

R. N. Khairnar & Co.,

CHARTERED ACCOUNTANTS

267, "OM" BUILDING, BALIRAM PETH, JALGAON 425001 [M S]

PHONE NO.(0257)2220890, 2232374

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AUDIT REPORT

NAME OF THE INSTITUTE	SHRAMA SADHANA BOMBAY TRUST'S COLLEGE OF ENGINEERING & TECHNOLOGY, BAMBHORI JALGAON
ADDRESS	AT AND POST BAMBHORI TAL. DHARANGAON DIST. JALGAON-425001
TRUST REG.NO.	E-6942/MUMBAI
TRUST PAN NO.	AAATS0310D
FINANCIAL YEAR	ENDED ON 31ST MARCH, 2024

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, 2024 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 immediately 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 28, 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, 2024 and
 - (ii) in the case of the income and expenditure account, of the Deficit of the institutes and segment for the year ended on that date.

PLACE : JALGAON

DATED : 21st Aug., 2024



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

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

UDIN : 24048440BKFLLT8270

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

INCOME AND EXPENDITURE for the year ending 31st March, 2024

31/03/2023	EXPENDITURE	31/03/2024	31/03/2023	INCOME	31/03/2024
72218316.00	To Salary Exp. (List-5)	82255845.00	119318762.00	By Tution Fee	97019883.00
411472.00	To Library Exp.(List-2)	448807.00	20487358.43	By Other Income (List-13)	23403189.00
33133912.00	To Other College Estab. Exp. (List-3)	32705395.20	16116079.00	By Student Fee (List-14)	14400926.00
6873118.00	To Repair & Maintainance (List-4)	4887455.80	4530140.00	By Student Fee- MBA (List-15)	6193518.00
7431981.07	To Administrative Exp. (List-1)	8159917.31	5882295.00	By Student Fee -MCA (List-16)	7325510.00
1064932.00	To Sport Exp. (List-7)	1195902.40		Total Income	148343026.00
2881031.00	To Work-Shop & Lab. Exp. (List-8)	2458236.00		By Deficite tr. To Balance-Sheet	7705403.44
2534982.00	To Student Act.Cul. & Welfare (List-9)	2676433.20			
2056743.24	To Academic Exp. (List-6)	2573165.80			
6206798.28	To Depreciation Exp.(List-10)	5330397.37			
5409954.29	To MBA. Exp. (List-12)	5881619.68			
7024308.00	To MCA. Exp. (List-11)	7475254.68			
311.76	Rounding off	0.00			
147247859.64	Total Expenditure	0.00			
19086774.84	To Surplus tr. To Balance -Sheet	0.00			
166334634.43	Total :-	156048429.44	166334634.43	Total :-	156048429.44


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: 21st Aug., 2024


(R.N.KHAIRNAR)
PROPRIETOR
M.NO.48440
UDIN No:-24048440BKFLLT8270

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



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

BALANCE-SHEET As At 31st March, 2024

31/03/2023	LIABILITIES	31/03/2024	31/03/2023	ASSETS	31/03/2024
111720255.28	Ear Marked Fund (List-17)	112380110.04	16604730.55	Immovable Property (List-27)	16604730.55
8831016.00	Sundry Deposit (List-18)	9012016.00	65167486.11	Movable Property (List-28)	66178960.77
15788260.48	Current Liabilities (List-19)	21214041.77	294610111.00	Investments (List-20)	303869721.00
35888453.00	Advance Fee of April-24 to June-24	29564547.00	1839930.00	Deposits (List-21)	3339930.00
3575034.00	Payable Exp. (old)	3575034.00		<u>CURRENT ASSET & LOAN & ADVANCES</u>	
6674456.00	Payable Exp. (Current)	5249668.00	484493.00	Party Advance (List-22)	1380709.00
130235497.13	Internal A/c (List-26)	137073714.48	1180173.95	Staff Members Advance	859311.95
	Income and Expenditure A/c:		8171592.40	Receivables (List-23)	6961003.59
	Op. Bal. 28,04,75,773.32		56607308.45	Student Fee Receivable (old)	0.00
280475773.32	Less: Cur. Yr. Deficit 77,05,403.44	272770369.88	77729589.00	Student Fee Receivable (Current)	113835723.47
			16699294.28	Internal Section A/c (List-24)	34839535.63
			11229.60	Cash Balance	4303.40
			54082821.59	Bank Balance (List-25)	42965578.31
593188745.21	Total :-	590839501.17	593188745.21	Total :-	590839501.17

