



# BBCP & ASSOCIATES

## CHARTERED ACCOUNTANTS

Head Office - Office No 101, Kusum Apartments, 653/A, E ward, Shahupuri 2nd Lane, Opp. Bhivate Plaza, Kolhapur - 416 001. Maharashtra. Ph. : (0231) 2666003, Mob: 9960600382, 9673000691. Email : bbcbkop@gmail.com • bashishca@gmail.com

### AUDITORS' REPORT

We have audited the attached Balance Sheet of Chh. Shahu Institute of Business Education & Research, Kolhapur as at 31<sup>st</sup> March 2022 and also the Income & Expenditure Account and Receipt & Payment Account for the period 01/04/2021 to 31/03/2022. Our responsibility is to express an opinion on these financial statements based on our audit and report that:

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards and/or World Bank guidelines require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles use and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. We further report that:-

- (a) We have verified proper books of Accounts are kept by the Institutions including that of each segment.
- (b) We have verified method of Accounting followed is of accrual basis including that of every segment. In case the Institution is following cash method of accounting in past whether the change is carried out form financial year 2021-22.
- (c) We have obtained auditors have obtained all the Trust information and Explanations which were necessary for the purpose of audit and for determination of fees by the Authority.
- (d) The Accounts of the Trust are submitted on by following accounting standard 17 or equivalent and AS and certified by the Statutory Auditor of the Institutions as are true and fair representation of segmental reporting. The Segment being every course for which the approval of the fees is sought before the Authority.
- (e) We have verified proper books of accounts have been kept by the Trust and very segment.
- (f) We have obtained all information and explanation give to him the accounts give true and fair view
  - 1) In the case of the Balance Sheet of the State of affairs of the Institute as 31<sup>st</sup> March 2022.
  - 2) In the case of the Income and Expenditure Account of the excess of income over expenditure / deficit of income over expenditure for the year ended on 31 March 2022.
  - 3) In case of Receipt & Payments Account of the receipts and payments during the period ended on 31 March.2022.

#### Kinds of checks exercised:

1. Vouching
2. Bank Accounts
3. Verifications

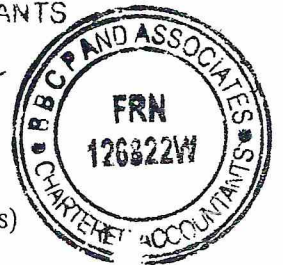
Place: KOLHAPUR

Date: 16/08/2022

For BBCP AND ASSOCIATES  
CHARTERED ACCOUNTANTS

*Sumit Biranje*  
SUMIT BIRANJE  
Partner  
M No 118450

Signature of Auditor(s)



*Principal*  
**PRINCIPAL,**  
College of Non-Conventional  
Vocational Courses For Women

Kolhapur

Mumbai Branch -

Pune Branch -  
'Bilvadal', Near President Hotel, Prabha Road, 8th Lane,  
34/10 Erandawane, Pune - 411 004. Maharashtra.  
Ph. : 020-30487742, Mob : 9960600383.

Flat No.305, Blue Bell Appts., B-Wing , Hiranandani Gardens,  
IIT Powai, Nr. S.M. Shetty High School, Mumbai - 400 076.  
Maharashtra. Ph. : 022 - 25705773. Mob : 9890143777.

