

SHIRPUR EDUCATION SOCIETY MUMBAI  
R. C. PATEL COLLEGE OF EDUCATION SHIRPUR

AUDIT REPORT  
YEAR 31/03/2023

***VIJAY M. RATHI***  
**CHARTERED ACCOUNTANT**

CTS No. 1965, Old Library Road, Shirpur Dist - Dhule 425 405 Cell No. 8329784210

INDEPENDENT AUDITOR'S REPORT

To  
The Trustees / Principal  
R. C. Patel College of Education - Shirpur  
The Shirpur Education Society Mumbai

We have audited the attached Balance Sheet of *R. C. Patel College of Education – Shirpur* the Branch of The Shirpur Education Society – Shirpur as at 31<sup>st</sup> March 2023 together with the Income and Expenditure Account for the year ended on that date annexed there to.

Management's Responsibility

These financial statements are the responsibility of the Institute.

Auditor's Responsibility


Our responsibility is to express an opinion on these financial statements based on our audit.

We report that,

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for purposes of our audit.
- b) In our opinion proper books of account as required by law have been kept.
- c) The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of account maintained.
- d) In our opinion and according to the best of our information and explanations given to us, the accounts read with the notes there on give a true and fair view.
  - i) In the case of the Balance Sheet of the state of affairs of college as at 31<sup>st</sup> March 2023 and,
  - ii) In the case of Income and Expenditure Account of the *Deficit* for the year ended on 31<sup>st</sup> March 2023.

PLACE :- Shirpur  
DATE :- 19/07/2023



  
CA VIJAY M. RATHI  
M. No. 036599  
UDIN-23036599BGTDPB7633

**SHIRPUR EDUCATION SOCIETY MUMBAI**  
**R. C. PATEL COLLEGE OF EDUCATION SHIRPUR**  
**STATEMENT OF RECEIPTS AND PAYMENTS**  
**FOR THE PERIOD FROM : 01/04/2022 TO : 31/03/2023**

**VIJAY M. RATHI**  
**CHARTERED ACCOUNTANT**  
**B.COM F.C.A.**

<b>RECEIPTS</b>	<b>AMOUNT RS.</b>	<b>PAYMENTS</b>	<b>AMOUNT RS.</b>
<b>TO OPENING BALANCES</b>		<b>BY SALARY</b>	<b>9949144.00</b>
<b>TO CASH BALANCES</b>	<b>13013.14</b>	Basic Pay N	686400.00
Cash In Hand	13013.14	Dearness Allowance N	595561.00
		Gratuity N	95800.00
<b>TO BANK CURRENT</b>	<b>351370.78</b>	House Rent Allowance N	56420.00
<b>ACCOUNTS</b>		Vehicle Allowance N	23200.00
H. D. F. C. Bank Current A/C	5783.62	Basic Salary T	3140008.00
No 500200035208021		Dearness Allowance T	4204544.00
Indusland Bank Current	1.01	Gratuity Advance	661419.00
Account No. 201011917211		House Rent Allowance T	380607.00
The Shirpur Peoples	53653.00	Other Allowances	17185.00
Co operative Bank Current		Vehicle Allowance	88000.00
A/C No - 001110003081			
The Shirpur Peoples	291933.15	<b>BY EDUCATIONAL AND</b>	<b>2386182.37</b>
Co-operative Bank Ltd.		<b>ADMINISTRATIVE EXPENSES</b>	
Current A/C No -		A. M. C. Charges	4210.00
001110001401		Academic Audit K B C N M U	4000.00
		Add On Course Affiliation Fee	12500.00
<b>TO BANK SAVING</b>	<b>60110.16</b>	Admission Process Fees	20000.00
<b>ACCOUNTS</b>		Advertisement Expenses	2700.00
Bank Of Maharashtra Shirpur	15007.00	Affiliation Fees	25000.00
Saving A/C No. 60090416233		Audit Fees	23600.00
Priyadarshini Nagari Sahakari	3085.00	Bank Commission And Bank	1537.64
Patpedhi Ltd. Shirpur Saving		Charges	
A/C No.7192		Building Insurance Expenses	13000.00
State Bank Of India Shirpur	35753.26	Cleaning Charges	1464.00
Saving A/c No. - 30576401141		Cleaning Material Charges	9551.00
The Shirpur Merchant Bank	6264.90	Committee And Conference	6186.00
A/C No.2458		Expenses	
		Computer Expenses	6334.00
<b>TO FIXED DEPOSITS</b>	<b>6378501.00</b>	Electrical Expenses	13555.00
Bank Of Baroda No	662682.00	Electricity Expenses M.S.E.B.	134490.00
94300300000395		F D R Interest Recovered	12098.00
Bank Of Baroda No	756009.00	Fee Concession	45000.00
94500300000225		Fine And Penalty	2000.00
Bank Of Baroda No	1032223.00	Function Expenses	845.00
94500300001334		I-Card Expenses	8600.00
F D R Priyadarshini Soot Girni	195392.00	Interest & Financial Charges	83480.00
Bank Of Maharashtra Fdr No	1192922.00	Medical Expenses	500.00
305580		Mediclaime Insurance Expenses	3199.00
Bank Of Maharashtra Fdr No	1032470.00	Miscellaneous Expenses	470.00
853877		Municipal Taxes	104124.00
F D R Bank Of Maharashtra -	747897.00	Newspaper Magazine And	7426.00
466129		Periodicals Expenses	
F D R Bank Of Maharashtra -	758906.00	Office Expenses	20033.54
466318		Performance Appraisal Report	15000.00
		Expenses	

