

Name : Central Hindu Military Education Society , Nashik  
Unit name : Bhonsala Military College - Senior - Unit 201

Schedule 26: Notes forming part of the accounts for the year ended 31.03.2021

**1) Significant accounting policies:**

The trust maintains its Books of Accounts on cash basis.

**2) Fixed Assets and Depreciation:**

Depreciation is provided on the fixed assets in accordance with the rates prescribed under Income Tax Law as per the written down value method.

Fixed Assets are stated at cost less depreciation. Cost comprises of the purchase price and any cost attributable to bringing the assets to working condition for intended use.

Depreciation has been claimed on Fixed Assets created out of corpus donations.

**3) Investments:**

Investments are stated at cost. Although Investments are shown at cost, having regard to the nature of the investments, if there is any permanent diminution in value of investments, the same is given effect in Books of Accounts.

**4) Retirement Benefits:**

- a) The Provident Fund contributions are being made in accordance with the statutory provisions in this regard. Other benefits and amenities are accounted on cash basis in accordance with generally accepted accounting policies.
- b) The Trust has taken policy to cover the gratuity liability in respect of employees of trust and constituent educational institutes. Contributions are being made in accordance with the policy.
- c) Other benefits & amenities are accounted on cash basis in accordance with generally accepted accounting policies.

For Bhonsala Military College - Senior

  
**Principal**  
Bhonsala Military College  
Rambhoomi, Nashik-422 005  
Place: Pune  
Date: 28/07/2021

  
**Chairman**  
College Committee  
B.M.C., Nashik

For Sharad Shah & Co  
Chartered Accountants  
FRN: 109931W

  
**(Jay S. Shah)**  
Partner  
MRN: 138798  
UDIN: 21138798AAAAJF7266



Name : Central Hindu Military Education Society , Nashik  
 Unit name : Bhonsala Military College - Senior - Unit 201  
 Balance Sheet as at 31st March 2021

Funds & Liabilities	Sch	Rupees	Rupees	Property & Assets	Sch	Rupees	Rupees
<b>Trust Funds or Corpus</b> Balance as per last Balance Sheet Adjustments during the year	01	-	-	<b>Immovable properties</b> Opening Balance Add: Additions During the Year Less: Transferred during the year Less: Deletion During the Year Less: Depreciation	06	327,476	294,728
<b>Other Earmarked Funds</b> Depreciation Fund Sinking Fund Reserve Fund Any Other Fund	02	NIL 494,046	494,046	<b>Investments</b> <b>Furniture and Fixtures, and Other Assets</b> Opening Balance Add: Additions During the Year Less: Deletion During the Year Less: Depreciation	07 08	11,409,158 1,477,833 956,196 393,013	11,409,158
<b>Loan (Secured or Unsecured)</b> From Trustees From Others	03	40,650 NIL	40,650	<b>Loan (Secured or Unsecured)</b> Good/doubtful Loans Scholarships Other Loans		NIL NIL NIL	2,041,016
<b>Liabilities</b> Other Liabilities For Advance For Rent and other deposits For Sundry credit balance	04 05	1,590,265 NIL	1,590,265	<b>Advances</b> To Trustees To Employees To Contractor To Lawyers To Others - a) Advances - b) Deposits Advances to other inter group institutes	9 10 11 (a) (b)	NIL - - NIL 268,744	NIL
<b>Income and Expenditure Account</b> Balance as per last Balance Sheet Less: Transferred to Endowment Fund Add/Less: Surplus or deficit as per Income and Expenditure Account		1,420,203 1,170,256	2,590,459	<b>Income Outstanding</b> Rent Interest Other Income			268,744
Advance from inter-group institutes			10,306,244	<b>Cash and Bank Balances</b> (a) In current or savings account (b) With the trustee (c) With Manager	12 13	1,008,017 NIL	NIL
<b>Total</b>			<b>15,021,663</b>	<b>Total</b>			<b>15,021,663</b>

For Bhonsala Military College Senior

**Principal**  
 Bhonsala Military College  
 Rambhoomi, Nasik-422 005

Place : Pune  
 Date : 28/07/2021

**Chairman**  
 College Committee  
 B.M.C., Nasik

For Sharad Shah & Co  
 Chartered Accountants  
 FRN : 109931W



(Jay S. Shah)  
 Partner  
 MRN : 138798  
 UDIN : 21138798AAAAJF7266

Name : Central Hindu Military Education Society , Nashik  
 Unit name : Bhonsala Military College - Senior - Unit 201  
 Income & Expenditure Statement for year ended 31-03-2021

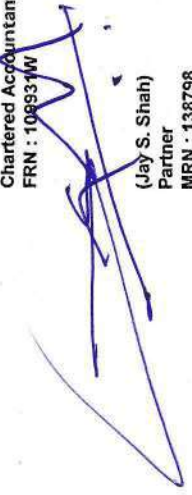
Expenses	Sch	Rupees	Rupees	Income	Sch	Rupees	Rupees
To Expenditure in Respect of Properties -- Rates, Taxes, cess, Repairs & maintenance Salaries Insurance Depreciation	14	- - - 32,748	- - - 32,748	By Rent (Accrued) -- (Realized) --	20	NIL	
To Establishment Expenses	15	-	-	By Interest (Accrued) -- (Realized) -- On Securities On Loan (Staff Loan) On Bank Account	21	NIL	672,084
To Remuneration to Trustees							
To Remuneration to Trustees (in case of math) to the head of the math, including his house hold expenditure, if any							
To Legal Expenses	16	-	-	By Dividend			
To Audit Fees	17	-	-	By Donation In Kind	22		
To Contribution and Fees				By Donation	23	70,497,088	70,497,088
To Amounts Written off- (a) Bad Debts, (b) Loans Scholarships, (c) Irrecoverable rents, (d) Other Income				By Income from Other Source			
To Miscellaneous expenses	18	NIL	NIL	Other Income	24	26,820	
To Depreciation	08	393,013	393,013	Fees from Student	25	1,583,628	1,610,448
To Amounts transferred to Reserve or Specific Funds General Fund	01	-	-	To Deficit carried over to Balance Sheet Deficit During the year			
To Expenditure on object of Trust (a) Religious (b) Educational (c) Medical Relief (d) Relief of Poverty (e) Other Charitable Objects	19	NIL 71,183,603 NIL NIL NIL	NIL 71,183,603 NIL NIL NIL				
To Surplus carried over to Balance Sheet Surplus During the year							
Total			72,779,620	Total			72,779,620

For Bhonsala Military College Senior

  
**Principal**  
 Bhonsala Military College  
 Rambhoomi, Nasik-422 005

Place : Pune  
 Date : 28/07/2021

For Sharad Shah & Co.  
 Chartered Accountants  
 FRN : 109931W



(Jay S. Shah)  
 Partner  
 MRN : 138798  
 UDIN: 21138798AAAJJF7266

  
**Chairman**  
 College Committee  
 B.M.C., Nasik



Name : Central Hindu Military Education Society , Nashik  
Unit name : Bhonsala Military College - Academic Non Grant - Unit 203

Schedule 26:Notes forming part of the accounts for the year ended 31.03.2021

**1) Significant accounting policies:**

The trust maintains its Books of Accounts on cash basis.

