# SMT. P. N. DOSHI WOMEN'S COLLEGE OF ARTS KUM. U. R. SHAH WOMENS' COLLEGE OF COMMERCE DR. (SMT.) NANAVATI B. M. WOMENS COLLEGE OF HOME SCIENCE

# **ANNUAL ACCOUNTS**

For the financial year ended 31<sup>st</sup> March, 2024 Assessment Year: - 2024-25

# M/S I. O. DHARIA & CO. CHARTERED ACCOUNTANTS

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Office no. 33/34, 3rd Floor, Chaitalia House, Dr. Cawasji Hormusji St, Marine Lines East, Mumbai - 400 002 Contact: 022 2203 0013/14 Email: services@iodharia.com Website: www.iodharia.com

### AUDITORS' REPORT

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# The Trustees of Smt. P. N. Doshi Women's College of Arts Kum. U. R. Shah Womens's College of Commerce Dr. (Smt.) Nanvati B. M. Women's College of Home Science

### Report on the financial statements

We have audited the accompanying financial statements of Smt. P. N. Doshi Women's College of Arts, Kum. U. R. Shah Women's College of Commerce, Dr. (Smt.) Nanavati B. M. Women's College of Home Science as at 31st March, 2024 which comprise the Balance Sheet as at 31st March, 2024, the Income and expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

# Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the auditing standards issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test check basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by the management, as well as evaluating the overall financial statements presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide basis for our audit opinion.

# Opinion

In our opinion and to the best of our information and according to the explanation given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

- a. in the case of Balance Sheet, of the state of affairs of the trust fund as at 31st March, 2024; and
- b. in the case of Income and Expenditure account, of the deficit of expenditure over income for the year ending on that date.

For I. O. Dharia & Co. Chartered Accountants Firm Registration No. 102460W

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Chinkit Gandhi Partner Membership No. 169774 UDIN: 24169774BKALPI7929



Place: Mumbai Dated: 1<sup>st</sup> August, 2024

	DR. (SMT.) N	IANAVATI B. M	. WOMEN'S CO	EGE OF COMME LLEGE OF HON ), MUMBAI - 400	E SCIENCE	
		Balance SI	neet as at 31st I	March, 2024		
As at 31st March, 2023	Liabilities	Amount	As at 31st March, 2024	As at 31st March, 2023	Assets	As at 31st March, 2024
1,07,15,738	SPRJ Kanyashala Trust Balance as per last year Add: Received during the	1,02,18,759		15,62,307	Fixed Assets As per Schedule 3	14,06,371
80,000		15,00,000			_	
1,07,95,738		1,17,18,759			UGC Plan Expenses	
(83,508) 1,07,12,230	Less: Paid during the year Add / Less: Surplus /	(15,00,000) <b>1,02,18,759</b>		27,36,805	As per Schedule 4	27,36,80
(4,93,472)	(Deficit) during the year	(11,64,949)			Advance and Deposits	
1,02,18,759			90,53,809	7,12,80,374	As per Schedule 5	8,56,33,23
8,23,33,310	Deposits & Liabilitities As per Schedule 1		9,48,05,808	1,21,77,299	Cash & Bank Balance As per Schedule 6	92,87,922
31,16,895	UGC Grant (Reserves) As per Schedule 2		31,16,895	79,12,179	Sarvajanik Edu. Society Balance as per Last year	79,12,17
9,56,68,964			10,69,76,512	9,56,68,964		10,69,76,51

Schedules forming part of the financial statements form an integral part of the financial statements

As per our report of even date attached

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For I. O. Dharia & Co. Chartered Accountants Firm Registration No. 102460W

Chinkit Gandhi Partner

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Membership No. 169774

Trustee

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Dr. Asha Menon Principal S.P.N. Doshi Women's College of Art

Place: Mumbai Dated: 1st August, 2024

For the year	5-3 A		For the year	For the year			For the year
ended 31st March, 2023	Expenditure	Amount	ended 31st March, 2024	ended 31st March, 2023	Income	Amount	ended 31st March, 2024
	Staff Salary & Welfare Expenses						
CONTRACTOR INC.	as as well is not				Grants		
	To Staff Salaries	13,38,25,437		11,02,46,024.00	By Direct Salary Grant		13,39,40,72
	To Washing Allowance	14,400			Food from Students		
and the second	To Unaided Staff Salary (FRM)	10,59,677		0 44 500 00	Fees from Students	10 00 000	
	To CHB Salary To EPF Administration Charges	26,36,438			By Add On Course Fee By Admission Fees	19,68,000 1,31,200	
	To EPF Management Contribution	9,010 1,08,120			By Computer fee	9,43,006	
	To Peons Uniform Expense	1,00,120			By Cooking Material Fees	1,11,000	
	To T.A./ D.A. Expenses	1,16,791			By Development Fees	13,12,000	
	To Leave Travle Allowance	2,520			By Diary Fees	1,96,800	
	To Special Allowance	39,000			By E-Convienece Fee	3,93,600	
570/ 3 - 2-32 / 57 F. A.	To Housekeeping Staff Salary	19,603			By Examination Fees	5,24,800	
11,37,14,498	i i i i i i i i i i i i i i i i i i i	10,000	13,78,30,996		By FDP Workshop		
					By Field visit Fee	7,200	
	Examination Expenses				By Gymkhana Fees	6,56,000	
The Party of the State of the State of the	To Examination Expenses	2,91,454			By I - Card Fee	1,81,400	
A CONTRACT OF THE REAL	To Online Examination Software						
	Expenses	-		2,68.900.00	By Laboratory Fees	5,80,500	
	To University Charges	1,140		a series and the series of the series of the series of the	By Library fees	3,60,500	
1,58,332			2,92,594		By Meal Management Fees	23,000	
					By Miscellaneous Fees	13,12,000	2.24
					By Past Students Association		
	Students Development Expenses			1,15,200.00		1,42,800	
	To Online Virtual Classroom Expenses	-		16,000.00	By Psycho Lab. Fees	16,500	
46,586	To Food Lab Expenses	36,694			By Subject Association Fee	5,20,200	
4,801	To Science Lab Expenses	7,757		34,500.00	By RM Add on course fee	-	
	To Bio-Matric Software Expenses	0.000					
1,72,500	(Students)	1,81,800		11,85,200.00	By Tution Fees	10,66,400	
2,400	To Student Activities	21,162		86,91,649.00			1,04,46,9
2,84,200	To Add on Course Expenses	4,93,737					A CONTRACTOR CONTRACTOR
10,880	To Merit Scholarship	24,080			Other Income		
71,800	To Jain Concession	38,400		1,61,554.30	By Miscellaneous Income	52,052	
73,600	To Gujarati Concession	48,000		35,096.00	By FDR interest	54,884	
2,42,165	To Vocational Course Expenses	3,10,140		2,13,901.00	By Savings Bank Interest	1,80,845	
16,073	To IQAC Expenses	11,925			By Donation Receivad	1,23,590	
2,75,905	To Gymkhana Expenses	2,55,773		4,10,551.30			4,11,3
	To Visiting Faculty Expenses	2,175		10 000.		1	25 (2)
2,42,873	To Intercollegiate Competition	1,80,230					
1,32,699	To Workshop seminar Expenses	50,702					
8,300	To Prize Expenses	47,620					
3,600	To Railway Concession	2,000					
-	To Fee Bad Debts Account	14,830					
2,33,752	To NSS Activity Expenses	23,671					
	To NSS Special Camp 2023-2024	1,21,354					
	To Psychology Journal	12,730					
	To SNDT Yuva Mahotsav	8,70,791					
	To Cyclothon Safari Expenses	5,19,928					
	To Coding classes expenditure	-	1				
18,68,711			32,75,499				1
	Establishment Expenses						
2,50,000	To Brand Building Expenses						
	To Green Campus Expenses	28,000					
1,21,480	To NAAC Expenses	10,94,983					
1 and the second second		10000000				1	
	To Aircondition Service & Maintenance	15,450					
	To Lift Service & Maintance						
	To MIS Software Expenses	50,000			5 S. S.		1
	To Repair and Renovation	2,58,660					1
4,000	To Furniture Repairs	1,569					
2.000	To Library Software Maint. & Services	4,000					
67,451		1,64,075					
	To Intercom Service & Maintenance	5,900					
11,84,053			16,22,637				



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SMT. P. N. DOSHI WOMEN'S COLLEGE OF ARTS	
KUM. U. R. SHAH WOMEN'S COLLEGE OF COMMERCE	
DR. (SMT.) NANAVATI B. M. WOMEN'S COLLEGE OF HOME SCIENCE	
CAMA LANE, GHATKOPAR (WEST), MUMBAI - 400 086	

For the year ended 31st March, 2023	Expenditure	Amount	For the year ended 31st March, 2024	For the year ended 31st March, 2023	Income	Amount	For the year ended 31st March, 2024
11,69,25,594			14,30,21,726	11,93,48,224.30			14,47,99,001
	Administrative Expenses			- <u>199</u> - 201 - 202 - 202 - 202 - 202 - 202			
7,45,394	To Function & Festival Expenses	8,50,502					
40,788	To NCC Expenses	29,582					
	To CAS Assessment Expenses	10,000					
1,250	To Water Cooler & Service Maintance	-					
32,960	To International Economics Convention	38,438					
÷	To Solar Energy Workshop	25,500					
	To Postage	1,007					
	To Stationary & Printing Expenses	2,70,157					
	To Software Expenses (TDS)	19,022					
	To Electricity Expenses	4,50,634					
	To Sanitation Expenses	10,830					
	To DMS System	25,665					
	To Bank Charges	4,001					
	To Telephone Expenses	17,946					
	To Magazine Expenses	3,000					
	To Affiliation Fee	2,00,000					
	To Audit Fees	27,730					
19,040	To Water Tax	29,904					1
4,957	To Medical Expenses	8,845					
1,85,685	To Miscellaneous Expenses	1,67,418					
980	To Biniding charges	215					
1,19,310	To Conveyance	69,213			-		
66,631	To Advertisement Expenses	49,017					
-	To Housekeeping Expenses	1,06,855					
4,000	To TDS Return Filling Charges	5,000					
-	To Tally Renewal Charges	12,744					
58,478	To Urjita Competition Expenses	38,669					
1,000	To Bio Materic Software Expenses	1,600					
25,600	To Garderning Expenses	29,550					
	To Rotary Club	11,304					
-	To Legal & Professional fee	10,620					
-	To Interest on TDS	458					
	To Airpay Service Fees	11,328					
-	To Alumini Expenses	62,966					
-	To Autonomy Registration Fee	50,015					
	To Outside Examination Expenses	14,666					
20.500	To Gender Audit Expenses	-					-
	To Name Correction Charges						
	To Pest Control Services	2			5 ( )		
5365 Stores and an	To Research Imprints	_					
26,59,955			26,64,402				
	To Depreciation						
	Classroom Furniture	36,013					
	Office Furniture	13,459					
	Library Furniture	4,851					
	Office Equipment	73,839					
	Laboratory Apparatus	13,320					
	Laboratory Furniture	38,752					
	Library Books	97,589					
2,56,147			2,77,823	-			
				4,93,471.69	To Excess of Expenditure over Income transferred to SPRJ Kanyashala Trust		11,64,9
11,98,41,696	Total		14,59,63,950	11,98,41,695.99	Total		14,59,63,95

For I. O. Dharia & Co. Chartered Accountants Firm Registration No. 102460W

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Chinkit Gandhi Partner Membership No. 169774

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Place: Mumbai Dated: 1st August, 2024

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# Dr. Asha Menon Principal S.P.N. Doshi Women's College of Art

Schedules to financial statements forming integral part of the financial statements as at 31st March, 2024