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: 21st Aug., 2024



(R.N.KHAIRNAR)
PROPRIETOR
M.NO.48440

UDIN No:-24048440BKFLLT8270

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



COLLEGE OF ENGINEERING & TECH. BAMBHORI JALGAON

GROUP SUMMARY OF INDIRECT EXP As On-31/03/2024

PARTICULARS	Amount
ADMINISTRATIVE EXP:- (LIST-1)	
Audit Fee	78000.00
Building Insurance	11611.00
D.D./Cheque Clearing & Bank Service Charges	43464.19
Local Conveyance Charges For Office work	83373.00
Electric Bill (MSEB)	2486456.60
Canteen & Mess Exp for Staff	71097.00
Examination Expenses	62825.00
Generator Exp.	288594.24
Water Bill (Girna)	241803.20
Water Supply Exp.	920681.60
Meeting Exp.	48049.00
Misc. Expenses	4231.00
Office Expensess	306806.00
Postage & Telegram	3346.00
Printing & Stationary	512839.54
Professional Charges	548000.00
Telephone & Mobile Bill	105901.00
Transport Charges	15240.00
T.A.D.A.Exp.for Office Work	538323.64
Vehecal Repair. & maint.	321504.00
Vehecal Tax & Insurance	583502.00
Vehecal Fuel Exp.	800681.31
Zerox Exp.	83588.00
TOTAL:-	8159917.31

LIBRARY Exp. (LIST-2)	Amount
Library Exp.	105974.00
Magazine, Journals , E-Journals, Periodicals & Other Lib.Exp.	342833.00
TOTAL:-	448807.00

OTHER COLLEGE ESTABLISHMENT EXP.(LIST-3)	Amount
Name Plate & Board Exp.	62430.00
Fire-Control Exp.	191928.00
Hospitality Exp.	160829.00
Tree Plant & Lawn Exp.	348250.40
Flex & Hoarding Exp.	433076.00
Class Room Exp.	321200.00
Medicclaim Policy Premium for Staff	10462.00
Colouring Exp.	1264805.00
Advertisement Exp.	721402.40
Building Rent	24183953.00
Quarter upgradation/Renovation Exp.	726955.00



Window & Door Repairing Exp.	375846.00
Electrical Instrument Repairing Exp.	680982.40
Rain Water Harvesting/Reuse of Water	197706.00
Guest Room Repair & Maint.	458575.00
Duty & Taxes	125132.00
Fabrication, Welding & fitting Exp.	533742.00
Financial Aid to Poor Student	158280.00
Remission A/c	34592.00
Staff Quarters Repairing Exp.	983896.00
Staff Welfare, Incentive & Mediclaim Policy	63517.00
Campus Cleaning and College Development Exp.	667836.00
TOTAL:-	32705395.20

REPAIR & MAINT. (LIST-4)	Amount
Building Repair. & Maint.	941413.00
Furniture Repair & Maint.	977592.80
First Year Engg. Deptt. Maint. & Dev.Exp.	360000.00
Canteen Repair & Mait. Exp.	51700.00
Crack Filing & Water Proofing Exp.	696200.00
Solar Repair & Maintenance	104022.00
Other Repair & Maint.	843851.00
Compund Wall Repair & Maint.	589966.00
Sanitary Exp.	148711.00
Mech. Dept. Civil Maint. Exp.	75000.00
Retaining Wall Maint. Exp.	99000.00
TOTAL:-	4887455.80

SALARY EXP. (LIST-5)	Amount
Teaching Staff Salary	53898753.00
Non-Teaching Staff Salary	18330115.00
Teaching Staff P.F.	1890962.00
Non-Teaching Staff P.F.	1040846.00
Security Service Contract	2140029.00
Salary Arrears	3250235.00
L.I.C.Gratuity Scheme Premium	80000.00
EL Encashment	904905.00
TOTAL:-	82255845.00

Academic Exp. (LIST-6)	Amount
Admission & Education Fare	252348.80
Admission Process Fee To ARA	138800.00
Adv. Approval Fee (KBC NMU)	15000.00
AICITE / DTE Fee	406000.00
Firewall Security Renewal Exp.	196588.00
F.R.A. Processing Fee	79778.00
Industrial Tour Exp.	8000.00
ISO Certificate Exp.	30000.00
Registration & Affiliation Fee	407000.00
Lab Development Exp.	646150.00
NAAC Committee Exp.	3750.00
Server Room Exp.	6035.00
Sotware Maint.Exp.	169500.00



Staff Recruitment Exp.	181878.00
Sulage Water Tank Cleaning Exp.	11500.00
Science Exhibition	10745.00
Work-Shop & Seminar Fee	10093.00
TOTAL:-	2573165.80

Sport Exp. (LIST-7)	Amount
Play ground Exp.	224320.00
Pro-Rata Exp.	34660.00
Sport Exp.	936922.40
TOTAL:-	1195902.40

Workshop & Laboratory Exp.(List-8)	Amount
Antivirus Purchasing	260500.00
Applied Science Lab. Exp.	59313.00
Chemical Lab Exp.	41707.00
Civil Lab Exp.	150701.00
Computer Lab Exp.	477138.00
Electrical lab Exp.	158690.00
Electronics Lab Exp.	58030.00
Mechanical Lab Exp.	187171.00
Workshop Exp.	121662.00
Tinkering Lab Exp.	3600.00
Centralised Networking Exp.	773956.00
First Year Engg. Dept. Exp.	165768.00
TOTAL	2458236.00