<b><u>TO BANK SAVING INTEREST</u></b>	<b><u>17138.00</u></b>	Postage Expenses	832.00
Bank Of Maharashtra	2102.00	Printing And Stationery	73876.46
Priyadarshini Nagari Shakari	108.00	Professional Fees	16570.00
Patpedhi Ltd		Provident Fund Administrative	12645.00
State Bank Of India	14675.00	Charges	
The Shirpur Merchants Co Op	253.00	Provident Fund Management	131040.00
Bank Ltd		Contribution	
		Registration Fee And Expenses	10000.00
<b><u>TO FIXED DEPOSIT INTEREST</u></b>	<b><u>205780.00</u></b>	Repairs And Maintenance	16645.00
Bank Of Baroda	93378.00	Software Maintenance Expenses	8496.00
Bank Of Maharashtra	73135.00	Staff Welfare Expenses	21439.00
Priyadarshini Sahakari Soot	39267.00	Stamp Paper Expenses	1260.00
Girni F D R Interest		Student Data Handling Exp	22975.00
		Telephone Bill Expenses	6767.00
<b><u>TO DIVIDEND</u></b>	<b><u>25638.00</u></b>	Transportation Expenses	240.00
Dividend	25638.00	Travelling Expenses	66645.00
		Uniform Expenses	32213.00
<b><u>TO FEES</u></b>	<b><u>11053010.00</u></b>	Web Site Expenses	4000.00
Out Standing Fee	20000.00	Yuvarang Expenses	17417.00
Tution Fee	11033010.00	Depreciation	1362218.73
<b><u>TO FEES FOR UNIVERSITY</u></b>	<b><u>209830.00</u></b>	<b><u>BY FEES FOR UNIVERSITY</u></b>	<b><u>275444.00</u></b>
<b><u>RECEIPTS</u></b>		<b><u>EXPENSES</u></b>	
Central Assessment Programme	32880.00	Ashwamegh Krida Fees	4776.00
Fee		Central Assessment Programme	30960.00
Examination Fee	136600.00	Fees	
Examination Form Fee	1500.00	College Development Fee U	3980.00
Lesson Examination Fees	11904.00	Computer Fee	1990.00
Mark sheet Fee	19186.00	Disaster Management Fees	1990.00
Passing Certificate Fee	7760.00	Eligibility Fees	30000.00
		Gymkhana Fee	7059.00
<b><u>TO INCOME FROM OTHER</u></b>	<b><u>3926.00</u></b>	Mark Sheet Fees	18060.00
<b><u>SOURCES</u></b>		N S S Fee	1000.00
Library Fine	1670.00	Other Fee	2100.00
Old News Paper Sale	2256.00	Passing Certificate Fee	8000.00
		Student Activity Fee	2980.00
<b><u>TO DEPRECIATION FUND</u></b>	<b><u>1362218.73</u></b>	E Suvidha Fee	9950.00
Depreciation Fund	1362218.73	Examination Fee	128600.00
		Examination Form Fees	1530.00
<b><u>TO LOANS</u></b>	<b><u>83480.00</u></b>	Lesson Examination Fees	11904.00
People Bank A/C No.	83480.00	Poor Student Aid Contribution	2985.00
001T10344388		Expenses	
		Pro Rata Expenses	3600.00
<b><u>TO BRANCH INTERNAL</u></b>	<b><u>1489850.00</u></b>	Student Insurance	3980.00
Shirpur Education Society,	1489850.00		
Mumbai Central Office Shirpur		<b><u>BY LOANS</u></b>	<b><u>301836.00</u></b>
		People Bank A/C No.	301836.00
<b><u>TO ANAMATS AND</u></b>	<b><u>12631830.00</u></b>	001T10344388	
<b><u>PAYABLES</u></b>		<b><u>BY MOVABLE PROPERTIES</u></b>	<b><u>16050.00</u></b>
Excess Fees Payable	41260.00	Computer and Accessories	8850.00
Fees Receivable	94098.00	Library	7200.00
Fees Receivable 2019-2020	46450.00		
Fees Receivable 2020-2021	510490.00		
Fees Receivable 2021-2022	5454281.00		

