 50,000           | -                      |
| Shedage V S                | -                   | 4,000             |                  | 4,000                  |
| Telephone Deposit          | 3,000               |                   |                  | 3,000                  |
| Gas Deposit (Divekar Sgm.) | 4,200               |                   |                  | 4,200                  |
| <b>Total Rs</b>            | <b>57,200</b>       | <b>4,000</b>      | <b>50,000</b>    | <b>11,200</b>          |

**Schedule of Investment - Fixed Deposit (Asset Side)**

| NAME                            | Op.BAL.As ON 1-4-21 | Paid.Dur The Year  | Rec.Dur The Year | Clo. Bal As ON 31-3-22 |
|---------------------------------|---------------------|--------------------|------------------|------------------------|
| ADCC Bank College Road Br.Akole | 96,075              | -                  | -                | 96,075                 |
| FD Bank of Maharashtra          |                     | 1,00,00,000        |                  | 1,00,00,000            |
| <b>Total Rs</b>                 | <b>96,075</b>       | <b>1,00,00,000</b> | <b>-</b>         | <b>1,00,96,075</b>     |

**LOAN & ADVANCES (Liability SIDE) AS ON 31/03/2022**

| NAME                                      | Op.BAL.As ON 1-4-21 | Rec.Dur The Year | Paid.Dur The Year | Clo. Bal As ON 31-3-22 |
|-------------------------------------------|---------------------|------------------|-------------------|------------------------|
| Akole Taluka Education Society            | (29,35,585)         |                  | 9,88,930          | (39,24,515)            |
| Junior College                            | 1,54,042            | 16,75,000        | 1,00,000          | 17,29,042              |
| Senior College NG Section                 | 50,95,646           | 67,59,900        | 61,44,270         | 57,11,276              |
| Staff Welfare Fund                        | 2,31,050            |                  |                   | 2,31,050               |
| IT A/C                                    | 78,203              |                  |                   | 78,203                 |
| Academic Awards Fund A/C                  | 45,000              |                  |                   | 45,000                 |
| Geo Internation Conference                | (1,47,865)          |                  |                   | (1,47,865)             |
| Aspire MRO (University Grant)             | 73,445              | 68,645           | 4,572             | 1,37,518               |
| Scholarship 2016-17                       | 59,873              |                  |                   | 59,873                 |
| Unpaid Salary Grant                       | 3,238               |                  |                   | 3,238                  |
| Salary Grant Payable                      | 1,400               | 21,133           |                   | 22,533                 |
| Femine Affected Students Exam Fee Payable | -                   | 1,68,310         |                   | 1,68,310               |
| Untrace Amount                            | 3,000               |                  |                   | 3,000                  |
| <b>Total Rs</b>                           | <b>26,61,447</b>    | <b>86,92,988</b> | <b>72,37,772</b>  | <b>41,16,663</b>       |



25 JUL 2022



**PRINCIPAL**  
**AGASTI ARTS, COMM. & DADASAHEB**  
**RUPWATE SCIENCE COLLEGE, AKOLE**

**Sr College Grantable Section**  
**BOM Non Sal Cur A/C 20192700105**

**Bank Reconciliation Statement for the year Ended 31/03/2022**

| Particulars                            | Ch no | Realised on | Amt   | Amt             |
|----------------------------------------|-------|-------------|-------|-----------------|
| Balance as per Pass book               |       |             |       | 1,21,657        |
| Add: Cheque Deposited but not realised |       |             |       | -               |
|                                        |       |             |       |                 |
| Less:- Ch. Issued but not realised     |       |             |       |                 |
| Ch Issued but not Cleared              | 62051 |             | 1,500 |                 |
| Ch Issued but not Cleared              | 62052 |             | 1,500 |                 |
|                                        |       |             |       | 3,000           |
| <b>Balance as per Cash book</b>        |       |             |       | <b>1,18,657</b> |