**2) Fixed Assets and Depreciation:**

Depreciation is provided on the fixed assets in accordance with the rates prescribed under Income Tax Law as per the written down value method.

Fixed Assets are stated at cost less depreciation. Cost comprises of the purchase price and any cost attributable to bringing the assets to working condition for intended use.

Depreciation has been claimed on Fixed Assets created out of corpus donations.

**3) Investments:**

Investments are stated at cost. Although Investments are shown at cost, having regard to the nature of the investments, if there is any permanent diminution in value of investments, the same is given effect in Books of Accounts.

**4) Retirement Benefits:**


- a) The Provident Fund contributions are being made in accordance with the statutory provisions in this regard. Other benefits and amenities are accounted on cash basis in accordance with generally accepted accounting policies.
- b) The Trust has taken policy to cover the gratuity liability in respect of employees of trust and constituent educational institutes. Contributions are being made in accordance with the policy.
- c) Other benefits & amenities are accounted on cash basis in accordance with generally accepted accounting policies.

For Bhonsala Military College - Academic Non Grant

  
**Principal**  
Bhonsala Military College  
Rambhoomi, Nasik-422 005  
Place: Pune  
Date: 28/07/2021

  
**Chairman**  
College Committee  
B.M.C., Nasik

For Sharad Shah & Co  
Chartered Accountants  
FRN: 109931W

  
**(Jay S. Shah)**  
Partner  
MRN: 138798  
UDIN: 21138798AAAAJF7266



Name : Central Hindu Military Education Society , Nashik  
 Unit name : Bhonsala Military College - Academic NG - Unit 203  
 Balance Sheet as at 31st March 2021

Funds & Liabilities	Sch	Rupees	Rupees	Property & Assets	Sch	Rupees	Rupees
<b>Trust Funds or Corpus</b> Balance as per last Balance Sheet Adjustments during the year	01	-	-	<b>Immovable properties</b> Opening Balance Add: Additions During the Year Less: Transferred during the year Less: Deletion During the Year Less: Depreciation	06	-	-
<b>Other Earmarked Funds</b> Depreciation Fund Sinking Fund Reserve Fund Any Other Fund	02	-	NIL	<b>Investments</b>	07	5,504,493	5,504,493
<b>Loan (Secured or Unsecured)</b> From Trustees From Others		NIL	-	<b>Furniture and Fixtures, and Other Assets</b> Opening Balance Add: Additions During the Year Less: Deletion During the Year Less: Depreciation	08	2,360,313 479,038	2,839,351
<b>Liabilities</b> Other Liabilities For Advance For Rent and other deposits For Sundry credit balance	03 04 05	227,865 NIL 101,193 NIL	329,058	<b>Loan (Secured or Unsecured)</b> Good/doubtful Loans Scholarships Other Loans		NIL NIL NIL	NIL
<b>Income and Expenditure Account</b> Balance as per last Balance Sheet Less Transferred to Endowment Fund Add/Less : Surplus or deficit as per Income and Expenditure Account		29,729,885	31,754,313	<b>Advances</b> To Trustees To Employees To Contractor To Lawyers To Others - a) Advances - b) Deposits Advances to other inter group institutes	9 10 11 (a) (b)	NIL - - NIL	24,080,296
<b>Advance from inter-group institutes</b>		2,024,428	-	<b>Income Outstanding</b> Rent Interest Other Income		NIL NIL NIL	NIL
<b>Total</b>			32,083,371	<b>Cash and Bank Balances</b> (a) In current or savings account (b) With the trustee (c) With Manager	12 13	305,019 NIL	305,019
				<b>Total</b>			32,083,371

For Bhonsala Military College Academic NG

**Principal**  
 Bhonsala Military College  
 Rambhoomi, Nasik-422 005

Place : Pune  
 Date : 28/07/2021

**Chairman**  
 College Committee  
 B.M.C., Nasik

For Sharad Shah & Co.  
 Chartered Accountants  
 FRN : 109931W

(Jay S. Shah)  
 Partner  
 MRN : 138798  
 UDIN : 21138798AAAAJF7266



Name : Central Hindu Military Education Society , Nashik  
 Unit name : Bhonsala Military College - Academic NG - Unit 203  
 Income & Expenditure Statement for year ended 31-03-2021

Expenses	Sch	Rupees	Rupees	Income	Sch	Rupees	Rupees
To Expenditure in Respect of Properties -- Rates, Taxes, cess, Repairs & maintenance Salaries Insurance Depreciation	14	- - - -	- - - -	By Rent (Accrued) -- (Realized) --	20	NIL	NIL
To Establishment Expenses	15	1,298,891	1,298,891	By Interest (Accrued) -- (Realized) -- On Securities On Loan (Staff Loan) On Bank Account	21	NIL	307,491
To Remuneration to Trustees				By Dividend			
To Remuneration to Trustees (in case of math) to the head of the math, including his house hold expenditure, if any	16	-	-	By Donation In Kind	22	-	-
To Legal Expenses				By Donation	23	-	-
To Audit Fees	17	12,000	12,000	By Grants			
To Contribution and Fees				By Income from Other Source			
To Amounts Written off- (a) Bad Debts. (b) Loans Scholarships. (c) Irrecoverable rents. (d) Other Income				Other Income Fees from Student	24	126,160	12,194,137
To Miscellaneous expenses	18	NIL	NIL	To Deficit carried over to Balance Sheet Deficit During the year	25	12,067,977	
To Depreciation	08	645,788	645,788				
To Amounts transferred to Reserve or Specific Funds General Fund	01	-	-				
To Expenditure on object of Trust (a) Religious (b) Educational (c) Medical Relief (d) Relief of Poverty (e) Other Charitable Objects	19	NIL 8,520,521 NIL NIL NIL	8,520,521				
To Surplus carried over to Balance Sheet Surplus During the year			2,024,428				
<b>Total</b>			<b>12,501,628</b>	<b>Total</b>			<b>12,501,628</b>

For Bhonsala Military College Academic NG

**Principal**  
 Bhonsala Military College  
 Rambhoomi, Nasik-422 005

Place : Pune  
 Date : 28/07/2021

**Chairman**  
 College Committee  
 B.M.C., Nasik

For Sharad Shah & Co.  
 Chartered Accountants  
 FRN : 109931W



**(Jay S. Shah)**  
 Partner  
 MRN : 138798  
 UDIN: 21138798AAAAAJF7266

Name : Central Hindu Military Education Society , Nashik  
Unit name : Bhonsala Military College - Non Grant - Unit 208

Schedule 26:Notes forming part of the accounts for the year ended 31.03.2021

**1) Significant accounting policies:**

The trust maintains its Books of Accounts on cash basis.

**2) Fixed Assets and Depreciation:**

Depreciation is provided on the fixed assets in accordance with the rates prescribed under Income Tax Law as per the written down value method.

