

#### Independent Auditor's Report

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

- 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.
- 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.
- We have obtained all the information and explanations, which to the best of knowledge and belief were necessary for the purpose of our audit.
- In our opinion proper books of account have been kept by the Trust so far as appears from our examination of the books.
- 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: -
  - 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:

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

For Bhonsala Military College (Senior)

For Sharad Shah & Co. Chartered Accountages

FRN: 109931W

(Jay S. Shah) Partner

109934W

MRN: 138798

Place: Pune

UDIN: 23138798BGVWYI1972

Date: 13.04.2023

Name : Central Hindu Military Education Society , Nashik Unit name : Bhoesala Military College - Senior - Unit 201 Balance Sheet as at 31st March 2023

Funds & Lishilities	f	2022-23	2-23	202	2021-22	Postoria & Secare	See in	2022-23	5.23	2021-22	-22
CONTRACTOR COLUMN	5	Rupees	Rupees	Rupees	Rupees	enserve Ausdour	noc.	Rupees	Rupees	Rupoes	Rupees
Trust Funds or Corpus Balance as per last Brimos Sheet Adjustments during the year	5			* *		Immovable properties Opening Balance Add: Additors During the Year	8	X.		Y.:	
Other Earmanked Funds Depreciation Fund Courtee Fund		(80)		818		Less Transferred during the year Less Deleter During the Year Less Depreciation		F + 30	*	* * *	38
Reserve Fund Any Other Fund	50	. Nr	-	, ME		Investments	ь	1,29,14,595	1,20,54,505	1,19,84,277	1,19,64,277
Loan (Secured or Unescured) From Trustees From Others		188		¥ .		Furniture and Fixtures, and Other Assets Opening Balance Add: Additions During the Year Less: Delekton During the Year Less: Delekton During the Year	8	19,40,474 2,97,912 313		3,13,016	274 04 05
Liabitities Other Liabities For Advance For Sent and other deposits For Sundry credit balance	8.28	65,250 NIL 9,92,133	10,58,383	53,040 NIL 5,04,414	5,57,454	- Co		NIL NIL	• •	N N N	
Income and Expenditure Account Balanco as per last Balance Sheel Less Thersteired to Endownment Fund		36,27,703		35,90,459		Advances To Trustees To Employees		N +		NE. 85,000	
AddLess: Surplus or deficit as per Income and Expenditure Account		17,68,315	53,97,018	10,37,244	36,27,703	To Contractor	10	36		(6)	
Advence from inter-group netbutes			1,06,34,889		1,08,14,458	To Lawyers To Others - s) Advances - b) Deposits Advances to other inter group institutes	<sup>2</sup> 89	NIL 2,78,425	2,78,425	NE. 2.58.744	3,53,744
		•		DOM INC.		Income Oristanding Rent Interest Other Income		N N 18	3	첫 첫 첫	
27		^ .			*	Gash and Bank Batances (a) in current or savings account (b) With the trustes (c) With Manager	\$ £	19,72,136 NL	19,72,136	5,41,160 NL	5,41,160
Total			1,69,90,210		1,47,99,655	Total			1,69,50,210		1,47,93,655

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

(Jay S. Shah) Parther WRN: 128798

College Committee B.M.C., Nasik Chairman

For Bhonsala Milkary College Senior

Principal
Bhonsala Military College
Rambhoomi, Nasik-422 005

UDN: 231387988GVW/1972 Place : Pune Date : 13.04.2023

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

# Schedules Forming Part of 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	2	

# 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		



Name : Central Hindu Mittary Education Society , Namik Unit name : Bhomaste Mittary College - Serior - Unit 201 Income & Expenditure Statement for year ended 31-03-2023

Expanses	Soh	200	2022-23	202	2921-22	-	- Cal	202	2022-23	2021-22	-32
		Ropest	Rupses	Rupers	Rupees	and a second	961	Rupees	Rupses	Rupees	Rupoes
To Expanditure in Respect of Properties Rates, Taxes, sees,	ž	31.416				By Next chemicals — (Red cost) —	R	N		THE SHE	
Insurance Depred Alban			31/16			By Interest	E				
To Establishment Experses	ħ	9,77,89,806	9,77,89,805	4,74,28,439	6,74,28,419	(Res)		NIL		NE	
To Remerention to Trustees			30			On Loan (Staff Lean) On Bark Account		6.07,816	6,07,818	5,63,113	6,63,113
To Remonstration to Trustees (in case of math) to the head of the math, including his house hold expenditure, if any			並		ij	By Dividend					
To Legal Exponses	22	Ø	22	<u></u>	1.4	By Donation in Kind					
						By Denation	a		9		96
To Audit Fees	17		*	it.		By Grants	п	9,75,56,360	9,76,66,383	6,71,08,906	6,71,08,906
To Confidention and Fees			NIL		ME.	By Income from Other Source	_	1			000000
To Arrounts Written edit. (a) Bad Dutta		Ø S		NL		Other Income Foas from Student	38	7,680	22,97,740	2,38,278	16,55,492
(d) Other treams		i si si	¥	245	M	To Deficit carried over te Balance Sheet Deficit During the year					
To Miscellamous expenses	18		(Z)								
To Depreciation	88	4,13,182	4,13,182	4,13,543	6,13,543						
To Amsumit transferred to Reserve or Specific Funda General Fund	Σ	ν.	Œ	*	•						
To Expenditure on object of Trust (a) Religious (b) Religious (c) Medical Relief (d) Reset of Powerty (d) Reset of Powerty (e) Other Charlotte Objects	2	568,237 568,237 NL NL	6,68,227	4,46,285 N. N. N.	4,48,295		1				
To Suptus carried over to Balance Sheet Surplus During the year			17,69,315		10,37,344	*					
Total			10,05,71,946		6,93,28,511	Total			10.05.71.945		4 40 52 544

For Bhonsala Military College Senior

Bhonsala Military College Rambhoomi, Nasik-422 005 Paricipal

UDIN: 23138798BGAWY1972 Place : Pune Date : 13.04.2023

College Committee B.M.C.: Nasik

For Sharad Shah & Co. Chartered Accountants FRN: 10993170

(Jay S. Shah) Partner NRN : 136796

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 & Maintainanace expenses	-	20,943
Electricity expenses	1,53,329	95,330
Fixed Asset Discard	313	-
Function expenses	700	
Garden expenses	5,900	
Newspaper & subscription expenses	8,255	
Office expenses	13,071	1,628
Postage & courier expenses	- 1	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		62
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		
Total	× 1	tie/

Sch 19: Educational Expenses

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Affiliation Fees		18,000
Ashwamedh Fees (SPPU Share )	20,544	21,216
Books expenses	1,050	-
Computerisation of Record Fee (SPPU Share)	21,400	4,420
Development Fund Fee (SPPU Share)	21,400	22,100
Disaster Management Fund Fee (SPPU Share)	8,560	8,840
Eligibility Fees (SPPU Share)	84,650	80,300
Eligibility Remuneration Expenses	31,900	42,200
Examination Expenses	-6,551	-
Gymkhana Fees (SPPU Share)	42,800	17,680
Laboratory Expenses	71,113	1,22,313
Medical Fees (SPPU Share)	3,180	6,160
NSS Fees (SPPU Share)	8,560	8,840
Online Admission Process expenses	59,100	
Registration Fee Payment (SPPU Share)	21,400	
Sports Acivity 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 3	Additions refore 0/09/202	Additions After 30/9/2022	Additions After 30/9/2022 Deletions	Transfer Total	I O+o	Depreciation WDV as on	Depreciation WDV as on
Books & Periodicals	2,35,871	79,115	6,627			3,21,613	1,27,320	1,94,293
Computer Peripherals	25,026	ï	86,750	313		1,11,463		
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	Ř	53,97,017.44		58,691.00	
Opening Balance	36,27,703.08	10.000.000.000.000	Office Equipments	14,87,679.00	
Current Period	17,69,314.36		- Language	14011070.00	
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 Salary Student Expenses	9,73,44,756.60 5,67,177.00	9,79,11,933.60	Direct Incomes Fees Grants Received	22,90,060.00 9,76,66,388.00	9,99,56,448.00
Indirect Expenses Other Revenue Expenses Repairs & Maintainance Depreciation on Assets	4,46,100.04 31,416.00 4,13,182.00	8,90,698.04	Indirect Incomes Bank Interest Other Income	6,07,818.00 7,680.00	6,15,498.00
Excess of income over expenditure		17,69,314.36			
Total		0,05,71,946.00	Total		10,05,71,946.00





#### Independent Auditor's Report

We have audited the attached Balance Sheet of BhonsalaMilitary 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: -

- 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.
- We have obtained all the information and explanations, which to the best of knowledge and belief were necessary for the purpose of our audit.
- In our opinion proper books of account have been kept by the Trust so far as appears from our examination of the books.
- 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: -
  - In the case of the Balance Sheet, of the state of affairs of the Trust as at 31/03/2023 and

In the case of the Income and Expenditure Account, of the surplus for the year ended 31/03/2023

SHAA

109931W

UDIN: 23138798BGVWYI1972

Place: Pune Date: 13.04.2023 2

FRN: 109931W

For Sharad Shah & Co Chartered Accountants

(Jay S. Shah) Pårtner MRN: 138798

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

FRN

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For Bhonsala Military College (Academic Non Grant)

UDIN: 23138798BGVWYI1972

Place: Pune Date: 13.04.2023 For Sharad Shah & Co Chartered Accountants FRN: 109931W A

(Jay S. Shah) Partner

MRN: 138798

Name : Central Hindu Miltary Education Society , Nashik Unit name : Bhonsala Miltary College - Academic NG - Unit 203 Balance Sheet as at 31st March 2023

		2025.23	23	2021-22	-22		4-4	2022-23		2021-22	77
Funds & Liabilities	450	Rupakt	Rupses	Rubbet	Rupees	Property & Assets	969	Rupets	Rupees	Rupees	Rupdes
Trust Funds or Corpus	5					Immovable properties Opening Balance	8			9	
Adjustments during the year Other Earmanked Funds		•			6	Add: Additions During the Year Leas: Transferred during the year Leas: Detection During the Year Leas: Depreciation					89
Dependation Fund Sinking Fund Reserve Fund	8	#		. ₩.	18	Investments	10	32,90,293	32,80,293	57,52,166	57,52,166
Any Uniter Fund Loan (Secured or Unsecured) From Trustees From Others		₹.		N.	82	Furniture and Flotures, and Other Assets Opening Balance Add. Additions During the Year Less: Deletion During the Year Less: Depreciation	88	21,96,875 23,85,222 11,77,567	34,03,539	21,83,563 6,16,430 6,14,118	21,95,875
Liabilities Other Liabilities For Advance For Rent and other deposits For Sundry credit belance	8 ' 2 8	2,00,100 NIL 45,487 NIL	2,45,587	1,53,020 NIL 2,37,290 NIL	3,80,310	Loan (Secured or Unsecured) Goodidoubtful Loans Scholerships Other Loans		N N	N.	# # #	¥
Belance as per last Balance Sheet Less Transferred to Redownmant Fund Less Transferred to Redownmant Fund		3,45,38,284		3,17,58,314		Adm	a 9	Ħ,,		, , NI	
and Expenditure Account		36,50,628	3,81,88,852	27,80,801	3,40,38,28	To Chessa To Others	= = 3	N N		ď,	
Advance from intengroup institutes					0.50	- b) Deposits Advances to other inter group institutes	2		3,16,89,847		2,63,24,098
						Income Outstanding Rant Interest Other Income		# # #	MIL	보보	벌
						Cash and Bank Balances (a) In current or savings account (b) With the frustee (c) With Manager	<b>4</b> 5	50,809 NIL	808'08	6,06,436 NL.	6,56,435
Total			3.84.34.479		3,49,28,874	Total			3,84,34,479		3,49,28,574

For Bhonsala Military College Academic NG

Bhonsala Military College Pambhoomi, Nasik-422 005

UDIN: 23136798BGW6YH972 Place: Pune Date: 13.04,2023

College Committee B.M.C., Nasik Chairman

For Sharad Shah & Co. Chartered Accountants FRN: 109831W

(Jay S. Shah) Partner MRN: 138798

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		1
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	11,61,906	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	82	-
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		



Name : Central Hindu Millary Education Sectory , Meehlik Unit name : Elhorabile Millary Coffegs - Academic NG - Unit 2013 Income & Expenditure Statement for your ended 3143-2023

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- Control of the Cont	Oak	2023-23	22	27-1202	222	Income	Seh.	Dinage	Runses	Total	Total
Caperaes	uso.	Ripees	Rupset	Rupass	Rupees		Ī	- Linguist	-		
To Expenditure in Respect of Properties Rates, Turns, cals.	*	3.78.36		2,77,755		By Rent (Asserted)— (Potalesed)—	a	N		ž	
response de management de la companya de la company		•••	3,78,392		2,77,753	By Interval	n.				
fo Establishment Expenses	*	1,06,30,754	1,86,30,734	88,75,693	83,76,693	on Securities On Loan (Staff Loan)		¥		N Co	689 684
To Remuneration to Trustees			100		19.	On Bank Account		263,746	2,62,745	Z 82,18C	4,04,107
To Remarquation to Trustees (in case of math) to the head of the math, included his house held expenditure, if any			NIL		ME	By Dividend					
To Legal Expenses	專	8	*		3.5	By Denation in Klad					
						By Denation	22				•
To Audit Fees	4			35.	**	Dy Crients	п	(45)	•		7
To Controllection and Pees			N.		ML	By Income from Other Source					
To Amsurta Wettlen off- (a) Bad Debts. (b) Loans Scholambips. (c) Inconvention rents. (d) Check Income.		####	¥	艾克拉	ME	Other Income Fees translations To Deficit carried over to Balance Sheet Onlick During the yells	***	2.68,979	995'95'55'5	1,19,39,412	1,21,27,612
To Miscellaneous expenses	#				ă.						
To Depreciation	8	11,77,567	117,567	6,14,518	6,14,118						
To Amounts transferred to Reserve or Specific Funds General Fund	5		0.								
To Expenditure on object of Treet (a) Religious (b) Educational (c) Nectool Presid (d) Relief of Poverty (e) Other Chartelle Opjects	₽	F 100	9,64,912	N 157	5,37,184						
To Surplus cerried over to Refance Sheet Surplus Carrieg the year			36,60,628		120,037						100
Table T	I		1,67,94,253		1,23,89,699	Total			1,87,94,285		1,60,000,000

College Committee B.M.C., Nasik

(Ary 5, Shah) Partner MRN : 138736

Principal
Bhonsala Military College
Rambhoomi, Nasik-422 005

UDIN: 23138798BGVA711972 Place: Pune Date:: 13.04,2921

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	1,74,186	1,59,320
Computer Repairs & Maintenance Expenses	3,726	650
Electricity Expenses	134	-
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	66,43,776
Total	1,06,30,734	83,76,693

#### Sch 19: Educational Expenses

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Books Expenses	6,274	- A. S.
Student related Expenses		
University Share (PG)	1,01,793	97,856
University Share (UG)	3,66,355	2,24,316
Affliation Fees	3,53,200	2=
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		- 2
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 & Penaltis	**	550
Practical Journal	73,380	85,060
Bajaj Finserv Course	35,000	3
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 before	su	Additions After				Depreciation WDV as on	WDV as on
	01/04/2022	022	30/9/2022	Deletions Transfer Total	Transfer	Total	for 2022-23	31/03/2023
Doole & Doriodicale	3 34 581	66 591	1.08.615		,	5,09,787	1,82,192	3,27,595
Doors & relicultais	5 02 812	oc	12 50 697		,	25,71,509	7,78,464	17,93,045
Computer Perpretars	1 07 294	1	22 800			1,30,094	11,869	1,18,225
Furniture & Fixings	0 750				,	2.759		2,759
Idols Office Equipment	12 48 429	1 18 519				13,66,948	2,05,042	11,61,906
Office Equipment	101.101							
Grand Total	21.95.875	21,95,875 10,03,110	13,82,112		1	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 Deposit (Liability) Other Liabilities	2,00,100.00 45,487.00	2,45,587.00	Investments FD-SBI-33462677551 FD-SBI-33501571607	2,19,466.00 4,45,634.00	
Excess of income over expenditure Opening Balance		3,81,88,891.99	FD-SBI-33501575181	4,44,089.00 2,23,192.00 2,31,211.00	
Current Period	36,50,627.86		FD-SBI-33620843475 FD-SBI-38709386283	11,56,142.00 5,70,559.00	
			Current Assets Bank Accounts	50,808.87	50,808.87
			Intersection BMC Senior College - 201 CHMES Nashik Division	22,23,706.00 2,94,66,141.12	3,16,89,847.12
			Movable Fixed Assets Books & Periodicals Computer Peripherals Furniture & Fixtures Idols Office Equipments	3,27,595.00 17,93,045.00 1,18,225.00 2,759.00 11,61,906.00	34,03,530.00
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 Salary Student Expenses	86,90,408.00 9,50,658.00	96,41,066.00	Direct Incomes Fees	1,62,76,529.00	1,62,76,529.00
Indirect Expenses Other Revenue Expenses Repairs & Maintainance Depreciation on Assets Society Charges Paid	7,03,904.14 3,82,118.00 11,77,567.00 12,38,970.00	35,02,559.14	Indirect Incomes Bank Interest Other Income	2,63,745.00 2,53,979.00	5,17,724.00
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	Transa	and the second control of the second control	Closing
Page 1 to 2 engine diagram	Balance	Debit	Credit	Balance
Current Liabilities	3,90,309.50 Cr	68,43,251.00	66,98,528.50	2,45,587.00 Ca
Sundry Creditors	North Salman and Comp.	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)	66,900.00 Cr	430.00	12,400.00	68,870.00 Cr
Library Deposit (UG)	73,620.00 Cr	960.00	25,070.00	
Net Off Transactions		8,80,639.00	8,80,639.00	57,700.00 01
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		
L.I.C.			52,419.00	
PF Employee Share -Non Teaching		35,113.00	35,113.00	
PF Employee Share-Teaching PF Employee Share-Teaching		1,73,394.00	1,73,394.00	
Professional Tax		4,79,025.00	4,79,025.00	
		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	00,000.07 101
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-Dattatreaya Nimbalkar		1,500.00	1,500.00	8.5
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		*
Adv-Exp-Kailesh VIspute			13,000.00	
Adv-Exp-K.Binu		3,000.00	3,000.00	
Adv-Exp-Mahesh Pawar		14,500.00	14,500.00	
Adv-Exp-M.N.Mahajan		1,500.00	1,500.00	
Adv-Exp-Priyanka Patil		17,000.00	17,000.00	
		300.00	300.00	
Advance Against Salary	12	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	
¥			50 SH	TA:
			- F - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	PROCESS.