**ADCC Curr A/c. 10**

**Bank Reconciliation Statement for the year Ended 31/03/2022**

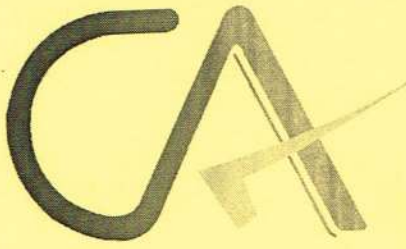
| Particulars                            | Ch no | Realised on | Amt    | Amt           |
|----------------------------------------|-------|-------------|--------|---------------|
| Balance as per Pass book               |       |             |        | 44,158        |
| Add: Cheque Deposited but not realised |       |             |        | -             |
|                                        |       |             |        |               |
| Less:- Ch. Issued but not realised     |       |             |        |               |
| Ch Issued but not Cleared              | 11572 |             | 16,200 |               |
| Ch Issued but not Cleared              | 15422 |             | 6,721  |               |
|                                        | 15423 |             | 1,250  |               |
|                                        |       |             |        | 24,171        |
| <b>Balance as per Cash book</b>        |       |             |        | <b>19,987</b> |



25 JUL 2022



  
**PRINCIPAL**  
**AGASTI ARTS, COMM. & DADASAHEB**  
**RUPWATE SCIENCE COLLEGE, AKOLE**



File No: -

# B. G. TAK & CO

CHARTERED ACCOUNTANTS

PARTNER: CA. B. G. TAK

PARTNER: NITIN L. VARPE

NAME :

ATES Senior College (non grantable)

ADDRESS :

Akole

Financial Year: - 2021 To 2022

OFFICE: - Kshatriya Vitthal Rukhimini Complex, 1<sup>st</sup> Floor, Main Road Corner,  
Sangamner, 422 605.

Mobile: 98222 98000.

E- Mail: - [bgtak27@gmail.com](mailto:bgtak27@gmail.com)

Branch: - Shop No.5, Radhakrishna Complex, Near Grampanchayat Karyalaya,  
Loni Bk, Tal Rahata Dist Ahmednagar 413736.

Mobile: - 92258 41304

E- Mail: - [ca.nitinvarpe@gmail.com](mailto:ca.nitinvarpe@gmail.com)

# **B. G. Tak & Co.**

## **Chartered Accountants**

1<sup>st</sup> Floor, Kshatriya Vitthal RUKhumini Complex, Main Road Corner, Sangamner,  
Dsit Ahmednagar, 422605.

Contact: (02425) 227223, 98222 98000 Email: [bgtak27@gmail.com](mailto:bgtak27@gmail.com)

---

To,  
The Principal,  
Agasti Arts, Commerce & Dadasaheb Rupwate Science College,  
Tal. Akole, Dist. Ahmednagar

Sub: - Notes forming part of Balance Sheet for the year ending 31<sup>st</sup> March 2022

Respected Sir,

During the period of audit following discrepancies are observed. Kindly revert on the same.

1. Non grant section has made Capital expenditure of Rs.782624/- during FY 2021-22. All the expenses are related to the assets owned by ATES's sanstha. These expenses are required to be incurred by Sanstha only. At the year end all these expenses are transfer by college to sanstha with written permission from sanstha.
2. CCTV purchase from Chaitakya Corporate Pvt Ltd of Rs.63535/-by college. Bills attached as supporting are not as per parameter fixed by GST Act. It means bills issued by vendor are bogus. They have mention wrong GST No on invoice, GST is not charge on some invoices and on some invoices GST is charge but bi-furcation into CGST and SGST are not made. College should stop purchasing without verifying GST details on website.
3. It is recommended to make all the expenses above Rs.20000 by inviting minimum 3 quotation and take prior written approval of principal/management.
4. Non grant section has made expenditure of Rs.460525/- for College Ground by filling soil. On verification, it was found that, Owner of the ground is "District Sport Officer, Ahmednagar. But currently ground is used by college. As per 7/12 Extract, Ground has transferred by Sanstha to District Sport officer on 08/09/2003. For making above expenses college has not taken pre or post permission or approval



from Management. Payments are made to M/s. Tejaswini Supplier. Oral permission from Hon.President has been taken by Principal. On supporting voucher, Hon President has given remark 'Checked" and it is signed by him on 23/04/2021.