**Balance Sheet**  
1-Apr-2021 to 31-Mar-2022

Liabilities		as at 31-Mar-2022	Assets		as at 31-Mar-2022
Capital Account		25,07,704.04	Fixed Assets		1,14,39,182.00
Depreciation Fund	25,07,704.04		Accounting Software	14,681.00	
Loans (Liability)			Camera/ CCTV	30,628.00	
Current Liabilities		19,30,018.50	Computer & Machinery	9,95,684.80	
Alumini Fees Payable	1,79,500.00		Computer Software	13,385.00	
Educational Loan	20,140.00		DLP Projector	40,002.00	
Library Books Provision A/c	4,904.00		Equipment	4,54,069.80	
Library Deposit	10,10,770.00		Furniture & Dead Stock	17,44,826.12	
Poor Student Fund	17,197.00		Library Books & E-Resources	15,91,763.58	
Scholarship	46,452.50		Main Building (CNCVCW)	57,72,908.00	
Staff Fund	44,920.00		Solar Rooftop System	3,47,062.00	
Student's Adv. Fees	86,085.00		Steaching Machine	2,64,127.00	
Student Deposit	5,20,050.00		UPS Batteries	1,08,126.00	
Profit & Loss A/c		4,19,29,670.54	Xerox Machine	61,919.00	
Opening Balance	3,90,58,587.54		Investments		2,40,92,457.00
Current Period	28,71,083.00		Karnataka Bank Ltd.-FD	2,40,92,457.00	
Total		4,63,67,393.08	Current Assets		12,78,968.60
			Loans & Advances (Asset)	1,19,000.00	
			Cash-in-hand	470.00	
			Bank Accounts	11,59,498.63	
			Branch / Divisions		95,56,785.15
			Trust A/c	95,56,785.15	
Total		4,63,67,393.08	Total		4,63,67,393.08



For **B B C P AND ASSOCIATES**  
CHARTERED ACCOUNTANTS

*Sumit Biranje*  
**SUMIT BIRANJE**  
Partner  
M. No. 118450

**UDIN No. 22118450AVXJYI3294**

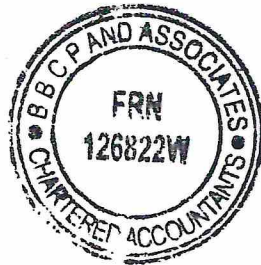


*Kellaly*  
**PRINCIPAL,**  
College of Non-Conventional  
Vocational Courses For Women  
Kolhapur

CNCVCW,CSIBER Trust  
Shivaji Uni.Rd., Siber Campus,  
Kolhapur

Profit & Loss A/c  
1-Apr-2021 to 31-Mar-2022

Particulars	1-Apr-2021 to 31-Mar-2022	Particulars	1-Apr-2021 to 31-Mar-2022
<b>Direct Expenses</b>	<b>1,00,47,694.00</b>	<b>Direct Incomes</b>	<b>1,78,07,501.</b>
Electricity Charges	92,930.00	Admission Fees	1,87,600.00
P.F. Contribution & Admin. Exp.	2,86,062.00	Alumini Registration Fee	1,17,520.00
Printing & Stationery Exp	62,864.00	Borrower's Card Fees	30,100.00
Salary Non Teaching Staff	17,79,546.00	College Development Fees	34,64,677.00
Salary Teaching Staff	76,16,628.00	Computer Lab.	4,46,500.00
Security Exp.	2,09,664.00	Consultancy Fees	21,000.00
<b>Indirect Expenses</b>	<b>62,66,589.00</b>	Extra Curriculum Fees	35,600.00
Advertisement Exp	1,58,353.00	Gymkhana Fees	18,350.00
Bank Charges	708.00	I Card Fees	28,900.00
Depreciation	14,13,323.00	Laboratory Fee	1,73,880.00
Garden Exp.	1,43,487.00	Library Fees	8,71,900.00
Gratuity Exp	16,50,298.00	Machine & DPC Laboratory Charges	1,17,600.00
Housekeeping Exp.	1,20,378.00	Misc.Deduction Salary	18,272.00
Insurance -Property / Vehical	6,370.00	Other Fee	34,482.00
Internet Leased Line	5,44,200.00	Shivaji University Fees	3,67,425.00
Laboratory Exp.	6,723.00	Studio Lab.Mnt.Fees	1,01,200.00
Municipal Taxes Exp	93,374.00	S U Student Exam Fees	2,69,740.00
Newspaper,Periodicals & Journals Exp	18,754.00	Tution Fees	1,07,66,880.00
Office Exp.	36,142.00	Workshop/Seminar Fees	7,35,875.00
Repairs & Maintenance Exp	8,58,802.00	<b>Indirect Incomes</b>	<b>13,77,865.0</b>
Seminar,Workshop ,Conference,Meeting Exp.	1,28,604.00	Adm.Cancellation Charges	65,760.00
Shivaji Uni. Affiliation Fees	2,24,400.00	Bank Interest	11,38,075.00
Shivaji Uni.Eligibility Fees	9,330.00	Language Course Fees	1,54,990.00
S U Exam Expenses	2,05,911.00	Lead College	6,040.00
S.U.K.-Other Fees	2,02,814.00	Library Fees & Fine	1,100.00
Telephone & Telex Exp.	2,362.00	Registration Fees	11,900.00
Travelling Exp.	4,082.00		
Visiting Staff Exp.	3,58,128.00		
Water Exp.	44,946.00		
Website Charges	35,100.00		
<b>Nett Profit</b>	<b>28,71,083.00</b>		
<b>Total</b>	<b>1,91,85,366.00</b>	<b>Total</b>	<b>1,91,85,366.00</b>