Carried Over

60,18,291.01 Dr 3,61,93,708.15

3,91,16,484.29 30,95,514.87 Dr

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Bhonsala Military College - Academic Non Grant

Particulars	Opening	Transa	ctions	Closing
	Balance	Debit	Credit	Balance
Brought Forward	60,18,291.01 Dr	3,61,93,708.15	3,91,16,484.29	30,95,514.87 D
Cash-in-Hand		1,83,434.00	1,83,434.00	72
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	
HDFC Bank A/c. 50200040648005	3,17,494.20 Dr	1,62,38,908.14	1,65,30,479.09	
State Bank of India A/c. 10338703700	3,09,049.31 Dr	1,25,94,304.01	1,28,78,467.70	
Thane Janata Sahakari Bank A/c. 1453	29,891.00 Dr	526.00	30,417.00	24,000.02 DI
Fixed Deposit	25,78,558.00 Dr	020.00	25,78,558.00	
FD-SBI-33147459134	25,78,558.00 Dr		25,78,558.00	
Direct Incomes	au reconstitution and a constitution	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)		WHO BEAR WOOD	10,26,537.00	10,26,537.00 Cr
General Maintainance 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 CF
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	-10000000000000000000000000000000000000
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
Laboratary Breakage Fee (UG)		25.00	8,525.00	8,500.00 Cr
Laboratary 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

UNE (continued ...

Particulars	Opening	Transa		Closing
Brought Forward	Balance	Debit	Credit	Balance
Dioagnit Forward	60,18,291.01 Dr	4,10,32,274.15	6,02,31,579.29	1,31,81,014.13
. Medical Exam Fees (UG)			35,970.00	35,970.00
NSS Fees (UG)		40.00	7,720.00	7,680.00 (
Online Fees (UG)		400.00	77,100.00	76,700.00 0
Physical Education Scheme Fee (UG)		270.00	41,370.00	41,100.00 (
Registration Fees (UG)		350.00	57,915.00	
Seminar & Workshop Fee (UG)		200.00	38,600.00	57,565.00 Q
Sports Activity Fees (UG)		800.00	1,54,200.00	38,400.00 (
Student Activity Fees (UG)		105.00	23,115.00	1,53,400.00 (
Student AID Fund Fees (UG)		50.00		23,010.00 (
Student Insurance Fees (UG)		90.00	11,130.00	11,080.00 (
Student Welfare Fund Fee (UG)		530.00	15,530.00	15,440.00 (
Term Enf Exam Fee (UG)		300.00	92,690.00	92,160.00 0
Term Fees (UG)			300.00	
Tution Fees (Other State) (UG)		150.00	23,220.00	23,070.00 C
Tution Fees (UG)		27 22 272 22	10,000.00	10,000.00 (
Verification of Record Fee (UG)		27,02,270.00	72,63,720.00	45,61,450.00 C
B. Voc Course Fee		30.00	7,700.00	7,670.00 0
Fee Refund			46,800.00	46,800.00 C
Fees - 2015-16 (UG)		2,50,324.00		2,50,324.00 D
			7,840.00	7,840.00 C
Fees - 2016-17 (UG)			3,930.00	3,930.00 C
Fees - 2017-18 (UG)			5,115.00	5,115.00 C
Fees - 2018-19 (UG)			58,759.00	58,759.00 C
Fees - 2019-20 (UG)			1,59,872.00	1,59,872.00 C
Fees - 2020-21 (UG)			9,11,761.00	9,11,761.00 €
Fees - 2021-22 (UG)			19,47,806.00	19,47,806.00 C
irect Expenses		96,63,641.00	22,575.00	96,41,066.00 D
Salary Salary-Non Teaching		87,12,983.00	22,575.00	86,90,408.00 D
		18,58,561.00		18,58,561.00 D
Salary-Non Teaching NG		18,58,561.00		18,58,561.00 D
Salary-Teaching		55,54,971.00	22,287.00	55,32,684.00 D
Salary-Teaching NG		55,54,971.00	22,287.00	55,32,684.00 D
Honorarium		86,000.00		86,000.00 D
LIC Group Gratuity		1,42,393.00		1,42,393.00 D
PF Administration Charges		52,081.00		52,081.00 D
PF Employer Share -Non Teaching		1,73,394.00	27.00	1,73,367.00 D
PF Employer Share -Teaching		4,79,025.00	261.00	4,78,764.00 D
Remuneration		3,66,558.00		3,66,558.00 D
Student Expenses		9,50,658.00		9,50,658.00 Dr
University Share (PG)		1,01,793.00		1,01,793.00 Di
Ashwamedh Payment (PG)	100	7,308.00		7,308.00 Di
Computerisation of Record Payment (PG)		6,175.00		6,175.00 D
Development Fund Payment (PG)		7,425.00		7,425.00 DI
Disaster Management Payment (PG)		4,310.00		4,310.00 Di
Eligibility Fees Payment (PG)		35,780.00		
Gymkhana Payment (PG)		10,970.00		35,780.00 Di
NSS Payment (PG)		2,010.00		10,970.00 D
Registration Payment (PG)		3,025.00		2,010.00 D
Sports Activity Payment (PG)		12,350.00		3,025.00 D
Student Insurance Payment (PG)				12,350.00 D
Student Welfare Payment (PG)		4,480.00		4,480.00 D
University Share (UG)		7,960.00		7,960.00 Di
Ashwamedh Fees (SPPU Share )		3,66,355.00		3,66,355.00 Dr
Computerisation of Record Fee (SPPU Share)		18,384.00		18,384.00 Di
Development Fund For (SPSU State)		19,150.00		19,150.00 DI
Development Fund Fee (SPPU Share)		27,350.00	*	27,350.00 Dr
Disaster Management Fund Fee (SPPU Share)		7,660.00	SHAH SHAH	7,660.00 Dr
Carried Over	60,18,291.01 Dr	5.08.05.045.45	0.00	a)
CONTRACTOR OF STREET	00, 10,231.01 DF	5,06,95,915.15	6,02,54,154.29	35,39,948.13 Cr

continued ,...

# Bhonsala Military College - Academic Non Grant

Particulars	opening transactions			Closing
2-1910/00/00/2010 Decision (1910)	Balance	Debit	Credit	Balance
Brought Forward	60,18,291.01 Dr	5,06,95,915.15	6,02,54,154.29	35,39,948.13
Eligibility Fees (SPPU Share)		1,31,330.00		1 21 220 00 7
Gymkhana Fees (SPPU Share)		38,300.00		1,31,330.00 [
Medical Fees (SPPU Share)		4,030.00		38,300.00 [
NSS Fees (SPPU Share)				4,030.00 L
Registration Fee Payment (SPPU Share)		7,660.00		7,660.00 L
Sports Acivity Fees Payment (SPPU Share)		19,150.00		19,150.00 E
Sports Activity Fees (Level Seeds Consulted)		38,300.00		38,300.00 L
Sports Activity Fees (Local Sports Committee)		9,081.00		9,081.00 £
Student Insurance Fees (SPPU Share)		15,320.00		15,320.00 E
Student Welfare Fund Fees (SPPU Share)		30,640.00		30,640.00 0
Affliation Fees		3,53,200.00		3,53,200.00 E
Educational Study Tour		1,560.00		1,560.00 D
Eligibility Remuneration Expenses		70,690.00		70,690.00 E
Online Admission Process Expenses		55,495.00		
Student Expenses General				55,495.00 D
ndirect Incomes		1,565.00		1,565.00 D
Bank Interest		12,961.00	5,30,685.00	
		2,305.00	2,66,050.00	
FD Bank Interest		2,305.00	2,48,393.00	2,46,088.00 C
Saving Bank Interest			17,657.00	17,657.00 C
Other Income		10,656.00	2,64,635.00	2,53,979.00 C
Bajaj Finserv CSR Fees	_		35,000.00	
Factotum Charges (Receipts)			11,520.00	
Other Receipts		8,236.00	90,669.00	
Practial Journal		,	73,380.00	
Processing Fee		2,000.00	3,066.00	
TC Fees		420.00	51,000.00	
ndirect Expenses		39,33,029.33	4,30,470.19	35,02,559.14 D
Other Revenue Expenses		11,34,374.33	4,30,470.19	7,03,904.14 D
Bank Charges		2,389.65	22.00	
Books Expenses		6,274.00	22.00	6,274.00 D
Commitee Expenses		11,757.00		
Computer & Software Expenses		1,74,586.00	400.00	11,757.00 D
Food Expenses			400.00	1,74,186.00 D
Function Expenses		4,250.00		4,250.00 D
Garden Expenses		36,800.00		36,800.00 D
GST Expenses		14,550.00		14,550.00 D
		4,07,715.68	4,07,715.68	
Newspaper/journal/magazine Expenses		71,529.00	9,392.51	62,136.49 D
Office Expenses		45,127.00		45,127.00 D
Postage & Courier Expenses		2,000.00		2,000.00 D
Printing & Stationery Expenses		1,89,938.00	3,000.00	1,86,938.00 D
Seminar & Conference Expenses		15,240.00	108000000	15,240.00 D
Staff Welfare Expenses		9,610.00	9,610.00	
Statutory Fine & Penalties		649.00		649.00 D
Telephone Expenses		61,005.00		61,005.00 D
Travelling & Conveyance Expenses		80,954.00	330.00	
Repairs & Maintainance			330.00	80,624.00 D
Computer Repairs & Maintainances		3,82,118.00		3,82,118.00 D
Electric Repairs & Maintainances		3,726.00		3,726.00 D
General Repairs & Maintainances		1,97,348.00		1,97,348.00 D
General Repairs & Maintainances		1,81,044.00		1,81,044.00 D
Depreciation on Assets		11,77,567.00		11,77,567.00 D
Society Charges Paid		12,38,970.00		12,38,970.00 Di
tersection	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 Di
CHMES Nashik Division				

Carried Over

3,23,42,389.13 Dr 6,63,62,718.48

6,75,70,373.48 3,11,34,734.13 Dr

FRII 109931W PUNE continued ...

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

Particulars	Opening	Transac	tions	Closing
_ 15_52005700000000	Balance	Debit	Credit	Balance
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	
. 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	
CCTV & Camera	11,960.00 Dr		4,784.00	
Computer Peripherals	4,15,924.00 Dr	2,91,151.00	2,24,600.00	
Computer System/ Laptop	47,402.00 Dr	17,77,546.00	5,38,070.00	
Printers & Scanners	31.00 Dr	2.0	12.00	
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		200400000000000000000000000000000000000	· 2,759.00 Dr
Idals	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	10000000	136.00	
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 314 March, 2023 and the Income and Expenditure Account of the same for the year ended on that date annexed thereto and report as follows: -

- This financial statement is the responsibility of the Institute's Management. Our responsibility is to express an 1. opinion on this financial statement based on our audit.
- We have conducted our audit in accordance with Auditing Standards generally accepted in India. These 2 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.
- We have obtained all the information and explanations, which to the best of knowledge and belief were necessary for the purpose of our audit.
- In our opinion proper books of account have been kept by the Trust so far as appears from our examination of the books.
- The Balance Sheet and Income & Expenditure Account dealt with in this report are in agreement with the books of account.
- The explanatory notes to accounts attached hereto shall be deemed to form an integral part of this report. 6. 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: -
  - In the case of the Balance Sheet, of the state of affairs of the Trust as at 31/03/2023 and 1.
  - In the case of the Income and Expenditure Account, of the surplus for the year ended 31/03/2023 2.

Sharad Shah & Co Chartered Accountants

FRN: 109931W

UDIN: 23138798BGVWYI1972

Place: Pune Date: 13.04.2023 (Jay S. Shah) Partner MRN: 138798

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

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.
- 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 : Gentral Hindu Military Education Society , Namik Unit name : Ethemsals Military College - Non Grant - Unit 200 Balonce Sheet as at 31st March 2021

Funds & Liabilities	Seh	2023-23	173	2021-22	-22	Property & Jesuite	Seh	3022-23	1.23	2021-23	-23
		Puppes	Rupees	Ruppes	Rupett	coccur o dissellata	350	Ruppes	Rupsen	Rupees	Rupees
Trust Funds or Corpus Babance as per lost Batance Sheet Adjustments during the year	2	111	*			finmovable properties Opering Balance Add. Additions Detrig the Year	90	0			
Other Earmanhod Funds Depreciation Fund Saterny Fund		53				Loss: Transferred during the year Lose: Deletion During the Year Lose: Depreciation			108		11
Reserve Fund Any Other Fund	ğ	AL 2,99,999	2,39,999	NE		favoruments	70	Si.	ů.	28,55,585	28,58,595
Lasin (Secured or Unsecured) From Trustess From Others	}	ź.		W.		Furniture and Fishures, and Other Assets Opening Balance Add: Additions During the Year Leas: Deletion During the Year	8	40,75,171		45,67,783 77,340 28,350	
Lab littes Other Lisbilises For Advance For Rent and other deposits For Sundry credit belance	8.88	3,26,000 NL.	3,36,850	2,95,850 NIL NIL	2,95,850	Loan		ML ML	MA. AND	NIL NIL NIL NIL NIL NIL	40,75,177 ML
histories and Expenditure Account Balance as per last Sistence Sheet Less Transferred to Endowment Fund Add less: Surplus or deficit as per income and Expenditure Account		4,19,93,582	4,18,91,641	52,12,871	4,19,91,912	Advances To Trustees To Employees To Confeador	s 2	¥.,		NE. 10,600	
Advance from letter-group institutes					,	To Lawyers To Others - a) Advancers - b) Deposits Advances to other biter group institutes	± 88	NL. 1,31,026	1,31,026	1,50,742	1,00,749
						Income Outstanding Rent Intonet Other income		N N		MIL	
						Greth and Bank Balances (a) in current or savings account (b) With the trustee (c) With Manager	8 2	2,42,046 N.L.	2,43,016	23.07.138 NL	25,07,138
Total			4,96,28,390		4,32,89,812	Total			4,96,28,390		4,22,89,812

For Shonsata Millary College Academic NG

Chairman College Committee B.M.C. Nasik

For Shared Shah & Co. Charlesed Accountants FRN: 108931W

Clay S. Shah) Partner MRN: 138798

Bhonsala Milter: College Rambhoomi, Nasin

UDIN: 2313879885CVVVVIS72 Place: Pune Date: 13.04.2023

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

# Schedules Forming Part of Balance Shoot 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		9.
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		0 -3
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	D 12-100-100-1-	0 - SWEW
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	- 10000000	
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 pheripherals	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 pheripherals 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	-	- 2
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	1020
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	20	
Total		



Mann: Central Hindu Millary Education Seciety, Mathik Usk rooms: Shoesale Millary College. Non Grad. - Unit 208 Income & Expenditure Statement for your ended 31-02-1023

1-1   1-1	Expenses	200	2022-23	2	2021-	ы	Constant	604	2022-23	2-23	2821-22	147
1	2000-6000		Rappers	Rupees	Rupees	Rusees		ave	Rupees	Rupers	Rupeas	Ripeos
### 11,00,20	in Expenditure in Respect of Properties – Rates, Toves, cess, the State of	z	11,93,594		3,70,845		By Rest (Account) (Resized) ==	Ř	N.		, N	
1	Instrumon Depositation	,	e E e	11,93,694		9,76,846	ò	A				
16   17   18   18   18   18   18   18   18	D Establishment Expenses	2	1,03.02.758	1,63,02,758	1,31,67,556	1,31,57,555	See.		H		ML	
15   17   17   17   17   17   17   17	Menuseration to Trustees			٠			On Loan (Staff Loan) On Bank Account		2.50,403	2,69,463	4.16.000	4,16,509
15   17   17   17   18   18   19   19   19   19   19   19	RemasersSon to Trustees (in sace of eath) to the head of the sit, including his bause held expenditure, if say			ML		M		Tr-				
1	Legal Expenses	#			Ď.	•	By Denattan Is 10nd					
15   17   17   17   17   17   17   17							By Denatian	H		110		•
### N.L. N.L. N.L. N.L. N.L. N.L. N.L. N	Auth Pees	t	797	(4)	124	13	By Grants	п	1.4	114		. *
The process	Contribution and Fees					M	By Income from Other Source					
# 8.00 Figure or Specific Funds   18	Amounts Weltten off- (a) Bad Debr. (b) Losen Scholantipe. (c) Instrumentals nexts.		* # #		코코로			ลม	32,16,167		22,00,000	2,32,57,639
## 8.03-907 0_LEX3-607	(g) Citier mount		ML	ž.	ME	ML						
64 8.00,397 8.00,267 8.00,267 9.00 9.00,402 9.00	Macellaneous expenses	ā		*		53						
## That That ## That July No.	Depreciation	8	8.03.907	5,83,967	5,61,602	5,61,502						
Fig. 19 71,41,740 NL.	Amunta Sansterned to Reserve or Specific Funds General Fund	5				t						
The Balance Sheet 60,97,500 12,12,871	Spendium on object of Trust (ii) Polypous (iii) Educational (iii) Medical Refer (iii) Refer of Powery (iii) Chartesia Objects	p	A 24 24 24 24 24 24 24 24 24 24 24 24 24	BA JA	57,35,939 NL NL	27,35,003						
3.78 (19.60) 2.35.74 (60) Tentol	Barplus certied over to Balance Street: plus During the year			69,97,560		12,12,871						
100 to 10	Total			3,25,19,559		2,36,74,668	Total			4 30 40 666		4 90 74 544

For Shensala Military Cellege Academic NG

Principal
Bhonsala Military College
"throomi, Nasik-422 005

UDIN: 25135788BGWM15572 Place : Pure Date : 13,04,2123

Chairman College Committee B.M.C., Nasik

For Shared Shah & Co. Chartered Accountants FRN: 188651W Parties Parties Mew.: 132716

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 Maintainance Charges	9,440	
Bank Charges	2,324	799
Computer & Software expenses	18,650	5,600
Computer Repairs & Maintainance 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	3,85,060	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
Traveling & Conveyance Expenses	12,007	59.370
Vehical Repairs & Maintainance Charges	6,569	1,065
Water Expenses	13,320	60,655
Total	1,63,02,758	1,31,87,556

Sch 19: Educational Expenses

Particulars	Amount (Rs.) 2022-23	Amount (Rs.) 2021-22
Alumini 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
Cobbier Expenses	2,386	
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	20
Photo Expenses	5,025	2,780
Prize Expenses	3,030	-
Refreshment Expenses for Students	660	1,446
Sports Expenses	1,78,101	1,02,300
Student Expenses General	2,56,817	1,18,483
Student Insurance Expenses	99,581	-
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	2,50,483	4,15,909

## Sch 22 : Donation

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

#### Sch 23 : Granta

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	20,57,690
NCC/CDS Programme Entrance Fee	1,84,700	1,42,450
Other Receipts	18,193	98,520
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	2,09,57,499
Total	3,01,53,329	2,09,57,499



