
DOMBIVLI SHIKSHAN PRASARAK MANDAL'S

K.V.PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE, (AUTONOMOUS)DOMBIVLI

SENIOR COLLEGE

BALANCE SHEET

As At

31st MARCH, 2023

**DOMBIVLI SHIKSHAN PRASARAK MANDAL'S
K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE, (AUTONOMOUS) Dombivli
SENIOR COLLEGE**

BALANCE SHEET AS AT 31st MARCH 2023

31.03.2022	Fund & Liabilities	Rs.	Current Year	31.03.2022	Properties & Assets	Rs.	Current Year
22,700.00	DONATIONS FOR BOOKS : (Fund) :	-	-	11,626,663.47	FIXED ASSETS : (Sch.- 15)	12,727,570.93	
54,000.00	ENDOWMENT PRIZE FUND : Balas per last B/sheet	54,000.00	54,000.00	318,846.00	CURRENT ASSETS & DEPOSITS :- a) Deposits for services : (Sch.-16)	318,846.00	
1,466,074.97	CAPITAL RESERVE ACCOUNT : (Sch.- 8) (created for assets purchased out of Grants)	1,234,909.83	1,234,909.83	1,269,206.51	b) Advances	-	
2,073.23	UNIVERSITY OF MUMBAI BOOK BANK SCHEME GRANT : Op.Bal.	-	-	5,052.70	Other Advances	-	
56,200.00	UNIVERSITY OF MUMBAI- MINOR RESEARCH GRANT :	56,200.00	56,200.00	200,000.00	Salary Advances	-	
82,719.86	UGC GRANT FOR TRAVEL & TOURISM & F.E. :	-	-	248,693.50	Advance to employee	-	
215,000.00	UGC 11th PLAN ASSIT. GRANT : (Sch-9)	-	-	18,720.00	Advance to NSS	-	
6,801,635.50	SCHOLARSHIPS & FREESHIPS : 1) Scholarships (Sch.-10)	38,260.60	38,260.60	24,890.00	Advance for AD-on Retail Marl	-	
	2) Freeships (Sch.-11)	-	-	53,885.00	TDS from Rent	-	
2,960,386.50	LABORATORY & LIBRARY DEPOSITS : (Sch.-12)	2,914,016.50	2,914,016.50	398,440.00	Other receivable	55,685.00	
10,258,854.59	OTHER CREDIT BALANCES : (Sch.-14)	3,067,366.20	3,067,366.20	22,600.00	Advances: BMS/BGS	-	
13,235,287.00	OUTSTANDING EXPENSES : (Sch.- 13)	8,714,717.00	8,714,717.00		Salary/festival Advance-BMS/B	-	
121,800,897.45	INCOME & EXPENDITURE A/C Opening Balance	121,800,897.45	147,993,634.95		TDS from cash withdrawn	62,694.00	118,379.00
	Add: surplus during the year	26,192,737.50	147,993,634.95		c) Outstanding Income : (Sch.- 17)	5,166,813.00	
156,955,829.10	TOTAL	164,073,105.08	164,073,105.08		d) UGC 12th Plan Assist.Grant Receivable : (Sch-9a)	-	
					e) Govt. of India -MNRE Major Research Grant	48,314.85	
					f) Cash & Bank Balances :		
					i) Cash in hand	138.00	
					ii) Cash in hand- Self Finance courses	1,381.00	1,519.00
					iii) Bank Balances		3,502,526.73
					(Schedule - 19)		
					MANAGEMENT ACCOUNT : (Sch-20)		142,189,135.57
					TOTAL		164,073,105.08

As per our Report of even date

for Nayak & Rane
Chartered Accountants

FRN - 117249W



(Mr. Suraj P. Nayak)
Partner

(M.no. : 49645)



The above Balance Sheet to the best of our belief contains a true account of funds and liabilities and of the properties and assets of the college

for DOMBIVLI SHIKSHAN PRASARAK MANDAL'S
K.V.PENDHARKAR COLLEGE OF ARTS, SCIENCE AND COMMERCE (AUTONOMOUS)



CHAIRMAN



TREASURER

Place : Mumbai
Date : 16.10.2023

**DOMBIVLI SHIKSHAN PRASARAK MANDAL'S
K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE, (AUTONOMOUS) Dombivli**

SENIOR COLLEGE

INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31ST MARCH, 2023

Previous Year	Expenditure	Current Year	Previous Year	Income	Current Year
70,774,513.00	To Salaries & Allowances	82,609,019.00	70,774,513.00	By Salary Grant	82,609,019.00
699,609.00	" Substantance allowance	251,653.00	1,805,535.00	" Tuition fees	2,519,534.50
134,680.00	" Current Lab.Expenses	765,688.00	12,980,290.50	" Other fees (Sch- : 1)	17,127,638.50
120,000.00	" Building Maintenance	120,000.00	91,562.00	" Fines & Breakages (Sch- : 2)	70,108.00
16,231,599.84	" Electricity, Water & Other Exps. (Sch - : 6)	20,142,850.46	450,631.00	" Sale of Forms & Misc.receipts (sch:3)	310,097.84
-	" Extra Curricular Activities	211,749.00	163,402.00	" Interest on S.B. A/c	128,759.00
120,415.00	" Building Insurance	120,415.00	492,300.00	" Library & Laboratory & Cautio money lapsed deposit	429,400.00
22,284,456.90	" Self Finance courses- Expenses (Sch : 7)	30,440,282.74	35,315,491.50	" Self finance Courses - Fees (Sch:4)	50,287,830.00
-	" Prior period expenses	3,930,897.71	737,347.00	" Self finance Courses - Misc. Receipts (Sch: 5)	847,067.54
2,252,664.04	" Depreciation	3,437,949.36	472,980.00	" Self Finance Courses -lapsed deposit	394,450.00
112,617,937.78	SUB - TOTAL	142,030,504.27	-	" Prior Period Income	13,499,337.39
10,666,114.22	Excess of Income over Expenditure	26,192,737.50	123,284,052.00	Total	168,223,241.77
123,284,052.00	Total	168,223,241.77			

Note:- Depreciation does not include depreciation on assets purchased out of Grants & S.A.F. funds.
It is charged against the respective Capital Reserve a/c and S.A.F. a/c in B/sheet.

As per our Report of even date
for **Nayak & Rane**
Chartered Accountants
FRN- 117249W



(Signature)
(Mr. Suraj P. Nayak)
Partner
(M.no. : 49645)

Place : Mumbai
Date : 16.10.2023

The above Income & Expenditure Account to the best of our belief, contains
a true account of Income & Expenditure of the college.

for **DOMBIVLI SHIKSHAN PRASARAK MANDAL'S**
K.V.PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)



(Signature)
SUCHITRA P.
TREASURER

(Signature)
CHAIRMAN

DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)
(SENIOR COLLEGE) Schedules

:1:

**BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND
BALANCE SHEET AS AT 31st MARCH 2023**

SCH.no.

