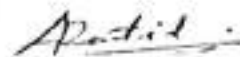


CRITERION VI	
<b>KEY INDICATOR</b>	6.4: Financial Management and Resource Mobilization
<b>METRIC NO.</b>	6.4.1: Institution has strategies for mobilization and optimal utilization of resources and funds from various sources (government/nongovernment organizations) and it conducts financial audits regularly (internal and external)

Sr. No.	Name of Document
1	Internal Audit Report
2	External Audit Report





Dr. Arun R. Patil  
Principal  
Vishwakarma College of Arts,  
Commerce & Science  
Bansilal Ramnath Agarwal Charitable Trust's  
Vishwakarma  
Pune-48

Asst. Prof. Anjum Patel  
IQAC Co-ordinator

Dr. Arun Patil  
Principal

# **BRACT**

## **Bansilal Ramnath Agarwal Charitable Trust**

34/A/1, Suyog Centre, 7th Floor, Gultekdi, Market Yard Road, Giridhar Bhavan Chowk,  
Pune - 411037

Phone: 020-67635532, 67635515

### **Resolution**

COPY OF THE RESOLUTIONS PASSED BY THE BOARD OF TRUSTEES OF BANSILAL RAMNATH AGARWAL CHARITABLE TRUST ON MONDAY, THE 2<sup>ND</sup> OF APRIL 2018.

A Meeting of the Trustees of the Bansilal Ramnath Agarwal Charitable Trust, Pune - 411002 was held at the office of the trust at 251, Budhwar Peth, Pune - 411002 on 02/04/2018 at 11.00 (A.M.) (S.T.) when the following trustees were present: -

- |                                    |   |                  |
|------------------------------------|---|------------------|
| 1. Shri. Rajkumar Bansilal Agarwal | - | Chief Trustee    |
| 2. Shri. Bharat Rajkumar Agarwal   | - | Managing Trustee |
| 3. Mrs. Amita Rajkumar Agarwal     | - | Trustee          |
| 4. Mr. Mahendrakumar Patodiya      | - | Trustee          |
| 5. Mr. Narendra Parasmal Jain      | - | Trustee          |

#### **"RESOLVED**

CA P.N. Phadke be and are hereby appointed as the External Auditor of trust i.e., the VIT, VIIT, VU, VCACS, VACSJC and Vishwakarma Schools until the conclusion of the next meeting of the Trust.

**RESOLVED THAT** CA P.N. Phadke be and is hereby authorized to work with entire Institutes of trust as an external Auditor.

#### **CERTIFIED TRUE COPY**

**For Bansilal Ramnath Agarwal Charitable Trust,**

  
**Bharat. Agarwal**  
**Managing Trustee**



# **BRACT**

o/c

## **Bansilal Ramnath Agarwal Charitable Trust**

34/A/1, Suyog Centre, 7th Floor, Gultekdi, Market Yard Road, Giridhar Bhavan Chowk,  
Pune - 411037

Phone: 020-67635532, 67635515

### **Resolution**

COPY OF THE RESOLUTIONS PASSED BY THE BOARD OF TRUSTEES OF BANSILAL RAMNATH AGARWAL CHARITABLE TRUST ON MONDAY, THE 2<sup>ND</sup> OF APRIL 2018.

A Meeting of the Trustees of the Bansilal Ramnath Agarwal Charitable Trust, Pune – 411002 was held at the office of the trust at 251, Budhwar Peth, Pune – 411002 on 02/04/2018 at 11.00 (A.M.) (S.T.) when the following trustees were present: -

- |                                    |   |                  |
|------------------------------------|---|------------------|
| 1. Shri. Rajkumar Bansilal Agarwal | - | Chief Trustee    |
| 2. Shri. Bharat Rajkumar Agarwal   | - | Managing Trustee |
| 3. Mrs. Amita Rajkumar Agarwal     | - | Trustee          |
| 4. Mr. Mahendrakumar Patodiya      | - | Trustee          |
| 5. Mr. Narendra Parasmal Jain      | - | Trustee          |

#### **\*RESOLVED**

Chief Finance Officer be and are hereby appointed as the Internal Auditor of trust i.e., the VIT, VIIT, VU, VCACS, VACSJC and Vishwakarma Schools until the conclusion of the next meeting of the Trust.

**RESOLVED THAT** Chief Finance Officer be and is hereby authorized to work with entire Institutes of trust as an Internal Auditor.

#### **CERTIFIED TRUE COPY**

**For Bansilal Ramnath Agarwal Charitable Trust,**

  
**Bharat. Agarwal**  
Managing Trustee



Ref. BRCT/VCACS/17-18/010

Date: 17<sup>th</sup> May, 2018

To,  
**Principal,**  
Vishwakarma College of Arts, Commerce & Science,  
Sr. No. 3/6, Kondhwa (Bk.),  
Pune - 411048

**Subject: Internal Audit report for the financial year 2017-18**

Dear Sir,

We have conducted the Internal Audit of Vishwakarma College of Arts, Commerce & Science (VCACS) for the period of April 01, 2017 to March 31, 2018 and report that:

1. All necessary supporting documents, records and books/ statements of accounts have been maintained and all necessary supporting documents such as records, vouchers, bills etc. and books of accounts have been kept in respect of all expenditures.
2. We have obtained all the information and the explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. Observation / Finding of Internal Audit for financial year 2017-18:
  - a. The strength of the college has been increased considerably this year.
  - b. By considering the students strength, you have made arrangements in the Assets by following the BRCT's norms.
  - c. Also, you had allocated the proper funds for educational activities, such as for teaching learning activities, conducted workshops & seminars, allocate under for research.
  - d. Fees receivable amount is Rs 3, 52,980/- i.e. 0.70% of total fees amount. We suggest, taking step to recovery of fees pending from student.
  - e. The college made all necessary statutory payments in time and comply with all applicable.
  - f. As college made the capital expenditure toward the construction of canteen for the students and debited to College Canteen A/c under the Asset side of Balance Sheet. But as per BRCT norms, it's become to BRCT and said expenditure is recover from the BRCT, so we suggest to passed the necessary entries to transfer the same to BRCT & recover from BRCT.
  - g. We enclosed as a annexure "A" some errors found during the Audit process, we suggest to passed the rectification on entries to reach the errors.
4. Approval of governing body should be obtained for the excess expenditure incurred more than the budgeted expenditure.
5. We suggest make necessary provisions for expenses for the financial year 2017-18.

Place: Pune  
Date: 17/05/2018



  
S.P. Takalkar  
(Chief Finance Officer)

# **BRACT**

## **Bansilal Ramnath Agarwal Charitable Trust**

34/A/1, Suyog Centre, 7th Floor, Gultekdi, Market Yard Road, Giridhar Bhavan Chowk,

Pune 411 037

Phone: 020-67635532, 67635515

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### **Annexure "A"**

1. Make the audit fees provision of Rs.35,400/- for the FY 2017-18.
2. Transfer Prepaid Membership fees of MCCIA to Membership fees account an amount of Rs.2,300/-.
3. Confirm the inter unit balance & transfer this balance to BRACT account as on 31.03.2018.
4. Rectify the Petty Cash Voucher No. 184 Amount wrongly debited to Vehicle exp. MH12HF2474, actual expenses for Vehicle exp. MH12JC4131 amount Rs.3,000/-.
5. Vehicle insurance wrongly recorded in Insurance account rectifies all the entries.
6. Rectify the JV No. 03/18/003 Amount wrongly debited to Computer, actual expenses for Computer Expenses amount Rs.5,700/-.



# BRACT

## Bansilal Ramnath Agarwal Charitable Trust

34/A/1, Suyog Centre, 7th Floor, Gullekdi, Market Yard Road, Giridhar Bhavan Chowk,  
Pune - 411 037  
Phone: 020-67635532, 67635515

Ref. BRACT/VCACS/18-19/005

Date: 9<sup>th</sup> May, 2019

To,  
Principal,  
Vishwakarma College of Arts, Commerce & Science,  
Sr. No. 3/6, Kondhwa (Bk.),  
Pune - 411048

Subject: Internal Audit report for the financial year 2018-19

Dear Sir,

We have conducted the Internal Audit of Vishwakarma College of Arts, Commerce & Science (VCACS) for the period of April 01, 2018 to March 31, 2019 and report that:

1. All necessary supporting documents, records and books/ statements of accounts have been maintained and all necessary supporting documents such as records, vouchers, bills etc. and books of accounts have been kept in respect of all expenditures.
2. We have obtained all the information and the explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. Observation / Finding of Internal Audit for financial year 2018-19:
  - a. The strength of the college has been increased considerably this year.
  - b. By considering the students strength, you have made arrangements in the Assets by following the BRACT's norms.
  - c. Also, you had allocated the proper funds for educational activities, such as for teaching learning activities, conducted workshops & seminars, allocate under for research.
  - d. Fees receivable amount is Rs 12, 82,000/- i.e. 2.14% of total fees amount. We suggest, taking step to recovery of fees pending from student.
  - e. The college made all necessary statutory payments in time and comply with all applicable.
  - f. As college made the capital expenditure toward the construction of Building for the students and debited to VCACS building A/c under the Asset side of Balance Sheet. But as per BRACT norms, it's become to BRACT and said expenditure is recover from the BRACT, so we suggest to passed the necessary entries to transfer the same to BRACT & recover from BRACT.
  - g. We enclosed as an annexure "A" some errors found during the Audit process, we suggest to passed the rectification on entries to reach the errors.
4. Approval of governing body should be obtained for the excess expenditure incurred more than the budgeted expenditure.
5. We suggest make necessary provisions for expenses for the financial year 2018-19.

Place: Pune  
Date: 09/05/2019



  
S.P. Takalkar  
(Chief Finance Officer)

# **BRACT**

## **Bansilal Ramnath Agarwal Charitable Trust**

34/A/1, Suyog Centre, 7th Floor, Gultekdi, Market Yard Road, Giridhar Bhavan Chowk,  
Pune - 411 037

Phone: 020-67635532, 67635515

### **Annexure "A"**

1. Make the audit fees provision of Rs.42,480/- for the FY 2018-19.
2. Confirm the inter unit balance & transfer this balance to BRACT account as on 31.03.2019.
3. Rectify the JV No. 11/18/010 Amount wrongly debited to Repair & Maintenance expenses instead of Gardening Expenses amount Rs.3,750/-.
4. Rectify the JV No. 08/18/021 actual amount of Printing & Stationery expenses Rs 1,90,517/- instead of Rs 1,90,157/- Bill no 425 dt 27.08.2018 Dhanraj Printers.



# **BRACT**

## **Bansilal Ramnath Agarwal Charitable Trust**

34/A/1, Suyog Centre, 7th Floor, Gultekdi, Market Yard Road, Giridhar Bhavan Chowk,  
Pune - 411 037

Phone: 020-67635532, 67635515

Ref. BRACT/VCACS/19-20/015

Date: 15<sup>th</sup> July, 2020

To,  
Principal,  
Vishwakarma College of Arts, Commerce & Science,  
Sr. No. 3/6, Kondhwa (Bk.),  
Pune - 411048

Subject: **Internal Audit report for the financial year 2019-20**

Dear Sir,

We have conducted the Internal Audit of **Vishwakarma College of Arts, Commerce & Science (VCACS)** for the period of April 01, 2019 to March 31, 2020 and report that:

1. All necessary supporting documents, records and books/ statements of accounts have been maintained and all necessary supporting documents such as records, vouchers, bills etc. and books of accounts have been kept in respect of all expenditures.
2. We have obtained all the information and the explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. Observation / Finding of Internal Audit for financial year 2019-20:
  - a. The strength of the college has been increased considerably this year.
  - b. By considering the students strength, you have made arrangements in the Assets by following the BRACT's norms.
  - c. Also, you had allocated the proper funds for educational activities, such as for teaching learning activities, conducted workshops & seminars, allocate under for research.
  - d. Although, you've given facility of installments to students in **pandemic situation**, but then also the fees receivable amount is Rs 34, 27,350/- i.e. 4.64% of total fees amount. We suggest, taking step to recovery of fees pending from student.
  - e. The college made all necessary statutory payments in time and comply with all applicable.
  - f. As college made the capital expenditure toward the Lift for the students and debited to VCACS Lift A/c under the Asset side of Balance Sheet. But as per BRACT norms, it's become to BRACT and said expenditure is recover from the BRACT, so we suggest to passed the necessary entries to transfer the same to BRACT & recover from BRACT.
  - g. We enclosed as a annexure "A" some errors found during the Audit process, we suggest to passed the rectification on entries to reach the errors.
4. Approval of governing body should be obtained for the excess expenditure incurred more than the budgeted expenditure.
5. We suggest make necessary provisions for expenses for the financial year 2019-20.

Place: Pune  
Date: 15/07/2020



  
S.P. Takalkar  
(Chief Finance Officer)



# **BRACT**

## **Bansilal Ramnath Agarwal Charitable Trust**

34/A/1, Suyog Centre, 7th Floor, Gultekdi, Market Yard Road, Giridhar Bhavan Chowk,

Pune - 411 037

Phone: 020-67635532, 67635515

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### **Annexure "A"**

1. Make the audit fees provision of Rs.47,200/- for the FY 2019-20.
2. Confirm the inter unit balance & transfer this balance to BRACT account as on 31.03.2020.
3. Make the provisions of prepaid expenses properly.
4. Signed the student's scholarship details from authority before statutory audit.
5. Rectify the entry of cash voucher no. 142, Amount Rs. 48/- wrongly debited to office expenses instead of Postage & courier Expenses.
6. Rectify the entry of cash voucher no. CR-058, Amount Rs. 720/- wrongly debited to office expenses instead of Printing & stationery Expenses.