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

Sch 8: Furniture, Fixtures & Other Assets

		Additions						
	WDV as on 01/04/2022	before 30/09/2022	Additions After 30/9/2022	Deletions	Transfer Total	Total	Depreciation for WDV as on 2022-23 31/03/202	WDV as on 31/03/2023
Books & Periodicals	51,964	•			E	51,964	20,786	31,178
Computer Peripherals	629'99	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	*	×	,Si	ï	2,02,030	,	2,02,030
Office Equipment	13,31,374	1,69,930	8,09,972	3	74	23,11,276	2,85,944	2
Computer Peripherals CSR	4		966'66'6	-1	34	966'66'6	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	
AB			TDS 94Q Receivable from MSEB	647.00	
Excess of income over expenditure		4,89,91,541.31			
Opening Balance	4,19,93,981.53		Intersection		4,26,21,366.95
Current Period	69,97,559.78		BMC Senior College - 201	1,03,75,662.95	,,,,,,
14.5			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 Military Training Expenses	11,38,684.00	1,72,52,160.00	Direct Incomes Fees	3,01,53,329.00	3,01,53,329.00
Salary	1,02,83,670.00		rees	3,01,53,329.00	
Student Expenses	58,29,806.00		Indirect Incomes		24,66,229.60
			Bank Interest	2,50,463.00	
Indirect Expenses		83,69,838.82	Other Income	20,15,767.60	
Other Revenue Expenses	38,04,818.82		Corpus /Grant Trf to Income	1,99,999.00	,
Repairs & Maintainance	12,13,656.00				
Depreciation-FA Under Corpus	1,99,999.00			S.	
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	Transa Debit	Credit	Closing Balance
Current Liabilities		22/10/2004		
Sundry Creditors	2,95,850.00 Cr	1,34,83,309.00	1,38,24,308.00	6,36,849.00 C
Deposit (Liability)	2 05 950 00 04	1,12,29,671.00	1,12,29,671.00	4 44 454 44
Student Deposit	2,95,850.00 Cr 2,95,850.00 Cr	79,400.00	1,20,400.00	3,36,850.00 C
Security Deposite	2,93,030.00 07	64,000.00	56,000.00	2,87,850.00 C
. Akole Nishant	2	10,000.00	40,000.00	30,000.00 Ci
Kartik Girigosai			10,000.00	10,000.00 C
-Nakul Varma			5,000.00	5,000.00 Ci
Omkar Khare		10,000.00	5,000.00	5,000.00 Ci
Rumman Sayyad		10,000.00	10,000.00	40.000.00.0
Student Deposit 2021-22	25 000 00 04	45 000 00	10,000.00	10,000.00 €r
Abhimanyu Bajaj	25,000.00 Cr	15,000.00		10,000.00 Cr
Aditya A. Nimbalkar	5,000.00 Cr	5,000.00		
	5,000.00 Cr	5,000.00		
Aryan Singh	5,000.00 Cr	F 665 65		5,000.00 Cr
Ayush Ajay Bhave Bhavik N. Patil	5,000.00 Cr	5,000.00		
	5,000.00 Cr	02000000000		5,000.00 Cr
Student Deposit 2014-15	12303313221	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	70
TDS Income Tax		1,57,971.00	1,57,971.00	
TDS - 94C		89,943.00	89,943.00	
TDS - 941		5,560.00	5,560.00	
TDS - 94J		61,821.00	61,821.00	734
TDS-94Q		647.00	647.00	7145
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		
PF Employee Share-Teaching		3,29,293.00	5,38,702.00	
Professional Tax		1,05,050.00	3,29,293.00	
Retention Money		97,084.00	1,05,050.00	
Other Liabilities			97,084.00	
Student Excess Fees		53,401.00	53,401.00	
Student Fees -Junior College Unit 202		24,610.00	24,610.00	
Corpus for CSR		28,791.00	28,791.00	
		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	0,00,00,000.00	20,370.00	1,30,379.00 Dr
Electricity Deposit	1,36,949.00 Dr		20,370.00	
Telephone Deposit	8,800.00 Dr		20,370.00	1,16,579.00 Dr
YCMOU Deposit	5,000.00 Dr			8,800.00 Dł
Cash-in-Hand	0,000.00 Di	2 00 122 00	2 00 122 00	5,000.00 Dr
Cash		3,99,123.00 3,99,123.00	3,99,123.00	
Bank Accounts	22 07 120 22 0-		3,99,123.00	
Axis Bank A/c. 115010100161169	23,07,138.22 Dr	5,28,16,223.00	5,48,80,314.82	2,43,046.40 Dr
HDFC - 50200066236121	3,973.00 Dr	00 40 0 47 00		3,973.00 Dr
Jalgoan Janta Sahakari Bank A/c-27023000018	92,888.18 Dr	88,40,947.00	89,32,107.82	1,727.36 Dr
vargoan uanta Sanakan Bank A/C-2/U23000018	15,54,510.02 Dr	4,39,61,534.00	4,53,04,207.00	2,11,837.02 Dr
Carried Over	FA 88 855		AST SH	(DX
Called Over	50,30,632.22 Dr	6,72,28,260.00	7,25,21,668.82	2,62,776.60 Cr
			lest Fin	18

Balance	Debit	0 24	Closing
Dulance	Depit	Credit	Balance
50,30,632.22 Dr	6,72,28,260.00	7,25,21,668.82	2,62,776.60 Cr
6.55.767.02 Dr	13 742 00	6 44 000 00	25 500 02 04
10,000.00 D1			
		The second secon	
		E - TYPE CONTROL OF THE PROPERTY OF THE PROPER	
	500.00		
	5,000.00		
	5,000.00	5,000.00	
	1,000.00	1,000.00	
	50,600.00	50,600.00	
	1,000.00	1,000.00	
		28,000.00	
		7,000.00	
		21,000.00	
		1,000.00	
5000000		3,000.00	
the second secon		2,73,900.00	
2,000.00 Dr		1,02,400.00	
		30,000.00	•
	ACCUPATION OF THE PROPERTY OF		
8 000 00 De			
0,000.00 DI	** *** *** *** ***	14,500.00	647.00 Dr
		3 40 89 357 00	
		3.40.89.357.00	3 01 53 329 00 07
	Company of the second s	35 59 380 00	32,62,608.00 Cr
	The second secon		18,21,438.00 Cr
			3,58,790.00 Cr
			37,265.00 Cc
	7,500.00		9,28,345.00 Cr
			1,16,770.00 Cr
		-,,,	61,420.00 Dr
	100	29.04.755.00	29,04,755.00 Cr
	1 77 36 284 00		
		4,04,124.00	11,38,684.00 Dr
			11,38,684.00 Dr
		1 10 176 00	
		1,10,170.00	
			53,77,516.00 Dr
		7 000 00	53,77,516.00 Dr
-			28,76,534.00 Dr
		7,000.00	28,76,534.00 Dr
	2,60,808.00		8,03,833.00 Dr
	2,00,000,00		2,60,808.00 Dr
	.,,	100	1/10
	50,30,632.22 Dr 6,55,767.02 Dr 10,000.00 Dr 2,000.00 Dr	6,55,767.02 Dr 13,742.00 10,000.00 Dr 4,64,900.00 2,01,000.00 500.00 5,000.00 5,000.00 2,000.00 12,000.00 5,000.00 5,000.00 5,000.00 1,000.00 21,000.00 21,000.00 21,000.00 21,000.00 21,000.00 21,000.00 21,000.00 21,000.00 21,000.00 21,000.00 21,000.00 21,000.00 21,000.00 21,000.00 25,000.00 25,000.00 20,000.00 20,000.00 20,000.00 30,000.00 20,000.00 20,000.00 30,000.00 20,000.00 20,000.00 30,000.00 20,000.00 20,000.00 20,000.00 20,000.00 20,000.00 39,36,028.00 39,36,028.00 39,36,028.00 39,36,028.00 2,96,772.00 2,23,242.00 8,430.00 11,38,684.00 11,38,684.00 11,38,684.00 11,38,684.00 11,38,684.00 11,38,684.00 11,38,684.00 11,38,684.00 11,38,684.00 11,38,684.00 11,38,684.00 11,38,684.00 11,38,684.00 11,38,684.00 11,38,684.00 28,84,334.00 28,84,334.00 28,84,334.00 28,84,334.00 28,84,334.00 28,84,334.00 28,84,334.00 28,84,334.00 28,84,334.00	6,55,767.02 Dr 13,742.00 4,74,900.00 2,01,000.00 500.00 500.00 57,900.00 57,900.00 500.00 1,000.00 1,000.00 28,000.00 7,000.00 21,000.00 21,000.00 21,000.00 21,000.00 1,000.00 3,000.00 3,000.00 30,000.00 30,000.00 30,000.00 30,000.00 30,000.00 30,000.00 25,000.00 2,000.00 10,000.00 10,000.00 10,000.00 10,000.00 10,000.00 10,000.00 10,000.00 10,000.00 15,000.00 15,000.00 50,000.00 50,000.00 50,000.00 50,000.00 50,000.00 15,000.00

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

Particulars	Opening		actions	Closing •
224-6-7-7-7-7-289-4-5-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7-7	Balance	Debit	Credit	Balance
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	5.040.00	05 450 00 D
PF Employer Share -Non Teaching		5,38,702.00		65,156.00 Dr
PF Employer Share -Teaching				4,93,764.00 Dr
Remuneration		3,25,404.00		2,79,909.00 Dr
Student Expenses		1,32,150,00	6,000.00	1,26,150.00 Dr
Barber Expenses		62,03,755.00	3,73,949.00	58,29,806.00 Dr
Cobbler Expenses		29,610.00		29,610.00 Dr
Laboratory Expenses		2,386.00		2,386.00 Dr
Medical Expenses		1,006.00		1,006.00 Dr
Mess Expenses		36,186.00		36,186.00 Dr
. Milk Expenses		33,04,557.00	14,402.00	32,90,155.00 Dr
		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	I W	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 & Penalities Frm Students			15,900.00	15,900.00 Cr
NDA/CDS Programme Entrace 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	
Other Revenue Expenses		45,87,730.32	The second secon	83,69,838.82 Dr
Electricity Expenses	÷	6,66,900.00	7,82,911.50 90,930.00	38,04,818.82 Dr
Hostel Electricity	_	5,37,000.00	90,930.00	5,75,970.00 Dr
Mess Electricity		1,29,900.00	90,930.00	5,37,000.00 Dr
Alumini Association Expenses		11 1 2 5 5 5 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	50,530.00	38,970.00 Dr
Bank Charges		79,850.00	404.00	79,850.00 Dr
Books Expenses		2,454.82	131.00	2,323.82 Dr
Computer & Software Expenses		93,400.00		93,400.00 Dr
Function Expenses		18,650.00		18,650.00 Dr
Garden Expenses		4,46,853.00		4,46,853.00 Dr
GST Expenses		28,219.00		28,219.00 Dr
Newspaper/journal/magazine Expenses		6,08,868.50	6,08,868.50	
Office Expenses		8,611.00		8,611.00 Dr
Other Expenses		28,086.00	97-01-02-01-02-01	28,086.00 Dr
PetroVfuel Expenses		18,034.00	11,000.00	7,034.00 Dr
		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 Dc
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	19,010100	10,218.00 Dr
Telephone Expenses		73,311.00		73,311.00 Dr
Carried Over	50 30 632 33 D	H15 (240 0 100 100)	44	
CHILLIAN MARK	50,30,632.22 Dr	9,91,17,115.72	11,14,08,084.32	72,60,336.38 Cr
			1 47 47	Decree and the second

## Bhonsala Military College - Non Grant

Particulars	Opening	Transa	ctions	Closing
	Balance	Debit	Credit	Balance
Brought Forward	50,30,632.22 Dr	9,91,17,115.72	11,14,08,084.32	72,60,336.38 C
Travelling & Conveyance Expenses Water Charges		14,207.00	2,200.00	
Repairs & Maintainance		13,320.00		13,320.00 D
Annual Maintainance Charges		20,43,374.00	8,29,718.00	12,13,656.00 D
Computer Repairs & Maintainances		9,440.00		9,440.00 D
Electric Repairs & Maintainances		4,053.00		4,053.00 D
General Repairs & Maintainances		3,91,330.00	1,70,605.00	
Hostel Repairs & Maintainances		11,87,933.00	6,59,113.00	
Plumbing Repairs Expenses		2,84,083.00 1,59,966.00	23	2,84,083.00 D
Vehicle Repairs & Maintainances		6,569.00		1,59,966.00 Di
Depreciation-FA Under Corpus				6,569.00 D
Depreciation on Assets		1,99,999.00		1,99,999.00 D
Society Charges Paid		7,83,908.00 23,67,457.00		7,83,908.00 Di
Intersection	2 20 00 470 25 0-			23,67,457.00 Di
BMC Senior College - 201	3,28,88,178.35 Dr 1,03,75,662.95 Dr	2,11,27,439.00	1,13,94,250.40	4,26,21,366.95 Dr
CHMES Nashik Division	2,25,12,515.40 Dr	2,11,27,439.00	1 12 04 250 40	1,03,75,662.95 Di
Movable Fixed Assets				3,22,45,704.00 Di
Books & Periodicals	40,75,170.96 Dr 51,963.88 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
Computer Peripherals	66,659.40 Dr	7,37,704.00	20,786.00	31,177.88 Dr
CCTV & Camera	4,446.00 Dr	1,37,104.00	1,75,244.00 1,778.00	6,29,119.40 Dr
Computer Peripherals	56,055.20 Dr	6,59,700.00	1,55,402.00	2,668.00 Dr 5,60,353.20 Dr
Computer System/ Laptop		78,004.00	15,601.00	62,403.00 Dr
Printers & Scanners	801.20 Dr	, 0,001.00	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		115000 COOD 27500	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 Office Equipments	36,482.73 Dr		5,472.00	31,010.73 Dr
Pump Set	1,67,398.55 Dr	1,15,940.00	42,501.00	2,40,837.55 Dr
Sound System	24,063.87 Dr		3,610.00	20,453.87 Dr
Sports Equipment	6,990.90 Dr	2.00 540.00	1,049.00	5,941.90 Dr
Telephone Set/ Mobiles	4,11,357.72 Dr 25,803.37 Dr	3,29,543.00	86,419.00	6,54,481.72 Dr
Television Set	76,015.00 Dr	38,139.00	7,131.00	56,811.37 Dr
UPS Batteries/ Invertor/ Generator	48,005.00 Dr	50,000.00 19,920.00	15,152.00	1,10,863.00 Dr
Water/ Electric Meter	321.07 Dr	19,920.00	8,695.00	59,230.00 Dr
Water Heater	2,37,472.07 Dr		48.00 35,621.00	273.07 Dr
Water Pipeline	1,45,897.33 Dr		21,885.00	2,01,851.07 Dr
Water Purifier/ Cooler	1,20,301.69 Dr	28,800.00	22,365.00	1,24,012.33 Dr 1,26,736.69 Dr
Movable Fixed Assets-CSR	. German et al.	9,99,996.00		
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
그리는 경기를 들어 하지 않는 것이 없는 것이 없는 사람들이 살아 있다면 하지 않는데 얼마를 살아 있다면 하지만 하지 않는데 얼마를 살아 없다면 하지만		0,00,000.00	1,00,000,00	7,99,997.00 Dr
Profit & Loss A/c	4,19,93,981.53 Cr			4,19,93,981.53 Cr



# 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: -

- This financial statement is the responsibility of the Institute's Management. Our responsibility is to express an 1. opinion on this financial statement based on our audit.
- 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 2 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.
- We have obtained all the information and explanations, which to the best of knowledge and belief were 3. necessary for the purpose of our audit.
- In our opinion proper books of account have been kept by the Trust so far as appears from our examination of the books.
- The Balance Sheet and Income & Expenditure Account dealt with in this report are in agreement with the 5. books of account.
- 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 6. 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: -
  - In the case of the Balance Sheet, of the state of affairs of the Trust as at 31/03/2022 and 1.
  - In the case of the Income and Expenditure Account, of the surplus for the year ended 31/03/2022 2.

For Sharad Shah & Co Chartered Accountants

FRN: 109931W

UDIN: 22138798AKPYYW7312

Place: Pune Date: 20-04-2022

(Jay S. Shah) Partner

MRN: 138798

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

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.
- 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)

For Sharad Shah & Co. Chartered Accountants

FRN: 109931W

UDIN: 22138798AKPYYW7312

Place: Pune Date: 20-04-2022 (Jay S. Shah)

Partner

MRN: 138798

Name : Central Hindu Millary Education Society , Nashik Unit name : Bhonsala Millary College - Senior - Unit 201 Balance Sheet as at 31st March 2022

Funds & Liabilities	Sch	Rupees	Rupees	Property & Assets	Sen	Rupees	Rupers
Trust Funds or Corpus Balance as per last Balance Sheet Adjustments during the year Other Barmarked Funds Democration Fund	5		X	Immovable properties Opening Balance Add: Additions During the Year Less: Transferred during the year Less: Deletion During the Year Less: Dependation	90		
Sinking Fund Rasenve Fund Any Other Fund	20	. ž .	3	Investments Furniture and Fixtures, and Other Assets Opening Balance	70 \$	1,19,64,277	1,19,64,277
Loan (Secured of Unsecured) From Trustees From Others		N.	80 I	Add. Additions During the Year Less: Deintion During the Year Less: Depreciation		3,13,001	19,40,474
Liabilities  Other Liabilities  For Advance  For Reml and other deposits  For Sundry credit belience	5 . 12	53,040 NIL 5,04,414 NIL	5,57,454	Loan (Secured or Unsecured) Good/doubtful Loans Scholarships Other Loans		NIL. NIL.	1.3
Income and Expenditure Account Belance as per last Balance Sheet Less Transferred to Endownment Fund Autum eve. Surelas or effect as per income and		25,50,459	200	Advances To Trustees To Employees To Contrador	e 0t	NIL. 85,000	
Expenditure Account			1,06,14,498	Of Street Hast	288	NII. 2,68,744	3,53,744
Adversor from some grant and				Inco		보보보	: 63
				Cash and Bark Balances (a) In current or savings account (b) With the frustee (c) With Manager	2 2	5,45,1900 NII.	5,41,160
Total	+		1,47,99,655	Total			1,47,99,655

For Bhonsala Military College Senior

Bhonsala Military College Rambhoomi, Nask-422 005 Principal

UDIN: 22138798AKPYW7312 Place : Pune Date : 2004/2022

College Committee BMC, Nashuk Chairman

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

(Jay S. Shah) Partner MRN: 138798

#### 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	- 6

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 30/09/202 1	Additions before 30/09/202 Additions After 30/9/2021	Deletions Transfer Total	Transfer	Total	Depreciation WDV as on for 2021-22 31/03/2022	WDV as on 31/03/2022
Donte 9. Davindinale	2 57 647	,	1,01,603			3,59,250	1,23,379	2,35,871
BOOKS & relicularia	41 700					41,709	16,683	25,026
Computer Peripherals	41,103					12 450	7 346	55.733
Furniture & Fixtures	72,459	•				17,433	0671	677'60
Office Equipment	16.69.201		2,11,398	٠		18,80,599	2,66,235	16,14,364
Office Equipment			240004	CHARLES THE PARTY OF THE PARTY	A STATE OF	73 54 017	A 12 5.42	19 40 474
Grand Total	20,41,016		3,13,001	-		170'1-6'67		



Name : Central Hindu Military Education Society , Nashilk Unit name : Ethoresia Military College - Senior - Unit 291 Income & Expenditure Statement for year ended 31-03-2022

