# SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE

A/P –POKHARI, TAL- AMBEGAON,
DIST-PUNE, MAHARASHTRA- 410 509.

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## FINANCIAL STATEMENTS

**Period- 01.04.2018 to 31.03.2019**

- Income & Expenditure Account
- Receipt & Payment Account
- Balance Sheet
- Notes to Account
- Trust Audit Report

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***Prepared by***


**ATUL NIGHOT & ASSOCIATES**

**CHARTERED ACCOUNTANTS**
**(PROP. – CA ATUL BABAN NIGHOT)**
**MEM. NO. - 164525**
**FRN. No. – 141342W**

**OFF. ADDRESS**– Trimurti Pride, 2nd Floor,
Above S Super Shoppe, Market Yard,
Manchar – 410503.
**Mob. No. - 7709080504**


Co-ordinator
IQAC
Shri Pandharinath ACS College,
Pokhari, Tal. Ambegaon, Dist. Pune.

Shri Pandharinath ACS College Pokhari • Tal. Ambegaon (Pune) • College Code 1539

Principal
Shri Pandharinath ACS College,
Pokhari.Tal.Ambegaon,Dist.Pune

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**Name of The Public Trust:- SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

Registration No.- PU/PN/ACS/484/2018

**Trial Balance As on 31.03.2019**

| Particulars | Debit | Credit |
|---|---|---|
| Eligibility Expenses | 45,560.00 | |
| Exam Fees Paid To University | 7,526.00 | |
| Employee Cost | 3,46,543.00 | |
| Affiliation Fees | 1,60,600.00 | |
| Bank Charges & Commission | 554.60 | |
| Depreciation | 6,860.00 | |
| Exam Expenses | 1,440.00 | - |
| Printing & Stationery Expenses | 38,692.00 | - |
| NSS Expenses | 1,000.00 | - |
| Office expenses | 520.00 | |
| Repair & Maintenance Expenses | 6,315.00 | - |
| Travelling Expenses | 92,270.00 | - |
| University Fund | 20,448.00 | - |
| | | - |
| Admission Fees | | 15,37,968.00 |
| Bonafide Fees | | 1,140.00 |
| Eligibility Fees | | 67,200.00 |
| Exam Fees | | 1,02,030.00 |
| Term End Exam Fees | | 61,440.00 |
| Donation | | 1,05,000.00 |
| Bank Intrest | | 124.00 |
| Cash | | - |
| Provisions | | 1,08,056.00 |
| Sundry Creditors | | 1,27,058.00 |
| Shri Pandharinath Vidya Vikas Mnadal Pokhari | | 5,67,397.00 |
| Cash | | - |
| Computer | 13,040.00 | |
| Printing | 14,400.00 | - |
| Fees Receivable | 13,65,643.00 | |
| Grant Receivable | 4,00,106.00 | |
| Central Bank Of India(college) | 1,41,786.55 | |
| Central Bank Of India(NSS) | 506.00 | |
| Central Bank Of India(SWO) | 10,637.50 | |
| Central Bank Of India(EXAM) | 2,965.35 | |
| **TOTAL** | **26,77,413.00** | **26,77,413.00** |

**For, Atul Nighot & Associates**
**Chartered Accountants**

**Atul Baban Nighot**
**(Proprietor)**
FRN. NO. -141342W
Mem. No - 164525

Date -08/07/2020
Place- Manchar

**For, SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

**Co-ordinator**
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**Shri Pandharinath ACS College,**
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**Principal**
**Shri Pandharinath ACS College,**
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THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX [VIDE RULE 17(1)]

**Name of The Public Trust:- SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

Registration No.-PU/PN/ACS/484/2018

**Income & Expenditure Account for the Year ended 31-3-2019**

| Last Year (Rs) | Expenditure | Current Year (Rs) | Last Year (Rs) | Income | Current Year (Rs) |
|---|---|---|---|---|---|
| | To Eligibility Expenses | 45,560.00 | - | By Admission Fees | 15,37,968.00 |
| | To Exam Fees Paid To University | 7,526.00 | - | By Bonafide Fees | 1,140.00 |
| | To Employee Cost | 3,46,543.00 | - | By Eligibility Fees | 67,200.00 |
| | To Affiliation Fees | 1,60,600.00 | - | By Exam Fees | 1,02,030.00 |
| | To Bank Charges & Commission | 554.60 | - | By Term End Exam Fees | 61,440.00 |
| | To Depreciation | 6,860.00 | - | By Donation | 1,05,000.00 |
| | To Exam Expenses | 1,440.00 | - | By Bank Intrest | 124.00 |
| | To Printing & Stationery Expenses | 38,692.00 | - | | |
| | To NSS Expenses | 1,000.00 | - | | |
| | To Office expenses | 520.00 | - | | |
| | To Repair & Maintenance Expenses | 6,315.00 | - | | |
| | To Travelling Expenses | 92,270.00 | - | | |
| | To University Fund | 20,448.00 | - | | |
| | To Excess of Income over Expenditure carried to Balance Sheet | 11,46,573.40 | | | |
| - | TOTAL | 18,74,902.00 | - | TOTAL | 18,74,902.00 |

AS PER AUDIT REPORT OF
EVEN DATE ATTACHED.

For, Atul Nighot & Associates
Chartered Accountants

Atul Baban Nighot
(Proprietor)
FRN. NO. -141342W
Mem. No - 164525

Date -08/07/2020
Place- Manchar

For, SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE

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Shri Pandharinath ACS College Pokhari (Tal. Ambegaon (Pune)) College Code 1539

ATUL NIGHOT & ASSOCIATES * Chartered Accountants * MEM NO. 164525 FRN 141342W

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**Name of The Public Trust:- SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

Registration No.- PU/PN/ACS/484/2018

**Receipt & Payment Account for the Year ended 31-3-2019**

| Receipts | Amount | Amount | Payments | Amount | Amount |
|---|---|---|---|---|---|
| To Opening balance | | | To Eligibility Expenses | | 45,560.00 |
| Cash And Bank Balance | - | - | To Exam Fees Paid To University | | 7,526.00 |
| | | | To Employee Cost | | 2,38,487.00 |
| | | | To Affiliation Fees | | 1,60,600.00 |
| By Admission Fees | | 2,57,315.00 | To Bank Charges & Commission | | 554.60 |
| By Bonafide Fees | | 1,140.00 | To Exam Expenses | - | 1,440.00 |
| By Eligibility Fees | | 6,550.00 | To NSS Expenses | - | 1,000.00 |
| By Exam Fees | | 89,230.00 | To Office expenses | | 520.00 |
| By Term End Exam Fees | | 49,900.00 | To Repair & Maintenance Expenses | | 6,315.00 |
| By Donation | | 1,05,000.00 | To Travelling Expenses | | 92,270.00 |
| By Bank Intrest | | 124.00 | To University Fund | | 20,448.00 |
| By Advance from Navanath Nighot | | 23,592.00 | To Printing & Stationary | | 34,942.00 |
| By Advance from Shashikant Salave | | 99,716.00 | To Computer | | 16,300.00 |
| By Advance from Shri padharinath vidya vikas mandal | | 5,67,397.00 | To Software | | 18,000.00 |
| | | | To Expenses against Grant From University | | 4,00,106.00 |
| | | | By Closing balance | | |
| | | | Cash Balance | - | |
| | | | Bank Balance | - | - |
| | | | Central Bank Of India(college) | 1,41,786.55 | |
| | | | Central Bank Of India(NSS) | 506.00 | |
| | | | Central Bank Of India(SWO) | 10,637.50 | |
| | | | Central Bank Of India(EXAM) | 2,965.35 | 1,55,895.40 |
| Total | | 11,99,964.00 | Total | | 11,99,964.00 |

AS PER AUDIT REPORT OF
EVEN DATE ATTACHED.

**For, Atul Nighot & Associates**
**Chartered Accountants**

**Atul Baban Nighot**
**(Proprietor)**
FRN. NO. -141342W
Mem. No - 164525

Date -08/07/2020
Place- Manchar

**For, SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

**Co-ordinator**
IQAC
**Shri Pandharinath ACS College,**
**Pokhari, Tal. Ambegaon, Dist. Pune.**

Shri Pandharinath ACS College, Pokhari Tal. Ambegaon (Pune) College Code 1539

**Principal**
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**Pokhari,Tal.Ambegaon,Dist.Pune**

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THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE- VII [VIDE RULE 17(1)]

# Name of The Public Trust:- SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE

Registration No:-PU/PN/ACS/484/2018

## Balance Sheet as at 31.03.2019

| Last Year (Rs) | Funds and Liabilities | Current Year (Rs) | Current Year (Rs) | Last Year (Rs) | Property and Assets | Current Year (Rs) | Current Year (Rs) |
|---|---|---|---|---|---|---|---|
| - | **Trust Funds or Corpus** | | | 0.00 | **Immovable Properties** | | |
| | Balance as per last Balance Sheet | 0.00 | | | Building Under Construction | 0.00 | |
| | Add :Additions during the year | 0.00 | 0.00 | | Land | 0.00 | |
| | | | | | Room Shed Construction | 0.00 | 0.00 |
| - | **Earmarked Funds** | | | 0.00 | **Movable Properties** | | |
| | Building Fund | 0.00 | | | Gross WDV Value of Computer | 16,300.00 | |
| | Reserve Fund | 0.00 | 0.00 | | Less: Depreciation | 3,260.00 | 13,040.00 |
| | | | | | Gross WDV Value of Software | 18,000.00 | |
| | | | | | Less: Depreciation | 3,600.00 | 14,400.00 |
| | | | | | **Investments** | | |
| - | **Income & Expenditure Account** | | | 0.00 | FD With Sant D. Patsanstha | 0.00 | |
| | Balance as per Last Balance Sheet | 0.00 | | 0.00 | Accrued Interest on FD | 0.00 | 0.00 |
| | Add: Surplus as per Income & | 0.00 | | 0.00 | | | |
| | Expenditure Account | 11,46,573.40 | | 0.00 | **Current assets** | | |
| | Less: Appropriation (If any) | 0.00 | 11,46,573.40 | 0.00 | Fees Receivable | 13,65,643.00 | |
| | | | | 0.00 | Grant Receivable | 4,00,106.00 | |
| | | | | 0.00 | Donation Receivable | 0.00 | |
| - | **Current Liabilities** | | | 0.00 | | 0.00 | 17,65,749.00 |
| | Salary Payable | 1,08,056.00 | | | | | |
| | Navanath Nighot | 23,592.00 | | | **Cash & Bank Balance** | | |
| | Rekha Printing Press | 3,750.00 | | | | | |
| | Shashikant Salave | 99,716.00 | 0.00 | 0.00 | Central Bank Of India(college) | 1,41,786.55 | |
| | Shri Pandharinath Vidya Vikas Mnadal Pokhari | 5,67,397.00 | 8,02,511.00 | 0.00 | Central Bank Of India(NSS) | 506.00 | |
| | | | | | Central Bank Of India(SWO) | 10,637.50 | |
| | | | | | Central Bank Of India(EXAM) | 2,965.35 | 1,55,895.40 |
| - | **Total** | | 19,49,084.40 | 0.00 | **Total** | | 19,49,084.40 |

AS PER AUDIT REPORT OF
EVEN DATE ATTACHED.

**For, Atul Nighot & Associates**
**Chartered Accountants**

**Atul Baban Nighot**
**(Proprietor)**
FRN. NO. -141342W
Mem. No - 164525

Date -08/07/2020
Place- Manchar

**For, SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

**Co-ordinator**
**IQAC**
**Shri Pandharinath ACS College, Pokhari, Tal. Ambegaon, Dist. Pune.**

Shri Pandharinath ACS College Pokhari • College Code 1539 • Tal.Ambegaon (Pune)

**Principal**
**Shri Pandharinath ACS College, Pokhari,Tal.Ambegaon,Dist.Pune**

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# Notes to Accounts

## SHRI PANDHARINATH ARTS COMMERC E AND SCIENCE COLLEGE, POKHARI

**FY 2018-2019**

Notes forming part of the Balance Sheet as at 31st March 2019, and Income and Expenditure Account for the year ended as on that date.

**1.Significant Accounting Policies**

**a) Accounting Convention:**

The Accounts have been prepared under the historic cost convention on Receipt basis and as per applicable mandatory accounting standards.

**b) Depreciation:**

Depreciation is charged at the rates prescribed under the Income Tax Rules, 1962.

**c) Fixed Assets:**

Fixed assets are stated at their cost less Depreciation. Fixed assets received as donation has been recorded at nominal value Rs.10.

**d) Contingent Liabilities:**

Contingent Liability of material nature is provided. During the year of audit as per management certification no Contingent Liability is ascertained.

**e) Deferred Tax liability:**

The Trust is following same rate of depreciation while preparation of Income & Expenditure A/c as per rates applicable to Income Tax Rules and there are no other items which are having timing difference creating Deferred Tax Liability or asset, therefore provision for the same is not made.

Figures have been regrouped and rearranged whenever and wherever necessary.