Above expenditure are required to be made by sanstha but it is made by college. It should be transfer to ATEs's santha by taking written permission form Sanstha.

Thanking You.

Yours Faithfully,

Copy to:-

1. Hon' Secretary,  
Akole Taluka Edu. Society  
Akole 422601.

**For B. G. TAK & CO.**  
Chartered Accountants

*B. G. Tak*

**CA. B. G. TAK, Partner**  
M. No. 034335

25 JUL 2022



| AGASTI ARTS, COMM. & DADASAHEB RUPWATE SCIENCE COLLEGE, AKOLE, DIST. A. NAGAR. |             |                    |                                             |           |                    |
|--------------------------------------------------------------------------------|-------------|--------------------|---------------------------------------------|-----------|--------------------|
| RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31-03-2022                     |             |                    |                                             |           |                    |
| SENIOR COLLEGE                                                                 |             |                    | NON-GRANT SECTION                           |           |                    |
| RECEIPTS                                                                       | AMOUNT      | AMOUNT             | PAYMENTS                                    | AMOUNT    | AMOUNT             |
| <b>TO OPENING BALANCE</b>                                                      |             |                    | By Akole Taluka Education Society           |           | 67,44,624          |
| Cash at hand                                                                   | 2,833       |                    | <b>By Misc Exp</b>                          |           |                    |
| ADCC Bank Current A/c-11                                                       | 2,14,506    |                    | Non Grant Staff Salary Exp.                 | 87,22,749 |                    |
| ADCC Bank Saving A/c -40                                                       | 52,156      | 5,25,880           | College Light expenses                      | 2,35,140  |                    |
| BOM Curr A/c. 8931                                                             | 2,56,385    |                    | Printing & Stationary Expenses              | 80,291    |                    |
| To Akole Taluka Education Society                                              |             | 27,50,855          | Hostel Mess Expenses                        | 5,69,872  |                    |
| <b>TO FEES &amp; FINES</b>                                                     |             |                    | Misc Exp.                                   | 1,890     |                    |
| Admission Fees                                                                 | 749         |                    | Travelling Expenses                         | 51,014    |                    |
| Tution Fees                                                                    | 12,38,525   |                    | Bank Charges                                | 2,458     |                    |
| Laboratory Fees                                                                | 3,63,429    |                    | Advertiesment                               | 34,314    |                    |
| Library Fees                                                                   | 39,223      |                    | Ph.D Geo. Committee Expenses                | 45,644    |                    |
| Gymkhana Fees                                                                  | 14,970      |                    | Function Festival Expenses                  | 6,540     |                    |
| Students Aid Fund                                                              | 1,01,844    |                    | Lab General Exp                             | 9,479     |                    |
| Computerization Fees                                                           | 8,705       |                    | Software Maintenance Charges                | 64,900    |                    |
| Student Sefty Insurance                                                        | 3,640       |                    | Sanitary Expenses                           | 3,000     |                    |
| Students Welfare fund                                                          | 8,504       |                    | Repairs & Maintenance                       | 13,285    |                    |
| University Development Fd                                                      | 44,908      |                    | l Crad Exp                                  | 14,514    |                    |
