



Independent Auditor's Report

We have audited the attached Balance Sheet of **Bhonsala Military College-Senior (Unit 201)** as at 31st 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: 23138798BGVWY11972
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		
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	1,29,14,595	1,29,14,595	1,19,84,277	1,19,84,277
Loan (Secured or Unsecured) From Trustees From Others	03	-	-	-	-	Furniture and Fixtures, and Other Assets Opening Balance Add: Additions During the Year Less: Deletion During the Year Less: Depreciation	08	19,40,474 2,57,912 313 4,13,182	20,41,016 3,13,001 -	19,40,474	19,40,474
Liabilities Other Liabilities For Advances For Rent and other deposits For Sundry credit balance	04 05	65,250 NIL 9,93,133 NIL	53,040 NIL 5,04,414 NIL	10,58,383	5,57,454	Loan (Secured or Unsecured) Goodwill/gratuity Leasehold Properties Other Loans		NIL NIL NIL	NIL NIL 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		38,27,703 -	25,90,459 -	53,97,018	38,27,703	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 85,000 -	-	3,53,764
Advance from inter-group institutes		1,05,34,889	1,05,34,889	1,05,34,889	1,05,34,889	Income Outstanding Rent Interest Other Income		2,78,425	2,78,425	2,68,744	2,68,744
		-	-	-	-	Cash and Bank Balances (a) In current or savings account (b) With the trustee (c) With Manager	12 13	19,72,136 -	5,41,160 NIL	5,41,160	5,41,160
Total		1,89,30,210	1,89,30,210	1,89,30,210	1,47,93,855	Total		1,89,30,210			1,47,93,855

For Excellence Military College Senior

For Sharad Shah & Co.
Chartered Accountants
FRN : 100931W

Principal
Bhonsala Military College
Rambhoomi, Nasik-422 005

Chairman
College Committee
B.M.C., Nasik

UDIN: 231387988GVWV1972
Place : Pune
Date : 13.04.2023

(Jay S. Shah)
Partner
MRN: 138793

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
Total	18,24,891	19,40,474

Sch 9 : Advances to Employees

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

Sch 10 : Advances to Contractors

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Advance to contractors	-	-
Total	-	-

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
Total	2,78,425	2,68,744

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
Total	19,72,136	5,41,160

Sch 13 : Cash in hand

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



Expenditure	Sch	2022-23		2021-22		Income		2022-23		2021-22	
		Rupess	Rupess	Rupess	Rupess			Rupess	Rupess	Rupess	Rupess
To Expenditure in Respect of Properties - Rates, Taxes, fees, Repairs & maintenance Salaries Insurance Depreciation	14	-	31,415	-	-	By Rent (Accounted) - (Realised) -	20	NIL	NIL	NIL	
To Establishment Expenses	15	9,77,88,806	9,77,88,805	6,74,38,439	6,74,38,439	By Interest (Accounted) - (Realised) - On Securities On Loan (Self Loan) On Bank Account	21	6,07,818	6,07,818	5,63,113	5,63,113
To Remuneration to Trustees		-	-	-	-	By Dividend					
To Remuneration to Trustees (in case of death) to the head of the body, including his house hold expenditure, if any	16	-	-	-	-	By Donation in Kind	22	-	-	-	-
To Legal Expenses		-	-	-	-	By Donation					
To Audit Fees	17	-	-	-	-	By Grants	23	9,76,66,300	9,76,66,388	6,71,08,906	6,71,08,906
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	18	NIL	NIL	NIL	NIL	Other Income Fees from Student	24	7,080	2,36,278		
To Miscellaneous expenses		-	-	-	-	To Deficit carried over to Balance Sheet Deficit During the year	25	22,97,740	14,18,214	16,55,492	16,55,492
To Depreciation	08	4,13,162	4,13,162	4,13,543	4,13,543						
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	5,68,227	4,49,285	4,49,285						
To Surplus carried over to Balance Sheet Surplus during the year		-	-	-	-						
Total		10,05,71,946	10,05,71,946	6,80,28,511	6,80,28,511	Total		10,05,71,946	10,05,71,946	8,83,28,511	8,83,28,511

For Bhonsala Military College Senior

For Sharad Shah & Co.
Chartered Accountants
FRN : 100931W



(Jay S. Shah)
Partner
MRN : 138780

Chairman
College Committee
B.M.C., Nashik

Principal
Bhonsala Military College
Rambhoomi, Nashik-422 005

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	-
Total	31,416	-

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 & Maintainance 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
Total	9,77,89,806	6,74,28,439

Sch 16 : Legal expenses

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Legal fees	-	-
Total	-	-

Sch 17 :Audit fees

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Audit fees	-	-
Total	-	-

Sch 18 : Miscellaneous expenses

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Miscellaneous Expenses	-	-
Total	-	-



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	-5,551	-
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
Total	5,68,227	4,49,285

Sch 20 : Rent Received

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Rent Received	-	-
Total	-	-

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
Total	6,07,818	5,63,113



Sch 22 : Donation

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

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	-	-
Total	9,76,66,388	6,71,08,906

Sch 24 : Other Income

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

Sch 25: Fees

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



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
Grand Total	19,40,474	86,329	2,11,583	313	-	22,38,073	4,13,182	18,24,891



Bhonsala Military College - Senior
Nashik

Balance Sheet

1-Apr-2022 to 31-Mar-2023

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



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
Direct Expenses	9,79,11,933.60	Direct Incomes	9,99,56,448.00
Salary	9,73,44,756.60	Fees	22,90,060.00
Student Expenses	5,67,177.00	Grants Received	9,76,66,388.00
Indirect Expenses	8,90,698.04	Indirect Incomes	6,15,498.00
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		
Total	10,05,71,946.00	Total	10,05,71,946.00





Independent Auditor's Report

We have audited the attached Balance Sheet of Bhonsala Military College-Academic Non-Grant (Unit 203) as at 31st 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 (Academic Non Grant) - Unit 203

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 (Academic Non Grant)

UDIN: 23138798BGVWY11972
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	Rupees	Rupees
Trust Funds or Corpus	01	-	-	-	-	Immovable properties	06	-	-	-	-
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		-	-	-	-
Other Esarmarked Funds	02	-	-	-	-	Investments	07	32,90,293	32,90,293	57,52,166	57,52,166
Depreciation Fund		-	-	-	-						
Sinking Fund		-	-	-	-						
Reserve Fund		-	-	-	-						
Any Other Fund		-	-	-	-						
Loan (Secured or Unsecured)	03	-	-	-	-	Furniture and Fixtures, and Other Assets	08	-	-	-	-
From Trustees		-	-	-	-	Opening Balance		21,95,875	21,95,875	21,95,875	21,95,875
From Others		-	-	-	-	Add: Additions During the Year		23,85,222	23,85,222	6,18,430	6,18,430
		-	-	-	-	Less: Deletion During the Year		-	-	-	-
		-	-	-	-	Less: Depreciation		11,77,567	11,77,567	6,14,118	6,14,118
Liabilities	04	-	-	-	-	Loan (Secured or Unsecured)	09	-	-	-	-
Other Liabilities		-	-	-	-	Goodwill		-	-	-	-
For Advance		-	-	-	-	Loans Scholarships		-	-	-	-
For Rent and other deposits		-	-	-	-	Other Loans		-	-	-	-
For Sundry credit balance		-	-	-	-			-	-	-	-
		-	-	-	-	Advances	10	-	-	-	-
Income and Expenditure Account	05	-	-	-	-	To Trustees		-	-	-	-
Balance as per last Balance Sheet		-	-	-	-	To Employees		-	-	-	-
Less Transferred to Endowment Fund		-	-	-	-	To Contractor		-	-	-	-
Add Less : Surplus or deficit as per Income and Expenditure Account		-	-	-	-	To Lawyers		-	-	-	-
		-	-	-	-	To Others		-	-	-	-
		-	-	-	-	- a) Advances		-	-	-	-
		-	-	-	-	- b) Deposits		-	-	-	-
		-	-	-	-	Advances to other inter group institutes		-	-	-	-
		-	-	-	-	Income Outstanding	11	-	-	-	-
		-	-	-	-	Rent	(a)	-	-	-	-
		-	-	-	-	Interest	(b)	-	-	-	-
		-	-	-	-	Other Income		-	-	-	-
		-	-	-	-	Cash and Bank Balances	12	-	-	-	-
		-	-	-	-	(a) In current or savings account		50,809	50,809	5,06,430	5,06,430
		-	-	-	-	(b) With the trustee		-	-	-	-
		-	-	-	-	(c) With Manager		-	-	-	-
		-	-	-	-	Total	13	3,84,34,479	3,84,34,479	3,49,28,574	3,49,28,574

For Bhonsala Military College Academic NG

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



(Jay S. Shah)
Partner
MRN : 138798

Chairman
College Committee
B.M.C., Nasik

Principal
Bhonsala Military College
Rambhoomi, Nasik-422 005

UDIN: 23136798BQW5Y1972
Place : Pune
Date : 13.04.2023

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

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
Total	-	-

Sch 3 :Current Liabilities

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Library Deposit	1,66,600	1,30,520
Laboratory Deposit	33,500	22,500
Total	2,00,100	1,53,020

Sch 4 : Rent and other Liabilities

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Scholarship	45,487	2,16,320
Student Excess Fees	-	20,970
Total	45,487	2,37,290

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		
State Bank of India	-	25,78,558
Investment		
State Bank of India	32,90,293	31,73,608
Total	32,90,293	57,52,166



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

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Books & Periodicals	3,27,595	3,34,581
Computers Pheripherals	17,93,045	5,02,812
Furniture & Fixtures	1,18,225	1,07,294
Idols	2,759	2,759
Office Equipment	11,61,908	12,48,429
Total	34,03,530	21,95,875

Sch 9 : Advances to Employees

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Advance against Salary	-	-
Total	-	-

Sch 10 : Advances to Contractors

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Advance to contractors	-	-
Total	-	-

Sch 11 : Advances to Others/Deposit

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Deposit with High-Court	-	-
Total	-	-

Sch 12 : Cash at Bank

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
State Bank of India	24,886	3,09,049
HDFC Bank	25,923	3,17,494
Thane Janata Sahakar Bank	-	29,891
Total	50,809	6,56,435

Sch 13 : Cash in hand

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



Expenditures	Sch	2022-23		2021-22		Income	Sch	2022-23		2021-22		Total
		Rupees	Paise	Rupees	Paise			Rupees	Paise	Rupees	Paise	
To Expenditure in Respect of Properties - Rates, Taxes, cess, Repairs & maintenance Salaries Insurance Depreciation	14	3,78,352	-	2,77,753	-	By Rent (Assessed) - (Realised) -	20	NIL	-	NIL	-	
To Establishment Expenses	15	1,09,30,734	3,78,392	83,76,693	2,77,753	By Interest (Assessed) - (Realised) - On Securities On Loan (Staff Loan) On Bank Account	21	NIL	-	NIL	-	2,62,187
To Remuneration to Trustees	16	-	NIL	-	-	By Dividend	22	2,63,745	2,63,745	2,63,745	-	
To Remuneration to Trustees (in case of death) to the head of the math, including his house hold expenditure, if any	17	-	-	-	-	By Donation in Kind	23	-	-	-	-	
To Legal Expenses	18	-	-	-	-	By Donation	24	-	-	-	-	
To Audit Fees	19	-	-	-	-	By Grants	25	-	-	-	-	
To Contribution and Fees	20	-	-	-	-	By Income from Other Source	26	2,63,979	1,94,100	1,94,100	-	1,21,27,512
To Amounts Written off - (a) Bad Debts (b) Loans Scholarships (c) Inoperable rents (d) Other Income	21	NIL	-	NIL	-	Other Income Fees from Student	27	1,52,78,529	1,15,33,452	1,15,33,452	-	
To Miscellaneous expenses	22	-	-	-	-	To Deficit carried over to Balance Sheet Deficit During the year	28	-	-	-	-	
To Depreciation	23	11,77,567	6,14,118	6,14,118	-		29	-	-	-	-	
To Amounts transferred to Reserve or Specific Funds General Fund	24	-	-	-	-		30	-	-	-	-	
To Expenditure on object of Trust (a) Religious (b) Educational (c) Medical Relief (d) Relief of Poverty (e) Other Charitable Objects	25	NIL	-	NIL	-		31	-	-	-	-	
To Surplus carried over to Balance Sheet Surplus During the year	26	9,69,932	3,37,184	3,37,184	3,37,184		32	-	-	-	-	
Total		3,67,94,353	27,83,981	1,23,85,650	1,23,85,650	Total		1,87,94,263	1,87,94,263	1,87,94,263	1,87,94,263	1,33,69,650

For Bhonsala Military College Academic MS

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



(Jyoti S. Shah)
Partner
MRN : 130736

Principal
Bhonsala Military College
Rambhoomi, Nasik-422 005

Chairman
College Committee
B.M.C., Nasik

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

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
Rates, Taxes, cess,	-	-
Repairs & Maintenance	3,78,392	2,77,753
Insurance	-	-
Depreciation	-	-
Total	3,78,392	2,77,753

Sch 15 : Establishment Expenses

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Society Charges paid	12,38,970	12,50,163
Bank charges	2,368	1,416
Committee Expenses	11,757	-
Computer & Software Expenses	1,74,188	1,59,320
Computer Repairs & Maintenance Expenses	3,726	650
Electricity Expenses	-	-
Food Expenses	4,250	-
Function Expenses	36,800	5,160
Garden Expenses	14,550	29,035
Newspaper & subscription Expenses	62,136	9,022
Office Expenses	45,127	45,658
Postage & courier Expenses	2,000	500
Printing & stationery Expenses	1,86,938	1,47,749
Remuneration Expenses	-	-
Seminar & Conference Expenses	15,240	-
Statutory Fine & Penalties	649	-
Telephone Expenses	61,005	42,584
Travelling & conveyance Expenses	80,624	41,660
Salaries	86,90,408	68,43,776
Total	1,06,30,734	83,76,693

Sch 19 : Educational Expenses

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Books Expenses	8,274	-
Student related Expenses		
University Share (PG)	1,01,793	97,856
University Share (UG)	3,66,355	2,24,316
Affiliation Fees	3,53,200	-
Educational Study Tour	1,560	5,270
Eligibility Remuneration Expenses	70,690	-
Online Admission Process Expenses	55,495	-
Student Expenses General	1,565	9,742
Total	9,56,932	3,37,184



Sch 20 :Rent Received

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Rent Received	-	-
Total	-	-

Sch 21 : Bank Interest

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Interest on FD	2,46,088	2,47,673
Interest on Saving bank account	17,657	14,514
Total	2,63,745	2,62,187

Sch 22 : Donation

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

Sch 23 : Grants

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Grants received from Government	-	-
Total	-	-

Sch 24 : Other Income

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
T C Fee	50,580	47,390
Other receipts	82,433	-
Factotum Charges	11,520	61,100
Fine & Penalties	-	550
Practical Journal	73,360	85,060
Bajaj Finserv Course	35,000	-
Processing Fees	1,066	-
Total	2,53,979	1,94,100

Sch 25: Fees

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
School /college Fees	1,62,76,529	1,19,33,412
Total	1,62,76,529	1,19,33,412



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

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	3,34,581	66,591	1,08,615	-	-	5,09,787	1,82,192	3,27,595
Computer Peripherals	5,02,812	8,18,000	12,50,697	-	-	25,71,509	7,78,464	17,93,045
Furniture & Fixtures	1,07,294	-	22,800	-	-	1,30,094	11,869	1,18,225
Idols	2,759	-	-	-	-	2,759	-	2,759
Office Equipment	12,48,429	1,18,519	-	-	-	13,66,948	2,05,042	11,61,906
Grand Total	21,95,875	10,03,110	13,82,112	-	-	45,81,097	11,77,567	34,03,530



Bhonsala Military College - Academic Non Grant
Nashik

Balance Sheet
1-Apr-2022 to 31-Mar-2023

Liabilities		as at 31-Mar-2023	Assets		as at 31-Mar-2023
Current Liabilities		2,45,587.00	Investments		32,90,293.00
Deposit (Liability)	2,00,100.00		FD-SBI-33462677551	2,19,466.00	
Other Liabilities	45,487.00		FD-SBI-33501571607	4,45,634.00	
			FD-SBI-33501575181	4,44,089.00	
Excess of income over expenditure		3,81,88,891.99	FD-SBI-33501576934	2,23,192.00	
Opening Balance	3,45,38,264.13		FD-SBI-33620842722	2,31,211.00	
Current Period	36,50,627.86		FD-SBI-33620843475	11,56,142.00	
			FD-SBI-38709386283	5,70,559.00	
			Current Assets		50,808.87
			Bank Accounts	50,808.87	
			Intersection		3,16,89,847.12
			BMC Senior College - 201	22,23,706.00	
			CHMES Nashik Division	2,94,66,141.12	
			Movable Fixed Assets		34,03,530.00
			Books & Periodicals	3,27,595.00	
			Computer Peripherals	17,93,045.00	
			Furniture & Fixtures	1,18,225.00	
			Idols	2,759.00	
			Office Equipments	11,61,906.00	
Total		3,84,34,478.99	Total		3,84,34,478.99



Bhonsala Military College - Academic Non Grant
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
Direct Expenses	96,41,066.00	Direct Incomes	1,62,76,529.00
Salary	86,90,408.00	Fees	1,62,76,529.00
Student Expenses	9,50,658.00		
Indirect Expenses	35,02,559.14	Indirect Incomes	5,17,724.00
Other Revenue Expenses	7,03,904.14	Bank Interest	2,63,745.00
Repairs & Maintainance	3,82,118.00	Other Income	2,53,979.00
Depreciation on Assets	11,77,567.00		
Society Charges Paid	12,38,970.00		
Excess of income over expenditure	36,50,627.86		
Total	1,67,94,253.00	Total	1,67,94,253.00