# **BRACT**

## **Bansilal Ramnath Agarwal Charitable Trust**

34/A/1, Suyog Centre, 7th Floor, Gultekdi, Market Yard Road, Giridhar Bhavan Chowk,

Pune - 411 037

Phone: 020-67635532, 67635515

Ref. BRACT/VCACS/20-21/024

Date: 25<sup>th</sup> May, 2021

To,  
**Principal,**  
Vishwakarma College of Arts, Commerce & Science,  
Sr. No. 3/6, Kondhwa (Bk.),  
Pune - 411048

Subject: **Internal Audit report for the financial year 2020-21**

Dear Sir,

We have conducted the Internal Audit of **Vishwakarma College of Arts, Commerce & Science (VCACS)** for the period of April 01, 2020 to March 31, 2021 and report that:

1. All necessary supporting documents, records and books/ statements of accounts have been maintained and all necessary supporting documents such as records, vouchers, bills etc. and books of accounts have been kept in respect of all expenditures.
2. We have obtained all the information and the explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. Observation / Finding of Internal Audit for financial year 2020-21:
  - a. The strength of the college has been increased considerably this year.
  - b. By considering the students strength, you have made arrangements in the Assets by following the BRACT's norms.
  - c. Also, you had allocated the proper funds for educational activities, such as for teaching learning activities, conducted workshops & seminars, allocate under for research.
  - d. Although, you've given facility of installments to students in **pandemic situation**, then also the fees receivable amount is Rs 1,29,54,550/- i.e. 15.68% of total fees amount. We suggest, taking step to recovery of fees pending from student.
  - e. The college made all necessary statutory payments in time and comply with all applicable.
  - f. We enclosed as a annexure "A" some errors found during the Audit process, we suggest to passed the rectification on entries to reach the errors.
4. Approval of governing body should be obtained for the excess expenditure incurred more than the budgeted expenditure.
5. We suggest make necessary provisions for expenses for the financial year 2020-21.

Place: Pune  
Date: 25/05/2021



  
Anand Vaidya  
(Chief Finance Officer)

# **BRACT**

## **Bansilal Ramnath Agarwal Charitable Trust**

34/A/1, Suyog Centre, 7th Floor, Gultekdi, Market Yard Road, Giridhar Bhavan Chowk,

Pune - 411 037

Phone: 020-67635532, 67635515

---

### **Annexure "A"**

1. Make the audit fees provision of Rs.47,200/- for the FY 2020-21.
2. Confirm the inter unit balance & transfer this balance to BRACT account as on 31.03.2021.
3. Make the provisions of telephone expenses properly.
4. Make the reconciliation documents of AMK Enterprises.
5. Rectify the entry of JV no. 03/21/073, Amount Rs. 1172.50 wrongly debited to transport expenses instead of travelling expenses.
6. Rectify the entry of bank voucher no. 419, Amount Rs. 2,97,559/- wrongly debited to examination expenses instead of student's activities expenses.



# **BRACT**

## **Bansil Ramnath Agarwal Charitable Trust**

34/A/1, Suyog Centre, 7th Floor, Gultekdi, Market Yard Road, Giridhar Bhavan Chowk,  
Pune - 411 037

Phone: 020-67635532, 67635515

Ref. BRACT/VCACS/21-22/020

Date: 10<sup>th</sup> May, 2022

To,

**Principal,**

Vishwakarma College of Arts, Commerce & Science,

Sr. No. 3/6, Kondhwa (Bk.),

Pune - 411048

Subject: **Internal Audit report for the financial year 2021-22**

Dear Sir,

We have conducted the Internal Audit of **Vishwakarma College of Arts, Commerce & Science (VCACS)** for the period of April 01, 2021 to March 31, 2022 and report that:

1. All necessary supporting documents, records and books/ statements of accounts have been maintained and all necessary supporting documents such as records, vouchers, bills etc. and books of accounts have been kept in respect of all expenditures.
2. We have obtained all the information and the explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
3. Observation / Finding of Internal Audit for financial year 2021-22:
  - a. The strength of the college has been increased considerably this year.
  - b. By considering the students strength, you have made arrangements in the Assets by following the BRACT's norms.
  - c. Also, you had allocated the proper funds for educational activities, such as for teaching learning activities, conducted workshops & seminars, allocate under for research.
  - d. Although, you've given facility of installments to students in **pandemic situation**, then also the fees receivable amount is Rs 1,15,75,095/- i.e. 11.89% of total fees amount. We suggest, taking step to recovery of fees pending from student.
  - e. The college made all necessary statutory payments in time and comply with all applicable.
  - f. We enclosed as an annexure "A" some errors found during the Audit process, we suggest to passed the rectification on entries to reach the errors.
4. Approval of governing body should be obtained for the excess expenditure incurred more than the budgeted expenditure.
5. We suggest make necessary provisions for expenses for the financial year 2021-22.

Place: Pune  
Date: 10/05/2022



  
Anand Valdya  
(Chief Finance Officer)

# **BRACT**

## **Bansilal Ramnath Agarwal Charitable Trust**

34/A/1, Suyog Centre, 7th Floor, Gultekdi, Market Yard Road, Giridhar Bhavan Chowk,  
Pune - 411 037  
Phone: 020-67635532, 67635515

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### **Annexure "A"**

1. Make the audit fees provision of Rs.47,200/- for the FY 2021-22.
2. Confirm the inter unit balance & transfer this balance to BRACT account as on 31.03.2022.
3. Prepare the list of fees waiver & get the approval from management.
4. Signed the final fees reconciliation documents from the authority before statutory audit.
5. Pass necessary entry of Rs 81,384/-, which was received in BRACT behalf of insurance claim for MH-12-QT-4131.





BANSILAL RAMNATH AGARWAL CHARITABLE TRUSTS  
**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
3/6, KONDHWA (BK.), PUNE 411045.

AUDITED  
**BALANCE SHEET**  
2017-18

PERIOD: 01/04/2017 TO 31/03/2018



**Date: 24/08/2018**

To,  
The Chairman,  
Governing Body,  
Vishwakarma College of Arts, Commerce & Science,  
S. No. 3 / 4, Kondhwa Bk,  
Pune - 411 048.

Subject: Statutory Audit report for the year ending 31<sup>st</sup> March, 2018

Dear Sir,

We have audited the attached Balance sheet of " **Vishwakarma College of Arts, Commerce & Science** " Pune, as at 31<sup>st</sup> March 2018 and Income & Expenditure Account for the year ended on that date and report that:

- 1) We have obtained all the information and the explanations, which to the best of our knowledge and belief were necessary for the purpose of our Audit.
- 2) Proper books of accounts, so far as it appears from the examination of such books have been maintained by the institute.
- 3) The books of accounts, the Balance sheet and Income & Expenditure account referred to herein give the proper information required by the act, subject to report in annexure " A " annexed herewith and forming part of the audit report.
- 4) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with annexure " A ", give the information required by the B. P. T. Act in the manner so required and give the true and fair view:-
  - a) In case of Balance sheet of the state of affairs of the Institute as at 31<sup>st</sup> March, 2018 and
  - b) In case of Income & Expenditure account of the Surplus for the year ended on that date

**For M/s. P. N. Phadke & Co.**  
**Chartered Accountants**  
**FRN 107890W**

**CA. V. P. Phadke**  
**Partner**  
**M. No. 100 811**



**Place: Pune**  
**Date: 24/08/2018**

BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
 SR. NO 3/8, KONDHWA BK. PUNE-411048.  
 INCOME & EXPENDITURE ACCOUNT  
 FOR THE YEAR ENDED ON 31ST MARCH 2018

EXPENDITURE	AMOUNT RS.	AS ON 31.03.2018 (₹)	INCOME	AMOUNT RS.	AS ON 31.03.2018 (₹)
<u>TO ESTABLISHMENT EXPENSES</u> ( AS PER ANNEXURE - A )		15,561,540.16	<u>BY INCOME RECEIVED FROM STUDENTS</u> ( AS PER ANNEXURE - D )		51,359,650.00
<u>TO EDUCATIONAL EXPENSES</u> ( AS PER ANNEXURE - B )		8,655,406.07	<u>BY OTHER INCOME</u> ( AS PER ANNEXURE - E )		1,816,484.50
<u>TO ADMINISTRATIVE EXPENSES</u> ( AS PER ANNEXURE - C )		18,423,702.98			
<u>TO EXCESS OF INCOME OVER EXPENDITURE</u>		10,535,485.29			
		<b>53,176,134.50</b>			<b>53,176,134.50</b>

1) ANNEXURE A TO H ATTACHED TO BALANCE SHEET & INCOME & EXPENDITURE A/C FORM AN INTEGRAL PART OF THE ACCOUNTS

2) EXPLANATIONS AND INFORMATION OFFERED BY MANAGEMENT HAS BEEN RELIED UPON & CONSIDERED FOR THE PURPOSES OF THESE STATEMENTS.

IN TERMS OF OUR REPORT OF EVEN DATE.

FOR M/S. P.N. PHADKE & CO.  
 CHARTERED ACCOUNTANTS  
 FRN : 107890W

( V.P. PHADKE )  
 PARTNER  
 MEMBERSHIP NO-100811  
 PLACE : PUNE



DATE : 24/08/2018

FOR & ON BEHALF OF VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE

( BHARAT R. AGARWAL )  
 CHAIRMAN

PLACE : PUNE

DATE : 24/08/2018



( A.R. PATIL )  
 PRINCIPAL

PLACE : PUNE

DATE : 24/08/2018



BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
 SR.NO.3/6, KONDHWA BK. PUNE-411048,  
**BALANCE SHEET**  
 AS ON 31ST MARCH 2018

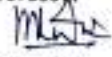
FUNDS & LIABILITIES	AMOUNT RS.	AS ON 31.03.2018 (₹)	PROPERTIES & ASSETS	AMOUNT RS.	AS ON 31.03.2018 (₹)
<b>LOANS &amp; CURRENT LIABILITIES</b> (AS PER ANNEXURE - H)		10,214,765.87	<b>FIXED ASSETS</b> (AS PER ANNEXURE - F)		10,683,524.04
			<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b> (AS PER ANNEXURE - G)		10,066,727.12
<b>INCOME &amp; EXPENDITURE ACCOUNT</b> BAL. AS PER LAST BALANCE SHEET	9,977,185.16				
LESS - TRANSFER TO B.R.A.C.TRUST SURPLUS DURING THE YEAR	9,977,185.16	0.00			
		10,535,485.29			
		<b>20,750,251.16</b>			<b>20,750,251.16</b>

1) ANNEXURE A TO H ATTACHED TO BALANCE SHEET & INCOME & EXPENDITURE A/C FORM AN INTEGRAL PART OF THE ACCOUNTS

2) EXPLANATIONS AND INFORMATION OFFERED BY MANAGEMENT HAS BEEN RELIED UPON & CONSIDERED FOR THE PURPOSE OF THESE STATEMENTS.

IN TERMS OF OUR REPORT OF EVEN DATE.

FOR M/S. P.N. PHADKE & CO.  
 CHARTERED ACCOUNTANTS  
 FRN : 107890W

  
 (V.P. PHADKE)  
 PARTNER  
 MEMBERSHIP NO-100811  
 PLACE : PUNE



DATE : 24/08/2018

FOR & ON BEHALF OF VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE

  
 (BHARAT R. AGARWAL)  
 CHAIRMAN

PLACE : PUNE

DATE : 24/08/2018



  
 (A.R. PATIL)  
 PRINCIPAL

PLACE : PUNE

DATE : 24/08/2018

**BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S**  
**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
 Kondhwa Bk., Pune - 411048

**ANNEXURE 'A' - Establishment expenses**

Particulars	Amount As on 31.03.2018 (₹)
Teaching staff salary	10,391,165.00
Non-Teaching staff salary	3,575,061.00
Provident Fund Contribution	982,701.00
Staff Welfare Expenses	137,930.16
Visiting Lecture Expenses	474,683.00
..... <b>TOTAL</b> .....	<b>15,561,540.16</b>

**ANNEXURE 'B' - Educational expenses**

Particulars	Amount As on 31.03.2018 (₹)
Affiliation charges	853,784.00
Committee visit / Registration fees	63,800.00
Computer Charges	141,018.00
Conference & International Visit	1,024,239.07
Contribution to Educational Activities	5,135,965.00
Examination expenses	63,479.00
Seminar & Guest Lecture Exp.	48,720.00
Internet charges	208,603.50
Scholarship	437,895.00
Fees Write-Off	81,000.00
Subscription	14,790.00
Website Development Charges	49,666.00
Students activity/ welfare expenses (NSS Camp)	428,310.50
State & National Level Conference	104,136.00
..... <b>TOTAL</b> .....	<b>8,655,406.07</b>



BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
 Kondhwa Bk., Pune - 411048