Student Activity ,Culturer & Welfare Sec.(list-9)	Amount
Internet Exp.	1209500.00
Medical Exp.	28649.00
Milestone (Students Programme Exp.)	915.00
Parents Meet Exp.	2242.00
Hackathon New Delhi	60000.00
Flag Day Exp.	4400.00
Student Activity ,Culturer & incentive Exp.	178043.20
Student Counseling	117922.00
Earn & Learn Scheme	37210.00
Training Placement Exp.	507084.00
Gathering Exp.	465402.00
Web-Site Exp	65066.00
TOTAL:-	2676433.20

Depreciation Exp.(list-10)	Amount
Depreciation on Immovable Property	559853.76
Depreciation on Machinery & Equipment	4770543.60
TOTAL:-	5330397.37

To MCA. Exp. (List-11)	Amount
Salary Exp. (Teaching Staff)	4188005.00
Salary Exp. (Non-Teaching Staff)	1084277.00
Provident Fund (Teaching Staff)	128356.00



Provident Fund (Non-Teaching Staff)	75957.00
Fee Regulating Authority Fee	15000.00
Electric Bill	207205.00
Admission & Education Fare	31543.60
Admission Regulating Authority Fee	25000.00
Campus Cleaning & College Development Exp.	83479.50
Electrical Instrument Repairing Exp.	85122.80
Furniture Repair & Maint.Exp.	119699.10
Gathering Exp.	57944.00
Generator Exp.	36074.28
Affiliation Fee	30000.00
Advertisement Exp	90175.30
Building Repair & Maint. Exp.	8000.00
Flex & Hording Exp.	54134.50
Lab. Dev. & Maint. Exp.	197143.00
Centralized Networking Exp.	165768.00
Colouring Exp.	368400.00
Play Ground Exp.	28040.00
Pro-Rata Exp.	4332.50
Sport Exp.	117115.30
Student Activity, Culturer & Incentive Exp.	22255.40
Training & Placement Exp.	63385.50
Tree Plant & Lawn Exp.	43531.30
Water Bill	30225.40
Water Supply Exp.	115085.20
TOTAL:-	7475254.68

To MBA. Exp. (List-12)	Amount
Salary Exp. (Teaching Staff)	2795378.00
Salary Exp. (Non-Teaching Staff)	982077.00
Provident Fund (Teaching Staff)	120205.00
Provident Fund (Non-Teaching Staff)	71300.00
Electric Bill	207205.00
Admission & Education Fare	31543.60
Admission Regulating Authority Fee	20000.00
Campus Cleaning & College Development Exp.	83479.50
Electrical Instrument Repairing Exp.	216790.80
Fee Regulating Authority Fee	15000.00
Furniture Repair & Maint.Exp.	119699.10
Gathering Exp.	57944.00
Generator Exp.	36074.28
Other Exp.	984.00
Affiliation Fee	40000.00
Advertisement Exp	90175.30
Flex & Hording Exp.	54134.50
E-Journals, Magazine & Periodical Exp.	96499.00
Centralized Networking Exp.	55256.00
Colouring Exp.	346920.00
Play Ground Exp.	28040.00
Pro-Rata Exp.	4332.50
Sport Exp.	117115.30
Student Activity, Culturer & Incentive Exp.	31439.40
Training & Placement Exp.	63385.50



Tree Plant & Lawn Exp.	43531.30
University Change Fee	7800.00
Water Bill	30225.40
Water Supply Exp.	115085.20
TOTAL:-	5881619.68

OTHER INCOME (LIST-13)	Amount
Bank Interest	18167761.00
Other Misc. Income	49334.59
Bus Conveyance Charges	920000.00
Attendance & Other Fine	76092.00
T.C.Fee	59830.00
Laboratory Fee (Research)	833000.00
Salary Recovery	69041.00
Testing Consultancy Charges	2804795.00
Admission Cancellation	11000.00
Remuneration of Digital Screen Valuation	111575.00
Question Paper Delivery Charges	57960.00
Student Stationary	242800.41
TOTAL:-	23403189.00

STUDENT FEE (LIST-14)	Amount
Development Fee	12614061.00
Students -Broadband, Accr., Gymnasium & Other Fees	214600.00
University Fee	1572265.00
TOTAL:-	14400926.00
TOTAL	

Tution Fee 97019883.00

Student Fee-MBA (List-15)	Amount
Tution Fee	5391218.00
Development Fee	761493.00
University Fee	40807.00
TOTAL:-	6193518.00

Student Fee-MCA (List-16)	Amount
Tution Fee	6402845.00
Development Fee	890986.00
University Fee	31679.00
TOTAL:-	7325510.00