For B B C P AND ASSOCIATES  
CHARTERED ACCOUNTANTS

*Sumit Biranje*  
SUMIT BIRANJE  
Partner  
M. No. 118450

UDIN No. 22118450AVXJYI3294

**CNCVCW, CSIBER Trust**  
Shivaji Uni.Rd., Siber Campus,  
Kolhapur

**Trial Balance**

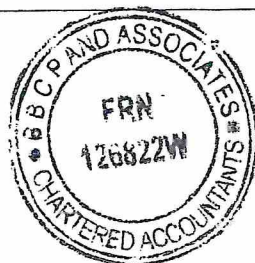
1-Apr-2021 to 31-Mar-2022

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Accounting Software	18,351.00 Dr		3,670.00	14,681.00 Dr
Adm.Cancellation Charges			65,760.00	65,760.00 Cr
Admission Fees			1,87,600.00	1,87,600.00 Cr
Advance	10,000.00 Dr	1,37,218.00	1,21,218.00	26,000.00 Dr
Advertisement Exp		1,58,353.00		1,58,353.00 Dr
Adv.for Contractor	1,83,000.00 Dr	2,47,000.00	3,37,000.00	93,000.00 Dr
Alumini Fees Payable	1,79,500.00 Cr			1,79,500.00 Cr
Alumini Registration Fee			1,17,520.00	1,17,520.00 Cr
Bank Charges		1,298.00	590.00	708.00 Dr
Bank Interest			11,38,075.00	11,38,075.00 Cr
Borrower's Card Fees			30,100.00	30,100.00 Cr
Camera/ CCTV	43,754.00 Dr		13,126.00	30,628.00 Dr
Cash		1,13,31,175.00	1,13,30,705.00	470.00 Dr
College Development Fees			34,64,677.00	34,64,677.00 Cr
Computer Lab.		20,500.00	4,67,000.00	4,46,500.00 Cr
Computer & Machinery	2,68,327.80 Dr	10,43,360.00	3,16,003.00	9,95,684.80 Dr
Computer Software	19,122.00 Dr		5,737.00	13,385.00 Dr
Consultancy Fees		15,000.00	36,000.00	21,000.00 Cr
Depreciation		14,13,323.00		14,13,323.00 Dr
Depreciation Fund	25,07,704.04 Cr			25,07,704.04 Cr
DLP Projector	57,146.00 Dr		17,144.00	40,002.00 Dr
Educational Loan	20,140.00 Cr	3,06,000.00	3,06,000.00	20,140.00 Cr
Electricity Charges		93,180.00	250.00	92,930.00 Dr
Equipment	5,04,521.80 Dr		50,452.00	4,54,069.80 Dr
Extra Curriculum Fees			35,600.00	35,600.00 Cr
Furniture & Dead Stock	15,65,078.12 Dr	3,53,954.00	1,74,206.00	17,44,826.12 Dr
Garden Exp.		1,43,487.00		1,43,487.00 Dr
Gratuity Exp		16,50,298.00		16,50,298.00 Dr
Gymkhana Fees			18,350.00	18,350.00 Cr
HDFC Bank Ltd.50200026046816	1,83,534.36 Dr	9,41,350.00	10,00,000.00	1,24,884.36 Dr
Housekeeping Exp.		1,20,378.00		1,20,378.00 Dr
Insurance -Property / Vehical		6,370.00		6,370.00 Dr
Internet Lease d Line		5,44,200.00		5,44,200.00 Dr
Karnataka Bank A/c.113	58,463.52 Dr			58,463.52 Dr
Karnataka Bank Ltd.C.A.173	23,14,396.42 Dr	2,40,13,418.00	2,54,21,098.00	9,06,716.42 Dr
Karnataka Bank Ltd.-FD	2,00,68,189.00 Dr	40,24,268.00		2,40,92,457.00 D
Laboratory Exp.		6,723.00		6,723.00 Dr
Laboratory Fee			1,73,880.00	1,73,880.00 C
Language Course Fees			1,54,990.00	1,54,990.00 C
Lead College		29,071.00	35,111.00	6,040.00 C
Library Books & E-Resourses	17,20,594.58 Dr	45,503.00	1,74,334.00	15,91,763.58 D
Library Books Provision A/c	2,76,974.00 Cr	2,72,070.00		4,904.00 C
Library Depos it	8,21,120.00 Cr	1,21,350.00	3,11,000.00	10,10,770.00 C
Library Fees			8,71,900.00	8,71,900.00 C
Library Fees & Fine			1,100.00	1,100.00 C
LIC Deduction Payable		18,348.00	18,348.00	
<b>Carried Over</b>	<b>2,32,09,040.56 Dr</b>	<b>4,70,57,195.00</b>	<b>4,64,27,444.00</b>	<b>2,38,38,791.56 D</b>