Fees Receivable 2022-2023	6458010.00	<u>BY ANAMATS AND</u>	<u>14615719.00</u>
Mastersoft Erf Solutions Pvt	22975.00	<u>RECEIVABLES</u>	
Ltd, Nagpur		Excess Fees Payable	10010.00
Prepaid Quick Heal Antivirus	4266.00	Fees Receivable 2022-2023	11033010.00
		Mastersoft Erf Solutions Pvt	36215.00
		Ltd, Nagpur	
		Salary Payable	3536484.00
<u>TO ACCOUNT AS PER</u>	<u>1162178.00</u>		
<u>CONTRA</u>		<u>BY ACCOUNTS AS PER</u>	<u>1162178.00</u>
Group Insurance	54225.00	<u>CONTRA</u>	
Life Insurance Premium	342213.00	Group Insurance	54225.00
Professional Tax	36500.00	Life Insurance Premium	342213.00
Provident Fund Employee	131040.00	Professional Tax	36500.00
Contribution		Provident Fund Employee	131040.00
Shirpur Peoples Bank	152000.00	Contribution	
Deduction		Shirpur Peoples Bank	152000.00
T. D. S. On Salary	446200.00	Deduction	
		T. D. S. On Salary	446200.00
<u>TO SCHOLARSHIP</u>	<u>8342331.80</u>		
Other Scholarships	8342331.80	<u>BY SCHOLARSHIP</u>	<u>6586591.00</u>
		Other Scholarships	6586591.00
		<u>BY BRANCH INTERNAL</u>	<u>1004377.00</u>
		Shirpur Education Society,	1004377.00
		Mumbai Central Office Shirpur	
		<u>BY CLOSING BALANCES</u>	
		<u>BY CASII BALANCES</u>	<u>16047.14</u>
		Cash In Hand	16047.14
		<u>BY BANK CURRENT</u>	<u>2579948.78</u>
		<u>ACCOUNTS</u>	
		H. D. F. C. Bank Current A/C	5901.62
		No 500200035208021	
		Indusland Bank Current	2.01
		Account No. 201011917211	
		The Shirpur Peoples	23678.00
		Co-operative Bank Current	
		A/C No - 001110003081	
		The Shirpur Peoples	2550367.15
		Co-operative Bank Ltd.	
		Current A/C No -	
		001110001401	
		<u>BY BANK SAVING</u>	<u>1762206.32</u>
		<u>ACCOUNTS</u>	
		Bank Of Maharashtra Shirpur	16819.00
		Saving A/C No. 60090416233	
		Priyadarshini Nagari Sahakari	3201.00
		Patpedhi Ltd. Shirpur Saving	
		A/C No.7192	
		State Bank Of India Shirpur	1735668.42
		Saving A/c No. - 30576401141	
		The Shirpur Merchant Bank	6517.90
		A/C No.2458	

