

**SHRI BALAJI SHIKSHAN PRASARAK MANDAL  
AMBAJOGAI, DIST- BEED, MAHARASHTRA**

**B'ed College**

**AUDIT REPORT**

**FOR**

**F.Y: 2023-24**

**A.Y: 2024-25**

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***A P JAISWAL & ASSOCIATES***  
***CHARTERED ACCOUNTANTS***

**Hotel Atithi**

**Shivaji Chowk, Beed-431122**

**Mob: 8983838325**

**Email:-caankitjaiswal2012@gmail.com**

**Report of an auditor relating to accounts audited under sub-section (2) of section 33 & 34 and rule 19 of the Bombay Public Trust Act.**

**Registration No.** : F/953/Beed

**Name of the Public Trust** : Shri Dalaji Shikshan Prasarak Mandals B'ed College  
Ambajogai, Dist. Beed. 431122

**For the year ending** : 31st March, 2024

|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                 |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| (a) | Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules.                                                                                                                                                                                                                                                                                                                                             | : YES           |
| (b) | Whether receipts and disbursements are properly and correctly shown in the accounts.                                                                                                                                                                                                                                                                                                                                                                  | : YES           |
| (c) | Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts;                                                                                                                                                                                                                                                                                                              | : YES           |
| (d) | whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him.                                                                                                                                                                                                                                                                                                                          | : YES           |
| (e) | Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with.                                                                                                                                                                                   | : NO            |
| (f) | Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;                                                                                                                                                                                                                                                                                       | : YES           |
| (g) | Whether any property or funds of the Trust were applied for any object purpose other than the object or purpose of the Trust;                                                                                                                                                                                                                                                                                                                         | : NO            |
| (h) | The amounts of outstandings for more than one year and the amounts written off, if any;                                                                                                                                                                                                                                                                                                                                                               | : NO            |
| (i) | Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5,000/-;                                                                                                                                                                                                                                                                                                                                                  | : NO            |
| (j) | Whether any money of the public trust has been invested contrary to the provisions of Section 35.                                                                                                                                                                                                                                                                                                                                                     | : NO            |
| (k) | Alienations, if any, of the immovable property contrary to the provision of Section 36 which have come to the notice of the auditor;                                                                                                                                                                                                                                                                                                                  | : NO            |
| (l) | All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust; | : No such cases |
| (m) | Whether the budget has been filed in the form provided by rule 16A.                                                                                                                                                                                                                                                                                                                                                                                   | : NO            |
| (n) | Whether the maximum and minimum number of the trustee is maintained;                                                                                                                                                                                                                                                                                                                                                                                  | : YES           |
| (o) | Whether the meetings are held regularly as provided in such instrument;                                                                                                                                                                                                                                                                                                                                                                               | : YES           |
| (p) | Whether the minute books of the proceedings of the meeting is maintained;                                                                                                                                                                                                                                                                                                                                                                             | : YES           |
| (q) | Whether any of the trustees has any interest in the investment of the trust;                                                                                                                                                                                                                                                                                                                                                                          | : NO            |
| (r) | Whether any of the trustees is a debtor or creditor of the trust;                                                                                                                                                                                                                                                                                                                                                                                     | : NO            |
| (s) | Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit;                                                                                                                                                                                                                                                                                  | : NIL           |
| (t) | Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.                                                                                                                                                                                                                                                                                                               | : NO            |

**FOR A P JAISWAL & ASSOCIATES**

**Chartered Accountants**

**FRN NO : 155299W**

**Pooja Mehta**

**Partner**

**Membership No.153133**

**Place: Beed**

**Date : 30/09/2024**



**The Bombay Public Trust Act, 1950**  
**SCHEDULE - IX C**

(Vide Rule 32)