#### Schedule 1: Deposits and Liabilties

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21	Deutleuleur	As at 31st	As at 31st
SI. No.	Particulars	March, 2024	March, 2023
2	Staff Provident Fund and D.C.P.S.		
1	Staff Provident Fund A/c. No.1 (Contributory)	28,882	28,882
2	Staff Provident Fund A/c No. 1 (Non - Contributory)	6,06,65,522	5.09.51.488
3	Staff Provident Fund A/c. No.2 (Contributory)	3,14,861	3,14,861
4	Staff Provident Fund A/c No. 2 (Non - Contributory)	80,448	80,448
5	Staff D.C.P.S. (Emplyoees Contribution)	2,10,10,372	1,82,01,058
6	Staff Member payable (DCPS)	(74,189)	25,429
		8,20,25,896	6,96,02,166
	Fees and Deposits from Students		
1	Add on Course Fee (Old)	5,10,478	8,66,588
2	BA / BCOM Sem I/II Exam Fee	8,76,185	Ξ.
3	BHSC College Exam Sem I/II	2,66,978	2,46,347
4	Caution Money Deposit	6,49,802	5,99,602
5	Computer fee (Old)	1,56,353	2,95,723
6	Development fee (Old)	56,101	1,48,076
7	Laboratory Deposits	73,370	66,170
8	Magazine Fee	5,70,938	5,74,338
9	Past Student Association	5,06,071	5,06,071
10	Samarthanam Trust Scholarship	8,89,105	12,32,016
11	SNDT University BA/B.com Exam Fee April 2023	-	5,04,700
12	SNDT University BA/B.com Exam Fee April/May - 2023		6,83,850
13	SNDT University BSC Exam Fee April 2023	-	1,50,400
14	SNDT University BSC Exam Fee Sem III to VI	53,280	5 <u>4</u>
15	Sndt University Exam Fee Sem III to VI	2,07,499	
16	Student Union Fee	3,10,914	1,84,124
17	Subject Association Fee	(H)	5,20,200
18	Text Book Deposit	49,900	68,900
19	Vocational Course fee	14,72,143	10,62,143
20	Advance Fee Received	4,61,197	-
		71,10,314	77,09,248
	Payable to Staff Employees		
1	Vth Pay Commission Arears Payable	1,56,956	1,56,956
2	Shaili Gala	(inc.)	6,67,000
3	Staff Salary Payable	1,01,417	
		2,58,373	8,23,956
	Statutory Liabilities		
1	Professional Tax	1,22,700	1,04,125
2	Income-tax	(5,520)	(H)
3	TDS (Party) 2023-24	29,422	-
4	TDS (Party) 2022-23	-	2,716
		1,46,602	1,06,841
	Other Liabilities	100024000000000	porperation automation
1	Staff Welfare	86,647	1,07,877
2	SNDT Centre Expenses	8,56,445	8,43,865
	P. N. Doshi Womens College Dept.		
3	BMM/BMS/BCA/BAF	25,24,509	14,51,419
4	S. T. Mehta Women's Jr. College	11,74,524	10,43,37
5	K. B. Boda Institute of Commercial Practice	4,81,009	4,81,009
6	Devilaben Mehta MA / MCOM	63,759	85,828
7	Unnat Bharat Abhiyan Grant	50,000	50,000
8	I. O. Dharia & Co.	27,730	27,730
		52,64,623	40,91,099
	Total	9,48,05,808	8,23,33,31



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Dr. Asha Menon Principal

S.P.N. Doshi Women's College of Arts

### Schedules to financial statements forming integral part of the financial statements as at 31st March, 2024

### Schedule 2: UGC Grants

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SI. No.	Particulars	As at 31st March, 2024	As at 31st March, 2023
1	UGC Substitute Fellowship Grant - Saloni Sharma	12,94,290	12,94,290
2	UGC Substitute Fellowship Grant - Bijal Lalan	12,85,105	12,85,105
		25,79,395	25,79,395
	UGC Minor Reaserch		
3	UGC Minor Reasearch - Ritu Bhatia	37,500	37,500
		37,500	37,500
	UGC XII Plan Merge Scheme		
4	Coaching Classes Books Grant	25,000	25,000
5	Coaching Classes Recurring Grant	1,75,000	1,75,000
6	Coaching Classes Equipment Grant	50,000	50,000
7	Remedial Coaching Books Grant	25,000	25,000
8	Remedial Coaching Classes Equipment Grant	50,000	50,000
9	Remedial Coaching Classes Recurring Grant	1,75,000	1,75,000
		5,00,000	5,00,000
	Total	31,16,895	31,16,895

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# S.P.N. Doshi Women's College of Arts

Schedules to financial statements forming integral part of the financial statements as at 31st March, 2024

#### Schedule 3: Fixed assets

	Rate of	WDV as at	Addi	tion		Total as at	Depresiation	WDV as at
Particulars	Depn.	1st April, 2023	More than 180 days	Less than 180 days	Deletion	31st March, 2024	Depreciation for the year	31st March, 2024
Tangible Assets								
Plant & Machinery @ 10%								
Office Furniture	10.00%	1,34,590		0.00	-	1,34,590	13,459	1,21,131
Library Furniture	10.00%	48,505		R (	-	48,505	4,851	43,654
Laboratory Furniture	10.00%	3,87,518		-	-	3,87,518	38,752	3,48,766
		5,70,613	-	×.	-	5,70,613	57,062	5,13,551
Plant & Machinery @ 15%								
Class Room Furniture	15.00%	2,40,084	2	2		2,40,084	36,013	2,04,071
Office Equipment	15.00%	4,88,613	-	7,290	-	4,95,903	73,839	4,22,064
Laboratory Appratus	15.00%	70,799	18,000	-	-	88,799	13,320	75,479
		7,99,496	18,000	7,290	-	8,24,786	1,23,172	7,01,614
Plant & Machinery @ 40%						6. A	A 4	1. C
Library Books	40.00%	1,92,198	6,951	89,646	-	2,88,795	97,589	1,91,206
na on seand a contra		1,92,198	6,951	89,646	e e	2,88,795	97,589	1,91,206
		15,62,307	24,951	96,936	-	16,84,194	2,77,823	14,06,371



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# S.P.N. Doshi Women's College

### Schedules to financial statements forming integral part of the financial statements as at 31st March 2024

### Schedule 4: UGC Plan Expenses

SI. No.	Particulars	As at 31st March, 2024	As at 31st March, 2023
1	UGC Fellowship Substitute Salary - Saloni Sharma	7,18,867	7,18,867
2	UGC Substitute Fellowship Salary - Bijal Lalan	14,19,632	14,19,632
		21,38,499	21,38,499
	UGC Minor Reaserch		
3	UGC Minor Reasearch - Ritu Bhatia	44,000	44,000
		44,000	44,000
	UGC XII Plan Merge Scheme		©2
4	Coaching Classes Books Expenses	55,711	55,711
5	Coaching Classes Recurring Expenses	1,66,500	1,66,500
6	Coaching Classes Equipment Expenses	52,250	52,250
7	Remedial Coaching Books Expenses	37,595	37,595
8 9	Remedial Coaching Classes Equipment Expenses	52,250	52,250
9	Remedial Coaching Classes Recurring Expenses	1,90,000	1,90,000
		5,54,306	5,54,306
	Total	27,36,805	27,36,805



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Dr. Asha Menon Principal

S.P.N. Doshi Women's College of Arts

# Schedules to financial statements forming integral part of the financial statements as at 31st March 2024

### Schedule 5: Advance and Deposits

SI. No.	Particulars	As at 31st	As at 31st
		March, 2024	March, 2023
	Deposit with It Director Higher Edu Crante Mumbai		
1	Deposit with Jt. Director Higher Edu. Grants, Mumbai Jt. Director Higher Edu. Grants, Mumbai Region, Mumabi		
	CPF with Govt. Dept.	6,10,01,493	5,12,87,459
2	Jt. Director Higher Edu. Grants, Mumbai Region, Mumabi	0,10,01,400	0,12,07,400
2	DCPS with Govt. Dept.	2,10,11,501	1,82,02,187
	Der 5 with Govi. Dept.	8,20,12,994	6,94,89,646
		0,20,12,004	0,01,00,010
	Other Deposits		
1	BEST Deposits	45,938	45,938
2		1,56,040	1,56,040
	Kumar Gas Deposits	2,390	2,390
	Tata Power Electricity Security Deposit	4,11,370	4,11,370
	Telephone Deposit	7,664	7,664
	Adani Electricity Security Deposit	7,400	7,400
		20,000	-
	Shivaji Hall Earnest Deposit	75,000	-
Ū		7,25,802	6,30,802
	GOI Scholarship		
	GOI Scholarship 2022-23	36,506	3,87,455
2	GOI Scholarship 2023-24	2,92,525	-
		3,29,031	3,87,455
	Fees Receivable		
1	Balance Admission Fee receivable 2022-23		26,805
	Balance Admission Fee receivable 2022-23	4,665	-
		4,665	26,805
	Other Loans and Advances	1000000	
	Narayan Thasale	30,000	-
	RITESH PATIL	16,000	-
	B Rajendra Sawant	1,47,545	1,47,545
	Manjula Chheda	66,000	66,000
	5 Rohan Nilesh Kedare		30,000
6	5 Jt.Director Higher Edu.Grants CPF with Govt.		
	Dept.(Salary of Dr. Asha Menon	9,36,411	-
	7 Government CHB Salary	9,59,268	1,94,654
	8 Nilesh Mhatrre	17,413	
	9 Exam Fee Receivable From Shama Loan	10,745	
1	0 Interest Accrued but not received	65,955	11,071
1	1 Unnant Bharat Abhiyan Expenses	88,195	33,240
		23,37,532	4,82,510
	Others		
13	1 NSS Regular Activity 2021-22	42,239	33,239
	2 NSS Regular Activity 2022-23	34,892	83,837
	3 NSS Special Camp 2022-23	1,46,080	1,46,080
		2,23,211	2,63,156
		0.00.000	
1	Total	8,56,33,235	7,12,80,374

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Dr. Asha Menon S.P.N. Doshi Wornen's College of A

# Schedules to financial statements forming integral part of the financial statements as at 31st March 2024

### Schedule 6: Cash and Bank Balances

Pa	articulars	As at 31st March, 2024	As at 31st March, 2023
Cash balance			
1 Cash on Hand		24,191	27,215
		24,191	27,215
Bank Balances			
1 Bank of Baroda		7,64,816	15,68,945
2 Bank of India		1,78,845	1,78,845
3 Bank of India Provident F	und	86,786	86,786
4 Bank of Maharashtra		35,51,273	44,78,076
5 Bank of Maharashtra- FE	E A/C	10,46,658	11,03,073
6 Corporation Bank		6,76,980	3,17,218
7 Jankalyan Bank		5,24,516	3,20,812
8 Union Bank of India		8,13,326	8,13,326
9 Union Bank of India-8702	26	8,25,014	24,87,486
		84,68,214	1,13,54,567
Bank Balance in Fixed	Deposit		
1 Union Bank of India FDR		7,70,517	7,70,517
2 Jankalyan Bank FDR		25,000	25,000
		7,95,517	7,95,517
	Total	92,87,922	1,21,77,299



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MN Dr. Asha Menon Principal

S.P.N. Doshi Women's College of Arts

# Schedules forming part of the financial statements for the year ended 31<sup>st</sup> March 2024

# Schedule 7: Significant Accounting Policies

# 1. Basis of Accounting

- a. The accounts of the senior college are maintained on Mercantile System of accounting and recognizes income and expenditure on accrual basis except for salary which is accounted on cash basis and common expenses viz., Electricity, Telephone and Internet Expenses which are accounted on sharing basis.
- b. Admission Fees are accounted on Accrual basis due to Covid-19 pandemic and as per guideline issued by Education department of Maharashtra State Government.

### 2. Fixed Assets and Depreciation

Fixed Assets are stated at cost of acquisition less depreciation as provided at rates prescribed under the Income-tax Act, 1961

### 3. Investments

Investments in fixed deposit are stated at Cost.

ARIA

MUMBAI

# 4. Employee Benefits Expenses

The Staff Provident Fund balance are subject to reconciliation and confirmation from Management.

# 5. Basis of Preparation

Accounts are prepared in prescribed forms as required under the provisions of Bombay Public Trust Act, 1950. and they are conformity with books of account.

### 6. Previous Years Figures

Figures for the previous year have been regrouped and rearranged wherever necessary.

For I. O. Dharia & Co. Chartered Accountants Firm Registration No. 102460W

Chandler.

Chinkit Gandhi Partner Membership No.: 169774

Place: Mumbai Dated: 1<sup>st</sup> August, 2024

Dr. Asha Menon Trustee Principal S.P.N. Doshi Women's College of Arts

Trustee

# SMT. P. N. DOSHI WOMEN'S COLLEGE (BAF) SHRI G. L. JAVERI WOMEN'S COLLEGE OF MANAGEMENT STUDIES (BMS) SMT. DEVILABEN MEHTA WOMEN'S COLLEGE OF MASS MEDIS STUDIES (BMM) SHRI H. P. DOSHI & SHRI P. N. DOSHI WOMEN'S COLLEGE OF COMPUTER APPLICATIONS (BCA)

# ANNUAL ACCOUNTS

For the financial year ended 31<sup>st</sup> March, 2024 Assessment Year: - 2024-25

# M/S I. O. DHARIA & CO. CHARTERED ACCOUNTANTS

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Office no. 33/34, 3rd Floor, Chaitalia House, Dr. Cawasji Hormusji St, Marine Lines East, Mumbai - 400 002 Contact: 022 2203 0013/14 Email: services@iodharia.com Website: www.iodharia.com

M/s I. O. Dharia & Co. Chartered Accountants

# AUDITORS' REPORT

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The Trustees of Smt. P. N. Doshi Women's College (BAF) Shri G. L. Javeri Women's College of Management Studies (BMS) Smt. Devilaben Mehta Women's College of Mass Media Studies (BMM) Shri H. P. Doshi & Shri P. N. Doshi Women's College of Computer Applications (BCA)

# Report on the financial statements

We have audited the accompanying financial statements of Smt. P. N. Doshi Women's College (BAF), Shri G. L. Javeri Women's College of Management Studies (BMS), Smt. Devilaben Mehta Women's College of Mass Media Studies (BMM), Shri H. P. Doshi & Shri P. N. Doshi Women's College of Computer Applications (BCA) as at 31st March, 2024 which comprise the Balance Sheet as at 31st March, 2024, the Income and expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

# Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the auditing standards issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test check basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by the management, as well as evaluating the overall financial statements presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide basis for our audit opinion.