| Students Activity                                                              | 2,05,415    |                    | Consultancy Charges                         | 4,500     |                    |
| NSS                                                                            | 3,220       |                    | Computer Maintanance Charges                | 7,825     |                    |
| Ashwamegh                                                                      | 300         |                    | College Association                         | 1,01,096  |                    |
| University Eiligibility Fee                                                    | 1,53,831    |                    | Peon Dress Expenses                         | 7,992     |                    |
| Registration Fees                                                              | 9,503       |                    | Website Charges                             | 10,620    |                    |
| Transference Certificate Fe                                                    | 43,860      |                    | Non Grant Expenses                          | 6,600     |                    |
| Disaster Management Fee                                                        | 1,280       |                    | Audit fees                                  | 5,000     |                    |
| University Eiligibility late f                                                 | 2,050       |                    | Computer Peripherals                        | 16,095    |                    |
| Lab Development fees                                                           | 1,03,473    |                    | Eligibility Adm. Charges                    | 4,500     |                    |
| Fine                                                                           | 450         |                    | Madhumakshika Palan Worksho                 | 3,837     |                    |
| Sch. Arrears                                                                   | 1,09,33,247 |                    | College Development Exp                     | 41,923    |                    |
| Semi.fees                                                                      | 1,60,445    |                    | Diesel & Generator Exp                      | 9,236     | 1,00,74,314        |
| Uni Share                                                                      | 30,000      |                    | <b>Fixed Asset</b>                          |           |                    |
| Cyber Fees                                                                     | 15,103      | 1,34,86,674        | Library Books                               | 36,638    |                    |
| To Saving Bank Interest                                                        |             | 1,657              | Furniture                                   | 1,80,323  |                    |
| To Loss of Library Books                                                       |             | 585                | CCTV                                        | 63,535    |                    |
| To Insurance Claim Received                                                    |             | 13,04,059          | Computer, Printer, Scanner &                |           |                    |
| Computer                                                                       | 7,96,891    |                    | Equipment                                   | 2,88,800  |                    |
| Furniture                                                                      | 2,78,780    |                    | Electronic Lab Equipment                    | 1,11,390  |                    |
| Building                                                                       | 2,10,855    |                    | Electrical Equipment                        | 18,271    |                    |
| Books                                                                          | 17,533      |                    | UPS                                         | 7,99,390  |                    |
|                                                                                |             |                    | Electrical Fitting & Equipment              | 3,95,033  | 18,93,380          |
|                                                                                |             |                    | By Building (Claim Received)(tr to Sanstha) |           | 2,10,855           |
|                                                                                |             |                    | By College Ground Development               |           | 4,60,525           |
| <b>Balance C/F</b>                                                             |             | <b>1,80,69,710</b> | <b>Balance C/F</b>                          |           | <b>1,93,83,698</b> |