1.	OTHER FEES :	Rs.	Rs.
	Admission Proc Fee	811,950.00	
	Alu Association fee(Student Mediclaim)	700.00	
	Bonfide Certificate	6,490.00	
	College ATKT Exam Fee	1,556,347.00	
	Computer practical fee	449,800.00	
	Development Fee	1,486,000.50	
	Document Verification Charges	135,560.00	
	E- Charges + E-Suvidha	1,920.00	
	Ekak Yojana	50.00	
	Enrolment Fee	248,886.00	
	Eligibility fees	600.00	
	Exam fee	4,490,537.00	
	Extra Curri & Other Fee	696,387.00	
	Fine for late fee	46,000.00	
	Group Insurance	118,860.00	
	Gymkhana Fee	1,182,794.00	
	ICT Fees	473,546.00	
	ID card & Library card	209,085.00	
	Indradhanuhaya	270.00	
	Laboratory Fee	667,420.00	
	Library Fee	596,800.00	
	Magazine Fee	283,940.00	
	Marksheet Fee	210,950.00	
	Mobile Apps	160.00	
	Noc Fees	3,050.00	
	Online Communication Charges	525,775.00	
	Other Fee	437,391.00	
	Project Fee	1,452,950.00	
	S.A.F.Fee	900.00	
	Student welfare fund	38,445.00	
	Transcript Fees	42,950.00	
	Transference Certificate Fees	32,500.00	
	Univ.Dist.Fund	40.00	
	Univ Spo&Cul Activity	3,060.00	
	Utility Fee	751,400.00	
	V.C.Fund	100.00	
	Convocation fees	164,025.00	
			17,127,638.50
			<hr/>
	2. FINES & BREAKAGES :		
	Fines & cost of lost of books	68,668.00	
	Breakages	1,440.00	
			70,108.00
			<hr/>
	3. SALE OF FORMS & MISC.RECEIPTS :		
	Document Verification Charges	19,700.00	
	Duplicate Fee Recpt	6,000.00	
	Duplicate I-Card	2,450.00	
	Duplicate Mark Sheet	8,220.00	
	Leaving Certificate Chgs (L.C.)	300.00	
	Marksheet Correctoin Charges	5,200.00	
	Misc.Income	255.84	
	Name Correction Charges	2,300.00	
	NCC - Allowance	11,517.00	
	Photo Copy Fees	650.00	
	Railway Conssion Form	24,235.00	
	Revaluation Fees	1,325.00	
	Sale of Form	14,795.00	
	Scholarship- NSS Programme Officer	2,000.00	
	Scholarship- NSS Student	1,000.00	
	Youth Festival Contribution Fees	3,300.00	
	Certificate Course fees	206,850.00	
			310,097.84
			<hr/>



snehi ka. P. kumar ka



DSPM's K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE, (AUTONOMOUS) Dombivli

SCH.No. BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND
BALANCE SHEET AS AT 31st MARCH 2023

4 SENIOR COLLEGE - SELF FINANCE COURSES - FI FEES

Admission Proc Fee	454,001.00
ALU.ASSO.FEE(Student Mediclaim)	275.00
Ashwamedha Fee	100.00
ATKT -Exam Fees	52,369.00
COMP INTERNET	361,850.00
COMPUTER PRACTICAL FEE	2,162,313.00
CONV.FEE	147,000.00
Development Fee	1,099,616.00
Disaster Relief Fund	410.00
Document Verification Charges	182,600.00
E-Charges	1,100.00
Enrolment Fee	176,150.00
E-Suvidha	1,950.00
Exam Fees	4,221,854.00
Extra Curri & Other Fee	500,166.00
Form and Prospectus Fee	100.00
Group Insurance	93,904.00
Gymkhana Fee	874,409.00
ICT	1,536,500.00
ID CARD & LIBRARY CARD	116,519.00
Indradhanuhaya	90.00
Laboratory Fee	4,925,784.50
Late Fine	7,000.00
Library Fee	1,578,818.00
Magazine Fee	204,469.00
Marksheet Fee	186,870.00
MOBILE APP	4,050.00
NSS Fee	120.00
Online Communication Charges	585,551.00
Other Fee	603,505.00
Project Fee	1,482,515.00
Registration Fee	138,242.00
S.A.F.FEE	375.00
Software Development Fees	703,884.00
STUDENTS WELFARE FUND	27,913.00
Tuition Fee	26,671,959.50
Univ Spo&Cul Activity	2,478.00
Utility Fee	866,645.00
V.C.Fund	920.00
Workshop and Seminar Fee	313,455.00
	50,287,830.00

contd....3/-



RA

snehilika. P. kumar



DSPM's K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE, (AUTONOMOUS) Dombivli

SCH.No. BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND
BALANCE SHEET AS AT 31st MARCH 2023

5 SENIOR COLLEGE - SELF FINANCE COURSES - OTHER RECEIPTS

Bonafide Certificate	3,990.00	
Breakages Charges	300.00	
College ATKT Exam.Fees	473,254.00	
Duplicate Fees Receipt	6,525.00	
Duplicate ID Card	3,600.00	
Duplicate Mark Sheet	5,950.00	
Eligibility Fees	900.00	
Fine	187,492.00	
Marksheet Correction Charges	1,800.00	
Misc.Income	9,236.54	
Name Correction Charges	2,800.00	
Noc Fees	1,150.00	
Railway Concession Forms Receipt	18,435.00	
Revaluation Fees	925.00	
Sale of Form	6,280.00	
Transcript Fees	21,000.00	
Transference Certificate Fees (Tc)	25,400.00	
University Exam Share Recd.	66,030.00	
Ad-On certificate course fees	12,000.00	847,067.54

contd....4/-



X 12 P

X Snehima. P. Karmate



DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)
(SENIOR COLLEGE) Schedules

:4:

SCH.no. BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND
BALANCE SHEET AS AT 31st MARCH 2023

6 Electricity, Water and Other Expenses :

Academic Prize Exps.	84,358.00
Advertisement	169,788.00
Antivirus Subscription	150,698.00
Audit Fees	144,432.00
Avishkar Research Project Fees	2,500.00
Bank Charges	8,360.86
Certificate Course in E-Filing -CHB Salary	7,500.00
Certificate Course in Rational Em.Beh.T.-CHB Salary	14,100.00
Certificate course Personality Dev- CHB salary	12,250.00
Certificate course _Sewage Tre.Plant-CHB salary	14,000.00
CHB Salary	293,125.00
College Exam.Expenses	37,564.00
College Exam. Remuneration	23,220.00
Computer Expenses	171,588.00
Computer Maintenance	45,100.00
Conveyance Expenses	29,837.00
Digital Marketing & Social Media Management Exps	72,000.00
Educational Exhibition Expenses	1,013.00
Electricity Charges	1,686,688.00
Electric Material Purchases	35,308.00
E-TDS Work Charges	1,190.00
Garden Expenses	92,269.00
Generator - Repairs & Maintenance	149,683.00
Honorarium	49,000.00
Honorarium -Member of Board of Studies	212,000.00
I-Card Expenses	205,320.00
Internet Charges -	32,178.00
Int.on TDS	632.00
IQAC Expenses	6,980.00
Locker Rent	6,372.00
Membership & Subscription	5,900.00
Microsoft Software License Fees	184,965.00
Misc.Expenses	1,998.00
Mobile Charges	79,773.60

Total b/f

4,031,690.46

contd.....5/-



X 1 2 2

X Shehita A. P. Kulkarni



DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)
(SENIOR COLLEGE)

Schedules

:5:

**BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND
BALANCE SHEET AS AT 31st MARCH 2023**

SCH.no. 6	Total c/d	4,031,690.46
	N.C.C. Expenses	59,179.00
	NSS- College Expenses	69,508.00
	Office Expenses	119,728.00
	Painting Expenses	963,313.00
	Plumbing Expenses	45,000.00
	Postage & Courier	3,440.00
	Printing Expenses	568,112.00
	Professional Fees	419,000.00
	Refreshment Expenses	16,829.00
	Repairs & Maintenance	536,805.00
	Repairs to Furniture	111,550.00
	Salary- Unaided Staff	9,465,685.00
	Sanitation Expenses	522,919.00
	Security Charges	271,239.00
	Software Maintenance	95,111.00
	Staff Room/ Class Room Repairs	387,556.00
	Stationery Expenses	248,705.00
	Stipend to College Student	40,000.00
	TDS (Salary) Penalty	530.00
	Telephone Charges	40,824.00
	UGC Minor Research Grant Refund	15,000.00
	Uniform Expenses	20,150.00
	Vishwanath Summit-Conference Regi.Fees Paid	31,500.00
	Water Charges	110,566.00
	Website Expenses	79,794.00
	Workshop & Seminar Expenses	2,050.00
	Zoom Meeting Expenses	6,009.00
	University fees expenses :	
	Enrollment Fees -Exps	155300.00
	Univ.Annual State Level Contribution -Expenses	18240.00
	Univ.Disaster Fund - Expenses	7600.00
	University Convocation Fees	298500.00
	University - E Charges - Expenses	7600.00
	University -Eligibility Fees Paid	5888.00
	University Exam.Fees Paid	1246670.00
	Univ. E-Suvidha Fees -Exps	38000.00
	Univ- Migration Expenses	2700.00
	Univ. N.S.S.Ekak Yojana - Expenses	7600.00
	Univ. NSS Registration Fees	7600.00
	Univ. Sports Contribution -Expenses	45600.00
	Univ. Student Welfare Fund Expenses	4560.00
	Univ. V.C.Fund - Exps.	15200.00
		20,142,850.46

contd..6/-



122

Snehita P. Karmate



DSPM's K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE, (AUTONOMOUS) Dombivli

BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND
BALANCE SHEET AS AT 31st MARCH 2023

SCH.no.