# Opinion

In our opinion and to the best of our information and according to the explanation given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

- a. in the case of Balance Sheet, of the state of affairs of the trust fund as at 31st March, 2024; and
- b. in the case of Income and Expenditure account, of the income over expenditure for the year ending on that date.

For I. O. Dharia & Co. Chartered Accountants Firm Registration No. 102460W

nh. Donalh

Chinkit Gandhi Partner Membership No. 169774 UDIN: 24169774BKALPH5025



Place: Mumbai Dated: 1<sup>st</sup> August, 2024

	SMT. DEVILAB SHRI H. P. DOSHI & SH	EN MEHTA WON RI P. N. DOSHI V AMA LANE, GH/		OF MASS MEDIS GE OF COMPUT ), MUMBAI - 400	S STUDIES (BMM) TER APPLICATIONS (BC	CA)	
As at 31st March, 2023	Liabilities	Amount	As at 31st March, 2024	As at 31st March, 2023	Assets	Amount	As at 31st March, 2024
	SPRJ Kanyashala Trust				Fixed Assets		
(44,79,394.93)	Balance as per last balance	(2E CA 270 24)		42 46 274 00	As not Cabadula 2		20 00 245 0
	Add: Received during the year	(35,64,270.34)		13,10,274.00	As per Schedule 2		28,68,315.0
(54.84.809.93)		(35,64,270.34)			Cash & Bank Balance		
	Less: Paid during the year	15,00,000.00		56,89,140.82	As per Schedule 3		71,68,960.1
(54,84,809.93)		(20,64,270.34)		2511.25			
	Add: (Deficit) / Surplus during						
19,20,539.59	4 · · · · · · · · · · · · · · · · · · ·	54,14,737.89			Deposits & Advances		
(35,64,270.34)			33,50,467.55	1,25,43,237.84	As per Schedule 4		1,57,52,590.4
	Sarvajanik Education Society Balance as per last balance						
1,85,88,638.00	sheet		1,85,88,638.00				
45 24 295 00	Deposits & Liabilities		28 50 700 00				
+ <b>3,</b> 24,203.00	As per Schedule 1		38,50,760.00				
1,95,48,652.66	Total		2,57,89,865.55	1,95,48,652.66	Total		2,57,89,865.5

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Dr. Asha Menon

Principal

Schedules forming part of the financial statements form an integral part of the financial statements

As per our report of even date attached

For I. O. Dharia & Co. Y **Chartered Accountants** Firm Registration No. 102460W HARIA 6 M.A.Kalo \* ornally đ Chinkit Gandhi Trustee Trustee \*01 MUMBAI Partner Membership No. 169774 SMT. P.N. DOSHI WOMEN'S COLLEGE DEPARTMENT OF BMM / BMS / BCA ED ACCO Place: Mumbai Dated: 1st August, 2024