25 JUL 2022



PRINCIPAL  
AGASTI ARTS, COMM. & DADASAHEB  
RUPWATE SCIENCE COLLEGE, AKOLE

| RECEIPTS                                           | AMOUNT    | AMOUNT      | PAYMENTS                                           | AMOUNT    | AMOUNT      |
|----------------------------------------------------|-----------|-------------|----------------------------------------------------|-----------|-------------|
|                                                    |           | 1,80,69,710 |                                                    |           | 1,93,83,698 |
| <b>TO STAFF ADVANCES</b>                           |           |             | <b>BY STAFF ADVANCES</b>                           |           |             |
| Deshmukh D D                                       | 35,000    |             | Deshmukh D D                                       | 10,000    |             |
| Deshmukh S S                                       | 10,000    |             | Deshmukh S S                                       | 50,000    |             |
| Deshmukh Y A                                       | 20,000    |             | Deshmukh Y A                                       | 20,000    |             |
| Auchite D T                                        | 22,000    |             | Auchite D T                                        | 22,000    |             |
| Barate P D                                         | 10,000    |             | Barate P D                                         | 10,000    |             |
| Bhagat V S                                         | 30,000    |             | Bhagat V S                                         | 30,000    |             |
| Borhade S                                          | -         |             | Borhade S                                          | 1,00,000  |             |
| Chaudhari V K                                      | 5,000     |             | Chaudhari V K                                      | 5,000     |             |
| Chavan S S                                         | 35,000    |             | Chavan S S                                         | 10,000    |             |
| Dhumal Uttam                                       | 2,09,180  |             | Dhumal Uttam                                       | 2,00,000  |             |
| Gaikar D R                                         | 30,000    |             | Giakar D R                                         | 30,000    |             |
| Ganesh Vaidya                                      | 60,000    |             | Ganesh Vaidya                                      | -         |             |
| Godse M A                                          | 50,000    |             | Godase M A                                         | 50,000    |             |
| Gunjal K S                                         | 35,000    |             | Gunjal K S                                         | 35,000    |             |
| Gunjal S V                                         | 35,000    |             | Gunjal S V                                         | 10,000    |             |
| Kanawade R M                                       | 10,000    |             | Kanawade R M                                       | 10,000    |             |
| Kasar S D                                          | 5,00,000  |             | Kasar S D                                          | -         |             |
| Khade D S                                          | -         |             | Khade D S                                          | 2,20,000  |             |
| Kusalkar H P                                       | 2,50,000  |             | Kusalkar H P                                       | 2,50,000  |             |
| Mali P R                                           | 2,35,000  |             | Mali P R                                           | 10,000    |             |
| Mengal B B                                         | 5,000     |             | Mengal B B                                         | 5,000     |             |
| Muthe S G                                          | 5,35,000  |             | Muthe S G                                          | 10,000    |             |
| Nawale G J                                         | 4,000     |             | Nawale G J                                         | 4,000     |             |
| Pancham R V                                        | 5,00,000  |             | Pancham R V                                        | 9,00,000  |             |
| Pawar Sachin                                       | 7,000     |             | Pawar S S                                          | 7,000     |             |
| Sabale S S                                         | 10,000    |             | Sabale S S                                         | 10,000    |             |
| Shete B P                                          | 3,25,000  |             | Shete B P                                          | 3,25,000  |             |
| Tambe M V                                          | 20,000    |             | Tambe M V                                          | 20,000    |             |
| Ugale Y G                                          | 9,000     | 29,96,180   | Ugale Y G                                          | 19,000    | 23,72,000   |
| To College Development A/c                         |           | 8,35,587    | By College Development A/c                         |           | 8,35,587    |
| To Professional Tax                                |           | 90,925      | By Professional Tax                                |           | 90,925      |
| To Suspense                                        |           | 1,000       | By Suspense                                        |           | 1,000       |
| To Senior College Grant Section<br>Regular Advance | 61,44,270 | 61,44,270   | By Senior College Grant Section<br>Regular Advance | 67,59,900 | 67,59,900   |
| To Junior College Grant Section                    |           | 19,51,245   | To Junior College Grant Section                    |           | 80,109      |
| To Alphatech Systems                               |           | 3,60,000    | To Alphatech Systems                               |           | 3,60,000    |
| To Success Computer                                |           | 1,50,000    | To Success Computer                                |           | 1,50,000    |
| To Chavan Kailas                                   |           | 80,000      | To Chavan Kailas                                   |           | 80,000      |
| To Angira Gypsum and POP Solution                  |           | 50,000      | To Angira Gypsum and POP Solution                  |           | 50,000      |
|                                                    |           |             | <b>By CLOSING BALANCE</b>                          |           |             |
|                                                    |           |             | Cash at hand                                       | 2,990     |             |
|                                                    |           |             | ADCC Bank Current A/c-11                           | 4,53,407  |             |
|                                                    |           |             | ADCC Bank Saving A/c -4009                         | 53,763    |             |
|                                                    |           |             | BOM Curr A/c. 8931                                 | 55,538    | 5,65,698    |
|                                                    |           | 3,07,28,917 |                                                    |           | 3,07,28,917 |