7

SENIOR COLLEGE - SELF FINANCE COURSES EXPENSES

AD-On Certificate Course Exps.	12,700.00
CHB Salary	1,373,425.00
Current Lab Expenses	305,983.00
Unaided Teaching Staff Salary	13,672,410.00
University Share Paid	
Univ.Enrollment Fees Paid	105,000.00
University Annual Sports Contribution-Exps	40,380.00
University Disaster Fund Exps	6,730.00
University - E Charges - Expenses	6,730.00
University National Service Sch.Ekak Yojana Exps	6,730.00
University NSS Registration Fee Expenses	5,250.00
University -Ph.D Tuition Fee Share	34,890.00
University Registration Fees Expenses	129,700.00
University Student Welfare Fund Cont.Exps	4,038.00
University V.C.Fund Exps.	13,460.00
Univ. E-Suvidha Fees -Exps	33,650.00
Univ- Migration Expenses	900.00
Univ.Sports & Cul- Ashwamedh & Indradhan Exps	16,152.00
Univ.Fees Paid	393,988.00
Advertisement Expense	157,032.00
Antivirus Subscription	132,431.00
Bank Charges	19,992.74
Certificate Course Fee -Refund	1,500.00
College Exam. Remuneration	68,856.00
College Name Board Expenses	50,000.00
Computer Expenses	61,588.00
Computer Maintenance	39,633.00
Conveyance	3,318.00
Co-Ordinator Remuneration Exps	220,000.00
Drainage Chamber Work Expenses	60,000.00
Electricity Charges	1,391,858.00
Electric Material Purchase	121,058.00
Garden Expenses	54,013.00
Gathering Expenses	29,350.00
Generator Expenses	131,539.00
Gymkhana Expenses	24,906.00
I-Card Expenses	194,786.00
Internet Expenses	28,277.00
Labour Charges	28,800.00
Microsoft Software Licence Fees	162,545.00
Misc.Expenses	24,361.00
Mobile Charges	179.00
Office Expenses	107,706.00
Painting Expenses	846,550.00
Pest Control Charges	126,314.00
Postage & Courier Exp.	553.00
Printing Expenses	499,776.00
Professional Fees	22,500.00
Repairs Furniture	85,550.00
Repairs & Maintenance	484,919.00
Sanitation Expenses	459,535.00
Security Charges	238,361.00
Software Maintenance	83,583.00
Staff Room/ Class Room Repairs	340,581.00
Stationery Expenses	218,559.00
Stipend to College Student	20,000.00
Telephone Charges	31,591.00
Transport Charges	1,700.00
Unaided Staff Salary	6,831,994.00
UPS Maintenance	24,190.00
Wages	656,041.00
Water Charges	122,019.00
Website Expenses	70,122.00

TOTAL

30,440,282.74



Snehika P. W. Meth



:7:
 DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)
 (SENIOR COLLEGE)

**BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND
 BALANCE SHEET AS ON 31ST MARCH 2023**

Sch No.8: CAPITAL RESERVE FUND : (Created for assets purchased out of Grants)

Sr. No.	Particulars	Opening Bal.	Assets Purchased During Year	Depreciation Charged	Closing Bal.
1.	UGC 10th Plan Assistance Grant :				
a)	Books & Journals	2,219.24	0.00	2,219.24	(0.00)
b)	Science equipments/ Generator/Other equip	12,061.41	0.00	3,816.21	8,245.20
c)	Computer System	0.02	0.00	0.02	-
2.	University Reserch Grant :				
a)	Science Equipments	333.23	0.00	333.23	0.00
3.	UGC Grant for Vocational Courses				
a)	Furniture	421.39	0.00	421.39	0.00
b)	Library Books	102.22	0.00	102.22	0.00
4.	University of Mumbai Book Bank :				
a)	Library Books	65,734.27	0.00	14,933.59	50,800.68
b)	Furniture for Books	276.03	0.00	276.03	0.00
5.	UGC XIth Plan Assistance Grant :				
a)	Books & Journals	11,420.09	0.00	2,855.03	8,565.06
b)	Science & Computer Equipment	51,523.44	0.00	7,738.52	43,784.92
6.	UGC-Xith Plan Assistance Grant - 1				
a)	Science Equipment	105,783.35	0.00	15,867.50	89,915.85
b)	Computer Equipment	365.63	0.00	365.63	0.00
c)	Furniture	36,004.89	0.00	5,400.73	30,604.16
d)	Generator Equipment	95,810.74	0.00	14,371.61	81,439.13
7.	UGC XIth Plan Establishment of Ne				
a)	Computer Equipment	139.36	0.00	139.36	(0.00)
8.	UGC XIth plan Establishment of Ca				
a)	Centre Under Merged Scheme : Computer Equipment	111.48	0.00	111.48	(0.00)
9.	UGC XIth Plan Establishment of Ne				
a)	Under Merged Scheme : for Inter Computer Server	20.06	0.00	20.06	(0.00)
	Total c/d	382,326.85	0.00	68,971.85	313,354.97

contd...8/-



122

Snehita P. Khatu



**DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)
(SENIOR COLLEGE)**

**BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND
BALANCE SHEET AS ON 31ST MARCH 2023**

Sch No.8: CAPITAL RESERVE FUND : (Created for assets purchased out of Grants)

Sr. No.	Particulars	Opening Bal.	Assets Purchased	Depreciation	Closing Bal.
			During Year	Charged	
	Total b/f	382,326.85	-	68,971.85	313,354.97
10.	UGC XIth Plan Basic Science Research Grant :				
a)	Science Equipment	108,538.97	0.00	16,280.85	92,258.12
11.	UGC Grant for Bioinformatic Course				
a)	Computer Equipment	760.45	0.00	760.45	0.00
b)	Air Conditioner	15,145.03	0.00	2,271.75	12,873.28
c)	Furniture & fixtures	45,424.78	0.00	6,813.65	38,611.13
d)	Science Equipments	16,469.82	0.00	2,470.47	13,999.35
e)	Projector	6,369.47	0.00	955.47	5,414.00
f)	Library Books	2,108.01	0.00	2,108.01	(0.00)
12.	UGC XIIth Plan Under Graduate Development Ass. Grant				
a)	Building	281,716.87	-	28,171.69	253,545.18
b)	Library books	2,073.71	0.00	2,073.71	0.00
c)	Equipments	329,212.54	0.00	51,389.93	277,822.61
d)	ICT Education- Computer & other	90,825.12	0.00	21,131.86	69,693.26
13	Govt.of India -MNRE - Major Research Grant				
a)	Science equipment	164,170.97	0.00	24,625.64	139,545.33
14.	UGC XIIth Plan IQAC Grant				
a)	Equipment	20,932.45	0.00	3,139.87	17,792.58
	TOTAL	1,466,075.01	-	231,165.19	1,234,909.81

contd...9/-



RR

Snehita. P. Kumbhar



**DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)
(SENIOR COLLEGE)**

**BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND
BALANCE SHEET AS ON 31ST MARCH 2023**

SCH.no.

