



JAYAWANT SHIKSHAN PRASARAK MANDAL'S

JAYAWANTRAO SAWANT COMMERCE AND SCIENCE COLLEGE

Sr.No. 58, Handewadi Road, Satavnagar, Hadapsar, Pune-411028.

Phone-7722045403/9175954032



PROF. DR. T.J. SAWANT
B.E. (Elect.), PGDM, Ph.D,
FOUNDER SECRETARY

Email Id:-principal@jspmjscocs.edu.in Website: www.jspmjscocs.edu.in

PROF.DR.V.R. KULKARNI

Approved by Govt. of Maharashtra and Affiliated to SPPU, Pune-07.


M.Com. MBA, Ph.D,

College Code: PU/PN/CS/485/2018

PRINCIPAL

Institutional expenditure statements for the budget heads of e-governance implementation ERP Document




PRINCIPAL
JSPM's
Jayawantrao Sawant
Commerce & Science College
Hadapsar, Pune - 411 028.



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PRINCIPAL
JSPM's
Jayawantrao Sawant
Commerce & Science College
Hadapsar, Pune - 411 028.

AUDITED FINANCIAL STATEMENTS

FOR THE PERIOD FROM

01-04-2022 TO 31-03-2023

OF

J S P M'S

**JAYAWANTRAO SAWANT COMMERCE AND SCIENCE COLLEGE
HADAPSAR, PUNE.**



Avadhoot A. Deshpande And Co. Chartered Accountants

Office No. 7 & 8, Suvarna Complex, S. No.155/1A/1, Near Maruti Mandir, Karve Road, Kothrud, Pune - 411 038.
☎ 9822286988 ✉ ca.avadhoot@yahoo.com, officeofaad@gmail.com

Auditor's Report

To,
Jayawantrao Sawant Commerce and Science College
Hadapsar Campus
Pune

We have audited the attached Balance Sheet of **Jayawantrao Sawant Commerce and Science College**, as at **31st March, 2023** and also the Income & Expenditure Account for the period ended on the date annexed thereto.

These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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 statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis of our opinion.

These Financial Statements of **Jayawantrao Sawant Commerce and Science College** for the year ended **31st March 2023** incorporates apportionable and/or identifiable assets, liabilities and expenditure of the **Jayawant Shikshan Prasarak Mandal's Pune**, relating to this institute.

Further to our comments in the Annexure referred to above, we report that:

- (i) We have obtained all the information and explanations; which to the best of our knowledge and belief were necessary for the purposes of our Audit;
- (ii) In our opinion, proper books of account as required by law have been kept so far as appears from our examination of those books;
- (iii) The Balance Sheet & Income & Expenditure Account dealt with by this report are in agreement with the books of account.



(iv) In our opinion, the Balance Sheet & Income & Expenditure Account dealt with by this report comply with the Accounting standards.

(v) In our opinion and to the best of our information and according to the explanations given to us, these financial Statements together with the schedules attached thereto and read with the Accounting Policy and Notes forming parts of the accounts give a true and fair view in conformity with the accounting principles generally accepted in India ;

(a) In the case of the Balance Sheet, of the state of affairs of the Institute as at 31st March, 2023;

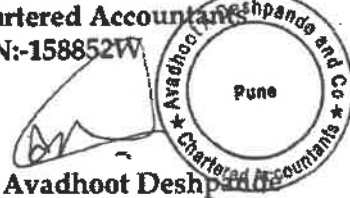
(b) In the case of the Income & Expenditure, the Deficit/Surplus for the period ended on that date;

(vi) Reports of the Auditors under section 33 & 34 read with rule 19 and Statement in Schedule IX-C Bombay Public Trust Act have not been annexed to the Institute Statements of the accounts since the same are required to be submitted by the statutory auditor along with the consolidated statements of accounts **Jayawant Shikshan Prasarak Mandal's Pune**

Place:- Pune

Date-

For Avadhoot A Deshpande and Co.
Chartered Accountants
FRN:-158852W



CA Avadhoot Deshpande
Proprietor
M.No-128561
UDIN-23128561BGWKAC3558

**Jayawantrao Sawant Commerce and Science College
Hadapsar, Pune.**

BALANCE SHEET AS ON 31ST MARCH 2023

Particulars	Amount	Amount
Sources of Funds :		
JSPM Trust.		12,111,222
Total		12,111,222
Application of Funds :		
Fixed Assets		7,680,255
Investments		2,200,000
Working Capital		2,230,967
Current Assets		
Sundry Debtors	2,485,414	
Loans & Advances	38,550	
Cash-in-hand	2,823	
Bank Accounts	740,692	
Sub total	3,267,479	
Less : Current Liabilities		
Sundry Creditors	311,267	
Other Current Liability	725,245	
Sub total	1,036,512	
Income & Expenditure Account		
Opening Balance	-	-
Current Period	-9170368	
Less: Transfer	-9170368	
Total		12,111,222