*For,* **Atul Nighot & Associates**
**Chartered Accountants**

**Atul Baban Nighot**
**F.R.N.- 141342W**

Place: Manchar
Date: 08.07.2020

**For, PANDHARINATH ARTS COMMERC E AND SCIENCE COLLEGE,POKHARI**

**Co-ordinator**
**IQAC**
**Shri Pandhar... ACS College,**
**Pokhari, Tal. Ambegaon, Dist. Puna**

Shri Pandharinath ACS College Pokhari • Tal.Ambegaon (Pune) • College Code 1539

**Principal**
**Shri Pandharinath ACS College,**
**Pokhari.Tal.Ambegaon,Dist.Pune**

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**THE BOMBAY PUBLIC TRUSTS ACT, 1950**
**SCHEDULE IX C (Vide Rule –32)**

Statement of Income Liable to Contribution for the year ending **31.03.2019**

**Name of Public Trust: -** SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE, POKHARI.
Registration No.: – **PU/PN/ACS/484/2018**

| | | | | |
|---|---|---|---|---|
| I) | | INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE IX) | | 18,74,778.00 |
| II) | | ITEMS NOT CHARGABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32: - | | |
| | 1 | Donation received from other Public Trusts and Dharmadas | | NIL |
| | 2 | Grants received from Government and local authorities | | NIL |
| | 3 | Interest on Sinking or Depreciation Fund or Fixed Deposit | | 124.00 |
| | 4 | Amount spent for the purpose of secular education | | NIL |
| | 5 | Amount spent for the purpose of medical relief | | NIL |
| | 6 | Amount spent for the purpose of veterinary treatment of animals | | NIL |
| | 7 | Expenditure incurred from Donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity. | | NIL |
| | 8 | Deductions out of income from lands for agricultural purposes | | NIL |
| | | a) Land Revenue and Local Funds Cess | | |
| | | b) Rent payable to superior landlord | | |
| | | c) Cost of Production, if lands are cultivated by trust | | |
| | 9 | Deductions out of income from land used for non-agricultural purposes | | NIL |
| | | a) Assessment, Cesses and other Government or Municipal taxes | | |
| | | b) Ground rent payable to the superior landlord | | |
| | | c) Insurance premia | | |
| | | d) Repairs at 10 percent of gross rent of building | | |
| | | e) Cost of collection at 4 per cent of gross rent of building let out | | |
| | 10 | Cost of collection of Income or receipts from securities, stocks, etc at 1 percent of such income | | NIL |
| | 11 | Deductions on account of repairs in respect of building not rented & yielding no income at 10 percent of the estimated gross annual rent | | NIL |
| | | **Gross Annual income chargeable to contribution Rs.** | | **18,74,654.00** |

Certified that while claiming deductions admissible under the above Schedule, we have not claimed any amount twice either wholly or partly, against any of the items in the Schedule, which have the effect of double- deduction.

**Trust Address**
A/P -POKHARI
TAL- AMBEGAON,
DIST-PUNE,
MAHARASHTRA- 410 509.

Date: 08/07/2020
Place: Manchar

**For, Atul Nighot & Associates**
**Chartered Accountants**

**CA Atul Baban Nighot**
(Proprietor)
FRN No. – 141342W

*For,* **PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

**Co-ordinator**
IQAC
Shri Pandharinath ACS College,
Pokhari, Tal. Ambegaon, Dist. Pune

Shri Pandharinath ACS College Pokhari Tal.Ambegaon (Pune) College Code 1539

**Principal**
Shri Pandharinath ACS College,
Pokhari.Tal.Ambegaon,Dist.Pune

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## REPORT OF AN AUDITUR RELATING TO ACCOUNTS AUDITED UNDER SUB- SECTION (2) OF SECTION 33 & 34 AND RULES 19 OF THE BOMBAY PUBLIC TRUSTS ACT.

Registration No.:– **PU/PN/ACS/484/2018**

Name of the Public Trust.:- **SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE, POKHARI**

For the year ending .:- **31st March 2019**

| | | |
|---|---|---|
| (a) | Whether accounts are maintained regularly and in Accordance with the provisions of the rules. | YES |
| (b) | Whether receipts and disbursement are properly and correctly shown in the accounts. | YES |
| (c) | Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement:- | *We have not checked cash physically on balance sheet date.* |
| (d) | Whether all books, deeds, accounts vouchers or other documents of records required by the auditor were produced before him. | YES |
| (e) | Whether a register of movable and immovable properties is properly maintained the changes therein are communicated from time to time to the regional office and the defects and inaccuracies mentioned in the previous audit report have been duly complied with. | YES |
| (f) | Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him. | YES |
| (g) | Whether any property or funds of the Trust were applied for any objects or purposes other than the object or purpose of the Trust. | NO |
| (h) | The amount of outstanding for more than one year and amounts written off, if any. | NO |
| (i) | Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/- | NO |
| (j) | Whether any money of the public trust has been invested contrary to the provision of section 35. | NO |
| (k) | Alienation if any of the immovable property contrary to the provisions of section 36 which have come to the notice of the Auditor | NO |
| (l) | All cases of irregular illegal or improper expenditure or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof and whether such expenditure, failure, omission loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of trustees or any other person while in the management of the trust. | NO |
| (m) | Whether the budget has been filed in the form provided by rule 16A | NO |
| (n) | Whether the maximum and minimum number of the trustees is maintained. | NO |
| (o) | Whether the meetings are held regularly as provided such instrument. | NO |
| (p) | Whether the minutes books of the proceedings of the meetings are maintained | NO |
| (q) | Whether any of the trustees has any interest in the investment of the trust. | NO |
| (r) | Whether any of the trustees is a debtor or creditor of the trust | NO |
| (s) | Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit. | YES |
| (t) | Any special matter which the auditor may think fit or necessary to bring to the notice of the deputy or assistant Charity Commissioner, | NO |

*For,* **ATUL NIGHOT & ASSOCIATES.**
Chartered Accountants

**ATUL BABAN NIGHOT**
**(Proprietor)**
**Mem. No-164525**
**FRN-141342W**

Date: 25/06/2019
Place: Manchar

Co-ordinator
IQAC
Shri Pandharinath ACS College,
Pokhari, Tal. Ambegaon, Dist. Pune

Shri Pandharinath ACS College Pokhari Tal.Ambegaon (Pune) College Code 1539

Principal
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**Atul Nighot & Associates**
**Chartered Accountants**
**Mem. No - 164525**
**FRN No – 141342W**

**Off. Add.-**2nd Floor, Trimurti Pride,
Market Yard Manchar,
Pune-410503
**Mobile** - 7709080504
**E mail** - caatulnighot@gmail.com

Date: 08/07/2020

## CERTIFICATE

To,
Charity Commissioner,
Pune.

Dear Sir/Madam

This is to certify that **SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE** IS a registered trust under Bombay Public Trust act, 1950 having Registration No.:-**PU/PN/ACS/484/2018**

Further to certify that during the year ended 31st March 2019 the trust has received Rs, 1,05,000.00 from public only and not received any donation from any government or semi government organization.

**Yours truly,**
**For, Atul Nighot & Associates**
**Chartered Accountants**

**Atul Baban Nighot**
**(Proprietor)**
**Mem. No-164525**
**FRN-141342W**

**Place: Manchar**

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Mem.No - 164525
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Market Yard Manchar,
Pune-410503.
Mobile– 7709080504.
E-mail - caatulnighot@gmail.com

दि.०८/०७/२०२०

मा. धर्मादाय आयुक्त साहेब

पुणे

# दाखला

दाखला देण्यात येतो की, श्री.पंढरीनाथ आर्टस् कॉमर्स आणि सायन्स कॉलेज मु.पो.-पोखरी ता-आंबेगाव- जि-पुणे.४१०५०९ रजिस्ट्रेशन नं.-PU/PN/ACS/४८४/२०१८ पुणे या संस्थेचे ऑडीट मी कलेले असून सन २०१८-२०१९ या वर्षामध्ये संस्थेचा एकुण ट्रस्ट फंड रु.११,४६,५७३.४०.०० /- असून सदर आर्थिक वर्षामध्ये ११,४६,५७३.४०.००/- एवढी वाढ झाली आहे.

**Yours truly,**
**Atul Nighot & Associates**
**Chartered Accountants**

**CA. Atul B. Nighot**
**Mem. No-164525**
**FRN NO – 141342W**

**Place: Manchar**

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A/P –POKHARI, TAL- AMBEGAON,
DIST-PUNE, MAHARASHTRA- 410 509.

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# FINANCIAL STATEMENTS

**Period- 01.04.2019 to 31.03.2020**

- Income & Expenditure Account
- Receipt & Payment Account
- Balance Sheet
- Notes to Account
- Trust Audit Report

---

***Prepared by***


## ATUL NIGHOT & ASSOCIATES

**CHARTERED ACCOUNTANTS**
**(PROP. – CA ATUL BABAN NIGHOT)**
**MEM. NO. - 164525**
**FRN. No. – 141342W**

**OFF. ADDRESS–** Trimurti Pride, 2nd Floor,
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**Name of The Public Trust:- SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

Registration No.- PU/PN/ACS/484/2018

**Trial Balance As on 31.03.2020**

| Particulars | Debit | Credit |
|---|---|---|
| Eligibility Expenses | 59,820.00 | |
| Social Activity Expenses | 40,216.00 | |
| Employee Cost | 15,07,409.00 | |
| Affiliation Fees | 13,700.00 | |
| Bank Charges & Commission | 2,193.00 | |
| Depreciation | 47,108.00 | |
| Printing & Stationery Expenses | 81,234.00 | - |
| NSS Expenses | 1,000.00 | - |
| Office expenses | 1,202.00 | |
| Repair & Maintenance Expenses | 65,620.00 | - |
| Travelling Expenses | 32,800.00 | - |
| University Fund | 53,572.00 | - |
| Remmneration Expenses | 5,000.00 | - |
| Registration Expenses | 200.00 | |
| Advertisement expenses | 12,000.00 | |
| Opening Balance | | 11,46,574.00 |
| Admission Fees | | 36,24,274.00 |
| Exam Fees | | 2,93,579.00 |
| Donation | | 51,341.00 |
| Bank Intrest | | 571.00 |
| Other Income | | 1,051.00 |
| Provisions | | 9,06,644.00 |
| Sundry Creditors | | 11,33,370.00 |
| Shri Pandharinath Vidya Vikas Mnadal Pokhari | | 48,397.00 |
| Scholarship Grant | | 1,634.00 |
| Cash | | - |
| Computer | 35,024.00 | |
| Printing Softwear | 8,640.00 | - |
| Furniture | 1,94,304.00 | |
| CC Tv Camera | 24,000.00 | |
| Fees Receivable | 39,67,821.00 | |
| Grant Receivable | 5,00,735.00 | |
| Books | 46,729.00 | |
| Central Bank Of India(college) | 5,00,821.00 | |
| Central Bank Of India(NSS) | 524.00 | |
| Central Bank Of India(SWO) | 1,752.00 | |
| Central Bank Of India(EXAM) | 4,011.00 | |
| TOTAL | 72,07,435.00 | 72,07,435.00 |

**UDIN:- 21164525AAAAPP8596**

**For, Atul Nighot & Associates**
**Chartered Accountants**

**For, SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

**CA. Atul Baban Nighot**
**(Proprietor)**
FRN. NO. -141342W
Mem. No - 164525

Date -05/06/2021
Place- Manchar

**Co-ordinator**
**IQAC**
**Shri Pandharinath ACS College,**
**Pokhari, Tal. Ambegaon, Dist. Pune**

Shri Pandharinath ACS College, Pokhari • Tal. Ambegaon (Pune) College Code 1539

**Principal**
**Shri Pandharinath ACS College**
**Pokhari,Tal.Ambegaon,Dist.Pune**

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SCHEDULE IX [VIDE RULE 17(1)]

**Name of The Public Trust:- SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

Registration No.-PU/PN/ACS/484/2018

**Income & Expenditure Account for the Year ended 31-3-2020**

| Last Year (Rs) | Expenditure | Current Year (Rs) | Last Year (Rs) | Income | Current Year (Rs) |
|---|---|---|---|---|---|
| | To Eligibility Expenses | 59,820.00 | - | By Admission Fees | 36,24,274.00 |
| | To Social Activity Expenses | 40,216.00 | - | By Exam Fees | 2,93,579.00 |
| | To Employee Cost | 15,07,409.00 | - | By Donation | 51,341.00 |
| | To Affiliation Fees | 13,700.00 | - | By Bank Intrest | 571.00 |
| | To Bank Charges & Commission | 2,193.00 | - | By Other Income | 1,051.00 |
| | To Depreciation | 47,108.00 | - | | |
| | To Printing & Stationery Expenses | 81,234.00 | - | | |
| | To NSS Expenses | 1,000.00 | - | | |
| | To Office expenses | 1,202.00 | - | | |
| | To Repair & Maintenance Expenses | 65,620.00 | - | | |
| | To Travelling Expenses | 32,800.00 | - | | |
| | To University Fund | 53,572.00 | - | | |
| | To Remmneration Expenses | 5,000.00 | - | | |
| | To Registration Expenses | 200.00 | | | |
| | To Advertisement Expenses | 12,000.00 | | | |
| | **To Excess of Income over Expenditure carried to Balance Sheet** | **20,47,742.00** | | | |
| - | **TOTAL** | **39,70,816.00** | - | **TOTAL** | **39,70,816.00** |

AS PER AUDIT REPORT OF
EVEN DATE ATTACHED.
UDIN:- 21164525AAAAPP8596

**For, Atul Nighot & Associates**
**Chartered Accountants**

**CA.Atul Baban Nighot**
**(Proprietor)**
FRN. NO. -141342W
Mem. No - 164525

Date -05/06/2021
Place- Manchar

**For, SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

Co-ordinator
IQAC
Shri Pandharinath ACS College,
Pokhari, Tal. Ambegaon, Dist. Pune