<u>BY FIXED DEPOSITS</u>	<u>2734482.00</u>
F D R Bank Of Baroda Shirpur N. 94500300004626	516415.00
F D R Bank Of Baroda Shirpur N. 94500300004627	722982.00
F D R Priyadarshini Soot Girni	254659.00
F D R Bank Of Maharashtra Shirpur No. 60422343861	723582.00
F D R Bank Of Maharashtra Shirpur No. 60422343883	516844.00

TOTAL RS. : 43390205.61


TOTAL RS. : 43390205.61

Place : Shirpur  
Date : 19/07/2023

AS PER MY SEPARATE REPORT

  
Principal

R. C. PATEL COLLEGE OF EDUCATION SHIRPUR  
SHIRPUR EDUCATION SOCIETY MUMBAI

  
VIJAY M. RATHI  
CHARTERED ACCOUNTANT  
M.No. : 036599  
UDIN - 23036599BGTDPB7633



**SHIRPUR EDUCATION SOCIETY MUMBAI**  
**R. C. PATEL COLLEGE OF EDUCATION SHIRPUR**  
**STATEMENT OF INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED ON 31/03/2023**

**VIJAY M. RATHI**  
**CHARTERED ACCOUNTANT**  
**B.COM F.C.A.**

<u>EXPENDITURE</u>	<u>AMOUNT RS.</u>	<u>INCOME</u>	<u>AMOUNT RS.</u>
<b><u>TO EDUCATIONAL EXPENSES</u></b>	<b><u>12610770.37</u></b>	<b><u>BY SAVING BANK ACCOUNT INTEREST</u></b>	<b><u>17138.00</u></b>
A. M. C. Charges	4210.00	Bank Of Maharashtra	2102.00
Academic Audit K B C N M U	4000.00	Priyadarshini Nagari Shakari	108.00
Add On Course Affiliation Fee	12500.00	Patpedhi Ltd	
Admission Process Fees	20000.00	State Bank Of India	14675.00
Advertisement Expenses	2700.00	The Shirpur Merchants Co Op Bank Ltd	253.00
Affiliation Fees	25000.00		
Audit Fees	23600.00		
Bank Commission And Bank Charges	1537.64	<b><u>BY FIXED DEPOSIT INTEREST</u></b>	<b><u>205780.00</u></b>
Building Insurance Expenses	13000.00	Bank Of Baroda	93378.00
Cleaning Charges	1464.00	Bank Of Maharashtra	73135.00
Cleaning Material Charges	9551.00	Priyadarshini Sahakari Soot	39267.00
Committee And Conference Expenses	6186.00	Girni F D R Interest	
Computer Expenses	6334.00	<b><u>BY DIVIDEND</u></b>	<b><u>25638.00</u></b>
Electrical Expenses	13555.00	Dividend	25638.00
Electricity Expenses M.S.E.B.	134490.00	<b><u>BY FEES</u></b>	<b><u>11262840.00</u></b>
F D R Interest Recovered	12098.00	Out Standing Fee	20000.00
Fee Concession	45000.00	Tution Fee	11033010.00
Fine And Penalty	2000.00	Central Assessment Programme Fee	32880.00
Function Expenses	845.00	Examination Fee	136600.00
I-Card Expenses	8600.00	Examination Form Fee	1500.00
Interest & Financial Charges	83480.00	Lesson Examination Fees	11904.00
Medical Expenses	500.00	Mark sheet Fee	19186.00
Mediclain Insurance Expenses	3199.00	Passing Certificate Fee	7760.00
Miscellaneous Expenses	470.00	<b><u>BY OTHER INCOME</u></b>	<b><u>3926.00</u></b>
Municipal Taxes	104124.00	Library Fine	1670.00
Newspaper Magazine And Periodicals Expenses	7426.00	Old News Paper Sale	2256.00
Office Expenses	20033.54	<b><u>BY INCOME AND EXPENSES ACCOUNT</u></b>	<b><u>1095448.37</u></b>
Performance Appraisal Report Expenses	15000.00	Deficite Transfer to Balance Sheet	1095448.37
Postage Expenses	832.00		
Printing And Stationery	73876.46		
Professional Fees	16570.00		
Provident Fund Administrative Charges	12645.00		
Provident Fund Management Contribution	131040.00		
Registration Fee And Expenses	10000.00		
Repairs And Maintenance	16645.00		
Software Maintenance Expenses	8496.00		
Staff Welfare Expenses	21439.00		
Stamp Paper Expenses	1260.00		
Student Data Handling Exp	22975.00		
Telephone Bill Expenses	6767.00		