1,02,59,119.00         To Salaries           3,90,694.00         To CHB sa           3,949.00         To CONsey           14,488.00         To T.A. /D.           25,974.00         To EPF Ad           3,02,316.00         PF)           22,195.00         To Uniform           -         To Washin           1,23,000.00         To Housek           1,23,000.00         To Housek           1,11,41,735.00         Student D           7,92,400.00         To Studen           7,92,400.00         To Studen           13,960.00         To Studen           65,104.00         To Studen           5,25,786.00         To Norkst           2,29,800.00         To Studen           5,25,786.00         To Studen           1,27,590.00         To Studen           1,27,590.00         To Studen           1,27,590.00         To Gujara           1,27,590.00         To Gujara           1,27,590.00         To Suden           1,27,590.01         To Suden           1,27,590.02         To Suden           1,27,590.03         To Suden           1,27,590.04         To Suden           To SNDT	Expenditure lary & Welfare Expenses ies salary	ome & Expenditu	For the year		t March, 2024		
ended 31st March, 2023         Staff Salar           1,02,59,119.00         To Salaries           3,90,694.00         To CHB sa           1,02,59,119.00         To Carles           3,949.00         To COnvey           1,4,488.00         To T.A. /D.           25,974.00         To EPF Ad           3,02,316.00         To Washin           1,23,000.00         To Housek           1,11,41,735.00         Student D           7,92,400.00         To Studen           1,3,960.00         To Studen           1,3,960.00         To Studen           1,3,960.00         To Studen           1,4,850.00         To Studen           14,850.00         To Studen           5,25,786.00         To Industr           1,27,590.00         To Studen           1,27,590.00         To Suden           1,27,590.00         To Studen           1,27,590.00         To Suden           1,27,590.00         To Studen           1,27,590.00         To Suden <tr< th=""><th>lary &amp; Welfare Expenses ies salary</th><th>Amount</th><th></th><th>-</th><th></th><th></th><th></th></tr<>	lary & Welfare Expenses ies salary	Amount		-			
1,02,59,119.00         To Salaries           3,90,694.00         To CHB sa           3,949.00         To CONvey           14,488.00         To T.A. /D.           25,974.00         To EPF Ad           3,02,316.00         PF)           22,195.00         To Uniform           -         To Washin           1,23,000.00         To Housek           1,11,41,735.00         Student D           7,92,400.00         To Kisting           65,104.00         To Studen           1,3,960.00         To Studen           14,850.00         To Studen           525,786.00         To Industr           3,22,98,00.00         To Studen           5,25,786.00         To Studen           1,27,590.00         To Gujara           -         To Scuden           1,27,590.00         To Studen           1,27,590.00         To Suden           1,27,590.00         To Suden           -         To Scud	ies salary		ended 31st March, 2024	For the year ended 31st March, 2023	Income	Amount	For the year ended 31st March, 2024
3,90,694.00         To CHB sa           3,949,00         To Convey           14,488.00         To EPF Ac           3,02,316.00         DEPF Ac           7,92,400.00         To Housek           1,23,000.00         To Housek           1,23,000.00         To Housek           1,11,41,735.00         Student D           7,92,400.00         To Vashin           1,23,000.00         To Housek           7,92,400.00         To Student D           7,92,400.00         To Student O           7,92,400.00         To Student O           13,960.00         To Visiting           65,104.00         To Studen           500.00         To Studen           500.00         To Studen           500.00         To Studen           13,235.00         To Studen           1,27,590.00         To Studen           1,27,590.00         To Studen           1,27,590.00         To Studen           1,27,590.00         To Suden           1,27,590.00	salary				Fees		
3,949.00         To Convey           14,488.00         To T.A. /D.           25,974.00         To EPF Ad           3,02,316.00         To EPF Ma           22,195.00         To Uniform           -         To Washin           1,23,000.00         To Housek           1,11,41,735.00         Student D           7,92,400.00         To Add on           13,960.00         To Student D           13,960.00         To Student D           4,000.00         To Student S           2,50,000.00         To Student S           5,25,786.00         To Industr           1,2,7590.00         To Student S           5,25,786.00         To Student S           1,2,7590.00         To Student S           2,29,800.00         To Student S           5,25,786.00         To Industr           1,2,7590.00         To Student S           1,2,7590.00         To Student S           1,2,7590.00         To Student To SNDT           -         To Sport B           -         To Student S           -         To Student S           -         To Student S           -         To Sport B           -         <		1,19,10,374.00		6,74,000.00	By Add On Course Fees	26,10,000.00	
14,488.00         To T.A. /D.           25,974.00         To EPF At           3,02,316.00         PF)           22,195.00         To Uniform           1,23,000.00         To Housek           1,23,000.00         To Housek           1,23,000.00         To Add on           7,92,400.00         To Add on           13,960.00         To Student D           7,92,400.00         To Studen           13,960.00         To Studen           14,850.00         To Studen           525,786.00         To Industr           525,786.00         To Studen           1,27,590.00         To Studen           5,25,786.00         To Industr           13,235.00         To Studen           1,27,590.00         To Studen           1,27,590.00         To Studen           1,27,590.00         To Studen           1,27,590.00         To Studen           10 Gujara         To Subort           2,09,300.00         To Studen           10 Subort         To Subort           10 Subort         To Subort           10 Subort         To Subort           10 Subort         To Subort           10 Subort	avance Exponses	3,05,050.00			By Admission Fees	4,87,300.00	
25,974.00         To EPF Ad To EPF Ma PF)           3,02,316.00         To EPF Ma PF)           22,195.00         To Uniform           1,23,000.00         To Housek           1,23,000.00         To Housek           1,11,41,735.00         Student D           7,92,400.00         To Studen           7,92,400.00         To Exhibiti           4,000.00         To Studen           5,104.00         To Exhibiti           4,000.00         To Studen           5,25,786.00         To Industr           1,27,590.00         To Studen           5,25,786.00         To Industr           1,2,7590.00         To Studen           1,2,7590.00         To Studen           1,2,7590.00         To Guiara           -         To Studen           1,2,7590.00         To Studen           -         To Subarden		17,407.00			By Basic of Animation Fees		
3,02,316.00         To EPF Ma PF)           22,195.00         To Uniform           -         To Washin           1,23,000.00         To Housek           1,11,41,735.00         To Housek           7,92,400.00         To Visiting           65,104.00         To Exhibiti           4,000.00         To Studen           14,850.00         To Studen           52,57,86.00         To Studen           1,2,250,000         To Studen           1,2,759,000         To Studen           1,2,759,000         To Studen           1,2,759,000         To Studen           1,2,759,000         To Suden           -         To Scuden           -         To Scuden           -         To Suden           -         To Suden           -         To Suden           -         To Alumist           -         To Alumist           -         To Alumnist           -	D.A. Expenses	4,892.00			By Blazer Fees	6,06,000.00	
3,02,316,00         PF)           22,195,00         To Uniform           -         To Washin           1,23,000,00         To Housek           1,11,41,735,00         To Add on           7,92,400,00         To Add on           7,92,400,00         To Add on           7,92,400,00         To Student D           7,92,400,00         To Studen           8,213,00         To Studen           14,850,00         To Studen           500,00         To Studen           5,25,786,00         To Outsida           7,92,800,00         To Studen           5,25,786,00         To Outsida           4,89,375,00         To Studen           1,27,590,000         To Studen           -         To ScAPB           -         To SNDT           -         To Studen           1,000,000         To Railwa           30,31,945,000         To Alumni           1,42,498,000         To Station           6,19,828,000         To Statior <td>Administration Charges</td> <td>30,173.00</td> <td></td> <td>2,58,500.00</td> <td>By Co - Curricular fee</td> <td>2,30,000.00</td> <td></td>	Administration Charges	30,173.00		2,58,500.00	By Co - Curricular fee	2,30,000.00	
22,195.00         To Uniform           -         To Washin           1,23,000.00         To Housek           1,11,41,735.00         To Add on           7,92,400.00         To Add on           13,960.00         To Visiting           65,104.00         To Exhibiti           4,000.00         To Studen           14,850.00         To Visiting           28,832.00         To Works1           5,25,786.00         To Outiform           1,27,590.00         To Markt           2,09,300.00         To Studen           1,27,590.00         To Markt           2,09,300.00         To Guiara           -         To Schare           -         To Suden           1,27,590.00         To Markt           2,09,300.00         To Markt           -         To Suden           -         To Suden           -         To SNDT           -         To Suden	Management Contribution(Staff	3,54,846.00		2,02,200.00	By Computer Fees	63,150.00	
- To Washin 1,23,000.00 1,11,41,735.00 7,92,400.00 7,92,400.00 7,92,400.00 7,92,400.00 7,92,400.00 7,92,400.00 70 Visiting 65,104.00 To Visiting 70 V	rm Expenses	-		1,05,000.00	By Computer Graphics Fees		
1,23,000.00         To Housek           1,11,41,735.00         To Add on           7,92,400.00         To Add on           13,960.00         To Visiting           65,104.00         To Examin           8,213.00         To Examin           4,000.00         To Studen           14,850.00         To Visiting           28,832.00         To Workst           2,29,800.00         To Univers           2,29,800.00         To Outistid           1,27,590.00         To Marit S           2,09,300.00         To Studen           1,27,590.00         To Guiara           -         To Suden           1,27,590.00         To Guiara           -         To Suden           1,27,590.00         To Guiara           -         To Suden           -         To Suden           -         To SNDT           -         To Suden           -         To Suden           -         To Suden           -         To Suden           -         To Studen           -         To Suden           -         To Suden           -         To Alumnist		16,950.00			By Cyber Security Course Fees		
1,11,41,735.00         Student D           7,92,400.00         To Add on           13,960.00         To Visiting           65,104.00         To Examin           8,213.00         To Exhibiti           4,000.00         To Studen           14,850.00         To Vorkst           2,832.00         To Studen           500.00         To Studen           500.00         To Studen           500.00         To Outside           52,57,86.00         To Outside           13,235.00         To Studen           1,27,590.00         To Gujara           -         To Schold           -         To SNDT           -         To SNDT           -         To Studen           1,000.00         To Railwa           30,31,945.00         Administ           1,42,498.00         To Station           6,19,828.00         To Station	ing Anomalice	10,000.00					
Student D           7,92,400.00         To Add on           13,960.00         To Visiting           65,104.00         To Exhibiti           8,213.00         To Exhibiti           4,000.00         To Studen           14,850.00         To Visiting           28,832.00         To Workst           2,50,000.00         To Studen           500.00         To Univers           2,29,800.00         To Outsid           4,89,375.00         To Studen           1,27,590.00         To Studen           1,27,590.00         To Gujara           -         To Gujara           -         To Studen           1,27,590.00         To Gujara           -         To Gujara           -         To Suden           1,27,590.00         To Gujara           -         To Suden           -         To Scharb           -         To Sport B           -         To Alumist           1,000.000         To Railwa           30,31,945.00         To Station           1,42,498.00         To Station           6,19,828.00         To Electri	ekeeping Satff Salary Expenses	8,31,600.00		18,00,000.00	By Development fee	17,72,000.00	
7,92,400.00         To Add on           13,960.00         To Visiting           8,213.00         To Examin           8,213.00         To Exhibiti           4,000.00         To Studen           14,850.00         To Prizes           28,832.00         To Workst           2,50,000.00         To Studen           500.00         To Univers           2,29,800.00         To Online           5,25,786.00         To Industr           13,235.00         To Outsidd           4,89,375.00         To Marit S           2,09,300.00         To Gujara           1,27,590.00         To Gujara           10 GAAB         To SNDT           -         To Scort B           -         To Studen           1,000.00         To Railwa           30,31,945.00         To Alumnist           1,42,498.00         To Statior           6,19,828.00         To Electri			1,34,71,292.00	90,000.00	By Diary Fees	1,32,900.00	
7,92,400.00         To Add on           13,960.00         To Visiting           8,213.00         To Examin           8,213.00         To Exhibiti           4,000.00         To Studen           14,850.00         To Prizes           28,832.00         To Workst           2,50,000.00         To Studen           500.00         To Univers           2,29,800.00         To Online           5,25,786.00         To Industr           13,235.00         To Outsidd           4,89,375.00         To Marit S           2,09,300.00         To Gujara           1,27,590.00         To Gujara           10 GAAB         To SNDT           -         To Scort B           -         To Studen           1,000.00         To Railwa           30,31,945.00         To Alumnist           1,42,498.00         To Statior           6,19,828.00         To Electri			10 20 20 20 20 20 20 20 20 20	2,95,000.00	By Dot net course fee	-	
13,960.00         To Visiting           65,104.00         To Exhibiti           4,000.00         To Studen           14,850.00         To Prizes           28,832.00         To Workst           2,50,000.00         To Studen           5,25,786.00         To Online           5,25,786.00         To Industr           1,27,590.00         To Studen           1,27,590.00         To Merit S           2,09,300.00         To Studen           1,27,590.00         To Merit S           2,09,300.00         To Jain Cd           2,58,000.00         To Gujara           -         To Schaden           -         To Suden           -         To SNDT           -         To Suder           -         To Suder           -         To Suder           -         To Suder           -         To Studer           -         To Studer           -         To Studer           -         To Studer           -         To Alumnist           68,330.00         To Statior           1,42,498.00         To Statior	Development Expenses				By E-conveince Fees	2,65,800.00	
65,104.00         To Examin           8,213.00         To Exhibiti           4,000.00         To Studen           14,850.00         To Prizes           28,832.00         To Workst           2,50,000.00         To Studen           500.00         To Univers           2,29,800.00         To Online           5,25,786.00         To Industr           13,235.00         To Outsidd           4,89,375.00         To Studen           1,27,590.00         To Gujara           -         To Gujara           -         To Studen           1,27,590.00         To Gujara           -         To Gujara           -         To Suden           1,27,590.00         To Gujara           -         To Suden           -         To Schard           -         To Sport B           -         To Studen           1,000.00         To Railwa           30,31,945.00         Administ           1,42,498.00         To Station           6,19,828.00         To Electri	on Course Expenses	9,64,600.00		88,000.00	By Editing Course Fee	-	
65,104.00         To Examin           8,213.00         To Exhibiti           4,000.00         To Studen           14,850.00         To Prizes           28,832.00         To Workst           2,50,000.00         To Studen           500.00         To Univers           2,29,800.00         To Online           5,25,786.00         To Industr           13,235.00         To Outsidd           4,89,375.00         To Studen           1,27,590.00         To Gujara           -         To Gujara           -         To Studen           1,27,590.00         To Gujara           -         To Gujara           -         To Suden           1,27,590.00         To Gujara           -         To Suden           -         To Schard           -         To Sport B           -         To Studen           1,000.00         To Railwa           30,31,945.00         Administ           1,42,498.00         To Station           6,19,828.00         To Electri	ng Faculty Expenses	3,825.00		4,50,000.00	By Examination Fees	5,31,600.00	
8,213.00         To Exhibiti           4,000.00         To Studen           14,850.00         To Virksi           28,832.00         To Worksi           2,50,000.00         To Studen           500.00         To Studen           500.00         To Studen           5,25,786.00         To Outside           8,9,375.00         To Studen           1,27,590.00         To Studen           1,27,590.00         To Studen           2,29,300.00         To Studen           2,29,300.00         To Studen           2,29,300.00         To Gujara           -         To BCA/B           -         To SNDT           -         To Studen           -         To Alumnist           68,330.00         To Station           1,42,498.00         To Station           6,19,828.00         To Electri		1,13,546.00		9,94,500.00	By Field Visit fee	17,72,000.00	
14,850.00         To Prizes           28,832.00         To Works1           25,0,000.00         To Studen           500.00         To Univers           2,29,800.00         To Online           5,25,786.00         To Ondustr           13,235.00         To Outsidd           13,235.00         To Merit S           2,09,300.00         To Jain C           2,58,000.00         To Gujara           -         To BCA/B           -         To SNDT           -         To Suder           1,000.00         To Railwa           30,31,945.00         Administ           1,42,498.00         To Statior           6,19,828.00         To Electri		-		4,50,000.00	By Gymkhana Fees	4,43,000.00	
14,850.00         To Prizes           28,832.00         To Works1           25,0,000.00         To Studen           500.00         To Univers           2,29,800.00         To Online           5,25,786.00         To Ondustr           13,235.00         To Outsidd           13,235.00         To Merit S           2,09,300.00         To Jain C           2,58,000.00         To Gujara           -         To BCA/B           -         To SNDT           -         To Suder           1,000.00         To Railwa           30,31,945.00         Administ           1,42,498.00         To Statior           6,19,828.00         To Electri	ent Activities	-		90,000.00	By I-Card Fees	1,24,000.00	
28,832.00 To Workst 2,50,000,00 To Studen 500,00 To Online 5,25,786.00 To Industr 13,235.00 To Studen 1,27,590,00 To Studen 1,27,590,00 To Studen 1,27,590,00 To Gujara To Fee Ba - To NAAC - To Schort - To Schort - To Studen 1,000,00 To Railwa 30,31,945.00 1,42,498.00 To Station 6,19,828.00 To Electri		69,450.00			By Industrial Visit Fees		
2,50,000.00 To Studen 500.00 To Univers 2,29,800.00 To Online 5,25,786.00 To Industr 13,235.00 To Studen 1,27,590.00 To Studen 1,27,590.00 To Jain Cr 2,09,300.00 To Jain Cr 2,58,000.00 To Gujara - To Gujara - To Gujara - To Studen - To SNDT - To SNDT - To SNDT - To Studen 1,000.00 To Railwa 30,31,945.00 1,42,498.00 To Station 6,19,828.00 To Electri		35,820.00			By Internet Instruction	4,26,000.00	
500.00         To University           2,29,800.00         To Online           5,25,786.00         To Industr           13,235.00         To Outside           4,89,375.00         To Studen           1,27,590.00         To Merit S           2,09,300.00         To Gujara           -         To Fee Ba           -         To ScA/B           -         To SNDT           -         To SNDT           -         To Studen           1,000.00         To Railwa           30,31,945.00         Administ           1,42,498.00         To Statior           6,19,828.00         To Electri		3,50,000.00			By Introduction Of QT		
2,29,800.00 To Online 5,25,786.00 To Industr 13,235.00 To Outside 4,89,375.00 To Studen 1,27,590.00 To Ment S 2,09,300.00 To Gujara - To BCA/B - To NAAC - To SNDT - To SNDT - To Studer 1,000.00 To Railwa 30,31,945.00 1,42,498.00 To Statior 6,19,828.00 To Electri		1,180.00			By IT Application In Business	122	
5,25,786.00 To Industr 13,235.00 To Outsidd 4,89,375.00 To Studen 1,27,590.00 To Merit S 2,09,300.00 To Jain Co 2,58,000.00 To Gujara To Fee Ba - To NAAC - To Short E - To Studer 1,000.00 To Railwa 30,31,945.00 1,42,498.00 To Statior 6,19,828.00 To Electri		3,78,100.00			By Practical Exam Fee	1,51,000.00	
13,235.00         To Outside           4,89,375.00         To Studen           1,27,590.00         To Merit S           2,09,300.00         To Gujara           2,58,000.00         To Gujara           -         To Gujara           -         To BCA/B           -         To SNDT           -         To SNDT           -         To Studen           1,000.00         To Railwa           30,31,945.00         Administ           1,42,498.00         To Station           6,19,828.00         To Electri	strial Visit /Field visit expenses	4,22,320.00		18,60,500.00		22,87,200.00	
4,89,375.00 To Studen 1,27,590.00 To Merit S 2,09,300.00 To Jain Co 2,58,000.00 To Gujara - To Fee Ba - To BCA/B - To NAAC - To SNDT - To Sport B - To Studer 1,000.00 To Railwa 30,31,945.00 1,42,498.00 To Statior 6,19,828.00 To Electri	ide Trust Scholarship	4,22,020.00	10		By Library Fee	10,63,200.00	
1,27,590.00 To Merit S 2,09,300.00 To Gujara - To Fee Ba - To BCA/B - To NAAC - To SNDT - To Studer 1,000.00 To Railwa 30,31,945.00 1,42,498.00 To Statior 6,19,828.00 To Electri	ent Blazer Expenses	3,57,750.00		1,35,000.00		10,00,200.00	
2,09,300.00 2,58,000.00 - To Gujara To Fee Ba - To SCA/B - To NAAC - To SNDT - To Studer 1,000.00 <b>30,31,945.00</b> 1,42,498.00 6,19,828.00 To Electri		3,50,765.00		7,20,000.00		8,86,000.00	
2,58,000.00 To Gujara - To Fee Ba - To BCA/B - To SNDT - To SNDT - To Studer 1,000.00 To Railwa 30,31,945.00 Administ 68,330.00 To Alumni 1,42,498.00 To Station 6,19,828.00 To Electri							
- To Fee Ba - To BCA/B - To NAAC - To SNDT - To Sport F - To Studer 1,000.00 To Railwa 30,31,945.00 68,330.00 To Alumni 1,42,498.00 To Statior 6,19,828.00 To Electri		2,96,200.00		1,35,000.00		1,10,000.00	
- To BCA/B - To NAAC - To SNDT - To Sport B - To Studer 1,000.00 To Railwa 30,31,945.00 Administ 68,330.00 To Alumni 1,42,498.00 To Station 6,19,828.00 To Electri		2,50,550.00		1,76,000.00		4 44 500.00	
- To NAAC - To SNDT - To Sport E - To Studer 1,000.00 To Railwa 30,31,945.00 68,330.00 To Alumni 1,42,498.00 To Statior 6,19,828.00 To Electri		65,925.00		1,23,000.00		1,14,500.00	
- To SNDT - To Sport F - To Studer 1,000.00 To Railwa 30,31,945.00 68,330.00 To Alumni 1,42,498.00 To Station 6,19,828.00 To Electri	/BMS/BMM/BAF EXAM			59,000.00		58,000.00	
- To Sport E - To Studer 1,000.00 To Railwa 30,31,945.00 68,330.00 To Alumni 1,42,498.00 To Station 6,19,828.00 To Electri	C Expenses	8,400.00		94,000.00			
- To Studer 1,000.00 To Railwa 30,31,945.00 68,330.00 To Alumni 1,42,498.00 To Statior 6,19,828.00 To Electri	T UNv. Yuva Mahotsav	45,000.00		1,00,79,000.00		1,12,01,000.00	
1,000.00 To Railwa 30,31,945.00 Administ 68,330.00 To Alumni 1,42,498.00 To Station 6,19,828.00 To Electri	rt Expenses	56,400.00		4,73,683.00	By BCA/BMM/BMS Sem I/II Examination Fee	8,18,350.00	
30,31,945.00 Administ 68,330.00 1,42,498.00 6,19,828.00 To Electri	lent Fee Discount	19,430.00			By Subject Association Fee	2,72,200.00	
30,31,945.00 Administ 68,330.00 1,42,498.00 6,19,828.00 To Electri	way Concession	1,300.00		1,32,297.00	By BAF Semester-I . II Exam Fee	3,03,204.00	
68,330.00 To Alumni 1,42,498.00 To Station 6,19,828.00 To Electri			37,90,561.00	2,28,20,480.00			2,67,28,404
68,330.00 To Alumni 1,42,498.00 To Station 6,19,828.00 To Electri	strative Expenses		01,00,001.00	2,20,20,400.00	Other Income		2,01,20,404
6,19,828.00 To Electri	nni Expenses	92,320.00		54,144.00	By Interest on Fixed Deposit	60,300.00	
6,19,828.00 To Electri	ionery & Printing	1,94,118.00		1,15,924.00	By Interest on Savings Bank	1,60,606.00	
		6,69,276.00		12,458.00	Account	20,280.00	
		90,000.00		1,82,526.00		20,200.00	2,41,186
1,70,744.00 To Function		2,28,565.00		1,02,020.00			-141,101
	nputer service & maintenance	4,27,133.00					
		4,27,155.00					
22,310.00 To Magaz 903.00 To Medica							
	ding Repairs & Renovation	2,63,256.00					
1,41,73,680.00 Balance			1,72,61,853.00	2,30,03,006.00			2,69,69,59



