SHRI. A.P.D.J. PATHASHALA'S HIRACHAND NEMCHAND COLLEGE OF COMMERCE BBA-BCA SECTION

Auditors Report

I have audited the accounts of the Hirachand Nemchand College of Commerce; BBA-BCA Section for the year ending 31st March 2023 with the books & vouchers as maintained by the College, have to report that,

1) I have obtained all the information and Explanation I required.

2) Receipts & Payments Account is drawn up in accordance with the books of accounts .

In my opinion Receipts and Payment accounts contains the correct summery
disclosing the nature of account received & Expended during the year by the college

H N. College Of Commerce Solapur.



DECEIDTS AN		ACCOUNT	FOR THE PERIOD 01/04/2022	TO 31/02/2022	
RECEIPTS AN	Rs.	Rs.	PAYMENT	Rs.	Rs.
To Opening Balance			By Salary	and the second	
Samarth Sah Bank Ltd.112	222804.56		Pay to Teaching Staff	3007560.00	
Cash in Hand	1490.10	224294.66	Reminiration to Teaching		
			Staff	68400.00	3075960.00
Fo Tuition Fee		7033666.00			
			By Recurring Expenses		
To Other Fee	07000.00		Audit Fee	7670.00	
Admission Fee	27300.00		Bank Comission	1484.08	
Library Fee	287500.00 90300.00		College Exam	1330.00 5729.00	
Gymkhana Fee College Exam Fee	82150.00		Electricity Gymkhana	5540.00	
College Devlopment Fee	45226.00		Perodical & Magazine	12504.00	
Computer Lab Fee	1293750.00		Studenty Activty	4126.00	
Fuel Fee	30100.00		University Affilation Fee	30000.00	68383.08
Internet Fee	88950.00		University Annation 1 ee		00000.00
Magazine Fee	29850.00		By Depriciation		92732.00
Gathering Fee	18335.00		_,,		01.01.0
Annual Prize Distibution	27300.00		By Capital Exps.		1
Seminar Fee	111000.00		Library Books		81246.00
I Card Fee	4080.00				
Allumani Association Fee	27300.00	2163141.00	By SAPDJ Pathashala	۰. ۲	7535000.00
To Ex Student Fee		20.00	By Closing Balance		
To T.C.Fee		11050.00	Samarth Sah Bank Ltd. 112	1716.56	
To Sale of Stationery		15582.00	State bank of India	51191.02	
To Cost of Lost Books		435.00	Cash in Hand	3960.00	56867.58
To Registration Fee		10100.00		,	
To Certificate Course		711900.00			
To Consulting Fee		30000.00			
To Entrance Exam Study		179400.00			
Material / Crash Course Fee		179400.00			
Fo Apatkalin Nidhi		5560.00			
To Youth Festival Fee		66120.00			
To Ashwamedh Fee		16523.00			
To Eligibility Fee		22220.00			
To Univ. Prorata Fee		33060.00			
To Vikas Nidhi		41175.00			
To E Suvidha Fee		32990.00			
To Democracy, Eelction &		18020.00			
Goods Gover. To Enviorment Studies Fee		44000.00			
o Enviorment Studies Fee		41000.00			
To Caution Money Deposit					
Received	238000.00				
Paid .	82500.00	155500.00			
To S A F					
Received	5700.00				
Paid	0.00	5700.00			
Bal B/d	-	10817456.66	Bal B/		10910188.6



Bal C/d	1	0817456.66	Bal C/d	10910188.66
ToSolapur Univ. Exam. Fee				
Received	755180.00			
Paid -	755180.00	0.00		
<u> To Autonomus Exam Fee</u>				
Received	415770.00			
Paid -	415770.00	0.00		
o Insurance Premium				
Received	39426.00			
Paid _	39426.00	0.00		
o Staff Insurance				
Received	1223.00			
Paid _	1223.00	0.00		
o Professional Tax				
Received	21875.00			
Paid _	21875.00	0.00		2
o Depriciation on				<u>,</u>
ibrary Books 10%	88226.00			
Office Equiptment & Furniture 0%	4208.00			*
Computer Equipment 25%	298.00	92732.00		

TOTAL RS.

10910188.66

TOTAL RS.

10910188.66

cipal H N. College Of Commerce Solapur.

anjeev S. Kothadiya & Co. Chartered Accountants S. Kothadiya & Pandharpur S. S. Kothadiya Proprietor. (M.No. 34474) 4.No.34474 artered Accounts 2 9 MAY 2023

SHRI. A.P.D.J. PATHASHALA'S HIRACHAND NEMCHAND COLLEGE OF COMMERCE BBA-BCA SECTION

Auditors Report

I have audited the accounts of the Hirachand Nemchand College of commerce; BBA-BCA Section for the year ending 31st March 2023 with the books & vouchers as maintained by the College, have to report that,

- 1) I have obtained all the information and explanation I required.
- 2) Income & Expenditure Accounts and Balance Sheet are drawn up in accordance with the books of accounts .

