



# PSB & ASSOCIATES

Chartered Accountants



To,  
The Secretary,  
Shree Sai Janvikas Pratishthan's.  
Dist. Aurangabad.

We have examined Balance-sheet of Shri. Shree Sai Janvikas Pratishthan's **Post Graduate College Of Education (M.Ed)**, At. Post. Alani(Gadpati), Tq.& Dist.Osmanabad. as at 31.03.2022 and **Income & Expenditure A/c** for the year ended that date which agrees with the books of accounts maintained by said College.

We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our Audit. In our opinion proper books of accounts have been kept by the College In our opinion to the best of our knowledge and according to the information given to us the said accounts given a true and fair view.

- In case of the Balance Sheet of the above named \*trust/ institution as on 31.03.2022.
- In case of the income and expenditure accounts for the **Deficit** of its accounting year ending on 31.03.2022.

Date: - 23/09/2022

Place: - Aurangabad.



For P S B & Associates LLP  
Chartered Accountants

*Bashniwal*

Pavan S. Toshniwal  
(Partner)  
Membership No. 13876

UDIN No. 22138761AUJFGT6337

**SHREE SAJAN VIKAS PRATISHTHAN**  
**POST GRADUATE COLLEGE OF EDUCATION (M.ED)**  
**AT POST ALNI, DIST OSMANABAD**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2022**

( In Rupees)

| RECEIPT                           | AMOUNT | AMOUNT    | PAYMENT                           | AMOUNT | AMOUNT    |
|-----------------------------------|--------|-----------|-----------------------------------|--------|-----------|
| <b><u>To Opening Balances</u></b> |        | 88,097    | By Salary Payable                 |        | 22,74,324 |
| Cash In Hand                      | 6,735  |           | By Sundry Creditors               |        | 29,000    |
| Osmanabad Janta Bank              | 3,310  |           | By Shri Sai Janvikas Pratishthan  |        | 25,000    |
| Pragati Sahakari Bank 35          | 5,294  |           |                                   |        |           |
| State Bank of India 0268          | 72,758 |           | By Affiliation Fees               |        | 25,000    |
|                                   |        |           | By Bank Charges                   |        | 2,492     |
| To Fees Received                  |        | 4,35,321  | By Electricity Exp                |        | 2,210     |
| To Shri Sai Janvikas Pratishthan  |        | 19,56,000 | By Eligibility Fees               |        | 1,853     |
| To Exam Fees                      |        | 6,047     | By Exam Fees Paid                 |        | 1,11,165  |
| To Exam Fees Paid                 |        | 56,928    | By Hotel Exp                      |        | 3,387     |
|                                   |        |           | By Processing Fees                |        | 4,000     |
|                                   |        |           | By Software Renewal               |        | 2,700     |
|                                   |        |           | By Traveling Exp                  |        | 2,400     |
|                                   |        |           | By Vehical Runing Exp             |        | 2,000     |
|                                   |        |           | <b><u>By Closing Balances</u></b> |        | 56,862    |
|                                   |        |           | Cash In Hand                      | 6,171  |           |
|                                   |        |           | Osmanabad Janta Bank              | 3,310  |           |
|                                   |        |           | Pragati Sahakari Bank 35          | 2,138  |           |
|                                   |        |           | State Bank of India 9395          | 45,243 |           |
|                                   |        | 25,42,393 |                                   |        | 25,42,393 |



**For P S B & Associates-LLP**  
Chartered Accountants  
FRN No. 135721W/W100363

*Bashniwal*

Pavan S. Toshniwal  
Partner  
Membership No. 138761

**SHREE SAIJAN VIKAS PRATISHTHAN**  
**POST GRADUATE COLLEGE OF EDUCATION (M.ED)**  
**AT POST ALNI, DIST OSMANABAD**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022**

( In Rupees)

| EXPENDITURE                   | AMOUNT | AMOUNT           | INCOME                      | AMOUNT | AMOUNT           |
|-------------------------------|--------|------------------|-----------------------------|--------|------------------|
| To Affilation Fees            |        | 25,000           | By Fees                     |        | 8,39,590         |
| To Audit Fees                 |        | 12,500           | By Exam Fees                |        | 6,047            |
| To Bank Charges               |        | 2,492            |                             |        |                  |
| To Electricity Exp            |        | 2,210            |                             |        |                  |
| To Eligibility Fees           |        | 1,853            | By Expenses Over The Income |        | 12,94,262        |
| To Exam Fees Paid             |        | 54,237           |                             |        |                  |
| To Hotel Exp                  |        | 3,387            |                             |        |                  |
| To PNS Fees                   |        | 22,000           |                             |        |                  |
| To Printing & Stationary      |        | 15,000           |                             |        |                  |
| To Processing Fees            |        | 4,000            |                             |        |                  |
| To Salary Non Teaching Staff  |        | 5,16,000         |                             |        |                  |
| To Salary Teaching Staff      |        | 13,86,000        |                             |        |                  |
| To Software Renewal           |        | 2,700            |                             |        |                  |
| To Transportation             |        | 14,000           |                             |        |                  |
| To Traveling Exp              |        | 2,400            |                             |        |                  |
| To Vehical Runing Exp         |        | 2,000            |                             |        |                  |
| <b><u>To Depreciation</u></b> |        | <b>74,119</b>    |                             |        |                  |
| Building                      | 64,327 |                  |                             |        |                  |
| Computer & Software           | 9      |                  |                             |        |                  |
| Electrical Installation       | 873    |                  |                             |        |                  |
| Furniture & Fixture           | 6,199  |                  |                             |        |                  |
| Liabrary Books                | 1,027  |                  |                             |        |                  |
| Sports Equipments             | 544    |                  |                             |        |                  |
| Teaching Aids                 | 1,140  |                  |                             |        |                  |
|                               |        | <b>21,39,899</b> |                             |        | <b>21,39,899</b> |