Bhonsala Military College - Academic Non Grant

Nashik

Trial Balance

1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Current Liabilities	3,90,309.50 Cr	68,43,251.00	66,98,528.50	2,45,587.00 Cr
Sundry Creditors		31,58,799.00	31,58,799.00	
Deposit (Liability)	1,53,020.00 Cr	1,890.00	48,970.00	2,00,100.00 Cr
Laboratory Deposit (PG)	7,400.00 Cr		2,100.00	9,500.00 Cr
Laboratory Deposit (UG)	15,100.00 Cr	500.00	9,400.00	24,000.00 Cr
Library Deposit (PG)	56,900.00 Cr	430.00	12,400.00	68,870.00 Cr
Library Deposit (UG)	73,620.00 Cr	960.00	25,070.00	97,730.00 Cr
Net Off Transactions		8,80,639.00	8,80,639.00	
TDS Income Tax		34,144.00	34,144.00	
TDS - 94C		4,937.00	4,937.00	
TDS - 94J		29,207.00	29,207.00	
Dr. Moonje Credit Society		52,419.00	52,419.00	
L.I.C.		35,113.00	35,113.00	
PF Employee Share -Non Teaching		1,73,394.00	1,73,394.00	
PF Employee Share-Teaching		4,79,025.00	4,79,025.00	
Professional Tax		89,950.00	89,950.00	
Retention Money		16,594.00	16,594.00	
Other Liabilities	2,37,289.50 Cr	28,01,923.00	26,10,120.50	45,487.00 Cr
College Facility Fee (PG)		1,34,925.00	1,34,925.00	
College Facility Fee (UG)		5,36,000.00	5,36,000.00	
Scholarship (Balance Sheet)	2,16,319.50 Cr	16,07,569.00	14,36,736.50	45,487.00 Cr
Scholarship - Blue Cross Laboratories Ltd		4,35,000.00	4,35,000.00	
Student Excess Fees	20,970.00 Cr	23,118.00	2,148.00	
Student Fees -Senior College Unit 201		65,311.00	65,311.00	
Investments	31,73,608.00 Dr	1,16,685.00		32,90,293.00 Dr
FD-SBI-33462677551	2,11,306.00 Dr	8,160.00		2,19,466.00 Dr
FD-SBI-33501571607	4,32,127.00 Dr	13,507.00		4,45,634.00 Dr
FD-SBI-33501575181	4,30,629.00 Dr	13,460.00		4,44,089.00 Dr
FD-SBI-33501576934	2,16,427.00 Dr	6,765.00		2,23,192.00 Dr
FD-SBI-33620842722	2,21,633.00 Dr	9,578.00		2,31,211.00 Dr
FD-SBI-33620843475	11,08,245.00 Dr	47,897.00		11,56,142.00 Dr
FD-SBI-38709386283	5,53,241.00 Dr	17,318.00		5,70,559.00 Dr
Current Assets	32,34,992.51 Dr	2,92,33,772.15	3,24,17,955.79	50,808.87 Dr
Loans & Advances (Asset)		2,16,600.00	2,16,600.00	
Advance Against Expenses		1,01,600.00	1,01,600.00	
Adv-Exp-Arundhati Sonawane		10,000.00	10,000.00	
Adv-Exp-B.R Mogal		1,500.00	1,500.00	
Adv-Exp-Dattatreya Nimbalkar		1,500.00	1,500.00	
Adv-Exp-D.B Navsare		1,500.00	1,500.00	
Adv-Exp-Deepak Thombare		7,000.00	7,000.00	
Adv-Exp-D.R. Nirgude		21,000.00	21,000.00	
Adv-Exp-Ganesh Borse		1,800.00	1,800.00	
Adv-Exp-Gayatri Joshi		8,000.00	8,000.00	
Adv-Exp-H.S Patil		13,000.00	13,000.00	
Adv-Exp-Kailesh Vlspute		3,000.00	3,000.00	
Adv-Exp-K.Binu		14,500.00	14,500.00	
Adv-Exp-Mahesh Pawar		1,500.00	1,500.00	
Adv-Exp-M.N.Mahajan		17,000.00	17,000.00	
Adv-Exp-Priyanka Patil		300.00	300.00	
Advance Against Salary		1,15,000.00	1,15,000.00	
Adv-Salary-Rajaram Patil		85,000.00	85,000.00	
Adv-Salary-Sarvesh Dixit		30,000.00	30,000.00	
Carried Over	60,18,291.01 Dr	3,61,93,708.15	3,91,16,484.29	30,95,514.87 Dr



continued ...

Bhonsala Military College - Academic Non Grant

Trial Balance : 1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	60,18,291.01 Dr	3,61,93,708.15	3,91,16,484.29	30,95,514.87 Dr
Cash-in-Hand		1,83,434.00	1,83,434.00	
Cash		1,83,434.00	1,83,434.00	
Bank Accounts	6,56,434.51 Dr	2,88,33,738.15	2,94,39,363.79	50,808.87 Dr
HDFC Bank A/c. 50200040648005	3,17,494.20 Dr	1,62,38,908.14	1,65,30,479.09	25,923.25 Dr
State Bank of India A/c. 10338703700	3,09,049.31 Dr	1,25,94,304.01	1,28,78,467.70	24,885.62 Dr
Thane Janata Sahakari Bank A/c. 1453	29,891.00 Dr	526.00	30,417.00	
Fixed Deposit	25,78,558.00 Dr		25,78,558.00	
FD-SBI-33147459134	25,78,558.00 Dr		25,78,558.00	
Direct Incomes		48,38,566.00	2,11,15,095.00	1,62,76,529.00 Cr
Fees		48,38,566.00	2,11,15,095.00	1,62,76,529.00 Cr
Post Graduate Fees		14,82,259.00	59,43,528.00	44,61,269.00 Cr
Admission Fees (PG)		30.00	12,510.00	12,480.00 Cr
Ashwamedh Fees (PG)		60.00	7,530.00	7,470.00 Cr
Computerisation of Record Fee (PG)		75.00	25,000.00	24,925.00 Cr
Development Fund Fee (PG)		329.00	41,767.00	41,438.00 Cr
Disaster Management Fee (PG)		40.00	5,020.00	4,980.00 Cr
Eligibility Fee (PG)		950.00	52,900.00	51,950.00 Cr
Fees - 2018-19 (PG)			26,260.00	26,260.00 Cr
Fees - 2019-20 (PG)			20,085.00	20,085.00 Cr
Fees - 2020-21 (PG)			4,13,047.00	4,13,047.00 Cr
Fees 2021-22 (PG)			10,26,537.00	10,26,537.00 Cr
General Maintenance of Lab Fee (PG)		2,511.00	52,511.00	50,000.00 Cr
Gymkhana Fee (PG)		200.00	62,250.00	62,050.00 Cr
I Card Fee (PG)		230.00	8,980.00	8,750.00 Cr
Laboratory Fees (PG)		2,94,365.00	9,29,505.00	6,35,140.00 Cr
Library Fees (PG)		412.00	74,912.00	74,500.00 Cr
Magazine Fee (PG)		100.00	12,550.00	12,450.00 Cr
NSS Fee (PG)		60.00	2,560.00	2,500.00 Cr
Online Fees (PG)		310.00	25,310.00	25,000.00 Cr
Registration Fee (PG)		25.00	24,600.00	24,575.00 Cr
Seminar & Workshop Fee (PG)		125.00	12,600.00	12,475.00 Cr
Skill Based Course Fees (PG)		2,450.00	1,27,300.00	1,24,850.00 Cr
Sports Activity Fee (PG)		20.00	49,830.00	49,810.00 Cr
Student Activity Fees (PG)		60.00	7,560.00	7,500.00 Cr
Student AID Fund Fees (PG)		75.00	6,675.00	6,600.00 Cr
Student Insurance Fee (PG)		10.00	5,000.00	4,990.00 Cr
Student Welfare Fund Fee (PG)		112.00	25,037.00	24,925.00 Cr
Term Fee (PG)		35.00	7,535.00	7,500.00 Cr
Tution Fees (PG)		11,79,655.00	28,75,637.00	16,95,982.00 Cr
Verification of Record Fee (PG)		20.00	2,520.00	2,500.00 Cr
Under Graduate Fees		31,05,983.00	1,20,29,684.00	89,23,701.00 Cr
Admission Fee (UG)		220.00	38,820.00	38,600.00 Cr
Ashwamedh Fees (UG)		150.00	23,190.00	23,040.00 Cr
Computerisation of Record Fees (UG)		455.00	77,155.00	76,700.00 Cr
Development Fund Fees (UG)		1,565.00	1,39,815.00	1,38,250.00 Cr
Disaster Management Fees (UG)		100.00	15,460.00	15,360.00 Cr
E.A.C.Fee		240.00	240.00	
Eligibility Fees (UG)		4,300.00	1,87,350.00	1,83,050.00 Cr
General Maintainnace of Lab Fee (UG)		5,153.00	3,27,203.00	3,22,050.00 Cr
Gymkhana Fees (UG)		1,060.00	1,92,810.00	1,91,750.00 Cr
I Card Fee (UG)		143.00	27,128.00	26,985.00 Cr
Laboratory Breakage Fee (UG)		25.00	8,525.00	8,500.00 Cr
Laboratory Fee (UG)		3,85,887.00	29,38,858.00	25,52,971.00 Cr
Library Fee (UG)		900.00	1,54,300.00	1,53,400.00 Cr
Magazine Fee (UG)		200.00	38,550.00	38,350.00 Cr
Carried Over	60,18,291.01 Dr	4,10,32,274.15	6,02,31,579.29	1,31,81,014.13 Cr



continued ...

Bhonsala Military College - Academic Non Grant

Trial Balance : 1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	60,18,291.01 Dr	4,10,32,274.15	6,02,31,579.29	1,31,81,014.13 Cr
Medical Exam Fees (UG)			35,970.00	35,970.00 Cr
NSS Fees (UG)		40.00	7,720.00	7,680.00 Cr
Online Fees (UG)		400.00	77,100.00	76,700.00 Cr
Physical Education Scheme Fee (UG)		270.00	41,370.00	41,100.00 Cr
Registration Fees (UG)		350.00	57,915.00	57,565.00 Cr
Seminar & Workshop Fee (UG)		200.00	38,600.00	38,400.00 Cr
Sports Activity Fees (UG)		800.00	1,54,200.00	1,53,400.00 Cr
Student Activity Fees (UG)		105.00	23,115.00	23,010.00 Cr
Student AID Fund Fees (UG)		50.00	11,130.00	11,080.00 Cr
Student Insurance Fees (UG)		90.00	15,530.00	15,440.00 Cr
Student Welfare Fund Fee (UG)		530.00	92,690.00	92,160.00 Cr
Term Enf Exam Fee (UG)		300.00	300.00	
Term Fees (UG)		150.00	23,220.00	23,070.00 Cr
Tuition Fees (Other State) (UG)			10,000.00	10,000.00 Cr
Tuition Fees (UG)		27,02,270.00	72,63,720.00	45,61,450.00 Cr
Verification of Record Fee (UG)		30.00	7,700.00	7,670.00 Cr
B. Voc Course Fee			46,800.00	46,800.00 Cr
Fee Refund		2,50,324.00		2,50,324.00 Dr
Fees - 2015-16 (UG)			7,840.00	7,840.00 Cr
Fees - 2016-17 (UG)			3,930.00	3,930.00 Cr
Fees - 2017-18 (UG)			5,115.00	5,115.00 Cr
Fees - 2018-19 (UG)			58,759.00	58,759.00 Cr
Fees - 2019-20 (UG)			1,59,872.00	1,59,872.00 Cr
Fees - 2020-21 (UG)			9,11,761.00	9,11,761.00 Cr
Fees - 2021-22 (UG)			19,47,806.00	19,47,806.00 Cr
Direct Expenses		96,63,641.00	22,575.00	96,41,066.00 Dr
Salary		87,12,983.00	22,575.00	86,90,408.00 Dr
Salary-Non Teaching		18,58,561.00		18,58,561.00 Dr
Salary-Non Teaching NG		18,58,561.00		18,58,561.00 Dr
Salary-Teaching		55,54,971.00	22,287.00	55,32,684.00 Dr
Salary-Teaching NG		55,54,971.00	22,287.00	55,32,684.00 Dr
Honorarium		86,000.00		86,000.00 Dr
LIC Group Gratuity		1,42,393.00		1,42,393.00 Dr
PF Administration Charges		52,081.00		52,081.00 Dr
PF Employer Share -Non Teaching		1,73,394.00	27.00	1,73,367.00 Dr
PF Employer Share -Teaching		4,79,025.00	261.00	4,78,764.00 Dr
Remuneration		3,66,558.00		3,66,558.00 Dr
Student Expenses		9,50,658.00		9,50,658.00 Dr
University Share (PG)		1,01,793.00		1,01,793.00 Dr
Ashwamedh Payment (PG)		7,308.00		7,308.00 Dr
Computerisation of Record Payment (PG)		6,175.00		6,175.00 Dr
Development Fund Payment (PG)		7,425.00		7,425.00 Dr
Disaster Management Payment (PG)		4,310.00		4,310.00 Dr
Eligibility Fees Payment (PG)		35,780.00		35,780.00 Dr
Gymkhana Payment (PG)		10,970.00		10,970.00 Dr
NSS Payment (PG)		2,010.00		2,010.00 Dr
Registration Payment (PG)		3,025.00		3,025.00 Dr
Sports Activity Payment (PG)		12,350.00		12,350.00 Dr
Student Insurance Payment (PG)		4,480.00		4,480.00 Dr
Student Welfare Payment (PG)		7,960.00		7,960.00 Dr
University Share (UG)		3,66,355.00		3,66,355.00 Dr
Ashwamedh Fees (SPPU Share)		18,384.00		18,384.00 Dr
Computerisation of Record Fee (SPPU Share)		19,150.00		19,150.00 Dr
Development Fund Fee (SPPU Share)		27,350.00		27,350.00 Dr
Disaster Management Fund Fee (SPPU Share)		7,660.00		7,660.00 Dr
Carried Over	60,18,291.01 Dr	5,06,95,915.15	6,02,54,154.29	35,39,948.13 Cr



continued...

Bhonsala Military College - Academic Non Grant

Trial Balance : 1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	60,18,291.01 Dr	5,06,95,915.15	6,02,54,154.29	35,39,948.13 Cr
Eligibility Fees (SPPU Share)		1,31,330.00		1,31,330.00 Dr
Gymkhana Fees (SPPU Share)		38,300.00		38,300.00 Dr
Medical Fees (SPPU Share)		4,030.00		4,030.00 Dr
NSS Fees (SPPU Share)		7,660.00		7,660.00 Dr
Registration Fee Payment (SPPU Share)		19,150.00		19,150.00 Dr
Sports Activity Fees Payment (SPPU Share)		38,300.00		38,300.00 Dr
Sports Activity Fees (Local Sports Committee)		9,081.00		9,081.00 Dr
Student Insurance Fees (SPPU Share)		15,320.00		15,320.00 Dr
Student Welfare Fund Fees (SPPU Share)		30,640.00		30,640.00 Dr
Affiliation Fees		3,53,200.00		3,53,200.00 Dr
Educational Study Tour		1,560.00		1,560.00 Dr
Eligibility Remuneration Expenses		70,690.00		70,690.00 Dr
Online Admission Process Expenses		55,495.00		55,495.00 Dr
Student Expenses General		1,565.00		1,565.00 Dr
Indirect Incomes		12,961.00	5,30,685.00	5,17,724.00 Cr
Bank Interest		2,305.00	2,66,050.00	2,63,745.00 Cr
FD Bank Interest		2,305.00	2,48,393.00	2,46,088.00 Cr
Saving Bank Interest			17,657.00	17,657.00 Cr
Other Income		10,656.00	2,64,635.00	2,53,979.00 Cr
Bajaj Finserv CSR Fees			35,000.00	35,000.00 Cr
Factotum Charges (Receipts)			11,520.00	11,520.00 Cr
Other Receipts		8,236.00	90,669.00	82,433.00 Cr
Practical Journal			73,380.00	73,380.00 Cr
Processing Fee		2,000.00	3,066.00	1,066.00 Cr
TC Fees		420.00	51,000.00	50,580.00 Cr
Indirect Expenses		39,33,029.33	4,30,470.19	35,02,559.14 Dr
Other Revenue Expenses		11,34,374.33	4,30,470.19	7,03,904.14 Dr
Bank Charges		2,389.65	22.00	2,367.65 Dr
Books Expenses		6,274.00		6,274.00 Dr
Committee Expenses		11,757.00		11,757.00 Dr
Computer & Software Expenses		1,74,586.00	400.00	1,74,186.00 Dr
Food Expenses		4,250.00		4,250.00 Dr
Function Expenses		36,800.00		36,800.00 Dr
Garden Expenses		14,550.00		14,550.00 Dr
GST Expenses		4,07,715.68	4,07,715.68	
Newspaper/Journal/Magazine Expenses		71,529.00	9,392.51	62,136.49 Dr
Office Expenses		45,127.00		45,127.00 Dr
Postage & Courier Expenses		2,000.00		2,000.00 Dr
Printing & Stationery Expenses		1,89,938.00	3,000.00	1,86,938.00 Dr
Seminar & Conference Expenses		15,240.00		15,240.00 Dr
Staff Welfare Expenses		9,610.00	9,610.00	
Statutory Fine & Penalties		649.00		649.00 Dr
Telephone Expenses		61,005.00		61,005.00 Dr
Travelling & Conveyance Expenses		80,954.00	330.00	80,624.00 Dr
Repairs & Maintenance		3,82,118.00		3,82,118.00 Dr
Computer Repairs & Maintainances		3,726.00		3,726.00 Dr
Electric Repairs & Maintainances		1,97,348.00		1,97,348.00 Dr
General Repairs & Maintainances		1,81,044.00		1,81,044.00 Dr
Depreciation on Assets		11,77,567.00		11,77,567.00 Dr
Society Charges Paid		12,38,970.00		12,38,970.00 Dr
Intersection	2,63,24,098.12 Dr	1,17,20,813.00	63,55,064.00	3,16,89,847.12 Dr
BMC Senior College - 201	22,23,706.00 Dr			22,23,706.00 Dr
CHMES Nashik Division	2,41,00,392.12 Dr	1,17,20,813.00	63,55,064.00	2,94,66,141.12 Dr
Carried Over	3,23,42,389.13 Dr	6,63,62,718.48	6,75,70,373.48	3,11,34,734.13 Dr



continued ...

