

# *R. N. Khairnar & CO.,*

## **CHARTERED ACCOUNTANTS**

267, "OM" BUILDING, BALIRAM PETH, JALGAON 425 001 [M S]

PHONE NO (0257) 2220890, 2232374

Email :ravindraca9@gmail.com

## **AUDIT REPORT**

<b>NAME OF THE TRUST</b>	<b>SHRAMA SADHANA BOMBAY TRUST COLLEGE OF ENGINEERING &amp; TECHNOLOGY</b>
<b>ADDRESS</b>	<b>AT &amp; POST BAMBHORI TAL: DHARANGAON DIST : JALGAON -425001</b>
<b>FINANCIAL YEAR</b>	<b>ENDED ON 31ST MARCH, 2023</b>
<b>ASSESSMENT YEAR</b>	<b>2023-24</b>

R. N. Khairnar  
M. Com., D.B.M., F.C.A.

R. N. Khairnar & Co.,  
CHARTERED ACCOUNTANTS,  
"OM", 267, BALIRAM PETH,  
OPP. NAIK CYCLE MART,  
JALGAON 425 001

Tel - (0257) 2220890 Fax 0257- 2232374

RE: SHRAMA SADHANA BOMBAY TRUST, MUMBAI'S  
COLLEGE OF ENGINEERING & TECHNOLOGY, BAMBHORI, JALGAON

AUDITOR'S REPORT

We have examined the attached Balance Sheet of RE: SHRAMA SADHANA BOMBAY TRUST, MUMBAI'S COLLEGE OF ENGINEERING & TECHNOLOGY, BAMBHORI, JALGAON as at 31st March, 2023 along with the Income and Expenditure Account for the year ended on that date, which are in agreement with the books of accounts maintained.

- 1) The proper books of Account are kept by the Institutions including that of each segment.
- 2) The Institution has followed Mercantile (accrual) system of accounting. The same system of accounting was followed by the Institute in immediate preceding previous year.
- 3) We have obtained all the information and explanations which to the best of our knowledge and belief, were necessary for the purposes of the audit and for determination of fees by the Authority.
- 4) The Accounts of the Institute are submitted by following Accounting Standard 17 or equivalent Ind AS and certified by us as true and fair representation of segmental reporting. The segment being every course for which the approval of the fees is sought before the Authority.
- 5) The Institute has maintained separate set of books of accounts for each segment.
- 6) In our opinion, and to the best of our information and according to explanations given to us, subject to remarks attached herewith in Notes to accounts given in 29, the said accounts, give a true and fair view :
  - (i) in the case of the balance sheet, of the state of the affairs of the Institute and segment as at 31st March, 2023 and
  - (ii) in the case of the income and expenditure account, of the Surplus of the institutes and segment for the year ended on that date.

PLACE : JALGAON

DATED : 24<sup>th</sup> Oct., 2023



For: R. N. KHAIRNAR & CO.  
(Chartered Accountants)

(R.N.KHAIRNAR)  
PROPRIETOR  
M.NO.048440

UDIN : 23048440BGWTUV8691

SHRAMA SADHANA BOMBAY TRUST'S  
COLLEGE OF ENGINEERING & TECHNOLOGY, BAMBHORI, JALGAON

INCOME AND EXPENDITURE for the year ending 31'st March, 2023

31/03/2022	EXPENDITURE	31/03/2023	31/03/2022	INCOME	31/03/2023
71779730.00	To Salary Exp. (List-5)	72218316.00	127759110.00	By Tution Fee	111856976.00
478803.00	To Library Exp.(List-02)	411472.00	11602662.33	By Other Income (List-13)	20487358.43
32703597.00	To Other College Estab. Exp. (List-03)	33133912.00	16887330.00	By Student Fee (List-14)	20088419.00
6460165.00	To Repair & Maintainance (List-04)	6873118.00	5975509.00	By Student Fee- MBA Student (List-15)	6048790.00
5573062.70	To Administrative Exp. (List-01)	7431981.07	3844600.00	By Student Fee -MCA Student (List-16)	7853091.00
891365.00	To Sport Exp. (List-07)	1064932.00			
783347.00	To Work-Shop & Lab. Exp. (List-8)	2881031.00			
1278329.00	To Student Act.Cul. & Welfare (List-9)	2534982.00			
6108321.00	To Academic Exp. (List-6)	2056743.24			
7380491.62	To Depreciation Exp.(List-10)	6206798.28			
4488581.86	To MBA. (List-12)	5409954.29			
0.00	To MCA. (List-11)	7024308.00			
0.00	Rounding off	311.76			
137925793.18	Total Expenditure	147247859.59			
28143418.15	To Surplus tr. To Balance -Sheet	19086774.84			
166069211.33	Total :-	166334634.43	166069211.33	Total :-	166334634.43

FOR: COLLEGE OF ENGINEERING AND TECHNOLOGY  
BAMBHORI, JALGAON

AS PER OUR REPORT EVEN DATE ATTACHED  
FOR R.N.KHAIRNAR & Co.  
CHARTERED ACCOUNTANTS

PRINCIPAL

TRUSTEE

PLACE : JLAGAON  
DATED: 24th Oct., 2023

(R.N.KHAIRNAR)  
PROPRIETOR  
M.NO.48440  
UDIN : 23048440BGWTUV8691

PRINCIPAL

SBT's College of Engg.& Technology  
Bambhori, Jalgaon-425001(M.S.)