As per our report of even date
For Avadhoot A Deshpande and Co.
Chartered Accountant
FRN No. 158852W



CA Avadhoot Deshpande
Proprietor

M No.128561

UDIN :23128561BGWKAC3558

Date-
Place-Pune

Jayawantrao Sawant Commerce and Science College

Income & Expenditure Statement

1-Apr-2022 to 31-Mar-2023

Particular	Amount	Amount
Income		2,470,829
Fees Collection	2,461,780	
Bank Interest	9,049	
Expenditure		
Salary Expenses	8,318,542	
Affiliation/AICTE/Other	371,767	
Consumable	91,863	
Visiting Lecture Remmuration	17,000	
Bank Charges	24,246	
Bank Interest	1,505,140	
CHB Teaching Exp	14,400	
Conveyance Charges	6,190	
Deprication	1,149,436	
Newspapers & Periodicals	3,485	
Office Exp	13,510	
Printing & Stationery Exp	19,082	
Refreshment Exp	35,805	
Repairing and Maintanance	52,404	
Student Cultural Activity Exp	2,380	
Student Id Card Exp	15,947	
		11,641,197
Excess of Expenditure over Income		-9170368

As per our report of even date
For **Avadhoot A Deshpande and Co.**
Chartered Accountant
FRN No. 158852W



CA **Avadhoot Deshpande**

Proprietor

M No.128561

UDIN :23128561BGWKAC3558

Date-

Place-

Fixed Assets Schedule 2022-23

Sr. No.	Assets	Rate Of Dep.	Opening Balance 01-04-22	Additions Before 180 Days	Additions After 180 Days	Additions Total	Total 2022-23	Depreciation Before 180 Days	Depreciation After 180 Days	Depreciation 2022-23	Closing balance. 31-03-23
1	Building	0	5,652,439	-	-	-	5,652,439	565,244	-	565,244	5,087,195
2	Computer	0	298,167	-	-	-	298,167	119,267	-	119,267	178,900
3	Equipments	0	1,944,880	-	-	-	1,944,880	291,732	-	291,732	1,653,148
4	Furniture & Fi	0	649,182	-	-	-	649,182	64,918	-	64,918	584,264
5	Library Books	0	237,151	19,200	28,672	47,872	285,023	102,540	5,734	108,275	176,748
			8,781,819	19,200	28,672	47,872	8,829,691	1,143,701	5,734	1,149,436	7,680,255



Jayawantrao Sawant Commerce and Science College

RECEIPTS & PAYMENT STATEMENT

FROM 01-04-2022 To 31-03-2023

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance	256,349	By Salary Expenses	8,318,542
Cash in Hand	1,065	By Affiliation/AICTE/Other	371,767
Banks	255,284	BY Consumable	91,574
To Fees & Other Receipts	3,931,827	By Visiting Lecture Remmuneration	17,000
To JSPM Trust	7,059,810	By Bank Charges	24,246
		By Bank Interest	1,505,140
		By CHB Teaching Exp	14,400
		By Conveyance Charges	6,190
		By Newspapers & Periodicals	3,485
		By Office Exp	13,510
		By Printing & Stationery Exp	19,082
		By Refreshment Exp	35,805
		By Repairing and Maintanance	52,404
		By Student Cultural Activity Exp	2,380
		By Student Id Card Exp	15,947
		By Advance	13,000
		By Closing Balance	743,515
		Cash In Hand	2,823
		Bank Balance	740,692
Total	11,247,986	Total	11,247,986

As per our report of even date

For Avadhoot A Deshpande and Co.

Chartered Accountant

FRN No. 158852W



Avadhoot Deshpande

Proprietor

M No.128561

UDIN-23128561BGWKAC3558

Date-

Place-Pune

Jayawantrao Sawant Commerce and Science College
Hadapsar, Pune.