**ANNEXURE 'C' - Administrative expenses**

Particulars	Amount As on 31.03.2018 (₹)
Printing & Stationery	629,601.80
Postage & Courier Charges	1,031.00
Travelling & conveyance expenses	235,068.50
Advertisement expenses	2,402,931.00
Electricity Charges	130,398.00
Expenses Written Off	2,174.20
Repair & Maintenance Charges	494,061.00
Repair & Maintenance Charges - Vehicle	120,550.57
Professional Charges	625,914.00
Building Rent	10,268,160.00
Office expenses	15,319.52
Audit Fees	35,400.00
Telephone Expenses	38,629.57
House Keeping Charges	277,426.00
Security Charges	291,862.00
Interest to Other	41,776.00
Bank charges & Commission	32,951.82
Water Charges	136,782.00
Gardening Charges	134,784.00
Depreciation	2,256,757.00
Property Tax	204,730.00
Insurance Charges	41,744.00
Social Activities Expenses	1,170.00
Legal Expenses	2,981.00
Library Expenses	1,500.00
<b>TOTAL</b>	<b>18,423,702.98</b>



**BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
Kondhwa Bk., Pune - 411048

**ANNEXURE 'D'** - Income received from students

Particulars	Amount As on 31.03.2018 (₹)
Tuition fees	51,359,650.00
..... <b>TOTAL</b> .....	<b>51,359,650.00</b>

**ANNEXURE 'E'** - Other items

Particulars	Amount As on 31.03.2018 (₹)
Other receipts	1,792,961.50
<b><u>Interest Received</u></b>	
Interest Received on Saving Bank A/c	23,523.00
..... <b>TOTAL</b> .....	<b>1,816,484.50</b>



BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
 KONDHWA BK, PUNE - 411048

**EXHIBIT - Fixed Assets**

DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		COST AS AT 01.04.2017	ADDITION DURING THE YEAR	SOLD/ ADJUSTMENTS	COST AS AT 31.03.2018	UP TO 31.03.2017	FOR THE YEAR 2017-18	SOLD/ ADJUSTMENTS	TOTAL DEPRECIATION	AS ON 31.03.2018	AS ON 31.03.2017
Computers	40	3,500,690.00	1,933,500.00	-	5,440,690.00	3,250,556.00	874,754.00	-	4,125,310.00	1,315,380.00	250,134.00
Library Books	40	823,159.04	26,253.00	-	851,122.04	440,299.00	163,987.00	-	604,286.00	246,836.04	382,860.04
Mobile	15	63,000.00	-	-	63,000.00	11,969.00	7,655.00	-	19,624.00	43,376.00	51,031.00
Office Equipments	15	1,448,246.00	25,054.00	-	1,473,300.00	306,366.00	175,040.00	-	481,406.00	991,894.00	1,141,880.00
Sports Equipments	15	329,527.00	74,152.00	-	303,679.00	85,976.00	27,094.00	-	113,070.00	190,609.00	143,551.00
Furniture & Dead Stock	10	7,383,977.00	1,642,708.00	-	9,026,685.00	1,830,303.00	719,638.00	-	2,549,941.00	6,476,744.00	5,553,674.00
Electrical Fitting	15	605,424.00	-	-	605,424.00	114,124.00	73,695.00	-	187,819.00	417,605.00	491,300.00
Electronics Equipments	15	492,871.00	123,738.00	-	616,609.00	297,890.00	63,812.00	-	311,672.00	304,934.00	235,011.00
Software	40	427,030.00	-	-	427,030.00	297,039.00	51,996.00	-	349,035.00	77,995.00	129,991.00
Motor Vehicle	15	1,762,363.00	-	-	1,762,363.00	1,035,146.00	109,085.00	-	1,144,232.00	618,151.00	727,237.00
Canteen WIP	0	-	-	-	-	-	-	-	-	-	-
<b>Current Year</b>		<b>16,736,307.04</b>	<b>3,833,612.00</b>	<b>-</b>	<b>20,569,919.04</b>	<b>7,629,638.00</b>	<b>2,256,757.00</b>	<b>-</b>	<b>9,886,395.00</b>	<b>10,683,524.04</b>	<b>9,106,669.04</b>
<b>Previous Year</b>		<b>12,743,784.99</b>	<b>4,670,214.00</b>	<b>877,691.95</b>	<b>16,736,307.04</b>	<b>6,313,637.90</b>	<b>1,413,362.00</b>	<b>94,261.00</b>	<b>7,629,638.00</b>	<b>9,106,669.04</b>	<b>6,431,247.99</b>

\*Indicates purchases made after 30.09.2017



**BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S**  
**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
 Kondhwa Bk., Pune - 411048

**ANNEXURE 'G' -Current Assets, Loans & Advances.**

Particulars	Amount As on 31.03.2018 (₹)
<b>CURRENT ASSETS (List 1)</b>	4,703,874.44
<b>LOANS &amp; ADVANCES (List 2)</b>	3,694,204.86
<b>CASH &amp; BANK BALANCES (List 3)</b>	1,668,647.82
..... <b>TOTAL</b> .....	<b>10,066,727.12</b>

**ANNEXURE 'H' - Current Liabilities & Provisions**

Particulars	Amount As on 31.03.2018 (₹)
<b>SUNDRY CREDITORS (List 4)</b>	859,808.00
<b>PROVISION (List 5)</b>	2,500,186.50
<b>INTER UNIT BALANCE (List 6)</b>	6,854,771.37
..... <b>TOTAL</b> .....	<b>10,214,765.87</b>



**BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
Kondhwa Bk., Pune - 411048

**LIST : 1 CURRENT ASSETS**

	Particulars	Amount As on 31.03.2018 (₹)
	Fees Receivable	552,430.00
	Advance Exam Expenses	265,166.00
	Attest Testing Services Ltd	35,400.00
	ION Finance	206,627.44
	ICSI	9,700.00
	Prepaid Expenses	134,551.00
	Building Rent - Deposit	3,500,000.00
	<b>TOTAL</b>	<b>4,703,874.44</b>

**LIST : 2 LOANS & ADVANCES**

	Particulars	Amount As on 31.03.2018 (₹)
	CCIT Mahad College	100,000.00
	VCACS Junior College	3,594,204.86
	<b>TOTAL</b>	<b>3,694,204.86</b>

**LIST : 3 CASH & BANK BALANCES**

	Particulars	Amount As on 31.03.2018 (₹)
	Bank of Maharashtra CA A/c 60053341077	192,575.36
	Bank of Maharashtra CA A/c 60221445668	21,051.50
	Oriental Bank of Commerce CA A/c 1088113100114	449,630.03
	Suvarnayug Sahakari Bank A/c.3907	22,715.62
	Suvarnayug Sahakari Bank A/c.0002	66,453.81
	Solapur Janta Sahakari Bank A/c.347	21,924.00
	Axi Bank Ltd A/c 917010041840799	37,227.50
	HDFC Bank Ltd A/c 50100215398429	857,070.00
	Cash In Hand	0.00
	<b>TOTAL</b>	<b>1,668,647.82</b>



**BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
Kondhwa Bk., Pune - 411048

**LIST : 4 SUNDRY CREDITORS**

	<b>Particulars</b>	<b>Amount As on 31.03.2018 (₹)</b>
	Ad Methods (I) Pvt. Ltd.	49,028.00
	Alpha Ink Pvt Ltd	885.00
	AMK Enterprises	76,030.00
	Anmal Decorators	81,200.00
	AP Electronics & Power System	45,500.00
	Cybernetit Pvt Ltd	6,500.00
	Dhanraj Printers	15,104.00
	Dishnet Wireless Limited	50,750.00
	Ganraj Enterprises	23,956.00
	Gurukrupa Caterers	214,253.00
	Jagruti Book Agencies	1,710.00
	Kamlekar Transports	1,500.00
	Morya Enterprises	2,700.00
	Mrs. Aruna Khole	4,800.00
	Olympus Computers	5,700.00
	Purpel Internet Broadband	46,400.00
	R T A Enterprises	39,984.00
	Rakshak Security Service & Systems Pvt Ltd	102,649.00
	Sadguru Digital Photo	1,500.00
	Saraswati Enterprises	24,126.00
	Sarvottam Stationery	3,024.00
	Sonae Enterprises	19,126.00
	Uniciti Solutions Pvt Ltd	12,967.00
	Vridhi Software	30,416.00
	<b>..... TOTAL.....</b>	<b>859,808.00</b>





**BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
Kondhwa Bk., Pune - 411048

**LIST : 5 PROVISION**

	Particulars	Amount As on 31.03.2018 (₹)
	Audit Fees Payable	35,400.00
	Visiting Staff Salary Payable	140,771.00
	Expenses Payable	172,467.00
	TDS Payable	2,574.00
	Fees Payable	105,203.50
	Hostel Fees Payable	184,100.00
	Salary Payable	594,997.00
	Remuneration Payable to Staff	255,599.00
	Vishwakarma Staff Credit Co-op Soc	-1,370.00
	Advance Rced From Pune University	1,010,445.00
	<b>.....TOTAL.....</b>	<b>2,500,186.50</b>

**LIST : 6 INTER UNIT BALANCE**

	Particulars	Amount As on 31.03.2018 (₹)
	Bansilal Ramnath Agarwal Charitable Trust	6,854,771.37
	<b>.....TOTAL.....</b>	<b>6,854,771.37</b>





BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S

**VISHWAKARMA COLLEGE OF  
ARTS, COMMERCE AND SCIENCE**

3/6, KONDHWA (BK), PUNE-411048

**AUDITED  
BALANCE SHEET  
2018-19**

**PERIOD: 01/04/2018 To 31/03/2019**



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Date: 18/09/2019

To,  
The Chairman,  
Governing Body,  
Vishwakarma College of Arts, Commerce & Science,  
S. No. 3 / 4, Kondhwa Bk,  
Pune - 411 048.

Subject: Statutory Audit report for the year ending 31<sup>st</sup> March, 2019

Dear Sir,

We have audited the attached Balance sheet of " **Vishwakarma College of Arts, Commerce & Science** " Pune, as at 31<sup>st</sup> March 2019 and Income & Expenditure Account for the year ended on that date and report that:

- 1) We have obtained all the information and the explanations, which to the best of our knowledge and belief were necessary for the purpose of our Audit.
- 2) Proper books of accounts, so far as it appears from the examination of such books have been maintained by the institute.
- 3) The books of accounts, the Balance sheet and Income & Expenditure account referred to herein give the proper information required by the act, subject to report in annexure " A " annexed herewith and forming part of the audit report.
- 4) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with annexure " A ", give the information required by the B. P. T. Act in the manner so required and give the true and fair view:-
  - a) In case of Balance sheet of the state of affairs of the Institute as at 31<sup>st</sup> March, 2019 and
  - b) In case of Income & Expenditure account of the Surplus for the year ended on that date

For M/s. P. N. Phadke & Co.  
Chartered Accountants  
FRN 107890W

CA. V. P. Phadke  
Partner  
M. No. 100 811



Place: Pune  
Date: 18/09/2019

VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE  
 (DENT NO. 275/2007) PUNE  
 BALANCE SHEET  
 AS ON 31ST MARCH 2019

FUNDS & LIABILITIES	AMOUNT RS.	AS ON 31.03.2019 (₹)	PROPERTIES & ASSETS	AMOUNT RS.	AS ON 31.03.2019 (₹)
<b>LOANS &amp; CURRENT LIABILITIES</b> ( AS PER ANNEXURE - H )		8,992,763.62	<b>FIXED ASSETS</b> ( AS PER ANNEXURE - F )		11,365,735.55
			<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b> ( AS PER ANNEXURE - G )		14,777,513.62
			<b>INVESTMENTS</b> ( AS PER ANNEXURE - I )		1,300,000.00
<b>INCOME &amp; EXPENDITURE ACCOUNT</b> BAL. AS PER LAST BALANCE SHEET	10,535,485.29	0.00			
LESS - TRANSFER TO B.R.A.C. TRUST SURPLUS DURING THE YEAR	10,535,485.29	17,450,485.55			
		<b>27,443,249.17</b>			<b>27,443,249.17</b>

- 1) ANNEXURE A TO H ATTACHED TO BALANCE SHEET & INCOME & EXPENDITURE A/C FORM AN INTEGRAL PART OF THE ACCOUNTS  
 2) EXPLANATIONS AND INFORMATION OFFERED BY MANAGEMENT HAS BEEN RELIED UPON & CONSIDERED FOR THE PURPOSE OF THESE STATEMENTS.