**Statement of income liable to contribution for the year ending : 31st March, 2024**

**Name of the Public Trust : Shri Balaji Shikshan Prasarak Mandals B'ed College**  
**Ambajogai, Dist. Beed. 431122**

**Registered No. : F/953/Beed**

|                                                                                                                                                    | Rs.        | Rs.      |
|----------------------------------------------------------------------------------------------------------------------------------------------------|------------|----------|
| <b>I. Income as shown in the Income and Expenditure Account (Schedule IX)</b>                                                                      |            |          |
| <b>II. Items not chargeable to Contribution under Section 58 and Rules 32 :</b>                                                                    |            |          |
| (i) Donations received from other Public Trusts and Dharmadas                                                                                      |            |          |
| (ii) Grants received from Government & Local authorities                                                                                           |            |          |
| (iii) Interest on Sinking or Depreciation Fund                                                                                                     |            |          |
| (iv) Amount spent for the purpose of secular education                                                                                             |            |          |
| (v) Amount spent for the purpose of medical relief                                                                                                 |            |          |
| (vi) Amount spent for the purpose of veterinary treatment of animals                                                                               |            |          |
| (vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity                |            |          |
| (viii) Deductions out of income from lands used for agricultural purposes :-                                                                       |            |          |
| (a) Land Revenue and Local Fund Cess                                                                                                               |            |          |
| (b) Rent payable to superior landlord                                                                                                              |            |          |
| (c) Cost of production, if lands are cultivated by trust                                                                                           |            |          |
| (ix) Deductions out of income from lands used for non-agricultural purposes :-                                                                     |            |          |
| (a) Assessment, cesses and other Government or Municipal Taxes                                                                                     |            |          |
| (b) Ground rent payable to the superior landlord                                                                                                   |            |          |
| (c) Insurance Premia                                                                                                                               |            |          |
| (d) Repairs at 10 per cent of gross rent of building                                                                                               |            |          |
| (e) Cost of collection at 4 per cent of gross rent of building let out                                                                             |            |          |
| (x) Cost of collection of income or receipts from securities, stocks, etc. at 1 per cent of such income                                            |            |          |
| (xi) Deductions on account of repairs in respect of buildings non rented and yielding no income, at 10 per cent of the estimated gross annual rent |            |          |
| <b>Gross Annual Income chargeable to contribution</b>                                                                                              | <b>Rs.</b> | <b>0</b> |

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

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**Chartered Accountants**

**FRN NO : 155299W**

*Pooja Mehta*

**Pooja Mehta**

**Partner**

**Membership No.153133**

**Place: Beed**

**Date : 30/09/2024**





**THE BOMBAY PUBLIC TRUSTS ACT 1950 Schedule IX (Vide Rule 17(1))**  
**Shri Balaji Shikshan Prasarak Mandals B'ed College**  
**Ambajogai**

**BALANCE SHEET AS AT 31st March, 2024**

| Liabilities                          | Rs           | Rs             | Assets                                   | Rs             | Rs             |
|--------------------------------------|--------------|----------------|------------------------------------------|----------------|----------------|
| <b>Capital Account</b>               |              |                | <b>Fixed Assets</b>                      |                |                |
| <b>Loans (Liability)</b>             |              |                | Computer                                 | 15,987.00      | 1,38,024.00    |
| Bank OD A/c                          | 49,97,867.00 | 49,97,867.00   | Furniture                                | 48,984.00      |                |
| <b>Current Liabilities</b>           |              |                | Laboratory Equipments                    | 2,655.00       |                |
| Profession Tax Payable               | 1,81,100.00  | 40,12,800.00   | Library Books                            | 70,398.00      |                |
| Salary Payable                       | 38,31,700.00 |                | <b>Investments</b>                       |                | 20,500.00      |
| <b>Branch / Divisions</b>            |              |                | Shares of Yogeshawri Patsanstha          | 20,500.00      |                |
| B. Ed SE HI College                  | 38,974.00    | 1,00,33,416.63 | <b>Current Assets</b>                    |                | 9,56,786.15    |
| B. Ed SEMR College                   | 3,76,459.00  |                | Sundry Debtors                           | 8,89,693.45    |                |
| COCST College                        | 5,41,661.00  |                | Cash-in-hand                             | 4,047.00       |                |
| D. Ed College                        | 1,35,030.00  |                | Bank Accounts                            | 63,045.70      |                |
| Shri Balaji Shikshan Prasarak Mandal | 89,41,292.63 |                | <b>Excess of expenditure over income</b> |                | 1,79,28,773.48 |
| <b>Total</b>                         |              | 1,90,44,083.63 | Opening Balance                          | 1,36,07,525.66 |                |
|                                      |              |                | Current Period                           | 43,21,247.82   |                |
|                                      |              |                | <b>Total</b>                             |                | 1,90,44,083.63 |

As per the Books of Accounts, vouchers and other, records produced, and information and explanation, given, the above statement is found to be true & fair.

**FOR A P JAISWAL & ASSOCIATES**

Chartered Accountants

FRN NO : 155299W

*Pooja Mehta*  
**Pooja Mehta**

Partner

Membership No. 153133

Place: Beed

Date : 30/09/2024



**THE BOMBAY PUBLIC TRUSTS ACT 1950 Schedule IX (Vide Rule 17(1))**  
**Shri Balaji Shikshan Prasarak Mandals B'ed College**  
**Ambajogai**