BUDGET

From 1-4-2023 to 31-3-2024

INCOME	Amount	EXPENDITURE	Amount
To Fee Collection & Other Receipt	2,594,370	By Salary Expenses	8,984,025
By JSPM Trust	8,976,642	By Affilation/ AICTE/Other	401,508
		By Consumable	99,212
		By Visiting Lecture Remmuration	18,360
		By Bank Charges	26,185
		By Bank Interest	1,625,551
		By CHB Teaching Exp	15,552
		By Conveyance Charges	6,685
		By Newspapers & Periodicals	3,764
		By Office Exp	14,591
		By Printing & Stationery Exp	20,609
		By Refreshment Exp	38,669
		By Repairing and Maintanance	56,596
		By Student Cultural Activity Exp	2,570
		By Student Id Card Exp	17,223
		By Water Expenses	125,401
		By Additional Fixed Assets	114,510
Total	11,571,012	Total	11,571,012

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS:

BASIS OF ACCOUNTING

The financial statements are prepared under Going concern and historical cost convention and materially comply with the accounting standards issued by the Institute of the Chartered Accountants of India.

METHOD OF ACCOUNTING

The accounts have been prepared using the mercantile system of accounting.

FIXED ASSETS

Fixed assets are stated at cost of acquisition. Acquisition cost includes taxes, duties, freight, insurance and other incidental expenses related to acquisition and installation where applicable.

DEPRECIATION:

Depreciation on fixed assets is provided using the written down method (WDV) method as per Income Tax act.

REVENUE RECOGNITION:

Income includes fees received from the students and interest on deposits made. Sundry debtors includes fees receivable from the students.

INVESTMENTS

Investments are shown at cost.

GENERAL:

The accounting Policy not specifically referred to above are consistent with the generally accepted accounting Principles.

Notes to Accounts-

1. We have conducted audit on the basis of information and explanations provided by the auditee.
2. As per information given by the auditee there is no Foreign contribution received during the year.
3. The value of the investment had been taken as provided by the management.
4. Debtors and creditors Balances are subject to confirmation.

For Avadhoot A Deshpande and Co
Chartered Accountants

CA Avadhoot Deshpandis, Proprietor
M. No. 128561, FRN-158852W



AUDITED FINANCIAL STATEMENTS

FOR THE PERIOD FROM

01-04-2021 TO 31-03-2022

OF

J S P M'S

**JAYAWANTRAO SAWANT COMMERCE AND SCIENCE COLLEGE
HADAPSAR, PUNE.**



Office no 708, Suvarna Complex, S.No 155/LA/1, Near Maruti Mandir, Karve Road, Kothrud, Pune : 411 038.
☎ +91 9822286988 ■ avadhoot@saarvam.in, ca.avadhoot@yahoo.com

**SAARVAM
& ASSOCIATES**
CHARTERED ACCOUNTANTS

Auditor's Report

To,
Jayawantrao Sawant Commerce and Science College,
Hadapsar.
Pune,

We have audited the attached Balance Sheet of Jayawantrao Sawant Commerce and Science College as at 31st March, 2022 and also the Income & Expenditure Account for the period ended on the date annexed thereto.

These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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 statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement presentation. We believe that our audit provides a reasonable basis of our opinion.

These Financial Statements of Jayawantrao Sawant Commerce and Science College for the year ended 31st March 2022 incorporates apportionable and/or identifiable assets, liabilities and expenditure of the Jayawant Shikshan Prasarak Mandal's Pune, relating to this institute.

Further to our comments in the Annexure referred to above, we report that:

- (i) We have obtained all the information and explanations; which to the best of our knowledge and belief were necessary for the purposes of our Audit;
- (ii) In our opinion, proper books of account as required by law have been kept so far as appears from our examination of those books:
- (iii) The Balance Sheet & Income & Expenditure Account dealt with by this report are in agreement with the books of account.



(iv) In our opinion, the Balance Sheet & Income & Expenditure Account dealt with by this report comply with the Accounting standards.

(v) In our opinion and to the best of our information and according to the explanations given to us, these financial Statements together with the schedules attached thereto and read with the Accounting Policy and Notes forming parts of the accounts give a true and fair view in conformity with the accounting principles generally accepted in India ;

(a) In the case of the Balance Sheet, of the state of affairs of the Institute as at 31st March, 2022;

(b) In the case of the Income & Expenditure, the Deficit/Surplus for the period ended on that date;

(vi) Reports of the Auditors under section 33 & 34 read with rule 19 and Statement in Schedule IX-C Bombay Public Trust Act have not been annexed to the Institute Statements of the accounts since the same are required to be submitted by the statutory auditor along with the consolidated statements of accounts Jayawant Shikshan Prasarak Mandal's Pune

Place:- Pune

Date- 30/09/22



For Saarvam & Associates
Chartered Accountants
FRN:-143585W

A handwritten signature in black ink, appearing to be "Avadhoot Deshpande".