Shri Pandharinath ACS College, Pokhari • Tal.Ambegaon (Pune) College Code 1539

Principal
Shri Pandharinath ACS College
Pokhari,Tal.Ambegaon,Dist.Pune

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**Name of The Public Trust:- SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

Registration No.- PU/PN/ACS/484/2018

## Receipt & Payment Account for the Year ended 31-3-2020

| Receipts | Amount | Amount | Payments | Amount | Amount |
|---|---|---|---|---|---|
| **To Opening balance** | | | To Eligibility Expenses | | 59,820.00 |
| Cash And Bank Balance | 1,55,895.00 | 1,55,895.00 | To Social Activity Expenses | | 40,216.00 |
| | | | To Employee Cost | | 7,08,821.00 |
| | | | To Affiliation Fees | | 13,700.00 |
| By Admission Fees | | 4,36,409.00 | To Bank Charges & Commission | | 2,193.00 |
| By Term End Fees | | 281.00 | To Depreciation | | |
| By Eligibility Fees | | 700.00 | To Printing & Stationery Expenses | | 81,234.00 |
| By Exam Fees | | 8,79,327.00 | To NSS Expenses | | 1,000.00 |
| By Donation | | 51,341.00 | To Office expenses | | 1,202.00 |
| | | | To Repair & Maintenance Expenses | | 65,620.00 |
| By Other Income | | 571.00 | To Travelling Expenses | | 32,800.00 |
| By Advances | | 10,06,312.00 | To University Fund | | 53,572.00 |
| By Scholorship | | 1,634.00 | To Remmneration Expenses | | 5,000.00 |
| | | | To Registration Expenses | | 200.00 |
| | | | To Advertisement expenses | | 12,000.00 |
| | | | To Pandharinath Vidya Vikas Mandal | | 5,19,000.00 |
| | | | To Fixed Assets Purchased | | 2,81,636.00 |
| | | | To Books | | 46,719.00 |
| | | | To Grants | | 1,00,629.00 |
| | | | **By Closing balance** | | |
| | | | Cash Balance | | |
| | | | Bank Balance | | |
| | | | Central Bank Of India(college) | 5,00,821.00 | |
| | | | Central Bank Of India(NSS) | 524.00 | |
| | | | Central Bank Of India(SWO) | 1,752.00 | |
| | | | Central Bank Of India(EXAM) | 4,011.00 | 5,07,108.00 |
| **Total** | | 25,32,470.00 | **Total** | | 25,32,470.00 |

AS PER AUDIT REPORT OF
EVEN DATE ATTACHED.
UDIN:- 21164525AAAAPP8596
For, Atul Nighot & Associates
Chartered Accountants

CA. Atul Baban Nighot
(Proprietor)
FRN. NO. -141342W
Mem. No - 164525

Date -05/06/2021
Place- Manchar

For, SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE

Co-ordinator
IQAC
Shri Pandharinath ACS College,
Pokhari, Tal. Ambegaon, Dist. Pune

Shri Pandharinath ACS College, Pokhari, Tal. Ambegaon (Pune) College Code 1539

Principal
Shri Pandharinath ACS College,
Pokhari, Tal.Ambegaon, Dist.Pune

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THE BOMBAY PUBLIC TRUST ACT, 1950

SCHEDULE- VII [VIDE RULE 17(1)]

## Name of The Public Trust:- SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE

Registration No:-PU/PN/ACS/484/2018

### Balance Sheet as at 31.03.2020

| Last Year (Rs) | Funds and Liabilities | Current Year (Rs) | Current Year (Rs) | Last Year (Rs) | Property and Assets | Current Year (Rs) | Current Year (Rs) |
|---|---|---|---|---|---|---|---|
| - | **Trust Funds or Corpus** | | | 0.00 | **Immovable Properties** | | |
| | Balance as per last Balance Sheet | 0.00 | | | Building Under Construction | 0.00 | |
| | Add :Additions during the year | 0.00 | 0.00 | | Land | 0.00 | |
| | | | | | Room Shed Construction | 0.00 | 0.00 |
| | **Earmarked Funds** | | | 0.00 | **Movable Properties** | | |
| | Building Fund | 0.00 | | | Gross WDV Value of Computer | 53,040.00 | |
| | Reserve Fund | 0.00 | 0.00 | | Less: Depreciation | 18,016.00 | 35,024.00 |
| | | | | | Gross WDV Value of Software | 14,400.00 | |
| | | | | | Less: Depreciation | 5,760.00 | 8,640.00 |
| | | | | | Gross WDV Value of Furniture | 2,11,636.00 | |
| | | | | | Less: Depreciation | 17,332.00 | 1,94,304.00 |
| | | | | | Gross WDV Value of Furniture | 30,000.00 | |
| | | | | | Less: Depreciation | 6,000.00 | 24,000.00 |
| | | | | | **Investments** | | |
| | **Income & Expenditure Account** | | | 0.00 | FD With Sant D. Patsanstha | 0.00 | |
| | Balance as per Last Balance Sheet | 11,46,574.00 | | 0.00 | Accrued Interest on FD | 0.00 | 0.00 |
| | Add: Surplus as per Income & | 0.00 | | 0.00 | | | |
| | Expenditure Account | 20,47,742.00 | | 0.00 | **Current assets** | | |
| | Less: Appropriation (If any) | 0.00 | 31,94,316.00 | 0.00 | Fees Receivable | 39,67,821.00 | |
| | | | | 0.00 | Grant Receivable | 5,00,735.00 | |
| | | | | | Donation Receivable | 0.00 | |
| - | **Current Liabilities** | | | 0.00 | Books | 46,729.00 | 45,15,285.00 |
| | Salary Payable | 9,06,644.00 | | | | | |
| | Balasaheb Kolpa | 1,82,333.00 | | | **Cash & Bank Balance** | | |
| | Shashikant Salave | 3,56,356.00 | | | | | |
| | Shri Pandharinath Vidya Vikas Mnadal Pokhari | 48,397.00 | 0.00 | 0.00 | Central Bank Of India(college) | 5,00,821.00 | |
| | Scholarship Grant | 1,634.00 | | 0.00 | Central Bank Of India(NSS) | 524.00 | |
| | Rekha Printing Press | 7,450.00 | | | Central Bank Of India(SWO) | 1,752.00 | |
| | Dhanshree Salave | 4,52,500.00 | | | Central Bank Of India(EXAM) | 4,011.00 | 5,07,108.00 |
| | Sitaram Joshi | 1,34,731.00 | 20,90,045.00 | | | | |
| - | **Total** | | 52,84,361.00 | 0.00 | **Total** | | 52,84,361.00 |

0.00

AS PER AUDIT REPORT OF
EVEN DATE ATTACHED.
UDIN:- 21164525AAAAPP8596
For, Atul Nighot & Associates
Chartered Accountants

CA.Atul Baban Nighot
(Proprietor)
FRN. NO. -141342W
Mem. No - 164525
Date -05/06/2021
Place- Manchar

For, SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE

Co-ordinator
Shri Pandharinath ACS College,
Pokhari, Tal. Ambegaon, Dist. Pune

Shri Pandharinath ACS College, Pokhari, Tal. Ambegaon (Pune) College Code 1539

Principal
Shri Pandharinath ACS College
Pokhari,Tal.Ambegaon,Dist.Pune

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# Notes to Accounts

## SHRI PANDHARINATH ARTS COMMERC E AND SCIENCE COLLEGE, POKHARI

**FY 2019-2020**

Notes forming part of the Balance Sheet as at 31st March 2020, and Income and Expenditure Account for the year ended as on that date.

**1.Significant Accounting Policies**

**a) Accounting Convention:**

The Accounts have been prepared under the historic cost convention on Accrual basis and as per applicable mandatory accounting standards.

**b) Depreciation:**

Depreciation is charged at the rates prescribed under the Income Tax Rules, 1962.

**c) Fixed Assets:**

Fixed assets are stated at their cost less Depreciation. Fixed assets received as donation has been recorded at nominal value Rs.10.

**d) Contingent Liabilities:**

Contingent Liability of material nature is provided. During the year of audit as per management certification no Contingent Liability is ascertained.

**e) Deferred Tax liability:**

The Trust is following same rate of depreciation while preparation of Income & Expenditure A/c as per rates applicable to Income Tax Rules and there are no other items which are having timing difference creating Deferred Tax Liability or asset, therefore provision for the same is not made.

Figures have been regrouped and rearranged whenever and wherever necessary.

*For,* **Atul Nighot & Associates**
**Chartered Accountants**

**Atul Baban Nighot**
**F.R.N.- 141342W**

Place: Manchar
Date:- 05.06.2021

**For, PANDHARINATH ARTS COMMERC E AND SCIENCE COLLEGE,POKHARI**

**Co-ordinator**
**IQAC**
Shri Pandhar... CS College,
Pokhari, Tal. Ambegaon, Dist. Pune

Shri Pandharinath ACS College, Pokhari • College Code 1539

**Principal**
Shri Pandharinath ACS College,
Pokhari,Tal.Ambegaon,Dist.Pune

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**THE BOMBAY PUBLIC TRUSTS ACT, 1950**
**SCHEDULE IX C (Vide Rule –32)**

Statement of Income Liable to Contribution for the year ending **31.03.2020**

**Name of Public Trust: -** SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE, POKHARI.
Registration No.: – **PU/PN/ACS/484/2018**

| | | | | |
|---|---|---|---|---|
| I) | | INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE IX) | | 20,47,742.00 |
| II) | | ITEMS NOT CHARGABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32: - | | |
| | 1 | Donation received from other Public Trusts and Dharmadas | | NIL |
| | 2 | Grants received from Government and local authorities | | NIL |
| | 3 | Interest on Sinking or Depreciation Fund or Fixed Deposit | | 571.00 |
| | 4 | Amount spent for the purpose of secular education | | NIL |
| | 5 | Amount spent for the purpose of medical relief | | NIL |
| | 6 | Amount spent for the purpose of veterinary treatment of animals | | NIL |
| | 7 | Expenditure incurred from Donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity. | | NIL |
| | 8 | Deductions out of income from lands for agricultural purposes | | NIL |
| | | a) Land Revenue and Local Funds Cess | | |
| | | b) Rent payable to superior landlord | | |
| | | c) Cost of Production, if lands are cultivated by trust | | |
| | 9 | Deductions out of income from land used for non-agricultural purposes | | NIL |
| | | a) Assessment, Cesses and other Government or Municipal taxes | | |
| | | b) Ground rent payable to the superior landlord | | |
| | | c) Insurance premia | | |
| | | d) Repairs at 10 percent of gross rent of building | | |
| | | e) Cost of collection at 4 per cent of gross rent of building let out | | |
| | 10 | Cost of collection of Income or receipts from securities, stocks, etc at 1 percent of such income | | NIL |
| | 11 | Deductions on account of repairs in respect of building not rented & yielding no income at 10 percent of the estimated gross annual rent | | NIL |
| | | **Gross Annual income chargeable to contribution Rs.** | | **20,471,71.00** |

Certified that while claiming deductions admissible under the above Schedule, we have not claimed any amount twice either wholly or partly, against any of the items in the Schedule, which have the effect of double- deduction.

**UDIN:- 21164525AAAAPP8596**

**Trust Address**
A/P -POKHARI
TAL- AMBEGAON,
DIST-PUNE,
MAHARASHTRA- 410 509.

Date05/06/2021
Place: Manchar

**For, Atul Nighot & Associates**
**Chartered Accountants**

**CA Atul Baban Nighot**
(Proprietor)
FRN No. – 141342W

*For,* **PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

**Co-ordinator**
**IQAC**
**Shri Pandharinath ACS College, Pokhari, Tal. Ambegaon, Dist. Pune**

Shri Pandharinath ACS College Pokhari (Tal. Ambegaon) College Code 1539

**Principal**
**Shri Pandharinath ACS College, Pokhari,Tal.Ambegaon,Dist.Pune**

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## REPORT OF AN AUDITUR RELATING TO ACCOUNTS AUDITED UNDER SUB- SECTION (2) OF SECTION 33 & 34 AND RULES 19 OF THE BOMBAY PUBLIC TRUSTS ACT.

