

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

B'ED COLLEGE

AUDIT REPORT

FOR

F.Y: 2022-23

A.Y: 2023-24

A P JAISWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

Hotel Atithi

Ch 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 D'ed College
Ambajogai, Dist. Beed. 431122

For the year ending : 31st March, 2023

(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) Aliations, 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: 30/09/2022



[Signature]
Principal
S.B.S.P.M. B.Ed. College, Ambajogai

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

RECEIPT & PAYMENT FOR THE PERIOD 1st April, 2022 To 31st March, 2023

Receipts	Amount(Rs)	Amount(Rs)	Payments	Amount(Rs)	Amount(Rs)
Opening Balance		1,77,288.56	Loans (Liability)		
Bank Accounts			Secured Loans	10,40,000.00	10,40,000.00
A/c Bank 0002	68,141.28		Current Liabilities		
Bom 9674	99,469.28		Salary Payable	46,09,100.00	47,66,793.00
Shri Yogeshwan 64/4875	5,631.00		Sundry Creditors	1,57,693.00	
Cash-in-hand	4,047.00		Current Assets		
Other Fees Received		23,35,883.00	Loans & Advances (Asset)		
Scholarship			Branch / Divisions	9,790.00	9,790.00
Fees received from students			Shri Balaji Shikshan Prasarak Mandal		
Bed	23,35,883.00		Indirect Expenses	11,00,000.00	11,00,000.00
Branch / Divisions	12,62,498.00		Bank Charges	1,064.36	3,38,273.36
D. Ed College	6,000.00	39,28,000.00	Exam Fees Paid	2,40,905.00	
Shri Balaji Shikshan Prasarak Mandal	39,22,000.00		Function Expenses	4,599.00	
Indirect Incomes		228.00	Office Expenses	14,885.00	
Saving Interest	228.00		Printing And Stationery	14,048.00	
Indirect Expenses		29.50	Travelling Expenses	1,000.00	
Bank Charges	29.50		University Affiliation Fees	36,000.00	
			University Admission Fees	25,772.00	
			Closing Balance		4,49,070.70
			Bank Accounts		
			A/c Bank 0002	90,752.88	
			Bom 9674	3,48,411.82	
			Shri Yogeshwan 64/4875	5,859.00	
			Cash-in-hand	4,047.00	
Total		77,03,927.06	Total		77,03,927.06

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

Partner

Membership No. 153133

Place: Beed

Date: 30/09/2023



Principal

B.S.P.M. Bed College, 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, 2023

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

Ambajogai, Dist. Beed. 431122

Registered No.

: F/953/Beed

I. Income as shown in the Income and Expenditure Account (Schedule IX)	Rs.	Rs.
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 AP JAISWAL & ASSOCIATES

Chartered Accountants

FRN NO : 155299W

Pooja Mehta
Partner
Membership No. 153133

Place: Beed

Date : 30/09/2022



Principal

S.B.S.P.M. B.Ed. College, Ambajogai

new college
 attached to and forming part of Balance sheet & Profit and Loss Account
 Annexure - I Fixed Assets
 For the year ending 31st March, 2023

Particular	Rate	WDV 1.4.2022	Additions more than 180 days	Additions less than 180 days	Less during the year	Sub total	Depreciation	WDV 31.3.2023
Computer	40%	44,408.21				26,645.21	17,763.00	26,645.21
Digital laboratory instrument	15%	64,031.10				57,628.10	6,403.00	57,628.10
Furniture	10%	3,431.03				2,950.03	521.00	2,950.03
Library Book	10%	50,816.02				78,220.02	6,792.00	78,220.02
Total	Total	1,62,686.36		34,196.00		1,65,443.36	31,479.00	1,65,443.36


 Principal
 S.B.S.P.M. B.Ed. College, Ambalogaol



THE BOMBAY PUBLIC TRUSTS ACT 1950 Schedule IX (Wide Rule 17(1))
Shri Balaji Shikshan Prasarak Mandal's Bed College
Ambajogal

BALANCE SHEET AS AT 31st March, 2023

Liabilities		Assets	
Loans (Liability)	Rs	Fixed Assets	RS
Secured Loans		Annexure I	
Current Liabilities	53,03,065.00	Investments	1,65,443.36
Profession Tax Payable	1,29,600.00	Shares of Yogeshwari Patsansha	20,500.00
Branch / Divisions		Current Assets	
B. Ed SE HI College	38,974.00	Sundry Debtors	4,43,587.25
B. Ed SEMAR College	3,76,459.00	Cash-in-hand	4,047.00
D. Ed College	1,10,030.00	Bank Accounts	4,45,023.70
New Vision Public School	-21,500.00	Excess of expenditure over income	1,36,07,525.66
Shri. Balaji Shikshan Prasarak Mandal	87,49,493.97	Opening Balance	
Total	1,46,86,126.97	Current Period	
		Total	1,46,86,126.97

INCOME & EXPENDITURE FOR THE PERIOD 1st April, 2022 To 31st March, 2023

EXPENDITURE		INCOME	
To - Expenditure In Respect of Object	Amount(Rs)	By - Fees Received	Amount(Rs)
Salary expenses	40,38,311.80	Tuition fees	34,81,633.00
Non salary expenses	9,73,345.00	Exam fees	2,39,004.00
Depreciation	31,479.00	Bank interest	228.00
Bank charges	1,034.86	Excess of expenditure over income	13,23,505.66
Total	50,44,370.66	Total	50,44,370.66

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

Partner

Membership No. 153133

Place: Bedd
 Date: 30/09/2022



S.R.S. P.M. B. Ed. College, Ambajogal
 Principal