Bhonsala Military College - Academic Non Grant

Trial Balance : 1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	3,23,42,389.13 Dr	6,63,62,718.48	6,75,70,373.48	3,11,34,734.13 Dr
Movable Fixed Assets	21,95,875.00 Dr	23,85,222.00	11,77,567.00	34,03,530.00 Dr
Books & Periodicals	3,34,581.00 Dr	1,75,206.00	1,82,192.00	3,27,595.00 Dr
Books & Periodicals	3,34,581.00 Dr	1,75,206.00	1,82,192.00	3,27,595.00 Dr
Computer Peripherals	5,02,812.00 Dr	20,68,697.00	7,78,464.00	17,93,045.00 Dr
CCTV & Camera	11,960.00 Dr		4,784.00	7,176.00 Dr
Computer Peripherals	4,15,924.00 Dr	2,91,151.00	2,24,600.00	4,82,475.00 Dr
Computer System/ Laptop	47,402.00 Dr	17,77,546.00	5,38,070.00	12,86,878.00 Dr
Printers & Scanners	31.00 Dr		12.00	19.00 Dr
Projector	27,495.00 Dr		10,998.00	16,497.00 Dr
Furniture & Fixtures	1,07,294.00 Dr	22,800.00	11,869.00	1,18,225.00 Dr
Electrification	53,331.00 Dr		5,333.00	47,998.00 Dr
Furniture & Fixtures	53,963.00 Dr	22,800.00	6,536.00	70,227.00 Dr
Idols	2,759.00 Dr			2,759.00 Dr
Idols	2,759.00 Dr			2,759.00 Dr
Office Equipments	12,48,429.00 Dr	1,18,519.00	2,05,042.00	11,61,906.00 Dr
Barcode Scanner	907.00 Dr		136.00	771.00 Dr
EPABX System	56,956.00 Dr		8,543.00	48,413.00 Dr
Fire Extinguishers	5,388.00 Dr		808.00	4,580.00 Dr
Laboratory Equipments	1,31,627.00 Dr		19,744.00	1,11,883.00 Dr
Office Equipments	8,00,172.00 Dr	1,18,519.00	1,37,804.00	7,80,887.00 Dr
UPS Batteries/ Invertor/ Generator	2,19,586.00 Dr		32,938.00	1,86,648.00 Dr
Water Purifier/ Cooler	33,793.00 Dr		5,069.00	28,724.00 Dr
Profit & Loss A/c	3,45,38,264.13 Cr			3,45,38,264.13 Cr
Grand Total		6,87,47,940.48	6,87,47,940.48	





Independent Auditor's Report

We have audited the attached Balance Sheet of **Bhonsala Military College-Non Grant (Unit 208)** as at 31st 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

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 (Non Grant) - Unit 208

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 (Non Grant)

UDIN: 23138798BGVWYI1972
Place: Pune
Date: 13.04.2023



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 - Non Grant - Unit 208

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
Earmarked Funds	-	-
Corpus For CSR	2,99,999	-
Total	2,99,999	-

Sch 3 : Current Liabilities

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Student Deposit	3,36,850	2,95,850
Alumni Association	-	-
Total	3,36,850	2,95,850

Sch 4 : Rent and other Liabilities

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

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
Investment	-	-
Jalgaon Janata Sahakari Bank	-	28,58,595
State Bank of India	-	-
Total	-	28,58,595



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

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Books & periodicals	31,178	51,964
Computers peripherals	6,29,119	66,659
Furniture & fixtures	29,45,294	24,23,143
Live stock	2,02,030	2,02,030
Office equipment	20,25,332	13,31,374
Computers peripherals CSR	7,99,997	-
Total	66,32,951	40,75,171

Sch 9 : Advances to Employees

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Advance against Salary	-	10,000
Total	-	10,000

Sch 10 : Advances to Contractors

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Advance to contractors	-	-
Total	-	-

Sch 11 : Advances to Others/Deposit

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Telephone Deposit	8,800	8,800
Electricity Deposit	1,16,579	1,36,949
YCMOU Deposit	5,000	5,000
TDS 94Q Receivable from MSEB	647	-
Total	1,31,026	1,50,749

Sch 12 : Cash at Bank

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
State Bank of India	25,509	6,55,767
Axis Bank	3,973	3,973
Jalgaon Janata Sahakari Bank	2,11,837	15,54,510
HDFC Bank	1,727	92,888
Total	2,43,046	23,07,138

Sch 13 : Cash in hand

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



Expenditure	Sch	2022-23		2021-22		2022-23		2021-22	
		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
To Expenditure in respect of Properties - Rates, Taxes, Cess, Repairs & maintenance Salaries Insurance Depreciation	14	11,93,694	-	9,70,646	-	NIL	NIL		
To Establishment Expenses	15	1,83,02,750	11,93,694	1,31,87,556	9,70,646	2,50,403	2,89,483	4,16,000	4,16,000
To Remuneration to Trustees	16	-	-	-	-	-	-	-	-
To Remuneration to Trustees (in case of death) to the head of the math, including his house hold expenditure, if any	17	-	-	-	-	-	-	-	-
To Legal Expenses	18	-	-	-	-	-	-	-	-
To Audit Fees	19	-	-	-	-	-	-	-	-
To Contribution and Fees	20	-	-	-	-	-	-	-	-
To Amounts Written off- (a) Bad Debts (b) Loans Sanctioned (c) Intoxicable debts (d) Other Income	21	-	-	-	-	-	-	-	-
To Miscellaneous expenses	22	-	-	-	-	-	-	-	-
To Depreciation	23	8,00,997	-	5,61,602	-	22,15,767	3,23,69,696	23,00,185	2,32,57,653
To Amounts transferred to Reserve or Specific Funds General Fund	24	-	-	-	-	3,01,53,329	-	2,09,57,495	-
To Expenditure on object of Trust (a) Religious (b) Educational (c) Medical Relief (d) Relief of Poverty (e) Other Charitable Objects	25	-	-	-	-	-	-	-	-
To Surplus carried over to Balance Sheet Surplus During the year	26	-	-	-	-	-	-	-	-
Total		3,36,19,509	82,12,871	2,36,74,661	3,36,19,509	3,36,19,509	3,36,19,509	3,36,74,661	3,36,74,661

For Bhonsala Military College Academic NS

For Shared Shah & Co.
Chartered Accountants
Firm : 10001W


Jay S. Shah
Partner
MPP : 138756


Chairman
College Committee
B.M.C., Nashik


Principal
Bhonsala Military College
Bhonsala, Nashik-422 005

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

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 & Maintainances	11,93,594	9,76,846
Total	11,93,594	9,76,846

Sch 15 : Establishment Expenses

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Annual Maintenance Charges	9,440	-
Bank Charges	2,324	799
Computer & Software expenses	18,650	5,600
Computer Repairs & Maintenance Charges	4,053	2,400
Electricity Expenses	5,75,970	2,10,507
Fines & Penalties	10,218	-3,550
Function expenses	4,46,853	69,434
Garden expenses	28,219	44,656
Govt Course Fees exps(Ag C Div Fees)	-	3,68,825
Newspaper & subscription expenses	8,611	368
Office expenses	35,120	27,453
Online Admission process expenses	-	17,875
Petrol/ Fuel expenses	60,857	56,416
Postage & courier expenses	730	751
Printing & stationery expenses	3,85,080	3,34,026
Salaries	1,02,83,670	72,17,741
Sanitation Expenses	94,837	2,15,076
Security Expenses	18,36,000	18,36,000
Seminar & Workshop Expenses	4,017	-
Society Charges paid	23,67,457	26,45,430
Staff welfare Expenses	25,465	3,500
Telephone Expenses	73,311	13,159
Travelling & Conveyance Expenses	12,007	59,370
Vehicle Repairs & Maintenance Charges	6,569	1,065
Water Expenses	13,320	60,656
Total	1,63,92,758	1,31,67,656

Sch 16 : Educational Expenses

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Alumni Association Expenses	79,850	12,502
Books Expenses	93,400	-
Military Training Expenses	11,38,684	6,00,000
Store Expenses	10,32,483	7,23,107
Student Related Expenses :		
Barber Expenses	29,610	7,854
Cobbler Expenses	2,396	-
Laboratory Expenses	1,006	-
KAMRI Expenses	-	10,850
Medical Expenses	36,186	2,02,400
Mess Expenses	32,90,155	13,12,397
Milk Expenses	6,78,255	4,08,974
NCC/ NDA Expenses	50,322	29,523
Online Admission Process Expenses	6,710	-
Photo Expenses	5,025	2,780
Prize Expenses	3,030	-
Refreshment Expenses for Students	650	1,446
Sports Expenses	1,78,101	1,02,300
Student Expenses General	2,56,817	1,18,483
Student Insurance Expenses	99,681	-
Washerman Expenses	1,59,589	2,03,077
Total	71,41,740	37,35,693



Sch 20 :Rent Received

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Rent Received	-	-
Total	-	-

Sch 21 : Bank Interest

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Interest on FD	1,35,459	3,26,775
Interest on Saving bank account	1,15,004	90,134
Total	2,50,463	4,16,909

Sch 22 : Donation

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

Sch 23 : Grants

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Grants received from University	-	-
Total	-	-

Sch 24 : Other Income

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
College Facility Fee	17,96,975	20,67,890
NCC/CDS Programme Entrance Fee	1,84,700	1,42,450
Other Receipts	18,193	86,520
Fine & Penalties	15,900	1,500
Corpus/Grant Trf to Income	1,99,999	-
Total	22,15,767	23,00,160

Sch 25: Fees

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
School /college Fees	3,01,53,329	2,09,67,499
Total	3,01,53,329	2,09,67,499



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

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	51,964	-	-	-	-	51,964	20,786	31,178
Computer Peripherals	66,659	5,200	7,32,504	-	-	8,04,363	1,75,244	6,29,119
Furniture & Fixtures	24,23,143	3,68,300	4,55,785	-	-	32,47,228	3,01,934	29,45,294
Live Stock	2,02,030	-	-	-	-	2,02,030	-	2,02,030
Office Equipment	13,31,374	1,69,930	8,09,972	-	-	23,11,276	2,85,944	20,25,332
Computer Peripherals CSR	-	-	9,99,996	-	-	9,99,996	1,99,999	7,99,997
Grand Total	40,75,171	5,43,430	29,98,257	-	-	76,16,858	9,83,907	66,32,951



Bhonsala Military College - Non Grant

Nashik

Balance Sheet

1-Apr-2022 to 31-Mar-2023

Liabilities		as at 31-Mar-2023	Assets		as at 31-Mar-2023
Current Liabilities		6,36,849.00	Current Assets		3,74,072.40
Deposit (Liability)	3,36,850.00		Deposits (Asset)	1,30,379.00	
Corpus for CSR	2,99,999.00		Bank Accounts	2,43,046.40	
			TDS 94Q Receivable from MSEB	647.00	
Excess of income over expenditure		4,89,91,541.31	Intersection		4,26,21,366.95
Opening Balance	4,19,93,981.53		BMC Senior College - 201	1,03,75,662.95	
Current Period	69,97,559.78		CHMES Nashik Division	3,22,45,704.00	
			Movable Fixed Assets		58,32,953.96
			Books & Periodicals	31,177.88	
			Computer Peripherals	6,29,119.40	
			Furniture & Fixtures	29,45,294.33	
			Livestock	2,02,030.00	
			Office Equipments	20,25,332.35	
			Movable Fixed Assets-CSR		7,99,997.00
			Computer Peripherals-CSR	7,99,997.00	
Total		4,96,28,390.31	Total		4,96,28,390.31



Bhonsala Military College - Non Grant
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
Direct Expenses	1,72,52,160.00	Direct Incomes	3,01,53,329.00
Military Training Expenses	11,38,684.00	Fees	3,01,53,329.00
Salary	1,02,83,670.00		
Student Expenses	58,29,806.00	Indirect Incomes	24,66,229.60
Indirect Expenses	83,69,838.82	Bank Interest	2,50,463.00
Other Revenue Expenses	38,04,818.82	Other Income	20,15,767.60
Repairs & Maintainance	12,13,656.00	Corpus /Grant Trf to Income	1,99,999.00
Depreciation-FA Under Corpus	1,99,999.00		
Depreciation on Assets	7,83,908.00		
Society Charges Paid	23,67,457.00		
Excess of income over expenditure	69,97,559.78		
Total	3,26,19,558.60	Total	3,26,19,558.60



Bhonsala Military College - Non Grant

Nashik

Trial Balance

1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Current Liabilities	2,95,850.00 Cr	1,34,83,309.00	1,38,24,308.00	6,36,849.00 Cr
Sundry Creditors		1,12,29,671.00	1,12,29,671.00	
Deposit (Liability)	2,95,850.00 Cr	79,400.00	1,20,400.00	3,36,850.00 Cr
Student Deposit	2,95,850.00 Cr	64,000.00	56,000.00	2,87,850.00 Cr
Security Deposit		10,000.00	40,000.00	30,000.00 Cr
Akole Nishant			10,000.00	10,000.00 Cr
Kartik Girigosai			5,000.00	5,000.00 Cr
Nakul Varma			5,000.00	5,000.00 Cr
Omkar Khare		10,000.00	10,000.00	
Rumman Sayyad			10,000.00	10,000.00 Cr
Student Deposit 2021-22	25,000.00 Cr	15,000.00		10,000.00 Cr
Abhimanyu Bajaj	5,000.00 Cr	5,000.00		
Aditya A. Nimbalkar	5,000.00 Cr	5,000.00		
Aryan Singh	5,000.00 Cr			5,000.00 Cr
Ayush Ajay Bhawe	5,000.00 Cr	5,000.00		
Bhavik N. Patil	5,000.00 Cr			5,000.00 Cr
Student Deposit 2014-15		8,000.00	8,000.00	
Student Deposit 2016-17	8,000.00 Cr	16,000.00	8,000.00	
Student Deposit 2017-18	2,40,000.00 Cr	10,000.00		2,30,000.00 Cr
Student Deposit 2019-20	22,850.00 Cr	5,000.00		17,850.00 Cr
Laboratory Deposit		7,700.00	32,200.00	24,500.00 Cr
Library Deposit		7,700.00	32,200.00	24,500.00 Cr
Net Off Transactions		19,20,838.00	19,20,838.00	
TDS Income Tax		1,57,971.00	1,57,971.00	
TDS - 94C		89,943.00	89,943.00	
TDS - 94I		5,560.00	5,560.00	
TDS - 94J		61,821.00	61,821.00	
TDS-94Q		647.00	647.00	
Dr. Moonje Credit Society		3,50,612.00	3,50,612.00	
L.I.C.		3,42,126.00	3,42,126.00	
PF Employee Share -Non Teaching		5,38,702.00	5,38,702.00	
PF Employee Share-Teaching		3,29,293.00	3,29,293.00	
Professional Tax		1,05,050.00	1,05,050.00	
Retention Money		97,084.00	97,084.00	
Other Liabilities		53,401.00	53,401.00	
Student Excess Fees		24,610.00	24,610.00	
Student Fees -Junior College Unit 202		28,791.00	28,791.00	
Corpus for CSR		1,99,999.00	4,99,998.00	2,99,999.00 Cr
Investments	28,58,595.00 Dr	64,058.00	29,22,653.00	
FD-JJSB-832709-38/4081	17,15,157.00 Dr	38,435.00	17,53,592.00	
FD-JJSB-832719-38/4092	11,43,438.00 Dr	25,623.00	11,69,061.00	
Current Assets	24,67,887.22 Dr	5,36,80,893.00	5,57,74,707.82	3,74,072.40 Dr
Deposits (Asset)	1,50,749.00 Dr		20,370.00	1,30,379.00 Dr
Electricity Deposit	1,36,949.00 Dr		20,370.00	1,16,579.00 Dr
Telephone Deposit	8,800.00 Dr			8,800.00 Dr
YCMOU Deposit	5,000.00 Dr			5,000.00 Dr
Cash-in-Hand		3,99,123.00	3,99,123.00	
Cash		3,99,123.00	3,99,123.00	
Bank Accounts	23,07,138.22 Dr	5,28,16,223.00	5,48,80,314.82	2,43,046.40 Dr
Axis Bank A/c. 115010100161169	3,973.00 Dr			3,973.00 Dr
HDFC - 50200066236121	92,888.18 Dr	88,40,947.00	89,32,107.82	1,727.36 Dr
Jalgaon Janta Sahakari Bank A/c-27023000018	15,54,510.02 Dr	4,39,61,534.00	4,53,04,207.00	2,11,837.02 Dr
Carried Over	50,30,632.22 Dr	6,72,28,260.00	7,25,21,668.82	2,62,776.60 Cr



continued ...

Bhonsala Military College - Non Grant
Trial Balance : 1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	50,30,632.22 Dr	6,72,28,260.00	7,25,21,668.82	2,62,776.60 Cr
State Bank of India A/c. 10338703201	6,55,767.02 Dr	13,742.00	6,44,000.00	25,509.02 Dr
Loans & Advances (Asset)	10,000.00 Dr	4,64,900.00	4,74,900.00	
Advance Against Expenses		2,01,000.00	2,01,000.00	
Adv-Exp-Alkhnanda pawar		500.00	500.00	
Adv-Exp-Anita Chandane		5,000.00	5,000.00	
Adv-Exp-Bapu R Mogal		57,900.00	57,900.00	
Adv-Exp-Bhagwan Sonawane		500.00	500.00	
Adv-Exp-Bhushan Deshmane		2,000.00	2,000.00	
Adv-Exp-Dattu Mali		12,000.00	12,000.00	
Adv-Exp-Dhanashree chandratre		500.00	500.00	
Adv-Exp-Dhansashree Shinde		5,000.00	5,000.00	
Adv-Exp- Gulab Birkhade		5,000.00	5,000.00	
Adv-Exp-H.R.Gavit		1,000.00	1,000.00	
Adv-Exp-Kailesh Vispute		50,600.00	50,600.00	
Adv-Exp-Madhavi Bhavsar		1,000.00	1,000.00	
Adv-Exp-Maithili Datte		28,000.00	28,000.00	
Adv-Exp-M.N.Mahajan		7,000.00	7,000.00	
Adv-Exp-Niranjana Gaikwad		21,000.00	21,000.00	
Adv-Exp-Sushil Pawar		1,000.00	1,000.00	
Adv-Exp-Vitthal Waghmare		3,000.00	3,000.00	
Advance Against Salary	10,000.00 Dr	2,63,900.00	2,73,900.00	
Advance Against Salary	2,000.00 Dr	1,00,400.00	1,02,400.00	
Adv-Salary-Akshay Adhangale		30,000.00	30,000.00	
Adv-Salary-Bhagwan Sonawane		25,000.00	25,000.00	
Adv-Salary-Bhika Khandezol		2,000.00	2,000.00	
Adv-Salary-Durga Ahire		10,000.00	10,000.00	
Adv-Salary-Kailesh Vispute		40,000.00	40,000.00	
Adv-Salary-Mansi Zanpure		20,000.00	20,000.00	
Adv-Salary-Sangita Pawar		10,000.00	10,000.00	
Adv-Salary-Sanjay Tadas		15,000.00	15,000.00	
Adv-Salary-Suman Charaskar		5,000.00	5,000.00	
Adv-Salary-Suresh Tassambad	8,000.00 Dr	6,500.00	14,500.00	
TDS 94Q Receivable from MSEB		647.00		647.00 Dr
Direct Incomes		39,36,028.00	3,40,89,357.00	3,01,53,329.00 Cr
Fees		39,36,028.00	3,40,89,357.00	3,01,53,329.00 Cr
C Division Fee		2,96,772.00	35,59,380.00	32,62,608.00 Cr
11 Science C Division Fees		2,23,242.00	20,44,680.00	18,21,438.00 Cr
Books - Journal - Fees		8,430.00	3,67,220.00	3,58,790.00 Cr
C Div Fee Previous Years			37,265.00	37,265.00 Cr
Information Technology Fee		7,500.00	9,35,845.00	9,28,345.00 Cr
Vocational Subject Fee		57,600.00	1,74,370.00	1,16,770.00 Cr
Hostel Fee - 2022-23		35,77,836.00	2,76,25,222.00	2,40,47,386.00 Cr
Hostel Fees - 2020-21		61,420.00		61,420.00 Dr
Hostel Fees - 2021-22			29,04,755.00	29,04,755.00 Cr
Direct Expenses		1,77,36,284.00	4,84,124.00	1,72,52,160.00 Dr
Military Training Expenses		11,38,684.00		11,38,684.00 Dr
Military Training Expenses		11,38,684.00		11,38,684.00 Dr
Salary		1,03,93,845.00	1,10,175.00	1,02,83,670.00 Dr
Salary-Non Teaching		53,77,516.00		53,77,516.00 Dr
Salary-Non Teaching NG		53,77,516.00		53,77,516.00 Dr
Salary-Teaching		28,84,334.00	7,800.00	28,76,534.00 Dr
Salary-Teaching NG		28,84,334.00	7,800.00	28,76,534.00 Dr
Honorarium		8,03,833.00		8,03,833.00 Dr
LIC Group Gratuity		2,60,808.00		2,60,808.00 Dr
Carried Over	50,30,632.22 Dr	8,89,00,572.00	10,70,95,149.82	1,31,63,945.60 Cr



continued ...