COLLEGE OF ENGINEERING & TECH. BAMBHORI JALGAON

GROUP SUMMARY As On-31/03/2024

ACCOUNT NAME	AMOUNT	AMOUNT
Earmarked Fund List-17		
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. 10528494.37		
Add: Cur. Yr. Dep. 559853.76	11088348.13	
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	
Student Welfare Fund (Prize)	100001.00	
		112380110.04

Sudry Deposit List-18		
Caution Money Deposit	8915900.00	
Security Deposit	96116.00	
		9012016.00

Current Liabilities List-19		
NMIJ VCRPG Grant (Advance)	3450.00	
Withheld Salary Payment	3164535.00	
ARC Engg. & Pharma. Exam Remuneration	42470.00	
Adv.Recd.From Scholar.Against Bill	7360427.30	
LIC Premium	1134.00	
Envoirement Fee	60000.00	
Exam Bill Payable	1024345.00	
Earnest Money	40000.00	
Gratuity Claim	1073648.00	
GSLI Maturity Claim	607759.00	
Misc. Grant	16500.00	
Exam Remuneration	47220.00	
MBA Uniform Fee	104250.00	
Practical Exam. Bill Payable to Staff	80695.00	
Provisional Admission Fee	15000.00	
Registration Fee for EAC (IEDC)	71400.00	
Registration fee for Project Exhibition (IEDC)	78650.00	



Mahadev Ferro Cast Pvt.Ltd.	250000.00	
Campus Credential	380000.00	
SST Skill Dev. Fee	77000.00	
Excess Crdited Fee	5836260.20	
Term Work Bill Payable	436528.00	
TDS	60388.00	
NSS Grant (KBC NMU Jalgaon)	10155.00	
Suspense A/c (Technical Queris)	321353.27	
Shiv Sports	8000.00	
Jain Electricals Jalgaon	24443.00	
Yuvati Sabha Grant	18431.00	
		21214041.77

Investment List-20		
FD With Bank Of Maharashtra Bambhori (Short-Term)	283124097.00	
FD With Bank Of Mah. Bandra	1000000.00	
FD With Bank Of Maharashtra (Joint A/c DTE & NMU Jal.)	5512784.00	
Interest Accrued (FDR)	14232840.00	
		303869721.00

Deposit List-21		
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	
Deposite with AICTE For MCA	1500000.00	
		3339930.00

Party Advance List-22		
Advance for GST Payment	544626.00	
Krivic Advertisement	89350.00	
Sudhakar Sandu Rokde	10000.00	
Cloud Tech	451690.00	
Dr.R.N.Khairnar & Co. C.A. Jalgaon	284543.00	
Gayatri Multitek Pvt. Ltd.	500.00	
		1380709.00

Receivable List-23		
Bharatsing N.jadhav Misappropriation A/c:Op.Bal.	209106.00	
N.S.S. Exp Receivable From NMU	27413.80	
Prepaid Exp.	14672.00	
Student Welfare A/c (NMU)	309570.00	



Income Tax	68944.00	
G.S.L.I. Premium	1807.00	
IEDC Grant NSTEDB	142952.00	
Prof.Tax	29525.00	
TDS on Interest (A.Y. 2024-25)	2488354.00	
TDS on Other (A.Y.2024-25)	10731.00	
TDS on Intrest (A.Y.-2023-24)	1437175.55	
TDS on Others (A.Y.-2023-24)	15440.00	
TDS Receivable from Supplier	25603.00	
Exam. Advance Bill Receivable From NMU	492063.00	
National Level Workshop Grant	36035.00	
TDS Receivable (Int.on MSEB Sec.Deposit)	6756.00	
Stationer Stock	238019.99	
Scholarship A/c	41587.50	
V.L.Patil (Cash Balance-Receivable Op. Bal.)	1365248.75	
		6961003.59

Internal Section A/c (Dr) List-24		
D Pharmacy A/c	16720986.52	
New Polytechnic A/c	10915.00	
N.M.U. Exam. A/c	5572848.00	
B Pharmacy A/c	8774165.02	
Hostel A/c	3760621.09	
		34839535.63

Bank Balance List-25		
Bank Of Mah. Bandra	345709.22	
Bank Of Mah. Jalgaon	1104847.56	
Bank Of Maharashtra Bambhori(See Recon.)	30210105.66	
State Bank Of India, Jalgaon	677030.32	
Bank of Mah (Trustee College of Engg. & Tech. Bambh)	5315287.00	
Maharashtra Bank AICTE Grant A/c	221941.94	
Maharashtra Bank IEDC Grant A/c	174676.82	
Maharashtra Bank SSBT COET	4887168.53	
The National Service Scheme (NSS) A/C	28811.26	
		42965578.31