Partner
CA Avadhoot Deshpande
M.No-128561

UD7N - 22128561 ARMLU05370

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS:

BASIS OF ACCOUNTING

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DEPRECIATION:

Depreciation on fixed assets is provided using the written down method (WDV) method as per Income Tax act.

REVENUE RECOGNITION:

Income includes fees received from the students and interest on deposits made .Sundry debtors includes fees receivable from the students.

INVESTMENTS

Investments are shown at cost.

GENERAL:

The accounting Policy not specifically referred to above are consistent with the generally accepted accounting Principles.

Notes to Accounts-

1. We have conducted audit on the basis of information and explanations provided by the auditee.
2. As per information given by the auditee there is no Foreign contribution received during the year.
3. The value of the investment had been taken as provided by the management.
4. Debtors and creditors Balances are subject to confirmation.



Jayawantrao Sawant Commerce and Science College
Hadapsar, Pune.

BALANCE SHEET AS ON 31ST MARCH 2022

Particulars	Amount	Amount
Sources of Funds :		
JSPM Trust.		13,229,075
Total		13,229,075
Application of Funds :		
Fixed Assets		8,781,819
Investments		200,000
Working Capital		4,247,256
Current Assets		
Sundry Debtors	4,645,277	
Loans & Advances	3,550	
Cash-in-hand	1,065	
Bank Accounts	255,284	
Sub total	4,905,176	
Less : Current Liabilities		
Sundry Creditors	534,022	
Other Current Liability	123,898	
Sub total	657,920	
Income & Expenditure Account		
Opening Balance	-	-
Current Period	-9192846	
Less: Transfer	-9192846	
Total		13,229,075

As per our report of even date
For Saarvam And Associates
Chartered Accountant
FRN No. 143585W



(Signature)
CA Avadhoot Deshpande
Partner
M No.128561

Date- 30/03/22
Place-Pune

Jayawantrao Sawant Commerce and Science College
Income & Expenditure Statement
1-Apr-2021 to 31-Mar-2022

Particular	Amount	Amount
Income		2,480,558
Fees Collection	2,475,998	
Bank Interest	4,560	
Expenditure		
Advertisement Exp	3,809	
Affiliation / Membership Fees	4,000	
Bank Charges	1,880	
Bank Intrest	3,525,642	
Consumables	785,945	
Depreciation A/c	1,400,272	
Printing & Stationery	7,801	
Repairs & Maintnance	16,428	
Salary a/c	5,332,174	
Staff Welfare Expenses	4,200	
Travelling Exp	425	
Office Expenses	590,829	
		11,673,405
Excess of Expenditure over Income		-9192846.28

As per our report of even date
For Saarvam And Associates
Chartered Accountant



CA Avadhoot Deshpande
Partner

M No.128561

UDIN: 22128561AAXMLW0S370 .

Date- 30/09/22
Place-Pune

Fixed Assets Schedule 2021-22

Name of the Assets	Rate of Dep. %	Opening Balance	Addition		Total Additions	Total	Depreciation		Total Depreciation	Closing Balance
			Before 6 Month	After 6 Month			Before 6 Month	After 6 Month		
Building	10%	6,280,488	-	-	-	6,280,488	628,049	-	628,049	5,652,439
Computer Equipments	40%	496,945	-	-	-	496,945	198,778	-	198,778	298,167
Furniture & Fixture	15%	2,288,094	-	-	-	2,288,094	343,214	-	343,214	1,944,880
Library Books	10%	721,313	-	-	-	721,313	72,131	-	72,131	649,182
	40%	395,251	-	-	-	395,251	158,100	-	158,100	237,151
		10,182,091	-	-	-	10,182,091	1,400,272	-	1,400,272	8,781,819



Jayawantrao Sawant Commerce and Science College
Cash in Hand

Sr. No.	Particular	Amount
1	Cash In Hand	1065
	Grand Total	1065

Bank Balance

Sr. No.	Particular	Amount
1	Axis Bank Ltd	178730
2	Bank Of Maharashtra	707.44
2	JMCCL	65440
3	Punjab National Bank	0
4	Union Bank of India	10406.80
	Grand Total	255284.24