Registration No.:– **PU/PN/ACS/484/2018**

Name of the Public Trust.:- **SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE, POKHARI**

For the year ending .:- **31st March 2020**

| | | |
|---|---|---|
| (a) | Whether accounts are maintained regularly and in Accordance with the provisions of the rules. | YES |
| (b) | Whether receipts and disbursement are properly and correctly shown in the accounts. | YES |
| (c) | Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement:- | *We have not checked cash physically on balance sheet date.* |
| (d) | Whether all books, deeds, accounts vouchers or other documents of records required by the auditor were produced before him. | YES |
| (e) | Whether a register of movable and immovable properties is properly maintained the changes therein are communicated from time to time to the regional office and the defects and inaccuracies mentioned in the previous audit report have been duly complied with. | YES |
| (f) | Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him. | YES |
| (g) | Whether any property or funds of the Trust were applied for any objects or purposes other than the object or purpose of the Trust. | NO |
| (h) | The amount of outstanding for more than one year and amounts written off, if any. | NO |
| (i) | Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/- | NO |
| (j) | Whether any money of the public trust has been invested contrary to the provision of section 35. | NO |
| (k) | Alienation if any of the immovable property contrary to the provisions of section 36 which have come to the notice of the Auditor | NO |
| (l) | All cases of irregular illegal or improper expenditure or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof and whether such expenditure, failure, omission loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of trustees or any other person while in the management of the trust. | NO |
| (m) | Whether the budget has been filed in the form provided by rule 16A | NO |
| (n) | Whether the maximum and minimum number of the trustees is maintained. | NO |
| (o) | Whether the meetings are held regularly as provided such instrument. | NO |
| (p) | Whether the minutes books of the proceedings of the meetings are maintained | NO |
| (q) | Whether any of the trustees has any interest in the investment of the trust. | NO |
| (r) | Whether any of the trustees is a debtor or creditor of the trust | NO |
| (s) | Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit. | YES |
| (t) | Any special matter which the auditor may think fit or necessary to bring to the notice of the deputy or assistant Charity Commissioner, | NO |

UDIN:- 21164525AAAAPP8596

For, **ATUL NIGHOT & ASSOCIATES.**
Chartered Accountants

**ATUL BABAN NIGHOT**
**(Proprietor)**
**Mem. No-164525**
**FRN-141342W**

Date: 05/06/2021
Place: Manchar

**Co-ordinator**
**IQAC**
**Shri Pandharinath ACS College,**
**Pokhari. Tal. Ambegaon Dist. Pune**

Shri Pandharinath ACS College Pokhari • Tal. Ambegaon (Pune) • College Code 1539

**Principal**
**Shri Pandharinath ACS College,**
**Pokhari.Tal.Ambegaon,Dist.Pune**

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**Atul Nighot & Associates**
**Chartered Accountants**
**Mem. No - 164525**
**FRN No – 141342W**

**Off. Add.**-2nd Floor, Trimurti Pride,
Market Yard Manchar,
Pune-410503
**Mobile** - 7709080504
**E mail** - caatulnighot@gmail.com

**UDIN:- 21164525AAAAPP8596**

Date: 05/06/2021

# CERTIFICATE

**To,**
Charity Commissioner,
Pune.

Dear Sir/Madam

This is to certify that **SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE** IS a registered trust under Bombay Public Trust act, 1950 having Registration No.:-**PU/PN/ACS/484/2018**

Further to certify that during the year ended 31st March 2020the trust has received Rs. 51,341.00 from public only and not received any donation from any government or semi government organization.

**Yours truly,**
**For, Atul Nighot & Associates**
**Chartered Accountants**

**Atul Baban Nighot**
**(Proprietor)**
**Mem. No-164525**
**FRN-141342W**

**Place: Manchar**

**Co-ordinator**
**IQAC**
**Shri Pandharinath ACS College,**
**Pokhari, Tal. Ambegaon, Dist. Pune**

Shri Pandharinath ACS College, Pokhari (Pune) Tal.Ambegaon College Code 1539

**Principal**
**Shri Pandharinath ACS College,**
**Pokhari,Tal.Ambegaon,Dist.Pune**

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**Atul Nighot & Associates**
**(Chartered Accountants)**
**Mem.No - 164525**
**FRN No – 141342W**

**Off. Add.-**2nd Floor,Trimurti Pride,
Market Yard Manchar,
Pune-410503.
**Mobile**– 7709080504.
**E-mail** - caatulnighot@gmail.com

**UDIN:- 21164525AAAAPP8596**

दि.०५/०६/२०२१

मा. धर्मादाय आयुक्त साहेब

पुणे

# दाखला

दाखला देण्यात येतो की, श्री.पंढरीनाथ आर्टस् कॉमर्स आणि सायन्स कॉलेज मु.पो.-पोखरी ता-आंबेगाव- जि-पुणे.४१०५०९ रजिस्ट्रेशन नं.-PU/PN/ACS/४८४/२०१८ पुणे या संस्थेचे ऑडीट मी कलेले असून सन २०१९-२०२० या वर्षामध्ये संस्थेचा एकुण ट्रस्ट फंड रु.३१,९४,३१६.०० /- असून सदर आर्थिक वर्षामध्ये २०,४७,७४२.००/- एवढी वाढ झाली आहे.

**Yours truly,**
**Atul Nighot & Associates**
**Chartered Accountants**

**CA. Atul B. Nighot**
**Mem. No-164525**
**FRN NO – 141342W**

**Place: Manchar**

**Co-ordinator**
**IQAC**
**Shri Pandharinath ACS College,**
**Pokhari, Tal. Ambegaon, Dist. Pune**

Shri Pandharinath ACS College, Pokhari (Pune) • Tal. Ambegaon • College Code 1539

**Principal**
**Shri Pandharinath ACS College**
**Pokhari,Tal.Ambegaon,Dist.Pune**

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# SHRI. PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE

AT POST – POKHARI, TAL- AMBEGAON,

DIST- PUNE, MAHARASHTRA– 410 509.

# FINANCIAL STATEMENTS

**Period-01.04.2020 To 31.03.2021**

- Trust Audit Report
- Appointment Letter
- Receipts & Payment Account
- Income & Expenditure Account
- Balance Sheet

***Prepared by***


## ATUL NIGHOT & ASSOCIATES

**CHARTERED ACCOUNTANTS**
**(PROP. – CA ATUL BABAN NIGHOT)**
**MEM. NO. - 164525**
**FRN. No. – 141342W**

**OFF. ADDRESS**– Flat No- 202(8), Second Floor,
Mauli Complex, Beside Siddhi Hospital,
In Front of APMC Market Yard Gate,
Manchar – 410503.

**Mob. No. – 7709080504/8806408340.**


**Co-ordinator**
**IQAC**
**Shri Pandharinath ACS College,**
**Pokhari, Tal. Ambegaon, Dist. Pune.**

Shri Pandharinath ACS College, Pokhari, Tal. Ambegaon (Pune) College Code 1539

**Principal**
**Shri Pandharinath ACS College,**
**Pokhari,Tal.Ambegaon,Dist.Pune.**

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**THE BOMBAY PUBLIC TRUSTS ACT, 1950**
**SCHEDULE IX C (Vide Rule –32)**

Statement of Income Liable to Contribution for the year ending **31.03.2021**

**Name of Public Trust: -** SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE, POKHARI.
Registration No.: – **PU/PN/ACS/484/2018**

| | | | | |
|---|---|---|---|---|
| I) | | INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE IX) | | (29,82,327.00) |
| II) | | ITEMS NOT CHARGABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32: - | | |
| | 1 | Donation received from other Public Trusts and Dharmadas | | NIL |
| | 2 | Grants received from Government and local authorities | | NIL |
| | 3 | Interest on Sinking or Depreciation Fund or Fixed Deposit | | 816.00 |
| | 4 | Amount spent for the purpose of secular education | | NIL |
| | 5 | Amount spent for the purpose of medical relief | | NIL |
| | 6 | Amount spent for the purpose of veterinary treatment of animals | | NIL |
| | 7 | Expenditure incurred from Donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity. | | NIL |
| | 8 | Deductions out of income from lands for agricultural purposes | | NIL |
| | | a) Land Revenue and Local Funds Cess | | |
| | | b) Rent payable to superior landlord | | |
| | | c) Cost of Production, if lands are cultivated by trust | | |
| | 9 | Deductions out of income from land used for non-agricultural purposes | | NIL |
| | | a) Assessment, Cesses and other Government or Municipal taxes | | |
| | | b) Ground rent payable to the superior landlord | | |
| | | c) Insurance premia | | |
| | | d) Repairs at 10 percent of gross rent of building | | |
| | | e) Cost of collection at 4 per cent of gross rent of building let out | | |
| | 10 | Cost of collection of Income or receipts from securities, stocks, etc at 1 percent of such income | | NIL |
| | 11 | Deductions on account of repairs in respect of building not rented & yielding no income at 10 percent of the estimated gross annual rent | | NIL |
| | | **Gross Annual income chargeable to contribution Rs.** | | **(29,83,143.00)** |

Certified that while claiming deductions admissible under the above Schedule, we have not claimed any amount twice either wholly or partly, against any of the items in the Schedule, which have the effect of double- deduction.

**UDIN:- 22164525ANIWTI6071**

**Trust Address**
A/P -POKHARI
TAL- AMBEGAON,
DIST-PUNE,
MAHARASHTRA- 410 509.

Date: 21/07/2022
Place: Manchar

**For, Atul Nighot & Associates**
**Chartered Accountants**

**CA Atul Baban Nighot**
(Proprietor)
FRN No. – 141342W

**Co-ordinator**
**Shri Pandharinath ACS College, Pokhari, Tal. Ambegaon, Dist. Pune**

***For,* PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

Shri Pandharinath ACS College, Pokhari, Tal. Ambegaon (Pune) College Code 1539

**Principal**
**Shri Pandharinath ACS College, Pokhari.Tal.Ambegaon,Dist.Pune**

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**REPORT OF AN AUDITUR RELATING TO ACCOUNTS AUDITED UNDER SUB- SECTION (2) OF SECTION 33 & 34 AND RULES 19 OF THE BOMBAY PUBLIC TRUSTS ACT.**

Registration No.:– **PU/PN/ACS/484/2018**

Name of the Public Trust.:- **SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE, POKHARI**

For the year ending .:- **31st March 2021**

| | | |
|---|---|---|
| (a) | Whether accounts are maintained regularly and in Accordance with the provisions of the rules. | YES |
| (b) | Whether receipts and disbursement are properly and correctly shown in the accounts. | YES |
| (c) | Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement:- | *We have not checked cash physically on balance sheet date.* |
| (d) | Whether all books, deeds, accounts vouchers or other documents of records required by the auditor were produced before him. | YES |
| (e) | Whether a register of movable and immovable properties is properly maintained the changes therein are communicated from time to time to the regional office and the defects and inaccuracies mentioned in the previous audit report have been duly complied with. | YES |
| (f) | Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him. | YES |
| (g) | Whether any property or funds of the Trust were applied for any objects or purposes other than the object or purpose of the Trust. | NO |
| (h) | The amount of outstanding for more than one year and amounts written off, if any. | NO |
| (i) | Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/- | NO |
| (j) | Whether any money of the public trust has been invested contrary to the provision of section 35. | NO |
| (k) | Alienation if any of the immovable property contrary to the provisions of section 36 which have come to the notice of the Auditor | NO |
| (l) | All cases of irregular illegal or improper expenditure or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof and whether such expenditure, failure, omission loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of trustees or any other person while in the management of the trust. | NO |
| (m) | Whether the budget has been filed in the form provided by rule 16A | NO |
| (n) | Whether the maximum and minimum number of the trustees is maintained. | NO |
| (o) | Whether the meetings are held regularly as provided such instrument. | NO |
| (p) | Whether the minutes books of the proceedings of the meetings are maintained | NO |
| (q) | Whether any of the trustees has any interest in the investment of the trust. | NO |
| (r) | Whether any of the trustees is a debtor or creditor of the trust | NO |
| (s) | Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit. | YES |
| (t) | Any special matter which the auditor may think fit or necessary to bring to the notice of the deputy or assistant Charity Commissioner, | NO |

**UDIN:- 22164525ANIWTI6071**

*For,* **ATUL NIGHOT & ASSOCIATES.**
Chartered Accountants

**ATUL BABAN NIGHOT**
**(Proprietor)**
**Mem. No-164525**
**FRN-141342W**

Date: 21/07/2022
Place: Manchar

**Co-ordinator**
IQAC
**Shri Pandharinath ACS College, Pokhari, Tal. Ambegaon, Dist. Pune**

Shri Pandharinath ACS College, Pokhari • College Code 1539 • Tal. Ambegaon (Pune)

**Principal**
**Shri Pandharinath ACS College.**

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# Notes to Accounts

## SHRI PANDHARINATH ARTS COMMERC E AND SCIENCE COLLEGE, POKHARI

**FY 2020-2021**

Notes forming part of the Balance Sheet as at 31st March 2021, and Income and Expenditure Account for the year ended as on that date.

**1.Significant Accounting Policies**

**a) Accounting Convention:**

The Accounts have been prepared under the historic cost convention on Accrual basis and as per applicable mandatory accounting standards.

**b) Depreciation:**

Depreciation is charged at the rates prescribed under the Income Tax Rules, 1962.

**c) Fixed Assets:**

Fixed assets are stated at their cost less Depreciation. Fixed assets received as donation has been recorded at nominal value Rs.10.

**d) Contingent Liabilities:**

Contingent Liability of material nature is provided. During the year of audit as per management certification no Contingent Liability is ascertained.

**e) Deferred Tax liability:**

The Trust is following same rate of depreciation while preparation of Income & Expenditure A/c as per rates applicable to Income Tax Rules and there are no other items which are having timing difference creating Deferred Tax Liability or asset, therefore provision for the same is not made.

Figures have been regrouped and rearranged whenever and wherever necessary.

**For, Atul Nighot & Associates**
**Chartered Accountants**

**Atul Baban Nighot**
**F.R.N.- 141342W**

Place: Manchar
Date:- 21.07.2022

**For, PANDHARINATH ARTS COMMERC E AND SCIENCE COLLEGE,POKHARI**

**Co-ordinator**

**Shri Pandharinath ACS College, Pokhari, Tal. Ambegaon, Dist. Pune**

Shri Pandharinath ACS College Pokhari • College Code 1539 • Tal.Ambegaon (Pune)

**Principal**
**Shri Pandharinath ACS College, Pokhari.Tal.Ambegaon,Dist.Pune**

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**Atul Nighot & Associates**
**Chartered Accountants**
**Mem. No - 164525**
**FRN No – 141342W**

**Off. Add.-**2nd Floor, Trimurti Pride,
Market Yard Manchar,
Pune-410503
**Mobile** - 7709080504
**E mail** - caatulnighot@gmail.com

**UDIN:- 22164525ANIWTI6071**

Date: 21/07/2022

## CERTIFICATE

**To,**
Charity Commissioner,
Pune.

Dear Sir/Madam

This is to certify that **SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE** IS a registered trust under Bombay Public Trust act, 1950 having Registration No.:-**PU/PN/ACS/484/2018**

Further to certify that during the year ended 31st March 2021 the trust has received Rs. 75,000.00 from public only and not received any donation from any government or semi government organization.