Internal Section A/c (Cr.) List-26		
SST Art's, Commerce & Science College	354677.26	
Shrama Sadhana Trust Mumbai (Jalgaon Branch)	134930907.86	
SST Mumbai	83938.61	
Working Women Hostel Mumbai	1704190.75	
		137073714.48



Schedule : 29 : Details of Prior Period and Prepaid items :

a. Prior Period Items :		
College Section		
Telephone bill	3249.00	
Salary arrears	250235.00	253484.00
b. Prepaid Items :		
College Section		
Affiliation Fees	445000.00	
Vehicle Tax	22468.00	
Vehicle Insurance	109414.00	
Liabrary Subscriptions	163125.00	740007.00



SHRAMA SADHANA BOMBAY TRUST'S, MUMBAI
COLLEGE OF ENGINEERING AND TECHNOLOGY, BAMBHORI, JALGAON
LIST NO. 28 : MOVABLE PROPERTIES AS ON 31/03/2024

Sr. No.	SECTION	BALANCE AS ON 01/04/2023	ADDITIONS DURING YEAR BEFORE SEPT.-2023	ADDITIONS DURING YEAR After SEPT.-2023	TOTAL	RATE	CURRENT YEAR DEPRECIATION	W.D.V. AS AT 31/03/2024	TOTAL DEPRE. AS ON 31/03/2023	GROSS VALUE AS ON 31/03/2024
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	A) MACHINERY & EQUIPMENTS									
1	LIBRARY SECTION	279110.00	0.00	64812.00	343922.00			343922		343922.00
2	COMPUTER ENGG. EQUIPMENT	10662960.00	0.00	0.00	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	1261638.00	0.00	164900.00	1426538.00			1426538		1426538.00
5	CHEMICAL LAB COMPUTER EQUIPMENT	1078300.00	0.00	0.00	1078300.00			1078300		1078300.00
6	CIVIL LAB COMPUTER EQUIPMENT	1174352.00	0.00	0.00	1174352.00			1174352		1174352.00
7	ELECTRICAL LAB COMPUTER EQUIPMENT	982248.00	0.00	0.00	982248.00			982248		982248.00
8	E. & T.C. LAB COMPUTER EQUIPMENT	1078300.00	0.00	0.00	1078300.00			1078300		1078300.00
9	MECHANICAL LAB COMPUTER EQUIPMENT	1270404.00	0.00	0.00	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)	1144950.00	0.00	0.00	1144950.00			1144950		1144950.00
12	Grid Solar Power Plant	2006686.00	68104.00	0.00	2074790.00			2074790		2074790.00
13	M.C.A. EQUIPMENT (COMPUTER)	3423900.00	0.00	0.00	3423900.00			3423900		3423900.00
14	LIBRARY EQUIPMENT (COMPUTER)	654832.00	0.00	0.00	654832.00			654832		654832.00
15	SMART CLASS ROOM SETUP	2196762.00	0.00	35250.00	2232012.00			2232012		2232012.00
16	WATER COOLER	363750.00	0.00	0.00	363750.00			363750		363750.00
17	CIVIL ENGG. EQUIPMENT	380064.00	0.00	0.00	380064.00			380064		380064.00
18	VEHICLE	1884560.00	0.00	0.00	1884560.00			1884560		1884560.00
19	LAP TOP EQUIPMENT	380314.00	0.00	0.00	380314.00			380314		380314.00
20	T.V. PURCHASE	14719.00	0.00	0.00	14719.00			14719		14719.00
21	CLOSE CURCIT CAMERA	469438.00	0.00	0.00	469438.00			469438		469438.00
22	LIFT	491000.00	0.00	0.00	491000.00			491000		491000.00
23	FLAT PANEL DISPLAY	1301616.00	0.00	980100.00	2281716.00			2281716		2281716.00
24	LAWN CUTTER TRACTOR	375760.00	0.00	0.00	375760.00			375760		375760.00
25	PRINTER PURCHASING	74250.00	0.00	0.00	74250.00			74250		74250.00
26	FURNITURE & EQUIPMENT	0.00	74009.00	1831693.00	1905702.00			1905702		1905702.00
27	COMPUTER CENTER EQUIPMENT	0.00	0.00	2095700.00	2095700.00			2095700		2095700.00
28	PROJECT PURCHASING	0.00	467450.00	0.00	467450.00			467450		467450.00
1)	LIBRARY SECTION	814810.00	0.00	0.00	814810.00	25%	203702.50	611108	20681604.36	21496414.36
2)	SPORTS & GYM KHANA	240045.83	0.00	0.00	240045.83	15%	36006.87	204038.96	1568351.46	1808397.29
3)	ELECTRIC TRANSFORMER	2692.10	0.00	0.00	2692.10	15%	403.82	2288.29	1200755.08	1203447.18
4)	CIVIL ENGG. EQUIPMENT	877773.42	0.00	0.00	877773.42	15%	131666.01	746107.41	6394335.61	7272109.03
5)	MECHANICAL ENGG. EQUIP. (PROD.)	580148.87	0.00	0.00	580148.87	15%	87022.33	493126.54	5885410.33	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	968103.00	0.00	0.00	968103.00	15%	145215.45	822887.55	12049331.42	13017434.42
8)	COMPUTER ENGG. EQUIPMENT	159075.95	0.00	0.00	159075.95	40%	63630.38	95445.57	29865477.37	30024553.32
9)	I.T. LAB EQUIPMENT	132053.49	0.00	0.00	132053.49	40%	52821.40	79232.09	6460204.94	6592258.43
10)	WORK-SHOP SECTION TOOLS & MACHINERY	723090.85	0.00	0.00	723090.85	15%	108463.63	614627.22	6557389.14	7280479.99
11)	FURNITURE & EQUIPMENTS	10927758.90	0.00	0.00	10927758.90	15%	1639163.84	9288595.07	40356008.41	51283767.31
12)	VEHICLE	1868846.90	0.00	0.00	1868846.90	15%	280327.04	1588519.87	8030058.23	9898905.13
13)	STREET LIGHTING & ELE. EQUIPMENT	69343.14	0.00	0.00	69343.14	15%	10401.47	58941.67	287157.87	356501.01