Fixed Assets are stated at cost less depreciation. Cost comprises of the purchase price and any cost attributable to bringing the assets to working condition for intended use.

Depreciation has been claimed on Fixed Assets created out of corpus donations.

**3) Investments:**

Investments are stated at cost. Although Investments are shown at cost, having regard to the nature of the investments, if there is any permanent diminution in value of investments, the same is given effect in Books of Accounts.

**4) Retirement Benefits:**

- a) The Provident Fund contributions are being made in accordance with the statutory provisions in this regard. Other benefits and amenities are accounted on cash basis in accordance with generally accepted accounting policies.
- b) The Trust has taken policy to cover the gratuity liability in respect of employees of trust and constituent educational institutes. Contributions are being made in accordance with the policy.
- c) Other benefits & amenities are accounted on cash basis in accordance with generally accepted accounting policies.

For Bhonsala Military College - Non Grant

  
**Principal**  
Bhonsala Military College  
Rambhoomi, Nasik-422 005  
Place: Pune  
Date: 28/07/2021

  
**Chairman**  
College Committee  
B.M.C., Nasik

For Sharad Shah &Co  
Chartered Accountants  
FRN: 109931W

  
(Jay S. Shah)  
Partner  
MRN: 138798  
UDIN: 21138798AAAAJF7266



Name : Central Hindu Military Education Society , Nashik  
 Unit name : Bhonsala Military College - Non Grant - Unit 208  
 Balance Sheet as at 31st March 2021

Funds & Liabilities	Sch	Rupees	Rupees	Property & Assets	Sch	Rupees	Rupees
<b>Trust Funds or Corpus</b> Balance as per last Balance Sheet Adjustments during the year	01	-	-	<b>Immovable properties</b> Opening Balance Add: Additions During the Year Less: Transferred during the year Less: Deletion During the Year Less: Depreciation	06	-	-
<b>Other Earmarked Funds</b> Depreciation Fund Sinking Fund Reserve Fund Any Other Fund	02	-	NIL	<b>Investments</b>	07	9,255,788	9,255,788
<b>Loan (Secured or Unsecured)</b> From Trustees From Others	03	1,366,554	NIL	<b>Furniture and Fixtures, and Other Assets</b> Opening Balance Add: Additions During the Year Less: Deletion During the Year Less: Depreciation	08	4,995,965 219,260 627,442	4,587,783
<b>Liabilities</b> Other Liabilities For Advance For Rent and other deposits For Sundry credit balance	04 05	- NIL	- NIL	<b>Loan (Secured or Unsecured)</b> Good/doubtful Loans Scholarships Other Loans		NIL NIL NIL	NIL
<b>Income and Expenditure Account</b> Balance as per last Balance Sheet Less: Transferred to Endowment Fund Add/Less: Surplus or deficit as per Income and Expenditure Account		30,664,708	6,116,402	<b>Advances</b> To Trustees To Employees To Contractor To Lawyers To Others - a) Advances - b) Deposits Advances to other inter group institutes	9 10 11 (a) (b)	NIL 8,500 - NIL 115,210	123,710 22,333,123
<b>Advance from inter-group institutes</b>		-	-	<b>Income Outstanding</b> Rent Interest Other Income		NIL NIL NIL	NIL
<b>Total</b>		<b>38,147,664</b>	<b>38,147,664</b>	<b>Cash and Bank Balances</b> (a) In current or savings account (b) With the trustee (c) With Manager	12 13	1,847,260 NIL	1,847,260
				<b>Total</b>			<b>38,147,664</b>

For Bhonsala Military College Academic NG  
 Chairman  
 Bhonsala Military College  
 Rambhoomi, Nasik-422 005

Principal  
 Bhonsala Military College  
 Rambhoomi, Nasik-422 005

For Sharad Shah & Co.  
 Chartered Accountants  
 FRN : 109931W  
 (Jay S. Shah)  
 Partner  
 MRN : 138798  
 UDIN: 21138798AAAAAJF7266



Place : Pune  
 Date : 28/07/2021



Name : Central Hindu Military Education Society , Nashik  
 Unit name : Bhonsala Military College - Non Grant - Unit 208  
 Income & Expenditure Statement for year ended 31-03-2021

Expenses		Sch	Rupees	Rupees	Income	Sch	Rupees	Rupees
To Expenditure in Respect of Properties -- Rates, Taxes, cess, Repairs & maintenance Salaries Insurance Depreciation		14	- - - -		By Rent (Accrued) -- (Realized) --	20	NIL	
To Establishment Expenses		15	3,286,911	3,286,911	By Interest (Accrued) -- (Realized) -- On Securities On Loan (Staff Loan) On Bank Account	21	NIL 554,849	554,849
To Remuneration to Trustees		16	-	NIL	By Dividend			
To Remuneration to Trustees (in case of math) to the head of the math, including his house hold expenditure, if any		17	-	15,000	By Donation In Kind	22		
To Legal Expenses					By Donation	23		
To Audit Fees					By Grants			
To Contribution and Fees					By Income from Other Source			
To Amounts Written off- (a) Bad Debts (b) Loans Scholarships (c) Irrecoverable rents (d) Other Income					Other Income Fees from Student	24 25	2,675,305 23,824,145	25,899,450
To Miscellaneous expenses		18			To Deficit carried over to Balance Sheet Deficit During the year			
To Depreciation		08	627,442	627,442				
To Amounts transferred to Reserve or Specific Funds General Fund		01						
To Expenditure on object of Trust (a) Religious (b) Educational (c) Medical Relief (d) Relief of Poverty (e) Other Charitable Objects		19	NIL 16,408,543 NIL NIL NIL	16,408,543				
To Surplus carried over to Balance Sheet Surplus During the year				6,116,402				
<b>Total</b>				<b>26,454,299</b>	<b>Total</b>			<b>26,454,299</b>

For Bhonsala Military College Academic NG

Place : Pune  
 Date : 28/07/2021

  
**Principal**  
 Bhonsala Military College  
 Rambhoomi, Nasik-422 005

  
**Chairman**  
 College Committee  
 B.M.C., Nasik

For Sharad Shah & Co.  
 Chartered Accountants  
 FRN : 109931W



  
 (Jay S. Shah) Partner  
 MRN : 138798  
 UDIN: 21138798AAAAJF7266



### Independent Auditor's Report

We have audited the attached Balance Sheet of **Bhonsala Military College-Academic Non-Grant (Unit 203)** as at 31<sup>st</sup> March, 2022 and the Income and Expenditure Account of the same for the year ended on that date annexed thereto and report as follows: -