Transportation Expenses	240.00
Travelling Expenses	66645.00
Uniform Expenses	32213.00
Web Site Expenses	4000.00
Yuvarang Expenses	17417.00
Basic Salary T	3140008.00
Dearness Allowance T	4204544.00
Gratuity Advance	661419.00
House Rent Allowance T	380607.00
Other Allowances	17185.00
Vehicle Allowance	88000.00
Basic Pay N	686400.00
Dearness Allowance N	595561.00
Gratuity N	95800.00
House Rent Allowance N	56420.00
Vehicle Allowance N	23200.00
Depreciation	1362218.73
Ashwamegh Krida Fees	4776.00
Central Assessment Programme Fees	30960.00
College Development Fee U	3980.00
Computer Fee	1990.00
Disaster Management Fees	1990.00
Eligibility Fees	30000.00
Gymkhana Fee	7059.00
Mark Sheet Fees	18060.00
N S S Fee	1000.00
Other Fee	2100.00
Passing Certificate Fee	8000.00
Student Activity Fee	2980.00
E Suvidha Fee	9950.00
Examination Fee	128600.00
Examination Form Fees	1530.00
Lesson Examination Fees	11904.00
Poor Student Aid Contribution	2985.00
Expenses	
Pro Rata Expenses	3600.00
Student Insurance	3980.00