SHRAMA SADHANA BOMBAY TRUST'S  
COLLEGE OF ENGINEERING & TECHNOLOGY, BAMBHORI, JALGAON

BALANCE-SHEET As At 31<sup>st</sup> March, 2023

31/03/2022	LIABILITIES	31/03/2023	31/03/2022	ASSETS	31/03/2023
111100989.11	Ear Marked Fund (List-17)	111720255.28	16604730.56	Immovable Property (List-27)	16604730.55
8532016.00	Sundry Deposit (List-18)	8831016.00	59602787.71	Movable Property (List-28) (S)	65167486.11
11751289.20	Current Liabilities (List-19)	15788260.48	265439052.00	Investments (List-20)	294610111.00
38425276.00	Advance Fee of April-22 to June-22	35888453.00	1839930.00	Deposits (List-21)	1839930.00
3770250.00	Payable Exp. (old)	3575034.00		<b>CURRENT ASSET &amp; LOAN &amp; ADVANCES</b>	
	Payable Exp. (Current)	6674456.00	296343.00	Party Advance (List-22)	484493.00
111033849.21	Internal A/c (List-26)	130235497.13	1044183.82	Staff Members Advance	1180173.95
	Income and Expenditure A/c:		7629493.47	Receivables (List-23)	8171592.40
	Op. Bal.	26,13,88,693.17	153450766.63	Student Fee Receivable (old)	56607308.45
261388693.17	Add: Cur. Yr. Surplus	1,90,86,774.84	280475773.32	Student Fee Receivable (Current)	77729589.00
			14762291.66	Internal Section A/c (List-24)	16699294.28
			9550.00	Cash Balance	11229.60
			25323242.17	Bank Balance (List-25)	54082821.59
546002362.65	Total :-	593188745.21	546002362.65	Total :-	593188745.21

FOR: COLLEGE OF ENGINEERING AND TECHNOLOGY  
BAMBHORI, JALGAON

AS PER OUR REPORT EVEN DATE ATTACHED  
FOR R.N.KHAIRNAR & Co.  
CHARTERED ACCOUNTANTS

  
PRINCIPAL

TRUSTEE

PLACE : JALGAON  
DATED: 24th Oct., 2023



(R.N.KHAIRNAR)  
PROPRIETOR  
M.NO.48440  
UDIN : 23048440BGWTUV8691

SSBT's College of Engg.& Technology  
Bambhori, Jalgaon-425001(M.S.)



**COLLEGE OF ENGINEERING & TECH. BAMBHORI JALGAON**

**GROUP SUMMARY OF INDIRECT EXP As On-31/03/2023**

<b>PARTICULARS</b>	<b>Amount</b>
<b>ADMINISTRATIVE EXP:- (LIST-1)</b>	
Audit Fee	78800.00
D.D./Cheque Clearing & Bank Service Charges	24190.96
Local Conveyance Charges For Office work	78425.00
Electric Bill (MSEB)	1363468.00
Canteen & Mess Exp for Staff	89777.00
Examination Expenses	45041.00
Generator Exp.	397082.66
Water Bill (Girna)	287961.00
Water Supply Exp.	1318686.00
Meeting Exp.	40424.00
Misc. Expenses	4080.00
Office Expensess	372106.00
Postage & Telegram	3576.00
Printing & Stationary	788165.57
Professional Charges	228185.00
Telephone & Mobile Bill	136024.00
Transport Charges	38760.00
T.A.D.A.Exp.for Office Work	340256.55
Vehical Repair. & maint.	253423.00
Vehical Tax & Insurance	520498.55
Vehical Fuel Exp.	923013.78
Zerox Exp.	100037.00
<b>TOTAL:-</b>	<b>7431981.07</b>

<b>LIBRARY Exp. (LIST-2)</b>	<b>Amount</b>
Library Exp.	101390.00
Magazine, Journals , E-Journals, Periodicals & Other Lib.Exp.	291146.00
News Paper Exp.	18936.00
<b>TOTAL:-</b>	<b>411472.00</b>





<b>OTHER COLLEGE ESTABLISHMENT EXP.(LIST-3)</b>	<b>Amount</b>
Name Plate & Board Exp.	175082.00
Fire-Control Exp.	6960.00
Hospitality Exp.	107987.00
IT Building Decorative Work Exp.	127350.00
Tree Plant & Lawn Exp.	360608.00
Flex & Hoarding Exp.	177759.00
Radio/FM Advertisement	35400.00
Mediclaime Policy Premium for Staff	254261.00
Colouring Exp.	1402252.00
Advertisement Exp.	501903.00
Building Rent	24183953.00
Quarter upgradation/Renovation Exp.	1049635.00
Financial Aid to Poor Student	158630.00
Electrical Instrument Repairing Exp.	612536.00
Duty & Taxes	255957.00
Fabrication, Welding & fitting Exp.	1386265.00
Window & Door Repairing Exp.	281933.00
Seminar Hall Exp.	41945.00
Staff Quarters Repairing Exp.	1243377.00
Staff Welfare, Incentive & Mediclaime Policy	135934.00
Campus Cleaning and College Development Exp.	634185.00
<b>TOTAL:-</b>	<b>33133912.00</b>

<b>REPAIR &amp; MAINT. (LIST-4)</b>	<b>Amount</b>
Building Repair. & Maint.	1566930.00
Furniture Repair & Maint.	1245025.00
Biotechnology Lab Development Exp.	319540.00
Solar Repair & Maintenance	166309.00
Other Repair & Maint.	434556.00
Compound Wall Repair & Maint.	1722423.00
Sanitary Exp.	453275.00
Computer Dept. Staff Cabin & Lab. Exp.	393460.00
Retaining Wall Maint. Exp.	571600.00
<b>TOTAL:-</b>	<b>6873118.00</b>

<b>SALARY EXP. (LIST-5)</b>	<b>Amount</b>
PF Administrative Charges	113058.00
Teaching Staff Salary	45297311.00
Non-Teaching Staff Salary	19626651.00
Link Insurance	125967.00
P.F. (Employee) Teaching	1658662.00
P.F. (Employee) Non-Teaching	1262502.00
Security Service Contract	2023017.00
Regional Insurance	34748.00
L.I.C. Gratuity Scheme Premium	400000.00
EL Encashment	1676400.00
<b>TOTAL:-</b>	<b>72218316.00</b>



