



"Dissemination of Education for Knowledge, Science and Culture."
- Shikshanmaharshi Dr. Bapuji Salunkhe



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE, KOLHAPUR (EMPOWERED AUTONOMOUS)

2130, 'E' Ward, Tarabai Park,
Tal. Karveer, Dist. Kolhapur - 416 003.
Affiliated to Shivaji University, Kolhapur (M.S.)

NAAC Reaccredited : "A" (CGPA - 3.24 in 3rd Cycle)
College with Potential Excellence by U.G.C., New Delhi
"Star College" by D.B.T. Govt. of India
ISO 9001 : 2015

Ph. : 0231-2658612 | Fax : 0231-2658840 | Rest.: 0231-2653962 | Website :www.vivekanandcollege.ac.in | E-mail :info@vivekanandcollege.org

Founder
Dr. Bapuji Salunkhe
D. Lit.

President
Hon. Chandrakant Dada Patil
Higher and Technical Education Minister, Maharashtra

Chairman
Prin. Abhaykumar Salunkhe
M.A.

Secretary
Prin. Mrs. Shubhangi Gawade
M.Sc., B.Ed.

Principal
Dr. R. R. Kumbhar
M.Sc., M.Phil., Ph.D.

4.1. – Physical Facilities

4.1.2 Percentage of expenditure excluding salary, for infrastructure development

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4.0 Infrastructure and Learning Resources

4.1 Physical Facilities

4.1.2 Percentage of expenditure excluding salary, for infrastructure development and augmentation year wise during the last five years

Expenditure for infrastructure development and augmentation (in Lakh) during 2018-2023					
Sections/ Year	2018-19	2019-20	2020-21	2021-22	2022-23
Sr.College	51.40	31.83	30.76	42.25	114.47
PG	0.28	0.03	0.0078	0	40.53
BBA	0.30	0.12	0	4.36	5.57
BCA	0	10.30	0.29	5.36	28.68
Biotechnology	0.22	0.17	5.42	0.69	6.40
BCS	2.07	2.34	0.17	0.27	8.37
B.Voc				0.23	24.70
Total	54.27	44.78	36.65	53.17	228.73
				Total	417.60



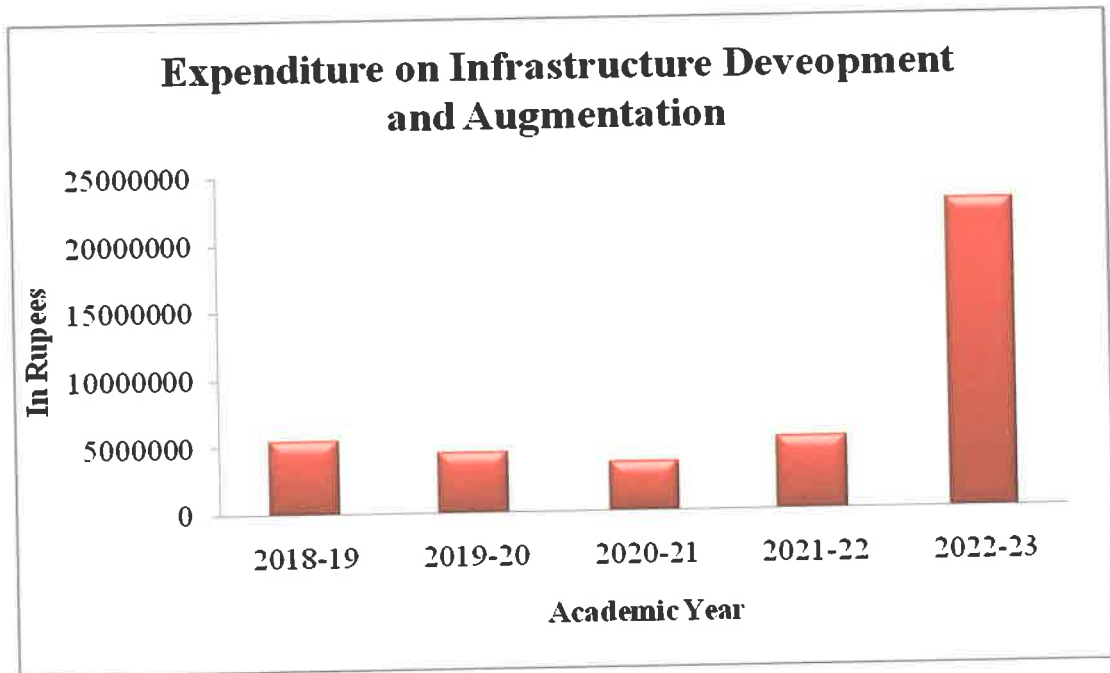
R.R.
Dr. R. R. Kumbhar
PRINCIPAL
VIVEKANAND COLLEGE, KOLHAPUR
(EMPOWERED AUTONOMOUS)

Sachin K. Sohani
Chartered Accountants

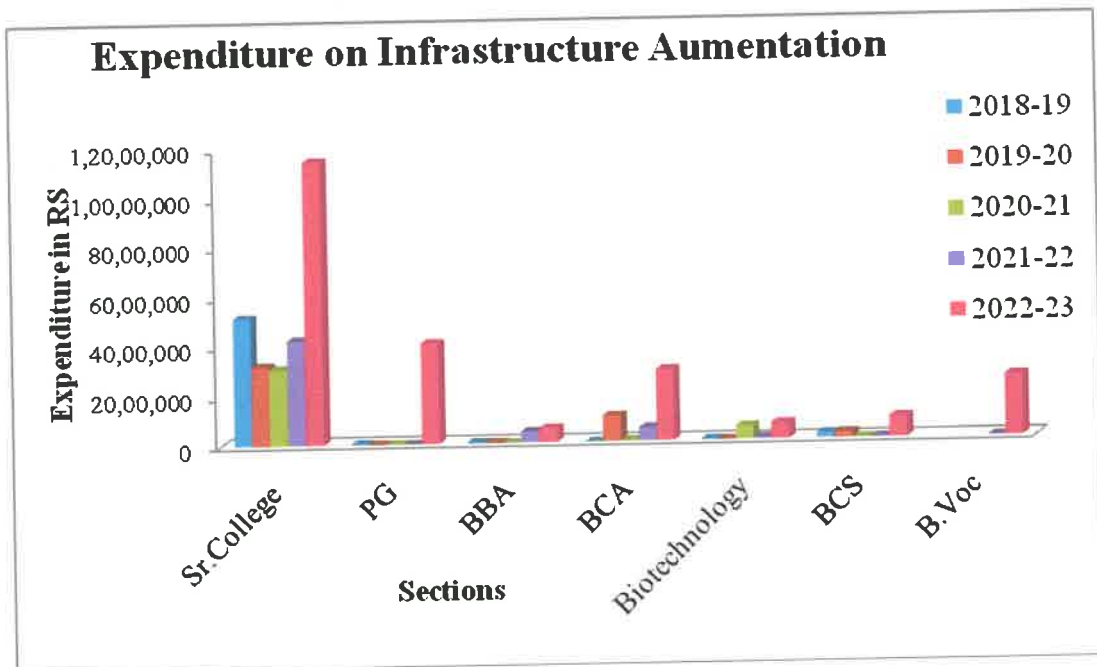


S.K.S.
Sachin K. Sohani
B.Com., F.C.A.
M. No. 102987

Total Expenditure: Year wise from 2018-2023



Total Expenditure: Section wise from 2018-2023





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4.0 Infrastructure and Learning Resources

4.1 Physical Facilities

4.1.2 Percentage of expenditure excluding salary, for infrastructure development and augmentation year wise during the last five years

Total Expenditure excluding salary (in Lakh) during 2018-2023					
Sections/Year	2018-19	2019-20	2020-21	2021-22	2022-23
Sr. College	70.76	106.53	96.49	147.14	253.49
PG	26.44	5.17	3.90	10.61	50.53
BBA	4.26	2.71	0.84	7.10	9.15
BCA	3.74	15.86	0.81	6.58	34.95
Biotechnology	0.91	4.33	7.44	1.57	13.56
BCS	8.29	9.21	1.61	2.32	37.64
B.Voc				2.68	31.45
Total	114.39	143.84	111.10	177.98	430.79
				Total	978.11



Dr. R. R. Kumbhar
PRINCIPAL

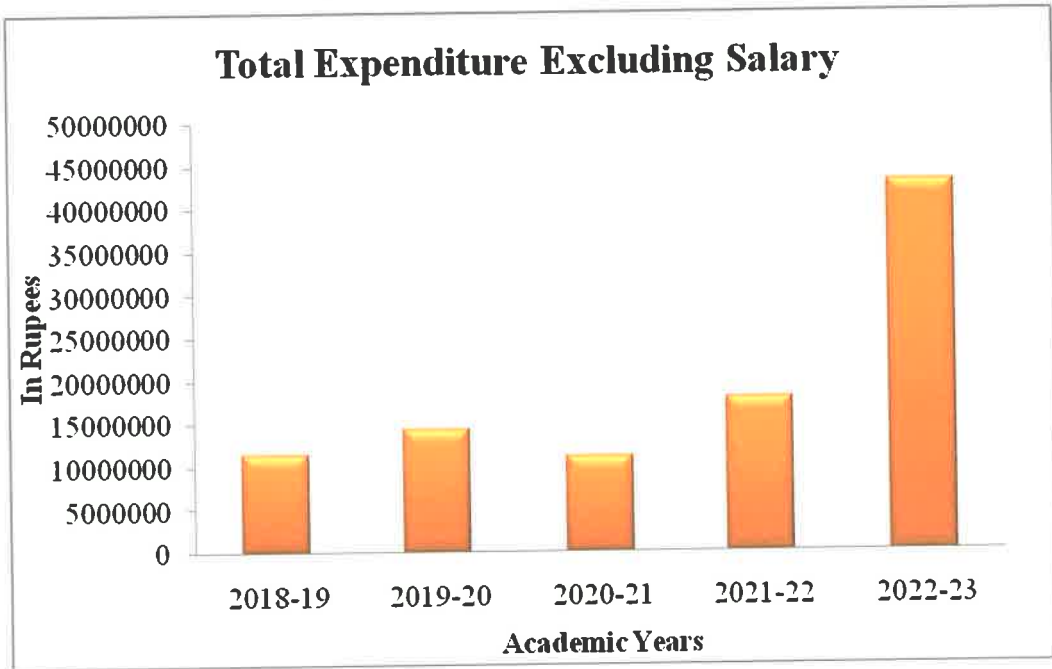
VIVEKANAND COLLEGE, KOLHAPUR
(EMPOWERED AUTONOMOUS)

Sachin K. Sohani
Chartered Accountants

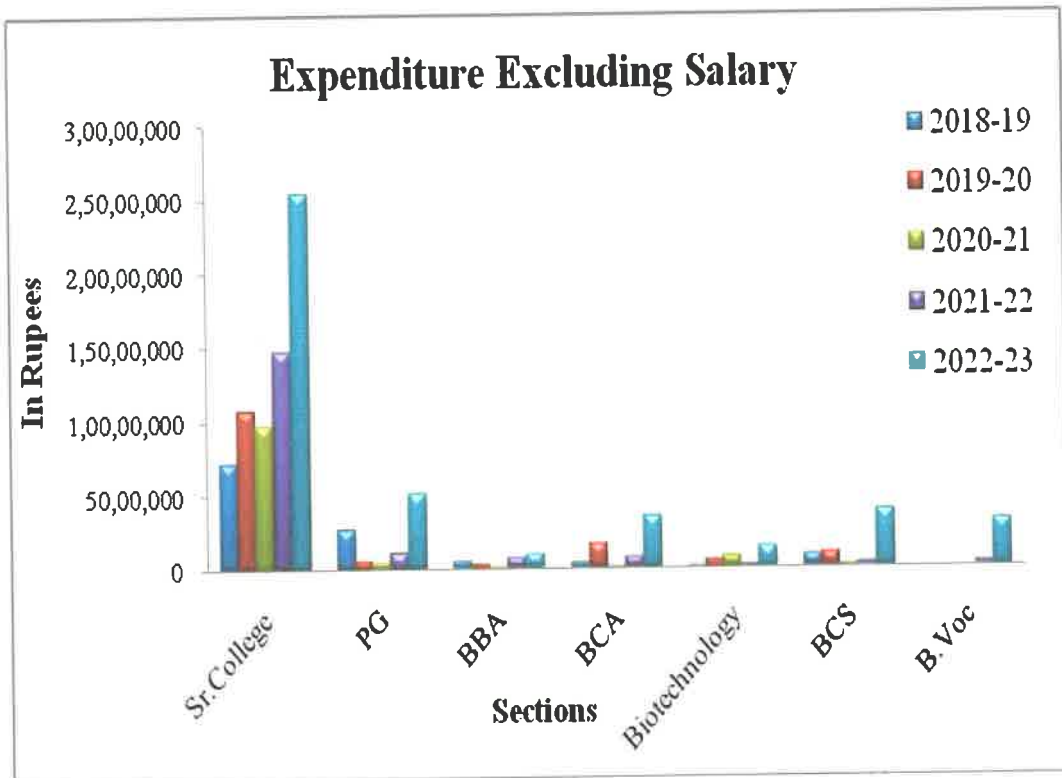


Sachin K. Sohani
B.Com., F.C.A.
M. No. 102987

Total Expenditure: Year wise from 2018-2023



Total Expenditure: Sections wise from 2018-2023



Shri. Swami Vivekanand Shikshan Sansha Kolhapur
VIVEKANAND COLLEGE, KOLHAPUR (AUTONOMOUS)
 Receipt & Payment Account for the year ending : March 2023 (Sr. College)

DIRECT RECEPITS	Amount Rs.	Amount Rs.	DIRECT EXPENDITURE	Amount Rs.	Amount Rs.
TO OPENING BALANCE :			BY SALARY & ALLOWANCES :		
Cash In Hand	2270.00		Basic Pay	79111555.00	
PNB Non Salary AC 1650	-86093.24		Dearness Allowance	38429219.00	
PNB Scholarship AC 3534	3677866.22		Transport Allowance	1752368.00	
Bank of Maharashtra-Salary-AC 5464	269119.00		DA Arrears	1701816.00	
PNB UGC AC No 1590	-932130.82		Temp. CLA (5th Pay)	151579.00	
PNB Univ. Exam 1660	2317660.83		House Rent Allowance	14677133.00	
PNB Univ. Pattern Exam AC 11000	-58767.30		7th Pay Diff (2nd Inst.)	11350358.00	
PNB NSS AC 00146	287014.55		7th Pay Diff (3rd Inst.)	3131324.00	
State Bank of India - 40324691774	0.00		Cash Allowance	900.00	
Bank of Maharashtra (RUSA) 4959	35097.04	5512036.28	Washing Allowance	30408.00	
TO GOVT. GRANTS :			Strike Teaching Staff Interest	1467113.00	
Salary Grant	150392732.00		Special Pay Teaching	54000.00	
Non-Salary Grant	1760000.00		CHB Salary	9718500.00	
Medical Re-Imbursement	1685809.00		Pay Non Tech Leave Encashment	401025.00	
CHB Grant	9765000.00		Medical Reimbursement	1685809.00	
Strike Teaching Staff Interest	1467113.00		P.F. Santha Contribution	260107.00	163923194.00
Leave Encashment Grant	458225.00	165528879.00			
TO AUTONOMOUS COLLEGE GRANT	0.00	0.00	BY LIBRARY EXPENDITURE :		
			Reading Room/News Papers	24484.00	
			Book Binding	3510.00	
			Periodicals	56939.00	84933.00
			BY LABORATORY EXP. :		
			Lab. Chemicals & Current Expt.	176263.00	
			Lab. Expt.	1062627.00	1238890.00
			BY GYMKHANA EXP. :		
			Gymkhana Current Expt.	539564.00	
			Magazine Expt.	241719.00	781283.00
			BY FURNITURE & DEAD STOCK EXP.		
			Furniture	98900.00	
			Computer	2048518.00	
			Library Books	162722.00	
			Batteries	683810.00	
			Printer	25970.00	
			Scanner	30079.00	
			CCTV Camera	1418995.00	
			Music Instruments	150800.00	4619794.00
			BY OTHER EXPENDITURE		
			Travelling Expenses	93864.00	
			Telephone Exp.	80376.00	
			Internet Expt.	212400.00	
			Repairs to Deadstock	77977.00	
TO FEES FROM STUDENTS :					
Admission Fee	35630.00				
Tuition Fee	1313412.50				
EBC Tutition Fee	462050.00				
Library Fee	244765.00				
Laboratory Fee	116690.00				
Gymkhana Fee	424775.00				
Magazine Fee	330270.00				
College Day	353027.50				
I Card Fee	57115.00				
Registration Fee	206770.00				
Environment Sci. Fee	221950.00				
COC Course Fee	1963055.00				
Laboratory Breakage	985.00				
Computer Fee	281541.00				
Vivekanand Mahotsav	97780.00				
Convocation of College	0.00				
Cost of Library Books	16717.00	6126533.00			

CMLT/DMLT



DIRECT RECEIPTS		Amount Rs.	Amount Rs.	DIRECT EXPENDITURE		Amount Rs.	Amount Rs.
TO OTHER RECEIPTS :				Electricity Charges		890780.00	
Sale of Science Journals		321817.00		Postage		5338.00	
Bonafide Fee		53822.00		Stationary		115354.00	
T.C. Fee		40600.00		Printing		43285.00	
Non Grant Tuition Fee		5511552.00		Advertisement		700.00	
Bio Tech Fees		1499998.00		AMC Charges		39943.00	
Health Insurance		0.00		Affiliation Fees		80330.00	
College Exam Fee		93510.00		Misc. Expenditure		267664.30	
Microbiology Fees		1698714.50		Building Insurance		27241.00	
Development Fund (CDF)		475028.50		Supervision Charges		1682000.00	
Vivek Periodicals		30930.00		Corporation Tax		133226.00	
Conferene Registration		22050.00		Course Completion Certificate		80800.00	
Autonomous Exam Fee		3655577.00		Water Charges		11201.00	
Bank Interest		331216.00		Audit Fee		198358.00	
B. Voc. Fee		12140.00		Purchase of Science Journal		437371.00	
Fixed Deposit Interest		23013.00		Tution Fee Adjustment		1760000.00	
Course Completion Certificate		84270.00		Envior. Exps.		66000.00	
Sale of Scrap Paper / Materials		52289.00		COC Course Exps.		652820.00	
Library Books		17231.00		Computer Exps.		167109.00	
Regist. Fee State/National Seminar		47960.00		NCC Exps.		11121.00	
Software Facility		347380.00		Vivek News Paper		0.00	
Sale of Prospectus		110590.00		Infrastrucure Agumentation		9498.00	
Book Bank		1050.00		Software Facility		1384530.00	
Sale of Forms		25000.00		Seed Money for Research		0.00	
Inter Zone Sports		15000.00		Annual Prize Distri. (APD) Exps.		30625.00	
Other Competitive Exam.		25728.00		Health Centre Expenses		5768.00	
Student Alumini		95390.00	14591856.00	Autonomous Exps.		1545353.00	
				Cleaning Charges		136199.00	
				Non Grant Salary Teaching		3859301.00	
				Non Grant Salary NonTeaching		1044982.00	
				Purchase of Prospectus		53760.00	
				Inter Zonal Sports		20000.00	
				Seminar		47768.00	
				Uniform to Peon		92486.00	
				Research activity expenditure		20000.00	
				Identity Card Exps		52579.00	
				Security Remuneration		340144.00	
				Student Alumini		251200.00	
				Educational Tour		63765.00	
				Maintance of Phy. Facility		29700.00	
				Vivekanand Mahotsav		81579.00	
				Autonomous Exam Exps.		4892809.00	
				Remuneration		45200.00	
				Website Expenses		36144.00	21178648.30
TOTAL		191759304.28	191759304.28	TOTAL		191826742.30	191826742.30



INDIRECT RECEIPTS	Amount Rs.	Amount Rs.	INDERICT PAYMENTS	Amount Rs.	Amount Rs.
TO S.S.V.S.S.KOLHAPUR	3653654.00	3653654.00	BY S.S.V.S.S.KOLHAPUR	3885686.00	3885686.00
TO INTRA BRANCH			BY INTRA BRANCH		
Prin. Jr. College Section	1000000.00		Prin. Jr. College Section	1000000.00	
Prin. BBA Section	188800.00		Prin. BBA Section	188800.00	
Prin. BCA Section	188800.00		Prin. BCA Section	188800.00	
Prin. BCS Section	1720214.00		Prin. BCS Section	1720214.00	
Prin. Bio Tech Section	15240.00		Prin. Bio Tech Section	15240.00	
Prin. P.G. Section	80973.00		Prin. P.G. Section	80973.00	
Prin. YCMOU BSC Section	500000.00		Prin. YCMOU BSC Section	0.00	
Prin. YCMOU BA, B.Com.I,II,III Sec	1789012.00	5483039.00	Prin. P.G. Section	1449761.00	4643788.00
TO SALARY DEDUCATIONS :			BY SALARY DEDUCATIONS :		
P. F. (A.O.)	9958959.00		P. F. (A.O.)	9953959.00	
D.C.P.S. Regular	3455129.00		D.C.P.S. Regular	3455129.00	
Group Insurance Staff	42200.00		Group Insurance Staff	42200.00	
Income Tax	22766426.00		Income Tax	22766426.00	
Professional Tax	438300.00		Professional Tax	438300.00	
LIC	2238232.00		LIC	2238232.00	
Path Sanstha	5513200.00		Path Sanstha	5513200.00	
Sanstha Krutdnyata Nidhi	1281952.00		Sanstha Krutdnyata Nidhi	1281952.00	
Path Sanstah Divident	594909.00		Path Sanstah Divident	594909.00	
Family Court Recovery	10236.00		Family Court Recovery	10236.00	
Revenue Stamp	3380.00		Revenue Stamp	3380.00	
Provi. Fund Ind. Share	260107.00	46563030.00	Provi. Fund Ind. Share	260107.00	46558030.00
TO SCHOLARSHIP A/C. :			BY SCHOLARSHIP A/C. :		
Rajashri Chha. Shahu Mah. Shik. Shu.	11929020.00		Rajashri Chha. Shahu Mah. Shik. Shu.	12878550.00	
S. T Scholarship	17753.00		S. T Scholarship	37440.00	
SBC Freeship	68925.50		SBC Freeship	58567.50	
S.C Freeship	182985.00		S.C Freeship	344192.00	
S.T Freeship	35373.00		S.T Freeship	59715.00	
S.C Scholarship	1909160.00		S.C Scholarship	1610730.50	
V.J.NT Freeship	248544.00		V.J.NT Freeship	237692.00	
OBC Freeship	549728.00		OBC Freeship	703538.00	
OBC Scholarship	2145210.00		OBC Scholarship	2799225.00	
V.J.N. T. Scholarship	1497311.00		V.J.N. T. Scholarship	1037699.00	
SBC Scholarship	529784.00		SBC Scholarship	371252.50	
Handicapped Schol.	47400.00	19161193.50	Handicapped Schol.	22850.00	20161451.50
TO UNIVERSITY FEES :			BY UNIVERSITY FEES :		
University Exam Fee	3340.00		University Exam Fee	2755.00	
Eligibility Fee	156600.00		Eligibility Fee	123275.00	
University Pro. Rata	63415.00		University Pro. Rata	75275.00	
Apatkalin Nidhi	36090.00		Apatkalin Nidhi	30120.00	
Ashwamegh Nidhi	105170.00		Ashwamegh Nidhi	72282.00	
Lead College Fee	60200.00		Lead College Fee	75250.00	
Group Insurance Student	89246.00		Group Insurance Student	60200.00	
University Youth Festival	166355.00		University Youth Festival	392569.00	
Youth Hostel	119160.00		Youth Hostel	150500.00	
E Suvidha	120730.00		E Suvidha	150.00	
Jubilee Fund	159245.00		Jubilee Fund	75250.00	
Self finance Unit (NSS)	35370.00		Self finance Unit (NSS)	30100.00	
Stud. Councelling/ Carrier Guidance	0.00		Stud. Councelling/ Carrier Guidance	105000.00	
Student Welfare Fund	303570.00	1418491.00	Student Welfare Fund	301110.00	1493836.00
TO UGC Grants			BY UGC Grants		
FIP UGC Grant	30000.00		FIP UGC Grant	0.00	
ICSSR Conference (Economics)	178140.00		ICSSR Conference (Economics)	91300.00	
RUSA Grant	5000000.00	5208140.00	RUSA Grant	600087.00	691387.00
INDIRECT RECEIPTS	81487547.50	81487547.50	INDIRECT PAYMENTS	77434178.50	77434178.50



INDIRECT RECEIPTS	Amount Rs.	Amount Rs.	INDERICT PAYMENTS	Amount Rs.	Amount Rs.
INDIVIDUAL ADVANCE	3047555.00	3047555.00	INDIVIDUAL ADVANCE	4188371.00	4188371.00
<u>TO OTHER INDIRECT REPT.</u>			<u>BY OTHER INDIRECT EXP.</u>		
TDS	176020.00		TDS	176020.00	
NSS Regular	100000.00		NSS Regular	53940.00	
NSS Camp	45000.00		NSS Camp	45000.00	
Earn And Learn	0.00		Earn And Learn	36297.00	
Laboratory Deposit	21550.00		Laboratory Deposit	50.00	
Library Deposit	125630.00		Library Deposit	1830.00	
S. A. Fund	104583.00		S. A. Fund	23650.00	
Lead College Workshon	15000.00		Lead College Workshop	15000.00	
Flag Day Nidhi	51200.00		Flag Day Nidhi	51200.00	
Bank Fixed Deposit	0.00		Bank Fixed Deposit	111111.00	
Salary Advance Non Teaching	0.00		Salary Advance Non Teaching	487612.00	
Salary Advance Menials	0.00		Salary Advance Menials	220000.00	
Vivekanand Jayani Nidhi	48200.00		Vivekanand Jayani Nidhi	48200.00	
Lead College	48000.00		Lead College	0.00	
Security Deposit	0.00		Security Deposit	176574.00	
Prize Fund	121111.00		Prize Fund	0.00	
Dealers Payable	1418995.00	2275289.00	Dealers Payable	0.00	1446484.00
			<u>BY CLOSING BALANCE :</u>		
			Cash In Hand	6530.00	
			PNB Non Salary AC 1650	-1209967.09	
			PNB Scholarship AC 3534	2847310.82	
			Bank of Maharashtra-Salary-AC 5464	378887.00	
			PNB UGC AC No 1590	407869.20	
			PNB Univ Exam 1660	538579.10	
			PNB Univ Pattern Exam AC 11000	370036.56	
			PNB NSS AC 00146	294819.15	
			Slate Bank of India - 40324691774	0.00	
			Bank of Maharashtra (RUSA) 4959	39855.24	3673919.98
GRAND TOTAL RS.		278569695.78	GRAND TOTAL RS.		278569695.78

0.00

RBJ

Pr
Dr. R. R. Kumbhar
PRINCIPAL
Vivekanand College
Kolhapur

UDN: 2913754890WUDE8551

For P V Phatak & Associates
Chartered Accountants

Phatak

CA Vrushali Phatak
Partner
Membership No. 137548



P V PHATAK & ASSOCIATES

Chartered Accountants

CA

UDIN : 2313754396WUDE3551

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of VIVEKANAND COLLEGE (SENIOR), KOLHAPUR. [hereinafter referred to as "the College"], being a branch of SSVSS, which comprise the Balance sheet as at March 31, 2023, and the Income and Expenditure account and Receipt and Payments account for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report*, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence of unutilized grants; the covenants attached to the grants already received; the nature of grants sanctioned; the amount of the grant not received out of the total amount sanctioned; and grants claimed but not sanctioned as on the date of balance sheet.

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the College has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2023 –

• Pre. Building committee	₹ 25,40,787.68/-
• Scholarships	₹ 29,47,329.00/-
• University A/c	₹ 35,79,278.75/-
• UGC Grants unutilized	₹ 4,67,417.00/-
• Salary Deduction	₹ 3,12,499.02/-
• Other A/c	₹ 35,71,389.15/-

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2023 –

• University A/c	₹ 6,57,971.50/-
• Other accounts	₹ 18,63,645.00/-
• UGC Grants receivable	₹ 3,43,94,867.00/-



The audit remark for uncleared bank reconciliation cheques with no available realization dates could be something like:

"Uncleared bank reconciliation cheques without realization dates pose a risk to financial accuracy. We recommend to investigate and resolve these outstanding items promptly to ensure the integrity of financial statements and proper reconciliation of accounts."

Balance recoverable from various individuals for the year ended March 31, 2022 [Individual A/c on Assets Side]

The balance as per financial statements	₹ 19,26,415.97/-
Balance as per information list furnished	₹ 21,32,002.00/-
Diff.	₹ - 2,05,586.03/-

The aforesaid amount needs to be written off or written back after concluding adequate verification/investigation of reasons for difference.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Place: Kolhapur

For P V PHATAK & ASSOCIATES

Chartered Accountants

Firm Registration No.136411W



A handwritten signature in black ink, appearing to read "Vrushi Phatak".

Vrushi Phatak

Partner

Membership No.137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE, KOLHAPUR (AUTONOMOUS) Sr. College
Tal: Karveer Dist:-Kolhapur
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2023

EXPENDITURE	₹	INCOME	₹
To Salary Expenses	15,19,77,278.00	By Salary Grant	16,20,83,070.00
To Medical Exp.	16,85,809.00	By Medical Grant	16,85,809.00
To Tuition Fee Adjustment	17,60,000.00	By Non Salary Grant	17,60,000.00
To Non Grant Salary Exp.	49,04,283.00	By Fees From Students	61,26,533.00
To Educational Expenses	1,27,60,888.30	By Bank Interest	3,31,216.00
To Library Exp.	84,933.00	By FD Interest	23,013.00
To Laboratory. Exp	12,38,890.00	By Other Receipt	1,42,37,627.00
To Gymkhana Exp.	7,81,283.00		
To Audit Fee	1,98,358.00		
To Corporation Tax	1,33,226.00		
To Supervision Charges	16,82,000.00		
To Depreciation	22,51,477.00	By Deficit	32,11,157.30
TOTAL	₹ 18,94,58,425.30	TOTAL	₹ 18,94,58,425.30

Notes to accounts forming part of financial statements are enclosed.

In terms of our report of even date

UDIN : 231375488GWNDE8551

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

For and on behalf of management of the college-

Vrushali Phatak
Partner

Membership No. 137548



Principal/ Authorised Signatory

PRINCIPAL
VIVEKANAND COLLEGE, KOLHAPUR
(EMPOWERED AUTONOMOUS)



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE, KOLHAPUR (AUTONOMOUS) Sr. College
Tal: Karveer Dist: Kolhapur

BALANCE SHEET AS ON 31.03.2023

LIABILITIES	₹	₹	ASSETS	₹	₹
S.S.V.S.S.		2,14,89,598.11	Fixed assets (As per Schedule)		55,02,323.00
President building committee		25,40,787.68	Individual accounts		19,25,415.97
Deposits		3,79,553.00	Fixed Deposits with bank -		2,44,245.00
Telephone Deposit	3,791.00		Fixed Deposit With Path Pedhi		1,10,000.00
Salary Deposit	14,084.00		Path Pedhi F.D	1,10,000.00	
Laboratory Deposit	54,906.00		Deposits		4,15,551.00
Library Deposit	7,96,782.00		Security Deposit	1,77,164.00	
Scholarships A/c		25,47,539.00	Bank Fixed Deposit	1,11,111.00	
GOI Scholarship	9,72,611.00		O.B.C.F.D.	35,018.00	
GOI Freeship	4,83,657.50		Union Bank	13,500.00	
State Govt. open merit scholarship	3,000.00		Prin. D.A.Patil F.D.	12,500.00	
Physical Handicapped Scholarship	27,235.00		F.D. Union Bank	1,328.00	
Raj. Chh. Shahu Maharaj Shikshan Shulk	2,68,470.50		Gas Deposit	24,200.00	
S.C. Scholarship	3,25,304.50		Gathering Deposit	1,300.00	
S.C. Freeship	17,155.50		Electricity Deposit	39,530.00	
S.T. Freeship	26,148.00		TO INTRA BRANCH A/C		25,51,941.00
T. Scholarship	1,59,732.50		Prin. P. G. Section	14,49,761.00	
BC Scholarship	1,58,531.50		M.Sc Computer Science	10,96,450.00	
SBC Freeship	10,358.00		Prin. MBA Distance Section	5,730.00	
V.J. NT Scholarship	4,59,612.00		U.G.C Grants -		3,43,94,857.00
V.J. NT Freeship	10,852.00		B.Voc. Grant	2,73,52,880.00	
Hindi scholarship	4,850.00		RUSA Grant	19,32,308.00	
PMSSS	19,810.00		UGC Conference Language	16,250.00	
Prize Fund A/c		4,03,374.00	Development Grant XII Plan	13,90,404.00	
Late Shri V.B. Charankar (F.D.)	11,000.00		Merged Scheme Grant XII Plan	58,969.00	
Smt Ratnabai Chougule (F.D.)	5,000.00		DBT Star College	5,88,347.00	
B.N. Patil (F.D.)	15,000.00		UGC Conference Commerce	30,000.00	
Prin. D.A. Patil (FD) I	25,157.00		ICHR Conference (History)	10,000.00	
Prin. D.A. Patil (FD) II	1,00,000.00		Major Reserch Project	2,03,360.00	
Ranjana Bai Chavan (F.D)	30,000.00		C.O.C. Grant	12,27,593.00	
A.S. Kadam (F.D)	20,000.00		College With Potential For Excellence	14,84,756.00	
F.D. For Scholarship & Prizes	80,089.00		University A/C		6,57,971.50
Dr. R.S. Patil Deposit	10,000.00		Stud. Councelling/Carrier guidance	1,05,000.00	
Dr. H.B. Patil Deposit	15,000.00		University Youth Festival	2,25,214.00	
Dr. S.V. Kakatkar Deposit	83,000.00		University centre Exp	1,28,480.00	
Yte Rahul Matti Paritoshik	9,628.00		Apatkalin Nidhi	26,254.50	
University A/C		35,79,273.75	University Seminar	180.00	
University Exam Fee	1,23,065.00		Youth Hostel	1,71,833.00	
Eligibility Fee	1,51,086.00		Salary Deduction		13,51,415.00
University Pro. Rata	31,145.50		Profession Tax	35,415.00	
Ashwamedh Nidhi	2,59,232.50		Salary Advance Peon	13,26,000.00	
Lead College Fee	64,928.00		TO OTHER A/C		18,53,545.00
University Development Fund	12,82,222.00		CHB Advance	28,800.00	
E Savidha	7,29,131.50		TDS	1,534.00	
Self finance Unit (NSS)	3,987.50		Salary Advance Menials	6,45,000.00	
Student Welfare Fund	96,847.00		NSS Camp	42,000.00	
Group insurance Student	35,816.00		Earn And Learn	36,297.00	
Jubilee Fund	83,995.00		Salary Advance Non Teaching	7,19,912.00	
MTC Exam Fee	54,485.00		B.Voc. Advance	3,37,312.00	
PTC Exam Fee	60,797.00		Shikshanmaharshi Dr. Bapuji Balunkha Merit	44,000.00	
Health Insurance	1,75,960.00		V.S. Khandekar Vyakhyanam	3,750.00	
Lead College Workshop	21,222.00				
SA Fund	3,55,558.25				
Photo Copy To Ans. Book Fee	440.00				
SUYI	45,510.50				
Interzone Sports	3,850.00				




U.G.C Grants - unutilised		4,57,417.00			
UGC Human Right Education				Scholarships A/c	7,77,501.00
Minor Research Project	81,423.00			S.T.Scholarship	19,587.00
ICSSR Conference (Economics)	1,35,840.00			OBC Scholarship	5,54,015.00
IQAC Cell	77,172.00			OBC Feaship	1,03,899.00
Extension of Laboratory XI Plan	47,579.00			Cash and bank balances	
DST Fellowship Grant	45,343.00			Cash in hand	5,530.00
P.P. UGC Grant	30,000.00			Bank Of Maharashtra A/C No. 5464	3,78,887.00
				Bank Of Maharashtra A/C No. 4959	39,855.24
TO INTRA BRANCH A/C		23,93,310.00		Punjab National Bank A/C No. 1590	4,07,669.20
Prin. YCMOU BSC Section	5,00,000.00			Punjab National Bank A/C No. 1650	(12,09,967.09)
Prin. YCMOU BA,B.Com. I,II,III Section	17,89,012.00			Punjab National Bank A/C No. 1660	5,38,579.10
Prin.Xerox Center	1,00,000.00			Punjab National Bank A/C No. 1100	3,70,036.36
Prin. M.Phil(YCMOU) Section	4,198.00			Punjab National Bank A/C No. 3534	28,47,310.82
				Punjab National Bank A/C No. 0146	2,94,819.15
Provident fund accounts		1,31,500.00			
P.F.Deposit	1,31,500.00				
TO SALARY DEDUCTIONS		3,12,499.02			
LIC	20,684.02				
Patn Sanstha	500.00				
Krutadnyanata Nidhi	809.00				
Group Insurance Staff	1,441.00				
Salary Payable	2,88,880.00				
DCPS Fund	185.00				
TO OTHER A/C		35,71,389.15			
Anamat	300.00				
Other Exam Exp.	1,57,439.00				
Corpus Fund	4,92,320.00				
Self Finance Fees	3,910.00				
NSS Regular	1,060.00				
Flag Day Nidhi	5,705.00				
Lead College	43,000.00				
Prize Fund	1,21,111.00				
Dealers Payable	14,18,995.00				
Income tax Other Than Salary	7,066.00				
Oriental Bank Loan Account	1,000.00				
Jagar Janivancha	2,41,470.00				
Yashwantrao Chavan Uni.	71,199.00				
Net Exam Remuneration	7,200.00				
NSS A/C	67,886.00				
Other Receipts (Building Rent)	2,460.00				
Loksatta Lokankika Exp.	4,000.00				
Fee Anamat	50,175.15				
Bank Anamat	57,587.00				
Alumini Fee	4,719.00				
Central Assessment Exp. (YCMOU)	372.00				
NCC Washing Allowance	4,960.00				
Vivekanand Mahastav	84,654.00				
Autonomous Exam Development Fund	2,07,999.00				
Yashwantrao Chavan Magazine Sports Prize	5,000.00				
Security Deposit	1,57,867.00				
Learning Management Scheme	3,46,935.00				
Income and expenditure a/c		1,47,72,162.74			
Balance b/d	1,79,83,320.04				
(+)/(-): Deficit/ (Surplus)	(32,11,157.30)				
TOTAL	₹	5,34,80,008.45	TOTAL	₹	5,34,80,008.45


In terms of our report of even date
UDIN : 23137548BGWUDE8551

For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

For and on behalf of management of the college-


Vinod Phatak
Partner
Membership No. 137548




PRINCIPAL
VIVEKANAND COLLEGE, KOLHAPUR
(EMPOWERED AUTONOMOUS)

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE, KOLHAPUR (AUTONOMOUS) Sr. College
Tal: Karveer Dist:-Kolhapur
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	1,22,861.00	1,62,722.00	2,85,583.00	50%	1,42,792.00	1,42,791.00
2	Lab equipments/ Science Apparatus	74,077.00	0.00	74,077.00	40%	29,631.00	44,446.00
3	Physical education equipments	81,917.00	0.00	81,917.00	50%	40,959.00	40,958.00
4	Teaching aid equipments	74.00	0.00	74.00	20%	15.00	59.00
5	Furniture	4,91,882.00	98,900.00	5,90,782.00	25%	1,47,696.00	4,43,086.00
6	Computer	6,25,972.00	21,04,567.00	27,30,539.00	40%	10,92,216.00	16,38,323.00
7	Other deadstock	17,37,235.00	21,02,805.00	38,40,040.00	20%	7,68,008.00	30,72,032.00
8	Audio visual equipments	-	1,50,800.00	1,50,800.00	20%	30,160.00	1,20,640.00
9	Work experience equipments	-	0.00	0.00	20%	0.00	0.00
10	Drawing equipments	-	0.00	0.00	20%	0.00	0.00
11	Electronic Dead Stock	-	0.00	0.00	20%	0.00	0.00
		₹ 31,34,018.00	45,19,794.00	77,53,812.00		22,51,477.00	55,02,335.00

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



Statement on significant accounting policies -

Basis of preparation -

The financial statements have been prepared to comply in all material respects with the Accounting Standards prevalent in India. The financial statements have been prepared under the historical cost convention. The accounting policies have been consistently applied by the college and are consistent with those used in the previous year.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

Fixed Assets

Fixed Assets are stated at opening WDV less depreciation. Cost includes all expenditure necessary to bring the asset to its working condition for its intended use. Building after its construction is complete, is transferred to building section of Shri Swami Vivekanand Shikshan Sanstha (SSVSS) as per policy of the SSVSS.

Depreciation

Depreciation is provided using the WDV method at the following rates -

Library	50%
Lab equipments/ Science Apparatus	40%
Physical education equipments	50%
Teaching aid equipments	20%
Furniture	25%
Computer	40%
Other Deadstock	20%
Audio visual equipments	20%
Work experience equipments	20%
Drawing equipment's	20%
Electronic Dead Stock	20%

Since building, after its completion is transferred to SSVSS, no depreciation is provided for on the same.

Government grants and subsidies

Grants and subsidies from the UGC are recognized on its actual receipts.

Salary and grants other than UGC grants are recognized as income on its receipt.

When the UGC grant or subsidy relates to an expense item, it is credited to the Income and Expenditure a/c on its receipt to the extent of its utilization and debited to the income and expenditure account on its utilization. The unutilized balance if any is shown as a liability.



Vivekanand College, Kolhapur

Tal: Karveer, Dist: Kolhapur

Notes forming part of financial statements as on and for the year ended March 31, 2023

Where the grant or subsidy relates to an asset, its value is deducted from the gross value of the asset concerned in arriving at the carrying amount of the related asset. If it covers entire cost of an asset, the asset is stated at a nominal value i.e ₹ 10. The unutilized balance is shown as a liability.

Revenue recognition

Fees from students are recognized on receipt basis. Bank interest is recognized on receipt basis.

in terms of our report of even date

UDIN : 25137545BGWNDE8551

For P V Phatak & Associates

Firm registration number: 136411W

Chartered Accountants

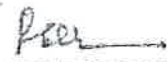
For and on behalf of management of the college-

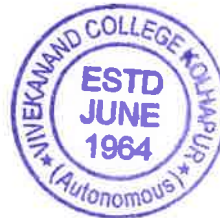


Vrushali Phatak

Partner

Membership No. 137543


Principal / Authorized Signatory
PRINCIPAL
VIVEKANAND COLLEGE, KOLHAPUR
(EMPOWERED AUTONOMOUS)





UDIN: 23137548BGWNI19874

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swarni Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of VIVEKANAND COLLEGE, KOLHAPUR (M.SC CHEMISTRY/ M.SC MATHS/ M.COM). [hereinafter referred to as "the College"] ,being a branch of SSVSS, which comprise the Balance Sheet as on March 31, 2023, and the Income and Expenditure account and Receipt and Payments account for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion section* of our report, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the College has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2023 –

- University A/c ₹ 6,54,354.00/-
- Other A/c ₹ 7,02,548.53/-

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2022 –

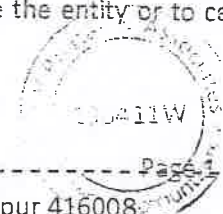
- Other Accounts ₹ 3,755.00/-
- Individual ₹ 2,005.00/-

511517 We draw attention towards Prior Period income credited to Income & Expenditure Account. In the financials, College Development Fund (CDF) was shown as a liability of the college, however CDF is to be treated as Direct Income hence old outstanding balance of the same has been written back as prior period income as per the decision by the management.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.



Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For P V Phatak & Associates

Chartered Accountants

ICAI firm registration number – 136411W



Vrushali Phatak

Partner

Membership number - 137548



Place: Kolhapur

Date: 31/08/2023

Shri Swami Vivekanand Shikshan Sanstha's
Vivekanand College PG Section (M.com, M.sc, M.a)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2023

DIRECT RECEIPT

DIRECT RECEIPT	RS.	RS.	DIRECT PAYMENT	RS.	RS.
TO FEES FROM STUDENTS		1,11,37,737.50	BY SALARY EXPENDITURE		
Admission Fees	7,400.00		TEACHING		12,992.00
Tuition Fees	78,97,066.50		Special Pay Teaching	12,992.00	
Library Fees	51,850.00				
Laboratory Fees	15,38,075.00		Non Grant Salary		33,20,972.00
Gymkhana Fees	79,724.00		Remuneration	26,20,288.00	
Magazine Fees	68,900.00		Security Remuneration	7,00,684.00	
College Day	67,715.00				
I Card Fee	15,085.00		BY FURNITURE & DEADSTOCK		42,17,012.00
Registration Fee	1,85,846.00		Library	65,830.00	
Environment Sci Fee	825.00		Lab equipments/ Science Appartus	11,37,785.00	
Deveicpment Fund(C.D.F)	79,170.00		Computer/Printer	23,37,487.00	
Cost of Material	2,298.00		LCD Projector	1,75,860.00	
Tutorial Fee	8,750.00				
Internet Fee	160.00		BY LIBRARY EXPENDITURE		28,600.00
Learning Management scheme	80,170.00		Periodicals	28,600.00	
Other Fee	1,503.00				
College Exam fee	32,270.00		BY LABORATORY EXPENDITURE		11,78,788.00
Autonomous Exam Fee	10,17,616.00		Lab. Chemicals & Current Exp.	11,74,398.00	
Other Competative Exam	2,304.00		Lab. Expenses	4,390.00	
		82,085.00	BY GYMKHANA EXPENDITURE		36,345.00
TO OTHER RECEIPTS			Gymkhana Current Expenses	7,082.00	
Vivek Periodicals	6,590.00		Magazine Expenses	29,263.00	
Bank Intarest	68,595.00				
Sale of Prospectus	2,300.00		BY OTHER EXPENDITURE		10,14,977.84
Student Alumini	4,600.00		Travelling Allowance	50.00	
			Stationery	11,950.00	
			Advertisement	41,550.00	
			Affiliation Fees	3,96,557.00	
			Misc. Expenses	7,042.84	
			Audit Fee	1,180.00	
			Computer Expenditure	8,500.00	
			Purchase of Prospectus	68,380.00	
			Identity Card Exps	24,440.00	
			Autonomous Exam Exp.	1,50,809.00	
			Entrance fee	300.00	
			Software facility	41,300.00	
			College Exam Exps	2,48,149.00	
			Study Tour	4,260.00	
			BY Supervision Charges		59,000.00
TOTAL DIRECT RECEIPT	₹	1,12,19,822.50	TOTAL DIRECT PAYMENT	₹	98,68,686.34



INDIRECT RECEIPT	Rs.	Rs.	INDIRECT PAYMENT	Rs.	Rs.
TO SECRETARY SSVSS KOLHAPUR		5,81,771.00	BY SECRETARY SSVSS KOLHAPUR		57,33,980.00
TO INTRA BRANCH A/C		27,47,473.00	BY INTRA BRANCH A/C		27,47,569.00
Prin. Jr. College Section	21,00,000.00		Prin. Jr. College Section	21,00,196.00	
Prin. Bio-Tech Section	66,500.00		Prin. Bio-Tech Section	66,500.00	
Prin. Sr. College Section	80,973.00		Prin. Sr. College Section	80,973.00	
Prin. YCMOU BSCSI Section	5,00,000.00		Prin. YCMOU BSCSI Section	5,00,000.00	
TO UNIVERSITY A/C		5,33,509.00	BY UNIVERSITY A/C		4,25,358.00
Eligibility Fee	50,765.00		Eligibility Fee	25,750.00	
University Pro. Rata	12,930.00		University Pro. Rata	15,025.00	
Apatkalin Nidhi	7,500.00		Apatkalin Nidhi	6,070.00	
Ashwamedh Nidhi	22,300.00		Ashwamedh Nidhi	14,616.00	
Lead College Fee	14,115.00		Lead College Fee	15,100.00	
University Youth Festival	37,260.00		University Youth Festival	25,798.00	
Youth Hostel	36,825.00		Youth Hostel	30,350.00	
E Suvidha	28,600.00		E Suvidha	450.00	
Self Finance Unit (NSS)	7,450.00		Self Finance Unit (NSS)	6,100.00	
Student Welfare Fund	67,455.00		Student Welfare Fund	61,100.00	
Jubilee Fund	25,750.00		Jubilee Fund	15,225.00	
Student Accident Insurance	25,295.00		Student Accident Insurance	12,160.00	
University/ College Fee	1,96,614.00		University/ College Fee	1,95,614.00	
Photocopy Ans Book Fee	150.00		Photocopy Ans Book Fee	-	
Revaluation Fee Ans Book	500.00		Revaluation Fee Ans Book	-	
INDIVIDUAL ADVANCE		89,355.00	INDIVIDUAL ADVANCE		88,860.00
TO OTHER A/C		59,817.00	By OTHER A/C		11,270.00
TDS	11,240.00		TDS	10,845.00	
Poor Student Aid Fund	18,340.00		Poor Student Aid Fund	425.00	
Fee Anamat	30,237.00		Fee Anamat	-	
TO DEPOSITS		2,17,060.00	BY DEPOSITS		25,200.00
Laboratory Deposit	1,32,510.00		Laboratory Deposit	18,900.00	
Library Deposit	84,550.00		Library Deposit	7,300.00	
TOTAL INDIRECT RECEIPT	₹	42,23,985.00	TOTAL INDIRECT PAYMENT	₹	90,33,337.00
TO OPENING CASH & BANK BALANCE		38,15,484.17	BY CLOSING CASH & BANK BALANCE		3,62,257.83
Cash in hand	125.00		Cash in hand	125.00	
Punjab National Bank A/c - 1670	38,15,359.17		Punjab National Bank A/c - 1670	3,62,142.83	
GRAND TOTAL	₹	1,92,64,291.67	GRAND TOTAL	₹	1,92,64,291.67

In terms of our report of even date
UDIN : 23137548BGWNIIS874
For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Handwritten signature
Vrushali Phatak
Partner
Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College PG Section (M.com, M.sc, M.a)
Tal - Karveer Dist.- Kolhapur

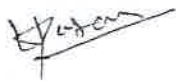
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2023

EXPENDITURE		₹	INCOME		₹
To Salary Expenses		12,992.00	By Fees From Students		1,11,37,737.50
To Non Grant Salary Exp.		33,20,972.00	By Bank Interest		68,595.00
To Other Expenses		10,13,797.84	By Other Receipt		13,450.00
To Library Exp.		28,600.00			
To Laboratory Exp.		11,78,788.00			
To Gymkhana Exp.		36,345.00			
To Audit Fee		1,120.00			
To Supervision Charges		59,000.00			
To Depreciation		17,70,109.00			
To Surplus		37,98,038.66			
TOTAL	₹	1,12,19,822.50	TOTAL	₹	1,12,19,822.50

BALANCE SHEET AS ON 31.03.2023

LIABILITIES		₹	ASSETS		₹
Deposits		6,24,475.00	S.S.V.S.S.		1,85,55,458.50
Laboratory Deposit	3,46,225.00		Fixed assets		27,21,608.00
Library Deposit	2,78,250.00		(As per Schedule)		
University A/C		6,54,354.00	Individual accounts		2,005.00
University Exam Fee	23,895.00		TO OTHER A/C		3,755.00
Eligibility Fee	99,990.00		Student health scheme	3,755.00	
University Pro. Rata	3,535.00		Cash and bank balances		3,62,267.83
Apatkalin Nidhi	92,705.00		Cash in hand	125.00	
Ashwamedh Nidhi	22,380.00		Punjab National Bank A/c - 1670	3,62,142.83	
Lead College Fee	23,415.00				
University Youth Festival	44,875.00				
Youth Hostel	23,025.00				
E Suvicha	77,100.00				
Self Finance Unit (NSS)	9,020.00				
Student Welfare Fund	22,750.00				
Jubilee Fund	10,525.00				
Student Accident Insurance	13,135.00				
Photocopy Ans Book Fee	2,350.00				
Revaluation Fee Ans Book	3,250.00				
Alumini Associate fee	8,430.00				
S.A Fund	50,645.00				
Development Fee	84,450.00				
SUYF	10,929.00				
Registration Fee	27,950.00				
TO INTRA BRANCH A/C		2,86,206.00			
Prin. Sr College Section	2,86,206.00				
TO OTHER A/C		7,02,524.53			
TDS	575.00				
Poor Student Aid Fund	17,915.00				
Fee Anamat	1,74,196.53				
Bank Anamat	75,600.00				
Learning MGMT Scheme	37,510.00				
Autonomus Exam Development Fund	3,96,783.00				
Income and expenditure a/c		1,93,77,474.80			
Balance b/d	1,55,79,436.14				
(+)/(-): Deficit/ (Surplus)	37,98,038.66				
TOTAL	₹	2,16,45,094.33	TOTAL	₹	2,16,45,094.33

In terms of our report of even date
UDIN : 2313754286WNI19874
For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants



Vrushali Phatak
Partner
Membership No. 137348



and College PG Section (M.com, M.sc, M.a)

veer Dist.- Kolhapur

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

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
Library	21,311.00	65,880.00	87,191.00	50%	43,596.00	43,595.00
Lab equipments/ Science Appartus	36,057.00	11,37,785.00	11,73,842.00	40%	4,69,537.00	7,04,305.00
Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
Furniture	0.00	0.00	0.00	25%	0.00	0.00
Computer	2,16,709.00	28,37,487.00	30,54,196.00	40%	12,21,678.00	18,32,518.00
Other deadstock	628.00	1,75,860.00	1,76,488.00	20%	35,298.00	1,41,190.00
Audio visual equipments	0.00	0.00	0.00	20%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
Electronic Dead Stock	0.00	0.00	0.00	20%	0.00	0.00
	₹ 2,74,705.00	42,17,012.00	44,91,717.00		17,70,109.00	27,21,608.00

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
Vivekanand College PG Section (M.com, M.sc, M.a)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2023

DIRECT RECEIPT

DIRECT RECEIPT	RS.	RS.	DIRECT PAYMENT	RS.	RS.
TO FEES FROM STUDENTS		1,11,37,737.50	BY SALARY EXPENDITURE		
Admission Fees	7,400.00		TEACHING		12,992.00
Tuition Fees	78,97,066.50		Special Pay Teaching	12,992.00	
Library Fees	51,860.00				33,20,972.00
Laboratory Fees	15,38,075.00		Non Grant Salary		
Gymkhana Fees	79,724.00		Remuneration	26,20,288.00	
Magazine Fees	68,900.00		Security Remuneration	7,00,624.00	
College Day	67,715.00				42,17,012.00
ICard Fee	16,085.00		BY FURNITURE & DEADSTOCK		
Registration Fee	1,85,846.00		Library	65,880.00	
Environment Sci Fee	825.00		Lab equipments/ Science Appartus	11,37,785.00	
Development Fund(C.D.F)	79,170.00		Computer/Printer	28,37,487.00	
Cost of Material	2,298.00		LCD Projector	1,75,860.00	
Tutorial Fee	8,750.00				28,600.00
Internet Fee	160.00		BY LIBRARY EXPENDITURE		
Learning Management scheme	80,170.00		Periodicals	28,600.00	
Other Fee	1,503.00				11,78,788.00
College Exam fee	32,270.00		BY LABORATORY EXPENDITURE		
Autonomous Exam Fee	10,17,616.00		Lab. Chemicals & Current Exp.	11,74,398.00	
Other Competative Exam	2,304.00		Lab. Expenses	4,390.00	
		82,085.00	BY GYMKHANA EXPENDITURE		36,345.00
TO OTHER RECEIPTS			Gymkhana Current Expenses	7,082.00	
Vivek Periodicals	5,590.00		Magazine Expenses	29,263.00	
Bank Interest	68,595.00				10,14,977.84
Sale of Prospectus	2,300.00		BY OTHER EXPENDITURE		
Student Alumni	4,600.00		Travelling Allowance	50.00	
			Stationery	11,960.00	
			Advertisement	41,550.00	
			Affiliation Fees	3,96,557.00	
			Misc. Expenses	7,042.84	
			Audit Fee	1,180.00	
			Computer Expenditure	8,500.00	
			Purchase of Prospectus	68,880.00	
			Identity Card Exps	24,440.00	
			Autonomous Exam Exp.	1,60,809.00	
			Entrance fee	300.00	
			Software facility	41,300.00	
			College Exam Exps	2,48,149.00	
			Study Tour	4,260.00	
			BY Supervision Charges		59,000.00
TOTAL DIRECT RECEIPT	₹	1,12,19,822.50	TOTAL DIRECT PAYMENT	₹	98,68,686.84



INDIRECT RECEIPT	Rs.	Rs.	INDIRECT PAYMENT	Rs.	Rs.
TO SECRETARY SSVSS KOLHAPUR		5,81,771.00	BY SECRETARY SSVSS KOLHAPUR		57,33,980.00
TO INTRA BRANCH A/C		27,47,473.00	BY INTRA BRANCH A/C		27,47,569.00
Prin. Jr. College Section	21,00,000.00		Prin. Jr. College Section	21,00,196.00	
Prin. Bio-Tech Section	66,500.00		Prin. Bio-Tech Section	66,500.00	
Prin. Sr. College Section	80,973.00		Prin. Sr. College Section	80,973.00	
Prin. YCMOU BSCSI Section	5,00,000.00		Prin. YCMOU BSCSI Section	5,00,000.00	
TO UNIVERSITY A/C		5,33,509.00	BY UNIVERSITY A/C		4,25,358.00
Eligibility Fee	50,765.00		Eligibility Fee	26,750.00	
University Pro. Rata	12,930.00		University Pro. Rata	15,025.00	
Apatkalin Nidhi	7,500.00		Apatkalin Nidhi	6,070.00	
Ashwamedh Nidhi	22,300.00		Ashwamedh Nidhi	14,616.00	
Lead College Fee	14,115.00		Lead College Fee	15,100.00	
University Youth Festival	37,250.00		University Youth Festival	25,798.00	
Youth Hostel	36,825.00		Youth Hostel	30,350.00	
E Suvidha	28,600.00		E Suvidha	450.00	
Self Finance Unit (NSS)	7,450.00		Self Finance Unit (NSS)	6,100.00	
Student Welfare Fund	67,455.00		Student Welfare Fund	61,100.00	
Jubilee Fund	25,750.00		Jubilee Fund	15,225.00	
Student Accident Insurance	25,295.00		Student Accident Insurance	12,150.00	
University/ College Fee	1,96,614.00		University/ College Fee	1,96,614.00	
Photocopy Ans Book Fee	150.00		Photocopy Ans Book Fee	-	
Revaluation Fee Ans Book	500.00		Revaluation Fee Ans Book	-	
INDIVIDUAL ADVANCE		89,355.00	INDIVIDUAL ADVANCE		88,860.00
TO OTHER A/C		59,817.00	By OTHER A/C		11,270.00
TDS	11,240.00		TDS	10,845.00	
Poor Student Aid Fund	18,340.00		Poor Student Aid Fund	425.00	
Fee Anamat	30,237.00		Fee Anamat	-	
TO DEPOSITS		2,17,060.00	BY DEPOSITS		25,200.00
Laboratory Deposit	1,32,510.00		Laboratory Deposit	18,900.00	
Library Deposit	84,550.00		Library Deposit	7,300.00	
TOTAL INDIRECT RECEIPT	₹	42,28,985.00	TOTAL INDIRECT PAYMENT	₹	90,33,337.00
TO OPENING CASH & BANK BALANCE		38,15,484.17	BY CLOSING CASH & BANK BALANCE		3,52,257.33
Cash in hand	125.00		Cash in hand	125.00	
Punjab National Bank A/c - 1670	38,15,359.17		Punjab National Bank A/c - 1670	3,62,142.83	
GRAND TOTAL	₹	1,32,64,291.67	GRAND TOTAL	₹	1,92,64,291.67

In terms of our report of even date
UDiN : 23137548BGWNI9874
For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Vrushali Phatak
Partner
Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College PG Section (M.com, M.sc, M.a)
Tal - Karveer Dist.- Kolhapur

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2023

EXPENDITURE		₹	INCOME		₹
To Salary Expenses		12,992.00	By Fees From Students		1,11,37,737.50
To Non Grant Salary Exp.		33,20,972.00	By Bank Interest		68,595.00
To Other Expenses		10,13,797.84	By Other Receipt		13,490.00
To Library Exp.		28,600.00			
To Laboratory Exp.		11,78,788.00			
To Gymkhana Exp.		36,345.00			
To Audit Fee		1,180.00			
To Supervision Charges		59,000.00			
To Depreciation		17,70,109.00			
To Surplus		37,98,038.66			
TOTAL	₹	1,12,19,822.50	TOTAL	₹	1,12,19,822.50

BALANCE SHEET AS ON 31.03.2023

LIABILITIES		₹	ASSETS		₹
Deposits		6,24,475.00	S.S.V.S.S.		1,85,55,458.50
Laboratory Deposit	3,46,225.00		Fixed assets		27,21,608.00
Library Deposit	2,78,250.00		(As per Schedule)		
University A/C		6,54,354.00	Individual accounts		2,005.00
University Exam Fee	23,895.00		TO OTHER A/C		3,755.00
Eligibility Fee	99,990.00		Student health scheme	3,755.00	
University Pro. Rata	3,335.00		Cash and bank balances		3,62,257.83
Apatkalin Nidhi	92,705.00		Cash in hand	125.00	
Ashwamedh Nidhi	22,380.00		Punjab National Bank A/c - 1670	3,62,142.83	
Lead College Fee	23,415.00				
University Youth Festival	44,875.00				
Youth Hostel	23,025.00				
E Suvidha	77,100.00				
Self Finance Unit (NSS)	9,020.00				
Student Welfare Fund	22,750.00				
Jubilee Fund	10,525.00				
Student Accident Insurance	13,135.00				
Photocopy Ans Book Fee	2,350.00				
Revaluation Fee Ans Book	3,250.00				
Alumini Associate fee	8,430.00				
S.A Fund	50,645.00				
Development Fee	84,450.00				
SUYF	10,929.00				
Registration Fee	27,950.00				
TO INTRA BRANCH A/C		2,86,206.00			
Prin. Sr. College Section	2,86,206.00				
TO OTHER A/C		7,02,584.53			
TDS	575.00				
Poor Student Aid Fund	17,915.00				
Fee Anamat	1,74,196.53				
Bank Anamat	75,600.00				
Learning MGMT Scheme	37,510.00				
Autonomous Exam Development Fund	3,96,788.00				
Income and expenditure a/c		1,93,77,474.80			
Balance b/d	1,55,79,436.14				
(+)/(-): Deficit/ (Surplus)	37,98,038.66				
TOTAL	₹	2,16,45,094.33	TOTAL	₹	2,16,45,094.33

In terms of our report of even date

UDIN : 231375483GWNII9874

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

Phatak

Vrushali Phatak
Partner

Membership No. 137548



and College PG Section (M.com, M.sc, M.a)

vear Dist.- Kolhapur

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

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
Library	21,311.00	65,880.00	87,191.00	50%	43,596.00	43,595.00
Lab equipments/ Science Appartus	36,057.00	11,37,785.00	11,73,842.00	40%	4,69,537.00	7,04,305.00
Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
Furniture	0.00	0.00	0.00	25%	0.00	0.00
Computer	2,16,709.00	28,37,487.00	30,54,196.00	40%	12,21,678.00	18,32,518.00
Other deadstock	628.00	1,75,860.00	1,76,488.00	20%	35,298.00	1,41,190.00
Audio visual equipments	0.00	0.00	0.00	20%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
Electronic Dead Stock	0.00	0.00	0.00	20%	0.00	0.00
	₹ 2,74,705.00	42,17,012.00	44,91,717.00		17,70,109.00	27,21,608.00

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
Vivekanand College PG Section (M.com, M.sc, M.a)**

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2023

DIRECT RECEIPT

DIRECT RECEIPT	RS.	RS.	DIRECT PAYMENT	RS.	RS.
TO FEES FROM STUDENTS		1,11,37,737.50	BY SALARY EXPENDITURE		
Admission Fees	7,400.00		TEACHING		12,992.00
Tuition Fees	78,97,066.50		Special Pay Teaching	12,992.00	
Library Fees	51,860.00				33,20,972.00
Laboratory Fees	15,38,075.00		Non Grant Salary		
Gymkhana Fees	79,724.00		Remuneration	26,20,288.00	
Magazine Fees	68,900.00		Security Remuneration	7,00,684.00	
College Day	67,715.00				42,17,012.00
I Card Fee	16,085.00		BY FURNITURE & DEADSTOCK		
Registration Fee	1,85,846.00		Library	65,880.00	
Environment Sci Fee	825.00		Lab equipments/ Science Appartus	11,37,785.00	
Development Fund(C.D.F)	79,170.00		Computer/Printer	28,37,487.00	
Cost of Material	2,298.00		LCD Projector	1,75,860.00	
Tutorial Fee	8,750.00				28,600.00
Internet Fee	160.00		BY LIBRARY EXPENDITURE		
Learning Management scheme	80,170.00		Periodicals	28,600.00	
Other Fee	1,503.00				11,78,738.00
College Exam fee	32,270.00		BY LABORATORY EXPENDITURE		
Autonomous Exam Fee	10,17,616.00		Lab. Chemicals & Current Exp.	11,74,398.00	
Other Competative Exam	2,304.00		Lab. Expenses	4,390.00	
		82,085.00			36,345.00
TO OTHER RECEIPTS			BY GYMKHANA EXPENDITURE		
Vivek Periodicals	6,590.00		Gymkhana Current Expenses	7,082.00	
Bank Interest	68,595.00		Magazine Expenses	29,253.00	
Sale of Prospectus	2,300.00				10,14,977.84
Student Alumni	4,600.00		BY OTHER EXPENDITURE		
			Travelling Allowance	50.00	
			Stationery	11,960.00	
			Advertisment	41,550.00	
			Affiliation Fees	3,96,557.00	
			Misc. Expenses	7,042.84	
			Audit Fee	1,180.00	
			Computer Expenditure	8,500.00	
			Purchase of Prospectus	68,880.00	
			Identity Card Exps	24,440.00	
			Autonomous Exam Exp.	1,60,809.00	
			Entrance fee	300.00	
			Software facility	41,300.00	
			College Exam Exps	2,48,149.00	
			Study Tour	4,260.00	
			BY Supervision Charges		59,000.00
TOTAL DIRECT RECEIPT	₹	1,12,19,822.50	TOTAL DIRECT PAYMENT	₹	98,68,686.84