Examined & Found Correct  
Subject to My Report of Even date

**For B. G. TAK & CO.**  
Chartered Accountants

*Mrah*

**CA. B. G. TAK, Partner**  
M. No. 034335

25 JUL 2022



**PRINCIPAL**  
KASTURBA COMM. & DADASAHEB  
RUPWATE SCIENCE COLLEGE, AKOLE

| AGASTI ARTS, COMM. & DADASAHEB RUPWATE SCIENCE COLLEGE, AKOLE, DIST. A. NAGAR. |                    |                  |                    |
|--------------------------------------------------------------------------------|--------------------|------------------|--------------------|
| INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31-3-2022                   |                    |                  |                    |
| EXPENDITURE                                                                    | AMOUNT RS.         | INCOME           | AMOUNT RS.         |
| <b>To Misc Expenses</b>                                                        |                    | By Fees & Fine   | 1,34,86,674        |
| Non Grant Staff Salary Exp.                                                    | 87,22,749          |                  |                    |
| College Light expenses                                                         | 2,35,140           | By Bank Interest | 1,657              |
| Printing & Stationary Expenses                                                 | 80,291             |                  |                    |
| Hostel Mess Expenses                                                           | 5,69,872           |                  |                    |
| Misc Exp.                                                                      | 1,890              |                  |                    |
| Travelling Expenses                                                            | 51,014             |                  |                    |
| Bank Charges                                                                   | 2,458              |                  |                    |
| Advertiesment                                                                  | 34,314             |                  |                    |
| Ph.D Geo. Committee Expenses                                                   | 45,644             |                  |                    |
| Function Festival Expenses                                                     | 6,540              |                  |                    |
| Lab General Exp                                                                | 9,479              |                  |                    |
| Software Maintenance Charges                                                   | 64,900             |                  |                    |
| Sanitary Expenses                                                              | 3,000              |                  |                    |
| Repairs & Maintenance                                                          | 13,285             |                  |                    |
| I Crad Exp                                                                     | 14,514             |                  |                    |
| Consultancy Charges                                                            | 4,500              |                  |                    |
| Computer Maintanance Charges                                                   | 7,825              |                  |                    |
| College Association                                                            | 1,01,096           |                  |                    |
| Peon Dress Expenses                                                            | 7,992              |                  |                    |
| Website Charges                                                                | 10,620             |                  |                    |
| Non Grant Expenses                                                             | 6,600              |                  |                    |
| Audit fees                                                                     | 5,000              |                  |                    |
| Computer Peripherals                                                           | 16,095             |                  |                    |
| Eligibility Adm. Charges                                                       | 4,500              |                  |                    |
| Madhumakshika Palan Workshop                                                   | 3,837              |                  |                    |
| College Development Exp                                                        | 41,923             |                  |                    |
| Diesel & Generator Exp                                                         | 9,236              |                  |                    |
| <u>Depreciation</u>                                                            | 8,80,191           |                  |                    |
| <u>Surplus/ (Deficit) Tr to Balance Sheet</u>                                  | 25,33,826          |                  |                    |
| <b>TOTAL RS.</b>                                                               | <b>1,34,88,331</b> | <b>TOTAL RS.</b> | <b>1,34,88,331</b> |

Examined & Found Correct  
Subject to My Report of Even date  
**For B. G. TAK & CO.**  
Chartered Accountants

CA. B. G. TAK, Partner  
M. No. 034335

25 JUL 2022



**PRINCIPAL**  
AGASTI ARTS, COMM. & DADASAHEB  
RUPWATE SCIENCE COLLEGE, AKOLE



**ATES'S, AGASTI ARTS, COMMERCE & DADASAHEB RUPWATE SCIENCE COLLEGE, AKOLE.**  
**SENIOR COLLEGE Balance Sheet As on 31/3/2022**

**NON-GRANT SECTION**

| LIABILITIES                         | AMT RS.     | AMT RS.            | ASSETS                           | AMT RS.  | AMT RS.            |
|-------------------------------------|-------------|--------------------|----------------------------------|----------|--------------------|
| <u>INCOME AND EXPENDITURE A/C</u>   |             |                    | Fixed Assets as per Schedule     |          | 30,74,972          |
| Balance as Per Last Balance Sheet   | 5,60,28,849 |                    |                                  |          |                    |
| Add Surplus Dur The Year            | 25,33,826   |                    |                                  |          |                    |
| Add Adjustment                      |             |                    | Loans & Advances as per Schedule |          | 6,02,54,016        |
|                                     | 5,85,62,675 |                    |                                  |          |                    |
| Less during the year Deficit        | -           | 5,85,62,675        |                                  |          |                    |
| Nirbhaya Kanya Abhiyan Grant        |             | 15,000             |                                  |          |                    |
| Loans & Advances ( As per Sch)      |             | 6,68,395           |                                  |          |                    |
|                                     |             |                    | <u>CLOSING BALANCE</u>           |          |                    |
| <u>Junior College Grant Section</u> |             |                    | Cash at hand                     | 2,990    |                    |
| As per Last Bal Sheet               | 30,27,150   |                    | ADCC Bank Current A/c-11         | 4,53,407 |                    |
| Add during the year                 | 19,51,245   |                    | ADCC Bank Saving A/c -4009       | 53,763   |                    |
| Less paid Sur the Year              | 80,109      | 48,98,286          | BOM Curr A/c. 8931               | 55,538   | 5,65,698           |
|                                     |             |                    |                                  |          |                    |
| <b>TOTAL RS.</b>                    |             | <b>6,41,44,356</b> | <b>TOTAL RS.</b>                 |          | <b>6,38,94,686</b> |