<b>Academic Exp. (LIST-6)</b>	<b>Amount</b>
Admission & Education Fare	261600.00
Admission Process Fee To ARA	102900.00
Antivirus Purchasing	49000.00
AICITE / DTE Fee	115021.24
Carrier Oriented Courses Exp.	29000.00
F.R.A. Processing Fee	255904.00
Industrial Tour Exp.	32850.00
Inter-National Journals	11800.00
Registration & Affiliation Fee	482500.00
Class Room & Lab Development Exp.	429800.00
NAAC Committee Exp.	148305.00
Server Room Exp.	6300.00
Sotware Maint.Exp.	50000.00
Staff Recruitment Exp.	18299.00
SSRPS Project Exp.	1400.00
Sulage Water Tank Cleaning Exp.	17370.00
Unnat Bharat Abhiyan	5743.00
Women Day Exp.	22351.00
Work-Shop & Seminar Fee	16600.00
<b>TOTAL:-</b>	<b>2056743.24</b>

<b>Sport Exp. (LIST-7)</b>	<b>Amount</b>
Sport Exp.	594904.00
Pro-Rata Exp.	41760.00
Clay Court Exp.	314881.00
Play ground Exp.	113387.00
<b>TOTAL:-</b>	<b>1064932.00</b>

<b>Workshop &amp; Laboratory Exp.(List-8)</b>	<b>Amount</b>
Applied Science Lab. Exp.	212865.00
Bio Technology Exp.	15040.00
Computer Center Exp.	337076.00
Chemical Lab Exp.	110259.00
Civil Lab Exp.	255742.00
Computer Lab Exp.	576731.00
Electrical lab Exp.	55480.00
Electronics Lab Exp.	180249.00
Mechanical Lab Exp.	115468.00
Workshop Exp.	102044.00
Tinkering Lab Exp.	43332.00
Centralised Networking Exp.	414800.00
Microsoft Campus Agreement	461945.00
<b>TOTAL</b>	<b>2881031.00</b>





<b>Student Activity ,Culturer &amp; Welfare Sec.(List-9)</b>	<b>Amount</b>
Internet Exp.	1136288.00
Medical Exp.	31061.00
Milestone (Students Programme Exp.)	66830.00
Parents Meet Exp.	7330.00
Hackathon New Delhi	126320.00
Alumni Exp.	6726.00
Student Activity ,Culturer & incentive Exp.	176298.00
Student Counseling	41133.00
Student Induction Programme	24484.00
Training Placement Exp.	507258.00
Gathering Exp.	399254.00
Web-Site Exp	12000.00
<b>TOTAL:-</b>	<b>2534982.00</b>
<b>Depreciation Exp.(List-10)</b>	<b>Amount</b>
Depreciation on Immovable Property	435144.25
Depreciation on Machinery & Equipment	5771654.03
<b>TOTAL:-</b>	<b>6206798.28</b>
<b>To MCA. (List-11)</b>	<b>Amount</b>
Salary Exp. Teaching	3963645.00
Salary Exp. Non-Teaching	1023000.00
Provident Fund Teaching	96437.00
Provident Fund Non-Teaching	62832.00
Electric Bill	113622.00
Admission & Education Fare	145200.00
Admission Regulating Authority Fee	44000.00
Campus Cleaning & College Development Exp.	79272.00
Electrical Instrument Repairing Exp.	76567.00
Furniture Repair & Maint.Exp.	155628.00
Gathering Exp.	49907.00
Generator Exp.	49635.00
Hackathon New Delhi	15790.00
Other Exp.	4987.00
Affiliation Fee	40000.00
Advertisement Exp	62593.00
Flex & Hording Exp.	22220.00
Internet Exp.	142036.00
Class Room & Lab Development Exp.	57960.00
NAAC Committee Exp.	18538.00
Name Plate & Board Exp.	21885.00
Centralized Networking Exp.	51850.00
Colouring Exp.	175281.00
Journals, Magazine & Periodicals	66049.00
Play Ground Exp.	14174.00
Pro-Rata Exp.	5220.00
Sport Clay Court Exp.	39360.00
Sanitary Exp.	36006.00
Sport Exp.	59263.00
Student Activity, Culturer & Incentive Exp.	22037.00
Training & Placement Exp.	63407.00
Tree Plant & Lawn Exp.	45076.00
Water Bill	35995.00
Water Supply Exp.	164836.00
<b>TOTAL:-</b>	<b>7024308.00</b>





To MBA. (List-12)	Amount
Salary Exp. Teaching	2858002.00
Salary Exp. Non-Teaching	374136.00
Provident Fund Teaching	142202.00
Provident Fund Non-Teaching	37896.00
Electric Bill	113622.00
Admission & Education Fare	45200.00
Admission Regulating Authority Fee	20000.00
Campus Cleaning & College Development Exp.	79272.00
Electrical Instrument Repairing Exp.	76567.00
Furniture Repair & Maint.Exp.	155628.00
Gathering Exp.	49907.00
Generator Exp.	49635.00
Hackathon New Delhi	15790.00
Other Exp.	115241.00
Affiliation Fee	40000.00
Advertisement Exp	62593.00
Flex & Hording Exp.	22220.00
Internet Exp.	142036.00
Class Room & Lab Development Exp.	53725.00
NAAC Committee Exp.	18538.00
Name Plate & Board Exp.	21885.00
Depreciation Exp.	203354.29
Centralized Networking Exp.	51850.00
Colouring Exp.	175281.00
Play Ground Exp.	14174.00
Pro-Rata Exp.	5220.00
Sport Clay Court Exp.	39360.00
Sanitary Exp.	36006.00
Sport Exp.	59263.00
Student Activity, Culturer & Incentive Exp.	22037.00
Training & Placement Exp.	63407.00
Tree Plant & Lawn Exp.	45076.00
Water Bill	35995.00
Water Supply Exp.	164836.00
<b>TOTAL:-</b>	<b>5409954.29</b>

OTHER INCOME (LIST-13)	Amount
Bank Interest	16288156.11
Other Misc. Income	63505.00
Bus Conveyance Charges	1035000.00
Attendance & Other Fine	144340.00
T.C.Fee	44960.00
Laboratory Fee (Research)	791000.00
Salary Recovery	189337.00
Testing Consultancy Charges	1746103.00
Student Stationary	184957.32
<b>TOTAL:-</b>	<b>20487358.43</b>