Expenses	Sch	Rupees	Rupees	Income	900	Rupees	Muphens
- 2	<b>*</b>	1414		By Poert (Actived) (Resilized)	20	NE	
Salpars & markenance Salanes Insulance Depredation		4 4 4	음	By Interest (Account) — (Pensional) —	2		
To Establishment Expenses	91		į.	On Securities		¥	
To Remuneration to Trustees			100	On Bank Account	2917	5,63,113	6,63,113
To Remuneration to Trustees (in case of math) to the head of the math, including his house hold expenditure, if eny			MIL	By Dividend			
To Legal Expenses	96	88	1	By Donation in Kind			
				By Donation	22		•
To Audit Fees	4	10	•	By Grants	Ħ	6,71,08,906	6,71,08,506
To Contribution and Fees			MIL	By Income from Other Source	88.0	700000000000000000000000000000000000000	
To Amounts Verities off-		ž		Other Income Fees from Student	2 2	2,38,278	16,56,492
(b) Loons Scholwrships. (c) Inecoverable nants. (d) Other Income		見見見	¥	To Deficit carried over to Balance Sheet. Deficit During the year			
To Miscellaneous expenses	8		8				
To Depreciation	90	4,13,543	4,13,543				
To Amounts transferred to Reserve or Specific Funds General Fund	2	•	*				
To Expenditure on object of Trust  (a) Religious  (b) Edinostional  (c) Medical Relief  (d) Relief of Powerly  (e) Other Chanishie Objects	2	NIL. 6,78,77,724 NIL. NIL.	8,78,77,724				
To Surplus carried over to Balance Sheet Surplus During the year		1	10,37,244				
Table			6,93,28,511	Total			6,93,28,511

For Bhonsalz Military College Senior

Principal Bhonsala Military College Rambhoomi, Nasik-422 006

UCN: 22138798AKPYYV7312 Place : Puna Date : 2004/2022

College Committee BMC, Nashik Chairman

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

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		
Total		

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 & Maintainanace Expenses	20,943		
Telephone expenses	5,66		
Travelling & conveyance expenses	55,92		
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	5,55,11		
Interest on Saving bank account	7,99		
	(RA)		
Total	5,63,113		

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



Balance Sheet 1-Apr-2021 to 31-Mar-2022

Total		1,47,99,655.03	Total		1,47,99,655.03
Current Period	10,37,244.08				
Opening Balance	25,90,459.00				
Excess of income over expenditure		36,27,703.08	Office Equipments	16,14,364.00	
			Furniture & Fixtures	65,213.00	
CHMES Nashik Division	(-)19,84,871.00		Computer Peripherals	25,026.00	
BMC NG 208	1,03,75,662.95		Books & Periodicals	2,35,871.00	
BMC Academic NG 203	22,23,706.00		Movable Fixed Assets		19,40,474.00
Intersection		1,06,14,497.95	10-52-125-247-9000		
			Fixed Deposit	1,19,64,277.00	
Provindent Fund Withdrawal	2.56,555.00		Bank Accounts	5,41,160.03	
Other Liabilities	2,47,859.00		Loans & Advances (Asset)	85,000.00	
Deposit (Liability)	53,040.00		Deposits (Asset)	2,68,744.00	
Current Liabilities		5,57,454.00	Current Assets		1,28,59,181.03
Loans (Liability)			Investments		
Capital Account			Fixed Assets		
Liabilities	88 81 31	-Mar-2022	Assets	as at 31	-Mar-2022

# 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		6,85,27,120.0
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	1,84,918.00				
University Share (UG)	2,04,167,00		Indirect Incomes		8,01,391.0
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		F.		
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				
ndirect Expenses		4,94,755.92			
Repairs & Maintainance	20,943.00	CONTRACTOR OF STREET			
Bank Charges	1,721.92				
Depreciation on Assets	4,13,543.00				
Office Expenses	1,628.00				
Postage & Couner 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		6,93,28,511.0

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

TDS - 94J		Closing Balance
Earmarked Funds		Datanice
Parking Shed for Two Wheeler Vehicle - QIP Grant   Sports Equiptments - QIP Grant   1,00,000.00 Cr   1,00,		
Sports Equiptments - QIP Grant		
Deposit (Liability)		
Deposit (Liability)		
Laboratory Deposit   10,020.00 Cr   60.00   2,16t     Library Deposit   30,630.00 Cr   90.00   10,38t     Net Off Transactions   1,87,53,147.00   1,87,53,147.00     TDS Income Tax   16,629.00   76,827     TDS - 94J   15,871.00   15,871.00     Dr. Moonje Credit Society   4,98,839.00   4,98,839     L1C.   NCC Washing Allowances   58,330.00   55,333     PF Employee Share   26,84,100.00   26,84,100     Professional Tax   1,01,950.00   56,330     Scholarship Academic NG   54,268,550   50,866     Scholarship Junkor College   23,145.00   23,145     Student Fee - Academic NG 203   15,90,264.50 Cr   34,34,742.00   20,92,33     College Facility Fees   4,87,200.00   4,87,200     Leave Encashment (W.N Bhende)   2,23,254.00 Cr   223,254.00     Scholarship Senior College   13,67,010.50 Cr   27,24,288.00   16,05,13     Dr. P. S. (Staff Contribution)   5,08,502.00   50,860     Grup Insurance Scheme   46,749.00   46,749.00     HDFC Loan (Staff)   NZ.T.C. Society   7,59,41,742.50   25,33,49     Fixed Assets   2,94,728.00 Dr   2,94,728     Deposit with High Court   2,24,528.00 Dr   2,24,728.00 Dr   2,24,047.00   2,24,047.00   2,26,859.01     Deposit with High Court   2,2858.00 Dr   2,94,728     Deposit with High Court   2,2858.00 Dr   2,537,200.00   1,30,50     Cash - Advance Against Salary   4,50,000.00   65,00     Advance Against Salary   4,50,000.00   65,00     Advance Against Salary   4,50,000.00   65,00   65,00     Advance Against Salary   4,50,000.00   65,00   65,00     Bank of Maharashtra PK Ac 20135703466   Bank of Maharashtra PK Ac 2013570346	.50	5,57,454.00 Cr
Laboratory Deposit 30,630.00 Cr 60,00 2,165 Library Deposit 30,630.00 Cr 90,00 10,386 Net Off Transactions 1,87,53,147.00 1,87,53,147 TDS Income Tax 758.00 758.00 758.00 16,622 TDS - 94J 15,871.00	.00	53,040.00 Cr
Net Off Transactions	.00	12,120.00 Cr
TDS Income Tax	.00	40,920.00 Cr
TDS Income Tax	.00	
TDS - 94J	.00.	
Chief Ministers Relief Funds - COVID 19   2,68,516.00   2,68,516.00   2,68,516.00   2,68,516.00   2,68,516.00   2,98,631   2,10.00   2	00.8	
Dr. Moonje Credit Society	.00	
Dr. Moonje Credit Society	00	
L.I.C.   NCC Washing Allowances   58,330.00   7,50,135.00   58,330.00   7,50,135.00		
NCC Washing Allowances		
PF Employee Share         26,84,100.00         26,84,100           Professional Tax         1,01,950.00         1,01,950.00           Revenue Stamp         543.00         54.300           Scholarship Academic NG         16,26,855.00         16,26,855.00           Scholarship Junior Coffege         23,145.00         50,866.00         50,866.00           Student Fee - Academic NG 203         15,90,264.50 Cr         34,34,742.00         20,92,33           Other Liabilities         15,90,264.50 Cr         34,34,742.00         20,92,33           College Facility Fees         4,87,200.00         4,87,200.00         4,87,200.00           Leave Encashment (W.N Bhende)         2,23,254.00 Cr         27,24,288.00         16,05,13           D. C. P. S. (Staff Contribution)         5,08,502.00         5,08,502.00         5,08,502.00           Group Insurance Scheme         45,749.00         45,74         46,749.00         46,749.00           HDFC Loan (Staff)         51,130.00         51,130.00         51,130.00         51,130.00         51,130.00         51,130.00         51,130.00         51,130.00         51,130.00         52,94,728.00         72,94,728.00         72,94,728.00         72,94,728.00         72,94,728.00         72,94,728.00         72,94,728.00         72,94,728.00         72,94		
Professional Tax   1,01,950.00   543.00   543.00   543.00   543.00   543.00   543.00   543.00   543.00   543.00   543.00   543.00   543.00   543.00   543.60   543.		
Scholarship Academic NG		
Scholarship Academic NG   16,26,855.00   23,145.00   23,145.00   23,145.00   23,145.00   23,145.00   23,145.00   23,145.00   23,145.00   23,145.00   24,047.20   24,247.20	3.00	
Scholarship Junior College   Student Fee - Academic NG 203   50,868.00   50,868.00   50,868.00   50,868.00   50,868.00   50,868.00   50,868.00   50,868.00   1,26,73,237.00		
Student Fee - Academic NG 203   TDS on Salary   1,26,73,237 00   1,26,73		
TDS on Salary         1,26,73,237.00         1,26,73,237.00         2,23,23           Other Liabilities         15,90,264.50 Cr         34,34,742.00         20,92,33           College Facility Fees         4,87,200.00         4,87,200           Leave Encashment (W.N Bhende)         2,23,254.00 Cr         223,254.00           Scholarship Senior College         13,67,010.50 Cr         27,24,288.00         16,05,13           D. C.P.S. (Staff Contribution)         5,08,502.00         5,08,502           Group Insurance Scheme         46,749.00         46,749           HDFC Loan (Staff)         51,130.00         51,13           Medical Bill (Staff)         2,24,047.00         2,24,047           N.Z.T.C. Society         54,24,648.00         54,24,64           Provindent Fund Withdrawal         2,94,728.00 Dr         2,94,72           Parking Shed For Two Wheeler Expenses (QiP)         2,94,728.00 Dr         2,94,72           Current Assets         1,26,85,919.45 Dr         7,59,41,742.50         7,57,68,48           Deposit (Asset)         2,68,744.00 Dr         2,94,72           Deposit with High Court         2,43,956.00 Dr         2,00,500.00         1,15,50           Gas Deposit         1,930.00 Dr         2,00,500.00         1,55,00           Loan		
Other Liabilities         15,90,264.50 Cr         34,34,742.00         20,92,336           College Facility Fees         4,87,200.00         4,87,200         4,87,200           Leave Encashment (W.N Bhende)         2,23,254.00 Cr         2,23,254.00         16,05,131           D.C.P.S. (Staff Contribution)         5,08,502.00         5,08,502           Group Insurance Scheme         46,749.00         46,749           HDFC Loan (Staff)         51,130.00         51,130           Medical Bill (Staff)         2,24,047.00         2,24,04           N.Z.T.C. Society         54,24,648.00         25,33,49           Fixed Assets         2,94,728.00 Dr         2,94,72           Immovable Properties         2,94,728.00 Dr         2,94,72           Parking Shed For Two Wheeler Expenses (QIP)         2,94,728.00 Dr         2,94,72           Current Assets         1,26,85,919.45 Dr         7,59,41,742.50         7,57,68.48           Deposit (Asset)         2,68,744.00 Dr         2,94,72           Deposit with High Court         2,858.00 Dr         2,858.00 Dr           Electricity Deposit         1,930.00 Dr         1,50,000.00         65,00           Loans & Advances (Asset)         1,50,000.00         65,00           Advance Against Salary         50,500.00<		
College Facility Fees   Leave Encashment (W.N Bhende)   2,23,254,00 Cr   2,23,254,00   Cr   2,23,254,00   Scholarship Senior College   13,67,010.50 Cr   27,24,288,00   16,05,13   D.C.P.S. (Staff Contribution)   5,08,502,00   5,08,502,00   46,749,00   46,749   HDFC Loan (Staff)   51,130,00   51,130,00   51,130,00   51,130,00   51,130,00   51,130,00   51,130,00   51,130,00   51,130,00   51,130,00   51,130,00   51,130,00   51,130,00   51,130,00   54,24,648,00   54,24,		2,47,859.00 Cr
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   16,05,131   D.C.P.S. (Staff Contribution)   5,08,502.00   5,08,503.00		
Scholarship Senior College	0.00	
D. C. P. S. (Staff Contribution)   5,08,502.00   5,08,502.00   Group Insurance Scheme   46,749.00   46,749.00   46,749.00   51,130.00   51,130.00   51,130.00   51,130.00   51,130.00   51,130.00   51,130.00   51,130.00   51,230.00   52,24,047.00   22,40.00   52,24,047.00   22,40.00   54,24,648.00   54,24,648.00   54,24,648.00   54,24,649.00   54,24,649.00   52,33,499.00   52,33,499.00   52,33,499.00   52,33,499.00   52,33,499.00   52,33,499.00   52,33,499.00   52,33,499.00   52,33,499.00   52,33,499.00   52,34,728.00   52,34	5.50	2,47,859.00 Cr
Group Insurance Scheme		
HDFC Loan (Staff)   51,130.00   51,131   Medical Bill (Staff)   2,24,047.00   2,24,047   N.Z.T.C. Society   54,24,648.00   54,24,648   54,24,648.00   54,24,648   70   70   70   70   70   70   70   7		
Medical Bill (Staff)         2,24,047.00         2,24,047           N.Z.T.C. Society         54,24,648.00         54,24,64           Provindent Fund Withdrawal         22,76,944.00         25,33,49           Fixed Assets         2,94,728.00 Dr         2,94,72           Immovable Properties         2,94,728.00 Dr         2,94,72           Parking Shed For Two Wheeler Expenses (QIP)         2,94,728.00 Dr         2,94,72           Current Assets         1,26,85,919.45 Dr         7,59,41,742.50         7,57,68.48           Deposits (Asset)         2,68,744.00 Dr         2,94,72         7,57,68.48           Deposit with High Court         2,43,956.00 Dr         2,00,500.00         1,57,68.48           Loans & Advances (Asset)         1,930.00 Dr         2,00,500.00         1,15,50           Advance Against Salary         1,50,000.00         65,00         65,00           Advances - Expenses         50,500.00         50,50           Cash-in-Hand         1,30,500.00         1,30,50           Cash         1,30,500.00         1,30,50           Bank Accounts         10,08,017.45 Dr         7,50,55,623.50         7,55,22,48           Bank of Maharashtra A/c 20135703466         45,361.27 Dr         6,85,82,175.00         6,85,82,41           Bank o		
N.Z.T.C. Society   54,24,648.00   54,24,648   22,76,944.00   25,33,498     Fixed Assets   2,94,728.00 Dr   2,94,728     Immovable Properties   2,94,728.00 Dr   2,94,728     Parking Shed For Two Wheeler Expenses (QIP)   2,94,728.00 Dr   2,94,728     Current Assets   1,26,85,919.45 Dr   7,59,41,742.50   7,57,68,488     Deposits (Asset)   2,68,744.00 Dr   2,43,956.00 Dr   22,858.00 Dr   23,000.00   65,000		
Provindent Fund Withurawal   22,76,944.00   25,33,49      Fixed Assets   2,94,728.00 Dr   2,94,72      Immovable Properties   2,94,728.00 Dr   2,94,72      Parking Shed For Two Wheeler Expenses (QIP)   2,94,728.00 Dr   2,94,72      Current Assets   1,26,85,919.45 Dr   7,59,41,742.50   7,57,68,48      Deposits (Asset)   2,68,744.00 Dr   2,43,956.00 Dr   22,858.00 Dr   24,3956.00 Dr   24,3956.00 Dr   25,000,000   65,		
Fixed Assets   2,94,728.00 Dr   2,94,728		
Immovable Properties		
Parking Shed For Two Wheeler Expenses (QIP)         2,94,728.00 Dr         2,94,72           Current Assets         1,26,85,919.45 Dr         7,59,41,742.50         7,57,68,48           Deposits (Asset)         2,68,744.00 Dr         2,68,744.00 Dr         2,68,744.00 Dr         2,00,500.00 Dr         2,00,500.00 Dr         2,00,500.00 Dr         2,00,500.00 Dr         1,15,50         2,00,500.00 Dr         1,15,50         2,00,500.00 Dr         65,00		
Current Assets         1,26,85,919.45 Dr         7,59,41,742.50         7,57,68,48           Deposits (Asset)         2,68,744.00 Dr         2,43,956.00 Dr         2,2858.00 Dr         2,2858.00 Dr         2,00,500.00         1,15,50           Bank Advances (Asset)         1,930.00 Dr         2,00,500.00         1,15,50         65,00         65,00           Advance Against Salary         1,50,000.00         65,00		
Deposits (Asset)		
Deposit with High Court         2,43,956.00 Dr           Electricity Deposit         22,858.00 Dr           Gas Deposit         1,930.00 Dr           Loans & Advances (Asset)         2,00,500.00         1,15,50           Advance Against Salary         1,50,000.00         65,00           Advances - Expenses         50,500.00         50,50           Cash-in-Hand         1,30,500.00         1,30,50           Cash         1,30,500.00         1,30,50           Bank Accounts         10,08,017.45 Dr         7,50,55,623.50         7,55,22,48           Bank of Maharashtra A/c 20135703466         45,361.27 Dr         6,85,82,175.00         6,85,82,41           Bank of Maharashtra (E&L) A/c 60278266739         1,54,510.60 Dr         4,291.00         7           Bank of Maharashtra PF A/c 60091167829         61,700.00 Dr         25,37,202.00         22,76,94           HDFC Bank-50200040648018         1,92,732.04 Dr         17,93,241.00         19,82,46	0.92	1,28,59,181.03 Dr
Electricity Deposit   22,858.00 Dr   Gas Deposit   1,930.00 Dr		2,68,744.00 Dr
Gas Deposit         1,930.00 Dr           Loans & Advances (Asset)         2,00,500.00         1,15,50           Advance Against Salary         1,50,000.00         65,00           Advances - Expenses         50,500.00         50,50           Cash-in-Hand         1,30,500.00         1,30,50           Cash         1,30,500.00         1,30,50           Bank Accounts         10,08,017.45 Dr         7,50,55,623.50         7,55,22,48           Bank of Maharashtra A/c 20135703466         45,361.27 Dr         6,85,82,175.00         6.85,82,41           Bank of Maharashtra (E&L) A/c 60278266739         1,54,510.60 Dr         4,291.00         7           Bank of Maharashtra PF A/c 60091167829         61,700.00 Dr         25,37,202.00         22,76,94           HDFC Bank-50200040648018         1,92,732.04 Dr         17,93,241.00         19,82,46		2,43,956.00 Dr
Loans & Advances (Asset)       2,00,500.00       1,15,50         Advance Against Salary       1,50,000.00       65,00         Advances - Expenses       50,500.00       50,50         Cash-in-Hand       1,30,500.00       1,30,50         Cash       1,30,500.00       1,30,50         Bank Accounts       10,08,017.45 Dr       7,50,55,623.50       7,55,22,48         Bank of Maharashtra A/c 20135703466       45,361.27 Dr       6,85,82,175.00       6,85,82,41         Bank of Maharashtra (E&L) A/c 60278266739       1,54,510.60 Dr       4,291.00       7         Bank of Maharashtra PF A/c 60091167829       61,700.00 Dr       25,37,202.00       22,76,94         HDFC Bank-50200040648018       1,92,732.04 Dr       17,93,241.00       19,82,46		22,858.00 Dr
Advance Against Salary Advances - Expenses Cash-in-Hand Cash Bank Accounts Bank of Maharashtra (E&L) A/c 6007167829 Bank of Maharashtra PF A/c 60091167829 HDFC Bank-50200040648018  1,50,000.00 1,50,000.00 1,30,500 1,30,	33.2	1,930.00 Dr
Advance Against Salary       1,50,000.00       65,00         Advances - Expenses       50,500.00       50,50         Cash-in-Hand       1,30,500.00       1,30,50         Cash       1,30,500.00       1,30,50         Bank Accounts       10,08,017.45 Dr       7,50,55,623.50       7,55,22,48         Bank of Maharashtra A/c 20135703466       45,361.27 Dr       6,85,82,175.00       6,85,82,41         Bank of Maharashtra (E&L) A/c 60278266739       1,54,510.60 Dr       4,291.00       7         Bank of Maharashtra PF A/c 60091167829       61,700.00 Dr       25,37,202.00       22,76,94         HDFC Bank-50200040648018       1,92,732.04 Dr       17,93,241.00       19,82,46		
Advances - Expenses 50,500.00 50,50  Cash-in-Hand 1,30,500.00 1,30,50  Cash 1,30,500.00 1,30,50  Bank Accounts 10,08,017.45 Dr 7,50,55,623.50 7,55,22,48  Bank of Maharashtra A/c 20135703466 45,361.27 Dr 6,85,82,175.00 6,85,82,41  Bank of Maharashtra (E&L) A/c 60278266739 1,54,510.60 Dr 4,291.00 7  Bank of Maharashtra PF A/c 60091167829 61,700.00 Dr 25,37,202.00 22,76,94  HDFC Bank-50200040648018 1,92,732.04 Dr 17,93,241.00 19,82,46		The state of the s
Cash-in-Hand         1,30,500.00         1,30,500.00         1,30,500.00           Cash         1,30,500.00         1,30,500.00         1,30,500.00           Bank Accounts         10,08,017.45 Dr         7,50,55,623.50         7,55,22,48           Bank of Maharashtra A/c 20135703466         45,361.27 Dr         6,85,82,175.00         6,85,82,41           Bank of Maharashtra (E&L) A/c 60278266739         1,54,510.60 Dr         4,291.00         7           Bank of Maharashtra PF A/c 60091167829         61,700.00 Dr         25,37,202.00         22,76,94           HDFC Bank-50200040648018         1,92,732.04 Dr         17,93,241.00         19,82,46		
Cash     1,30,500.00     1,30,50       Bank Accounts     10,08,017.45 Dr     7,50,55,623.50     7,55,22.48       Bank of Maharashtra A/c 20135703466     45,361.27 Dr     6,85,82,175.00     6,85,82,41       Bank of Maharashtra (E&L) A/c 60278266739     1,54,510.60 Dr     4,291.00     7       Bank of Maharashtra PF A/c 60091167829     61,700.00 Dr     25,37,202.00     22,76,94       HDFC Bank-50200040648018     1,92,732.04 Dr     17,93,241.00     19,82,46		
Bank Accounts     10,08,017.45 Dr     7,50,55,623.50     7,55,22,48       Bank of Maharashtra A/c 20135703466     45,361.27 Dr     6,85,82,175.00     6,85,82,475.00       Bank of Maharashtra (E&L) A/c 60278266739     1,54,510.60 Dr     4,291.00     7       Bank of Maharashtra PF A/c 60091167829     61,700.00 Dr     25,37,202.00     22,76,94       HDFC Bank-50200040648018     1,92,732.04 Dr     17,93,241.00     19,82,46		
Bank Accounts     10,08,017.45 Dr     7,50,55,623.50     7,55,22,48       Bank of Maharashtra A/c 20135703466     45,361.27 Dr     6,85,82,175.00     6,85,82,175.00       Bank of Maharashtra (E&L) A/c 60278266739     1,54,510.60 Dr     4,291.00     7       Bank of Maharashtra PF A/c 60091167829     61,700.00 Dr     25,37,202.00     22,76,94       HDFC Bank-50200040648018     1,92,732.04 Dr     17,93,241.00     19,82,46	0.00	
Bank of Maharashtra A/c 20135703466       45.361.27 Dr       6,85,82,175.00       6.85,82,41         Bank of Maharashtra (E&L) A/c 60278266739       1,54,510.60 Dr       4,291.00       7         Bank of Maharashtra PF A/c 60091167829       61,700.00 Dr       25,37,202.00       22,76,94         HDFC Bank-50200040648018       1,92,732.04 Dr       17,93,241.00       19,82,46		
Bank of Maharashtra PF A/c 60091167829 61,700.00 Dr 25,37,202.00 22,76,94 HDFC Bank-50200040648018 1,92,732.04 Dr 17,93,241.00 19,82,46		
Bank of Maharashtra PF A/c 60091167829 61,700.00 Dr 25,37,202.00 22,76,94 HDFC Bank-50200040648018 1,92,732.04 Dr 17,93,241.00 19,82,46	0.80	
HDFC Bank-50200040648018 1,92,732.04 Dr 17,93,241.00 19,82,46		
	7.94	3,790.10 Dr
	7.42	1,23,01,727.03 D