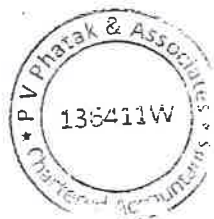


INDIRECT RECEIPT	Rs.	Rs.	INDIRECT PAYMENT	Rs.	Rs.
TO SECRETARY SSVSS KOLHAPUR		5,81,771.00	BY SECRETARY SSVSS KOLHAPUR		57,33,980.00
TO INTRA BRANCH A/C		27,47,473.00	BY INTRA BRANCH A/C		27,47,669.00
Prin. Jr. College Section	21,00,000.00		Prin. Jr. College Section	21,00,196.00	
Prin. Bio-Tech Section	66,500.00		Prin. Bio-Tech Section	66,500.00	
Prin. Sr. College Section	80,973.00		Prin. Sr. College Section	80,973.00	
Prin. YCMOU BSCSI Section	5,00,000.00		Prin. YCMOU BSCSI Section	5,00,000.00	
TO UNIVERSITY A/C		5,33,509.00	BY UNIVERSITY A/C		4,25,358.00
Eligibility Fee	50,765.00		Eligibility Fee	26,750.00	
University Pro. Rata	12,930.00		University Pro. Rata	15,025.00	
Apatkalin Nidhi	7,500.00		Apatkalin Nidhi	6,070.00	
Ashwamedh Nidhi	22,300.00		Ashwamedh Nidhi	14,616.00	
Lead College Fee	14,115.00		Lead College Fee	15,100.00	
University Youth Festival	37,250.00		University Youth Festival	25,798.00	
Youth Hostel	36,825.00		Youth Hostel	30,350.00	
E Suvidha	28,600.00		E Suvidha	450.00	
Self Finance Unit (NSS)	7,450.00		Self Finance Unit (NSS)	6,100.00	
Student Welfare Fund	67,455.00		Student Welfare Fund	61,100.00	
Jubilee Fund	25,750.00		Jubilee Fund	15,225.00	
Student Accident Insurance	25,295.00		Student Accident Insurance	12,150.00	
University/ College Fee	1,96,614.00		University/ College Fee	1,96,614.00	
Photocopy Ans Book Fee	150.00		Photocopy Ans Book Fee	-	
Revaluation Fee Ans Book	500.00		Revaluation Fee Ans Book	-	
INDIVIDUAL ADVANCE		89,355.00	INDIVIDUAL ADVANCE		82,850.00
TO OTHER A/C		59,817.00	By OTHER A/C		11,270.00
TDS	11,240.00		TDS	10,845.00	
Poor Student Aid Fund	18,340.00		Poor Student Aid Fund	425.00	
Fee Anamat	30,237.00		Fee Anamat	-	
TO DEPOSITS		2,17,060.00	BY DEPOSITS		25,200.00
Laboratory Deposit	1,32,510.00		Laboratory Deposit	12,900.00	
Library Deposit	84,550.00		Library Deposit	7,300.00	
TOTAL INDIRECT RECEIPT	₹	42,28,985.00	TOTAL INDIRECT PAYMENT	₹	90,33,337.00
TO OPENING CASH & BANK BALANCE		38,15,484.17	BY CLOSING CASH & BANK BALANCE		3,52,257.83
Cash in hand	125.00		Cash in hand	125.00	
Punjab National Bank A/c - 1570	38,15,359.17		Punjab National Bank A/c - 1670	3,52,142.83	
GRAND TOTAL	₹	1,92,64,291.67	GRAND TOTAL	₹	1,92,64,291.67

In terms of our report of even date
UDIN : 23137549BGWNI19874
For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Handwritten signature

Vrushali Phatak
Partner
Membership No. 137548





SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College BBA Section, Kolhapur
Tal:-Karveer, Dist:-Kolhapur

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

Receipts	₹	₹	Payments	₹	₹
OTHER RECEIPTS		4,76,302.00	SALARY EXPENSES		6,39,560.00
Bank interest (Non-salary bank)	73,830.00		Non -Grant Salary Teaching	4,19,614.00	
Autonomous Exam Fee	4,02,472.00		Non -Grant Salary Non-Teaching	2,19,946.00	
				6,39,560.00	
			DEADSTOCK, EQUIPMENTS ETC.		5,87,280.00
			Library	19,936.00	
			Furniture	5,67,344.00	
FEES FROM STUDENTS		28,89,764.00	EDUCATIONAL EXPENSES		3,27,960.36
Admission fees	3,000.00		Audit fee	1,180.00	
Tution fees - current	23,69,994.00		Internet exp.	23,895.00	
Identuty card fees	4,340.00		Software Facility	22,350.00	
Library Fees	1,09,300.00		Guest Lecture Remuneration	82,740.00	
Gymkhana Fee	40,950.00		Affiliation Fees	31,800.00	
Laboratory Fees	1,51,400.00		Miscellaneous expenses	1,283.36	
College Magazine Fee	30,300.00		Autonomus Exam Exps.	60,566.00	
Colliege Day	30,300.00		P.F.Sanstha Contribution	30,906.00	
Environment Science Fee	26,740.00		I Card Exps.	4,505.00	
Registration Fee	64,000.00		Periodicals	15,400.00	
College Exam	9,090.00		Gymkhana Current Expenses	6,440.00	
Other Fee	610.00		Magzine Expenses	13,175.00	
Golden Jubilee	6,950.00		Seminar	1,500.00	
Learning Management Scheme	42,790.00		Vivek Periodicals	2,020.00	
			Printing	28,520.00	
			Student Allumini	1,680.00	
			SUPERVISION CHARGES (H.O)		13,000.00
DIRECT RECEIPTS	₹	33,66,066.00	DIRECT PAYMENTS	₹	15,67,800.36

Continued



Receipts	₹	₹	Payments	₹	₹
S.S.V.S.S.		2,45,62,424.00	S.S.V.S.S.		2,53,77,313.15
GOVT.SALARY DEDUCTION		72,231.00	GOVT.SALARY DEDUCTION		2,03,111.00
P.F - Individual	65,856.00		P.F - Individual	1,95,936.00	
Professional tax	6,475.00		Professional tax	7,175.00	
UNIVERSITY A/C		1,24,495.00	UNIVERSITY A/C		98,080.00
Eligibility Fee	11,200.00		Eligibility Fee	12,400.00	
University Pro.Rata	6,900.00		University Pro.Rata	7,000.00	
Apatkalin Nidhi	3,040.00		Apatkalin Nidhi	2,800.00	
Ashwamedh Nidhi	9,120.00		Ashwamedh Nidhi	6,720.00	
Lead College	6,900.00		Lead College	7,000.00	
College Development Fund (C.D.F.)			College Development Fund (C.D.F.)		
Group Insurance Student	8,305.00		Group Insurance Student	5,600.00	
University Youth Festival	19,090.00		University Youth Festival	11,760.00	
Youth Hostel	15,200.00		Youth Hostel	14,000.00	
E-Suvidha	13,800.00		E-Suvidha		
Self Finance Unit (NSS)	3,040.00		Self Finance Unit (NSS)	2,800.00	
Student Welfare Fund	27,900.00		Student Welfare Fund	28,000.00	
OTHER ACCOUNTS		2,84,351.00	OTHER ACCOUNTS		7,52,155.00
Individual	2,46,807.00		Individual	7,35,500.00	
TDS	11,044.00		TDS	13,105.00	
Laboratory Deposite	6,200.00		Laboratory Deposite	850.00	
Library Deposite	12,600.00		Library Deposite	700.00	
Poor Student Aid Fund	7,600.00		Poor Student Aid Fund	2,000.00	
INTRA BRANCH ACCOUNTS		3,32,74,810.00	INTRA BRANCH ACCOUNTS		3,32,74,809.00
Prin. Jr. Coilege Section	10,00,000.00		Prin. Jr. Coilege Section	10,00,000.00	
Prin. BCA Section	3,10,49,180.00		Prin. BCA Section	3,10,49,179.00	
Prin. BCS Section	10,35,558.00		Prin. BCS Section	10,35,558.00	
Prin. Boys Hostel Section	1,272.00		Prin. Boys Hostel Section	1,272.00	
Prin. Sr. College Section	1,88,800.00		Prin. Sr. College Section	1,88,800.00	
INDIRECT RECEIPTS	₹	5,83,18,411.00	INDIRECT PAYMENTS	₹	5,97,05,468.15
OPENING CASH AND BANK BALANCES		7,30,243.75	CLOSING CASH AND BANK BALANCES		11,83,257.24
Cash in hand			Cash in hand		
Punjab National Bank	7,30,243.75		Punjab National Bank	11,83,257.24	
GRAND TOTAL	₹	6,24,14,720.75	GRAND TOTAL	₹	6,24,56,525.75

As per our report of even date
UDIN : 23137548BGWNDP8532
For P V PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants

Hatan

Vrushali Phatak
Partner
Membership No: 137548





SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College BBA Section, Kolhapur
Tal:-Karveer, Dist:-Kolhapur

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

Expenditure	₹	₹	Income	₹	₹
To Salary expenses		6,39,560.00	By Other income -		33,34,041.00
To Educational expenses		3,27,960.36	Fees from students	29,31,569.00	
To Supervision charges		13,000.00	Other receipts	4,02,472.00	
To Depreciation		2,55,259.00			73,830.00
To Surplus		21,72,091.64	By Interest income -		
			Bank interest	73,830.00	
Total	₹	34,07,871.00	Total	₹	34,07,871.00

BALANCE SHEET AS ON MARCH 31, 2023

Liabilities	₹	₹	Assets	₹	₹
<u>Intra branch a/c</u>		2,20,31,031.50	S.S.V.S.S. a/c		3,48,07,362.15
Prin. BCA Section	2,20,31,031.50		<u>Fixed assets</u>		6,78,480.00
<u>Other accounts -</u>		5,23,016.00	{ Refer schedule attached }		3,03,304.00
Laboratory Deposite	18,260.00		<u>Other Assets -</u>		
Library Deposite	56,105.00		Deposit	800.00	
Poor Student Aid Fund	21,975.00		Prov. Fund (Individual Share)	3,02,504.00	
Fees	9,135.00		<u>Individual a/c</u>		5,57,195.00
Relief Fund	370.00		<u>Intra branch a/c</u>		7,33,761.35
Environmental Science	53,150.00		Prin. Jr. College Section		
Autonomous Exam Development Fee	2,30,421.00		Prin. BCS Section	7,07,761.35	
Late Fee	1,500.00		Prin. Sr. College Section		
Vivekanand Periodicals	2,020.00		Prin. Bio Tech Section	26,000.00	
Provident Fund Deposite	1,30,080.00				1,07,078.00
<u>UNIVERSITY A/C</u>		4,62,789.00	<u>UNIVERSITY A/C</u>		
University Pro. Pata	1,475.00		Eligibility Fee	6,700.00	
Apatkalin Nidhi	2,520.00		Group Insurance Student	2,215.00	
Ashwamedh Nidhi	17,490.00		University Semester Exam Exp.	97,563.00	
Lead College	5,350.00		<u>Cash and bank balances -</u>		11,83,257.24
College Development Fund (C.D.F.)	21,851.00		Cash in hand Main Kird		
University Youth Festival	34,270.00		Punjab National Bank	11,83,257.24	
Youth Hostel	58,050.00				
E-Suvidha	2,370.00				
Self Finance Unit (NSS)	12,120.00				
Student Welfare Fund	7,250.00				
Golden Jubilee	62,591.00				
S.A. Fund	15,372.00				
University Exam Fees	1,68,760.00				
University Development	21,420.00				
S.U.Y.F.	18,715.00				
Health Insurance	7,045.00				
Book bank	440.00				
Photo copy Ans Book Fee	1,100.00				
Revaluation Fees Ans Book Fee	2,920.00				
N.S.S. / S.F.U.	1,680.00				
Allumini Fee					
<u>Income and expenditure account</u>		1,53,53,601.24			
Balance b/d	1,31,81,509.60				
(-)/(+): (Deficit) / Surplus	21,72,091.64				
Total	₹	3,83,70,437.74	Total	₹	3,83,70,437.74

As per our report of even date
UDIN : 23137548BGWNDP8532
For P V PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants

Vrushali Phatak
Partner
Membership No: 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College BBA Section, Kolhapur
Tal:-Karveer, Dist:-Kolhapur

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 Mar 31, 2023
1	Library	25,123.00	19,936.00	45,059.00	50%	22,530.00	22,529.00
2	Lab equipments/ Science Appartus	0.00	0.00	0.00	40%	0.00	0.00
3	Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
4	Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
5	Furniture	2,41,605.00	5,67,344.00	8,08,949.00	25%	2,02,237.00	6,06,712.00
6	Computer	72,728.00	0.00	72,728.00	40%	29,091.00	43,637.00
7	Other deadstock	7,003.00	0.00	7,003.00	20%	1,401.00	5,602.00
8	Audio visual equipments	0.00	0.00	0.00	20%	0.00	0.00
9	Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
10	Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
11	Electronic Dead Stock	0.00	0.00	0.00	20%	0.00	0.00
	₹	3,46,459.00	5,87,280.00	9,33,739.00		2,55,259.00	6,78,480.00

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

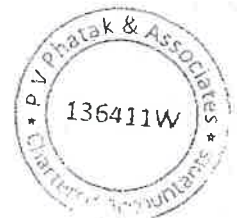
Vivekanand College BBA Section, Kolhapur

Tal:-Karveer, Dist:-Kolhapur

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

Receipts	₹	₹	Payments	₹	₹
OTHER RECEIPTS		4,76,302.00	SALARY EXPENSES		6,39,560.00
Bank interest (Non-salary bank)	73,830.00		Non -Grant Salary Teaching	4,19,614.00	
Autonomous Exam Fee	4,02,472.00		Non -Grant Salary Non-Teaching	2,19,946.00	
				5,39,560.00	
			DEADSTOCK, EQUIPMENTS ETC.		5,87,280.00
			Library	19,936.00	
			Furniture	5,67,344.00	
FEES FROM STUDENTS		28,89,764.00	EDUCATIONAL EXPENSES		3,27,960.36
Admission fees	3,000.00		Audit fee	1,180.00	
Tuition fees - current	23,69,994.00		Internet exp.	23,895.00	
Identity card fees	4,340.00		Software Facility	22,350.00	
Library Fees	1,09,300.00		Guest Lecture Remuneration	82,740.00	
Gymkhana Fee	40,950.00		Affiliation Fees	31,800.00	
Laboratory Fees	1,51,400.00		Miscellaneous expenses	1,283.36	
College Magazine Fee	30,300.00		Autonomous Exam Exps.	60,566.00	
College Day	30,300.00		P.F. Sanstha Contribution	30,906.00	
Environment Science Fee	26,740.00		I Card Exps	4,505.00	
Registration Fee	64,000.00		Periodicals	15,400.00	
College Exam	9,090.00		Gymkhana Current Expenses	5,440.00	
Other Fee	610.00		Magazine Expenses	13,175.00	
Golden Jubilee	6,950.00		Seminar	1,500.00	
Learning Management Scheme	42,790.00		Vivek Periodicals	2,020.00	
			Printing	28,520.00	
			Student Alumni	1,680.00	
			SUPERVISION CHARGES (H.O)		13,000.00
DIRECT RECEIPTS	₹	33,66,066.00	DIRECT PAYMENTS	₹	15,67,800.36

Continued



Receipts	₹	₹	Payments	₹	₹
S.S.V.S.S.		2,45,62,424.00	S.S.V.S.S.		2,53,77,313.15
GOVT.SALARY DEDUCTION		72,331.00	GOVT.SALARY DEDUCTION		2,03,111.00
P.F - Individual	65,856.00		P.F - Individual	1,95,936.00	
Professional tax	6,475.00		Professional tax	7,175.00	
UNIVERSITY A/C		1,24,495.00	UNIVERSITY A/C		98,080.00
Eligibility Fee	11,200.00		Eligibility Fee	12,400.00	
University Pro.Rata	6,900.00		University Pro.Rata	7,000.00	
Apatkalin Nidhi	3,040.00		Apatkalin Nidhi	2,800.00	
Ashwamedh Nidhi	9,120.00		Ashwamedh Nidhi	6,720.00	
Lead College	6,900.00		Lead College	7,000.00	
College Deviopment Fund (C.D.F.)			College Development Fund (C.D.F.)		
Group Insurance Student	8,305.00		Group Insurance Student	5,600.00	
University Youth Festival	19,090.00		University Youth Festival	11,760.00	
Youth Hostel	15,200.00		Youth Hostel	14,000.00	
E-Suvidha	13,800.00		E-Suvidha		
Self Finance Unit (NSS)	3,040.00		Self Finance Unit (NSS)	2,800.00	
Student Welfare Fund	27,900.00		Student Welfare Fund	28,000.00	
OTHER ACCOUNTS		2,84,351.00	OTHER ACCOUNTS		7,52,155.00
Individual	2,46,807.00		Individual	7,35,500.00	
TDS	11,044.00		TDS	13,105.00	
Laboratory Deposite	6,300.00		Laboratory Deposite	850.00	
Library Deposite	12,600.00		Library Deposite	700.00	
Poor Student Aid Fund	7,500.00		Poor Student Aid Fund	2,000.00	
INTRA BRANCH ACCOUNTS		3,32,74,810.00	INTRA BRANCH ACCOUNTS		3,32,74,809.00
Prin. Jr. College Section	10,00,000.00		Prin. Jr. College Section	10,00,000.00	
Prin. BCA Section	3,10,49,180.00		Prin. BCA Section	3,10,49,275.00	
Prin. BCS Section	10,35,558.00		Prin. BCS Section	10,35,558.00	
Prin. Boys Hostel Section	1,272.00		Prin. Boys Hostel Section	1,272.00	
Prin. Sr. College Section	1,88,800.00		Prin. Sr. College Section	1,88,800.00	
INDIRECT RECEIPTS	₹	5,83,18,411.00	INDIRECT PAYMENTS	₹	5,97,05,468.15
OPENING CASH AND BANK BALANCES		7,30,243.75	CLOSING CASH AND BANK BALANCES		11,83,257.24
Cash in hand			Cash in hand		
Punjab National Bank	7,30,243.75		Punjab National Bank	11,83,257.24	
GRAND TOTAL	₹	6,24,14,720.75	GRAND TOTAL	₹	6,24,56,525.75

As per our report of even date
UDIN : 23137548BGWNP8532
For P V PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants

Phatak

Vrushali Phatak
Partner
Membership No: 137548





SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College BBA Section, Kolhapur
Tal:-Karveer, Dist:-Kolhapur

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

Expenditure	₹	₹	Income	₹	₹
To Salary expenses		6,39,560.00	By Other income -		33,34,041.00
To Educational expenses		3,27,960.36	Fees from students	29,31,569.00	
To Supervision charges		13,000.00	Other receipts	4,02,472.00	
To Depreciation		2,55,259.00			
To Surplus		21,72,091.64	By Interest income -		73,830.00
			Bank interest	73,830.00	
Total	₹	34,07,871.00	Total	₹	34,07,871.00

BALANCE SHEET AS ON MARCH 31, 2023

Liabilities	₹	₹	Assets	₹	₹
Intra branch a/c		2,20,31,031.50	S.S.V.S.S. a/c		3,48,07,362.15
Prin. BCA Section	2,20,31,031.50		Fixed assets		6,78,480.00
Other accounts -		5,23,016.00	[Refer schedule attached]		
Laboratory Deposite	18,260.00		Other Assets -		3,03,304.00
Library Deposite	56,105.00		Deposit	800.00	
Poor Student Aid Fund.	21,975.00		Prov. Fund (Individual Share)	3,02,504.00	
Fees	9,135.00		Individual a/c		5,57,195.00
Relief Fund	370.00		Intra branch a/c		7,33,761.35
Environmental Science	53,150.00		Prin. Jr. College Section		
Autonomous Exam Development Fee	2,30,421.00		Prin. BCS Section	7,07,761.35	
Late Fee	1,500.00		Prin. Sr. College Section		
Vivekanand Periodicals	2,020.00		Prin. Bio Tech Section	26,000.00	
Provident Fund Deposite	1,30,080.00		UNIVERSITY A/C		1,07,078.00
UNIVERSITY A/C		4,62,789.00	Eligibility Fee	6,700.00	
University Pro.Rata	1,475.00		Group insurance Student	1,215.00	
Apatkalin Nidhi	2,520.00		University Semester Exam Exp.	57,563.00	
Ashwamedh Nidhi	17,490.00		Cash and bank balances -		11,83,257.24
Lead College	5,350.00		Cash in hand Main Kird		
College Development Fund (C.D.F.)			Punjab National Bank	11,83,257.24	
University Youth Festival	21,851.00				
Youth Hostel	34,270.00				
E-Suvidha	58,050.00				
Self Finance Unit (NSS)	2,370.00				
Student Welfare Fund	12,120.00				
Golden Jubilee	7,250.00				
S.A. Fund	62,591.00				
University Exam Fees	15,372.00				
University Development	1,68,760.00				
S.U.Y.F.	21,420.00				
Health Insurance	18,715.00				
Book bank	7,045.00				
Photo copy Ans Book Fee	440.00				
Revaluation Fees Ans Book Fee	1,100.00				
N.S.S. / S.F.U.	2,920.00				
Allumini Fee	1,680.00				
Income and expenditure account		1,53,53,601.24			
Balance b/d	1,31,81,509.60				
(-)/(+): (Deficit) / Surplus	21,72,091.64				
Total	₹	3,83,70,437.74	Total	₹	3,83,70,437.74

As per our report of even date
UDIN : 23137548BGWNP8532
For P V PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants

Phatak

Vrushali Phatak
Partner
Membership No: 137548





SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College BBA Section, Kolhapur

Tal:-Karveer, Dist:-Kolhapur

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

Expenditure	₹	₹	Income	₹	₹
To Salary expenses		6,39,560.00	By Other income -		
To Educational expenses		3,27,960.36	Fees from students	29,31,569.00	33,34,041.00
To Supervision charges		13,000.00	Other receipts	4,02,472.00	
To Depreciation		2,55,259.00			
To Surplus		21,72,091.64	By Interest income -		73,830.00
			Bank interest	73,830.00	
Total	₹	34,07,871.00	Total	₹	34,07,871.00

BALANCE SHEET AS ON MARCH 31, 2023

Liabilities	₹	₹	Assets	₹	₹
Intra branch a/c		2,20,31,031.50	S.S.V.S.S. a/c		3,48,07,362.15
Prin. BCA Section	2,20,31,031.50				
Other accounts -		5,23,016.00	Fixed assets		6,78,480.00
Laboratory Deposit	18,260.00		[Refer schedule attached]		
Library Deposit	56,105.00				
Poor Student Aid Fund	21,975.00		Other Assets -		3,03,304.00
Fees	9,135.00		Deposit	800.00	
Relief Fund	370.00		Prov.Fund (Individual Share)	3,02,504.00	
Environmental Science	53,150.00				
Auotonomus Exam Development Fee	2,30,421.00		Individual a/c		5,57,195.00
Late Fee	1,500.00				
Vivekanand Periodicals	2,020.00		Intra branch a/c		7,33,761.35
Provident Fund Deposit	1,30,080.00		Prin. BCS Section	7,07,761.35	
			Prin. Bio Tech Section	26,000.00	
UNIVERSITY A/C		4,62,789.00	UNIVERSITY A/C		1,07,078.00
University Pro.Rata	1,475.00		Eligibility Fee	6,700.00	
Apatkalin Nidhi	2,520.00		Group Insurance Student	2,815.00	
Ashwamedh Nidhi	17,490.00		University Semester Exam Exp.	97,563.00	
Lead College	5,350.00				
University Youth Festival	21,851.00		Cash and bank balances -		11,83,257.24
Youth Hostel	34,270.00		Cash in hand Main Kird		
E-Suvidha	58,050.00		Punjab National Bank	11,83,257.24	
Self Finance Unit (NSS)	2,370.00				
Student Welfare Fund	12,120.00				
Golden Jubilee	7,250.00				
S.A. Fund	62,591.00				
University Exam Fees	15,372.00				
University Development	1,68,760.00				
S.U.Y.F.	21,420.00				
Health Insurance	18,715.00				
Book bank	7,045.00				
Photo copy Ans Book Fee	440.00				
Revaluation Fees Ans Book Fee	1,100.00				
N.S.S. / S.F.U.	2,920.00				
Allumini Fee	1,680.00				
Income and expenditure account		1,53,53,601.24			
Bafance b/d	1,31,81,509.60				
(-)/(+): (Deficit) / Surplus	21,72,091.64				
Total	₹	3,83,70,437.74	Total	₹	3,83,70,437.74

As per our report of even date
UDIN : 23137548BGWNP8532
For P V PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants

Phatak
Vrushali Phatak
Partner
Membership No: 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College BBA Section, Kolhapur
Tal:-Karveer, Dist:-Kolhapur

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 31, 2023
1	Library	25,123.00	19,936.00	45,059.00	50%	22,530.00	22,529.00
2	Lab equipments/ Science Appartus	0.00	0.00	0.00	40%	0.00	0.00
3	Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
4	Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
5	Furniture	2,41,605.00	5,67,344.00	8,08,949.00	25%	2,02,237.00	6,06,712.00
6	Computer	72,728.00	0.00	72,728.00	40%	29,091.00	43,637.00
7	Other deadstock	7,003.00	0.00	7,003.00	20%	1,401.00	5,602.00
8	Audio visual equipments	0.00	0.00	0.00	20%	0.00	0.00
9	Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
10	Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
11	Electronic Dead Stock	0.00	0.00	0.00	20%	0.00	0.00
		₹ 3,46,459.00	5,87,280.00	9,33,739.00		2,55,259.00	6,78,480.00

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
Vivekanand College BBA Section, Kolhapur
Tal:-Karveer, Dist:-Kolhapur

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

Receipts	₹	₹	Payments	₹	₹
OTHER RECEIPTS		4,76,302.00	SALARY EXPENSES		6,39,560.00
Bank interest (Non-salary bank)	73,830.00		Non -Grant Salary Teaching	4,19,614.00	
Autonomous Exam Fee	4,02,472.00		Non -Grant Salary Non-Teaching	2,19,946.00	
				6,39,560.00	
			DEADSTOCK, EQUIPMENTS ETC.		5,87,280.00
			Library	19,936.00	
			Furniture	5,67,344.00	
FEES FROM STUDENTS		28,89,764.00	EDUCATIONAL EXPENSES		3,27,960.36
Admission fees	3,000.00		Audit fee	1,180.00	
Tution fees - current	23,69,994.00		Internet exp.	23,895.00	
Identuty card fees	4,340.00		Software Facility	22,350.00	
Library Fees	1,09,300.00		Guest Lecture Remuneration	82,740.00	
Gymkhana Fee	40,950.00		Affiliation Fees	31,800.00	
Laboratory Fees	1,51,400.00		Miscellaneous expenses	1,283.36	
College Magazine Fee	30,300.00		Autonomus Exam Exps.	60,566.00	
College Day	30,300.00		P.F.Sanstha Contribution	30,906.00	
Environment Science Fee	26,740.00		I Card Exps.	4,505.00	
Registration Fee	64,000.00		Periodicals	15,400.00	
College Exam	9,090.00		Gymkhana Current Expenses	6,440.00	
Other Fee	610.00		Magzine Expenses	13,175.00	
Golden Jubilee	6,950.00		Seminar	1,500.00	
Learning Management Scheme	42,790.00		Vivek Periodicals	2,020.00	
			Printing	28,520.00	
			Student Allumini	1,680.00	
			SUPERVISION CHARGES (H.O)		13,000.00
DIRECT RECEIPTS	₹	33,66,066.00	DIRECT PAYMENTS	₹	15,67,800.36

Continued



Receipts	₹	₹	Payments	₹	₹
S.S.V.S.S.		2,45,62,424.00	S.S.V.S.S.		2,53,77,313.15
GOVT.SALARY DEDUCTION		72,331.00	GOVT.SALARY DEDUCTION		2,03,111.00
P.F - Individual	65,856.00		P.F - Individual	1,95,936.00	
Professional tax	6,475.00		Professional tax	7,175.00	
UNIVERSITY A/C		1,24,495.00	UNIVERSITY A/C		92,080.00
Eligibility Fee	11,200.00		Eligibility Fee	12,400.00	
University Pro.Rata	6,900.00		University Pro.Rata	7,000.00	
Apatkalin Nidhi	3,040.00		Apatkalin Nidhi	2,800.00	
Ashwamedh Nidhi	9,120.00		Ashwamedh Nidhi	6,720.00	
Lead College	6,900.00		Lead College	7,000.00	
College Development Fund (C.D.F.)			College Development Fund (C.D.F.)		
Group Insurance Student	8,305.00		Group Insurance Student	5,600.00	
University Youth Festival	19,090.00		University Youth Festival	11,760.00	
Youth Hostel	15,200.00		Youth Hostel	14,000.00	
E-Suvidha	13,800.00		E-Suvidha		
Self Finance Unit (NSS)	3,040.00		Self Finance Unit (NSS)	2,800.00	
Student Welfare Fund	27,900.00		Student Welfare Fund	28,000.00	
OTHER ACCOUNTS		2,84,351.00	OTHER ACCOUNTS		7,52,155.00
Individual	2,46,807.00		Individual	7,35,500.00	
TDS	11,044.00		TDS	13,105.00	
Laboratory Deposite	6,300.00		Laboratory Deposite	850.00	
Library Deposite	12,600.00		Library Deposite	700.00	
Poor Student Aid Fund	7,600.00		Poor Student Aid Fund	2,000.00	
INTRA BRANCH ACCOUNTS		3,32,74,810.00	INTRA BRANCH ACCOUNTS		3,32,74,209.00
Prin. Jr. College Section	10,00,000.00		Prin. Jr. College Section	10,00,000.00	
Prin. BCA Section	3,10,49,180.00		Prin. BCA Section	3,10,49,179.00	
Prin. BCS Section	10,35,558.00		Prin. BCS Section	10,35,558.00	
Prin. Boys Hostel Section	1,272.00		Prin. Boys Hostel Section	1,272.00	
Prin. Sr. College Section	1,88,800.00		Prin. Sr. College Section	1,88,800.00	
INDIRECT RECEIPTS	₹	5,83,18,411.00	INDIRECT PAYMENTS	₹	5,97,05,468.15
OPENING CASH AND BANK BALANCES		7,30,243.75	CLOSING CASH AND BANK BALANCES		11,83,257.24
Cash in hand			Cash in hand		
Punjab National Bank	7,30,243.75		Punjab National Bank	11,83,257.24	
GRAND TOTAL	₹	6,24,14,720.75	GRAND TOTAL	₹	6,24,56,525.75

As per our report of even date
UDIN : 23137548BGWNDP8532
For P V PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants

Vrushali Phatak
Partner
Membership No: 137548





SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur (BCA Section)
Tal:- Karvir , Dist:- Kolhapur

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

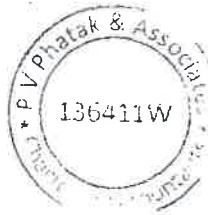
Receipts	₹	₹	Payments	₹	₹
OTHER RECEIPTS		8,450.00	SALARY EXPENSES		14,14,307.00
Sale Of Prospectus	3,480.00		Non Grant Salary Teaching	11,79,311.00	
Vivek Periodicals	4,970.00		Non Grant Salary Non Teaching	2,34,996.00	
				14,14,307.00	
			DEADSTOCK, EQUIPMENTS ETC.		29,27,063.00
			Library	56,213.00	
			Computer	28,67,750.00	
			Other deadstock	3,100.00	
FEEES FROM STUDENTS		86,45,131.50	EDUCATIONAL EXPENSES		5,68,107.00
Admission fees	4,840.00		Repairs to Dead Stock	3,250.00	
Tution fees - current	72,93,136.50		Computer repairs and maintenance exp.	53,562.00	
Identuty card fees	11,130.00		Audit fee	1,180.00	
Library Fees	44,700.00		Laboratory expenses	4,100.00	
Gymkhana Fee	65,100.00		Identity Card Expenses	10,500.00	
Laboratory Fees	62,875.00		Autonomous Exam expenses	1,38,571.00	
College Magazine Fee	49,400.00		Guest Lecturer Renumeration	41,200.00	
College Day	49,400.00		Student Alluminl	3,720.00	
Environment Science Fee	28,050.00		Autonomous Expenses	540.00	
Registration Fee	8,900.00		Miscellaneous expenses - 70 %	6,816.00	
Sale Of Science Journals	1,01,980.00		P.F.Sanstha Contribution	1,31,400.00	
Autonomous Exam Fee	7,73,993.00		Afflition Fees	90,160.00	
College Exam/ Paper Charges	14,900.00		Vivek Periodicals	6,890.00	
Development Fund (C.D.F.)	66,700.00		Gymkhana Current Expenses	8,776.00	
Other Fee	6,252.00		Magazine Expenses	21,810.00	
Golden Jubilee	7,235.00		Seminar	2,000.00	
Learning Management Scheme	56,540.00		Advertisement	3,800.00	
			Periodicals	2,200.00	
			Purchase Of Science Journal	37,632.00	
			SUPERVISION CHARGES (H.O)		16,000.00
DIRECT RECEIPTS		₹ 86,53,581.50	DIRECT PAYMENTS		₹ 49,25,477.00

Continued



Receipts	₹	₹	Payments	₹	₹
S.S.V.S.S.		2,25,50,490.50	S.S.V.S.S.		2,62,33,392.00
GOVT.SALARY DEDUCTION		3,10,748.00	GOVT.SALARY DEDUCTION		4,02,156.00
Professional tax	18,500.00		Professional tax	19,500.00	
Provident Fund Deposit	2,92,248.00		Provident Fund Deposit	3,82,656.00	
UNIVERSITY A/C		2,27,625.00	UNIVERSITY A/C		1,85,509.00
Eligibility Fee	28,200.00		Eligibility Fee	29,300.00	
University Pro.Rata	11,105.00		University Pro.Rata	11,250.00	
Apatkalin Nidhi	4,980.00		Apatkalin Nidhi	4,490.00	
Ashwamedh Nidhi	14,940.00		Ashwamedh Nidhi	10,836.00	
Lead College	11,100.00		Lead College	11,300.00	
Group Insurance Student	12,795.00		Group Insurance Student	8,980.00	
University Youth Festival	49,035.00		University Youth Festival	37,303.00	
Youth Hostel	25,000.00		Youth Hostel	22,550.00	
E-Suvidha	22,240.00		Youth Hostel	50.00	
Self Finance Unit (NSS)	4,980.00		E-Suvidha	4,500.00	
Student Welfare Fund	43,250.00		Self Finance Unit (NSS)	44,950.00	
Student Welfare Fund			Student Welfare Fund		
OTHER ACCOUNTS		48,881.00	OTHER ACCOUNTS		45,676.00
Individual	4,800.00		Individual	44,138.00	
TDS	56.00		TDS	138.00	
Library Deposit	30,800.00		Library Deposit	900.00	
Poor Student Aid Fund	13,225.00		Poor Student Aid Fund	500.00	
INTRA BRANCH ACCOUNTS		3,16,35,294.00	INTRA BRANCH ACCOUNTS		3,16,35,295.00
Prin. BBA Section	3,10,49,179.00		Prin. BBA Section	3,10,49,180.00	
Prin. BCS Section	3,93,855.00		Prin. BCS Section	3,93,855.00	
Prin. Bio Tech Section	3,460.00		Prin. Bio Tech Section	3,460.00	
Prin. Sr. College Section	1,88,800.00		Prin. Sr. College Section	1,88,800.00	
INDIRECT RECEIPTS		₹ 5,47,73,038.50	INDIRECT PAYMENTS		₹ 5,85,02,028.00
OPENING CASH AND BANK BALANCES		885.00	CLOSING CASH AND BANK BALANCES		
Cash In hand	885.00		Cash In hand		
GRAND TOTAL		₹ 6,34,27,505.00	GRAND TOTAL		₹ 6,34,27,505.00

As per our report of even date
UDIN :23137548BGWNIM8545
For P V PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants



Vrushali Phatak
Partner
Membership No: 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur (BCA Section)
Tal:- Karvir , Dist:- Kolhapur

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

Expenditure	₹	₹	Income	₹	₹
To Salary expenses		14,14,307.00	By Other income -		86,53,581.50
To Educational expenses		5,68,107.00	Fees from students	86,45,131.50	
To Supervision charges		16,000.00	Other receipts	8,450.00	
To Depreciation		13,39,521.00			
To Surplus		53,15,646.50			
Total	₹	86,53,581.50	Total	₹	86,53,581.50

BALANCE SHEET AS ON MARCH 31, 2023

Liabilities	₹	₹	Assets	₹	₹
Intra branch a/c		3,93,855.00	S.S.V.S.S. a/c		1,11,36,480.50
Prin. BCS Section	3,93,855.00		Fixed assets		21,53,383.00
Other accounts -		5,65,595.00	[Refer schedule attached]		
Library Deposit	56,760.00		Other Assets -		2,08,839.00
Poor Student Aid Fund	12,725.00		Provident Fund Deposit	14,724.00	
Lab Deposit	30,725.00		Tuition Fees Receivables	1,94,115.00	
Deposits	42,925.00				30,415.00
Golden Jubilee	8,700.00		Individual a/c		
Vivekanand Periodicals	1,920.00		Intra branch a/c		2,20,31,031.50
Autonomous Exam Development Fund	2,77,420.00		Prin. BBA Section	2,20,31,031.50	
Development	91,700.00		Prin: Bio-Tech Section	3,460.00	
Student Allumini	3,720.00		UNIVERSITY A/C		9,243.00
Environmental Fees	39,000.00		Eligibility Fee	6,725.00	
UNIVERSITY A/C		5,59,050.00	Student Welfare Fund	2,518.00	
University Pro.Rata	615.00		Cash and bank balances -		
Apatkalin Nidhi	2,470.00		Cash in hand Main Kird		
Ashwamedh Nidhi	16,520.00				
Lead College	495.00				
Group Insurance Student	13,630.00				
University Youth Festival	64,138.00				
Youth Hostel	13,200.00				
--Savidha	61,040.00				
Self Finance Unit (SFU)	3,590.00				
Self Finance Unit (NSS)	480.00				
S.A Fund	46,500.00				
University Semester Exam Expenses	75,156.00				
University Development Fund	2,46,251.00				
University Exam Fee	13,645.00				
Photo Copy Ans Book Fee	1,320.00				
Income and expenditure account		3,40,54,352.00			
Balance b/d	2,87,38,705.50				
(-)/(+): (Deficit) / Surplus	53,15,646.50				
Total	₹	3,55,72,852.00	Total	₹	3,55,72,852.00

As per our report of even date
UDIN :23137548BGWNIM8545
For PV PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants

Vrushali Phatak

Vrushali Phatak
Partner



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur (BCA Section)
Tal:- Karvir , Dist:- Kolhapur

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	23,592.00	56,213.00	79,805.00	50%	39,903.00	39,902.00
2	Lab equipments/ Science Appartus	0.00	0.00	0.00	40%	0.00	0.00
3	Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
4	Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
5	Furniture	16,262.00	0.00	16,262.00	25%	4,066.00	12,196.00
6	Computer	2,13,173.00	28,67,750.00	30,80,923.00	40%	12,32,369.00	18,48,554.00
7	Other deadstock	3,10,254.00	3,100.00	3,13,354.00	20%	62,671.00	2,50,683.00
8	Audio visual equipments	2,560.00	0.00	2,560.00	20%	512.00	2,048.00
9	Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
10	Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
11	Electronic Dead Stock	0.00	0.00	0.00	20%	0.00	0.00
		₹ 5,65,841.00	29,27,063.00	34,92,904.00		13,39,521.00	21,53,383.00

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

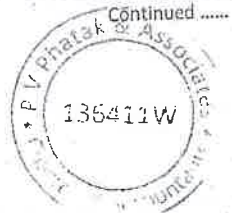




SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur (BCA Section)
Tal:- Karvir , Dist:- Kolhapur

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

Receipts	₹	₹	Payments	₹	₹
OTHER RECEIPTS		8,450.00	SALARY EXPENSES		14,14,307.00
Sale Of Prospectus	3,480.00		Non Grant Salary Teaching	11,79,311.00	
Vivek Periodicals	4,970.00		Non Grant Salary Non Teaching	2,34,996.00	
				14,14,307.00	
			DEADSTOCK, EQUIPMENTS ETC.		29,27,063.00
			Library	56,213.00	
			Computer	28,67,750.00	
			Other deadstock	3,100.00	
FEES FROM STUDENTS		86,45,131.50	EDUCATIONAL EXPENSES		5,68,107.00
Admission fees	4,840.00		Repairs to Dead Stock	3,250.00	
Tuition fees - current	72,93,136.50		Computer repairs and maintenance exp.	53,562.00	
Identity card fees	11,130.00		Audit fee	1,180.00	
Library Fees	44,700.00		Laboratory expenses	4,100.00	
Gymkhana Fee	65,100.00		Identity Card Expenses	10,500.00	
Laboratory Fees	62,875.00		Autonomous Exam expenses	1,38,571.00	
College Magazine Fee	49,400.00		Guest Lecturer Renumeration	41,200.00	
College Day	49,400.00		Student Allumini	3,720.00	
Environment Science Fee	28,050.00		Autonomous Expenses	540.00	
Registration Fee	8,900.00		Miscellaneous expenses - 70 %	6,816.00	
Sale Of Science Journals	1,01,980.00		P.F.Sanstha Contribution	1,31,400.00	
Autonomous Exam Fee	7,73,993.00		Affilition Fees	90,160.00	
College Exam/. Paper.Charges	14,900.00		Vivek Periodicals	6,890.00	
Development Fund (C.D.F.)	66,700.00		Gymkhana Current Expenses	8,776.00	
Other Fee	6,252.00		Magazine Expenses	21,810.00	
Golden Jubilee	7,235.00		Seminar	2,000.00	
Learning Management Scheme	56,540.00		Advertisement	3,800.00	
			Periodicals	2,200.00	
			Purchase Of Science Journal	37,632.00	
			SUPERVISION CHARGES (H.O)		16,000.00
DIRECT RECEIPTS	₹	86,53,581.50	DIRECT PAYMENTS	₹	49,25,477.00



Receipts	₹	₹	Payments	₹	₹
S.S.V.S.S.		2,25,50,490.50	S.S.V.S.S.		2,62,33,392.00
GOVT.SALARY DEDUCTION		3,10,748.00	GOVT.SALARY DEDUCTION		4,02,156.00
Professional tax	18,500.00		Professional tax	19,500.00	
Provident Fund Deposit	2,92,248.00		Provident Fund Deposit	3,82,656.00	
UNIVERSITY A/C		2,27,625.00	UNIVERSITY A/C		1,85,509.00
Eligibility Fee	28,200.00		Eligibility Fee	29,300.00	
University Pro.Rata	11,105.00		University Pro.Rata	11,250.00	
Apatkalin Nidhi	4,980.00		Apatkalin Nidhi	4,490.00	
Ashwamedh Nidhi	14,940.00		Ashwamedh Nidhi	10,836.00	
Lead College	11,100.00		Lead College	11,300.00	
Group Insurance Student	12,795.00		Group Insurance Student	8,980.00	
University Youth Festival	49,035.00		University Youth Festival	37,303.00	
Youth Hostel	25,000.00		Youth Hostel	22,550.00	
E-Suvidha	22,240.00		E-Suvidha	50.00	
Self Finance Unit (NSS)	4,980.00		Self Finance Unit (NSS)	4,500.00	
Student Welfare Fund	43,250.00		Student Welfare Fund	44,950.00	
OTHER ACCOUNTS		48,881.00	OTHER ACCOUNTS		45,676.00
Individual	4,800.00		Individual	44,138.00	
TDS	56.00		TDS	138.00	
Library Deposit	30,800.00		Library Deposit	900.00	
Poor Student Aid Fund	13,225.00		Poor Student Aid Fund	500.00	
INTRA BRANCH ACCOUNTS		3,16,35,294.00	INTRA BRANCH ACCOUNTS		3,16,35,295.00
Prin. BBA Section	3,10,49,179.00		Prin. BBA Section	3,10,49,180.00	
Prin. BCS Section	3,93,855.00		Prin. BCS Section	3,93,855.00	
Prin. Bio Tech Section	3,460.00		Prin. Bio Tech Section	3,460.00	
Prin. Sr. College Section	1,88,800.00		Prin. Sr. College Section	1,88,800.00	
INDIRECT RECEIPTS		₹ 5,47,73,038.50	INDIRECT PAYMENTS		₹ 5,85,02,028.00
OPENING CASH AND BANK BALANCES		885.00	CLOSING CASH AND BANK BALANCES		
Cash In hand	885.00		Cash In hand		
GRAND TOTAL		₹ 6,34,27,505.00	GRAND TOTAL		₹ 6,34,27,505.00

As per our report of even date
UDIN :23137548BGWNIM8545
For P V PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants

Phatak
Vrushal Phatak
Partner
Membership No: 137548





SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur (BCA Section)
Tal:- Karvir , Dist:- Kolhapur

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

Expenditure	₹	₹	Income	₹	₹
To Salary expenses		14,14,307.00	By Other income -		86,53,581.50
To Educational expenses		5,68,107.00	Fees from students	86,45,131.50	
To Supervision charges		16,000.00	Other receipts	8,450.00	
To Depreciation		13,39,521.00			
To Surplus		53,15,646.50			
Total	₹	86,53,581.50	Total	₹	86,53,581.50

BALANCE SHEET AS ON MARCH 31, 2023

Liabilities	₹	₹	Assets	₹	₹
Intra branch a/c		3,93,855.00	S.S.V.S.S. a/c		1,11,36,480.50
in. BCS Section	3,93,855.00		Fixed assets		21,53,383.00
Other accounts -		5,65,595.00	[Refer schedule attached]		2,08,839.00
Library Deposit	56,760.00		Other Assets -		
Poor Student Aid Fund	12,725.00		Provident Fund Deposit	14,724.00	
Lab Deposit	30,725.00		Tution Fees Receivables	1,94,115.00	
Deposits	42,925.00		Individual a/c		30,415.00
Golden Jubilee	8,700.00		Intra branch a/c		2,20,34,491.50
Vivekanand Periodicals	1,920.00		Prin. BBA Section	2,20,31,031.50	
Autonomous Exam Devlopment Fund	2,77,420.00		Prin. Bio Tech Section	3,460.00	
Development	91,700.00		UNIVERSITY A/C		9,243.00
Student Allumni	3,720.00		Eligibility Fee	6,725.00	
Environmental Fees	39,000.00		Student Welfare Fund	2,518.00	
UNIVERSITY A/C		5,59,050.00	Cash and bank balances -		
University Pro.Rata	615.00		Cash in hand Main Kird		
Apatkalin Nidhi	2,470.00				
Ashwamedh Nidhi	16,520.00				
Lead College	495.00				
Group Insurance Student	13,630.00				
University Youth Festival	64,138.00				
Youth Hostel	13,200.00				
E-Suvidha	61,040.00				
Self Finance Unit (SFU)	3,590.00				
Self Finance Unit (NSS)	480.00				
S.A. Fund	46,500.00				
University Semester Exam Expenses	75,156.00				
University Development Fund	2,46,251.00				
University Exam Fee	13,645.00				
Photo Copy Ans Book Fee	1,320.00				
Income and expenditure account		3,40,54,352.00			
Balance b/d	2,87,38,705.50				
(-)/(+): (Deficit) / Surplus	53,15,646.50				
Total	₹	3,55,72,852.00	Total	₹	3,55,72,852.00

As per our report of even date
UDIN :23137548BGWNIM8545
For P V PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants

Vrushal Phatak



Vrushal Phatak
Partner

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur (BCA Section)
Tal:- Karvir, Dist:- Kolhapur

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
						39,903.00	39,902.00
1	Library	23,592.00	56,213.00	79,805.00	50%	0.00	0.00
2	Lab equipments/ Science Appartus	0.00	0.00	0.00	40%	0.00	0.00
3	Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
4	Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
5	Furniture	16,262.00	0.00	16,262.00	25%	4,066.00	12,196.00
6	Computer	2,13,173.00	28,67,750.00	30,80,923.00	40%	12,32,369.00	18,48,554.00
7	Other deadstock	3,10,254.00	3,100.00	3,13,354.00	20%	62,671.00	2,50,683.00
8	Audio visual equipments	2,560.00	0.00	2,560.00	20%	512.00	2,048.00
9	Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
10	Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
11	Electronic Dead Stock	0.00	0.00	0.00	20%	0.00	0.00
		₹ 5,65,841.00	29,27,063.00	34,92,904.00		13,39,521.00	21,53,383.00

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
Vivekanand College, Kolhapur (BCA Section)
Tal:- Karvir , Dist:- Kolhapur

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


Receipts	₹	₹	Payments	₹	₹
OTHER RECEIPTS		8,450.00	SALARY EXPENSES		14,14,307.00
Sale Of Prospectus	3,480.00		Non Grant Salary Teaching	11,79,311.00	
Vivek Periodicals	4,970.00		Non Grant Salary Non Teaching	2,34,996.00	
				14,14,307.00	
			DEADSTOCK, EQUIPMENTS ETC.		29,27,063.00
			Library	56,213.00	
			Computer	28,67,750.00	
			Other deadstock	3,100.00	
FEES FROM STUDENTS		86,45,131.50	EDUCATIONAL EXPENSES		5,68,107.00
Admission fees	4,840.00		Repairs to Dead Stock	3,250.00	
Tuition fees - current	72,93,136.50		Computer repairs and maintenance exp.	53,562.00	
Identity card fees	11,130.00		Audit fee	1,180.00	
Library Fees	44,700.00		Laboratory expenses	4,100.00	
Gymkhana Fee	65,100.00		Identity Card Expenses	10,500.00	
Laboratory Fees	62,875.00		Autonomous Exam expenses	1,38,571.00	
College Magazine Fee	49,400.00		Guest Lecturer Renumeration	41,200.00	
College Day	49,400.00		Student Allumini	3,720.00	
Environment Science Fee	28,050.00		Autonomous Expenses	540.00	
Registration Fee	8,900.00		Miscellaneous expenses - 70 %	6,816.00	
Sale Of Science Journals	1,01,980.00		P.F.Sanstha Contribution	1,31,400.00	
Autonomous Exam Fee	7,73,993.00		Affilltion Fees	90,160.00	
College Exam/ Paper.Charges	14,900.00		Vivek Periodicals	6,890.00	
Development Fund (C.D.F.)	66,700.00		Gymkhana Current Expenses	8,776.00	
Other Fee	6,252.00		Magazine Expenses	21,810.00	
Golden Jubilee	7,235.00		Seminar	2,000.00	
Learning Management Scheme	56,540.00		Advertisement	3,800.00	
			Periodicals	2,200.00	
			Purchase Of Science Journal	37,632.00	
			SUPERVISION CHARGES (H.O)		16,000.00
DIRECT RECEIPTS	₹	86,53,581.50	DIRECT PAYMENTS	₹	49,25,477.00

Continued



Receipts	₹	₹	Payments	₹	₹
S.S.V.S.S.		2,25,50,490.50	S.S.V.S.S.		2,62,33,392.00
GOVT.SALARY DEDUCTION		3,10,748.00	GOVT.SALARY DEDUCTION		4,02,156.00
Professional tax	18,500.00		Professional tax	19,500.00	
Provident Fund Deposit	2,92,248.00		Provident Fund Deposit	3,82,656.00	
UNIVERSITY A/C		2,27,625.00	UNIVERSITY A/C		1,85,509.00
Eligibility Fee	28,200.00		Eligibility Fee	29,300.00	
University Pro.Rata	11,105.00		University Pro.Rata	11,250.00	
Apatkallin Nidhi	4,980.00		Apatkallin Nidhi	4,490.00	
Ashwamedh Nidhi	14,940.00		Ashwamedh Nidhi	10,836.00	
Lead College	11,100.00		Lead College	11,300.00	
Group Insurance Student	12,795.00		Group Insurance Student	8,980.00	
University Youth Festival	49,035.00		University Youth Festival	37,303.00	
Youth Hostel	25,000.00		Youth Hostel	22,550.00	
E-Suvidha	22,240.00		E-Suvidha	50.00	
Self Finance Unit (NSS)	4,980.00		Self Finance Unit (NSS)	4,500.00	
Student Welfare Fund	43,250.00		Student Welfare Fund	44,950.00	
OTHER ACCOUNTS		48,881.00	OTHER ACCOUNTS		45,676.00
Individual	4,800.00		Individual	44,138.00	
TDS	56.00		TDS	138.00	
Library Deposit	30,800.00		Library Deposit	900.00	
Poor Student Aid Fund	13,225.00		Poor Student Aid Fund	500.00	
INTRA BRANCH ACCOUNTS		3,16,35,294.00	INTRA BRANCH ACCOUNTS		3,16,35,295.00
Prin. BBA Section	3,10,49,179.00		Prin. BBA Section	3,10,49,180.00	
Prin. BCS Section	3,93,855.00		Prin. BCS Section	3,93,855.00	
Prin. Blo Tech Section	3,460.00		Prin. Blo Tech Section	3,460.00	
Prin. Sr. College Section	1,88,800.00		Prin. Sr. College Section	1,88,800.00	
INDIRECT RECEIPTS		₹ 5,47,73,038.50	INDIRECT PAYMENTS		₹ 5,85,02,028.00
OPENING CASH AND BANK BALANCES		885.00	CLOSING CASH AND BANK BALANCES		
Cash In hand	885.00		Cash In hand		
GRAND TOTAL		₹ 6,34,27,505.00	GRAND TOTAL		₹ 6,34,27,505.00

As per our report of even date
UDIN :23137548BGWNIM8545
For P V PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants


Vrushali Phatak
Partner
Membership No: 137548





SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand Bio-Technology, Department, Kolhapur
Tal:-Karveer, Dist:-Kolhapur

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

Receipts	₹	₹	Payments	₹	₹
FEES FROM STUDENTS		42,89,380.50	SALARY EXPENSES		10,23,600.00
Admission fees	1,945.00		Non-Grant Salary (Teaching)	9,20,100.00	
Tuition fees - current	39,37,845.50		Non-Grant Salary (Non-Teaching)	1,03,500.00	
Identity card fees	2,275.00				
Library Fees	16,700.00		DEADSTOCK, EQUIPMENTS ETC.		6,40,089.00
Gymkhana Fee	27,100.00		Lab equipments/ Science Appartus	6,40,089.00	
Laboratory Fees	27,155.00				
College Magazine Fee	16,500.00		EDUCATIONAL EXPENSES		7,16,040.88
College Day	16,600.00		Printing & Stationery exp.	2,900.00	
Environment Science Fee	14,025.00		Advertisement	17,640.00	
Registration Fee	12,523.00		Affiliation Fees	24,200.00	
College Exam/ Paper Charges	4,950.00		Purchase of Science Journals	1,03,040.00	
Autonomous Exam fee & Other Fee	1,89,167.00		Visit Charges	98,200.00	
Golden Jubilee	4,345.00		I Card Exps.	2,135.00	
Learning Management Scheme	18,150.00		Audit fee	1,180.00	
Student Allumini	100.00		Cleaning exp.	38,000.00	
OTHER RECEIPTS		68,712.00	Tree plantation exp.	400.00	
Bank interest (Non-salary bank)	35,462.00		Internet exp.	6,499.00	
Sale Of Science Journals	33,250.00		Miscellaneous expenses	23,431.88	
			P.F.Sanstha Contribution	1,01,424.00	
			Perlodicals	3,080.00	
			COC Course Fee	2,500.00	
			Software Facility	4,740.00	
			Lab Exps.	1,99,862.00	
			Gymkhana Current Exp.	6,265.00	
			Magazine Exp.	16,297.00	
			Autonomous Exam Exps.	64,247.00	
			SUPERVISION CHARGES (H.O)		12,000.00
DIRECT RECEIPTS	₹	43,58,092.50	DIRECT PAYMENTS	₹	23,91,729.88

Continued



Receipts	₹	₹	Payments	₹	₹
S.S.V.S.S.		82,665.00	S.S.V.S.S.		10,01,000.00
GOVT.SALARY DEDUCTION		2,26,833.00	GOVT.SALARY DEDUCTION		3,12,038.00
P.F - Individual	2,12,508.00		P.F - Individual	2,96,388.00	
Professional tax	14,325.00		Professional tax	15,650.00	
UNIVERSITY A/C		1,05,059.00	UNIVERSITY A/C		68,325.00
Eligibility Fee	8,075.00		Eligibility Fee	6,000.00	
University Pro.Rata	5,125.00		University Pro.Rata	3,925.00	
Apatkalin Nidhi	2,280.00		Apatkalin Nidhi	1,570.00	
Ashwamedh Nidhi	5,960.00		Ashwamedh Nidhi	3,768.00	
Lead College	4,650.00		Lead College	3,925.00	
College Development Fund (C.D.F.)	26,049.00		College Development Fund (C.D.F.)	-	
Group Insurance Student	4,380.00		Group Insurance Student	3,140.00	
University Youth Festival	11,980.00		University Youth Festival	-	
Youth Hostel	9,300.00		Youth Hostel	14,444.00	
E-Suvidha	8,800.00		E-Suvidha	-	
Self Finance Unit (NSS)	2,610.00		Self Finance Unit (NSS)	1,570.00	
Student Welfare Fund	15,850.00		Student Welfare Fund	15,700.00	
Uni.Practical Exam Fee	-		Uni.Prctcal Exam Fee	14,283.00	
OTHER ACCOUNTS		34,480.00	OTHER ACCOUNTS		5,20,071.00
Individual	10,000.00		Individual	5,10,000.00	
TDS	10,030.00		TDS	10,071.00	
Laboratory Deposit	3,200.00		Laboratory Deposit	-	
Library Deposit	6,400.00		Library Deposit	-	
Poor Student Aid Fund	4,850.00		Poor Student Aid Fund	-	
INTRA BRANCH ACCOUNTS		2,23,921.00	INTRA BRANCH ACCOUNTS		7,77,313.00
Prin.BCA Section	-		Prin.BCA Section	3,460.00	
Prin.BCS Section	1,42,181.00		Prin.BCS Section	6,92,113.00	
Prin.PG Section	66,500.00		Prin.PG Section	66,500.00	
Prin.Sr. College Section	15,240.00		Prin.Sr. College Section	15,240.00	
INDIRECT RECEIPTS	₹	6,72,958.00	INDIRECT PAYMENTS	₹	26,78,747.00
OPENING CASH AND BANK BALANCES		9,96,972.11	CLOSING CASH AND BANK BALANCES		9,57,545.73
Cash in hand	-		Cash in hand	2,404.00	
Punjab National Bank A/c No.977	9,96,972.11		Punjab National Bank A/c No.977	9,55,141.73	
GRAND TOTAL	₹	60,28,022.61	GRAND TOTAL	₹	60,28,022.61

As per our report of even date
UDIN : 23137548BGWMZM3304
For P V PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants

Handwritten signature

Vrushali Phatak
Partner
Membership No: 137548





SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand Bio-Technology, Department, Kolhapur
Tal:-Karveer, Dist:-Kolhapur

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

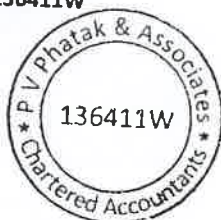
Expenditure	₹	₹	Income	₹	₹
To Salary expenses		10,23,600.00	By Other Income -		
To Educational expenses		7,16,040.88	Fees from students	42,89,380.50	43,22,630.50
To Supervision charges		12,000.00	Other receipts	33,250.00	
To Depreciation		3,70,054.00			
To Surplus		22,36,397.62	By Interest Income -		35,462.00
			Bank interest	35,462.00	
Total	₹	43,58,092.50	Total	₹	43,58,092.50

BALANCE SHEET AS ON MARCH 31, 2023

Liabilities	₹	₹	Assets	₹	₹
Other accounts -		2,70,965.00	S.S.V.S.S. a/c		68,38,044.00
Laboratory Deposit	65,100.00		Fixed assets		
Library Deposit	37,035.00		[Refer schedule attached]		5,86,710.00
Poor Student Aid Fund .	4,850.00		Other Assets -		
Vivek Periodicals	3,080.00		Telephone Deposit	500.00	500.00
Golden Jubilee	2,450.00				
Tuition Fee Payable	27,680.00		Individual a/c		
Autonomous Exam Devlo.Fund	1,30,550.00		Intra branch a/c		
Photo Copy Ans.Book Fee	220.00		Prin.BCS Section	3,67,819.00	3,67,819.00
UNIVERSITY A/C		2,29,587.00	UNIVERSITY A/C		
Eligibility Fee	4,800.00		Student Welfare Fund	116.00	116.00
University Pro.Rata	670.00				
Apatkalin Nidhi	390.00		Cash and bank balances -		
Ashwamedh Nidhi	6,932.00		Cash in hand Main Kird	2,404.00	
Lead College	45.00		Punjab National Bank A/c No.977	9,55,141.73	9,57,545.73
College Devlopment Fund (C.D.F.)	26,049.00				
Group Insurance Student	5,265.00				
University Youth Festival	34,770.00				
Youth Hostel	1,156.00				
E-Suvidha	23,400.00				
Self Finance Unit (SFU)	1,780.00				
Self Finance Unit (NSS)	1,040.00				
S.A. Fund	16,970.00				
Uni.Practical Exam Fee	2,457.00				
Semister Exam	17,740.00				
Uni.Devlopment Fund	74,373.00				
Environment Science	11,750.00				
Income and expenditure account		87,58,061.73			
Balance b/d	65,21,664.11				
(-)/(+): (Deficit) / Surplus	22,36,397.62				
Total	₹	92,58,613.73	Total	₹	92,58,613.73

As per our report of even date
UDIN : 23137548BGWMZM3304
For P V PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants

Handwritten signature



Vrushali Phatak
Partner
Membership No. 137548

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 31, 2023
1	Library	1,873.00	0.00	1,873.00	50%	937.00	93
2	Lab equipments/ Science Appartus	2,48,597.00	6,40,089.00	8,88,686.00	40%	3,55,474.00	5,33,21.
3	Physical education equipments	0.00	0.00	0.00	50%	0.00	
4	Teaching aid equipments	0.00	0.00	0.00	20%	0.00	
5	Furniture	6,160.00	0.00	6,160.00	25%	1,540.00	4,620
6	Computer	473.00	0.00	473.00	40%	189.00	284
7	Other deadstock	59,572.00	0.00	59,572.00	20%	11,914.00	47,658.
8	Audio visual equipments	0.00	0.00	0.00	20%	0.00	0.
9	Work experience equipments	0.00	0.00	0.00	20%	0.00	0.
10	Drawing equipments	0.00	0.00	0.00	20%	0.00	0.
11	Electronic Dead Stock	0.00	0.00	0.00	20%	0.00	0.
		₹ 3,16,675.00	6,40,089.00	9,56,764.00		3,70,054.00	5,86,710.0

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
Vivekanand Bio-Technology, Department, Kolhapur
Tal:-Karveer, Dist:-Kolhapur

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

Receipts	₹	₹	Payments	₹	₹
FEES FROM STUDENTS		42,89,380.50	SALARY EXPENSES		10,23,600.00
Admission fees	1,945.00		Non-Grant Salary (Teaching)	9,20,100.00	
Tuition fees - current	39,37,845.50		Non-Grant Salary (Non-Teaching)	1,03,500.00	
Identity card fees	2,275.00				
Library Fees	16,700.00		DEADSTOCK, EQUIPMENTS ETC.		6,40,089.00
Gymkhana Fee	27,100.00		Lab equipments/ Science Appartus	6,40,089.00	
Laboratory Fees	27,155.00				
College Magazine Fee	16,500.00		EDUCATIONAL EXPENSES		7,16,040.00
College Day	16,600.00		Printing & Stationery exp.	2,900.00	
Environment Science Fee	14,025.00		Advertisement	17,640.00	
Registration Fee	12,523.00		Affiliation Fees	24,200.00	
College Exam/ Paper Charges	4,950.00		Purchase of Science Journals	1,03,040.00	
Autonomous Exam fee & Other Fee	1,89,167.00		Visit Charges	98,200.00	
Golden Jubilee	4,345.00		I Card Exps.	2,135.00	
Learning Management Scheme	18,150.00		Audit fee	1,180.00	
Student Allumini	100.00		Cleaning exp.	38,000.00	
OTHER RECEIPTS		68,712.00	Tree plantation exp.	400.00	
Bank interest (Non-salary bank)	35,462.00		Internet exp.	6,499.00	
Sale Of Science Journals	33,250.00		Miscellaneous expenses	23,431.88	
			P.F.Sanstha Contribution	1,01,424.00	
			Periodicals	3,080.00	
			COC Course Fee	2,500.00	
			Software Facility	4,740.00	
			Lab Exps.	1,99,862.00	
			Gymkhana Current Exp.	6,265.00	
			Magazine Exp.	16,297.00	
			Autonomous Exam Exps.	64,247.00	
DIRECT RECEIPTS		43,58,092.50	SUPERVISION CHARGES (H.O)		12,000.00
			DIRECT PAYMENTS		23,91,729.88

Continued



Receipts	₹	₹	Payments	₹	₹
S.S.V.S.S.		82,665.00	S.S.V.S.S.		10,01,0
GOVT.SALARY DEDUCTION		2,26,833.00	GOVT.SALARY DEDUCTION		3,12,0
P.F - Individual	2,12,508.00		P.F - Individual	2,96,388.00	
Professional tax	14,325.00		Professional tax	15,650.00	
UNIVERSITY A/C		1,05,059.00	UNIVERSITY A/C		68,3
Eligibility Fee	8,075.00		Eligibility Fee	6,000.00	
University Pro.Rata	5,125.00		University Pro.Rata	3,925.00	
Apatkalin Nidhi	2,280.00		Apatkalin Nidhi	1,570.00	
Ashwamedh Nidhi	5,960.00		Ashwamedh Nidhi	3,768.00	
Lead College	4,650.00		Lead College	3,925.00	
College Development Fund (C.D.F.)	26,049.00		College Development Fund (C.D.F.)	-	
Group Insurance Student	4,380.00		Group Insurance Student	3,140.00	
University Youth Festival	11,980.00		University Youth Festival	-	
Youth Hostel	9,300.00		Youth Hostel	14,444.00	
E-Suvidha	8,800.00		E-Suvidha	-	
Self Finance Unit (NSS)	2,610.00		Self Finance Unit (NSS)	1,570.00	
Student Welfare Fund	15,850.00		Student Welfare Fund	15,700.00	
Uni.Practical Exam Fee	-		Uni.Prctcal Exam Fee	14,283.00	
OTHER ACCOUNTS		34,480.00	OTHER ACCOUNTS		5,20,071.1
Individual	10,000.00		Individual	5,10,000.00	
TDS	10,030.00		TDS	10,071.00	
Laboratory Deposit	3,200.00		Laboratory Deposit	-	
Library Deposit	6,400.00		Library Deposit	-	
Poor Student Aid Fund	4,850.00		Poor Student Aid Fund	-	
INTRA BRANCH ACCOUNTS		2,23,921.00	INTRA BRANCH ACCOUNTS		7,77,313.01
Prin.BCA Section	1,42,181.00		Prin.BCA Section	3,460.00	
Prin.BCS Section	66,500.00		Prin.BCS Section	6,92,113.00	
Prin.PG Section	15,240.00		Prin.PG Section	66,500.00	
Prin.Sr. College Section	-		Prin.Sr. College Section	15,240.00	
INDIRECT RECEIPTS	₹	6,72,958.00	INDIRECT PAYMENTS	₹	26,78,747.00
OPENING CASH AND BANK BALANCES		9,96,972.11	CLOSING CASH AND BANK BALANCES		9,57,545.73
Cash in hand	-		Cash in hand	2,404.00	
Punjab National Bank A/c No.977	9,96,972.11		Punjab National Bank A/c No.977	9,55,141.73	
GRAND TOTAL	₹	60,28,022.61	GRAND TOTAL	₹	60,28,022.61