14)	CHEMICAL ENGG. EQUIPMENT	461525.66	0.00	0.00	461525.66	15%	69228.85	392296.81	4231927.84	4693453.50
15)	PROJECT A/C FOR MECHANICAL	2046.94	0.00	0.00	2046.94	15%	307.04	1739.90	182693.5	184740.44
16)	TELEPHONE SYSTEM INSTALLMENT	48820.60	0.00	0.00	48820.60	15%	7323.09	41497.51	236240.99	285061.59
17)	COMPUTER EQUIPMENT (MECHANICAL)	0.00	0.00	0.00	0.00	40%	0.00	0.00	142687.95	142687.95
18)	APPLIED SCIENCE	232835.93	0.00	0.00	232835.93	15%	34925.39	197910.54	954070.52	1186906.45
19)	ELECTRICAL EQUIPMENT	897461.04	0.00	0.00	897461.04	15%	134619.16	762841.88	3226770.65	4124231.69
20)	ELECTRICAL LAB EQUIPMENT	794847.17	0.00	0.00	794847.17	15%	119227.08	675620.09	3394672.79	4189519.96
21)	LAB DEVELOPMENT EXP.	109672.69	0.00	0.00	109672.69	15%	16450.90	93221.79	1401469.22	1511141.91
22)	OFFICE EQUIPMENT	471398.91	0.00	0.00	471398.91	15%	70709.84	400689.07	1433512.19	1904911.10
23)	COMPUTER CENTER EQUIPMENT	10.88	0.00	0.00	10.88	40%	4.35	6.53	1410592.9	1410603.78
24)	ELECTRONIC OFFICE EQUIPMENT	10635.40	0.00	0.00	10635.40	15%	1595.31	9040.09	266342.01	276977.41
25)	I.T.LAB DEVELOPMENT	91617.00	0.00	0.00	91617.00	15%	13742.55	77874.45	616099.43	707716.43
26)	HAND LORRY PURCHASE	410.46	0.00	0.00	410.46	15%	61.57	348.89	4058.96	4469.42
27)	OFFICE COMPUTER SOFTWARE	2160.26	0.00	0.00	2160.26	40%	864.10	1296.16	512649.04	514809.30
28)	APPLIED SCIENCE COMPUTER LAB EQUIPMENT	73365.65	0.00	0.00	73365.65	40%	29346.26	44019.39	905403.81	978769.46
29)	CHEMICAL LAB COMPUTER EQUIPMENT	43607.11	0.00	0.00	43607.11	40%	17442.84	26164.27	1183952.75	1227559.86
30)	CIVIL LAB COMPUTER EQUIPMENT	73729.25	0.00	0.00	73729.25	40%	29491.70	44237.55	861463.72	935192.97
31)	ELECTRICAL LAB COMPUTER EQUIPMENT	71509.00	0.00	0.00	71509.00	40%	28603.60	42905.40	1317462.93	1388971.93
32)	E. & T.C. LAB COMPUTER EQUIPMENT	75986.72	0.00	0.00	75986.72	40%	30394.69	45592.03	1981442.51	2057429.23
33)	MECHANICAL LAB COMPUTER EQUIPMENT	75392.86	0.00	0.00	75392.86	40%	30157.14	45235.72	1858269.56	1933662.42
34)	OFFICE COMPUTER EQUIPMENT	1122.77	0.00	0.00	1122.77	40%	449.11	673.66	1349959.89	1351082.66
35)	TRAINING & PLACEMENT COMPUTER EQUIP.	185.82	0.00	0.00	185.82	40%	74.33	111.49	97920.17	98105.99
36)	GARDEN WORK EQUIPMENT	85793.02	0.00	0.00	85793.02	15%	12868.95	72924.07	226982.94	312775.96