<b>STUDENT FEE (LIST-14)</b>	<b>Amount</b>
Development Fee	18416317.00
Students -Broadband, Accr., Gymnasium & Other Fees	291930.00
University Fee	1380172.00
<b>TOTAL:-</b>	<b>20088419.00</b>

**Tution Fee** **111856976.00**

<b>Student Fee-MBA Student (List-15)</b>	<b>Amount</b>
Tution Fee	5264848.00
Development Fee	703359.00
University Fee	80583.00
<b>TOTAL:-</b>	<b>6048790.00</b>

<b>Student Fee-MCA Student (List-16 )</b>	<b>Amount</b>
Tution Fee	7036434.00
Development Fee	730838.00
University Fee	85819.00
<b>TOTAL:-</b>	<b>7853091.00</b>





**COLLEGE OF ENGINEERING & TECH. BAMBHORI JALGAON**

**GROUP SUMMARY As On-31/03/2023**

ACCOUNT NAME	AMOUNT	AMOUNT
<b>Earmarked Fund List-17</b>		
Building Fund : Op. Bal.	562471.31	
Capital Exp. Reserved Fund: Op. Bal.	38960000.00	
College Development Fund: Op. Bal.	3600000.00	
Corpus Fund: Op. Bal.	4300000.00	
Dep. Fund of Immovable Property Op. 9909228.20		
Add: Cur. Yr. Dep. 619266.17	10528494.37	
Development Fund : Op. Bal. 47319469.00		
Add : Cur. Year 00	47319469.00	
Grant from NSTEDB ,DST New Delhi: Op.Bal.	530000.00	
Grant from AICTE Under MODROBS Scheme		
Op. Bal. 2525176.00		
Add : Cur. Year 00	2525176.00	
Library Book Grant : Op. Bal.	386500.00	
I.I.T.Grant : Op. Bal.	134897.05	
RGSTC Grant Op.Bal.	552593.55	
Gratuity Fund (Claim) : Op. Bal.	2055812.00	
Renewable Energy Club Grant: Op.Bal.	11500.00	
Minor Research Grant : Op.Bal.	253342.00	
		<b>111720255.28</b>

<b>Sudry Deposit List-18</b>		
Caution Money Deposit	8734900.00	
Security Deposit	96116.00	
		<b>8831016.00</b>

<b>Current Liabilities List-19</b>		
NMU VCRPG Grant (Advance)	3450.00	
Withheld Salary Payment	3105669.00	
ARC Engg. & Pharma. Exam Remuneration	23995.00	
Adv.Recd.From Scholar.Against Bill	3078565.00	
LIC Premium	1134.00	
Envoirement Fee	60000.00	
Exam Bill Payable	946436.00	
Earnest Money	40000.00	
Gratuity Claim	1181459.00	
GSLI Maturity Claim	164218.00	
Misc. Grant	16500.00	
Online Exam Remuneration	12179.00	
MBA Uniform Fee	241400.00	
G.S.T. Payable	7565.16	
Practical Exam. Bill Payable to Staff	52415.00	
Provisional Admission Fee	60000.00	
Registration Fee for EAC (IEDC)	71400.00	
Registration fee for Project Exhibition (IEDC)	78650.00	



Vikas Power System	34666.00	
Campus Credential	380000.00	
SST Skill Dev. Fee	77000.00	
Excess Crdited Fee	5173325.45	
Term Work Bill Payable	427874.00	
TDS	0.00	
Nano Research Elements	11416.00	
New Shree Jay Ambe Tent House	66141.00	
Suspense A/c (Technical Queris)	334173.87	
Sanjay D. Bhole	70082.00	
Atul Zirafe	55000.00	
Yuvati Sabha Grant	13547.00	
		15788260.48

<b>Investment List-20</b>		
FD With Bank Of Maharashtra Bambhori (Short-Term)	256000000.00	
FD With Bank Of Mah. Bandra	1000000.00	
FD With Bank Of Maharashtra (Joint A/c DTE & NMU Jal.)	5512784.00	
Interest Accrued (FDR)	32097327.00	
		294610111.00

<b>Deposit List-21</b>		
Bhushan Gas Agency	2000.00	
Book Bank Deposit	500.00	
Broad Band Internet Service Deposit (BSNL)	1500.00	
Gas Sylender Deposit (Payal Gas)	23000.00	
Internet Deposit	24750.00	
M.S.E.B. Deposit	1602580.00	
Security Deposit With BSNL A/c	21000.00	
Shrish Gas Agency	6815.00	
Telephone Deposit	36720.00	
Gas Sylender Deposit (Jalgaon Gas)	9850.00	
Water Supply Deposit	11215.00	
Shop Rent Deposit	100000.00	
		1839930.00

<b>Party Advance List-22</b>		
Advance for GST Payment	1051.00	
Alex Tailors	50000.00	
Essential Equipments	47500.00	
Eco Friendly Electric Vehicle PVT LTD	24040.00	
Dr.R.N.Khairnar & Co. C.A. Jalgaon	318594.00	
Mrs.Sumitra S. Sharma	4781.00	
Radhesham S. Bhamare C/o Om Sai Web World	38527.00	
		484493.00

<b>Receivable List-23</b>		
Bharatsing N.jadhav Misappropriation A/c:Op.Bal.	209106.00	
Deposit With High Court Bombay	3000118.00	
N.S.S. Exp Receivable From NMU	21420.00	





Prepaid Exp.	15987.00	
Student Welfare A/c (NMU)	309570.00	
Student Welfare A/c	2400.00	
Spectrum Enterprises	133339.00	
G.S.L.I. Premium	1568.00	
IEDC Grant NSTEDB	142952.00	
PMKVY A/c	6000.00	
TDS on Intrest (A.Y.-2023-24)	1437175.55	
TDS on Others (A.Y.-2023-24)	15440.00	
TDS Receivable from Supplier	11426.00	
Exam. Advance Bill Receivable From NMU	540402.00	
Extra Exam Fee to DTE Nashik	65196.00	
M.D. A/c	544626.00	
TDS Receivable (Int.on MSEB Sec.Deposit)	6756.00	
Stationer Stock	301274.60	
Scholarship A/c	41587.50	
V.L.Patil (Cash Balance-Receivable Op. Bal.)	1365248.75	
		8171592.40