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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	2,32,09,040.56 Dr	4,70,57,195.00	4,64,27,444.00	2,38,38,791.56 Dr
Machine & DPC Laboratory Charges			1,17,600.00	1,17,600.00 Cr
Main Building (CNCVCW)	50,15,323.00 Dr	13,25,386.00	5,67,801.00	57,72,908.00 Dr
Misc. Deduction Salary		1,800.00	20,072.00	18,272.00 Cr
Municipal Taxes Exp		93,374.00		93,374.00 Dr
Newspaper, Periodicals & Journals Exp		18,754.00		18,754.00 Dr
Office Exp.		36,142.00		36,142.00 Dr
Other Fee		32,263.00	66,745.00	34,482.00 Cr
P.F. Contribution & Admin. Exp.		3,36,517.00	50,455.00	2,86,062.00 Dr
P.F. Deduction		2,84,267.00	2,84,267.00	
Poor Student Fund	17,197.00 Cr			17,197.00 Cr
Printing & Stationery Exp		62,864.00		62,864.00 Dr
Profit & Loss A/c	3,90,58,587.54 Cr			3,90,58,587.54 Cr
Registration Fees			11,900.00	11,900.00 Cr
Repairs & Maintenance Exp		8,58,802.00		8,58,802.00 Dr
Salary Income Tax Ded.		2,92,500.00	2,92,500.00	
Salary Non Teaching Staff		17,79,546.00		17,79,546.00 Dr
Salary Payable		76,76,647.00	76,76,647.00	
Salary Profession Tax		62,700.00	62,700.00	
Salary Teaching Staff		76,16,628.00		76,16,628.00 Dr
Scholarship	31,823.50 Cr	6,63,605.00	6,78,234.00	46,452.50 Cr
Security Exp.		2,09,664.00		2,09,664.00 Dr
Seminar, Workshop, Conference, Meeting Exp.		1,28,604.00		1,28,604.00 Dr
Shivaji Uni. Affiliation Fees		2,24,400.00		2,24,400.00 Dr
Shivaji Uni. Eligibility Fees		25,930.00	16,600.00	9,330.00 Dr
Shivaji University Fees			3,67,425.00	3,67,425.00 Cr
SIBER Society		10,41,640.00	10,41,640.00	
Solar Rooftop System	3,85,624.00 Dr		38,562.00	3,47,062.00 Dr
Staff Fund	44,920.00 Cr			44,920.00 Cr
Steaching Machine	2,93,474.00 Dr		29,347.00	2,64,127.00 Dr
Student's Adv. Fees	3,49,770.00 Cr	2,89,585.00	25,900.00	86,085.00 Cr
Student Deposit	5,20,050.00 Cr			5,20,050.00 Cr
Studio Lab. Mnt. Fees			1,01,200.00	1,01,200.00 Cr
S U Exam Expenses		3,45,306.00	1,39,395.00	2,05,911.00 Dr
S U Exam Remuneration		34,401.00	34,401.00	
S.U.K.-Other Fees		2,02,814.00		2,02,814.00 Dr
S U Student Exam Fees		15,31,500.00	18,01,240.00	2,69,740.00 Cr
TDS on Contractor		10,263.00	10,263.00	
Telephone & Telex Exp.		2,362.00		2,362.00 Dr
Travelling Exp.		4,082.00		4,082.00 Dr
Trust A/c	1,08,71,095.15 Dr	41,32,657.00	54,46,967.00	95,56,785.15 Dr
Tuition Fees		2,21,110.00	1,09,87,990.00	1,07,66,880.00 Cr
UCO Bank C.A. 02890210000359	54,805.33 Dr	11,83,564.00	11,68,935.00	69,434.33 Dr
UPS Batteries	1,20,140.00 Dr		12,014.00	1,08,126.00 Dr
Visiting Staff Exp.		3,58,128.00		3,58,128.00 Dr
Water Exp.		44,946.00		44,946.00 Dr
Website Charges		35,100.00		35,100.00 Dr
Workshop/Seminar Fees			7,35,875.00	7,35,875.00 Cr
Xerox Machine	72,846.00 Dr		10,927.00	61,919.00 Dr
<b>Grand Total</b>		<b>7,82,25,046.00</b>	<b>7,82,25,046.00</b>	