Bhonsala Military College - Non Grant
Trial Balance : 1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	50,30,632.22 Dr	8,89,00,572.00	10,70,95,149.82	1,31,63,945.60 Cr
PF Administration Charges		71,098.00	5,942.00	65,156.00 Dr
PF Employer Share -Non Teaching		5,38,702.00	44,938.00	4,93,764.00 Dr
PF Employer Share -Teaching		3,25,404.00	45,495.00	2,79,909.00 Dr
Remuneration		1,32,150.00	6,000.00	1,26,150.00 Dr
Student Expenses		62,03,755.00	3,73,949.00	58,29,806.00 Dr
Barber Expenses		29,610.00		29,610.00 Dr
Cobbler Expenses		2,386.00		2,386.00 Dr
Laboratory Expenses		1,006.00		1,006.00 Dr
Medical Expenses		36,186.00		36,186.00 Dr
Mess Expenses		33,04,557.00	14,402.00	32,90,155.00 Dr
Milk Expenses		8,63,042.00	1,84,787.00	6,78,255.00 Dr
NCC/NDA Expenses		96,122.00	45,800.00	50,322.00 Dr
Online Admission Process Expenses		6,710.00		6,710.00 Dr
Photo Expenses		5,025.00		5,025.00 Dr
Prize Expenses		15,000.00	11,970.00	3,030.00 Dr
Refreshment Expenses for Students		550.00		550.00 Dr
Sports Expenses		1,78,101.00		1,78,101.00 Dr
Store Expenses		10,88,054.00	55,571.00	10,32,483.00 Dr
Student Expenses General		2,56,817.00		2,56,817.00 Dr
Student Insurance Expenses		1,31,000.00	31,419.00	99,581.00 Dr
Washerman Expenses		1,89,589.00	30,000.00	1,59,589.00 Dr
Indirect Incomes		2,34,075.40	27,00,305.00	24,66,229.60 Cr
Bank Interest			2,50,463.00	2,50,463.00 Cr
FD Bank Interest			1,35,459.00	1,35,459.00 Cr
Saving Bank Interest			1,15,004.00	1,15,004.00 Cr
Other Income		2,34,075.40	22,49,843.00	20,15,767.60 Cr
College Facility Fee		1,99,025.00	19,96,000.00	17,96,975.00 Cr
Fines & Penalties Frm Students			15,900.00	15,900.00 Cr
NDA/CDS Programme Entrance Fee		1,500.00	1,86,200.00	1,84,700.00 Cr
Other Receipts		33,550.40	51,743.00	18,192.60 Cr
Corpus /Grant Trf to Income			1,99,999.00	1,99,999.00 Cr
Indirect Expenses		99,82,468.32	16,12,629.50	83,69,838.82 Dr
Other Revenue Expenses		45,87,730.32	7,82,911.50	38,04,818.82 Dr
Electricity Expenses		6,66,900.00	90,930.00	5,75,970.00 Dr
Hostel Electricity		5,37,000.00		5,37,000.00 Dr
Mess Electricity		1,29,900.00	90,930.00	38,970.00 Dr
Alumini Association Expenses		79,850.00		79,850.00 Dr
Bank Charges		2,454.82	131.00	2,323.82 Dr
Books Expenses		93,400.00		93,400.00 Dr
Computer & Software Expenses		18,650.00		18,650.00 Dr
Function Expenses		4,46,853.00		4,46,853.00 Dr
Garden Expenses		28,219.00		28,219.00 Dr
GST Expenses		6,08,868.50	6,08,868.50	
Newspaper/Journal/magazine Expenses		8,611.00		8,611.00 Dr
Office Expenses		28,086.00		28,086.00 Dr
Other Expenses		18,034.00	11,000.00	7,034.00 Dr
Petrol/fuel Expenses		60,857.00		60,857.00 Dr
Postage & Courier Expenses		730.00		730.00 Dr
Printing & Stationery Expenses		4,39,302.00	54,242.00	3,85,060.00 Dr
Sanitation Expenses		99,837.00	5,000.00	94,837.00 Dr
Security Charges		18,36,000.00		18,36,000.00 Dr
Seminar & Conference Expenses		4,017.00		4,017.00 Dr
Staff Welfare Expenses		36,005.00	10,540.00	25,465.00 Dr
Statutory Fine & Penalties		10,218.00		10,218.00 Dr
Telephone Expenses		73,311.00		73,311.00 Dr
Carried Over	50,30,632.22 Dr	9,91,17,115.72	11,14,08,084.32	72,60,336.38 Cr

continued ...

Bhonsala Military College - Non Grant
Trial Balance : 1-Apr-2022 to 31-Mar-2023

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	50,30,632.22 Dr	9,91,17,115.72	11,14,08,084.32	72,60,336.38 Cr
Travelling & Conveyance Expenses		14,207.00	2,200.00	12,007.00 Dr
Water Charges		13,320.00		13,320.00 Dr
Repairs & Maintainance		20,43,374.00	8,29,718.00	12,13,656.00 Dr
Annual Maintainance Charges		9,440.00		9,440.00 Dr
Computer Repairs & Maintainances		4,053.00		4,053.00 Dr
Electric Repairs & Maintainances		3,91,330.00	1,70,605.00	2,20,725.00 Dr
General Repairs & Maintainances		11,87,933.00	6,59,113.00	5,28,820.00 Dr
Hostel Repairs & Maintainances		2,84,083.00		2,84,083.00 Dr
Plumbing Repairs Expenses		1,59,966.00		1,59,966.00 Dr
Vehicle Repairs & Maintainances		6,569.00		6,569.00 Dr
Depreciation-FA Under Corpus		1,99,999.00		1,99,999.00 Dr
Depreciation on Assets		7,83,908.00		7,83,908.00 Dr
Society Charges Paid		23,67,457.00		23,67,457.00 Dr
Intersection	3,28,88,178.35 Dr	2,11,27,439.00	1,13,94,250.40	4,26,21,366.95 Dr
BMC Senior College - 201	1,03,75,662.95 Dr			1,03,75,662.95 Dr
CHMES Nashik Division	2,25,12,515.40 Dr	2,11,27,439.00	1,13,94,250.40	3,22,45,704.00 Dr
Movable Fixed Assets	40,75,170.96 Dr	25,41,691.00	7,83,908.00	58,32,953.96 Dr
Books & Periodicals	51,963.88 Dr		20,786.00	31,177.88 Dr
Books & Periodicals	51,963.88 Dr		20,786.00	31,177.88 Dr
Computer Peripherals	66,659.40 Dr	7,37,704.00	1,75,244.00	6,29,119.40 Dr
CCTV & Camera	4,446.00 Dr		1,778.00	2,668.00 Dr
Computer Peripherals	56,055.20 Dr	6,59,700.00	1,55,402.00	5,60,363.20 Dr
Computer System/ Laptop		78,004.00	15,601.00	62,403.00 Dr
Printers & Scanners	801.20 Dr		320.00	481.20 Dr
Projector	5,357.00 Dr		2,143.00	3,214.00 Dr
Furniture & Fixtures	24,23,143.33 Dr	8,24,085.00	3,01,934.00	29,45,294.33 Dr
Electrification	17,92,439.45 Dr		1,79,244.00	16,13,195.45 Dr
Furniture & Fixtures	6,30,703.88 Dr	8,24,085.00	1,22,690.00	13,32,098.88 Dr
Livestock	2,02,030.00 Dr			2,02,030.00 Dr
Livestock	2,02,030.00 Dr			2,02,030.00 Dr
Office Equipments	13,31,374.35 Dr	9,79,902.00	2,85,944.00	20,25,332.35 Dr
CCTV & Camera -Office Equipment		3,56,060.00	26,705.00	3,29,355.00 Dr
Gas Pipeline & Connection	26,534.00 Dr		3,980.00	22,554.00 Dr
Grass Cutting Machine	4,731.05 Dr	41,500.00	5,311.00	40,920.05 Dr
Military Training Equipment	36,482.73 Dr		5,472.00	31,010.73 Dr
Office Equipments	1,67,398.55 Dr	1,15,940.00	42,501.00	2,40,837.55 Dr
Pump Set	24,063.87 Dr		3,610.00	20,453.87 Dr
Sound System	6,990.90 Dr		1,049.00	5,941.90 Dr
Sports Equipment	4,11,357.72 Dr	3,29,543.00	86,419.00	6,54,481.72 Dr
Telephone Set/ Mobiles	25,803.37 Dr	38,139.00	7,131.00	56,811.37 Dr
Television Set	76,015.00 Dr	50,000.00	15,152.00	1,10,863.00 Dr
UPS Batteries/ Invertor/ Generator	48,005.00 Dr	19,920.00	8,695.00	59,230.00 Dr
Water/ Electric Meter	321.07 Dr		48.00	273.07 Dr
Water Heater	2,37,472.07 Dr		35,621.00	2,01,851.07 Dr
Water Pipeline	1,45,897.33 Dr		21,885.00	1,24,012.33 Dr
Water Purifier/ Cooler	1,20,301.69 Dr	28,800.00	22,365.00	1,26,736.69 Dr
Movable Fixed Assets-CSR		9,99,996.00	1,99,999.00	7,99,997.00 Dr
Computer Peripherals-CSR		9,99,996.00	1,99,999.00	7,99,997.00 Dr
Computer System/ Laptop-CSR		9,99,996.00	1,99,999.00	7,99,997.00 Dr
Profit & Loss A/c	4,19,93,981.53 Cr			4,19,93,981.53 Cr
Grand Total		12,37,86,241.72	12,37,86,241.72	



CENTRAL HINDU MILITARY EDUCATION SOCIETY

Bhonsala Military College – Senior - Unit 201

Financial statements and independent auditor's report

Year ended 31 March 2022



Independent Auditor's Report

We have audited the attached Balance Sheet of **Bhonsala Military College-Senior (Unit 201)** as at 31st 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 (Senior) - Unit 201

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 (Senior)

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	Rupees	Property & Assets	Sch	Rupees	Rupees
Trust Funds or Corpus	01			Immovable properties	06		
Balance as per last Balance Sheet		-	-	Opening Balance		-	-
Adjustments during the year		-	-	Add: Additions During the Year		-	-
Other Earmarked Funds				Less: Transferred during the year		-	-
Depreciation Fund		-	-	Less: Deletion During the Year		-	-
Sinking Fund		-	-	Less: Depreciation		-	-
Reserve Fund		NIL	-	Investments	07	1,19,54,277	1,19,54,277
Any Other Fund	02			Furniture and Fixtures, and Other Assets	08		
Loan (Secured or Unsecured)				Opening Balance		20,41,016	
From Trustees		NIL	-	Add: Additions During the Year		3,13,001	
From Others		-	-	Less: Deletion During the Year		-	
Liabilities				Less: Depreciation		4,13,543	19,40,474
Other Liabilities	03	53,040		Loan (Secured or Unsecured)			
For Advance	04	NIL		Goodwill		NIL	
For Rent and other deposits	05	5,04,414		Loans Scholarships		NIL	
For Sundry credit balance		NIL		Other Loans		NIL	
Income and Expenditure Account				Advances	9	NIL	
Balance as per last Balance Sheet		25,50,459		To Trustees		85,000	
Less: Transferred to Endowment Fund		-		To Employees	10	-	
Add: Less: Surplus or deficit as per Income and Expenditure Account		10,37,244		To Contractor		NIL	
Advance from inter-group institutes				To Lawyers	11		
				To Others	(a)		
				- a) Advances	(b)	2,68,744	3,53,744
				- b) Deposits			
				Advances to other inter group institutes			
				Income Outstanding			
				Rent		NIL	
				Interest		NIL	
				Other Income		NIL	
				Cash and Bank Balances	12		
				(a) In current or savings account		5,41,160	
				(b) With the trustee		NIL	
				(c) With Manager	13	-	5,41,160
Total				Total			1,47,99,655

For Bhonsala Military College Senior

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

Principal
Bhonsala Military College
Rambhoomi, Nashik-422 005

Chairman
College Committee
BMC, Nashik

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

Schedules Forming Part of Balance Sheet as at 31st March 2022

Sch 1 :Trust corpus

Particulars	Amount (Rs.)
Trust corpus	-
Total	-

Sch 2 :Earmarked funds

Particulars	Amount (Rs.)
Parking Shed for 2 wheeler - QIP Grant	
Sports Equipments - QIP Grant	
Total	-

Sch 3 :Current Liabilities

Particulars	Amount (Rs.)
Library Deposit	40,920
Laboratory Deposit	12,120
Total	53,040

Sch 4 : Rent and other Liabilities

Particulars	Amount (Rs.)
Scholarship Senior College	2,47,859
Provident Fund Withdrawal	2,56,555
Total	5,04,414

Sch 5 : Sundry Credit Balances

Particulars	Amount (Rs.)
Sundry Creditors	-
Total	-

Sch 6 : Immovable Properties



Particulars	Amount (Rs.)
Immovable properties	
Total	-

Sch 7 : Investments

Particulars	Amount (Rs.)
Fixed Deposits	
Bank of Maharashtra	65,52,244
State Bank of India	54,12,033
Total	1,19,64,277

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

Particulars	Amount (Rs.)
Books & periodicals	
Computers peripherals	
Furniture & fixtures	
Office equipment	
Total	-

Sch 9 : Advances to Employees

Particulars	Amount (Rs.)
Advance against Salary	85,000
Total	85,000



Sch 10 : Advances to Contractors

Particulars	Amount (Rs.)
Advance to contractors	-
Total	-

Sch 11 : Advances to Others/Deposit

Particulars	Amount (Rs.)
Deposit with High-Court	2,43,956
Electricity Deposit	22,858
Gas Deposit	1,930
Total	2,68,744

Sch 12 : Cash at Bank

Particulars	Amount (Rs.)
State Bank of India	11,838
Bank of Maharashtra	5,25,814
HDFC Bank	3,508
Total	5,41,160

Sch 13 : Cash in hand

Particulars	Amount (Rs.)
Cash	-
Total	-



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 2022

Sch 8 : Furniture, Fixtures & Other Assets

	WDV as on 01/04/2021	Additions before 30/09/2021	Additions After 30/9/2021	Deletions	Transfer	Total	Depreciation for 2021-22	WDV as on 31/03/2022
Books & Periodicals	2,57,647	-	1,01,603	-	-	3,59,250	1,23,379	2,35,871
Computer Peripherals	41,709	-	-	-	-	41,709	16,683	25,026
Furniture & Fixtures	72,459	-	-	-	-	72,459	7,246	65,213
Office Equipment	16,69,201	-	2,11,398	-	-	18,80,599	2,66,235	16,14,364
Grand Total	20,41,016	-	3,13,001	-	-	23,54,017	4,13,543	19,40,474



Expenditure	Sch	Rupees	Rupees	Income	Sch	Rupees	Rupees
To Expenditure in Respect of Properties -- Rates, Taxes, cess, Repairs & maintenance Salaries Insurance Depreciation	14	-	-	By Rent (Assigned) -- (Realized) --	20	NIL	
To Establishment Expenses	15	-	-	By Interest (Assigned) -- (Realized) -- On Securities On Loan (Staff Loan) On Bank Account	21	NIL	6,63,113
To Remuneration to Trustees				By Dividend			
To Remuneration to Trustees (in case of death) to the head of the family, 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	6,71,06,906	6,71,06,906
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	18	NIL	NIL	Other Income Fees from Student	24	2,38,278	
To Miscellaneous expenses				To Deficit carried over to Balance Sheet.	25	14,18,214	16,56,492
To Depreciation	08	4,13,543	4,13,543				
To Amounts transferred to Reserve or Specific Funds	01	-	-				
General Fund							
To Expenditure on object of Trust (a) Religious (b) Educational (c) Medical Relief (d) Relief of Poverty (e) Other Charitable Objects	19	NIL	6,78,37,724				
To Surplus carried over to Balance Sheet							
Surplus During the year			10,37,244				
Total			6,93,29,511	Total			6,93,29,511

For Bhonsala Military College Senior

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

Chairman
College Committee
BMC, Nashik

Principal
Bhonsala Military College
Rambhoomi, Nashik-422 006

UDIN: 22135798AKPYW7312
Place : Pune
Date : 20/04/2022



(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 the Income & Expenditure account
for the year from 1st April 2021 to 31st March 2022

Sch 14 : Expenditure in Respect of Properties

Particulars	Amount (Rs.)
Rates, Taxes, cess,	-
Repairs & maintenance	
Insurance	-
Depreciation	-
Total	-

Sch 15 : Establishment Expenses

Particulars	Amount (Rs.)
Society Charges paid	
Total	-

Sch 16 : Legal expenses

Particulars	Amount (Rs.)
Legal fees	-
Total	-

Sch 17 : Audit fees

Particulars	Amount (Rs.)
Audit fees	-
Total	-

Sch 18 : Miscellaneous expenses

Particulars	Amount (Rs.)
Miscellaneous Expenses	-
Total	-



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 2021 to 31st March 2022**

Sch 19 : Educational Expenses

Particulars	Amount (Rs.)
Advertisement Expenses	5,292
Bank charges	1,722
Computer & Software expenses	65,856
Electricity expenses	95,330
Newspaper & subscription expenses	
Office expenses	1,628
Postage & courier expenses	1,000
Printing & stationery expenses	50,680
Repairs & Maintainance Expenses	20,943
Telephone expenses	5,662
Travelling & conveyance expenses	55,920
Salaries	6,71,18,906
Staff Welfare Expenses	-
Student related expenses	2,32,618
University Share	2,22,167
Total	6,78,77,724

Sch 20 :Rent Received

Particulars	Amount (Rs.)
Rent Received	-
Total	-

Sch 21 : Bank Interest

Particulars	Amount (Rs.)
Interest on FD	5,55,119
Interest on Saving bank account	7,994
Total	5,63,113



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 2021 to 31st March 2022**

Sch 22 : Donation

Particulars	Amount (Rs.)
Donation	-
Total	-

Sch 23 : Grants

Particulars	Amount (Rs.)
Grants received from Government	6,71,08,906
Grants received from University	
Total	6,71,08,906

Sch 24 : Other Income

Particulars	Amount (Rs.)
Factotum Charges	38,960
Other Income	1,99,318
Total	2,38,278