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	SMT. DEVI	L JAVERI WOM LABEN MEHTA V SHRI P. N. DOS	NOMEN'S COLLE	GE OF MASS ME	TSTUDIES (BMS) DIS STUDIES (BMM) UTER APPLICATIONS (BCA)		
	Inco	me & Expenditu	re Accounts for th	e year ended 31s	t March, 2024		
For the year ended 31st March, 2023	Expenditure	Amount	For the year ended 31st March, 2024	For the year ended 31st March, 2023	Income	Amount	For the year ended 31st March, 2024
1,41,73,680.00	Balance b/d		1,72,61,853.00	2,30,03,006.00	Balance b/d		2,69,69,590.0
14,750.00	To Audit Fees	14,750.00					
	To Miscellaneous Expenses	2,46,733.00					
18,800.00	To Aircondition Service & Maintenance	29,778.00					
ACCESSION CONTRACTOR		23-975-03552975255					
	To Bank Charges	2,639.11 39,050.00					
2,14,428.00	To Lift Service & Maintenance	1,27,440.00					
23,000.00	To Laboratory Expenses	86,500.00 7,72,000.00					
25,00,000.00	To Security Service Charge	1,12,000.00					
5,040.00	To Contribution towards Corpus To Advertisement Expenses	12,000.00					
		12,000.00					
3,000.00	To Watercooler Service & Maintainace						
91,659.00	To Housekeeping Expenses	1.01,796.00					
-	To Sanitation Expenses	20,720.00					
	To Rent for Classroom (Shivaji Hall)	2,13,000.00			· · · · · · · · · · · · · · · · · · ·		
-	To Pest Control Charges	81,420.00					
-	To Airpay Services Fee	11,328.00					
-	To Digital Signature Expenses	5,700.00					
. ( <del>.</del>	To Cyclothon Safari Expenses	13,640.00					
5,192.00	To Zoom Account Subscription Charges	15,576.00					
67,01,092.41	1		37,58,738.11				
	To Depreciation:	and the second second					
	Library Books	75,796.00					
		21,124.00					
30,793.00		26,174.00					
1,318.00	Office Furniture	1,186.00					
83,256.00	Laboratory Equipment	3,47,352.00					
33,708.00	ссти	62,629.00					
2,07,694.00			5,34,261.00				
	By Excess of Income over				To Excess of Expenditure over		
	Expenditure transferred to SPRJ				Income transferred to SPRJ		
19,20,539.59			54,14,737.89	•	Kanyashala Trust		
2,30,03,006.00			2,69,69,590.00	2,30,03,006.00			2,69,69,590

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For I. O. Dharia & Co. Chartered Accountants Firm Registration No. 102460W X × DHARIA 1.A. thefai r and ~ mm (tombe Gord) \*01 MUMBAI Dr. Asha Menon Principal Chinkit Gandhi Trustee Trustee Partner Membership No. 169774 SMT. P.N. DOSHI WOMEN'S COLLEGE Place: Mumbai DEPARTMENT OF BMM / BMS / BCA Dated: 1st August, 2024

### SMT. P. N. DOSHI WOMEN'S COLLEGE (BAF) SHRI G. L. JAVERI WOMEN'S COLLEGE OF MANAGEMENT STUDIES (BMS) SMT. DEVILABEN MEHTA WOMEN'S COLLEGE OF MASS MEDIS STUDIES (BMM) SHRI H. P. DOSHI & SHRI P. N. DOSHI WOMEN'S COLLEGE OF COMPUTER APPLICATIONS (BCA) CAMA LANE, GHATKOPAR (WEST), MUMBAI - 400 086

# Schedules to financial statements forming integral part of the financial statements as at 31st March, 2024

### Schedule 1 : Deposits and Liabilties

Particulars	As at 31st March, 2024	As at 31st March, 2023
Staturory Liabilities		
Professional Tax	2,85,110.00	2,20,585.00
	2,85,110.00	2,20,585.00
Fees and Deposits from Students		
Caution Money Deposit	6,88,100.00	6,46,700.00
Laboratory Deposit	23,11,700.00	20,72,700.00
Past Student Association Fee	5,39,100.00	4,47,500.00
Subject Association Fee	-	2,72,200.00
SNDT University BAF Examination April 2022	-	2,14,850.00
SNDT University BMM/BMS/BCA Exam April 2022	-	6,35,000.00
	35,38,900.00	42,88,950.00
Other Liabilities		
I. O. Dharia & Co.	14,750.00	14,750.00
Yatin Rathod	12,000.00	
	26,750.00	14,750.00
TOTAL	38,50,760.00	45,24,285.00

ARIA MUMBAI

M.A.K

Trustee

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Dr. Asha Menon

Principal

# SMT. P.N. DOSHI WOMEN'S COLLEGE DEPARTMENT OF BMM / BMS / BCA

#### SMT. P. N. DOSHI WOMEN'S COLLEGE (BAF) SHRI G. L. JAVERI WOMEN'S COLLEGE OF MANAGEMENT STUDIES (BMS) SMT. DEVILABEN MEHTA WOMEN'S COLLEGE OF MASS MEDIS STUDIES (BMM) SHRI H. P. DOSHI & SHRI P. N. DOSHI WOMEN'S COLLEGE OF COMPUTER APPLICATIONS (BCA) CAMA LANE, GHATKOPAR (WEST), MUMBAI - 400 086

Schedules to financial statements forming integral part of the financial statements as at 31st March, 2024

#### Schedule 2: Fixed assets

			Addi	tion			Depreciation for the year	WDV as at 31st March, 2024
Particulars	Rate of Depn.	WDV as at 1st April, 2023	More than 180 days	Less than 180 days	Deleti on	Total as at 31st March, 2024		
Tangible Assets			6					
Plant & Machinery @ 10%								
Furniture & Fixture	10%	1,37,608.00	73,632.00		-	2,11,240.00	21,124.00	1.90,116.00
Office Furniture	10%	11,862.00			-	11,862.00	1,186.00	10,676.00
		1,49,470.00	73,632.00	-	-	2,23,102.00	22,310.00	2,00,792.00
Plant & Machinery @ 15%		10.2						
Office Equipment	15%	1,74,491.00	-	-	-	1,74,491.00	26,174.00	1,48,317.00
CCTV	15%	3,35,777.00	49,125.00	65,249.00		4,50,151.00	62,629.00	3,87,522.00
Laboratory Equipment	15%	5,18,312.00	17,97,365.00	1		23,15,677.00	3,47,352.00	19,68,325.00
	0.000000000	10,28,580.00	18,46,490.00	65,249.00		29,40,319.00	4,36,155.00	25,04,164.00
1 t & Machinery @ 40%		121 - 122						65 A)
Liurary Books	40%	1,38,224.00	1,602.00	99,329.00	-	2,39,155.00	75,796.00	1,63,359.00
		1,38,224.00	1,602.00	99,329.00	-	2,39,155.00	75,796.00	1,63,359.00
		13,16,274.00	19,21,724.00	1,64,578.00		34,02,576.00	5,34,261.00	28,68,315.00



M.A. bul Trustee

Trustee

me Dr. Asha Menon

Principal

# SMT. P.N. DOSHI WOMEN'S COLLEG DEPARTMENT OF BMM / BMS / BCA

Smt. P. N. Doshi Women's College (BAF) Shri G. L. Javeri Women's College of Management Studies (BMS) Smt. Devilaben Mehta Women's College of Mass Medis Studies (BMM) Shri H. P. Doshi & Shri P. N. Doshi Women's College of Computer Applications (BCA) Cama Lane, Ghatkopar (West), Mumbai -400 086

### Schedules to financial statements forming integral part of the financial statements as at 31st March, 2024

### Schedule 3: Cash and Bank Balances

As at 31st March, 2024	As at 31st March, 2023
31,787.00	19,322.00
31,787.00	19,322.00
61,27,830.10	44,68,338.82
1,09,343.00	3,01,480.00
9,00,000.00	9,00,000.00
71,37,173.10	56,69,818.82
71,68,960.10	56,89,140.82
	March, 2024 31,787.00 31,787.00 61,27,830.10 1,09,343.00 9,00,000.00 71,37,173.10

### Schedule 4: Deposits & Advances

Particulars	As at 31st March, 2024	As at 31st March, 2023
Other Deposits		
Adani Security Deposit	59,400.00	59,400.00
Reliance Security Deposit	2,130.00	2,130.00
Tata Power Security Deposit	4,260.00	4,260.00
Security Deposite for Airpay	20,000.00	-
	85,790.00	65,790.00
GOI Scholarship		
G.O.I. Scholarship F.Y. 2019-2020	23,62,380.00	23,89,846.00
G.O.I. Scholarship F.Y. 2020-2021	22,25,858.00	6,145.00
G.O.I. Scholarship F.Y. 2021-2022	10,38,248.00	15,840.00
G.O.I. Scholarship F.Y. 2022-2023	10,36,712.00	-
G.O.I. Scholarship F.Y. 2023-2024	11,24,504.00	-
	77,87,702.00	24,11,831.00
Fees Receivable		
Balance Fee receivable F.Y. 2023-24	11,90,302.00	
Balance Fee receivable F.Y. 2022-23	20,33,204.45	71,78,991.84
	32,23,506.45	71,78,991.84
Other Loans and Advances		
Devilaben Mehta Post Graduate MA/MCOM	4,38,014.00	4,38,014.00
P. N. Doshi Women's college	25,24,509.00	14,51,419.00
Shama Loan	6,76,215.00	
Advance to Vendors	15,000.00	-
K. B. Boda Institute of Commercial Practice	9,97,254.00	9,97,192.00
EPF Employees Contribution	3,600.00	
Pooja Yadav	1,000.00	-
	46,55,592.00	28,86,625.00
TOTAL	1,57,52,590.45	1,25,43,237.84

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Dr. Asha Menon Trustee Principal SMT. P.N. DOSHI WOMEN'S COLLEGE

# SMT. P. N. DOSHI WOMEN'S COLLEGE (BAF) SHRI G. L. JAVERI WOMEN'S COLLEGE OF MANAGEMENT STUDIES (BMS) SMT. DEVILABEN MEHTA WOMEN'S COLLEGE OF MASS MEDIS STUDIES (BMM) SHRI H. P. DOSHI & SHRI P. N. DOSHI WOMEN'S COLLEGE OF COMPUTER APPLICATIONS (BCA) CAMA LANE, GHATKOPAR (WEST), MUMBAI – 400 086

# Schedules forming part of the financial statements for the year ended 31<sup>st</sup> March 2024

# **Schedule 5: Significant Accounting Policies**

# 1. Basis of Accounting

- a. The accounts of the senior college are maintained on Mercantile System of accounting and recognizes income and expenditure on accrual basis except for common expenses viz., Electricity, Telephone and Internet Expenses which are accounted on sharing basis.
- b. Admission Fees are accounted on Accrual basis due to covid-19 pandemic and as per guideline issued by Education department of Maharashtra State Government.

# 2. Fixed Assets and Depreciation

Fixed Assets are stated at cost of acquisition less depreciation as provided at rates prescribed under the Income-tax Act, 1961

# 3. Investments

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Investment in fixed deposit is stated at Cost.

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# 4. Basis of Preparation

Accounts are prepared in prescribed forms as required under the provisions of Bombay Public Trust Act, 1950. And they are conformity with books of account.

# 5. Previous Years Figures

Figures for the previous year have been regrouped and rearranged wherever necessary.

For I. O. Dharia & Co. Chartered Accountants Firm Registration No. 102460W

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Dr. Asha Menon Principal

Chinkit Gandhi Partner Membership No.: 169774

Trustee

Trustee

SMT. P.N. DOSHI WOMEN'S COLLEGE DEPARTMENT OF BMM / BMS / BCA

Place: Mumbai Dated: 1<sup>st</sup> August 2024.