1. This financial statement is the responsibility of the Institute's Management. Our responsibility is to express an opinion on this financial statement based on our audit.
2. We have conducted our audit in accordance with Auditing Standards generally accepted in India. These standards require that we perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on test basis, evidences supporting the amounts and disclosure in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides reasonable basis for our opinion.
3. We have obtained all the information and explanations, which to the best of knowledge and belief were necessary for the purpose of our audit.
4. In our opinion proper books of account have been kept by the Trust so far as appears from our examination of the books.
5. The Balance Sheet and Income & Expenditure Account dealt with in this report are in agreement with the books of account.
6. The explanatory notes to accounts attached hereto shall be deemed to form an integral part of this report. Subject to the above and on the basis of the books and records produced before us and the information and explanation given to us and to the best of our knowledge and belief, the said statements, read along with the explanatory notes and schedules attached thereto and which shall be deemed to form an integral part of this report give a true and fair view: -
  1. In the case of the Balance Sheet, of the state of affairs of the Trust as at 31/03/2022 and
  2. In the case of the Income and Expenditure Account, of the surplus for the year ended 31/03/2022

UDIN: 22138798AKPYYW7312  
Place: Pune  
Date: 20-04-2022

For Sharad Shah & Co  
Chartered Accountants  
FRN: 109931W



*(Jay S. Shah)*  
Partner  
MRN: 138798

Name: Central Hindu Military Education Society, Nashik

Unit Name: Bhonsala Military College (Academic Non Grant) - Unit 203

Schedule 26: Notes forming part of the accounts for the year ended 31.03.2022

**1) Significant accounting policies:**

The trust maintains its Books of Accounts on cash basis.

**2) Fixed Assets and Depreciation:**

Depreciation is provided on the fixed assets in accordance with the rates prescribed under Income Tax Law as per the written down value method.

Fixed Assets are stated at cost less depreciation. Cost comprises of the purchase price and any cost attributable to bringing the assets to working condition for intended use.

Depreciation has been claimed on Fixed Assets created out of corpus donations.

**3) Investments:**

Investments are stated at cost. Although Investments are shown at cost, having regard to the nature of the investments, if there is any permanent diminution in value of investments, the same is given effect in Books of Accounts.

**4) Retirement Benefits:**

- a) The Provident Fund contributions are being made in accordance with the statutory provisions in this regard. Other benefits and amenities are accounted on cash basis in accordance with generally accepted accounting policies.
- b) The Trust has taken policy to cover the gratuity liability in respect of employees of trust and constituent educational institutes. Contributions are being made in accordance with the policy.
- c) Other benefits & amenities are accounted on cash basis in accordance with generally accepted accounting policies.

For Bhonsala Military College (Academic Non Grant)

UDIN: 22138798AKPYYW7312  
Place: Pune  
Date: 20-04-2022

For Sharad Shah & Co  
Chartered Accountants  
FRN: 109931W

  
(Jay S. Shah)  
Partner  
MRN: 138798



Funds & Liabilities		Sch	Rupees	Property & Assets	Sch	Rupees	Rupees
Trust Funds or Corpus Balance as per last Balance Sheet Adjustments during the year	01	-	-	Immovable properties Opening Balance Add: Additions During the Year Less: Transferred during the year Less: Deletion During the Year Less: Depreciation	06	-	-
Other Earmarked Funds Depreciation Fund Sinking Fund Reserve Fund Any Other Fund	02	-	-	Investments	07	57,52,166	57,52,166
Loan (Secured or Unsecured) From Trustees From Others	03	1,53,020 NIL	-	Furniture and Fixtures, and Other Assets Opening Balance Add: Additions During the Year Less: Deletion During the Year Less: Depreciation	08	21,93,563 6,16,430	21,93,563 6,16,430
Liabilities Other Liabilities For Advance For Rent and other deposits For Sundry credit balance	04 05	2,37,290 NIL	3,90,310	Loan (Secured or Unsecured) Good/doubtful Loans Scholarships Other Loans		6,14,118 NIL NIL NIL	21,95,875 NIL
Income and Expenditure Account Balance as per last Balance Sheet Less Transferred to Endowment Fund Add/Less: Surplus or deficit as per Income and Expenditure Account		3,17,54,314 27,83,951	3,45,38,264	Advances To Trustees To Employees To Contractor To Lawyers To Others - a) Advances - b) Deposits Advances to other inter group institutes	9 10 11 (a) (b)	NIL - - NIL	2,63,24,098
Advance from inter-group institutes				Income Outstanding Rent Interest Other Income		NIL NIL NIL	
				Cash and Bank Balances (a) In current or savings account (b) With the trustee (c) With Manager	12 13	6,56,435 NIL	6,56,435
<b>Total</b>			<b>3,49,28,574</b>	<b>Total</b>			<b>3,49,28,574</b>

For Bhonsala Military College Academic NG

For Sharad Shah & Co.  
Chartered Accountants  
FRN : 109931W



*(Signature)*

(Jay S. Shah)  
Partner  
MRN : 138798

*(Signature)*

**Chairman**  
College Committee  
B.M.C., Nasik

**Principal**  
Bhonsala Military College  
Rambhoomi, Nasik-422 005

UDIN: 22138798AKPYYW7312  
Place : Pune  
Date : 20/04/2022

Expenses	Sch	Rupees	Rupees	Rupees	Income	Beh	Rupees	Rupees
To Expenditure in Respect of Properties - Rents, Taxes, rates, Repairs & maintenance Utilities Insurance Depreciation	14	-	-	-	By Rent (Accrued) - (Realized) -	20	NIL	
To Establishment Expenses	15	12,50,163	12,50,163	12,50,163	By Interest (Accrued) - (Realized) - On Securities On Loan (Staff Loan) On Bank Account	21	NIL	2,62,187
To Remuneration to Trustees					By Dividend			
To Remuneration to Trustees (in case of math) to the head of the math, including his house hold expenditure, if any	16	-	-	-	By Donation in Kind			
To Legal Expenses					By Donation	22		
To Audit Fees	17	-	-	-	By Grants	23		
To Contribution and Fees					By Income from Other Source			
To Amounts Written off- (a) Bad Debts. (b) Loans Scholarships. (c) Irrecoverable rents. (d) Other Income					Other Income Fees from Student	24	1,94,100	
To Miscellaneous expenses	18				To Deficit carried over to Balance Sheet Deficit During the year	25	1,19,33,412	1,21,27,512
To Depreciation	08	6,14,118	6,14,118	6,14,118				
To Amounts transferred to Reserve or Specific Funds General Fund	01	-	-	-				
To Expenditure on object of Trust (a) Religious (b) Educational (c) Medical Relief (d) Relief of Poverty (e) Other Charitable Objects	19							
To Surplus carried over to Balance Sheet Surplus During the year								
<b>Total</b>				<b>1,23,89,699</b>	<b>Total</b>			<b>1,23,89,699</b>

For Bhonsala Military College Academic NG


UDIN: 22138798AKPYW7312  
Place : Pune  
Date : 20/04/2022

  
**Principal**  
Bhonsala Military College  
Rambhoorni, Nasik-422 005

  
**Chairman**  
College Committee  
B.M.C., Nasik

For Sharad Shah & Co.  
Chartered Accountants  
FRN : 109931W



  
(Jay S. Shah)  
Partner  
MRN : 138798



### Independent Auditor's Report

We have audited the attached Balance Sheet of **Bhonsala Military College-Non Grant (Unit 208)** as at 31<sup>st</sup> March, 2022 and the Income and Expenditure Account of the same for the year ended on that date annexed thereto and report as follows: -