JAYAWANTRAO SAWANT COMMERCE AND SCIENCE COLLEGE
RECEIPTS & PAYMENT STATEMENT

FROM 01-04-2021 To 31-03-2022

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance	307,080	By Advertisement Exp	3,809
Cash in Hand 25		By Affiliation / Membership Fees	4,000
Banks 307,055		BY Bank Charges	1,880
		By Bank Intrest	3,525,642
To Fees & Other Receipts	2,868,216	By Consumables	785,945
To JSPM Trust	7,851,900	By Printing & Stationery	7,801
		By Repairs & Maintnace	16,428
		By Salary a/c	5,332,174
		By Staff Welfare Expenses	4,200
		By Travelling Exp	425
		By Office Expenses	590,829
		By Advance	497,714
		By Closing Balance	256,349
		Cash In Hand 1,065	
		Bank Balance 255,284	
Total	11,027,196	Total	11,027,196

As per our report of even date
For Saaryam And Associates
Chartered Accountant
FRN No. 143585W



CA Anshoo Deshpande
Partner
M No.128561
UDIN

22128561 AXMLU05370.

Date- 30/09/22
Place-Pune

AUDIT REPORT

Opinion

We have audited the accompanying financial statements of Jayawantrao Sawant College of Commerce & Science, Hadapsar, Pune which comprise the Balance Sheet as at 31st March 2021, the Statement of Income and Expenditure account of Excess of Income over Expenditure for the year then ended, and notes to the financial statements.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31st, 2021 and its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the aforesaid Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.


Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For V.M. Chakrapani & Co.,
Chartered Accountants
Firm's Regd. No. : 000548S


Pawan Kumar Chakrapani
Partner

Membership No.: 219447
UDIN:21219447AAAAKC1683

Date: 24-12-2021

Place: Secunderabad.

Jayawantrao Sawant Commerce & Science College
Hadapsar, Pune.

BALANCE SHEET AS ON 31ST MARCH 2021

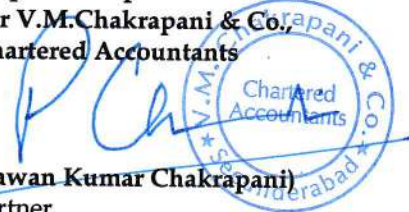
Particulars	Amount	Amount
Sources of Funds :		
JSPM Trust.		14630021.31
Total		14630021.31
Application of Funds :		
Fixed Assets		10182091.00
Investments		200000.00
Working Capital		4247930.31
Current Assets		
Sundry Debtors	4969117.50	
Loans & Advances	3550.00	
Cash-in-hand	25.00	
Bank Accounts	307054.81	
Sub total	5279747.31	
Less : Current Liabilities		
Sundry Creditors	1031736.00	
Other Current Liability	81.00	
Sub total	1031817.00	
Income & Expenditure Account		
Opening Balance	0.00	0.00
Current Period	5220890.33	
Less: <i>Transfer</i>	5220890.33	
Total		14630021.31

Place : Secunderabad
Date : 24.12.2021

As per our report of Even Date
For V.M.Chakrapani & Co.,
Chartered Accountants

(Pawan Kumar Chakrapani)
Partner

Membership No. : 219447
UDIN:21219447AAAAKC1683



Jayawantrao Sawant Commerce & Science College
Income & Expenditure Statement
1-Apr-2020 to 31-Mar-2021

Particular	Amount	Amount
Income		10851286.00
Fees Collection	10849040.00	
Bank Interest	2246.00	
Expenditure		
Affiliation / Membership Fees	113200.00	
Bank Charges	302.67	
Depreciation A/c	1706346.00	
Printing & Stationery	530.00	
Repairs & Maintnance	27024.00	
Salary a/c	3409431.00	
CHB Teaching Expenses	372300.00	
Travelling Exp	52.00	
Postage & Courier	1210.00	
		5630395.67
Excess of Income over Expenditure		5220890.33