**Yours truly,**
**For, Atul Nighot & Associates**
**Chartered Accountants**

**Atul Baban Nighot**
**(Proprietor)**
**Mem. No-164525**
**FRN-141342W**

**Place: Manchar**

**Co-ordinator**
**IQAC**
**Shri Pandharinath ACS College,**
**Pokhari, Tal. Ambegaon, Dist. Pune**

College Code 1539

**Principal**
**Shri Pandharinath ACS College,**
**Pokhari,Tal.Ambegaon,Dist.Pune**

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Name of The Public Trust:- SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE

Registration No.- PU/PN/ACS/484/2018

Trial Balance As on 31.03.2021

| Particulars | Debit | Credit |
|---|---|---|
| Eligibility Expenses | 55,660.00 | |
| Exam Expenses | 1,52,142.00 | |
| Employee Cost | 69,45,053.00 | |
| Affiliation Fees | 2,10,700.00 | |
| Bank Charges & Commission | 894.00 | |
| Depreciation | 1,28,885.00 | |
| Printing & Stationery Expenses | 68,250.00 | - |
| NSS Expenses | 51,000.00 | - |
| Office expenses | 9,000.00 | |
| Repair & Maintenance Expenses | 15,543.00 | - |
| Travelling Expenses | 74,150.00 | - |
| University Fund | 73,584.00 | - |
| Audit Fees | 10,000.00 | - |
| Internet Expenses | 5,300.00 | |
| Lab Equipment | 60,000.00 | |
| Programme Expenses | 2,42,200.00 | |
| Reserve & Surplus | | 31,94,315.00 |
| Admission Fees | | 50,40,638.00 |
| Donation | | 75,000.00 |
| Bank Intrest | | 816.00 |
| Other Income | | 3,580.00 |
| Provisions - Salary Payable | | 35,26,018.00 |
| Sundry Creditors | | 2,62,783.00 |
| Shri Pandharinath Vidya Vikas Mnadal Pokhari | | 33,12,897.00 |
| Scholarship Grant | | 1,634.00 |
| Other Than Trustee Deposits | | 26,16,949.00 |
| Cash | | |
| Fees Receivable | 78,36,071.00 | |
| Grant Receivable | 4,13,135.00 | |
| Computer | 21,014.00 | |
| Printing Softwear | 5,184.00 | |
| Furniture | 1,74,874.00 | |
| CC Tv Camera | 30,400.00 | |
| Books | 90,832.00 | |
| Building Construction | 2,20,115.00 | |
| Ground | 8,55,000.00 | |
| Central Bank Of India(college) | 2,14,474.00 | |
| Central Bank Of India(NSS) | 40,818.00 | |
| Central Bank Of India(SWO) | 3,268.00 | |
| Central Bank Of India(EXAM) | 27,084.00 | |
| TOTAL | 1,80,34,630.00 | 1,80,34,630.00 |

UDIN:- 22164525ANIWTI6071

For, Atul Nighot & Associates
Chartered Accountants

CA. Atul Baban Nighot
(Proprietor)
FRN. NO. -141342W
Mem. No - 164525

Date -
Place- Manchar

For, SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE

Co-ordinator
IQAC
Shri Pandharinath ACS College,
Pokhari, Tal. Ambegaon, Dist. Pune.

Shri Pandharinath ACS College Pokhari Tal. Ambegaon (Pune) College Code 1539

Principal
Shri Pandharinath ACS College,
Pokhari,Tal.Ambegaon,Dist.Pune

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**Name of The Public Trust:- SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

Registration No.- PU/PN/ACS/484/2018

## Receipt & Payment Account for the Year ended 31-3-2021

| Receipts | Amount | Amount | Payments | Amount | Amount |
|---|---|---|---|---|---|
| To Opening balance | | | To Eligibility Expenses | | 55,660.00 |
| Cash And Bank Balance | 5,07,108.00 | 5,07,108.00 | To Exam Expenses | | 1,42,142.00 |
| | | | To Employee Cost | | 36,25,679.00 |
| | | | To Affiliation Fees | | 2,10,700.00 |
| By Admission Fees | | - | To Bank Charges & Commission | | 894.00 |
| By Term End Fees | | - | To Programme Expenses | | 2,42,200.00 |
| By Grant Received | | 91,180.00 | To Printing & Stationery Expenses | | 78,250.00 |
| By Exam Fees | | 11,72,387.00 | To NSS Expenses | | 51,000.00 |
| By Donation | | 75,000.00 | To Office expenses | | 9,000.00 |
| | | | To Repair & Maintenance Expenses | | 6,243.00 |
| By Interest Received | | 816.00 | To Travelling Expenses | | 74,150.00 |
| By Advances - Shri Pandharinath Vidya Vikas Mandal | | 32,64,500.00 | To University Fund | | 73,584.00 |
| By Advances - Other Than Trustee | | 21,43,502.00 | To Audit Fees | | 10,000.00 |
| | | | To Internet Expenses | | 5,300.00 |
| | | | To Lab Equipment | | 60,000.00 |
| | | | To Advances - Shashikant Salve | | 3,36,140.00 |
| | | | To Advances - Sitaram Joshi | | 1,34,000.00 |
| | | | To Advances - Balasaheb Kolap | | 1,77,000.00 |
| | | | To Advances - Dhanshree Kolage | | 4,50,000.00 |
| | | | To Advances - Rupali Kolap | | 2,00,000.00 |
| | | | To Advances - Prashik Salve | | 50,000.00 |
| | | | To Pandharinath Vidya Vikas Mandal | | |
| | | | To Fixed Assets - Building | | 2,51,650.00 |
| | | | To Books | | 55,257.00 |
| | | | To Ground | | 6,50,000.00 |
| | | | To CCTV | | 20,000.00 |
| | | | By Closing balance | | |
| | | | Cash Balance | - | |
| | | | Bank Balance | | - |
| | | | Central Bank Of India(college) | 2,14,474.00 | |
| | | | Central Bank Of India(NSS) | 40,818.00 | |
| | | | Central Bank Of India(SWO) | 3,268.00 | |
| | | | Central Bank Of India(EXAM) | 27,084.00 | 2,85,644.00 |
| Total | | 72,54,493.00 | Total | | 72,54,493.00 |

AS PER AUDIT REPORT OF
EVEN DATE ATTACHED.
UDIN:- 22164525ANIWTI6071

For, Atul Nighot & Associates
Chartered Accountants

CA. Atul Baban Nighot
(Proprietor)
FRN. NO. -141342W
Mem. No - 164525

Date -
Place- Manchar

For, SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE

Co-ordinator
IQAC
Shri Pandharinath ACS College,
Pokhari, Tal. Ambegaon, Dist. Pune

Principal
Shri Pandharinath ACS College,
Pokhari, Tal. Ambegaon, Dist. Pune

Principal
Shri Pandharinath ACS College,
Pokhari, Tal. Ambegaon, Dist. Pune

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THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX [VIDE RULE 17(1)]

## Name of The Public Trust:- SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE

Registration No.-PU/PN/ACS/484/2018

### Income & Expenditure Account for the Year ended 31-3-2021

| Last Year (Rs) | Expenditure | Current Year (Rs) | Last Year (Rs) | Income | Current Year (Rs) |
|---|---|---|---|---|---|
| 59,820.00 | To Eligibility Expenses | 55,660.00 | 36,24,274.00 | By Admission Fees | 50,40,638.00 |
| 40,216.00 | To Exam Expenses | 1,52,142.00 | 51,341.00 | By Donation | 75,000.00 |
| 15,07,409.00 | To Employee Cost | 69,45,053.00 | 571.00 | By Bank Interest | 816.00 |
| 13,700.00 | To Affiliation Fees | 2,10,700.00 | - | By Grant Received | 3,580.00 |
| 2,193.00 | To Bank Charges & Commission | 894.00 | 1,051.00 | By Other Income | - |
| 47,108.00 | To Depreciation | 1,28,885.00 | 2,93,579.00 | By Exam Fees | - |
| 81,234.00 | To Printing & Stationery Expenses | 68,250.00 | - | | |
| 1,000.00 | To NSS Expenses | 51,000.00 | - | | |
| 1,202.00 | To Office expenses | 9,000.00 | - | | |
| 65,620.00 | To Repair & Maintenance Expenses | 15,543.00 | - | | |
| 32,800.00 | To Travelling Expenses | 74,150.00 | - | | |
| 53,572.00 | To University Fund | 73,584.00 | - | | |
| - | To Audit Fees | 10,000.00 | - | | |
| - | To Internet Expenses | 5,300.00 | - | | |
| 12,000.00 | To Programme Expenses | 2,42,200.00 | - | | |
| - | To Lab Eqipment | 60,000.00 | | | |
| 5,000.00 | To Pandharinath Vidya Vikas Mandal | - | | | |
| 200.00 | To Fixed Assets Purchased | - | | | |
| 20,47,742.00 | To Excess of Income over Expenditure carried to Balance Sheet | (29,82,327.00) | | | |
| 39,70,816.00 | TOTAL | 51,20,034.00 | 39,70,816.00 | TOTAL | 51,20,034.00 |

AS PER AUDIT REPORT OF
EVEN DATE ATTACHED.
UDIN:- 22164525ANIWTI6071

For, Atul Nighot & Associates
Chartered Accountants

CA.Atul Baban Nighot
(Proprietor)
FRN. NO. -141342W
Mem. No - 164525

Date -
Place- Manchar

For, SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE

Co-ordinator
IQAC
Shri Pandharinath ACS College,
Pokhari, Tal. Ambegaon, Dist. Pune

Principal
Shri Pandharinath ACS Colle
Pokhari,Tal.Ambegaon,Dist.Pu

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THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE- VII [VIDE RULE 17(1)]

**Name of The Public Trust:- SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

Registration No:-PU/PN/ACS/484/2018

**Balance Sheet as at 31.03.2021**

| Last Year (Rs) | Funds and Liabilities | Current Year (Rs) | Current Year (Rs) | Last Year (Rs) | Property and Assets | Current Year (Rs) | Current Year (Rs) |
|---|---|---|---|---|---|---|---|
| - | **Trust Funds or Corpus** | | | 0.00 | **Movable Properties** | | |
| | Balance as per last Balance Sheet | 0.00 | | | | | |
| | Add :Additions during the year | 0.00 | 0.00 | | Gross WDV Value of Building | 2,42,350.00 | |
| | | | | | Less: Depreciation | 22,235.00 | 2,20,115.00 |
| - | **Earmarked Funds** | | | | | | |
| | Building Fund | 0.00 | | 35,024.00 | Gross WDV Value of Computer | 35,024.00 | |
| | Reserve Fund | 0.00 | 0.00 | | Less: Depreciation | 14,010.00 | 21,014.00 |
| | | | | 8,640.00 | Gross WDV Value of Software | 8,640.00 | |
| | | | | | Less: Depreciation | 3,456.00 | 5,184.00 |
| | | | | 2,18,304.00 | Gross WDV Value of Furniture | 1,94,304.00 | |
| | | | | | Less: Depreciation | 19,430.00 | 1,74,874.00 |
| | | | | | Gross WDV Value of CCTV Cemera | 44,000.00 | |
| | | | | | Less: Depreciation | 13,600.00 | 30,400.00 |
| | | | | | Gross WDV Value of Books | 1,01,986.00 | |
| | | | | | Less: Depreciation | 11,154.00 | 90,832.00 |
| | | | | | Gross WDV Value of Ground | 9,00,000.00 | |
| | | | | | Less: Depreciation | 45,000.00 | 8,55,000.00 |
| - | **Income & Expenditure Account** | | | | | | |
| 11,46,574.00 | Balance as per Last Balance Sheet | 31,94,315.00 | | | **Investments** | | |
| 0.00 | Add: Surplus as per Income & | 0.00 | | | | | |
| 20,47,742.00 | Expenditure Account | -29,82,327.00 | | 39,67,821.00 | FD With Sant D. Patsanstha | 0.00 | |
| | Less: Appropriation (If any) | 0.00 | 2,11,988.00 | 5,00,735.00 | Accrued Interest on FD | 0.00 | 0.00 |
| | | | | 0.00 | | | |
| | | | | 0.00 | **Current assets** | | |
| | **Current Liabilities** | | | 46,729.00 | Fees Receivable | 0.00 | |
| 9,06,644.00 | Salary Payable | 35,26,018.00 | | | Grant Receivable | 0.00 | |
| 1,82,333.00 | Balasaheb Kolap | 5,333.00 | | | Fees Receivable | 78,36,071.00 | |
| 3,56,356.00 | Shashikant Salave | 0.00 | | | Grant Receivable | 4,13,135.00 | 82,49,206.00 |
| 48,397.00 | Shri Pandharinath Vidya Vikas Mnadal Pokhari | 33,12,897.00 | 0.00 | 5,00,821.00 | Books | 0.00 | |
| 1,634.00 | Scholarship Grant | 1,634.00 | | 524.00 | | | |
| 7,450.00 | Rekha Printing Press | 7,450.00 | | 1,752.00 | **Cash & Bank Balance** | | |
| 0.00 | Vishal Bhendari | 2,50,000.00 | | 4,011.00 | | | |
| 4,52,500.00 | Dhanshree Salve | 0.00 | | | Central Bank Of India (college) | 2,14,474.00 | |
| 1,34,731.00 | Sitaram Joshi | 0.00 | | | Central Bank Of India (NSS) | 40,818.00 | |
| 0.00 | Deposit From Other Than Trustee | 26,16,949.00 | 97,20,281.00 | | Central Bank Of India (SWO) | 3,268.00 | |
| | | | | | Central Bank Of India (EXAM) | 27,084.00 | 2,85,644.00 |
| 52,84,361.00 | **Total** | | 99,32,269.00 | 52,84,361.00 | **Total** | | 99,32,269.00 |

AS PER AUDIT REPORT OF EVEN DATE ATTACHED.

