

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2022-23

Sr. No.	Particulars	WDV as on 1.4.2022	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2023
1	Library	260.00	0.00	260.00	50%	130.00	130.00
2	Lab equipments/ Science Apparatus	5.00	0.00	5.00	40%	2.00	3.00
3	Physical education equipments	93.00	0.00	93.00	50%	47.00	46.00
4	Teaching aid equipments	112.00	0.00	112.00	20%	22.00	90.00
5	Furniture	1,791.00	0.00	1,791.00	25%	448.00	1,343.00
6	Computer	1,816.00	0.00	1,816.00	40%	726.00	1,090.00
7	Other deadstock	3,474.00	350.00	3,824.00	20%	765.00	3,059.00
8	Audio visual equipments	30.00	0.00	30.00	20%	6.00	24.00
9	Work experience equipments	24.00	0.00	24.00	20%	5.00	19.00
10	Drawing equipments	12.00	0.00	12.00	20%	2.00	10.00
11	Electronic Dead Stock	0.00	0.00	0.00	20%	0.00	0.00
		₹ 7,617.00	350.00	7,967.00		2,153.00	5,814.00

For any additions during the year, full depreciation has been charged.

The rates of depreciation has been taken as prescribed by "Guidance Note on accounting by Schools" issued by ICAI





SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Pratap Junior College of Education, Vадnаge-Nigave
Tal:- Karveer, Dist:- Kolhapur

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

Expenditure	₹	₹	Income	₹	₹
To Salary expenses		88,36,502.00	By Grants -		88,36,502.00
To Building rent - SSVSS		6,240.00	Salary grant	87,46,446.00	
To Building maintenance - 1 %		6,200.00	Medical grants	90,056.00	
To Other Grants - Spent		24,000.00			66,000.00
To Educational expenses		46,273.96	By Other Income -		
To Supervision charges		73,000.00	Fees from students	57,200.00	
To Term fee expenses		6,502.00	Term fee	8,800.00	
To Depreciation		2,153.00	By Interest Income -		2,280.00
			Bank Interest	2,280.00	
			By Deficit		96,088.96
Total	₹	90,00,870.96	Total	₹	90,00,870.96

BALANCE SHEET AS ON MARCH 31, 2023

Liabilities	₹	₹	Assets	₹	₹
S.S.V.S.S. a/c		13,73,379.82	<u>Fixed assets</u>		5,814.00
<u>Scholarships-</u>		51,273.00	[Refer schedule attached]		
B.C scholarship	15,298.00		<u>Other Assets -</u>		2,377.02
GOI Scholarship	21,450.00		Electric Deposit	410.00	
Freeship	3,425.00		Hotel Deposit	1,967.02	
OBC Scholarship	1,650.00		Telephone Deposit	500.00	
Pre. Matric Scholarship	3,960.00				1,526.87
SC Scholarship	2,640.00		<u>Intra branch a/c</u>		
Scholarship Advance	2,850.00		Agri Section	1,526.87	
<u>Other accounts -</u>		7,378.40	<u>Cash and bank balances -</u>		3,10,500.17
Earthquake Fund	4,189.00		Cash in hand Main Klrd	1,178.00	
College Deposit	3,189.40		Cash in hand - Term	148.00	
			Salary Bank A/c No. - 0928	12,093.76	
			Bank Of India (Ambewadi) - 0069	2,97,080.41	
			<u>Income and expenditure account</u>		11,11,313.16
			Balance b/d	10,15,224.20	
			(+)/(-): Deficit/ (Surplus)	96,088.96	
Total	₹	14,32,031.22	Total	₹	14,32,031.22

As per our report of even date
UDIN : 23137548BGWMYQ6713
For P V PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants

[Signature]