Sch 25: Fees

Particulars	Amount (Rs.)
School /college Fees	14,18,214
Total	14,18,214



Bhonsala Military College - Senior

Balance Sheet

1-Apr-2021 to 31-Mar-2022

Liabilities		as at 31-Mar-2022	Assets		as at 31-Mar-2022
Capital Account			Fixed Assets		
Loans (Liability)			Investments		
Current Liabilities		5,57,454.00	Current Assets		1,28,59,181.03
Deposit (Liability)	53,040.00		Deposits (Asset)	2,68,744.00	
Other Liabilities	2,47,859.00		Loans & Advances (Asset)	85,000.00	
Provident Fund Withdrawal	2,56,555.00		Bank Accounts	5,41,160.03	
			Fixed Deposit	1,19,64,277.00	
Intersection		1,06,14,497.95			
BMC Academic NG 203	22,23,706.00		Movable Fixed Assets		19,40,474.00
BMC NG 208	1,03,75,662.95		Books & Periodicals	2,35,871.00	
CHMES Nashik Division	(-)19,84,871.00		Computer Peripherals	25,026.00	
			Furniture & Fixtures	65,213.00	
Excess of income over expenditure		36,27,703.08	Office Equipments	16,14,364.00	
Opening Balance	25,90,459.00				
Current Period	10,37,244.08				
Total		1,47,99,655.03	Total		1,47,99,655.03

Bhonsala Military College - Senior
Income and Expenditure Statement
1-Apr-2021 to 31-Mar-2022

Particulars	1-Apr-2021 to 31-Mar-2022	Particulars	1-Apr-2021 to 31-Mar-2022
Direct Expenses	6,77,96,511.00	Direct Incomes	6,85,27,120.00
Electricity Expenses	95,330.00	Fees	14,18,214.00
Salary	6,71,18,906.00	Grants From Government	6,71,08,906.00
Student Expenses	1,64,918.00		
University Share (UG)	2,04,167.00	Indirect Incomes	8,01,391.00
Advertisement Expenses	5,292.00	Bank Interest	5,63,113.00
Affiliation Fee	18,000.00	Other Income	38,960.00
Computer & Software Expenses	2,850.00	Grant Treated As Income	1,99,318.00
Eligibility Remuneration Expenses	42,200.00		
Online Admission Process Expenses	51,206.00		
Printing & Stationery Expenses	50,680.00		
Seminar & Conference Expenses	5,500.00		
Telephone Expenses	5,662.00		
Vriddhi Online (AMC)	11,800.00		
Indirect Expenses	4,94,755.92		
Repairs & Maintainance	20,943.00		
Bank Charges	1,721.92		
Depreciation on Assets	4,13,543.00		
Office Expenses	1,628.00		
Postage & Courier Expenses	1,000.00		
Travelling & Conveyance Expenses	55,920.00		
Excess of income over expenditure	10,37,244.08		
Total	6,93,28,511.00	Total	6,93,28,511.00

Bhonsala Military College - Senior

Trial Balance

1-Apr-2021 to 31-Mar-2022

Particulars	Opening Balance	Debit	Credit	Closing Balance
Capital Account	4,94,046.00 Cr	4,94,046.00		
Earmarked Funds	4,94,046.00 Cr	4,94,046.00		
Parking Shed for Two Wheeler Vehicle - QIP Grant	3,94,046.00 Cr	3,94,046.00		
Sports Equipments - QIP Grant	1,00,000.00 Cr	1,00,000.00		
Current Liabilities	16,30,914.50 Cr	3,07,20,059.00	2,96,46,598.50	5,57,454.00 Cr
Deposit (Liability)	40,650.00 Cr	150.00	12,540.00	53,040.00 Cr
Laboratory Deposit	10,020.00 Cr	60.00	2,160.00	12,120.00 Cr
Library Deposit	30,630.00 Cr	90.00	10,380.00	40,920.00 Cr
Net Off Transactions		1,87,53,147.00	1,87,53,147.00	
TDS Income Tax		16,629.00	16,629.00	
TDS - 94C		758.00	758.00	
TDS - 94J		15,871.00	15,871.00	
Chief Ministers Relief Funds - COVID 19		2,68,516.00	2,68,516.00	
Dr. Moonje Credit Society		4,98,839.00	4,98,839.00	
L.I.C.		7,50,135.00	7,50,135.00	
NCC Washing Allowances		58,330.00	58,330.00	
PF Employee Share		26,84,100.00	26,84,100.00	
Professional Tax		1,01,950.00	1,01,950.00	
Revenue Stamp		543.00	543.00	
Scholarship Academic NG		16,26,855.00	16,26,855.00	
Scholarship Junior College		23,145.00	23,145.00	
Student Fee - Academic NG 203		50,868.00	50,868.00	
TDS on Salary		1,26,73,237.00	1,26,73,237.00	
Other Liabilities	15,90,264.50 Cr	34,34,742.00	20,92,336.50	2,47,859.00 Cr
College Facility Fees		4,87,200.00	4,87,200.00	
Leave Encashment (W.N Bhende)	2,23,254.00 Cr	2,23,254.00		
Scholarship Senior College	13,67,010.50 Cr	27,24,288.00	16,05,136.50	2,47,859.00 Cr
D.C.P.S. (Staff Contribution)		5,08,502.00	5,08,502.00	
Group Insurance Scheme		46,749.00	46,749.00	
HDFC Loan (Staff)		51,130.00	51,130.00	
Medical Bill (Staff)		2,24,047.00	2,24,047.00	
N.Z.T.C. Society		54,24,648.00	54,24,648.00	
Provident Fund Withdrawal		22,76,944.00	25,33,499.00	2,56,555.00 Cr
Fixed Assets	2,94,728.00 Dr		2,94,728.00	
Immovable Properties	2,94,728.00 Dr		2,94,728.00	
Parking Shed For Two Wheeler Expenses (QIP)	2,94,728.00 Dr		2,94,728.00	
Current Assets	1,26,85,919.45 Dr	7,59,41,742.50	7,57,68,480.92	1,28,59,181.03 Dr
Deposits (Asset)	2,68,744.00 Dr			2,68,744.00 Dr
Deposit with High Court	2,43,956.00 Dr			2,43,956.00 Dr
Electricity Deposit	22,858.00 Dr			22,858.00 Dr
Gas Deposit	1,930.00 Dr			1,930.00 Dr
Loans & Advances (Asset)		2,00,500.00	1,15,500.00	85,000.00 Dr
Advance Against Salary		1,50,000.00	65,000.00	85,000.00 Dr
Advance Against Salary		1,50,000.00	65,000.00	85,000.00 Dr
Advances - Expenses		50,500.00	50,500.00	
Cash-in-Hand		1,30,500.00	1,30,500.00	
Cash		1,30,500.00	1,30,500.00	
Bank Accounts	10,08,017.45 Dr	7,50,55,623.50	7,55,22,480.92	5,41,160.03 Dr
Bank of Maharashtra A/c 20135703466	45,361.27 Dr	6,85,82,175.00	6,85,82,411.00	45,125.27 Dr
Bank of Maharashtra (E&L) A/c 60278266739	1,54,510.60 Dr	4,291.00	70.80	1,58,730.80 Dr
Bank of Maharashtra PF A/c 60091167829	61,700.00 Dr	25,37,202.00	22,76,944.00	3,21,958.00 Dr
HDFC Bank-50200040648018	1,92,732.04 Dr	17,93,241.00	19,82,464.60	3,508.44 Dr
State Bank of India A/c 10338701033	5,53,713.54 Dr	21,28,714.50	26,78,637.94	3,790.10 Dr
Carried Over	1,08,55,686.95 Dr	10,71,55,847.50	10,57,09,807.42	1,23,01,727.03 Dr

continued ...

Bhonsala Military College - Senior

Trial Balance | 1-Apr-2021 to 31-Mar-2022

Particulars	Opening Balance	Transactions Debit	Credit	Closing Balance
Brought Forward	1,08,55,686.95 Dr	10,71,55,847.50	10,57,09,807.42	1,23,01,727.03 Dr
State Bank of India A/c 40569987513		10,000.00	1,952.58	8,047.42 Dr
Fixed Deposit	1,14,09,158.00 Dr	5,55,119.00		1,19,64,277.00 Dr
FD-BOM-60035267479	1,03,851.00 Dr	5,453.00		1,09,304.00 Dr
FD-BOM-60080589151	9,56,561.00 Dr	48,732.00		10,05,293.00 Dr
FD-BOM-60080589300	9,08,733.00 Dr	46,296.00		9,55,029.00 Dr
FD-BOM-60080589526	6,45,677.00 Dr	32,894.00		6,78,571.00 Dr
FD-BOM-60083449010	4,86,717.00 Dr	24,796.00		5,11,513.00 Dr
FD-BOM-60094659841	3,44,675.00 Dr	17,202.00		3,61,877.00 Dr
FD-BOM-60116400897	7,32,092.00 Dr	36,537.00		7,68,629.00 Dr
FD-BOM-60165219063	5,92,572.00 Dr	29,574.00		6,22,146.00 Dr
FD-BOM-60189810525	6,08,430.00 Dr	30,365.00		6,38,795.00 Dr
FD- BOM - 60207408043	1,29,276.00 Dr	6,452.00		1,35,728.00 Dr
FD-BOM-60256560724	67,576.00 Dr	2,390.00		69,966.00 Dr
FD-BOM-60294574936	6,61,683.00 Dr	33,710.00		6,95,393.00 Dr
FD-SBI-33146818845	8,17,864.00 Dr	38,968.00		8,56,832.00 Dr
FD-SBI-33146825433	8,17,864.00 Dr	38,968.00		8,56,832.00 Dr
FD-SBI-35107451488	5,53,117.00 Dr	26,342.00		5,79,459.00 Dr
FD-SBI-36067778704	4,83,744.00 Dr	22,024.00		4,85,768.00 Dr
FD-SBI-37966104475	7,43,294.00 Dr	33,838.00		7,77,132.00 Dr
FD-SBI-37966111619	7,20,769.00 Dr	32,812.00		7,53,581.00 Dr
FD-SBI-38946517284	6,62,663.00 Dr	30,028.00		6,92,691.00 Dr
FD-SBI-39872080962	3,92,000.00 Dr	17,738.00		4,09,738.00 Dr
Direct Incomes		45,13,724.00	7,30,40,844.00	6,85,27,120.00 Cr
Fees		4,514.00	14,22,728.00	14,18,214.00 Cr
Admission Fees			18,660.00	18,660.00 Cr
Ashwamedh Fees Receipts			8,250.00	8,250.00 Cr
Computerisation of Record Fees Receipts		30.00	18,165.00	18,135.00 Cr
Development Fund Fees Receipts			96,258.00	96,258.00 Cr
Disaster Management Fund Fees Receipts			6,220.00	6,220.00 Cr
Eligibility Fees Receipts			1,22,500.00	1,22,500.00 Cr
Fee Refund		4,484.00		4,484.00 Dr
Gymkhana Fees Receipts			60,350.00	60,350.00 Cr
I Card Fees			32,550.00	32,550.00 Cr
Laboratory Breakage Fees			7,125.00	7,125.00 Cr
Laboratory Fees			64,558.00	64,558.00 Cr
Library Fees			60,350.00	60,350.00 Cr
Magazine Fees			13,650.00	13,650.00 Cr
Medical Fees Receipts			16,350.00	16,350.00 Cr
N.S.S. Fees			9,300.00	9,300.00 Cr
Online Fees Receipts			92,800.00	92,800.00 Cr
Other Fees			19,561.00	19,561.00 Cr
Phy.Edu.Scheme			35,050.00	35,050.00 Cr
Registration Fee (Students)			23,325.00	23,325.00 Cr
Seminar , Tutorial & Workshop Fees			29,825.00	29,825.00 Cr
Sports Activity Fees Receipts			9,280.00	9,280.00 Cr
Student Activity Fees			27,840.00	27,840.00 Cr
Student AID Fund Fees			9,310.00	9,310.00 Cr
Student Insurance Fees Receipts			9,330.00	9,330.00 Cr
Student Welfare Fund Fees Receipts			21,660.00	21,660.00 Cr
Term End Exam Fees Receipts			1,140.00	1,140.00 Cr
Term Fees			27,930.00	27,930.00 Cr
Tution Fees			5,72,091.00	5,72,091.00 Cr
Verification of Record Fees			9,300.00	9,300.00 Cr
Grants From Government		45,09,210.00	7,16,18,116.00	6,71,08,906.00 Cr
Grant Received - Salary Arrears		45,09,210.00	45,09,210.00	
Carried Over	1,08,55,686.95 Dr	11,16,69,571.50	17,87,50,651.42	5,62,25,392.97 Cr

continued ...

Bhonsala Military College - Senior

Trial Balance : 1-Apr-2021 to 31-Mar-2022

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	1,08,55,686.95 Dr	11,16,69,571.50	17,87,50,651.42	5,62,25,392.97 Cr
Grants Received - Salary			6,71,08,906.00	6,71,08,906.00 Cr
Direct Expenses		6,80,34,414.00	2,37,903.00	6,77,96,511.00 Dr
Electricity Expenses		95,330.00		95,330.00 Dr
Electricity Expenses		95,330.00		95,330.00 Dr
Salary		6,72,15,109.00	96,203.00	6,71,18,906.00 Dr
Salary - Non Teaching		1,05,14,525.00		1,05,14,525.00 Dr
Basic - Non Teaching		45,66,381.00		45,66,381.00 Dr
Cash Allowances - Non Teaching		900.00		900.00 Dr
City Local Allowances - Non Teaching		41,435.00		41,435.00 Dr
Dearness Allowances Difference - Non Teaching		1,34,580.00		1,34,580.00 Dr
Dearness Allowances - Non Teaching		44,20,163.00		44,20,163.00 Dr
Grade Pay - Non Teaching		3,39,787.00		3,39,787.00 Dr
House Rent Allowances - Non Teaching		9,02,746.00		9,02,746.00 Dr
Travelling Allowances - Non Teaching		1,08,533.00		1,08,533.00 Dr
Salary - Teaching		5,64,96,803.00		5,64,96,803.00 Dr
Basic (Teaching)		3,92,82,700.00		3,92,82,700.00 Dr
City Local Allowance - Teaching		47,520.00		47,520.00 Dr
Dearness Allowances - Teaching		92,84,383.00		92,84,383.00 Dr
Dearness Allowance Difference - Teaching		8,57,717.00		8,57,717.00 Dr
Grade Pay - Teaching		72,000.00		72,000.00 Dr
House Rent Allowances - Teaching		66,46,042.00		66,46,042.00 Dr
Travelling Allowances - Teaching		3,06,441.00		3,06,441.00 Dr
CHB Payments		1,93,781.00	96,203.00	97,578.00 Dr
Honorarium		10,000.00		10,000.00 Dr
Student Expenses		1,84,918.00		1,84,918.00 Dr
Laboratory Expenses		1,22,313.00		1,22,313.00 Dr
Sports Expenses		48,745.00		48,745.00 Dr
Uniform & Washing Allowance		13,860.00		13,860.00 Dr
University Share (UG)		2,04,167.00		2,04,167.00 Dr
Ashwamedh Fees (SPPU Share)		21,216.00		21,216.00 Dr
Computerisation of Record Fee (SPPU Share)		4,420.00		4,420.00 Dr
Development Fund Fee (SPPU Share)		22,100.00		22,100.00 Dr
Disaster Management Fund Fee (SPPU Share)		8,840.00		8,840.00 Dr
Eligibility Fees (SPPU Share)		80,300.00		80,300.00 Dr
Gymkhana Fees (SPPU Share)		17,680.00		17,680.00 Dr
Medical Fees (SPPU Share)		6,160.00		6,160.00 Dr
NSS Fees (SPPU Share)		8,840.00		8,840.00 Dr
Sports Activity Fees (Local Sports Committee)		8,091.00		8,091.00 Dr
Student Insurance Fees (SPPU Share)		8,840.00		8,840.00 Dr
Student Welfare Fund Fees (SPPU Share)		17,680.00		17,680.00 Dr
Advertisement Expenses		5,292.00		5,292.00 Dr
Affiliation Fee		18,000.00		18,000.00 Dr
Computer & Software Expenses		2,850.00		2,850.00 Dr
Eligibility Remuneration Expenses		42,200.00		42,200.00 Dr
Examination Expenses		1,41,700.00	1,41,700.00	
Online Admission Process Expenses		51,206.00		51,206.00 Dr
Printing & Stationery Expenses		50,680.00		50,680.00 Dr
Seminar & Conference Expenses		5,500.00		5,500.00 Dr
Telephone Expenses		5,662.00		5,662.00 Dr
Vriddhi Online (AMC)		11,800.00		11,800.00 Dr
Indirect Incomes			8,01,391.00	8,01,391.00 Cr
Bank Interest			5,63,113.00	5,63,113.00 Cr
FD Bank Interest			5,55,119.00	5,55,119.00 Cr
Saving Bank Interest			7,994.00	7,994.00 Cr
Carried Over	1,08,55,686.95 Dr	17,97,03,985.50	17,97,89,945.42	1,07,69,727.03 Dr

continued ...