1. This financial statement is the responsibility of the Institute's Management. Our responsibility is to express an opinion on this financial statement based on our audit.
2. We have conducted our audit in accordance with Auditing Standards generally accepted in India. These standards require that we perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on test basis, evidences supporting the amounts and disclosure in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides reasonable basis for our opinion.
3. We have obtained all the information and explanations, which to the best of knowledge and belief were necessary for the purpose of our audit.
4. In our opinion proper books of account have been kept by the Trust so far as appears from our examination of the books.
5. The Balance Sheet and Income & Expenditure Account dealt with in this report are in agreement with the books of account.
6. The explanatory notes to accounts attached hereto shall be deemed to form an integral part of this report. Subject to the above and on the basis of the books and records produced before us and the information and explanation given to us and to the best of our knowledge and belief, the said statements, read along with the explanatory notes and schedules attached thereto and which shall be deemed to form an integral part of this report give a true and fair view: -
  1. In the case of the Balance Sheet, of the state of affairs of the Trust as at 31/03/2022 and
  2. In the case of the Income and Expenditure Account, of the surplus for the year ended 31/03/2022

Sharad Shah & Co  
Chartered Accountants  
FRN: 109931W



(Jay S. Shah)  
Partner  
MRN: 138798

UDIN: 22138798AKPYYW7312  
Place: Pune  
Date: 20-04-2022

Name: Central Hindu Military Education Society, Nashik  
Unit Name: Bhonsala Military College (Non Grant) - Unit 208

Schedule 26: Notes forming part of the accounts for the year ended 31.03.2022

**1) Significant accounting policies:**

The trust maintains its Books of Accounts on cash basis.

**2) Fixed Assets and Depreciation:**

Depreciation is provided on the fixed assets in accordance with the rates prescribed under Income Tax Law as per the written down value method.

Fixed Assets are stated at cost less depreciation. Cost comprises of the purchase price and any cost attributable to bringing the assets to working condition for intended use.

Depreciation has been claimed on Fixed Assets created out of corpus donations.

**3) Investments:**

Investments are stated at cost. Although Investments are shown at cost, having regard to the nature of the investments, if there is any permanent diminution in value of investments, the same is given effect in Books of Accounts.

**4) Retirement Benefits:**

- a) The Provident Fund contributions are being made in accordance with the statutory provisions in this regard. Other benefits and amenities are accounted on cash basis in accordance with generally accepted accounting policies.
- b) The Trust has taken policy to cover the gratuity liability in respect of employees of trust and constituent educational institutes. Contributions are being made in accordance with the policy.
- c) Other benefits & amenities are accounted on cash basis in accordance with generally accepted accounting policies.

For Bhonsala Military College (Non Grant)

UDIN: 22138798AKPYYW7312  
Place: Pune  
Date: 20-04-2022

Sharad Shah & Co  
Chartered Accountants  
FRN: 109931W



(Jay S. Shah)  
Partner  
MRN: 138798

Funds & Liabilities	Sch	Rupees	Rupees	Property & Assets	Sch	Rupees	Rupees
<b>Trust Funds or Corpus</b> Balance as per last Balance Sheet Adjustments during the year	01	- -	-	<b>Immovable properties</b> Opening Balance Add: Additions During the Year Less: Transferred during the year Less: Deletion During the Year Less: Depreciation	06	- - - -	-
<b>Other Earmarked Funds</b> Depreciation Fund Sinking Fund Reserve Fund Any Other Fund	02	- - - -	-	<b>Investments</b>	07	28,58,595	28,58,595
<b>Loan (Secured or Unsecured)</b> From Trustees From Others	03	NIL	-	<b>Furniture and Fixtures, and Other Assets</b> Opening Balance Add: Additions During the Year Less: Deletion During the Year Less: Depreciation	08	45,87,783 77,340 28,350 5,61,602	40,75,171
<b>Liabilities</b> Other Liabilities For Advance For Rent and other deposits For Sundry credit balance	04 05	2,95,850 NIL - NIL	2,95,850	<b>Loan (Secured or Unsecured)</b> Good/doubtful Loans Scholarships Other Loans		NIL NIL NIL	NIL
<b>Income and Expenditure Account</b> Balance as per last Balance Sheet Less Transferred to Endowment Fund Add/Less: Surplus or deficit as per Income and Expenditure Account		3,67,81,110 -	4,19,93,982	<b>Advances</b> To Trustees To Employees To Contractor To Lawyers To Others - a) Advances - b) Deposits Advances to other inter group institutes	9 10 11 (a) (b)	NIL 10,000 - NIL 1,50,749	1,60,749 3,28,88,178
Advance from inter-group institutes		-	-	<b>Income Outstanding</b> Rent Interest Other Income		NIL NIL NIL	NIL
<b>Total</b>			4,22,89,832	<b>Cash and Bank Balances</b> (a) In current or savings account (b) With the trustee (c) With Manager	12 13	23,07,138 NIL	23,07,138
<b>Total</b>			4,22,89,832	<b>Total</b>			4,22,89,832

For Bhonsala Military College Academic NG

UDIN: 22138798AKPYW7312  
Place : Pune  
Date : 20-04-2022

*Principal*  
Bhonsala Military College  
Rambhoomi, Nasik-422 005

*Chairman*  
College Committee  
BMC, Nashik

For Sharad Shah & Co.  
Chartered Accountants  
FRN : 109931W



*(Jay S. Shah)*  
Partner  
MRN : 138798



Expenses	Beh	Receipts	Receipts	Receipts	Receipts	Receipts	Receipts	Receipts
To Expenditure in Respect of Properties -- Rates, Taxes, cess, Repairs & maintenance Salaries Insurance Depreciation	14	-	9,92,813	-	-	-	-	NIL
To Establishment Expenses	15	-	26,45,430	-	-	-	-	NIL
To Remuneration to Trustees								4,16,909
To Remuneration to Trustees (in case of math) to the head of the math, including his house hold expenditure, if any								
To Legal Expenses	16	-	-	-	-	-	-	-
To Audit Fees	17	-	-	-	-	-	-	-
To Contribution and Fees								-
To Amounts Written off- (a) Bad Debts. (b) Loans Scholarships. (c) Irrecoverable rents. (d) Other Income								
To Miscellaneous expenses	18	-	-	-	-	-	-	-
To Depreciation	08	-	5,61,602	-	-	-	-	23,00,160 2,09,57,499
To Amounts transferred to Reserve or Specific Funds General Fund	01	-	-	-	-	-	-	-
To Expenditure on object of Trust (a) Religious (b) Educational (c) Medical Relief (d) Relief of Poverty (e) Other Charitable Objects	19	-	1,42,61,852	-	-	-	-	-
To Surplus carried over to Balance Sheet Surplus During the year								2,32,57,659
<b>Total</b>								<b>2,36,74,568</b>