9. U.G.C.XI th PLAN ASSISTANCE GRANT: 2022-23

No.	Purpose of Grants	Opening Balance	Less : Trfd.to Prior period Income	Balance Grant c/d.31.3.2023
1	T.A & Contingency	15,000.00	(15,000.00)	-
2	Grant under merged scheme - Improvement of facilities under merged scheme	200,000.00	(200,000.00)	-
	Total	215,000.00	(215,000.00)	-

9a. U.G.C.XII th PLAN UNDERGRADUATE DEVELOPMENT ASS. GRANT: 2022-23

No.	Purpose of Grants	Opening Balance	Less : Trfd.to Prior period expenses	Balance c/d.31.3.2023
	UGC XII Plan Undergraduate Development Ass.Grant			
1	Equipments	(471,307.00)	471,307.00	-
2	Instrument Repairs & Maint	(119,650.00)	119,650.00	-
3	Cultural Activities	(65,550.00)	65,550.00	-
4	Extention Activities	(123,457.00)	123,457.00	-
5	Field work and study tour	(72,450.00)	72,450.00	-
	Total	(852,414.00)	852,414.00	-

contd.. 10/-



R.D.

Snehi S. P. Komath



:10:

**DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)
(SENIOR COLLEGE)**

**BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND
BALANCE SHEET AS ON 31ST MARCH 2023**

SCH.no.		Rs.
10	SCHOLARSHIPS :	
	Bal.as per last B/Sheet	3,815,330.00
	Add: Receipts for Year	3,141,144.60
	Less: Trfd.to Prior period income	(3,943,571.00)
	Less : Trfd.to Sr.unaided and Junior college	(2,767,316.00)
	Less: Transfer to Fees a/c & Payment	(183,397.50)
	Less : Trfd. To freeship a/c	(23,929.50)
	Total	38,260.60
11.	FREESHIPS :	
	Bal.as per last B/Sheet	2,986,305.50
	Add: Receipts for Year	2,011,570.50
	Less: Trfd.to Prior period income/exps	(2,997,085.00)
	Less : Trfd.to Sr.unaided and Junior college	(1,844,352.00)
	Less: Transfer to Fees a/c & Payment	(180,368.50)
	Add: Transfer from scholarship a/c	23,929.50
	Total	-
12.	LABORATORY & LIBRARY DEPOSITS & CAUTION MONEY DEPOSIT:	
	Bal.as per last B/Sheet	2,960,386.50
	Add: Receipts for Year	383,030.00
	Less: Lapsed Deposits	(429,400.00)
	Total	2,914,016.50
13	OUTSTANDING EXPENSES :	Rs.
1	Salary - March 2023 (Aided staff)	5,114,697.00
2.	Salary Arrears payable (Aided staff)	250,489.00
3.	6th pay salary arrears payable	166,594.00
4	Salary Arrears (21-22) payable	63,230.00
5	Staff salary (Sr. coll- Adhoc basis staff)	860,220.00
6	Electricity Chgs.	495,050.00
7	Water Chgs.	34,729.00
8	Telephone charges	11,495.00
9	TDS from contractor	1,278.00
10	TDS from prof.fees	7,900.00
11	Retention money deposit (Shree Balaji)	39,511.00
12	Staff Salary (Self finance Courses)	1,669,524.00
	Total	8,714,717.00



TRD

snehita. p. kumar

contd...11/-



:11:
DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)
(SENIOR COLLEGE)

BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND

SCH.no BALANCE SHEET AS ON 31ST MARCH 2023

14	OTHER CREDIT BALANCES		
a)	Credit Balances - Self Finance Courses		
	Fees refundable to student	10,000.00	
	Lab and Library deposit and Caution money	2,304,774.00	
	S.C.Scholarship	256,228.00	
	TDS from contractor	3,499.00	2,574,501.00
	 Credit Balances - Salaries		
	Salary grant refundable	86,082.00	
	TDS From Salary (Income Tax)	10,360.00	96,442.00
	 Excess Leave encashment refundable		184,380.00
	Excess Salary grant refundable (2015-16-17)		212,043.20
			3,067,366.20
14 - b)	<u>Other Receivable : (Asset side)</u>		
	Profession Tax	2,000.00	
	GPF (Provident fund)	51,885.00	
	Provident fund- unaided staff	1,800.00	55,685.00

contd.. 12/-



*TRD

* Snehitika. P. Kamekar



:12:								
DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)								
SCHEDULE OF ASSETS PURCHASED AND DEPRECIATION FOR THE YEAR 2022-23								
Schedule- 15								
SR. NO.	ASSETS	RATE OF DEPRECIATION	W.D.V. AS ON 01.04.2022	ADDITIONS		TOTAL	DEPRECIATION 22-23	WRITTEN DOWN VALUE AS ON 31.03.2023
			Rs.	BEFORE SEPT	AFTER SEPT	Rs.	Rs.	Rs.
(I) : Regular Funds:-								
1.	Furniture	15%	523,047.80	74,750.00	197,200.00	794,997.80	104,459.67	690,538.13
2.	Liabrary books	25%	328,378.53	104,314.00	-	432,692.53	108,173.13	324,519.40
3.	Science Equipments	15%	351,723.38			351,723.38	52,758.51	298,964.87
4.	Musical Instruments/Audio system	15%	5,102.90			5,102.90	765.44	4,337.46
5.	Other Equipments	15%	17,850.75			17,850.75	2,677.61	15,173.14
6.	Computer Equipments	40%	2,023,494.62	8,980.00	316,078.00	2,348,552.62	876,205.45	1,472,347.17
7.	Grill Shed		1,518.38			1,518.38	1,518.38	-
8.	Library- Equipment		415.29			415.29	415.29	-
9.	Library- Computer Equipments		47.40			47.40	47.40	-
10.	Library- Computer Software		587.21			587.21	587.21	-
11.	T.Y.B.Com comupter equip.	40%	103.77			103.77	103.77	-
12.	Gymkhana Multigym Set	15%	2,626.00			2,626.00	2,626.00	-
13.	Gas pipe line	15%	4,049.38			4,049.38	4,049.38	-
14.	Fire Range Wall/Platform	15%	1,226.00			1,226.00	1,226.00	-
15.	Water Cooler & Filter	15%	15,217.20			15,217.20	2,282.58	12,934.62
16.	Intercom -Telephone- EPABX	15%	60,308.53			60,308.53	9,046.28	51,262.25
17.	Computer Server	40%	283,263.28	-	267,034.00	550,297.28	166,712.11	383,585.17
18.	Computer Software (Tally vidya)		329.09			329.09	329.09	-
19.	Laptop	40%	79,775.20			79,775.20	31,910.08	47,865.12
20.	Scanner	15%	13,137.90			13,137.90	1,970.68	11,167.22
21.	Xerox Machine	15%	53,642.42			53,642.42	8,046.36	45,596.06
22.	Air conditioner	15%	274,744.18	333,260.00	23,870.00	631,874.18	92,990.88	538,883.30
23.	Library Printer	15%	11,089.81			11,089.81	1,663.47	9,426.34
24.	Printer	15%	84,253.26			84,253.26	12,637.99	71,615.27
25.	Fire fighting System	15%	198,163.28			198,163.28	29,724.49	168,438.79
26.	I-Card Printing Machine	15%	21,847.35			21,847.35	3,277.10	18,570.25
27.	Projector		3,313.47			3,313.47	3,313.47	-
28.	Canteen Shed	15%	8,185.81			8,185.81	1,227.87	6,957.94
29.	CCTV Camera	15%	290,626.64			290,626.64	43,594.00	247,032.64
30.	Inverter	15%	31,753.84			31,753.84	4,763.08	26,990.76
31.	Note counting machine	15%	9,686.14			9,686.14	1,452.92	8,233.22
32.	Waste Water treatment - STP	15%	10,158.77			10,158.77	1,523.82	8,634.95
33.	Electric fittings	15%	20,986.53			20,986.53	3,147.98	17,838.55
34.	Shed above college building -A wing	15%	128,230.83			128,230.83	19,234.62	108,996.21
35.	ESSL Attendance System & sofware	15%	51,939.62			51,939.62	7,790.94	44,148.68
36.	UPS for Server	15%	12,267.15			12,267.15	1,840.07	10,427.08
37.	ACADMIN ERP Solution software	15%	629,295.16			629,295.16	94,394.27	534,900.89
38.	Face Reader Attendance Device	15%	31,694.80			31,694.80	4,754.22	26,940.58
39.	Tea & Coffee Vending Machine	15%	21,131.63			21,131.63	3,169.74	17,961.89
40.	Television	15%	20,823.30	36,750.00		57,573.30	8,636.00	48,937.30
41.	Ticketing Software	15%	13,125.00			13,125.00	1,968.75	11,156.25
42.	Windows Cloud Server	15%	31,265.00			31,265.00	4,689.75	26,575.25
43.	Computer Software (Reso)	15%	661,714.50			661,714.50	99,257.18	562,457.32
44.	UPS for computer	15%	-	483,800.00		483,800.00	72,570.00	411,230.00
45.	Seqrite UTM Hardware firewall	15%	-		206,500.00	206,500.00	15,487.50	191,012.50
Sub-Total			6,332,141.07	1,041,854.00	1,010,682.00	8,384,677.07	1,909,020.51	6,475,656.56