Bhonsala Military College - Senior

Trial Balance : 1-Apr-2021 to 31-Mar-2022

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	1,08,55,686.95 Dr	17,97,03,985.50	17,97,89,945.42	1,07,69,727.03 Dr
Other Income			38,960.00	38,960.00 Cr
Factotum Charges (Receipts)			38,960.00	38,960.00 Cr
Grant Treated As Income			1,99,318.00	1,99,318.00 Cr
Indirect Expenses		4,95,155.92	400.00	4,94,755.92 Dr
Repairs & Maintainance		20,943.00		20,943.00 Dr
Computer Repairs & Maintainances		20,943.00		20,943.00 Dr
Bank Charges		2,121.92	400.00	1,721.92 Dr
Depreciation on Assets		4,13,543.00		4,13,543.00 Dr
Office Expenses		1,628.00		1,628.00 Dr
Postage & Courier Expenses		1,000.00		1,000.00 Dr
Travelling & Conveyance Expenses		55,920.00		55,920.00 Dr
Intersection	1,03,06,243.95 Cr		3,08,254.00	1,06,14,497.95 Cr
BMC Academic NG 203	22,23,706.00 Cr			22,23,706.00 Cr
BMC NG 208	1,03,75,662.95 Cr			1,03,75,662.95 Cr
CHMES Nashik Division	22,93,125.00 Dr		3,08,254.00	19,84,871.00 Dr
Movable Fixed Assets	20,41,016.00 Dr	3,13,001.00	4,13,543.00	19,40,474.00 Dr
Books & Periodicals	2,57,647.00 Dr	1,01,603.00	1,23,379.00	2,35,871.00 Dr
Books & Periodicals	2,57,647.00 Dr	1,01,603.00	1,23,379.00	2,35,871.00 Dr
Computer Peripherals	41,709.00 Dr		16,683.00	25,026.00 Dr
Computer Peripherals	41,188.00 Dr		16,475.00	24,713.00 Dr
Computer Software	386.00 Dr		154.00	232.00 Dr
Printers & Scanners	135.00 Dr		54.00	81.00 Dr
Furniture & Fixtures	72,459.00 Dr		7,246.00	65,213.00 Dr
Chairs	66,083.00 Dr		6,608.00	59,475.00 Dr
Furniture & Fixtures	526.00 Dr		53.00	473.00 Dr
Notice & Other Boards	5,850.00 Dr		585.00	5,265.00 Dr
Office Equipments	16,69,201.00 Dr	2,11,398.00	2,66,235.00	16,14,364.00 Dr
Biometric Thumb Machine	10,194.00 Dr		1,529.00	8,665.00 Dr
Educational Equipment	94,154.00 Dr		14,123.00	80,031.00 Dr
Electrical Equipment	25,111.00 Dr		3,767.00	21,344.00 Dr
EPABX System	7,671.00 Dr		1,151.00	6,520.00 Dr
Fire Extinguishers	5,184.00 Dr		778.00	4,406.00 Dr
Laboratory Equipments	2,60,431.00 Dr	1,16,398.00	47,795.00	3,29,034.00 Dr
Office Equipments	2,64,814.00 Dr		39,722.00	2,25,092.00 Dr
Solar Panel System	7,90,875.00 Dr	95,000.00	1,25,756.00	7,60,119.00 Dr
Sound System	1,056.00 Dr		158.00	898.00 Dr
Sports Equipment	1,92,883.00 Dr		28,932.00	1,63,951.00 Dr
Telephone Set/ Mobiles	1,660.00 Dr		249.00	1,411.00 Dr
Television Set	14,587.00 Dr		2,188.00	12,399.00 Dr
Water Purifier/ Cooler	581.00 Dr		87.00	494.00 Dr
Profit & Loss A/c	25,90,459.00 Cr			25,90,459.00 Cr
Grand Total		18,05,12,142.42	18,05,12,142.42	



Independent Auditor's Report

We have audited the attached Balance Sheet of **Bhonsala Military College-Academic Non-Grant (Unit 203)** as at 31st 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	Rupees	Property & Assets	Sch	Rupees	Rupees
Fixed Funds or Capital (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		NIL	-	Investments	07	57,52,166	57,52,166
Loan (Secured or Unsecured) From Trustees From Others	03		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	
Liabilities Other Liabilities For Advances For Rent and other deposits For Sundry credit balance	04		1,53,020	-	Loan (Secured or Unsecured) Goodwill Loans Scholarships Other Loans		6,14,118	21,95,875
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	05		NIL	3,90,310	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	NIL
Advance from inter-group institutes			3,17,54,314	3,45,38,264	Income Outstanding Rent Interest Other Income			2,53,24,090
			27,83,661		Cash and Bank Balances (a) In current or savings account (b) With the trustee (c) With Manager	12 13	6,56,435 NIL	NIL
Total				3,49,28,574	Total			3,49,28,574

For Bhonsala Military College Academic NG

UDIN: 2213578AKPYW7312
Place : Pune
Date : 20/04/2022

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 : 136798

Particulars	Sch	Expenses	Receipts	Income	Sch	Receipts	Expenses
To Expenditure in Respect of Properties - Rents, Taxes, rates, Repairs & maintenance, Insurance, Depreciation	14	-	-	By Rent (Accrued) - (Realized) -	20	NIL	
To Establishment Expenses -	15	12,50,163	12,50,163	By Interest (Accrued) - (Realized) - On Securities On Loan (Staff Loan) On Bank Account	21	NIL 2,62,187	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				By Donation in Kind			
To Legal Expenses	16	-	-	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		NIL NIL NIL NIL		Other Income Fees from Student	24 25	1,94,100 1,19,33,412	1,21,27,512
To Miscellaneous expenses	18			To Deficit carried over to Balance Sheet Deficit During the year			
To Depreciation	08	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	NIL 77,41,467 NIL NIL NIL	77,41,467				
To Surplus carried over to Balance Sheet Surplus During the year			27,83,961				
Total			1,23,89,699	Total		1,23,89,699	

For Bhonsala Military College Academic NG

UDIN: 22130788AKPYW7312
Place : Pune
Date : 20/04/2022

Principal
Bhonsala Military College
Ramabhoimi, 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 31st 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: 22138798AKPYW7312
Place: Pune
Date: 20-04-2022

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 (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: 22138798AKPYW7312
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
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	-	NIL	Investments Furniture and Fixtures, and Other Assets Opening Balance Add: Additions During the Year Less: Deletion During the Year Less: Depreciation	07 08	28,58,595 45,87,783 77,340 28,350 5,61,602	28,58,595
Loan (Secured or Unsecured) From Trustees From Others	03	2,95,850	NIL	Loan (Secured or Unsecured) Good/Suitable Loans Scholarships Other Loans	09	NIL 10,000	NIL
Liabilities Other Liabilities For Advances For Rent and other deposits For Sundry credit balance	04 05	- -	- -	Advances To Trustees To Employees To Contractor To Lawyers To Others - a) Advances - b) Deposits Advances to other inter group Institutes	10 11 (a) (b)	- NIL 1,50,769	1,50,769 3,28,88,178
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	06	3,67,81,110	32,12,871	Income Outstanding Rent Interest Other Income	12	NIL NIL NIL	NIL
Advances from inter-group Institutes				Cash and Bank Balances (a) In current or savings account (b) With the trustee (c) With Manager	13	23,07,138 NIL	23,07,138
Total				Total			4,22,89,832

For Bhonsala Military College Academic NG

Principal
Bhonsala Military College
Rambhoomi, Nasik-422 005

Chairman
College Committee
BMC, Nashik

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

For Sharad Shah & Co.
Chartered Accountants
FRN : 109931W
Jay S. Shah
Partner
MRN : 136798

Expenditure	Sl. No.	Particulars	Debit	Credit	Balance
To Expenditure in Respect of Properties -- Rates, Taxes, Cess, Repairs & maintenance Salaries Insurance Depreciation	14		9,92,813		
To Establishment Expenses	15		26,45,430	9,92,813	
To Remuneration to Trustees				26,45,430	
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			NIL	
To Audit Fees	17				
To Contribution and Fees					
To Amounts Written off- (a) Bad Debts. (b) Loans Scholarships (c) Irrecoverable rents. (d) Other Income	18				
To Miscellaneous expenses	08		5,61,602		
To Depreciation	01				
To Amounts transferred to Reserve or Specific Funds General Fund					
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	1,42,61,852	
To Surplus carried over to Balance Sheet Surplus During the year				52,12,871	
Total			2,36,74,568	2,36,74,568	

For Bhonsala Military College Academic NG

UDIN: 22138793AKPYW7312
Place : Pune
Date : 30-04-2022

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 : 138793

[Signature]

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:


- 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.
- 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.
- 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



Funds & Liabilities	Sch	Rupees	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	327,475	294,728
Other Earmarked Funds Depreciation Fund Sinking Fund Reserve Fund Any Other Fund	02	NIL 494,046	494,046	Investments Furniture and Fixtures, and Other Assets Opening Balance Add: Additions During the Year Less: Deletion During the Year Less: Depreciation	07 08	11,409,158 1,477,833 956,195 353,013	11,409,158
Loan (Secured or Unsecured) From Trustees From Others	03	40,650 NIL	-	Loan (Secured or Unsecured) Good/doubtful Loans Scholarships Other Loans		NIL NIL NIL	2,041,016
Liabilities Other Liabilities For Advance For Rent and other deposits For Sundry credit balance	04 05	1,590,265 NIL	1,530,915	Advances To Trustees To Employees To Contractor To Lawyers To Others - a) Advances - b) Deposits Advances to other inter group institutes	09 10 11 (a) (b)	NIL - - 268,744	268,744
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		1,420,203 1,170,256	10,306,244	Income Outstanding Rent Interest Other Income		NIL NIL NIL	NIL
Advance from inter-group institutes				Cash and Bank Balances (a) In current or savings account (b) With the trustee (c) With Manager	12 13	1,008,017 NIL	1,008,017
Total			15,021,663	Total			15,021,663

For Bhonsala Military College Senior

Principal
Bhonsala Military College
Rambhoomi, Nashik-422 005

Place : Pune
Date : 28/07/2021

Chairman
Society Committee
B.M.C., Nashik

For Sharda Shah & Co.
Chartered Accountants
FRN : 109931W
(Jay S. Shah)
Partner
MRN : 138798
UDIN : 21138798AAAAJF7265



Expenditure	Sch	Rspees	Rspees	Income	Sch	Rspees	Rspees
To Expenditure in Respect of Properties - Rates, Taxes, cess, Repairs & maintenance Salaries Insurance Depreciation	14	- - - - -	32,748	By Rent (Assessed) - (Treasured) -	20	NIL	
To Establishment Expenses	15	-	-	By Interest (Assessed) - (Realized) - On Securities On Loan (Staff Loan) On Bank Account	21	NIL	672,084
To Remuneration to Trustees				By Dividend			
To Remuneration to Trustees (in case of death) to the head of the math, including his house hold expenditure, if any	16	-	-	By Donation in Kind	22		
To Legal Expenses				By Donation			
To Audit Fees	17	-	-	By Grants	23	70,497,088	70,497,088
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	26,820 1,583,628	1,610,448
To Miscellaneous expenses	18			To Deficit carried over to Balance Sheet Deficit During the year			
To Depreciation	08	393,013	393,013				
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 71,183,603 NIL NIL NIL	71,183,603				
To Surplus carried over to Balance Sheet Surplus During the year			1,170,256				
Total			72,779,620	Total			72,779,620

For Bhonsala Military College Senior

Place : Pune
Date : 28/07/2021

Principal
Bhonsala Military College
Ramphoomi, Nashik-422 005

Chairman
College Committee
B. M. C., Nashik

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



(Joy S. Shah)
Partner
MRN : 133798
UDIN: 21138788AAAJF7266

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, 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



Funds & Liabilities	Sch	Rupees	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	5,504,493	5,504,493
Loan (Secured or Unsecured) From Trustees From Others	03	-	-	Furniture and Fixtures, and Other Assets Opening Balance Add: Additions During the Year Less: Deletion During the Year Less: Depreciation	08	2,360,313 479,036 645,766	2,193,563
Liabilities Other Liabilities For Advance For Rent and other deposits For Sundry credit balance	04	227,855	227,855	Loan (Secured or Unsecured) Goodwill/Int'l Loans Scholarships Other Loans		-	-
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	05	101,193	101,193	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)	- - - - - -	-
Advance from Inter-group institutes		2,024,428	2,024,428	Income Outstanding Rent Interest Other Income		-	-
		-	-	Cash and Bank Balances (a) In current or savings account (b) With the trustee (c) With Manager	12 13	305,019 -	305,019
Total			32,083,371	Total			32,083,371

For Bhonsala Military College Academic NG

Principal
Bhonsala Military College
Rambhoomi, Nashik-422 005

Place : Pune
Date : 20/07/2021

Chairman
College Committee
B.M.C., Nashik

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

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



Expenditures	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	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 25	120,160 12,057,977	12,194,137
To Miscellaneous expenses	18			To Deficit carried over to Balance Sheet Deficit During the year			
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				
Total			12,501,628	Total			12,501,628

For Bhonsala Military College Academic NG

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



(Jay S. Shah)
Partner
MRN : 138796
UDIN : 21138798A000AJF7266

Chairman
College Committee
B.M.C., Nashik

Principal
Bhonsala Military College
Rambhoomi, Nashik-422 005

Place : Pune
Date : 28/07/2021

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
Ramhoomi, 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
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 Furniture and Fixtures, and Other Assets Opening Balance Add: Additions During the Year Less: Deletion During the Year Less: Depreciation	07 08	9,255,788 4,895,965 218,260 627,442	9,255,788 4,895,965 218,260 4,687,783
Loan (Secured or Unsecured) From Trustees From Others	03	-	-	Loan (Secured or Unsecured) Goodwill Loans Scholarships Other Loans		-	-
Liabilities Other Liabilities For Advance For Rent and other deposits For Sundry credit balance	04 05	1,366,554 NIL NIL	1,366,554	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 8,500 - NIL 115,210	NIL 8,500 - NIL 115,210
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		30,664,708 6,116,402	36,781,110	Income Outstanding Rent Interest Other Income		-	-
Advance from inter-group institutes		-	-	Cash and Bank Balances (a) In current or savings account (b) With the trustee (c) With Manager	12 13	1,847,260 NIL	1,847,260 NIL
Total			38,147,664	Total			38,147,664

For Bhonsala Military College Academic NG

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 : 2113793AAAAJF7268



Name : Central Hindu Military Education Society, Nashik
Unit name : Bhonsala Military College - Non Grant - Unit 238
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 (Assessed) - (Realized) -	20	NIL	
To Establishment Expenses	15	3,286,911	3,286,911	By Interest (Assessed) - (Realized) - On Securities On Loan (Staff Loan) On Bank Account	21	NIL 554,849	554,849
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			
To Audit Fees	17	15,000	15,000	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 25	2,075,305 23,824,145	25,899,450
To Miscellaneous expenses	18			To Deficit carried over to Balance Sheet			
To Depreciation	08	627,442	627,442	Deficit During the year			
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	NIL 16,408,543 NIL NIL NIL				
To Surplus carried over to Balance Sheet Surplus During the year			6,116,402				
Total		26,454,299	26,454,299	Total			26,454,299

For Bhonsala Military College Academic NG

Place : Pune
Date : 28/07/2021

Principal
Bhonsala Military College
Rambhoomi, Nashik-422 005

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

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

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





Sharad Shah & Co.

Chartered Accountants

Independent Auditor's Report

We have audited the attached Balance Sheet of **Bhonsala Military College-Senior (Unit 201)** as at 31st March, 2020 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 31/03/2020 and
 2. In the case of the Income and Expenditure Account, of the surplus for the year ended 31/03/2020

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



(Jay S. Shah)
Partner
MRN: 138798

UDIN: 20138798AAAAHN5492
Place: Pune
Date: 18-09-2020

Address: Gokul Nagar 'B', 1184/4, Fergusson College Road, Shivajinagar, Pune - 411 005.

Phone No.: 91 - 20 - 2553 5405 / 2553 5426 / 2553 6624

Email ID: info@ssandco.com Website: www.ssandco.com

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 31.03.2020

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:


- 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.
- 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.
- Other benefits & amenities are accounted on cash basis in accordance with generally accepted accounting policies.

For Bhonsala Military College - Senior


Principal
Bhonsala Military College
Ramhoomi, Nashik-422 005
Place: Pune
Date: 18/09/2020


Chairman
College Committee
B.M.C., Nashik

For Sharad Shah & Co
Chartered Accountants
FRN: 109931W


(Jay S. Shah)
Partner
MRN: 138798
UDIN: 20138798AAAAHN6492



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

Balance Sheet as at 31st March 2020

Funds & Liabilities	Sch	Rupees	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	363,862	
Other earmarked Funds Depreciation Fund Sinking Fund Reserve Fund Any Other Fund	02	494,046	494,046	Investments	07	10,376,708	10,376,708
Loan (Secured or Unsecured) From Trustees From Others		-	-	Furniture and Fixtures, and Other Assets Opening Balance Add: Additions During the Year Less: Deletion During the Year Less: Depreciation	08	1,574,584 284,871 381,722	1,477,833
Liabilities Other Liabilities For Advances For Rent and other deposits For Sundry credit balance	03 04 05	720,027 - -	720,027	Loan (Secured or Unsecured) Goodwill/Outfit Loans Sponsorships Other Loans		- - -	-
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		812,459 - 507,744	1,420,203	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)	- - - 288,744 (10,334,272)	288,744 (10,334,272)
Advances from inter-group institutes		-	-	Income Outstanding Rent Interest Other Income		- - -	-
		-	-	Cash and Bank Balances (a) In current or savings account (b) With the trustee (c) With Manager	12 13	517,093 604	517,787
Total			2,434,276	Total			2,434,276

For Bhonsala Military College - Senior

Place : Pune
Date : 18/09/2020

Principal
Bhonsala Military College
B. M. C., Nashik

Chairman
College Committee
B. M. C., Nashik

For Shared Shah & Co.
Chartered Accountants
FRN : 109931W
(Jay S. Shah)
Partner
MRN : 138793
UDN : 20136796AAAHN6492



Expenditure	Particulars	Debit	Credit	Balance	Particulars	Debit	Credit	Balance
To Expenditure in Respect of Property - Rates, Taxes, cess, Repairs & maintenance Salaries Insurance Depreciation		14	-	-	By Fund (Income) - (Realized) -	20	-	-
To Establishment Expenses		15	36,386	36,386	By Interest (Income) - (Realized) - On Securities On Loan (Staff Loan) On Bank Account	21	322,492	322,492
To Remuneration to Trustees		-	-	-	By Dividend	-	-	-
To Remuneration to Trustees (in case of death) to the head of the family, including his house hold expenditure, if any		-	-	-	By Donation in Kind	-	-	-
To Legal Expenses		16	-	-	By Donation	22	-	-
To Audit Fees		17	17,180	17,180	By Grants	23	65,503,610	65,503,610
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 To Deficit carried over to Balance Sheet Deficit During the year	24 25	105,787 1,975,902	1,982,689
To Miscellaneous expenses		18	-	-				
To Depreciation		06	301,722	301,722				
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	66,865,729	66,865,729				
To Surplus carried over to Balance Sheet Surplus During the year		-	-	-				
Total				67,808,771	Total			67,808,771

For Bhonsala Military College - Senior

Place : Pune
Date : 18/09/2020

Pinkal
Bhonsala Military College
Pune - 411 004
020-472 005

Chairman
College Committee
B.M.C., Nasik

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

(Jay S. Shah)
Partner
MRN : 138798
UDIN : 20138798AAAHMS432





Independent Auditor's Report

We have audited the attached Balance Sheet of **Bhonsala Military College-Academic Non-Grant (Unit 203)** as at 31st March, 2020 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 31/03/2020 and
 2. In the case of the Income and Expenditure Account, of the surplus for the year ended 31/03/2020

UDIN: 20138798AAAAHN6492
Place: Pune
Date: 18-09-2020



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 31.03.2020

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:


- 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.
- 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.
- 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
Nashik-422 005
Place: Pune
Date: 18/09/2020


Chairman
College Committee
B.M.C., Nashik

For Sharad Shah & Co
Chartered Accountants
FRN: 109931W


(Jay S. Shah)
Partner
MRN: 138798
UDIN: 20138798AAAAHN6492



Expenditure	Sub	Figures	Figures	Income	Sub	Figures	Figures
To Expenditure in Respect of Properties - Rates, Taxes, cess, Repairs & maintenance Salaries Insurance Depreciation	14	-	-	By Rent (Received) - (Realized) -	20	-	-
To Establishment Expenses	15	1,211,322	1,211,322	By Interest (Received) - (Realized) - On Securities On Loan (Staff Loan) On Bank Account	21	-	350,029
To Remuneration to Trustees	-	-	-	By Dividend	-	-	-
To Remuneration to Trustees (in case of match) to the head of the match, including his house hold expenditure, if any	-	-	-	By Donation in Kind	-	-	-
To Legal Expenses	16	-	-	By Donation	22	-	-
To Audit Fees	17	12,000	12,000	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	18	-	-	Other Income Fees from Student	24	330,757	12,587,094
To Miscellaneous expenses	08	682,259	682,259	To Deficit carried over to Balance Sheet Deficit During the year	25	12,258,337	-
To Depreciation	01	-	-				
To Amounts transferred to Reserve or Specific Funds General Fund	-	-	-				
To Expenditure on object of Trust (a) Religious (b) Educational (c) Medical Relief (d) Relief of Poverty (e) Other Charitable Objects	19	7,842,427	7,842,427				
To Surplus carried over to Balance Sheet Surplus During the year	-	-	3,189,115				
Total	-	-	12,937,123	Total	-	-	12,937,123