For Bhonsala Military College Academic NG

UDIN: 22138798AKPYW7312

Place : Pune

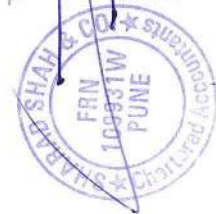
Date : 20-04-2022

*Principal*

**Bhonsala Military College**  
Rambhoomi, Nasik-422 006

*Chairman*  
College Committee  
BMC, Nashik

For Sharad Shah & Co.  
Chartered Accountants  
FRN : 109931W



(Jay S. Shah)  
Partner  
MRN : 138798



### Independent Auditor's Report

We have audited the attached Balance Sheet of **Bhonsala Military College-Senior (Unit 201)** as at 31<sup>st</sup>March, 2023 and the Income and Expenditure Account of the same for the year ended on that date annexed thereto and report as follows: -

1. This financial statement is the responsibility of the Institute's Management. Our responsibility is to express an opinion on this financial statement based on our audit.
2. We have conducted our audit in accordance with Auditing Standards generally accepted in India. These standards require that we perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on test basis, evidences supporting the amounts and disclosure in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides reasonable basis for our opinion.
3. We have obtained all the information and explanations, which to the best of knowledge and belief were necessary for the purpose of our audit.
4. In our opinion proper books of account have been kept by the Trust so far as appears from our examination of the books.
5. The Balance Sheet and Income & Expenditure Account dealt with in this report are in agreement with the books of account.
6. The explanatory notes to accounts attached hereto shall be deemed to form an integral part of this report. Subject to the above and on the basis of the books and records produced before us and the information and explanation given to us and to the best of our knowledge and belief, the said statements, read along with the explanatory notes and schedules attached thereto and which shall be deemed to form an integral part of this report give a true and fair view: -
  1. In the case of the Balance Sheet, of the state of affairs of the Trust as at 31/03/2023 and
  2. In the case of the Income and Expenditure Account, of the surplus for the year ended 31/03/2023

UDIN: 23138798BGVWYI1972  
Place: Pune  
Date: 13.04.2023

For Sharad Shah & Co  
Chartered Accountants  
FRN: 109931W



(Jay S. Shah)  
Partner  
MRN: 138798

Name: Central Hindu Military Education Society, Nashik

Unit Name: Bhonsala Military College (Senior) - Unit 201

Schedule 26: Notes forming part of the accounts for the year ended 31.03.2023

**1) Significant accounting policies:**

The trust maintains its Books of Accounts on cash basis.

**2) Fixed Assets and Depreciation:**

Depreciation is provided on the fixed assets in accordance with the rates prescribed under Income Tax Law as per the written down value method.

Fixed Assets are stated at cost less depreciation. Cost comprises of the purchase price and any cost attributable to bringing the assets to working condition for intended use.

Depreciation has been claimed on Fixed Assets created out of corpus donations.

**3) Investments:**

Investments are stated at cost. Although Investments are shown at cost, having regard to the nature of the investments, if there is any permanent diminution in value of investments, the same is given effect in Books of Accounts.


**4) Retirement Benefits:**

- a) The Provident Fund contributions are being made in accordance with the statutory provisions in this regard. Other benefits and amenities are accounted on cash basis in accordance with generally accepted accounting policies.
- b) The Trust has taken policy to cover the gratuity liability in respect of employees of trust and constituent educational institutes. Contributions are being made in accordance with the policy.
- c) Other benefits & amenities are accounted on cash basis in accordance with generally accepted accounting policies.

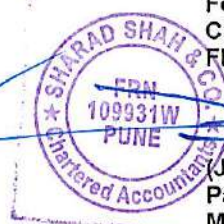
For Bhonsala Military College (Senior)

UDIN: 23138798BGVWYI1972  
Place: Pune  
Date: 13.04.2023

For Sharad Shah & Co.  
Chartered Accountants  
FRN: 109931W



(Jay S. Shah)  
Partner  
MRN: 138798



Funds & Liabilities	Sch	2022-23		2021-22		Property & Assets	Sch	2022-23		2021-22	
		Rupees	Rupees	Rupees	Rupees			Rupees	Rupees		
<b>Trust Funds or Corpus</b>	<b>01</b>	-	-	-	-	<b>Immovable properties</b>	<b>06</b>	-	-	-	-
Balance as per last Balance Sheet		-	-	-	-	Opening Balance		-	-	-	-
Adjustments during the year		-	-	-	-	Add: Additions During the Year		-	-	-	-
		-	-	-	-	Less: Transferred during the year		-	-	-	-
		-	-	-	-	Less: Deletion During the Year		-	-	-	-
		-	-	-	-	Less: Depreciation		-	-	-	-
<b>Other Earmarked Funds</b>	<b>02</b>	NIL	-	NIL	-	<b>Investments</b>	<b>07</b>	1,29,14,595	1,29,14,595	1,19,64,277	1,19,64,277
Depreciation Fund		-	-	-	-	<b>Furniture and Fixtures, and Other Assets</b>	<b>08</b>	19,40,474	20,41,016	20,41,016	20,41,016
Sinking Fund		-	-	-	-	Opening Balance		2,97,912	3,13,001	3,13,001	3,13,001
Reserve Fund		-	-	-	-	Add: Additions During the Year		313	-	-	-
Any Other Fund		-	-	-	-	Less: Deletion During the Year		4,13,182	18,24,891	4,13,543	4,13,543
		-	-	-	-	Less: Depreciation		-	-	-	-
<b>Loan (Secured or Unsecured)</b>	<b>03</b>	65,250	53,040	53,040	53,040	<b>Loan (Secured or Unsecured)</b>	<b>09</b>	NIL	NIL	NIL	NIL
From Trustees		NIL	NIL	NIL	NIL	Good/doubtful		NIL	NIL	NIL	NIL
From Others		9,93,133	5,04,414	5,04,414	5,04,414	Loans Scholarships		NIL	NIL	NIL	NIL
		NIL	NIL	NIL	NIL	Other Loans		NIL	NIL	NIL	NIL
<b>Liabilities</b>	<b>04</b>	36,27,703	36,27,703	36,27,703	36,27,703	<b>Advances</b>	<b>10</b>	2,78,425	2,78,425	2,68,744	2,68,744
For Advance		-	-	-	-	To Trustees		NIL	NIL	NIL	NIL
For Rent and other deposits		17,69,315	10,37,244	10,37,244	10,37,244	To Employees		-	-	85,000	85,000
For Sundry credit balance		17,69,315	17,69,315	17,69,315	17,69,315	To Contractor		-	-	-	-
		-	-	-	-	To Lawyers		NIL	NIL	NIL	NIL
<b>Income and Expenditure Account</b>	<b>05</b>	53,97,018	53,97,018	53,97,018	53,97,018	To Others		-	-	-	-
Balance as per last Balance Sheet		-	-	-	-	- a) Advances		-	-	-	-
Less Transferred to Endowment Fund		-	-	-	-	- b) Deposits		-	-	-	-
Add/Less : Surplus or deficit as per Income and Expenditure Account		1,05,34,809	1,06,14,498	1,06,14,498	1,06,14,498	Advances to other inter group institutes		-	-	-	-
		1,05,34,809	1,05,34,809	1,05,34,809	1,05,34,809	<b>Income Outstanding</b>	<b>11</b>	163	163	163	163
		-	-	-	-	Rent		163	163	163	163
		-	-	-	-	Interest		-	-	-	-
		-	-	-	-	Other Income		-	-	-	-
<b>Advance from inter-group institutes</b>		-	-	-	-	<b>Cash and Bank Balances</b>	<b>12</b>	19,72,136	19,72,136	5,41,160	5,41,160
		-	-	-	-	(a) In current or savings account		NIL	NIL	NIL	NIL
		-	-	-	-	(b) With the trustee		-	-	-	-
		-	-	-	-	(c) With Manager		-	-	-	-
		-	-	-	-	<b>Total</b>	<b>13</b>	19,72,136	19,72,136	5,41,160	5,41,160
		-	-	-	-	<b>Total</b>		1,69,90,210	1,69,90,210	1,47,99,655	1,47,99,655