# SMT. DEVILABEN MEHTA DEPARTMENT OF POST GRADUATE STUDIES (M.A. / M.COM)

# ANNUAL ACCOUNTS

For the financial year ended 31<sup>st</sup> March, 2024 Assessment Year: - 2024-25

# M/S I. O. DHARIA & CO. CHARTERED ACCOUNTANTS

Office no. 33/34, 3rd Floor, Chaitalia House, Dr. Cawasji Hormusji St, Marine Lines East, Mumbai - 400 002 Contact: 022 2203 0013/14 Email: services@iodharia.com Website: www.iodharia.com

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# To The Trustees of Smt. Devilaben Mehta Department of Post Graduate Studies (M.A. / M.COM)

# Report on the financial statements

We have audited the accompanying financial statements of Smt. Devilaben Mehta Department of Post Graduate Studies (M.A. / M.COM) as at 31st March, 2024 which comprise the Balance Sheet as at 31st March, 2024, the Income and expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

# Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the auditing standards issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test check basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by the management, as well as evaluating the overall financial statements presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide basis for our audit opinion.

### Opinion

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In our opinion and to the best of our information and according to the explanation given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

- a. in the case of Balance Sheet, of the state of affairs of the trust fund as at 31st March, 2024; and
- b. in the case of Income and Expenditure account, of the deficit of expenditure over income for the year ending on that date.

For I. O. Dharia & Co. Chartered Accountants Firm Registration No. 102460W

Chinkit Gandhi Partner Membership No. 169774 UDIN: 24169774BKALPK8771



Place: Mumbai Dated: 1<sup>st</sup> August, 2024

	CAMA L	ANE, GHATKO	PAR (WEST), M	1UMBAI - 400 (	086	
		Balance Sheet	as at 31st Mar	ch, 2024		
As at 31st March, 2023	Liabilities	As at 31st March, 2024	As at 31st March, 2024	As at 31st March, 2023	Assets	As at 31st March, 2024
	SPRJ Kanyashala Trust				Fixed Assets	- 2010
14,56,696	Balance as per Last Year	12,31,111		97,916	As per Schedule 2	1,54,14
	Add: Received during the year					
14,56,696		- 12,31,111			Cash & Bank Balances	
	Less: Paid during the Year	-		26,94,634	As per Schedule 3	26,55,19
9,56,696		12,31,111				
	Add/Less: Surplus / (Deficit)				Loans & Advances	
	during the year	(4,82,573)			Loans & Auvances	
12,31,111			7,48,538	5,02,690	As per Schedule 4	63,75
	Sarvajanik Education Society					
3,93,841	Balance as per Last Year	3,93,841				
2	Add: Received during the year	-				
3,93,841		3,93,841				
	Add/Less: Surplus / (Deficit)					
-	during the year	· · · · · · · · · · · · · · · · · · ·				
3,93,841			3,93,841			
	Current Liabilities/ Loans &	14 A				
	Advances					
16,70,288	As per Schedule 1		17,30,715			
32,95,240			28,73,094	32,95,240		28,73,09

As per our report of even date attached

For I. O. Dharia & Co. Chartered Accountants Firm Registration No. 102460W

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Chinkit Gandhi Partner Membership No. 169774

Place: Mumbai Dated: 1st August, 2024 Trustee

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Trustee

America Asha Menon Principal

SMT. DEVILABEN MEHTA DEPARTMENT OF P.G. STUDIES Cama Lane, Ghatkopar (W), Mumbal - 86.