Particulars	Opening Balance	Transac Debit	ctions 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
		46,296.00		9,55,029.00 Dr
FD-BOM-60080589300	9,08,733.00 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	4,63,744.00 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
	7,20,769.00 Dr	32,812.00		7,53,581.00 Dr
FD-SBI-37966111619	6,62,663.00 Dr	30,028.00		6,92,691.00 Dr
FD-SBI-38946517284 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		4,014,00	18,660.00	18,660.00 Cr
Ashwamedh Fees Receipts			8,250.00	8,250.00 Cr
		30.00	18,165.00	
Computerarisation of Record Fees Receipts		50.00	96,258.00	
Development Fund Fees Receipts			6,220.00	
Disaster Management Fund Fees Receipts			1,22,500.00	
Eligibility Fees Receipts		4,484.00	1,22,500.00	4,484.00 Dr
Fee Refund		4,404.00	60,350.00	60,350.00 Cr
Gymkhana Fees Receipts				32,550.00 C
I Card Fees			32,550.00	
Laboratory Breakage Fees			7,125.00	
Laboratory Fees			64,558.00	
Library Fees			60,350.00	
Magazine Fees			13,650.00	
Medical Fees Receipts			16,350.00	
N.S.S. Fees			9,300.00	
Online Fees Receipts			92,800.00	
Other Fees			19,561.00	
Phy.Edu.Scheme			35,050.00	
Registration Fee (Students)			23,325.00	23,325.00 C
Seminar , Tutorial & Workshop Fees			29,825.00	29,825.00 C
Sports Activity Fees Receipts			9,280.00	9,280.00 C
Student Activity Fees			27,840.00	27,840.00 C
Student AID Fund Fees			9,310.00	9,310.00 C
Student Insurance Fees Receipts			9,330.00	
Student Welfare Fund Fees Receipts			21,660.00	
			1,140.00	
Term End Exam Fees Receipts Term Fees			27,930.00	
			5,72,091.00	
Tution Fees Verification of Baserd Fees			9,300.00	
Verification of Record Fees		45,09,210.00	T 100 100 100 100 100 100 100 100 100 10	6,71,08,906.00 C
Grants From Government Grant Received - Salary Arrears		45,09,210.00		
Same and a survey of the same				
Carried Over	1,08,55,686.95 Dr	11,16,69,571.50	17,87,50,651.42	5,62,25,392.97 C

Particulars	Opening Balance	Transa Debit	Credit	Closing
Brought Forward	1,08,55,686.95 Dr	11,16,69,571.50		5,62,25,392.97 Cr
2000 F89 (549 (27) VO - 549 (20) F89 (20)	1,00,00,000.00	11,10,00,011.00		
Grants Received - Salary				6,71,08,905.00 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 DI
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 Di
Dearness Allowances - Non Teaching		44,20,163.00 3,39,787.00		44,20,163.00 Dr 3,39,787.00 Dr
Grade Pay - Non Teaching House Rent Allowances - Non Teaching		9,02,746.00		9,02,746.00 Dr
있다면 1일 경기를 되었다.		1,08,533.00		1,08,533.00 Di
Travelling Allowances - Non Teaching		5,64,96,803.00		5,64,96,803.00 Di
Salary - Teaching		3,92,82,700.00		3,92,82,700.00 Di
Basic (Teaching)		47,520.00		47,520.00 Di
City Local Allowance - Teaching Dearness Allowances - Teaching		92,84,383.00		92.84,383.00 Di
Dearness Allowance Difference - Teaching		8,57,717.00		8,57,717.00 D
Grade Pay - Teaching		72,000.00		72,000.00 Di
House Rent Allowances - Teaching		66,46,042.00		66,46,042.00 Di
Travelling Allowances - Teaching		3,06,441.00		3,06,441,00 DI
CHB Payments		1,93,781.00	96,203.00	
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 D
Computerisation of Record Fee (SPPU Share)		4,420.00		4,420.00 D
Development Fund Fee (SPPU Share)		22,100.00		22,100.00 D
Disaster Management Fund Fee (SPPU Share)		8,840.00		8,840.00 D
Eligibility Fees (SPPU Share)		80,300.00		80,300.00 D
Gymkhana Fees (SPPU Share)		17,680.00		17,680.00 D
Medical Fees (SPPU Share)		6,160.00		6,160.00 D
NSS Fees (SPPU Share)		8,840.00		8,840.00 D
Sports Activity Fees (Local Sports Committee)		8,091.00		8,091.00 D
Student Insurance Fees (SPPU Share)		8,840.00		8,840.00 D 17,680.00 D
Student Welfare Fund Fees (SPPU Share)		17,680.00		5,292.00 D
Advertisement Expenses		5,292.00		18,000.00 D
Affiliation Fee		18,000.00		2,850.00 D
Computer & Software Expenses		2,850.00 42,200.00		42,200.00 D
Eligibility Remuneration Expenses		1,41,700.00	1,41,700.00	
Examination Expenses		51,206.00	1,41,700.00	51,206.00 D
Online Admission Process Expenses		50,680.00		50,680.00 D
Printing & Stationery Expenses Seminar & Conference Expenses		5,500.00		5,500.00 D
Telephone Expenses		5,662.00		5,662.00 D
Vriddhi Online (AMC)		11,800.00		11,800.00 D
Indirect Incomes			8,01,391.00	
Bank Interest			5,63,113.00	
FD Bank Interest			5,55,119.00	
Saving Bank Interest			7,994.00	7,994.00 C

Carried Over

1,08,55,686.95 Dr 17,97,03,985.50 17,97,89,945.42 1,07,69,727.03 Dr

Trial Balance . 1-Apr-2021 to 31-Mar-2022				
Particulars	Opening Balance	Transac Debit	Credit	Closing Balance
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	
Printers & Scanners	135.00 Dr		54.00	81.00 Dr
Furniture & Fixtures	72,459.00 Dr		7,246.00	
Chairs	66,083.00 Dr		6,608.00	
Furniture & Fixtures	526.00 Dr		53.00	
Notice & Other Boards	5,850.00 Dr		585.00	
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	
Educational Equipment	94,154.00 Dr		14,123.00	40
Electrical Equipment	25,111.00 Dr		3,767.00	
EPABX System	7,671.00 Dr		1,151.00	
Fire Extinguishers	5,184.00 Dr		778.00	
Laboratory Equipments	2,60,431.00 Dr	1,16,398.00	47,795,00	
Office Equipments	2,64,814.00 Dr	05 000 00	39,722.00	
Solar Panel System	7,90,875.00 Dr	95,000.00	1,25,756.00	
Sound System	1,056.00 Dr		158.00	
Sports Equipment	1,92,883.00 Dr		28,932.00 249.00	
Telephone Set/ Mobiles	1,660.00 Dr		2,188.00	
Television Set Water Purifier/ Cooler	14,587.00 Dr 581.00 Dr		87.00	
Profit & Loss A/c	25,90,459.00 Cr		67.00	25,90,459.00 C
	20,00,400.00 01			
Grand Total		18,05,12,142.42	18,05,12,142.42	



#### Independent Auditor's Report

We have audited the attached Balance Sheet of BhonsalaMilitary College-Academic Non-Grant (Unit 203) as at 31s March, 2022 and the Income and Expenditure Account of the same for the year ended on that date annexed thereto and report as follows: -

- This financial statement is the responsibility of the Institute's Management. Our responsibility is to express an 1. opinion on this financial statement based on our audit.
- 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.
- We have obtained all the information and explanations, which to the best of knowledge and belief were necessary for the purpose of our audit.
- In our opinion proper books of account have been kept by the Trust so far as appears from our examination of the books.
- The Balance Sheet and Income & Expenditure Account dealt with in this report are in agreement with the books of account.
- 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: -
  - In the case of the Balance Sheet, of the state of affairs of the Trust as at 31/03/2022 and 1.
  - In the case of the Income and Expenditure Account, of the surplus for the year ended 31/03/2022 2.

For Sharad Shah & Co Chartered Accountants

FRN: 109931W

UDIN: 22138798AKPYYW7312

Place: Pune Date: 20-04-2022 (Jay S. Shaft) Partner

MRN: 138798

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

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

For Bhonsala Military College (Academic Non Grant)

For Sharad Shah & Co Chartered Accountants

FRN: 109931W

UDIN: 22138798AKPYYW7312

Place: Pune Date: 20-04-2022

(Jay S. Shah) Partner

MRN: 138798

French A Continues	Sch	Rupees	Rutiese		200		
Fresh Funda or Coppes	,			Property & Assets	Sch	Rupees	Rupees
Distances on part hast flasteness Shared Authoritements studing the year	5		83	Ī	90		
Other Esmanked Funds Depreciation Fund Strking Fund				Lase: Transferred during the Year Less: Deletion During the Year Less: Deletion During the Year			
Any Other Fund	02	NE.	٠	Investments	10	57,52,168	57,52,166
Loan (Secured or Unsecured) From Trustees From Others		¥ .		F.	8	21,90,563	
Liabilities Other Liabilities	8			Less: Depreciation	_	6,14,118	21,95,875
For Advance For Rent and other deposits For Sundry creat balance	3 . 28	2,37,290 NIL. 2,37,290	3,90,310	Loan (Secured or Unsecured) Good/doubtful Loans Scholarships Other Loans		ME	
Income and Expenditure Account Balance as per last Belance Sheet Less Transferred to Endownment Fund Add/Less : Surplus or deficit as per Income and Expenditure Account		3,17,54,314	3,45,38,264	Adva		NI NI	¥
Advance from Inter-group institutes					2 F E	, NL	
			,	Advances to other inter group institutes Income Outstanding Rent Rent Other Income	ī	N N	2,53,24,090
				Cash and Bank Balances (a) in current or savings account (b) With the trustee (c) With Manager	2 :	8,58,435 NL	붚
Total			3,49,28,574	1	2		6,56,435

For Bhonsala Military College Academic NG

UDIN: 22138798AKPYYW7312 Place : Pume Date : 2004/2022

Chairman College Committee B.M.C., Nasik

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

(Jay S. Shah) Partner MRN: 136798

Principal
Bhonsala Military College
Rambhoomi. Nasik-422 005

THE PERSON NAMED IN COLUMN 1	Sch	Ruppes	Rupees	fntome	969	Frances	Hispans
To the control of the properties of Properties.  Figure 7 dates and a final final form.	ž	1.1		By Rent (Assumed) — (Resilted) —	92	MIL	
Even-reason Exigence-tention				By Interest Ehoneadi	2		
For Entablishmental Expenses	15	12,60,163	12,50,163	(Resized) On Securities		NIL	
To Remoneration to Trustees.			•	On Leen (Staff Lean) On Bank Account		2,62,187	2,62,187
To Remuneration to Trustees (in case of math) to the head of the math, including his house hold expenditure, if any			NIC	By Dividend			9 2 2 3
To Legal Expenses	92	ř	•	By Donation In Kind			
				By Donation	22		*
To Audit Fees	11	٠	•	By Grants	22	1	
To Contribution and Fees			N	By Income from Other Source			
To Amounts Written off- (a) Bad Debts (b) Loans Scholarshins		N		Other Income Fees from Student	2 %	1,19,33,412	1,21,77,612
(d) Other Income (d) Other Income		Z Z	Ē	To Deficit carried over to Balance Sheet Defict During the year			
To Miscellaneous expenses	2	00000					
To Depreciation	8	6,14,118	6,14,118				
To Amounts transferred to Reserve or Specific Funds General Fund	2		25.				
To Expenditure on object of Trust (b) Educations (c) Medicar Relief (d) Medicar Relief (d) Relief of Poverty (e) Other Charteble Objects	\$	77,41,467 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			4 00 00 000

For Bhonsala Military College Academic NG

UDIN: 22138798AKPYYW7312 Place : Pune Date : 20104/2022



For Sharad Shah & Co. Chartered Accountants FRN : 109931W (Jay S. Shah) Partner MRN: 138758

Chairman College Committee B M C., Nasik



#### Independent Auditor's Report

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

- 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.
- 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.
- We have obtained all the information and explanations, which to the best of knowledge and belief were 3. necessary for the purpose of our audit.
- In our opinion proper books of account have been kept by the Trust so far as appears from our examination of the books.
- The Balance Sheet and Income & Expenditure Account dealt with in this report are in agreement with the 5. books of account.
- The explanatory notes to accounts attached hereto shall be deemed to form an integral part of this report. 6. 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: -
  - In the case of the Balance Sheet, of the state of affairs of the Trust as at 31/03/2022 and 1.
  - In the case of the Income and Expenditure Account, of the surplus for the year ended 31/03/2022 2

Sharad Shah & Co Chartered Accountants FRN: 109931W

UDIN: 22138798AKPYYW7312

Place: Pune Date: 20-04-2022 (Jay S. Shah) Partner

MRN: 138798

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

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

#### 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)

Sharad Shah & Co Chartered Accountants

FRN: 109931W

UDIN: 22138798AKPYYW7312

Place: Pune Date: 20-04-2022 (Jay S. Shah) Partner

MRN: 138798

Unit name | Blumsafa Millary College - Non Grant - Unit 206 Galance Sheet on at 31st March 2022

Rupees		28,58,595	40,75,171	Ä		1,50,749	NIL	23,07,138	4,22,89,832
Projection	G 65	28,58,595	45.87,783 77,340 28,350 5,51,602	NE NE	10,000	1,50,749	N N N	23,07,138 NRL	
Sch	90	.00	8		. 2	288		2	
Proporty & Assets	Immovable properties Opening Balance Add: Additions During the Year Less: Transferred during the year	Less: Depoclation Investments	Furniture and Fixtures, and Other Assets Opening Balance Add: Additions During the Year Less: Deletion During the Year Less: Depreciation	Loan (Secured or Unsacured) Good/doubtful Loans Scholarships Other Loans	Advances To Trustees To Employees To Contractor	To Lawyers To Others - a) Advances - b) Deposits Advances to other inter group institutes	Income Outstanding Rent Interest Other Income	Cash and Bank Balances (a) in current or sevings account (b) With the frustee (c) With Manager	Total
Rupees	SI			2,95,850	4,19,93,982	*			4,22,89,832
Rupoes	(4).9	12	, K	2,96,850 NIL	3,67,81,110				
Seh	5		8	8.98					
Funds & Liabilities	Trust Funds or Corpus Baismore as per last Balance Sheet Adjustments dumg the year	Other Earmarked Funds Depreciation Fund Sinking Fund Reserve Fund	Any Other Fund Loan (Secured or Unsecured) From Trustees From Others	Liabilities Other Liabilities For Advance For Rent and other deposits For Sundry oredit balance	Income and Expenditure Account Balance sa per last Balance Sheet Less Transferred to Endowment Fund Addit Less : Surjus or deflot as per Income and	Actuanos from inter-group Institutes			Total