37)	LAP TOP EQUIPMENT	9132.31	0.00	0.00	9132.31	40%	3652.92	5479.39	509716.84	518849.15
38)	ME - CIVIL EQUIPMENT	40441.84	0.00	0.00	40441.84	15%	6066.28	34375.56	255909.66	296351.50
39)	ME - MECHANICAL EQUIPMENT	26118.16	0.00	0.00	26118.16	15%	3917.72	22200.44	360408.45	386526.61
40)	MOBILE PURCHASE	2672.57	0.00	0.00	2672.57	15%	400.89	2271.68	32588.7	35261.27
41)	T.V.PURCHASE	12431.99	0.00	0.00	12431.99	15%	1864.80	10567.19	58383.53	70815.52
42)	SOUND SYSTEM	36314.01	0.00	0.00	36314.01	15%	5447.10	30866.91	115313.9	151627.91
43)	WATER SUPPLY EQUIPMENT	306949.24	0.00	0.00	306949.24	15%	46042.39	260906.85	700777.49	1007726.73
44)	BIO-TECHNOLOGY EQUIPMENT	464408.51	0.00	0.00	464408.51	15%	69661.28	394747.23	2537171.41	3001579.92
45)	PROJECTOR PURCHASING	262703.71	0.00	0.00	262703.71	15%	39405.56	223298.15	942600.89	1205304.60
46)	LIBRARY COMPUTER EQUIP.	179.46	0.00	0.00	179.46	40%	71.78	107.68	167104.66	167284.12
47)	BOR-WELL & SUBMERCIBLE PUMP	57774.85	0.00	0.00	57774.85	15%	8666.23	49108.62	156695.90	214470.75
48)	CLOSE CURCIT CAMERA	6000.92	0.00	0.00	6000.92	15%	900.14	5100.78	32036.9	38037.82
49)	CORDLESS SPEAKER SYSTEM	2933.14	0.00	0.00	2933.14	15%	439.97	2493.17	30300.74	33233.88
50)	DIGITAL CAMERA PURCHASE	113287.28	0.00	0.00	113287.28	15%	16993.09	96294.19	283188.69	386475.97
51)	ZEROX MACHINE	51837.30	0.00	0.00	51837.30	15%	7775.60	44061.71	118124.03	169961.33
52)	M.B.A.EQUIPMENT (COMPUTER)	28848.56	0.00	0.00	28848.56	40%	11539.42	17309.14	1640064.48	1668913.04
53)	Virtual Class Room Set -Up (IIT Grant)	82611.35	0.00	0.00	82611.35	15%	12391.70	70219.65	163122.44	245733.79
54)	RGST Grant Equipment	192656.15	0.00	0.00	192656.15	15%	28898.42	163757.73	412360.12	605016.27
55)	Centralised Networking Instrument	140846.87	0.00	0.00	140846.87	15%	21127.03	119719.84	382582.36	523429.23
56)	BIO-TECHNOLOGY COMPUTER	936.91	0.00	0.00	936.91	40%	374.76	562.15	194483.37	195420.28
57)	Grid Solar Power Plant	6860486.52	0.00	0.00	6860486.52	15%	1029072.98	5831413.54	5900690.72	12761177.24
58)	Lift	327473.13	0.00	0.00	327473.13	15%	49120.97	278352.16	162526.88	490000.01
	TOTAL:- (A)	65167486.38	609563.00	5172455.00	70949504.38		4770543.61	66178960.77	183890481.57	254839985.95