**RECEIPT & PAYMENT FOR THE PERIOD 1st April, 2023 To 31st March, 2024**

| Receipts                             | Rs           | Rs           | Payments                             | Rs           | Rs           |
|--------------------------------------|--------------|--------------|--------------------------------------|--------------|--------------|
| <b>Opening Balance</b>               |              | 4,49,070.70  | <b>Opening Balance</b>               |              | 53,03,065.00 |
| Bank Accounts                        | 4,45,023.70  |              | Bank OD A/c                          | 53,03,065.00 |              |
| Cash-in-hand                         | 4,047.00     |              | <b>Current Liabilities</b>           |              | 18,02,011.00 |
| <b>Current Liabilities</b>           |              | 13,49,810.80 | Salary Payable                       | 15,29,200.00 |              |
| Scholarship                          | 13,49,810.80 |              | Sundry Creditors                     | 2,72,811.00  |              |
| <b>Current Assets</b>                |              | 6,21,377.00  | <b>Current Assets</b>                |              | 15,000.00    |
| Sundry Debtors                       | 6,21,377.00  |              | Sundry Debtors                       | 15,000.00    |              |
| <b>Branch / Divisions</b>            |              | 19,20,161.00 | <b>Branch / Divisions</b>            |              | 12,20,000.00 |
| COCISIT COLLEGE                      | 5,41,661.00  |              | Shri Balaji Shikshan Prasarak Mandal | 12,20,000.00 |              |
| D. Ed College                        | 25,000.00    |              | <b>Indirect Expenses</b>             |              | 10,06,280.80 |
| New Vision Public School             | 21,500.00    |              | Affiliation Fees                     | 35,000.00    |              |
| Shri Balaji Shikshan Prasarak Mandal | 13,32,000.00 |              | Affiliation Form Fees                | 1,000.00     |              |
| <b>Indirect Incomes</b>              |              | 70,119.00    | Bank Charges                         | 719.80       |              |
| Bank Interest                        | 237.00       |              | Eligibility Fees                     | 54,566.00    |              |
| Exam Fees                            | 69,882.00    |              | Exam Fees Paid                       | 3,72,705.00  |              |
| <b>Indirect Expenses</b>             |              | 5,044.00     | Interest on Loan                     | 4,91,507.00  |              |
| Interest on Loan                     | 5,044.00     |              | Nacc Registration Fees               | 29,848.00    |              |
| <b>Closing Balance</b>               |              | 49,97,867.00 | Office Expenses                      | 4,880.00     |              |
| Bank OD A/c                          | 49,97,867.00 |              | Sport Entry Fees                     | 1,000.00     |              |
|                                      |              |              | Travelling Expenses                  | 4,410.00     |              |
|                                      |              |              | University Admission Fees            | 10,645.00    |              |
| <b>Total</b>                         |              | 94,13,449.50 | <b>Closing Balance</b>               |              | 67,092.70    |
|                                      |              |              | Bank Accounts                        | 63,045.70    |              |
|                                      |              |              | Cash-in-hand                         | 4,047.00     |              |
|                                      |              |              | <b>Total</b>                         |              | 94,13,449.50 |

As per the Books of Accounts, vouchers and other, records produced, and information and explanation, given, the above statement is found to be true & fair.

**FOR A P JAISWAL & ASSOCIATES**

Chartered Accountants

FRN NO : 155299W

*Pooja Mehta*  
**Pooja Mehta**  
**Partner**

Membership No. 153133

Place: Beed

Date : 30/09/2024



**B.Ed. College**  
Statement of Annexure attached to and forming part of Balance sheet & Profit and Loss Account  
**For the year ending 31st March, 2024**

**Annexure -1 Fixed Assets**

| Particular                       | Rate | WDV 1.4.2023       | Additions more than 180 days | Additions less than 180 days | Less during the year | Sub total          | Depreciation     | WDV 31.3.2024      |
|----------------------------------|------|--------------------|------------------------------|------------------------------|----------------------|--------------------|------------------|--------------------|
| Computer                         | 40%  | 26,645.21          |                              |                              |                      | 26,645.21          | 10,658.21        | 26,645.21          |
| Digitala laboarateray instrument | 15%  | 57,628.10          |                              |                              |                      | 57,628.10          | 295.03           | 57,628.10          |
| Furniture                        | 10%  | 2,950.03           |                              |                              |                      | 2,950.03           | 8,644.10         | 2,950.03           |
| Libray Book                      | 10%  | 78,220.02          |                              |                              |                      | 78,220.02          | 7,822.02         | 78,220.02          |
| <b>Total</b>                     |      | <b>1,65,443.36</b> |                              |                              |                      | <b>1,65,443.36</b> | <b>27,419.36</b> | <b>1,65,443.36</b> |

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**FOR A P JAISWAL & ASSOCIATES**

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FRN NO : 155299W

*Pooja Mehta*  
Pooja Mehta  
Partner

Membership No.153133

Place: Beed

Date : 30/09/2022