**Depreciation Statement 01.04.2021 to 31.03.2022 ( CNCVCW)**

Sr.No.	Name of the Property	Opening Balance As on 01.04.2021	Additions Before 30.09.2021	Additions After 30.09.2021	Total Value as on 31.03.2022 (3+4+5)	Rate	Depreciation 2021-22			Value of Closing 31.03.2022 (6-9)
							Depreciation Before 30.09.2021	Depreciation After 30.09.2021	Total Dep. (7+8)	
		3	4	5	6		7	8	9	10
1	2	3	4	5	6		7	8	9	10
1	Accounting Software	18351.00	0.00	0.00	18351.00	20%	3670.00	0.00	3670.00	14681.00
2	CCTv Camera	43754.00	0.00	0.00	43754.00	30%	13126.00	0.00	13126.00	30628.00
3	Computers & Machinery	268327.80	0.00	1043360.00	1311687.80	40%	107331.00	208672.00	316003.00	995684.80
4	Computer Software (CMS)	19122.00	0.00	0.00	19122.00	30%	5737.00	0.00	5737.00	13385.00
5	DLP Projector	57146.00	0.00	0.00	57146.00	30%	17144.00	0.00	17144.00	40002.00
6	Equipment	504521.80	0.00	0.00	504521.80	10%	50452.00	0.00	50452.00	454069.80
7	Furniture & Dead Stock	1565078.12	0.00	353954.00	1919032.12	10%	156508.00	17698.00	174206.00	1744826.12
8	Library Books	1720594.58	0.00	45503.00	1766097.58	10%	172059.00	2275.00	174334.00	1591763.58
9	Solar Rooftop System	385624.00	0.00	0.00	385624.00	10%	38562.00	0.00	38562.00	347062.00
10	CNCVCW Main Building	5015323.00	0.00	1325386.00	6340709.00	10%	501532.00	66269.00	567801.00	5772908.00
11	Steaching Machine	293474.00	0.00	0.00	293474.00	10%	29347.00	0.00	29347.00	264127.00
12	UPS & Batteries	120140.00	0.00	0.00	120140.00	10%	12014.00	0.00	12014.00	108126.00
13	Xerox Machin	72846.00	0.00	0.00	72846.00	15%	10927.00	0.00	10927.00	61919.00
	<b>Total</b>	<b>10084302.30</b>	<b>0.00</b>	<b>2768203.00</b>	<b>12852505.30</b>		<b>1118409.00</b>	<b>294914.00</b>	<b>1413323.00</b>	<b>11439182.30</b>