FOR MS. P.N. PHADKE & CO.  
 CHARTERED ACCOUNTANTS  
 FRN. 107890W

  
 ( V.P. PHADKE )  
 PARTNER  
 MEMBERSHIP NO-100811



PLACE : PUNE  
 DATE : 18/09/2019  
 (DIN NO: 19100911 AAAACU4631)

FOR & ON BEHALF OF VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE

  
 ( RAJ KUMAR B. AGARWAL )  
 CHIEF TRUSTEE

PLACE : PUNE  
 DATE : 18/09/2019



  
 ( F.R. PATIL )  
 PRINCIPAL

PLACE : PUNE  
 DATE : 18/09/2019

VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE  
 INCOME & EXPENDITURE ACCOUNT  
 FOR THE YEAR ENDED ON 31ST MARCH 2019

EXPENDITURE	AMOUNT RS.	AS ON 31.03.2019 (₹)	INCOME	AMOUNT RS.	AS ON 31.03.2019 (₹)
<u>TO ESTABLISHMENT EXPENSES</u> (AS PER ANNEXURE - A)		18,498,247.00	<u>BY INCOME RECEIVED FROM STUDENTS</u> (AS PER ANNEXURE - D)		60,872,500.00
<u>TO EDUCATIONAL EXPENSES</u> (AS PER ANNEXURE - B)		8,618,613.80	<u>BY OTHER INCOME</u> (AS PER ANNEXURE - E)		1,551,399.95
<u>TO ADMINISTRATIVE EXPENSES</u> (AS PER ANNEXURE - C)		17,856,553.60			
TO EXCESS OF INCOME OVER EXPENDITURE		17,450,485.55			
		<b>62,423,899.95</b>			<b>62,423,899.95</b>

- 1) ANNEXURE A TO H ATTACHED TO BALANCE SHEET & INCOME & EXPENDITURE A/C FORM AN INTEGRAL PART OF THE ACCOUNTS  
 2) EXPLANATIONS AND INFORMATION OFFERED BY MANAGEMENT HAS BEEN RELIED UPON & CONSIDERED FOR THE PURPOSE OF THESE STATEMENTS

FOR M/S. P. N. PHADKE & CO  
 CHARTERED ACCOUNTANTS  
 FRN 107890W

*(Signature)*



(V. P. PHADKE)  
 PARTNER  
 MEMBERSHIP NO-100811  
 PLACE : PUNE  
 DATE : 18/09/2019  
 UDIN NO: 19100911AAAA04651

FOR & ON BEHALF OF VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE

*(Signature)*

(RAJKUMAR B. AGARWAL)  
 CHIEF TRUSTEE

PLACE : PUNE  
 DATE : 18/09/2019



*(Signature)*

(A. R. PATIL)  
 PRINCIPAL

PLACE : PUNE  
 DATE : 18/09/2019

BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
 Kondhwa Bk., Pune - 411048

**ANNEXURE 'A' - Establishment expenses**

Particulars	Amount on 31.03.2019 (₹)	As
Teaching staff salary	12,468,337.00	
Non-Teaching staff salary	4,045,360.00	
Provident Fund Contribution	915,188.00	
Staff Welfare Expenses	476,962.00	
Visiting Lecture Expenses	592,400.00	
<b>TOTAL</b>	<b>18,498,247.00</b>	

**ANNEXURE 'B' - Educational expenses**

Particulars	Amount on 31.03.2019 (₹)	As
Affiliation charges	825,200.00	
Committee visit & Registration fees	2,999.00	
Computer Charges	201,473.00	
Conference & International Visit	187,556.00	
Contribution to Educational Activities	6,002,815.00	
Examination expenses	89,581.18	
Seminar & Guest Lecture Exp.	109,000.00	
Internet charges	77,301.00	
Scholarship	355,150.00	
Subscription	27,200.00	
Website Development Charges	30,427.62	
Students activity & welfare expenses	553,495.00	
State & National Level Conference	156,416.00	
<b>TOTAL</b>	<b>8,618,613.80</b>	



BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
 Kondhwa Bk., Pune - 411048

**ANNEXURE 'C' - Administrative expenses**

Particulars	Amount As on 31.03.2019 (₹)
Printing & Stationery	505,978.06
Postage & Courier Charges	4,023.00
Travelling & conveyance expenses	378,019.00
Advertisement expenses	711,590.00
Electricity Charges	547,502.05
Expenses Written Off	82,423.75
Repair & Maintenance Charges	1,342,707.00
Repair & Maintenance Charges - Vehicle	91,887.41
Professional Charges	583,688.00
Building Rent	10,268,160.00
Office expenses	6,536.60
Audit Fees	42,480.00
Telephone Expenses	35,545.26
House Keeping Charges	345,191.53
Security Charges	139,921.00
Interest to Other	16,772.50
Bank charges & Commission	33,761.44
Water Charges	162,559.00
Gardening Charges	34,492.00
Depreciation	2,208,402.00
Property Tax	204,730.00
Insurance Charges	43,411.00
Deficit on Sale of Vehicle	49,475.00
Library Expenses	17,298.00
<b>TOTAL</b>	<b>17,856,553.60</b>





BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
 Kondhwa Bk., Pune - 411048

**ANNEXURE 'D' - Income received from students**

Particulars	Amount As on 31.03.2019 (₹)
Tuition fees	60,872,500.00
<b>TOTAL</b>	<b>60,872,500.00</b>

**ANNEXURE 'E' - Other items**

Particulars	Amount As on 31.03.2019 (₹)
Other Fees	10,155 00
Online Examination Fees	826,805 00
Misc Receipt	593,342 95
<b>Interest Received</b>	
Interest Received on Saving Bank A/c	94,709 00
Interest Received on FD	26,388 00
<b>TOTAL</b>	<b>1,551,399.95</b>



VENKATARAMA COLLEGE FOR ARTS, COMMERCE & SCIENCE

ANNEXURE I

SR. NO.	DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			COST AS AT 31.03.2018	ADDITION DURING THE YEAR	SOLD/ADJUSTMENTS	COST AS AT 31.12.2018	UP TO 31.03.2018	FOR THE YEAR 2018-19	SOLD ADJUSTMENTS	TOTAL DEPRECIATION	AS ON 31.03.2018	AS ON 31.03.2019
1	Computers	40	5,440,660.00	147,310.00	-	5,657,950.00	4,125,310.00	599,080.00	-	4,724,390.00	5,035,570.00	13,153,860.00
2	Library Books	40	851,122.04	39,645.00	-	894,767.04	804,286.00	115,272.00	-	719,566.00	174,609.04	246,838.04
3	Mobile	15	63,000.00	-	-	63,000.00	19,624.00	6,506.00	-	26,130.00	36,870.00	43,376.00
4	Office Equipments	15	1,473,305.00	321,602.00	-	1,980,772.00	481,406.00	210,996.00	-	692,372.00	1,288,400.00	997,894.00
5	Sports Equipments	15	203,679.00	42,256.00	-	245,944.00	113,070.00	31,761.00	-	144,831.00	291,113.00	190,609.00
6	Furniture & Dear Stock	10	9,026,665.00	305,410.00	87,600.00	9,425,454.51	2,549,941.00	667,313.00	-	3,257,254.00	6,168,200.51	6,476,744.00
7	Electrical Fitting	15	905,424.00	169,684.00	-	775,108.00	187,819.00	96,093.00	-	275,972.00	499,196.00	477,805.00
8	Electronic Equipments	15	616,606.00	138,512.00	-	755,118.00	311,672.00	66,517.00	-	378,189.00	378,626.00	354,534.00
9	Software	40	427,030.00	79,650.00	-	506,680.00	346,036.00	63,058.00	-	412,093.00	94,587.00	77,989.00
10	Mop Vehicle	15	1,782,383.00	1,647,421.00	938,660.00	2,468,504.00	1,144,232.00	339,836.00	585,405.00	898,663.00	1,571,261.00	676,161.00
	<b>Current Year</b>		<b>26,569,919.04</b>	<b>3,332,686.51</b>	<b>1,027,480.00</b>	<b>22,675,127.55</b>	<b>9,886,385.00</b>	<b>2,298,492.00</b>	<b>585,405.00</b>	<b>11,509,392.00</b>	<b>11,385,735.55</b>	<b>10,683,524.04</b>
	<b>Previous Year</b>		<b>16,736,307.04</b>	<b>3,033,612.00</b>	<b>-</b>	<b>28,569,919.04</b>	<b>7,629,638.00</b>	<b>2,256,757.00</b>	<b>-</b>	<b>9,886,395.00</b>	<b>10,683,524.04</b>	<b>9,106,669.04</b>

\*Indicates purchases made after 30.09.2018



BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
 Kondhwa Bk., Pune - 411048

**ANNEXURE 'G' - Current Assets, Loans & Advances.**

Particulars	Amount As on 31.03.2019 (₹)
<b>CURRENT ASSETS (List 1)</b>	5,488,513.70
<b>LOANS &amp; ADVANCES (List 2)</b>	6,576,078.30
<b>CASH &amp; BANK BALANCES (List 3)</b>	2,712,921.62
<b>TOTAL</b>	<b>14,777,513.62</b>

**ANNEXURE 'H' - Current Liabilities & Provisions**

Particulars	Amount As on 31.03.2019 (₹)
<b>SUNDRY CREDITORS (List 4)</b>	2,702,567.06
<b>PROVISION (List 5)</b>	2,633,196.50
<b>INTER UNIT BALANCE (List 6)</b>	4,657,000.06
<b>TOTAL</b>	<b>9,992,763.62</b>

**ANNEXURE 'I' - Investments**

Particulars	Amount As on 31.03.2019 (₹)
<b>Fixed Deposits</b>	
HDFC Bank Ltd	1,300,000.00
<b>TOTAL</b>	<b>1,300,000.00</b>



ST - 1

**Current Assets**

Particulars	Amount As on 31.03.2019 (₹)
Fees Receivable	1,515,330.00
Ardeus Infotech Pvt Ltd	131,834.00
Edu on Management Solution Pvt Ltd	41,991.80
Pro Skill Consulting Pvt Ltd	179,052.70
DN Finance	-612.00
Prepaid Expenses	97,168.00
Interest Receivable agst FD HDFC	23,749.20
Building Rent - Deposit	3,500,000.00
<b>TOTAL</b>	<b>5,488,513.70</b>

ST - 2

**LOANS & ADVANCES**

Particulars	Amount As on 31.03.2019 (₹)
JCADS Junior College	6,492,253.30
JSSC Kolhapur	0.00
J S Kolhapur	0.00
Advance Exam Expenses	83,825.00
<b>TOTAL</b>	<b>6,576,078.30</b>

ST - 3

**CASH & BANK BALANCES**

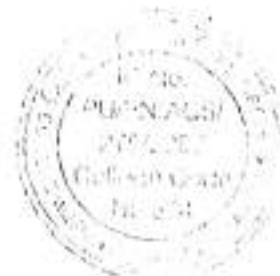
Particulars	Amount As on 31.03.2019 (₹)
Bank of Maharashtra CA A/c 60053341077	576,168.57
Bank of Maharashtra CA A/c 60221445668	40,316.74
Oriental Bank of Commerce CA A/c 1088113100114	180,196.57
Suvarnayug Sahakari Bank A/c 3907	23,443.92
Suvarnayug Sahakari Bank A/c 0002	722,910.01
Kolhapur Janta Sahakari Bank A/c 347	21,688.00
Axis Bank Ltd A/c 917010041840799	37,227.50
HDFC Bank Ltd A/c 50100215398429	1,110,970.31
<b>TOTAL</b>	<b>2,712,921.62</b>



LIST - 4

**SUNDRY CREDITORS**

Particulars	Amount As on 31.03.2019 (₹)
Ad Methods II Pvt Ltd.	7,840.00
AM* Enterprises	55,986.00
Amawad Technologies Pvt Ltd	-425.00
Ascent Security Solutions	2,160.00
Bagricha Glass House	28,171.00
Baaj Hardware	2,456.00
CK Enterprises	38,220.00
Chandra Printers	65,249.00
Chhat Wireless Limited	50,750.00
Chhat Enterprises	22,373.00
Gurukrupa Caterers	155,452.00
-DFC Credit Card	-5,346.00
Jatendra Bhevuria	33,320.00
Jatkar Transports	1,500.00
Jatkar Auto Link Pvt Ltd	3,773.00
Mag Interior	61,733.42
Uma Infra	1,746,485.00
Uma Enterprises	4,000.00
National Security	4,872.00
Path Associates	2,085.00
Path Akela Water	1,200.00
Parwati Enterprises	12,530.00
Pratham Enterprises	89,456.09
Pratham Stationery	8,064.00
Team Strength Solutions Pvt Ltd	119,058.00
Team Solutions Pvt Ltd	189,188.00
Taranka Enterprises	2,223.06
Vodafone	193.49
<b>TOTAL</b>	<b>2,702,567.06</b>



**BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
Kondhwa Bk., Pune - 411048

**LIST : 5**

**PROVISION**

Particulars	Amount As on 31.03.2019 (₹)
Audit Fees Payable	42,480.00
Visiting Staff Salary Payable	89,750.00
Expenses Payable	672,191.00
TDS Payable	34,801.00
Fees Payable	106,203.50
PhD Fees Payable	76,900.00
Hostel Fees Payable	184,100.00
Salary Payable	4,205.00
Remuneration Payable to Staff	331,070.00
Advance Rced From Students (KIST & UK)	200,000.00
Advance Rced From Pune University	891,496.00
<b>TOTAL</b>	<b>2,633,196.50</b>

**LIST : 6**

**INTER UNIT BALANCE**

Particulars	Amount As on 31.03.2019 (₹)
Bansilal Ramnath Agarwal Charitable Trust	4,657,000.06
<b>TOTAL</b>	<b>4,657,000.06</b>





BANSILAL RAMANATH AGARWAL CHARITABLE TRUST'S

**VISHWAKARAM COLLEGE OF  
ARTS, COMMERCE AND SCIENCE**

SR.No. 3/6, LAXMINAGAR, KONDHWA (BK), PUNE-411048

**AUDITED  
BALANCE SHEET  
2019-20**

**PERIOD:01/04/2019 TO 31/03/2020**



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**Date: 08/01/2021**

The Chairman,  
Serving Body,  
Vishwakarma College of Arts, Commerce & Science,  
S. No. 3/4, Kondhwa Bk,  
Pune - 411 048.