ended 31st         Expenditure         Amount         ended 31st         Income         Amount         ended 31st           Staff Salary & Welfare Expenses         Imarch, 2023         Fees         By Admission Fees         53,900           17,947,10         To Salaries         18,07,427         74,250         By Admission Fees         53,900           2,000         To TAVDA Expenses         50,000         67,500         By Co-Curricular Fees         42,000           1,300         To AVDA Expenses         64,000         27,000         By Co-Curricular Fees         42,000           1,300         To AVDA Expenses         64,000         21,84,877         10,500         By Day Fees         1,88,000           1,902,585         Fee Fremyloynes Contribution         64,000         21,84,877         67,500         By Co-Curricular Fees         1,88,000           19,025,855         Fee Fremyloynes Contribution         2,400         21,84,877         67,500         By Co-Curricular Fees         1,88,000           10,000         To Submers & Printing         12,766         21,84,877         67,500         By Co-Curricular Fees         1,80,000           10,000         To Submers & Printing         12,766         21,84,877         10,8000         By Administrative Expenses         1,800		Income	& Expendiutre	Accounts for t	he year ended 3	1st March 2024		
17.94.71s     To Salaras     19.07.427     74.250     By Admission Fees     53.900       2.500     To CH8 Salary     12.02.050     Sy Admission Fees     24.000       1.500     To Ch9 space Repress     5.000     For Special Allowance     40.000       1.500     To Special Allowance     40.000     7.000     By Computer fees     7.000       19.02.564     To EPF Employee Contribution     64.600     7.000     By Econsoniance Fee     29.400       19.02.564     Administrative Expenses     12.07.69     12.84.677     Field Visit Fees     18.80.000       19.02.564     Administrative Expenses     21.84.677     19.6000     By Econvenience Fee     29.400       19.02.564     Administrative Expenses     19.02.64     21.84.677     19.80.000     By Econvenience Fees     19.80.000       19.02.564     2.10.000     To Haiding Repairs & enovation     2.546     2.10.000     By Harding Fees     19.80.000       12.000     To Haiding Fee     39.035     1.92.000     19.80.000     10.80.00     By Econvent Fees     19.22.000       12.000     To Haiding Fee     39.035     1.92.000     12.80.00     12.80.00     12.80.00       11.000     To Laward Expenses     39.035     1.92.000     19.80.00     12.80.00     12.80.00	For the year ended 31st March, 2023			For the year ended 31st	For the year ended 31st		Amount	For the ye ended 31 March, 20
17.94 /19       To Salaries       19.07,427       74.250       By Admission Fees       53.000         245.00       To TAVDA Expenses       50.000       -       By Admission Fees       24.500         1.350       By Declai Allowance       40.000       -       -       -       -         4.500       To Conveyance Expenses       -       -       -       -       -       -         5.4000       To EPF Administrative Charges       - <td></td> <td>Staff Salary &amp; Welfare Expenses</td> <td></td> <td></td> <td></td> <td>Faire</td> <td></td> <td></td>		Staff Salary & Welfare Expenses				Faire		
4450       To CHB Salary       162,000       -       by Add on Course fee       2,45,000         2.500       To Special Allowance       40,000       7,500       By Computer fee       7,000         1,365       To Convegance Expenses       -       1,860       To EPF Employers Contribution       1,860       0       -       1,860       0       -       1,860       0       -       1,860       0       -       1,860       0       -       1,860       0       -       1,860       0       -       1,860       0       -       1,860       0       -       1,860       0       -       1,860       0       -       1,860       0       -       1,860,00       0       -       1,860,00       0       -       1,860,00       0       -       1,860,00       0       -	17 04 710	To Salarias	10 07 427		74 250		53 900	
2,500         To TA/DA Expenses         5,000         For Solid Allowance         44,000           1,366         To Conveyance Expenses         -         7,500         By Computer fees         7,800           4,500         To EPF Administrative Charges         -         -         2,7000         By Devicymence Fees         1,88,000           19,025,655         Administrative Expenses         -         -         2,7000         By Economic Fees         1,88,000           19,026,655         Administrative Expenses         -         -         2,7000         By Economic Fees         1,80,000           19,026,655         Administrative Expenses         -         2,7000         By Economic Fees         1,80,000           19,026,107         Doubaid         Fees         1,80,000         -         2,846         -         2,7000         By Economic Fees         1,80,000         -         2,2000         1,3500         By Library Fees         1,20,000         1,3500         By Library Fees         1,22,000         1,3500         By Library Fees         1,22,000         1,3500         By Library Fees         1,22,000         1,3500         By Library Fees         1,20,000         1,44,400         By Library Fees         1,20,000         1,44,400         By Library Fees         1,20,000					74,250			
-         To Special Allowance         40,000         7.500         By Computer fee         7.000           1.366         To Conveyance Expenses         -					67 500			
1.366       To Conveyance Expenses       -       -       27,000       By Development Fees       1,88,000         4.500       To EPF Administrative Charges       5,400       73,500       By Earnination Fees       28,400         19,02,565       Administrative Expenses       21,84,677       27,700       By Development Fees       1,88,000         4,600       To EPF Employers Contribution       64,800       21,84,677       67,500       By Earnination Fees       58,800         1,066       To Stationery & Printing       12,769       13,500       By Harmship Fees       1,80,000         1,066       O Journals       Examination Expenses       2,546       2,10000       By Library Fees       1,80,000         1,20,000       To Affiliation Fee       -       2,2000       1,80,000       1,80,000       1,80,000         1,20,000       To Affiliation Fee       -       2,2000       By Hacersen Fees       1,80,000 <td>2,000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	2,000							
4.500     To EPF Administrative Charges     5.400     13.500     By Diar Fees     -       5.400     To EPF Employers Contribution     64,800     21,84,677     67,500     By Exconneince Fee     58,800       4.477     To Stationer y Snining     12,769     13,500     By Field Visit Fees     145,000       19,02565     For Journals     -     30,000     By Hermship Fees     12,80,000       2,0000     To Journals     -     13,500     By Claraf Fees     18,80,000       2,0000     To Water Cooler Maintaince     -     12,2600     By Magazine Fees     -       1,20,000     To Kafiliation Expenses     39,035     1,08,000     By Magazine Fees     -       1,20,000     To Kafiliation Expenses     39,035     1,08,000     By Misspare Fees     9,2200       650     To Examination Expenses     -     30,000     By Visiting Faculty Fees     9,800       11,800     To Rent for Classroom (Shivaji Hall)     3,51,000     27,000     By Visiting Faculty Fees     58,000       11,800     To Aduit fees     11,800     25,85,000     Cher Income     57,864       12,8110     To Indicelaneous Expenses     15,000     77,000     By Visiting Faculty Fees     9,851       12,800     To Maintachese     15,000	1 396		40,000					
54.000 19,02,555         To EPF Employers Contribution         64,800         27,000         by Examination Fees         29,040           19,02,555         Administrative Expenses         21,84,677         1,86,000         By Examination Fees         1,80,000           9,046         To Stationery & Printing         12,769         1,86,000         By Examination Fees         1,80,000           19,086         To Journals         -         30,800         By Card Fees         1,80,000           19,086         To Buding Repairs & nerovation         2,546         2,10,000         By Harmship Fees         1,80,000           1,20,000         To Administrative Expenses         39,035         1,38,000         By Ubrary Fees         1,98,000           1,20,000         To Administon Expenses         -         20,055         1,32,000         By Ubrary Fees         1,22,400           1,20,000         To Administrative Expenses         -         30,500         By Miscellancous Fees         9,4000           1,128         To Function & Festival Expenses         -         30,500         By Tution Fees         9,22,000           1,18,000         To Administrative Expenses         1,32,000         By Visiting Faculty Fees         9,22,000           1,18,000         To Admin Calsancon (Shivaji Hall)			5 400				-	
19,02,565         Administrative Expenses         58,800         58,800           0,046         10 Stationery 8 Initing         12,769         18,000           19,056         10 Journals         45,000         13,500         By Learning         45,000           2,000         To Journals         21,84,677         18,000         18,000         18,000           19,056         To Journals         21,2769         18,000         18,000         18,000           2,000         To Journals         21,000         Code Py Charman Fees         12,2000         13,500         By Laboratory Fees         1,88,000           1,20,000         To Function & Festival Expenses         39,035         1,32,000         By Ubacratory Fees         1,88,000           1,20,000         To Function & Festival Expenses         9,250         1,08,000         By Ubacratory Fees         1,00,000           660         To Audit fees         1,800         By Ubacratory Fees         9,2200         1,00,000         By Miscellaneous Fees         9,2200           10 Audit fees         1,800         Advising Fees         1,22,400         22,500         1,00,000         By Miscellaneous Fees         1,00,000         1,22,500         1,00,000         1,22,500         1,00,000         1,22,500		and a second					29,400	
Administrative Expenses         1,86,000         9,164         1,86,000         9,164         1,80,000         1,80,000         67,500         1,80,000         67,500         1,80,000			04,000	21 84 677				
Administrative Expenses         -         67.500         By Ucar Fees         45.000           19.066         To Sutonery & Printing         12.769         -	10,02,000			21,01,011			A 10 10 10 10 10 10 10 10 10 10 10 10 10	
9.046     To Stationery & Printing     12,769     13.0500     51.000     15.000       19.066     To Journals     -     30.0500     12.0000     52.000		Administrative Expenses						
19.066       To Journals       -       30.500       By Internship Fees       22.500         1.20.000       To Bulding Repairs & renovation       2.564       2.000 By Laboratory Fees       1.98,000         1.20.001       To Affliation Fee       -       2.2500       1.32,000       By Laboratory Fees       1.22,400         1.20.001       To Affliation Fee       39,035       1.08,000       By Magazine Fees       94,000         1.2120       To Function & Festival Expenses       9,525       1.08,000       By Magazine Fees       94,000         6,150       To Magazine Expenses       -       -       30,000       By Miscellaneous Fees       94,000         6,150       To Magazine Expenses       -       -       30,000       By Miscellaneous Fees       94,000         6,150       To Rent for Classroom (Shivaji Hall )       3,51,000       70,000       By Visiting Faculty Fees       9,200         11,800       To Audit fees       11,800       25,85,000       25,85,000       24,10         2,30,509       Ubit classroom (Shivaji Hall )       3,51,000       17,129       By Miscellaneous Income       15,760         2,30,509       To Miscellaneous Expenses       15,000       17,129       By Miscellaneous Income       15,760 <t< td=""><td>9.046</td><td></td><td>12,769</td><td></td><td></td><td></td><td></td><td></td></t<>	9.046		12,769					
4.477       To Building Repairs & renovation 2,000       2,545       2,10,000       By Lboratory Fees       1,98,000         1,20,000       To Addition Fee       -       -       20,005       1,08,000       By Uboratory Fees       1,28,000         1,20,000       To Examination Expenses       39,035       1,08,000       By Uboratory Fees       1,22,000         6,150       To Bagazine Expenses       32,283       1,08,000       By Other Course Fees       1,00,000         6,150       To Bank Charges       -       -       77,000       By Using Faculty Fees       9,22,000         6,910       To Bank Charges       -       -       77,000       By Using Faculty Fees       9,22,000         77,000       By Using Faculty Fees       9,22,000       77,000       By Using Faculty Fees       9,22,000         8,759       To Laboratory Expenses       4,820       25,65,600       -       67,864         18,100       To Miscellaneous Expenses       760       85,861       By Interest       67,864         18,100       To Guariat Concession       4,700       67,500       -       -       67,864         10,200       To Merit Scholarship       8,8005       -       -       -       -       -       - </td <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td>			-					
2,000       To Water Cooler Maintaince       -       -       1,38,000       By Ubrary Fees       1,22,400         1,20,000       To Examination Expenses       39,035       -<			2,546					
20.005       To Examination Expenses       39,035       1,08,000       By Miscellaneous Fees       94,000         1,126       To Function & Feestival Expenses       9,525       1,32,000       By Other Course Fees       1,00,000         6,150       To Magazine Expenses       22,500       By Other Course Fees       1,00,000       By Ution Fees       9,22,000         690       To Bank Charges       -       -       7,000       By Visiting Faculty Fees       56,000         11,800       To Addit fees       11,800       25,85,000       0       24,10         -       To Rent for Classroom (Shivaji Hall)       3,51,000       25,85,000       24,10         8,759       To Laboratory Expenses       15,000       4,92,925       0       0       0         18,110       To Merit Scholarship       8,940       4,92,925       1,02,990       0       83         45,300       To Merit Scholarship       8,940       4,92,925       1,02,990       83         45,300       To Onerseison       26,700       760       1,02,990       70       70         7 O Add on Consession       26,700       To Add on Consession       26,700       70       70       70       70       70       70       70			-					
1.126       To Function & Festival Expenses       9,525       1,32,000       By Other Course Fees       1,00,000         6,150       To Magazine Expenses       32,830       10,44,500       By Tution Fees       9,22,000         690       To Bank Charges       -       7,000       By Misting Faculty Fees       9,22,000         690       To Rent for Classroom (Shivaji Hall)       3,51,000       By Visting Faculty Fees       9,22,000         8,759       To Laboratory Expenses       4,820       25,85,000       By Union Fees       9,24,100         8,759       To Laboratory Expenses       15,000       By Union Fees       9,250,000       24,10         18,110       To Miscellaneous Expenses       15,000       4,92,925       1,02,990       0ther Income       83         45,300       To Miscellaneous Expenses       760       10,410       15,760       83         45,300       To Markshop & Seminar       23,300       4,92,925       1,02,990       83         46,080       To Ourse Expenses       5,600       10,417,102       By Miscellaneous Income       15,760         10       To Markshop & Seminar       23,300       4,92,925       1,02,990       1,02,990       1,01,02,990         46,080       To Orkes expenses <td>1,20,000</td> <td>To Affiliation Fee</td> <td>-</td> <td></td> <td>20,250</td> <td>By Magazine Fees</td> <td></td> <td></td>	1,20,000	To Affiliation Fee	-		20,250	By Magazine Fees		
6,150       To Magazine Expenses       -       30,050       By Placement Fees       22,000         690       To Electricity Expenses       32,830       10,44,500       By Visiting Faculty Fees       9,22,000         11,800       To Rent for Classroom (Shivaji Hall )       3,51,000       25,85,000       By Visiting Faculty Fees       9,22,00         9,250       To Laboratory Expenses       13,600       85,861       0       67,864         18,110       To Miscellaneous Expenses       15,000       4,92,925       10,02,990       9       85,861       67,864         18,110       To Miscellaneous Expenses       15,000       4,92,925       1,02,990       9       83         45,300       To Merit Scholarship       8,940       17,129       By Miscellaneous Income       15,760         10,009       To University Charges       760       1,02,990       1,02,990       83         45,300       To Merit Scholarship       8,940       1,02,990       1,02,990       1,02,990       83         10 To University Charges       760       23,010       4,92,925       1,02,990       1,02,990       1,02,990       1,02,990       1,02,990       1,02,990       1,02,990       1,02,990       1,02,990       1,02,990       1,02,990 <td>20,005</td> <td>To Examination Expenses</td> <td>39,035</td> <td></td> <td>1,08,000</td> <td>By Miscellaneous Fees</td> <td>94,000</td> <td></td>	20,005	To Examination Expenses	39,035		1,08,000	By Miscellaneous Fees	94,000	
-       To Electroity Expenses       32,830       10,44,500       By Ution Fees       9,22,000         690       To Bank Charges       -       77,000       By Visiting Faculty Fees       58,000         11,800       To Audit fees       11,800       25,85,000       By Visiting Faculty Fees       58,000         8,759       To Laboratory Expenses       4,820       58,861       By Interest       67,864         18,110       To Miscellaneous Expenses       15,000       4,92,925       1,02,990       Other Income       67,864         2,30,509       -       -       4,92,925       1,02,990       By Miscellaneous Income       15,760         2,30,509       -       -       -       4,92,925       1,02,990       Statemenus Income       15,760         2,30,509       -       -       -       -       -       -       83         45,300       To Merit Scholarship       8,940       -       -       -       -       -       83         42,500       To Merit Scholarship       8,940       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       - <td>1,126</td> <td>To Function &amp; Festival Expenses</td> <td>9,525</td> <td></td> <td></td> <td></td> <td>1,00,000</td> <td></td>	1,126	To Function & Festival Expenses	9,525				1,00,000	
690       To Bank Charges       -       77,000       By Visiting Faculty Fees       58,000         11,800       To Rent for Classroom (Shivaji Hall )       3,51,000       25,85,000       Other Income       24,10         8.759       To Laboratory Expenses       13,600       85,861       By Interest       67,864       15,760         18,110       To Ment Scholarship       8,940       11,2990       Niscellaneous Income       67,864       15,760         2,30,509       Student Development Expenses       760       10,2990       1,02,990       83         453,00       To Menti Scholarship       8,940       70       1,02,990       83         453,000       To Menti Scholarship       8,940       70       10,02,990       83         453,000       To Menti Scholarship       8,940       70       10,2,990       1,02,990       83         401,000       To Vorkshop & Seminar       23,300       4,92,925       1,02,990       1,02,990       83         402,000       To Add on Courses Expenses       5,600       5,600       5,600       5,600       5,600       5,600       5,600       5,555       5,555       5,555       5,555       5,555       5,555       5,555       5,555       5,555	6,150			2			22,500	
11,800       To Audit fees       11,800       25,85,000       24,10         -       To Rent for Classroom (Shivaji Hall )       3,51,000       3,51,000       0ther Income       24,10         8,759       To Laboratory Expenses       13,600       85,861       By Interest       67,864       9.9250       67,864       9.9250       67,864       9.9250       10,2,990       9.9250       10,2,990       83         2,30,509       To Merit Scholarship       8,940       70 Mirrit Scholarship       8,940       10,2,990       83         45,300       To Merit Scholarship       8,940       760 <t< td=""><td></td><td></td><td>32,830</td><td></td><td>10,44,500</td><td></td><td></td><td></td></t<>			32,830		10,44,500			
-       To Rent for Classroom (Shivaji Hall)       3,51,000       A,820       Other Income       Contemport       C						By Visiting Faculty Fees	58,000	
8,759 9,250         To Laboratory Expenses         4,820 13,600         85,861 17,129         Other Income By Interest By Interest By Miscellaneous Income         67,864 15,760           2,30,509         Student Development Expenses         4,92,925         1,02,990         By Miscellaneous Income         67,864           3,000         To Miscellaneous Expenses         760         10,02,990         1,02,990         83           45,300         To Merit Scholarship         8,940         67,964         15,760         83           10,609         To Workshop & Seminar         23,300         44,700         45,700         44,700         44,700         44,700         44,700         44,700         45,700         45,700         45,700         45,700         44,700         44,700         45,700         45,700         46,700         45,700	11,800	To Audit fees	11,800		25,85,000			24,10
9,250 18,110To Prizes expenses13,600 15,00085,861By Interest67,864 15,7602,30,5095004,92,9251,02,9909083Student Development Expenses4,92,9251,02,9901,02,9908345,300 120 10 University Charges8,940 120 10 University Charges1,02,9908345,300 19,050To Merit Scholarship To Gujarati Concession8,940 26,700 10 Jain Concession2,670 26,700 10 Vorkshop & Seminar23,300 26,700 10 Vorkshop & Seminar23,300 26,700 10 Vorkshop & Seminar23,30044,700 26,700 10 Vorkshop & Seminar23,300 26,700 10 Vorkshop & Seminar23,500 2,55044,700 10 Vorkshop & Seminar11,100 10,100 10,100 10 Vorkshop & Seminar23,500 2,55011,102,19011,100 10,100 10,100 10,100 10,100 10,100 10,100 		To Rent for Classroom ( Shivaji Hall )	3,51,000					
9,250 18,110To Prizes expenses13,600 15,00085,861By Interest67,864 15,7602,30,5095004,92,9251,02,9909083Student Development Expenses4,92,9251,02,9901,02,9908345,300 120 10 University Charges8,940 120 10 University Charges1,02,9908345,300 19,050To Merit Scholarship To Gujarati Concession8,940 26,700 10 Jain Concession2,670 26,700 10 Vorkshop & Seminar23,300 26,700 10 Vorkshop & Seminar23,300 26,700 10 Vorkshop & Seminar23,30044,700 26,700 10 Vorkshop & Seminar23,300 26,700 10 Vorkshop & Seminar23,500 2,55044,700 10 Vorkshop & Seminar11,100 10,100 10,100 10 Vorkshop & Seminar23,500 2,55011,102,19011,100 10,100 10,100 10,100 10,100 10,100 10,100 10,100 10,100 10,10011,100 10,100	8 759	To Laboratory Expenses	4 820			Other Income		
18,110To Miscellaneous Expenses15,00017,129By Miscellaneous Income15,7602,30,509Student Development Expenses4,92,9251,02,990508345,300To Merit Scholarship8,94010			and a second		85 861		67 864	
2,30,509Student Development Expenses4,92,9251,02,9908345,300To Merit Scholarship8,940120To University Charges76010,609To Workshop & Seminar23,30049,250To Gujarati Concession24,70049,250To Gujarati Concession26,700-To Add on Course Expenses55,600-To Other Fee expenses2,5502,56,9992,50,5552,56,9992,50,5552,56,9992,50,5552,56,9992,50,5552,724Laboratory Equipment2,5452,724Laboratory Equipment2,31517,291Library Books41,71648,640By Excess of Income over Expenditure transferred to SPRJ48,6402,74,415Kanyashala Trust44,83								
45,300To Merit Scholarship8,940120To University Charges76010,609To Workshop & Seminar23,30049,250To Gujarati Concession24,30067,500To Jain Concession26,700-To Add on Course Expenses55,600-To Fee Bad Debts88,00546,080To Visiting Faculty Expenses2,5502,56,9992,50,5552,56,9992,50,5552,56,9992,50,5552,56,9992,50,5552,56,99941,716493Office Furniture2,0642,994Office Equipment2,3152,72,91Library Books41,71623,50248,64048,6402,74,415Kanyashala Trust48,640				4,92,925				83
45,300To Merit Scholarship8,940120To University Charges76010,609To Workshop & Seminar23,30049,250To Gujarati Concession24,30067,500To Jain Concession26,700-To Add on Course Expenses55,600-To Fee Bad Debts88,00546,080To Visiting Faculty Expenses2,5502,56,9992,50,5552,56,9992,50,5552,56,9992,50,5552,56,9992,50,5552,56,99941,716493Office Furniture2,0642,994Office Equipment2,3152,72,91Library Books41,71623,50248,64048,6402,74,415Kanyashala Trust48,640		Student Development Expenses			8			
120To University Charges76010,609To Workshop & Seminar23,30049,250To Gujarati Concession44,70067,500To Jain Concession26,700-To Add on Course Expenses55,600-To Fee Bad Debts88,00546,080To Other Fee expenses2,5502,56,999-2,50,5552,56,999-2,50,5557To Depreciation2,5452,724Laboratory Equipment2,5452,724Laboratory Equipment2,31517,291Library Books41,71623,502-48,6402,74,415By Excess of Income over Expenditure transferred to SPRJ Kanyashala Trust48,640	45 300	a to be count of the state of the state of the	8 940		1			
10.609To Workshop & Seminar23,30049,250To Gujarati Concession44,70067,500To Jain Concession26,700-To Add on Course Expenses55,600-To Fee Bad Debts88,00546,080To Other Fee expenses-38,140To Visiting Faculty Expenses2,5502,56,999To Depreciation2,50,5557To Depreciation2,5452,724Laboratory Equipment2,31517,291Library Books41,71623,502By Excess of Income over Expenditure transferred to SPRJ Kanyashala Trust48,6402,74,415Kanyashala Trust4,83			A22546, (1, 5, 5, 6, 7)					
49,250 67,500To Gujarati Concession44,700 26,700-To Jain Concession26,700-To Add on Course Expenses55,600-To Fee Bad Debts88,00546,080To Other Fee expenses-To Visiting Faculty Expenses2,5502,56,999-2,50,5552,56,99970 Depreciation-493Office Furniture2,0642,994Office Equipment2,5452,724Laboratory Equipment2,31517,291Library Books41,71623,502-48,6402,74,415By Excess of Income over Expenditure transferred to SPRJ Kanyashala Trust44,83			Contraction of the second					
67,500       To Jain Concession       26,700         -       To Add on Course Expenses       55,600         -       To Fee Bad Debts       88,005         46,080       To Other Fee expenses       2,550         38,140       To Visiting Faculty Expenses       2,550         2,56,999       -       -         To Depreciation       2,545         Office Furniture       2,064         2,994       Office Equipment         2,724       Laboratory Equipment       2,315         17,221       Library Books       41,716         23,502       -       -         By Excess of Income over       Expenditure transferred to SPRJ       48,640         2,74,415       Kanyashala Trust       -       48,640								
-       To Add on Course Expenses       55,600         -       To Fee Bad Debts       88,005         46,080       To Other Fee expenses       -         38,140       To Visiting Faculty Expenses       2,550         2,56,999       To Depreciation       2,50,555         0       Office Furniture       2,064         2,994       Office Equipment       2,545         2,724       Laboratory Equipment       2,315         17,291       Library Books       41,716         23,502       By Excess of Income over       48,640         2,74,415       By Excess of Income over       48,640         2,74,415       Kanyashala Trust       48,640	1.7453.5353.53		- Contraction (1995)					
46,080 38,140       To Other Fee expenses To Visiting Faculty Expenses       2,550         2,56,999       To Depreciation Office Furniture       2,064         493       Office Furniture       2,064         2,994       Office Equipment       2,315         17,291       Library Books       41,716         23,502       By Excess of Income over Expenditure transferred to SPRJ Kanyashala Trust       48,640		A CONTRACT CONTRACT CONTRACT CONTRACT	55,600					
38,140       To Visiting Faculty Expenses       2,550         2,56,999       To Depreciation       2,50,555         493       Office Furniture       2,064         2,994       Office Equipment       2,545         2,724       Laboratory Equipment       2,315         17,291       Library Books       41,716         23,502       By Excess of Income over       448,640         2,74,415       By Excess of Income over       48,640         2,74,415       By Excess of Income over       48,640		To Fee Bad Debts	88,005					
2,56,999To Depreciation Office Furniture2,064 2,994493 2,994 2,994 2,724 Laboratory Equipment2,064 2,545 2,315 Library Books2,064 2,545 2,315 41,71623,502By Excess of Income over Expenditure transferred to SPRJ Kanyashala Trust48,6402,74,415By Excess of Income over Expenditure transferred to SPRJ 	46,080	To Other Fee expenses	-					
2,56,999To Depreciation Office Furniture2,064 2,044493Office Furniture2,064 2,5452,994Office Equipment2,545 2,31517,291Library Books41,71623,50241,716By Excess of Income over Expenditure transferred to SPRJ Kanyashala Trust48,6402,74,415By Excess of Income over Expenditure transferred to SPRJ Kanyashala Trust4,82	38,140	To Visiting Faculty Expenses	2,550					
493       Office Furniture       2,064         2,994       Office Equipment       2,545         2,724       Laboratory Equipment       2,315         17,291       Library Books       41,716         23,502       By Excess of Income over       48,640         2,74,415       By Excess of Income over       48,640         2,74,415       By Excess of Income over       48,640	2,56,999			2,50,555				
493       Office Furniture       2,064         2,994       Office Equipment       2,545         2,724       Laboratory Equipment       2,315         17,291       Library Books       41,716         23,502       By Excess of Income over       48,640         2,74,415       By Excess of Income over       48,640         2,74,415       By Excess of Income over       48,640		To Depreciation						
2,994       Office Equipment       2,545         2,724       Laboratory Equipment       2,315         17,291       Library Books       41,716         23,502       By Excess of Income over       48,640         2,74,415       By Excess of Income over       48,640         2,74,415       By Excess of Income over       48,640	493		2,064					
2,724       Laboratory Equipment       2,315         17,291       Library Books       41,716         23,502       41,716       48,640         By Excess of Income over       By Excess of Income over       48,640         2,74,415       By Excess of Income over       48,640         2,74,415       By Excess of Income over       48,640			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			1		
17,291     Library Books     41,716       23,502     By Excess of Income over Expenditure transferred to SPRJ Kanyashala Trust     48,640	2,724	Laboratory Equipment						
By Excess of Income over Expenditure transferred to SPRJ 2,74,415 Kanyashala Trust 4,87			41,716					
2,74,415 Expenditure transferred to SPRJ SPRJ SPRJ Kanyashala Trust SPRJ Kanyashala Trus	23,502			48,640				
2,74,415 Kanyashala Trust SPRJ Kanyashala Trust								4,82
	2,74,415					and the state of the second		
	18 25							29,76