As per our report of even date

UDIN : 23137548BGWMZM3304

For P V PHATAK & ASSOCIATES

Firm registration number : 136411W

Chartered Accountants

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Vrushal Phatak

Partner

Membership No: 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand Bio-Technology, Department, Kolhapur
Tal:-Karveer, Dist:-Kolhapur

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

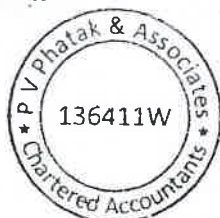
Expenditure	₹	₹	Income	₹	₹
To Salary expenses		10,23,600.00	By Other income -		43,22,630.50
To Educational expenses		7,16,040.88	Fees from students	42,89,380.50	
To Supervision charges		12,000.00	Other receipts	33,250.00	
To Depreciation		3,70,054.00			
To Surplus		22,36,397.62	By Interest Income -		35,462.00
			Bank interest	35,462.00	
Total	₹	43,58,092.50	Total	₹	43,58,092.50

BALANCE SHEET AS ON MARCH 31, 2023

Liabilities	₹	₹	Assets	₹	₹
Other accounts -		2,70,965.00	S.S.V.S.S. a/c		68,38,044.00
Laboratory Deposit	65,100.00		Fixed assets		5,86,710.00
Library Deposit	37,035.00		[Refer schedule attached]		
Poor Student Aid Fund	4,850.00		Other Assets -		500.00
Vivek Periodicals	3,080.00		Telephone Deposit	500.00	
Golden Jubilee	2,450.00				
Tuition Fee Payable	27,680.00		Individual a/c		5,07,879.00
Autonomous Exam Devlo.Fund	1,30,550.00		Intra branch a/c		3,67,819.00
Photo Copy Ans.Book Fee	220.00		Prin.BCS Section	3,67,819.00	
UNIVERSITY A/C		2,29,587.00	UNIVERSITY A/C		116.00
Eligibility Fee	4,800.00		Student Welfare Fund	116.00	
University Pro.Rata	670.00		Cash and bank balances -		9,57,545.73
Apatkalin Nidhi	390.00		Cash In hand Main Kird	2,404.00	
Ashwamedh Nidhi	6,932.00		Punjab National Bank A/c No.977	9,55,141.73	
Lead College	45.00				
College Development Fund (C.D.F.)	26,049.00				
Group Insurance Student	5,265.00				
University Youth Festival	34,770.00				
Youth Hostel	1,156.00				
E-Suvidha	23,400.00				
Self Finance Unit (SFU)	1,780.00				
Self Finance Unit (NSS)	1,040.00				
S.A. Fund	16,970.00				
Uni.Practical Exam Fee	2,457.00				
Semister Exam	17,740.00				
Uni.Devlopment Fund	74,373.00				
Environment Science	11,750.00				
Income and expenditure account		87,58,061.73			
Balance b/d	65,21,664.11				
(-)/(+): (Deficit) / Surplus	22,36,397.62				
Total	₹	92,58,613.73	Total	₹	92,58,613.73

As per our report of even date
UDIN : 231375488BGWMZM3304
For P V PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants

Handwritten signature of Vishali Phatak



Vishali Phatak
Partner
Membership No: 137548

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand Bio-Technology, Department, Kolhapur
Tal:-Karveer, Dist:-Kolhapur

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	1,873.00	0.00	1,873.00	50%	937.00	936.00
2	Lab equipments/ Science Appartus	2,48,597.00	6,40,089.00	8,88,686.00	40%	3,55,474.00	5,33,212.00
3	Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
4	Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
5	Furniture	6,160.00	0.00	6,160.00	25%	1,540.00	4,620.00
6	Computer	473.00	0.00	473.00	40%	189.00	284.00
7	Other deadstock	59,572.00	0.00	59,572.00	20%	11,914.00	47,658.00
8	Audio visual equipments	0.00	0.00	0.00	20%	0.00	0.00
9	Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
10	Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
11	Electronic Dead Stock	0.00	0.00	0.00	20%	0.00	0.00
		₹ 3,16,675.00	6,40,089.00	9,56,764.00		3,70,054.00	5,86,710.00

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

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



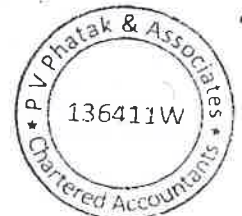


SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand Bio-Technology, Department, Kolhapur
Tal:-Karveer, Dist:-Kolhapur

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

Receipts	₹	₹	Payments	₹	₹
FEES FROM STUDENTS		42,89,380.50	SALARY EXPENSES		10,23,600.00
Admission fees	1,945.00		Non-Grant Salary (Teaching)	9,20,100.00	
Tuition fees - current	39,37,845.50		Non-Grant Salary (Non-Teaching)	1,03,500.00	
Identuty card fees	2,275.00				
Library Fees	16,700.00		DEADSTOCK, EQUIPMENTS ETC.		6,40,089.00
Gymkhana Fee	27,100.00		Lab equipments/ Science Appartus	6,40,089.00	
Laboratory Fees	27,155.00				
College Magazine Fee	16,500.00		EDUCATIONAL EXPENSES		7,16,040.88
College Day	16,600.00		Printing & Stationery exp.	2,900.00	
Environment Science Fee	14,025.00		Advertisement	17,640.00	
Registration Fee	12,523.00		Affiliation Fees	24,200.00	
College Exam/ Paper Charges	4,950.00		Purchase of Science Journals	1,03,040.00	
Autonomous Exam fee & Other Fee	1,89,167.00		Visit Charges	98,200.00	
Golden Jubilee	4,345.00		I Card Exps.	2,135.00	
Learning Management Scheme	18,150.00		Audit fee	1,180.00	
Student Allumini	100.00		Cleaning exp.	38,000.00	
		68,712.00	Tree plantation exp.	400.00	
OTHER RECEIPTS			Internet exp.	6,499.00	
Bank interest (Non-salary bank)	35,462.00		Miscellaneous expenses	23,431.88	
Sale Of Science Journals	33,250.00		P.F.Sanstha Contribution	1,01,424.00	
			Periodicals	3,080.00	
			COC Course Fee	2,500.00	
			Software Facility	4,740.00	
			Lab Exps.	1,99,862.00	
			Gymkhana Current Exp.	6,265.00	
			Magazine Exp.	16,297.00	
			Autonomous Exam Exps.	64,247.00	
			SUPERVISION CHARGES (H.O)		12,000.00
DIRECT RECEIPTS	₹	43,58,092.50	DIRECT PAYMENTS	₹	23,91,729.88

Continued



Receipts		₹	₹	Payments		₹	₹
S.S.V.S.S.			82,665.00	S.S.V.S.S.			10,01,000.00
GOVT.SALARY DEDUCTION			2,26,833.00	GOVT.SALARY DEDUCTION			3,12,038.00
P.F - Individual	2,12,508.00			P.F - Individual	2,96,388.00		
Professional tax	14,325.00			Professional tax	15,650.00		
UNIVERSITY A/C			1,05,059.00	UNIVERSITY A/C			68,325.00
Eligibility Fee	8,075.00			Eligibility Fee	6,000.00		
University Pro.Rata	5,125.00			University Pro.Rata	3,925.00		
Apatkalin Nidhi	2,280.00			Apatkalin Nidhi	1,570.00		
Ashwamedh Nidhi	5,960.00			Ashwamedh Nidhi	3,768.00		
Lead College	4,650.00			Lead College	3,925.00		
College Development Fund (C.D.F.)	26,049.00			College Development Fund (C.D.F.)			
Group Insurance Student	4,380.00			Group Insurance Student	3,140.00		
University Youth Festival	11,980.00			University Youth Festival			
Youth Hostel	9,300.00			Youth Hostel	14,444.00		
E-Suvidha	8,800.00			E-Suvidha			
Self Finance Unit (NSS)	2,610.00			Self Finance Unit (NSS)	1,570.00		
Student Welfare Fund	15,850.00			Student Welfare Fund	15,700.00		
Uni.Practical Exam Fee				Uni.Practical Exam Fee	14,283.00		
OTHER ACCOUNTS			34,480.00	OTHER ACCOUNTS			5,20,071.00
Individual	10,000.00			Individual	5,10,000.00		
TDS	10,030.00			TDS	10,071.00		
Laboratory Deposit	3,200.00			Laboratory Deposit			
Library Deposit	6,400.00			Library Deposit			
Poor Student Aid Fund	4,850.00			Poor Student Aid Fund			
INTRA BRANCH ACCOUNTS			2,23,921.00	INTRA BRANCH ACCOUNTS			7,77,313.00
Prin.BCA Section				Prin.BCA Section	3,460.00		
Prin.BCS Section	1,42,181.00			Prin.BCS Section	6,92,113.00		
Prin.PG Section	66,500.00			Prin.PG Section	66,500.00		
Prin.Sr. College Section	15,240.00			Prin.Sr. College Section	15,240.00		
INDIRECT RECEIPTS		₹	6,72,958.00	INDIRECT PAYMENTS		₹	26,78,747.00
OPENING CASH AND BANK BALANCES			9,96,972.11	CLOSING CASH AND BANK BALANCES			9,57,545.73
Cash in hand				Cash in hand	2,404.00		
Punjab National Bank A/c No.977	9,96,972.11			Punjab National Bank A/c No.977	9,55,141.73		
GRAND TOTAL	₹	60,28,022.61	GRAND TOTAL	₹	60,28,022.61		

As per our report of even date
UDIN : 23137548BGWMZM3304
for P V PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants

Phatak



Vrushali Phatak
Partner
Membership No: 137548





SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur (B.C.S. Section)
Tal:- Karvir , Dist:- Kolhapur

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

Receipts	₹	₹	Payments	₹	₹
OTHER RECEIPTS		64,442.00	SALARY EXPENSES		25,80,140.00
Bank interest (Non-salary bank)	64,442.00		Remuneration	9,900.00	
			Non Grant- Salary Teaching	22,47,429.00	
			Non Grant- Salary Non Teaching	3,22,811.00	
				25,80,140.00	
FEES FROM STUDENTS		78,48,996.00	EDUCATIONAL EXPENSES		27,63,623.78
Admission fees	3,840.00		Repairs and Maintenance exp.	60,438.00	
Tuition fees - current	67,30,740.00		Telephone Exp.	77,088.00	
Identity card fees	8,050.00		Audit fee	1,180.00	
Library Fees	38,900.00		Laboratory expenses	6,606.00	
Gymkhana Fee	57,450.00		Internet exp.	20,25,597.00	
Laboratory Fees	50,825.00		Software expenses	10,890.00	
College Magazine Fee	40,700.00		Miscellaneous expenses - 70 %	8,772.78	
College Day	38,200.00		P.F.Sanstha Contribution	2,53,730.00	
Environment Science Fee	28,600.00		Affiliation Fee	52,540.00	
College Fee	12,210.00		Vivek Periodicals	6,100.00	
Registration Fee	43,815.00		Gymkhana Expenses	6,995.00	
Sale Of Science journals	2,22,210.00		Magazine Exp.	17,356.00	
Vivek Periodicals	4,080.00		Purchase Of Science Journal	1,23,022.00	
Autonomous Exam Fee	4,52,567.00		Identity Card Expenses	7,595.00	
Learning Management Scheme	50,820.00		Autonomous Exam Expenses	1,02,677.00	
Development Fund (C.D.F.)	58,500.00		Student Allumini	3,037.00	
Other Fee	439.00				
Golden Jubilee	7,050.00				
			DEADSTOCK, EQUIPMENTS ETC.		10,00,789.00
			Library	13,199.00	
			Computer	7,96,264.00	
			Other deadstock	1,50,332.00	
			Printer	40,994.00	
			SUPERVISION CHARGES (H.O)		22,000.00
DIRECT RECEIPTS	₹	79,13,438.00	DIRECT PAYMENTS	₹	63,66,552.78

Continued



Receipts	₹	₹	Payments	₹	₹
S.S.V.S.S.		11,48,307.65	S.S.V.S.S.		48,75,347.00
GOVT.SALARY DEDUCTION		22,73,757.00	GOVT.SALARY DEDUCTION		19,43,641.00
Professional tax	23,850.00		Professional tax	23,850.00	
Providend Fund Deposit	22,49,907.00		Providend Fund Deposit	19,19,791.00	
UNIVERSITY A/C		1,79,937.00	UNIVERSITY A/C		1,30,150.00
Eligibility Fee	22,300.00		Eligibility Fee	19,600.00	
University Pro.Rata	9,800.00		University Pro.Rata	9,025.00	
Apatkalin Nidhi	4,089.00		Apatkalin Nidhi	3,610.00	
Ashwamedh Nidhi	12,240.00		Ashwamedh Nidhi	8,670.00	
Lead College	9,775.00		Lead College	9,025.00	
Group Insurance Student	10,840.00		Group Insurance Student	7,220.00	
University Youth Festival	26,955.00		University Youth Festival	15,190.00	
Youth Hostel	20,500.00		Youth Hostel	18,050.00	
E-Suvidha	19,600.00		E-Suvidha	50.00	
Self Finance Unit (NSS)	4,080.00		Self Finance Unit (NSS)	3,610.00	
Student Welfare Fund	36,100.00		Student Welfare Fund	36,100.00	
University Practical Exam	3,658.00		University Practical Exam		
OTHER ACCOUNTS		15,19,734.00	OTHER ACCOUNTS		15,32,988.00
Individual	14,72,500.00		Individual	15,32,222.00	
TDS	59.00		TDS	141.00	
Laboratory Deposit	11,600.00		Laboratory Deposit	200.00	
Other Exam Centre Expenses	1,950.00		Other Exam Centre Expenses		
Poor Student Aid Fund	10,425.00		Poor Student Aid Fund	25.00	
Library Deposit	23,200.00		Library Deposit	400.00	
INTRA BRANCH ACCOUNTS		46,07,693.00	INTRA BRANCH ACCOUNTS		46,07,693.00
Prin. B.VOC section	36,400.00		Prin. B.VOC section	36,400.00	
Prin. Jr. College Section	7,29,553.00		Prin. Jr. College Section	7,29,553.00	
Prin. BBA Section	10,35,558.00		Prin. BBA Section	10,35,558.00	
Prin. BCA Section	3,93,855.00		Prin. BCA Section	3,93,855.00	
Prin. Bio Tech Section	6,92,113.00		Prin. Bio Tech Section	6,92,113.00	
Prin. Sr. College Section	17,20,214.00		Prin. Sr. College Section	17,20,214.00	
INDIRECT RECEIPTS	₹	97,29,428.65	INDIRECT PAYMENTS	₹	1,30,89,819.00
OPENING CASH AND BANK BALANCES		26,08,610.31	CLOSING CASH AND BANK BALANCES		7,95,105.18
Cash in hand			Cash in hand		
Bank Of Baroda A/C No. 6176	72,894.30		Bank Of Baroda A/C No. 6176	29,779.20	
Punjab National Bank A/C No. 0984	25,35,716.01		Punjab National Bank A/C No. 0984	7,65,325.98	
GRAND TOTAL	₹	2,02,51,476.96	GRAND TOTAL	₹	2,02,51,476.96

As per our report of even date
UDIN : 23137548BGWNHO7244
For P V PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants

Phatak

Vrushali Phatak
Partner
Membership No: 137548





SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur (B.C.S. Section)
Tal:- Karvir , Dist:- Kolhapur

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

Expenditure	₹	₹	Income	₹	₹
To Salary expenses		25,80,140.00	By Other income -		78,48,996.00
To Educational expenses		27,63,623.78	Fees from students	78,48,996.00	
To Supervision charges		22,000.00			64,442.00
To Depreciation		4,33,809.00	By Interest income -		
			Bank interest	64,442.00	
To Surplus		21,13,865.22			
Total	₹	79,13,438.00	Total	₹	79,13,438.00

BALANCE SHEET AS ON MARCH 31, 2023

Liabilities	₹	₹	Assets	₹	₹
Individual a/c		3,820.34	S.S.V.S.S. a/c		3,04,70,621.35
Intra branch a/c		6,83,111.35	Fixed assets		8,09,741.00
Prin. BBA Section	6,83,111.35		[Refer schedule attached]		
Salary Deductions -		19,32,956.00	Intra branch a/c		9,18,568.00
P.F - Individual	5,57,784.00		Prin. Jr. College Section	3,42,600.00	
Providend Fund Deposit	13,75,172.00		Prin. BCA Section	3,93,855.00	
			Prin. Bio Tech Section	1,82,113.00	
Other accounts -		1,52,027.50	UNIVERSITY A/C		4,902.00
Laboratory Deposit	23,855.00		Group Insurance Student	4,900.00	
Other Exam Centre Expenses	1,950.00		Autonomous Exam Development Fund	2.00	
Poor Student Aid Fund	26,737.50				7,95,105.18
Library Deposit	55,450.00		Cash and bank balances -		
Cap Exam	8,400.00		Cash in hand Main Kird		
Cap Exam Form Fee	530.00		Bank Of Baroda A/C No. 6176	29,779.20	
Central Assesent YCMOU	100.00		Punjab National Bank A/C No. 0984	7,65,325.98	
Relief Fund	2,930.00				
Ex Student	27,400.00				
Book Bank	4,675.00				
UNIVERSITY A/C		10,32,543.50			
Eligibility Fee	1,125.00				
University Pro.Rata	2,434.00				
Apatkalin Nidhi	2,670.00				
Ashwamedh Nidhi	18,332.00				
Lead College	6,775.00				
University Youth Festival	37,032.00				
Youth Hostel	11,900.00				
E-Suvidha	54,550.00				
Self Finance Unit (SFU)	300.00				
Self Finance Unit (NSS)	470.00				
Student Welfare Fund	13,177.50				
S.A. Fund	1,52,932.00				
University Practical Exam	3,658.00				
Autonomous Exam Development Fund	1,65,045.00				
University Semister Exam	32,673.00				
Photocopy Ans. Book Fee	1,100.00				
S.U.Y.F.	22,420.00				
University Development Fund	1,85,658.00				
Lead College Fee	225.00				
Health Insurance	38,485.00				
Deposits	2,09,155.00				
Environmental Fees	51,450.00				
Golden Jubilee	10,700.00				
Vivekanand Periodicals	2,030.00				
NSS/SFU	5,210.00				
Student Alumini	3,037.00				
Income and expenditure account		2,91,94,478.84			
Balance b/d	2,70,80,613.62				
(-)/(+): (Deficit) / Surplus	21,13,865.22				
Total	₹	3,29,98,937.53	Total	₹	3,29,98,937.53

As per our report of even date
UDIN : 23137548BGWNHO7244
For P V PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants

Hatan
Vrushali Phatak
Partner
Membership No: 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S

Vivekanand College, Kolhapur (B.C.S. Section)

Tal:- Karvir , Dist:- Kolhapur

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	8,661.00	13,199.00	21,860.00	50%	10,930.00	10,930.00
2	Lab equipments/ Science Appartus	27,011.00	0.00	27,011.00	40%	10,804.00	16,207.00
3	Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
4	Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
5	Furniture	22,346.00	0.00	22,346.00	25%	5,587.00	16,759.00
6	Computer	22,853.00	8,37,258.00	8,60,111.00	40%	3,44,044.00	5,16,067.00
7	Other deadstock	1,61,890.00	1,50,332.00	3,12,222.00	20%	62,444.00	2,49,778.00
8	Audio visual equipments	0.00	0.00	0.00	20%	0.00	0.00
9	Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
10	Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
11	Electronic Dead Stock	0.00	0.00	0.00	20%	0.00	0.00
		₹ 2,42,761.00	10,00,789.00	12,43,550.00		4,33,809.00	8,09,741.00

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
Vivekanand College, Kolhapur (B.C.S. Section)
Tal:- Karvir , Dist:- Kolhapur

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

Receipts	₹	₹	Payments	₹	₹
OTHER RECEIPTS		64,442.00	SALARY EXPENSES		25,80,140.00
Bank interest (Non-salary bank)	64,442.00		Remuneration	9,900.00	
			Non Grant- Salary Teaching	22,47,429.00	
			Non Grant- Salary Non Teaching	3,22,811.00	
				25,80,140.00	
FEES FROM STUDENTS		78,48,996.00	EDUCATIONAL EXPENSES		27,63,623.78
Admission fees	3,840.00		Repairs and Maintenance exp.	60,438.00	
Tuition fees - current	67,30,740.00		Telephone Exp.	77,088.00	
Identity card fees	8,050.00		Audit fee	1,180.00	
Library Fees	38,900.00		Laboratory expenses	6,606.00	
Gymkhana Fee	57,450.00		Internet exp.	20,25,597.00	
Laboratory Fees	50,825.00		Software expenses	10,890.00	
College Magazine Fee	40,700.00		Miscellaneous expenses - 70 %	8,772.78	
College Day	38,200.00		P.F.Sanstha Contribution	2,53,730.00	
Environment Science Fee	28,600.00		Affiliation Fee	52,540.00	
College Fee	12,210.00		Vivek Periodicals	6,100.00	
Registration Fee	43,815.00		Gymkhana Expenses	6,995.00	
Sale Of Science journals	2,22,210.00		Magazine Exp.	17,356.00	
Vivek Periodicals	4,080.00		Purchase Of Science Journal	1,23,022.00	
Autonomous Exam Fee	4,52,567.00		Identity Card Expenses	7,595.00	
Learning Management Scheme	50,820.00		Autonomous Exam Expenses	1,02,677.00	
Development Fund (C.D.F.)	58,500.00		Student Allumini	3,037.00	
Other Fee	439.00				
Golden Jubilee	7,050.00				
			DEADSTOCK, EQUIPMENTS ETC.		10,00,789.00
			Library	13,199.00	
			Computer	7,96,264.00	
			Other deadstock	1,50,332.00	
			Printer	40,994.00	
			SUPERVISION CHARGES (H.O)		22,000.00
DIRECT RECEIPTS	₹	79,13,438.00	DIRECT PAYMENTS	₹	63,66,552.78

Continued



Receipts	₹	₹	Payments	₹	₹
S.S.V.S.S.		11,48,307.65	S.S.V.S.S.		48,75,347.00
GOVT.SALARY DEDUCTION		22,73,757.00	GOVT.SALARY DEDUCTION		19,43,641.00
Professional tax	23,850.00		Professional tax	23,850.00	
Providend Fund Deposit	22,49,907.00		Providend Fund Deposit	19,19,791.00	
UNIVERSITY A/C		1,79,937.00	UNIVERSITY A/C		1,30,150.00
Eligibility Fee	22,300.00		Eligibility Fee	19,600.00	
University Pro.Rata	9,800.00		University Pro.Rata	9,025.00	
Apatkalin Nidhi	4,089.00		Apatkalin Nidhi	3,610.00	
Ashwamedh Nidhi	12,240.00		Ashwamedh Nidhi	8,670.00	
Lead College	9,775.00		Lead College	9,025.00	
Group Insurance Student	10,840.00		Group Insurance Student	7,220.00	
University Youth Festival	26,955.00		University Youth Festival	15,190.00	
Youth Hostel	20,500.00		Youth Hostel	18,050.00	
E-Suvidha	19,600.00		E-Suvidha	50.00	
Self Finance Unit (NSS)	4,080.00		Self Finance Unit (NSS)	3,610.00	
Student Welfare Fund	36,100.00		Student Welfare Fund	36,100.00	
University Practical Exam	3,658.00		University Practical Exam		
OTHER ACCOUNTS		15,19,734.00	OTHER ACCOUNTS		15,32,988.00
Individual	14,72,500.00		Individual	15,32,222.00	
TDS	59.00		TDS	141.00	
Laboratory Deposit	11,600.00		Laboratory Deposit	200.00	
Other Exam Centre Expenses	1,950.00		Other Exam Centre Expenses	-	
Poor Student Aid Fund	10,425.00		Poor Student Aid Fund	25.00	
Library Deposit	23,200.00		Library Deposit	400.00	
INTRA BRANCH ACCOUNTS		46,07,693.00	INTRA BRANCH ACCOUNTS		46,07,693.00
Prin. B.VOC section	36,400.00		Prin. B.VOC section	36,400.00	
Prin. Jr. College Section	7,29,553.00		Prin. Jr. College Section	7,29,553.00	
Prin. BBA Section	10,35,558.00		Prin. BBA Section	10,35,558.00	
Prin. BCA Section	3,93,855.00		Prin. BCA Section	3,93,855.00	
Prin. Bio Tech Section	6,92,113.00		Prin. Bio Tech Section	6,92,113.00	
Prin. Sr. College Section	17,20,214.00		Prin. Sr. College Section	17,20,214.00	
INDIRECT RECEIPTS	₹	97,29,428.65	INDIRECT PAYMENTS	₹	1,30,85,819.00
OPENING CASH AND BANK BALANCES		26,08,610.31	CLOSING CASH AND BANK BALANCES		7,95,105.18
Cash in hand	-		Cash in hand	-	
Bank Of Baroda A/C No. 6176	72,894.30		Bank Of Baroda A/C No. 6176	29,779.20	
Punjab National Bank A/C No. 0984	25,35,716.01		Punjab National Bank A/C No. 0984	7,65,325.98	
GRAND TOTAL	₹	2,02,51,476.96	GRAND TOTAL	₹	2,02,51,476.96

As per our report of even date
UDIN : 23137548BGWNHO7244
For P V PHATAK & ASSOCIATES
Firm registration number : 136411W
Chartered Accountants

Phatak

Vrushali Phatak
Partner
Membership No: 137548



B.Voc

22-23



॥ ज्ञान, विज्ञान आणि सुसंस्कार यांचाही शिक्षणप्रसार ॥
- शिक्षणमहर्षी डॉ. वापूजी साळुंखे

श्री स्वामी विवेकानंद शिक्षण संस्था, कोल्हापूर.



सि.स.नं. २१३०, ई, ताराबाई पार्क, कोल्हापूर. फोन : (०२३१) २६५४६५३, २६५२७२०, २६६६७६३

Email :- vivekanandsanstha@yahoo.com Website :- www.vivekanandshikshansanstha.edu.in

शिक्षणमहर्षी डॉ. वापूजी साळुंखे
मि. ए. बी. टी. डी. लिटि.
सकल्यक-संस्थापक

मा. नाम. चंद्रकांत (दादा) पाटील
महसूल मंत्री, महाराष्ट्र राज्य
अध्यक्ष

प्राचार्य अभयकुमार साळुंखे
एम.ए.
कार्याध्यक्ष

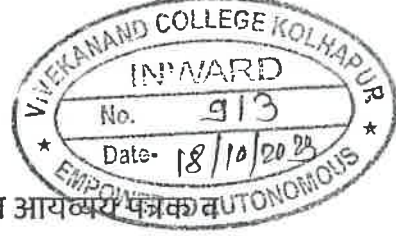
प्राचार्या शुभांगी एम. गावडे
एम.ए.एस्.सी.पी.एल.
सेक्रेटरी

जावक क्रमांक : लेखापरीक्षण / 6948

दिनांक : 13 OCT 2023

प्रति,

विवेकानंद महाविद्यालय बी. व्होक विभाग, कोल्हापूर.



विषय : सन २०२२-२०२३ चे लेखापरिक्षित आयव्यय पत्रकावत...
दि. ३१/०३/२०२३ चे ताळेबंद पत्रकाबाबत...

महाशय,

सन २०२२-२०२३ चे लेखापरीक्षणांतर्गत आयव्यय पत्रक व ताळेबंद पत्रकाच्या प्रती सोबत पाठविलेल्या आहेत. सदर आयव्यय पत्रकाप्रमाणे जमा खर्चाचे आकडे पडताळून संबधिताकडे पाठविणेपूर्वी टंकलेखन दोष नसलेबाबतची खात्री करून घ्यावी, त्यातील येणे व देणे बाजूस दिसणारे बाबी बरोबर असलेची खात्री करावी.

सन २०२२-२३ च्या ताळेबंद पत्रकाप्रमाणे व्यक्तिगत येणे देणे बाबींचा तपशील शोधून यादीप्रमाणे येणे रक्कमा संबधितांकडून तत्काळ वसूल कराव्यात. तसेच वरील नमूद पत्रकात काही दोष असल्यास तात्काळ मा. चार्टर्ड अकौंटंट व संस्था कार्यालयाशी संपर्क साधावा.

कळावे,

आपला विश्वासू,

सोबत,

- १) आयव्यय पत्रके ३ प्रती
- २) ताळेबंद पत्रक १ प्रत.

श्रीमती कोषाडे
18/10/2023
Jt. Secretary
Shri Swami Vivekanand Shikshan Sanstha,
Kolhapur

18-10-23



P V PHATAK & ASSOCIATES
Chartered Accountants

CA

UDIN : 23137548BGWNKD1645

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of **Vivekanand College B. Voc section** [hereinafter referred to as "the College"], being a branch of SSVSS, which comprise the Balance sheet as at March 31, 2023, and the Income and Expenditure account and Receipt and Payments account for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion section* of our report, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence of unutilized grants; the covenants attached to the grants already received; the nature of grants sanctioned; the amount of the grant not received out of the total amount sanctioned; and grants claimed but not sanctioned as on the date of balance sheet.

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the College has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2023 –

• Deposits	₹ 43,200.00/-
• University A/c	₹ 78,741.00/-
• Salary Deduction	₹ 12,825.00/-
• Other A/c	₹ 23,525.00/-

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2023 –

• Other A/c	₹ 25,870.00/-
• University A/c	₹ 9,140.00/-
• Individual	₹ 6,040.00/-

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Date : 20/09/2023

Place: Kolhapur

For P V PHATAK & ASSOCIATES

Firm Registration No- 136411W

Chartered Accountants



Vrushali Phatak

Partner

Membership No. 137548



Shri Swami Vivekanand Shikshan Sanstha's
Vivekanand College B. Voc section
 Tal - Karveer, Dist.- Kolhapur
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2023

DIRECT RECEIPT		DIRECT RECEIPT		DIRECT PAYMENT	
	RS.	RS.		RS.	RS.
TO FEES FROM STUDENTS		77,53,347.00	BY SALARY EXPENDITURE		36,74,672.00
Admission Fees	3,280.00		Salary	36,74,672.00	36,74,672.00
Tuition Fees	6,160.00		BY FURNITURE & DEADSTOCK		30,25,787.00
Library Fees	32,600.00		Computer/Printer	24,54,400.00	
Laboratory Fees	41,250.00		Electronic Dead Stock	5,71,387.00	
Gymkhana Fees	48,900.00		BY GYMKHANA EXPENDITURE		15,557.00
Magazine Fees	32,600.00		Magazine Expenses	15,557.00	
College Day	32,600.00		BY OTHER EXPENDITURE		4,82,493.74
Registration Fee	32,600.00		Travelling Allowance	26,255.00	
Environment Sci Fee	17,680.00		Repairs to Dead Stock	300.00	
Software Facility	21,450.00		Printing	20,803.00	
Development Fund (DBI)	21,560.00		Stationery	15,869.00	
Non Grant Tuition Fee	52,291.00		Affiliation Fees	42,820.00	
Scandhan Fee	57,66,340.00		Misc. Expenses	11,515.74	
Student Accident	1,98,190.00		Computer Expenditure	55,090.00	
Learning Management	2,760.00		Expert and Training fee	15,000.00	
Autonomous Exam Fee	26,400.00		Identity Card Exps	4,620.00	
E Charges	4,32,036.00		Registration Expenses	11,396.00	
	17,250.00		Autonomous Exam Exp.	2,41,002.00	
TO OTHER RECEIPTS		84,244.00	Guest Lecturer Remuneration	1,500.00	
T.C. Fee	550.00		Remuneration	36,323.00	
College Exam fee	9,780.00				
Vivek Periodicals	3,450.00				
Consulting Charges	70,464.00				
TOTAL DIRECT RECEIPT	₹	78,37,591.00	TOTAL DIRECT PAYMENT	₹	71,98,509.74



INDIRECT RECEIPT		Rs.	Rs.	INDIRECT PAYMENT		Rs.	Rs.
TO SECRETARY SSVSS KOLHAPUR				BY SECRETARY SSVSS KOLHAPUR			15,00,000.00
TO SALARY DEDUCTIONS				BY SALARY DEDUCTIONS			36,400.00
Profession Tax	36,400.00	36,400.00	36,400.00	Profession Tax	36,400.00		
TO INTRA BRANCH A/C				BY INTRA BRANCH A/C			36,400.00
Prin. BCS Section	36,400.00	36,400.00	36,400.00	Prin. BCS Section	36,400.00		
TO UNIVERSITY A/C				BY UNIVERSITY A/C			1,05,884.00
Eligibility Fee	17,800.00	1,24,680.00	1,24,680.00	Eligibility Fee	19,700.00		
University Pro. Rata	8,775.00			University Pro. Rata	8,100.00		
Apatkalin Nidhi	3,530.00			Apatkalin Nidhi	50.00		
Ashwamedh Nidhi	10,530.00			Ashwamedh Nidhi	7,806.00		
University Youth Festival	23,945.00			University Youth Festival	13,728.00		
Youth Hostel	17,100.00			Youth Hostel	16,200.00		
Student Welfare Fund	30,500.00			Student Welfare Fund	32,200.00		
Jubilee Fund	12,500.00			Jubilee Fund	8,100.00		
INDIVIDUAL ADVANCE				INDIVIDUAL ADVANCE			1,08,467.00
TO OTHER A/C				By OTHER A/C			28,855.00
Self Finance Fees	3,510.00	22,210.00	22,210.00	Self Finance Fees	6,440.00		
S.A. Fund	8,925.00			S.A. Fund	1,150.00		
Lead College	8,775.00			Lead College	8,125.00		
Fee Anamat	1,000.00			Fee Anamat	13,140.00		
TO DEPOSITS				BY DEPOSITS			750.00
Laboratory Deposit	9,050.00	27,150.00	27,150.00	Laboratory Deposit	250.00		
Library Deposit	18,100.00			Library Deposit	500.00		
TOTAL INDIRECT RECEIPT	₹	3,69,267.00	3,69,267.00	TOTAL INDIRECT PAYMENT	₹	18,16,756.00	18,16,756.00
TO OPENING CASH & BANK BALANCE				BY CLOSING CASH & BANK BALANCE			6,73,487.48
Cash in hand	119.00	14,81,895.22	14,81,895.22	Cash in hand	1,128.00		
Punjab National Bank A/c 0099	14,81,776.22			Punjab National Bank A/c 0099	6,72,359.48		
GRAND TOTAL	₹	96,88,753.22	96,88,753.22	GRAND TOTAL	₹	96,88,753.22	96,88,753.22

In terms of our report of even date
UDIN : 23137548BGWNKD1645
For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Phatak
Vrushali Phatak
Partner
Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College B. Voc section
 Tal - Karveer, Dist.- Kolhapur
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2023

EXPENDITURE		₹	INCOME		₹
To Salary Expenses		36,74,672.00	By Fees From Students		77,53,34
To Other Expenses		4,82,493.74	By Other Receipt		84,24
To Gymkhana Exp.		15,557.00	By Prior Period		14,30,281
To Depreciation		10,98,661.00	FY 2021-22 (Surplus)	14,30,285.22	
To Surplus		39,96,492.48			
TOTAL	₹	92,67,876.22	TOTAL	₹	92,67,876.22

BALANCE SHEET AS ON 31.03.2023

LIABILITIES		₹	ASSETS		₹
Deposits			S.S.V.S.S.		
Laboratory Deposit	14,400.00	43,200.00			15,00,000.
Library Deposit	28,800.00		Fixed assets		19,40,246.
		78,741.00	(As per Schedule)		
University A/C			Individual accounts		6,040.00
University Pro. Rata	6,400.00		University A/C		9,140.00
Apatkalin Nidhi	6,550.00		Eligibility Fee	7,400.00	
Ashwamedh Nidhi	10,014.00		Youth Hostel	1,740.00	
University Youth Festival	26,877.00				25,870.00
E Suvidha	14,850.00		TO OTHER A/C		
Student Welfare Fund	9,650.00		Self Finance Fees	565.00	
Jubilee Fund	4,400.00		Fee Anamat	25,305.00	
TO SALARY DEDUCTIONS			Cash and bank balances		6,73,487.48
Profession Tax	12,825.00	12,825.00	Cash in hand	1,128.00	
			Punjab National Bank A/c 0099	6,72,359.48	
TO OTHER A/C					
S.A. Fund	15,400.00	23,525.00			
Lead College	8,125.00				
Income and expenditure a/c					
Balance b/d		39,96,492.48			
(+)/(-): Deficit/ (Surplus)	39,96,492.48				
TOTAL	₹	41,54,783.48	TOTAL	₹	41,54,783.48

In terms of our report of even date
 UDIN : 23137548BGWNKD1645
 For PV Phatak & Associates
 Firm registration number : 136411W
 Chartered Accountants



Vrushali Phatak
 Partner
 Membership No. 137548

Shri Swami Vivekanand Shikshan Sanstha's
Vivekanand College B. Voc section
Tal - Karveer, Dist.- Kolhapur

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	-	-	-	-	-	0.00
2	Lab equipments/ Science Appartus	-	0.00	0.00	50%	0.00	0.00
3	Physical education equipments	-	0.00	0.00	40%	0.00	0.00
4	Teaching aid equipments	-	0.00	0.00	50%	0.00	0.00
5	Furniture	-	0.00	0.00	20%	0.00	0.00
6	Computer	-	0.00	0.00	25%	0.00	0.00
7	Other deadstock	-	24,54,400.00	24,54,400.00	40%	9,81,760.00	14,72,640.00
8	Audio visual equipments	13,120.00	0.00	13,120.00	20%	2,624.00	10,496.00
9	Work experience equipments	-	0.00	0.00	20%	0.00	0.00
10	Drawing equipments	-	0.00	0.00	20%	0.00	0.00
11	Electronic Dead Stock	-	0.00	0.00	20%	0.00	0.00
		-	5,71,387.00	5,71,387.00	20%	1,14,277.00	4,57,110.00
	₹	13,120.00	30,25,787.00	30,38,907.00		10,98,661.00	19,40,246.00

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



"अस्य, विद्याया अस्मिं सुखं न भवति किं एतत्" - श्री. वाङ्मनी शर्मा

Shri. Swami Vivekanand Shikshan Sansha Kolhapur

VIVEKANAND COLLEGE, KOLHAPUR (AUTONOMOUS)
 Receipt & Payment Account for the year ending : March 2022 (Sr. College)

DIRECT RECEIPTS		Amount Rs.	Amount Rs.	DIRECT EXPENDITURE		Amount Rs.	Amount Rs.
TO OPENING BALANCE :				BY SALARY & ALLOWANCES :			
Cash In Hand		87282.00		Pay Teaching		57438457.00	
PNB Non Salary AC 1650		642724.16		Pay Non Teaching		7502436.00	
PNB Scholarship AC 3534		2649506.32		Cash Allow.		900.00	
Bank of Maharashtra-Salary-AC 5464		4343074.50		G.P. Non Teaching		301100.00	
PNB UGC AC No 1590		3505845.64		G.P. Menials		750150.00	
PNB Univ Exam 1660		1532898.77		G. P. Teaching		159500.00	
PNB Univ Pattern Exam AC 11000		2635260.70		D.A. Non Teaching		4908192.00	
PNB NSS AC 00146		278969.25		D.A. Menials		12337389.00	
Bank of Maharashtra (RUSA) 4959		5838914.34	21514475.68	Washing Allowance		33350.00	
TO GOVT. GRANTS :				D.A. Teaching		14213081.00	
Salary Grant		139654801.00		HRA Non Teaching		1369651.00	
Non-Salary Grant		1450400.00		HRA Menials		2813102.00	
Medical Re-Imbursement		1082639.00		HRA Teaching		9340940.00	
CHB Grant		2526600.00		CLA Non Teaching		28533.00	
Leave Encashment Grant		2467181.00	147181621.00	CLA Menials		85080.00	
TO AUTONOMOUS COLLEGE GRANT		1500000.00	1500000.00	CLA Teaching		58945.00	
				T.A. Non Teaching		97200.00	
				T.A. Menials		304400.00	
				T.A. Teaching		568800.00	
				Special Pay Teaching		54000.00	
				Pay Menials		14549400.00	
				CHB Salary		2916413.00	
				6th Pay Diff Teaching		753825.00	
				Principal Additional HRA		23800.00	
				Seventh Pay Diff Teaching		12150538.00	
				Medical Reimbursement		1880869.00	
				Leave Encashment		5149979.00	149790030.00
TO FEES FROM STUDENTS :				BY LIBRARY EXPENDITURE :			
Admission Fee		34820.00		Reading Room/News Papers		16606.00	
Tuition Fee		1418782.50		Book Binding		920.00	
Library Fee		343270.00		Periodicals		48115.00	65641.00
Laboratory Fee		144255.00		BY LABORATORY EXP. :			
Gymkhana Fee		544632.50		Lab. Chemicals & Current Expt.		32345.00	
Magazine Fee		350914.50		Lab. Expt.		470000.00	502345.00
College Day		349625.00		BY GYMKHANA EXP. :			
ICard Fee		48930.00		Gymkhana Current Expt.		656299.00	
Registration Fee		144270.00		Magazine Expt.		132568.00	788867.00
Environment Sci. Fee		269225.00		BY FURNITURE & DEAD STOCK EXP.			
COC Course Fee		1791680.00		Misc. Dead Stock		4400.00	
Laboratory Breakage		20304.00		Computer		691720.00	
Computer Fee		185180.00		Library Books		123531.00	
Vivekanand Mahotsav		5106.00		Batteries		56700.00	
Convocation of College		219188.00		Bio-Metric Machine		16500.00	
Cost of Library Books		10988.00	5881190.50	Electronic Equipment		133159.00	
				CCTV Camera		16756.00	
				LCD Projector		34899.00	1077665.00
				BY OTHER EXPENDITURE			
				Travelling Expenses		42258.00	
				Telephone Exp.		122859.00	
				Internet Expt.		263038.00	
				Repairs to Deadstock		26127.00	

✓ CMAL/DME



DIRECT RECEPITS		Amount Rs.	Amount Rs.	DIRECT EXPENDITURE		Amount Rs.	Amount Rs.
TO OTHER RECEIPTS :				Electricity Charges		239630.00	
Sale of Science Journals		215829.00		Postage		5518.90	
Book Bank		2618.00		Stationary		94685.00	
T. C. Fee		31050.00		Printing		52253.00	
Non Grant Tuition Fee		3806026.00		Advertisement		73475.00	
Bio Tech Fees		254177.50		AMC Charges		249865.00	
Health Insurance		165.00		Affiliation Fees		38684.00	
College Exam Fee		99900.00		Misc. Expenditure		210774.80	
Microbiology Fees		207936.00		Building Insurance		32033.00	
Maintainance of Phy Facility		34153.00		Supervision Charges		1453000.00	
Vivek Periodicals		33047.50		Corporation Tax		265954.00	
Autonomous Exam Fee		5776929.30		Water Charges		10959.00	
Bank Interest		450705.00		Audit Fee		171446.00	
B. Voc. Fee		763637.00		Purchase of Science Journal		166098.00	
Fixed Deposit Interest		37996.00		Tution Fee Adjustment		1450400.00	
Course Completion Certificate		212000.00		Envior. Exps.		106000.00	
Sale of Scrap Paper / Materials		52868.00		COC Course Exps.		1162639.00	
Sale of Autonomous Books		12900.00		Computer Exps.		72674.00	
Autonomous Book Printing		22770.00		Autonomous Book Printing		0.00	
Online Registration Fee Local		18280.00		Vivek News Paper		0.00	
Conference Registration		29650.00		Infrastrucure Agumentation		14204.00	
Sale of Forms		1680.00		Seed Money for Research		5000.00	
Student Alumini		1400.00	12065717.30	Autonomous Exps.		1946877.00	
				Cleaning Charges		147834.00	
				Non Grant Salary Teaching		2579438.00	
				Non Grant Salary NonTeaching		733370.00	
				Sports Exps.		1000.00	
				Course Completion Certificate		205026.00	
				Seminar		55920.00	
				Uniform to Peon		85217.00	
				Electric Material Expt.		6419.00	
				Identity Card Exps		119553.00	
				Guest Lecturer Remunation		5300.00	
				Student Alumini		2660.00	
				Software Facility		1077760.00	
				Sale of Autonomous Books		37527.00	
				Vivekanand Mahotsav		4275.00	
				Autonomous Exam Exps.		2037383.00	
				Minor Research Projeet		347500.00	
				Remuneration		19450.00	
				Website Expenses		133630.00	15875713.70
TOTAL		188143004.48	188143004.48	TOTAL		168100261.70	168100261.70



INDIRECT RECEIPTS	Amount Rs.	Amount Rs.	INDERICT PAYMENTS	Amount Rs.	Amount Rs.
TO S.S.V.S.S.KOLHAPUR	2435454.00	2435454.00	BY S.S.V.S.S.KOLHAPUR	4724024.00	4724024.00
TO INTRA BRANCH			BY INTRA BRANCH		
Prin. Jr. College Section	481158.00		Prin. Jr. College Section	481158.00	
Prin. BBA Section	24596.00		Prin. BBA Section	24596.00	
Prin. BCA Section	11605.00		Prin. BCA Section	11605.00	
Prin. BCS Section	1791399.00		Prin. BCS Section	1791399.00	
Prin. Bio Tech Section	24070.00		Prin. Bio Tech Section	24070.00	
Prin. Ladies Hostel	4150.00		Prin. Ladies Hostel	4150.00	
Prin. P.G. Section	131669.00	2468647.00	Prin. P.G. Section	131669.00	2468647.00
TO SALARY DEDUCATIONS :			BY SALARY DEDUCATIONS :		
P. F. (A.O.)	10052017.00		P. F. (A.O.)	10057017.00	
D.C.P.S. Regular	2956900.00		D.C.P.S. Regular	2956900.00	
D.C.P.S. Delayed	109391.00		D.C.P.S. Delayed	109391.00	
Income Tax	17809507.00		Income Tax	17809507.00	
Professional Tax	330600.00		Professional Tax	330600.00	
LIC	2354940.00		LIC	2354940.00	
Path Sanstha	6165100.00		Path Sanstha	6165100.00	
Sanstha Krutdnyata Nidhi	1178415.00		Sanstha Krutdnyata Nidhi	1178415.00	
Path Sanstah Divident	445190.00		Path Sanstah Divident	445190.00	
Family Court Recovery	61416.00		Family Court Recovery	61416.00	
Revenue Stamp	2400.00		Revenue Stamp	2400.00	
Covid 19 C.M. relief fund	472423.00		Covid 19 C.M. relief fund	472423.00	
Provi. Fund Ind. Share	186189.00	42124488.00	Provi. Fund Ind. Share	186189.00	42129488.00
TO SCHOLARSHIP A/C. :			BY SCHOLARSHIP A/C. :		
GOI Freeship	0.00		GOI Freeship	103008.50	
Rajashri Chha. Shahu Mah. Shik.	4790150.00		Rajashri Chha. Shahu Mah. Shik.	3559650.00	
Shu. Shish. (EBC) Grantable			Shu. Shish. (EBC) Grantable		
GOI Scholarship	0.00		GOI Scholarship	555242.00	
S. T Scholarship	16410.00		S. T Scholarship	16410.00	
SBC Freeship	96752.50		SBC Freeship	96752.50	
S.C Freeship	333622.50		S.C Freeship	153259.00	
S.T Freeship	52320.00		S.T Freeship	1830.00	
S.C Scholarship	1549875.00		S.C Scholarship	1523000.00	
NT Freeship	290140.50		NT Freeship	290140.50	
OBC Freeship	787430.00		OBC Freeship	737519.00	
OBC Scholarship	3096360.50		OBC Scholarship	3096360.50	
N. T. Scholarship	1083529.00		N. T. Scholarship	923796.50	
SBC Scholarship	329375.00		SBC Scholarship	329375.00	
Handicapped Schol.	25294.00	12451259.00	Handicapped Schol.	25294.00	11413637.50
TO UNIVERSITY FEES :			BY UNIVERSITY FEES :		
University Exam Fee	0.00		University Exam Fee	8325.00	
Eligibility Fee	160850.00		Eligibility Fee	130150.00	
University Pro. Rata	83775.00		University Pro. Rata	95765.00	
Apatkalin Nidhi	36593.00		Apatkalin Nidhi	52990.00	
Ashwamegh Nidhi	101619.50		Ashwamegh Nidhi	76554.00	
Lead College Fee	88670.50		Lead College Fee	78025.00	
Development Fund (CDF)	598595.00		Development Fund (CDF)	1050.00	
Group Insurance Student	50325.00		Group Insurance Student	43555.00	
University Youth Festival	269586.50		University Youth Festival	124254.00	
Youth Hostel	169425.00		Youth Hostel	158168.00	
University Centre Exp.	249248.00		University Centre Exp.	306607.00	
E Suvidha	184834.50		E Suvidha	6913.00	
Self finance Unit (NSS)	33210.00		Self finance Unit (NSS)	32520.00	
Inter Zone Sports	3850.00		Inter Zone Sports	0.00	
Student Welfare Fund	186275.00	2216857.00	Student Welfare Fund	183150.00	1298026.00
TO UGC Grants			BY UGC Grants		
UGC Grant Refund	0.00		UGC Grant Refund	18620.00	
ICSSR Conference (Economics)	80000.00		ICSSR Conference (Economics)	86000.00	
B. Vocational Grant	25494.00		B. Vocational Grant	2548498.00	
RUSA Grant	151076.00	256570.00	RUSA Grant	12045682.00	14698800.00
INDIRECT RECEIPTS	61953275.00	61953275.00	INDIRECT PAYMENTS	76732622.50	76732622.50



INDIRECT RECEIPTS	Amount Rs.	Amount Rs.	INDIRECT PAYMENTS	Amount Rs.	Amount Rs.
INDIVIDUAL ADVANCE	5640394.00	5640394.00	INDIVIDUAL ADVANCE	5551100.00	5551100.00
TO OTHER INDIRECT REPT.			BY OTHER INDIRECT EXP.		
Yashw. Chavan Magazine Sprot Prize	5000.00		Yashw. Chavan Magazine Sprot Prize	0.00	
NSS Regular	0.00		NSS Regular	45000.00	
NSS Camp	0.00		NSS Camp	42000.00	
TDS	216459.00		TDS	217993.00	
Learning Mgmt Scheme	346935.00		Learning Mgmt Scheme	0.00	
Laboratory Deposit	0.00		Laboratory Deposit	150.00	
Library Deposit	157250.00		Library Deposit	560.00	
S. A. Fund	107964.00		S. A. Fund	50125.00	
Lead College Workshop	24000.00		Lead College Workshop	48000.00	
Flag Day Nidhi	17463.00		Flag Day Nidhi	17463.00	
Salary Advance Non Teaching	0.00		Salary Advance Non Teaching	232300.00	
Salary Advance Menials	0.00		Salary Advance Menials	220000.00	
Vivekanand Jayani Nidhi	52600.00		Vivekanand Jayani Nidhi	52600.00	
Security Deposit	157867.00	1085538.00	Security Deposit	0.00	926191.00
			BY CLOSING BALANCE :		
			Cash In Hand	2270.00	
			PNB Non Salary AC 1650	-86093.24	
			PNB Scholarship AC 3534	3677866.22	
			Bank of Maharashtra-Salary-AC 5464	269119.00	
			PNB UGC AC No 1590	-932130.82	
			PNB Univ. Exam 1660	2317660.83	
			PNB Univ. Pattern Exam AC 11000	-58767.30	
			PNB NSS AC 00146	287014.55	
			State Bank of India - 40324691774	0.00	
			Bank of Maharashtra (RUSA) 4959	35097.04	5512036.28
GRAND TOTAL RS.		256822211.48	GRAND TOTAL RS.		256822211.48

0.00

RBJ

Prer
(Dr. B. R. Kumbhar)
PRINCIPAL
Vivekanand College
Kolhapur

UDIN - 22122778 ANT V G W 2152
For PV Phatak & Associates
Chartered Accountants

V Phatak

CA Vikram Phatak
Partner
Membership No. 122778



P V PHATAK & ASSOCIATES
Chartered Accountants



UDIN : 22122778ANTVGW2152

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of **VIVEKANAND COLLEGE (SENIOR), KOLHAPUR**. [hereinafter referred to as "the College"], being a branch of SSVSS, which comprise the Balance sheet as at March 31, 2022, and the Income and Expenditure account and Receipt and Payments account for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion section* of our report, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence of unutilized grants; the covenants attached to the grants already received; the nature of grants sanctioned; the amount of the grant not received out of the total amount sanctioned; and grants claimed but not sanctioned as on the date of balance sheet.

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the College has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2022 –

• Pre. Building committee	₹ 25,40,787.68/-
• Scholarships	₹ 31,69,986.00/-
• University and Other Exam fee	₹ 32,18,389.25/-
• UGC Grants unutilized	₹ 3,50,577.00/-
• Other Liabilities	₹ 19,83,664.15/-

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2022 –

• University and Other Exam fee	₹ 3,02,670.00/-
• Other accounts	₹ 21,49,839.00/-
• UGC Grants receivable	₹ 3,87,94,780.00/-



As per information and explanation received by us, the depreciation has not been provided on women hostel building which has been carried in the balance sheet at cost.



Emphasis of Matters paragraph

Prior period income

We draw attention towards Prior Period income credited to Income & Expenditure Account and relevant note in notes to accounts. In the financials, College Development Fund (CDF) was shown as a liability side in the financial, however CDF is to be treated as Direct Income hence old outstanding balance of the same has been written back as prior period income as per the decision by the management.

- Development Fund CDF ₹ 15,75,428.56/-

Balance recoverable from various individuals for the year ended March 31, 2022 [Individual A/c on Assets Side]

The balance as per financial statements	₹ 7,85,599.97/-
Balance as per information list furnished	₹ 10,59,186.00/-
Diff.	₹ - 2,73,586.03/-

The aforesaid amount needs to be written off or written back after concluding adequate verification/investigation of reasons for difference.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Date :

Place: Kolhapur

For P V PHATAK & ASSOCAITES

Chartered Accountants

Firm Registration No.136411W



Vrushali Phatak

Vrushali Phatak

Partner

Membership No.137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE (SENIOR)
TARABAI PARK, KOLHAPUR.
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2022

EXPENDITURE	₹	INCOME	₹
To Salary Expenses	14,79,09,161.00	By Salary Grant	14,46,48,582.00
To Medical Exp.	18,80,869.00	By Medical Grant	10,82,639.00
To Tution Fee Adjustment	14,50,400.00	By Non Salary Grant	14,50,400.00
To Non Grant Salary Exp.	33,12,808.00	By Autonomous Grant	15,00,000.00
To Other Expenses	95,07,729.70	By Fees From Students	64,79,785.50
To Library Exp	65,641.00	By Bank Interest	4,50,705.00
To Laboratory. Exp	5,02,345.00	By Other Receipt	1,16,15,012.30
To Gymkhana Exp	7,88,867.00		
To Audit Fee	1,71,446.00	By Prior Period Income	15,75,428.56
To Supervision Charges	14,53,000.00	College Development Fund (CDF)	15,75,428.56
To Depreciation	12,69,766.00		
To Surplus	4,90,519.66		
TOTAL	₹ 16,88,02,552.36	TOTAL	₹ 16,88,02,552.36

Notes to accounts forming part of financial statements are enclosed.

In terms of our report of even date
UDIN : 22122778ANTVGW2152

For and on behalf of management of the college-

For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Vrushali Phatak

Vrushali Phatak
Partner
Membership No. 137548

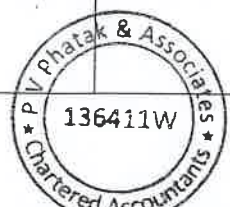


Principal/ Authorised Signatory *Pu*
PRINCIPAL
Vivekanand College
Kolhapur



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE (SENIOR)
TARABAI PARK, KOLHAPUR,
BALANCE SHEET AS ON 31.03.2022

LIABILITIES	₹	₹	ASSETS	₹	₹
S.S.V.S.S.		2,17,13,030.11	Fixed assets (As per Schedule)		31,34,018.00
President building committee		25,40,787.68	Fixed Deposits with bank		2,44,246.00
Deposits		7,34,263.00	Fixed Deposit With Path Pedhi Path Pedhi F D	1,10,000.00	1,10,000.00
Telephone Deposit	3,791.00		Deposits		1,27,966.00
Salary Deposit	14,084.00		O.B.C.F.D.	35,018.00	
Laboratory Deposit	43,406.00		Union Bank	13,500.00	
Library Deposits	6,72,982.00		Prin. D.A.Patil F.D.	12,500.00	
Scholarships		31,69,986.00	F.D Union Bank	1,328.00	
GOI Scholarship	9,72,611.00		Gas Deposit	24,200.00	
GOI Freeship	4,83,657.50		Security Deposit	590.00	
Hindi Scholarship	4,850.00		Gathering Deposit	1,300.00	
Govt. Open Merit Scholarship	3,000.00		Electricity Deposit	39,530.00	
Physical Handicapped Scholarship	2,685.00		U.G.C Grants - Receivable		3,87,94,780.00
PMSSS	19,810.00		UGC Conference Language	16,250.00	
Raj. Chh. Shahu Maharaj Shikshan	12,18,000.50		Development Grant XII Plan	13,90,404.00	
Shulk(EBC) Grantable	50,490.00		Merged Scheme Grant XII Plan	58,969.00	
S.T. Freeship	26,875.00		DBT Star College	6,88,347.00	
S.C. Scholarship	1,78,363.50		B.Vocational / Comm. college Grant	2,73,52,880.00	
S.C. Freeship	1,59,732.50		UGC Conference Commerce	30,000.00	
N.T. Scholarship	49,911.00		ICHR Conference (History)	10,000.00	
OBC Freeship	49,911.00		Major Research Project	2,03,360.00	
Prize Fund A/c		4,03,874.00	C.O.C. Grant	12,27,593.00	
Late Shri V.B.Charankar (F.D.)	11,000.00		College with Potential for Excellence	14,84,756.00	
Smt Ratnabai Chougule (F.D.)	5,000.00		RUSA Grant	63,32,221.00	
B.N. Patil (F.D.)	15,000.00		University and other exam fees		3,02,670.00
Prin. D.A.Patil (FD) I	25,157.00		University Centre Exp.	1,28,480.00	
Late Rahul Hatti Paritoshik	9,628.00		Apatkalin Nidhi	32,234.50	
Prin. D.A.Patil (FD) II	1,00,000.00		University Seminar	180.00	
Ranjanabai Chavan (F.D)	30,000.00		Self Finance Unit (NSS)	1,282.50	
A.S. Kadam (F.D)	20,000.00		Youth Hostel	1,40,493.00	
F.D. For Scholarship & Prizes	80,089.00		Other Accounts		21,49,839.00
Dr. R.S.Patil Deposit	10,000.00		P.F. (A.O.)	5,000.00	
Dr. H.B.Patil Deposit	15,000.00		Salary Advance Peon	13,26,000.00	
Dr. S.V. Kakatkar Deposit	83,000.00		CHB Advance	28,800.00	
University and other exam fees		32,18,389.25	V. S. Khandekar Vyakhyanmala	8,790.00	
SUYF	45,510.50		Profession Tax	35,415.00	
E- Suvidha	6,08,551.50		Salary Advance Menials	4,25,000.00	
Ashwamedh	2,26,344.50		NSS Regular	45,000.00	
MTC Exam Fee	54,485.00		NSS Camp	42,000.00	
PTC Exam Fee	60,797.00		TDS	1,534.00	
University Pro rata	43,005.50		Salary Advance Non Teaching	2,32,300.00	
Eligibility Fee	1,17,761.00		Intra-branch accounts		11,02,180.00
Health insurance	1,75,960.00		M.Sc Computer Sciences	10,96,450.00	
University Development Fund	12,82,222.00		Prin.MBA Distance Section	5,730.00	
Lead College Workshop	21,222.00		Scholarships		44,000.00
University Exam Fee	1,22,480.00		Shikshanmaharshi Dr. Bapuji Salunkhe Merit	44,000.00	
S.A . Fund	2,74,625.25		B.Voc. Advance		3,37,312.00
Photo Copy Ans. Book Fee	440.00		Individual accounts		7,85,599.97
Lead College Fees	79,978.00		Cash and bank balances		55,12,036.28
Student Welfare Fund	94,387.00		Cash in hand	2,270.00	
Group Insurance Student	6,770.00		Bank of Maha. A/c No. 60001015464	2,69,119.00	
Inter zone Sports	3,850.00		Bank of Maharashtra 60321704959	35,097.04	
U.G.C Grants - unutilised		3,50,577.00	Punjab Nation Bank A/c No. 1590	(9,32,130.82)	
IQAC Cell	77,172.00		Punjab National Bank A/c No. 1650	(86,093.24)	
Extension of Laboratory XI Plan	47,579.00		Punjab National Bank A/c No. 1660	23,17,660.83	
DST Fellowship Grant	45,343.00		Punjab National Bank A/c No. 1100	(58,767.30)	
Minor Research Project	81,483.00		Punjab National Bank A/c No. 3534	36,77,866.22	
ICSSR Conference (Economics)	99,000.00		Punjab National Bank A/c No. 0146	2,87,014.55	
Providend fund accounts		1,31,500.00	State Bank of India A/c No. 4032469177-4		
P.F.Deposit	1,31,500.00		Salary Deduction		
Intra-branch accounts		1,04,198.00	Path Sanstha	500.00	
Prin. Xerox Center	1,00,000.00		LIC Contribution	20,684.02	
Prin. M.Phil (YCMOU) Section	4,198.00		Salary payable	2,88,880.00	
Salary Deduction		3,11,058.02	Krutadnyanata Nidhi	809.00	
Path Sanstha	500.00		DCPS Fund	185.00	
LIC Contribution	20,684.02				
Salary payable	2,88,880.00				
Krutadnyanata Nidhi	809.00				
DCPS Fund	185.00				



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Other liabilities		19,83,664.15			
Income Tax Other than Salary	7,066.00				
Oriental bank loan account	1,000.00				
Group Insurance Staff	1,441.00				
Jagar Janivancha	2,41,470.00				
Yashwantrao Chavan Uni.	71,199.00				
Flag Day	5,705.00				
Net Exam Remuneration	7,200.00				
NSS A/c	67,886.00				
Other Receipt (Building Rent)	2,460.00				
Loksatta Lokankika Exp.	4,000.00				
Anamat	300.00				
Fee Anamat	50,175.15				
Bank Anamat	57,587.00				
Alumini Fee.	4,719.00				
Central Assessment Exp.(YCMOU)	372.00				
NCC Washing Allowance	4,960.00				
Vivekanand Mahostav	84,654.00				
Other Exam Exp.	1,57,439.00				
Autonomus Exam Development Fund	2,07,999.00				
Corpus Fund	4,92,320.00				
Self Finance Fees	3,910.00				
Yashwantrao Chavan Magazine Sports Prize	5,000.00				
Security Deposit	1,57,867.00				
Learning Mgmt Scheme	3,46,935.00				
Income and expenditure a/c		1,79,83,320.04			
Balance b/d	1,74,92,800.38				
Add : Surplus	4,90,519.66				
TOTAL	₹	5,26,44,647.25	TOTAL	₹	5,26,44,647.25

Notes to accounts forming part of financial statements are enclosed.

In terms of our report of even date
UDIN : 22122778ANTVGVW2152
For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Vrushali Phatak
Partner
Membership No. 137548



For and on behalf of management of the college.

P. P.
Principal/ Authorised Signatory
PRINCIPAL
Vivekanand College
P Kolhapur



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College (Sr. Section), Kolhapur

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2021-22

Particulars	WDV as on 1.4.2021	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2022
Library	1,22,191.00	1,23,531.00	2,45,722.00	50%	1,22,861.00	1,22,861.00
Lab equipments/ Science Appartus	1,23,461.00	0.00	1,23,461.00	40%	49,384.00	74,077.00
Physical education equipments	1,63,835.00	0.00	1,63,835.00	50%	81,918.00	81,917.00
Teaching aid equipments	93.00	0.00	93.00	20%	19.00	74.00
Furniture	6,55,843.00	0.00	6,55,843.00	25%	1,63,961.00	4,91,882.00
Computer	3,16,667.00	7,26,619.00	10,43,286.00	40%	4,17,314.00	6,25,972.00
Other deadstock	19,44,029.00	2,27,515.00	21,71,544.00	20%	4,34,309.00	17,37,235.00
Audio visual equipments	0.00	0.00	0.00	20%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
	₹ 33,26,119.00	10,77,665.00	44,03,784.00		12,69,766.00	31,34,018.00

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

P. V.
PRINCIPAL
Vivekanand College
Kolhapur



Vivekanand College, Kolhapur

Tal: Karveer, Dist: Kolhapur

Notes forming part of financial statements as on and for the year ended March 31, 2022

Statement on significant accounting policies –

Basis of preparation –

The financial statements have been prepared to comply in all material respects with the Accounting Standards prevalent in India. The financial statements have been prepared under the historical cost convention. The accounting policies have been consistently applied by the college and are consistent with those used in the previous year.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

Fixed Assets

Fixed Assets are stated at opening WDV less depreciation. Cost includes all expenditure necessary to bring the asset to its working condition for its intended use. Building after its construction is complete, is transferred to building section of Shri Swami Vivekanand Shikshan Sanstha (SSVSS) as per policy of the SSVSS.

Depreciation

Depreciation is provided using the WDV method at the following rates –

Library	50%
Lab equipments/ Science Apparatus	40%
Physical education equipments	50%
Teaching aid equipments	20%
Furniture	25%
Computer	40%
Other Deadstock	20%
Audio visual equipments	20%
Work experience equipments	20%
Drawing equipments	20%

Since building, after its completion is transferred to SSVSS, no depreciation is provided for on the same.

Government grants and subsidies

Grants and subsidies from the UGC are recognized on its actual receipts.

Salary and grants other than UGC grants are recognized as income on its receipt.

When the UGC grant or subsidy relates to an expense item, it is credited to the Income and Expenditure a/c on its receipt to the extent of its utilization and debited to the income and expenditure account on its utilization. The unutilized balance if any is shown as a liability.