UDIN:- 22164525ANIWTI6071

For, Atul Nighot & Associates
Chartered Accountants

CA.Atul Baban Nighot
(Proprietor)
FRN. NO. -141342W
Mem. No - 164525

Date -
Place- Manchar

For, SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE

Co-ordinator
IQAC
Shri Pandharinath ACS College,
Pokhari, Tal. Ambegaon, Dist. Pune

Principal
Shri Pandharinath ACS College,
Pokhari.Tal.Ambegaon,Dist.Pune

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**Atul Nighot & Associates**
**(Chartered Accountants)**
**Mem.No - 164525**
**FRN No – 141342W**

**Off. Add.**-2nd Floor,Trimurti Pride,
Market Yard Manchar,
Pune-410503.
**Mobile**– 7709080504.
**E-mail** - caatulnighot@gmail.com

**UDIN:- 22164525ANIWTI6071**

दि.२१/०७/२०२२

मा. धर्मादाय आयुक्त साहेब

पुणे

# दाखला

दाखला देण्यात येतो की, श्री. पंढरीनाथ आर्टस् कॉमर्स आणि सायन्स कॉलेज मु.पो.-पोखरी ता-आंबेगाव- जि-पुणे. ४१०५०९ रजिस्ट्रेशन नं.- PU/PN/ACS/४८४/२०१८ पुणे या संस्थेचे ऑडीट मी कलेले असून सन २०२०-२१ या वर्षामध्ये संस्थेचा एकुण ट्रस्ट फंड रु.२,११,९८८.००/- असून सदर आर्थिक वर्षामध्ये २९,८२,३२७.००/- एवढी घट झाली आहे.

**Yours truly,**
**Atul Nighot & Associates**
**Chartered Accountants**

**CA. Atul B. Nighot**
**Mem. No-164525**
**FRN NO – 141342W**

**Place: Manchar**

Co-ordinator
IOAC
Shri Pandharinath ACS College,
Pokhari, Tal. Ambegaon, Dist. Pune

**Principal**
**Shri Pandharinath ACS College,**
**Pokhari,Tal.Ambegaon,Dist.Pune.**

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# SHRI. PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE

AT POST – POKHARI, TAL- AMBEGAON,

DIST- PUNE, MAHARASHTRA– 410 509.

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# FINANCIAL STATEMENTS

**Period-01.04.2021 To 31.03.2022**

- Trust Audit Report
- Appointment Letter
- Receipts & Payment Account
- Income & Expenditure Account
- Balance Sheet

---

***Prepared by***


## ATUL NIGHOT & ASSOCIATES

**CHARTERED ACCOUNTANTS**
**(PROP. – CA ATUL BABAN NIGHOT)**
**MEM. NO. - 164525**
**FRN. No. – 141342W**

**OFF. ADDRESS**– Flat No- 202(8), Second Floor,
Mauli Complex, Beside Siddhi Hospital,
In Front of APMC Market Yard Gate,
Manchar – 410503.

**Mob. No. – 7709080504/8806408340.**


PRINCIPAL
Shri Pandharinath ACS College
Pokhari,Tal.Ambegaon,Dist.Pune

IQAC

Co-ordinator
IQAC
Shri Pandharinath ACS College
Pokhari,Tal.Ambegaon,Dist.Pune

**THE BOMBAY PUBLIC TRUSTS ACT, 1950**
**SCHEDULE IX C (Vide Rule –32)**

Statement of Income Liable to Contribution for the year ending **31.03.2022**

**Name of Public Trust: -** SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE, POKHARI.

Registration No.: – **PU/PN/ACS/484/2018**

| | | | | |
|---|---|---|---|---|
| I) | | INCOME AS SHOWN IN THE INCOME AND EXPENDITURE ACCOUNT (SCHEDULE IX) | | (34,21,817.00) |
| II) | | ITEMS NOT CHARGABLE TO CONTRIBUTION UNDER SECTION 58 AND RULE 32: - | | |
| | 1 | Donation received from other Public Trusts and Dharmadas | | NIL |
| | 2 | Grants received from Government and local authorities | | NIL |
| | 3 | Interest on Sinking or Depreciation Fund or Fixed Deposit | | 2,553.00 |
| | 4 | Amount spent for the purpose of secular education | | NIL |
| | 5 | Amount spent for the purpose of medical relief | | NIL |
| | 6 | Amount spent for the purpose of veterinary treatment of animals | | NIL |
| | 7 | Expenditure incurred from Donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity. | | NIL |
| | 8 | Deductions out of income from lands for agricultural purposes | | NIL |
| | | a) Land Revenue and Local Funds Cess | | |
| | | b) Rent payable to superior landlord | | |
| | | c) Cost of Production, if lands are cultivated by trust | | |
| | 9 | Deductions out of income from land used for non-agricultural purposes | | NIL |
| | | a) Assessment, Cesses and other Government or Municipal taxes | | |
| | | b) Ground rent payable to the superior landlord | | |
| | | c) Insurance premia | | |
| | | d) Repairs at 10 percent of gross rent of building | | |
| | | e) Cost of collection at 4 per cent of gross rent of building let out | | |
| | 10 | Cost of collection of Income or receipts from securities, stocks, etc at 1 percent of such income | | NIL |
| | 11 | Deductions on account of repairs in respect of building not rented & yielding no income at 10 percent of the estimated gross annual rent | | NIL |
| | | **Gross Annual income chargeable to contribution Rs.** | | **(34,19,264.00)** |

Certified that while claiming deductions admissible under the above Schedule, we have not claimed any amount twice either wholly or partly, against any of the items in the Schedule, which have the effect of double- deduction.

**UDIN:- 24164525BKADDA8202**

**Trust Address**
A/P -POKHARI
TAL- AMBEGAON,
DIST-PUNE,
MAHARASHTRA- 410 509.

Date: 05/02/2024
Place: Manchar

**For, Atul Nighot & Associates**
**Chartered Accountants**

**CA Atul Baban Nighot**
(Proprietor)
**FRN No. – 141342W**

ATUL NIGHOT & ASSOCIATES
MEM NO. 164525
FRN 141342W
Chartered Accountants

***For,* PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

Shri Pandharinath ACS College Pokhari Tal.Ambegaon,Dist.Pune
IQAC

# SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE

**Trust Address** – A/P –POKHARI, TAL- AMBEGAON, DIST-PUNE, MAHARASHTRA- 410509.
**Registration No.: PU/PN/ACS/484/2018**

==========

**Date: 05/01/2024**

To,
**CA Atul Baban Nighot**
**M/S. Atul Nighot & Associates**
Chartered Accountants
Flat No. 202 (8), 2nd Floor
Mauli Complex, Beside Siddhi Hospital
Manchar, Pune – 410503

Sir,

**Sub: Appointment as Auditor for the financial year 2021-22**

We are pleased to inform you that your firm has been appointed as Trust Auditors of our Trust for conducting the audit under Section 34 of The Bombay Public Trust Act, 1950.

Thanking You,

**Yours Faithfully,**
**For SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

Co-ordinator
IQAC
Shri Pandharinath ACS College
Pokhari,Tal.Ambegaon,Dist.Pune

Shri Pandharinath ACS College IQAC Pokhari,Tal.Ambegaon,Dist.Pune

PRINCIPAL
Shri Pandharinath ACS College
Pokhari,Tal.Ambegaon,Dist.Pune

**Name of The Public Trust:- SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

Registration No.- PU/PN/ACS/484/2018

**Trial Balance As on 31.03.2022**

| Particulars | Debit | Credit |
|---|---|---|
| Eligibility Expenses | - | |
| Exam Expenses | - | |
| Employee Cost | 78,60,000.00 | |
| Bank Charges & Commission | 1,702.00 | |
| Depreciation | 2,67,239.00 | |
| Printing & Stationery Expenses | 26,000.00 | - |
| NSS Expenses | 2,34,450.00 | - |
| Repair & Maintenance Expenses | 4,49,600.00 | - |
| Travelling Expenses | 10,000.00 | - |
| University Fund | 67,072.00 | - |
| Reserve & Surplus | | 2,11,989.00 |
| Admission Fees | | 57,46,081.00 |
| NSS Grant | - | 29,700.00 |
| Eligibility Fees | 67,820.00 | - |
| Exam Fees | 1,44,121.00 | - |
| Eligibility Expenses | 8,110.00 | |
| Fees Writtern Off | 84,009.00 | |
| Bank Interest | | 2,553.00 |
| Other Income | | 5,320.00 |
| Donation Received | | 14,652.00 |
| Provisions - Salary Payable | | 98,16,018.00 |
| Sundry Creditors | | 2,62,783.00 |
| Shri Pandharinath Vidya Vikas Mnadal Pokhari | | 33,12,897.00 |
| Scholarship Grant | | 1,634.00 |
| Other Than Trustee Deposits | | 35,64,979.00 |
| Trustee | | 1,80,000.00 |
| Cash | | - |
| Fees Receivable | 1,10,56,274.00 | |
| Grant Receivable | 4,13,135.00 | |
| Loans & Advances | 9,000.00 | |
| Computer | 12,608.00 | |
| Printing Softwear | 3,110.00 | |
| Furniture | 1,57,387.00 | |
| CC Tv Camera | 18,240.00 | |
| Books | 1,11,207.00 | |
| Building Construction | 1,98,103.00 | |
| Ground | 7,69,500.00 | |
| Construction JIM Building | 11,31,025.00 | |
| Central Bank Of India(college) | 28,115.00 | |
| Central Bank Of India(NSS) | 2,466.00 | |
| Central Bank Of India(SWO) | 3,405.00 | |
| Central Bank Of India(EXAM) | 14,908.00 | |
| **TOTAL** | **2,31,48,606.00** | **2,31,48,606.00** |

**UDIN:- 24164525BKADDA8202**

**For, Atul Nighot & Associates**
**Chartered Accountants**

**CA. Atul Baban Nighot**
**(Proprietor)**
**FRN. NO. -141342W**
**Mem. No - 164525**

**Date - 05/02/2024**
**Place- Manchar**

**For, SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

ATUL NIGHOT & ASSOCIATES * MEM NO. 164525 FRN 141342W * Chartered Accountants

Shri Pandharinath ACS College * IQAC * Pokhari, Tal.Ambegaon, Dist.Pune

## Name of The Public Trust:- SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE

Registration No.- PU/PN/ACS/484/2018

### Receipt & Payment Account for the Year ended 31-3-2022

| Receipts | Amount | Amount | Payments | Amount | Amount |
|---|---|---|---|---|---|
| **To Opening balance** | | | To Eligibility Expenses | | 8,110.00 |
| Cash And Bank Balance | 2,85,644.00 | 2,85,644.00 | To Eligibility Fees | | 67,820.00 |
| | | | To Exam Fees | | 1,44,121.00 |
| | | | To Fees Writtern Off | | - |
| | | | To Employee Cost | | 15,70,000.00 |
| | | | To Software Charges | | 23,600.00 |
| | | | To Bank Charges & Commission | | 1,702.00 |
| By Admission Fees | | - | To Programme Expenses | | - |
| By Term End Fees | | 29,700.00 | To Printing & Stationery Expenses | | 66,000.00 |
| By Grant Received | | 24,41,870.00 | To NSS Expenses | | 2,34,450.00 |
| By Exam Fees | | 14,652.00 | To Office expenses | | - |
| By Donation | | 5,320.00 | To Repair & Maintenance Expenses | | 4,26,000.00 |
| By Misc. Income | | 2,553.00 | To Travelling Expenses | | 10,005.00 |
| By Interest Received | | 1,80,000.00 | To University Fund | | 67,872.00 |
| By Advances Trustee- Kolap Mukesh Khema | | 9,78,030.00 | To Audit Fees | | - |
| By Advances - Other Than Trustee | | | To Internet Expenses | | - |
| | | | To Lab Equipment | | - |
| | | | To Deposit paid - Sudam Chapate | | 30,000.00 |
| | | | To Pandharinath College | | 9,000.00 |
| | | | To Fixed Assets - Building | | 12,31,000.00 |
| | | | To Fixed Assets - JM Building | | - |
| | | | To Books | | - |
| | | | To Ground | | - |
| | | | To CCTV | | - |
| | | | To Computers & Printers | | - |
| | | | To Furniture & Fixture | | - |
| | | | To Software | | - |
| | | | **By Closing balance** | | |
| | | | Cash Balance | - | |
| | | | **Bank Balance** | | - |
| | | | Central Bank Of India(college) | 28,115.00 | |
| | | | Central Bank Of India(NSS) | 2,466.00 | |
| | | | Central Bank Of India(SWO) | 3,405.00 | |
| | | | Central Bank Of India(EXAM) | 14,908.00 | 48,894.00 |
| **Total** | | **39,37,769.00** | **Total** | | **39,37,769.00** |