For Bhonsala Military College Senior

UDIN: 23138798BGWY1972  
Place : Pune  
Date : 13.04.2023

**Principal**  
Bhonsala Military College  
Rambhoomi, Nasik-422 005

For Sharad Shah & Co.  
Chartered Accountants  
FRN : 109931W



**Chairman**  
College Committee  
B.M.C., Nasik

(Jay S. Shah)  
Partner  
MRN : 138798

Name : Central Hindu Military Education Society , Nashik  
Unit name : Bhonsala Military College - Senior - Unit 201

Schedules Forming Part of Balance Sheet as at 31st March 2023

Sch 1 :Trust corpus

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Trust corpus	-	-
Total	-	-

Sch 2 :Earmarked funds

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Parking Shed for 2 wheeler - QIP Grant	-	-
Total	-	-

Sch 3 :Current Liabilities

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Library Deposit	50,640	40,920
Laboratory Deposit	14,610	12,120
Total	65,250	53,040

Sch 4 : Rent and other Liabilities

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Scholarship Senior College	9,93,133	2,47,859
Provident Fund Withdrawal	-	2,56,555
Total	9,93,133	5,04,414

Sch 5 : Sundry Credit Balances

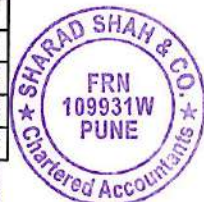
Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Sundry Creditors	-	-
Total	-	-

Sch 6 : Immovable Properties

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Immovable properties		
Total	-	-

Sch 7 : Investments

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Fixed Deposits		
Bank of Maharashtra	68,81,632	65,52,244
State Bank of India	60,32,963	54,12,033
Total	1,29,14,595	1,19,64,277



**Sch 8 : Furniture, Fixtures & Other Assets**  
(Detail schedule attached)

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Books & periodicals	1,94,293	2,35,871
Computers peripherals	84,228	25,026
Furniture & fixtures	58,691	65,213
Office equipment	14,87,679	16,14,364
<b>Total</b>	<b>18,24,891</b>	<b>19,40,474</b>

**Sch 9 : Advances to Employees**

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Advance against Salary	-	85,000
<b>Total</b>	<b>-</b>	<b>85,000</b>

**Sch 10 : Advances to Contractors**

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Advance to contractors	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Sch 11 : Advances to Others/Deposit**

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Deposit with High-Court	2,43,956	2,43,956
Electricity Deposit	32,539	22,858
Gas Deposit	1,930	1,930
<b>Total</b>	<b>2,78,425</b>	<b>2,68,744</b>

**Sch 12 : Cash at Bank**

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
State Bank of India	12,76,576	11,838
Bank of Maharashtra	5,29,803	5,25,814
HDFC Bank	1,65,756	3,508
<b>Total</b>	<b>19,72,136</b>	<b>5,41,160</b>

**Sch 13 : Cash in hand**

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Cash	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



Expenses	Sch	2022-23		2021-22		Income	2022-23		2021-22	
		Rupees	Rupees	Rupees	Rupees		Rupees	Rupees	Rupees	Rupees
<b>To Expenditure in Respect of Properties --</b> Rates, Taxes, cess, Repairs & maintenance Salaries Insurance Depreciation	14	-	31,416	-	-	By Rent (Accrued) - (Realized) -	20	NIL	NIL	
<b>To Establishment Expenses</b>	15	9,77,89,806	9,77,89,806	6,74,28,439	6,74,28,439	By Interest (Accrued) - (Realized) - On Securities On Loan (Staff Loan) On Bank Account	21	6,07,818	5,63,113	5,63,113
<b>To Remuneration to Trustees</b>		-	NIL	-	NIL	By Dividend	22	-	-	-
<b>To Legal Expenses</b>	16	-	-	-	-	By Donation In Kind	23	9,76,66,388	6,71,08,906	6,71,08,906
<b>To Audit Fees</b>	17	-	-	-	-	By Donation	24	7,680	2,36,278	
<b>To Contribution and Fees</b>		-	NIL	-	NIL	By Grants	25	22,90,060	14,18,214	16,56,492
<b>To Amounts Written off-</b> (a) Bad Debts. (b) Loans Scholarships. (c) Irrecoverable rents. (c) Other Income	18	NIL	NIL	NIL	NIL	By Income from Other Source				
<b>To Miscellaneous expenses</b>	08	4,13,182	4,13,182	4,13,543	4,13,543	Other Income Fees from Student				
<b>To Depreciation</b>	01	-	-	-	-	To Deficit carried over to Balance Sheet Deficit During the year				
<b>To Amounts transferred to Reserve or Specific Funds General Fund</b>		-	-	-	-					
<b>To Expenditure on object of Trust</b> (a) Religious (b) Educational (c) Medical Relief (d) Relief of Poverty (e) Other Charitable Objects	19	NIL	5,68,227	4,49,285	4,49,285					
<b>To Surplus carried over to Balance Sheet Surplus During the year</b>		17,69,315	17,69,315	10,37,244	10,37,244					
<b>Total</b>		10,05,71,946	10,05,71,946	6,93,28,511	6,93,28,511			10,05,71,946		6,93,28,511

For Bhonsala Military College Senior

For Sharad Shah & Co.  
 Chartered Accountants  
 FRN : 109931W



(Jay S. Shah)  
 Partner  
 MRN : 138798

*[Signature]*

**Chairman**  
 College Committee  
 B.M.C., Nasik

*[Signature]*

**Principal**  
 Bhonsala Military College  
 Rambhoomi, Nasik-422 006

UDIN: 23138798BGWY11972  
 Place : Pune  
 Date : 13.04.2023

Name : Central Hindu Military Education Society , Nashik  
Unit name : Bhonsala Military College - Senior - Unit 201

Schedules Forming part of the Income & Expenditure account  
for the year from 1st April 2022 to 31st March 2023

**Sch 14 : Expenditure in Respect of Properties**

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Repairs & maintenance	31,416	-
<b>Total</b>	<b>31,416</b>	<b>-</b>