SHRAMA SADHANA BOMBAY TRUST'S, MUMBAI
COLLEGE OF ENGINEERING AND TECHNOLOGY, BAMBHORI, JALGAON
LIST NO. 27 : IMMOVABLE PROPERTIES AS ON 31/03/2024

Sr. No.	SECTION	W.D.V. AS AT 01/04/2023 (C)	ADDITIONS DURING YEAR		TOTAL (F)	RATE (G)	CURRENT YEAR DEPRECIATION (H)	W.D.V. AS AT 31/03/2024 (I)	TOTAL DEP. AS ON 31/03/2023 (J)	GROSS VALUE AS ON 31/03/2024 (K)
			BEFORE SEPT., 2023 (D)	AFTER SEPT., 2023 (E)						
(A)	(B)									
	A) COLLEGE DEVELOPMENT A/C									
1)	CANTEEN SHOP CONSTRUCTION	78533.16	0.00	0.00	78533.16	5%	3926.66	74606.50	214732.84	293266.00
2)	PUMP HOUSE & WATER TANK	37564.92	0.00	0.00	37564.92	5%	1878.25	35686.67	103473.17	141038.09
3)	COLLEGE ROAD	41354.67	0.00	0.00	41354.67	10%	4135.47	37219.20	598702.85	640057.52
4)	WATCHMAN ROOM & MAIN GATE	36911.12	0.00	0.00	36911.12	5%	1845.56	35065.56	103158.31	140069.43
5)	CYCLE STAND	48333.76	0.00	0.00	48333.76	5%	2416.69	45917.07	135081.62	183415.38
6)	BUS STAND SHEAD	32032.13	0.00	0.00	32032.13	5%	1601.61	30430.52	83444.88	115477.01
7)	SARVANT QUARTER EXP.	14937.43	0.00	0.00	14937.43	5%	746.87	14190.56	38912.56	53849.99
8)	STD BOOTH	30102.32	0.00	0.00	30102.32	5%	1505.12	28597.20	65325.69	95428.01
9)	TOILET BLOCK CONSTRUCTION	95837.68	0.00	0.00	95837.68	5%	4791.88	91045.80	193263.34	289101.02
10)	BORE WELL & WATER SUPPLY SCHEME	1150964.30	0.00	0.00	1150964.30	10%	115096.43	1035867.87	2937466.79	4088431.09
11)	BASKET BALL	48335.95	0.00	0.00	48335.95	10%	4833.60	43502.36	370165.05	418501.00
12)	GENERATOR SHED CONSTRUCTION	51116.38	0.00	0.00	51116.38	5%	2555.82	48560.56	68585.63	119702.01
13)	NEW-PIPE LINE	65443.64	0.00	0.00	65443.64	10%	6544.36	58899.28	348571.38	414015.02
14)	SEMINAR HALL DEVELOPMENT	215018.90	0.00	0.00	215018.90	10%	21501.89	193517.01	794425.12	1009444.02
15)	WINDOW REPLACEMENT	1008686.98	0.00	0.00	1008686.98	10%	100868.70	907818.28	1933605.89	2942292.87
16)	FOUNTAIN CONSTRUCTION	530030.01	0.00	0.00	530030.01	5%	26501.50	503528.51	516734.01	1046764.02
17)	SODA SHOP	10034.19	0.00	0.00	10034.19	10%	1003.42	9030.77	15865.81	25900.00
18)	R.O. SHED & R.O. SYSTEM	77355.56	0.00	0.00	77355.56	10%	7735.56	69620.00	116717.44	194073.00
19)	COLLEGE NAME (Neon Light System)	153114.77	0.00	0.00	153114.77	10%	15311.48	137803.29	243141.23	396256.00
20)	Parking Shed	494360.11	0.00	0.00	494360.11	10%	49436.01	444924.10	484824.91	979185.02
21)	M.B.A. Seminar Hall Furniture	1657097.26	0.00	0.00	1657097.26	10%	165709.73	1491387.53	1030821.75	2687919.01
22)	Mechanical & I.T. Column Decoration	199070.91	0.00	0.00	199070.91	10%	19907.09	179163.82	131474.10	330545.01
	TOTAL OF SCHEDULE (A)	6076236.15	0.00	0.00	6076236.15		559853.67	5516382.48	10528494.37	16604730.55



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, 2024

SCH NO. 27 : 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. It is informed by the Principal that this is the usual practice followed by the College and it has not had 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 31.3.2024. 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) It is informed by the Principal and Trustee that the academic year, every year, is from 1st July, to 30th June. Therefore, like last year the Advance Fees i.e. fees for the period from April, 2024 to 30th June, 2024 of Rs 2,95,64,547/- have been shown as Advance fees in the Balance as the trust is following Mercantile system of accounting.
- 8) The fees of the students, etc. received online. As regard amount of Rs 3,21,353.87/- the name of the students, etc. not traceable, therefore, shown as Suspense A/c on liability side.



...2...

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

R. N. Khairnar & Co.,
CHARTERED ACCOUNTANTS,
"OM", 267, BALIRAM PETH,
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RE: SHRAMA SADHANA BOMBAY TRUST, MUMBAI'S
COLLEGE OF ENGINEERING & TECHNOLOGY, BAMBHORI, JALGAON
31ST MARCH, 2024

- 2 -

9) The balances of Advances, Accounts Payable, Bank Fixed Deposits, all Banks, other personal accounts, various Fees receivable, Interest on Fixed Deposits shown, transactions and closing stock of Stationery, etc. are subject to confirmation; in the absence of necessary evidence, they are shown as per the books of accounts produced before us.

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 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 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 : 21st Aug., 2024



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


(R.N.KHAIARNAR)
PROPRIETOR
M. NO.48440
UDIN : 24048440BKFLLT8270

**RE: SHRAMA SADHANA BOMBAY TRUST, MUMBAI'S
COLLEGE OF ENGINEERING & TECHNOLOGY, BAMBHORI, JALGAON
31ST MARCH, 2024**

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 1.4.2023, 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 31-03-2024, 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 31-03-2024.
- 8) There are 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 Engineering & Technology
Bambhori, Jalgaon-425001(M.S.)