contd.. 13/-



FRD

Sushilika P. Kamath



:13:								
DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)							(SENIOR COLLEGE)	
SCHEDULE OF ASSETS PURCHASED AND DEPRECIATION FOR THE YEAR 2022-23								
SR. NO.	ASSETS	RATE OF DEPRECIATION	W.D.V.	ADDITIONS		TOTAL	DEPRECIATION	WRITTEN DOWN
			AS ON 01.04.2022	BEFORE SEPT	AFTER SEPT	22-23	VALUE AS ON 31.03.2023	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total C/d from last page			6,332,141.07	1,041,854.00	1,010,682.00	8,384,677.07	1,909,020.51	6,475,656.56
II) :	Assets from BMS/BCS courses :							
1	Furniture	15%	134,886.20	43,648.00	759,150.00	937,684.20	83,716.38	853,967.82
2	Electrical Material (BCS)		430.03			430.03	430.03	-
3	Electric Equipment (BCS)		1,724.60			1,724.60	1,724.60	-
4	Air Conditioner	15%	181,924.46			181,924.46	27,288.67	154,635.79
5	Fax machine (BCS)		154.67			154.67	154.67	-
6	Bio Tech Equipment	15%	20,862.39	11,028.00		31,890.39	4,783.56	27,106.83
7	Bio Tech- Printer		39.06			39.06	39.06	-
8	Bio Tech Furniture	15%	5,443.38			5,443.38	816.51	4,626.87
9	Electronic Equipment		3,325.50			3,325.50	3,325.50	-
10	Banking & Insur-Furniture		1,650.72			1,650.72	1,650.72	-
11	Generator Equipment	15%	14,638.51			14,638.51	2,195.78	12,442.73
12	Grill Shed		2,071.21			2,071.21	2,071.21	-
13	Micro Control Coin Box		245.27			245.27	245.27	-
14	EPABX Telephone Instru.	15%	16,235.17			16,235.17	2,435.28	13,799.89
15	Science Equipment (M.Sc.)	15%	20,215.67			20,215.67	3,032.35	17,183.32
16	Electric Fitting	15%	273,882.30			273,882.30	41,082.34	232,799.94
17	Equipment (Banking & Ins)		3,986.70			3,986.70	3,986.70	-
18	Thumb Impression Machine		4,282.95			4,282.95	4,282.95	-
19	Printer	15%	40,728.10		36,108.00	76,836.10	8,817.32	68,018.78
20	Xerox machine	15%	51,576.34			51,576.34	7,736.45	43,839.89
21	Portable Security cabin	15%	123,098.99			123,098.99	18,464.85	104,634.14
22	Other Equipment	15%	41,813.13			41,813.13	6,271.97	35,541.16
23	Audio		4,410.93			4,410.93	4,410.93	-
24	Canteen Shed	15%	5,088.62			5,088.62	763.29	4,325.33
25	CCTV Camera	15%	437,162.23		59,650.00	496,812.23	70,048.09	426,764.14
26	Inverter	15%	23,161.28		27,000.00	50,161.28	5,499.19	44,662.09
27	Computer Server	15%	17,359.83			17,359.83	2,603.97	14,755.86
28	I-Card Printer machine	15%	13,905.74			13,905.74	2,085.86	11,819.88
29	Library Management software	15%	9,956.80			9,956.80	1,493.52	8,463.28
30	Projector	15%	17,678.44			17,678.44	2,651.77	15,026.67
31	Tempo - Vehicle	15%	98,598.79			98,598.79	14,789.82	83,808.97
32	UPS for computer	15%	193,167.74			193,167.74	28,975.16	164,192.58
33	Note counting machine		4,761.98			4,761.98	4,761.98	-
34	Science equipment (P.H.D.)	15%	6,217.60			6,217.60	932.64	5,284.96
35	Sewage treatment plant (STP)	15%	6,040.32			6,040.32	906.05	5,134.27
36	Videocon Television		3,204.16			3,204.16	3,204.16	-
37	Water cooler	15%	6,134.59			6,134.59	920.19	5,214.40
38	Fire fighting system	15%	11,449.09		59,650.00	71,099.09	1,717.36	69,381.73
39	Refrigerator	15%	8,844.19			8,844.19	1,326.63	7,517.56
40	Library Books (S.A.F)	25%	26,321.46			26,321.46	6,580.34	19,741.12
41	Library Books (Biotech)	25%	20,523.16			20,523.16	5,130.77	15,392.39
42	Library Books (BMS)	25%	40,849.71			40,849.71	10,212.42	30,637.29
43	Library Books (BCS)	25%	14,749.44	9,817.00		24,566.44	6,141.61	18,424.83
44	Library Books (Bank/Insu)	25%	20,151.62			20,151.62	5,037.90	15,113.72
45	Library Books (P.G.D.C.)		760.06			760.06	760.06	-
46	Library Books (I.T.)	25%	13,468.51			13,468.51	3,367.12	10,101.39
47	Library books (M.com)	25%	16,954.26			16,954.26	4,238.57	12,715.69
48	Library books (Acc & Fin)	25%	28,007.41			28,007.41	7,001.83	21,005.58
49	Library books (M.A.Psy)	25%	14,673.12			14,673.12	3,668.27	11,004.85
50	Library books (M.Sc.)	25%	13,498.43			13,498.43	3,374.59	10,123.84
51	Library books (M.A.Marathi)		487.34			487.34	487.34	-
52	Laptop (BMS)		3.83			3.83	3.83	-
53	Laptop (Banking & Insu.)		3.83			3.83	3.83	-
54	Laptop		60.71			60.71	60.71	-
55	Computer software		2,889.80			2,889.80	2,889.80	-
56	Office Software		7.64			7.64	7.64	-
57	Computer Equipment	40%	1,278,830.62	1,131,679.00	76,750.00	2,487,259.62	979,553.85	1,507,705.77
58	Computer equipment (BCS)		19.81			19.81	19.81	-
59	Computer equipment (I.T.)		665.70			665.70	665.70	-
60	Computer scanner		1,180.62			1,180.62	1,180.62	-
61	Microsoft software	c	3,877.13			3,877.13	3,877.13	-
62	I.T. Lab equipment	40%	11,340.00			11,340.00	4,536.00	6,804.00
63	Fingerscan Access Control equipment	15%	58,341.88			58,341.88	10,295.63	48,046.25
64	Sanitary Napkin Vending Machine	15%	29,178.52			29,178.52	4,376.78	24,801.75
65	Biotech Science Equipment	15%	138,064.71			138,064.71	20,709.71	117,355.00
66	Water purifier	15%	59,075.00			59,075.00	8,861.25	50,213.75
67	Thermal Fogging Machine	15%	20,442.50			20,442.50	3,066.38	17,376.13
68	Hydrostatic Roller (Playground roller)	15%	-		448,560.00	448,560.00	33,642.00	414,918.00
69	Micro Controller-Digital voltage stabil	15%	-		132,750.00	132,750.00	9,956.25	122,793.75
Sub Total			3,624,784.58	1,196,172.00	1,539,968.00	6,360,924.58	1,511,350.56	4,849,574.02
Total C/d to next page			9,956,925.64	2,238,026.00	2,550,650.00	14,745,601.63	3,420,371.08	11,325,230.56