TOTAL RS. : 12610770.37

TOTAL RS. : 12610770.37

Place : Shirpur  
Date : 19/07/2023

  
Principal

R. C. PATEL COLLEGE OF EDUCATION SHIRPUR  
SHIRPUR EDUCATION SOCIETY MUMBAI

AS PER MY SEPARATE REPORT



VIJAY M. RATHI  
CHARTERED ACCOUNTANT  
M.No. : 036599  
UDIN - 23036599BGTDPB7633





**SHIRPUR EDUCATION SOCIETY MUMBAI**  
**R. C. PATEL COLLEGE OF EDUCATION SHIRPUR**  
**BALANCE SHEET AS AT 31/03/2023**

**VIJAY M. RATHI**  
**CHARTERED ACCOUNTANT**  
**B.COM F.C.A.**

<u>LIABILITIES</u>	<u>AMOUNT RS.</u>	<u>ASSETS</u>	<u>AMOUNT RS.</u>
<u>DEPRECIATION FUND</u>	<u>16636176.39</u>	<u>IMMOVABLE PROPERTIES</u>	<u>24366633.69</u>
Depreciation Fund	16636176.39	Auditorium Hall	8709640.56
		Building	15656993.13
<u>OTHER FUNDS</u>	<u>365970.00</u>		
College Fund	310800.00	<u>INVESTMENTS</u>	<u>277300.00</u>
Development Fund	26815.00	Shares Priyadarshini Sahakari	20500.00
Student Fund	4905.00	Mudranalaya And Prakashan	
Student Welfare Fund	23450.00	Sansatha Ltd Shirpur	
		Shares The Shirpur Merchants	500.00
<u>LOANS</u>	<u>637720.00</u>	Co Op. Bank Ltd.	
People Bank A/C No.	637720.00	Shares The Shirpur Peoples Co	256300.00
001T10344388		Op. Bank Ltd.	
<u>ANAMAT PAYABLES FOR EXPENSES</u>	<u>155926.00</u>	<u>MOVABLE PROPERTIES</u>	<u>8295183.75</u>
Excess Fees Payable	142526.00	C C T V Camera	19893.00
Library Deposit	13400.00	Chair	359237.00
		Computer and Accessories	828962.00
<u>ANAMAT AND PAYABLES FOR SUNDRIES CREDIT</u>	<u>3041143.30</u>	Computer Software and Accessories	124016.00
Other Scholarships	3041143.30	Dead Stock	1806581.35
		Dies	11812.00
<u>BRANCH INTERNAL</u>	<u>70611578.19</u>	Educational Equipments	293431.00
Shirpur Education Society,	70611578.19	Educational Software	109000.00
Mumbai Central Office Shirpur		Furniture And Fixtures	947730.00
		Internet Equipment	74276.00
		Laboratory Equipment	16451.80
		Library	843142.60
		Projector Auditorium Hall	517731.00
		Psychology Equipment	70546.00
		Science Equipments	37246.00
		Solar System	1351693.00
		Speaker System Auditorium Hall	767050.00
		Sports Equipments	62309.00
		Vcrms Grant Books	54076.00
		<u>ANAMATS AND RECEIVABLES</u>	<u>6682045.00</u>
		Electrical Deposit	60000.00
		Fees Receivable	836202.00
		Fees Receivable 2019-2020	380961.00
		Fees Receivable 2020-2021	202815.00
		Fees Receivable 2021-2022	606179.00
		Fees Receivable 2022-2023	4575000.00
		Salary Payable	20088.00
		Telephone Deposit	800.00
		<u>CASH AND BANK</u>	<u>16047.14</u>
		<u>BALANCES - CASH IN HAND</u>	
		Cash In Hand	16047.14

<u>BALANCES WITH SAVING</u>	<u>1762206.32</u>
<u>ACCOUNTS</u>	
Bank Of Maharashtra Shirpur	16819.00
Saving A/C No. 60090416233	
Priyadarshini Nagari Sahakari	3201.00
Patpedhi Ltd. Shirpur Saving	
A/C No.7192	
State Bank Of India Shirpur	1735668.42
Saving A/c No. - 30576401141	
The Shirpur Merchant Bank	6517.90
A/C No.2458	

<u>BALANCES WITH CURRENT</u>	<u>2579948.78</u>
<u>ACCOUNTS</u>	
H. D. F. C. Bank Current A/C	5901.62
No 500200035208021	
Indusland Bank Current	2.01
Account No. 201011917211	
The Shirpur Peoples	23678.00
Co-operative Bank Current	
A/C No - 001110003081	
The Shirpur Peoples	2550367.15
Co-operative Bank Ltd.	
Current A/C No -	
001110001401	

<u>BALANCES IN FIXED</u>	<u>2734482.00</u>
<u>DEPOSITS</u>	
F D R Bank Of Baroda Shirpur	516415.00
N. 94500300004626	
F D R Bank Of Baroda Shirpur	722982.00
N. 94500300004627	
F D R Priyadarshini Soot Girni	254659.00
F D R Bank Of Maharashtra	723582.00
Shirpur No. 60422343861	
F D R Bank Of Maharashtra	516844.00
Shirpur No. 60422343883	

<u>INCOME AND EXPENSES</u>	<u>44734667.20</u>
<u>ACCOUNT</u>	
Balance As Per Last Balance	43639218.83
Sheet	
Add:-Deficite for the year	1095448.37
transferred from Income and	
Expenditure Account	

TOTAL RS. : 91448513.88

TOTAL RS. : 91448513.88

Place : Shirpur  
Date : 19/07/2023

  
Principal

R. C. PATEL COLLEGE OF EDUCATION SHIRPUR  
SHIRPUR EDUCATION SOCIETY MUMBAI



AS PER MY SEPARATE REPORT



VIJAY M. RATHI  
CHARTERED ACCOUNTANT  
M.No. : 036599  
UDIN - 23036599BGTDPB7633

**R. C. Patel College of Education - Shirpur**  
**The Shirpur Education Society Mumbai**  
**Significant Accounting Policies and The Remarks**  
**For The Year Ending 31<sup>st</sup> March 2023**

**1) SIGNIFICANT ACCOUNTING POLICIES :**

The financial statements are prepared under the historical cost convention, and on the basis of a going concern.