**For P S B & Associates-LLP**

Chartered Accountants

FRN No. 135721W/W100363

*Bashniwal*

Pavan S. Toshniwal

Partner

Membership No. 138761

**SHREE SAIJAN VIKAS PRATISHTHAN**  
**POST GRADUATE COLLEGE OF EDUCATION (M.ED)**  
**AT POST ALNI, DIST OSMANABAD**  
**BALANCE SHEET AS AT 31.03.2022**

(In Rupees)

| LIABILITIES                     | AMOUNT      | AMOUNT      | ASSET'S                             | AMOUNT      | AMOUNT      |
|---------------------------------|-------------|-------------|-------------------------------------|-------------|-------------|
| <b>Audit Fees Payable</b>       |             | 12,500      | <b>Building</b>                     |             | 5,78,943    |
| Add During the year             | 12,500      |             | Bal As Per Last B/s                 | 6,43,270    |             |
| <b>Professional Tax Payable</b> |             | 2,23,300    | Less:- Depreciation @10%            | 64,327      |             |
| Bal As Per Last B/s             | 2,23,300    |             | <b>Building Under Const</b>         |             | 1,28,970    |
| <b>Salary Payable</b>           |             | 1,55,450    | Bal As Per Last B/s                 | 1,28,970    |             |
| Bal As Per Last B/s             | 1,55,450    |             | <b>Computer &amp; Software</b>      |             | 13          |
| <b>Branch Division</b>          |             | 2,01,99,826 | Bal As Per Last B/s                 | 22          |             |
| College Of Education B.ed       | 1,47,000    |             | Less:- Depreciation @40%            | 9           |             |
| Shri Sai Janvikas Pratishthan   | 2,00,52,826 |             | <b>Electrical Installation</b>      |             | 4,949       |
|                                 |             |             | Bal As Per Last B/s                 | 5,822       |             |
|                                 |             |             | Less:- Depreciation @15%            | 873         |             |
|                                 |             |             | <b>Furniture &amp; Fixture</b>      |             | 55,787      |
|                                 |             |             | Bal As Per Last B/s                 | 61,986      |             |
|                                 |             |             | Less:- Depreciation @10%            | 6,199       |             |
|                                 |             |             | <b>Library Books</b>                |             | 1,541       |
|                                 |             |             | Bal As Per Last B/s                 | 2,568       |             |
|                                 |             |             | Less:- Depreciation @40%            | 1,027       |             |
|                                 |             |             | <b>Sports Equipments</b>            |             | 3,084       |
|                                 |             |             | Bal As Per Last B/s                 | 3,628       |             |
|                                 |             |             | Less:- Depreciation @15%            | 544         |             |
|                                 |             |             | <b>Teaching Aids</b>                |             | 6,461       |
|                                 |             |             | Bal As Per Last B/s                 | 7,601       |             |
|                                 |             |             | Less:- Depreciation @15%            | 1,140       |             |
|                                 |             |             | <b>Fixed Deposit</b>                |             | 8,00,000    |
|                                 |             |             | Bal As Per Last B/s                 | 8,00,000    |             |
|                                 |             |             | <b>Current Assets</b>               |             | 20,89,644   |
|                                 |             |             | Fees Receivable                     | 20,89,644   |             |
|                                 |             |             | <b>Income &amp; Expenditure A/c</b> |             | 1,68,64,822 |
|                                 |             |             | Bal As Per Last B/s                 | 1,55,70,560 |             |
|                                 |             |             | Deficit During the Year             | 12,94,262   |             |
|                                 |             |             | <b>Closing Balances</b>             |             | 56,862      |
|                                 |             |             | Cash In Hand                        | 6,171       |             |
|                                 |             |             | Osmanabad Janta Bank -              | 3,310       |             |
|                                 |             |             | Pragati Sahakari Bank 35            | 2,138       |             |
|                                 |             |             | State Bank of India                 | 45,243      |             |
|                                 |             | 2,05,91,076 |                                     |             | 2,05,91,076 |

**For P S B & Associates-LLP**  
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FRN No. 135721W/W100363



*Borhriwal*  
Pavan S. Toshniwal  
Partner  
Membership No. 138761