Place : Secunderabad
Date : 24.12.2021

As per our report of Even Date
For V.M.Chakrapani & Co.
Chartered Accountants

(Pawan Kumar Chakrapani)
Partner
Membership No. : 219447
UDIN:21219447AAAAKC1683



Fixed Assets Schedule 2020-21

Name of the Assets	Rate of Dep.%	Opening Balance	Addition		Total Additions	Total	Total Depreciation	Closing Balance
			Before 6 Month	After 6 Month				
Building	10%	6978320.00			0.00	6978320.00	697832.00	6280488.00
Computer Equipments	40%	828242.00			0.00	828242.00	331297.00	496945.00
Furniture & Fixture	15%	1825944.00		795721.00	795721.00	2621665.00	333571.00	2288094.00
Library Books	10%	801459.00			0.00	801459.00	80146.00	721313.00
	40%	658751.00			0.00	658751.00	263500.00	395251.00
		11092716.00	0.00	795721.00	795721.00	11888437.00	1706346.00	10182091.00

Jayawantrao Sawant Commerce & Science College

RECEIPTS & PAYMENT STATEMENT

FROM 01-04-2020 To 31-03-2021

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance	564403.98	By Affiliation / Membership Fees	113200.00
Cash in Hand	77.00	By Bank Charges	302.67
Banks	564326.98	BY Printing & Stationery	530.00
To Fees & Other Receipts	5982315.50	By Repairs & Maintnance	530.00
To JSPM Trust	0.00	By Salary a/c	27024.00
		By CHB Teaching Expenses	3409431.00
		By Travelling Exp	357435.00
		By Postage & Courier	52.00
		By Addition to Fixed Assets	795721.00
		By JSPM Trust	1535414.00
		By Closing Balance	307079.81
		Cash In Hand	25.00
		Bank Balance	307054.81
Total	6546719.48	Total	6546719.48

Place : Secunderabad
Date : 24.12.2021

As per our report of Even Date
For V.M.Chakrapani & Co.,
Chartered Accountants



(Pawan Kumar Chakrapani)
Partner
Membership No. : 219447
UDIN: 21219447AAAAKC1683

AUDITED FINANCIAL STATEMENTS

FOR THE PERIOD FROM

01-04-2019 TO 31-03-2020

OF

J S P M'S

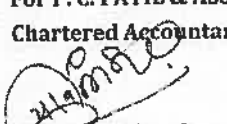
**JAYAWANTRAO SAWANT COMMERCE AND SCIENCE COLLEGE
HADAPSAR, PUNE.**

Jayawantrao Sawant Commerce and Science College
Hadapsar, Pune.

BALANCE SHEET AS ON 31ST MARCH 2020

Particulars	Amount	Amount
Sources of Funds :		
JSPM Trust.		10944544.98
Total		10944544.98
Application of Funds :		
Fixed Assets		11092716.00
Investments		200000.00
Working Capital		-348171.02
Current Assets		
Sundry Debtors	75844.00	
Loans & Advances	27853.00	
Cash-in-hand	77.00	
Bank Accounts	564326.98	
Sub total	668100.98	
Less :		
Sundry Creditors	686597.00	
Other Current Liability	329675.00	
Sub total	1016272.00	
Income & Expenditure Account		
Opening Balance	0.00	0.00
Current Period	-3963964.02	
Less: <i>Transfer</i>	-3963964.02	
Total		10944544.98

As per our report of even date
For P. C. PATIL & ASSOCIATES
Chartered Accountant


CA Yuvraj Bhandare
Partner

UDIN : 20130266AAAAGU1901

Date : 03/11/2020



Jayawantrao Sawant Commerce and Science College**Income & Expenditure Statement**

1-Apr-2019 to 31-Mar-2020

Particular	Amount	Amount
Income		6925670.00
Fees Collection	6924912.00	
Bank Interest	758.00	
Expenditure		
Advertisement Exp	334734.00	
Affiliation / Membership Fees	48499.00	
Visiting Faculty Remuneration	3500.00	
Bank Charges	615.96	
Bank Interest	1960104.06	
Cleaning Expenses	8290.00	
Consumables	139842.00	
Depreciation A/c	1681805.00	
Insurance	112335.00	
Internet Charges	31616.00	
Journals & Periodicals	5433.00	
Office Expenses	24494.00	
Garden Expenses	1371.00	
Professional Fees	8465.00	
Power & Fuel	614344.00	
Printing & Stationery	51203.00	
Repairs & Maintenance	183975.00	
Rates & Taxes	119360.00	
Salary a/c	5450527.00	
Staff Welfare	11271.00	
Telephone Charges	13473.00	
Student Culture Activity	7987.00	
Student Welfare Exp	15312.00	
Travelling Exp	11884.00	
Water Supply Expenses	28063.00	
Postage & Courier	320.00	
Training & Placement	902.00	
Transport Charges	1510.00	
Rent	17349.00	
Research & Development	1050.00	
		10889634.02
Excess of Expenditure over Income		-3963964.02