For Bhonsala Military College Academic NG

Chairman College Committee BMC, Nashik

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

(Jay S. Shah) Partner MRN : 138798

Principal Bhonsala Military College Rambhoomi, Nasik-422 005

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

Barana E.	949	Mugeon	Hupans	Present		Hugest	H. W. Co.
For Expenditure in Respect of Properties Falles, Taxes, cass, Reports & mantenance	2	1000		By Rent Libraries	2	ML	
Insurance				By Interest	72		
To Establishment Expenses	15	26,45,430	26,45,430	(Realized) -			
To Remuneration to Trustees	8		2	On Loan (Staff Loan) On Bank Account		A 16 DOG	
To Remuneration to Trustees (in case of math) to the head of the math, including his house hold expenditure, if any			Ħ	By Divide		000	4,16,909
To Legal Expenses	91	82	ľ	By Donation in Kind			
				By Donation	22		
See Lines	4	93	10	By Grants	23	34	
To Contribution and Fees			NIL	By Income from Other Source			
To Amounts Welten off- (a) Bad Debts. (b) Loans Scholerships.		N S		Other Income Fees from Student	2 2	2,00,160	2.32 67 000
(a) irrecoverable rents. (d) Other income		N N	Ä	To Deficit carried over to Balance Sheet Defici During the year	VI VI		
To Miscellaneous expenses	18		0.9				
To Depreciation	80	5,61,502	5,61,602				
To Amounts transferred to Reserve or Specific Funds General Fund	5						
To Expenditure on object of Trust (a) Religious (b) Educational (c) Medical Relief (d) Relief of Poverty (e) Other Charitable Objects	2	1,42,61,882 NP. NP. NP.	1,42,61,852				
To Surplus carried over to Balance Sheet Surplus During the year			\$2,12,871	(8)			
Total			2,38,74,568	Total			

For Bhonsala Military College Academic NG

Principal Bhonsala Military College Rambhoomi, Nasik-422 005

UDIN: 22135798AKPYYW7312 Place : Pune Date : 20-04-2022

Chairman College Committee BMC, Nashik

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

(Jay S. Shah)
Partner
MRN: 138798

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

For Bhonsala Military College - Senior

For Sharad Shah &Co Chartered Accountants

FRN: 109931W

Principal Bhonsala Williamy College Sambhoomi, Nasik-422 005

Place: Pune Date: 28/07/2021 Chairman College Committee B.M.C., Nasik (Jay S. Shah) Partner

MRN: 138798

UDIN: 21138798AAAAJF7266

100931W

Name : Central Hindu Military Education Society , Nashik Unit name : Bhuessala Military Collego - Senior - Unit 201 Balance Shoet as at 31st March 2021

Rupees		294,728	11,409,158	3	2,041,016	-	268,744	NIL	1,000,017	1
Rupees	327,478	32,748	11,409,158	1,477.833	M M MR	₫.,	NR, 268,744	N N N	1,008,017 NIL.	1
Seh	90		40	8		9º P	# 3 ē		<b>5</b> 5	
Property & Assets	Introovable properties Opening Balance Add Additions During the Year	Less. Deletion During the Year Less: Depreciation	investments	Furniture and Flotures, and Other Assets Opening Balance Add: Additions During the Year Less: Deletion During the Year	Loan (Secured or Unsecured) Good/doubtfu Loans Scholarships Other Loans	Advances To Trustees To Employees To Contractor	To Lawyers To Others - a) Advances - b) Deposits Advances to other inter group metitutes	Income Outstanding Rent Interest Other Income	Cash and Bank Balances (8) In current or savings account (b) With the trustee (c) With Manager	Total
Rupees	*		494,046		1,530,915	2,590,459	10,306,244	=	0	14,001.663
Rupoes		(¥)	NR. 494,046	NE .	40.650 NIL 1,590.265 NIL	1,420,203				
Sch	5		05		8.18					
Funds & Liabilities	Trust Funds or Corpus Balance as per last Balance Sheet Adjustments during the year	Other Earmarked Funds	Reserve Fund Any Ottse Fund	Loan (Secured or Unsecured) From Trustees From Others	Liabilities Other Liabilities For Advance For Rent and other deposits For Sundry credit balance	Income and Expenditure Account Balance as per last Balance Sheet Less Transferred to Endownment Fund Additless: Surplus or deficit as per income and Expenditure Account	Advance from Inter-group Institutes			Total

For Bhonsala Military College Senior

Chairman Sellege Committee B.M.C., Nash

For Sharad Shah & Co. Chartered Accountants FRN: 10993134

CO. 400

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

Bhonsala Military College Rambhoomi, Nasik-422 005 Principal

Place : Pune Date : 28/07/2021

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

Expenses	Sch	Rupees	Rupees	Income	88	Repens	Pagent
To Expenditure in Respect of Properties – Rates, Taxes, cess., Repairs & maintenance	2			By Rent (Acerteel) (Restized)	8	POL.	
Insurance Depreciation		32,748	32,748	By Interest (Account)	2		
To Establishment Expenses	15		*	(Heditzel) =		N	
To Remuneration to Trustees				On Loan (Staff Loan) On Bank Account		672.084	672,084
To Remuneration to Trustoes (in case of muth) to the head of the math, including his house hold expenditure, if any			MF	By Dividend			
To Legal Expenses	16		٠	By Donation in Kind			
				By Donation	22		¥
To Audit Fees	4	7	•	By Grants	ដ	70,497,088	70,497,068
To Contribution and Fees			NA PA	By Income from Other Source			
To Amounts Written off. (ii) Bed Detts. (iii) Lone Scholarchine		N S		Other Income Fees from Student	2 23	26,620	1,610,448
(c) Imecoverable rents. (d) Other Income		N N	MIL	To Deficit carried over to Balance Sheet Deficit During the year			
To Miscellaneous expenses	10						
To Depreciation	80	393,013	393,013				
To Amounts transferred to Reserve or Specific Funds. General Fund.	5	**	ð				
To Expenditure on object of Trust (a) Religious (b) Educational (c) Medical Reset (d) Reliaf of Poverty (e) Other Charitable Objects	\$	71,183,603 NIL NIL	71,183,603			(2)	
To Surplus carried over to Balance Sheet Surplus During the year			1,170,256				
Total			72,779,620	Total			72,779,620

Principal

For Bhonsals Military College Senior

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

College Committee B.M.C., Nasik

105931W PUNE (Jay S. Shah)
Partner
MRN : 138798
UDIN: 21138798AAAJF7266 For Sharad Shah & Co. Chartened Acodumiants FRN: 194931W

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.
- 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

ForSharad Shah &Co Chartered Accountants

FRN: 109931W

Principal Bhonsala Military College ambhoomi, Nasik-422 005 Place: Pune

Date: 28/07/2021

Charman College Committee

B.M.C., Nasik

(Jay S. Shah)

Partner MRN: 138798

UDIN: 21138798AAAAJF7266

FRN 109931W

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

Rupees		,	5,504,493		2,193,563	¥			24,060,296	ź	305,019	52 083 374
Rupees			5,504,493	2,390,313	645,788	N N	, NE	4	MI	· NN N	305,019 NIC.	1
Sch	90		10	8	_		6	40	£38		5 5	
Property & Assets	Immovable properties Opening Balance Add: Additions During the Year	Less: Transferred during the year Less: Deletion During the Year Lass: Depredation	Investments	Furniture and Flutures, and Other Assets Opening Balance Add: Additions During the Year Less: Deletion During the Year	Less: Depredation	Loan (Secured or Unsecured) Goodriguishla Loans Scholarships Other Loans	Advances To Trustees To Employees	To Contractor	To Cawyers To Others - a) Advances - b) Deposits Advances to other inter group institutes	Rent Rent Interest Other Income	Cash and Bank Balances (a) in current or savings account (b) With the trustee (c) With Manager	Total
Rupees			3			329,058		31,754,313		-	0	32,083,371
Ruppes	* *	10.5	. 道 .	, ML		227,865 NE, 101,193	29,729,885	2,024,428		+		
Sch	5		02			8 . 48						H
Luids & Listings	Trust Funds or Corpus Balance as per last Balance Sheet Adjustments during the year	Other Earmarked Funds Depreciation Fund Sinking Fund	Reserve Fund Any Other Fund	Loan (Secured or Unsecured) From Trustees From Others	Liabilities	Other Listatibes For Advance For Rent and other deposits For Sundry credit balance	Income and Expenditure Account Balance as per lest Balance Shast Less Transferred to Endownment Fund Additess : Surplus or defot as per Income and	Expenditure Account	Advance from inter-group institutes			Total

College Committee B.M.C., Nasik Chairman

Princepal

For Bhonsala Military College Academic NG

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

(Jay S. Shaft)
Partner
MRN : 138798
UDIN: 21138798AAAAIF7286

Bhonsala Military College Rambhoomi, Nasik-422 005

Place : Pune Date : 28/07/2021

Name : Central Hindu Military Education Society , Nashik Unit name : Bhoneala Military College - Academic NG - Unit 203 Income & Expenditure Statement for year ended 31-93-2021

Expenses	Sch	Rupees	Rupees	Income	Sch	Rupees	Kupses
To Expenditure in Respect of Properties – Rates, Taxes, cess, Repairs, & maintenance	ī	408		By Rent Gaschadt — (Resized) —	2	N.	
Sallaries Insurance Depreciation				By Interest (Appropried)	ĸ		
To Establishment Expenses	\$	1,298,891	1,298,891	(Healized) = On Securities		N.	
To Remuneration to Trustees		2116	æ	On Bank Account		307,491	307,491
To Remuneration to Trustees (in case of math) to the head of the math, including his house hold expenditure, if any			ME	By Dividend			
To Legal Expenses	16			By Donation in Kind			
				By Donation	22		(6)
To Audit Fees	Þ	12,000	12,000	By Grants	23	1/27/	300
To Contribution and Fees			MIL	By Income from Other Source			
To Amounts Written off- (ii) Bad Debts. (b) Loans Scholerships. (c) Irrecoverable rents. (d) Other Income		보보보	量	Other Income Fass from Student To Deficit carried over to Balance Sheet Deficit During the year	2.5	12,087,977	12,194,137
To Miscellaneous expenses	92		+				
To Depreciation	90	645,788	645,788				
To Amounts transferred to Reserve or Specific Funds General Fund	10	*	¥ió				
To Expenditure on object of Trust (a) Religious (b) Educational (c) Medical Relief (d) Relief of Poverty (e) Other Charitable Objects	9-	NIL. 8,520,521 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		A.				For Shared Shah & Co Chartered Accountyda FRN: 1099319K	A Co
		X				7	

Bhonsala Military College Rambhoomi, Nasik 422 005 Principal

Place : Pune Date : 28/07/2021

109931W PUNE (Jay Si Shah)
Partner
MRN : 138798
UDIN: 21138798AAAAJF7266

College Committee B.M.C., Nasik Chafrman

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

For Sharad Shah &Co **Chartered Accountants** 

FRN: 109931W

Bhonsala Military College

Date: 28/07/2021

Chairm College Committee

Partner B.M.C., Nasik

MRN: 138798

(Jay S. Shah)

UDIN: 21138798AAAAJF7266

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

Funds & Liabilities	Sch	Rupies	Rupees	Property & Assets	100		- Charge
Trust Funds or Corpus Balance as per last Balance Sheet	5			Immovable properties Opening Balance Add: Additions During the Year	8	# A	
Other Earmarked Funds		5		Less: Datetion During the Year Less: Depreciation			
Deprecision Fund Sinking Fund Resonar Fund		. NIC		Investments	70	9,255,788	9,255,788
Any Other Fund Loan (Secured or Unsecured) From Trustaes From Others	20	NE		Furniture and Fixtures, and Other Assets Opening Belance Add. Additions During the Year Less: Deletion During the Year Less: Depostation	80	4,896,965 219,280 627,442	4,587,783
Liabilities Other Liabilities For Advance For Rent and other deposits For Sundry credit balance	8,28	1,395,554 NIL + NIL	1,366,554	Loan (Secured or Unsecured) Good/doubtful Loans Scholarships Other Loans		불분	¥
Income and Expenditure Account Balance as per test Balance Sheet Less Transferred to Endowment Fund AddLess Surplays or deficit as per Income and		30,884,708	36,781,110	8	e 6	8,500	
Experiment recovers				To Unwyesh To Others - a) Advances - b) Deposits Advances to other inter group institutes	£ 8 8	115.210	123,710
*			8	Income Outstanding Rent Interest Other Income		N N N	Ħ
				Cash and Bank Balances (a) in current or savings account (b) With the trustee (c) With Manager	5 D	1,847,260 NIL	1,847,380
			420 044 00	Total			38,147,664

Bhonsala Military College Rambhoomi, Nasik-422 965 Principal For Bhonsala Military College Academic NG

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

(Jay S. Shah) Partner

MRN: 138798

UDIN: 21138798AAAAJF7268

College Committee B.M.C., Nestk Suairman

Place: Pune Date: 28/07/2021

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

Expenses	Sch	Rupses	Rupees	Income	Sch	Rupees	Kupers
To Expenditure in Respect of Properties – Rates, Taxos, cess, Receive & commitments	#	30.3		By Rent (Mechael) — (Rentized) —	20	N.	
Salaries Insurance Depreciation		***	2:	By Interest (Account) = (Received) =	53		
To Establishment Expenses	2	3,286,911	3,286,911	On Securities On Lean (Staff Loan)		NIL	
To Remuneration to Trustees			<b></b>	On Bank Account		554,849	554,849
To Remuneration to Trustees (in case of math) to the head of the math, including his house hold expenditure, if any			NI	By Dividend			
To Legal Expenses	92	*5	83	By Donation In Kind			
				By Donation	22		*
To Audit Fees	11	15,000	15,000	By Grants	23	*	**
To Contribution and Fees			ď	By Income from Other Source			
To Amounts Written off- (a) Bad Debts.		ML		Other income Feas from Student	2 2	2,075,305	25,899,450
(b) Loans Scholarships (c) Incooverable rents (d) Other Income		N N N	IN	To Deficit carried over to Balance Sheet Deficit During the year			
To Miscellaneous expenses	2		*				
To Depreciation	8	627,442	627,442				
To Amounts transferred to Reserve or Specific Funds General Fund	2	*				3 <b>±</b>	
To Expenditure on object of Trust (a) Religious (b) Educational (c) Medical Relief (d) Relet of Poverty (e) Other Charitable Objects	2	N 25,808,31	16,408,543	74		-5	
To Surplus carried over to Balance Sheet Surplus During the year			6,116,402				
Total			26,454,299	Total			28,454,299

For Bhonsala Military College Academic NG

Bhonsala Military College Rambhoomi, Nasik-422 065 Principal

Place : Pune Date : 25/07/2021

College Committee B.M.C., Nasik Chairman

(Jay S. Shah) x Partoner MRN: 136796 UDIN: 21138798AAAJF7266 For Sharpd Shah & Co. Chartered Accountants FRN: 109931W

109931W PUNE



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: -

- This financial statement is the responsibility of the Institute's Management. Our responsibility is to express an 1. opinion on this financial statement based on our audit.
- 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 2 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.
- We have obtained all the information and explanations, which to the best of knowledge and belief were 3. necessary for the purpose of our audit.
- In our opinion proper books of account have been kept by the Trust so far as appears from our examination of 4 the books.
- The Balance Sheet and Income & Expenditure Account dealt with in this report are in agreement with the 5. books of account.
- The explanatory notes to accounts attached hereto shall be deemed to form an integral part of this report. a. 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: -
  - In the case of the Balance Sheet, of the state of affairs of the Trust as at 31/03/2020 and 1.
  - In the case of the Income and Expenditure Account, of the surplus for the year ended 31/03/2020 2

For Sharad Shah & Co. Chartered Accountants

FRN: 109931W

UDIN: 20138798AAAAHN6492

Place: Pune

Date: 18-09-2020

(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 31.03.2020

#### 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 - Senior

For Sharad Shah &Co Chartered Accountants

FRN: 109931W

Principal Bhonsala Militani College Rambhoomi, Nasik-422 005

Place: Pune Date: 18/09/2020 Chairman College Committee

B.M.C., Nasik

(Jay S. Shah)

Partner MRN: 138798

UDIN: 20138798AAAAHN6492

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FRN

1099311W

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Name: Central Hindu Military Education Society , Nashiii Unit Name: Boonsale Military College - Senior - Unit 201

# Balance Sheet as at 31st March 2020

2,634,276			Total	2,634,276			Total
517,787	517,093 694	<b>3</b> 13	Cash and Bank Balances (a) in current or savings account (b) With the trustee (c) With Monager				
£3	67.8		Income Outstanding Roart Interest Other Income				
268,744 (10,334,272)	268,744 (10.334,272)	登記章	To Lawyers To Others - a) Advances - b) Deposits Advances to other inter group matricins			-	Advance from inter-group indificites
	1 11	<b>5</b> 9	Advances To Trustees To Employees To Contrastor	1,420,203	912.459 507.744		Income and Expenditure Account Business as per last Balance Sheet Less Transferred to Endownment Fund Additions. Surplus or deficit as per income and Expenditure Account
4	* 1.1		Loan (Secured or Unsecured) Good/doubtful Loans Scholarships Other Loans	720,027	720.027	88.8	Index Other Liabilities For Advence For Rent and other deposits For Sundry credit balance
1,477,813	1,574,584 284,971 381,722	8	Furniture and Pixtures, and Other Assets Opening Balance Add: Additions During the Year Less: Deletion During the Year Less: Depractation	<b>3</b> 6	ic a		Loan (Secured or Unsecured) From Trustees From Others
10,376,708	10,376,708	07	investments	494,046	494,046	02	Reserve Fund
327,476	36,388		Less Transferred during the year Less Deletion During the Year Less Depreciation		ese:		Other Earmarked Funds Degreeation Fund
	363,862	8	Immovable properties Opening Barance Add: Additions During the Year		F = 6	9	Trust Funds or Corpus Balance as per lest Balance Shaet Adjustments during the year
Rupees	Rupees	Sch	Property & Assets	Rupees	Rupees	Sch	Funds & Liabilities

For Bhonsala Military College - Senior

Place : Pune Date : 18/09/2020

Chairman

\*

PUNE \*

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

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

College Committee B.M.C., Nasik

Total	To Surplus carried over to Balance Sheet Surplus During the year	To Expenditure on object of Trust (a) Religious (b) Educational (c) Medical Relief (d) Relief of Poverty (e) Other Charitable Objects	To Amounts transferred to Reserve or Specific Funds General Fund	To Depreciation	To Miscellaneous expenses	(c) Irrecoverable rents (d) Other Income	To Amounta Written off: (a) Bad Debts.	To Contribution and Fees	To Audit Fees		To Legal Expenses	To Remuneration to Trustees (in case of math) to the head of the math, including his house hold expenditure, if any	To Remuneration to Trustees	To Establishment Expenses	Insurance Depreciation	Rates, Taxes, cess. Repairs & maintenance Salaries	To Expanditure to Research of Personalism
		3	2	06	ä				17		16	the		16			
		66.865,729	33	381,722			12		17,190					99.	36,386	***	- Annies
67,808,771	507,744	66,865,729		381,722	- 6	8		1990	17,190		100		į.	8	36,386		and the
Total						To Deficit carried over to Balance Sheet Deficit During the year	Other Income Fees from Student	By Income from Ceher Source	By Grants	By Donation	By Donation In Kind	By Dividend	On Bank Account	On Securities On Loan (Staff Loan)	By Interest	(Manteell :: (Manteel)	Title State of State
							25		ti	13					12	5 4	
							1,876,902		65,503,610				322,492	0.0			-
67,808,771		1					1,982,669		65,503,610				322,492				

For Bhonsala Military College - Senior

Place : Pune Date : 18/09/2020

Bhonsela Military College

Chairman College Committee B.M.C., Nasik

Lay S. Shah)

Partner
MRN: 138798

UDIN: 20138798AAAAHNS492 OU Approved

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



#### 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: -

- 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.
- 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.
- We have obtained all the information and explanations, which to the best of knowledge and belief were necessary for the purpose of our audit.
- In our opinion proper books of account have been kept by the Trust so far as appears from our examination of the books.
- 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: -
  - In the case of the Balance Sheet, of the state of affairs of the Trust as at 31/03/2020 and
  - In the case of the Income and Expenditure Account, of the surplus for the year ended 31/03/2020

SHAA

For Sharad Shah & Co. Chartered Accountants

FRN: 109931W

UDIN: 20138798AAAAHN6492

Place: Pune Date: 18-09-2020 (Jay S. Shah) Partner MRN: 138798

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

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:

- 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

ForSharad Shah &Co Chartered Accountants

FRN: 109931W

Bhonsala Military College Pace: Pune Nank-422 005

Date: 18/09/2020

Chairman College Committee

B.M.C., Nasik

(Jay S. Shah) Partner

MRN: 138798

UDIN: 20138798AAAAHN6492

STATE TO THE PROPERTY SERVICE STATES OF THE PROPERTY CONTRACTOR AND STATES OF THE PARTY CONTRACTOR AND STATES OF T

STREET, SPRING OF STREET MARCH 2020.