<b>Internal Section A/c (Dr) List-24</b>		
D Pharmacy A/c	10451958.52	
New Polytechnic A/c	10915.00	
N.M.U. Exam. A/c	1103018.00	
B Pharmacy A/c	4651881.02	
SST Arts, Commerce & Science College	481521.74	
		16699294.28

<b>Bank Balance List-25</b>		
Bank Of Mah. Bandra	345614.22	
Bank Of Mah. Jalgaon	1074898.56	
Bank Of Maharashtra Bambhori(See Recon.)	45202123.40	
State Bank Of India, Jalgaon	659018.32	
Bank of Mah (Trustee College of Engg. & Tech. Bambh	5286598.00	
Maharashtra Bank Grant A/c (60095290394)	6969.00	
Maharashtra Bank AICTE Grant A/c	221941.94	
Maharashtra Bank IEDC Grant A/c	169944.00	
Maharashtra Bank SSBT COET	1081631.15	
The National Service Scheme (NSS) A/C	34083.00	
		54082821.59

<b>Internal Section A/c (Cr.) List-26</b>		
Hostel A/c	4273353.91	
Shrama Sadhana Trust Mumbai (Jalgaon Branch)	119154013.86	
SST Mumbai	5093938.61	
Working Women Hostel Mumbai	1714190.75	
		130235497.13



SHRAMA SADHANA BOMBAY TRUSTS, MUMBAI  
COLLEGE OF ENGINEERING AND TECHNOLOGY, BAMBHORI, JALGAON  
LIST NO. 29 : IMMOVABLE PROPERTIES AS ON 31/03/2023

Sr. No.	SECTION	W.D.V. AS AT 01/04/2022	ADDITIONS DURING YEAR		TOTAL	RATE	CURRENT YEAR DEPRECIATION	W.D.V. AS AT 31/03/2023	TOTAL DEPRE. AS ON 31/03/2022	GROSS VALUE AS ON 31/03/2023
			BEFORE SEPT., 2022	AFTER SEPT., 2022						
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	A) COLLEGE DEVELOPMENT A/C									
1)	CANTEEN SHOP CONSTRUCTION	82666.48	0.00	0.00	82666.48	5%	4133.32	78533.16	210599.52	293266.00
2)	PUMP HOUSE & WATER TANK	39542.02	0.00	0.00	39542.02	5%	1977.10	37564.92	101496.07	141038.09
3)	COLLEGE ROAD	45949.63	0.00	0.00	45949.63	10%	4594.96	41354.67	594107.89	640057.52
4)	WATCHMAN ROOM & MAIN GATE	38853.81	0.00	0.00	38853.81	5%	1942.69	36911.12	101215.62	140069.43
5)	CYCLE STAND	50877.64	0.00	0.00	50877.64	5%	2543.88	48333.76	132537.74	183415.38
6)	BUS STAND SHEAD	33718.03	0.00	0.00	33718.03	5%	1685.90	32032.13	81758.98	115477.01
7)	SARVANT QUARTER EXP.	15723.61	0.00	0.00	15723.61	5%	786.18	14937.43	38126.38	53849.99
8)	STD BOOTH	31686.65	0.00	0.00	31686.65	5%	1584.33	30102.32	63741.36	95428.01
9)	TOILET BLOCK CONSTRUCTION	100881.77	0.00	0.00	100881.77	5%	5044.09	95837.68	188219.25	289101.02
10)	BORE WELL & WATER SUPPLY SCHEME	1278849.22	0.00	0.00	1278849.22	10%	127884.92	1150964.30	2809581.87	4088431.09
11)	BASKET BALL	53706.61	0.00	0.00	53706.61	10%	5370.66	48335.95	364794.39	418501.00
12)	GENERATOR SHED CONSTRUCTION	53806.72	0.00	0.00	53806.72	5%	2690.34	51116.38	65895.29	119702.01
13)	NEW-PIPE LINE	72715.16	0.00	0.00	72715.16	10%	7271.52	65443.64	341299.86	414015.02
14)	SEMINAR HALL DEVELOPMENT	238909.89	0.00	0.00	238909.89	10%	23890.99	215018.90	770534.13	1009444.02
15)	WINDOW REPLACEMENT	1120763.31	0.00	0.00	1120763.31	10%	112076.33	1008686.98	1821529.56	2942292.87
16)	FOUNTAIN CONSTRUCTION	557926.33	0.00	0.00	557926.33	5%	27896.32	530030.01	488837.69	1046764.02
17)	SODA SHOP	11149.10	0.00	0.00	11149.10	10%	1114.91	10034.19	14750.90	25900.00
18)	R.O.SHED & R.O.SYSTEM	85950.62	0.00	0.00	85950.62	10%	8595.06	77355.56	108122.38	194073.00
19)	COLLEGE NAME ( Neon Light System)	170127.52	0.00	0.00	170127.52	10%	17012.75	153114.77	226128.48	396256.00
20)	Parking Shed	549289.01	0.00	0.00	549289.01	10%	54928.90	494360.11	429896.01	979185.02
21)	M.B.A Seminar Hall Furniture	1841219.18	0.00	0.00	1841219.18	10%	184121.92	1657097.26	846699.83	2687919.01
22)	Mechanical & I.T Column Decoration	221189.90	0.00	0.00	221189.90	10%	22118.99	199070.91	109355.11	330545.01
	<b>TOTAL OF SCHEDULE (A)</b>	<b>6695502.21</b>	<b>0.00</b>	<b>0.00</b>	<b>6695502.21</b>		<b>619266.07</b>	<b>6076236.14</b>	<b>9909228.31</b>	<b>16604730.55</b>





SHRAMA SADHANA BOMBAY TRUSTS, MUMBAI  
COLLEGE OF ENGINEERING AND TECHNOLOGY, BAMBHORI, JALGAON  
LIST NO. 28 : MOVABLE PROPERTIES AS ON 31/03/2023