As per our report of even date

For P. C. PATIL & ASSOCIATES

Chartered Accountant

CA Yuvraj Bhandare

Partner

UDIN : 20130266AAAAGU1901

Date : 03/11/2020



Fixed Assets Schedule 2019-20

Name of the Assets	Rate of Dep. %	Opening Balance	Addition		Total Additions	Total	Total Depreciation	Closing Balance
			Before 6 Month	After 6 Month				
Building	10%	7753689.00	0.00	0.00	0.00	7753689.00	775369.00	6978320.00
Computer	40%	39742.00	63226.00	958076.00	1021302.00	1061044.00	232802.00	828242.00
Equipments	15%	1159474.00	988696.00	0.00	988696.00	2148170.00	322226.00	1825944.00
Furniture & Fixture.	10%	229113.00	132113.00	501428.00	633541.00	862654.00	61195.00	801459.00
Library Books	40%	281348.00	220752.00	446864.00	667616.00	948964.00	290213.00	658751.00
		9463366.00	1404787.00	1906368.00	3311155.00	12774521.00	1681805.00	11092716.00



Jayawantrao Sawant Commerce and Science College

RECEIPTS & PAYMENT STATEMENT

FROM 01-04-2019 To 31-03-2020

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance	508354.94	By Advertisement Exp	334734.00
Cash in Hand	0.00	By Affiliation / Membership Fees	48499.00
Banks	508354.94	By Visiting Faculty Remuneration	3500.00
		By Bank Charges	615.96
To Fees & Other Receipts	6925670.00	By Bank Interest	1960104.06
		By Cleaning Expenses	8290.00
To JSPM Trust	5649363.06	By Consumables	139842.00
		By Insurance	112335.00
		By Internet Charges	31616.00
		By Journals & Periodicals	5433.00
		By Office Expenses	24494.00
		By Garden Expenses	1371.00
		By Professional Fees	8465.00
		By Power & Fuel	614344.00
		By Printing & Stationery	51203.00
		By Repairs & Maintenance	183975.00
		By Rates & Taxes	119360.00
		By Salary a/c	5450527.00
		By Staff Welfare	11271.00
		By Telephone Charges	13473.00
		By Student Culture Activity	7987.00
		By Student Welfare Exp	15312.00
		By Travelling Exp	11884.00
		By Water Supply Expenses	28063.00
		By Postage & Courier	320.00
		By Training & Placement	902.00
		By Transport Charges	1510.00
		By Rent	17349.00
		By Research & Development	1050.00
		By Addition to Fixed Assets	3311155.00
		By Closing Balance	564403.98
		Cash In Hand	77.00
		Bank Balance	564326.98
Total	13083388.00	Total	13083388.00



AUDITED FINANCIAL STATEMENTS

FOR THE PERIOD FROM

01-04-2018 TO 31-03-2019

OF

J S P M'S

**JAYAWANTRAO SAWANT COLLEGE OF COMMERCE & SCIENCE
HADAPSAR, PUNE.**



Jayawantrao Sawant College Of Commerce & Science
Hadapsar, Pune.

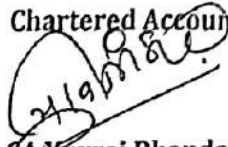
BALANCE SHEET AS ON 31ST MARCH 2019

Particulars	Amount	Amount
Sources of Funds :		
JSPM Trust.		9638543.94
Total		9638543.94
Application of Funds :		
Fixed Assets		9463366.00
Working Capital		175177.94
Current Assets		
Sundry Debtors	-21447.50	
Loans & Advances	3550.00	
Cash-in-hand	0.00	
Bank Accounts	508354.94	
Sub total	490457.44	
Less : Current Liabilities		
Sundry Creditors	314686.00	
Other Current Liability	593.50	
Sub total	315279.50	
Income & Expenditure Account		
Opening Balance	0.00	0.00
Current Period	-2341934.06	
Less: Transfer	-2341934.06	
Total		9638543.94