S. S		-	Total	30,623,539			1000
952,733	6 132	ā	(c) With Manager			-	Total
	945.601	ž.	Cash and Bank figiances (a) in gament or savings account (b) With the injusies				
60	E-C-0		Income Outstanding Rent Interest Other Income				
19,012 21,548,535	89.0 £2 21.548 £33	BB = 1	To Langers To Others - a) Advances - b) Deposits Advances to other inter group institutes				Advance from inter-group institutes
114		5 6	Advances To Frusties To Employees Yo Contractor	29,729,885	26.540.770 3,169,115		Income and Expenditure Acquiret Balance as per inst Balance Sheet Less Transferred to Endownment Fund Addriess - Surplus or defice an per income and Expenditure Acquiret
			Loan (Secured or Unsecured) Good/doubling Loans Scholarships Other Loans	893,664	003.554	88,8	For Advance For Rent and other disposits For Sundry credit betance
2,360,313	682 259		Less Depreciation  Less Depreciation				Liabilities Other Labilities
	2,307,123	08	Furniture and Fixtures, and Other Assets  Denning Balance  Add. Additions During the Year		1		Loan (Secured or Unsecured). From Trustees From Others
5.742.946	5,742,945	07	Investments			22	Any Other Fund
			Less Degrectation that Year Less Depoint During the Year Less Degrectation		t (1		Other Earmanked Funds Deprecation Fund Sinking Fund
		8.				91	Relations in per loss Balance Sheet Adjustments during the year
Rubers	Rupees	Sch	Property & Assets	nupees	Trappens.		Trans Burnets and

For Bhonsala Military College - Academic Non Grant

Principal

Place : Pune Date : 18/69/2020

Shonsala Military College Funthoomi, Nasik-422 005

College Committee Chairman

(Jay S. Shoh)

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

Partner MRN 138798 UDIN 20138798AAAAHN6492

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B.M.C., Mask

breating and expenditure assumed for the year from 1st April 2019 of Sills March 3838

By Interest  (Restized) (Restized) On Securities On Loan (Staff Loan) On Benk Account  By Dividend  By Donation in Kind  By Donation  By Conation  By Conation  By Grants  By Income from Other Source Coner Income Fees from Student  To Deficit carried over to Bala  Deficit During the year	To Surplus carried over to Balance Sheet Surplus During the year 3,189,115	To Expenditure on object of Trust  (a) Religious (b) Educational (c) Medical Reter (d) Relief of Poverty (e) Other Charitable Objects  7,842,427	naferred to Reserve or Specific Funds 01	882,259	(c) Irectiverable rents:  (d) Other Income  (d) Other Income  (e) Irectiverable rents:  (d) Other Income		To Contribution and Fees - By income from Other Source	To Audit Fees 17 12,000 By Grants	By Donation	To Legal Expenses 16 - By Donation in Kind	To Remuneration to Trustees (in case of math) to the head of the math, including his house hold expenditure, if any	90	on ent Expenses 15 3,211,322 1,211,322		
American Dividen Dividen Donatto Donat	18 682,259 682,259 01 1842,427 19 7,842,427	18 09 582.259	582 259		10			12,000 12,000	By Donatio		he head of the	12)	1,211,322 1,211,322	By Interest	
						24		23	Ħ				8	2	
2 2 2 2						330,757 12,256,337		9				350,029			
						12,587,094						360,029	V		

For Bhonsala Military College - Academic Non Grant

Shonsala Military College Principal

College Committee B.M.C., Nasik

Place : Pune Date : 18/09/2020

Chairman

For Shared Shah & Co. Chartered Accountants FRN: 100921W July S. Shah) Partner

MRN | 138798 UDIN: 20138798AAAAHNS-497766 AGCDUN PUNE



#### 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: -

- 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.
- 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.
- We have obtained all the information and explanations, which to the best of knowledge and belief were necessary for the purpose of our audit.
- In our opinion proper books of account have been kept by the Trust so far as appears from our examination of the books.
- 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: -
  - In the case of the Balance Sheet, of the state of affairs of the Trust as at 31/03/2020 and
  - 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

UDIN: 20138798AAAAHN6492

Place: Pune Date: 18-09-2020 (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

Bhensale Military College

Place: Pune 2005 Date: 18/09/2020

College Committee B.M.C., Nasik

For Sharad Shah &Co **Chartered Accountants** 

FRN: 109931W

(Jay S. Shah)

Partner

MRN: 138798

UDIN: 20138798AAAAHN6492

PUNE

Trust Funds or Corpus Balance as per last Balance Sheet Adjustments during the year Other Earmarked Funds Depreciation Fund Stating Fund				1,000		
Sinking Fund Research Fund	34 34	W.	Immovable properties Operary Balance Add: Additions During the Year Less: Transferred during the year Less: Deletion During the Year Less: Deletion During the Year	8	V 0 4	ě
Any Other Fund	F 1 - 4		Investments	60	8,802,507	8,802,507
(pecnued)	* 1	*1	Furniture and Fixtures, and Other Assets Opening Balance Add: Additions During the Year Less: Deletion During the Year Less: Depreciation	8	2,865,488 540,930	4,995,955
Liabilities Other Liabilities For Advance For Pent and other deposits For Sundry credit balance 08	1,392,306	1,392,306	Loan (Secured or Unsecured) Good/doubtful Loans Scholarships Other Loans		1.1	Ø
Income and Expenditure Account Balance as per last Balance Sheet Less Transferred to Endownment Fund Add/Less : Surplus or deficit as per income and	22,726,369	30,664,708	Advances To Trustees To Employees To Contractor	9 01	13,500	
Expenditure Account Advance from Mer-group institutes			To Lawyers To Others - a) Advances - b) Deposits Advances to other intergroup institutes	£38	115,210	128,710
			Income Outstanding Rent Interest Other Income		4 - 9 1	*
			Cash and Bank Balances (a) in current or savings account (b) With the frustee (c) With Manager	2 2	1,811,206	1,617,355
Total		32,057,014	Total			32,057,014

For Bhonsala Military College - Non Grant

Chairman

(Jay S. Shah) Partner MRN : 138798 UDIN: 20138798AAAHN6492

Chartered Accountants FRN: 109931W

College Committee B.M.C., Nasik

Bhonsala Military Callege Rambhoomi, Nasik-422 005 Principal

Place : Pune Date : 18/09/2020

Name Cultiff Private William Colours (1905) for fifty Kentille Unit Frame Ethiomata Military Lichtupe Prom Daniel Light Diffe Income and expenditure account for the year from but Apad 2019 to 31st 8

13,000		=	728.146	228,146
and Fees.  See As a separate of math) to the head of the his house hold expenditure, if any and Fees.  See As a separate of math) to the head of the his house hold expenditure, if any and Fees and Fees.  See As a separate of math) to the head of the his house hold expenditure, if any are ses and Fees and Fees and Fees and Fees are of math) to the head of the his house hold expenditure, if any are ses and Fees and Fees are of math) to the head of the his house hold expenditure, if any are ses and Fees are of math) to the head of	thy Rent (Avanier) (Houldood)  By Interest (Consisted)  On Seouries On Seouries On Bank Account  By Denation  By Denation  By Charits  By Income from Other Source Other Income Fass from Student	2 Z Z Z	726.146	726,146
ont Expenses  In the Trustees for case of math) to the field of the his house hold expenditure, if any test of files and files	By Interest  ifficeused!— (Realized)— (Realized)— On Securities On Loan (Staff Loan) On Bank Account By Dividend By Denation In Kind By Denation By Grants By Grants Coher Income Frees from Other Source Coher Income	5 S S	726.146	726,146
not Expenses on to Trustees and Fees and Fees then off.  S. 245,775 2,245,775 2,245,775 2,245,775 2,245,775 2,246,77	(Realized) On Securities On Lown (Staff Loan) On Bank Account By Denation in Kind By Denation By Grants By Income from Other Source Other Income Fass from Student	2 2	728.146	726,146
and Fees.  The note from the fees and fees.  The note fees and fees and fees.  The note fees and fees		8 8	728.146	728,146
his house hold expenditure, if any tests of the his house hold expenditure, if any tests and Fees then off- 13,000		2 2		. 153 - 85
and Fees and		2 2	p. l	. 50 60
and Fees.  then off- the off- the cents.  one s expenses.		2 2	p.l.	, 150 - 60 -
and Fees then off. 3.000 13,000 13,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000 15,000		В	P	9 60
and Fees then off- 5. 5. Shokerships office cents office s expenses	7/			93
S. Incluratings state rents on a state rents on a state rents on a superses on a	Other Income Fass from Student			
ome sapenses		22	1,675,156	32,142,959
s expenses	To Deficit carried over to Balance Sheet Deficit During the year			
STORY OF STO				
068,040 060,040 040,430	0			
To Amounts transferred to Reserve or Specific Funds General Fund				
To Expenditure on object of Trust (ii) Religious (b) Educational (c) Educational (d) Educational (d) Relief (d) Relief of Poverty (iii) Other Charleste Objects				
To Surplus carried over to Balanca Sheet Surplus During the year				
Total 32,889,105	Total	1		

Mon Grant

Bhonsala Military College Rambhoomi, Nasik-422 005 Principal

Place : Pune Date : 18/09/2020

College Committee B.M.C., Nasik

(Jay S. Shah) Partner MRN : 1367% UDIN: 20133798AAAAHN6492

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

#### CHARTERED ACCOUNTANTS

t 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

The General Secretary, Sentral Hindu Military Education Society, Vashik.

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

#### 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.

#### 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;
- 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 the left the college and few students do not have bank account or there bank account became dormant. It is suggested that

#### 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

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

Unit Code No. 201

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

Receipts & Payments Account For the period of

01-04-2018 to 31-3-2019

2017-2018 Actual	Budgeted for 2018-2019	Receipts	Scho dule	2018-2019 Rs. Inner Column	2018-2019 Rs-Outer Column	Remarks
971		To Op Balances	R1			
97		Cash in Hand	1 1	40.000		
1,39,525	- 1	Bank Balances	1 1	7,44,362		
69,85,711		Fixed deposit balances(General):		73,67,786	81,12,148	
	7	To Donations	8.2			
5,61,19,983		To Grants	R 3		6,35,38,293	
15,09,692	22,98,200	To Fees	R4		22,45,523	
		To Prizes & Awards	2007-200		2000	
5,17,917	1,52,500	To Interest Received	R.5		5,69,965	
1,69,760	70,700	To Other Income ( specify)	R7		12,720	
	0.005	To Indirect Receipts( I & E a/c)	R.B		-	
2,22,30,832	-	To Indirect Receipts( BS)	R.9		2,71,00,157	
6,200	-	To Intersection Receipts	R 10		1,71,396	
10000		Deficit			- 200400	
1,77,79,717	5,44,07,008	Total of Receipt Side			10,17,50,202	
		Payments	Sche	2018-2019	2018-2019	Remarks
017-2018 Actual	Budgeted for 2018-2019	Payments	136000	Rs. Inner Column	Rs.Outer Column	Remarks
	3384 3135-71	BY Rent	dule P3	Column		
5.55,47,712	5 33 53 600	By Salaries	P.4		6.70.77.600	
12,650	5,23,17,608	Christian Company Company	P.4		6,29,32,599	
61,190	12,500	By Audit Fees	200		12,980	
51,190	55,000	By Repairs & Maint of Assets	P5		23,893	
	-	By Society Charges Paid a/c	200			
		By Military Training exp By Student Expenses	P6			
		By Stores Exp.	- 1			
		By Mess Exp.	-			
		By Interest paid	PB			
	12.74.000	By Other Revenue Expenses	P9		14,07,581	
17 AT 701		THE OWNER INCHESTING EXPENSES	1.00		14,07,304	
17,45,701	17,71,900		0.0			
	17,71,900	By Indirect Fayments () & E a/c)	R8		3 63 05 407	-
2,21,33,985	17,71,900	By Indirect Fayments (I & E a/c) By Indirect Payments (BS)	R9		2,63,05,497	
221,33,985 18,612		By Indirect Fayments (I & E a/c) By Indirect Payments (BS) By Intersection Payments	R 9 R 10		16,795	
2,21,33,985	2,50,000	By Indirect Fayments (I & E a/c) By Indirect Payments (BS) By Intersection Payments By Capital Expenditure & WIP	R 9 R 10 P 10			
2,21,33,985 18,612 1,47,719		By Indirect Fayments (I & E a/c) By Indirect Payments (BS) By Intersection Payments By Capital Expenditure & WIP By Closing Balances	R 9 R 10		16,795	
2,21,33,985 18,612 1,47,719		By Indirect Payments (I & E a/c) By Indirect Payments (BS) By Intersection Payments By Capital Expenditure & WIP By Closing Balances Cash in Hand	R 9 R 10 P 10	(3 03 400	16,795	
2,21,33,985 18,612 1,47,719		By Indirect Payments (I & E a/c) By Indirect Payments (BS) By Intersection Payments By Capital Expenditure & WIP By Closing Balances Cash in Hand Bank Balances	R 9 R 10 P 10	13,82,486	16,795 5,09,590	
2,21,33,985 18,612 1,47,719		By Indirect Payments (I & E a/c) By Indirect Payments (BS) By Intersection Payments By Capital Expenditure & WIP By Closing Balances Cash in Hand	R 9 R 10 P 10	13,82,486 91,58,780	16,795	

Englished

1) Bank Reconciliation Statement as generated from Tally software

2) Details of Fixed Deposits 3) Schedule a

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.Rahawar & Associates Chartered Accountant(FRN-108283W)

medine by the Kill Mahajan through Charl KIKE Namba - I Dr./Mil. U.Y. stilkarni Acting Principal Bhonsala Military College, Nashik - 5.

Chairman Bhonsata Military College, Nashik - 5. Mr.S.R.Kmalkar(Partner) (M.No.01(509) Nashik - 5. CHARTERED OF ACCOUNTANTS OF

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

Unit Code No. 201

#### Name of Unit > BHONSALA MILITARY COLLLEGE, (SENIOR) NASHIK

Income & Expenditure Account For the period of

01-04-2018 to 31-3-2019

217-2018 Actual	Budgeted for 2018-2019	Income	Sche	2018-2019 Rs. Inner Column	2018-2019 Rs.Outer Column	Remarks
5,948 5,11,969	1,52,500	By Interest Received On Accrud Int. On Saving Bank A/c On Fixed Deposit	R.S	3,00,386 12,499 2,57,080	5,69,965	
-		By Donations in Kind	R2			
5,61,19,983	5,18,85,608	By Grants	R3		6,35,38,293	
16,09,692	22,98,200	By Fees	R4		22,45,523	
1,69,760	70,700	By Other Income ( specify)	R7		12,720	
1000000		By Miscellaneous Receipts	R8		1000	
		By Award & Prize	-		-	
		By Stores Net Income			-	
		Sale of stores				
		Add : Closing stock				
10 C		Less : Opening stock				
100	The same of	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	2.0		6,63,66,501	

117-2018 Actual	Budgeted for 2018-2019	Expenditure	Sche	2018-2019 Rs. Inner Column	2018-2019 Rs.Outer Column	Remarks
7775334					1000000	
12,650	12,500	To Audit Fees			12,980	
100		To Society Charges Paid to Division a/c			-	
		To Amount Written Off				
2,63,541	-	To Depreciation	85 7		2,81,351	
880.50545		Educational Object			(2.03377)	
54		Rent	P.3		+	
5,55,47,712	5,24,68,633	Salaries	P4		6,29,32,599	
61,190	55,000	Repairs & Maint of Assets	P.5		23,893	
		Military Training exp	P6			
	-	Student Expenses	P.7			
		Stores Exp.				
-		Mess Exp.				
3	-	Interest paid	PB		-	
17,45,701	17,71,900	Other Revenue Expenses	P9		14,07,581	
		Miscellaneous Payments	R8			
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	
			45		-	

a k Mahajar Derk

Dr.(MA.U.Y.Kulkarni Acting Principal Bhoneals Military College, Nashik - 5.

Chairman Bhonsala Military College, Nashik - 5. For S.R.Rahalkar & Associates Chartered Accodintent(FRN-108283W)

Mr.S.Roschalkar(Partner) (M.No.0 4509) Nashik - S.