- a) The Unit follows mainly the Mercantile System of accounting.

**2) DEPRECIATION :-**

- a) Depreciation is provided on Written Down Value Method as per the provision and rates Specified by under the Income Tax Act .

**3) FIXED ASSETS :-**

- a) Fixed Assets are stated at cost of acquisition to the Balance Sheet.  
b) The unit has created Depreciation Fund to the extent of Depreciation charged to Income and Expenditure Account.  
c) Cost of acquisition refers to purchase cost of assets plus expenses which are clearly identifiable to particular assets are capitalized to the respective assets.

**4) REVENUE RECOGNITION: -**

The unit recognizes its revenue on mercantile basis except the receipts of the Govt Grants.

**5) GOVERNMENT GRANTS: -**

- a) The unit has unmarked the grants to reserve and surplus as specified fund for grant received from government and other agencies for specific purpose.  
b) The grants received for revenue purpose are taken into Income and Expenditure Account.  
c) The Scholarships are shown as contra accounts and are shown in the Balance Sheet as payable or receivable after actual payment to the students as per the rule.

**6) OTHER POINTS**

- a) Balances of the accounts are taken as per the ledgers only and are not confirmed:



Principal  
R. C. Patel College of Education - Shirpur

Place : - Shirpur

Date :- 19/07/2023



**CA VIJAY M. RATHI**  
**M. NO. 036599**  
**UDIN- 23036599BGTDPB7633**



**SHIRPUR EDUCATION SOCIETY SHIRPUR'S  
R.C.PATEL COLLEGE OF EDUCATION, SHIRPUR.**

**YEAR:- 31ST MARCH 2023.**

**Gross Block of Assets and Particulars of Depreciation**

Sr. No.	Block Of Assets	Rate Of Dep.	Gross Block with frozan as on 01/04/2022	Amount of Additions before 30-09-2022	Amount of Additions after 30-09-2022	Amount of Delition in 2022-2023	Total Gross Block 31/03/2023	Total Depreciation fund Up To 01/04/2022	Allowable Depre. for The Year 2022-2023	WDV AS ON 31/03/2022	WDV AS ON 31/03/2023
1	Building	5.0%	2,43,66,633.69	-	-	-	2,43,66,633.69	87,61,261.52	7,80,268.61	1,56,05,372.17	1,48,25,103.56
2	Computer and Assesaries	40.0%	15,70,859.00	-	8,850.00	-	15,79,709.00	15,70,248.06	2,014.38	610.94	7,446.56
3	Liabrary	40.0%	8,35,942.60	7,200.00	-	-	8,43,142.60	7,69,512.04	29,452.22	66,430.56	44,178.34
4	Furniture & Labora Furniture	10.0%	13,65,404.80	-	-	-	13,65,404.80	10,47,792.50	31,761.23	3,17,612.30	2,85,851.07
5	Dead Stock	10.0%	29,44,680.35	-	-	-	29,44,680.35	29,38,136.75	654.36	6,543.60	5,889.24
6	Sports material	10.0%	62,309.00	-	-	-	62,309.00	39,631.77	2,267.72	22,677.23	20,409.50
7	CC TV CAMERA (Machinery)	15.0%	19,893.00	-	-	-	19,893.00	11,066.37	1,323.99	8,826.63	7,502.64
8	Internet Equipments	15.0%	74,276.00	-	-	-	74,276.00	68,723.51	832.87	5,552.49	4,719.62
9	Solar Power System	40.0%	13,51,693.00	-	-	-	13,51,693.00	67,584.65	5,13,643.34	12,84,108.35	7,70,465.01
	<b>TOTAL RS.</b>		<b>3,25,91,691.44</b>	<b>7,200.00</b>	<b>8,850.00</b>	<b>-</b>	<b>3,26,07,741.44</b>	<b>1,52,73,957.17</b>	<b>13,62,218.73</b>	<b>1,73,17,734.27</b>	<b>1,59,71,565.54</b>