

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

B'ED COLLEGE

AUDIT REPORT

FOR

F.Y: 2021-22

A.Y: 2022-23

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 Balaji Shikshan Prasarak Mandals B'ed College
Ambajogai, Dist. Beed. 431122**

For the year ending : 31st March, 2022

- | | |
|---|-----------------|
| (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 AP JAISWAL & ASSOCIATES
Chartered Accountants
FRN NO : 155299W**

**Pooja Mehta
Partner
Membership No.153133**

Place: Beed
Date : 29/09/2022



**President
Shri Balaji Shikshan Prasarak Mandal
AMBAJOGAI, Dist. Beed (M.S.)**

**Managing Director
Shri B.S.P.M. D.Ed./D.Ed. College S.P.M. College of Education B.
Shephard, Ambajogai**

**Inc. Principal
Ring Road, Ambajogai**

The Bombay Public Trust Act, 1950

SCHEDULE - IX C

(Vide Rule 32)

Statement of income liable to contribution for the year ending : 31st March, 2022

Name of the Public Trust : Shri Balaji Shikshan Prasarak Mandals B'ed College

Ambajogai, Dist. Beed. 431122

Registered No.

: F/953/Beed

	Rs.	Rs.
I. Income as shown in the Income and Expenditure Account (Schedule IX)		
II. Items not chargeable to Contribution under Section 58 and Rules 32 :		
(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 Premium		
(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		
Gross Annual Income chargeable to contribution	Rs.	0

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.

For AP JAISWAL & ASSOCIATES

Chartered Accountants

FRN NO : 155299W

Pooja Mehta

Partner

Membership No.153133

Place: Beed

Date : 29/09/2022



[Signature]
President
Shri Balaji Shikshan Prasarak Mandal
AMBAJOGAI, Dist. Beed [M.S.]

[Signature]
Managing Director
Shri B.S.P.M. D.Ed./D.Ed. College
Shepwardi, Ambajogai nc. Pringapal

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

BALANCE SHEET AS AT 31st March, 2022

FUNDS & LIABILITIES		Amount(Rs)	PROPERTY AND ASSETS		Amount(Rs)	Amount(Rs)
Secured Loan Yogeshwan Patsansdha 2015/142 Current Liabilities (Annexure-2) Branch / Division Shri Balaji Shikshan Prasarak Mandal B'ed SE MR College D'ed College B'ed SE hi College		49,78,333.00	Fixed Assets (Annexure-1) Investment Shares of Yogeshwan Patsansdha	1,62,726.36		1,62,726.36
		9,39,392.20	Current Asset Fees Receivable (Annexure-3) Cash & Bank Balance Cash APC A/C 0002 BOM A/C 674 YNSP A/C 64/4875	20,500.00		20,500.00
		67,89,181.97	Income & Expenditure Opening Balance Current Period	5,81,835.25		5,81,835.25
		3,76,459.00 1,04,030.00 38,974.00		4,047.00 68,141.28 99,469.28 5,631.00		1,77,288.56
Total		1,32,26,370.17		92,09,090.74 30,74,929.26		1,22,84,020.00

INCOME & EXPENDITURE FOR THE PERIOD 1st April, 2021 To 31st March, 2022

EXPENDITURE	Amount(Rs)	Amount(Rs)	INCOME	Amount(Rs)	Amount(Rs)
To - Expenditure In Respect of Object		40,04,541.26	By - Fees Received		9,29,612.00
Salary expenses	28,26,800.00		Tuition fees	7,10,974.00	
Non salary expenses	11,33,394.00		Exam fees	2,18,420.00	
Depreciation	42,978.80		Bank interest	218	
Bank charges	1,368.46		Excess of expenditure over income		30,74,929.26
Total		40,04,541.26	Total		40,04,541.26

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.

[Signature]
President

Shri Balaji Shikshan Prasarak Mandal
AMBAJOGAI, Dist. Beed (M.S.)