As per our report of even date

For P. C. PATIL & ASSOCIATES

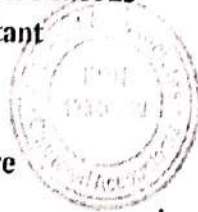
Chartered Accountant


CA Yuvraj Bhandare

Partner

UDIN : 19130266AAAAGP3173

Date : 16/09/2019



Jayawantrao Sawant College Of Commerce & Science

Income & Expenditure Statement

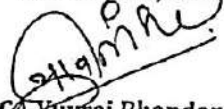
1-Apr-2018 to 31-Mar-2019

Particular	Amount	Amount
Income		
Fees Collection	3084576.00	3084576.00
Expenditure		
Advertisement Exp	45850.00	
Affiliation / Membership Fees	46200.00	
Visiting Faculty Remuneration	21000.00	
Bank Charges	764.06	
Bank Interest	593864.00	
Cleaning Expenses	25680.00	
Consumables	128259.00	
Depreciation A/c	1131023.00	
Insurance	4589.00	
Internet Charges	9521.00	
Journals & Periodicals	3320.00	
Office Expenses	20722.00	
Garden Expenses	3654.00	
Professional Fees	5680.00	
Power & Fuel	351470.00	
Printing & Stationery	34520.00	
Repairs & Maintenance	13356.00	
Salary a/c	2832820.00	
Staff Welfare	4890.00	
Telephone Charges	1523.00	
Student Culture Activity	9250.00	
Student Welfare Exp	45986.00	
Travelling Exp	9311.00	
Water Supply Expenses	35684.00	
Postage & Courier	5214.00	
Security Expenses	35780.00	
Seminar & Workshop Expenses	6580.00	
		5426510.06
Excess of Expenditure over Income		-2341934.06

As per our report of even date

For P. C. PATIL & ASSOCIATES

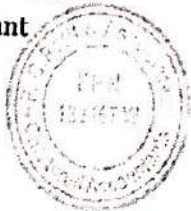
Chartered Accountant


CA Yuvraj Bhandare

Partner

UDIN : 19130266AAAAGP3173

Date : 16/09/2019



Jayawantrao Sawant College Of Commerce & Science

Fixed Assets Schedule 2018-19

Name of the Assets	Rate of Dep. %	Opening Balance	Addition		Total Additions	Total	Total Depreciation	Closing Balance
			Before 6 Month	After 6 Month				
Building	10%	0.00	8615210.00	0.00	8615210.00	8615210.00	861521.00	7753689.00
Computer Equipments	40%	0.00	0.00	49678.00	49678.00	49678.00	9936.00	39742.00
Furniture & Fixture	15%	0.00	228404.00	1043601.00	1272005.00	1272005.00	112531.00	1159474.00
Library Books	10%	0.00	254570.00	0.00	254570.00	254570.00	25457.00	229113.00
	40%	0.00	204958.00	197968.00	402926.00	402926.00	121578.00	281348.00
		0.00	9303142.00	1291247.00	10594389.00	10594389.00	1131023.00	9463366.00



JAYAWANTRAO SAWANT COLLEGE OF COMMERCE AND SCIENCE

RECEIPTS & PAYMENT STATEMENT

FROM 01-04-2018 To 31-03-2019

RECEIPT		AMOUNT	PAYMENT		AMOUNT
To	Opening Balance	0.00	By	Advertisement Exp	45850.00
	Cash in Hand	0.00	By	Affiliation / Membership Fees	46200.00
	Banks	0.00	By	Visiting Faculty Remuneration	21000.00
To	Fees & Other Receipts	3084576.00	By	Bank Charges	764.06
To	JSPM Trust	12313655.00	By	Bank Interest	593864.00
			By	Cleaning Expenses	25680.00
			By	Consumables	128259.00
			By	Insurance	4589.00
			By	Internet Charges	9521.00
			By	Journals & Periodicals	3320.00
			By	Office Expenses	20722.00
			By	Garden Expenses	3654.00
			By	Professional Fees	5680.00
			By	Power & Fuel	351470.00
			By	Printing & Stationery	34520.00
			By	Repairs & Maintnance	13356.00
			By	Salary a/c	2832820.00
			By	Staff Welfare	4890.00
			By	Telephone Charges	1523.00
			By	Student Culture Activity	9250.00
			By	Student Welfare Exp	45986.00
			By	Travelling Exp	9311.00
			By	Water Supply Expenses	35684.00
			By	Postage & Courier	5214.00
			By	Security Expenses	35780.00
			By	Seminar & Workshop Expenses	6580.00
			By	Addition to Fixed Assets	10594389.00
			By	Closing Balance	508354.94
				Cash In Hand	0.00
				Bank Balance	508354.94
Total		15398231.00	Total		15398231.00