For Bhonsala Military College - Academic Non Grant

Place : Pune
Date : 18/09/2020

Principal
Bhonsala Military College
Nasik-422 005

Chairman
College Committee
B.M.C., Nasik

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

Jay S. Shah
Partner
MRN : 138798
UDIN : 20138798AAAHHNE-82





Independent Auditor's Report

We have audited the attached Balance Sheet of **Bhonsala Military College- Non Grant (Unit 208)** as at 31st March, 2020 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 31/03/2020 and
 2. In the case of the Income and Expenditure Account, of the surplus for the year ended 31/03/2020

UDIN: 20138798AAAAHN6492
Place: Pune
Date: 18-09-2020



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 - Non Grant - Unit 208

Schedule 26:Notes forming part of the accounts for the year ended 31.03.2020

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:

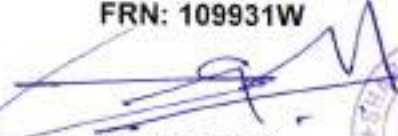
- a) The Provident Fund contributions are being made in accordance with the statutory provisions in this regard. Other benefits and amenities are accounted on cash basis in accordance with generally accepted accounting policies.
- b) The Trust has taken policy to cover the gratuity liability in respect 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, Nashik-422 005
Place: Pune
Date: 18/09/2020


Chairman
College Committee
B.M.C., Nashik

For Sharad Shah & Co
Chartered Accountants
FRN: 109931W


(Jay S. Shah)
Partner

MRN: 138798
UDIN: 20138798AAAAHN6492



Funds & Liabilities	Sch	Ruppes	Ruppes	Property & Assets	Sch	Ruppes	Ruppes
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	8,802,507	8,802,507
Loan (Secured or Unsecured) From Trustees From Others				Furniture and Fixtures, and Other Assets Opening Balance Add: Additions During the Year Less: Deletion During the Year Less: Depreciation	08	2,871,407 2,865,488	
Liabilities Other Liabilities For Advance For Rent and other deposits For Sundry credit balance	03 - 04 05	1,392,306 - -	1,392,306	Loan (Secured or Unsecured) Goodwill/Goodwill Loans Scholarships Other Loans		540,930	4,995,955
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		22,726,369 7,938,339	30,664,708	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)	13,500 - 115,210 16,512,477	128,710 16,512,477
Advance from inter-group institutes				Income Outstanding Rent Interest Other Income			
				Cash and Bank Balances (a) In current or savings account (b) With the trustee (c) With Manager	12 13	1,611,206 6,149	1,617,355
Total			32,057,014	Total			32,057,014

For Bhonsala Military College - Non Grant

For Sharad Shah & Co.
Chartered Accountants
FRN : 105931W

B. M. C. Nasik

Chairman
College Committee
B.M.C., Nasik

Principal
Bhonsala Military College
Rambhoomi, Nasik-422 005

Place : Pune
Date : 18/09/2020



(Jay S. Shah)
Partner
MRN : 138798
UDIN : 20138798AAAAHN6492

Expenditures	Sch	Debit	Credit	Balance	Page
To Expenditure in Respect of Properties - Rates, Taxes, etc. Repairs & maintenance Salaries Insurance Depreciation	14	-	-	-	20
To Establishment Expenses	15	2,245,775	2,245,775	-	21
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	-	-	-	
To Audit Fees	17	13,000	13,000	-	22
To Contribution and Fees					23
To Amounts Written off: (a) Bad Debts (b) Loans Scholarships (c) Irrecoverable rents (d) Other Income					
To Miscellaneous expenses	18	-	-	-	24
To Depreciation	06	540,930	540,930	-	25
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	22,131,061	22,131,061	-	
To Surplus carried over to Balance Sheet Surplus During the year					
Total		32,869,105	32,869,105	-	

For Bhonsala Military College - Non Grant

For Sherad Shah & Co.
Chartered Accountants
FRN : 108931W
(Jay S. Shah)
Partner
MRN : 136798
UDIN : 20135798AAAAAHN6492

Signature

Chairman
College Committee
B.M.C., Nasik

Signature

Principal
Bhonsala Military College
Rambhoomi, Nasik-422 005

Place : Pune
Date : 15/05/2020

S. R. RAHALKAR AND ASSOCIATES

CHARTERED ACCOUNTANTS

No. 1, "A" Wing, Bhumi Exotica Appt., Near Rathi Amrai, Near Chopda Lawns, Swami Vivekanand Road,
Off Gangapur Road, Nashik - 422013. • Ph.: 2575093, 2581597, E-mail : srr.assoc@gmail.com

INDEPENDENT AUDITOR'S REPORT

To:
The General Secretary,
Central Hindu Military Education Society,
Nashik.

Subject: Audit Report for Financial Year 2018-19.

Report on Financial Statements:

We have audited the accompanying financial statements of **Bhonsala Military College Senior (201) of Central Hindu Military Education Society, Nashik** which comprises the Balance Sheet as at March 31, 2019 and the Income & Expenditure Account for the year ended.

Management's Responsibility:

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Trust in accordance with the Accounting Standards". This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to

S. R. RAHALKAR AND ASSOCIATES

CHARTERED ACCOUNTANTS

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fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Auditor's Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the School as at March 31, 2019;
- b) in the case of the Income & Expenditure Account, of the **Surplus** for the year ended on that date.

Report on Other Legal & Regulatory Requirements:

The Balance Sheet and the Income & Expenditure Account have been drawn up in accordance with Section 33 of the Bombay Public Trust Act, 1950.

Subject to the limitations of the audit as indicated above, we report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit and have found them to be satisfactory.
- b. The transactions of the Trust which have come to our notice have been within the powers of the trustees.
- c. Though the Audit is carried out as required by The Bombay Public Trusts Act 1950 the Financial Statements attached herewith are prepared by the affiliated units as per the Formats prescribed by the Central Hindu Military Education Society (Trust). It is reported that the Consolidated Statements of the Central Hindu Military Education Society (Trust) will be prepared in the Formats prescribed under the Bombay Public Trust Act, 1950.

S. R. RAHALKAR AND ASSOCIATES

CHARTERED ACCOUNTANTS

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- d. The provisions of Retirement benefits like Gratuity etc. and Leave encashment etc. are not done at the unit Level.

We further report that:

- a. the Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account ;
b. in our opinion, proper books of account as required by law have been kept by the school so far as appears from our examination of those books;

Other Matter Paragraphs:

- The unit has kept the books of accounts on Cash System of Accounting except the interest on fixed deposit is accounted for on accrual basis.
- Depreciation is charged by unit on Reducing Balance Method on all Fixed Assets with rates specified in the Balance Sheet.

• Deposit with Hon'ble High Court of Bombay of Rs 2,43,955/-

As per the order of Hon'ble High court of Bombay, the college has kept deposit with the high court of Rs 2,43,955/- regarding the court matter of Dr V V Raje for 1990 -91, 1991-92 Rs 58,859/- and interest 1,25,190/- and regarding court matter of Shri R P Patil for 1991-92 Rs 19,312/- and interest 39,585/-. It is explained that the said matter is pending with Hon'ble High Court till today.

• Students Scholarship of Rs.9,97,797/-

This amount remained payable to the students as on 31/03/2019. It is explained that since the few students have left the college and few students do not have bank account or their bank account became dormant . It is suggested that

S. R. RAHALKAR AND ASSOCIATES

CHARTERED ACCOUNTANTS

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after obtaining the letter from the students and verifying his identity, the amount may be paid to him by bearer cheque with the approval from the principal.

Place: - Nashik
Date:- 12/06/2019

For S.R.Rahalkar and Associates
Chartered Accountants
Firm Registration No.108283W

CA S.R.Rahalkar
Partner
Membership No.014509



Name of Unit :- BHONSALA MILITARY COLLEGE, (SENIOR) NASHIK

Receipts & Payments Account For the period of 01-04-2018 to 31-3-2019

2017-2018 Actual	Budgeted for 2018-2019	Receipts	Sche dule	2018-2019 Rs. Inner Column	2018-2019 Rs.Outer Column	Remarks
97		To Op Balances	R 1	-		
1,39,525		Cash in Hand		7,44,362		
69,85,711		Bank Balances		73,67,786	81,12,148	
		Fixed deposit balances(General)				
		To Donations	R 2			
5,61,19,983	5,18,85,608	To Grants	R 3		6,35,38,293	
16,09,692	22,98,200	To Fees	R 4		22,45,523	
		To Prizes & Awards				
5,17,917	1,52,500	To Interest Received	R 5		5,69,965	
1,69,760	70,700	To Other Income (specify)	R 7		12,720	
		To Indirect Receipts(I & E a/c)	R 8			
2,22,30,832		To Indirect Receipts(BS)	R 9		2,71,00,157	
6,200		To Intersection Receipts	R 10		1,71,396	
		Deficit				
8,77,79,717	5,44,07,008	Total of Receipt Side			10,17,50,202	

2017-2018 Actual	Budgeted for 2018-2019	Payments	Sche dule	2018-2019 Rs. Inner Column	2018-2019 Rs.Outer Column	Remarks
		By Rent	P 3			
5,55,47,712	5,23,17,608	By Salaries	P 4		6,29,32,599	
12,650	12,500	By Audit Fees			12,980	
61,190	55,000	By Repairs & Maint of Assets	P 5		23,893	
		By Society Charges Paid a/c				
		By Military Training exp	P 6			
		By Student Expenses	P 7			
		By Stores Exp.				
		By Mess Exp.				
		By Interest paid	P 8			
17,45,701	17,71,900	By Other Revenue Expenses	P 9		14,07,581	
		By Indirect Payments (I & E a/c)	R 8			
2,21,33,985		By Indirect Payments (BS)	R 9		2,63,05,497	
18,612		By Intersection Payments	R 10		16,795	
1,47,719	2,50,000	By Capital Expenditure & WIP	P 10		5,09,590	
		By Closing Balances	R 1			
		Cash in Hand				
7,44,362		Bank Balances		13,82,486		
73,67,786		Fixed deposit balances(General)		91,58,780	1,05,41,266	
		Surplus				
8,77,79,717	5,44,07,008	Total of Payments side			10,17,50,202	

Enclosed :

- 1) Bank Reconciliation Statement as generated from Tally software
- 2) Details of Fixed Deposits
- 3) Schedule as applicable
- 4) Details of Capital Expenditure.
- 5) Particulars of Income Receivable but not received and Expenditure payable but not yet paid.

SUBJECT TO OUR REPORT ON EVEN DATE

For S.R.Rahalkar & Associates
Chartered Accountants(FRN-108283W)

Prepared by
Shri S.R. Mahajan
Library Clerk
B.H.M.C. Nashik - 5
Date:

Dr. (M. U. Y.)olkarni
Acting Principal
Bhonsala Military College,
Nashik - 5.

Chairman
Bhonsala Military College,
Nashik - 5.

Mr. S.R. Rahalkar (Partner)
(M.No.018509)
Nashik - 5.



Central Hindu Military Education Society
Rambhoomi, Dr. Moonje Road, Nashik 422005

Unit Code No. 201

Name of Unit :- BHONSALA MILITARY COLLEGE, (SENIOR) NASHIK

Income & Expenditure Account For the period of 01-04-2018 to 31-3-2019

2017-2018 Actual	Budgeted for 2018-2019	Income	Sche dule	2018-2019 Rs. Inner Column	2018-2019 Rs. Outer Column	Remarks
-	1,52,500	By Interest Received	R 5			
5,948		On Accrud Int.		3,00,386		
5,11,969		On Saving Bank A/c		12,499		
		On Fixed Deposit		2,57,080	5,69,965	
-	-	By Donations in Kind	R 2		-	
5,61,19,983	5,18,85,608	By Grants	R 3		6,35,38,293	
16,09,692	22,98,200	By Fees	R 4		22,45,523	
1,69,760	70,700	By Other income (specify)	R 7		12,720	
-		By Miscellaneous Receipts	R 8		-	
-		By Award & Prize			-	
-		By Stores Net Income			-	
		Sale of stores			-	
		Add : Closing stock			-	
		Less : Opening stock			-	
		Less : Purchases			-	
5,84,17,352	5,44,07,008	Total of Income			6,63,66,501	
-	-	By Deficit carried over to BS			-	
5,84,17,352	5,44,07,008	Grand Total of Income Side			6,63,66,501	

2017-2018 Actual	Budgeted for 2018-2019	Expenditure	Sche dule	2018-2019 Rs. Inner Column	2018-2019 Rs. Outer Column	Remarks
12,650	12,500	To Audit Fees			12,980	
-	-	To Society Charges Paid to Division a/c			-	
-	-	To Amount Written Off			-	
2,63,541	-	To Depreciation	BS 7		2,81,361	
-	-	Educational Object			-	
-	-	Rent	P 3		-	
5,55,47,712	5,24,68,633	Salaries	P 4		6,29,32,599	
61,190	55,000	Repairs & Maint of Assets	P 5		23,893	
-	-	Military Training exp	P 6		-	
-	-	Student Expenses	P 7		-	
-	-	Stores Exp.			-	
-	-	Mess Exp.			-	
-	-	Interest paid	P 8		-	
17,45,701	17,71,900	Other Revenue Expenses	P 9		14,07,581	
-	-	Miscellaneous Payments	R 8		-	
5,76,30,794	5,43,08,033	Total of Expenditure			6,46,58,414	
7,86,558	98,975	By Surplus carried over to BS			17,08,087	
5,84,17,352	5,44,07,008	Grand Total of Expenditure Side			6,63,66,501	

Inspected by
Shri. K. K. Mahajan
Library Clerk
Bhonsala Military College - 5
Nashik - 5

Dr. (M. J. Y. Kulkarni)
Acting Principal
Bhonsala Military College,
Nashik - 5.

Chairman
Bhonsala Military College,
Nashik - 5.

For S.R. Rahalkar & Associates
Chartered Accountant (FRN-108293W)

Mr. S. R. Rahalkar (Partner)
(M.No. 014589)
Nashik - 5.



Name of Unit: THIRUVALLA MILITARY COLLEGE, (B) NORTH NASHIK
Balance Sheet as on: 31.03.2019

Previous Year	Funds and Liabilities	Sch date	Current Year		Previous Year	Assets	Sch date	Current Year	
Actual			Inner Column	Outer Column	Actual			Inner Column	Outer Column
0.00	Trust Fund or Corpus	BS 1		0.00	4721148.00	Investments	BS 6		6335430.00
794046.00	Earmarked Funds	BS 2		0.00	1710217.00	Movable Fixed Assets	BS 7		1938446.00
0.00	Loans: Secured	BS 3		0.00	0.00	Loans: Secured	BS 8		0.00
0.00	Loans: Unsecured	BS 4		0.00	0.00	Loans: unsecured	BS 9		0.00
410775.00	Other Liabilities	BS 5		1292851.50	0.00	Advances to Employees	BS 10		0.00
					1038.00	Advances to Contractors	BS 11		0.00
					290008.00	Advances to/ Deposits with Others	BS 12		271384.00
					239095.00	Accrued Int. Received			300386.00
	<u>Inter section</u>	R 10							
10375662.95	<u>2) B.M.C.N. G.(Main)</u> Balance as per last Bal.Sheet		10375662.95	12599368.95		<u>Inter section</u>	R 10		
2223706.00	<u>3) B.M.C.Academic N. G.</u> Balance as per last Bal.Sheet		2223706.00		2276057.00	<u>1) C.H.M.E.Society (Main)</u> Balance as per last Bal.Sheet			2247244.00
	<u>Earmark Fund</u>		794046.00	794046.00		<u>Cash and Bank Balances</u>			4205836.40
	<u>Reserves & Surplus</u>				0.00	Cash in Hand	BS 13	0.00	
	<u>Income & Expenditure Account</u>				744362.06	Cash at Bank Saving/current accounts	BS 14	1382486.40	
	Op. Balance		1095626.89	612459.95	2646638	Cash at Bank in Fixed Deposits/ RD	BS 15	2823350.00	
	Less Deficit as per I/E a/c (total in the outer column)		1708086.84			<u>Income & Expenditure Account</u>			0.00
					1852184.77	Op. Balance			
					+786557.88	Less Surplus as per I/E a/c (total in the outer column)			
13824189.95	Total of Liabilities Side		15298726.40		13824189.95	Total Assets Side		15298726.40	

Enclosed : 1) Bank Reconciliation Statement as generated from Tally software
2) Details of Fixed Deposits 3) Schedule as applicable
5) Particulars of Income Receivable but not received and Expenditure payable but not yet paid.

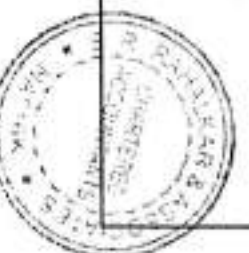
For S.R.Rathnakar & Associates
Chartered Accountant(FRM-108283W)

Prepared by
Shri M.N.Mahajan
Library Clerk
B.M.C. Nashik - 5

Dr. (M.N.Mahajan)
Acadg Principal
Bhonsale Military College,
Nashik - 5.

Chakran
Bhonsale Military College,
Nashik - 5.

M.S.R. Raghavaram
(M.S.R. Raghavaram)
Nashik - 5.



INDEPENDENT AUDITOR'S REPORT

General Secretary,
Hindu Military Education Society,

Subject: Audit Report for Financial Year 2018-19.

On Financial Statements:

We audited the accompanying financial statements of **Bhonsala College Academic (N.G.) (203) of Central Hindu Military Education Society, Nashik** which comprises the Balance Sheet as at 31.03.2019 and the Income & Expenditure Account for the year ended.

Management's Responsibility:

Management is responsible for the preparation of these financial statements to give a true and fair view of the financial position, financial performance and cash flows in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility:

The auditor's responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

The audit involves performing procedures to obtain audit evidence about the assets and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers

S. R. RAHALKAR AND ASSOCIATES

CHARTERED ACCOUNTANTS

Wing, Bhumi Exotica Appt., Near Rath Amrai, Near Chopda Lawns, Swami Vivekanand Road,
apur Road, Nashik - 422013. • Ph.: 2575093, 2581597, E-mail : srr.assoc@gmail.com

control relevant to the preparation and fair presentation of the statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the reasonableness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the presentation of the financial statements.

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

Opinion:

In our opinion and to the best of our information and according to the provisions given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

In the case of the Balance Sheet, of the state of affairs of the School as at March 31, 2019;

In the case of the Income & Expenditure Account, of the **Surplus** for the year ended on that date.

On Other Legal & Regulatory Requirements:

The Balance Sheet and the Income & Expenditure Account have been drawn up in accordance with Section 33 of the Bombay Public Trust Act, 1950.

Subject to the limitations of the audit as indicated above, we report that:

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit and have found them to be satisfactory.

The transactions of the Trust which have come to our notice have been within the powers of the trustees.

