

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

B'ED COLLEGE

AUDIT REPORT

FOR

F.Y: 2024-25

A.Y: 2025-26

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/Deed

Name of the Public Trust : Shri Balaji Shikshan Prasarak Mandali B'ed College
Ambajogal, Dist. Beed, 431122

For the year ending : 31st March, 2025

(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
Pooja Mehta

Partner

Membership No.153133

Place: Beed

Date : 30/09/2025



The Bombay Public Trust Act, 1950

SCHEDULE - IX C

(Vide Rule 32)

Statement of income liable to contribution for the year ending : 31st March, 2025

Name of the Public Trust : Shri Balaji Shikshan Prasarak Mandals B'ed College
Ambajogal, 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 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		
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 A P JAISWAL & ASSOCIATES

Chartered Accountants

FRN NO : 155299W

Pooja Mehta

Partner

Membership No.153133

Place: Beed

Date : 30/09/2025



THE BOMBAY PUBLIC TRUSTS ACT 1950 Schedule IX (Vide Rule 17(1))

Shri Balaji Shikshan Prasarak Mandals B'ed College

Ambajogai

INCOME & EXPENDITURE FOR THE PERIOD 1st April, 2024 To 31st March, 2025

Particulars	Rs	Rs	Particulars	Rs	Rs
Indirect Expenses			Indirect Incomes		
Advertisement Expenses	378.00		Bank Interest	246.00	
Affiliation Fees	42,480.00		Exam Fees	3,56,350.00	
A R A Mumbai Office	20,000.00		Practical Book	3,000.00	
Bank Charges	650.74		Tuition Fess	26,38,144.00	
Depreciation	22,125.70		Excess of expenditure over income		36,36,190.44
Eligibility Fees	59,649.00				
Exam Fees Paid	3,66,535.00				
Interest on Loan	4,63,687.00				
Office Expenses	17,660.00				
PAR NCTE Expenses	35,400.00				
printing and stationery	1,22,285.00				
Registration Fees of Pune	1,500.00				
Salary Paid	54,12,000.00				
Shikshan Shulk Samiti	55,222.00				
Transport Expence	600.00				
Travelling Expenses	13,258.00				
Youth Festival Fees	500.00				
Total		66,33,930.44	Total		66,33,930.44

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

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

BALANCE SHEET AS AT 31st March, 2025

Liabilities	Rs	Rs	Assets	Rs	Rs
Loans (Liability)			Fixed Assets		
Bank OD A/c	49,61,554.00	49,61,554.00	Computer	9,592.20	1,26,678.30
Current Liabilities			Furniture	41,636.40	
Profession Tax Payable	2,26,100.00	16,46,000.00	Laboratory Equipments	2,389.50	
Salary Payable	14,19,900.00		Library Books	73,060.20	
Branch / Divisions			Investments		20,500.00
B. Ed SE III College	38,974.00	1,76,52,477.37	Shares of Yogeshawri Patsanstha	20,500.00	
B. Ed SEMR College	3,76,459.00		Current Assets		25,47,889.15
COCSTI COLLAGE	5,41,661.00		Sundry Debtors	12,41,723.15	
D. Ed College	1,35,030.00		Cash-in-hand	4,047.00	
Shri.Balaji Shikshan Prasarak Mandal	1,65,60,353.37		Bank Accounts	13,02,119.00	
Total		2,42,60,031.37	Excess of expenditure over income		2,15,64,963.92
			Opening Balance	1,79,28,773.48	
			Current Period	36,36,190.44	
			Total		2,42,60,031.37

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
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Partner

Membership No. 153133

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

RECEIPT & PAYMENT FOR THE PERIOD 1st April, 2024 To 31st March, 2025

Receipts	Rs	Rs	Payments	Rs	Rs
Opening Balance		67,092.70	Opening Balance		49,97,867.00
Bank Accounts	63,045.70		Bank OD A/c		
Cash-in-hand	4,047.00		Current Liabilities		77,89,958.00
Current Assets		22,86,114.30	Salary Payable		
Sundry Debtors			Sundry Creditors	11,158.00	
Branch / Divisions			Branch / Divisions		11,81,000.00
Shri.Balaji Shikshan Prasarak Mandal		87,60,800.00	Shri.Balaji Shikshan Prasarak Mandal	11,81,000.00	
Indirect Incomes			Indirect Expenses		11,60,166.00
Bank Interest		246.00	Affiliation Fees	42,480.00	
Exam Fees		3,56,350.00	Bank Charges	590.00	
Practical Book		3,000.00	Eligibility Fees	59,649.00	
Closing Balance			Exam Fees Paid	3,66,535.00	
Bank OD A/c		49,61,554.00	Interest on Loan	4,63,687.00	
			Office Expenses	17,660.00	
			PAR NCTE Expenses	17,700.00	
			printing and stationery	1,22,285.00	
			Shikshan Shulk Samiti	55,222.00	
			Transport Expence	600.00	
			Travelling Expenses	13,258.00	
			Youth Festival Fees	500.00	
			Closing Balance		13,06,166.00
			Bank Accounts	13,02,119.00	
			Cash-in-hand	4,047.00	
Total		1,64,35,157.00	Total		1,64,35,157.00

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.

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Membership No.153133

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B.Ed. College
Statement of Annexure attached to and forming part of Balance sheet & Profit and Loss Account
For the year ending 31st March, 2025

Annexure - 1 Fixed Assets

Particular	Rate	WDV 1.4.2024	Additions more than 180 days	Additions less than 180 days	Less during the year	Sub total	Depreciation	WDV 31.3.2025
Computer	40%	15,987.00				15,987.00	6,394.80	9,592.20
Laboratory Equipments	10%	2,655.00				2,655.00	265.50	2,389.50
Furniture	15%	48,984.00				48,984.00	7,347.60	41,636.40
Libray Book	10%	70,398.00	10,780.00			81,178.00	8,117.80	73,060.20
Total		1,38,024.00	10,780.00	-		1,48,804.00	22,125.70	1,26,678.30