NOTE 1) Depreciation on assets purchased out of S.A.Fund is deducted from S.A.F. a/c in Other Credit Bal. in B/Sheet.
2) Depreciation on assets purchased after 30th September, is charged at half rate.

contd.14/-



F.R.D

Snehilata P. Kamath



:14:								
DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)								
(SENIOR COLLEGE)								
Schedule- 15								
SCHEDULE OF ASSETS PURCHASED AND DEPRECIATION FOR THE YEAR 2022-23								
SR. NO.	ASSETS	RATE OF DEPRECIATION	W.D.V. AS ON 01.04.2022	ADDITIONS		TOTAL	DEPRECIATION 22-23	WRITTEN DOWN VALUE AS ON 31.03.2023
				BEFORE SEPT	AFTER SEPT			
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Total C/d from last page		9,956,925.64	2,238,026.00	2,550,650.00	14,745,601.63	3,420,371.08	11,325,230.56
III) : Assets from College Development Fees :								
1	Electronic Equipments		457.03	-	-	457.03	457.03	-
2	Furniture & Fixtures	15%	66,523.35	-	-	66,523.35	9,978.50	56,544.85
3	Garden Grill		1,113.55	-	-	1,113.55	1,113.55	-
4	Water Meter		95.69	-	-	95.69	95.69	-
5	Computer		2.87	-	-	2.87	2.87	-
	Sub-Total		68,192.49	-	-	68,192.49	11,647.64	56,544.85
IV) : Assets from College Exam.Fees								
1	Computer Equipment		8.54	-	-	8.54	8.54	-
2	Furniture	15%	10,933.05	-	-	10,933.05	1,639.96	9,293.09
3	Books		247.51	-	-	247.51	247.51	-
4	Scanner		637.37	-	-	637.37	637.37	-
5	Computer Software		50.77	-	-	50.77	50.77	-
6	Air Conditioner	15%	12,854.78	-	-	12,854.78	1,928.21	10,926.57
	Sub-Total		24,732.02	-	-	24,732.02	4,512.36	20,219.66
V) : Assets from Lapsed deposit :								
1	Furniture	15%	6,823.45	-	-	6,823.45	1,023.52	5,799.93
2	Water Purifier		394.69	-	-	394.69	394.69	-
	Sub Total		7,218.14	-	-	7,218.14	1,418.21	5,799.93
	Total c/d to next page		10,057,068.29	2,238,026.00	2,550,650.00	14,845,744.28	3,437,949.29	11,407,795.00
								contd...15/-



FTR

Snehita P. Ramteke



:15:									
DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS) (SENIOR COLLEGE)									
Schedule- 15									
SCHEDULE OF ASSETS PURCHASED OUT OF GRANTS AND DEPRECIATION FOR THE YEAR 2022-23									
SR. NO.	ASSETS	RATE OF DEPRECIATION	W.D.V. AS ON 01.04.2022	ADDITIONS		TOTAL	DEPRECIATION 22-23	WRITTEN DOWN VALUE AS ON 31.03.2023	
				BEFORE SEPT	AFTER SEPT			Rs.	Rs.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total C/d from last page			10,057,068.29	2,238,026.00	2,550,650.00	14,845,744.28	3,437,949.29	11,407,795.00	
VI) : Assets purchased out of Grants :-									
Purchased Out of Xth Plan Asst.Grant									
1	Computer System		0.02		-	0.02	0.02	-	
2	Science Equipment		1,637.13		-	1,637.13	1,637.13	-	
	Generator Equipment	15%	9,700.25		-	9,700.25	1,455.04	8,245.21	
3	Other Equipment		724.04		-	724.04	724.04	-	
4	Books		2,219.20		-	2,219.20	2,219.20	-	
Purchased out of University Research Grant:									
5	SCIENCE EQUIPMENT		333.22		-	333.22	333.22	-	
Purchased out of- U.G.C.XI Plan Assistance Grant									
6	Science Equipment	15%	51,511.66		-	51,511.66	7,726.75	43,784.91	
7	Library Books	25%	11,420.10		-	11,420.10	2,855.03	8,565.08	
8	Computer Equipment		11.77		-	11.77	11.77	-	
Purchased out UGC XI-12 B Grant :									
9	Science equipment	15%	105,783.35		-	105,783.35	15,867.50	89,915.85	
10	Computer Equipment		365.63		-	365.63	365.63	-	
11	Furniture	15%	36,004.90		-	36,004.90	5,400.73	30,604.16	
12	Generator	15%	95,810.73		-	95,810.73	14,371.61	81,439.11	
Purchased Out of UGC XI-Basic Sci.research Grant :									
13	Science equipment	15%	108,538.97		-	108,538.97	16,280.85	92,258.13	
Purchased out of Development Assistance Grant under Merged Scheme :									
14	Computer (Net Resources Cent)		139.35		-	139.35	139.35	-	
15	Computer(carrer/councel.cell)		111.48		-	111.48	111.48	-	
16	Computer server(Net Resour.cent)		20.07		-	20.07	20.07	-	
Purchased Out of UGC Grant for Certi.Course in Bioinformatic									
17	Computer Equipments		760.43		-	760.43	760.43	-	
18	Air Conditioner	15%	15,145.03		-	15,145.03	2,271.75	12,873.28	
19	Furniture & Fixtures	15%	45,424.85		-	45,424.85	6,813.73	38,611.13	
20	Projector	15%	6,369.43		-	6,369.43	955.41	5,414.00	
20	Science Equipment	15%	16,469.82		-	16,469.82	2,470.47	13,999.35	
21	Library books		2,107.98		-	2,107.98	2,107.98	-	
Purchased Out of UGC XII plan Grant-Under graduate Dev.Ass									
22	Building	10%	281,716.87		-	281,716.87	28,171.69	253,545.19	
23	Equipment	15%	342,599.54		-	342,599.54	51,389.93	291,209.61	
24	Library books		3,531.73		-	3,531.73	3,531.73	-	
25	ICT EDUCATION- Computer equipmen	40%	10,433.18		-	10,433.18	4,173.27	6,259.91	
26	ICT EDUCATION- Books	25%	8,009.03		-	8,009.03	2,002.26	6,006.77	
27	ICT EDUCATION- Electric Fittings	15%	29,697.13		-	29,697.13	4,454.57	25,242.56	
28	ICT EDUCATION- Inverter	15%	9,767.80		-	9,767.80	1,465.17	8,302.63	
29	ICT EDUCATION- Server	15%	49,875.74		-	49,875.74	7,481.36	42,394.38	
30	ICT EDUCATION- Software		1,555.20		-	1,555.20	1,555.20	-	
Sub-Total			1,247,795.63		-	1,247,795.63	189,124.37	1,058,671.26	
Total c/d to next page			11,304,863.91	2,238,026.00	2,550,650.00	16,093,539.90	3,627,073.66	12,466,466.26	