AS PER AUDIT REPORT OF
EVEN DATE ATTACHED.
UDIN:- 24164525BKADDA8202

**For, Atul Nighot & Associates**
**Chartered Accountants**

**CA. Atul Babaji Nighot**
**(Proprietor)**
FRN. NO. -141342W
Mem. No - 164525

Date - 05/02/2024
Place- Mancher

ATUL NIGHOT & ASSOCIATES
MEM NO. 164525
FRN 141342W
Chartered Accountants

**For, SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

Shri Pandharinath ACS College
IQAC
Pokhari Tal Ambajogai Dist Parbhani

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX [VIDE RULE 17(1)]

## Name of The Public Trust:- SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE

Registration No.-PU/PN/ACS/484/2018

### Income & Expenditure Account for the Year ended 31-3-2022

| Last Year (Rs) | Expenditure | Current Year (Rs) | Last Year (Rs) | Income | Current Year (Rs) |
|---|---|---|---|---|---|
| 55,660.00 | To Eligibility Expenses | 8,110.00 | 50,40,638.00 | By Admission Fees | 57,46,081.00 |
| 1,52,142.00 | To Eligibility Fees | 67,820.00 | 75,000.00 | By NSS Grant | 29,700.00 |
| 69,45,053.00 | To Employee Cost | 78,60,000.00 | 816.00 | By Bank Interest | 2,553.00 |
| 2,10,700.00 | By Exam Fees | 1,44,121.00 | 3,580.00 | By Grant Received | 5,320.00 |
| 894.00 | To Bank Charges & Commission | 1,702.00 | - | By Donation | 14,652.00 |
| 1,28,885.00 | To Depreciation | 2,67,239.00 | - | | |
| 68,250.00 | To Printing & Stationery Expenses | 26,000.00 | | | |
| 51,000.00 | To NSS Expenses | 2,34,450.00 | | | |
| 9,000.00 | To Fees Writtern Off | 84,009.00 | | | |
| 15,543.00 | To Repair & Maintenance Expenses | 4,49,600.00 | | | |
| 74,150.00 | To Travelling Expenses | 10,000.00 | | | |
| 73,584.00 | To University Fund | 67,072.00 | | | |
| 10,000.00 | To Audit Fees | - | | | |
| 5,300.00 | To Internet Expenses | - | | | |
| 2,42,200.00 | To Programme Expenses | - | | | |
| 60,000.00 | To Lab Eqipment | - | | | |
| - | To Pandharinath Vidya Vikas Mandal | - | | | |
| - | To Fixed Assets Purchased | - | | | |
| (29,82,327.00) | To Excess of Income over Expenditure carried to Balance Sheet | (34,21,817.00) | | | |
| 51,20,034.00 | TOTAL | 57,98,306.00 | 51,20,034.00 | TOTAL | 57,98,306.00 |

AS PER AUDIT REPORT OF
EVEN DATE ATTACHED.
UDIN: -24164525BKADDA8202
For, Atul Nighot & Associates
Chartered Accountants

CA.Atul Baban Nighot
(Proprietor)
FRN. NO. -141342W
Mem. No - 164525

Date - 05/02/2024
Place- Manchar

ATUL NIGHOT & ASSOCIATES
MEM NO. 164525
FRN 141342W
Chartered Accountants

For, SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE

Shri Pandharinath ACS College
IQAC
Talathi Tal Ambegaon Dist Pune

THE BOMBAY PUBLIC TRUST ACT, 1950

SCHEDULE- VIII [VIDE RULE 17(1)]

**Name of The Public Trust:- SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

Registration No:-PU/PN/ACS/404/2018

**Balance Sheet as at 31.03.2022**

| Last Year (Rs) | Funds and Liabilities | Current Year (Rs) | Current Year (Rs) | Last Year (Rs) | Property and Assets | Current Year (Rs) | Current Year (Rs) |
|---|---|---|---|---|---|---|---|
| - | **Trust Funds or Corpus** | | | 0.00 | **Movable Properties** | | |
| | Balance as per last Balance Sheet | 0.00 | | | | | |
| | Add :Additions during the year | 0.00 | 0.00 | 2,20,115.00 | Gross WDV Value of Building | 14,51,115.00 | |
| | | | | | Less: Depreciation | 1,21,987.00 | 13,29,128.00 |
| - | **Earmarked Funds** | | | | | | |
| | Building Fund | 0.00 | | 21,014.00 | Gross WDV Value of Computer | 21,014.00 | |
| | Reserve Fund | 0.00 | 0.00 | | Less: Depreciation | 8,406.00 | 12,608.00 |
| | | | | 5,184.00 | Gross WDV Value of Software | 5,184.00 | |
| | | | | | Less: Depreciation | 2,074.00 | 3,110.00 |
| | | | | 1,74,874.00 | Gross WDV Value of Furniture | 1,74,874.00 | |
| | | | | | Less: Depreciation | 17,487.00 | 1,57,387.00 |
| | | | | 30,400.00 | Gross WDV Value of CCTV Camera | 30,400.00 | |
| | | | | | Less: Depreciation | 12,160.00 | 18,240.00 |
| | | | | 90,832.00 | Gross WDV Value of Books | 1,30,832.00 | |
| | | | | | Less: Depreciation | 19,625.00 | 1,11,207.00 |
| | | | | 8,55,000.00 | Gross WDV Value of Ground | 8,55,000.00 | |
| | **Income & Expenditure Account** | | | | Less: Depreciation | 85,500.00 | 7,69,500.00 |
| 31,94,315.00 | Balance as per Last Balance Sheet | 2,11,995.00 | | | | | |
| 0.00 | Add: Surplus as per Income & | 0.00 | | | **Investments** | | |
| (29,82,327.00) | Expenditure Account | (34,21,817.00) | | 0.00 | FD With Sant D. Paisanstha | 0.00 | |
| | Less: Appropriation (If any) | 0.00 | (32,09,828.00) | | Accrued Interest on FD | 0.00 | 0.00 |
| | | | | | **Current assets** | | |
| | **Current Liabilities** | | | | Loans And Advances | 9,000.00 | |
| 35,26,018.00 | Salary Payable | 98,16,818.00 | | | Grant Receivable | 0.00 | |
| 5,333.00 | Balasaheb Kolap | 5,333.00 | | 78,36,071.00 | Fees Receivable | 1,10,56,274.00 | |
| 0.00 | Ashitosh Jagdale | 0.00 | | 4,13,135.00 | Grant Receivable | 4,13,135.00 | 1,14,78,409.00 |
| 33,12,897.00 | Shri Pandharinath Vidya Vikas Mandal Pokhari | 33,12,897.00 | | | Books | 0.00 | |
| 1,634.00 | Scholarship Grant | 1,634.00 | | | | | |
| 7,450.00 | Rekha Printing Press | 7,450.00 | | | **Cash & Bank Balance** | | |
| 2,50,000.00 | Vishal Bhendari | 2,50,000.00 | | | | | |
| 0.00 | Nanadev Gawari | 0.00 | | 2,14,474.00 | Central Bank Of India(college) | 28,115.00 | |
| 0.00 | Nandkumar Agency | 0.00 | | 40,810.00 | Central Bank Of India(NSS) | 2,466.00 | |
| 26,16,949.00 | Vruddhi Software | 0.00 | | 3,268.00 | Central Bank Of India(SWO) | 3,405.00 | |
| | Mukesh Kolap | 1,80,000.00 | | 27,084.00 | Central Bank Of India(CCAM) | 14,908.00 | 48,894.00 |
| | Deposit From Other Than Trustee | 35,64,979.00 | 1,71,38,311.00 | | | | |
| 99,32,269.00 | **Total** | | 1,39,28,483.00 | 99,32,269.00 | **Total** | | 1,39,28,483.00 |

AS PER AUDIT REPORT OF EVEN DATE ATTACHED.

UDIN:- 24164325BKADDA8292

For, Atul Nighot & Associates
Chartered Accountants

CA.Atul Babasaheb Nighot
(Proprietor)
FRN. NO. -141342W
Mem. No - 164525

Date - 05/02/2024
Place- Manchar

ATUL NIGHOT & ASSOCIATES
MEM.NO. 164525
FRN 141342W
Chartered Accountants

For, SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE

Shri Pandharinath ACS College
IQAC
Tal Ambegaon Dist Pune

| SR. NO. | PARTICULARS | BALANCE AS ON 01.04.2021 | TRANSACTION DURING THE PERIOD | | SALES | SUB TOTAL | RATE OF DEP. | DEPRECIATIONAS ON 31.03.2022 | W.D. VALUE AS ON 31.03.2022 |
|---|---|---|---|---|---|---|---|---|---|
| | | | PURCHASE | | | | | | |
| | | | 1st Half 180 Days | 2nd Half 180 Days | | | | | |
| | | A | B | C | D | (A+B+C-D) | | | |
| 1 | Computer | 21,014.00 | - | - | | 21,014.00 | 40.00 | 8,406.00 | 12,608.00 |
| 2 | Furniture | 1,74,874.00 | - | - | | 1,74,874.00 | 10.00 | 17,487.00 | 1,57,387.00 |
| 3 | Softwear | 5,184.00 | - | - | | 5,184.00 | 40.00 | 2,074.00 | 3,110.00 |
| 4 | CC Tv Camera | 30,400.00 | - | - | | 30,400.00 | 40.00 | 12,160.00 | 18,240.00 |
| 5 | Books | 90,832.00 | 40,000.00 | - | | 1,30,832.00 | 15.00 | 19,625.00 | 1,11,207.00 |
| 6 | Building Constration | 2,20,115.00 | - | - | | 2,20,115.00 | 10.00 | 22,012.00 | 1,98,103.00 |
| 7 | Ground | 8,55,000.00 | - | - | | 8,55,000.00 | 10.00 | 85,500.00 | 7,69,500.00 |
| 8 | Construction IIM Building | | 7,68,500.00 | 4,62,500.00 | | 12,31,000.00 | 10.00 | 99,975.00 | 11,31,025.00 |
| | | 13,97,419.00 | 8,08,500.00 | 4,62,500.00 | - | 26,68,419.00 | - | 2,67,239.00 | 24,01,180.00 |

Shri Pandharinath ACS College IQAC Pathri Tal Ambegaon Dist Pune

ATUL N. GHOT & ASSOCIATES MEM NO. 164525 FRN 141342W Chartered Accountants

# Notes to Accounts

## SHRI PANDHARINATH ARTS COMMERC E AND SCIENCE COLLEGE, POKHARI

**FY 2021-2022**

Notes forming part of the Balance Sheet as at 31st March 2022, and Income and Expenditure Account for the year ended as on that date.

**1.Significant Accounting Policies**

**a) Accounting Convention:**

The Accounts have been prepared under the historic cost convention on Accrual basis and as per applicable mandatory accounting standards.

**b) Depreciation:**

Depreciation is charged at the rates prescribed under the Income Tax Rules, 1962.

**c) Fixed Assets:**

Fixed assets are stated at their cost less Depreciation. Fixed assets received as donation has been recorded at nominal value Rs.10.

**d) Contingent Liabilities:**

Contingent Liability of material nature is provided. During the year of audit as per management certification no Contingent Liability is ascertained.

**e) Deferred Tax liability:**

The Trust is following same rate of depreciation while preparation of Income & Expenditure A/c as per rates applicable to Income Tax Rules and there are no other items which are having timing difference creating Deferred Tax Liability or asset, therefore provision for the same is not made.

Figures have been regrouped and rearranged whenever and wherever necessary.

***For,* Atul Nighot & Associates**
**Chartered Accountants**

**Atul Baban Nighot**
**F.R.N.- 141342W**

Place: Manchar
Date:- 05/02/2024

**For, PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE, POKHARI**

ATUL NIGHOT & ASSOCIATES
MEM NO. 164525
FRN 141342W
Chartered Accountants

Shri Pandharinath ACS College
IQAC
Pokhari Tal.Ambegaon Dist.Pune

# Atul Nighot & Associates

(Chartered Accountants)
Mem.No - 164525
FRN No – 141342W
Cop. Panel No- 1012726

Off. Add.- Flat No. 202 (8), 2nd Floor,
Mauli Complex,
Beside Siddhi Hospital,
Manchar, Pune- 410 503.
Mobile- 7709080504/8806408340.
E-mail - caatulnighot@gmail.com


UDIN:- 24164525BKADDA8202

Date: 05/02/2024

## CERTIFICATE

To,
Charity Commissioner,
Pune.

Dear Sir/Madam

This is to certify that **SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE** IS a registered trust under Bombay Public Trust act, 1950 having Registration No.:-**PU/PN/ACS/484/2018**

Further to certify that during the year ended 31st March 2022 the trust has received Rs. 14,652.00 from public only and not received any donation from any government or semi government organization.