Subject: Statutory Audit report for the year ending 31<sup>st</sup> March, 2020

Dear Sir,

We have audited the attached Balance sheet of " **Vishwakarma College of Arts, Commerce & Science** " Pune, as at 31<sup>st</sup> March 2020 and Income & Expenditure Account for the year ended on that date and report that:

1. We have obtained all the information and the explanations, which to the best of our knowledge and belief were necessary for the purpose of our Audit.
2. Proper books of accounts, so far as it appears from the examination of such books have been maintained by the institute.
3. The books of accounts, the Balance sheet and Income & Expenditure account referred to herein give the proper information required by the act, subject to report in annexure " A " annexed herewith and forming part of the audit report.
4. In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with annexure " A ", give the information required by the B. P. T. Act in the manner so required and give the true and fair view:-
  - a) In case of Balance sheet of the state of affairs of the Institute as at 31<sup>st</sup> March, 2020 and
  - b) In case of Income & Expenditure account of the Deficit for the year ended on that date

For M/s. P. N. Phadke & Co.  
Chartered Accountants  
FRN 107890W  
UDIN : 21100811AAAAAN9253

**CA. V. P. Phadke**  
Partner  
M. No. 100 811



Place: Pune  
Date: 08/01/2021

**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
 CENTRAL BOARD OF SECONDARY EDUCATION  
**BALANCE SHEET**  
 AS ON 31ST MARCH 2020

FUNDS & LIABILITIES	AMOUNT RS.	AS ON 31.03.2020 (₹)	PROPERTIES & ASSETS	AMOUNT RS.	AS ON 31.03.2020 (₹)
<b>LOANS &amp; CURRENT LIABILITIES</b> (AS PER ANNEXURE - H)		24,280,060.19	<b>FIXED ASSETS</b> (AS PER ANNEXURE - F)		31,391,715.55
			<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b> (AS PER ANNEXURE - G)		11,043,722.32
			<b>INVESTMENTS</b> (AS PER ANNEXURE - I)		1,300,000.00
<b>INCOME &amp; EXPENDITURE ACCOUNT</b> BAL. AS PER LAST BALANCE SHEET	17,450,485.55	0.00	<b>INCOME &amp; EXPENDITURE ACCOUNT</b> BAL. AS PER LAST BALANCE SHEET		0.00
LESS - TRANSFER TO B.R.A.C. TRUST SURPLUS DURING THE YEAR	17,450,485.55	0.00	LESS - TRANSFER TO B.R.A.C. TRUST DEFICIT DURING THE YEAR		744,622.32
		<b>24,280,060.19</b>			<b>24,280,060.19</b>

1) ANNEXURE A TO H ATTACHED TO BALANCE SHEET & INCOME & EXPENDITURE AC FORM AN INTEGRAL PART OF THE ACCOUNTS

2) EXPLANATIONS AND INFORMATION OFFERED BY MANAGEMENT HAS BEEN RELIED UPON & CONSIDERED FOR THE PURPOSE OF THESE STATEMENTS

FOR M/S. P. N. PHADKE & CO.  
CHARTERED ACCOUNTANTS  
FRN : 107890W

(CA V. P. PHADKE - PARTNER)  
UDIN : 21100811AAAAAN9253  
MEMBERSHIP NO-100811  
PLACE - PUNE



FOR & ON BEHALF OF VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE

(RAJKUMAR B. AGARWAL)  
CHIEF TRUSTEE

PLACE - PUNE



(ARUN.R. PATIL)  
PRINCIPAL

PLACE - PUNE


VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE  
 INCOME & EXPENDITURE ACCOUNT  
 FOR THE YEAR ENDED ON 31ST MARCH 2020

EXPENDITURE	AMOUNT RS.	AS ON 31.03.2020 (₹)	INCOME	AMOUNT RS.	AS ON 31.03.2020 (₹)
TO ESTABLISHMENT EXPENSES ( AS PER ANNEXURE - A )		20,244,360.28	BY INCOME RECEIVED FROM STUDENTS ( AS PER ANNEXURE - D )		73,854,000.00
TO EDUCATIONAL EXPENSES ( AS PER ANNEXURE - B )		38,551,057.58	BY OTHER INCOME ( AS PER ANNEXURE - E )		6,950,677.72
TO ADMINISTRATIVE EXPENSES ( AS PER ANNEXURE - C )		22,753,882.20			
TO EXCESS OF INCOME OVER EXPENDITURE		0.00	TO EXCESS OF EXPENDITURE OVER INCOME		744,622.32
		<u>81,549,300.04</u>			<u>81,549,300.04</u>

1) ANNEXURE A TO H ATTACHED TO BALANCE SHEET & INCOME & EXPENDITURE A/C FORM AN INTEGRAL PART OF THE ACCOUNTS


2) EXPLANATIONS AND INFORMATION OFFERED BY MANAGEMENT HAS BEEN RELIED UPON & CONSIDERED FOR THE PURPOSE OF THESE STATEMENTS.

FOR M/S. P.N. PHADKE & CO.  
 CHARTERED ACCOUNTANTS  
 FRN : 107890W


  
 [ CA V. P. PHADKE - PARTNER ]  
 UDIN : 21100811AAAAAN9253  
 MEMBERSHIP NO-100811  
 PLACE : PUNE  
 DATE : 08/01/2021



FOR & ON BEHALF OF VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE

  
 [ RAJKUMAR B. AGARWAL ]  
 CHIEF TRUSTEE  
 PLACE : PUNE  
 DATE : 08/01/2021



  
 [ ARUN.R. PATIL ]  
 PRINCIPAL  
 PLACE : PUNE  
 DATE : 08/01/2021

BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
 Kondhwa Bk., Pune - 411048

**ANNEXURE 'A' - Establishment expenses**

Particulars	Amount on 31.03.2020 (₹)	As
Teaching staff salary	14,249,227.00	
Non-Teaching staff salary	4,394,054.00	
Pro. Cent Fund Contribution	697,370.00	
Staff Welfare Expenses	• 232,039.28	
Visiting Lecture Expenses	671,670.00	
<b>TOTAL</b>	<b>20,244,360.28</b>	

**ANNEXURE 'B' - Educational expenses**

Particulars	Amount on 31.03.2020 (₹)	As
Affiliation charges	239,400.00	
Attendance visit & Registration fees	3,156.00	
Computer Charges	189,742.00	
Conference & International Visit	75,270.00	
Contribution to Educational Activities	5,169,780.00	
Examination expenses	124,983.00	
E-Subscription	28,269,024.00	
Seminar & Guest Lecture Exp.	41,750.00	
Internet charges	67,702.00	
Scholarship	427,600.00	
Fees Written-Off	76,500.00	
Subscription	17,160.00	
Website Development Charges	18,279.00	
Students activity & welfare expenses	705,256.60	
Study Tour Expenses - National	112,000.56	
Study Tour Expenses - International	890,575.00	
Summer Internship-KIST	2,122,879.40	
<b>TOTAL</b>	<b>• 38,551,057.56</b>	



BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
 Kondhwa Bk., Pune - 411048

**ANNEXURE 'C' - Administrative expenses**

Particulars	Amount on 31.03.2020 (₹)	As
Printing & Stationery	1,318,425.00	
Postage & Courier Charges	230.00	
Traveling & conveyance expenses	399,741.98	
Advertisement expenses	1,776,080.00	
Electricity Charges	58,471.00	
Expenses Written Off	12,864.63	
Repair & Maintenance Charges	1,699,313.60	
Repair & Maintenance Charges - Vehicle	42,404.00	
Professional Charges	1,001,101.00	
Building Rent	13,374,180.00	
Office expenses	17,408.30	
Light Fees	47,200.00	
Telephone Expenses	36,355.65	
House Keeping Charges	333,797.00	
Security Charges	42,480.00	
Interest Other	82,919.00	
Bank charges & Commission	38,035.04	
Bank Charges	57,300.00	
Banking Charges	80,955.00	
Depreciation	1,990,621.00	
Property Tax	204,730.00	
Insurance Charges	68,903.00	
Sports Activities Expenses	2,845.00	
Deficit on Sale of Vehicle	14,124.00	
Fixed Assets Written off	26,800.00	
Library Expenses	26,598.00	
<b>TOTAL</b>	<b>22,753,882.20</b>	



ANNEXURE 'D' - Income received from students

Particulars	Amount As on 31.03.2020 (₹)
Tuition fees	73,854,000.00
<b>TOTAL</b>	<b>73,854,000.00</b>

ANNEXURE 'E' - Other items

Particulars	Amount As on 31.03.2020 (₹)
Tuition Fees	4,006,680.00
Examination Fees	1,951,265.00
Examination fees from Students	601,668.00
Interest Receipt	201,386.72
<b>Interest Received</b>	
Interest Received on Saving Bank A/c	91,085.00
Interest Received on FD	98,593.00
<b>TOTAL</b>	<b>6,950,677.72</b>

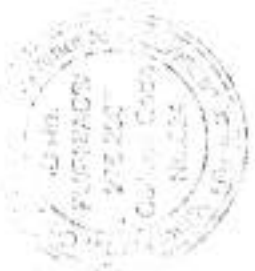


**MINISTRY OF AGRICULTURE AND ANIMALS**  
**MINISTRY OF WATER SUPPLY AND ELECTRICITY**  
**MINISTRY OF HEALTH**

ANNEXURE 3 - Fixed Assets

SR NO	DESCRIPTION	Rate	GROSS BLOCK			DEPRECIATION				NET BLOCK			
			COST AS AT 31.03.2019	ADDITION DURING THE YEAR	SOLD/ ADJUSTMENT TS	COST AS AT 31.03.2020	UP TO 31.03.2019	FOR THE YEAR 2019-20	SOLD/ ADJUSTMENTS	TOTAL DEPRECIATION	AS ON 31.03.2020	AS ON 31.03.2019	
1	Computers	40	5,657,960.00	286,200.00	-	5,944,160.00	4,724,390.00	487,908.00	-	-	5,212,298.00	7,118,700.00	9,335,700.00
2	Library Books	40	894,167.04	20,536.00	-	914,703.04	719,548.00	93,566.00	-	-	813,114.00	179,119.04	174,609.04
3	Mobile	15	63,000.00	8,450.00	-	71,450.00	26,130.00	6,376.00	-	-	32,506.00	38,944.00	36,870.00
4	Office Equipments	15	1,980,772.00	191,970.00	-	2,172,742.00	692,372.00	226,702.00	-	-	919,074.00	1,315,618.00	1,268,400.00
5	Sports Equipments	15	345,944.00	15,358.00	36,800.00	397,102.00	144,831.00	33,579.00	36,800.00	-	141,610.00	197,665.00	201,113.00
6	Furniture & Dead Stock	10	9,426,454.51	383,800.00	-	9,810,254.51	3,237,254.00	685,826.00	-	-	3,923,080.00	6,457,637.51	6,189,200.51
7	Electrical Fencing	15	775,108.00	236,365.00	-	1,011,473.00	275,912.00	112,339.00	-	-	388,251.00	649,954.00	499,196.00
8	Electronics Equipments	15	755,118.00	42,928.00	-	798,046.00	378,189.00	62,979.00	-	-	441,168.00	356,878.00	376,929.00
9	Software	40	506,680.00	103,600.00	-	610,280.00	412,093.00	79,275.00	-	-	491,368.00	118,912.00	94,587.00
10	Motor Vehicle	15	2,469,924.00	-	822,503.00	3,292,427.00	898,663.00	202,071.00	598,379.00	-	502,355.00	1,145,068.00	1,571,261.00
	Current Year		22,675,127.55	2,040,725.00	859,303.00	24,056,549.55	11,509,392.00	1,990,621.00	635,179.00	-	12,664,834.00	11,191,715.55	11,365,735.55
	Previous Year		20,569,919.04	3,332,688.51	1,027,480.00	22,875,127.55	9,886,395.00	2,208,402.00	585,405.00	-	11,509,392.00	11,365,735.55	10,683,524.04

\*Indicates purchases made after 30.09.2019



**ANNEXURE 'G' - Current Assets, Loans & Advances.**

Particulars	Amount on 31.03.2020 (₹)	As
<u>CURRENT ASSETS (List 1)</u>	10,315,975.60	
<u>LOANS &amp; ADVANCES (List 2)</u>	138,435.00	
<u>CASH &amp; BANK BALANCES (List 3)</u>	589,311.72	
<b>.....TOTAL.....</b>	<b>11,043,722.32</b>	

**ANNEXURE 'H' - Current Liabilities & Provisions**

Particulars	Amount on 31.03.2020 (₹)	As
<u>LANDRY CREDITORS (List 4)</u>	4,827,270.85	
<u>PROVISION (List 5)</u>	1,565,786.50	
<u>INTER UNIT BALANCE (List 6)</u>	17,887,002.84	
<b>.....TOTAL.....</b>	<b>24,280,060.19</b>	

**ANNEXURE 'I' - Investments**

Particulars	Amount on 31.03.2020 (₹)	As
<u>Fixed Deposits</u>		
<u>HDFC Bank Ltd</u>	1,300,000.00	
<b>.....TOTAL.....</b>	<b>1,300,000.00</b>	





ST : 1

**Current Assets**

Particulars	Amount As on 31.03.2020 (₹)
Fees Receivable	3,711,480.00
Arceus Infotech Pvt Ltd	547,668.80
Da, Care Solution	56,392.20
ITC Outsourcing	11,900.00
CCR	1,800,000.00
Deep Consultancy	137,584.00
Proskills Consulting	262,095.70
Prepaid Expenses	176,372.00
Interest Receivable agst FD HDFC	112,482.90
Building Rent - Deposit	3,500,000.00
<b>TOTAL</b>	<b>10,315,975.60</b>

ST : 2

**LOANS & ADVANCES**

Particulars	Amount As on 31.03.2020 (₹)
Advance to Staff	19,855.00
Advance Exam Expenses	118,580.00
<b>TOTAL</b>	<b>138,435.00</b>