TRD

snehita P. kamok

Contd...16/-

DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)								
(SENIOR COLLEGE)								
Schedule- 15								
:16:								
SCHEDULE OF ASSETS PURCHASED OUT OF GRANTS AND DEPRECIATION FOR THE YEAR 2022-23								
SR. NO.	ASSETS	RATE OF DEPRECIATION	W.D.V. AS ON 01.04.2022	ADDITIONS DURING	DEDUCTION	TOTAL	DEPRECIATION 22-23	WRITTEN DOWN VALUE AS ON 31.03.2023
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Total c/d from last page		11,304,863.91	2,238,026.00	2,550,650.00	16,093,539.90	3,627,073.66	12,466,466.26
VII) :	S.A.F. (funds)							
1	Educational Aids, TV,VCR		868.46			868.46	868.46	-
2	Books	25%	48,569.29		-	48,569.29	12,142.32	36,426.97
3	Science Equipments		207.82			207.82	207.82	-
4	Furniture	15%	26,516.59			26,516.59	3,977.50	22,539.09
	Sub-Total		76,162.16	-	-	76,162.16	17,196.10	58,966.06
VIII) :	Books & furniture from University Book Bank Scheme :							
1	Books	25%	59,734.28			59,734.28	14,933.58	44,800.70
2	Furniture		276.01			276.01	276.01	-
	Sub-Total		60,010.29	-	-	60,010.29	15,209.59	44,800.70
IX) :	Assets from UGC Grant for Vocational Courses :							
1	Furniture		421.39	-	-	421.39	421.39	-
2	Library Books		102.23	-	-	102.23	102.23	-
	Sub Total		523.63	-	-	523.63	523.63	-
X) :	Assets from Govt.of India - MNRE - Major Research Grant							
1	Science equipment	15%	164,170.97	-	-	164,170.97	24,625.64	139,545.32
XI) :	Assets from XII th plan - IQAC Grant							
	IQAC Equipment- Xerox	15%	20,932.45		-	20,932.45	3,139.87	17,792.58
	TOTAL (I to IX)		11,626,663.41	2,238,026.00	2,550,650.00	16,415,339.41	3,687,768.48	12,727,570.93
Note : 1) Depreciation on assets purchased out of Grants is deducted from Capital Reserve A/c & Grant A/c.								
2) Depreciation on assets purchased after 30th September, is charged at half rate.								
contd...17/-								



TRR

snehita P. karmali



**DSPM'S K.V. PENDHARKAR COLLEGE OF ARTS, SCIENCE & COMMERCE (AUTONOMOUS)
(SENIOR COLLEGE)**

**BREAKUP OF CERTAIN ITEMS OF INCOME AND EXPENDITURE ACCOUNT AND
BALANCE SHEET AS ON 31ST MARCH 2023**

SCH.no.		Rs.
16.	DEPOSITS :-	
	1. Gas Deposit (Open Bal.)	4,070.00
	2. Telephone Deposit (Open. Bal.)	6,800.00
	3. Water Deposit (Op.Bal.)	48,050.00
	4. Internet deposit	7,196.00
	5. Electricity -Security Deposit	238,730.00
	6. Gas Deposit (BCS/Biotech course)	14,000.00
	Total	318,846.00
17.	OUTSTANDING INCOME :	Rs.
	1. O/s Income- Salary Grant for March 2023	5,114,697.00
	2. Salary recoverable from Aided staff	52,116.00
	Total	5,166,813.00
18.	BANK BALANES :	
	<u>31.03.2022</u>	<u>31.03.2023</u>
	102,206.76 Apna Sahakari Bank - A/c 541	106,406.76
	601,407.31 Apna Sahakari Bank - A/c 391	196,073.62
	79,557.00 Apna Sahakari Bank - A/c 393- NSS	18,101.50
	7,744,807.60 Bank of Maharashtra	2,299,113.60
	819,221.56 Central Bank of India	672,852.88
	68,330.15 IDBI Bank -33564 --UGC	63,841.15
	11,455.22 IDBI - Net Banking	11,802.22
	21,488.62 PNB - Net Banking	113,653.72
	3,863.81 PNB-Major research grant	3,897.01
		3,485,742.46
	403,916.47 APNA Sah.Bank -A/c 390 (Self finance courses)	16,784.27
	9,856,254.50	3,502,526.73
	TOTAL	3,502,526.73
19.	MANAGEMENT ACCOUNT :	Rs.
	Opening Balance	125,383,801.57
	Add: recd .during the year (Net)	4,508,732.00
	Add : recd.during the year (self finance course)	10,581,000.00
	Add: Trfd.from Junior College	2,114,435.00
	Less : Transferred to	
	D.S.P. M.(management - School)	(388,183.00)
	Sister Nivedita School	(10,650.00)
		(398,833.00)
	Total c/d To B/sheet	142,189,135.57



X 122

X
Shahita. P. Kamath



(SENIOR COLLEGE)

NOTES FORMING PART OF BALANCE SHEET AS AT 31.03.2023 AND INCOME AND EXPENDITURE A/C FOR THE YEAR ENDED 31.03.2023

1) Significant Accounting Policies :

- a) The Account reflect historical cost. There are no other outstanding income & expenditure other than those provided for.
- b) For recognition of Income & Expenditure, mercantile system is followed with the incorporation/ inclusion of following expenses.
- i) During the year, payments are made by Senior College on following nature of expenses which are treated as common expenses relating to Senior College and Junior College and BMS/BCS/Biotech etc.unaided Courses .
Common exps.on the following heads are apportioned at the year end, between Junior and Senior College and BMS/BCS/Biotech etc.unaided courses on the basis of no. of students and transferred to Junior collegeand BMS/BCS/Biotech etc.unaided courses through journal entries.The details of common expenses apportioned transferred to Junior college are as under :-

1) Jr.College :

Particulars	Rs.	Rs.
Electricity charges		1,823,814.00
Water charges		125,687.00
Generator -Repairs & Maintenance		172,362.00
Software maintenance		109,522.00
Microsoft software license fees		212,990.00
Printing Expenses		654,879.00
Repairs & Maintenance		38,605.00
Antivirus Subscription		173,531.00
Telephone charges		41,395.00
Internet charges		37,053.00
Painting charges		1,109,271.00
Total		4,499,109.00

2) BMS/ BCS / Biotech etc.unaided Courses :

Particulars	Rs.	Rs.
Electricity charges		1,391,858.00
Water charges		95,919.00
Generator -Repairs & Maintenance		131,539.00
Software maintenance		83,583.00
Microsoft software License fees		162,545.00
Printing Expenses		283,096.00
Antivirus Subscription		132,431.00
Telephone charges		31,591.00
Internet charges		28,277.00
Painting charges		846,550.00
Total		3,187,389.00

- c) During the year, payments are made by Unaided College (BMS/BCS/Biotech courses on the following nature of expenses which are treated as common expenses relating to Senior and Junior college and BMS/BCS/Biotech etc.self finance Courses . In the attached Income & Expd. a/c for the year ended 31.3.2023. The details of common expenses apportioned transferred from unaided college (i.e BMS/BCS/Biotech courses)

Particulars	Rs.	Rs.
Sanitation expenses		522,919.00
Security charges		271,239.00
Computer Maintenance		45,100.00
Garden expenses		61,464.00
Website Expenses		27,994.00
Staff room/classroom repairs		387,556.00
Total		1,316,272.00

contd...