**Yours truly,**
**For, Atul Nighot & Associates**
**Chartered Accountants**

ATUL NIGHOT & ASSOCIATES
MEM.NO. 164525
FRN 141342W
Chartered Accountants

**Atul Baban Nighot**
**(Proprietor)**
**Mem. No-164525**
**FRN-141342W**

**Place: Manchar**

Co-ordinator
IQAC
Shri Pandharinath ACS College
Pokhari,Tal.Ambegaon,Dist.Pune

Shri Pandharinath ACS College
IQAC
Pokhari,Tal.Ambegaon,Dist.Pune

PRINCIPAL
Shri Pandharinath ACS College
Pokhari,Tal.Ambegaon,Dist.Pune

**Atul Nighot & Associates**

**(Chartered Accountants)**
**Mem.No - 164525**
**FRN No – 141342W**
**Cop. Panel No- 1012726**

**Off. Add.- Flat No. 202 (8), 2nd Floor,**
**Mauli Complex,**
**Beside Siddhi Hospital,**
**Manchar, Pune- 410 503.**
**Mobile- 7709080504/8806408340.**
**E-mail - caatulnighot@gmail.com**

**UDIN:- 24164525BKADDA8202**

दि.०५/०२/२०२४

मा. धर्मादाय आयुक्त साहेब

पुणे

# दाखला

दाखला देण्यात येतो की, श्री. पंढरीनाथ आर्टस् कॉमर्स आणि सायन्स कॉलेज मु.पो.-पोखरी ता-आंबेगाव, जि. – पुणे, ४१०५०९ रजिस्ट्रेशन नं.- PU/PN/ACS/४८४/२०१८ पुणे या संस्थेचे ऑडीट मी कलेले असून सन २०२१-२२ या आर्थिक वर्षामध्ये संस्थेचा सदर ३४,२१,८१७.००/- एवढी घट झाली आहे.

**Yours truly,**
**Atul Nighot & Associates**
**Chartered Accountants**

**CA. Atul B. Nighot**
**Mem. No-164525**
**FRN NO – 141342W**

**Place: Manchar**

ATUL NIGHOT & ASSOCIATES ★ MEM.NO. 164525 FRN 141342W ★ Chartered Accountants

PRINCIPAL
Shri Pandharinath ACS Colle
Pokhari,Tal.Ambegaon Dis

Shri Pandharinath ACS College IQAC Pokhari,Tal.Ambegaon,Dist.Pune

Co-ordinator
IQAC
Shri Pandharinath ACS College
Pokhari,Tal.Ambegaon Dist.Pune

## Name of The Public Trust:- SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE

Registration No.- PU/PN/ACS/484/2018

### Tentative Receipt & Payment Account for the Year ended 31-3-2023

| Receipts | Amount | Amount | Payments | Amount | Amount |
|---|---|---|---|---|---|
| **To Opening balance** | | | To Eligibility Expenses | | 9,350.00 |
| Cash And Bank Balance | 48,894.00 | 48,894.00 | To Eligibility Fees | | 72,410.00 |
| | | | To Exam Fees | | 1,67,450.00 |
| | | | To Fees Writtern Off | | - |
| | | | To Employee Cost | | 15,70,000.00 |
| | | | To Softwear Charges | | 23,600.00 |
| By Admission Fees | | - | To Bank Charges & Commission | | 1,863.00 |
| By Term End Fees | | - | To Programme Expenses | | - |
| By Grant Received | | 30,500.00 | To Printing & Stationery Expenses | | 70,000.00 |
| By Exam Fees | | 25,63,145.00 | To NSS Expenses | | 2,35,685.00 |
| By Donation | | 15,874.00 | To Office expenses | | - |
| By Misc. Income | | 6,332.00 | To Repair & Maintenance Expenses | | 4,63,210.00 |
| By Interest Received | | 1,845.00 | To Travelling Expenses | | 12,500.00 |
| By Advances Trustee- Kolap Mukesh Khema | | 1,80,000.00 | To University Fund | | 68,475.00 |
| By Advances - Other Than Trustee | | 11,81,850.00 | To Audit Fees | | - |
| | | | To Internet Expenses | | - |
| | | | To Lab Equipment | | - |
| | | | To Deposit paid - Sudam Chapate | | 30,000.00 |
| | | | To Pandharinath College | | 9,000.00 |
| | | | To Fixed Assets - Building | | 12,31,000.00 |
| | | | To Fixed Assets - JM Building | | - |
| | | | To Books | | - |
| | | | To Ground | | - |
| | | | To CCTV | | - |
| | | | To Computers & Printers | | - |
| | | | To Furniture & Fixture | | - |
| | | | To Softwear | | - |
| | | | **By Closing balance** | | |
| | | | Cash Balance | - | |
| | | | **Bank Balance** | | - |
| | | | Central Bank Of India(college) | 37,450.00 | |
| | | | Central Bank Of India(NSS) | 3,963.00 | |
| | | | Central Bank Of India(SWO) | 5,632.00 | |
| | | | Central Bank Of India(EXAM) | 16,852.00 | 63,897.00 |
| **Total** | | **40,28,440.00** | **Total** | | **40,28,440.00** |

ATUL NIGHOT & ASSOCIATES
MEM 164
FRN 141342W
Chartered Accountants

**For, SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

THE BOMBAY PUBLIC TRUST ACT, 1950
SCHEDULE IX [VIDE RULE 17(1)]

## Name of The Public Trust:- SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE

Registration No.-PU/PN/ACS/484/2018

### Tentative Income & Expenditure Account for the Year ended 31-3-2023

| Last Year (Rs) | Expenditure | Current Year (Rs) | Last Year (Rs) | Income | Current Year (Rs) |
|---|---|---|---|---|---|
| 8,110.00 | To Eligibility Expenses | 9,563.00 | 57,46,081.00 | By Admission Fees | 57,46,081.00 |
| 67,820.00 | To Eligibility Fees | 69,563.00 | 29,700.00 | By NSS Grant | 29,700.00 |
| 78,60,000.00 | To Employee Cost | 79,50,000.00 | 2,553.00 | By Bank Interest | 2,553.00 |
| 1,44,121.00 | By Exam Fees | 1,63,254.00 | 5,320.00 | By Grant Received | 5,320.00 |
| 1,702.00 | To Bank Charges & Commission | 1,956.00 | 14,652.00 | By Donation | 14,652.00 |
| 2,67,239.00 | To Depreciation | 2,55,866.00 | | | |
| 26,000.00 | To Printing & Stationery Expenses | 28,750.00 | | | |
| 2,34,450.00 | To NSS Expenses | 2,45,632.00 | | | |
| 84,009.00 | To Fees Writtern Off | 89,635.00 | | | |
| 4,49,600.00 | To Repair & Maintenance Expenses | 4,78,563.00 | | | |
| 10,000.00 | To Travelling Expenses | 12,500.00 | | | |
| 67,072.00 | To University Fund | 85,632.00 | | | |
| | To Audit Fees | - | | | |
| | To Internet Expenses | - | | | - |
| | To Programme Expenses | - | | | |
| | To Lab Eqipment | - | | | |
| | To Pandharinath Vidya Vikas Mandal | - | | | |
| | To Fixed Assets Purchased | - | | | |
| | **To Excess of Income over** | | | | |
| **(34,21,817.00)** | **Expenditure carried to Balance Sheet** | **(35,92,608.00)** | | | |
| **57,98,306.00** | **TOTAL** | **57,98,306.00** | **57,98,306.00** | **TOTAL** | **57,98,306.00** |

ATUL NIGHOT & ASSOCIATES * Chartered Accountants * MEM 164 FIRM 141342W

**For, SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

THE BOMBAY PUBLIC TRUST ACT, 1950

SCHEDULE- VII [VIDE RULE 17(1)]

## Name of The Public Trust:- SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE

Registration No:-PU/PN/ACS/484/2018

### Tentative Balance Sheet as at 31.03.2023

| Last Year (Rs) | Funds and Liabilities | Current Year (Rs) | Current Year (Rs) | Last Year (Rs) | Property and Assets | Current Year (Rs) | Current Year (Rs) |
|---|---|---|---|---|---|---|---|
| - | **Trust Funds or Corpus** | | | 0.00 | **Movable Properties** | | |
| | Balance as per last Balance Sheet | 0.00 | | | | | |
| | Add :Additions during the year | 0.00 | 0.00 | 2,20,115.00 | Gross WDV Value of Building | 13,29,128.00 | |
| | | | | | Less: Depreciation | 1,32,913.00 | 11,96,215.00 |
| - | **Earmarked Funds** | | | | | | |
| | Building Fund | 0.00 | | 21,014.00 | Gross WDV Value of Computer | 12,608.00 | |
| | Reserve Fund | 0.00 | 0.00 | | Less: Depreciation | 5,043.00 | 7,565.00 |
| | | | | 5,184.00 | Gross WDV Value of Software | 3,110.00 | |
| | | | | | Less: Depreciation | 1,244.00 | 1,866.00 |
| | | | | 1,74,874.00 | Gross WDV Value of Furniture | 1,57,387.00 | |
| | | | | | Less: Depreciation | 15,739.00 | 1,41,648.00 |
| | | | | 30,400.00 | Gross WDV Value of CCTV Cemera | 18,240.00 | |
| | | | | | Less: Depreciation | 7,296.00 | 10,944.00 |
| | | | | 90,832.00 | Gross WDV Value of Books | 1,11,207.00 | |
| | | | | | Less: Depreciation | 16,681.00 | 94,526.00 |
| | | | | 8,55,000.00 | Gross WDV Value of Ground | 7,69,500.00 | |
| | **Income & Expenditure Account** | | | | Less: Depreciation | 76,950.00 | 6,92,550.00 |
| 0.00 | Balance as per Last Balance Sheet | 2,11,989.00 | | | | | |
| 0.00 | Add: Surplus as per Income & | 0.00 | | | **Investments** | | |
| - | Expenditure Account | (35,92,608.00) | | 0.00 | FD With Sant D. Patsanstha | 0.00 | |
| (32,09,828.00) | Less: Appropriation (If any) | 0.00 | (33,80,619.00) | | Accrued Interest on FD | 0.00 | 0.00 |
| | | | | | **Current assets** | | |
| | **Current Liabilities** | | | | Loans And Advances | 9,000.00 | |
| 98,16,018.00 | Salary Payable | 98,16,018.00 | | | Grant Receivable | 0.00 | |
| 5,333.00 | Balasaheb Kolap | 5,333.00 | | 78,36,071.00 | Fees Receivable | 12,56,325.00 | |
| 0.00 | Ashitosh Jagdale | 0.00 | | 4,13,135.00 | Grant Receivable | 4,52,156.00 | 17,17,481.00 |
| 33,12,897.00 | Shri Pandharinath Vidya Vikas Mnadal Pokhari | 33,12,897.00 | | | Books | 0.00 | |
| 1,634.00 | Scholarship Grant | 1,634.00 | | | | | |
| 7,450.00 | Rekha Printing Press | 7,450.00 | | | **Cash & Bank Balance** | | |
| 2,50,000.00 | Vishal Bhendari | 2,50,000.00 | | | | | |
| 0.00 | Namdev Gawari | 0.00 | | 2,14,474.00 | Central Bank Of India(college) | 0.00 | |
| 0.00 | Nandkumar Agency | 0.00 | | 40,818.00 | Central Bank Of India(NSS) | 0.00 | |
| 0.00 | Vruddhi Softwear | 0.00 | | 3,268.00 | Central Bank Of India(SWO) | 0.00 | |
| 1,80,000.00 | Mukesh Kolap | 1,80,000.00 | | 27,084.00 | Central Bank Of India(EXAM) | 0.00 | 0.00 |
| 35,64,979.00 | Deposit From Other Than Trustee | 35,64,979.00 | 1,71,38,311.00 | | | | |
| **1,39,28,483.00** | **Total** | | **1,37,57,692.00** | **99,32,269.00** | **Total** | | **38,62,795.00** |

**For, SHRI PANDHARINATH ARTS COMMERCE AND SCIENCE COLLEGE**

ATUL NIGHOT & ASSOCIATES MEM 104 FRN 141342W Chartered Accountants

| SR. NO. | PARTICULARS | BALANCE AS ON 01.04.2022 | TRANSACTION DURING THE PERIOD | | | SUB TOTAL | RATE OF DEP. | DEPRECIATIONAS ON 31.03.2023 | W.D. VALUE AS ON 31.03.2023 |
|---|---|---|---|---|---|---|---|---|---|
| | | | PURCHASE | | SALES | | | | |
| | | | 1st Half 180 Days | 2nd Half 180 Days | | | | | |
| | | A | B | C | D | (A+B+C-D) | | | |
| 1 | Computer | 12,608.00 | - | - | | 12,608.00 | 40.00 | 5,043.00 | 7,565.00 |
| 2 | Furniture | 1,57,387.00 | - | - | | 1,57,387.00 | 10.00 | 15,739.00 | 1,41,648.00 |
| 3 | Softwear | 3,110.00 | - | - | | 3,110.00 | 40.00 | 1,244.00 | 1,866.00 |
| 4 | CC Tv Camera | 18,240.00 | - | - | | 18,240.00 | 40.00 | 7,296.00 | 10,944.00 |
| 5 | Books | 1,11,207.00 | - | - | | 1,11,207.00 | 15.00 | 16,681.00 | 94,526.00 |
| 6 | Building Constrution | 1,98,103.00 | - | - | | 1,98,103.00 | 10.00 | 19,810.00 | 1,78,293.00 |
| 7 | Ground | 7,69,500.00 | - | - | | 7,69,500.00 | 10.00 | 76,950.00 | 6,92,550.00 |
| 8 | Construction JIM Building | 11,31,025.00 | - | - | | 11,31,025.00 | 10.00 | 1,13,103.00 | 10,17,922.00 |
| | | **24,01,180.00** | - | - | - | **24,01,180.00** | - | **2,55,866.00** | **21,45,314.00** |

ATUL NIGHOT & ASSOCIATES
M.No. 164525
FRN 141342W
Chartered Accountants