Vivekanand College, Kolhapur

Tal: Karveer, Dist: Kolhapur

Notes forming part of financial statements as on and for the year ended March 31, 2022

Where the grant or subsidy relates to an asset, its value is deducted from the gross value of the asset concerned in arriving at the carrying amount of the related asset. If it covers entire cost of an asset, the asset is stated at a nominal value i.e ₹ 10. The unutilized balance is shown as a liability.

Revenue recognition

Fees from students are recognized on receipt basis. Bank interest is recognized on receipt basis.

Prior period income

In the financials, College Development Fund (CDF) was shown as a liability of the college, however CDF is to be treated as Direct Income hence old outstanding balance of the same has been written back as prior period income as per the decision by the management.

In terms of our report of even date

UDIN : 22122778ANTVGW2152

For P V Phatak & Associates

Firm registration number: 136411W


Chartered Accountants



Vrushi Phatak
Partner
Membership No. 137548



For and on behalf of management of the college-


Principal/ Authorised Signatory
PRINCIPAL
Vivekanand College
Kolhapur





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UDIN: 22137548ARMIMD3341

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of VIVEKANAND COLLEGE, KOLHAPUR (M.SC CHEMISTRY/ M.SC MATHS/ M.COM). [hereinafter referred to as "the College"], being a branch of SSVSS, which comprise the Balance Sheet as on March 31, 2022, and the Income and Expenditure account and Receipt and Payments account for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report*, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the College has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2022 –

- Scholarship & Exam Fees ₹ 4,87,888.00/-
- Other Fees & Deposits ₹ 11,45,967.53/-

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2022 –

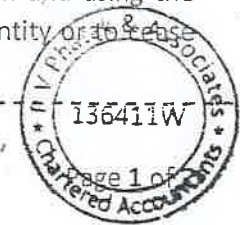
- Other Accounts ₹ 3,755.00/-
- Individual ₹ 2,500.00/-

We draw attention towards Prior Period income credited to Income & Expenditure Account. In the financials, College Development Fund (CDF) was shown as a liability of the college, however CDF is to be treated as Direct Income hence old outstanding balance of the same has been written back as prior period income as per the decision by the management.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.



Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For P V Phatak & Associates

Chartered Accountants

ICAI firm registration number – 136411W



Vrushali Phatak

Partner

Membership number - 137548

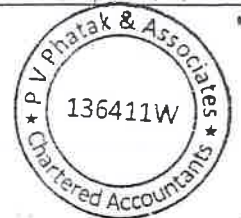
Place: Kolhapur

Date: 09/09/2022

Shri Swami Vivekanand Shikshan Sanstha's
VIVEKANAND COLLEGE, KOLHAPUR (PG Section)
M.sc.Chemistry / M.sc.Maths / M.com

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31-03-2022

DIRECT RECEIPT	₹	₹	DIRECT PAYMENT	₹	₹
FEEs FROM STUDENTS		43,43,073.50	Remuneration Exp.		15,60,900.00
Admission Fee	4,650.00		Mandhan	7,51,150.00	
Identity card Fees	10,395.00		Remuneration	8,09,750.00	
Tuition Fee	30,61,918.50		LIBRARY EXPENDITURE		23,263.00
Library Fee	47,800.00		Periodicals	4,100.00	
Gymkhana Fee	67,690.00		Library Books	19,163.00	
Laboratory fee	9,51,970.00		LABORATORY EXPENDITURE		2,88,201.00
College Magazine Fee	45,450.00		Lab. Chemicals & Current Exp.	4,120.00	
College Day Fee	44,500.00		Lab. Exp	2,84,081.00	
PG Entrance fee	12,500.00		GYMKHANA EXPENDITURE		2,500.00
College Exam Fee	22,850.00		Gymkhana Current Exp.	2,500.00	
Development Fund (C.D.F.)	73,350.00		Dead Stock		3,61,182.00
OTHER RECEIPTS		22,330.00	Computer	2,40,040.00	
Vivek periodical	4,410.00		Printer	79,842.00	
Registration Fees	17,870.00		ERP Softwares	41,300.00	
COC Course Fee	50.00		OTHER EXPENDITURE		4,20,506.30
College Fees		31,24,916.03	Travelling exp.	150.00	
Bank Interest		1,09,054.00	Advertiesment	33,197.00	
			Affiliation fee	3,12,040.00	
			Misc. Expenditure	4,759.30	
			Audit Fee	1,180.00	
			Magazine Exp.	13,876.00	
			COC Course Exps.	110.00	
			Software facility	23,160.00	
			Purchase Of Identity Card	11,050.00	
			College Exam Exps.	18,159.00	
			Development Fund (C.D.F.)	2,825.00	
			College Fees		31,24,916.03
			Supervision Charges		72,000.00
TOTAL DIRECT RECEIPT	₹	75,99,373.53	TOTAL DIRECT PAYMENT	₹	58,53,468.33



INDIRECT RECEIPT	₹	₹	INDIRECT PAYMENT	₹	₹
SECRETARY SSVSS KOLHAPUR		2,04,169.00	SECRETARY SSVSS KOLHAPUR		35,00,000.00
INTRA BRANCH A/C Prin Jr. college Section Prin. Sr. College Section	196.00 1,31,669.00	1,31,865.00	INTRA BRANCH A/C Prin Jr. college Section Prin. Sr. College Section	1,31,669.00	1,31,669.00
UNIVERSITY A/C Eligibility fee University pro- rata Apatkalin Nidhi Ashwamedh Nidhi Lead College Fee University youth Festival Youth Hostel E- Suvidha Student Health Scheme Student Welfare Fund	52,450.00 12,250.00 94,315.00 14,700.00 12,100.00 31,885.00 24,350.00 24,500.00 6,445.00 24,200.00	2,97,195.00	UNIVERSITY A/C Eligibility fee University pro- rata Apatkalin Nidhi Ashwamedh Nidhi Lead College Fee University youth Festival Youth Hostel E- Suvidha Student Health Scheme Student Welfare Fund	24,100.00 11,500.00 4,600.00 11,292.00 11,475.00 19,182.00 22,800.00 2,050.00 8,360.00 22,950.00	1,38,309.00
Individual Account Individual Advance Recoverable	20,000.00	20,000.00	Individual Account Individual Advance Recoverable	20,000.00	20,000.00
OTHER FEES & DEPOSIT Professional Tax Learning MGMT Scheme Bank Anamat Fee Anamat Self Finance Unit (NSS) TDS Laboratory Deposits Library Deposit S.A. Fund	1,600.00 37,510.00 75,600.00 1,43,959.53 4,840.00 1,866.00 72,100.00 67,200.00 12,075.00	4,16,750.53	OTHER FEES & DEPOSIT Professional Tax Learning MGMT Scheme Bank Anamat Fee Anamat Self Finance Unit (NSS) TDS Laboratory Deposits Library Deposit S.A. Fund	1,600.00 4,600.00 1,686.00 45,500.00 17,200.00 900.00	71,486.00
TOTAL INDIRECT RECEIPT	₹	10,69,979.53	TOTAL INDIRECT PAYMENT	₹	38,61,464.00
TO OPENING CASH & BANK BALANCE Cash in hand P N Bank A/c No.1670	9,440.00 48,51,623.44	48,61,063.44	BY CLOSING CASH & BANK BALANCE Cash in hand P N Bank A/c No.1670	125.00 38,15,359.17	38,15,484.17
GRAND TOTAL	₹	1,35,30,416.50	GRAND TOTAL	₹	1,35,30,416.50

As per our report on even date

UDIN: 22137548ARMIMD3341

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

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Vrushali Phatak

Partner

Membership No. 137548

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S

Vivekanand College, Kolhapur. (PG Section)

M.sc.Chemistry / M.sc.Maths / M.com

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

Expenditure	₹	Income	₹
To Salary expenses	15,60,900.00	By Fees From Student	43,43,073.50
To Educational expenses	4,24,606.30	By Other Receipts	22,330.00
To Laboratory expenses	2,88,201.00	By Interest	1,09,054.00
To Gymkhana expenses	2,500.00	By Prior Period Income	82,348.00
To Supervision charges	72,000.00	Development Fund (C.D.F.)	82,348.00
To Depreciation	1,89,980.00		
To Surplus	20,18,618.20		
Total	45,56,805.50	Total	45,56,805.50

BALANCE SHEET AS ON MARCH 31, 2022

Liabilities	₹	₹	Assets	₹	₹
INTRA BRANCH A/C.		2,86,402.00	SSVSS Kolhapur		1,34,03,249.50
Prin Jr. college	196.00		Fixed assets		2,74,705.00
Prin. Sr. College	2,86,206.00		[Refer schedule attached]		
Scholarship and Exam Fees		4,87,888.00	Individual A/c		2,500.00
University Exam Fees	23,895.00		Other A/c		3,755.00
Eligibility Fee	75,975.00		Student Health Scheme	3,755.00	
University pro- rata	5,630.00		Cash and bank balances -		38,15,434.17
Apatkalin Nidhi	91,275.00		Cash in hand	125.00	
Ashwamedh Nidhi	14,696.00		Punjab National Bank A/c 1670	38,15,359.17	
Lead College Fee	24,400.00				
University youth Festival	33,413.00				
Youth Hostel	16,550.00				
E- Suvidha Fee	48,950.00				
Student Welfare Fund	16,395.00				
Development Fee	84,450.00				
SUYF	10,929.00				
Registration Fee	27,950.00				
Photo Copy Ans. Book Fee	2,200.00				
Revaluation Fee Ans. Book	2,750.00				
Alumini Associate Fee	8,430.00				
OTHER FEES & DEPOSIT		11,45,967.53			
Self Finance Unit	7,670.00				
Laboratory Deposit	2,32,615.00				
Library Deposit	2,01,000.00				
SA Fund	50,645.00				
Learning MGMT Scheme	37,510.00				
Bank Anamat	75,600.00				
Fee Anamat	1,43,959.53				
TDS	180.00				
Autonomus Exam Development Fund	3,96,788.00				
INCOME & EXPE. A/c		1,55,79,436.14			
Op. Balance	1,35,60,817.94				
Add: Surplus	20,18,618.20				
Total	₹	1,74,99,693.67	Total	₹	1,74,99,693.67

As per our report on even date

UDIN: 22137548ARMIMD3341

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

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Vrushali phatak

Partner

Membership No. 137548

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2021-22

Particulars	WDV as on 1.4.2021	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2022
Library	23,460.00	19,163.00	42,623.00	50%	21,312.00	21,311.00
Lab equipments/ Science Appartus	60,095.00	0.00	60,095.00	40%	24,038.00	36,057.00
Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
Furniture	0.00	0.00	0.00	25%	0.00	0.00
Computer	0.00	3,61,182.00	3,61,182.00	40%	1,44,473.00	2,16,709.00
Other deadstock	785.00	0.00	785.00	20%	157.00	628.00
Audio visual equipments	0.00	0.00	0.00	20%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
	₹ 84,340.00	3,80,345.00	4,64,685.00		1,89,980.00	2,74,705.00

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
VIVEKANAND COLLEGE, KOLHAPUR (PG Section)
M.sc.Chemistry / M.sc.Maths / M.com

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31-03-2022

DIRECT RECEIPT	₹	₹	DIRECT PAYMENT	₹	₹
FEES FROM STUDENTS		43,43,073.50	Remuneration Exp.		15,60,900.00
Addmission Fee	4,650.00		Mandhan	7,51,150.00	
Identity card Fees	10,395.00		Remuneration	8,09,750.00	
Tution Fee	30,61,918.50		LIBRARY EXPENDITURE		23,263.00
Library Fee	47,800.00		Periodicals	4,100.00	
Gymkhana Fee	67,690.00		Library Books	19,163.00	
Laboratory fee	9,51,970.00		LABORATORY EXPENDITURE		2,88,201.00
College Magazine Fee	45,450.00		Lab. Chemicals & Current Exp.	4,120.00	
College Day Fee	44,500.00		Lab. Exp	2,84,081.00	
PG Entrance fee	12,500.00		GYMKHANA EXPENDITURE		2,500.00
College Exam Fee	22,850.00		Gymkhana Current Exp.	2,500.00	
Development Fund (C.D.F.)	73,350.00		Dead Stock		3,61,182.00
OTHER RECEIPTS		22,330.00	Computer	2,40,040.00	
Vivek periodical	4,410.00		Printer	79,842.00	
Registration Fees	17,870.00		ERP Softwares	41,300.00	
COC Course Fee	50.00		OTHER EXPENDITURE		4,20,506.30
College Fees		31,24,916.03	Travelling exp.	150.00	
Bank Interest		1,09,054.00	Advertisment	33,197.00	
			Affilation fee	3,12,040.00	
			Misc. Expenditure	4,759.30	
			Audit Fee	1,180.00	
			Magazine Exp.	13,876.00	
			COC Course Exps.	110.00	
			Software facility	23,160.00	
			Purchase Of Identity Card	11,050.00	
			College Exam Exps.	18,159.00	
			Development Fund (C.D.F.)	2,825.00	
			College Fees		31,24,916.03
			Supervision Charges		72,000.00
TOTAL DIRECT RECEIPT	₹	75,99,373.53	TOTAL DIRECT PAYMENT	₹	58,53,468.33



INDIRECT RECEIPT	₹	₹	INDIRECT PAYMENT	₹	₹
SECRETARY SSVSS KOLHAPUR		2,04,169.00	SECRETARY SSVSS KOLHAPUR		35,00,000.00
INTRA BRANCH A/C Prin Jr. college Section Prin. Sr. College Section	196.00 1,31,669.00	1,31,865.00	INTRA BRANCH A/C Prin Jr. college Section Prin. Sr. College Section	- 1,31,669.00	1,31,669.00
UNIVERSITY A/C Eligibility fee University pro- rata Apatkalin Nidhi Ashwamedh Nidhi Lead College Fee University youth Festival Youth Hostel E- Suvidha Student Health Scheme Student Welfare Fund	52,450.00 12,250.00 94,315.00 14,700.00 12,100.00 31,885.00 24,350.00 24,500.00 6,445.00 24,200.00	2,97,195.00	UNIVERSITY A/C Eligibility fee University pro- rata Apatkalin Nidhi Ashwamedh Nidhi Lead College Fee University youth Festival Youth Hostel E- Suvidha Student Health Scheme Student Welfare Fund	24,100.00 11,500.00 4,600.00 11,292.00 11,475.00 19,182.00 22,800.00 2,050.00 8,360.00 22,950.00	1,38,309.00
Individual Account Individual Advance Recoverable	20,000.00	20,000.00	Individual Account Individual Advance Recoverable	20,000.00	20,000.00
OTHER FEES & DEPOSIT Professional Tax Lerarning MGMT Scheme Bank Anamat Fee Anamat Self Finance Unit (NSS) TDS Laboratory Deposits Library Deposit S.A. Fund	1,600.00 37,510.00 75,600.00 1,43,959.53 4,840.00 1,866.00 72,100.00 67,200.00 12,075.00	4,16,750.53	OTHER FEES & DEPOSIT Professional Tax Lerarning MGMT Scheme Bank Anamat Fee Anamat Self Finance Unit (NSS) TDS Laboratory Deposits Library Deposit S.A. Fund	1,600.00 - - - 4,600.00 1,686.00 45,500.00 17,200.00 900.00	71,436.00
TOTAL INDIRECT RECEIPT	₹	10,69,979.53	TOTAL INDIRECT PAYMENT	₹	38,61,464.00
TO OPENING CASH & BANK BALANCE Cash in hand P N Bank A/c No.1670	9,440.00 48,51,623.44	48,61,063.44	BY CLOSING CASH & BANK BALANCE Cash in hand P N Bank A/c No.1670	125.00 38,15,359.17	38,15,484.17
GRAND TOTAL	₹	1,35,30,416.50	GRAND TOTAL	₹	1,35,30,416.50

As per our report on even date
UDIN: 22137548ARMIMD3341
For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Phatak



Vrushali Phatak
Partner
Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
B.B.A. Department
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

Receipts	₹	₹	Payments	₹	₹
Fees from students		25,77,772.50	Remuneration Exp.		5,28,686.00
College Fee	3,660.00		Non grant Salary Teaching	3,59,966.00	
Registration Fee	4,530.00		Non grant salary Non Teaching	1,68,720.00	
Admission fee	2,660.00				
Identity Card Fees	3,850.00		P.F. Sanstha Contribution		37,543.00
Tuition fee	21,83,337.50		Library Books		8,897.00
Library Fee	1,06,000.00		Computer		1,14,000.00
Gymkhana Fee	40,050.00		Furniture		3,22,140.00
Laboratory fee	1,32,000.00		Educational exp.		2,64,246.10
College magazine fee	26,400.00		Periodical	16,000.00	
College Day Fee	26,400.00		Magazine Exp.	9,028.00	
College Exam Fee	7,920.00		Seminar	1,000.00	
Environment fee	21,385.00		Guest Lecture Renumeration	8,640.00	
COC Course Fee	19,580.00		Affiliation Fee	48,620.00	
Other Receipts		2,630.00	Misc. Expenditure	73,256.10	
Sale of Prospectus			Stationary	6,876.00	
Vivek Periodicals	2,630.00		Advertisement	1,00,000.00	
Autonomous Exam Fee			Audit Fee	826.00	
Bank Interest		64,240.00	Supervision Charges		5,000.00
TOTAL DIRECT RECEIPTS	₹	26,44,642.50	TOTAL DIRECT PAYMENTS	₹	12,80,512.10

Continue



INDIRECT RECEIPTS	₹	₹	INDIRECT PAYMENTS	₹	₹
S.S.V.S. Kolhapur		30,422.00	S.S.V.S. Kolhapur		55,05,826.00
Intra- Branch		50,58,761.50	Intra- Branch		26,87,398.35
Prin. B.C.A. Section	49,31,127.50		Prin. B.C.A. Section	20,28,582.00	
Prin. B.C.S Section	85,551.00		Prin. B.C.S Section	6,25,838.35	
Prin. Bio Tech Section	9,105.00		Prin. Bio Tech Section		
Prin. Boys Hostel	8,382.00		Prin. Boys Hostel	8,382.00	
Prin. Sr. College Section	24,596.00		Prin. Sr. College Section	24,596.00	
University		1,70,655.00	University		83,488.00
Uni.Exam.Fees	5,000.00		Uni.Exam.Fees		
Eligibility fee	10,800.00		Eligibility fee	12,400.00	
University Pro -rata	6,625.00		University Pro -rata	7,025.00	
Apatkalin Nidhi	2,680.00		Apatkalin Nidhi	2,810.00	
Ashwamedh Nidhi	7,950.00		Ashwamedh Nidhi	6,744.00	
Lead college Fee	6,625.00		Lead college Fee	7,025.00	
Group Insurance Student	2,980.00		Group Insurance Student		
University Youth festival	17,260.00		University Youth festival	10,959.00	
Youth Hostel	41,685.00		Youth Hostel	19,665.00	
E- Suvidha	13,250.00		E- Suvidha		
University Develop. Fund	39,800.00		University Develop. Fund		
Self Finance Unit (NSS)	2,650.00		Self Finance Unit (NSS)	2,810.00	
Student Welfare Fund	13,350.00		Student Welfare Fund	14,050.00	
Individual A/c		19,732.00	Individual A/c		89,307.00
Other Accounts		88,077.00	Other Accounts		95,151.00
Prof.Tax	4,275.00		Prof.Tax	9,950.00	
Prov.Fund (Individual Share)	75,086.00		Prov.Fund (Individual Share)	84,686.00	
TDS	2,061.00		TDS	515.00	
Poor Student Aid fund	6,655.00		Poor Student Aid fund		
Deposits		16,200.00	Deposits		150.00
Laboratory Deposits	5,400.00		Laboratory Deposits	50.00	
Library Deposits	10,800.00		Library Deposits	100.00	
TOTAL INDIRECT RECEIPTS	₹	53,83,847.50	TOTAL INDIRECT PAYMENTS	₹	84,61,320.35
OPENING CASH & BANK BALANCE		24,43,586.20	CLOSING CASH & BANK BALANCE		7,30,243.75
Cash in Hand			Cash in Hand		
Punjab National Bank	24,43,586.20		Punjab National Bank	7,30,243.75	
Oriental Bank			Oriental Bank		
TOTAL INDIRECT RECEIPTS	₹	53,83,847.50	TOTAL INDIRECT PAYMENTS	₹	84,61,320.35
TOTAL DIRECT RECEIPTS	₹	26,44,642.50	TOTAL DIRECT PAYMENTS	₹	12,80,512.10
OPENING CASH & BANK BALANCE	₹	24,43,586.20	CLOSING CASH & BANK BALANCE	₹	7,30,243.75
GRAND TOTAL	₹	1,04,72,076.20	GRAND TOTAL	₹	1,04,72,076.20

As per our report on even date

UDIN : 22137548ARNKDD8245

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

Phatak



Vrushali V Phatak
Partner
Membership No. 137548

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
B.B.A. Department

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

Expenditure	₹	Income	₹
To Salary expenses	5,28,686.00	By Fees From Student	25,77,772.50
To Educational expenses	3,01,789.10	By Other Receipt	2,630.00
To Supervision charges	5,000.00	By Bank Interest	64,240.00
To Depreciation	1,55,895.00	By Prior Period income	1,26,000.00
To Surplus	17,79,272.40	- Development Fund (C.D.F.)	1,26,000.00
Total	27,70,642.50	Total	27,70,642.50

BALANCE SHEET AS ON MARCH 31, 2022

Liabilities	₹	₹	Assets	₹	₹
Other A/c		6,90,424.00	SVSS		3,39,92,473.00
Health Insurance	18,715.00		Fixed assets		3,46,459.00
Relief Fund	370.00		[Refer schedule attached]		
E- Suvidha	44,250.00		OTHERS		1,73,224.00
Book Bank	7,045.00		Prov.Fund (Individual Share)	1,72,424.00	
S.A. Fund	62,591.00		Deposit	800.00	
Environmental Science	53,150.00		INTRA BRANCH		7,33,761.35
Uni. Pro Rata	1,575.00		Prin. B.C.S Section	7,07,761.35	
Ashwamedh Fee	15,090.00		Prin. Bio Tech Section	26,000.00	
Golden jubilee	7,250.00		University		1,08,583.00
S.U.Y.F	21,420.00		University Semester Exam Exp.	97,563.00	
Lead College Fee	5,450.00		Eligibility	5,500.00	
Student Welfare Fund	12,220.00		Group Insurance Student	5,520.00	
Autonomous Exam Development Fund	2,30,421.00		Individual Account		68,502.00
N.S.S./S.F.U	2,920.00		CASH & BANK BALANCES		7,30,243.75
Vivekanand Periodicals	2,020.00		Cash In Hand		
Prof. Tax	700.00		Punjab National Bank	7,30,243.75	
Photo copy Ans Book Fee	440.00				
Revaluation Fee Ans Book	1,100.00				
Self Finance Unit (NSS)	2,130.00				
Alumni Fee	1,680.00				
Apathala Nidhi	2,280.00				
Prov. Fund Deposit	1,30,080.00				
Late Fee	1,500.00				
University Youth festival	14,521.00				
Youth Hostel	33,070.00				
TDS	2,061.00				
Poor Student Aid fund	16,375.00				
Deposits		57,015.00			
Laboratory Deposits	12,810.00				
Library Deposits	44,205.00				
INTRA BRANCH		2,20,31,030.50			
Prin. B.C.A. Section	2,20,31,030.50				
University Exam Fees		1,93,267.00			
University Development	1,68,760.00				
University Exam Fees	15,372.00				
Fees	9,135.00				
INCOME & EXPE.A/c		1,31,81,509.60			
Balance B/D	1,14,02,237.20				
Add:-Surplus	17,79,272.40				
Total	₹	3,61,53,246.10	Total	₹	3,61,53,246.10

As per our report on even date

UDIN : 22137548ARNKDD8245

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

Vrushali V Phatak
Partner

Membership No. 137548



SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2021-22

Particulars	WDV as on 1.4.2021	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2022
Library	41,349.00	8,897.00	50,246.00	50%	25,123.00	25,123.00
Lab equipments/ Science Apparatus	0.00	0.00	0.00	40%	0.00	0.00
Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
Furniture	0.00	3,22,140.00	3,22,140.00	25%	80,535.00	2,41,605.00
Computer	7,214.00	1,14,000.00	1,21,214.00	40%	48,486.00	72,728.00
Other deadstock	8,754.00	0.00	8,754.00	20%	1,751.00	7,003.00
Audio visual equipments	0.00	0.00	0.00	20%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
	₹ 57,317.00	4,45,037.00	5,02,354.00		1,55,895.00	3,46,459.00

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
Vivekanand College, Kolhapur.
B.B.A. Department
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

Receipts	₹	₹	Payments	₹	₹
Fees from students		25,77,772.50	Remuneration Exp.		5,28,686.00
College Fee	3,660.00		Non grant Salary Teaching	3,59,966.00	
Registration Fee	4,530.00		Non grant salary Non Teaching	1,68,720.00	
Admission fee	2,660.00				
Identity Card Fees	3,850.00		P.F. Sanstha Contribution		37,543.00
Tuition fee	21,83,337.50		Library Books		8,897.00
Library Fee	1,06,000.00		Computer		1,14,000.00
Gymkhana Fee	40,050.00		Furniture		3,22,140.00
Laboratory fee	1,32,000.00		Educational exp.		2,64,246.10
College magazine fee	26,400.00		Periodical	16,000.00	
College Day Fee	26,400.00		Magazine Exp.	9,028.00	
College Exam Fee	7,920.00		Seminar	1,000.00	
Environment fee	21,385.00		Guest Lecture Remuneration	8,640.00	
COC Course Fee	19,580.00		Affiliation Fee	48,620.00	
Other Receipts		2,630.00	Misc. Expenditure	73,256.10	
Sale of Prospectus			Stationary	6,876.00	
Vivek Periodicals	2,630.00		Advertisement	1,00,000.00	
Autonomous Exam Fee			Audit Fee	826.00	
Bank Interest		64,240.00	Supervision Charges		5,000.00
TOTAL DIRECT RECEIPTS	₹	26,44,642.50	TOTAL DIRECT PAYMENTS	₹	12,80,512.10

Continue



INDIRECT RECEIPTS	₹	₹	INDIRECT PAYMENTS	₹	₹
S.S.V.S. Kolhapur		30,422.00	S.S.V.S. Kolhapur		55,05,826.00
Intra- Branch		50,58,761.50	Intra- Branch		26,87,398.35
Prin. B.C.A. Section	49,31,127.50		Prin. B.C.A. Section	20,28,582.00	
Prin. B.C.S Section	85,551.00		Prin. B.C.S Section	6,25,838.35	
Prin. Bio Tech Section	9,105.00		Prin. Bio Tech Section		
Prin. Boys Hostel	8,382.00		Prin. Boys Hostel	8,382.00	
Prin. Sr. College Section	24,596.00		Prin. Sr. College Section	24,596.00	
University		1,70,655.00	University		83,488.00
Uni.Exam.Fees	5,000.00		Uni.Exam.Fees		
Eligibility fee	10,800.00		Eligibility fee	12,400.00	
University Pro -rata	6,625.00		University Pro -rata	7,025.00	
Apatkalin Nidhi	2,680.00		Apatkalin Nidhi	2,810.00	
Ashwamedh Nidhi	7,950.00		Ashwamedh Nidhi	6,744.00	
Lead college Fee	6,625.00		Lead college Fee	7,025.00	
Group Insurance Student	2,980.00		Group Insurance Student		
University Youth festival	17,260.00		University Youth festival	10,959.00	
Youth Hostel	41,685.00		Youth Hostel	19,665.00	
E- Suvidha	13,250.00		E- Suvidha		
University Develop. Fund	39,800.00		University Develop. Fund		
Self Finance Unit (NSS)	2,650.00		Self Finance Unit (NSS)	2,810.00	
Student Welfare Fund	13,350.00		Student Welfare Fund	14,050.00	
Individual A/c		19,732.00	Individual A/c		89,307.00
Other Accounts		88,077.00	Other Accounts		95,151.00
Prof.Tax	4,275.00		Prof.Tax	9,950.00	
Prov.Fund (Individual Share)	75,086.00		Prov.Fund (Individual Share)	84,686.00	
TDS	2,061.00		TDS	515.00	
Poor Student Aid fund	6,655.00		Poor Student Aid fund		
Deposits		16,200.00	Deposits		150.00
Laboratory Deposits	5,400.00		Laboratory Deposits	50.00	
Library Deposits	10,800.00		Library Deposits	100.00	
TOTAL INDIRECT RECEIPTS	₹	53,83,847.50	TOTAL INDIRECT PAYMENTS	₹	84,61,320.35
OPENING CASH & BANK BALANCE		24,43,586.20	CLOSING CASH & BANK BALANCE		7,30,243.75
Cash in Hand			Cash In Hand		
Punjab National Bank	24,43,586.20		Punjab National Bank	7,30,243.75	
Oriental Bank			Oriental Bank		
TOTAL INDIRECT RECEIPTS	₹	53,83,847.50	TOTAL INDIRECT PAYMENTS	₹	84,61,320.35
TOTAL DIRECT RECEIPTS	₹	26,44,642.50	TOTAL DIRECT PAYMENTS	₹	12,80,512.10
OPENING CASH & BANK BALANCE	₹	24,43,586.20	CLOSING CASH & BANK BALANCE	₹	7,30,243.75
GRAND TOTAL	₹	1,04,72,076.20	GRAND TOTAL	₹	1,04,72,076.20

As per our report on even date

UDIN : 22137548ARNKDD8245

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

Phatak



Vrushali V Phatak
Partner

Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
B.C.A Department

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

Receipts	₹	₹	Payments	₹	₹
Fees From Students		44,89,727.50	By Salary		8,09,842.00
Admission Fee	2,780.00		Non Grant Salary teaching	6,43,350.00	
Identity Card Fee	3,570.00		Non Grant salary Non teaching	1,66,492.00	
Tuition fee	42,65,082.50		P.F. Sanstha contribution		84,378.00
Library Fee	26,500.00		Furniture & Dead Stock		5,36,091.00
Gymkhana Fee	41,550.00		Computer	1,34,000.00	
Laboratory Fee	33,050.00		Air Conditioner	3,87,818.00	
College Magazine Fee	26,300.00		Library Books	14,273.00	
College Day Fee	26,300.00		By Educational Exp.		1,21,509.00
College Exam Fee	7,870.00		Binding	740.00	
Registration fees	5,190.00		Seminar	500.00	
Environment Sci Fee	25,025.00		Computer Exp.	1,970.00	
COE Course Fee	26,510.00		Affiliation Exp.	68,980.00	
Other Receipts		20,820.00	Lab Exp.	25,866.00	
Sale of Science journals	18,200.00		Audit Fee	944.00	
Vivek Periodicals	2,620.00		Magazine Exp.	10,102.00	
			Misc. exp	4,540.00	
			Autonomus Exam Exp.	825.00	
			Identity card Exp	1,462.00	
			Guest Lecture Remuneration	5,580.00	
			Supervision Charges		6,000.00
DIRECT RECEIPTS	₹	45,10,547.50	DIRECT PAYMENTS	₹	15,57,820.00

Continued.....



INDIRECT RECEIPTS	₹	₹	INDIRECT PAYMENTS	₹	₹
To SSVSS		18,549.00	By SSVSS		5,06,944.00
To Intra Branch		24,18,128.00	By Intra Branch		49,49,652.50
Prin. BBA Section	20,28,582.00		Prin. BBA Section	49,31,127.50	
Prin. BCS Section	2,24,831.00		Prin. BCS Section	3,460.00	
Prin. Bio tech section	1,53,110.00		Prin. Bio tech section	3,460.00	
Prin. Sr. college Section	11,605.00		Prin. Sr. college Section	11,605.00	
To Salary Deductions		1,78,031.00	By Salary Deductions		1,88,831.00
Professional Tax	9,275.00		Professional Tax	20,075.00	
Prov Fund Deposit	1,68,756.00		Prov Fund Deposit	1,68,756.00	
To Other fees		82.00	By Other Fees		
TDS	82.00		TDS		
To University		1,69,680.00	By University		99,735.00
Eligibility Fee	9,300.00		Eligibility Fee	11,600.00	
University exam Fee	25,000.00		University exam Fee	19,000.00	
University Pro-rata Fee	6,600.00		University Pro-rata Fee	7,375.00	
Apatkali Nidhi	2,630.00		Apatkali Nidhi	2,950.00	
Ashwamedh Nidhi	7,920.00		Ashwamedh Nidhi	7,080.00	
Lead college fee	6,575.00		Lead college fee	7,375.00	
Group Insurance Student	2,380.00		Group Insurance Student		
University Youth Festival	17,435.00		University Youth Festival	11,505.00	
E- Suvidha	13,200.00		E- Suvidha		
Youth hostel	16,100.00		Youth hostel	14,750.00	
Univewrsity Development Fund	39,620.00		Univewrsity Development Fund		
Self Finance unit (NSS)	2,620.00		Self Finance unit (NSS)	2,950.00	
Poor Student Aid fund	6,600.00		Poor Student Aid fund	400.00	
Student Welfare Fund	13,700.00		Student Welfare Fund	14,750.00	
To Deposites		9,000.00	By Deposites		150.00
Laboratory deposit			Laboratory deposit	50.00	
Library Deposit	9,000.00		Library Deposit	100.00	
INDIVIDUAL		74,370.00	INDIVIDUAL		74,370.00
INDIRECT RECEIPTS	₹	28,67,840.00	INDIRECT PAYMENTS	₹	58,19,682.50
OPENING CASH AND BANK BALANCES			CLOSING CASH AND BANK BALANCES		885.00
Cash in Hand			Cash in Hand	885.00	
GRAND TOTAL	₹	73,78,387.50	GRAND TOTAL	₹	73,78,387.50

As per our report on even date
UDIN :22137548ARFHVR5190
For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Vrushi

Vrushali Phatak
Partner
Membership No: 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
B.C.A Department

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

Expenditure	₹	Income	₹
To Salary expenses	8,09,842.00	By Fees From Student	44,89,727.50
To Educational expenses	1,21,529.00	By Other Receipts	20,850.00
To Sanstha.PF contribution	84,378.00		
To Supervision charges	6,000.00		
To Depreciation	2,49,333.00		
To Surplus	32,39,495.50		
Total	45,10,577.50	Total	45,10,577.50

BALANCE SHEET AS ON MARCH 31, 2022

Liabilities	₹	₹	Assets	₹	₹
DEPOSITS		1,00,510.00	SSVSS		74,53,579.00
Deposits	42,925.00		FIXED ASSETS		5,65,841.00
Lab Deposit	30,725.00		[Refer schedule attached]		
Library Deposit	26,860.00		INTRA BRANCH A/C.		2,20,34,490.50
UNIVERSITY FEES		4,58,051.00	Prin. Bio Tech Section	3,460.00	
Apatkalin Nidhi	1,980.00		Pri. B.B.A. Department	2,20,31,030.50	
Uni. Semester Exam Exp	75,156.00		UNIVERSITY FEES		6,675.00
University Development Fund	2,46,251.00		Eligibility Fee	5,625.00	
University exam Fee	13,645.00		Student Welfare Fund	1,050.00	
University Youth Festivals	52,406.00		OTHER FEES		1,94,115.00
Uni. Pro-Rata Fee	760.00		Tuition fees receivable	1,94,115.00	
Student Welfare Fund	232.00		CASH & BANK BALANCE		885.00
Ashwamedh Fee	12,416.00		Cash In Hand	885.00	
E- Suvidha	38,850.00				
Lead College Fee	695.00				
S.F.U	3,590.00				
Photo copy ans book fee	1,320.00				
Youth hostel	10,750.00				
INDIVIDUAL		8,923.00			
OTHERS		5,55,541.00			
Prof. Tax	1,000.00				
Prov Fund Deposit	75,684.00				
Group Insurance Student / Health	9,815.00				
S.A. Fund	46,500.00				
Golden Jubilee	8,700.00				
Development	91,700.00				
Enviornmental Fees	39,000.00				
Vivekand Periodicals	1,920.00				
TDS	82.00				
Student Allumini	3,720.00				
Autonomus Exam Devlopment fund	2,77,420.00				
INTRA BRANCH A/C.		3,93,855.00			
Pri. BCS Department	3,93,855.00				
INCOME & EXPE. A/c		2,87,38,705.50			
Op. Balance	2,54,99,210.00				
Add: Surplus	32,39,495.50				
Total	₹	3,02,55,585.50	Total	₹	3,02,55,585.50

As per our report on even date
UDIN :22137548ARFHVR5190

Fur P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

Phatak



SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2021 - 22

Particulars	WDV as on 1.4.2021	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2022
Library	32,911.00	14,273.00	47,184.00	50%	23,592.00	23,592.00
Lab equipments/ Science Appartus	0.00	0.00	0.00	40%	0.00	0.00
Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
Furniture	21,683.00	0.00	21,683.00	25%	5,421.00	16,262.00
Computer	2,21,289.00	1,34,000.00	3,55,289.00	40%	1,42,116.00	2,13,173.00
Other deadstock	0.00	3,87,818.00	3,87,818.00	20%	77,564.00	3,10,254.00
Audio visual equipments	3,200.00	0.00	3,200.00	20%	640.00	2,560.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
	2,79,083.00	5,36,091.00	8,15,174.00		2,49,333.00	5,65,841.00

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
Vivekanand College, Kolhapur.
B.C.A Department

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

Receipts	₹	₹	Payments	₹
Fees From Students		44,89,727.50	By Salary	
Admission Fee	2,780.00		Non Grant Salary teaching	6,43,350.00
Identity Card Fee	3,570.00		Non Grant salary Non teaching	1,66,492.00
Tuition fee	42,65,082.50		P.F. Sanstha contribution	
Library Fee	26,500.00			84,378.00
Gymkhana Fee	41,550.00		Furniture & Dead Stock	
Laboratory Fee	33,050.00		Computer	1,34,000.00
College Magazine Fee	26,300.00		Air Conditioner	3,87,818.00
College Day Fee	26,300.00		Library Books	14,273.00
College Exam Fee	7,870.00		By Educational Exp.	
Registration fees	5,190.00		Binding	740.00
Environment Sci Fee	25,025.00		Seminar	500.00
COC Course Fee	26,510.00		Computer Exp.	1,970.00
Other Receipts		20,820.00	Affiliation Exp.	68,980.00
Sale of Science journals	18,200.00		Lab Exp.	25,866.00
Vivek Periodicals	2,620.00		Audit Fee	944.00
			Magazine Exp.	10,102.00
			Misc. exp	4,540.00
			Autonomus Exam Exp.	825.00
			Identity card Exp	1,462.00
			Guest Lecture Remuneration	5,580.00
			Supervision Charges	
DIRECT RECEIPTS	₹	45,10,547.50	DIRECT PAYMENTS	₹
				15,57,820.00

Continued.....



INDIRECT RECEIPTS	₹	₹	INDIRECT PAYMENTS	₹	₹
To SSVSS		18,549.00	By SSVSS		5,06,944.00
To Intra Branch		24,18,128.00	By Intra Branch		49,49,652.50
Prin. BBA Section	20,28,582.00		Prin. BBA Section	49,31,127.50	
Prin. BCS Section	2,24,831.00		Prin. BCS Section	3,460.00	
Prin. Bio tech section	1,53,110.00		Prin. Bio tech section	3,460.00	
Prin. Sr. college Section	11,605.00		Prin. Sr. college Section	11,605.00	
To Salary Deductions		1,78,031.00	By Salary Deductions		1,88,831.00
Professional Tax	9,275.00		Professional Tax	20,075.00	
Prov Fund Deposit	1,68,756.00		Prov Fund Deposit	1,68,756.00	
To Other fees		82.00	By Other Fees		
TDS	82.00		TDS		
To University		1,69,680.00	By University		99,735.00
Eligibility Fee	9,300.00		Eligibility Fee	11,600.00	
University exam Fee	25,000.00		University exam Fee	19,000.00	
University Pro-rata Fee	6,600.00		University Pro-rata Fee	7,375.00	
Apatkali Nidhi	2,630.00		Apatkali Nidhi	2,950.00	
Ashwamedh Nidhi	7,920.00		Ashwamedh Nidhi	7,080.00	
Lead college fee	6,575.00		Lead college fee	7,375.00	
Group Insurance Student	2,380.00		Group Insurance Student	-	
University Youth Festival	17,435.00		University Youth Festival	11,505.00	
E- Suvidha	13,200.00		E- Suvidha	-	
Youth hostel	16,100.00		Youth hostel	14,750.00	
Univewrsity Development Fund	39,620.00		Univewrsity Development Fund	-	
Self Finance unit (NSS)	2,620.00		Self Finance unit (NSS)	2,950.00	
Poor Student Aid fund	6,600.00		Poor Student Aid fund	400.00	
Student Welfare Fund	13,700.00		Student Welfare Fund	14,750.00	
To Deposites		9,000.00	By Deposites		150.00
Laboratory deposit			Laboratory deposit	50.00	
Library Deposit	9,000.00		Library Deposit	100.00	
INDIVIDUAL		74,370.00	INDIVIDUAL		74,370.00
INDIRECT RECEIPTS	₹	28,67,840.00	INDIRECT PAYMENTS	₹	58,19,682.50
OPENING CASH AND BANK BALANCES			CLOSING CASH AND BANK BALANCES		885.00
Cash in Hand			Cash in Hand	885.00	
GRAND TOTAL	₹	73,78,387.50	GRAND TOTAL	₹	73,78,387.50

As per our report on even date

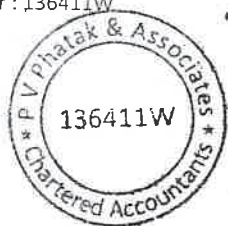
UDIN :22137548ARFHVR5190

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

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Vrushali Phatak

Partner

Membership No: 137548

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur
(Bitech. Department)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

Receipts	₹	₹	Payments	₹	₹
To Fees from Student		18,76,608.91	Non Grant Exp.		8,84,815.00
Admission	1,570.00		Non Grant Salary Teaching	8,08,315.00	
Tuition fee	17,42,970.00		Non Grant Salary Non Teaching	76,500.00	
Gymkhana	24,000.00		By P.F Sanstha Contribution		83,780.00
Library	16,000.00		By Other Misc.		87,113.10
College Exam Fees	4,680.00		Lab Exp.	14,835.00	
College Magazine Fees	16,200.00		Magazine Exp	7,486.00	
College Day	15,600.00		Binding	210.00	
Registration Fees	2,550.00		Stationery	1,938.00	
Laboratory Fee	20,000.00		Printing	2,750.00	
Environmental Sci. Fee	13,475.00		Affiliation Fees	23,620.00	
COC Course Fees	9,900.00		Misc. Expenditure	33,428.10	
Identity Card Fees	2,345.00		Audit Fee	1,180.00	
College Fee	7,317.91		Identity Card Exps	1,666.00	
Other Fee	1.00				
Bank Interest		27,297.00	Furniture & Dead Stock		69,443.00
Other Receipts		13,880.00	Vending machine (Sanatory Napkin)	33,099.00	
Sale of Science Journal	12,320.00		Electrical Equipment	36,344.00	
Vivek Periodical	1,560.00		Supervision Charges		14,000.00
TOTAL DIRECT RECEIPTS	₹	19,17,785.91	TOTAL DIRECT PAYMENTS	₹	11,39,151.10

Continued.....



Receipts	₹	₹	Payments	₹	₹
To Secretary S.S.V.S.S.		39,250.00	By Secretary S.S.V.S.S.		10,15,180.00
Salary Deduction		1,78,360.00	Salary Deduction		1,81,635.00
To Prof.Tax	10,800.00		By Prof.Tax	14,075.00	
To Prov.Fund	1,67,560.00		By Prov.Fund	1,67,560.00	
To University		25,250.00	By University		8,800.00
Uni.Exam.Fees	14,550.00		Uni.Exam.Fees	-	
University Pro Rata	4,000.00		University Pro Rata	3,775.00	
Eligibility	6,700.00		Eligibility	5,025.00	
To Other Fees		75,301.00	By Other Fees		31,886.00
E-Suvidha	7,800.00		E-Suvidha	-	
Ashwamedh Nidhi	4,800.00		Ashwamedh Nidhi	3,624.00	
Lead College fee	3,900.00		Lead College fee	3,775.00	
University Development Fund	23,800.00		University Development Fund	-	
Group Insurance Student	2,060.00		Group Insurance Student	-	
Uni. Youth Festivals	10,140.00		Uni. Youth Festivals	5,889.00	
Student Welfare Fund	7,800.00		Student Welfare Fund	7,550.00	
Apatkalin Nidhi	1,600.00		Apatkalin Nidhi	1,510.00	
Self Finance Unit (NSS)	1,560.00		Self Finance Unit (NSS)	1,510.00	
Poor Student Aid Fund	3,900.00		Poor Student Aid Fund	-	
TDS	41.00		TDS	478.00	
Youth Hostel	7,900.00		Youth Hostel	7,550.00	
Deposits		10,050.00	Deposits		
Laboratory Deposits	3,350.00		Laboratory Deposits	-	
Library Deposit	6,700.00		Library Deposit	-	
Intra Branch A/c		2,09,643.00	Intra Branch A/c		1,86,285.00
Prin BBA Section			Prin BBA Section	9,105.00	
Prin. BCA Section	3,460.00		Prin. BCA Section	1,53,110.00	
Prin. B.C.S. Section	1,82,113.00		Prin. B.C.S. Section		
Prin. Sr. College Section	24,070.00		Prin. Sr. College Section	24,070.00	
Individual A/c		8,000.00	Individual A/c		8,000.00
TOTAL INDIRECT RECEIPTS	₹	5,45,854.00	TOTAL INDIRECT PAYMENTS	₹	14,31,786.00
Opening Balance		11,04,269.30	Closing Balance		9,96,972.11
Cash in Hand			Cash in Hand		
Punjab National Bank A/c No. 977	11,04,269.30		Punjab National Bank A/c No. 977	9,96,972.11	
GRAND TOTAL	₹	35,67,909.21	GRAND TOTAL	₹	35,67,909.21

As per our report of even date
UDIN : 22137548AQUBZV4847
For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Handwritten signature



Vrushali Phatak
Partner
Membership No. 137548

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
(Biotech Department)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

Expenditure	₹	₹ /	Income	₹	₹
To Salary expenses		8,84,815.00	By Fees From Student		18,76,608.91
To Educational expenses		1,71,563.10	By Bank Interest		27,297.00
To Supervision charges		14,000.00	By Other Receipt		13,880.00
To Depreciation		1,89,833.00	By Prior period item		39,140.00
To Surplus		6,96,714.81	Development Fund	39,140.00	
Total	₹	19,56,925.91	Total	₹	19,56,925.91

BALANCE SHEET AS ON MARCH 31, 2022

Liabilities	₹	₹	Assets	₹	₹
DEPOSITS		92,535.00	S.S.V.S.S		59,19,709.00
Library Deposit	30,635.00		Fixed assets		3,16,675.00
Lab Deposit	61,900.00		[Refer schedule attached]		
University		1,94,533.00	Deposits		500.00
Semister Exam	17,740.00		Telephone Deposit	500.00	
Uni. Youth Festivals	22,790.00		Individual		7,879.00
Ashwamedh Nidhi	4,740.00		University		1,210.00
Uni.Exam.Fees	16,740.00		Uni Pro-rata	530.00	
University Development Fund	74,373.00		Lead college	680.00	
Eligibility	2,725.00		Other A/c		586.00
S.A. fund	16,970.00		Student Welfare Fund	266.00	
Environment Sci.	11,750.00		Apatkalin Nidhi	320.00	
Self Finance Unit	1,780.00		CASH & BANK BALANCES		9,96,972.11
E-Suvidha	14,600.00		Punjab National Bank A/c No. 977	9,96,972.11	
Youth Hostel	6,300.00				
Group Insurance Student	4,025.00				
OTHERS		2,49,226.00			
Professional Tax	1,325.00				
Golden Jubilee	2,450.00				
Tution Fees Payable	27,680.00				
Autonomous Exam Develop. Fund	1,30,550.00				
Photo Copy Ans Book Fee	220.00				
Provident Fund	83,880.00				
TDS	41.00				
Vivek Periodical	3,080.00				
Intra Branch		1,85,573.00			
Prin. B.C.S. Section	1,82,113.00				
Prin. BCA Section	3,460.00				
INC. & EXPS. A/C.		65,21,664.11			
Balance b/d	58,24,949.30				
(-)/(+): (Deficit) / Surplus	6,96,714.81				
Total	₹	72,43,531.11	Total	₹	72,43,531.11

As per our report of even date
UDIN : 22137548AQUBZV4847
For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Vrushali Phatak
Partner
Membership No. 137548

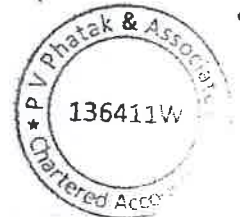


SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2021 - 22

Particulars	WDV as on 1.4.2021	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2022
Library	3,747.00	0.00	3,747.00	50%	1,874.00	1,873.00
Lab equipments/ Science Appartus	4,14,329.00	0.00	4,14,329.00	40%	1,65,732.00	2,48,597.00
Physical education equipments	0.00	0.00	0.00	20%	0.00	0.00
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
Furniture	8,213.00	0.00	8,213.00	25%	2,053.00	6,160.00
Computer	789.00	0.00	789.00	40%	316.00	473.00
Other deadstock	9,987.00	69,443.00	79,430.00	25%	19,858.00	59,572.00
Audio visual equipments	0.00	0.00	0.00	50%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
	₹ 4,37,065.00	69,443.00	5,06,508.00		1,89,833.00	3,16,675.00

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
Vivekanand College, Kolhapur
(Biotech. Department)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

Receipts	₹	₹	Payments	₹	₹
To Fees from Student		18,76,608.91	Non Grant Exp.		8,84,815.00
Admission	1,570.00		Non Grant Salary Teaching	8,08,315.00	
Tuition fee	17,42,970.00		Non Grant Salary Non Teaching	76,500.00	
Gymkhana	24,000.00				
Library	16,000.00		By P.F Sanstha Contribution		83,780.00
College Exam Fees	4,680.00				
College Magazine Fees	16,200.00		By Other Misc.		87,113.10
College Day	15,600.00		Lab Exp.	14,835.00	
Registration Fees	2,550.00		Magazine Exp	7,486.00	
Laboratory Fee	20,000.00		Binding	210.00	
Environmental Sci. Fee	13,475.00		Stationery	1,938.00	
COC Course Fees	9,900.00		Printing	2,750.00	
Identity Card Fees	2,345.00		Affiliation Fees	23,620.00	
College Fee	7,317.91		Misc. Expenditure	33,428.10	
Other Fee	1.00		Audit Fee	1,180.00	
			Identity Card Exps	1,666.00	
Bank Interest		27,297.00	Furniture & Dead Stock		69,443.00
Other Receipts		13,880.00	Vending machine (Sanetory Napkin)	33,099.00	
Sale of Science Journal	12,320.00		Electrical Equipment	36,344.00	
Vivek Periodical	1,560.00		Supervision Charges		14,000.00
TOTAL DIRECT RECEIPTS	₹	19,17,785.91	TOTAL DIRECT PAYMENTS	₹	11,39,151.10

Continued.....



Receipts	₹	₹	Payments	₹	₹
To Secretary S.S.V.S.S.		39,250.00	By Secretary S.S.V.S.S.		10,15,180.00
Salary Deduction		1,78,360.00	Salary Deduction		1,81,635.00
To Prof.Tax	10,800.00		By Prof.Tax	14,075.00	
To Prov.Fund	1,67,560.00		By Prov.Fund	1,67,560.00	
To University		25,250.00	By University		8,800.00
Uni.Exam.Fees	14,550.00		Uni.Exam.Fees	-	
University Pro Rata	4,000.00		University Pro Rata	3,775.00	
Eligibility	6,700.00		Eligibility	5,025.00	
To Other Fees		75,301.00	By Other Fees		31,886.00
E-Suvidha	7,800.00		E-Suvidha	-	
Ashwamedh Nidhi	4,800.00		Ashwamedh Nidhi	3,624.00	
Lead College fee	3,900.00		Lead College fee	3,775.00	
University Development Fund	23,800.00		University Development Fund	-	
Group Insurance Student	2,060.00		Group Insurance Student	-	
Uni. Youth Festivals	10,140.00		Uni. Youth Festivals	5,889.00	
Student Welfare Fund	7,800.00		Student Welfare Fund	7,550.00	
Apatkalin Nidhi	1,600.00		Apatkalin Nidhi	1,510.00	
Self Finance Unit (NSS)	1,560.00		Self Finance Unit (NSS)	1,510.00	
Poor Student Aid Fund	3,900.00		Poor Student Aid Fund	-	
TDS	41.00		TDS	478.00	
Youth Hostel	7,900.00		Youth Hostel	7,550.00	
Deposits		10,050.00	Deposits		
Laboratory Deposits	3,350.00		Laboratory Deposits	-	
Library Deposit	6,700.00		Library Deposit	-	
Intra Branch A/c		2,09,643.00	Intra Branch A/c		1,86,285.00
Prin BBA Section	-		Prin BBA Section	9,105.00	
Prin. BCA Section	3,460.00		Prin. BCA Section	1,53,110.00	
Prin. B.C.S. Section	1,82,113.00		Prin. B.C.S. Section	-	
Prin. Sr. College Section	24,070.00		Prin. Sr. College Section	24,070.00	
Individual A/c		8,000.00	Individual A/c		8,000.00
TOTAL INDIRECT RECEIPTS	₹	5,45,854.00	TOTAL INDIRECT PAYMENTS	₹	14,31,786.00
Opening Balance		11,04,269.30	Closing Balance		9,96,972.11
Cash in Hand			Cash in Hand		
Punjab National Bank A/c No. 977	11,04,269.30		Punjab National Bank A/c No. 977	9,96,972.11	
GRAND TOTAL	₹	35,67,909.21	GRAND TOTAL	₹	35,67,909.21

As per our report of even date

UDIN : 22137548AQBZV4847

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

Handwritten signature



Vrushali Phatak

Partner

Membership No. 137548

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
B.C.S Department

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

Receipts	₹	₹	Payments	₹	₹
To Fees		49,36,265.06	By Remuneration		19,52,875.00
Admission Fee	2,710.00		Non Grant Salary Teaching	15,38,655.00	
Identity card fees	3,290.00		Non grant Salary Non Teaching	2,44,000.00	
Tuition Fees	47,12,456.00		P.F. Sanstha Contribution	1,70,220.00	
Library fees	24,600.00		Furniture and Dead Stock		26,691.00
Gymkhana Fees	37,950.00		Furniture	16,520.00	
Laboratory Fees	30,875.00		Library Books	10,171.00	
College magazine fees	24,744.00		By Educational Expenses		2,05,038.80
College Day	24,500.00		Seminar	1,500.00	
College Exam Fee	7,380.00		Telephone Exp.	75,628.00	
Registration Fee	4,740.00		Lab. Exp.	1,990.00	
Other Fee	22,155.06		Affiliation Fees	23,620.00	
Enviornment Science Fee	20,625.00		Misc. Expenditure	20,839.80	
COC Course Fees	20,240.00		Audit Fee	1,180.00	
To Other Receipts		69,881.00	Purchase Of Science Journals	59,722.00	
Sale Of Science Journals	61,891.00		Repairs to Deadstock	9,650.00	
Vivek periodicals	2,460.00		Gymkana Current Exp.	705.00	
Autonomous Exam Fee	5,530.00		Magazine Exp.	10,204.00	
Bank interest		41,809.00	By Supervision Charges		14,000.00
DIRECT RECEIPTS	₹	50,47,955.06	DIRECT PAYMENTS	₹	21,98,604.80

Continued...



Receipts	₹	₹	Payments	₹	₹
SSVSS		15,180.00	SSVSS		12,26,890.00
To Intra Branch		24,20,697.35	By Intra Branch		26,26,494.00
Prin. Jr. College Section			Prin. Jr. College Section	3,42,600.00	
Prin. BBA Section	6,25,838.35		Prin. BBA Section	85,551.00	
Prin. BCA Section	3,460.00		Prin. BCA Section	2,24,831.00	
Prin. Bio Tech Section			Prin. Bio Tech Section	1,82,113.00	
Prin. Sr. College Section	17,91,399.00		Prin. Sr. College Section	17,91,399.00	
To Salary Deductions		8,69,196.00	By Salary Deductions		13,64,069.00
Professional Tax	17,400.00		Professional Tax	49,875.00	
Provident Fund Deposit	8,51,796.00		Provident Fund Deposit	13,14,194.00	
To University Fees		1,69,961.00	By University Fees		1,03,794.00
University Exam Fees	32,510.00		University Exam Fees	29,400.00	
Eligibility fee	8,700.00		Eligibility fee	11,800.00	
University Pro- Rata	6,150.00		University Pro- Rata	6,700.00	
Apatkalin Nidhi	2,501.00		Apatkalin Nidhi	2,680.00	
Ashwamedh Nidhi	7,410.00		Ashwamedh Nidhi	6,432.00	
Lead College Fee	6,175.00		Lead College Fee	6,700.00	
Group Insurance Student	2,080.00		Group Insurance Student		
University Youth Festival	25,625.00		University Youth Festival	10,452.00	
E- Suvidha	12,300.00		E- Suvidha		
University Development Fund	37,200.00		University Development Fund	100.00	
Youth Hostel	14,150.00		Youth Hostel	13,400.00	
Self Finance Unit (NSS)	2,460.00		Self Finance Unit (NSS)	2,680.00	
Student Welfare Fund	12,700.00		Student Welfare Fund	13,450.00	
Deposits		13,050.00	Deposits		750.00
Laboratory Deposit	4,350.00		Laboratory Deposit	300.00	
Library Deposit	8,700.00		Library Deposit	450.00	
Individual A/c		59,722.00	Individual A/c		
Other Receipts		6,232.00	Other Payments		118.00
TDS	82.00		TDS	118.00	
Poor student Aid Fund	6,150.00		Poor student Aid Fund		
INDIRECT Receipts	₹	35,54,038.35	INDIRECT PAYMENTS	₹	53,22,115.00
CASH AND BANK BALANCES		15,27,336.70	CASH AND BANK BALANCES		26,08,610.31
Cash in Hand			Cash in Hand		
Bank of Baroda A/c No.-6176			Bank of Baroda A/c No.-6176	72,894.30	
Punjab National Bank A/c no .0984	15,27,336.70		Punjab National Bank A/c no .0984	25,35,716.01	
GRAND TOTAL	₹	1,01,29,330.11	GRAND TOTAL	₹	1,01,29,330.11

As per our report on even date
UDIN:22137548ARFKUU1695
For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Phatak



Vrushali Phatak
Partner
Membership No. 137548

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE, KOLHAPUR
BCS Department

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

Expenditure	₹	₹	Income	₹	₹
To Salary expenses		19,52,875.00	By Fees From Student		49,36,265.06
To Educational expenses		2,05,038.80	By Bank Interest		41,809.00
To Supervision charges		14,000.00	By Other Receipts		69,881.00
To Depreciation		1,03,317.00			
To Surplus		29,03,161.26	By Prior Period Income Development Fund (C.D.F.)	1,30,437.00	1,30,437.00
Total	₹	51,78,392.06	Total	₹	51,78,392.06

BALANCE SHEET AS ON MARCH 31, 2022

Liabilities	₹	₹	Assets	₹	₹
DEPOSITS		4,45,677.00	SSVSS		2,67,43,582.00
Deposits	2,09,155.00		Fixed assets		2,42,761.00
Health Insurance	38,485.00		[Refer schedule attached]		
Library Deposit	32,650.00		By Intra Branch		9,18,568.00
S.A. Fund	1,52,932.00		B.C.A Section	3,93,855.00	
Lab Deposits	12,455.00		Jr. College Section	3,42,600.00	
To Intra Branch		6,83,111.35	Bio Tech Section	1,82,113.00	
B.B.A Section	6,83,111.35		UNIVERSITY FEES		10,097.00
UNIVERSITY FEES		3,49,907.50	University Exam Fee	2.00	
University Semester Exam	32,673.00		Eligibility	1,575.00	
E- Suvidha	35,000.00		Group Insurance Student	8,520.00	
Photo Copy Ans. Book Fee	1,100.00		CASH & BANK BAL.		26,08,610.31
Student Welfare Fund	13,177.50		Cash in Hand		
S.U.Y.F.	22,420.00		Bank of Baroda A/c No.-6176	72,894.30	
Pro-Rata Fee	1,659.00		Punjab National Bank A/c no .0084	25,35,716.01	
Ashwamedh Nidhi	14,762.00				
University Development Fund	1,85,658.00				
University Youth Festival	25,267.00				
SFU	300.00				
Lead College	6,025.00				
Youth Hostel	9,450.00				
Apatkalin nidhi	2,191.00				
Lead College Fee	225.00				
Other A/c		19,00,766.50			
Relief Fund	2,930.00				
Ex Student	27,400.00				
Book Bank	4,675.00				
Cap Exam	8,400.00				
Cap Exam form fee	530.00				
Prov. Fund	5,57,784.00				
Provident Fund Deposit	10,45,056.00				
Environmental Fees	51,450.00				
Golden jubilee	10,700.00				
Vivekanand Periodical	2,030.00				
N.S.S./S.F.U	5,210.00				
Students Alumni	3,037.00				
Central assesent YCMOU	100.00				
Autonomus Exam Development Fund	1,65,045.00				
TDS	82.00				
Poor Student Aid Fund	16,337.50				
Individual		63,542.34			
INCOME & EXPE. A/c		2,70,80,613.62			
Op. Balance	2,41,77,452.36				
Add: Surplus	29,03,161.26				
Total	₹	3,05,23,618.31	Total	₹	3,05,23,618.31

As per our report on even date

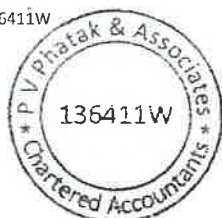
UDIN:22137548ARFKUU1695

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

Phatak



Vrushali Phatak
Partner
Membership No. 137548

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE, KOLHAPUR. (BCS Dept.)

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2021-22

Particulars	WDV as on 1.4.2021	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2022
Library	7,152.00	10,171.00	17,323.00	50%	8,662.00	8,661.00
Lab equipments/ Science Appartus	45,019.00	0.00	45,019.00	40%	18,008.00	27,011.00
Physical education equipments	0.00	0.00	0.00	20%	0.00	0.00
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
Furniture	13,275.00	16,520.00	29,795.00	25%	7,449.00	22,346.00
Computer	38,088.00	0.00	38,088.00	40%	15,235.00	22,853.00
Other deadstock	2,15,853.00	0.00	2,15,853.00	25%	53,963.00	1,61,890.00
Audio visual equipments	0.00	0.00	0.00	50%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
	3,19,387.00	26,691.00	3,46,078.00		1,03,317.00	2,42,761.00

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
Vivekanand College, Kolhapur.
B.C.S Department

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2022

Receipts	₹	₹	Payments	₹	₹
To Fees		49,36,265.06	By Remuneration		19,52,875.00
Admission Fee	2,710.00		Non Grant Salary Teaching	15,38,655.00	
Identity card fees	3,290.00		Non grant Salary Non Teaching	2,44,000.00	
Tuition Fees	47,12,456.00		P.F. Sanstha Contribution	1,70,220.00	
Library fees	24,600.00				
Gymkhana Fees	37,950.00		Furniture and Dead Stock		26,691.00
Laboratory Fees	30,875.00		Furniture	16,520.00	
College magazine fees	24,744.00		Library Books	10,171.00	
College Day	24,500.00				
College Exam Fee	7,380.00		By Educational Expenses		2,05,038.80
Registration Fee	4,740.00		Seminar	1,500.00	
Other Fee	22,155.06		Telephone Exp.	75,628.00	
Environment Science Fee	20,625.00		Lab. Exp.	1,990.00	
COC Course Fees	20,240.00		Affiliation Fees	23,620.00	
		69,881.00	Misc. Expenditure	20,839.80	
To Other Receipts			Audit Fee	1,180.00	
Sale Of Science Journals	61,891.00		Purchase Of Science Journals	59,722.00	
Vivek periodicals	2,460.00		Repairs to Deadstock	9,650.00	
Autonomous Exam Fee	5,530.00		Gymkhana Current Exp.	705.00	
		41,809.00	Magazine Exp.	10,204.00	
Bank interest					
			By Supervision Charges		14,000.00
DIRECT RECEIPTS	₹	50,47,955.06	DIRECT PAYMENTS	₹	21,98,604.80

Continued...