In my opinion Income & expenditure Account & Balance Sheet contains the correct

3) summery disclosing the nature of account received & expended during the year by the college

H N. College Of Commerce Solapur

Ser jeev S. Kothadiya & Co. Chartered Accountants Kothadiya a ndharout S. S. Kothadiya 0.34474 Proprietor. (M.No. 34474) ad Accou 2 9 MAY 2023

S.A.P.D.J. PATHASHALA'S HIRACHAND NEMCHAND COLLEGE OF COMMERCE, SOLAPUR **BBA-BCA SECTION**

INCOME AND EXPENDITURE ACCOUINT FOR THE YEAR ENDING 31ST MARCH, 2023

EXPENDITURE	Rs.	Rs.	INCOME	Rs.	Rs.
			By Tuition Fee		7033666.00
To Salary	3007560.00		By Other Fee		100000.00
Pay to Teaching Staff	3007560.00		Admission Fee	27300.00	
Reminiration to Teaching	69400.00	2075060.00		287500.00	
Staff	68400.00	3075960.00	Library Fee Gymkhana Fee	90300.00	
T D			College Exam Fee	82150.00	
To Recurring Expenses	7070.00			45226.00	
Audit Fee	7670.00		College Devlopment Fee	1293750.00	
Bank Comission	1484.08		Computer Lab Fee	30100.00	
College Exam	1330.00		Fuel Fee		
Electricity Exps.	5729.00		Internet Fee	88950.00	
Gymkhana Exps.	5540.00		Magazine Fee	29850.00	
Perodical & Magazine Exps.	12504.00		Gathering Fee	18335.00	
Studenty Activty	4126.00		Annual Prize Distibution	27300.00	
University Affilation Fee	30000.00	68383.08	Seminar Fee	111000.00	1
			I Card Fee	4080.00	
To Depriciation		92732.00	Allumani Association Fee	27300.00	2163141.00
To Surplus transferred to		7194451.92	By Ex Student Fee	(* 1	20.00
			By T.C.Fee		11050.00
			By Sale of Stationery		15582.00
			By Registration Fee		10100.00
			By Certificate Course		711900.00
			ByConsulting Fee		30000.00
			By Entrance Exam Study	,	
			Material / Crash Course Fee		179400.00
*			By Apatkalin Nidhi		5560.00
			By Youth Festival Fee		66120.00
			By Ashwamedh Fee		16523.00
			By Eligibility Fee		22220.00
			By Univ. Prorata Fee		33060.00
			By Vikas Nidhi		41175.00
			By E Suvidha Fee		32990.00
			By Democracy, Eelction & Go	ods Gover	18020.00
			By Enviorment Studies Fee		41000.00
			By Enviorment Studies Fee		41000.00

TOTAL RS.

10431527.00

TOTAL RS.

10431527.00

Principal H N. College Of Commerce Solapur.



29 MAY 2023

Sanjeev and Kothadiya Co. CHARTERED ACCOUNTANT

"Arthalaya" Tiranga Nagar, Near KBP College Link Road, PANDHARPUR 413004

S.A.P.D.J. PATHASHALA'S HIRACHAND NEMCHAND COLLEGE OF COMMERCE, SOLAPUR						
BBA - BCA SECTION BALANCE SHEET AS AT 31-03-2023						
LIABILITIES	Rs.	Rs.	ASSETS	Rs.	Rs.	
S.A.F.			Library Books			
Balance as per last B/s	55695.00		Balance as per last B/s	277866.00		
Add: During the year	5700.00	61395.00	Add. During the year	81246.00	9	
				359112.00	7.	
Caution Money Deposit			Less :Cost of Lost Books	435.00		
Balance as per last B/s	1805900.00			358677.00	F.	
Add: During the year	155500.00	1961400.00	Less :Dep @ 25%	88226.00	270451.00	
Income & Expenditure A/c			Office Equipment & Furniture			
Balance as per last B/s	62733032.66		Balance as per last B/s	42079.00		
Add :Surplus During the year	7194451.92	69927484.58	Less :Dep @ 10%	4208.00	37871.00	
					£ .	
			Computer Purchases	745.00		
•			Balance as per last B/s	745.00	447.00	
			Less :Dep @ 40%	298.00	447.00	
			S.A.P.D.J. Pathashala			
			Balance as per last B/s	64049643.00		
			Add: During the year		71584643.00	
			Add. During the year	7555660.00	1100-0-0.00	
			By Closing Balance			
			Samarth Sah Bank Ltd.112	1716.56		
-6			State bank of India	51191.02		
			Cash in Hand	3960.00	56867.58	
			Casil in Fland		00001.00	

71950279.58

71950279.58

Principal H N College Of Commerce Solapur.

Conjeev S. Kothadiya & Co. Kothadiya & C Chartered Accountantsndharpul No.3447 8. S. Kothadiya Proprietor. (M.No. 34474) d Accour 2 9 MAY 2023

SHRI. A.P.D.J. PATHASHALA'S HIRACHAND NEMCHAND COLLEGE OF COMMERCE BBA-BCA SECTION

Disclosure of Accounting Policies and Notes to accounts for the year ending 31st March 2023

 Method of Accounting :-The Institute is maintaining its accounts on cash system.

2) Retirement Benefits :-

Estimated liability for Graduity on the Balance Sheet date has not been quantified. The same is accounted for an actual payment basis.

 <u>Contingent Liability :-</u> There are no such Contingent Liabilities.

4) Depreciation

Depreciation has been provided on Fixed Assets.

H N. College Of Commerce Solapur.

Sanjeev S. Kothadiya & Co. **Chartered Accountants** S. Kothadiya andharput No.34474 S. Kothadiya Proprietor. dAccount (M.No. 34474) 2 9 MAY 2023