Sr. No.	SECTION	BALANCE AS ON 01/04/2022	ADDITIONS DURING YEAR BEFORE SEPT.-2022	ADDITIONS DURING YEAR Afttr SEPT.-2022	TOTAL	RATE	CURRENT YEAR DEPRECIATION	W.D.V. AS AT 31/03/2023	TOTAL DEPRE. AS ON 31/03/2022	GROSS VALUE AS ON 31/03/2023
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	A) MACHINERY & EQUIPMENTS									
	LIBRARY SECTION	68550.00	4722.00	205838.00	279110.00			279110		279110.00
2	COMPUTER ENGG. EQUIPMENT	8714940.00	0.00	1948020.00	10662960.00			10662960		10662960.00
3	OFFICE COMPUTER SOFTWARE	250000.00	0.00	0.00	250000.00			250000		250000.00
4	APPLIED SCIENCE COMPUTER LAB EQUIPMENT	1117560.00	0.00	144078.00	1261638.00			1261638		1261638.00
5	CHEMICAL LAB COMPUTER EQUIPMENT	838170.00	0.00	240130.00	1078300.00			1078300		1078300.00
6	CIVIL LAB COMPUTER EQUIPMENT	838170.00	0.00	336182.00	1174352.00			1174352		1174352.00
7	ELECTRICAL LAB COMPUTER EQUIPMENT	838170.00	0.00	144078.00	982248.00			982248		982248.00
8	E. & T.C. LAB COMPUTER EQUIPMENT	838170.00	0.00	240130.00	1078300.00			1078300		1078300.00
9	MECHANICAL LAB COMPUTER EQUIPMENT	838170.00	0.00	432234.00	1270404.00			1270404		1270404.00
10	OFFICE COMPUTER EQUIPMENT	1952651.00	0.00	0.00	1952651.00			1952651		1952651.00
11	M.B.A.EQUIPMENT (COMPUTER)	838170.00	0.00	306780.00	1144950.00			1144950		1144950.00
12	Grid Solar Power Plant	1978000.00	0.00	28686.00	2006686.00			2006686		2006686.00
13	M.C.A. EQUIPMENT (COMPUTER)	1676340.00	0.00	1747560.00	3423900.00			3423900		3423900.00
14	LIBRARY EQUIPMENT (COMPUTER)	558780.00	0.00	96052.00	654832.00			654832		654832.00
15	SMART CLASS ROOM SETUP	2196762.00	0.00	0.00	2196762.00			2196762		2196762.00
16	WATER COOLER	254376.00	109374.00	0.00	363750.00			363750		363750.00
17	CIVIL ENGG. EQUIPMENT	0.00	0.00	380064.00	380064.00			380064		380064.00
18	VEHICLE	0.00	0.00	1884560.00	1884560.00			1884560		1884560.00
19	LAP TOP EQUIPMENT	0.00	380314.00	0.00	380314.00			380314		380314.00
20	T.V.PURCHASE	0.00	0.00	14719.00	14719.00			14719		14719.00
21	CLOSE CURCIT CAMERA	0.00	0.00	469438.00	469438.00			469438		469438.00
22	LIFT	0.00	491000.00	0.00	491000.00			491000		491000.00
23	FLAT PANEL DISPLAY	0.00	0.00	1301616.00	1301616.00			1301616		1301616.00
24	LAWN CUTTER TRACTOR	0.00	0.00	375760.00	375760.00			375760		375760.00
25	PRINTER PURCHASING	0.00	74250.00	0.00	74250.00			74250		74250.00
1)	LIBRARY SECTION	1086413.00	0.00	0.00	1086413.00	25%	271603.25	814810	20410001.11	21486414.11
2)	SPORTS & GYMKHANA	282406.86	0.00	0.00	282406.86	15%	42361.03	240045.83	1525990.43	1808397.29
3)	ELECTRIC TRANSFORMER	3167.18	0.00	0.00	3167.18	15%	475.08	2692.10	1200280	12003447.18
4)	CIVIL ENGG. EQUIPMENT	1032674.61	0.00	0.00	1032674.61	15%	154801.19	877773.42	6239434.42	7272109.03
5)	MECHANICAL ENGG.EQUIP. (PROD.)	682528.08	0.00	0.00	682528.08	15%	102379.21	580148.87	5783031.12	6465559.20
6)	CAD/CAM COMPUTER	0.01	0.00	0.00	0.01	40%	0.00	0.01	1601598.92	1601598.93
7)	ELECTRONICS ENGG. EQUIPMENTS	1138944.71	0.00	0.00	1138944.71	15%	170841.71	968103.00	11878489.71	13017434.42
8)	COMPUTER ENGG. EQUIPMENT	265126.59	0.00	0.00	265126.59	40%	106050.64	159075.95	29759426.73	30024553.32
9)	I.T. LAB EQUIPMENT	220089.15	0.00	0.00	220089.15	40%	88035.66	132053.49	6372169.28	6592258.43
10)	WORK-SHOP SECTION TOOLS & MACHINERY	850695.12	0.00	0.00	850695.12	15%	127604.27	723090.85	6428784.87	7280479.99
11)	FURNITURE & EQUIPMENTS	12856186.94	0.00	0.00	12856186.94	15%	1928428.04	10927758.90	38427580.37	51283767.31
12)	VEHICLE	2198643.41	0.00	0.00	2198643.41	15%	329796.51	1868846.90	7700261.72	9898906.13
13)	STREET LIGHTING & ELE. EQUIPMENT	81580.17	0.00	0.00	81580.17	15%	12237.03	69343.14	274920.84	356501.01
14)	CHEMICAL ENGG. EQUIPMENT	542971.37	0.00	0.00	542971.37	15%	81445.71	461525.66	4150482.13	4693463.50