ST : 3

**CASH & BANK BALANCES**

Particulars	Amount As on 31.03.2020 (₹)
Bank of Maharashtra CA A/c 60053341077	134,794.58
Bank of Maharashtra CA A/c 60221445668	55,126.94
Oriental Bank of Commerce CA A/c 1088113100114	35,667.17
Suvarnayug Sahakari Bank A/c 3907	36,601.92
Suvarnayug Sahakari Bank A/c 0002	71,748.49
Solepur Janta Sahakari Bank A/c 347	21,688.00
Axi Bank Ltd A/c 917010041840799	39,807.30
HDFC Bank Ltd A/c 50100215398429	193,877.32
Cash In Hand	0.00
<b>TOTAL</b>	<b>589,311.72</b>



Page No. 4

**SUNDRY CREDITORS**

Particulars	Amount As on 31.03.2020 (₹)
Ac Methods (I) Pvt Ltd	3,040.00
Adi G Katke	11,328.00
AMK Enterprises	-9,968.00
Anay Enterprises	244,733.00
Anushka Enterprises	26,591.00
Bagrecha Glass House	93,889.00
Bhawarlal Bhobiya	587,229.98
BeeCool Refre	101,639.00
Brahmari Electricals	21,037.00
CK Enterprises	34,221.00
Consnet Wireless Limited	50,750.00
F. Pax	1,400.56
Future Infra	707,477.00
Ganraj Enterprises	12,646.00
Gayatri Furniture	545,247.00
Gayatri Hardware	6,852.00
Glukrupa Caterers	96,542.00
DEA	3,143.50
Jitendra Bheveria	55,799.00
Kothari Auto Link Pvt Ltd	3,773.00
Laxmipati Balaji Infra	167,882.00
Life School	18,000.00
Monit Enterprises	55,720.00
National Security	41,760.00
N. S. Jain	119,245.00
Nirmitee Industries	34,648.00
Om Sai Enterprises	2,540.00
Root Square	614,214.00
Raju Akela Water	2,940.00
Sangam Agencies	72,326.00
Sanjay H Gupta	153,637.00
Sarswati Enterprises	8,546.00
Shivam Enterprises	45,355.00
S K Ceramics	166,395.02
S K Marbles	-64,808.21
Surbhi Sales Corporation	14,514.00
Uniciti Solutions Pvt Ltd	13,688.00
Tushar Fabricators	9,800.00
Thyssenkrupp Elevator	753,499.00
<b>TOTAL</b>	<b>4,827,270.85</b>



BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
KISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE  
Kondhwa Bk , Pune - 411048

LIST : 5  
PROVISION

Particulars	Amount As on 31.03.2020 (₹)
Accrued Fees Payable	47,200.00
Accrued Staff Salary Payable	22,250.00
Expenses Payable	4,267.00
TDS Payable	64,351.00
Fees Payable	145,203.50
Remuneration Payable to Staff	707,515.00
Advance Recd From Pune University	575,000.00
<b>TOTAL</b>	<b>1,565,786.50</b>

LIST : 6  
INTER UNIT BALANCE

Particulars	Amount As on 31.03.2020 (₹)
Bansilal Ramnath Agarwal Charitable Trust	17,887,002.84
<b>TOTAL</b>	<b>17,887,002.84</b>





BANSILAL RAMANATH AGARWAL CHARITABLE TRUST'S

# VISHWAKARAM COLLEGE OF ARTS, COMMERCE AND SCIENCE

SR.No. 3/6 LAXMINAGAR, KONDHWA (BK), PUNE-411048

## **AUDITED BALANCE SHEET 2020-21**

**PERIOD:01/04/2020 TO 31/03/2021**



**Date: 25/11/2021**

To,  
The Chairman,  
Governing Body,  
Vishwakarma College of Arts, Commerce & Science,  
S. No. 3 / 4, Kondhwa Bk,  
Pune - 411 048.

Subject: Statutory Audit report for the year ending 31<sup>st</sup> March, 2021

Dear Sir,

We have audited the attached Balance sheet of " **Vishwakarma College of Arts, Commerce & Science** " Pune, as at 31<sup>st</sup> March 2021 and Income & Expenditure Account for the year ended on that date and report that:

- 1) We have obtained all the information and the explanations, which to the best of our knowledge and belief were necessary for the purpose of our Audit.
- 2) Proper books of accounts, so far as it appears from the examination of such books have been maintained by the institute.
- 3) The books of accounts, the Balance sheet and Income & Expenditure account referred to herein give the proper information required by the act, subject to report in annexure " A " annexed herewith and forming part of the audit report.
- 4) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with annexure " A ", give the information required by the B. P. T. Act in the manner so required and give the true and fair view:-
  - a) In case of Balance sheet of the state of affairs of the Institute as at 31<sup>st</sup> March, 2021 and
  - b) In case of Income & Expenditure account of the Surplus for the year ended on that date

**For M/s. P. N. Phadke & Co.**  
**Chartered Accountants**  
**FRN 107890W**  
**UDIN : 21100811AAAAEZ3086**

**CA. V. P. Phadke**  
**Partner**  
**M. No. 100 811**



**Place: Pune**  
**Date: 25/11/2021**



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BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
Sr. NO. 3/6, Laxmi Nagar, Opp. VIIT, Kondhwa Bk., Pune - 411048

**Balance Sheet as on 31st March 2021**

BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
 SR.NO.316, KONDHWA BK. PUNE-411048  
**BALANCE SHEET**  
**AS ON 31ST MARCH 2021**

FUNDS & LIABILITIES	AMOUNT RS.	AS ON 31.03.2021 (₹)	PROPERTIES & ASSETS	AMOUNT RS.	AS ON 31.03.2021 (₹)
<b>LOANS &amp; CURRENT LIABILITIES</b> ( AS PER ANNEXURE - H )		26,775,195.58	<b>FIXED ASSETS</b> ( AS PER ANNEXURE - F )		11,983,837.56
			<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b> ( AS PER ANNEXURE - G )		24,642,148.98
			<b>INVESTMENTS</b> ( AS PER ANNEXURE - I )		2,000,000.00
<b>INCOME &amp; EXPENDITURE ACCOUNT</b> BAL. AS PER LAST BALANCE SHEET	744,622.32				
LESS - TRANSFER TO B.R.A.C.TRUST	744,622.32	0.00			
<b>SURPLUS DURING THE YEAR</b>		11,850,788.95			
		<b>38,625,984.53</b>			<b>38,625,984.53</b>

- 1) ANNEXURE A TO H ATTACHED TO BALANCE SHEET & INCOME & EXPENDITURE A/C FORM AN INTEGRAL PART OF THE ACCOUNTS AS PER OUR REPORT OF EVEN DATE.  
 2) EXPLANATIONS AND INFORMATION OFFERED BY MANAGEMENT HAS BEEN RELIED UPON & CONSIDERED FOR THE PURPOSE OF THESE STATEMENTS. AS PER OUR REPORT OF EVEN DATE.

FOR M/S. P.N. PHADKE & CO.  
 CHARTERED ACCOUNTANTS  
 FRN - 107890W



( CA V.P. PHADKE )  
 PARTNER  
 MEMBERSHIP NO-100811



PLACE : PUNE  
 DATE : 25/11/2021  
 UDIN NO: 21100811AAAAEZ3086

FOR & ON BEHALF OF VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE



( RAJKUMAR B. AGARWAL )  
 CHIEF TRUSTEE

PLACE : PUNE  
 DATE : 25/11/2021



  
 ( ARUN R. PATIL )  
 PRINCIPAL

PLACE : PUNE  
 DATE : 25/11/2021



BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
 SR NO 3/6, KONDHWA BK, PUNE-411048.  
**INCOME & EXPENDITURE ACCOUNT**  
 FOR THE YEAR ENDED ON 31ST MARCH 2021

EXPENDITURE	AMOUNT RS.	AS ON 31.03.2021 (₹)	INCOME	AMOUNT RS.	AS ON 31.03.2021 (₹)
<b>TO ESTABLISHMENT EXPENSES</b> ( AS PER ANNEXURE - A )		19,171,687.09	<b>BY INCOME RECEIVED FROM STUDENTS</b> ( AS PER ANNEXURE - D )		82,600,000.00
<b>TO EDUCATIONAL EXPENSES</b> ( AS PER ANNEXURE - B )		29,838,475.78	<b>BY OTHER INCOME</b> ( AS PER ANNEXURE - E )		2,613,304.28
<b>TO ADMINISTRATIVE EXPENSES</b> ( AS PER ANNEXURE - C )		24,352,352.46			
<b>TO EXCESS OF INCOME OVER EXPENDITURE</b>		11,850,768.95			
		<b>85,213,304.28</b>			<b>85,213,304.28</b>

- 1) ANNEXURE A TO H ATTACHED TO BALANCE SHEET & INCOME & EXPENDITURE A/C FORM AN INTEGRAL PART OF THE ACCOUNTS AS PER OUR REPORT OF EVEN DATE.  
 2) EXPLANATIONS AND INFORMATION OFFERED BY MANAGEMENT HAS BEEN RELIED UPON & CONSIDERED FOR THE PURPOSE OF THESE STATEMENTS. AS PER OUR REPORT OF EVEN DATE.

FOR M/S. P.N. PHADKE & CO.  
 CHARTERED ACCOUNTANTS  
 FRN : 107890W



( CA V.P. PHADKE )  
 PARTNER  
 MEMBERSHIP NO-100811  
 PLACE : PUNE  
 DATE : 25/11/2021  
 UDIN NO: 21100811AAAAE23086



FOR & ON BEHALF OF VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE



( RAJKUMAR B. AGARWAL )  
 CHIEF TRUSTEE  
 PLACE : PUNE  
 DATE : 25/11/2021




( ARUN R. PATIL )  
 PRINCIPAL  
 PLACE : PUNE  
 DATE : 25/11/2021

**BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**

Kondhwa Bk., Pune - 411048

**ANNEXURE 'A' - Establishment expenses**

Particulars	Amount As on 31.03.2021 (₹)
Teaching staff salary	11,103,341.00
Non-Teaching staff salary	4,485,672.00
Gratuity Expenses	1,767,197.00
Provident Fund Contribution	558,210.09
Staff Welfare Expenses	333,096.00
Visiting Lecture Expenses	924,171.00
<b>TOTAL</b>	<b>19,171,687.09</b>

**ANNEXURE 'B' - Educational expenses**

Particulars	Amount As on 31.03.2021 (₹)
Affiliation charges	6,500.00
Committee visit & Registration fees	67,746.00
Computer Charges	115,919.00
Examination expenses	33,226.00
Online Portal Usage Charges	28,269,024.00
Seminar & Guest Lecture Exp.	96,440.00
Internet charges	109,182.78
Scholarship	595,300.00
Research Activities	2,000.00
Membership & Subscription	133,600.00
Website Development Charges	38,186.00
Students activity & welfare expenses	371,352.00
<b>TOTAL</b>	<b>29,838,475.78</b>



BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
 Kondhwa Bk., Pune - 411048

**ANNEXURE 'C'** - Administrative expenses

Particulars	Amount As on 31.03.2021 (₹)
Printing & Stationery	904,400.00
Postage & Courier Charges	1,130.00
Travelling & conveyance expenses	248,938.94
Advertisement expenses	1,391,441.00
Electricity Charges	91,075.00
Electrical Expenses	166,727.00
Repair & Maintenance Charges	942,539.83
Repair & Maintenance Charges - Vehicle	34,651.00
Professional Charges	1,530,135.00
Building - Rent	13,374,180.00
Play Ground - Rent	2,548,800.00
Office expenses	5,662.37
Audit Fees	47,200.00
Telephone Expenses	35,801.00
Interest to Other	22,882.00
Bank charges & Commission	30,582.32
Water Charges	10,400.00
Gardening Charges	67,612.00
Depreciation	1,888,314.00
Property Tax	554,052.00
Insurance Charges	61,928.00
Covid-19 Expenses	132,272.00
Housekeeping Charges	261,629.00
<b>.....TOTAL.....</b>	<b>24,352,352.46</b>



BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
 Kondhwa Bk., Pune - 411048

**ANNEXURE 'D'** - Income received from students

Particulars	Amount As on 31.03.2021 (₹)
Tuition fees	82,600,000.00
<b>.....TOTAL.....</b>	<b>82,600,000.00</b>

**ANNEXURE 'E'** - Other items

Particulars	Amount As on 31.03.2021 (₹)
Other Fees	576,662.00
Online Examination Fees	1,487,136.00
Examination Fees from Students	0.00
Misc Receipt	351,921.28
<b><u>Interest Received</u></b>	
Interest Received on Saving Bank A/c	73,866.00
Interest Received on FD	123,719.00
<b>.....TOTAL.....</b>	<b>2,613,304.28</b>



ANJALI RAMNATH ADARWAL CHARITABLE TRUST  
**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
 KONDHWA BK, PUNE - 411048