Although the Audit is carried out as required by The Bombay Public Trusts Act 1950 the Financial Statements attached herewith are prepared by the affiliated units as per the Formats prescribed by the Central Hindu Military Education Society (Trust). It is reported that the Consolidated Statements of the Central Hindu Military Education Society (Trust) will be prepared in the Formats prescribed under the Bombay Public Trust Act, 1950.

The provisions of Retirement benefits like Gratuity etc. and Leave

S. R. RAHALKAR AND ASSOCIATES

CHARTERED ACCOUNTANTS

ing, Bhumi Exotica Appt., Near Rathi Amrai, Near Chopda Lawns, Swami Vivekanand Road,
ur Road, Nashik - 422013. • Ph.: 2575093, 2581597, E-mail : srr.assoc@gmail.com

hment etc. are not done at the unit Level.

report that:

Balance Sheet and Income & Expenditure Account dealt with by
report are in agreement with the books of account ;
our opinion, proper books of account as required by law have been
school so far as appears from our examination of those books;

Other Paragraphs:

unit has kept the books of accounts on Cash System of
accounting except the interest on fixed deposit is accounted for on
annual basis.

depreciation is charged by unit on Reducing Balance Method on all
Fixed Assets with rates specified in the Balance Sheet.

Place: - Nashik
Date: 12/06/2019

For S.R.Rahalkar and Associates
Chartered Accountants
Firm Registration No.108283W


CA S.R.Rahalkar
Partner

Membership No.014509



Central Hindu Military Education Society
Rambhoomi, Dr. Moonje Road, Nasik 422005

Unit Code No. 203

SHONSALA MILITARY COLLEGE, ACADEMIC (NG) NASHIK

Receipts & Payments Account For the period of 01-04-2018 to 31-03-2019

Accounted for 01-04-2018 to 31-03-2019	Receipts	Schedule	2018-19 Rs. Inner Column	2018-19 Rs. Outer Column	Remarks
	To Op Balances	R 1			
-	Cash in Hand		2,46,207.93		
-	Bank Balances		54,25,582.00	56,71,789.93	
-	Fixed deposit balances(General)				
	To Donations	R 2			
-	To Grants	R 3			
06,500.00	To Fees	R 4		1,12,24,370.00	
50,000.00	To Interest Received	R 5		5,23,529.00	
45,000.00	To Other Income (specify)	R 7		3,65,325.14	
-	To Miscellaneous Receipts	R 8			
-	To Indirect Receipts(BS)	R 9		28,34,513.00	
-	To Intersection Receipts	R 10		24,235.00	
-	Deficit			2,06,43,762.07	
3,00,500.00	Total of Receipt Side				

Accounted for 01-04-2018 to 31-03-2019	Payments	Schedule	2018-19 Rs. Inner Column	2018-19 Rs. Outer Column	Remarks
	By Rent	P 3			
52,17,063.00	By Salaries	P 4		54,49,542.00	
12,000.00	By Audit Fees			11,800.00	
	By Repairs & Maint of Assets	P 5		2,56,229.00	
3,20,000.00	By Society Charges Paid a/c			8,86,755.00	
0,52,040.00	By Military Training exp	P 6			
-	By Student Expenses	P 7			
-	By Stores Exp.				
-	By Mess Exp.				
-	By Interest paid	P 8			
21,86,290.00	By Other Revenue Expenses	P 9		26,12,948.56	
-	By Miscellaneous Payments	R 8			
-	By Indirect Payments (BS)	R 9		28,59,014.72	
-	By Intersection Payments	R 10		7,50,567.00	
11,30,000.00	By Capital Expenditure & WIP	P 10		9,64,274.00	
	By Closing Balances	R 1			
	Cash in Hand		2,49,270.79		
	Bank Balances		66,03,361.00	68,52,631.79	
	Fixed deposit balances(General)				
13,83,107.00	Surplus (A-B)			2,06,43,762.07	
1,13,00,500.00	Total of Payments side				

- 1) Bank Reconciliation Statement as generated from Tally software
2) Details of Fixed Deposits 3) Schedule as applicable 4) Details of Capital Expenditure.
5) Particulars of Income Receivable but not received and Expenditure payable but not yet paid.
SUBJECT TO OUR REPORT ON EVEN DATE

For S.R. Rahalkar & Associates
Chartered Accountant(FRN-106283W)

DR. U. Y. K. KARNI
Principal
Shonsala Military College,
Nashik - 5.

Chairman
Shonsala Military College,
Nashik - 5.

Mr. S. R. Rahalkar (Partner)
(M.No 14509)
Nashik - 5.



Central Hindu Military Education Society
Rambhoomi, Dr. Moonje Road, Nasik 422005

Unit Code No. 203

BHONSALA MILITARY COLLEGE, ACADEMIC (NG) NASHIK
Income & Expenditure Account For the period of 01-04-2018 to 31-03-2019

Budgeted for 2018-2019	Income	Schedule	2018-19 Rs. Inner Column	2018-19 Rs. Outer Column	Remarks
50,000.00	By Interest Received	R 5			
-	3. Accrued Int. Received on F.D.		1,40,402.00		
-	On Bank A/c		64,329.00		
-	On Fixed Deposit		3,18,798.00	5,23,529.00	
-					
-	By Donations in Kind	R 2		-	
-	By Grants	R 3		-	
7,05,500.00	By Fees	R 4		1,12,24,370.00	
3,45,000.00	By Other Income (specify)	R 7		3,65,325.14	
-	By Miscellaneous Receipts	R 8		-	
-	By Stores Net Income				
	Sale of stores				
	Add : Closing stock				
	Less : Opening stock				
	Less : Purchases				
				1,21,13,224.14	
13,00,500.00	Total of Income				
	By Deficit carried over to BS			1,21,13,224.14	
13,00,500.00	Grand Total of Income Side				

Budgeted for 2018-2019	Expenditure	Schedule	2018-19 Rs. Inner Column	2018-19 Rs. Outer Column	Remarks
12,000.00	To Audit Fees			11,800.00	
10,52,040.00	To Society Charges Paid to Division a/c			8,86,755.00	
-	To Amount Written Off			-	
-	To Depreciation	BS 7		7,28,045.00	
-	Educational Object				
-	Rent	P 3			
52,17,063.00	Salaries	P 4		54,49,542.00	
3,20,000.00	Repairs & Maint of Assets	P 5		2,56,229.00	
-	Military Training exp	P 6		-	
-	Student Expenses	P 7		-	
-	Stores Exp.			-	
-	Mess Exp.			-	
-	Interest paid	P 8		-	
21,86,290.00	Other Revenue Expenses	P 9		26,12,948.56	
-	Miscellaneous Payment	R 8		-	
				99,45,319.56	
87,87,363.00	Total of Expenditure			21,67,904.58	
25,13,107.00	By Surplus carried over to BS			1,21,13,224.14	
1,13,00,500.00	Grand Total of Expenditure Side				

DR. U. Y. MULKARNI
Principal
Bhonsala Military College,
Nashik - 5.

Chairman
Bhonsala Military College,
Nashik - 5.

For S.R. Rahalkar & Associates
Chartered Accountant (FRN-108283W)

Mr. S.R. Rahalkar (Partner)
(M.No. 014509)
Nashik - 5.



Previous Year	Funds and Liabilities	BS Code	Current Year	Previous Year	BS Code	Current Year
Actual		BS 1 BS 2 BS 3 BS 4 BS 9	Income Statement Outer Column	Actual	BS 6 BS 7 BS 8 BS 9 BS 10 BS 11 BS 12	Income Statement Inner Column
0.00	Total Fund or Corpus	BS 1	21,55,350.00	Investments	BS 6	22,54,454.00
0.00	Estimated Funds	BS 2	20,70,694.00	Movable Fixed Assets	BS 7	23,07,123.00
0.00	Loans Secured	BS 3	-	Loans Secured	BS 8	-
0.00	Loans Unsecured	BS 4	-	Loans Unsecured	BS 9	-
119550.00	Other Liabilities	BS 9	1,21,905.00	Advances to Employees	BS 10	5,000.00
	Income & Expenditure Account		2,65,40,770.71	Advances to Contractors	BS 11	-
24372856.13	Op. Balance		2,43,72,856.13	Advances to Deposits with Others	BS 12	19,011.80
	Add: Surplus as per I.E. a/c		21,07,904.58			
	(Total in the outer column)					
				Accrued Int. Receivable		1,40,402.00
				1. On Fixed Deposit		
				1,29,915.00		
				Inter section		
				1. B.M.C. D.F. A/C	BS 13	3,54,348.00
				1,40,19,849.12	BS 14	1,47,04,441.12
				2. C.H.M.E. Society	BS 15	22,23,706.00
				3. B.M.C. St.		1,740.00
				22,23,706.00		14,272.00
				4. B.M.C. J. College		
				14,272.00		
				4. B.M.C. N.G. A/c		
				Cash and Bank Balances		
				Cash in Hand	BS 13	2,48,270.79
				Cash at Bank Saving/current acco.	BS 14	43,08,907.00
				32,70,232.00	BS 15	
				Cash at Bank in Fixed Deposits/ P.C.		
24429416.13	Total of Liabilities Side		2,65,42,675.71	Total Assets Side		2,65,42,675.71

Details of Expenses Outstanding

Details of Income Outstanding

2) Grants (attach details)

Prepared by
Junior Clerk
B. N. C. Narayan - 6

Principal
Bhooma Nilay College,
Mashik - 5.

Children
Bhooma Nilay College,
Mashik - 5.

For S. R. Narayan & Associates
Chartered Accountants (Firm-1082234N)

No. 27, Rameshwar (P. Section)
(S. R. Narayan)
Mashik - 5.



S. R. RAHALKAR AND ASSOCIATES

CHARTERED ACCOUNTANTS

"A" Wing, Bhumi Exotica Appt., Near Rathi Amrai, Near Chopda Lawns, Swami Vivekanand Road,
Angapur Road, Nashik - 422013. • Ph.: 2575093, 2581597, E-mail : srr.assoc@gmail.com

lit involves performing procedures to obtain audit evidence about the
its and disclosures in the financial statements. The procedures
d depend on the auditor's judgment, including the assessment of the
of material misstatement of the financial statements, whether due to
or error. In making those risk assessments, the auditor considers
al control relevant to the preparation and fair presentation of the
ial statements in order to design audit procedures that are
ropriate in the circumstances. An audit also includes evaluating the
riateness of accounting policies used and the reasonableness of the
nting estimates made by management, as well as evaluating the
l presentation of the financial statements.

elieve that the audit evidence we have obtained is sufficient and
ppropriate to provide a basis for our audit opinion.

Auditor's Opinion:

ur opinion and to the best of our information and according to the
nations given to us, the financial statements give the information
ired by the Act in the manner so required and give a true and fair view
n conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the School
as at March 31, 2019;
- b) in the case of the Income & Expenditure Account, of the **Surplus**
for the year ended on that date.

Report on Other Legal & Regulatory Requirements:

Balance Sheet and the Income & Expenditure Account have been drawn
n accordance with Section 33 of the Bombay Public Trust Act, 1950.

ject to the limitations of the audit as indicated above, we report that:

We have obtained all the information and explanations which to the
best of our knowledge and belief were necessary for the purpose of the
audit and have found them to be satisfactory.

S. R. RAHALKAR AND ASSOCIATES

CHARTERED ACCOUNTANTS

"A" Wing, Bhumi Exotica Appt., Near Rathi Amrai, Near Chopda Lawns, Swami Vivekanand Road,
Gangapur Road, Nashik - 422013. • Ph.: 2575093, 2581597, E-mail : srr.assoc@gmail.com

INDEPENDENT AUDITOR'S REPORT

General Secretary,
Central Hindu Military Education Society,
Nashik.

Subject: Audit Report for Financial Year 2018-19.

Report on Financial Statements:

We have audited the accompanying financial statements of **Bhonsala Military College Non Grant Unit (208) of Central Hindu Military Education Society, Nashik** which comprises the Balance Sheet as at March 2019 and the Income & Expenditure Account for the year ended.

Management's Responsibility:

Management is responsible for the preparation of these financial statements to give a true and fair view of the financial position, financial performance of the Trust in accordance with the Accounting Standards". This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

transactions of the Trust which have come to our notice have been within the powers of the trustees. Although the Audit is carried out as required by The Bombay Public Trusts Act 1950 the Financial Statements attached herewith are prepared by the affiliated units as per the Formats prescribed by the Central Hindu Military Education Society (Trust). It is reported that the Consolidated Statements of the Central Hindu Military Education Society (Trust) will be prepared in the Formats prescribed under the Bombay Public Trust Act, 1950. The provisions of Retirement benefits like Gratuity etc. and Leave encashment etc. are not done at the unit Level.

Further report that:

The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account ; In our opinion, proper books of account as required by law have been maintained by the school so far as appears from our examination of those books;

Matter Paragraphs:

The unit has kept the books of accounts on Cash System of Accounting except the interest on fixed deposit is accounted for on accrual basis.

Depreciation is charged by unit on Reducing Balance Method on all Fixed Assets with rates specified in the Balance Sheet.

NCC Washing allowance Rs 1,192/-

The NCC Washing allowance of Rs.1192/- has remained outstanding as on 31/03/2019.

These NCC allowance paid to the cadets by the bearer cheque by obtaining the letter from the cadet with the permission from the principal.

S. R. RAHALKAR AND ASSOCIATES

CHARTERED ACCOUNTANTS

"A" Wing, Bhumi Exotica Appt., Near Rathi Amrai, Near Chopda Lawns, Swami Vivekanand Road,
Nangapur Road, Nashik - 422013. • Ph.: 2575093, 2581597, E-mail : srr.assoc@gmail.com

Provident Fund of Rs 23,400/-


The details regarding the provident fund deducted from employees of Rs 23,400/- remained to be payable to government were not made available at the time of Audit.

Non-operative account of Axis Bank Account No:- 115010100161169

The unit has non-operative account more than 2 years. It is advised to close the account held in Axis Bank having Balance of Rs 3779/- as on 31/03/2019 after completing the requisite formalities since it is Non - Operative as explained.

Place: - Nashik
Date:- 12/06/2019

For S.R.Rahalkar and Associates
Chartered Accountants
Firm Registration No.108283W


CA S.R. Rahalkar
Partner

Membership No.014509



Central Hindu Military Education Society

Unit code No.

208.00

Name of Unit BHONSALA MILITARY COLLEGE (N.G.)

Receipts & Payments Account for the period of 01.04.2018 to 31.03.2019

Budgeted for 2018-19	Receipts	Sche dule	2018-19		Remarks
			Rs. Inner Col.	Rs. Outer Col.	
	To Op Balances	R 1		81,43,888.98	
	Cash in Hand				
	Bank Balances		3,76,527.98		
	Fixed deposit balances (General)		77,67,361.00		
	To Accrued Interest				
	To Donations	R 2			
	To Grants	R 3			
3,52,11,700.00	To Fees	R 4		2,16,44,225.00	
4,50,000.00	To Interest Received	R 5		7,04,770.00	
31,000.00	To Other Income (specify)	R 7		1,08,750.00	
	To Indirect Receipts(I & E a/c)	R 8			
	To Indirect Receipts(BS)	R 9		34,41,398.80	
	To Intersection Receipts	R 10		50,793.00	
3,56,92,700.00	Total of Receipt Side			3,40,93,825.78	

Budgeted for 2018-19	Payments	Sche dule	2018-19		Remarks
			Rs. Inner Col.	Rs. Outer Col.	
	By Rent	P 3			
82,33,400.00	By Salaries	P 4		58,15,588.00	
4,00,000.00	By LIC & Gr.				
30,000.00	By Audit Fees			12,980.00	
25,00,000.00	By Repairs & Maint of Assets	P 5		7,13,602.00	
35,69,270.00	By Society Charges Paid a/c			26,18,287.00	
8,90,000.00	By Military Training exp	P 6		5,05,201.00	
2,90,650.00	By Student Expenses	P 7		2,96,795.00	
16,49,588.00	By Stores Exp.				
42,25,850.00	By Mess Exp.			21,20,685.00	
	By Interest paid	P 8			
46,13,325.00	By Other Revenue Expenses	P 9		47,29,120.20	
	By Indirect Payments (I & E a/c)	R 8			
	By Intersection Payments	R 10		82,578.00	
14,00,000.00	By Capital Expenditure & WIP	P 10		5,19,094.00	
	By Closing Balances	R 1		1,07,47,550.78	
	Cash in Hand				
	Bank Balances		6,86,035.78		
	Fixed deposit balances (General)		1,00,61,515.00		
78,90,618.00	Surplus				
1,56,92,700.00	Total of Payments side			3,40,93,825.78	

Enclosed: 1) Bank Reconciliation Statement as generated from Tally sc 3) Schedules as applicable
 2) Details of Fixed Deposits 4) Details of Capital Expenditure
 5) Particulars of Income Receivable but not received and Expenditure payable but not yet paid.

Acting Principal
 Bhonsala Military College
 Rambhoomi, Nashik-5

Dr. D. C. S. Sonkar Mr. S. R. Rahalkar (Partner)
 Chairman M. No. 014509
 Bhonsala Military College
 Rambhoomi, Nashik-5




53,60,000.40	Total Fund of Capital	BS 1	57,20,125.40	27,81,808.72	Investments	BS 6		
	Earmarked Funds	BS 2			Movable Fixed Assets	BS 7		28,71,407.72
	Loans: Secured	BS 3			Loans: Secured	BS 8		
	Loan: Unsecured	BS 4			Loans: unsecured	BS 9		
3,80,000.00	Other Liabilities	BS 5	3,75,000.00		Advances: to Employees	BS 10		24,16,826.00
-1,822.00	Indirect R & P (BS)	R 9	3,218.00		Advances to Contractors	BS 11		
16,60,751.80	Other Liabilities	R 9	12,49,001.80	1,75,544.00	Advances to Deposits with Others	BS 12		1,88,180.00
69,71,646.60	Inter Section Loan (Credit Balances)		69,36,646.60	2,06,89,752.35	Inter Section Loan (Debit Balances)			2,06,88,537.35
1,74,10,518.25	Income & Expenditure Account		2,26,26,510.05		Cash and Bank Balances			
	Op. Balance				Cash in Hand	BS 13		
	Add/Less Adjustments (details to be attached)		1,74,10,518.25	3,76,527.98	Cash at Bank Saving/current accounts	BS 14		6,86,036.78
	Add/Less Surplus/ Deficit as per I/E a/c			77,67,361.00	Cash at Bank in Fixed Deposits/ RD	BS 15		1,00,61,515.00
	(total in the outer column)				Indirect R & P (BS)			
					Indirect payments (BS)			
3,17,90,994.05	Total of Liabilities Side		3,69,10,501.85	3,17,90,994.05	Total Assets Side			3,69,10,501.85

Prepared by

 B.M.C. Dhaneshwar
 B.M.C. Nashik - 5

Acting Principal

 Bhonsala Military College
 Nashik - 5.

Chairman

 Bhonsala Military College
 Rambhoomi, Nashik-5

Mr. S. R. Rahalkar (Partner)

 M. No. 014509