Receipts	₹	₹	Payments	₹	₹
SSVSS		15,180.00	SSVSS		12,26,890.00
To Intra Branch		24,20,697.35	By Intra Branch		26,26,494.00
Prin. Jr. College Section			Prin. Jr. College Section	3,42,600.00	
Prin. BBA Section	6,25,838.35		Prin. BBA Section	85,551.00	
Prin. .BCA Section	3,460.00		Prin. .BCA Section	2,24,831.00	
Prin. Bio Tech Section			Prin. Bio Tech Section	1,82,113.00	
Prin. Sr. College Section	17,91,399.00		Prin. Sr. College Section	17,91,399.00	
To Salary Deductions		8,69,196.00	By Salary Deductions		13,64,069.00
Professional Tax	17,400.00		Professional Tax	49,875.00	
Provident Fund Deposit	8,51,796.00		Provident Fund Deposit	13,14,194.00	
To University Fees		1,69,961.00	By University Fees		1,03,794.00
University Exam Fees	32,510.00		University Exam Fees	29,400.00	
Eligibility fee	8,700.00		Eligibility fee	11,800.00	
University Pro- Rata	6,150.00		University Pro- Rata	6,700.00	
Apatkalin Nidhi	2,501.00		Apatkalin Nidhi	2,680.00	
Ashwamedh Nidhi	7,410.00		Ashwamedh Nidhi	6,432.00	
Lead College Fee	6,175.00		Lead College Fee	6,700.00	
Group Insurance Student	2,080.00		Group Insurance Student		
University Youth Festival	25,625.00		University Youth Festival	10,452.00	
E- Suvidha	12,300.00		E- Suvidha		
University Development Fund	37,200.00		University Development Fund	100.00	
Youth Hostel	14,150.00		Youth Hostel	13,400.00	
Self Finance Unit (NSS)	2,460.00		Self Finance Unit (NSS)	2,680.00	
Student Welfare Fund	12,700.00		Student Welfare Fund	13,450.00	
Deposits		13,050.00	Deposits		750.00
Laboratory Deposit	4,350.00		Laboratory Deposit	300.00	
Library Deposit	8,700.00		Library Deposit	450.00	
Individual A/c		59,722.00	Individual A/c		-
Other Receipts		6,232.00	Other Payments		118.00
TDS	82.00		TDS	118.00	
Poor student Aid Fund	6,150.00		Poor student Aid Fund		
INDIRECT Receipts	₹	35,54,038.35	INDIRECT PAYMENTS	₹	53,22,115.00
CASH AND BANK BALANCES		15,27,336.70	CASH AND BANK BALANCES		26,08,610.31
Cash in Hand			Cash in Hand		
Bank of Baroda A/c No.-6176			Bank of Baroda A/c No.-6176	72,894.30	
Punjab National Bank A/c no .0984	15,27,336.70		Punjab National Bank A/c no .0984	25,35,716.01	
GRAND TOTAL	₹	1,01,29,330.11	GRAND TOTAL	₹	1,01,29,330.11

As per our report on even date

UDIN:22137548ARFKUU1695

for P V Phatak & Associates

firm registration number : 136411W

Chartered Accountants

Phatak



Yrushi Phatak

Partner

Membership No. 137548

**Shri Swami Vivekanand Shikshan Sanstha's
Vivekanand College B. Voc section**

Tal - Karveer, Dist -Kolhapur

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2022

DE7
DE7 B.Voc
21-22

DIRECT RECEIPT		DIRECT RECEIPT			
	RS.	RS.	DIRECT PAYMENT	RS.	RS.
TO FEES FROM STUDENTS		28,88,181.00	BY SALARY EXPENDITURE		13,12,884.00
Admission Fees	3,000.00		Salary	13,12,884.00	13,12,884.00
Tuition Fees	83,950.00		BY FURNITURE & DEADSTOCK		16,400.00
Library Fees	29,800.00		Other deadstock	16,400.00	16,400.00
Laboratory Fees	36,500.00		BY GYMKHANA EXPENDITURE		6,627.00
Gymkhana Fees	45,150.00		Magazine Expenses	6,627.00	6,627.00
Magazine Fees	29,800.00		BY Educational EXPENDITURE		2,44,738.78
College Day	30,100.00		Repairs to Dead Stock	5,900.00	
I Card Fee	4,060.00		Printing	33,709.00	
Registration Fee	9,990.00		Stationery	5,399.00	
Environment Sci Fee	19,800.00		Affiliation Fees	78,560.00	
Development Fund (CDF)	44,550.00		Misc. Expenses	14,858.78	
Spandhan Fee	1,75,051.00		Computer Expenditure	79,042.00	
Student Accident	1,280.00		Autonomous Exam Exp.	1,270.00	
Software facility	10,790.00		Guest Lecturer Remuneration	2,000.00	
Non Grant Tuition Fees	23,64,360.00	1,09,634.00	Remuneration	24,000.00	
OTHER RECEIPTS					
T.C. Fee	100.00				
College Exam fee	14,955.00				
Vivek Periodicals	2,990.00				
Autonomous Exam Fee	3,370.00				
Magazine Advert.	20,000.00				
Consulting Charges	68,219.00				
TOTAL DIRECT RECEIPT	₹	29,97,815.00	TOTAL DIRECT PAYMENT	₹	15,80,649.78



DIRECT RECEIPT		Rs.	Rs.	INDIRECT PAYMENT		Rs.	Rs.
TO SALARY DEDUCTIONS			12,825.00	BY SALARY DEDUCTIONS			
Profession Tax	12,825.00			Profession Tax			
TO UNIVERSITY A/C			81,295.00	BY UNIVERSITY A/C			30,490.00
Eligibility Fee	11,500.00			Eligibility Fee	17,000.00		
University Pro. Rata	7,475.00			University Pro. Rata	1,750.00		
Apatkalin Nidhi	3,070.00			Apatkalin Nidhi	-		
Ashwamedh Nidhi	8,970.00			Ashwamedh Nidhi	1,680.00		
University Youth Festival	19,520.00			University Youth Festival	2,860.00		
Youth Hostel	860.00			Youth Hostel	3,500.00		
E-Suvidha	14,950.00			E Suvidha	100.00		
Student Welfare Fund	14,950.00			Student Welfare Fund	3,600.00		
INDIVIDUAL ADVANCE			31,000.00	INDIVIDUAL ADVANCE			51,000.00
TO OTHER A/C			18,165.00	By OTHER A/C			13,865.00
Self Finance Fees	3,065.00			Self Finance Fees	700.00		
S.A. Fund	7,625.00			S.A. Fund	-		
Lead College	7,475.00			Lead College	-		
Fee Anamat	-			Fee Anamat	13,165.00		
TO DEPOSITS			17,250.00	BY DEPOSITS			450.00
Laboratory Deposit	5,750.00			Laboratory Deposit	150.00		
Library Deposit	11,500.00			Library Deposit	300.00		
TOTAL INDIRECT RECEIPT		₹	1,60,535.00	TOTAL INDIRECT PAYMENT		₹	95,805.00
TO OPENING CASH & BANK BALANCE			-	BY CLOSING CASH & BANK BALANCE			14,81,895.22
Cash In hand	-			Cash In hand	119.00		
Punjab National Bank A/c 0099	-			Punjab National Bank A/c 0099	14,81,776.22		
GRAND TOTAL		₹	31,58,350.00	GRAND TOTAL		₹	31,58,350.00

In terms of our report of even date
UDIN : 23137548BGWNKE8874

For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

V Phatak



Vrushal Phatak
Partner
Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College B. Voc Section
 Tal - Karveer, Dist -Kolhapur
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2022

EXPENDITURE		₹	INCOME		₹
To Salary Expenses		13,12,884.00	By Fees From Students		28,88,181.00
To Educational Expenses		2,44,738.78	By Other Receipt		1,09,634.00
To Gymkhana Exp.		6,627.00			
To Depreciation		3,280.00			
To Surplus		14,30,285.22			
TOTAL		29,97,815.00	TOTAL		29,97,815.00

BALANCE SHEET AS ON 31.03.2022

LIABILITIES		₹	ASSETS		₹
Deposits			Fixed assets		
Laboratory Deposit		5,600.00	(As per Schedule)		13,12,000.00
Library Deposit		11,200.00	Individual accounts		
University A/C			University A/C		20,000.00
University Pro. Rata		5,725.00	Eligibility Fee	5,500.00	8,140.00
Akalin Nidhi		3,070.00	Youth Hostel	2,640.00	
Ashwamedh Nidhi		7,290.00	TO OTHER A/C		
University Youth Festival		16,660.00	Fee Anamat	13,165.00	13,165.00
E Suvidha		14,850.00	Cash and bank balances		
Student Welfare Fund		11,350.00	Cash in hand	119.00	14,81,895.22
TO SALARY DEDUCTIONS			Punjab National Bank A/c 0099	14,81,776.22	
Profession Tax		12,825.00			
TO OTHER A/C					
Self Finance Fees		2,365.00			
S.A. Fund		7,625.00			
Lead College		7,475.00			
Income and expenditure a/c					
Balance b/d					
(+)/(-): Deficit/ (Surplus)		14,30,285.22			
TOTAL		15,36,320.22	TOTAL		15,36,320.22

In terms of our report of even date
 UDIN : 23137548BGWNKE8874
 For P V Phatak & Associates
 Firm registration number : 136411W
 Chartered Accountants

Phatak

Vrushali Phatak
 Partner
 Membership No. 137548



SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2021-22

Sr. No.	Particulars	WDV as on 1.4.2021	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as o March 31 2022
1	Library	-	0.00	0.00	50%	0.00	0.00
2	Lab equipments/ Science Appartus	-	0.00	0.00	40%	0.00	0.00
3	Physical education equipments	-	0.00	0.00	50%	0.00	0.00
4	Teaching aid equipments	-	0.00	0.00	20%	0.00	0.00
5	Furniture	-	0.00	0.00	25%	0.00	0.00
6	Computer	-	0.00	0.00	40%	0.00	0.00
7	Other deadstock	-	0.00	0.00	20%	0.00	0.00
8	Audio visual equipments	-	16,400.00	16,400.00	20%	3,280.00	13,120.00
9	Work experience equipments	-	0.00	0.00	20%	0.00	0.00
10	Drawing equipments	-	0.00	0.00	20%	0.00	0.00
11	Electronic Dead Stock	-	0.00	0.00	20%	0.00	0.00
		0.00	16,400.00	16,400.00		3,280.00	13,120.00

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



20-21

श्री. विठ्ठल शंभू सुर्वेकर महोदय शिक्षण संस्था कोल्हापूर
 Shri. Swami Vivekanand Shikshan Sansha Kolhapur

VIVEKANAND COLLEGE, KOLHAPUR (AUTONOMOUS)
 Receipt & Payment Account for the year ending : March 2021 (Sr. College)

DIRECT RECEPITS		Amount Rs.	Amount Rs.	DIRECT EXPENDITURE	
TO OPENING BALANCE :				BY SALARY & ALLOWANCES :	
Cash In Hand		42052.50		Pay Teaching	59723560.00
Oriental Bank Non Salary AC 1650		3227598.00		Pay Non Teaching	6701589.00
OBC Scholarship AC 3534		6853705.60		Cash Allow.	900.00
Bank of Maharashtra-Salary-AC 5464		79085.50		G.P. Non Teaching	351999.00
OBC UGC AC No 1590		1828202.06		G.P. Menials	1165650.00
OBC Univ. Exam 1660		1283353.15		G. P. Teaching	951285.00
OBC Univ Pattern Exam AC 11000		2859850.80		D.A. Non Teaching	4821502.00
OBC NSS AC 00146		270065.00		D.A. Menials	13739701.00
Bank of Maharashtra (RUSA) 4959		1030998.14	17474910.75	Washing Allowance	33610.00
TO GOVT. GRANTS :				D.A. Teaching	14472954.00
Salary Grant		128241076.00		HRA Non Teaching	1222882.00
Non-Salary Grant		2508000.00		HRA Menials	2300848.00
Medical Re-Imbursement		1193008.00		HRA Teaching	9933190.00
CHB Grant		6500800.00		CLA Non Teaching	30120.00
Leave Encashment Grant		2682798.00	141125682.00	CLA Menials	88200.00
TO AUTONOMOUS COLLEGE GRANT		1500000.00	1500000.00	CLA Teaching	74311.00
				T.A. Non Teaching	99281.00
				T.A. Menials	304195.00
				T.A. Teaching	612044.00
				Special Pay Teaching	36000.00
				Pay Menials	11245310.00
				CHB Salary	6170068.00
				Medical Reimbursement	394778.00
				Salary Grant Refund	17377.00
				134491354.00	
				BY LIBRARY EXPENDITURE :	
				Reading Room/News Papers	16707.00
				Book Binding	1575.00
				Periodicals	29257.00
				47539.00	
				BY LABORATORY EXP. :	
				Lab. Chemicals & Current Expt.	90515.00
				Lab. Expt.	46563.00
				137078.00	
				BY GYMKHANA EXP. :	
				Gymkhana Current Expt.	72684.00
				Magazine Expt.	245672.00
				318356.00	
				BY FURNITURE & DEAD STOCK EXP.	
				Other Dead Stock	9159.00
				Computer	393000.00
				Library Books	58039.00
				Batteries	25550.00
				Science Equipment	2640.00
				Furniture	154459.00
				642847.00	
				BY OTHER EXPENDITURE	
				Travelling Expenses	16272.00
				Telephone Exp.	30250.00
				Internet Expt.	318604.00
				Repairs to Deadstock	43392.00
TO FEES FROM STUDENTS :					
Admission Fee		34835.00			
Tuition Fee		751170.00			
Library Fee		343910.00			
Laboratory Fee		161755.00			
Gymkhana Fee		523232.00			
Magazine Fee		324235.00			
College Day		324930.00			
I Card Fee		43337.50			
Registration Fee		205300.26			
Environment Sci. Fee		256225.00			
COC Course Fee		1070500.00			
Laboratory Breakeage		5980.00			
Computer Fee		659020.00			
Cost of Library Books		3985.00	4708414.76		

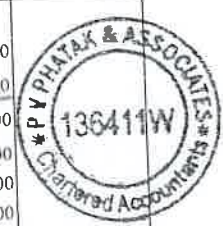
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DIRECT RECEIPTS	Amount Rs.	Amount Rs.	DIRECT EXPENDITURE	Amount Rs.	Amount Rs.
TO OTHER RECEIPTS :			Electricity Charges	278130.00	
Sale of Science Journals	85766.00		Postage	8458.00	
Book Bank	3630.00		Stationary	35043.00	
T.C. Fee	32750.00		Printing	15424.00	
Non Grant Tuition Fee	3684965.00		Advertisement	5800.00	
Bio Tech Fees	369807.50		AMC Charges	16638.00	
Health Insurance	605.00		Affiliation Fees	14080.00	
College Exam Fee	98050.00		Misc. Expenditure	203680.03	
Microbiology Fees	138802.50		Building Insurance	18833.00	
Cost of Material	680.00		Supervision Charges	1268000.00	
Vivek Periodicals	32580.00		Corporation Tax	228930.00	
Autonomous Exam Fee	1459825.40		Water Charges	12085.00	
Bank Interest	667358.00		Audit Fee	149620.00	
B. Voc. Fee	2165687.00		Purchase of Science Journal	248951.00	
Fixed Deposit Interest	31479.00		Tuition Fee Adjustment	2508000.00	
Sale of Forms	2840.00	8774825.40	Envior. Exps.	8000.00	
			COC Course Exps.	520001.00	
			Computer Exps.	188820.00	
			Vivek News Paper	35360.00	
			Infrastructure Agumentation	193951.00	
			Seed Money for Research	50000.00	
			Autonomous Exps.	1514759.00	
			Cleaning Charges	124500.00	
			Non Grant Salary Teaching	1062787.00	
			Non Grant Salary NonTeaching	327055.00	
			P.F. Sanstha Contribution	124924.00	
			Sports Exps.	11463.00	
			Student Alumini	100.00	
			Convocation at College	3500.00	
			Bank Interest	12958.00	
			Website Expenses	57903.00	9656271.03
TOTAL	173583832.91	173583832.91	TOTAL	145293445.03	145293445.03



INDIRECT RECEIPTS		Amount Rs.	Amount Rs.	INDERICT PAYMENTS		Amount Rs.	Amount Rs.
<u>TO S.S.V. S.S.KOLHAPUR</u>		3186463.00	3186463.00	<u>BY S.S.V.S.S.KOLHAPUR</u>		9362125.20	9362125.20
<u>TO INTRA BRANCH</u>				<u>BY INTRA BRANCH</u>			
Prin. Jr. College Section		1835691.00		Prin. Jr. College Section		1835691.00	
Prin. BBA Section		371489.00		Prin. BBA Section		371489.00	
Prin. BCA Section		279670.00		Prin. BCA Section		279670.00	
Prin. BCS Section		793268.00		Prin. BCS Section		793268.00	
Prin. Bio Tech Section		795236.00		Prin. Bio Tech Section		795236.00	
Prin. Ladies Hostel		291339.00		Prin. Ladies Hostel		291339.00	
Prin. MBA Distance Section		0.00		Prin. MBA Distance Section		5730.00	
Prin. P.G. Section		1350200.00	5716893.00	Prin. P.G. Section		1350200.00	5722623.00
<u>TO SALARY DEDUCATIONS :</u>				<u>BY SALARY DEDUCATIONS :</u>			
P. F. (A.O.)		6363900.00		P. F. (A.O.)		6363900.00	
D.C.P.S. Regular		2557375.00		D.C.P.S. Regular		2557375.00	
D.C.P.S. Delayed		172839.00		D.C.P.S. Delayed		172839.00	
Income Tax		16176964.00		Income Tax		16273980.00	
Professional Tax		341300.00		Professional Tax		397425.00	
LIC		2475317.00		LIC		2475317.00	
Path Sanstha		5887600.00		Path Sanstha		5887600.00	
Sanstha Krutdnyata Nidhi		1174982.00		Sanstha Krutdnyata Nidhi		1174173.00	
Group Insurance Staff		39648.00		Group Insurance Staff		39648.00	
Family Court Recovery		60748.00		Family Court Recovery		60748.00	
Revenue Stamp		550.00		Revenue Stamp		2000.00	
Salary Payble		0.00		Salary Payble		1242736.00	
Insurance Staff Accident		41418.00		Insurance Staff Accident		0.00	
Covid 19 C.M. relief fund		829204.00		Covid 19 C.M. relief fund		829204.00	
Provi. Fund Ind. Share		124924.00	36246769.00	Provi. Fund Ind. Share		124924.00	37601869.00
<u>TO SCHOLARSHIP A/C. :</u>				<u>BY SCHOLARSHIP A/C. :</u>			
GOI Freeship		430153.00		GOI Freeship		683638.50	
State Govt. Open Merit Scholarship		17000.00		State Govt. Open Merit Scholarship		15000.00	
Rajashri Chha. Shahu Mah. Shik. Shu. Shish. (EBC) Grantable		3757569.00		Rajashri Chha. Shahu Mah. Shik. Shu. Shish. (EBC) Grantable		7558850.00	
GOI Scholarship		2621127.50		GOI Scholarship		2967699.50	
Shikshanmaharshi Dr. Bapuji Salunkhe Merit Schol.		20000.00		Shikshanmaharshi Dr. Bapuji Salunkhe Merit Schol.		64000.00	
Handicapped Schol.		23595.00	6869444.50	Handicapped Schol.		32050.00	11321238.00
<u>TO UNIVERSITY FEES :</u>				<u>BY UNIVERSITY FEES :</u>			
University Exam Fee		20775.00		University Exam Fee		20775.00	
Eligibility Fee		160046.00		Eligibility Fee		92750.00	
University Pro. Rata		91115.00		University Pro. Rata		77050.00	
Apatkalin Nidhi		33580.00		Apatkalin Nidhi		30820.00	
Ashwamegh Nidhi		101845.00		Ashwamegh Nidhi		74028.00	
Lead College Fee		88520.00		Lead College Fee		250.00	
Development Fund (CDF)		502010.50		Development Fund (CDF)		1250.00	
University Youth Festival		354890.00		University Youth Festival		111142.00	
Youth Hostel		1850.00		Youth Hostel		153600.00	
University Centre Exp.		0.00		University Centre Exp.		669318.00	
E Suvidha		170490.00		E Suvidha		500.00	
Self finance Unit (NSS)		31800.00		Self finance Unit (NSS)		30820.00	
Student Welfare Fund		294845.00	1851766.50	Student Welfare Fund		187945.00	1450248.00
<u>TO UGC Grants</u>				<u>BY UGC Grants</u>			
UGC Human Right Education		0.00		UGC Human Right Education		129542.00	
Minor Research Project		0.00		Minor Research Project		45041.00	
ICSSR Conference (Economics)		60000.00		ICSSR Conference (Economics)		0.00	
B Vocational Grant		0.00		B Vocational Grant		3013645.00	
Community College		0.00		Community College		1440.00	
Building Women Hostel		2715613.00		Building Women Hostel		0.00	
RUSA Grant		5000000.00	7775613.00	RUSA Grant		326093.00	3515761.00
INDIRECT RECEIPTS		61646949.00	61646949.00	INDIRECT PAYMENTS		68973864.20	68973864.20



INDIRECT RECEIPTS		Amount Rs.	Amount Rs.	INDERICT PAYMENTS		Amount Rs.	Amount Rs.
INDIVIDUAL ADVANCE		1005233.00	1005233.00	INDIVIDUAL ADVANCE		1075639.00	1075639.00
<u>TO OTHER INDIRECT REPT.</u>				<u>BY OTHER INDIRECT EXP.</u>			
Reliance Foundation Youth Sports	0.00			Reliance Foundation Youth Sports	10000.00		
CHB Advance	611200.00			CHB Advance	0.00		
VCK Staff and Student relief Fund	0.00			VCK Staff and Student relief Fund	71552.00		
TDS	38487.00			TDS	38487.00		
Anamat	25300.00			Anamat	25300.00		
Laboratory Deposit	22150.00			Laboratory Deposit	350.00		
Library Deposit	120000.00			Library Deposit	2100.00		
Lead College Workshop	44311.00			Lead College Workshop	92311.00		
Salary Advance Menials	0.00			Salary Advance Menials	205000.00		
Other Exam Centre Exps.	57550.00			Other Exam Centre Exps.	0.00		
Vivekanand Jayani Nidhi	55600.00			Vivekanand Jayani Nidhi	55600.00		
Corpus fund	143601.00			Corpus fund	0.00		
Self Finance fee	3910.00	1122109.00		Self Finance fee	0.00	500700.00	
				<u>BY CLOSING BALANCE :</u>			
				Cash In Hand	87282.00		
				Oriental Bank Non Salary AC 1650	642724.16		
				OBC Scholarship AC 3534	2649506.32		
				Bank of Maharashtra-Salary-AC 5464	4343074.50		
				OBC UGC AC No 1590	3505845.64		
				OBC Univ. Exam 1660	1532898.77		
				OBC Univ Pattern Exam AC 11000	2635260.70		
				OBC NSS AC 00146	278969.25		
				Bank of Maharashtra (RUSA) 4959	5838914.34	21514475.68	
GRAND TOTAL RS.			237358123.91	GRAND TOTAL RS.			237358123.91

RB.J

UDIN: 21122778 AAAA FO 2584

For P V Phatak & Associates
Chartered Accountants

Pbr
(Dr. R. R. Kumbhar)
PRINCIPAL
Vivekanand College
@ Kolhapur



Phatak
CA Vikram Phatak
Partner
Membership No. 122778

P V PHATAK & ASSOCIATES
Chartered Accountants

CA

UDIN : 21137548AAAATG2793

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of VIVEKANAND COLLEGE (SENIOR), KOLHAPUR. [hereinafter referred to as "the College"], being a branch of SSVSS, which comprise the Balance sheet as at March 31, 2021, and the Income and Expenditure account and Receipt and Payments account for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report*, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence of unutilized grants; the covenants attached to the grants already received; the nature of grants sanctioned; the amount of the grant not received out of the total amount sanctioned; and grants claimed but not sanctioned as on the date of balance sheet.

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the College has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2021 –

• Pre. Building committee	₹ 25,40,787.68/-
• Scholarships and Prizes	₹ 25,48,738.00/-
• University and Other Exam fee	₹ 44,76,705.81/-
• UGC Grants unutilized	₹ 59,18,962.00/-
• Other Liabilities	₹ 14,73,862.15/-

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2021 –

• University and Other Exam fee	₹ 3,40,683.00/-
• Other accounts	₹ 1,604,005.00/-
• UGC Grants receivable	₹ 2,99,39,555.00/-



As per information and explanation received by us, the depreciation has not been provided on women hostel building which has been carried in the balance sheet at cost.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Date : 13/12/2021

Place: Kolhapur

For P V PHATAK & ASSOCAITES

Chartered Accountants

Firm Registration No.136411W



A handwritten signature in black ink, appearing to read "Vrushali Phatak".

Vrushali Phatak

Partner

Membership No.137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE (SENIOR)
TARABAI PARK, KOLHAPUR.
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2021

EXPENDITURE	₹	INCOME	₹
To Salary Expenses	13,40,79,199.00	By Salary Grant	13,74,07,297.00
To Medical Exp.	3,94,778.00	By Medical Grant	11,93,008.00
To Tuition Fee Adjustment	25,08,000.00	By Non Salary Grant	25,08,000.00
To Non Grant Salary Exp.	13,89,842.00	By Autonomous Grant	15,00,000.00
To Other Expences	43,40,809.03	By Fees From Students	47,08,414.76
To Library Exp	47,539.00	By Bank Interest	6,67,358.00
To Laboratory Exp.	1,37,078.00	By Other Receipt	81,07,467.40
To Gymkhana Exp.	3,18,356.00		
To Audit Fee	1,49,620.00		
To Supervision Charges	12,68,000.00		
To Depreciation	12,84,091.00		
To Surplus	1,01,74,233.13		
TOTAL	₹ 15,60,91,545.16	TOTAL	₹ 15,60,91,545.16

Notes to accounts forming part of financial statements are enclosed.

In terms of our report of even date
UDIN : 21137548AAAATG2793

For and on behalf of management of the college-

For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

(Signature)

Vrushali V Phatak
Partner
Membership No. 137548



(Signature)
Principal/ Authorized Signatory
Vivekanand College
Kolhapur



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE (SENIOR)
TARABAI PARK, KOLHAPUR.
BALANCE SHEET AS ON 31.03.2021



LIABILITIES	₹	₹	ASSETS	₹	₹
S.S.V.S.S.		2,40,01,600.11	Fixed assets (As per Schedule)		33,26,119.00
President building committee		25,40,787.68	Deposits		1,27,966.00
Deposits		5,77,723.00	O.B.C.F.D.	35,018.00	
Telephone Deposit	3,791.00		Union Bank	13,500.00	
Salary Deposit	14,084.00		Prin. D.A.Patil F.D.	12,500.00	
Laboratory Deposit	43,556.00		F.D.Union Bank	1,328.00	
Library Deposits	5,16,292.00		Gas Deposit	24,200.00	
Scholarships		21,44,864.00	Security Deposit	590.00	
GOI Scholarship	15,27,853.00		Gathering Deposit	1,300.00	
GOI Freeship	5,86,666.00		Electricity Deposit	39,530.00	
Hindi Scholarship	4,850.00		Intra-branch accounts		10,96,450.00
Govt. Open Merit Scholarship	3,000.00		M.Sc Computer Sciences	10,96,450.00	
Physical Handicapped Scholarship	2,685.00		Scholarships		56,499.50
PMSSS	19,810.00		Raj. Chh. Shahu Maharaj Shikshan Shulk	12,499.50	
Prizes and F.D. Deposits A/c		4,03,874.00	Shikshanmaharshi Dr. Bapuji Salunkhe Merit	44,000.00	
Late Shri V.B.Charankar (F.D.)	11,000.00		Fixed Deposits with bank -		2,44,246.00
Smt Ratnabai Chougule (F.D.)	5,000.00		Fixed Deposit With Path Pedhi		1,10,000.00
B.N. Patil (F.D.)	15,000.00		Path Pedhi F.D	1,10,000.00	
Prin. D.A.Patil (FD) I	25,157.00		University and other exam fees		3,40,683.00
Late Rahul Hatti Paritoshik	9,628.00		University Centre Exp.	71,121.00	
Prin. D.A.Patil (FD) II	1,00,000.00		Apatkalin Nidhi	15,837.50	
Ranjanabai Chavan (F.D.)	30,000.00		SUYY	99,822.00	
A.S. Kadam (F.D.)	20,000.00		University Seminar	180.00	
F.D. For Scholarship & Prizes	80,089.00		Self Finance Unit (NSS)	1,972.50	
Dr. R.S.Patil Deposit	10,000.00		Youth Hostel	1,51,750.00	
Dr. H.B.Patil Deposit	15,000.00		Other Accounts		16,04,005.00
Dr. S.V. Kakatkar Deposit	83,000.00		Salary Advance Peon	13,26,000.00	
University and other exam fees		44,76,705.81	CHB Advance	28,800.00	
Development Fund (C.D.F.)	15,75,428.56		V. S. Khandekar Vyakhyanmala	8,790.00	
E-Suvidha	4,30,630.00		Profession Tax	35,415.00	
Ashwamedh	2,01,279.00		Salary Advance Menials	2,05,000.00	
MTC Exam Fee	54,485.00		U.G.C Grants - Receivable		2,99,39,555.00
PTC Exam Fee	60,797.00		UGC Conference Language	16,250.00	
University Pro rata	54,995.50		Development Grant XII Plan	13,90,404.00	
Eligibility Fee	87,061.00		Merged Scheme Grant XII Plan	58,969.00	
Health insurance	1,75,960.00		DBT Star College	6,88,347.00	
University Development Fund	12,82,222.00		B.Vocational / Comm. college Grant	2,48,29,876.00	
Lead College Workshop	45,222.00		UGC Conference Commerce	30,000.00	
University Exam Fee	1,30,805.00		ICHR Conference (History)	10,000.00	
S.A. Fund	2,16,786.25		Major Research Project	2,03,360.00	
Photo Copy Ans. Book Fee	440.00		C.O.C. Grant	12,27,593.00	
Lead College Fees	69,332.50		College with Potential for Excellence	14,84,756.00	
Student Welfare Fund	91,262.00		B.Voc. Advance		3,37,312.00
U.G.C Grants - unutilised		59,18,962.00	Individual accounts		8,74,893.97
IQAC Cell	77,172.00		Intra-branch accounts		5,730.00
Extension of Laboratory XI Plan	47,579.00		Prin.MBA Distance section	5,730.00	
DST Fellowship Grant	45,343.00		Cash and bank balances		2,15,14,475.68
Minor Research Project	81,483.00		Cash in hand	87,282.00	
ICSSR Conference (Economics)	1,05,000.00		Bank of Maha. A/c No. 60001015464	43,43,074.50	
RUSA Grant	55,62,385.00		Bank of Maharashtra 50321704959	58,38,914.34	
Providend fund accounts		1,31,500.00	Punjab Nation Bank A/c No. 1590	35,05,845.64	
P.F.Deposit	1,31,500.00		Punjab National Bank A/c No. 1650	6,42,724.16	
Intra-branch accounts		1,04,198.00	Punjab National Bank A/c No. 1660	15,32,898.77	
Prin. Xerox Center	1,00,000.00		Punjab National Bank A/c No. 1100	26,35,260.70	
Prin. M.Phil (YCMOU) Section	4,198.00		Punjab National Bank A/c No. 3534	26,49,506.32	
Salary Deduction		3,11,058.02	Punjab National Bank A/c No. 0146	2,78,969.25	
Path Sanstha	500.00				
LIC Contribution	20,684.02				
Salary payable	2,88,880.00				
Krutadnyanata Nidhi	809.00				
DCPS Fund	185.00				

continued on next page ...



Other liabilities		14,73,862.15			
Income Tax Other than Salary	7,066.00				
Oriental bank loan account	1,000.00				
Group Insurance Staff	1,441.00				
Jagar Janivancha	2,41,470.00				
Yashwantrao Chavan Uni.	71,199.00				
Flag Day	5,705.00				
Net Exam Remuneration	7,200.00				
NSS A/c	67,886.00				
Other Receipt (Building Rent)	2,460.00				
Loksatta Lokankika Exp.	4,000.00				
Anamat	300.00				
Fee Anamat	50,175.15				
Bank Anamat	57,587.00				
Alumini Fee.	4,719.00				
Central Assessment Exp (YCMOU)	372.00				
NCC Washing Allowance	4,960.00				
Vivekanand Mahostav	84,654.00				
Other Exam Exp.	1,57,439.00				
Autonomus Exam Development Fund	2,07,999.00				
Corpus Fund	4,92,320.00				
Self Finance Fees	3,910.00				
Income and expenditure a/c		1,74,92,800.38			
Balance b/d	73,18,567.25				
Add : Surplus	1,01,74,233.13				
TOTAL	₹	5,95,77,935.15	TOTAL	₹	5,95,77,935.15

Notes to accounts forming part of financial statements are enclosed.

In terms of our report of even date

UDIN : 21137548AAAATG2793

For P V Phatak & Associates

Firm registration number : 136411W


Chartered Accountants

Vrushali V Phatak

Partner

Membership No. 137548

For and on behalf of management of the college-




Psu
Principal/ Authorised signatory
Vivekanand College
Kolhapur



Vivekanand College, Kolhapur

Tal: Karveer, Dist: Kolhapur

Notes forming part of financial statements as on and for the year ended March 31, 2021

Statement on significant accounting policies –

Basis of preparation –

The financial statements have been prepared to comply in all material respects with the Accounting Standards prevalent in India. The financial statements have been prepared under the historical cost convention. The accounting policies have been consistently applied by the college and are consistent with those used in the previous year.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

Fixed Assets

Fixed Assets are stated at opening WDV less depreciation. Cost includes all expenditure necessary to bring the asset to its working condition for its intended use. Building after its construction is complete, is transferred to building section of Shri Swami Vivekanand Shikshan Sanstha (SSVSS) as per policy of the SSVSS.

Depreciation

Depreciation is provided using the WDV method at the following rates –

Library	50%
Lab equipments/ Science Apparatus	40%
Physical education equipments	50%
Teaching aid equipments	20%
Furniture	25%
Computer	40%
Other Deadstock	20%
Audio visual equipments	20%
Work experience equipments	20%
Drawing equipments	20%

Since building, after its completion is transferred to SSVSS, no depreciation is provided for on the same.

Government grants and subsidies

Grants and subsidies from the UGC are recognized on its actual receipts.

Salary and grants other than UGC grants are recognized as income on its receipt.

When the UGC grant or subsidy relates to an expense item, it is credited to the Income and Expenditure a/c on its receipt to the extent of its utilization and debited to the income and expenditure account on its utilization. The unutilized balance if any is shown as a liability.

Where the grant or subsidy relates to an asset, its value is deducted from the gross value of the asset concerned in arriving at the carrying amount of the related asset. If it covers entire cost of an asset, the asset is stated at a nominal value i.e ₹ 10. The unutilized balance is shown as a liability.

Revenue recognition

Fees from students are recognized on receipt basis. Bank interest is recognized on receipt basis.

In terms of our report of even date

UDIN : 21137548AAAATG2793

For P V Phatak & Associates

Firm registration number: 136411W

Chartered Accountants

For and on behalf of management of the college-

Vrushali Phatak
Partner
Membership No. 137548



PRINCIPAL
Principal/ Authorised Signatory
Vivekanand College
Kolhapur



UDIN: 21137548AAAASV1514

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of VIVEKANAND COLLEGE, KOLHAPUR (M.SC CHEMISTRY/ M.SC MATHS/ M.COM). [hereinafter referred to as "the College"], being a branch of SSVSS, which comprise the Balance Sheet as on March 31, 2021, and the Income and Expenditure account and Receipt and Payments account for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report*, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

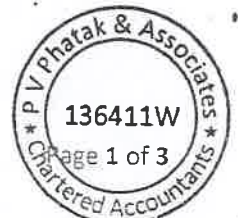
We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the College has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2021 –

- Scholarship & Exam Fees ₹ 4,09,435.00/-
- Other Fees & Deposits ₹ 8,00,703.00/-

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2021 –

- Other Accounts ₹ 1,840.00/-



Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For P V Phatak & Associates

Chartered Accountants

ICAI firm registration number – 136411W



Vrushali Phatak

Place: Kolhapur

Partner

Date: 10/12/2021

Membership number - 137548



Shri Swami Vivekanand Shikshan Sanstha's
VIVEKANAND COLLEGE, KOLHAPUR
M.sc.Chemistry / M.sc.Maths / M.com

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31-03-2021

DIRECT RECEIPT	₹	₹	DIRECT PAYMENT	₹	₹
FEES FROM STUDENTS		43,85,624.00	Remuneration Exp.		7,28,600.00
Addmission Fee	3,410.00		Remuneration	7,28,600.00	
Identity card Fees	6,020.00		LIBRARY EXPENDITURE		26,351.00
Tution Fee	31,86,139.00		Library Books	26,351.00	
Library Fee	32,800.00		LABORATORY EXPENDITURE		1,135.00
Gymkhana Fee	53,330.00		Lab. Chemicals & Current Exp.	1,135.00	
Laboratory fee	10,22,775.00		GYMKHANA EXPENDITURE		782.00
College Magazine Fee	32,450.00		Gymkhana Current Exp.	782.00	
College Day Fee	32,420.00		OTHER EXPENDITURE		63,57,857.08
College Exam Fee	16,280.00		Travelling exp.	50.00	
OTHER RECEIPTS		3,85,047.00	Telephone exp.	1,066.00	
Laboratory Breakage	14,200.00		Stationery	200.00	
Vivek periodical	3,260.00		Advertiesment	26,334.00	
Autonomus Exam fee	3,06,200.00		Affiliation fee	2,78,400.00	
Registration Fees	32,010.00		Misc. Expenditure	13,767.08	
Lab. Chemicals & Current Exp.	8,477.00		Audit Fee	1,180.00	
Student Allumini	300.00		Magazine Exp.	20,163.00	
COC Course Fee	20,600.00		COC Course Exps.	19,960.00	
College Fees		59,94,687.00	Computer Exp.	2,050.00	
Bank Interest		1,07,562.00	College Fees	59,94,687.00	
			Supervision Charges		54,000.00
TOTAL DIRECT RECEIPT	₹	1,08,72,920.00	TOTAL DIRECT PAYMENT	₹	71,68,725.08



INDIRECT RECEIPT	₹	₹	INDIRECT PAYMENT	₹	₹
SECRETARY SSVSS KOLHAPUR		10,60,683.00	SECRETARY SSVSS KOLHAPUR		25,03,000.00
INTRA BRANCH A/C Prin. Sr. College	13,50,200.00	13,50,200.00	INTRA BRANCH A/C Prin. Sr. College	13,50,200.00	13,50,200.00
UNIVERSITY A/C University Exam Fee	20,107.00	1,99,882.00	UNIVERSITY A/C University Exam Fee	20,107.00	29,087.00
Eligibility fee	27,700.00		Eligibility fee	8,650.00	
University pro- rata	8,805.00		University pro- rata	25.00	
Apatkalin Nidhi	3,520.00		Apatkalin Nidhi	-	
Ashwamedh Nidhi	10,560.00		Ashwamedh Nidhi	30.00	
Lead College Fee	8,775.00		Lead College Fee	25.00	
Development Fund (C.D.F.)	49,450.00		Development Fund (C.D.F.)	150.00	
University youth Festival	20,765.00		University youth Festival	55.00	
Youth Hostel	15,000.00		Youth Hostel	-	
E- Suvidha	17,600.00		E- Suvidha	-	
Student Welfare Fund	17,600.00		Student Welfare Fund	45.00	
Individual Account		20,000.00	Individual Account		20,000.00
OTHER FEES & DEPOSIT		92,868.00	OTHER FEES & DEPOSIT		46,652.00
Self Finance Unit	3,520.00		Self Finance Unit	-	
TDS	527.00		TDS	527.00	
Laboratory Deposits	47,600.00		Laboratory Deposits	35,700.00	
Library Deposit	33,000.00		Library Deposit	10,400.00	
S.A. Fund	8,221.00		S.A. Fund	25.00	
TOTAL INDIRECT RECEIPT	₹	27,23,633.00	TOTAL INDIRECT PAYMENT	₹	39,48,939.00
TO OPENING CASH & BANK BALANCE		23,82,174.52	BY CLOSING CASH & BANK BALANCE		48,61,063.44
Cash in hand	6.00		Cash in hand	9,440.00	
Punjab National Bank A/c 1670	-		Punjab National Bank A/c 1670	48,51,623.44	
O B C Bank A/c No.1670	23,82,168.52		O B C Bank A/c No.1670	-	
GRAND TOTAL	₹	1,59,78,727.52	GRAND TOTAL	₹	1,59,78,727.52

As per our report on even date
UDIN: 21137548AAAASV1514
For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Phatak

Vrushali Phatak
Partner
Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S

Vivekanand College, Kolhapur.

M.sc.Chemistry / M.sc.Maths / M.com

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

Expenditure	₹	Income	₹
To Salary expenses	7,28,600.00	By Fees From Student	43,85,624.00
To Educational expenses	3,63,170.08	By Other Receipts	3,85,047.00
To Laboratory expenses	1,135.00	By Interest	1,07,562.00
To Gymkhana expenses	782.00		
To Supervision charges	54,000.00		
To Depreciation	63,720.00		
To Surplus	36,66,825.92		
Total	48,78,233.00	Total	48,78,233.00

BALANCE SHEET AS ON MARCH 31, 2021

Liabilities	₹	₹	Assets	₹	₹
INTRA BRANCH A/C. Prin. Sr College	2,86,206.00	2,86,206.00	SSVSS Kolhapur		1,01,07,418.50
Scholarship and Exam Fees		4,09,435.00	Fixed assets [Refer schedule attached]		84,340.00
University Exam Fees	23,895.00		Individual A/c		2,500.00
Eligibility Fee	47,625.00		Other A/c		1,840.00
University pro-rata	4,880.00		Health Insurance	1,840	
Apatkalin Nidhi	1,560.00		Cash and bank balances -		48,61,063.44
Ashwamedh Nidhi	11,288.00		Cash in hand	9,440.00	
Lead College Fee	23,775.00		Punjab National Bank A/c 1670	48,51,623.44	
Development Fund (C.D.F.)	82,348.00				
University youth Festival	20,710.00				
Youth Hostel	15,000.00				
E-Suvidha Fee	26,500.00				
Student Welfare Fund	15,145.00				
Development Fee	84,450.00				
SUYF	10,929.00				
Registration Fee	27,950.00				
Photo Copy Ans. Book Fee	2,200.00				
Revaluation Fee Ans. Book	2,750.00				
Alumini Associate Fee	8,430.00				
OTHER FEES & DEPOSIT		8,00,703.00			
Life Finance Unit	7,430.00				
Laboratory Deposit	2,06,015.00				
Library Deposit	1,51,000.00				
SA Fund	39,470.00				
Autonomous Exam Development Fund	3,96,788.00				
INCOME & EXPE. A/c		1,35,60,817.94			
Op. Balance	98,93,992.02				
Add: Surplus	36,66,825.92				
Total	₹	1,50,57,161.94	Total	₹	1,50,57,161.94

As per our report on even date

UDIN: 21137548AAAAASV1514

For P V Phatak & Associates

Firm registration number: 136411W

Chartered Accountants

Vrushal Phatak

Vrushal Phatak

Partner

Membership No. 137548



SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2020-21

Particulars	WDV as on 1.4.2020	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2021
Library	20,570.00	26,351.00	46,921.00	50%	23,461.00	23,460.00
Lab equipments/ Science Appartus	1,00,158.00	0.00	1,00,158.00	40%	40,063.00	60,095.00
Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
Furniture	0.00	0.00	0.00	25%	0.00	0.00
Computer	0.00	0.00	0.00	40%	0.00	0.00
Other deadstock	981.00	0.00	981.00	20%	196.00	785.00
Audio visual equipments	0.00	0.00	0.00	20%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
	₹ 1,21,709.00	26,351.00	1,48,060.00		63,720.00	84,340.00

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



P V Phatak & Associates
Chartered Accountants

Office :-

302, 3rd Floor, "Atharva 4th Dimension"
Rajarampuri 4th Lane, Kolhapur - 416008
Ph No: 0231 - 2521441

Shri Swami Vivekanand Shikshan Sanstha's
VIVEKANAND COLLEGE, KOLHAPUR
M.sc.Chemistry / M.sc.Maths / M.com

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31-03-2021

DIRECT RECEIPT	₹	₹	DIRECT PAYMENT	₹	₹
FEES FROM STUDENTS		43,85,624.00	Remuneration Exp.		7,28,600.00
Addmission Fee	3,410.00		Remuneration	7,28,600.00	
Identity card Fees	6,020.00		LIBRARY EXPENDITURE		26,351.00
Tution Fee	31,86,139.00		Library Books	26,351.00	
Library Fee	32,800.00		LABORATORY EXPENDITURE		1,135.00
Gymkhana Fee	53,330.00		Lab. Chemicals & Current Exp.	1,135.00	
Laboratory fee	10,22,775.00		GYMKHANA EXPENDITURE		782.00
College Magazine Fee	32,450.00		Gymkhana Current Exp.	782.00	
College Day Fee	32,420.00		OTHER EXPENDITURE		63,57,857.08
College Exam Fee	16,280.00		Travelling exp.	50.00	
OTHER RECEIPTS		3,85,047.00	Telephone exp.	1,066.00	
Laboratory Breakage	14,200.00		Stationery	200.00	
Vivek periodical	3,260.00		Advertiesment	26,334.00	
Autonomus Exam fee	3,06,200.00		Affilation fee	2,78,400.00	
Registration Fees	32,010.00		Misc. Expenditure	13,767.08	
Lab. Chemicals & Current Exp.	8,477.00		Audit Fee	1,180.00	
Student Allumini	300.00		Magazine Exp.	20,163.00	
COC Course Fee	20,600.00		COC Course Exps.	19,960.00	
College Fees		59,94,687.00	Computer Exp.	2,050.00	
Bank Interest		1,07,562.00	College Fees	59,94,687.00	
			Supervision Charges		54,000.00
TOTAL DIRECT RECEIPT	₹	1,08,72,920.00	TOTAL DIRECT PAYMENT	₹	71,68,725.08



INDIRECT RECEIPT	₹	₹	INDIRECT PAYMENT	₹	₹
SECRETARY SSVSS KOLHAPUR		10,60,683.00	SECRETARY SSVSS KOLHAPUR		25,03,000.00
INTRA BRANCH A/C Prin. Sr. College	13,50,200.00	13,50,200.00	INTRA BRANCH A/C Prin. Sr. College	13,50,200.00	13,50,200.00
UNIVERSITY A/C University Exam Fee Eligibility fee University pro- rata Apatkalin Nidhi Ashwamedh Nidhi Lead College Fee Development Fund (C.D.F.) University youth Festival Youth Hostel E- Suvidha Student Welfare Fund	20,107.00 27,700.00 8,805.00 3,520.00 10,560.00 8,775.00 49,450.00 20,765.00 15,000.00 17,600.00 17,600.00	1,99,882.00	UNIVERSITY A/C University Exam Fee Eligibility fee University pro- rata Apatkalin Nidhi Ashwamedh Nidhi Lead College Fee Development Fund (C.D.F.) University youth Festival Youth Hostel E- Suvidha Student Welfare Fund	20,107.00 8,650.00 25.00 - 30.00 25.00 150.00 55.00 - - 45.00	29,087.00
Individual Account		20,000.00	Individual Account		20,000.00
OTHER FEES & DEPOSIT Self Finance Unit TDS Laboratory Deposits Library Deposit S.A. Fund	3,520.00 527.00 47,600.00 33,000.00 8,221.00	92,868.00	OTHER FEES & DEPOSIT Self Finance Unit TDS Laboratory Deposits Library Deposit S.A. Fund	- 527.00 35,700.00 10,400.00 25.00	46,652.00
TOTAL INDIRECT RECEIPT	₹	27,23,633.00	TOTAL INDIRECT PAYMENT	₹	39,48,939.00
TO OPENING CASH & BANK BALANCE Cash in hand Punjab National Bank A/c 1670 O B C Bank A/c No.1670	6.00 - 23,82,168.52	23,82,174.52	BY CLOSING CASH & BANK BALANCE Cash in hand Punjab National Bank A/c 1670 O B C Bank A/c No.1670	9,440.00 48,51,623.44 -	48,61,063.44
GRAND TOTAL	₹	1,59,78,727.52	GRAND TOTAL	₹	1,59,78,727.52

As per our report on even date
UDIN: 21137548AAAAASV1514
For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants


Vrushali Phatak
Partner
Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
B.B.A. Department
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

Receipts	₹	₹	Payments	₹	₹
Fees from students		20,10,325.00	Remuneration Exp.		3,30,303.00
Registration Fee	19,292.00		Non grant Salary Teaching	2,29,206.00	
Admission fee	2,360.00		Non grant salary Non Teaching	1,01,097.00	
Identity Card Fees	3,150.00				
Tuition fee	16,50,353.00		P.F. Sanstha Contribution		23,431.00
Library Fee	97,900.00		Library Books		35,857.00
Gymkhana Fee	37,035.00				
Laboratory fee	1,21,570.00		Educational exp.		48,531.40
College magazine fee	23,775.00		Periodical	10,000.00	
College Day Fee	23,710.00		Magazine Exp.	7,636.00	
College Exam Fee	7,080.00		Seminar	2,000.00	
Environment fee	23,100.00		Lab.exp.	2,100.00	
COC Course Fee	1,000.00		Affiliation Fee	22,320.00	
Other Receipts		1,51,466.00	Misc. Expenditure	3,295.40	
Sale of Prospectus	2,250.00		Audit Fee	1,180.00	
Vivek Periodicals	2,360.00		Supervision Charges		8,000.00
Autonomous Exam Fee	1,46,856.00				
Bank Interest		69,172.00			
TOTAL DIRECT RECEIPTS	₹	22,30,963.00	TOTAL DIRECT PAYMENTS	₹	4,46,122.40

Continue



INDIRECT RECEIPTS	₹	₹	INDIRECT PAYMENTS	₹	₹
S.S.V.S. Kolhapur		8,000.00	S.S.V.S. Kolhapur		26,51,479.00
Intra- Branch		39,02,124.00	Intra- Branch		12,37,085.00
Prin. B.C.A. Section	35,17,565.00		Prin. B.C.A. Section	5,21,877.00	
Prin. B.C.S Section	13,070.00		Prin. B.C.S Section	3,08,614.00	
Prin. Bio Tech Section			Prin. Bio Tech Section	35,105.00	
Prin. Sr. College Section	3,71,489.00		Prin. Sr. College Section	3,71,489.00	
University		1,23,787.00	University		45,700.00
Uni.Exam.Fees	4,417.00		Uni.Exam.Fees	4,417.00	
Eligibility fee	9,500.00		Eligibility fee	9,600.00	
University Pro -rata	6,075.00		University Pro -rata	4,425.00	
Apatkalin Nidhi	2,430.00		Apatkalin Nidhi	1,770.00	
Ashwamedh Nidhi	7,290.00		Ashwamedh Nidhi	4,248.00	
Lead college Fee	6,075.00		Lead college Fee	4,425.00	
Development Fund (C.D.F.)	35,850.00		Development Fund (C.D.F.)		
University Youth festival	14,415.00		University Youth festival	6,195.00	
Youth Hostel	11,050.00		Youth Hostel		
E- Suvidha	12,150.00		E- Suvidha		
Self Finance Unit (NSS)	2,430.00		Self Finance Unit (NSS)	1,770.00	
Student Welfare Fund	12,105.00		Student Welfare Fund	8,850.00	
Individual A/c		2,800.00	Individual A/c		2,800.00
Other Accounts		1,98,419.00	Other Accounts		3,52,258.00
Prof.Tax	3,750.00		Prof.Tax	1,500.00	
Prov.Fund (Individual Share)	1,87,934.00		Prov.Fund (Individual Share)	3,50,758.00	
TDS	515.00		TDS		
Poor Student Aid fund	6,220.00		Poor Student Aid fund		
Deposits		13,500.00	Deposits		300.00
Laboratory Deposits	4,500.00		Laboratory Deposits	100.00	
Library Deposits	9,000.00		Library Deposits	200.00	
TOTAL INDIRECT RECEIPTS	₹	42,48,630.00	TOTAL INDIRECT PAYMENTS	₹	42,89,622.00
OPENING CASH & BANK BALANCE		6,99,737.60	CLOSING CASH & BANK BALANCE		24,43,586.20
Cash In Hand	299.00		Cash In Hand		
Punjab National Bank			Punjab National Bank	24,43,586.20	
Oriental Bank	6,99,438.60		Oriental Bank		
TOTAL INDIRECT RECEIPTS	₹	42,48,630.00	TOTAL INDIRECT PAYMENTS	₹	42,89,622.00
TOTAL DIRECT RECEIPTS	₹	22,30,963.00	TOTAL DIRECT PAYMENTS	₹	4,46,122.40
OPENING CASH & BANK BALANCE	₹	6,99,737.60	CLOSING CASH & BANK BALANCE	₹	24,43,586.20
GRAND TOTAL	₹	71,79,330.60	GRAND TOTAL	₹	71,79,330.60

As per our report on even date
UDIN : 21137548AAAARF8561
For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

(Signature)

Vrushali V Phatak
Partner
Membership No. 137548



SHR: SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
B.B.A. Department

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

Expenditure	₹	Income	₹
To Salary expenses	3,30,303.00	By Fees From Student	20,10,325.00
To Educational expenses	71,962.40	By Other Receipt	1,51,466.00
To Supervision charges	8,000.00	By Bank Interest	69,172.00
To Depreciation	48,347.00		
To Surplus	17,72,350.60		
Total	22,30,963.00	Total	22,30,963.00

BALANCE SHEET AS ON MARCH 31, 2021

Liabilities	₹	₹	Assets	₹	₹
Other A/c		7,72,911.00	SSVSS		2,83,17,069.00
Health Insurance	18,715.00		Fixed assets		57,317.00
Relief Fund	370.00		[Refer schedule attached]		
E- Suvidha	31,000.00		OTHERS		1,63,624.00
Book Bank	7,045.00		Prov.Fund (Individual Share)	1,62,824.00	
S.A. Fund	62,591.00		Deposit	800.00	
Environmental Science	53,150.00		INTRA BRANCH		2,02,579.00
Uni. Pro Rata	1,975.00		Prin. B.C.S Section	1,67,474.00	
Ashwamedh Fee	13,884.00		Prin. Bio Tech Section	35,105.00	
Golden jubilee	7,250.00		University		1,09,963.00
S.U.V.F	21,420.00		University Semester Exam Exp.	97,563.00	
Lead College Fee	5,850.00		Eligibility	3,900.00	
Development Fund (C.D.F.)	1,26,000.00		Group Insurance Student	8,500.00	
Student Welfare Fund	12,920.00		CASH & BANK BALANCES		24,43,586.20
Autonomous Exam Development Fund	2,30,421.00		Cash In Hand		
N.S.S./S.F.U	2,920.00		Punjab National Bank	24,43,586.20	
Vivekanand Periodicals	2,020.00				
Prof.Tax	6,375.00				
Photo copy Ans Book Fee	440.00				
Revaluation Fee Ans Book	1,100.00				
Self Finance Unit (NSS)	2,290.00				
Alumni Fee	1,680.00				
Apzkalin Nidhi	2,410.00				
Prov. Fund Deposit	1,30,080.00				
Late Fee	1,500.00				
University Youth festival	8,220.00				
Youth Hostel	11,050.00				
TDS	515.00				
Poor Student Aid fund	9,720.00				
Deposits		40,965.00			
Laboratory Deposits	7,460.00				
Library Deposits	33,505.00				
INTRA BRANCH		1,81,28,435.00			
Prin. B.C.A.Section	1,91,28,485.00				
Individual Account		1,073.00			
University Exam Fees		1,48,467.00			
University Development	1,28,960.00				
University Exam Fees	10,372.00				
Fees	9,135.00				
INCOME & EXPE.A/c		1,14,02,237.20			
Balance B/D	96,29,886.60				
Add:-Surplus	17,72,350.60				
Total	₹	3,14,94,138.20	Total	₹	3,14,94,138.20

As per our report on even date
UDIN : 21137548AAAARF8561
For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Handwritten signature

Vrushali V Phatak
Partner
Membership No. 137548



SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2020-21

Particulars	WDV as on 1.4.2020	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2021
Library	46,841.00	35,857.00	82,698.00	50%	41,349.00	41,349.00
Lab equipments/ Science Appartus	0.00	0.00	0.00	40%	0.00	0.00
Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
Furniture	0.00	0.00	0.00	25%	0.00	0.00
Computer	12,024.00	0.00	12,024.00	40%	4,810.00	7,214.00
Other deadstock	10,942.00	0.00	10,942.00	20%	2,188.00	8,754.00
Audio visual equipments	0.00	0.00	0.00	20%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
	₹ 69,807.00	35,857.00	1,05,664.00		48,347.00	57,317.00

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
Vivekanand College, Kolhapur.
B.C.A Department

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

Receipts	₹	₹	Payments	₹	
Fees From Students		35,42,605.00	By Salary	4,21,048.00	
Admission Fee	2,630.00		Non Grant Salary teaching	3,66,506.00	
Identity Card Fee	3,465.00		Non Grant salary Non teaching	54,542.00	
Tution fee	33,31,485.00		P.F. Sanstha contribution	37,842.00	
library Fee	28,950.00		Furniture & Dead Stock	28,930.00	
Gymkhana Fee	39,860.00		Digital camera	4,000.00	
Laboratory Fee	32,875.00		Library Books	24,930.00	
College Magazine Fee	26,030.00		By Educational Exp.	52,554.00	
College Day Fee.	26,240.00		Stationery	330.00	
College Exam Fee	7,800.00		Gymkhana current Exp.	1,000.00	
Registration fees	19,470.00		Periodicals	1,899.00	
Enviornment Sci Fee	22,800.00		Affiliation Exp.	2,880.00	
COC Course Fee	1,000.00		Misc. Expence	3,746.00	
Other Receipts		2,57,881.00	Audit Fee	1,180.00	
Sale of Science journals			Magazine Exp.	9,091.00	
Vivek Periodicals	2,600.00		COC Course Fee	2,500.00	
Autonomus Exam Fee	2,55,281.00		Computer Exp.	1,100.00	
			Purchase of science journal	28,828.00	
			Supervision Charges	20,000.00	
DIRECT RECEIPTS	₹	38,00,486.00	DIRECT PAYMENTS	₹	5,60,374.00

Continued.....



INDIRECT RECEIPTS	₹	₹	INDIRECT PAYMENTS	₹	₹
To SSVSS		20,150.00	By SSVSS		2,70,872.00
To Intra Branch		8,01,547.00	By Intra Branch		39,58,405.00
Prin. BBA Section	5,21,877.00		Prin. BBA Section	35,17,565.00	
Prin. BCS Section			Prin. BCS Section	5,180.00	
Prin. Bio tech section			Prin. Bio tech section	1,55,990.00	
Prin. Sr. college Section	2,79,670.00		Prin. Sr. college Section	2,79,670.00	
To Salary Deductions		80,034.00	By Salary Deductions		1,600.00
Professional Tax	4,350.00		Professional Tax	1,600.00	
Prov Fund Deposit	75,684.00		Prov Fund Deposit	0.00	
To Other fees		6,500.00	By Other Fees		0.00
Poor Student Aid fund	6,500.00		Poor Student Aid fund	0.00	
To University		1,28,515.00	By University		55,441.00
Eligibility Fee	10,400.00		Eligibility Fee	11,250.00	
University Pro-rata Fee	6,700.00		University Pro-rata Fee	5,875.00	
Apatkali Nidhi	2,680.00		Apatkali Nidhi	0.00	
Ashwamedh Nidhi	8,040.00		Ashwamedh Nidhi	7,990.00	
Lead college fee	6,720.00		Lead college fee	5,875.00	
University Youth Festival	15,645.00		University Youth Festival	9,288.00	
E- Suvidha	13,400.00		E- Suvidha	0.00	
Youth hostel	9,400.00		Youth hostel	0.00	
Univewrsity Development Fund	39,440.00		Univewrsity Development Fund	0.00	
SFU	2,690.00		SFU	2,350.00	
Student Welfare Fund	13,400.00		Student Welfare Fund	12,813.00	
To Deposites		10,000.00	By Deposites		550.00
Laboratory deposit	0.00		Laboratory deposit	150.00	
Library Deposit	10,000.00		Library Deposit	400.00	
INDIVIDUAL		4,000.00	INDIVIDUAL		4,000.00
INDIRECT RECEIPTS	₹	10,50,746.00	INDIRECT PAYMENTS	₹	42,90,868.00
OPENING CASH AND BANK BALANCES		10.00	CLOSING CASH AND BANK BALANCES		0.00
Cash in Hand	10.00		Cash in Hand	0.00	
GRAND TOTAL	₹	48,51,242.00	GRAND TOTAL	₹	48,51,242.00

As per our report on even date
UDIN : 21137548AAAUM1527

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

Phatak
Vrushali Phatak
Partner
Membership No: 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
B.C.A Department

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

Expenditure	₹	Income	₹
To Salary expenses	4,21,048.00	By Fees From Student	35,42,605.00
To Educational expenses	52,554.00	By Other Receipts	2,57,881.00
To Sanstha PF contribution	37,842.00		
To Supervision charges	20,000.00		
To Depreciation	1,88,465.00		
To Surplus	30,80,577.00		
Total	38,00,486.00	Total	38,00,486.00

BALANCE SHEET AS ON MARCH 31, 2021

Liabilities	₹	₹	Assets	₹	₹
DEPOSITS		91,660.00	SSVSS		69,65,184.00
Deposits	42,925.00		FIXED ASSETS		2,79,083.00
Lab Deposit	30,775.00		[Refer schedule attached]		
Library Deposit	17,960.00		INTRA BRANCH A/C.		1,92,81,595.00
UNIVERSITY FEES		3,93,366.00	Prin. Bio Tech Section	1,53,110.00	
Apatkalin Nidhi	2,300.00		Pri. B.B.A. Department	1,91,78,485.00	
Uni. Semester Exam Exp	75,156.00		UNIVERSITY FEES		3,325.00
University Development	2,06,631.00		Eligibility Fee	3,325.00	
University exam Fee	7,645.00		OTHER FEES		1,94,135.00
S.U.Y.F.	29,576.00		Relief Fund	20.00	
Uni. Pro-Rata Fee	1,535.00		Tuition fees receivable	1,94,115.00	
Student Welfare Fund	232.00		SCHOLARSHIP		15,650.00
Ashwamedh Fee	11,576.00		Prime minister Scholarship	15,650.00	
E- Suvidha	25,650.00		CASH & BANK BALANCE		0.00
Lead College Fee	1,495.00		Cash In Hand	0.00	
Photo copy ans book fee	1,320.00				
NSS	30.00				
S.F.U	3,920.00				
Youth hostel	9,400.00				
University Mahotsav	16,900.00				
INDIVIDUAL		8,923.00			
OTHERS		5,73,329.00			
Prof. Tax	11,800.00				
Prov Fund Deposit	75,684.00				
Health Insurance	7,435.00				
S.A. Fund	26,555.00				
Golden Jubilee	8,700.00				
Development	91,700.00				
Enviornmental Fees	39,000.00				
Vivekanand Periodicals	1,920.00				
Allumani	1,560.00				
Prime Minister Scholarship	15,650.00				
Autonomus Exam Development fund	2,77,420.00				
Student Allumini	2,160.00				
Poor Student Aid fund	13,745.00				
INTRA BRANCH A/C.		1,72,484.00			
Pri. BCS Department	1,72,484.00				
INCOME & EXPE. A/c		2,54,99,210.00			
Op. Balance	2,24,18,633.00				
Add: Surplus	30,80,577.00				
Total	₹	2,67,38,972.00	Total	₹	2,67,38,972.00

As per our report on even date
UDIN : 21137548AAAUM1527
For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Vrushali phatak
Partner
Membership No: 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE, KOLHAPUR. (BCA Dept.)

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2020-21

Particulars	WDV as on 1.4.2020	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2021
Library	40,892.00	24,930.00	65,822.00	50%	32,911.00	32,911.00
Lab equipments/ Science Appartus	0.00	0.00	0.00	40%	0.00	0.00
Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
Furniture	28,911.00	0.00	28,911.00	25%	7,228.00	21,683.00
Computer	3,68,815.00	0.00	3,68,815.00	40%	1,47,526.00	2,21,289.00
Other deadstock	0.00	0.00	0.00	20%	0.00	0.00
Audio visual equipments	0.00	4,000.00	4,000.00	20%	800.00	3,200.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
	4,38,618.00	28,930.00	4,67,548.00		1,88,465.00	2,79,083.00

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
Vivekanand College, Kolhapur.
B.C.A Department

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

Receipts	₹	₹	Payments	₹
Fees From Students		35,42,605.00	By Salary	
Admission Fee	2,630.00		Non Grant Salary teaching	3,66,506.00
Identity Card Fee	3,465.00		Non Grant salary Non teaching	54,542.00
Tution fee	33,31,485.00			
library Fee	28,950.00		P.F. Sanstha contribution	
Gymkhana Fee	39,860.00			37,842.00
Laboratory Fee	32,875.00		Furniture & Dead Stock	
College Magzine Fee	26,030.00		Digital camera	4,000.00
College Day Fee	26,240.00		Library Books	24,930.00
College Exam Fee	7,800.00			
Registration fees	19,470.00		By Educational Exp.	
Enviornment Sci Fee	22,800.00		Stationery	330.00
COC Course Fee	1,000.00		Gymkhana current Exp.	1,000.00
			Periodicals	1,899.00
Other Receipts		2,57,881.00	Affilation Exp.	2,880.00
Sale of Science journals			Misc. Expence	3,746.00
Vivek Periodicals	2,600.00		Audit Fee	1,180.00
Autonomus Exam Fee	2,55,281.00		Magazine Exp.	9,091.00
			COC Course Fee	2,500.00
			Computer Exp.	1,100.00
			Purchase of science journal	28,828.00
			Supervision Charges	
				20,000.00
DIRECT RECEIPTS	₹	38,00,486.00	DIRECT PAYMENTS	₹
				5,60,374.00

Continued.....



INDIRECT RECEIPTS	₹	₹	INDIRECT PAYMENTS	₹	₹
To SSVSS		20,150.00	By SSVSS		2,70,872.00
To Intra Branch		8,01,547.00	By Intra Branch		39,58,405.00
Prin. BBA Section	5,21,877.00		Prin. BBA Section	35,17,565.00	
Prin. BCS Section	-		Prin. BCS Section	5,180.00	
Prin. Bio tech section	-		Prin. Bio tech section	1,55,990.00	
Prin. Sr. college Section	2,79,670.00		Prin. Sr. college Section	2,79,670.00	
To Salary Deductions		80,034.00	By Salary Deductions		1,600.00
Professional Tax	4,350.00		Professional Tax	1,600.00	
Prov Fund Deposit	75,684.00		Prov Fund Deposit	0.00	
To Other fees		6,500.00	By Other Fees		0.00
Poor Student Aid fund	6,500.00		Poor Student Aid fund	0.00	
To University		1,28,515.00	By University		55,441.00
Eligibility Fee	10,400.00		Eligibility Fee	11,250.00	
University Pro-rata Fee	6,700.00		University Pro-rata Fee	5,875.00	
Apatkali Nidhi	2,680.00		Apatkali Nidhi	0.00	
Ashwamedh Nidhi	8,040.00		Ashwamedh Nidhi	7,990.00	
Lead college fee	6,720.00		Lead college fee	5,875.00	
University Youth Festival	15,645.00		University Youth Festival	9,288.00	
E- Suidha	13,400.00		E- Suidha	0.00	
Youth hostel	9,400.00		Youth hostel	0.00	
Univewrsity Development Fund	39,440.00		Univewrsity Development Fund	0.00	
SFU	2,690.00		SFU	2,350.00	
Student Welfare Fund	13,400.00		Student Welfare Fund	12,813.00	
To Deposites		10,000.00	By Deposites		550.00
Laboratory deposit	0.00		Laboratory deposit	150.00	
Library Deposit	10,000.00		Library Deposit	400.00	
INDIVIDUAL		4,000.00	INDIVIDUAL		4,000.00
INDIRECT RECEIPTS	₹	10,50,746.00	INDIRECT PAYMENTS	₹	42,90,868.00
OPENING CASH AND BANK BALANCES		10.00	CLOSING CASH AND BANK BALANCES		0.00
Cash in Hand	10.00		Cash in Hand	0.00	
GRAND TOTAL	₹	48,51,242.00	GRAND TOTAL	₹	48,51,242.00

As per our report on even date
UDIN : 21137548AAAAUM1527
For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Vrushali Phatak
Partner
Membership No: 137548



136411W

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
B.C.S Department

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

Receipts	₹	₹	Payments	₹	₹
To Fees		37,15,478.00	By Remuneration		11,32,184.00
Admission Fee	2,350.00		Non Grant Salary Teaching	8,86,760.00	
Identity card fees	2,835.00		Non grant Salary Non Teaching	1,59,129.00	
Tuition Fees	35,25,043.00		P.F. Sanstha Contribution	86,295.00	
Library fees	23,750.00		By Library Books		4,613.00
Gymkhana Fees	35,745.00		Library Books	4,613.00	
Laboratory Fees	29,500.00		Furniture and Dead Stock		17,700.00
College magazine fees	23,500.00		Furniture	17,700.00	
College Day	23,570.00		By Educational Expenses		1,39,038.90
College Exam Fee	7,050.00		Seminar	1,500.00	
Registration Fee	16,760.00		Periodicals	2,700.00	
Environment Science Fee	23,650.00		Telephone Exp.	64,984.00	
COC Course Fees	1,725.00		Lab. Exp.	570.00	
To Other Receipts		1,79,910.00	Affiliation Fees	2,880.00	
Sale Of Prospectus	2,300.00		Misc. Expenditure	4,836.90	
Sale Of Science Journals	8,000.00		Audit Fee	1,180.00	
Vivek periodicals	2,350.00		Purchase Of Science Journals	5,824.00	
Autonomous Exam Fee	1,67,260.00		Repairs to Deadstock	16,933.00	
Bank interest		38,606.00	Stationery	3,470.00	
			Magazine Exp.	8,811.00	
			Educational Tour	700.00	
			Computer Exp.	4,650.00	
			COC Course Exp.	20,000.00	
			By Supervision Charges		28,000.00
DIRECT RECEIPTS	₹	39,33,994.00	DIRECT PAYMENTS	₹	13,21,535.90

Continued...