**Sch 15 : Establishment Expenses**

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Advertisement expenses	-	5,292
Bank charges	4,689	1,722
Computer & Software expenses	1,800	65,856
Computer Repairs & Maintainanace expenses	-	20,943
Electricity expenses	1,53,329	95,330
Fixed Asset Discard	313	-
Function expenses	700	-
Garden expenses	5,900	-
Newspaper & subscription expenses	8,255	-
Office expenses	13,071	1,628
Postage & courier expenses	-	1,000
Printing & stationery expenses	46,874	50,680
Salaries	9,73,44,756	6,71,18,906
Seminar & Conference expenses	27,816	5,500
Society Charges paid	-	-
Staff Welfare expenses	1,800	-
Telephone expenses	5,574	5,662
Travelling & conveyance expenses	1,74,929	55,920
<b>Total</b>	<b>9,77,89,806</b>	<b>6,74,28,439</b>

**Sch 16 : Legal expenses**

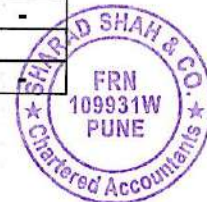
Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Legal fees	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Sch 17 : Audit fees**

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Audit fees	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Sch 18 : Miscellaneous expenses**

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Miscellaneous Expenses	-	-
<b>Total</b>	<b>-</b>	<b>-</b>





**Sch 19 : Educational Expenses**

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Affiliation Fees	-	18,000
Ashwamedh Fees (SPPU Share )	20,544	21,216
Books expenses	1,050	-
Computerisation of Record Fee (SPPU Share)	21,400	4,420
Development Fund Fee (SPPU Share)	21,400	22,100
Disaster Management Fund Fee (SPPU Share)	8,560	8,840
Eligibility Fees (SPPU Share)	84,650	80,300
Eligibility Remuneration Expenses	31,900	42,200
Examination Expenses	-6,551	-
Gymkhana Fees (SPPU Share)	42,800	17,680
Laboratory Expenses	71,113	1,22,313
Medical Fees (SPPU Share)	3,180	6,160
NSS Fees (SPPU Share)	8,560	8,840
Online Admission Process expenses	59,100	-
Registration Fee Payment (SPPU Share)	21,400	-
Sports Activity Fees Payment (SPPU Share)	42,800	-
Sports Activity Fees (Local Sports Committee)	7,749	8091
Sports expenses	66,608	48,745
Student Insurance Fees (SPPU Share)	17,120	8840
Student Welfare Fund Fees (SPPU Share)	34,240	17680
Uniform & Washing Allowance	10,604	13,860
<b>Total</b>	<b>5,68,227</b>	<b>4,49,285</b>

**Sch 20 : Rent Received**

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Rent Received	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Sch 21 : Bank Interest**

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Interest on FD	6,00,318	5,55,119
Interest on Saving bank account	7,500	7,994
<b>Total</b>	<b>6,07,818</b>	<b>5,63,113</b>



**Sch 22 : Donation**

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Donation	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Sch 23 : Grants**

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Grants received from Government	9,76,66,388	6,71,08,906
Grants received from University	-	-
<b>Total</b>	<b>9,76,66,388</b>	<b>6,71,08,906</b>

**Sch 24 : Other Income**

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Factotum Charges	7,680	38,960
Other Income	-	1,99,318
<b>Total</b>	<b>7,680</b>	<b>2,38,278</b>

**Sch 25: Fees**

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
School /college Fees	22,90,060	14,18,214
<b>Total</b>	<b>22,90,060</b>	<b>14,18,214</b>



Name : Central Hindu Military Education Society , Nashik  
Unit name : Bhonsala Military College - Senior - Unit 201

Schedules Forming Part of Balance Sheet as at 31st March 2023

**Sch 8 : Furniture, Fixtures & Other Assets**

	WDV as on 01/04/2022	Additions before 30/09/2022	Additions After 30/9/2022	Deletions	Transfer	Total	Depreciation for 2022-23	WDV as on 31/03/2023
Books & Periodicals	2,35,871	79,115	6,627	-		3,21,613	1,27,320	1,94,293
Computer Peripherals	25,026	-	86,750	313		1,11,463	27,235	84,228
Furniture & Fixtures	65,213	-		-		65,213	6,522	58,691
Office Equipment	16,14,364	7,214	1,18,206	-		17,39,784	2,52,105	14,87,679
<b>Grand Total</b>	<b>19,40,474</b>	<b>86,329</b>	<b>2,11,583</b>	<b>313</b>	<b>-</b>	<b>22,38,073</b>	<b>4,13,182</b>	<b>18,24,891</b>



**Bhonsala Military College - Senior**  
Nashik

**Balance Sheet**

1-Apr-2022 to 31-Mar-2023

<b>Liabilities</b>	as at 31-Mar-2023	<b>Assets</b>	as at 31-Mar-2023
<b>Current Liabilities</b>	<b>10,58,383.40</b>	<b>Current Assets</b>	<b>1,51,65,318.79</b>
Deposit (Liability)	65,250.00	Deposits (Asset)	2,78,425.00
Other Liabilities	9,93,133.40	Bank Accounts	19,72,135.79
<b>Intersection</b>	<b>1,05,34,808.95</b>	Fixed Deposit	1,29,14,595.00
BMC Academic NG 203	22,23,706.00	TDS 94Q Receivable from MSEB	163.00
BMC NG 208	1,03,75,662.95	<b>Movable Fixed Assets</b>	<b>18,24,891.00</b>
CHMES Nashik Division	(-)20,64,560.00	Books & Periodicals	1,94,293.00
<b>Excess of income over expenditure</b>	<b>53,97,017.44</b>	Computer Peripherals	84,228.00
Opening Balance	36,27,703.08	Furniture & Fixtures	58,691.00
Current Period	17,69,314.36	Office Equipments	14,87,679.00
<b>Total</b>	<b>1,69,90,209.79</b>	<b>Total</b>	<b>1,69,90,209.79</b>



**Bhonsala Military College - Senior**  
Nashik

**Income and Expenditure Statement**  
1-Apr-2022 to 31-Mar-2023

Particulars	1-Apr-2022 to 31-Mar-2023	Particulars	1-Apr-2022 to 31-Mar-2023
<b>Direct Expenses</b>	<b>9,79,11,933.60</b>	<b>Direct Incomes</b>	<b>9,99,56,448.00</b>
Salary	9,73,44,756.60	Fees	22,90,060.00
Student Expenses	5,67,177.00	Grants Received	9,76,66,388.00
<b>Indirect Expenses</b>	<b>8,90,698.04</b>	<b>Indirect Incomes</b>	<b>6,15,498.00</b>
Other Revenue Expenses	4,46,100.04	Bank Interest	6,07,818.00
Repairs & Maintainance	31,416.00	Other Income	7,680.00
Depreciation on Assets	4,13,182.00		
Excess of income over expenditure	17,69,314.36		
<b>Total</b>	<b>10,05,71,946.00</b>	<b>Total</b>	<b>10,05,71,946.00</b>