As per our report of even date attached

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× For I. O. Dharia & Co. Chartered Accountants × Firm Registration No. 102460W HARIA > Unit 6. ( 7 M Chinkit Gandhi MUMBAI Dr. Asha Menon Partner Trustee Principal Trustee Membership No. 169774 SMT. DEVILABEN MEHTA DEPARTMENT Place: Mumbai Dated: 1st August, 2024

OF P.G. STUDIES Cama Lane, Ghatkopar (W), Mumbal - 86.

### SMT. DEVILABEN MEHTA DEPARTMENT OF POST GRADUATE STUDIES (M.A. / M.COM) CAMA LANE, GHATKOPAR (WEST), MUMBAI - 400 086

# Schedule forming part of the financial statements as at 31st March 2024

### Schedule 1 : Deposits and Liabilties

Particulars	As at 31st March, 2024	As at 31st March, 2023
Staturory Liabilities		
Professional Tax	34,700	25,900
	34,700	25,900
Fees and Deposits from Students		
Caution Money Deposits	1,92,300	1,87,000
Laboratory Deposit	4,22,250	3,74,250
Library Deposit	1,34,200	1,34,200
Past students Association Fee	55,000	37,000
Subject Association fee	1,53,950	1,29,450
SNDT University exam fee-April 24	1,90,045	-
SNDT University exam Fees April-May 2023		2,70,175
SPRJ Trust Scholarship	35,957	-
	11,83,702	11,32,075
Other Liabilities		
P. N. Doshi womens College Dept. BCA/BMS/BMM	4,38,013	4,38,013
S. T. Mehta Womens Jr. College	62,500	62,500
I. O. Dharia & Co.	11,800	11,800
	5,12,313	5,12,313
TOTAL	17,30,715	16,70,288

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Dr. Asha Menon Principal

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SMT. DEVILABEN MEHTA DEPARTMENT OF P.G. STUDIES Cama Lane, Ghatkopar (W), Mumbal - 86.

### SMT. DEVILABEN MEHTA DEPARTMENT OF POST GRADUATE STUDIES (M.A. / M.COM) CAMA LANE, GHATKOPAR (WEST), MUMBAI - 400 086

### Schedule forming part of the financial statements as at 31st March 2024

### Schedule 2: Fixed assets

	Data of	WDV as at	Add	ition		Total as at		WDV as at
Particulars	Rate of Depn.	1st April, 2023	More than 180 days	Less than 180 days	Deletion	31st March, 2024	Depreciation for the year	31st March, 2024
Tangible Assets								
Plant & Machinery @ 10%								
Office Furniture	10%	4,435	16,200	1. a I	-	20,635	2,064	18,571
		4,435	16,200	-	124	20,635	2,064	18,571
Plant & Machinery @ 15%								
Office Equipment	15%	16,967	-		(43)	16,967	2,545	14,422
Laboratory Equipment	15%	15,433	-		-	15,433	2,315	13,118
	1000000	32,400	-	-	-	32,400	4,860	27,540
Plant & Machinery @ 40%							2000 - 100 -	20
Library Books	40%	61,081	2,607	90,916	4,857	1,49,747	41,716	1,08,031
		61,081	2,607	90,916	4,857	1,49,747	41,716	1,08,031
		97,916	18,807	90,916	4,857	2,02,782	48,640	1,54,142



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Dr. Asha Menon Principal

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Cama Lane, Ghatkopar (W), Mumbai - I

### SMT. DEVILABEN MEHTA DEPARTMENT OF POST GRADUATE STUDIE (M.A. / M.COM) CAMA LANE, GHATKOPAR (WEST), MUMBAI - 400 086

### Schedule forming part of the financial statements as at 31st March 2024

### Schedule 3: Cash and Bank Balances

Particulars	As at 31st March, 2024	As at 31st March, 2023
Cash balance		
Cash on Hand	12,315	15,659
	12,315	15,659
Bank Balances	_	
Jankalyan Bank	4,63,787	8,12,960
HDFC Bank	7,50,863	4,60,599
	12,14,650	12,73,559
Bank Balance in Fixed Deposit		
Union Bank FDR	10,00,000	10,00,000
Jankalyan Bank FDR	2,00,000	2,00,000
Interest Accured on FDR with Jankalyan Bank	2,28,228	2,05,416
	14,28,228	14,05,416
Total	26,55,193	26,94,634

# Schedule 4 : Loans & Advances

Particulars	As at 31st March, 2024	As at 31st March, 2023
Fees Receivable		
Balance Fee receivable 2022-2023	-	4,16,862
	-	4,16,862
Other Loans and Advances	00.750	05 000
P. N. Doshi Women's College	63,759	85,828
	63,759	85,828
Total	63,759	5,02,690

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Dr. Asha Menon

Principal

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SMT. DEVILABEN MEHTA DEPARTMENT OF P.G. STUDIES Cama Lane, Ghatkopar (W), Mumbal - 86.

# SMT. DEVILABEN MEHTA DEPARTMENT OF POST GRADUATE STUDIES (M.A. / M.COM) CAMA LANE, GHATKOPAR (WEST), MUMBAI – 400 086

# Schedules forming part of the financial statements for the year ended 31<sup>st</sup> March 2024

# Schedule 5: Significant Accounting Policies

# 1. Basis of Accounting

- a. The accounts of the senior college are maintained on Mercantile System of accounting and recognizes income and expenditure on accrual basis except for salary which is accounted on cash basis and common expenses viz., Electricity, Telephone and Internet Expenses which are accounted on sharing basis.
- b. Admission Fees are accounted on Accrual basis due to covid-19 pandemic and as per guideline issued by Education department of Maharashtra State Government.

# 2. Fixed Assets and Depreciation

Fixed Assets are stated at cost of acquisition less depreciation as provided at rates prescribed under the Income-tax Act, 1961

# 3. Investments

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Investment in fixed deposit is stated at Cost.

# 4. Basis of Preparation

Accounts are prepared in prescribed forms as required under the provisions of Bombay Public Trust Act, 1950. And they are conformity with books of account.

# 5. Previous Years Figures

Figures for the previous year have been regrouped and rearranged wherever necessary.

For I. O. Dharia & Co. Chartered Accountants Firm Registration No. 102460W

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Chinkit Gandhi Partner Membership No.: 169774

Place: Mumbai Dated: 1<sup>st</sup> August, 2024

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MUMBAI

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Dr. Asha Menon Principal

Trustee

Trustee

SMT. DEVILABEN MEHTA DEPARTMENT OF P.G. STUDIES Cama Lane, Ghatkopar (W), Mumbai - 86.