Receipts	₹	₹	Payments	₹	₹
SSVSS		28,000.00	SSVSS		25,99,376.00
To Intra Branch		12,93,888.00	By Intra Branch		8,06,338.00
Prin. BBA Section	3,08,614.00		Prin. BBA Section	13,070.00	
Prin. BCA Section	5,180.00		Prin. BCA Section	-	
Prin. Bio Tech Section	1,86,826.00		Prin. Bio Tech Section	-	
Prin. Sr. College Section	7,93,268.00		Prin. Sr. College Section	7,93,268.00	
To Salary Deductions		7,92,263.00	By Salary Deductions		2,31,936.00
Professional Tax	10,425.00		Professional Tax	4,425.00	
Provident Fund Deposit	7,81,838.00		Provident Fund Deposit	2,27,511.00	
To University Fees		1,14,347.50	By University Fees		47,927.00
Eligibility fee	8,700.00		Eligibility fee	9,500.00	
University Pro- Rata	5,950.00		University Pro- Rata	5,200.00	
Apatkalin Nidhi	2,380.00		Apatkalin Nidhi	-	
Ashwamedh Nidhi	7,140.00		Ashwamedh Nidhi	7,072.00	
Lead College Fee	5,950.00		Lead College Fee	5,200.00	
University Youth Festival	13,980.00		University Youth Festival	8,375.00	
E- Suvidha	11,900.00		E- Suvidha	-	
University Development Fund	35,440.00		University Development Fund	-	
Youth Hostel	8,700.00		Youth Hostel	-	
SFU	2,380.00		SFU	2,080.00	
Student Welfare Fund	11,827.50		Student Welfare Fund	10,500.00	
Deposits		12,750.00	Deposits		750.00
Laboratory Deposit	4,250.00		Laboratory Deposit	250.00	
Library Deposit	8,500.00		Library Deposit	500.00	
Other Receipts		6,025.50	Other Payments		
TDS	118.00		TDS	-	
Poor student Aid Fund	5,907.50		Poor student Aid Fund	-	
INDIRECT Receipts	₹	22,47,274.00	INDIRECT PAYMENTS	₹	36,86,327.00
CASH AND BANK BALANCES		3,53,931.60	CASH AND BANK BALANCES		15,27,336.70
Cash in Hand	2,564.00		Cash in Hand	-	
OBC Bank A/c no. 0984	3,51,367.60		OBC Bank A/c no. 0984	-	
Punjab National Bank A/c no .0984	-		Punjab National Bank A/c no .0984	15,27,336.70	
GRAND TOTAL	₹	65,35,199.60	GRAND TOTAL	₹	65,35,199.60

As per our report on even date

UDIN:22137548AAAAAF1943

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

Vrushi

Vrushi Phatak

Partner

Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE, KOLHAPUR. (BCS Dept.)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

Expenditure	₹	₹	Income	₹	₹
To Salary expenses		11,32,184.00	By Fees From Student		37,15,478.00
To Educational expenses		1,39,038.90	By Bank Interest		38,606.00
To Supervision charges		28,000.00	By Other Receipts		1,79,910.00
To Depreciation		1,38,932.00			
To Surplus		24,95,839.10			
Total	₹	39,33,994.00	Total	₹	39,33,994.00



BALANCE SHEET AS ON MARCH 31, 2021

Liabilities	₹	₹	Assets	₹	₹
DEPOSITS		4,39,402.00	SSVSS		2,55,31,872.00
Deposits	2,09,155.00				
Health Insurance	38,485.00				
Library Deposit	8,200.00		Fixed assets		3,19,387.00
S.A. Fund	1,52,932.00		[Refer schedule attached]		
Lab Deposits	8,405.00				
Lead College	6,025.00		By Intra Branch		1,72,484.00
Library Deposit	16,200.00		B.C.A Section	1,72,484.00	
To Intra Branch		1,42,824.00	UNIVERSITY FEES		13,712.00
B.B.A Section	1,42,824.00		University Exam Fee	3,112.00	
			Group Insurance Student	10,600.00	
UNIVERSITY FEES		4,11,547.50			
University Semester Exam	32,673.00		CASH & BANK BAL.		15,27,336.70
Eligibility	1,525.00		Cash In Hand	0.00	
E- Suidha	22,700.00		OBC Bank A/c no. 0984	0.00	
Photo Copy Ans. Book Fee	1,100.00		Punjab National Bank A/c no .0984	1527336.7	
Student Welfare Fund	13,927.50				
S.U.Y.F.	22,420.00				
Development Fund (C.D.F.)	1,30,437.00				
Pro-Rata Fee	2,209.00				
Ashwamedh Nidhi	13,784.00				
University Development Fund	1,48,558.00				
University Youth Festival	10,094.00				
SFU	300.00				
Youth Hostel	8,700.00				
Apatkalin nidhi	2,370.00				
Lead College Fee	750.00				
Other a/c		23,89,745.50			
Relief Fund	2,930.00				
Ex Student	27,400.00				
Book Bank	4,675.00				
Cap Exam	8,400.00				
Cap Exam form fee	530.00				
Proff. Tax	32,475.00				
Prov. Fund	5,57,784.00				
Provident Fund Deposit	15,07,454.00				
Environmental Fees	51,450.00				
Golden jubliee	10,700.00				
Vivekanand Periodical	2,030.00				
N.S.S./S.F.U	5,430.00				
Students Alumni	3,037.00				
Central assesent YCMOU	100.00				
Autonomus Exam Development Fund	1,65,045.00				
TDS	118.00				
Poor Student Aid Fund	10,187.50				
Individual		3,820.34			
INCOME & EXPE. A/c		2,41,77,452.36			
Op. Balance	2,16,81,613.26				
Add: Surplus	24,95,839.10				
Total		₹ 2,75,64,791.70	Total		₹ 2,75,64,791.70

As per our report on even date

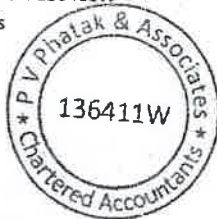
UDIN:22137548AAAAAF1943

For P V Phatak & Associates

Firm registration number :136411W

Chartered Accountants

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Vrushali Phatak

Partner

Membership No. 137548

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2020-21

Particulars	WDV as on 1.4.2020	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2021
Library	9,691.00	4,613.00	14,304.00	50%	7,152.00	7,152.00
Lab equipments/ Science Appartus	75,031.00	0.00	75,031.00	40%	30,012.00	45,019.00
Physical education equipments	0.00	0.00	0.00	20%	0.00	0.00
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
Furniture	0.00	17,700.00	17,700.00	25%	4,425.00	13,275.00
Computer	63,480.00	0.00	63,480.00	40%	25,392.00	38,088.00
Other deadstock	2,87,804.00	0.00	2,87,804.00	25%	71,951.00	2,15,853.00
Audio visual equipments	0.00	0.00	0.00	50%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
	4,36,006.00	22,313.00	4,58,319.00		1,38,932.00	3,19,387.00

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
Vivekanand College, Kolhapur.
B.C.S Department

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

Receipts	₹	₹	Payments	₹	₹
To Fees		37,15,478.00	By Remuneration		11,32,184.00
Admission Fee	2,350.00		Non Grant Salary Teaching	8,86,760.00	
Identity card fees	2,835.00		Non grant Salary Non Teaching	1,59,129.00	
Tuition Fees	35,25,043.00		P.F. Sanstha Contribution	86,295.00	
Library fees	23,750.00				
Gymkhana Fees	35,745.00		By Library Books		4,613.00
Laboratory Fees	29,500.00		Library Books	4,613.00	
College magazine fees	23,500.00				
College Day	23,570.00		Furniture and Dead Stock		17,700.00
College Exam Fee	7,050.00		Furniture	17,700.00	
Registration Fee	16,760.00				
Environment Science Fee	23,650.00		By Educational Expenses		1,39,038.90
COC Course Fees	1,725.00		Seminar	1,500.00	
			Periodicals	2,700.00	
To Other Receipts		1,79,910.00	Telephone Exp.	64,984.00	
Sale Of Prospectus	2,300.00		Lab. Exp.	570.00	
Sale Of Science Journals	8,000.00		Affiliation Fees	2,880.00	
Vivek periodicals	2,350.00		Misc. Expenditure	4,836.90	
Autonomous Exam Fee	1,67,260.00		Audit Fee	1,180.00	
			Purchase Of Science Journals	5,824.00	
Bank interest		38,606.00	Repairs to Deadstock	16,933.00	
			Stationery	3,470.00	
			Magazine Exp.	8,811.00	
			Educational Tour	700.00	
			Computer Exp.	4,650.00	
			COC Course Exp.	20,000.00	
			By Supervision Charges		28,000.00
DIRECT RECEIPTS	₹	39,33,994.00	DIRECT PAYMENTS	₹	13,21,535.90

Continued...



Receipts	₹	₹	Payments	₹	₹
SSVSS		28,000.00	SSVSS		25,99,376.00
To Intra Branch		12,93,888.00	By Intra Branch		8,06,338.00
Prin. BBA Section	3,08,614.00		Prin. BBA Section	13,070.00	
Prin. BCA Section	5,180.00		Prin. BCA Section	-	
Prin. Bio Tech Section	1,86,826.00		Prin. Bio Tech Section	-	
Prin. Sr. College Section	7,93,268.00		Prin. Sr. College Section	7,93,268.00	
To Salary Deductions		7,92,263.00	By Salary Deductions		2,31,936.00
Professional Tax	10,425.00		Professional Tax	4,425.00	
Provident Fund Deposit	7,81,838.00		Provident Fund Deposit	2,27,511.00	
To University Fees		1,14,347.50	By University Fees		47,927.00
Eligibility fee	8,700.00		Eligibility fee	9,500.00	
University Pro- Rata	5,950.00		University Pro- Rata	5,200.00	
Apatkalin Nidhi	2,380.00		Apatkalin Nidhi	-	
Ashwamedh Nidhi	7,140.00		Ashwamedh Nidhi	7,072.00	
Lead College Fee	5,950.00		Lead College Fee	5,200.00	
University Youth Festival	19,980.00		University Youth Festival	8,375.00	
E- Suvidha	11,900.00		E- Suvidha	-	
University Development Fund	35,440.00		University Development Fund	-	
Youth Hostel	8,700.00		Youth Hostel	-	
SFU	2,380.00		SFU	2,080.00	
Student Welfare Fund	11,827.50		Student Welfare Fund	10,500.00	
Deposits		12,750.00	Deposits		750.00
Laboratory Deposit	4,250.00		Laboratory Deposit	250.00	
Library Deposit	8,500.00		Library Deposit	500.00	
Other Receipts		6,025.50	Other Payments		-
TDS	118.00		TDS	-	
Poor student Aid Fund	5,907.50		Poor student Aid Fund	-	
INDIRECT Receipts	₹	22,47,274.00	INDIRECT PAYMENTS	₹	36,86,327.00
CASH AND BANK BALANCES		3,53,931.60	CASH AND BANK BALANCES		15,27,336.70
Cash in Hand	2,564.00		Cash in Hand	-	
OBC Bank A/c no. 0984	3,51,367.60		OBC Bank A/c no. 0984	-	
Punjab National Bank A/c no. 0984	-		Punjab National Bank A/c no. 0984	15,27,336.70	
GRAND TOTAL	₹	65,35,199.60	GRAND TOTAL	₹	65,35,199.60

As per our report on even date
UDIN:22137548AAAAAF1943
For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Vrushali Phatak
Partner
Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur
(Biotech. Department)
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

Receipts	₹	₹	Payments	₹	₹
To Fees from Student		16,40,572.00	By Salaries		5,04,059.00
Admission:	1,330.00		TEACHING STAFF	4,51,559.00	
Tuition fee	14,59,335.00		NON-TEACHING STAFF	52,500.00	
Gymkhana	17,941.00				
Library	13,350.00		By P.F Sanstha Contribution		43,020.00
College Exam Fees	3,960.00				
College Magazine Fees	13,205.00		By Other Misc.		2,02,439.30
College Day	13,170.00		Miscellaneous	454.30	
Registration Fees	9,320.00		Magazine Exp.	4,409.00	
Laboratory Fee	17,850.00		Mandhan	9,900.00	
Environmental Sci. Fee	11,275.00		Affiliation fee	2,880.00	
COC Course Fees	500.00		Telephone Exp.	9,980.00	
Identity Card Fees	1,995.00		Printing	580.00	
Vivek Periodicals	1,330.00		Audit Fees	1,180.00	
Autonomous Exam fee	76,011.00		Purchase of Science Journal	23,435.00	
			Lab. Chemical & Current Exps	1,49,621.00	
To Bank Interest		45,481.00			
			Furniture & Dead Stock		5,47,271.00
			Library/Books	5,600.00	
			Laboratory Equipments	5,41,671.00	
			By Supervision Charges		11,000.00
TOTAL DIRECT RECEIPTS	₹	16,86,053.00	TOTAL DIRECT PAYMENTS	₹	13,07,789.30

Continued.....



Receipts	₹	₹	Payments	₹	₹
To Secretary S.S.V.S.S.		11,000.00	By Secretary S.S.V.S.S.		7,95,450.00
Salary Deduction		90,290.00	Salary Deduction		1,950.00
To Prof.Tax	4,250.00		By Prof.Tax	1,950.00	
To Prov.Fund	86,040.00		By Prov.Fund	-	
To University		30,225.00	By University		5,945.00
Uni.Exam.Fees	420.00		Uni.Exam.Fees	420.00	
University Pro Rata	3,605.00		University Pro Rata	2,900.00	
Uni. Devolpment Fund	20,300.00		Uni. Devolpment Fund		
Eligibility	5,900.00		Eligibility	2,625.00	
To Other Fees		51,113.00	By Other Fees		18,560.00
S.U.Y.F.	8,155.00		S.U.Y.F.	4,060.00	
E-Suvidha	7,200.00		E-Suvidha	-	
Ashwamedh Nidhi	4,320.00		Ashwamedh Nidhi	2,784.00	
Lead College fee	3,635.00		Lead College fee	2,900.00	
Student Welfare Fund	6,625.00		Student Welfare Fund	6,196.00	
Poor Student Aid Fund	3,320.00		Poor Student Aid Fund	-	
Lab. Deposit	2,850.00		Lab. Deposit	100.00	
Library Deposit	5,700.00		Library Deposit	200.00	
Apatkalin Nidhi	1,440.00		Apatkalin Nidhi	1,160.00	
Self Finance Fees	10.00		Self Finance Fees	-	
N.S.S. /S.F.U	1,430.00		N.S.S. /S.F.U	1,160.00	
TDS	478.00		TDS	-	
Youth Hostel	5,950.00		Youth Hostel	-	
Intra Branch A/c		9,86,331.00	Intra Branch A/c		9,82,062.00
BBA Section	35,105.00		BBA Section	-	
BCA Section	1,55,990.00		BCA Section	-	
B.C.S. Section	-		B.C.S. Section	1,86,826.00	
Sr. College Section	7,95,236.00		Sr. College Section	7,95,236.00	
Scholarships		2,49,500.00	Scholarships		2,49,500.00
Rajarshi Chhatrapati Shahu Maharaj	2,49,500.00		Rajarshi Chhatrapati Shahu Maharaj	2,49,500.00	
TOTAL INDIRECT RECEIPTS	₹	14,18,459.00	TOTAL INDIRECT PAYMENTS	₹	20,53,467.00
Opening Balance		13,61,013.60	Closing Balance		11,04,269.30
Cash in Hand	-		Cash in Hand	-	
Oriental Bank A/c No. 977	13,61,013.60		Oriental Bank A/c No. 977	-	
Punjab National Bank A/c No. 977	-		Punjab National Bank A/c No. 977	11,04,269.30	
GRAND TOTAL	₹	44,65,525.60	GRAND TOTAL	₹	44,65,525.60

As per our report of even date
UDIN : 21137548AAAAOZ7609
For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Phatak

Vrushali Phatak
Partner
Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
(Biotech Department)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

Expenditure	₹	₹	Income	₹	₹
To Salary expenses		5,04,059.00	By Fees From Student		16,40,572.00
To Educational expenses		2,45,459.30	By Bank Interest		45,481.00
To Supervision charges		11,000.00			
To Depreciation		2,86,559.00			
To Surplus		6,38,975.70			
Total	₹	16,86,053.00	Total	₹	16,86,053.00

BALANCE SHEET AS ON MARCH 31, 2021

Liabilities	₹	₹	Assets	₹	₹
DEPOSITS		82,485.00	S.S.V.S.S		49,43,779.00
Library Deposit	23,935.00		Fixed assets		4,37,065.00
Lab Deposit	58,550.00		[Refer schedule attached]		
University		86,756.00	Deposits		500.00
Semister Exam	17,740.00		Telephone Deposit	500.00	
S.U.Y.F	11,639.00		Individual		7,879.00
Ashwamedh Nidhi	3,564.00		University		6,480.00
Uni.Exam.Fees	2,190.00		Relief Fund	670.00	
University Development Fund	50,573.00		E. Mail Fee	4,250.00	
Eligibility	1,050.00		Pro-rata	755.00	
OTHERS		3,44,493.00	Lead college	805.00	
Professional Tax	4,600.00		Other A/c		926.00
Health Insurance	1,965.00		Student Welfare Fund	516.00	
University Mahotsav	6,900.00		Apatkalin Nidhi	410.00	
S.A. Fund	5,340.00		CASH & BANK BALANCES		11,04,269.30
Development Fund	39,140.00		Punjab National Bank A/c No. 977	11,04,269.30	
Environment Sci.	11,750.00				
Golden Jubilee	2,450.00				
N.S.S. /S.F.U	1,630.00				
Tution Fees Payable	27,680.00				
E-Suvidha	11,050.00				
Autonomous Exam Develop. Fund	1,30,550.00				
Poor Student Aid Fund	7,730.00				
Photo Copy Ans Book Fee	220.00				
Provident Fund	83,880.00				
TDS	478.00				
Youth Hostel	5,950.00				
Self Finance Fees	100.00				
Vivek Periodical	3,080.00				
Intra Branch		1,62,215.00			
BBA Section	9,105.00				
B.C.A Section	1,53,110.00				
INC. & EXPS. A/C		58,24,949.30			
Balance b/d	51,85,973.60				
(-)/(+): (Deficit) / Surplus	6,38,975.70				
Total	₹	65,00,898.30	Total	₹	65,00,898.30

As per our report of even date
UDIN : 21137548AAAAOZ7609
For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Vrushali Phatak
Partner
Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE, KOLHAPUR. (Biotech Dept.)

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2020-21

Particulars	WDV as on 1.4.2020	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2021
Library	1,894.00	5,600.00	7,494.00	50%	3,747.00	3,747.00
Lab equipments/ Science Apparatus	1,48,877.00	5,41,671.00	6,90,548.00	40%	2,76,219.00	4,14,329.00
Physical education equipments	0.00	0.00	0.00	20%	0.00	0.00
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
Furniture	10,951.00	0.00	10,951.00	25%	2,738.00	8,213.00
Computer	1,315.00	0.00	1,315.00	40%	526.00	789.00
Other deadstock	13,316.00	0.00	13,316.00	25%	3,329.00	9,987.00
Audio visual equipments	0.00	0.00	0.00	50%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
	₹ 1,76,353.00	5,47,271.00	7,23,624.00		2,86,559.00	4,37,065.00

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



Receipts	₹	₹	Payments	₹	₹
To Secretary S.S.V.S.S.		11,000.00	By Secretary S.S.V.S.S.		7,95,450.00
Salary Deduction		90,290.00	Salary Deduction		1,950.00
To Prof.Tax	4,250.00		By Prof.Tax	1,950.00	
To Prov.Fund	86,040.00		By Prov.Fund	-	
To University		30,225.00	By University		5,945.00
Uni.Exam.Fees	420.00		Uni.Exam.Fees	420.00	
University Pro Rata	3,605.00		University Pro Rata	2,900.00	
Uni. Development Fund	20,300.00		Uni. Development Fund		
Eligibility	5,900.00		Eligibility	2,625.00	
To Other Fees		51,113.00	By Other Fees		18,560.00
S.U.Y.F.	8,155.00		S.U.Y.F.	4,060.00	
E-Suvidha	7,200.00		E-Suvidha		
Ashwamedh Nidhi	4,320.00		Ashwamedh Nidhi	2,784.00	
Lead College fee	3,635.00		Lead College fee	2,900.00	
Student Welfare Fund	6,625.00		Student Welfare Fund	6,196.00	
Poor Student Aid Fund	3,320.00		Poor Student Aid Fund	-	
Lab. Deposit	2,850.00		Lab. Deposit	100.00	
Library Deposit	5,700.00		Library Deposit	200.00	
Apatkalin Nidhi	1,440.00		Apatkalin Nidhi	1,160.00	
Self Finance Fees	10.00		Self Finance Fees		
N.S.S. /S.F.U	1,430.00		N.S.S. /S.F.U	1,160.00	
TDS	478.00		TDS	-	
Youth Hostel	5,950.00		Youth Hostel	-	
Intra Branch A/c		9,86,331.00	Intra Branch A/c		9,82,062.00
BBA Section	35,105.00		BBA Section	-	
BCA Section	1,55,990.00		BCA Section	-	
B.C.S. Section			B.C.S. Section	1,86,826.00	
Sr. College Section	7,95,236.00		Sr. College Section	7,95,236.00	
Scholarships		2,49,500.00	Scholarships		2,49,500.00
Rajarshi Chhatrapati Shahu Maharaj	2,49,500.00		Rajarshi Chhatrapati Shahu Maharaj	2,49,500.00	
TOTAL INDIRECT RECEIPTS	₹	14,18,459.00	TOTAL INDIRECT PAYMENTS	₹	20,53,467.00
Opening Balance		13,61,013.60	Closing Balance		11,04,269.30
Cash in Hand			Cash in Hand		
Oriental Bank A/c No. 977	13,61,013.60		Oriental Bank A/c No. 977		
Punjab National Bank A/c No. 977			Punjab National Bank A/c No. 977	11,04,269.30	
GRAND TOTAL	₹	44,65,525.60	GRAND TOTAL	₹	44,65,525.60

As per our report of even date
UDIN : 21137548AAAAOZ7609
For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Handwritten signature

Vrushali Phatak
Partner
Membership No. 137548



P V PHATAK & ASSOCIATES

Chartered Accountants



UDIN : 21137548AAAAFM9501

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of VIVEKANAND COLLEGE (SENIOR), KOLHAPUR. [hereinafter referred to as "the College"], being a branch of SSVSS, which comprise the balance sheet as at March 31, 2020, and the income and expenditure account and receipt and payments account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report*, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence of unutilized grants; the covenants attached to the grants already received; the nature of grants sanctioned; the amount of the grant not received out of the total amount sanctioned; and grants claimed but not sanctioned as on the date of balance sheet.

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the College has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2020 –

• Pre. Building committee	₹ 25,40,787.68/-
• Scholarships and Prizes	₹ 69,44,404.00/-
• University and Other Exam fee	₹ 41,82,379.81/-
• UGC Grants unutilized	₹ 13,59,638.00/-
• Other Liabilities	₹ 30,12,514.17/-

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2020 –

• University and Other Exam fee	₹ 3,99,875.50/-
• Other accounts	₹ 20,16,208.00/-
• UGC Grants receivable	₹ 2,69,24,470.00/-



As per information and explanation received by us, the depreciation has not been provided on women hostel building which has been carried in the balance sheet at cost.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Date : 18/02/2021

Place: Kolhapur

For P V PHATAK & ASSOCAITES

Chartered Accountants

Firm Registration No.136411W



Vrushali Phatak

Partner

Membership No.137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE (SENIOR)
TARABAI PARK, KOLHAPUR.
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2020

EXPENDITURE	₹	INCOME	₹
To Salary Expenses	11,13,71,822.00	By Salary Grant	
To Medical Exp.	3,41,899.00	By Medical Grant	11,13,86,199.00
To Tution Fee Adjustment	17,08,000.00	By Non Salary Grant	3,41,899.00
To Non Grant Salary	20,22,770.00	By Fees From Students	17,08,000.00
To Educational Exp.	81,96,047.06	By Bank Interest	23,24,224.00
To Library Exp	20,340.00	By Other Receipt	6,92,631.00
To Laboratory Exp	3,29,919.00	By Other Grant	1,54,25,758.50
To Audit Fee	1,48,418.00		21,185.00
To Supervision Charges	12,58,000.00		
To Dcpreciation	17,77,757.00		
To Surplus	47,24,924.44		
TOTAL	₹ 13,18,99,896.50	TOTAL	₹ 13,18,99,896.50

Notes to accounts forming part of financial statements are enclosed.

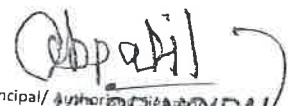
In terms of our report of even date
UDIN : 21137548AAAAFM9501

For and on behalf of management of the college-

For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants


Vrushali V Phatak
Partner
Membership No. 137548




Principal/
Vivekanand College
Kolhapur.



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE (SENIOR)

TARABAI PARK, KOLHAPUR,
BALANCE SHEET AS ON 31.03.2020

LIABILITIES	₹	₹	ASSETS	₹	₹
S.S.V.S.S.		3,01,77,262.31	Fixed assets (As per Schedule)		39,67,363.00
President building committee		25,40,787.68	Building Women Hostel Construction cost incurred	27,15,613.00	27,15,613.00
Deposits		4,47,651.00	Deposits		1,27,966.00
Late Rahul Hatti Paritoshik	9,628.00		O.B.C.F.D.	35,018.00	
Telephone Deposit	3,791.00		Union Bank	13,500.00	
Salary Deposit	14,084.00		Prin. D.A. Patil F.D.	12,500.00	
Laboratory Deposit	21,756.00		F.D. Union Bank	1,328.00	
Library Deposits	3,98,392.00		Gas Deposit	24,200.00	
Scholarships		65,50,158.00	Security Deposit	590.00	
GOI Scholarship	18,74,425.00		Gathering Deposit	1,300.00	
GOI Freeship	8,40,151.50		Electricity Deposit	39,530.00	
Hindi Scholarship	4,850.00		Intra-branch accounts		10,96,450.00
Govt. Open Merit Scholarship	1,000.00		M.Sc Computer Sciences	10,96,450.00	
Physical Handicapped Scholarship	11,140.00		Fixed Deposits with bank -		2,44,246.00
PMSSS	19,810.00		Fixed Deposit With Path Pedhi Path Pedhi F.D.	1,10,000.00	1,10,000.00
Reliance Foundation Youth Sports	10,000.00		University and other exam fees		3,99,875.50
Raj. Chh. Shahu Maharaj Shikshan Shulk	37,88,781.50		Apakalin Nidhi	18,597.50	
Prizes		3,94,246.00	Lead College Fees	18,937.50	
Late Shri V. B. Charankar (F.D.)	11,000.00		SUYF	3,43,570.00	
Smt. Ratnabai Chougule (F.D.)	5,000.00		University Seminar	180.00	
B.N. Patil (F.D.)	15,000.00		SFU	2,952.50	
Prin. D.A. Patil (FD) I	25,157.00		Student Welfare Fund	15,638.00	
Prin. D.A. Patil (FD) II	1,00,000.00		Other Accounts		20,16,208.00
Ranjanabai Chavan (F.D.)	30,000.00		Salary Advance Peon	13,26,000.00	
A.S. Kadam (F.D.)	20,000.00		Staff Accidental Insurance	41,418.00	
F.D. For Scholarship & Prizes	80,089.00		CHB Advance	6,40,000.00	
Dr. R.S. Patil Deposit	10,000.00		V.S. Khandekar Vyakhyanmala	8,790.00	
Dr. H.D. Patil Deposit	15,000.00		U.G.C Grants - Receivable		2,69,24,470.00
Dr. S.V. Kakatkar Deposit	83,000.00		UGC Conference Language	16,250.00	
University and other exam fees		41,82,379.81	Development Grant XII Plan	13,90,404.00	
University Centre Exp.	5,98,197.00		Merged Scheme Grant XII Plan	58,969.00	
Development Fund	5,76,693.06		DBT Star College	6,88,347.00	
E. Mail Fee	2,60,640.00		B. Vocational / Comm. college Grant	2,18,14,791.00	
Ashwamedh	1,73,462.00		UGC Conference Commerce	30,000.00	
Development Fee	4,97,975.00		ICHR Conference (History)	10,000.00	
MTC Exam Fee	54,485.00		Majcr Research Project	2,03,360.00	
PTC Exam Fee	60,797.00		C.O.C. Grant	12,27,593.00	
Pro rata	40,930.50		College with Potential for Excellence	14,84,756.00	
Eligibility Fee	19,765.00		B.Voc. Advance		3,37,312.00
Health insurance	1,75,960.00		Individual accounts		8,04,487.97
University Development Fund	12,82,222.00		Cash and bank balances		1,74,74,910.75
Lead College Workshop	93,222.00		Cash in hand	42,052.50	
University Exam Fee	1,30,805.00		Bank of Maha. A/C No. 60001015464	79,085.50	
S.A. Fund	2,16,786.25		Bank of Maharashtra 60321704959	10,30,998.14	
Photo Copy Ans. Book Fee	440.00		Oriental Bank A/C No. 08882010001590	18,28,202.06	
U.G.C Grants - unutilised		13,59,638.00	Oriental Bank A/C No. 08882010001650	32,27,598.00	
IQAC Cell	77,172.00		Oriental Bank A/C No. 08882010001660	12,83,353.15	
UGC Human Right Grant	1,29,542.00		Oriental Bank A/C No. 08882010011000	28,59,850.80	
Extension of Laboratory XI Plan	47,579.00		Oriental Bank A/C No. 08882151003534	68,53,705.60	
DST Fellowship Grant	45,343.00		Oriental Bank A/C No. 08882413000146	2,70,065.00	
Minor Research Project	1,26,524.00				
ICSSR Conference (Economics)	45,000.00				
RUSA Grant	8,88,478.00				
Providend fund accounts		1,31,500.00			
P.F. Deposit	1,31,500.00				
Intra-branch accounts		1,04,198.00			
Prin. Xerox Center	1,00,000.00				
Prin. M.Phil (YCMOU) Section	4,198.00				

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Other liabilities		30,12,514.17			
Path Sanstha	500.00				
LIC Contribution	20,684.02				
Income Tax	97,016.00				
Income Tax Other than Salary	7,066.00				
Profession Tax	20,710.00				
Oriental bank loan account	1,000.00				
Group Insurance Staff	1,441.00				
Jagar Janivancha	2,41,470.00				
Yashwantrao Chavan Uni.	71,199.00				
Flag Day	5,705.00				
DCPS Fund	185.00				
Net Exam Remuneration	7,200.00				
Salary payable	15,31,616.00				
NSS A/c	67,886.00				
Revenue stamp	1,450.00				
Other Receipt (Building Rent)	2,460.00				
Loksalta Lokankika Exp	4,000.00				
Anamat	300.00				
Fee Anamat	50,175.15				
Bank Anamat	57,587.00				
Alumini Fee. -	4,719.00				
Central Assessment Exp (YCMOU)	372.00				
NCC Washing Allowance	4,960.00				
Vivekanand Mahostav	84,654.00				
Other Exam Exp.	99,889.00				
Auto Exam. Deve. Fund	2,07,999.00				
VCK Staff & Students Relief Fund	71,552.00				
Corpus Fund	3,48,719.00				
Income and expenditure a/c		73,18,567.25			
Balance b/d	25,93,642.81				
Add : Surplus	47,24,924.44				
TOTAL	₹	5,62,18,902.22	TOTAL	₹	5,62,18,902.22

Notes to accounts forming part of financial statements are enclosed.

In terms of our report of even date

UDIN : 21137548AAAAFM9501
For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Vrushi V Phatak

Vrushi V Phatak
Partner
Membership No. 137548



For and on behalf of management of the college-

Abpahi

Principal
VIVEKANAND COLLEGE
Kolhapur.



SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2019-20

Particulars	WDV as on 1.4.2019	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2020
Library	2,08,430.00	1,64,257.00	3,72,687.00	50%	1,86,344.00	1,86,343.00
Lab equipments/ Science Appartus	3,38,548.00	0.00	3,38,548.00	40%	1,35,419.00	2,03,129.00
Physical education equipments	4,86,222.00	1,69,120.00	6,55,342.00	50%	3,27,671.00	3,27,671.00
Teaching aid equipments	145.00	0.00	145.00	20%	29.00	116.00
Furniture	9,45,478.00	14,520.00	9,59,998.00	25%	2,40,000.00	7,19,998.00
Computer	2,12,861.00	11,770.00	2,24,631.00	40%	89,852.00	1,34,779.00
Other deadstock	21,34,345.00	10,59,424.00	31,93,769.00	25%	7,98,442.00	23,95,327.00
Audio visual equipments	0.00	0.00	0.00	20%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
	43,26,029.00	14,19,091.00	57,45,120.00		17,77,757.00	39,67,363.00

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



Vivekanand College, Kolhapur

Tal: Karveer, Dist: Kolhapur

Notes forming part of financial statements as on and for the year ended March 31, 2020

Statement on significant accounting policies –

Basis of preparation –

The financial statements have been prepared to comply in all material respects with the Accounting Standards prevalent in India. The financial statements have been prepared under the historical cost convention. The accounting policies have been consistently applied by the college and are consistent with those used in the previous year.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

Fixed Assets

Fixed Assets are stated at opening WDV less depreciation. Cost includes all expenditure necessary to bring the asset to its working condition for its intended use. Building after its construction is complete, is transferred to building section of Shri Swami Vivekanand Shikshan Sanstha (SSVSS) as per policy of the SSVSS.

Depreciation

Depreciation is provided using the WDV method at the following rates –

Library	50%
Lab equipments/ Science Apparatus	40%
Physical education equipments	50%
Teaching aid equipments	20%
Furniture and deadstock	25%
Computer	40%
Audio visual equipments	20%
Work experience equipments	20%
Drawing equipments	20%

Since building, after its completion is transferred to SSVSS, no depreciation is provided for on the same.

Government grants and subsidies

Grants and subsidies from the UGC are recognized on its actual receipts.

Salary and grants other than UGC grants are recognized as income on its receipt.

When the UGC grant or subsidy relates to an expense item, it is credited to the Income and Expenditure a/c on its receipt to the extent of its utilization and debited to the income and expenditure account on its utilization. The unutilized balance if any is shown as a liability.

Where the grant or subsidy relates to an asset, its value is deducted from the gross value of the asset concerned in arriving at the carrying amount of the related asset. If it covers entire cost of an asset, the asset is stated at a nominal value i.e ₹ 10. The unutilized balance is shown as a liability.

Revenue recognition

Fees from students are recognized on receipt basis. Bank interest is recognized on receipt basis.

Terms of our report of even date

UDIN : 21137548AAAAFM9501

For P V Phatak & Associates

Firm registration number: 136411W

Chartered Accountants



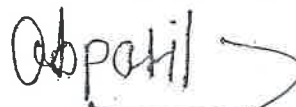
Vrushali Phatak

Partner

Membership No. 137548



For and on behalf of management of the college-



Principal/ Authorized Signatory
Vivekanand College
Kolhapur.



73

P V PHATAK & ASSOCIATES

Chartered Accountants

BT 2



UDIN: 21137548AAAAHA5448

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of VIVEKANAND COLLEGE, KOLHAPUR (M.sc CHEMISTRY/ M.sc MATHS/ M.COM). [hereinafter referred to as "the College"], being a branch of SSVSS, which comprise the balance sheet as at March 31, 2020, and the income and expenditure account and receipt and payments account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion* section of our report, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the College has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2020 –

- Scholarship & Exam Fees ₹2,46,910.00/-
- Other Fees & Deposit ₹ 7,54,487.00/-

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2020 –

- Scholarship & Exam Fees ₹8,270.00/-
- Other Accounts ₹ 1,840.00/-

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Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For P V Phatak & Associates

Chartered Accountants

ICAI firm registration number – 136411W



Vrushali Phatak

Partner

Membership number - 137548



Place: Kolhapur

Date: 23/02/2021



Shri Swami Vivekanand Shikshan Sanstha's
VIVEKANAND COLLEGE, KOLHAPUR
M.sc.Chemistry / M.sc.Maths / M.com

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2020

DIRECT RECEIPT	₹	₹	DIRECT PAYMENT	₹	₹
FEES FROM STUDENTS		38,97,224.50	Remuneration Exp.		13,68,250.00
Admission Fee	2,310.00		Remuneration	13,68,250.00	
Identity card Fees	5,985.00		LIBRARY EXPENDITURE		19,794.00
Tuition Fee	32,53,542.50		Library Books	19,794.00	
Library Fee	33,700.00		LABORATORY EXPENDITURE		2,73,230.00
Gymkhana Fee	20,807.00		Lab. Chemicals & Current Exp.	2,73,230.00	
Laboratory fee	5,38,500.00		GYMKHANA EXPENDITURE		2,990.00
College Magazine Fee	16,300.00		Gymkhana Current Exp.	2,990.00	
College Day Fee	9,780.00		OTHER EXPENDITURE		36,17,068.98
College Exam Fee	15,300.00		Travelling exp.	340.00	
OTHER RECEIPTS		9,09,295.00	Telephone exp.	4,148.00	
Laboratory Breakage			Stationery	4,275.00	
Vivek periodical	3,260.00		Advertisment	37,110.00	
Autonomous Exam fee	7,52,995.00		Affiliation fee	50,020.00	
Registration Fees	18,190.00		Misc. Expenditure	5,323.48	
Online Registration Fee Local	1,34,850.00		Audit Fee	1,180.00	
College Fees		34,96,996.50	Identity Card Exp.	6,090.00	
Bank Interest		58,911.00	Autonomous Exam exp.	11,296.00	
			Binding Expenses	290.00	
			College Fees	34,96,996.50	
			Supervision Charges		30,000.00
TOTAL DIRECT RECEIPT	₹	83,62,427.00	TOTAL DIRECT PAYMENT	₹	53,11,332.98



INDIRECT RECEIPT	₹	₹	INDIRECT PAYMENT	₹	₹
SECRETARY SSVSS KOLHAPUR		31,200.00	SECRETARY SSVSS KOLHAPUR		14,77,205.50
INTRA BRANCH A/C Prin. Sr. College	19,84,872.00	19,84,872.00	INTRA BRANCH A/C Prin. Sr. College	19,84,872.00	19,84,872.00
UNIVERSITY A/C University Exam Fee	1,12,802.00	2,24,574.00	UNIVERSITY A/C University Exam Fee	1,12,236.00	1,91,025.00
Eligibility fee	16,500.00		Eligibility fee	9,400.00	
University pro- rata	5,750.00		University pro- rata	8,175.00	
Apatkalin Nidhi	2,300.00		Apatkalin Nidhi	3,270.00	
Ashwamedh Nidhi	6,850.00		Ashwamedh Nidhi	7,868.00	
Lead Collegè nidhi	5,800.00		Lead College nidhi	7,775.00	
Development Fund (C.D.F.)	33,448.00		Development Fund (C.D.F.)	400.00	
University youth Festival	12,394.00		University youth Festival	10,881.00	
E- Suvidha	11,500.00		E- Suvidha	7,850.00	
SFU	3,240.00		SFU	3,240.00	
Self Finance Unit (NSS)	2,330.00		Self Finance Unit (NSS)	3,270.00	
Registration Fee P.G.	360.00		Registration Fee P.G.	360.00	
Student Welfare Fund	11,300.00		Student Welfare Fund	16,300.00	
Individual Account		20,000.00	Individual Account		22,500.00
OTHER FEES & DEPOSIT		1,65,494.00	OTHER FEES & DEPOSIT		1,00,500.00
Laboratory Deposits	49,000.00		Laboratory Deposits	16,100.00	
Library Deposit	35,200.00		Library Deposit	9,400.00	
S.A. Fund	7,214.00		S.A. Fund	1,020.00	
Sub Deposit Anamat	74,080.00		Sub Deposit Anamat	74,080.00	
TOTAL INDIRECT RECEIPT	₹	24,26,140.00	TOTAL INDIRECT PAYMENT	₹	37,76,202.50
TO OPENING CASH & BANK BALANCE		6,81,143.00	BY CLOSING CASH & BANK BALANCE		23,32,174.52
Cash in hand	6.00		Cash in hand	6.00	
O B C Bank A/c No.1670	6,81,137.00		O B C Bank A/c No.1670	23,82,168.52	
GRAND TOTAL	₹	1,14,69,710.00	GRAND TOTAL	₹	1,14,69,710.00

As per our report on even date

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

Vrushali phatak
Partner
Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S

Vivekanand College, Kolhapur.

M.sc.Chemistry / M.sc.Maths / M.com

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

Expenditure	₹	Income	₹
To Salary expenses	13,68,250.00	By Fees From Student	38,97,224.50
To Educational expenses	1,20,072.48	By Other Receipts	9,09,295.00
To Laboratory expenses	2,73,230.00	By Interest	58,911.00
To Gymkhana expenses	2,990.00		
To Supervision charges	30,000.00		
To Depreciation	87,670.00		
To Surplus	29,83,218.02		
Total	48,65,430.50	Total	48,65,430.50

BALANCE SHEET AS ON MARCH 31, 2020

Liabilities	₹	₹	Assets	₹	₹
INTRA BRANCH A/C.		2,86,206.00	SSVSS Kolhapur		26,65,101.50
Prin. Sr College	2,86,206.00		Fixed assets		1,21,709.00
Scholarship and Exam Fees		2,46,910.00	[Refer schedule attached]		
University Exam Fees	23,895.00		Scholarship and Exam Fees		8,270.00
Eligibility Fee	28,575.00		University Pro. Rata	3,900.00	
Lead College Fee	15,025.00		Apatkalin Nidhi	1,960.00	
Development Fee	84,450.00		Student Welfare Fund	2,410.00	
Development Fund (C.D.F.)	33,048.00		Individual A/c		2,500.00
SUYF	10,929.00		Other A/c		1,840.00
Registration Fee	27,950.00		Health Insurance	1,840	
Photo Copy Ans. Book Fee	2,200.00		Cash and bank balances -		23,82,174.52
Revaluation Fee Ans. Book	2,750.00		Cash in hand	6.00	
E- Suvidha Fee	8,900.00		O B C Bank A/c No.1670	23,82,168.52	
Alumini Associate Fee	8,430.00				
Ashwamedh Nidhi	758.00				
OTHER FEES & DEPOSIT		7,54,487.00			
Self Finance Unit	3,910.00				
Laboratory Deposit	1,94,115.00				
SA Fund	31,274.00				
Autonomous Exam Development Fund	3,96,788.00				
Library Deposit	1,28,400.00				
INCOME & EXPE. A/c		98,93,992.02			
Op. Balance	69,10,774.00				
Add: Surplus	29,83,218.02				
Total	₹	1,11,81,595.02	Total	₹	1,11,81,595.02

As per our report on even date

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

(Signature)



Vishali phatak

Partner

Membership No. 137548

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S

Vivekanand College, Kolhapur.

M.sc.Chemistry / M.sc.Maths / M.com

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2019-20

Particulars	WDV as on 1.4.2019	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2020
Library	21,347.00	19,794.00	41,141.00	50%	20,571.00	20,570.00
Lab equipments/ Science Appartus	1,66,930.00	0.00	1,66,930.00	40%	66,772.00	1,00,158.00
Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
Furniture	0.00	0.00	0.00	25%	0.00	0.00
Computer	0.00	0.00	0.00	40%	0.00	0.00
Other deadstock	1,308.00	0.00	1,308.00	25%	327.00	981.00
Audio visual equipments	0.00	0.00	0.00	20%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
rawing equipments	0.00	0.00	0.00	20%	0.00	0.00
	₹ 1,89,585.00	19,794.00	2,09,379.00		87,670.00	1,21,709.00

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

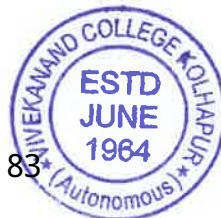


Sale of Prospectus	83,360.00	Library Books	167,236.00	
Sale of Science Journals	236,120.00	Library Books M.Sc.	-	
Sale of Autonomous Books	9,390.00	Book Bank	-	
Sale of Scrap Paper/Material	-	Periodicals	20,340.00	
Sale of Forms	6,480.00	BY LABORATORY EXPENDITURE		329,919.00
Ad on Course Fee	1,609,650.00	Laboratory Equipments	-	
Conference Contribution	-	Lab. Chemicals & Current Exp.	329,919.00	
Bank Interest	692,631.00	BY GUMKHANA EXPENDITURE		338,437.00
Fixed Deposit Interest	29,319.00	Gymkhana Equipments	139,648.00	
Computer Fees	1,108,245.00	Gymkhana Current Exp.	174,757.00	
Bio-Tech Fees	1,017,522.50	Magazine Exp.	-	
Microbiology Fees	512,532.50	College Day	24,032.00	
Non Grant Fee	2,920,706.50	BY OTHER EXPENDITURE		3,598,971.06
Envior. Fee	236,910.00	Travelling Allowance	47,019.00	
COC Course Fee	898,000.00	Educational Tour	48,610.00	
Book-Bank	14,850.00	Binding Charges	4,560.00	
Autonomous College Grant	-	College Garden	-	
Autonomous Exam Fee	2,751,831.00	Telephone Exp.	28,713.00	
Other Fee	-	Internet Exp.	75,996.00	
B. Vocational	3,256,040.00	Electricity Charges	1,003,063.00	
Vivek Periodicals	32,730.00	Postage & Telegram	11,525.00	
Bonafide Certificate Fee	-	Reading Room/ News Paper	21,605.00	
Excess Fee	-	Printing & Stationery	62,489.00	
Online Registration Fee	263,430.00	Advertisement	-	
Vivekanand Mahotsav	28,218.00	Repairs to Dead Stock	41,850.00	
Consultancy charges	48,550.00	Uniform to Peon	81,793.00	
State /National Seminar	21,853.00	Misc. Expenditure	273,897.06	
		Semister Exam Centre Exp.	105,155.00	
		Building Insurance	25,833.00	
		AMC Charges	221,361.00	
		Water Charges	18,932.00	
		Web Site Exp.	36,597.00	
		Refund of UGC Grant	346,538.00	
		Audit Fee	148,418.00	
		Cleaning Charges	123,268.00	
		UGC Advisory Committee Exp.	29,032.00	
		E.TDS Charges	25,700.00	
		EPF Consultancy Charges	-	
		COC Course exp.	663,655.00	
		Computer Expenditure	153,362.00	
		BY EDUCATIONAL EXPENDITURE		4,362,814.00
		Purchase of Forms	-	
		Purchase of Prospectus	80,640.00	
		Purchase of Science Journal	241,574.00	
		Affiliation Fees	48,240.00	
		Identity Card	51,730.00	
		Kamava Shikha	5,740.00	
		Ad On Course Exp.	372,609.00	
		Convocation at College	8,518.00	
		Envior. Exp.	96,250.00	
		Paper Charges/ College Exam	-	
		Book Binding	-	
		Training camp/workshop	840.00	
		State /National Seminar	7,153.00	
		College Freeship	-	
		Autonomous Book Printing	-	
		Autonomous College Exp	1,644,308.00	34
		Autonomous College Exam. Exp.	1,784,932.00	
		Vivek News Paper	21,180.00	
		Autonomous College Grant	-	
		BY Corporation Tax		3,073.00
		BY Supervision Charges		1,258,000.00
		BY Non-Grant Salary		2,022,770.00
		BY Provident Fund Sanstha Share		234,593.00
		BY Tution Fee Adjustment		1,708,000.00
TOTAL DIRECT RECEIPT	131,902,875.50	TOTAL DIRECT PAYMENT		126,819,285.06

CMLT/DMLT



INDIRECT RECEIPT	AMOUNT RS.	AMOUNT RS	INDIRECT PAYMENT	AMOUNT RS.	AMOUNT RS.
TO SECRETARY SSVSS KOLHAPUR		12,539,432.50	BY SECRETARY SSVSS KOLHAPUR		5,623,357.00
TO PROVIDENT FUND A/C		8,595,176.00	BY PROVIDENT FUND A/C		8,595,176.00
Provident Fund Deposit	5,937,100.00		Provident Fund Deposit A.O	5,937,100.00	
DCPS	2,658,076.00		DCPS	2,658,076.00	
Provident Fund Withdrawal (Non-Refundable)	-		Provident Fund Withdrawal (Non-Refundable)	-	
Provident Fund Withdrawal (Refundable)	-		Provident Fund Withdrawal (Refundable)	-	
TO UGC GRANTS		3,153,400.00	BY UGC EXPENDITURE		18,459,157.00
UGC Human Right Education College with Potential for Excellence	1,376,000.00		UGC Human Right Education College with Potential for Excellence	-	
Minor Research Project	-		Minor Research Project	-	
Major Research Project	-		Major Research Project	-	
Carrier Oriented Course	-		Carrier Oriented Course	-	
ICSSR Conference (Economics)	-		ICSSR Conference (Economics)	-	
ICHR Conference Grant (History)	-		ICHR Conference Grant (History)	-	
IQAC Cell	-		IQAC Cell	-	
B.Voc. Grant	346,400.00		B.Voc. Grant	6,653,211.00	
B.Voc. Advance	1,251,000.00		B.Voc. Advance	1,251,000.00	
DST Fellowship Grant	-		DST Fellowship Grant	-	
Community College Grant	180,000.00		Community College Grant	1,717,803.00	
NUEPA Conference Grant	-		NUEPA Conference Grant	-	
RUSA Grant	-		RUSA Grant	8,837,143.00	
TO SALARY DEDUCTIONS		22,043,909.00	BY SALARY DEDUCTIONS		21,974,516.00
Income Tax	12,072,950.00		Income Tax	11,973,633.00	
Income Tax Other than Salary	101,897.00		Income Tax Other than Salary	103,306.00	
Profession Tax	364,925.00		Profession Tax	353,225.00	
LIC	2,396,624.00		LIC	2,395,721.00	
Path Sanstha	4,925,265.00		Path Sanstha	4,924,965.00	
Bank Loan	-		Bank Loan	-	
Provi. Fund Ind. & Sanstha Share	234,593.00		Provi. Fund Ind. & Sanstha Share	234,593.00	
Krutadnyanata Nidhi	1,067,383.00		Krutadnyanata Nidhi	1,067,383.00	
Path Pedhy Divident	465,909.00		Path Pedhy Divident	465,909.00	
Dr. Bapuji Salunkhe Janma Shatabdi Nidhi	57,411.00		Dr. Bapuji Salunkhe Janma Shatabdi Nidhi	57,411.00	
Family Court Recovery	60,360.00		Family Court Recovery	60,360.00	
C.M. Relief Fund	296,592.00		C.M. Relief Fund (Keral Flood)	296,592.00	
Staff Accidental Insurance	-		Staff Accidental Insurance	41,418.00	
TO INTRA BRANCH A/C		19,168,792.00	BY INTRA BRANCH A/C		19,168,792.00
Prin. Jr. College	4,716,013.00		Prin. Jr. College	4,716,013.00	
Prin. M.Sc. (Chem.) Section	1,984,872.00		Prin. M.Sc. (Chem.) Section	1,984,872.00	
Prin. BBA Section	4,429,138.00		Prin. BBA Section	4,429,138.00	
Prin. BCA Section	458,999.00		Prin. BCA Section	458,999.00	
Prin. BCS Section	6,028,268.00		Prin. BCS Section	6,028,268.00	
Prin. Bio-Tech Section	559,264.00		Prin. Bio-Tech Section	559,264.00	
Prin. Ladies Hostel	934,750.00		Prin. Ladies Hostel	934,750.00	
Prin. M.Sc.(Envi.Sci.) Section	57,488.00		Prin. M.Sc.(Envi.Sci.) Section	57,488.00	
Prin. M.Phil.(YCMOU) Section	-		Prin. M.Phil.(YCMOU) Section	-	
TO SCHOLARSHIP A/C		11,380,218.50	BY SCHOLARSHIP A/C		7,914,271.50
GOI Scholarship	3,854,845.00		GOI Scholarship	2,972,056.50	
GOI Freeship	1,521,717.00		GOI Freeship	949,415.00	
Govt. Open Merit Scholarship	-		Govt. Open Merit Scholarship	-	
Physical Handicaped Scholarship	11,140.00		Physical Handicaped Scholarship	-	
PMSSS	19,810.00		PMSSS	-	
Hindi Scholership	-		Hindi Scholership	-	
AICTE Scholership	-		AICTE Scholership	-	
Zonal Sports Scholarship	-		Zonal Sports Scholarship	-	
S.M.Dr. Bapuji Salunkhe Paritoshik	-		S.M.Dr. Bapuji Salunkhe Paritoshik	-	
Pri.Dr.H.B.Patil Paritoshik	7,500.00		Pri.Dr.H.B.Patil Paritoshik	7,500.00	
Reliance Foundation Youth soprts	10,000.00		Reliance Foundation Youth soprts	-	
Smt. Ratnabai Chougule Paritoshik	-		Smt. Ratnabai Chougule Paritoshik	-	
D A Patil Paritoshik	3,000.00		D.A.Patil Paritoshik	3,000.00	
Late Rahul Hatti Paritoshik	-		Late Rahul Hatti Paritoshik	-	
Prof. B.N.Patil Paritoshik	-		Prof. B.N.Patil Paritoshik	-	
Late Shri V.N.Kakalkar Paritoshik	700.00		Late Shri V.N.Kakalkar Paritoshik	700.00	
Best student of the Year Prize	-		Best student of the Year Prize	-	
Raj. Chh. Shahu Maharaj Shikshan	5,951,506.50		Raj. Chh. Shahu Maharaj Shikshan Shulk	3,981,600.00	
PTC Exam Fee	-		PTC Exam Fee	-	
MTC Exam Fee	-		MTC Exam Fee	-	



TO UNIVERSITY A/C		4,074,022.00	BY UNIVERSITY A/C		3,243,791.00
University Exam Fee	1,204,571.00		University Exam Fee	1,165,161.00	
Eligibility Fee	103,270.00		Eligibility Fee	99,875.00	
University Pro. Rata	68,277.50		University Pro. Rata	97,730.00	
Apatkalin Nidhi	25,052.50		Apatkalin Nidhi	32,010.00	
Ashwamedh Nidhi	79,020.00		Ashwamedh Nidhi	77,178.00	
Lead College Fee	68,602.50		Lead College Fee	79,400.00	
E.Mail Fee	131,100.00		E.Mail Fee	48,520.00	
Development Fee	150,575.00		Development Fee	1,350.00	
SUYF	148,630.00		SUYF	334,967.00	
University Centre Exp.	1,135,694.00		University Centre Exp.	565,456.00	
Semister Exam Centre Exp.	-		Semister Exam Centre Exp.	-	
Central Assessment Exp.	856,979.00		Central Assessment Exp.	666,944.00	
University Development Fund	31,543.00		University Development Fund	100.00	
Practical Exam Remuneration	-		Practical Exam Remuneration	-	
University Seminar	-		University Seminar	-	
SFU	59,507.50		SFU	63,900.00	
Photo Copy Ans. Book Fee	2,200.00		Photo Copy Ans. Book Fee	2,200.00	
Interzonal Sports	9,000.00		Interzonal Sports	9,000.00	
TO OTHER FEES		2,468,868.65	BY OTHER FEES		1,620,621.00
Student Welfare Fee	126,792.00		Student Welfare Fee	159,950.00	
S.A.Fund	128,317.50		S.A.Fund	46,820.00	
Alumini Fee	-		Alumini Fee	-	
Lead College Workshop	84,000.00		Lead College Workshop	35,670.00	
NSS A/c	142,500.00		NSS A/c	89,000.00	
Revenue Stamp	1,950.00		Revenue Stamp	500.00	
Earn & Learn	5,480.00		Earn & Learn	5,480.00	
Central Assessment Exp.(YCMOU)	214,910.00		Central Assessment Exp.(YCMOU)	214,910.00	
M.Sc. Envior.	-		M.Sc. Envior.	-	
NCC Washing Allowance	15,211.00		NCC Washing Allowance	15,211.00	
Net Exam Remuneration	-		Net Exam Remuneration	-	
V.S.Khandekar Vyankhanmala	-		V.S.Khandekar Vyankhanmala	8,790.00	
Other Exam Exp.	78,368.00		Other Exam Exp.	5,000.00	
Loksatta Lokankika Exp.	-		Loksatta Lokankika.Exp.	-	
University Seminar	8,790.00		University Seminar	8,790.00	
Dr. S.V. Kakatkar Deposit	-		Dr. S.V. Kakatkar Deposit	-	
Path Sanstha Fixed Deposit	-		Path Sanstha Fixed Deposit	-	
Salary Advance Teaching	-		Salary Advance Teaching	-	
Salary Advance Non-Teaching	-		Salary Advance Non-Teaching	-	
Salary Advance Peon	-		Salary Advance Peon	180,000.00	
Bank Anamat	57,587.00		Bank Anamat	-	
Fee Anamat	50,175.15		Fee Anamat	-	
Salary Payable	1,242,736.00		Salary Payable	-	
VCK Staff & students relief fund	252,052.00		VCK Staff & students relief fund	180,500.00	
CHB Advance	30,000.00		CHB Advance	670,000.00	
Bank FD	30,000.00		Bank FD	-	
TO DEPOSITS		474,069.00	BY DEPOSITS		13,040.00
Laboratory Deposit	22,850.00		Laboratory Deposit	550.00	
Library Deposit	131,450.00		Library Deposit	7,680.00	
Auto. Exam. Deve. Fund	-		Auto. Exam. Deve. Fund	-	
Corpus Fund	319,769.00		Corpus Fund	-	
Light Deposit	-		Light Deposit	4,810.00	
Salary Deposit	-		Salary Deposit	-	
TO Individual Advance		4,777,668.00	BY Individual Advance		5,248,283.00
TOTAL INDIRECT RECEIPT		88,675,555.65	TOTAL INDIRECT PAYMENT		91,861,004.50
TO OPENING CASH & BANK BALANCE		15,576,769.16	BY CLOSING CASH & BANK BALANCE		17,474,910.75
Cash in hand	23,110.00		Cash in hand	42,052.50	
Bank of Maha. A/C No. 600010154	(801.40)		Bank of Maha. A/C No. 600010154	79,085.50	
Bank of Maharashtra 6032170495	9,778,032.30		Bank of Maharashtra 6032170495	1,030,998.14	
Oriental Bank A/C No. 0888201000	143,844.58		Oriental Bank A/C No. 0888201000	1,828,202.06	
Oriental Bank A/C No. 0888201000	325,939.33		Oriental Bank A/C No. 0888201000	3,227,598.00	
Oriental Bank A/C No. 0888201000	524,618.85		Oriental Bank A/C No. 0888201000	1,283,353.15	
Oriental Bank A/C No. 0888201000	1,438,624.00		Oriental Bank A/C No. 0888201000	2,859,850.80	
Oriental Bank A/C No. 0888215100	3,219,861.50		Oriental Bank A/C No. 0888215100	6,853,705.60	
Oriental Bank A/C No. 0888241300	123,540.00		Oriental Bank A/C No. 0888241300	270,065.00	
GRAND TOTAL		236,155,200.31	GRAND TOTAL		236,155,200.31

(bpatk)
 I/C PRINCIPAL
 Vivekanand College
 Kolhapur.



UDIN: 21137548 AAAA V4132
 For P V Phatak & Associates
 Chartered Accountants

Phatak



P V PHATAK & ASSOCIATES
Chartered Accountants

Office: 302, 3rd Floor, Atharva 4th Dimension
4th Lane, Rajarampuri, Kolhapur 416008
Tel/Fax: 0231 2521441

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
B.B.A. Department
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

Receipts	₹	₹	Payments	₹	₹
Fees from students		18,16,980.00	Remuneration Exp.		5,88,965.00
Registration Fee	19,050.00		Non grant Salary Teaching	3,92,298.00	
Admission fee	1,620.00		Non grant salary Non Teaching	1,96,667.00	
Identity Card Fees	2,835.00		Mandhan		
Tuition fee	15,04,820.00		P.F. Sanstha Contribution		65,040.00
Library Fee	64,800.00		Library Books		39,350.00
Gymkhana Fee	12,960.00		LCD Projector		
Laboratory fee	81,500.00		Educational exp.		72,178.90
College magazine fee	6,125.00		College Fee	1,405.00	
College Day Fee	5,220.00		Health Insurance		
College Exam Fee	4,725.00		Autonomous Exam Fee		
College Fee	20,300.00		Periodical	1,100.00	
Environment fee	12,475.00		Gymkhana Current Exps.	500.00	
COC Course Fee	80,500.00		Magazine Exp.	35.00	
T.C.Fees/ Migration	50.00		Seminar		
Other Receipts		2,43,053.00	Stationery	270.00	
Sale of Prospectus	35,500.00		Lab.exp.	8,125.00	
Vivek Periodicals	1,740.00		Affiliation Fee	2,880.00	
Autonomous Exam Fee	2,05,813.00		Misc. Expenditure	11,361.90	
Bank Interest		1,15,239.00	Audit Fee	1,180.00	
			Purchase of Prospectus	26,342.00	
			Identity card Exp.	2,765.00	
			Environment Exp.	6,000.00	
			Book Binding	1,030.00	
			Computer Exp.	9,185.00	
			Supervision Charges		11,000.00
TOTAL DIRECT RECEIPTS	₹	21,75,272.00	TOTAL DIRECT PAYMENTS	₹	7,76,533.90



INDIRECT RECEIPTS		INDIRECT PAYMENTS	
	₹		₹
S.S.V.S. Kolhapur			
Intra- Branch		12,180.00	
Prin. B.C.A. Section	42,66,780.50		
Prin. B.C.S Section	1,39,080.00		
Prin. Sr. College Section	44,29,138.00	88,34,998.50	
University			
Uni.Exam.Fees	99,282.00	1,57,752.00	
Eligibility fee	7,300.00		
University Pro-rata	4,085.00		
Aptakalin Nidhi	1,630.00		
Ashwardh Nidhi	4,890.00		
Lead college Fee	4,075.00		
Group Insurance Student	8,935.00		
University Youth festival	8,150.00		
E- Suvidha	8,150.00		
University Development Fund	1,630.00		
SFU	440.00		
Self Finance Unit (NSS)	1,100.00		
Photo copy Ans Book Fee	8,085.00		
Revaluation Fee Ans Book			
Student Welfare Fund			
Individual A/c		2,500.00	
Other Accounts		3,54,385.00	
Prof.Tax	9,525.00		
Prov.Fund (individual Share)	58,200.00		
Prov. Fund Deposit	2,81,640.00		
Late Fee	1,500.00		
Poor Student Aid fund	3,520.00		
Deposits			
Laboratory Deposits	4,050.00	12,150.00	
Library Deposits	8,100.00		
TOTAL INDIRECT RECEIPTS	₹ 93,73,965.50	TOTAL INDIRECT PAYMENTS	₹ 1,31,31,852.50
OPENING CASH & BANK BALANCE			
Cash In Hand	16,178.00		
Oriental Bank	30,42,708.50	30,58,886.50	
TOTAL INDIRECT RECEIPTS	₹ 93,73,965.50	TOTAL INDIRECT PAYMENTS	₹ 1,31,31,852.50
TOTAL DIRECT RECEIPTS	₹ 21,75,272.00	TOTAL DIRECT PAYMENTS	₹ 7,76,533.90
OPENING CASH & BANK BALANCE	₹ 30,58,886.50	CLOSING CASH & BANK BALANCE	₹ 6,99,737.60
GRAND TOTAL	₹ 1,46,08,124.00	GRAND TOTAL	₹ 1,46,08,124.00

As per our report on even date

For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Handwritten Signature
Vrishali V Phatak
Partner
Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
B.B.A. Department

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

Expenditure	₹	Income	₹
To Salary expenses		By Fees From Student	
To Educational expenses	5,88,965.00	By Other Receipt	18,16,980.00
To Supervision charges	1,37,218.90	By Bank Interest	2,43,053.00
To Depreciation	11,000.00		
To Surplus	58,505.00		
Total	13,79,583.10	Total	1,15,239.00
	21,75,272.00		21,75,272.00

BALANCE SHEET AS ON MARCH 31, 2020

Liabilities	₹	₹	Assets	₹	₹
Other A/c		6,85,739.00	SSVSS		2,58,73,590.00
Health Insurance			Fixed assets		
Relief Fund	18,715.00		[Refer schedule attached]		69,807.00
E-Savitri	370.00		OTHERS		
Bank Bank	18,850.00		Deposit	800.00	800.00
S.A. Fund	7,045.00		University		
Environmental Science	62,591.00		University Semester Exam Exp.	97,563.00	1,09,863.00
Uni. Pro Rata	53,150.00		Eligibility	3,800.00	
Acadamedh Fee	325.00		Group Insurance Student	8,500.00	
Golden Jubilee	10,842.00		CASH & BANK BALANCES		
S.U.V.F	7,250.00		Cash In Hand	299.00	6,99,737.60
Lead College Fee	21,420.00		Oriental Bank of Comm.	6,99,438.60	
Development Fund (C.D.F.)	4,200.00				
Student Welfare Fund	90,150.00				
Autonomous Exam Development Fund	9,665.00				
M.S.S./S.F.U	2,30,421.00				
Vivekanand Periodicals	2,920.00				
Prof. Fee	2,020.00				
Photo copy Ans Book Fee	4,125.00				
Reproduction Fee Ans Book	440.00				
Self Finance Unit (NSS)	1,100.00				
Admission Fee	1,630.00				
Apasthain Nidhi	1,680.00				
Prov. Fund Deposit	1,750.00				
Late fee	1,30,080.00				
For Student Aid fund	1,500.00				
	3,500.00				
DEPOSITS		27,765.00			
Laboratory Deposits	3,060.00				
Library Deposits	24,705.00				
INT IN BRANCH		1,62,60,867.00			
Prin. B.C.S Section	1,28,070.00				
Prin. B.C.A Section	1,61,32,797.00				
Individual Account		1,073.00			
University Exam Fees		1,48,467.00			
University Development	1,28,960.00				
University Exam Fees	10,372.00				
Fees	9,135.00				
INCOME & EXPENSE		96,29,886.60			
Balance b/d	62,50,303.50				
Add - Surplus	13,79,583.10				
Total	₹ 2,67,53,797.60	Total	₹ 2,67,53,797.60		

As per report on even date

For P V Phatak & Associates
Firm registration number: 136411W
Chartered Accountants

Hevan

Vrushi P Phatak
Partner
Member No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE, KOLHAPUR. (BBA Dept.)