Examined & Found Correct  
 Subject to My Report of Even date

**For B. G. TAK & CO.**  
 Chartered Accountants

*(Signature)*

**CA. B. G. TAK, Partner**  
 M. No. 034335

25 JUL 2022



*(Signature)*  
**PRINCIPAL**  
 AGASTI ARTS, COMM. & DADASAHEB  
 RUPWATE SCIENCE COLLEGE, AKOLE

| ATES'S, AGASTI ARTS, COMMERCE & DADASAHEB RUPWATE SCIENCE COLLEGE, AKOLE, DIST. A'NAGAR |                       |                                      |                                       |                          |               |                 |                        |
|-----------------------------------------------------------------------------------------|-----------------------|--------------------------------------|---------------------------------------|--------------------------|---------------|-----------------|------------------------|
| Fixed Assets as per Schedule (Asset side)                                               |                       | as on 31st Mar 2022                  |                                       | SENIOR COLLEGE           |               | Non-Grant Sec   |                        |
| PARTICULARS                                                                             | W.D.V.AS<br>ON 1-4-21 | ADD. DUR<br>THE YEAR<br>Upto 30/9/21 | ADD. DUR<br>THE YEAR<br>From 01/10/22 | TOTAL<br>Fixed<br>Assets | Depre<br>RATE | TOTAL<br>Dep    | W.D.V.AS<br>ON 31-3-22 |
| Furniture Fitting & Equipment                                                           | 4,29,707              | 1,80,323                             | - 2,78,780                            | 3,31,250                 | 10%           | 47,064          | 2,84,186               |
| Library Books                                                                           | 5,54,418              | 36,053                               | - 17,533                              | 5,72,938                 | 15%           | 87,256          | 4,85,682               |
| Laboratory Equipments                                                                   | 22,304                |                                      |                                       | 22,304                   | 40%           | 8,922           | 13,382                 |
| Invertor                                                                                | 3,37,884              |                                      |                                       | 3,37,884                 | 15%           | 50,683          | 2,87,201               |
| Software                                                                                | 7,776                 |                                      |                                       | 7,776                    | 40%           | 3,110           | 4,666                  |
| Computer & Equipments                                                                   | 9,93,392              | 2,88,800                             | (7,96,891)                            | 4,85,301                 | 0             | 3,53,499        | 1,31,802               |
| Projector                                                                               | 1,33,065              |                                      |                                       | 1,33,065                 | 15%           | 19,960          | 1,13,105               |
| Aqua guard                                                                              | 34,513                |                                      |                                       | 34,513                   | 15%           | 5,177           | 29,336                 |
| Motor Purchase                                                                          | 10,203                |                                      |                                       | 10,203                   | 15%           | 1,530           | 8,673                  |
| CCTV Purchase                                                                           | 3,41,681              | 63,535                               |                                       | 4,05,216                 | 15%           | 60,782          | 3,44,434               |
| Electrical Equipment                                                                    | 79,774                | 4,13,304                             |                                       | 4,93,078                 | 15%           | 73,962          | 4,19,116               |
| Electronic Lab Equipment                                                                | -                     | 1,11,390                             |                                       | 1,11,390                 | 15%           | 16,709          | 94,681                 |
| College Ground Development                                                              | -                     | 2,10,855                             |                                       | 2,10,855                 | 15%           | 31,628          | 1,79,227               |
| UPS                                                                                     | -                     | 7,99,390                             |                                       | 7,99,390                 | 15%           | 1,19,909        | 6,79,481               |
| <b>Total Rs</b>                                                                         | <b>29,44,717</b>      | <b>21,03,650</b>                     | <b>- 10,93,204</b>                    | <b>39,55,163</b>         |               | <b>8,80,191</b> | <b>30,74,972</b>       |