Handwritten signature: Snehita P. Kamath

(SENIOR COLLEGE)

31.03.2023

- d) Fixed assets and other assets are stated at written down value basis. Fixed assets and other assets are shown separately in respect of assets acquired/purchased out of
1) Regular funds, 2) Students Aid fund, 3) Grants. Capital Reserve account is created in respect of Assets purchased out of Grants.
- e) Depreciation on assets has been provided on written down value basis at the rates as mentioned respectively in the concerned schedule. Depreciation on assets purchased after a period of 6 months, is provided at half rate. Depreciation on assets purchased out of Grants and Students' Aid funds(SAF), is not charged to Income & Expenditure account. It is charged to respective Capital Reserve Account & Students Aid Funds account.
- f) Investments : There are no such investments.
- g) Inventories : Not Applicable
- h) There are no contingent liabilities.
- 2 Advances recoverable, sundry debtors are subject to confirmation.
- 3 During the year following closing balances are transferred to Dombivli Shikshan Prasarak Mandal
- | | | |
|----------------------------|--------------|--------------|
| Junior college | 2,114,435.00 | (Dr.Balance) |
| DSPM- Maintained by school | 388,183.00 | (Cr.Balance) |
| Sister Nivedita School | 10,650.00 | (Cr.Balance) |
- 4 During the year Rs. 45,08,732/- (net) transferred to Dombivli Shikshan Prasarak Mandal a/c.
- 4 Library and Laboratory deposits are subject to confirmations.
- 5 Outstanding income & expenditure and other credit balances are subject to confirmation and hence are taken as certified by the management.
- 6 Senior Degree College has not been receiving non salary grant from 1999 to till date, which has caused serious hardships and grave difficulties to the management of the college while meeting its expenses. Hence, DSPM has filed the Writ Petition No.3405 of 2015 in the High Court of Judicature at Bombay, Civil Appellate Jurisdiction against University of Mumbai & Ors where the court is prayed for giving a directive to the Government for releasing non salary grant.
- 7 College is eligible to receive maintenance grant at 2% of the value of building. This grant will be accounted only when there is a certainty of receipt as per the sanction of appropriate authority.



Handwritten signature/initials in blue ink.

Handwritten signature: Snehi D. P. K. M. M.



DSPM'S K.V.PENDHARKAR COLLEGE OF ARTS,SCIENCE & COMMERCE(AUTONOMOUS) DOMBIVLI

(SENIOR COLLEGE)

NOTES FORMING PART OF BALANCE SHEET AS AT 31.03.2023 AND INCOME AND EXPENDITURE A/C FOR THE YEAR ENDED 31.03.2023

A)	Following balances which are lying in credit side of balance sheet since 2011-12, now credited to profit and loss account as prior period income.		
		Rs.	
1	Donation for Books		22,700.00
2	UGC XI Plan Ass.Gr.-TA &Conting.(Liab)	15,000.00	
3	UGC Gr.for Travel & Tourisam.& F.E.	82,719.86	
4	University of Mumbai Book Bank Scheme	2,073.23	99,793.09
5	Outstanding Expenses :		
	Outstanding DA Arrears 2011-12	6,217.00	
	Outstanding Salary 2011	7,817.00	14,034.00
6	Other Credit Balances :		
	Alumini Association fees	511,470.00	
	Fees refundable	1,788.00	
	Indradhanu fees	93,140.00	
	Student Aid Fund	929,326.23	
	UGC Arrears Gr.Surplus	135,590.75	
	UGC Arrears (Part time)	20,203.37	
	University Disaster fund	49,394.00	
	University V.C.Fund	261,336.00	
	University Exam.remuneration	474,144.05	2,476,392.40
7	Scholarship & Freeship		
	Scholarship/freeship refundable to Govt.	513,171.50	
	Private Scholarship	14,205.00	
	Freeship	2,986,545.50	
	Scholarships	3,175,773.00	
	OBC scholarship (2014)	569,291.00	
	S.C.Scholarship (2014)	101,400.00	
	S.T.Scholarship (2014)	58,382.00	
	Ex-Serviceman Freeship	4,000.00	
	VJNT Scholarship (2014)	24,520.00	
	EBC Freeship (2019)	10,500.00	
	OBC Freeship	3,400.00	
	VJNT freeship	150.00	
			7,461,338.00
8	Unaided Courses : BMS/BCS etc.courses		
	Alumini Association fees	64,834.00	
	B.C.Freeship	42,630.00	
	N.T.Freeship	70,160.00	
	OBC Freeship	38,660.00	
	OBC Scholarship	926,333.50	
	Private Scholarship	61,044.00	
	Rajarshi Shahu Maharaj Scholarship	6,500.00	
	SBC Freeship	85,675.00	
	S.C.Freeship	586,130.00	
	Scholarship refundable to Govt.	383,903.00	
	S.C.Scholarship	658,294.00	
	S.T.Freeship	19,850.00	
	VJNT Freeship	2,665.00	
	Profession Tax	7,201.00	
	University Exam.Remuneration	191,420.00	
			3,145,299.50
9	Excess salary grant refundable (Mar.12)		39,584.00
	Excess salary grant refundable (op.bal)		29,830.00
	NCC washing and polishing allowance		173,197.40
	Bank Loan-Staff		27,812.00
	BMS/BCS - provident fund		9,357.00

TOTAL PRIOR PERIOD INCOME

13,499,337.39



Snehita P. Somani



DSPM'S K.V.PENDHARKAR COLLEGE OF ARTS,SCIENCE & COMMERCE(AUTONOMOUS) DOMBIVLI

(SENIOR COLLEGE)

NOTES FORMING PART OF BALANCE SHEET AS AT 31.03.2023 AND INCOME AND EXPENDITURE A/C
FOR THE YEAR ENDED 31.03.2023

B) Following balances which are lying in debit side of balance sheet since 2011-12, now debited to profit and loss account as prior period expenses :

Advance for expenses	8,628.00	
Advance Chemistry Lab	2,192.00	
Advance for Botony Lab	41,500.00	
Advance for CA Orientation Programme	2,500.00	
Advance for Garden	6,320.00	
Advance - Physics	2,264.00	
Advances - Gymkhana	78,121.00	
Advances - Library Dept.	19,179.00	
Advances- Pscology Dept	2,500.00	
Advance to Teachers	84,589.00	
Advance to Zoology Dept	7,516.00	
Credit Soc. Instal.Recoverable	2,600.00	
Other Advances	1,011,297.51	
Festival advance	5,052.70	
Advance to NSS	248,693.50	
		1,522,952.71

Bms / Bcs - Advance for Ad-on Retail Mark.	18,720.00	
Bms / Bcs - Advance for Exp.	398,440.00	
Bms / Bcs -Salary / Festival-Advance	22,600.00	
BMS/BCS - TDS From Rent	24,890.00	
		464,650.00

Following grants receivable from UGC :		
UGC XIIth Plan Dev.Ass.Grant-Equip. (2016)	471,307.00	
UGC XIIth Plan under Gen.Dev.-Insturment Rep & Ma	119,650.00	
UGC XIIth Plan under Gen.Dev.-Cultural Activities	65,550.00	
UGC XIIth Plan under Gen.Dev.-Extention Activities	123,457.00	
UGC XIIth Plan under Gen.Dev.-Field work/study tou	72,450.00	
UGC-Xith plan Net Res.Merge Scheme-Compu	4,000.00	
UGC-Xith plan under Gen.deve - library book	1,458.00	
UGC- Bioinformatic Grant	100,000.00	
		957,872.00

Rajarshi Shahu Maharaj Scholarship	180,426.00	
S.T.Freeship	7,510.50	
TDS from salary (Before 2012)	48,926.00	
Credit society deduction	8,652.00	
LIC Premium-staff	28,286.50	
O/s Income -Salary Gr.5	37,650.00	
O/s Income - Non-salary grant	579,464.00	
O/s Income - salary recovery	94,508.00	
		985,423.00

TOTAL PRIOR PERIOD EXPENSES

3,930,897.71



122

Snehita P. Kamath