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y. 2019-20

Particulars	WDV as on 1.4.2019	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2020
Library	54,333.00	39,350.00	93,683.00	50%	46,842.00	46,841.00
Lab equipments/ Science Appartus	0.00	0.00	0.00	40%	0.00	0.00
Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
Furniture	0.00	0.00	0.00	25%	0.00	0.00
Computer	20,040.00	0.00	20,040.00	40%	8,016.00	12,024.00
Other deadstock	14,589.00	0.00	14,589.00	25%	3,647.00	10,942.00
Audio visual equipments	0.00	0.00	0.00	20%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
	₹ 88,962.00	39,350.00	1,28,312.00		58,505.00	69,807.00

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



INDIRECT RECEIPTS		₹	₹	INDIRECT PAYMENTS		₹	₹
S.S.V.S. Kolhapur			12,180.00	S.S.V.S. Kolhapur			43,24,827.00
Intra- Branch			88,34,998.50	Intra- Branch			84,47,189.50
Prin. B.C.A. Section	42,66,780.50			Prin. B.C.A. Section	40,18,051.50		
Prin. B.C.S Section	1,39,080.00			Prin. B.C.S Section			
Prin. Sr. College Section	44,29,138.00			Prin. Sr. College Section	44,29,138.00		
University			1,57,752.00	University			1,42,156.00
Uni.Exam.Fees	99,282.00			Uni.Exam.Fees	99,741.00		
Eligibility fee	7,300.00			Eligibility fee	8,800.00		
University Pro -rata	4,085.00			University Pro -rata	4,275.00		
Apatkalin Nidhi	1,630.00			Apatkalin Nidhi	1,710.00		
Ashwamedh Nidhi	4,890.00			Ashwamedh Nidhi	5,130.00		
Lead college Fee	4,075.00			Lead college Fee	4,275.00		
Group Insurance Student	-			Group Insurance Student	8,500.00		
University Youth festival	8,935.00			University Youth festival	5,665.00		
E- Suvidha	8,150.00			E- Suvidha	2,250.00		
University Development Fund	8,150.00			University Development Fund	50.00		
SFU	-			SFU	1,710.00		
Self Finance Unit (NSS)	1,630.00			Self Finance Unit (NSS)	-		
Photo copy Ans Book Fee	440.00			Photo copy Ans Book Fee	-		
Revaluation Fee Ans Book	1,100.00			Revaluation Fee Ans Book	-		
Student Welfare Fund	8,085.00			Student Welfare Fund	50.00		
Individual A/c			2,500.00	Individual A/c			2,500.00
Other Accounts			3,54,385.00	Other Accounts			2,15,180.00
Prof.Tax	9,525.00			Prof.Tax	5,400.00		
Prov.Fund (individual Share)	58,200.00			Prov.Fund (individual Share)	58,200.00		
Prov. Fund Deposit	2,81,640.00			Prov. Fund Deposit	1,51,560.00		
Late Fee	1,500.00			Late Fee	20.00		
Poor Student Aid fund	3,520.00			Poor Student Aid fund	-		
Deposits			12,150.00	Deposits			
Laboratory Deposits	4,050.00			Laboratory Deposits	-		
Library Deposits	8,100.00			Library Deposits	-		
TOTAL INDIRECT RECEIPTS	₹	93,73,965.50	₹	TOTAL INDIRECT PAYMENTS	₹	1,31,31,852.50	₹
OPENING CASH & BANK BALANCE			30,58,886.50	CLOSING CASH & BANK BALANCE			6,99,737.60
Cash In Hand	16,178.00			Cash In Hand	299.00		
Oriental Bank	30,42,708.50			Oriental Bank	6,99,438.60		
TOTAL INDIRECT RECEIPTS	₹	93,73,965.50	₹	TOTAL INDIRECT PAYMENTS	₹	1,31,31,852.50	₹
TOTAL DIRECT RECEIPTS	₹	21,75,272.00	₹	TOTAL DIRECT PAYMENTS	₹	7,76,533.90	₹
OPENING CASH & BANK BALANCE			30,58,886.50	CLOSING CASH & BANK BALANCE			6,99,737.60
GRAND TOTAL	₹	1,46,08,124.00	₹	GRAND TOTAL	₹	1,46,08,124.00	₹

As per our report on even date

For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Handwritten Signature
Vrushali V Phatak
Partner
Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
(Biotech. Department)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

Receipts	₹	₹	Payments	₹	₹
To Fees from Student		14,83,995.00	By Salaries		8,78,206.00
Admission	710.00		TEACHING STAFF	7,97,206.00	
Tuition fee	13,90,400.00		NON-TEACHING STAFF	81,000.00	
Gymkhana	5,675.00		By P.F Sanstha Contribution		1,00,278.00
Library	3,550.00		By Other Misc.		23,540.80
College Exam.Fees	3,210.00		Miscellaneous	4,889.40	
Magazine	3,745.00		Gymkhana	4,324.00	
College Day	3,210.00		Idently Card	1,855.00	
Registration Fees	7,050.00		Affiliation fee	2,880.00	
Laboratory Fee	9,000.00		Educational Tour	1,110.00	
Environmental Fee	5,800.00		Stationery	390.00	
COC Course Fees	50,000.00		Audit Fees	1,180.00	
Card Fees	1,645.00		Environmental Exps	2,400.00	
To Bank Interest		37,328.00	Lab. Chemical & Current Exps	4,517.00	
			By Supervision Charges		9,000.00
TOTAL DIRECT RECEIPTS	₹	15,21,323.00	TOTAL DIRECT PAYMENTS	₹	10,11,024.40

Continued.....



Receipts	₹	₹	Payments	₹	₹
To Secretary S.S.V.S.S.		10,180.00	By Secretary S.S.V.S.S.		5,17,249.00
Salary Deduction		2,13,806.00	Salary Deduction		2,11,506.00
To Prof.Tax	13,250.00		By Prof.Tax	10,950.00	
To Prov.Fund	2,00,556.00		By Prov.Fund	2,00,556.00	
To University		38,015.00	By University		36,150.00
Uni.Exam.Fees	29,260.00		Uni.Exam.Fees	29,225.00	
Pro Rata	1,855.00		Pro Rata	2,550.00	
Uni. Development Fund	3,700.00		Uni. Development Fund	100.00	
Eligibility	3,200.00		Eligibility	4,275.00	
To Other Fees		1,15,730.00	By Other Fees		17,895.00
S.U.Y.F.	4,055.00		S.U.Y.F.	3,390.00	
E-Suvidha	3,700.00		E-Suvidha	1,500.00	
Ashwamedh Nidhi	2,220.00		Ashwamedh Nidhi	3,060.00	
Lead College	1,850.00		Lead College	2,550.00	
Student Welfare Fund	3,660.00		Student Welfare Fund	5,105.00	
vivek Periodicals	1,070.00		vivek Periodicals		
Photo Copy Ans Book Fee	220.00		Photo Copy Ans Book Fee		
Autonomous Exam fee	88,275.00		Autonomous Exam fee		
Poor Student Aid Fund	2,150.00		Poor Student Aid Fund		
Lab. Deposit	2,350.00		Lab. Deposit	50.00	
Library Deposit	4,700.00		Library Deposit	200.00	
Apatkalin Nidhi	740.00		Apatkalin Nidhi	1,020.00	
Self Finance Fees	90.00		Self Finance Fees		
N.S.S. /S.F.U	650.00		N.S.S. /S.F.U	1,020.00	
Intra Branch A/c		7,59,820.00	Intra Branch A/c		5,72,994.00
B.C. S. Section	2,00,556.00		B.C. S. Section	13,730.00	
Sr. College Section	5,59,264.00		Sr. College Section	5,59,264.00	
Individual Account		8,000.00	Individual Account		
TOTAL INDIRECT RECEIPTS	₹	11,45,551.00	TOTAL INDIRECT PAYMENTS	₹	13,55,794.00
Opening Balance		10,60,958.00	Closing Balance		13,61,013.60
Cash in Hand.			Cash in Hand.		
Oriental Bank	10,60,958.00		Oriental Bank	13,61,013.60	
GRAND TOTAL	₹	37,27,832.00	GRAND TOTAL	₹	37,27,832.00

Examined and found correct

For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Water
Vrushali Phatak
Partner
Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
Biotech. Department

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

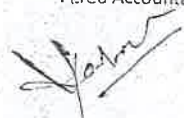
Expenditure	₹	₹	Income	₹	₹
To Salary expenses		8,78,206.00	By Fees From Student		14,83,995.00
To Educational expenses		1,23,818.40	By Bank Interest		37,328.00
To Supervision charges		9,000.00			
To Depreciation		1,10,113.00			
To Surplus		4,00,185.60			
Total	₹	15,21,323.00	Total	₹	15,21,323.00

BALANCE SHEET AS ON MARCH 31, 2020

Liabilities	₹	₹	Assets	₹	₹
DEPOSITS		74,235.00	S.S.V.S.S		41,59,329.00
Library Deposit	18,435.00		Fixed assets		1,76,353.00
Lab Deposit	55,800.00		[Refer schedule attached]		
University		59,775.00	Deposits		500.00
Semister Exam	17,740.00		Telephone Deposit	500.00	
S.U.Y.F	7,544.00		Individual		7,879.00
Ashwamedh Nidhi	2,028.00		University		10,145.00
Uni. Exam. Fees	2,190.00		Relief Fund	670.00	
University Development Fund	30,273.00		E. Mail Fee	4,250.00	
OTHERS		2,41,085.00	Pro-rata	1,460.00	
Professional Tax	2,300.00		Lead college	1,540.00	
Health Insurance	1,965.00		Eligibility	2,225.00	
University Mahotsav	6,900.00		Other A/c		3,795.00
S.A. Fund	5,340.00		Provident Fund	2,160.00	
Development Fund	39,140.00		Student Welfare Fund	945.00	
Environment Sci.	11,750.00		Apatkalin Nidhi	690.00	
Golden Jubilee	2,450.00		Intra Branch		28,880.00
N.S.S./S.F.U	1,360.00		B.B.A Section	26,000.00	
Tuition Fees Payable	27,680.00		B.C.A Section	2,880.00	
E-Sevda	3,850.00		CASH & BANK BALANCES		13,61,013.60
Autonomous Exam Develop. Fund	1,30,550.00		Oriental Bank	13,61,013.60	
Poor Student Aid Fund	4,410.00				
Photo Copy Ans Book Fee	220.00				
Self Finance Fees	90.00				
Vivek Periodical	3,080.00				
Intra Branch		1,86,826.00			
B. C. S. Section	1,86,826.00				
INC. & EXPS. A/C.		51,85,973.60			
Balance b/d	47,85,788.00				
(-)/(+); (Deficit) / Surplus	4,00,185.60				
Total	₹	57,47,894.60	Total	₹	57,47,894.60

Examined and found correct -

For PV Phatak & Associates
Firm registration number : 136411W
Chartered Accountants



Vrushali Phatak
Partner
Membership No. 137548



SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2019-20

Particulars	WDV as on 1.4.2019	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2020
Library	3,789.00	0.00	3,789.00	50%	1,895.00	1,894.00
Lab equipments/ Science Appartus	2,48,129.00	0.00	2,48,129.00	40%	99,252.00	1,48,877.00
Physical education equipments	0.00	0.00	0.00	20%	0.00	0.00
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
Furniture	14,602.00	0.00	14,602.00	25%	3,651.00	10,951.00
Computer	2,191.00	0.00	2,191.00	40%	876.00	1,315.00
Other deadstock	17,755.00	0.00	17,755.00	25%	4,439.00	13,316.00
Audio visual equipments	0.00	0.00	0.00	50%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
	₹ 2,86,466.00	0.00	2,86,466.00		1,10,113.00	1,76,353.00

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
Vivekanand College, Kolhapur.
(Biotech. Department)
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

Receipts	₹	₹	Payments	₹	₹
To Fees from Student		14,83,995.00	By Salaries		8,78,206.00
Admission	710.00		TEACHING STAFF	7,97,206.00	
Tuition fee	13,90,400.00		NON-TEACHING STAFF	81,000.00	
Gymkhana	5,675.00		By P.F Sanstha Contribution		1,00,278.00
Library	3,550.00		By Other Misc.		23,540.40
College Exam.Fees	3,210.00		Miscellaneous	4,889.40	
Magazine	3,745.00		Gymkhana	4,324.00	
College Day	3,210.00		Identity Card	1,855.00	
Registration Fees	7,050.00		Affiliation fee	2,880.00	
Laboratory Fee	9,000.00		Educational Tour	1,110.00	
Environmental Fee	5,800.00		Stationery	390.00	
COC Course Fees	50,000.00		Audit Fees	1,180.00	
Card Fees	1,645.00		Environmental Exps	2,400.00	
To Bank Interest		37,328.00	Lab. Chemical & Current Exps	4,512.00	
			By Supervision Charges		9,000.00
TOTAL DIRECT RECEIPTS	₹	15,21,323.00	TOTAL DIRECT PAYMENTS	₹	10,11,024.40

Continued.....



Receipts	₹	₹	Payments	₹	₹
To Secretary S.S.V.S.S.		10,180.00	By Secretary S.S.V.S.S.		5,17,249.00
Salary Deduction		2,13,806.00	Salary Deduction		2,11,506.00
To Prof.Tax	13,250.00		By Prof.Tax	10,950.00	
To Prov.Fund	2,00,556.00		By Prov.Fund	2,00,556.00	
To University		38,015.00	By University		36,150.00
Uni.Exam.Fees	29,260.00		Uni.Exam.Fees	29,225.00	
Pro Rata	1,855.00		Pro Rata	2,550.00	
Uni. Development Fund	3,700.00		Uni. Development Fund	100.00	
Eligibility	3,200.00		Eligibility	4,275.00	
To Other Fees		1,15,730.00	By Other Fees		17,895.00
S.U.Y.F.	4,055.00		S.U.Y.F.	3,390.00	
E-Suvidha	3,700.00		E-Suvidha	1,500.00	
Ashwamedh Nidhi	2,220.00		Ashwamedh Nidhi	3,060.00	
Lead College	1,850.00		Lead College	2,550.00	
Student Welfare Fund	3,660.00		Student Welfare Fund	5,105.00	
vivek Periodicals	1,070.00		vivek Periodicals	-	
Photo Copy Ans Book Fee	220.00		Photo Copy Ans Book Fee	-	
Autonomous Exam fee	88,275.00		Autonomous Exam fee	-	
Poor Student Aid Fund	2,150.00		Poor Student Aid Fund	-	
Lab. Deposit	2,350.00		Lab. Deposit	50.00	
Library Deposit	4,700.00		Library Deposit	200.00	
Apatkalin Nidhi	740.00		Apatkalin Nidhi	1,020.00	
Self Finance Fees	90.00		Self Finance Fees	-	
N.S.S. /S.F.U	650.00		N.S.S. /S.F.U	1,020.00	
Intra Branch A/c		7,59,820.00	Intra Branch A/c		5,72,994.00
B.C. S. Section	2,00,556.00		B.C. S. Section	13,730.00	
Sr. College Section	5,59,264.00		Sr. College Section	5,59,264.00	
Individual Account		8,000.00	Individual Account		-
TOTAL INDIRECT RECEIPTS	₹	11,45,551.00	TOTAL INDIRECT PAYMENTS	₹	13,55,794.00
Opening Balance		10,60,958.00	Closing Balance		13,61,013.60
Cash in Hand.			Cash in Hand.		
Oriental Bank	10,60,958.00		Oriental Bank	13,61,013.60	
GRAND TOTAL	₹	37,27,832.00	GRAND TOTAL	₹	37,27,832.00

Examined and found correct

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

Vrushali Phatak

Partner

Membership No. 137548



B.C.A-20-21

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
B.C.A Department

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

Receipts	₹	₹	Payments	₹	₹
Fees From Students		35,43,980.00	By Salary		7,57,427.00
Admission Fee	2,010.00		Non Grant Salary teaching	5,77,827.00	
Identity Card Fee	2,940.00		Non Grant salary Non teaching	1,79,600.00	
Tuition fee	33,34,550.00		P.F. Sanstha contribution		88,832.00
Library Fee	10,900.00		Furniture & Dead Stock		6,23,434.00
Gymkhana Fee	15,920.00		Computer	5,83,825.00	
Laboratory Fee	25,750.00		Library Books	39,609.00	
College Magazine Fee	8,005.00		By Educational Exp.		5,15,154.50
College Day Fee	6,840.00		Stationery	22,871.00	
College Exam Fee	6,840.00		Gymkhana current Exp.	820.00	
Environment Sci Fee	17,375.00		Lab. Exp.	250.00	
CO Course Fee	1,12,850.00		Affiliation Exp.	2,880.00	
Other Receipts		3,32,916.00	Misc. Expence	4,504.00	
Sale of Science journals	20,500.00		Audit Fee	1,180.00	
Vivek Periodicals	2,290.00		Identity Card Exp.	3,045.00	
Autonomous Exam Fee	3,10,126.00		Eniorment Exp.	6,000.00	
College Fees		4,58,674.50	Computer Exp.	14,930.00	
			College Fees	4,58,674.50	
			Supervision Charges		11,000.00
DIRECT RECEIPTS	₹	43,35,570.50	DIRECT PAYMENTS	₹	19,95,847.50

Continued.....



		INDIRECT PAYMENTS		₹	₹
To SSVSS		12,180.00	By SSVSS		23,19,800.00
To Intra Branch		46,54,714.50	By Intra Branch		47,25,779.50
Prin. BBA Section	40,18,051.50		Prin. BBA Section	42,66,780.50	
Prin. BCS Section	1,77,664.00		Prin. BCS Section	-	
Prin. Sr. college Section	4,58,999.00		Prin. Sr. college Section	4,58,999.00	
To Salary Deductions		1,88,739.00	By Salary Deductions		1,86,239.00
Professional Tax	11,075.00		Professional Tax	8,575.00	
Prov Fund Deposit	1,77,664.00		Prov Fund Deposit	1,77,664.00	
To Other fees		4,635.00	By Other Fees		-
Poor Student Aid fund	4,635.00		Poor Student Aid fund	-	
To University		2,04,684.00	By University		1,81,457.00
University Exam Fee	1,34,904.00		University Exam Fee	1,29,896.00	
Eligibility Fee	7,200.00		Eligibility Fee	8,500.00	
University Pro-rata Fee	5,025.00		University Pro-rata Fee	5,425.00	
Apatkali Nidhi	2,010.00		Apatkali Nidhi	2,170.00	
Ashwamedh Nidhi	6,030.00		Ashwamedh Nidhi	6,510.00	
Lead college fee	5,025.00		Lead college fee	5,425.00	
University Youth Festival	11,040.00		University Youth Festival	7,161.00	
E- Suvidha	10,050.00		E- Suvidha	3,250.00	
Photo Copy Ans Book Fee	1,320.00		Photo Copy Ans Book Fee	-	
University Development Fund	10,050.00		University Development Fund	50.00	
SFU	2,010.00		SFU	2,170.00	
Student Welfare Fund	10,020.00		Student Welfare Fund	10,900.00	
To Deposites		8,400.00	By Deposites		300.00
Library Deposit	8,400.00		Library Deposit	300.00	
INDIVIDUAL		500.00	INDIVIDUAL		
INDIRECT RECEIPTS	₹	50,73,852.50	INDIRECT PAYMENTS	₹	74,13,575.50
OPENING CASH AND BANK BALANCES		10.00	CLOSING CASH AND BANK BALANCES		10.00
Cash in Hand	10.00		Cash in Hand	10.00	
GRAND TOTAL	₹	94,09,433.00	GRAND TOTAL	₹	94,09,433.00

As per our report on even date

for P V Phatak & Associates

Registration number : 136411W

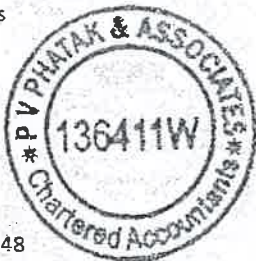
Chartered Accountants

Phatak

Vrushali Phatak

Partner

Membership No: 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
B.C.A Department

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

Expenditure	₹	Income	₹
To Salary expenses	7,57,427.00	By Fees From Student	35,43,980.00
To Educational expenses	1,45,312.00	By Other Receipts	3,32,916.00
To Supervision charges	11,000.00		
To Depreciation	2,96,406.00		
To Surplus	26,66,751.00		
Total	38,76,896.00	Total	38,76,896.00

BALANCE SHEET AS ON MARCH 31, 2020

Liabilities	₹	₹	Assets	₹	₹
DEPOSITS		82,210.00	SSVSS		67,14,462.00
Deposits	42,925.00		FIXED ASSETS		4,38,618.00
Lab Deposit	30,925.00		[Refer schedule attached]		
Library Deposit	8,360.00		INTRA BRANCH A/C.		1,61,32,797.00
UNIVERSITY FEES:		3,20,177.00	Pri. B.B.A. Department	1,61,32,797.00	
Semester Exam Exp	75,156.00		UNIVERSITY FEES		2,855.00
University Development	1,67,191.00		Eligibility Fee	2,475.00	
University exam Fee	7,645.00		Apatkalin Nidhi	380.00	
S.U.Y.F.	23,219.00		OTHER FEES		1,94,490.00
Uni. Pro-Rata Fee	710.00		Relief Fund	20.00	
Ashwamedh Fee	11,526.00		Tuition fees receivable	1,94,115.00	
E- Suvidha	12,250.00		Student Welfare Fund	355.00	
Lead College Fee	650.00		Scholarship		15,650.00
NSS	30.00		Prime minister Scholarship	15,650.00	
S.F.U	3,580.00		CASH & BANK BALANCE		10.00
Photo Copy Ans Book Fee	1,320.00		Cash In Hand	10.00	
University Mahotsav	16,900.00				
INDIVIDUAL		8,923.00			
OTHERS		4,88,395.00			
Prof. Tax	9,050.00				
Health Insurance	7,435.00				
S.A. Fund	26,555.00				
Golden Jubilee	8,700.00				
Development	91,700.00				
Formal Fees	39,000.00				
Stationery and Periodicals	1,920.00				
Allumani	1,560.00				
Prime Minister Scholarship	15,650.00				
Autonomous Exam Development fund	2,77,420.00				
Student Alumni	2,160.00				
Poor Student Aid fund	7,245.00				
INTRA BRANCH A/C.		1,80,544.00			
Pri. Bio Tech Section	2,880.00				
Pri. BCS Department	1,77,664.00				
INCOME & EXPE. A/C		2,24,18,633.00			
Op. Balance	1,97,51,882.00				
Add: Surplus	26,66,751.00				
Total	₹	2,34,98,882.00	Total	₹	2,34,98,882.00

As per our report on even date

For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

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Vrusha Phatak
Partner
Membership No: 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
B.C.A Department

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

Receipts	₹	₹	Payments	₹	₹
Fees From Students		35,43,980.00	By Salary		7,57,427.00
Admission Fee	2,010.00		Non Grant Salary teaching	5,77,827.00	
Identity Card Fee	2,940.00		Non Grant salary Non teaching	1,79,600.00	
Tuition fee	33,34,550.00		P.F. Sanstha contribution		88,832.00
Library Fee	10,900.00		Furniture & Dead Stock		6,23,434.00
Gymkhana Fee	15,920.00		Computer	5,83,825.00	
Laboratory Fee	25,750.00		Library Books	39,609.00	
College Magazine Fee	8,005.00		By Educational Exp.		5,15,154.50
College Day Fee	6,840.00		Stationery	22,871.00	
College Exam Fee	6,840.00		Gymkhana current Exp.	820.00	
Environment Sci Fee	17,375.00		Lab. Exp.	250.00	
POC Course Fee	1,12,850.00		Affiliation Exp.	2,880.00	
Other Receipts		3,32,916.00	Misc. Expence	4,504.00	
Sale of Science journals	20,500.00		Audit Fee	1,180.00	
Vivek Periodicals	2,290.00		Identity Card Exp.	3,045.00	
Autonomous Exam Fee	3,10,126.00		Environment Exp.	6,000.00	
College Fees		4,58,674.50	Computer Exp.	14,930.00	
			College Fees	4,58,674.50	
			Supervision Charges		11,000.00
DIRECT RECEIPTS	₹	43,35,570.50	DIRECT PAYMENTS	₹	19,95,847.50

Continued.....



INDIRECT RECEIPTS		₹	₹	INDIRECT PAYMENTS		₹	₹
To SSVSS			12,180.00	By SSVSS			23,19,800.00
To Intra Branch			46,54,714.50	By Intra Branch			47,25,779.50
Prin. BBA Section	40,18,051.50			Prin. BBA Section	42,66,780.50		
Prin. BCS Section	1,77,664.00			Prin. BCS Section			
Prin. Sr. college Section	4,58,999.00			Prin. Sr. college Section	4,58,999.00		
To Salary Deductions			1,88,739.00	By Salary Deductions			1,86,239.00
Professional Tax	11,075.00			Professional Tax	8,575.00		
Prov Fund Deposit	1,77,664.00			Prov Fund Deposit	1,77,664.00		
To Other fees			4,635.00	By Other Fees			
Poor Student Aid fund	4,635.00			Poor Student Aid fund			
To University			2,04,684.00	By University			1,81,457.00
University Exam Fee	1,34,904.00			University Exam Fee	1,29,896.00		
Eligibility Fee	7,200.00			Eligibility Fee	8,500.00		
University Pro-rata Fee	5,025.00			University Pro-rata Fee	5,425.00		
Apatkali Nidhi	2,010.00			Apatkali Nidhi	2,170.00		
Ashwamedh Nidhi	6,030.00			Ashwamedh Nidhi	6,510.00		
Lead college fee	5,025.00			Lead college fee	5,475.00		
University Youth Festival	11,040.00			University Youth Festival	7,161.00		
suvidha	10,050.00			E- Suvidha	3,250.00		
Photo Copy Ans Book Fee	1,320.00			Photo Copy Ans Book Fee			
Univewrsity Development Fund	10,050.00			Univewrsity Development Fund	50.00		
SFU	2,010.00			SFU	2,170.00		
Student Welfare Fund	10,020.00			Student Welfare Fund	10,900.00		
To Deposites			8,400.00	By Deposites			300.00
Library Deposit	8,400.00			Library Deposit	300.00		
INDIVIDUAL			500.00	INDIVIDUAL			
INDIRECT RECEIPTS	₹		50,73,852.50	INDIRECT PAYMENTS	₹		74,13,575.50
OPENING CASH AND BANK BALANCES			10.00	CLOSING CASH AND BANK BALANCES			10.00
Cash in Hand	10.00			Cash in Hand	10.00		
GRAND TOTAL	₹		94,09,433.00	GRAND TOTAL	₹		94,09,433.00

As per our report on even date

P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

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Vrushali Phatak
Partner
Membership No: 137548



SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2019-20

Particulars	WDV as on 1.4.2019	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2020
Library	42,176.00	39,609.00	81,785.00	50%	40,893.00	40,892.00
Lab equipments/ Science Appartus	0.00	0.00	0.00	40%	0.00	0.00
Physical education equipments	0.00	0.00	0.00	50%	0.00	0.00
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
Furniture	38,548.00	0.00	38,548.00	25%	9,637.00	28,911.00
Computer	30,865.00	5,83,825.00	6,14,691.00	40%	2,45,876.00	3,68,815.00
Other deadstock	0.00	0.00	0.00	25%	0.00	0.00
Audio visual equipments	0.00	0.00	0.00	20%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
	1,11,590.00	6,23,434.00	7,35,024.00		2,95,406.00	4,38,618.00

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

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



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
B.C.S Department

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

Receipts	₹	₹	Payments	₹	₹
To Fees		37,30,185.00	By Remuneration		20,24,357.00
Admission Fee	2,090.00		Non Grant Salary Teaching	15,69,733.00	
Identity card fees	2,870.00		Non grant Salary Non Teaching	2,02,200.00	
Tuition Fees	35,31,125.00		Remuneration	48,000.00	
Library fee	10,450.00		P.F. Sanstha Contribution	2,04,424.00	
Gymkhana Fee	16,720.00				
Laboratory Fee	26,125.00		By Library Books		7,090.00
College magazine fee	7,490.00		Lib. Books	7,090.00	
College Day	6,420.00				
College Exam Fee	6,420.00		Furniture and Dead Stock		1,28,600.00
COC Course Fees	1,02,900.00		Batteries	1,28,000.00	
Environment Science Fee	17,575.00				
College Fee		1,91,219.00	By Educational Expence		2,99,227.90
			Seminar	1,000.00	
To Other Receipts		3,82,008.00	Environment Fee	3,600.00	
Sale Of Prospectus	21,600.00		Periodicals	2,550.00	
Sale Of Science Journals	1,04,158.00		Gymkhana Current Exp.	1,500.00	
Registration fee	21,150.00		Telephone Exp.	85,429.00	
Vivek periodical	2,140.00		Lab. Exp.	950.00	
Autonomous Exam Fee	2,32,960.00		Affiliation Fees	2,880.00	
			Misc. Expenditure	3,507.90	
Bank interest		40,381.00	Audit Fee	1,180.00	
			Purchase Of Prospectus	26,342.00	
			Purchase Of Science Journals	1,35,029.00	
			Identity Card exp.	3,045.00	
			Book Binding	850.00	
			Educational Tour	2,100.00	
			Computer Exp	9,265.00	
			COC Course Exp	20,000.00	
			College Fee		1,91,219.00
			By Supervision Charges		64,000.00
DIRECT RECEIPTS	₹	43,45,793.00	DIRECT PAYMENTS	₹	27,13,833.90

Continued...



Receipts	₹	₹	Payments	₹	₹
SSVSS		65,180.00	SSVSS		26,83,729.00
To Intra Branch		60,41,998.00	By Intra Branch		65,45,568.00
Bio Tech Dept	13,730.00		Bio Tech Dept	2,00,556.00	
Sr. College Section	60,28,268.00		Sr. College Section	60,28,268.00	
B.C.A Section			B.C.A Section	1,77,664.00	
B.B.A Section			B.B.A Section	1,39,080.00	
To Salary Deductions		27,65,660.00	By Salary Deductions		18,09,133.00
Professional Tax	25,125.00		Professional Tax	21,725.00	
Provident Fund Deposit	22,06,938.00		Provident Fund Deposit	12,53,811.00	
Provident Fund Ind Share	5,33,597.00		Provident Fund Ind Share	5,33,597.00	
To University Fees		1,78,960.00	By University Fees		1,57,494.00
University Exam Fee	1,01,770.00		University Exam Fee	1,01,588.00	
Eligibility fee	7,875.00		Eligibility fee	8,000.00	
University Pro- Rata	5,225.00		University Pro- Rata	5,300.00	
Apatkalin Nidhi	2,090.00		Apatkalin Nidhi	2,120.00	
Ashwamedh Nidhi	6,270.00		Ashwamedh Nidhi	6,360.00	
Lead College Fee	5,225.00		Lead College Fee	5,300.00	
Group Insurance Student			Group Insurance Student	10,600.00	
University Youth Festivals	11,485.00		University Youth Festivals	6,996.00	
E- Suvidha	10,450.00		E- Suvidha	3,500.00	
University Development Fund	10,450.00		University Development Fund		
NSS			NSS	2,120.00	
SFU	2,090.00		SFU		
Photo Copy Ans. Book Fee	2,310.00		Photo Copy Ans. Book Fee	2,310.00	
Revaluation Fee Answer Book	3,300.00		Revaluation Fee Answer Book	3,300.00	
Student Welfare Fund	10,420.00		Student Welfare Fund		
Individuals a/c		22,885.00	Individuals a/c		20,000.00
Deposits		12,300.00	Deposits		
Laboratory Deposit	4,100.00		Laboratory Deposit		
Library Deposit	8,200.00		Library Deposit		
Other Receipts		6,048.00	Other Payments		1,768.00
TDS	1,768.00		TDS	1,768.00	
Poor student Aid Fund	4,280.00		Poor student Aid Fund		
NET PAYMENTS	₹	90,93,031.00	INDIRECT PAYMENTS	₹	1,12,17,692.00
CASH AND BANK BALANCES		8,48,693.50	CASH AND BANK BALANCES		3,53,931.60
Cash in Hand	410.00		Cash in Hand	2,564.00	
OBC Bank A/c no. 0984	8,48,283.50		OBC Bank A/c no. 0984	3,51,367.60	
GRAND TOTAL	₹	1,42,85,517.50	GRAND TOTAL	₹	1,42,85,517.50

As per our report on even date

For P V Phatak & Associates
 Firm registration number : 136411W
 Chartered Accountants

Handwritten Signature
 Vrushali Phatak
 Partner
 Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE, KOLHAPUR. (BCS Dept.)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

Expenditure	₹	₹	Income	₹	₹
To Salary expenses		20,24,357.00	By Fees From Student		37,30,185.00
To Educational expenses		2,99,227.90	By Bank Interest		40,381.00
To Supervision charges		64,000.00	By Other Receipts		3,82,008.00
To Depreciation		1,97,967.00			
To Surplus		15,67,022.10			
Total		41,52,574.00	Total		41,52,574.00

BALANCE SHEET AS ON MARCH 31, 2020

Liabilities	₹	₹	Assets	₹	₹
DEPOSITS		4,27,402.00	SSVSS Kolhapur		2,29,60,496.00
Deposits	2,09,155.00		Fixed assets		4,36,006.00
Health Insurance	38,485.00		[Refer schedule attached]		
Library Deposit	8,200.00		By Intra Branch		5,17,210.00
S.A. Fund	1,52,932.00		B.B.A Section	1,52,720.00	
Lab Deposits	4,405.00		B.C.A Section	1,77,664.00	
Lead College	6,025.00		Bio Tech Dept	1,86,826.00	
Library Deposit	8,200.00		UNIVERSITY FEES		13,922.00
UNIVERSITY FEES		3,45,337.00	E mail	200.00	
University Semester Exam	32,673.00		University Exam Fee	3,112.00	
Eligibility	2,325.00		Apatkalin nidhi	10.00	
E- Suvidha	11,000.00		Lead College Fee		
Photo Copy Ans. Book Fee	1,100.00		Group Insurance Student	10,600.00	
Student Welfare Fund	12,600.00		CASH & BANK BAL.		3,53,931.60
S.U.Y.F.	22,420.00		Cash In Hand	2,564.00	
Development Fund (C.D.F.)	1,30,437.00		OBC Bank A/c no. 0984	3,51,367.60	
Pro-Rata Fee	1,459.00				
Ashwamedh Fee	13,716.00				
Uni. Dev Fund	1,02,668.00				
University Youth Festivals	4,489.00				
University Development Fund	10,450.00				
Other a/c		18,23,393.00			
Relief Fund	2,930.00				
Ex Student	27,400.00				
Book Bank	4,675.00				
Cap Exam	8,400.00				
Cap Exam form fee	530.00				
Prof. tax	26,475.00				
Prov. fund	5,57,784.00				
Provident Fund Deposit	9,53,127.00				
Environmental Fees	51,450.00				
Golden jubilee	10,700.00				
Vivekanand Periodical	2,030.00				
N.S.S./S.F.U	5,430.00				
Students Allumani	3,037.00				
Central assesent YCMOU	100.00				
Autonomous Exam Development Fund	1,65,045.00				
Poor Student Aid Fund	4,280.00				
Individual		3,820.34			
INCOME & EXPE. A/c		2,16,81,613.26			
Op. Balance	2,01,14,591.16				
Add: Surplus	15,67,022.10				
Total		2,42,81,565.60	Total		2,42,81,565.60

As per our report on even date

For P.V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

Prakash Phatak
Prakash Phatak
Partner

Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE, KOLHAPUR. (BCS Dept.)

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2019-20

Particulars	WDV as on 1.4.2019	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2020
Library	12,293.00	7,090.00	19,383.00	50%	9,692.00	9,691.00
Lab equipments/ Science Appartus	1,25,051.00	0.00	1,25,051.00	40%	50,020.00	75,031.00
Physical education equipments	0.00	0.00	0.00	20%	0.00	0.00
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
Furniture	0.00	0.00	0.00	25%	0.00	0.00
Computer	1,05,800.00	0.00	1,05,800.00	40%	42,320.00	63,480.00
Other deadstock	2,55,739.00	1,28,000.00	3,83,739.00	25%	95,935.00	2,87,804.00
Audio visual equipments	0.00	0.00	0.00	50%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
	4,98,883.00	1,35,090.00	6,33,973.00		1,97,967.00	4,36,006.00

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

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



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
B.C.S Department

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

Receipts	₹	₹	Payments	₹	₹
To Fees		37,30,185.00	By Remuneration		20,24,357.00
Admission Fee	2,090.00		Non Grant Salary Teaching	15,69,733.00	
Identity card fees	2,870.00		Non grant Salary Non Teaching	2,02,200.00	
Tuition Fees	35,31,125.00		Remuneration	48,000.00	
Library fee	10,450.00		P.F. Sanstha Contribution	2,04,424.00	
Gymkhana Fee	16,720.00				
Laboratory Fee	26,125.00		By Library Books		7,090.00
College magazine fee	7,490.00		Lib Books	7,090.00	
College Day	6,420.00				
College Exam Fee	6,420.00		Furniture and Dead Stock		1,28,000.00
COC Course Fees	1,02,900.00		Batteries	1,28,000.00	
Environment Science Fee	17,575.00				
			By Educational Expense		2,99,227.90
College Fee		1,91,219.00	Seminar	1,000.00	
			Environment Fee	3,600.00	
To Other Receipts		3,82,008.00	Periodicals	2,550.00	
Sale Of Prospectus	21,600.00		Gymkhana Current Exp.	1,500.00	
Sale Of Science Journals	1,04,158.00		Telephone Exp.	85,429.00	
Registration fee	21,150.00		Lab. Exp.	950.00	
Vivek periodical	2,140.00		Affiliation Fees	2,880.00	
Autonomous Exam Fee	2,32,960.00		Misc. Expenditure	3,507.90	
			Audit Fee	1,180.00	
Bank interest		40,381.00	Purchase Of Prospectus	26,342.00	
			Purchase Of Science Journals	1,35,029.00	
			Identity Card exp.	3,045.00	
			Book Binding	850.00	
			Educational Tour	2,100.00	
			Computer Exp	9,265.00	
			COC Course Exp	20,000.00	
			College Fee		1,91,219.00
			By Supervision Charges		64,000.00
DIRECT RECEIPTS	₹	43,43,793.00	DIRECT PAYMENTS	₹	27,13,857.90

Continued...



Receipts	₹	₹	Payments	₹	₹
SSVSS-		65,180.00	SSVSS		26,83,729.00
To Intra Branch		60,41,998.00	By Intra Branch		65,45,568.00
Bio Tech Dept	13,730.00		Bio Tech Dept	2,00,556.00	
Sr. College Section	60,28,268.00		Sr. College Section	60,28,268.00	
B.C.A Section	-		B.C.A Section	1,77,664.00	
B.B.A Section	-		B.B.A Section	1,39,080.00	
To Salary Deductions		27,65,660.00	By Salary Deductions		18,09,133.00
Professional Tax	25,125.00		Professional Tax	21,725.00	
Provident Fund Deposit	22,06,938.00		Provident Fund Deposit	12,53,811.00	
Provident Fund Ind Share	5,33,597.00		Provident Fund Ind Share	5,33,597.00	
To University Fees		1,78,960.00	By University Fees		1,57,494.00
University Exam Fee	1,01,770.00		University Exam Fee	1,01,588.00	
Eligibility fee	7,875.00		Eligibility fee	8,000.00	
University Pro- Rata	5,225.00		University Pro- Rata	5,300.00	
Apatkalin Nidhi	2,090.00		Apatkalin Nidhi	2,120.00	
Ashwamedh Nidhi	6,270.00		Ashwamedh Nidhi	6,360.00	
Lead College Fee	5,225.00		Lead College Fee	5,300.00	
Group Insurance Student	-		Group Insurance Student	10,600.00	
University Youth Festivals	11,485.00		University Youth Festivals	6,996.00	
E-Suvidha	10,450.00		E- Suvidha	3,500.00	
University Development Fund	10,450.00		University Development Fund	-	
NSS	-		NSS	2,120.00	
SFU	2,090.00		SFU	-	
Photo Copy Ans. Book Fee	2,310.00		Photo Copy Ans. Book Fee	2,310.00	
Revaluation Fee Answer Book	3,300.00		Revaluation Fee Answer Book	3,300.00	
Student Welfare Fund	10,420.00		Student Welfare Fund	-	
Individuals a/c		22,885.00	Individuals a/c		20,000.00
Deposits		12,300.00	Deposits		-
Laboratory Deposit	4,100.00		Laboratory Deposit	-	
Library Deposit	8,200.00		Library Deposit	-	
Other Receipts		6,048.00	Other Payments		1,768.00
TDS	1,768.00		TDS	1,768.00	
Poor student Aid Fund	4,280.00		Poor student Aid Fund	-	
INDIRECT PAYMENTS	₹	90,93,031.00	INDIRECT PAYMENTS	₹	1,12,17,692.00
CASH AND BANK BALANCES		8,48,693.50	CASH AND BANK BALANCES		3,53,931.60
Cash in Hand	410.00		Cash in Hand	2,564.00	
OBC Bank A/c no. 0984	8,48,283.50		OBC Bank A/c no. 0584	3,51,367.60	
GRAND TOTAL	₹	1,42,85,517.50	GRAND TOTAL	₹	1,42,85,517.50

As per our report on even date

For P V Phatak & Associates
 Firm registration number : 136411W
 Chartered Accountants

Handwritten signature

Vrushali Phatak
 Partner
 Members Hip No. 137548



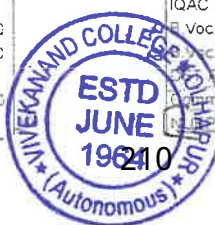
Shri Swami Vivekanand Shikshan Sanstha's
VIVEKANAND COLLEGE, KOLHAPUR
(SENIOR COLLEGE)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2019
DIRECT RECEIPT

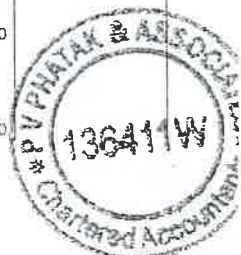
	AMOUNT RS.	AMOUNT RS.		AMOUNT RS.	AMOUNT RS.
TO GOVT. GRANTS		112,916,199.00	BY SALARY EXPENDITURE		
Salary Grant	111,561,823.00		TEACHING		75,371,275.00
Non Salary Grant	1,186,610.00		Basic Pay Teaching	23,808,013.00	
Medical Reimbursement Grant	167,766.00		G.P. Teaching	4,192,185.00	
			D.A. Teaching	39,287,333.00	
			HRA Teaching	5,609,021.00	
			CLA Teaching	69,333.00	
			T.A. Teaching	612,111.00	
			Special Pay Teaching	36,000.00	
			CHB Salary	1,757,280.00	
TO Z.P. GRANTS			NON-TEACHING		11,405,034.00
EBC Grant			Basic Pay Non Teaching	3,513,865.00	
MTC Fee Grant			G.P. Non Teaching	708,382.00	
PTC Fee Grant			D.A. Non Teaching	6,200,550.00	
Ex-Jawan. Fee Grant			HRA Non Teaching	844,450.00	
			CLA Non Teaching	32,318.00	
			T.A. Non Teaching	105,469.00	
			Vith Pay Difference Non-Teaching		
			Other Allowance		
			MENIALS		24,718,110.00
			Basic Pay Menials	7,652,110.00	
			G.P. Menials	1,466,550.00	
			D.A. Menials	13,375,736.00	
			HRA Menials	1,823,228.00	
			CLA. Menials	89,102.00	
			T.A. Menials	311,384.00	
			Vith Pay Difference Meneals		
TO FEES FROM STUDENTS		2,082,500.00	LEAVE INCASHMENT SALARY NON TEACHING		
College Fee			Basic Pay		
Admission Fees	29,120.00		Dearness Pay		
Tution Fees	1,186,610.00		Dearness Allowance		
Library Fees	148,415.00				
Gymkhana Fees	248,180.00		LEAVE INCASHMENT SALARY MENEALS		
Laboratory Fees	139,775.00		Basic Pay		
Magazine Fees	113,710.00		Dearness Pay		
College Day	87,540.00		Dearness Allowance		
T.C. Fees	36,050.00				
College Exam	93,100.00		BY OTHER ALLOWANCES		36,200.00
			Cash Allowance	900.00	
			Typing Allowance		
			Washing Allowance	35,300.00	
			BY LTC		
			LTC Concession Teaching		
			LTC Concession Non Teaching		
			LTC Concession Menials		
			BY MEDICAL EXP.		167,766.00
			Medical Reimbursement Teaching		
			Medical Reimbursement Non Teaching	151,677.00	
			Medical Reimbursement Menials	16,089.00	
			BY FURNITURE & DEADSTOCK		2,529,955.00
			Deadstock	2,455,533.00	
			Misc. Deadstock	6,170.00	
			Computer Dead Stock	68,252.00	
			BY LIBRARY EXPENDITURE		214,845.00
			Library Books	158,145.00	
			Library Books M.Sc.		
			Book Bank		
			Periodicals	46,700.00	
			BY LABORATORY EXPENDITURE		219,451.00
			Laboratory Equipments	41,619.00	
			Lab. Chemicals & Current Exp.	177,832.00	
			BY GUMKHANA EXPENDITURE		902,811.00
			Gymkhana Equipments	207,816.00	
			Gymkhana Current Exp	284,648.00	
			Magazine Exp.	229,596.00	
			College Day	160,751.00	
TO OTHER RECEIPTS		14,648,879.00			
Identity Card	51,270.00				
Laboratory Breakage	221,709.00				
Cost of Library Books	3,498.00				
Magazine Advert.	94,690.00				
Sale of Prospectus	101,960.00				
Sale of Science Journals	260,789.00				
Sale of Autonomos Books	28,300.00				
Sale of Scrap Paper/Material	26,192.00				
Sale of Forms	8,300.00				
Ad on Course Fee	89,730.00				
Conference Contribution	146,431.00				
Bank Interest	370,462.00				
Fixed Deposit Interest	4,937.00				
Computer Fees	894,800.00				
Bio-Tech Fees	1,047,935.00				
Microbiology Fees	938,835.00				
Non Grant Fee	4,170,785.00				
Envior Fee	252,405.00				
CCC Course Fee	449,090.00				



Book-Bank	25,950.00		BY OTHER EXPENDITURE		1,929,363.60
Autonomous College Grant	1,500,000.00		Travelling Allowance	36,377.00	
Autonomous Exam Fee	1,123,070.00		Educational Tour	59,790.00	
Other Fee			Binding Charges	360.00	
B Vocational	2,546,132.00		College Garden		
Vivek Periodicals	32,360.00		Telephone Exp.	35,153.00	
Bonafide Certificate Fee	1,090.00		Internet Exp.	75,565.00	
Excess Fee	61,493.00		Electricity Charges	748,172.00	
Online Registration Fee	188,750.00		Postage & Telegram	11,091.00	
			Reading Room/ News Paper	17,430.00	
			Printing & Stationery	100,547.00	
			Advertisement	62,580.00	
			Repairs to Dead Stock	5,424.00	
			Uniform to Peon	74,006.00	
			Misc. Expenditure	102,339.60	
			Building Repair	21,246.00	
			Building Insurance	20,663.00	
			AMC Charges	56,947.00	
			Water Charges	34,216.00	
			Web Site Exp.	14,750.00	
			Refund of UGC Grant	21,494.00	
			Audit Fee	144,220.00	
			Cleaning Charges	102,304.00	
			UGC Advisory Committee Exp.	53,440.00	
			E TDS Charges	37,080.00	
			EPF Consultancy Charges	7,375.00	
			Computer Expenditure	86,794.00	
			BY EDUCATIONAL EXPENDITURE		3,657,691.00
			Purchase of Forms		
			Purchase of Prospectus	101,920.00	
			Purchase of Science Journal	232,201.00	
			Affiliation Fees	24,480.00	
			Identity Card	50,785.00	
			Kamava Shikha	7,440.00	
			Ad On Course Exp.	71,136.00	
			Convocation at College	11,454.00	
			Envior. Exp.	95,850.00	
			Paper Charges/ College Exam.	103,950.00	
			Book Binding	4,580.00	
			Seminar	30,127.00	
			State/ National Seminar	150,450.00	
			College Fréeship	5,000.00	
			Autonomous Book Printing	59,800.00	
			Autonomous College Exp.	1,575,448.00	
			Autonomous College Exam. Exp.	1,123,070.00	
			Vivek News Paper	10,000.00	
			Autonomous College Grant		
			BY Corporation Tax		136,247.00
			BY Supervision Charges		1,223,000.00
			BY Non-Grant Salary		1,857,244.00
			BY Provident Fund Sanstha Share		222,482.00
			BY Tuition Fee Adjustment		1,186,610.00
TOTAL DIRECT RECEIPT		129,647,578.00	TOTAL DIRECT PAYMENT		125,778,085.60
INDIRECT RECEIPT	AMOUNT RS.	AMOUNT RS.	INDIRECT PAYMENT	AMOUNT RS.	AMOUNT RS.
TO SECRETARY SSVSS KOLHAPUR		7,348,789.00	BY SECRETARY SSVSS KOLHAPUR		4,233,266.00
TO PROVIDENT FUND A/C		15,050,206.00	BY PROVIDENT FUND A/C		15,050,206.00
Provident Fund Deposit	5,454,000.00		Provident Fund Deposit A.O.	5,454,000.00	
DCPS	2,124,399.00		DCPS	2,124,399.00	
Provident Fund Withdrawal (Non-Refundable)	7,471,807.00		Provident Fund Withdrawal (Non-Refundable)	7,471,807.00	
Provident Fund Withdrawal (Refundable)			Provident Fund Withdrawal (Refundable)		
TO UGC GRANTS		18,920,266.00	BY UGC EXPENDITURE		22,164,957.00
UGC Human Right Education			UGC Human Right Education		
College with Potential for Excellence			College with Potential for Excellence	8,602,556.00	
Minor Research Project			Minor Research Project		
Major Research Project			Major Research Project		
Carrier Oriented Course	9,969.00		Carrier Oriented Course	278,975.00	
ICSSR Conference (Economics)	45,000.00		ICSSR Conference (Economics)		
ICHR Conference Grant (History)			ICHR Conference Grant (History)		
IQAC Cell			IQAC Cell		
B Voc. Grant	3,983,600.00		B Voc. Grant	6,718,805.00	
B Voc Advance	2,561,697.00		B Voc. Advance	2,899,009.00	
DST Fellowship Grant			DST Fellowship Grant	220,000.00	
Community College Grant	2,320,000.00		Community College Grant	3,171,233.00	
NUEPA Conference Grant			NUEPA Conference Grant		



RUSA Grant	10,000,000.00		RUSA Grant	274,379.00	
TO SALARY DEDUCTIONS		23,701,607.00	BY SALARY DEDUCTIONS		23,934,102.00
Income Tax	11,958,370.00		Income Tax	12,213,921.00	
Income Tax Other than Salary	31,928.00		Income Tax Other than Salary	31,666.00	
Profession Tax	376,200.00		Profession Tax	394,200.00	
LIC	2,590,834.00		LIC	2,590,040.00	
Path Sanstha	3,908,355.00		Path Sanstha	3,908,355.00	
Bank Loan	-		Bank Loan	-	
Provi. Fund Ind. & Sanstha Share	222,482.00		Provi. Fund Ind. & Sanstha Share	222,482.00	
Krutadnyanata Nidhi	995,341.00		Krutadnyanata Nidhi	995,341.00	
Path Pedhy Divident	539,892.00		Path Pedhy Divident	539,892.00	
Dr. Bapuji Salunkhe Janma Shalabdi Nidhi	2,733,026.00		Dr. Bapuji Salunkhe Janma Shalabdi Nidhi	2,733,026.00	
Family Court Recovery	60,440.00		Family Court Recovery	60,440.00	
C.M. Relief Fund (Keral Flood)	203,321.00		C.M. Relief Fund (Keral Flood)	203,321.00	
Staff Accidental Insurance	41,418.00		Staff Accidental Insurance	41,418.00	
TO INTRA BRANCH A/C		10,770,496.00	BY INTRA BRANCH A/C		10,770,496.00
Prin. Jr. College	3,191,350.00		Prin. Jr. College	3,191,350.00	
Prin. M.Sc. (Chem.) Section	2,359,322.00		Prin. M.Sc. (Chem.) Section	2,359,322.00	
Prin. BBA Section	368,550.00		Prin. BBA Section	368,550.00	
Prin. BCA Section	383,456.00		Prin. BCA Section	383,456.00	
Prin. BCS Section	3,174,748.00		Prin. BCS Section	3,174,748.00	
Prin. Bio-Tech Section	147,743.00		Prin. Bio-Tech Section	147,743.00	
Prin. Ladies Hostel	1,144,425.00		Prin. Ladies Hostel	1,144,425.00	
Prin. M.Sc. (Envi.Sci.) Section	902.00		Prin. M.Sc. (Envi.Sci.) Section	902.00	
Prin. M.Phil.(YCMOU) Section	-		Prin. M.Phil.(YCMOU) Section	-	
TO SCHOLARSHIP A/C		9,683,028.00	BY SCHOLARSHIP A/C		6,718,353.00
GOI Scholarship	6,818,442.50		GOI Scholarship	5,853,074.00	
GOI Freeship	1,013,747.50		GOI Freeship	809,316.00	
Govt. Open Merit Scholarship	1,000.00		Govt. Open Merit Scholarship	25,000.00	
Physical Handicaped Scholarship	-		Physical Handicaped Scholarship	-	
Maths & Physics Merit Scholarship	-		Maths & Physics Merit Scholarship	-	
Hindi Scholarship	-		Hindi Scholarship	-	
AICTE Scholarship	19,763.00		AICTE Scholarship	19,763.00	
Zonal Sports Scholarship	-		Zonal Sports Scholarship	-	
S.M. Dr. Bapuji Salunkhe Paritoshik	3,000.00		S.M. Dr. Bapuji Salunkhe Paritoshik	3,000.00	
Smt. Manjulabai Chavan Paritoshik	-		Smt. Manjulabai Chavan Paritoshik	-	
Dr. S.R. Patil Paritoshik	-		Dr. S.R. Patil Paritoshik	-	
Smt. Ratnabai Chougule Paritoshik	-		Smt. Ratnabai Chougule Paritoshik	-	
Late Shri Vijay Charankar Prize	-		Late Shri Vijay Charankar Prize	-	
Late Rahul Hatti Paritoshik	-		Late Rahul Hatti Paritoshik	-	
Prof. B.N. Patil Paritoshik	-		Prof. B.N. Patil Paritoshik	-	
Late Shri V.N. Kakatkar Paritoshik	700.00		Late Shri V.N. Kakatkar Paritoshik	700.00	
Best student of the Year Prize	7,500.00		Best student of the Year Prize	7,500.00	
Raj. Chh. Shahu Maharaj Shikshan Shulk	1,818,875.00		Raj. Chh. Shahu Maharaj Shikshan Shulk	-	
PTC Exam Fee	-		PTC Exam Fee	-	
MTC Exam Fee	-		MTC Exam Fee	-	
TO UNIVERSITY A/C		5,196,033.00	BY UNIVERSITY A/C		5,509,013.00
University Exam Fee	1,980,653.00		University Exam Fee	1,980,653.00	
Eligibility Fee	114,585.00		Eligibility Fee	105,125.00	
University Pro. Rata	95,425.00		University Pro. Rata	87,875.00	
Apatkalin Nidhi	21,965.00		Apatkalin Nidhi	32,090.00	
Ashwamedh Nidhi	91,285.00		Ashwamedh Nidhi	77,490.00	
Lead College Fee	75,120.00		Lead College Fee	80,400.00	
E-Mail Fee	149,440.00		E-Mail Fee	98,700.00	
Development Fee	353,824.00		Development Fee	5,074.00	
SUYF	135,725.00		SUYF	292,958.00	
University Centre Exp.	876,849.00		University Centre Exp.	1,000,496.00	
Semister Exam Centre Exp.	103,962.00		Semister Exam Centre Exp.	492,838.00	
Central Assessment Exp.	1,010,974.00		Central Assessment Exp.	1,204,839.00	
University Development Fund	133,031.00		University Development Fund	-	
Practical Exam Remuneration	24,915.00		Practical Exam Remuneration	24,915.00	
University Seminar	4,620.00		University Seminar	4,800.00	
SFU	22,200.00		SFU	20,760.00	
Photo Copy Ans. Book Fee	440.00		Photo Copy Ans. Book Fee	-	
TO OTHER FEES		699,441.00	BY OTHER FEES		928,770.00
Student Welfare Fee	97,640.00		Student Welfare Fee	80,120.00	
S.A. Fund	138,250.00		S.A. Fund	64,920.00	
Alumni Fee	30.00		Alumni Fee	22,161.00	
Lead College Workshop	58,000.00		Lead College Workshop	58,000.00	
NSS A/c	89,000.00		NSS A/c	89,000.00	
Revenue Stamp	1,995.00		Revenue Stamp	1,995.00	
Flag Day	-		Flag Day	-	
Central Assessment Exp. (YCMOU)	102,603.00		Central Assessment Exp. (YCMOU)	102,231.00	
M.Sc. Envir.	-		M.Sc. Envir.	-	
NCC Washing Allowance	4,960.00		NCC Washing Allowance	-	
Net Exam Remuneration	-		Net Exam Remuneration	-	
Vivekanand Mahostav	150,200.00		Vivekanand Mahostav	75,546.00	



Other Exam Exp	29,821.00		Other Exam Exp	3,300.00	
Loksatta Lokankika Exp	-		Loksatta Lokankika Exp	-	
Kalavishkar Ekankika Exp	-		Kalavishkar Ekankika Exp	-	
Dr. S.V. Kakatkar Deposit	10,000.00		Dr. S.V. Kakatkar Deposit	-	
Path Sanstha Fixed Deposit	-		Path Sanstha Fixed Deposit	-	
Salary Advance Teaching	-		Salary Advance Teaching	-	
Salary Advance Non-Teaching	-		Salary Advance Non-Teaching	-	
Salary Advance Peon	-		Salary Advance Peon	180,000.00	
Anamat	6,942.00		Anamat	251,497.00	
TO DEPOSITS		450,315.00	BY DEPOSITS		226,849.00
Laboratory Deposit	24,830.00		Laboratory Deposit	92,070.00	
Library Deposit	176,060.00		Library Deposit	123,779.00	
Auto. Exam. Deve Fund	207,999.00		Auto. Exam. Deve Fund	-	
Corpus Fund	28,950.00		Corpus Fund	-	
Light Deposit	-		Light Deposit	11,000.00	
Salary Deposit	12,476.00		Salary Deposit	-	
TO Individual Advance		4,670,574.00	BY Individual Advance		5,189,059.00
TOTAL INDIRECT RECEIPT		96,490,755.00	TOTAL INDIRECT PAYMENT		94,725,071.00
TO OPENING CASH & BANK BALANCE		9,941,592.76	BY CLOSING CASH & BANK BALANCE		15,576,769.16
Cash in hand	58,321.00		Cash in hand	23,110.00	
Bank of Maha A/C No. 60001015464	127,276.50		Bank of Maha A/C No. 60001015464	(801.40)	
Bank of Maharashtra 60321704959	-		Bank of Maharashtra 60321704959	9,778,032.30	
Oriental Bank A/C No. 08882010001590	5,945,039.58		Oriental Bank A/C No. 08882010001590	143,844.58	
Oriental Bank A/C No. 08882010001650	2,271,118.33		Oriental Bank A/C No. 08882010001650	325,939.33	
Oriental Bank A/C No. 08882010001660	1,229,480.85		Oriental Bank A/C No. 08882010001660	524,618.85	
Oriental Bank A/C No. 08882010011000	75,853.00		Oriental Bank A/C No. 08882010011000	1,438,624.00	
Oriental Bank A/C No. 08882151003534	200,365.50		Oriental Bank A/C No. 08882151003534	3,219,861.50	
Oriental Bank A/C No. 08882413000146	34,138.00		Oriental Bank A/C No. 08882413000146	123,540.00	
L.M.Gholane A/C	-		L.M.Gholane A/C	-	
GRAND TOTAL		236,079,925.76	GRAND TOTAL		236,079,925.76

PRINCIPAL
Jivekanand College
 SPS Kolhapur.

As per our report of even data
 for P V Phatak & Associates
 Chartered Accountants



(Signature)

CA Vikram Phatak
 Partner
 Membership No. 122776



18-19

PV PHATAK & ASSOCIATES

Chartered Accountants



UDIN : 19122778AAAABK7398

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of VIVEKANAND COLLEGE (SENIOR), KOLHAPUR. [hereinafter referred to as "the College"], being a branch of SSVSS, which comprise the balance sheet as at March 31, 2019, and the income and expenditure account and receipt and payments account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion section* of our report, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made thereunder.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence of unutilized grants; the covenants attached to the grants already received; the nature of grants sanctioned; the amount of the grant not received out of the total amount sanctioned; and grants claimed but not sanctioned as on the date of balance sheet.

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the College has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2019 –

- Pre. Building committee ₹ 25,40,787.68
- Scholarships and Prizes ₹ 30,84,211.00
- University and Other Exam fee ₹ 32,87,312.81
- UGC Grants unutilized ₹ 1,01,96,781.00
- Other Liabilities ₹ 10,51,387.02

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2019 –

- University and Other Exam fee ₹ 4,49,229.00
- Other accounts ₹ 11,48,301.00
- UGC Grants receivable ₹ 2,04,55,856.00



As per information and explanation received by us, the depreciation has not been provided on women hostel building which has been carried in the balance sheet at cost.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made thereunder and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Date : 27.07.2019

Place: Kolhapur

For P V PHATAK & ASSOCIATES

Chartered Accountants

Firm Registration No.136411W




Vikram Phatak

Partner

Membership No.122778



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE (SENIOR)
TARABAI PARK, KOLHAPUR.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.03.2019

EXPENDITURE		₹	INCOME		₹
To Salary Expenses		11,15,30,620.00	By Salary Grant		11,15,61,823.00
To Medical Exp.		1,67,766.00	By Medical Grant		1,67,766.00
To Tution Fee Adjustment		11,86,610.00	By Non Grant Salary		11,86,610.00
To Non Grant Salary		18,57,244.00	By Fees From Students		20,82,500.00
To Educational Exp.		64,96,558.60	By Bank Interest		3,70,462.00
To Library Exp		46,700.00	By Other Receipt		1,42,78,417.00
To Laboratory. Exp		1,77,832.00			
To Audit Fee		1,44,220.00			
To Supervision Charges		12,23,000.00			
To Depreciation		17,24,236.00			
TO Surpus		50,92,791.40			
TOTAL		₹ 12,96,47,578.00	TOTAL		₹ 12,96,47,578.00

Notes to accounts forming part of financial statements are enclosed.