Previous Vear 10375662.95 Balance as per last Bal. Sheet 2223 706.00 Balance as per last Bal. Sheet 430775.00 Other Liabilities 794046.00 Earmarked Funds 0.00 Loan: Unsecured 0.00 Loans: Secured 0.00 Trust Fund or Corpus 2) B.M.C.N. G.(Main) (total in the outer column) Less Deficit as per I/E a/c Op. Balance Income & Expenditure Account Reserves & Suplus 3) B.M.C.Academic N. G. Inter section Earmark Fund Funds and Liabilities R 10 BS 4 18 Inner Column Outer Column Name of Code : BIRDYS ALA SHLJTARY COLLLEGE, (SE STOR) NASHIN 0375662.95 2223706.00 1095626.89 708086.84 794046.00 Bullance Sheet on on Current Year 12599368.95 1292851.50 612439.93 794046.00 0.00 0.00 0.00 0.00 Previous Year 31.03.2019 2376057.00 Balance as per last Bal. Sheet 4721148.00 Investments 1710217.00 Movable Fixed Assets 239095.00 Accrued Int. Received Actual 744362.06 Cash at Bank Saving/current accounts 290008.00 Advances to/ Deposits with Others 2646638 Cash at Bank in Fixed Deposits/ RD 1038.00 Advances to Contractors 0.00 Cash in Hand 0.00 Advances: to Employees 0.00 Loans: unsecured 0.00 Louns: Secured 1) C.H.M.E.Society (Main) Cash and Bank Balances inter section Assets BS 14 BS 11 BS 10 BS 7 BS 9 HS 6 R 10 dule Inner Column 2823350.00 1382486.40 0.00 THE CAME NO. 311 Current Year Outer Column 4205836,40 6335430.00 2247244.00 1938446.00 300386,00 271384,00 0.00 0.00 0.00 8.00

Enclosed:

13824189.95 Total of Liabilities Side

 Bank Reconciliation Statement as generated from Tally software
 Details of Fixed Deposits
 3) Schedule as applicable
 4) Details of Capital Expenditure payable but not yet paid. 4) Details of Capital Expenditure

15298726,40

13824189.95 Total Assets Side

5298726,40

1882184.77 Op. Balance

Income & Expenditure Account

0.00

-786557.88 Less Surplus as per l/E a/c

(total in the outer column)

Dr. Jahr Bar Kurksomi **Shoreals Military College** Acting Principal

Nashik - 5.

B.M.C.Nauhik - 5 Library Clerk Shri M.N.Mahajam Prepared by

Shonsala Military College,

Nashik - 5.

Mr.S.R. Ashalkan(Partner) (M.No.01)559) Chartered Accountam[FRN-108283W]

For S.R.Rahalkar & Associates

Nashik . 5.

CHARTERED ACCOUNTANTS

A\* Wing, Bhumi Exotica Appt., Near Rathi Amrai, Near Chopda Lawns, Swami Vivekanand Road,

ngapur Road, Nashik - 422013. • Ph.: 2575093, 2581597, E-mail: srr.assoc@gmail.com

#### INDEPENDENT AUDITOR'S REPORT

eral Secretary,

Hindu Military Education Society,

Subject: Audit Report for Financial Year 2018-19.

#### on Financial Statements:

e audited the accompanying financial statements of Bhonsala College Academic (N.G.) (203) of Central Hindu Military on Society, Nashik which comprises the Balance Sheet as at 1, 2019 and the Income & Expenditure Account for the year ended.

ment's Responsibility:

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

's Responsibility:

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

t involves performing procedures to obtain audit evidence about the s and disclosures in the financial statements. The procedures depend on the auditor's judgment, including the assessment of the material misstatement of the financial statements, whether due to r error. In making those risk assessments, the auditor considers

#### CHARTERED ACCOUNTANTS

Wing, Bhumi Exotica Appt., Near Rathi Amrai, Near Chopda Lawns, Swami Vivekanand Road,

papur 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 te in the circumstances. An audit also includes evaluating the teness of accounting policies used and the reasonableness of the g estimates made by management, as well as evaluating the esentation of the financial statements.

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

#### Opinion:

oinion and to the best of our information and according to the ons given to us, the financial statements give the information by the Act in the manner so required and give a true and fair view nity 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.

## n Other Legal & Regulatory Requirements:

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

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

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

transactions of the Trust which have come to our notice have been

hin the powers of the trustees.

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

provisions of Retirement benefits like Gratuity etc. and Leave

# CHARTERED ACCOUNTANTS

ng, Bhumi Exotica Appt., Near Rathi Amrai, Near Chopda Lawns, Swami Vivekanand Road,

rr Road, Nashik - 422013. ● Ph.: 2575093, 2581597, E-mail: srr.assoc@gmail.com

hment etc. are not done at the unit Level.

eport that:

salance Sheet and Income & Expenditure Account dealt with by eport are in agreement with the books of account;

r opinion, proper books of account as required by law have been school so far as appears from our examination of those books;

## ter Paragraphs:

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

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

ce: - Nashik e:- 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

ONSALA MILITARY COLLLEGE, ACADEMIC (NG) NASHIK

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

ated for	Receipts	Sche	2018-19 Rs. Inner Column	2018-19 Rs,Outer Column	Remarks
8-2019		R1			-
	To Op Balances		-		
-	Cash in Hand		2,46,207.93		_
	Bank Balances	-	54,25,582,00	56,71,789.93	-
	Fixed deposit balances(General)		- Maria Maria		
	Committee and the committee of the commi	R2			
	To Donations	R3		-	
	To Grants	R4		1,12,24,370.00	
6,500.00	To Fees	R5		5,23,529.00	
00,000,00	To Interest Revelved	R7		3,65,325.14	
45,000.00	To Other Income ( specify)			-	
40,000.00	To Miscellaneous Receipts	R8		28,34,513.00	
	To Indirect Receipts( BS)	R 9	-	24,235.00	
	To Intersection Receipts	R 10			
	Deficit			2,06,43,762.07	
	1 . 0 . 4			2007/200	
,00,500.00	Total of Recorpt			2018-19	Remark
to d for	Dayments	Sch	e 2018-19	n Rs.Outer Column	

	Payments	Sche	2018-19	2018-19 Rs.Outer Column	Remarks
geted for 018-2019	Paymonto	dule	Rs. Inner Column	Transit and the second	
	BY Rent	P3		54,49,542.00	
	By Salaries	P.4		11,800.00	
12,000.00	By Audit Fees	-			
Tall Control		-		2,56,229.00	
3,20,000.00	By Repairs & Maint of Assets	P 5	_	8,86,755.00	
0,52,040.00	By Society Charges Paid a/c		-	-	
0,52,040.00	By Military Training exp	P 6		+	
-	By Student Expenses	P7	-		
	By Stores Exp.	-	-		
	By Mess Exp.	100	-		
	By Interest paid	P8		26,12,948.56	
21,86,290.00	Ry Other Revenue Expenses				
21,00,230.00	By Miscellaneous Payments	RE	profit de constant	28,59,014.72	
	By Indirect Payments (BS)	RS	Annual Control of Cont	7,50,567.00	
	By Intersection Payments	R1		9,64,274.00	
11,30,000.00		-	COLUMN TO THE PARTY OF THE PART		
11,50,000.00	By Closing Balances	R			
	Cash in Hand	_	2,49,270.7	9	
	Book Balances	-	66,03,361.0		
	Fixed deposit balances(General)	-	00,00,0011		
13.83,107.00	Sumlus (A-B)	_	-	2,06,43,762.07	
1 13.00.500.0	Total of Payments side	_	-		

) Bank Reconciliation Statement as generated from Tally software

3) Schedule as applicable

Details of Capital Expenditure.

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-108283W)

Mr.S.P.Rahalkar(Partner) (M.No.B14509)

Ehonsala Military College,

Bhonsala Military College, Nashik - 5.



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

Unit Code No. 203

IONSALA MILITARY COLLLEGE, ACADEMIC (NG) NASHIK

e & Expenditure Account For the period of 01-04-2018 to 31-03-2019

eted for	Income	Sche	2018-19 Rs. Inner Column	2018-19 Rs.Outer Column	Remarks
8-2019	5.00	R5	200		
50,000.00	By Interest Received		1,40,402.00		_
- 2	Accrued Int.Received on F.D.		64,329.00		
-	On Bank A/c		3,18,798.00	5,23,529.00	
2	On Fixed Deposit				
		-			
		R 2			
	By Donations in Kind	R3		*	
	By Grants	R4		1,12,24,370.00	
,05,500.00	By Fees	R7		3,65,325.14	
45,000.00	By Other Income ( specify)	R8			
-	By Miscellaneous Receipts	Ko			
	By Stores Net Income	_			
	Sale of stores	_	_		
	Add : Closing stock	-	-		
	Less : Opening stock	_	-		
	Less : Purchases	-	-		
				1,21,13,224.14	
3,00,500.00	Total of Income				
	By Deficit carried over to BS			1,21,13,224.14	1
3,00,500.0	Grand Total of Income Side	_			
		Sci	ne 2018-19	2018-19	Remar
		941	14	and the second second	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2

idgeted for	Expenditure	Sche	2018-19 Rs. Inner Column	2018-19 Rs.Outer Column	Remarks
2018-2019	Pohama	Luie			
		+		11,800.00	
12,000.00	To Audit Fees	-		8,86,755.00	
10,52,040.00	To Society Charges Paid to Division a/c	-			
10,00,0	To Amount Written Off	BS 7		7,28,045.00	
	To Depreciation	B9 /			
	Educational Object	P3		V Sec	
-	Rent	P4		54,49,542.00	
52,17,063.00	Salaries			2,56,229.00	
3,20,000.00	Repairs & Maint of Assets	P 5	-		
3,20,000	Military Training exp	P 6	-		
	Student Expenses	P7	-	-	
-	Stores Exp.	-	-		
	Mess Exp.	PB			
-	Interest paid	P 9	-	26,12,948.56	
21,86,290.00	Other Revenue Expenses			-	
21,000	Miscellaneous Payment	RE			
-		-	-	99,45,319.56	
87 87 393.00	Total of Expenditure	-	-	21,67,904.58	
25 45 407 OF	By Surplus carried over to bo	-	-	1,21,13,224.14	
1.13.00,500.00	Grand Total of Expenditure Side	-	-		
1,10,00,00			1		

Principal

Bhonsala Military College,

Nashik - 6.

Bhonsala Military College, Nashik - 5.

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

Mr. S.R. Rahalkar(Partner) (M.No.014509)

Nashik - 5.

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	Ramadougl Paressell An accompany of the Control of	No. of Reads	Children Millary College, Santist - S			DELLINGUISMONI  Principal  Bisconala Niltary College  Nachtik - 5.	DRLU-WAR		Mahal. Prepared by Junior Clark Mrs. N. R. Worth B. N. C. Nantin . 5
es g8283W)	For S.R.Ramboar & Associates Chartered & ConfrantiFRN-188223WI	For S.R.Rah	ach detailtí)	2) Grapts (attach details)	Details of Income Outstanding () Fees (attach details)	Details of Income Out 1) Fees (attach details)		Details of Expenses Outscanding (1)	Details of Expe
			•				-	24492416-13 Total of Listables Side	24450416
A. A. C.			2,44,92,418,13 Total Assets Side	T	2,91,62,675.11		+		
45.58.1779	249,270,79	85 to 85 to	Cash and Bank Balances Cash in Hand 2,46,307.93 Cash at Bank Saving/current ancous 32,70,232.00 Cash at Bank in Fixed Deposits/ RD	2,46,207.93 32,70,232.90					
1,74,400,100,100	3,54,348.00 1,47,44,441.12 22,23,706.00 1,740.00 14,272.00	R 10	1. B M C DFF A/C 12. C.H M.E. Society 13. B.M.C.Sr. 14. B.M.C. Jr.College 14. B.M.C. N.G. A/c	3,54,348.00 1,40,19,849.12 22,23,706.00 14,272.00					
), etcapedos	1,40,402.00		Accrued Int. Receivable     On Faxed Deposit.	1,29,975.60				(total in the outer column)	
19,011.80		BS 12	7,582.06 Advances to Deposits with Others	7,582.0		2,43,72,866.13		Op. Belance	24372866.13
5,000.00		BS 10 BS 11	Movable Flund Assets Loans: Secured Loans: unsecured Advances: to Employees Advances to Contractors	20,70,894.00	1,21,905.00 2,65,40,770.71		85 1 85 3 85 4 89	the sec of the	0.00 0.00 0.00 119550.00
22,94,454.00		-	hwedments	Actual 21.55.350.00	Outer Column	tener Column Gut	Sche	Funds and Liabilities	Provided Year

## 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

dit involves performing procedures to obtain audit evidence about the its and disclosures in the financial statements. The procedures of 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 all control relevant to the preparation and fair presentation of the ital statements in order to design audit procedures that are priate in the circumstances. An audit also includes evaluating the priateness of accounting policies used and the reasonableness of the nting estimates made by management, as well as evaluating the I presentation of the financial statements.

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

## or's Opinion:

or opinion and to the best of our information and according to the mations given to us, the financial statements give the information red by the Act in the manner so required and give a true and fair view information 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.

## ort 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.

CHARTERED ACCOUNTANTS

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## INDEPENDENT AUDITOR'S REPORT

eneral Secretary, ral Hindu Military Education Society, ik.

Subject: Audit Report for Financial Year 2018-19.

## rt on Financial Statements:

have audited the accompanying financial statements of Bhonsala ary College Non Grant Unit (208) of Central Hindu Military cation Society, Nashik which comprises the Balance Sheet as at March 1019 and the Income & Expenditure Account for the year ended.

## agement's Responsibility:

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

## litor's Responsibility:

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

# CHARTERED ACCOUNTANTS

Ving, Bhumi Exotica Appt., Near Rathi Amrai, Near Chopda Lawns, Swami Vivekanand Road,

pur Road, Nashik - 422013. • Ph.: 2575093, 2581597, E-mail: srr.assoc@gmail.com

transactions of the Trust which have come to our notice have been

nin the powers of the trustees. ough the Audit is carried out as required by The Bombay Public sts Act 1950 the Financial Statements attached herewith are pared by the affiliated units as per the Formats prescribed by the ntral Hindu Military Education Society (Trust). It is reported that the nsolidated Statements of the Central Hindu Military Education ciety (Trust) will be prepared in the Formats prescribed under the

ne provisions of Retirement benefits like Gratuity etc. and Leave cashment etc. are not done at the unit Level.

## ner report that:

ne Balance Sheet and Income & Expenditure Account dealt with by his report are in agreement with the books of account;

n our opinion, proper books of account as required by law have been 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

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.

CHARTERED ACCOUNTANTS

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## 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.

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

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

30	Budgeted for	05 000	Sche	201	8-19	Remarks
3	2018-19	Receipts	dule	Rs. Inner Col.	Rs.Outer Col.	119/2/19/3/20
		To Op Balances	R1		81,43,888.98	
E00		Cash in Hand	KI		01,43,000.90	_
373	F-12	Bank Balances		3,76,527.98		
2.00		Fixed deposit balances (General)		77,67,361.00		
100		To Accrued Interest				
-		To Donations	R2			
		To Grants	R3		i.	
A-10	3,52,11,700.00	To Fees	R4		2,16,44,225.00	
E	4,50,000.00	To Interest Received	R5		7,04,770.00	
LE	31,000.00	To Other Income ( specify)	R7		1,08,750.00	
123		To Indirect Receipts( I & E a/c)	R8	-		
-53		To Indirect Receipts( BS)	R9		34,41,398.80	
100		To Intersection Receipts	R 10		50,793.00	
3.0	3,56,92,700.00	Total of Receipt Side			3,40,93,825.78	

	Budgeted for	Payments	Sche	201	8-19	Remarks
30	2018-19	and the second s	dule	Rs. Inner Col.	Rs.Outer Col.	
	and the same	BY Rent	P3			
KE	82,33,400.00	By Salaries	P4		58,15,588.00	
	4,00,000.00	By LIC & Gr.	77283			
100	30,000.00	By Audit Fees			12,980.00	
113	25,00,000.00	By Repairs & Maint of Assets	P5		7,13,602.00	
10	35,69,270.00	By Society Charges Paid a/c			26,18,287.00	
411	8,90,000.00	By Military Training exp	P6		5,05,201.00	
III.	2,90,650.00	By Student Expenses	P7		2,96,795.00	
	16,49,588.00	By Stores Exp.	100000			
10	42,25,850.00	By Mess Exp.			21,20,685.00	
30		By Interest paid	P8			
	46,13,325.00	By Other Revenue Expenses	P9		47,29,120.20	
911		By Indirect Payments (I & E a/c)	R8	- 20		
100	2845500	By Intersection Payments	R 10		82,578.00	
3	14,00,000.00	By Capital Expenditure & WIP	P 10		5,19,094.00	
		By Closing Balances	R1		1,07,47,550.78	
		Cash in Hand				
Э		Bank Balances		6,86,035.78		7.7
100		Fixed deposit balances (General)		1,00,61,515.00		
3	78,90,618.00	Surplus				
1	1.56,92,700.00	Total of Payments side			3,40,93,825.78	

Enclosed:

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

Acting Principal

Bhonsala Military College Rambhoomi, Nashik-5

Chairman

Mr. S. R. Rahalkar (Partner) M. No. 014509

Bhonsala Military College Rambhoomi, Nashik-5

3.69.10.504.85		3.17.90.994.05 Total Assets Side	3.17.90.994.05	3.69.10.501.85			3.17.90.994.05 Total of Liabilities Side	3.17.90.994.05
		indirect payments (BS)		4			(total in the outer column)	
		Indirect R & P (BS)			52,15,991.80		Add/Less Surplus/ Deficit as per I/E alc	
1,00,61,515.00	BS 16	77,67,361.00 Cash at Bank in Flood Deposits/ RD	77,67,361.00				Add/Less Adjustments (details to be attached)	
6,86,035.78	BS 14	3,76,527.98 Cash at Bank Savingicument accounts	3,76,527.98		1,74,10,518.25	1	Op. Balance	
	BS 13	Cash in Hand		2,26,26,510.06			1,74,10,518.25 Income & Expenditure Account	1,74,10,518.25
		Cash and Bank Balances						The second secon
2,06,86,537,35		2,05,89,752.35 Inter Section Loan ( Debit Balances )	2,06,89,752.35	69,36,646.60	4		69,71,646.60 Inter Section Loan ( Credit Balances )	69,71,646,60
1,88,180,00	BS 12	1,75,544.00 Advances to/ Deposits with Others	1,75,544.00	12,49,001.80		Rg	16,60,751.80 Other Liabilities	16,60,751.80
	BS 11	Advances to Contractors	Section of the second	3,218.00-		89	-1,822.00 Indirect R & P (BS)	-1,822.00
24,16,826.00	BS 10	Advances: to Employees		3,75,000.00		BS 2	3,80,000.00 Other Liabilities	3,80,000.00
	888	Loans: unsecured		Contraction of the Contraction o		BS 4	Loan: Unsecured	- Witnessan
	888	Loans: Secured	4			BS 3	Loans: Secured	
28,71,407.72	BS7	27,81,808.72 Movable Fixed Assets	27,81,808.72	57,20,125.40		BS 2	53,69,000 40 Earmarked Funds	53,69,899.40
	926	Investments				100	This Funts Count	

Prepared by Ma.S.V.Dhaneshwar B.M.C.Nashik - 5

Acting Principal Bhonsala Military College Nashik - 5.

Chairman Chairman Bhonsala Military College Rambhoomi, Nashilk-5

Mr. S. R. Rahalkar (Partner) M. No. 014509