15)	PROJECT A/C FOR MECHANICAL	2408.16	0.00	0.00	0.00	2408.16	15%	361.22	2046.94	182332.28	184740.44
16)	TELEPHONE SYSTEM INSTALLMENT	57436.00	0.00	0.00	0.00	57436.00	15%	8615.40	48820.60	227625.59	285061.59
17)	COMPUTER EQUIPMENT (MECHANICAL)	0.00	0.00	0.00	0.00	0.00	40%	0.00	0.00	142687.95	142687.95
18)	APPLIED SCIENCE	273924.62	0.00	0.00	0.00	273924.62	15%	41088.69	232835.93	912981.83	1186906.45
19)	ELECTRICAL EQUIPMENT	1055836.52	0.00	0.00	0.00	1055836.52	15%	158375.48	897461.04	3068395.17	4124231.69
20)	ELECTRICAL LAB EQUIPMENT	935114.32	0.00	0.00	0.00	935114.32	15%	140267.15	794847.17	3254405.64	4189519.96
21)	LAB DEVELOPMENT EXP.	129026.69	0.00	0.00	0.00	129026.69	15%	19354.00	109672.69	1382115.22	1511141.91
22)	OFFICE EQUIPMENT	554586.95	0.00	0.00	0.00	554586.95	15%	83188.04	471398.91	1350324.15	1904911.10
23)	COMPUTER CENTER EQUIPMENT	18.13	0.00	0.00	0.00	18.13	40%	7.25	10.88	1410585.65	1410603.78
24)	ELECTRONIC OFFICE EQUIPMENT	12512.23	0.00	0.00	0.00	12512.23	15%	1876.83	10635.40	264465.18	276977.41
25)	I.T.LAB DEVELOPMENT	107784.71	0.00	0.00	0.00	107784.71	15%	16167.71	91617.00	599931.72	707716.43
26)	HAND LORRY PURCHASE	482.89	0.00	0.00	0.00	482.89	15%	72.43	410.46	3986.53	4469.42
27)	OFFICE COMPUTER SOFTWARE	3600.43	0.00	0.00	0.00	3600.43	40%	1440.17	2160.26	511208.87	514609.30
28)	APPLIED SCIENCE COMPUTER LAB EQUIPMENT	122276.08	0.00	0.00	0.00	122276.08	40%	48910.43	73365.65	856493.38	978769.46
29)	CHEMICAL LAB COMPUTER EQUIPMENT	72678.52	0.00	0.00	0.00	72678.52	40%	29071.41	43607.11	1154881.34	1227559.86
30)	CIVIL LAB COMPUTER EQUIPMENT	122882.08	0.00	0.00	0.00	122882.08	40%	49152.83	73729.25	812310.89	935192.97
31)	ELECTRICAL LAB COMPUTER EQUIPMENT	119181.67	0.00	0.00	0.00	119181.67	40%	47672.67	71509.00	1269790.26	1388971.93
32)	E. & T.C. LAB COMPUTER EQUIPMENT	126644.53	0.00	0.00	0.00	126644.53	40%	50657.81	75986.72	1930784.7	2057429.23
33)	MECHANICAL LAB COMPUTER EQUIPMENT	125654.77	0.00	0.00	0.00	125654.77	40%	50261.91	75392.86	1808007.65	1933662.42
34)	OFFICE COMPUTER EQUIPMENT	1871.29	0.00	0.00	0.00	1871.29	40%	748.52	1122.77	1349211.37	1351082.66
35)	TRAINING & PLACEMENT COMPUTER EQUIP.	309.70	0.00	0.00	0.00	309.70	40%	123.88	185.82	97796.29	98105.99
36)	GARDEN WORK EQUIPMENT	100932.97	0.00	0.00	0.00	100932.97	15%	15139.95	85793.02	211842.99	312775.96
37)	LAP TOP EQUIPMENT	15220.51	0.00	0.00	0.00	15220.51	40%	6088.20	9132.31	503628.64	518849.15
38)	ME - CIVIL EQUIPMENT	47578.63	0.00	0.00	0.00	47578.63	15%	7136.79	40441.84	248772.87	296351.50
39)	ME - MECHANICAL EQUIPMENT	30727.25	0.00	0.00	0.00	30727.25	15%	4609.09	26118.16	355799.36	386526.61
40)	MOBILE PURCHASE	3144.20	0.00	0.00	0.00	3144.20	15%	471.63	2672.57	32117.07	35261.27
41)	T.V.PURCHASE	14625.87	0.00	0.00	0.00	14625.87	15%	2193.88	12431.99	56189.65	70815.52
42)	SOUND SYSTEM	42722.37	0.00	0.00	0.00	42722.37	15%	6408.36	36314.01	108905.54	151627.91
43)	WATER SUPPLY EQUIPMENT	361116.75	0.00	0.00	0.00	361116.75	15%	54167.51	306949.24	646609.98	1007726.73
44)	BIO-TECHNOLOGY EQUIPMENT	546362.95	0.00	0.00	0.00	546362.95	15%	81954.44	464408.51	2455216.97	3001579.92
45)	PROJECTOR PURCHASING	309063.19	0.00	0.00	0.00	309063.19	15%	46359.48	262703.71	896241.41	1205304.60
46)	LIBRARY COMPUTER EQUIP.	299.10	0.00	0.00	0.00	299.10	40%	119.64	179.46	166985.02	167284.12
47)	BOR-WELL & SUBMERCIBLE PUMP	67970.41	0.00	0.00	0.00	67970.41	15%	10195.56	57774.85	146500.34	214470.75
48)	CLOSE CURCIT CAMERA	7059.91	0.00	0.00	0.00	7059.91	15%	1058.99	6000.92	30977.91	38037.82
49)	CORDELESS SPEAKER SYSTEM	3450.75	0.00	0.00	0.00	3450.75	15%	517.61	2933.14	29783.13	33233.88
50)	DIGITAL CAMERA PURCHASE	133279.15	0.00	0.00	0.00	133279.15	15%	19991.87	113287.28	263196.82	396475.97
51)	ZEROX MACHINE	60985.06	0.00	0.00	0.00	60985.06	15%	9147.76	51837.30	108976.27	169961.33
52)	M.B.A.EQUIPMENT (COMPUTER)	48080.93	0.00	0.00	0.00	48080.93	40%	19232.37	28848.56	1620832.11	1668913.04
53)	Virtual Class Room Set-Up (IT Grant)	97189.82	0.00	0.00	0.00	97189.82	15%	14578.47	82611.35	148543.97	245733.79
54)	RGST Grant Equipment	226654.29	0.00	0.00	0.00	226654.29	15%	33998.14	192656.15	373361.98	605016.27
55)	Centralised Networking Instrument	165702.20	0.00	0.00	0.00	165702.20	15%	24855.33	140846.87	357727.03	523429.23
56)	BIO-TECHNOLOGY COMPUTER	1561.51	0.00	0.00	0.00	1561.51	40%	624.60	936.91	193858.77	195420.28
57)	Grid Solar Power Plant	8071160.61	0.00	0.00	0.00	8071160.61	15%	1210674.09	6860486.52	4690016.63	12761177.24
58)	Lift	385262.50	0.00	0.00	0.00	385262.50	15%	57789.38	327473.13	104737.50	490000.00
	TOTAL--(A)	59602787.42	1059660.00	10295925.00	70958372.42			5790886.31	65167486.11	178099595.27	249057967.69