In terms of our report of even date

For and on behalf of management of the college-

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants



Vikram P. Phatak
Partner
Membership No. 122778




Principal/ Authorised Signatory
PRINCIPAL
Vivekanand College
Kolhapur



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE (SENIOR)
TARABAI PARK, KOLHAPUR.
BALANCE SHEET AS ON 31.03.2019

LIABILITIES	₹	₹	ASSETS	₹	₹
S.S.V.S.S.		2,32,61,186.81	Fixed assets (As per Schedule)		43,26,029.00
President building committee		25,40,787.68	Building Women Hostel		27,15,613.00
Deposits		3,02,125.00	Construction cost incurred	27,15,613.00	
Late Rahul Matti Paritoshik	9,628.00		Deposits		1,23,700.00
Telephone Deposit	3,791.00		O.B.C.F.D.	35,018.00	
Salary Deposit	14,084.00		Union Bank	13,500.00	
Library Deposits	2,74,622.00		Prin. D.A.Patil F.D.	12,500.00	
Scholarships and prizes		30,84,211.00	F.D.Union Bank	1,328.00	
GOI Scholarship	9,91,636.50		Gas Deposit	24,200.00	
GOI Freeship	2,67,849.50		Security Deposit	590.00	
Hindi Scholarship	4,850.00		Gathering Deposit	1,300.00	
Govt. Open Merit Scholarship	1,000.00		Electricity Deposit	34,720.00	
Raj. Chh. Shahu Maharaj Shikshan Shulk	18,18,875.00		Laboratory Deposit	544.00	
Prizes		3,94,246.00	Intra-branch accounts		10,96,450.00
Late Shri V.B.Charankar (F.D.)	11,000.00		M.Sc Computer Sciences	10,96,450.00	
Smt Ratnabai Chougule (F.D.)	5,000.00		Fixed Deposits with bank - (As per List)		2,74,246.00
B.N. Patil (F.D.)	15,000.00		Fixed Deposit With Path Pedhi Path Pedhi F.D	1,10,000.00	1,10,000.00
Prin. D.A.Patil (FD) I	25,157.00		University and other exam fees		4,49,229.00
Prin. D.A.Patil (FD) II	1,00,000.00		Apatkalin Nidhi	11,640.00	
Ranjanabai Chavan (F.D)	30,000.00		Lead College Fees	8,140.00	
A.S. Kadam (F.D)	20,000.00		SUYF	1,57,233.00	
F.D. For Scholarship & Prizes	80,089.00		Semester Exam Centre Exp.	79172.00	
Dr. R.S.Patil Deposit	10,000.00		Central Assessment Exp.	192864.00	
Dr. H.B.Patil Deposit	15,000.00		University Seminar	180.00	
Dr. S.V. Kakatkar Deposit	83,000.00		Other Accounts		11,48,301.00
University and other exam fees		32,87,312.81	Salary Advance Peon	11,46,000.00	
University Centre Exp.	1,09,960.00		Income Tax	2,301.00	
Development Fund	5,76,693.06		U.G.C Grants - Receivable		2,04,55,856.00
E. Mail Fee	1,78,060.00		UGC Conference Language	16,250.00	
Ashwamedh	1,71,620.00		Development Grant XII Plan	13,90,404.00	
Development Fee	3,48,750.00		Merged Scheme Grant XII Plan	58,969.00	
MTC Exam Fee	54,485.00		DBT Star College	6,88,347.00	
PTC Exam Fee	60,797.00		B.Vocational / Comm. college Grant	1,39,70,177.00	
Pro rata	70,383.00		UGC Conference Commerce	30,000.00	
Eligibility Fee	16,370.00		ICHR Conference (History)	10,000.00	
Health insurance	1,75,960.00		Major Research Project	2,03,360.00	
University Development Fund	12,50,779.00		C.O.C. Grant	12,27,593.00	
Lead College Workshop	44,892.00		College with Potential for Excellence	28,60,756.00	
University Exam Fee	91,395.00		B.Voc. Advance		3,37,312.00
S.A. Funds	1,35,288.75		Individual accounts		3,33,872.97
SFU	1,440.00		Cash and bank balances		1,55,76,769.16
Photo Copy Ans. Book Fee	440.00		Cash in hand	23,110.00	
U.G.C Grants - unutilised		1,01,96,781.00	Bank of Maha. A/C No. 60001015464 (801.40)		
IQAC Cell	77,172.00		Bank of Maharashtra 60321704959	97,78,032.30	
UGC Human Right Grant	1,29,542.00		Oriental Bank A/C No. 08882010001590	1,43,844.58	
Extension of Laboratory XI Plan	47,579.00		Oriental Bank A/C No. 08882010001650	3,25,939.33	
DST Fellowship Grant	45,343.00		Oriental Bank A/C No. 08882010001660	5,24,618.85	
Minor Research Project	1,26,524.00		Oriental Bank A/C No. 08882010011000	14,38,624.00	
ICSSR Conference (Economics)	45,000.00		Oriental Bank A/C No. 08882151003534	32,19,861.50	
RUSA Grant	97,25,621.00		Oriental Bank A/C No. 08882413000146	1,23,540.00	
Providend fund accounts		1,31,500.00			
P.F.Deposit	1,31,500.00				
Intra-branch accounts		1,04,198.00			
Prin. Xerox Center	1,00,000.00				
Prin. M.Phil (YCMOU) Section	4,198.00				

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Other liabilities		10,51,387.02			
Path Sanstha	200.00				
LIC Contribution	19,781.02				
Income Tax Other than Salary	8,475.00				
Profession Tax	9,010.00				
Oriental bank loan account	1,000.00				
Group Insurance Staff	1,441.00				
Jagar Janivancha	2,41,470.00				
Yashwantrao Chavan Uni.	71,199.00				
Flag Day	5,705.00				
DCPS Fund	185.00				
Net Exam Remuneration	7,200.00				
Salary Advance Teaching	2,88,880.00				
NSS A/c	14,386.00				
Other Receipt (Building Rent)	2,460.00				
Loksatta Lokankika Exp.	4,000.00				
Anamat	300.00				
Alumini Fee.	4,719.00				
Student Welfare Fee	17,520.00				
Central Assessment Exp.(YCMOU)	372.00				
NCC Washing Allowance	4,960.00				
Vivekanand Mahostav	84,654.00				
Other Exam Exp.	26,521.00				
Auto. Exam. Deve. Fund	2,07,999.00				
Corpus Fund	28,950.00				
Income and expenditure a/c		25,93,642.81			
Balance b/d	(24,99,148.59)				
Add : Surplus	50,92,791.40				
TOTAL	₹	4,69,47,378.13	TOTAL	₹	4,69,47,378.13

Notes to accounts forming part of financial statements are enclosed.

In terms of our report of even date


For and on behalf of management of the college-

For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants



Vikram P. Phatak
Partner
Membership No. 122778




Principal/ Authorised Signatory
Vivekanand College
Kolhapur



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHANS
Vivekanand College (Sr.), Kolhapur

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2018-19

Particulars	WDV as on 1.4.2018	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2019
Library	2,48,715.00	1,68,145.00	4,16,860.00	50%	2,08,430.00	2,08,430.00
Lab equipments/ Science Apparatus	5,22,628.00	41,619.00	5,64,247.00	40%	2,25,699.00	3,38,548.00
Physical education equipments	3,99,961.00	2,07,816.00	6,07,777.00	20%	1,21,555.00	4,86,222.00
Teaching aid equipments	181.00	0.00	181.00	20%	36.00	145.00
Furniture	12,60,638.00	0.00	12,60,638.00	25%	3,15,160.00	9,45,478.00
Computer	2,86,517.00	68,252.00	3,54,769.00	40%	1,41,908.00	2,12,861.00
Other deadstock	3,84,090.00	24,61,703.00	28,45,793.00	25%	7,11,448.00	21,34,345.00
Audio visual equipments	0.00	0.00	0.00	50%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
	31,02,730.00	29,47,535.00	60,50,265.00		17,24,236.00	43,26,029.00

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



Vivekanand College, Kolhapur

Tal: Karveer, Dist: Kolhapur

Notes forming part of financial statements as on and for the year ended March 31, 2019

Statement on significant accounting policies –

Basis of preparation –

The financial statements have been prepared to comply in all material respects with the Accounting Standards prevalent in India. The financial statements have been prepared under the historical cost convention. The accounting policies have been consistently applied by the college and are consistent with those used in the previous year.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the results of operations during the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

Fixed Assets

Fixed Assets are stated at opening WDV less depreciation. Cost includes all expenditure necessary to bring the asset to its working condition for its intended use. Building after its construction is complete, is transferred to building section of Shri Swami Vivekanand Shikshan Sanstha (SSVSS) as per policy of the SSVSS.

Depreciation

Depreciation is provided using the WDV method at the following rates –

Library	50%
Lab equipments/ Science Apparatus	40%
Physical education equipments	20%
Teaching aid equipments	20%
Furniture and deadstock	25%
Computer	40%
Audio visual equipments	50%
Work experience equipments	20%
Drawing equipments	20%

Since building, after its completion is transferred to SSVSS, no depreciation is provided for on the same.

Government grants and subsidies

Grants and subsidies from the UGC are recognized on its actual receipts.

Salary and grants other than UGC grants are recognized as income on its receipt.

When the UGC grant or subsidy relates to an expense item, it is credited to the Income and Expenditure a/c on its receipt to the extent of its utilization and debited to the income and expenditure account on its utilization. The unutilized balance if any is shown as a liability.

Where the grant or subsidy relates to an asset, its value is deducted from the gross value of the asset concerned in arriving at the carrying amount of the related asset. If it covers entire cost of an asset, the asset is stated at a nominal value i.e ₹ 10. The unutilized balance is shown as a liability.

Revenue recognition

Fees from students are recognized on receipt basis. Bank interest is recognized on receipt basis.

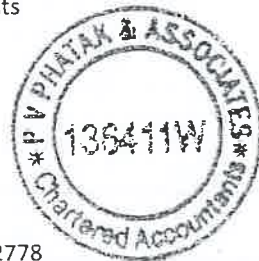
In terms of our report of even date

For P V Phatak & Associates

Firm registration number: 136411W

Chartered Accountants

Vikram P. Phatak
Partner
Membership No. 122778



For and on behalf of management of the college-

Principal/ Authorised Signatory

PRINCIPAL
Vivekanand College
Kolhapur





INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of VIVEKANAND COLLEGE, KOLHAPUR (M.sc CHEMISTRY/ M.sc MATHS/ M.COM). [hereinafter referred to as "the college"], being a branch of SSVSS, which comprise the balance sheet as at March 31, 2019, and the income and expenditure account and receipt and payments account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion section* of our report, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the college has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2019 –

- Scholarship & Exam Fees ₹ 59,709.00/-

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For P V Phatak & Associates

Chartered Accountants

ICAI firm registration number – 136411W

Vrushi Phatak



Vrushali Phatak

Place: Kolhapur

Partner

Date: 13-01-2020

Membership number - 137548



Shri Swami Vivekanand Shikshan Sanstha's
VIVEKANAND COLLEGE, KOLHAPUR
M.sc.Chemistry / M.sc.Maths / M.com

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2019

DIRECT RECEIPT	₹	₹	DIRECT PAYMENT	₹	₹
FEES FROM STUDENTS		48,15,960.00	Remuneration Exp.		14,89,500.00
Addmission Fee	6,110.00		Remuneration	14,89,500.00	
Identity card Fees	6,850.00		LIBRARY EXPENDITURE		22,047.00
Tution Fee	37,16,015.00		Library Books	22,047.00	
Library Fee	29,650.00		LABORATORY EXPENDITURE		6,29,720.00
Gymkhana Fee	25,975.00		Laboratory Equipments	1,60,460.00	
Laboratory fee	9,69,545.00		Lab. Chemicals & Current Exp.	4,69,260.00	
College Magazine Fee	19,125.00		GYMKHANA EXPENDITURE		28,484.00
College Day Fee	6,630.00		Gymkhana Current Exp.	7,929.00	
College Exam Fee	16,050.00		Magazine Exp.	20,555.00	
Enviornment Fee	10.00		OTHER EXPENDITURE		7,76,507.00
Internet fee	20,000.00		Autonomus Exam fee	6,33,356.00	
OTHER RECEIPTS		8,07,241.00	Travelling exp.	550.00	
Laboratory Breakage	10,000.00		Telephone exp.	3,727.00	
Vivek periodical	3,175.00		Stationery	7,700.00	
Autonomus Exam fee	6,33,356.00		Advertisment	42,893.00	
online registration Fee Local	1,54,210.00		Affiliation fee	50,880.00	
Excess Fee	6,500.00		Misc. Expenditure	2,101.00	
Bank Interest		58,720.00	Audit Fee	1,180.00	
			Identity Card Exp.	5,705.00	
			College Freeship	14,525.00	
			Autonomus Exam exp.	13,890.00	
			Supervision Charges		20,000.00
TOTAL DIRECT RECEIPT	₹	56,81,921.00	TOTAL DIRECT PAYMENT	₹	29,66,258.00



INDIRECT RECEIPT		₹	₹	INDIRECT PAYMENT		₹	₹
SECRETARY SSVSS KOLHAPUR			21,180.00	SECRETARY SSVSS KOLHAPUR			33,16,855.00
INTRA BRANCH A/C Prin. Sr. College		23,58,641.00	23,58,641.00	INTRA BRANCH A/C Prin. Sr. College		23,58,641.00	23,58,641.00
UNIVERSITY A/C			8,06,607.00	UNIVERSITY A/C			7,34,897.00
University Exam Fee	6,35,492.00			University Exam Fee	6,35,492.00		
Eligibility fee	24,775.00			Eligibility fee	10,800.00		
University pro- rata	8,400.00			University pro- rata	8,450.00		
Apatkalin Nidhi	2,700.00			Apatkalin Nidhi	3,220.00		
Ashwamedh Nidhi	9,640.00			Ashwamedh Nidhi	8,165.00		
Lead College nidhi	15,025.00			Lead College nidhi	8,525.00		
Development Fund (C.D.F.)	30,250.00			Development Fund (C.D.F.)	1,200.00		
University youth Festival	13,235.00			University youth Festival	10,165.00		
University Center Exp.	13,890.00			University Center Exp.	13,890.00		
E- Suvidha	16,450.00			E- Suvidha	8,500.00		
SFU	2,940.00			SFU	220.00		
Photo Copy Ans. Book Fee	2,200.00			Photo Copy Ans. Book Fee	-		
Revaluation Fee Ans. Book	2,750.00			Revaluation Fee Ans. Book	-		
Registration Fee P.G.	17,750.00			Registration Fee P.G.	17,750.00		
Student Welfare Fund	11,110.00			Student Welfare Fund	8,520.00		
OTHER FEES & DEPOSIT			6,40,068.00	OTHER FEES & DEPOSIT			1,64,140.00
Anamat	1,40,260.00			Anamat	1,40,260.00		
Laboratory Deposits	46,200.00			Laboratory Deposits	17,500.00		
Library Deposit	34,800.00			Library Deposit	5,200.00		
S.A. Fund	22,020.00			S.A. Fund	1,180.00		
Autonomus Exam Development Fund	3,96,788.00			Autonomus Exam Development Fund	-		
TOTAL INDIRECT RECEIPT		₹	38,26,496.00	TOTAL INDIRECT PAYMENT		₹	65,74,533.00
TO OPENING CASH & BANK BALANCE			713517.00	BY CLOSING CASH & BANK BALANCE			681143.00
Cash in hand	0.00			Cash in hand	6.00		
○ B C Bank A/c No.1670	713517.00			○ B C Bank A/c No.1670	681137.00		
GRAND TOTAL		₹	1,02,21,934.00	GRAND TOTAL		₹	1,02,21,934.00

As per our report on even date

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

Vrushali Phatak

Vrushali phatak

Partner

Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S

Vivekanand College, Kolhapur.

M.sc.Chemistry / M.sc.Maths / M.com

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019

Expenditure	₹	Income	₹
To Salary expenses	14,89,500.00	By Fees From Student	48,15,960.00
To Educational expenses	7,76,507.00	By Other Receipts	8,07,241.00
To Laboratory expenses	4,69,260.00	By Interest	58,720.00
To Gymkhana expenses	28,484.00		
To Supervision charges	20,000.00		
To Depreciation	1,33,070.00		
To Surplus	27,65,100.00		
Total	56,81,921.00	Total	56,81,921.00

BALANCE SHEET AS ON MARCH 31, 2019

Liabilities	₹	₹	Assets	₹	₹
INTRA BRANCH A/C.		2,86,206.00	SSVSS Kolhapur		72,19,096.00
Prin. Sr College	2,86,206.00		Fixed assets		1,89,585.00
Scholarship and Exam Fees		2,06,616.00	[Refer schedule attached]		
University Exam Fees	23,329.00		Scholarship and Exam Fees		2,465.00
Eligibility Fee	21,475.00		University Pro. Rata	1,475.00	
Lead College Fee	17,000.00		Apatkalin Nidhi	990.00	
Development Fee	84,450.00		Other A/c		1,840.00
SUyf	9,416.00		Health Insurance	1,840	
Registration Fee	27,950.00				
Photo Copy Ans. Book Fee	2,200.00		Cash and bank balances -		6,81,143.00
Revaluation Fee Ans. Book	2,750.00		Cash in hand	6.00	
Student Welfare Fund	2,590.00		O B C Bank A/c No.1670	6,81,137.00	
E- Suvidha Fee	5,250.00				
Alumini Associate Fee	8,430.00				
Ashwamedh Nidhi	1,776.00				
OTHER FEES & DEPOSIT		6,90,533.00			
Self finance Unit	4,850.00				
Laboratory Deposit	1,61,215.00				
SA Fund	25,080.00				
Autonomous Exam Development Fund	3,96,788.00				
Library Deposit	1,02,600.00				
INCOME & EXPE. A/c		69,10,774.00			
Op. balance	41,45,674.00				
Add: Surplus	27,65,100.00				
Total	₹	80,94,129.00	Total	₹	80,94,129.00

As per our report on even date

For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Handwritten signature of Vrushi Phatak

Vrushi phatak
Partner
Membership No. 137548



SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2018-19

Particulars	WDV as on 1.4.2018	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2019
Library	20,647.00	22,047.00	42,694.00	50%	21,347.00	21,347.00
Lab equipments/ Science Appartus	1,17,757.00	1,60,460.00	2,78,217.00	40%	1,11,287.00	1,66,930.00
Physical education equipments	0.00	0.00	0.00	20%	0.00	0.00
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
Furniture	0.00	0.00	0.00	25%	0.00	0.00
Computer	0.00	0.00	0.00	40%	0.00	0.00
Other deadstock	1,744.00	0.00	1,744.00	25%	436.00	1,308.00
Audio visual equipments	0.00	0.00	0.00	50%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Swing equipments	0.00	0.00	0.00	20%	0.00	0.00
	₹ 1,40,148.00	1,82,507.00	3,22,655.00		1,33,070.00	1,89,585.00

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
VIVEKANAND COLLEGE, KOLHAPUR
M.sc.Chemistry / M.sc.Maths / M.com

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2019

DIRECT RECEIPT	₹	₹	DIRECT PAYMENT	₹	₹
FEES FROM STUDENTS		48,15,960.00	Remuneration Exp.		14,89,500.00
Addmission Fee	6,110.00		Remuneration	14,89,500.00	
Identity card Fees	6,850.00		LIBRARY EXPENDITURE		22,047.00
Tution Fee	37,16,015.00		Library Books	22,047.00	
Library Fee	29,650.00		LABORATORY EXPENDITURE		6,29,720.00
Gymkhana Fee	25,975.00		Laboratory Equipments	1,60,460.00	
Laboratory fee	9,69,545.00		Lab. Chemicals & Current Exp.	4,69,260.00	
College Magazine Fee	19,125.00		GYMKHANA EXPENDITURE		28,484.00
College Day Fee	6,630.00		Gymkhana Current Exp.	7,929.00	
College Exam Fee	16,050.00		Magazine Exp.	20,555.00	
Enviorment Fee	10.00		OTHER EXPENDITURE		7,76,507.00
Internet fee	20,000.00		Autonomus Exam fee	6,33,356.00	
OTHER RECEIPTS		8,07,241.00	Travelling exp.	550.00	
Laboratory Breakage	10,000.00		Telephone exp.	3,727.00	
Vivek periodical	3,175.00		Stationery	7,700.00	
Autonomus Exam fee	6,33,356.00		Advertisment	42,893.00	
online registration Fee Local	1,54,210.00		Affiliation fee	50,880.00	
Excess Fee	6,500.00		Misc. Expenditure	2,101.00	
Bank Interest		58,720.00	Audit Fee	1,180.00	
			Identity Card Exp.	5,705.00	
			College Freeship	14,525.00	
			Autonomus Exam exp.	13,890.00	
			Supervision Charges		20,000.00
TOTAL DIRECT RECEIPT	₹	56,81,921.00	TOTAL DIRECT PAYMENT	₹	29,66,258.00



INDIRECT RECEIPT	₹	₹	INDIRECT PAYMENT	₹	₹
SECRETARY SSVSS KOLHAPUR		21,180.00	SECRETARY SSVSS KOLHAPUR		33,16,855.00
INTRA BRANCH A/C Prin. Sr. College	23,58,641.00	23,58,641.00	INTRA BRANCH A/C Prin. Sr. College	23,58,641.00	23,58,641.00
UNIVERSITY A/C University Exam Fee	6,35,492.00	8,06,607.00	UNIVERSITY A/C University Exam Fee	6,35,492.00	7,34,897.00
Eligibility fee	24,775.00		Eligibility fee	10,800.00	
University pro- rata	8,400.00		University pro- rata	8,450.00	
Apatkalin Nidhi	2,700.00		Apatkalin Nidhi	3,220.00	
Ashwamedh Nidhi	9,640.00		Ashwamedh Nidhi	8,165.00	
Lead College nidhi	15,025.00		Lead College nidhi	8,525.00	
Development Fund (C.D.F.)	30,250.00		Development Fund (C.D.F.)	1,200.00	
University youth Festival	13,235.00		University youth Festival	10,165.00	
University Center Exp.	13,890.00		University Center Exp.	13,890.00	
E- Suvidha	16,450.00		E- Suvidha	8,500.00	
SFU	2,940.00		SFU	220.00	
Photo Copy Ans. Book Fee	2,200.00		Photo Copy Ans. Book Fee	-	
Revaluation Fee Ans. Book	2,750.00		Revaluation Fee Ans. Book	-	
Registration Fee P.G.	17,750.00		Registration Fee P.G.	17,750.00	
Student Welfare Fund	11,110.00		Student Welfare Fund	8,520.00	
OTHER FEES & DEPOSIT		6,40,068.00	OTHER FEES & DEPOSIT		1,64,140.00
Anamat	1,40,260.00		Anamat	1,40,260.00	
Laboratory Deposits	46,200.00		Laboratory Deposits	17,500.00	
Library Deposit	34,800.00		Library Deposit	5,200.00	
S.A. Fund	22,020.00		S.A. Fund	1,180.00	
Autonomus Exam Development Fund	3,96,788.00		Autonomus Exam Development Fund	-	
TOTAL INDIRECT RECEIPT	₹	38,26,496.00	TOTAL INDIRECT PAYMENT	₹	65,74,533.00
TO OPENING CASH & BANK BALANCE		713517.00	BY CLOSING CASH & BANK BALANCE		681143.00
Cash in hand	0.00		Cash in hand	6.00	
O B C Bank A/c No.1670	713517.00		O B C Bank A/c No.1670	681137.00	
GRAND TOTAL	₹	1,02,21,934.00	GRAND TOTAL	₹	1,02,21,934.00

As per our report on even date

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

Vrushali Phatak

Vrushali phatak

Partner

Membership No. 137548





श्री स्वामी विवेकानंद शिक्षण संस्था, कोल्हापूर.

सि.स.नं. २१३०, ई. ताराबाई पार्क, कोल्हापूर. फोन : (०२३१) २६५४६५३, २६५२७२०, २६६६७६३

Email :- vivekanandsanstha@yahoo.com Website :- www.vivekanandshikshansanstha.edu.in



शिक्षणमहर्षी डॉ. वापूजी साळुंखे
बी. ए. बी. टी. ऑनलिट
संस्थापक - संस्थापक

मा. नाम. चंद्रकांत (दादा) पाटील
महसूल मंत्री, महाराष्ट्र राज्य
अध्यक्ष

प्राचार्य अभयकुमार साळुंखे
एन.ए.
कार्याध्यक्ष

प्राचार्या शुभांगी एम. गावडे
एन.ए.बी. एम.
सेक्रेटरी

जावक क्रमांक : लेखापरिक्षण / १८६०

दिनांक :
29 2020

प्रति,

शाखाप्रमुख,

विवेकानंद कॉलेज बी. बी. ए. विभाग, कोल्हापूर

विषय : सन २०१८-२०१९ चे लेखापरिक्षित आयव्यय पत्रक
व दि. ३१/०३/२०१९ चे ताळेबंद पत्रक.

महाशय,

या सोबत लेखापरिक्षणांतर्गत आयव्यय पत्रकाच्या प्रती पाठविल्या आहेत. त्यातील जमा खर्चाचे आकडे पडताळून संबंधितांकडे पाठविणेपूर्वी टंकलेखन दोष नसलेबाबतची खात्री करून घ्यावी. तसेच सोबत दि. ३१/०३/२०१९ चे ताळेबंद पत्रक ही पाठविले आहे. त्यातील येणे व देणे बाजूस दिसणारे बाबी बरोबर असलेची खात्री करावी. व्यक्तिगत येणे देणे बाबींचा तपशील शोधून यादीप्रमाणे येणे रक्कमा संबंधितांकडून तात्काळ वसूल कराव्यात.

वरील नमूद पत्रकातकाही दोष असल्यास तात्काळ मा. चार्टर्ड अकौंटंट व संस्था कार्यालयाशी संपर्क साधावा.

कळावे,

सोबत,

- १) आयव्यय पत्रके ३ प्रती
- २) ताळेबंद पत्रक १ प्रत

आपला विश्वासू,

प्राचार्य डॉ. आर.व्ही. शेजवळ,

सहसचिवअर्थ,

श्रीस्वामी विवेकानंद शिक्षणसंस्था,

कोल्हापूर.



P V PHATAK & ASSOCIATES
Chartered Accountants



UDIN: 20137548AAAAC8199

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of **VIVEKANAND COLLEGE (BBA DEPARTMENT), KOLHAPUR.** [hereinafter referred to as "the College"], being a branch of SSVSS, which comprise the balance sheet as at March 31, 2019, and the income and expenditure account and receipt and payments account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion section* of our report, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the college has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2019 –

- Other A/c ₹ 5,28,579.00 /-
- University Exam Fees ₹ 1,40,826.00 /-

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For P V Phatak & Associates

Chartered Accountants

ICAI firm registration number – 136411W



Vrushali Phatak

Partner

Membership number - 137548



Place: Kolhapur

Date: 13-01-2020

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
B.B.A. Department
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019

Receipts		Payments	
	₹	₹	
Fees from students		14,38,270.00	
Registration Fee			
Admission fee	7,700.00		
Identity Card Fees	1,940.00		
Tuition fee	2,800.00		
Library Fee	11,93,055.00		
Gymkhana Fee	79,600.00		
Laboratory fee	16,160.00		
College magazine fee	99,500.00		
College Day Fee	7,245.00		
College Exam Fee	6,210.00		
Environment fee	6,210.00		
	17,850.00		
Other Receipts		2,81,771.00	
Sale of Prospectus	49,280.00		
Vivek Periodicals	2,060.00		
Autonomous Exam Fee	2,30,431.00		
Bank Interest		79,605.00	
TOTAL DIRECT RECEIPTS	₹	17,99,646.00	TOTAL DIRECT PAYMENTS
			₹
			10,21,796.00

Continue.....



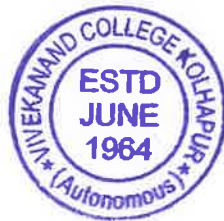
INDIRECT RECEIPTS		INDIRECT PAYMENTS	
	₹	₹	₹
S.S.V.S. Kolhapur		41,770.00	S.S.V.S. Kolhapur
Intra- Branch	34,62,483.00	38,61,888.00	Intra- Branch
Prin. B.C.A. Section	16,140.00		Prin. B.C.A. Section
Prin. B.C.S Section	14,715.00		Prin. B.C.S Section
Prin. Bio. Tech. Section			Prin. Bio. Tech. Section
Prin. Sr. College Section	3,68,550.00		Prin. Sr. College Section
University		3,27,556.00	University
Uni.Exam.Fees	2,63,836.00		Uni.Exam.Fees
Eligibility fee	7,700.00		Eligibility fee
University Pro -rata	5,070.00		University Pro -rata
Apatkalin Nidhi	1,920.00		Apatkalin Nidhi
Ashwamedh Nidhi	6,030.00		Ashwamedh Nidhi
Lead college Fee	5,025.00		Lead college Fee
Development Fund (C.D.F.)	10,050.00		Development Fund (C.D.F.)
University Youth festival	9,060.00		University Youth festival
E- Suvidha	10,050.00		E- Suvidha
Semister Exam center Exps.	-		Semister Exam center Exps.
University Development Fund SFU	2,010.00		University Development Fund SFU
Student Welfare Fund	6,805.00		Student Welfare Fund
Other Accounts		4,26,434.00	Other Accounts
Prof.Tax	7,125.00		Prof.Tax
Prov.Fund (Individual Share)	52,896.00		Prov.Fund (individual Share)
Prov. Fund Loan	5,220.00		Prov. Fund Loan
Prov. Fund Deposit	1,26,672.00		Prov. Fund Deposit
Autonomus Exam Development Fund	2,30,431.00		Autonomus Exam Development Fund
Poor Student Aid fund	4,090.00		Poor Student Aid fund
Deposits		8,200.00	Deposits
Library Deposits	8,200.00		Library Deposits
TOTAL INDIRECT RECEIPTS	₹	46,65,848.00	TOTAL INDIRECT PAYMENTS
OPENING CASH & BANK BALANCE		9,49,938.50	CLOSING CASH & BANK BALANCE
Cash In Hand	10.00		Cash In Hand
Oriental Bank	9,49,928.50		Oriental Bank
TOTAL INDIRECT RECEIPTS	₹	46,65,848.00	TOTAL INDIRECT PAYMENTS
TOTAL DIRECT RECEIPTS	₹	17,99,646.00	TOTAL DIRECT PAYMENTS
OPENING CASH & BANK BALANCE	₹	9,49,938.50	CLOSING CASH & BANK BALANCE
GRAND TOTAL	₹	74,15,432.50	GRAND TOTAL

As per our report on even date

For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Phatak

Vrshali Phatak
Partner
Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
B.B.A. Department

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019

Expenditure	₹	Income	₹
To Salary expenses		By Fees From Student	
To Educational expenses	5,32,902.00	By Other Receipt	14,38,270.00
To Supervision charges	4,12,425.00	By Bank Interest	2,81,771.00
To Depreciation	10,000.00		79,605.00
To Surplus	72,556.00		
	7,71,763.00		
Total	₹ 17,99,646.00	Total	₹ 17,99,646.00

BALANCE SHEET AS ON MARCH 31, 2019

Liabilities	₹	₹	Assets	₹	₹
Other A/c		5,28,579.00	SSVSS		2,15,60,943.00
Health Insurance	18,715.00		Fixed assets		
Relief Fund	370.00		[Refer schedule attached]		88,962.00
E- Suvidha	12,950.00		INTRA BRANCH		
Book Bank	7,045.00		Prin. Biotech Section		11,010.00
S.A. Fund	62,591.00		Prin. B.C.S. Section	11,010.00	
Environmental Science	53,150.00		OTHERS		
Uni. Pro Rata	515.00		Deposit		1,790.00
Ashwamedh Fee	11,082.00		Lab deposit	800.00	
Golden jubilee	7,250.00			990.00	
S.U.Y.F	18,150.00		University		
Lead College Fee	4,400.00		University Semester Exam Exp.	97,563.00	99,863.00
Development Fund (C.D.F.)	90,150.00		Eligibility	2,300.00	
Student Welfare Fund	1,630.00		CASH & BANK BALANCES		
Autonomus Exam Development Fund	2,30,421.00		Cash In Hand	16,178.00	30,58,886.50
N.S.S./S.F.U	4,630.00		Oriental Bank of Comm.	30,42,708.50	
Vivekanand Periodicals	2,020.00				
Allumini Fee	1,680.00				
Apatkalin Nidhi	1,830.00				
Deposits		16,605.00			
Library Deposits	16,605.00				
INTRA BRANCH		1,58,84,068.00			
Prin. B.C.A. Section	1,58,84,068.00				
Individual Account		1,073.00			
University Exam Fees		1,40,826.00			
University Development	1,20,860.00				
University Exam Fees	10,831.00				
Fees	9,135.00				
INCOME & EXPE.A/C		82,50,303.50			
Balance B/D	74,78,540.50				
Add-Surplus	7,71,763.00				
Total	₹ 2,48,21,454.50	Total		₹ 2,48,21,454.50	

As per our report on even date

For PV Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Phatak

Vrushali Phatak
Partner
Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE, KOLHAPUR. (BBA Dept.)

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2018-19

Particulars	WDV as on 1.4.2018	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as o March 31, 2019
Library	71,872.00	36,794.00	1,08,666.00	50%	54,333.00	54,3
Lab equipments/ Science Appartus	0.00	0.00	0.00	40%	0.00	
Physical education equipments	0.00	0.00	0.00	20%	0.00	
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	
Furniture	0.00	0.00	0.00	25%	0.00	
Computer	3,725.00	29,675.00	33,400.00	40%	13,360.00	20,04
Other deadstock	19,452.00	0.00	19,452.00	25%	4,863.00	14,58
Audio visual equipments	0.00	0.00	0.00	50%	0.00	
Work experience equipments	0.00	0.00	0.00	20%	0.00	
Drawing equipments	0.00	0.00	0.00	20%	0.00	
	₹ 95,049.00	66,469.00	1,61,518.00		72,556.00	88,962

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



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॥ ज्ञान, विज्ञान आणि सुसंस्कार यांसाठी शिक्षणप्रसार ॥

- शिक्षणमहर्षी डॉ. वापूजी साबुंखे



श्री स्वामी विवेकानंद शिक्षण संस्था, कोल्हापूर.



शि.स.नं. २१३०, ई, ताराबाई पार्क, कोल्हापूर. फोन : (०२३१) २६५४६५३, २६५२७२०, २६६६७६३

Email :- vivekanandsansta@yahoo.com Website :- www.vivekanandshikshansansta.edu.in

शिक्षणमहर्षी डॉ. वापूजी साबुंखे
बी. ए. पी. टी. डी. एल्टि.
संस्थापक-संस्थापक

मा. नाम. चंद्रकांत (दादा) पाटील
महसूल मंत्री, महाराष्ट्र राज्य
अध्यक्ष

प्राचार्य अभयकुमार साबुंखे
एम्. ए.
कार्याध्यक्ष

प्राचार्या सुभांगी एम. गावडे
एम्. ए. पी. टी. एल्टि.
सेक्रेटरी

जावक क्रमांक : लेखापरिक्षण / *ecye*

दिनांक :
29 JAN 2020

प्रति,

शाखाप्रमुख,

विवेकानंद कॉलेज बी. सी. ए. विभाग, कोल्हापूर

विषय : सन २०१८-२०१९ चे लेखापरिक्षित आयव्यय पत्रक
व दि. ३१/०३/२०१९ चे ताळेबंद पत्रक.

महाशय,

या सोबत लेखापरिक्षणांतर्गत आयव्यय पत्रकाच्या प्रती पाठविल्या आहेत. त्यातील जमा खर्चाचे आकडे पडताळून संबंधितांकडे पाठविणेपूर्वी टंकलेखन दोष नसलेबाबतची खात्री करून घ्यावी. तसेच सोबत दि. ३१/०३/२०१९ चे ताळेबंद पत्रक ही पाठविले आहे. त्यातील येणे व देणे बाजूस दिसणारे बाबी बरोबर असलेची खात्री करावी. व्यक्तिगत येणे देणे बाबींचा तपशील शोधून यादीप्रमाणे येणे रक्कमा संबंधितांकडून तात्काळ वसूल कराव्यात.

वरील नमूद पत्रकातकाही दोष असल्यास तात्काळ मा. चार्टर्ड अकौंटंट व संस्था कार्यालयाशी संपर्क साधावा.

कळावे,

आपला विश्वासू,

सोबत,

- १) आयव्यय पत्रके ३ प्रती
- २) ताळेबंद पत्रक १ प्रत

प्राचार्य डॉ. आर.व्ही. शेजवळ,

सहसचिवअर्थ,

श्रीस्वामी विवेकानंद शिक्षणसंस्था,
कोल्हापूर.



P V PHATAK & ASSOCIATES
Chartered Accountants



UDIN: 20137548AAAACU2281

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of VIVEKANAND COLLEGE (B.C.A.DEPARTMENT), KOLHAPUR. [hereinafter referred to as "the college"], being a branch of SSVSS, which comprise the balance sheet as at March 31, 2019, and the income and expenditure account and receipt and payments account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion section* of our report, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the college has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2019 –

- University Fees ₹ 2,94,610.00/-
- Other Accounts ₹ 4,81,785.00/-

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2019 –

- Other Fees ₹ 1,94,115.00/-

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For P V Phatak & Associates

Chartered Accountants

ICAI firm registration number – 136411W

Phatak



Vrushali Phatak

Partner

Membership number - 137548

Place: Kolhapur

Date: 13-01-2020



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
B.C.A Department

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019

Receipts	₹	₹	Payments	₹	₹
Fees From Students		29,40,720.00	By Salary		6,19,618.00
Registration Fee	16,000.00		Mandhan	29,018.00	
Admission Fee	1,910.00		Non Grant Salary teaching	4,33,400.00	
Identity Card Fee	2,835.00		Non Grant salary Non teaching	1,57,200.00	
Tution fee	26,76,280.00		P.F. Sanstha contribution		70,872.00
Library Fee	95,400.00		By Library Books		17,774.00
Gymkhana Fee	15,395.00		Books	17,774.00	
Laboratory Fee	94,500.00		By Educational Exp.		3,56,014.00
College Magazine Fee	7,210.00		Periodicals	1,099.00	
College Day Fee	6,210.00		Gymkhana current Exp.	2,262.00	
College Exam Fee	6,180.00		Magzine Exp.	7,373.00	
Enviornment Fee	18,800.00		Lab. Exp.	2,320.00	
To Other Receipts		3,02,080.00	Affiliation Exp.	20,160.00	
Sale of Science Journals	22,110.00		Misc. Expenche	560.00	
Vivek Periodicals	2,050.00		Audit Fee	1,180.00	
Autonomus Exam Fee	2,77,420.00		Purchase of Science Journals	23,430.00	
Excess Fee	500.00		Identity Card Exp.	2,940.00	
			Eniornment Exp.	11,550.00	
			Autonomus Exam Fee	2,77,420.00	
			Computer Exp.	5,720.00	
			Supervision Charges		9,000.00
DIRECT RECEIPTS	₹	32,42,800.00	DIRECT PAYMENTS	₹	10,73,278.00

Continued.....



INDIRECT RECEIPTS		₹	₹	INDIRECT PAYMENTS		₹	₹
To SSVSS			9,000.00	By SSVSS			2,14,426.00
To Intra Branch			15,58,300.00	By Intra Branch			38,47,649.00
Prin. BBA Section	11,71,964.00			Prin. BBA Section	34,62,483.00		
Prin. BCS Section	-			Prin. BCS Section	1,710.00		
Prin. Bio Tech Section	2,880.00			Prin. Bio Tech Section	-		
Prin. Sr. college Section	3,83,456.00			Prin. Sr. college Section	3,83,456.00		
To Salary Deductions			1,51,319.00	By Salary Deductions			1,51,319.00
Professional Tax	9,575.00			Professional Tax	9,575.00		
Prov Fund Deposit A.O.	70,872.00			Prov Fund Deposit A.O.	70,872.00		
Provident Fund	70,872.00			Provident Fund	70,872.00		
To Other fees			2,83,190.00	By Other Fees			1,020.00
SA Fund	-			SA Fund	20.00		
Autonomus Exam Devlopment fund	2,77,420.00			Autonomus Exam Development fund	-		
Student Allumini	2,160.00			Student Allumini	-		
Poor Student Aid fund	3,610.00			Poor Student Aid fund	1,000.00		
To University			4,21,055.00	By University			4,04,885.00
University Exam home pattern Fee	288.00			University Exam home pattern Fee	288.00		
University Exam Fee	3,00,420.00			University Exam Fee	3,00,132.00		
Eligibility Fee	7,200.00			Eligibility Fee	8,400.00		
University Pro-rata Fee	4,835.00			University Pro-rata Fee	5,175.00		
Apatkali Nidhi	1,850.00			Apatkali Nidhi	2,070.00		
Ashwamedh Nidhi	5,760.00			Ashwamedh Nidhi	4,950.00		
Lead college fee	4,800.00			Lead college fee	5,175.00		
Development Fund (C.D.F.)	9,600.00			Development Fund (C.D.F.)	50.00		
University Youth Festival	8,680.00			University Youth Festival	6,240.00		
E- Suvidha	9,600.00			E- Suvidha	6,300.00		
Semister Exam Center Exp.	46,308.00			Semister Exam Center Exp.	60,840.00		
Univewrsity Development Fund	14,074.00			Univewrsity Development Fund	50.00		
SFU	1,920.00			SFU	20.00		
Student Welfare Fund	5,720.00			Student Welfare Fund	5,195.00		
To Deposites			12,300.00	By Deposites			300.00
laboratory Deposit	4,100.00			laboratory Deposit	100.00		
Library Deposites	8,200.00			Library Deposites	200.00		
Scholarship				Scholarship			15,650.00
Prime minister Scholarship				Prime minister Scholarship	15,650.00		
INDIVIDUAL			46,333.00	INDIVIDUAL			15,770.00
INDIRECT RECEIPTS	₹		24,81,497.00	INDIRECT PAYMENTS	₹		46,51,019.00
OPENING CASH AND BANK BALANCES			10.00	CLOSING CASH AND BANK BALANCES			10.00
Cash in Hand	10.00			Cash in Hand	10.00		
GRAND TOTAL	₹		57,24,307.00	GRAND TOTAL	₹		57,24,307.00

As per our report on even date

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

Vrushali Phatak

Partner

Membership No: 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
B.C.A Department

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019

Expenditure	₹	Income	₹
To Salary expenses	6,19,618.00	By Fees From Student	29,40,720.00
To Educational expenses	4,26,886.00	By Other Receipts	3,02,080.00
To Supervision charges	9,000.00		
To Depreciation	75,602.00		
To Surplus	21,11,694.00		
Total	32,42,800.00	Total	32,42,800.00

BALANCE SHEET AS ON MARCH 31, 2019

Liabilities	₹	₹	Assets	₹	₹
DEPOSITS		74,110.00	SSVSS		44,06,842.00
Deposits	42,925.00		FIXED ASSETS		1,11,590.00
Lab Deposit	30,925.00		[Refer schedule attached]		
Library Deposites	260.00		INTRA BRANCH A/C.		1,58,84,068.00
UNIVERSITY FEES		2,94,610.00	Pr. B.B.A. Department	1,58,84,068.00	
Uni. Semester Exam Exp	75,156.00		UNIVERSITY FEES		1,395.00
University Development	1,57,191.00		Eligibility Fee	1,175.00	
University exam Fee	2,637.00		Apatkall Nidhi	220.00	
S.U.Y.F.	19,340.00		OTHER FEES		1,94,135.00
Uni. Pro-Rata Fee	1,110.00		Relief Fund	20.00	
Ashwamedh Fee	12,006.00		Tuition fees receivable	1,94,115.00	
E- Suvridha	5,450.00		Scholarship		15,650.00
Lead College Fee	1,050.00		Prime minister Scholarship	15,650.00	
NSS	30.00		CASH & BANK BALANCE		10.00
S.F.U	3,740.00		Cash In Hand	10.00	
University Mahotsav	16,900.00				
INDIVIDUAL		8,423.00			
OTHERS		4,81,785.00			
Proff. Tax	6,550.00				
Health Insurance	7,435.00				
S.A. Fund	26,555.00				
Golden Jubilee	8,700.00				
Development	91,700.00				
Enviornmental Fees	39,000.00				
Vivekanand Periodicals	1,920.00				
Allumani	1,560.00				
Prime Minister Scholarship	15,650.00				
Autonomus Exam Development fund	2,77,420.00				
Student Allumini	2,160.00				
Poor Student Aid fund	2,610.00				
Student Welfare Fund	525.00				
INTRA BRANCH A/C.		2,880.00			
Prin. Bio Tech Section	2,880.00				
Pr. BCS Department					
INCOME & EXPE. A/c		1,97,51,882.00			
Op. Balance	1,76,40,188.00				
Add: Surplus	21,11,694.00				
Total	₹	2,06,13,690.00	Total	₹	2,06,13,690.00

As per our report on even date

For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Phatak

Vrushali phatak
Partner
Membership No: 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE, KOLHAPUR. (BCA Dept.)

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2018-19

Particulars	WDV as on 1.4.2018	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2019
Library	66,578.00	17,774.00	84,352.00	50%	42,176.00	42,176.00
Lab equipments/ Science Appartus	0.00	0.00	0.00	40%	0.00	0.00
Physical education equipments	0.00	0.00	0.00	20%	0.00	0.00
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
Furniture	51,397.00	0.00	51,397.00	25%	12,849.00	38,548.00
Computer	51,443.00	0.00	51,443.00	40%	20,577.00	30,866.00
Other deadstock	0.00	0.00	0.00	25%	0.00	0.00
Audio visual equipments	0.00	0.00	0.00	50%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
	1,69,418.00	17,774.00	1,87,192.00		75,602.00	1,11,590.00

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





श्री स्वामी विवेकानंद शिक्षण संस्था, कोल्हापूर.

सि.स.नं. २१३०, ई. ताराबाई पार्क, कोल्हापूर. फोन : (०२३१) २६५४६५३, २६५२७२०, २६६६७६३

Email :- vivekanandsanstha@yahoo.com Website :- www.vivekanandshikshansanstha.edu.in



शिक्षणमहर्षी डॉ. बापूजी साळुंखे
जे. ए. टी. जी. ए. ई.
संकायक-संस्थापक

मा. नाम. चंद्रकांत (दादा) पाटील
सहस्रकर्मिणी, मन्नापूर, राज्या
अध्यक्ष

प्राचार्य अभयकुमार साळुंखे
एन.ए.
कार्याध्यक्ष

प्राचार्या शुभांगी एम. गावडे
एन.ए.
संकायक

जावक क्रमांक : लेखापरिक्षण / २६६२

दिनांक : १ मार्च २०२०

प्रति,

शाखाप्रमुख,

विवेकानंद कॉलेज बायोटेक्नॉलॉजी विभाग, कोल्हापूर

विषय : सन २०१८-२०१९ चे लेखापरिक्षित आयव्यय पत्रक

व दि. ३१/०३/२०१९ चे ताळेबंद पत्रक.

महाशय,

या सोबत लेखापरिक्षणांतर्गत आयव्यय पत्रकाच्या प्रती पाठविल्या आहेत. त्यातील जमा खर्चाचे आकडे पडताळून संबंधितांकडे पाठविणेपूर्वी टंकलेखन दोष नसलेबाबतची खात्री करून घ्यावी. तसेच सोबत दि. ३१/०३/२०१९ चे ताळेबंद पत्रक ही पाठविले आहे. त्यातील येणे व देणे बाजूस दिसणारे बाबी बरोबर असलेची खात्री करावी. व्यक्तिगत येणे देणे बाबींचा तपशील शोधून यादीप्रमाणे येणे रक्कमा संबंधितांकडून तात्काळ वसूल कराव्यात.

वरील नमूद पत्रकातकाही दोष असल्यास तात्काळ मा. चार्टर्ड अकॉउंटंट व संस्था कार्यालयाशी संपर्क साधावा.

कळावे,

आपला विश्वासू,

सोबत,

१) आयव्यय पत्रके ३ प्रती

२) ताळेबंद पत्रक १ प्रत

०००

प्राचार्य डॉ. आर.व्ही. शेजवळ,

सहसचिवअर्थ,

श्रीस्वामी विवेकानंद शिक्षणसंस्था,
कोल्हापूर.



P V PHATAK & ASSOCIATES
Chartered Accountants



UDIN: 20137548AAAADA4038

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of VIVEKANAND COLLEGE (BIOTECH DEPART), KOLHAPUR. [hereinafter referred to as "the college"], being a branch of SSVSS, which comprise the balance sheet as at March 31, 2019, and the income and expenditure account and receipt and payments account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion section* of our report, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the college has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2019 –

- Other Accounts ₹ 1,45,650.00/-

We were unable to obtain sufficient appropriate audit evidence about the existence, recoverability and valuation of the following assets as on March 31, 2019 –

- Other Accounts ₹ 2,570.00/-

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For P V Phatak & Associates

Chartered Accountants

ICAI firm registration number – 136411W

Vrushali Phatak



Vrushali Phatak

Partner

Membership number - 137548

Place: Kolhapur

Date: 15-01-2020



P V Phatak & Associates

Chartered Accountants

Office :-

302, 3rd Floor, "Atharva 4th Dimension"
Rajarampuri 4th Lane, Kolhapur - 416008
Ph No: 0231 - 2521441

**SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
(Biotech. Department)
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019**

Receipts	₹	₹	Payments	₹	₹
To Fees from Student		19,88,109.00	By Salaries		6,80,138.00
Admission	920.00		TEACHING STAFF	6,10,138.00	
Tuition fee	19,34,300.00		NON-TEACHING STAFF	70,000.00	
Gymkhana	7,565.00				
Library	4,600.00		By P.F Sanstha Contribution		71,536.00
College Exam.Fees	3,030.00				
Magazine	3,535.00		By Furniture & Dead Stocks etc		21,662.00
College Day	3,030.00		Furniture	19,470.00	
Registration Fees	7,100.00		Library/Books	2,192.00	
Laboratory Fee	11,395.00				
Environmental Fee	7,975.00		By Other Misc.		69,150.00
Excess Fee	3,224.00		Magazine	3,141.00	
I Card	1,435.00		Miscellaneous	893.00	
			Gymkhana	1,966.00	
To Bank Interest		41,034.00	Identity Card	2,205.00	
			Affiliation fee	20,160.00	
			Educational Tour	1,596.00	
			Telephone Exps	996.00	
			Repairs to Deadstock	3,500.00	
			Stationery	283.00	
			Audit Fees	1,180.00	
			Environmental Exps	2,100.00	
			Lab. Chemical & Current Exps	31,130.00	
			By Supervision Charges		12,000.00
TOTAL DIRECT RECEIPTS	₹	20,29,143.00	TOTAL DIRECT PAYMENTS	₹	8,54,486.00

Continued.....



Receipts	₹	₹	Payments	₹	₹
To Secretary S.S.V.S.S.		12,000.00	By Secretary S.S.V.S.S.		10,72,911.00
Salary Deduction		1,52,597.00	Salary Deduction		1,52,597.00
To Prof.Tax	9,525.00		By Prof.Tax	9,525.00	
To Prov.Fund	1,43,072.00		By Prov.Fund	1,43,072.00	
To University		73,380.00	By University		77,183.00
Uni.Exam.Fees	63,487.00		Uni.Exam.Fees	63,487.00	
Pro Rata	2,790.00		Pro Rata	2,830.00	
Uni. Development Fund	3,403.00		Uni. Development Fund	200.00	
Uni. Semester Exam Expdt.	-		Uni. Semester Exam Expdt.	7,416.00	
Eligibility	3,700.00		Eligibility	3,250.00	
To Other Fees		1,48,622.00	By Other Fees		87,949.00
S.U.Y.F.	4,370.00		S.U.Y.F.	3,110.00	
Development Fund	4,850.00		Development Fund	10.00	
E-Suvidha	4,850.00		E-Suvidha	3,200.00	
Ashwamedh Nidhi	2,910.00		Ashwamedh Nidhi	2,472.00	
Lead College	2,425.00		Lead College	2,550.00	
Student Welfare Fund	6,930.00		Student Welfare Fund	6,430.00	
vivek Periodicals	1,190.00		vivek Periodicals	180.00	
Autonomous Exam Develop. Fund	42,275.00		Autonomous Exam Develop. Fund	-	
Autonomous Exam fee	67,257.00		Autonomous Exam fee	67,257.00	
Poor Student Aid Fund	2,390.00		Poor Student Aid Fund	130.00	
Lab. Deposit	2,100.00		Lab. Deposit	75.00	
Library Deposit	4,200.00		Library Deposit	100.00	
Apatkalin Nidhi	1,600.00		Apatkalin Nidhi	1,870.00	
N.S.S. /S.F.U	1,275.00		N.S.S. /S.F.U	565.00	
Intra Branch A/c		1,47,743.00	Intra Branch A/c		1,91,338.00
B.C.A Section	-		B.C.A Section	2,880.00	
Sr. College Section	1,47,743.00		Sr. College Section	1,47,743.00	
B.B.A Section	-		B.B.A Section	40,715.00	
Individual Account		7,600.00	Individual Account		13,600.00
TOTAL INDIRECT RECEIPTS	₹	5,41,942.00	TOTAL INDIRECT PAYMENTS	₹	15,95,578.00
Opening Balance		9,39,937.00	Closing Balance		10,60,958.00
Cashin Hand.	-		Cash in Hand.	-	
Oriental Bank	9,39,937.00		Oriental Bank	10,60,958.00	
GRAND TOTAL	₹	35,11,022.00	GRAND TOTAL	₹	35,11,022.00

Examined and found correct

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

Vrushali Phatak

Partner

Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
Biotech. Department

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019

Expenditure	₹	₹	Income	₹	₹
To Salary expenses		6,80,138.00	By Fees From Student		19,88,109.00
To Educational expenses		1,40,686.00	By Bank Interest		41,034.00
To Supervision charges		12,000.00			
To Depreciation		1,81,457.00			
To Surplus		10,14,862.00			
Total	₹	20,29,143.00	Total	₹	20,29,143.00

BALANCE SHEET AS ON MARCH 31, 2019

Liabilities	₹	₹	Assets	₹	₹
DEPOSITS		67,435.00	S.S.V.S.S		36,52,260.00
Library Deposit	13,935.00		Fixed assets		2,86,466.00
Lab Deposit	53,500.00		[Refer schedule attached]		
University		56,315.00	Deposits		500.00
Semister Exam	17,740.00		Telephone Deposit	500.00	
S.U.Y.F	6,879.00		Individual		15,879.00
Ashwamedh Nidhi	2,868.00		University		7,675.00
Uni.Exam.Fees	2,155.00		Relief Fund	670.00	
University Development Fund	26,673.00		E. Mail Fee	4,250.00	
OTHERS		1,45,650.00	Pro-rata	765.00	
Health Insurance	1,965.00		Lead college	840.00	
University Mahotsav	6,900.00		Eligibility	1,150.00	
S.A. Fund	5,340.00		Other A/c		2,570.00
Development Fund	39,140.00		Provident Fund	2,160.00	
Environment Sci.	11,750.00		Apatkalin Nidhi	410.00	
Golden Jubilee	2,450.00		Intra Branch		28,880.00
N.S.S. /S.F.U	1,730.00		B.B.A Section	26,000.00	
Tution Fees Payable	27,680.00		B.C.A Section	2,880.00	
E-Suvidha	1,650.00		CASH & BANK BALANCES		10,60,958.00
Autonomous Exam Develop. Fun	42,275.00		Oriental Bank	10,60,958.00	
Poor Student Aid Fund	2,260.00				
Student Welfare Fund	500.00				
Vivek Periodical	2,010.00				
INC. & EXPS. A/C.		47,85,788.00			
Balance b/d	37,70,926.00				
(-)/(+): (Deficit) / Surplus	10,14,862.00				
Total	₹	50,55,188.00	Total	₹	50,55,188.00

Examined and found correct -

For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Vrushi phatak
Partner
Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE, KOLHAPUR. (Biotech Dept.)

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2018-19

Particulars	WDV as on 1.4.2018	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 201
Library	5,386.00	2,192.00	7,578.00	50%	3,789.00	3,789.
Lab equipments/ Science Appartus	4,13,549.00	0.00	4,13,549.00	40%	1,65,420.00	2,48,129.
Physical education equipments	0.00	0.00	0.00	20%	0.00	0.
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.
Furniture	0.00	19,470.00	19,470.00	25%	4,868.00	14,602.
Computer	3,652.00	0.00	3,652.00	40%	1,461.00	2,191.
Other deadstock	23,674.00	0.00	23,674.00	25%	5,919.00	17,755.
Audio visual equipments	0.00	0.00	0.00	50%	0.00	0.
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.
	₹ 4,46,261.00	21,662.00	4,67,923.00		1,81,457.00	2,86,466.

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





श्री स्वामी विवेकानंद शिक्षण संस्था, कोल्हापूर.



सि.स.नं. २१३०, ई, ताराबाई पार्क, कोल्हापूर. फोन : (०२३१) २६५४६५३, २६५२७२०, २६६६७६३

Email :- vivekanandsansha@yahoo.com Website :- www.vivekanandshikshansansha.edu.in

शिक्षणमहर्षी डॉ. वापूजी साळुंखे
बी.ए.बी.टी.ओ.सि.टी.
संस्थापक

मा. नाम. चंद्रकांत (दादा) पाटील
महसूल मंत्री, महाराष्ट्र राज्य
अध्यक्ष

प्राचार्य अभयकुमार साळुंखे
एन.ए.
कार्याध्यक्ष

प्राचार्य शुभांगी एम. गावडे
एम.एल.टी.बी.एड.
सोफ्टवेअर

जावक क्रमांक : लेखापरिक्षण / *ecyl*

दिनांक ७ 2020

प्रति,

शाखाप्रमुख,

विवेकानंद कॉलेज बी.सी.एस. विभाग, कोल्हापूर

विषय : सन २०१८-२०१९ चे लेखापरिक्षित आयव्यय पत्रक
व दि. ३१/०३/२०१९ चे ताळेबंद पत्रक.

महाशय,

या सोबत लेखापरिक्षणांतर्गत आयव्यय पत्रकाच्या प्रती पाठविल्या आहेत. त्यातील जमा खर्चचे आकडे पडताळून संबंधितांकडे पाठविणेपूर्वी टंकलेखन. दोष नसलेबाबतची खात्री करून घ्यावी. तसेच सोबत दि. ३१/०३/२०१९ चे ताळेबंद पत्रक ही पाठविले आहे. त्यातील येणे व देणे बाजूस दिसणारे बाबी बरोबर असलेची खात्री करावी. व्यक्तिगत येणे देणे बाबींचा तपशील शोधून यादीप्रमाणे येणे रक्कमा संबंधितांकडून तात्काळ वसूल कराव्यात.

वरील नमूद पत्रकातकाही दोष असल्यास तात्काळ मा. चार्टर्ड अकॉउंटंट व संस्था कार्यालयाशी संपर्क साधावा.

कळावे,

OK

सोबत,

- १) आयव्यय पत्रके ३ प्रती
- २) ताळेबंद पत्रक १ प्रत

आपला विश्वासू,

[Signature]

प्राचार्य डॉ. आर.व्ही. शेजवळ,

सहसचिवअर्थ,

श्रीस्वामी विवेकानंद शिक्षणसंस्था,
कोल्हापूर.



P V PHATAK & ASSOCIATES
Chartered Accountants



UDIN: 20137548AAAACV6054

INDEPENDENT AUDITOR'S REPORT

To the members of "Shri. Swami Vivekanand Shikshan Sanstha, Kolhapur" [SSVSS]

Qualified Opinion

We have audited the financial statements of **VIVEKANAND COLLEGE (BCS DEPARTMENT), KOLHAPUR.** [hereinafter referred to as "the college"], being a branch of SSVSS, which comprise the balance sheet as at March 31, 2019, and the income and expenditure account and receipt and payments account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, *except for the possible effects of the matter described in the Basis for Qualified Opinion section* of our report, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and rules made there under.

Basis for Qualified Opinion

We were unable to obtain sufficient appropriate audit evidence about the existence, condition, location and carrying amounts of property, plants and equipment because as explained to us; neither the college has maintained a detailed register of property, plant and equipment; nor the physical verification of property, plant and equipment is carried at reasonable intervals.

We were unable to obtain sufficient appropriate audit evidence about the existence and valuation of the following liabilities as on March 31, 2019 –

- Deposits ₹ 4,15,177.00/-

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the Bombay Public Trust Act, 1950 and rules made there under and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

For P V Phatak & Associates

Chartered Accountants

ICAI firm registration number – 136411W

Vrushali Phatak

Vrushali Phatak

Partner

Membership number - 137548



Place: Kolhapur

Date: 13-01-2020

SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
Vivekanand College, Kolhapur.
B.C.S Department

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019

Receipts	₹	₹	Payments	₹	₹
To Fees		1,06,230.00	By Remuneration		17,55,082.00
Admission Fee	2,300.00		Non Grant Salary Teaching	12,32,610.00	
Identity card fees	2,940.00		Non grant Salary Non Teaching	2,75,456.00	
Library fee	13,250.00		Remuneration	73,440.00	
Gymkhana Fee	18,425.00		P.F. Sanstha Contribution	1,73,576.00	
Laboratory Fee	27,875.00				
College magazine fee	8,120.00		By Library Books		8,196.00
College Day	6,960.00		Lib Books	8,196.00	
College Exam Fee	6,960.00				
Environment Fee	19,400.00		Furniture and Dead Stock		2,07,084.00
			Electronic Equipment	1,37,700.00	
College Fee		37,30,047.00	Laboratory Equipments	69,384.00	
To Other Receipts		37,30,895.00	By Educational Expence		6,13,539.00
Sale Of Science Journals	54,338.00		Environment Fee	11,700.00	
Non Grant Tution Fee	34,32,995.00		Non Grant Tution Fee	1,00,585.00	
Registration fee	14,450.00		Autonomous Exam Fee	2,12,252.00	
Vivek periodical	2,310.00		Online Registration Fee Local	14,550.00	
Autonomous Exam Fee	2,12,252.00		Periodicals	2,430.00	
Online Registration Fee Local	14,550.00		Gymkhana Current Exp.	3,490.00	
			Magazine Exp.	8,708.00	
Bank interest		73,180.00	Telephone Exp.	1,26,329.00	
			Lab. Exp.	15,579.00	
			Uniform to peon	9,696.00	
			Afiliation Fees	20,160.00	
			Misc. Expenditure	829.00	
			Audit Fee	1,180.00	
			Purchase Of Science Journal	49,072.00	
			Identity Card exp.	2,975.00	
			Computer Exp.	34,004.00	
			College Fee		37,30,047.00
			By Supervision Charges		20,000.00
DIRECT RECEIPTS	₹	76,40,352.00	DIRECT PAYMENTS	₹	63,33,948.00

Continued...



Receipts	₹	₹	Payments	₹	₹
SSVSS		20,000.00	SSVSS		32,22,305.00
To Intra Branch		31,76,558.00	By Intra Branch		31,90,988.00
Sr. College Section	31,74,848.00		Sr. College Section	31,74,848.00	
B.C.A Section	1,710.00		B.C.A Section		
B.B.A Section			B.B.A Section	16,140.00	
To Salary Deductions		18,82,511.00	By Salary Deductions		16,38,892.00
Professional Tax	21,875.00		Professional Tax	21,975.00	
Provident Fund	18,60,636.00		Provident Fund	16,16,917.00	
To University Fees		3,08,528.00	By University Fees		3,24,166.00
University Exam Fee	2,20,317.00		University Exam Fee	2,23,611.00	
Eligibility fee	8,500.00		Eligibility fee	8,900.00	
University Pro- Rata	5,825.00		University Pro- Rata	5,775.00	
Apatkalin Nidhi	2,270.00		Apatkalin Nidhi	2,310.00	
Ashwamedh Nidhi	6,960.00		Ashwamedh Nidhi	5,562.00	
Lead College Fee	5,800.00		Lead College Fee	5,775.00	
Development Fund (C.D.F.)	11,600.00		Development Fund (C.D.F.)	150.00	
University Youth Festivals	10,440.00		University Youth Festivals	6,975.00	
E- Suvidha	11,600.00		E- Suvidha	7,550.00	
Semister exam center Exp.			Semister exam center Exp.	51,573.00	
University Development Fund	13,761.00		University Development Fund	100.00	
SFU	2,320.00		SFU	30.00	
Photo Copy Ans. Book Fee	1,100.00		Photo Copy Ans. Book Fee		
Student Welfare Fund	8,035.00		Student Welfare Fund	5,855.00	
Individuals a/c		3,634.00	Individuals a/c		3,634.00
Deposits		12,750.00	Deposits		450.00
Laboratory Deposit	4,250.00		Laboratory Deposit	150.00	
Library Deposit	8,500.00		Library Deposit	300.00	
Other Receipts		1,77,999.00	Other Payments		6,847.00
Central assesent YCMOU	1,224.00		Central assesent YCMOU	1,124.00	
Autonomus Exam Development Fund	1,65,045.00		Autonomus Exam Development Fund		
Student Allumini	7,000.00		Student Allumini	5,703.00	
Poor student Aid Fund	4,730.00		Poor student Aid Fund	20.00	
INDIRECT PAYMENTS	₹	55,81,980.00	INDIRECT PAYMENTS	₹	83,87,282.00
<u>CASH AND BANK BALANCES</u>		23,47,591.50	<u>CASH AND BANK BALANCES</u>		8,48,693.50
Cash in Hand	110.00		Cash in Hand	410.00	
OBC Bank A/c no. 0984	23,47,481.50		OBC Bank A/c no. 0984	8,48,283.50	
GRAND TOTAL	₹	1,55,69,923.50	GRAND TOTAL	₹	1,55,69,923.50

As per our report on even date

For P V Phatak & Associates

Firm registration number : 136411W

Chartered Accountants

Phatak

Vrushali Phatak
Partner

Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE, KOLHAPUR. (BCS Dept.)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019

Expenditure	₹	₹	Income	₹	₹
To Salary expenses		17,55,082.00	By Fees From Student		35,39,225.00
To Educational expenses		6,13,539.00	By Bank Interest		73,180.00
To Supervision charges		20,000.00	By Other Receipts		2,97,900.00
To Depreciation		2,51,439.00			
To Surplus		12,70,245.00			
Total	₹	39,10,305.00	Total	₹	39,10,305.00

BALANCE SHEET AS ON MARCH 31, 2019

Liabilities	₹	₹	Assets	₹	₹
DEPOSITS		4,15,177.00	SSVSS Kolhapur		2,03,41,947.00
Deposits	2,09,155.00		Fixed assets		4,98,883.00
Health Insurance	38,485.00		[Refer schedule attached]		
Library Deposit	8,200.00		By Intra Branch		13,640.00
S.A. Fund	1,52,932.00		B.B.A Section	13,640.00	
Lab Deposits	305.00		B.C.A Section		
Lead College	6,100.00				
UNIVERSITY FEES		3,13,338.00	UNIVERSITY FEES		3,494.00
University Semester Exam	32,673.00		E mail	200.00	
Eligibility	2,450.00		University Exam Fee	3,294.00	
E- Suvidha	4,050.00				
Photo Copy Ans. Book Fee	1,100.00		CASH & BANK BAL.		8,48,693.50
Student Welfare Fund	2,180.00		Cash In Hand	410.00	
S.U.Y.F.	22,420.00		DBC Bank A/c no. 0984	8,48,283.50	
Development Fund (C.D.F.)	1,30,437.00				
Pro-Rata Fee	1,534.00				
Ashwamedh Fee	13,806.00				
Uni.Dev Fund	1,02,668.00				
Apatkalin nidhi	20.00				
Other a/c		8,62,616.00			
Relif Fund	2,930.00				
Ex Student	27,400.00				
Book Bank	4,675.00				
Cap Exam	8,400.00				
Cap Exam form fee	530.00				
Proff. Tax	23,075.00				
Prov. Fund	5,57,784.00				
Environmental Fees	51,450.00				
Golden jubilee	10,700.00				
Vivekanand Periodical	2,030.00				
N.S.S./S.F.U	5,460.00				
Students Allumani	3,037.00				
Central assesent YCMOU	100.00				
Autonomus Exam Development Fund	1,65,045.00				
Individual		935.34			
INCOME & EXPE. A/c		2,01,14,591.16			
Op. Balance	1,88,44,346.16				
Add: Surplus	12,70,245.00				
Total	₹	2,17,06,657.50	Total	₹	2,17,06,657.50

As per our report on even date

For P V Phatak & Associates
Firm registration number : 136411W
Chartered Accountants

Phatak

Vrushali Phatak
Partner
Membership No. 137548



SHRI SWAMI VIVEKANAND SHIKSHAN SANSTHA'S
VIVEKANAND COLLEGE, KOLHAPUR. (BCS Dept.)

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR F.Y 2018-19

Particulars	WDV as on 1.4.2018	Additions during the year	WDV before depreciation	Depreciation rate	Amount of depreciation	WDV as on March 31, 2019
Library	16,390.00	8,196.00	24,586.00	50%	12,293.00	12,293.00
Lab equipments/ Science Appartus	1,334.00	2,07,084.00	2,08,418.00	40%	83,367.00	1,25,051.00
Physical education equipments	0.00	0.00	0.00	20%	0.00	0.00
Teaching aid equipments	0.00	0.00	0.00	20%	0.00	0.00
Furniture	0.00	0.00	0.00	25%	0.00	0.00
Computer	1,76,333.00	0.00	1,76,333.00	40%	70,533.00	1,05,800.00
Other deadstock	3,40,985.00	0.00	3,40,985.00	25%	85,246.00	2,55,739.00
Audio visual equipments	0.00	0.00	0.00	50%	0.00	0.00
Work experience equipments	0.00	0.00	0.00	20%	0.00	0.00
Drawing equipments	0.00	0.00	0.00	20%	0.00	0.00
	5,35,042.00	2,15,280.00	7,50,322.00		2,51,439.00	4,98,883.00

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