For AP JAISWAL & ASSOCIATES

Chartered Accountants

FRN NO : 155299W

[Signature]
Pooja Mehta

Partner

Membership No.153133

Place: Beed

Date: 29/09/2022



[Signature]
Managing Director
Shri B.S.P.M. U.Ed./B.Ed. College
Shepwardi, Ambajogai

Inc. Principal
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 Ring Road, Ambajogai

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, 2021 To 31st March, 2022

Receipts	Amount(Rs)	Amount(Rs)	Payments	Amount(Rs)	Amount(Rs)
Opening Balance			Loans (Liability)		
Bank accounts	35,321.52	39,368.52	Secured loans	4,70,000.00	4,70,000.00
Cash-in-hand	4,047.00		Current Liabilities		
Other fees received			Salary Payable	28,26,800.00	29,29,322.00
Scholarship	10,81,282.00	10,81,282.00	Sundry Creditors	1,02,522.00	
Fees received from students			Branch / Divisions		
B. Ed I year	6,40,414.00	12,47,526.00	Shri Balaji Shikshan Prasarak Mandal	19,10,000.00	19,10,000.00
B. Ed II year	2,15,400.00		Indirect Expenses		
B. Ed II 19-20	20,000.00	32,03,900.00	Admission Fees Ara Office	25,000.00	3,07,103.96
B. Ed I Year 21-22	3,71,712.00		University affiliation fees	36,000.00	
Branch / Divisions			Office expenses	8,730.00	
Shri Balaji Shikshan Prasarak Mandal	31,89,400.00	2,18,638.00	Eligibility Fees	31,912.00	
D. Ed college	14,500.00		Exam Fees Paid	1,84,326.00	
Indirect incomes received			Printing and stationery	4,960.00	
Exam fees	2,18,420.00	3,000.00	Traveling expnses	11,837.00	
Bank interest	218.00		Affiliation form fees	3,000.00	
Indirect Expenses			Bank charges	1,338.96	
Affiliation From Fees	3,000.00		Closing Balance		
			Bank accounts	1,73,241.56	1,77,288.56
			Cash in hand	4,047.00	
Total		57,93,714.52	Total		57,93,714.52

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 AP JAISWAL & ASSOCIATES
Chartered Accountants
FRN NO : 155299W

Pooja Mehta
Pooja Mehta
Partner
Membership No.153133
Place: Beed
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Managing Director
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Shri B.S.P.M. O.Ed./B.Ed. College
Shepwardi, Ambajogai

Inc. Principal
Inc. Principal
Shri B.S.P.M. College of Education Bk.
Ring Road, Ambajogai

President
President
Shri Balaji Shikshan Prasarak Mandal
AMBAJOGAI, Dist. Beed (M.S.)

**Shri Balaji Shikshan Prasarak Mandali
Ambajogai**

Statement of Annexure attached to and forming part of Balance sheet & Profit and Loss Account

Annexure - 1 Fixed Assets

Particular	Rate	WDV 1.4.2021	For the year ending 31st March, 2022		Deletion	Sub total	Depreciation	WDV 31.3.2022
			Add before 180 days	Add after 180 days				
Computer	40%	74,013.68	-	-	-	74,013.68	29,605.47	44,408.21
Furniture	10%	71,145.67	-	-	-	71,145.67	7,114.57	64,031.10
Lab Equipment	15%	4,083.57	-	-	-	4,083.57	612.54	3,471.03
Library Books	10%	56,462.24	-	-	-	56,462.24	5,646.22	50,816.02
Total		2,05,705.16	-	-	-	2,05,705.16	42,978.80	1,62,726.36

Annexure - 2 Current Liabilities

Particular	Amount(Rs)
Other Liabilities	
Salary payable	6,38,100.00
Remuneration payable	96,000.00
Samarth Computers	92,500.00
Professional tax payable	62,288.20
Scholarship	35,436.00
MAHADBT	11,301.00
Gaun Anrudha Kshirsagar	3,767.00
Total	9,39,392.20

Annexure - 3 Fees Receivable

Particular	Amount(Rs)
Sundry Debtors	
B.ed I Year	2,72,452.00
B.ed II Year	4,14,044.00
B.ed II Year-20	-63,496.00
B.ed I Year 21-22	-3,767.00
Fees Receivable 18-19 II Year	-62,756.00
Fees Receivable 16-17	54,295.00
Fees Receivable 15-16	35,205.00
Fees Receivable 17-18	11,933.00
Provision For Doubtful Debts	-76,074.75
Total	5,81,835.25



[Signature]
President

Shri Balaji Shikshan Prasarak Mandal
AMBALOGAI, Dist. Beed (M.S.)

[Signature]
Managing Director
Smt. S.P.M. D.Ed./B.Ed. College
Shepwadi, Ambajogai

[Signature]
Inc. Principal
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