25 JUL 2022

**PRINCIPAL**  
**AGASTI ARTS, COMM. & DADASAHEB**  
**RUPWATE SCIENCE COLLEGE, AKOLE**

**Loans & Advances As per Schedule (Asset side)**

| NAME                           | Op.BAL.As<br>ON 1-4-21 | Rec.Dur<br>The Year | Paid.Dur<br>The Year | Clo. Bal As<br>ON 31-3-22 |
|--------------------------------|------------------------|---------------------|----------------------|---------------------------|
| Akole Taluka Education society | 4,37,68,870            | 27,50,855           | 67,44,624            | 4,77,62,639               |
| Akole Taluka Edu. Society IT   | 53,90,824              |                     |                      | 53,90,824                 |
| Sr. College Grantable Sec      | 50,95,646              | 61,44,270           | 67,59,900            | 57,11,276                 |
| Bind Sanjay Chandrakant        | 20,000                 |                     |                      | 20,000                    |
| Bagad S B                      | (1,426)                |                     |                      | (1,426)                   |
| Sr. College IT                 | 78,203                 |                     |                      | 78,203                    |
| Auchite S S                    | (2,500)                |                     |                      | (2,500)                   |
| Ananda Chaudhari               | 27,000                 | 15,000              |                      | 12,000                    |
| Deshmukh D D                   | 25,000                 | 35,000              | 10,000               | -                         |
| Chavan S S                     | 25,000                 | 35,000              | 10,000               | -                         |
| Gunjal S V                     | 25,000                 | 35,000              | 10,000               | -                         |
| S D Kasar                      | 5,00,000               | 5,00,000            |                      | -                         |
| Mali P R                       | 2,25,000               | 2,35,000            | 10,000               | -                         |
| Muthe S G                      | 5,25,000               | 5,35,000            | 10,000               | -                         |
| Pancham Rahul                  | 5,00,000               | 5,00,000            | 9,00,000             | 9,00,000                  |
| Dhumal Uttam                   | 9,180                  | 2,09,180            | 2,00,000             | -                         |
| Ganesh Vaidya                  | 60,000                 | 60,000              |                      | -                         |
| Khade Dattu Shivram            | 10,000                 |                     | 2,20,000             | 2,30,000                  |
| S S Sabale                     | 3,000                  |                     |                      | 3,000                     |
| Deshmukh S. S.                 | -                      | 10,000              | 50,000               | 40,000                    |
| Ugle Y. G.                     | -                      | 9,000               | 19,000               | 10,000                    |
| Borhade S                      | -                      |                     | 1,00,000             | 1,00,000                  |
| <b>Total Rs</b>                | <b>5,62,83,797</b>     | <b>1,10,73,305</b>  | <b>1,50,43,524</b>   | <b>6,02,54,016</b>        |

**Loans & Advances As per Schedule (Liability side)**

| NAME                  | Op.BAL.As<br>ON 1-4-21 | Rec.Dur<br>The Year | Paid.Dur<br>The Year | Clo. Bal As<br>ON 31-3-22 |
|-----------------------|------------------------|---------------------|----------------------|---------------------------|
| Staff Welfare Fund    | 68,395                 |                     |                      | 68,395                    |
| YCMOU Akole           | 2,00,000               |                     |                      | 2,00,000                  |
| Sr. College Exam Dept | 4,00,000               |                     |                      | 4,00,000                  |
| Ananda Chaudhari      | 15,000                 |                     | 15,000               | -                         |
| <b>Total Rs</b>       | <b>6,83,395</b>        | <b>-</b>            | <b>15,000</b>        | <b>6,68,395</b>           |



25 JUL 2022



**PRINCIPAL**  
**AGASTI ARTS, COMM. & DADASAHEB**  
**RUPWATE SCIENCE COLLEGE, AKOLE**