**ANNEXURE 'F' - Fixed Assets**

SR. NO.	DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			COST AS AT 31.03.2020	ADDITION DURING THE YEAR	SOLD/ ADJUSTMENTS	COST AS AT 31.03.2021	UP TO 31.03.2019	FOR THE YEAR 2020-21	SOLD/ ADJUSTMENTS	TOTAL DEPRECIATION	AS ON 31.03.2021	AS ON 31.03.2020
1	Computers	40	5,944,160.00	-	-	6,207,626.00	5,212,299.00	345,438.00	-	555,735.00	649,890.00	731,062.00
2	Library Books	40	992,243.04	263,456.00	-	1,116,759.04	813,124.00	96,951.00	-	910,075.00	208,684.04	179,119.04
3	Mobile	15	71,450.00	126,516.00	-	231,447.00	52,506.00	13,841.00	-	46,347.00	185,100.00	38,944.00
4	Office Equipments	15	2,224,692.00	159,997.00	-	2,384,961.00	919,074.00	208,702.00	-	1,127,776.00	1,237,185.00	1,315,818.00
5	Sports Equipments	15	339,275.00	111,369.00	-	339,275.00	141,610.00	29,660.00	-	171,290.00	168,015.00	197,665.00
6	Furniture & Dead Stock	10	10,360,777.51	-	-	10,360,777.51	3,923,080.00	645,826.00	-	4,568,906.00	5,811,871.51	6,457,697.51
7	Electrical Fiting	15	1,038,205.00	-	-	1,038,205.00	388,251.00	97,493.00	-	485,744.00	552,461.00	649,954.00
8	Electronics Equipments	15	796,046.00	91,596.00	-	899,142.00	641,168.00	60,364.00	-	501,532.00	387,610.00	356,679.00
9	Software	40	610,280.00	-	-	610,280.00	491,368.00	99,035.00	-	590,403.00	16,877.00	118,912.00
10	Motor Vehicle	15	1,647,421.00	-	-	1,647,421.00	692,355.00	171,750.00	-	874,115.00	873,306.00	1,145,066.00
11	Water Tank (JW)	10	-	1,022,175.00	-	1,362,900.00	-	119,254.00	-	119,254.00	1,243,646.00	-
12	3rd Floor WIP	0	-	78,409.00	-	78,409.00	-	-	-	-	78,409.00	-
12	Lift WIP	0	-	467,783.00	-	467,783.00	-	-	-	-	467,783.00	-
	<b>Current Year</b>		<b>24,056,549.55</b>	<b>2,680,436.00</b>	<b>-</b>	<b>26,736,985.55</b>	<b>12,864,834.00</b>	<b>1,886,314.00</b>	<b>-</b>	<b>14,751,148.00</b>	<b>11,983,837.55</b>	<b>11,191,715.55</b>
	<b>Previous Year</b>		<b>22,875,127.55</b>	<b>2,040,725.00</b>	<b>859,303.00</b>	<b>24,956,548.55</b>	<b>11,509,392.00</b>	<b>1,990,621.00</b>	<b>635,179.00</b>	<b>12,864,834.00</b>	<b>11,191,715.55</b>	<b>11,365,735.55</b>

\*Indicates purchases made after 30.09.2020

**ANNEXURE 'G' - Current Assets, Loans & Advances.**

Particulars	Amount As on 31.03.2021 (₹)
<b>CURRENT ASSETS (List 1)</b>	22,208,273.77
<b>LOANS &amp; ADVANCES (List 2)</b>	62,710.00
<b>CASH &amp; BANK BALANCES (List 3)</b>	2,371,163.21
<b>TOTAL</b>	<b>24,642,146.98</b>

**ANNEXURE 'H' - Current Liabilities & Provisions**

Particulars	Amount As on 31.03.2021 (₹)
<b>SUNDRY CREDITORS (List 4)</b>	2,536,739.14
<b>PROVISION (List 5)</b>	2,982,788.00
<b>INTER UNIT BALANCE (List 6)</b>	21,255,668.44
<b>TOTAL</b>	<b>26,775,195.58</b>

**ANNEXURE 'I' - Investments**

Particulars	Amount As on 31.03.2021 (₹)
<b>Fixed Deposits</b>	
HDFC Bank Ltd	2,000,000.00
<b>TOTAL</b>	<b>2,000,000.00</b>

**LIST : 1**

**Current Assets**

Particulars	Amount As on 31.03.2021 (₹)
Fees Receivable	15,124,990.00
Aptech Ltd	14,234.20
Cherish Eduskill	372,467.00
Day Care Solution	14,154.10
Ginger Webs Pvt Ltd	1,185.80
Hope Outsourcing	43,578.00
ICCR	1,800,000.00
Jaideep Consultancy	137,584.00
Proskills Consulting	225,821.60
Prepaid Expenses	718,786.00
San Print Pvt Ltd	28,550.10
Interest Receivable agst FD HDFC	226,922.97
Building Rent - Deposit	3,500,000.00
<b>TOTAL</b>	<b>22,208,273.77</b>

**LIST : 2**

**LOANS & ADVANCES**

Particulars	Amount As on 31.03.2021 (₹)
Advance to Staff	-19,016.00
Advance Exam Expenses	81,726.00
<b>TOTAL</b>	<b>62,710.00</b>

**LIST : 3**

**CASH & BANK BALANCES**

Particulars	Amount As on 31.03.2021 (₹)
Bank of Maharashtra CA A/c 60053341077	55,827.18
Bank of Maharashtra CA A/c 60221445668	92,472.42
Oriental Bank of Commerce CA A/c 1088113100114	35,619.97
Suvarnayug Sahakari Bank A/c.3907	258,555.32
Suvarnayug Sahakari Bank A/c.0002	918,599.71
Solapur Janta Sahakari Bank A/c.347	21,216.00
Axi Bank Ltd A/c 917010041840799	41,037.30
HDFC Bank Ltd A/c 50100215398429	947,835.31
Cash In Hand	0.00
<b>TOTAL</b>	<b>2,371,163.21</b>

**LIST : 4**  
**SUNDRY CREDITORS**

Particulars	Amount As on 31.03.2021 (₹)
Ad Methods (I) Pvt. Ltd.	3,040.00
Amita Rajkumar Agarwal	331,500.00
Amit G Katke	2,832.00
AMK Enterprises	-20,519.00
Anand Infosystems	8,378.00
Anay Enterprises	104,128.60
ART Engineers	9,800.00
Dhanraj Printers	40,823.00
Dishnet Wireless Limited	50,750.00
Future Infra	184,709.00
Ganesh Kamlekar	750.00
Gayatri Furniture	545,247.00
Gurukrupa Caterers	45,144.00
IDEA	488.52
Kothan Auto Link Pvt Ltd	-17,617.00
Laxmipati Balaji Infra	13,980.00
Life School	18,000.00
Mohit Enterprises	55,720.00
Mehta Enterprises	7,354.00
New Era Education Services	27,750.00
N S Jain	119,245.00
Nirmitee Industries	34,648.00
Parshuram Naik	200,836.00
Peter's Enterprises	80,577.00
Raju Akela Water	10,244.00
RK Enterprises	26,384.00
Sahyadri Garden Developers	13,026.00
Sarswati Enterprises	7,454.00
Shri Balaji	24,200.00
S K Ceramics	166,395.02
Stardcom Consultants Pvt Ltd	101,853.00
Tanishq Pest Control	4,000.00
Thyssenkrupp Elevator	273,499.00
Tushar Fabricators	16,702.00
Vinply	45,418.00
<b>TOTAL</b>	<b>2,536,739.14</b>



**BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
Kondhwa Bk., Pune - 411048

**LIST : 5  
PROVISION**

Particulars	Amount As on 31.03.2021 (₹)
Audit Fees Payable	47,200.00
Visiting Staff Salary Payable	112,715.00
Gratuity Payable	1,201,155.00
Expenses Payable	19,172.50
TDS Payable	154,845.00
Fees Payable	174,567.50
Remuneration Payable to Staff	607,915.00
Advance Rced From Pune University	665,218.00
..... T O T A L .....	<b>2,982,788.00</b>

**LIST : 6  
INTER UNIT BALANCE**

Particulars	Amount As on 31.03.2021 (₹)
Bansilal Ramnath Agarwal Charitable Trust	16,642,686.57
VCACS Junior College	4,612,981.87
..... T O T A L .....	<b>21,255,668.44</b>



BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
**VISHWAKARMA COLLEGE OF ARTS,  
COMMERCE & SCIENCE**  
3/6, KONDHWA (BK.), PUNE 411048.

**AUDITED  
BALANCE SHEET  
2021-22**

**PERIOD: 01/04/2021 TO 31/03/2022**



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(100811)

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**Date: 09/09/2022**

To,  
The Chairman,  
Governing Body,  
Vishwakarma College of Arts, Commerce & Science,  
S. No. 3 / 4, Kondhwa Bk,  
Pune - 411 048.

Subject: Statutory Audit report for the year ending 31<sup>st</sup> March, 2022

Dear Sir,

We have audited the attached Balance sheet of " **Vishwakarma College of Arts, Commerce & Science** " Pune, as at 31<sup>st</sup> March 2022 and Income & Expenditure Account for the year ended on that date and report that:

- 1) We have obtained all the information and the explanations, which to the best of our knowledge and belief were necessary for the purpose of our Audit.
- 2) Proper books of accounts, so far as it appears from the examination of such books have been maintained by the Institute.
- 3) The books of accounts, the Balance sheet and Income & Expenditure account referred to herein give the proper information required by the act, subject to report in annexure " A " annexed herewith and forming part of the audit report.
- 4) In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with annexure " A ", give the information required by the B. P. T. Act in the manner so required and give the true and fair view:-
  - a) In case of Balance sheet of the state of affairs of the Institute as at 31<sup>st</sup> March, 2022 and
  - b) In case of Income & Expenditure account of the Deficit for the year ended on that date

For M/s. P. N. Phadke & Co.  
Chartered Accountants  
FRN 107890W  
UDIN : 22100811AUCKRZ7843.

**CA. V. P. Phadke**  
Partner  
M. No. 100 811



**Place: Pune**  
**Date: 09/09/2022**

BANGSI M. S. SOCIETY (AGRIWAL CHARITABLE TRUST)  
**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
 SR NO. 36, KONDHWA BK. PUNE-411048  
**BALANCE SHEET**  
 AS ON 31ST MARCH 2022

FUNDS & LIABILITIES	AMOUNT RS.	AS ON 31.03.2022 (₹)	PROPERTIES & ASSETS	AMOUNT RS.	AS ON 31.03.2022 (₹)
<b>LOANS &amp; CURRENT LIABILITIES</b> ( AS PER ANNEXURE - H )		46,267,735.38	<b>FIXED ASSETS</b> ( AS PER ANNEXURE - F )		12,158,373.55
			<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b> ( AS PER ANNEXURE - G )		22,542,693.93
			<b>INVESTMENTS</b> ( AS PER ANNEXURE - I )		2,000,000.00
<b>INCOME &amp; EXPENDITURE ACCOUNT</b> BAL. AS PER LAST BALANCE SHEET	11,850,788.95		<b>INCOME &amp; EXPENDITURE ACCOUNT</b> BAL. AS PER LAST BALANCE SHEET	0.00	0.00
LESS - TRANSFER TO B.R.A.C.TRUST SURPLUS DURING THE YEAR	11,850,788.95	0.00	LESS - TRANSFER TO B.R.A.C.TRUST DEFICIT DURING THE YEAR	0.00	0.00
		0.00			9,466,667.90
		<b>46,267,735.38</b>			<b>46,267,735.38</b>

- 1) ANNEXURE A TO H ATTACHED TO BALANCE SHEET & INCOME & EXPENDITURE A/C FORM AN INTEGRAL PART OF THE ACCOUNTS AS PER OUR REPORT OF EVEN DATE  
 2) EXPLANATIONS AND INFORMATION OFFERED BY MANAGEMENT HAS BEEN RELIED UPON & CONSIDERED FOR THE PURPOSE OF THESE STATEMENTS AS PER OUR REPORT OF EVEN DATE

FOR M/S. P.N. PHADKE & CO  
 CHARTERED ACCOUNTANTS  
 FRN 107890W

( CA V.P. PHADKE )  
 PARTNER  
 MEMBERSHIP NO-100811



FOR & ON BEHALF OF VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE

*(Signature)*

( RAJKUMAR B. AGARWAL )  
 CHIEF TRUSTEE



*(Signature)*  
 ( ARUN R. PATIL )  
 PRINCIPAL

PLACE : PUNE  
 DATE : 09.09.2022

PLACE : PUNE  
 DATE : 09.09.2022

PLACE : PUNE  
 DATE : 09.09.2022

UDIN NO: 22100811AUCKRZ 7843.

HARINAM KAMNATH AGARWAL CHARITABLE TRUST  
**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
 SR NO.30, KONDHWA BK. PUNE -411048  
**INCOME & EXPENDITURE ACCOUNT**  
 FOR THE YEAR ENDED ON 31ST MARCH 2022

EXPENDITURE	AMOUNT RS.	AS ON 31.03.2022 (₹)	INCOME	AMOUNT RS.	AS ON 31.03.2022 (₹)
<u>TO ESTABLISHMENT EXPENSES</u> ( AS PER ANNEXURE - A )		26,148,373.00	<u>BY INCOME RECEIVED FROM STUDENTS</u> ( AS PER ANNEXURE - D )		97,342,000.00
<u>TO EDUCATIONAL EXPENSES</u> ( AS PER ANNEXURE - B )		55,758,187.00	<u>BY OTHER INCOME</u> ( AS PER ANNEXURE - E )		2,204,368.73
<u>TO ADMINISTRATIVE EXPENSES</u> ( AS PER ANNEXURE - C )		27,106,476.63			
<u>TO EXCESS OF INCOME OVER EXPENDITURE</u>		0.00	<u>BY EXCESS OF EXPENDITURE OVER INCOME</u>		9,456,667.90
		<b>109,013,036.63</b>			<b>109,013,036.63</b>

- 1) ANNEXURE A TO H ATTACHED TO BALANCE SHEET & INCOME & EXPENDITURE AC FORM AN INTEGRAL PART OF THE ACCOUNTS AS PER OUR REPORT OF EVEN DATE.  
 2) EXPLANATIONS AND INFORMATION OFFERED BY MANAGEMENT HAS BEEN RELIED UPON & CONSIDERED FOR THE PURPOSE OF THESE STATEMENTS AS PER OUR REPORT OF EVEN DATE.