Vrushali Phatak
Partner
Membership No: 137548



Receipts	₹	₹	Payments	₹	₹
S.S.V.S.S.		85,440.00	S.S.V.S.S.		4,000.00
GOVT.SALARY DEDUCTION		23,16,871.00	GOVT.SALARY DEDUCTION		23,16,871.00
P.F - Individual	4,20,000.00		P.F - Individual	4,20,000.00	
Professional tax	19,000.00		Professional tax	19,000.00	
NPS Employer Contribution	2,24,740.00		NPS Employer Contribution	2,24,740.00	
NPS Employee Contribution	1,60,528.00		NPS Employee Contribution	1,60,528.00	
Insurance Staff Accident	4,248.00		Insurance Staff Accident	4,248.00	
Revenue Stamp	91.00		Revenue Stamp	91.00	
NON-GOVT.SALARY DEUCTION			NON-GOVT.SALARY DEUCTION		
Income tax	7,49,530.00		Income tax	7,49,530.00	
SSVSS Credit society	1,10,400.00		SSVSS Credit society	1,10,400.00	
District credit society	4,96,660.00		District credit society	4,96,660.00	
Dividend	50,010.00		Dividend	50,010.00	
Krutadnyata Nidhi	81,664.00		Krutadnyata Nidhi	81,664.00	
SCHOLARSHIPS		21,450.00	SCHOLARSHIPS		0.00
GOI Scholarship	21,450.00		GOI Scholarship	0.00	
OTHER ACCOUNTS		25,700.00	OTHER ACCOUNTS		25,700.00
Individual	25,700.00		Individual	25,700.00	
Term fees (Pr. G Committee)		8,800.00	Term fees (Pr. G Committee)		6,050.00
INDIRECT RECEIPTS	₹	24,58,261.00	INDIRECT PAYMENTS	₹	23,52,621.00
OPENING CASH AND BANK BALANCES		3,01,296.13	CLOSING CASH AND BANK BALANCES		3,10,352.17
Cash in hand	644.00		Cash in hand	1,178.00	
Salary Bank A/c No. - 0928	34,096.96		Salary Bank A/c No. - 0928	12,093.76	
Bank Of India (Ambewadi) - 0069	2,66,555.17		Bank Of India (Ambewadi) - 0069	2,97,080.41	
GRAND TOTAL	₹	1,16,55,539.13	GRAND TOTAL	₹	1,16,55,539.13

TERM FEE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

Receipts	₹	₹	Payments	₹	₹
TERM FEES RECEIVED		8,800.00	TERM FEE EXPENSES		6,502.00
			Functions Exp.	2,147.00	
			Newspapers and periodicals Exp.	4,355.00	
SCHOOL ACCOUNT		6,050.00	SCHOOL ACCOUNT		8,800.00
OPENING CASH BALANCE		600.00	CLOSING CASH BALANCE		148.00
TOTAL	₹	15,450.00	TOTAL	₹	15,450.00

As per our report of even date
UDIN : 23137548BGWMYQ6713
For P V PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants

Vrushali Phatak
Partner
Membership No: 137548





SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Pratap Junior College of Education, Vadnagar-Nigave
Tal:- Karveer, Dist:- Kolhapur

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

Receipts	₹	₹	Payments	₹	₹
SALARY GRANT		88,36,502.00	SALARY EXPENSES		88,36,502.00
Salary Grant received (Z.P)	87,09,817.00		Teaching and non-teaching staff -		
Medical grant	90,056.00		Pay	55,39,862.00	
7th Pay trf to PF (2nd inst.)	36,629.00		Dearness Allowance	23,03,838.00	
			House Rent Allowance	4,93,155.00	
			Travelling Allowance	1,48,222.00	
			NPS Allowance	2,24,740.00	
			7th Pay trf to PF (2nd inst.)	36,629.00	
				87,46,446.00	
			Medical grant expenses	90,056.00	
FEES FROM STUDENTS		57,200.00	OTHER GRANTS - spent		24,000.00
Admission fees	4,400.00		ZP Deposit (Bharana)	24,000.00	
Tuition fees - current	52,800.00		BUILDING RENT		12,440.00
			Sanstha	6,240.00	
			Building Maintenance 1 %	6,200.00	
OTHER RECEIPTS		2,280.00	DEADSTOCK, EQUIPMENTS ETC.		350.00
Bank interest (salary bank)	2,280.00		Other deadstock	350.00	
			EDUCATIONAL EXPENSES		46,273.96
			Stationery exp.	6,950.00	
			Repairs and Maintenance exp.	3,700.00	
			Miscellaneous expenses - 30 %	0.40	
			Computer repairs and maintenance exp.	4,800.00	
			Electricity charges	11,500.00	
			Audit fee	1,180.00	
			Tree plantation exp.	1,550.00	
			Internet exp.	5,493.00	
			Miscellaneous expenses - 70 %	10,550.56	
			Sports Expenses	550.00	
			SUPERVISION CHARGES (H.O)		73,000.00
DIRECT RECEIPTS	₹	88,95,982.00	DIRECT PAYMENTS	₹	89,92,565.96

Continued