RE: SHRAMA SADHANA BOMBAY TRUST, MUMBAI'S  
COLLEGE OF ENGINEERING & TECHNOLOGY, BAMBHORI, JALGAON

31ST MARCH, 2023

SCH NO. 29 : AUDIT NOTES AND REMARKS FORMING PART OF AUDIT REPORT

- 1) The accounts have been prepared under the historical cost convention and as per normally accepted accounting principles. The accounts are maintained on computer system and the hard prints of the Cash book and Ledger have been produced before us.
- 2) The Affiliation fees, AICTE fees paid, Magazine Contribution, Telephone bill, Electric bill, Vehicle Insurance, etc. are accounted on cash basis. The details of major Prior period and prepaid expenses are attached herewith (List No.26). It is informed by the Principal that this is the usual practice followed by the College and it has not have any material impact.
- 3) There is a system in the College to give advances to staff for the expenses to be incurred. It is necessary to recover these old advances and also the amount receivable from the Ex-Cashier V. L. Patil, Shri. Jadhav, against whom the cases were filed, as early as possible.
- 4) Depreciation on the assets has been charged on reducing balance method. The depreciation on the Movable assets is debited to Income and Expenditure A/c and credited to each Asset A/c and the value of movable assets are shown at W.D.V. on 31.3.2020. However, the depreciation on the Immovable Assets has been credited to Depreciation Fund A/c and the said assets are shown at cost price.
- 5) During the year under consideration an amount of Rs 2,41,83,953/- have been debited to Building Rent and credited to Shrama Sadhana Bombay Trust, Jalgaon branch, the mother trust.
- 6) It is necessary to pay the provisions for expenses payable as early as possible. The balances of Expenses payables, Banks, Fixed Deposits and interest thereon, balances of other current liabilities and current assets are subject to confirmation in the absence of necessary evidence.
- 7) The details of Prepaid expense and Prior period expenses have been given in List No 26 separately attached.



R. N. Khairnar  
M. Com., D.B.M., F.C.A.

R. N. Khairnar & Co.,  
CHARTERED ACCOUNTANTS,  
"OM", 267, BALIRAM PETH,  
OPP. NAIK CYCLE MART,  
JALGAON 425 001  
Tel - (0257) 2220890 Fax 0257- 2232374

RE: SHRAMA SADHANA BOMBAY TRUST, MUMBAI'S  
COLLEGE OF ENGINEERING & TECHNOLOGY, BAMBHORI, JALGAON  
31ST MARCH, 2023

- 2 -

8) It is informed by the Principal and Trustee that the academic year, every year, is from 1<sup>st</sup> July, to 30<sup>th</sup> June. Therefore, Like last year the Advance Fees i.e. fees for the period from April, 2023 to 30<sup>th</sup> June, 2023 of Rs 3,58,88,453/- have been shown as Advance fees in the Balance as the trust is following Mercantile system of accounting.

9) The fees of the students, etc. received online. As regard amount of Rs 3,34,173.87/- the name of the students, etc. not traceable, therefore, shown as Suspense A/c on liability side.

10) We have conducted audit in accordance with the auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statement. 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 used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

PLACE : JALGAON.

DATED : 24<sup>th</sup> Oct., 2023



FOR: R. N. KHAIRNAR & CO.,  
CHARTERED ACCOUNTANTS

  
(R.N.KHAIRNAR)

PROPRIETOR  
M. NO.48440

UDIN : 23048440BGWTUV8691



RE: SHRAMA SADHANA BOMBAY TRUST, MUMBAI'S  
COLLEGE OF ENGINEERING & TECHNOLOGY, BAMBHORI, JALGAON  
31ST MARCH, 2023

NOTES ON ACCOUNTS AND DISCLOSURE OF ACCOUNTING POLICIES

1) The accounts have been prepared under the historical cost convention and as per normally accepted accounting principle. However as per usual practice the AICTE and affiliation fees accounted on Cash basis.

2) Method of Accounting : The College has followed Mercantile system of accounting.

3) Depreciation:

The depreciation has been charged at the rate prescribed under Income-tax Act, 1961 on the WDV on 1.4.2022, after considering addition / deletion to the asset during the year, except the assets which are claimed as expenditure on the object of Trust for Income-tax computation.

4) Fixed Assets : The Immovable assets are shown at the Original Cost and rest of the movable assets are shown at W.D.V. on 31-03-2023, except the assets which are claimed as expenditure on the object of Trust for Income-tax computation, these assets are shown at cost price.

5) Contingencies and Event occurring after the balance sheet date: No such event.

6) Prior period items: Generally no prior period expenses debited, except usual system followed by the College.

7) Investments: Investments in fixed deposits are shown at cost plus accrued interest upto 31-03-2023.

8) There is no extra ordinary items debited to Income and Expenditure A/c, which has material effect on the results during the year.

9) As per the regular practice the Board of Trustees, the College Rent of Rs. 2,41,83,953/- has been given to mother trust Shrama Sadhana Bombay Trust, Jalgaon Branch.

FOR : COLLEGE OF ENGG. & TECHNOLOGY,



(PRINCIPAL)  
PRINCIPAL

(TRUSTEE)

SSBT's College of Engg.& Technology  
Bambhori, Jalgaon-425001(M.S.)