FOR M/S. P. N. PHADKE & CO.  
 CHARTERED ACCOUNTANTS  
 FRN : 107890W

( CA V. P. PHADKE )  
 PARTNER  
 MEMBERSHIP NO-100811  
 PLACE : PUNE  
 DATE : 09.09.2022



FOR & ON BEHALF OF VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE

( RAJKUMAR B. AGARWAL )  
 CHIEF TRUSTEE

PLACE : PUNE  
 DATE : 09.09.2022



( ARUN R. PATIL )  
 PRINCIPAL

PLACE : PUNE  
 DATE : 09.09.2022

**UDIN NO: 22100811AUCKRZ7843.**

BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
 Kondhwa Bk , Pune - 411048

**ANNEXURE 'A' - Establishment expenses**

Particulars	Amount As on 31.03.2022 (₹)
Teaching staff salary	17,119,011.00
Non-Teaching staff salary	7,212,416.00
Gratuity Expenses	14,637.00
Provident Fund Contribution	575,339.00
Staff Welfare Expenses	185,695.00
Visiting Lecture Expenses	1,041,275.00
<b>TOTAL</b>	<b>26,148,373.00</b>

**ANNEXURE 'B' - Educational expenses**

Particulars	Amount As on 31.03.2022 (₹)
Affiliation charges	564,000.00
Committee visit & Registration fees	34,735.00
Computer Charges	144,442.00
Examination Expenses	102,800.00
Internet Charges	191,521.00
License Fees Expenses	114,450.00
Membership & Subscription	60,400.00
Mentor Coaching Charges	13,490,000.00
Online Portal Usage Charges	39,330,816.00
Scholarship / Fees Waiver	1,195,526.00
Seminar & Guest Lecture Exp	154,009.00
Students activity & welfare expenses	350,388.00
Website Development Charges	25,100.00
<b>TOTAL</b>	<b>55,758,187.00</b>



BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
 Kondhwa Bk., Pune - 411048

**ANNEXURE 'C' - Administrative expenses**

Particulars	Amount As on 31.03.2022 (₹)
Advertisement expenses	3,176,433.00
Audit Fees	47,200.00
Bank Charges & Commission	7,780.92
Building - Rent	13,374,180.00
Covid-19 Expenses	55,115.00
Depreciation	1,718,731.00
Electrical Expenses	136,471.00
Electricity Charges	66,014.00
Expenses Written Off	138,126.00
Gardening Charges	146,653.00
Housekeeping Charges	670,651.00
Insurance Charges	156,508.00
Interest to Other	103,915.70
Library Expenses	27,435.00
Office Expenses	6,257.00
Play Ground - Rent	3,504,600.00
Postage & Courier Charges	430.00
Printing & Stationery	420,921.00
Professional Charges	1,221,954.00
Property Tax	204,735.00
Repair & Maintenance Charges	1,339,495.00
Repair & Maintenance Charges - Vehicle	76,782.00
Social Activities Expenses	3,045.00
Telephone Expenses	33,094.01
Traveling & conveyance expenses	460,554.00
Water Charges	9,396.00
<b>TOTAL</b>	<b>27,106,476.63</b>





BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
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ANNEXURE 'D' - Income received from students

Particulars	Amount As on 31.03.2022 (₹)
Tuition fees	97,342,000.00
<b>TOTAL</b>	<b>97,342,000.00</b>

ANNEXURE 'E' - Other items

Particulars	Amount As on 31.03.2022 (₹)
Other Fees	380,340.17
Online Examination Fees	1,545,658.50
Consultancy Charges	59,322.05
Misc Receipt	3,978.01
<b>Interest Received</b>	
Interest Received on Saving Bank A/c	68,430.00
Interest Received on FD	146,640.00
<b>TOTAL</b>	<b>2,204,368.73</b>



**VISHWAKARMA COLLEGE OF ARTS, COMMERCE & SCIENCE**  
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**ANNEXURE 'F' - Fixed Assets**

SR. NO.	DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			COST AS AT 31.03.2021	ADDITION DURING THE YEAR	SOLD/ ADJUSTMENTS	COST AS AT 31.03.2022	UP TO 31.03.2020	FOR THE YEAR 2021-22	SOLD/ ADJUSTMENTS	TOTAL DEPRECIATION	AS ON 31.03.2022	AS ON 31.03.2021
1	Computers	40	6,207,626.00	7,000.00	-	6,214,626.00	5,557,736.00	261,350.00	-	581,000.00	395,534.00	649,977.00
2	Library Books	40	1,119,759.04	123,574.00	-	1,242,333.04	910,075.00	108,188.00	-	1,018,263.00	224,070.84	208,684.04
3	Mobile	15	231,447.00	-	-	231,447.00	46,347.00	97,765.00	-	74,112.00	157,335.00	165,100.00
4	Office Equipments	15	2,964,961.00	14,000.00	-	2,978,961.00	1,127,776.00	188,917.00	-	1,316,693.00	1,078,788.00	1,237,185.00
5	Sports Equipments	15	336,275.00	10,500.00	-	346,775.00	171,260.00	25,202.00	-	196,462.00	142,813.00	168,015.00
6	Furniture & Dead Stock	10	10,380,777.51	724,771.00	-	11,105,548.51	4,568,905.00	684,219.00	-	5,253,124.00	6,463,508.51	5,811,871.51
7	Electrical Fitting	15	1,096,205.00	811,085.00	-	1,907,290.00	485,766.00	82,860.00	-	568,626.00	468,592.00	552,461.00
8	Electronic Equipments	15	889,142.00	80,150.00	-	969,292.00	501,532.00	51,950.00	-	553,482.00	375,857.00	387,610.00
9	Software	40	610,280.00	-	-	610,280.00	590,403.00	7,951.00	-	588,354.00	11,626.00	15,877.00
10	Motor Vehicle	15	1,847,421.00	-	-	1,847,421.00	674,115.00	145,996.00	-	820,111.00	627,310.00	973,500.00
11	Water Tank (UV)	10	1,367,900.00	-	-	1,367,900.00	115,254.00	124,365.00	-	243,819.00	1,119,281.00	1,243,645.00
12	3rd Floor WIP	0	78,405.00	-	-	78,405.00	-	-	-	-	78,405.00	78,405.00
12	1st WIP	0	467,783.00	346,167.00	-	813,950.00	-	-	-	-	813,950.00	467,783.00
	<b>Current Year</b>		<b>26,736,985.55</b>	<b>1,893,267.00</b>	<b>-</b>	<b>28,630,252.55</b>	<b>14,753,148.00</b>	<b>1,718,731.00</b>	<b>-</b>	<b>16,471,879.00</b>	<b>12,158,373.55</b>	<b>11,983,837.55</b>
	<b>Previous Year</b>		<b>24,056,545.55</b>	<b>2,680,436.00</b>	<b>-</b>	<b>26,736,981.55</b>	<b>12,064,834.00</b>	<b>1,888,314.00</b>	<b>-</b>	<b>14,753,148.00</b>	<b>11,983,837.55</b>	<b>11,191,715.55</b>

\*Indicates purchases made after 30.09.2021



**BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
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**ANNEXURE 'G' - Current Assets, Loans & Advances**

Particulars	Amount As on 31.03.2022 (₹)
<b>CURRENT ASSETS (List 1)</b>	20,360,170.71
<b>LOANS &amp; ADVANCES (List 2)</b>	227,783.00
<b>CASH &amp; BANK BALANCES (List 3)</b>	2,054,740.22
<b>TOTAL</b>	<b>22,642,693.93</b>

**ANNEXURE 'H' - Current Liabilities & Provisions**

Particulars	Amount As on 31.03.2022 (₹)
<b>SUNDRY CREDITORS (List 4)</b>	14,341,443.61
<b>PROVISION (List 5)</b>	6,192,862.50
<b>INTER UNIT BALANCE (List 6)</b>	25,733,429.27
<b>TOTAL</b>	<b>46,267,735.38</b>

**ANNEXURE 'I' - Investments**

Particulars	Amount As on 31.03.2022 (₹)
<b>Fixed Deposits</b>	
HDFC Bank Ltd	2,000,000.00
<b>TOTAL</b>	<b>2,000,000.00</b>



**LIST : 1**

**Current Assets**

Particulars	Amount As on 31.03.2022 (₹)
Fees Receivable	15,151,410.00
Adventoo Pvt Ltd	9,987.80
Astech Ltd	14,234.20
Cherish Eduskill	5,866.00
Day Care Solution	57,076.50
Ginger Webs Pvt Ltd	1,185.80
Ginger Webs Pvt Ltd - Mah	24,675.80
Hope Outsourcing	9,425.30
ICCR	540,000.00
Shree Mahalakshmi Techno	-20,000.00
Sushilnand Equipments	-20,000.00
NSEIT Ltd	166,519.54
VCACS Alumni Association	3,200.00
Proskills Consulting	185,134.20
Prepaid Expenses	362,960.00
San Print Pvt Ltd	10,023.30
Interest Receivable agst FD HDFC	358,472.27
Building Rent - Deposit	3,500,000.00
<b>TOTAL</b>	<b>20,360,170.71</b>

**LIST : 2**

**LOANS & ADVANCES**

Particulars	Amount As on 31.03.2022 (₹)
Advance to Staff	131,057.00
Advance Exam Expenses	96,726.00
<b>TOTAL</b>	<b>227,783.00</b>

**LIST : 3**

**CASH & BANK BALANCES**

Particulars	Amount As on 31.03.2022 (₹)
Bank of Maharashtra CA A/c 60053341077	205,558.18
Bank of Maharashtra CA A/c 60221445668	91,410.42
Oriental Bank of Commerce CA A/c 1088113100114	35,619.97
Suvarnayug Sahakari Bank A/c 3907	35,040.32
Suvarnayug Sahakari Bank A/c 0002	1,301,112.85
Solapur Janta Sahakari Bank A/c 347	20,980.00
Axi Bank Ltd A/c 817010041840799	42,282.30
HDFC Bank Ltd A/c 50100215398429	322,736.18
<b>TOTAL</b>	<b>2,054,740.22</b>



**LIST - 4**

**SUNDRY CREDITORS**

Particulars	Amount As on 31.03.2022 (₹)
Ad Methods (I) Pvt. Ltd	3,040.00
Amd G Katke	2,832.00
AMK Enterprises	155,521.00
Anushka Enterprises	123,177.00
ART Engineers	9,800.00
Erashman Electricals	19,574.00
CCA Education Pvt Ltd	39,600.00
Chakya Tutorials	1,746,000.00
Comcax Industrials Systems	2,360.00
Dhanraj Sodgir	11,667.00
Dhanraj Wireless Limited	50,750.00
Dhyaneshwar Sambhaji Shinde	23,958.00
Educare Dot Com	1,746,000.00
Educat Learning	1,737,000.00
Educomp Solutions	1,692,000.00
Edurends	1,746,000.00
Enrefuture Technologies	33,480.00
Future Chip Technologies	49,300.00
Future infra	184,709.00
Ganesh Kamlekar	750.00
Gayatri Furniture	545,247.00
Gurukrupa Caterers	16,302.00
Hamankumar Shinde	3,800.00
ICBA	1,430.16
J S Enterprises	9,744.00
Koninbor Furniture	-312.00
Kishan Auto Link Pvt Ltd	20,142.00
Laxmidat Banaji Infra	58,691.00
Life School	18,000.00
Mohit Enterprises	55,720.00
Menta Enterprises	7,354.00
N S Jain	119,245.00
Nomise Industries	34,648.00
Om Sai Enterprises	16,520.00
Paradise Telecom Pvt Ltd	52,200.00
Parshuram Naik	10,780.00
Power Technics Infosolutions Pvt Ltd	700.00
RK Enterprises	74,250.00
Sanyash Garden Developers	38,880.00
Sanswad Enterprises	9,077.00
Samarth Academy	1,737,000.00
Sri Balaji	19,600.00
Suyog Enterprises	62,488.00
S K Ceramics	49,501.45
S K Marbles	69,163.00
Safety Engineers	-27,651.00
Surphi Sales Corporation	2,108.00
Tanisha Post Control	4,000.00
Vridhi	-200.00
Thyssenkrupp Elevator	205,500.00
Unipl Solutions Pvt Ltd	10,182.00
Vinply	2,726.00
Yash Academy	1,737,000.00
<b>TOTAL</b>	<b>14,341,443.61</b>



BANSILAL RAMNATH AGARWAL CHARITABLE TRUST'S  
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**LIST : 5**

**PROVISION**

Particulars	Amount As on 31.03.2022 (₹)
Audit Fees Payable	47,200.00
Visiting Staff Salary Payable	120,697.00
Gratuity Payable	1,215,792.00
Expenses Payable	15,203.00
TDS Payable	2,387,956.00
Fees Payable	432,487.50
Remuneration Payable to Staff	17,270.00
Advance Rced From Pune University	1,956,257.00
<b>TOTAL</b>	<b>6,192,862.50</b>

**LIST : 6**

**INTER UNIT BALANCE**

Particulars	Amount As on 31.03.2022 (₹)
Bansilal Ramnath Agarwal Charitable Trust	25,733,429.27
<b>TOTAL</b>	<b>25,733,429.27</b>

