DATTAKALA SHIKSHAN SANSTHA

DATTAKALA SHIKSHAN SANSTHA

A/p-Swami-chincholi, Tal-Daund, Dist -Pune.

DATTAKALA FACULTY OF COMPUTER APPLICATION (MCA)

Audit Report

&

Balance Sheet

FY 2023-24

S U SANCHETI AND CO
CHARTERED ACCOUNTANTS
203, Hill View, 85 Lullanagar,
Pune – 411040, 020-26831102.

AUDITOR'S REPORT

To

The Board of Trustees,

Dattakala Group Of Institution's Faculty Of Computer Application (MCA)

Swami chincholi ,Tal: Daund.

Pune- 413130

1. We have audited the attached Balance Sheet **Dattakala Group Of Institution's Faculty Of Computer Application (MCA),** as at **31st March, 2024** and also annexed Income & Expenditure Account for the year ended on that date.

   These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain the reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

3. **We further report that:**

   a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.

S U SANCHETI AND CO
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203, Hill View, 85 Lullanagar,
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b) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account.

c) In our opinion, the Sanstha trust has kept proper books of account as required by law so far as it appears from our examination of these books.

d) In our opinion the Balance Sheet and Income & Expenditure Account comply with relevant Accounting Standards.

e) In our opinion and to the best of our information and according to the explanation given to us, these financial statements together with the schedules attached thereto and read with the Accounting Policies and Notes Forming Part of the Accounts give a true and fair view in conformity with the Accounting Principles generally accepted in India :-

i] in case of Balance Sheet , of the state of affairs of the Trust as at **31.03.2024.**

ii] in case of Institute Income & Expenditure Account, of the Deficit for the year ended on that date.

For **S U Sancheti & Co**
Chartered Accountants
Firm Registration No.113721W

Proprietor (S U Sancheti)
Place: Pune
Date: 05/11/2024

S. U. SANCHETI & CO. M. No.047319 Chartered Accountants

UDIN- 25047319BMITDE5688

DATTAKALA GROUP OF INSTITUTIONS FACULTY OF COMPUTER APPLICATION
The Bombay Public Trust Act, 1950
Schedule VIII [Vide Rule 17(1)]
Name Of The Trust: DATTAKALA SHIKSHAN SANSTHA, SWAMI CHINCHOLI, TAL-DAUND, DIST-PUNE
Registration No. F-21390/PUNE Dated: 08.12.2006
BALANCE SHEET AS AT 31ST MARCH, 2024

Funds & Liabilities	Sch	Amount (Rs.)
Trust Funds or Corpus		
Balance as per last B/S		
Adjustments during the year		
Membership Fees		
Donations		
Branch / Division		56,673,843
Other Earmarked Funds		
(created under the provisions of the trust deed or scheme or out of the income)		
Depreciation Fund	1	6,070,899
Reserve Fund		
Any Other Fund		-
Loans (Secured or Unsecured)		
From Trustees		-
From Others	2	-
Liabilities		
For Expenses	3	3,770,957
For Advances	4	-
For Rent & Other Deposits		-
For Sundry Credit Balances	5	5,193,488
Income & Expenditure A/C		
Balance as per last B/S		(44,471,218)
Less: Appropriation, if any		
Add / (Less): Surplus (Deficit) as per Income & Expenditure Account		(8,651,267)
		(53,122,485)
TOTAL		**18,586,702**

Property & Assets	Sch	Amount (Rs.)
Immovable Properties (at cost)	1	41,000
Investments and Deposits	6	1,656,978
Movable Properties (at cost)	1	
Balance as per last Balance Sheet		5,705,804
Add: Additions / transfer during the year		3,019,730
Less: deletions / transfer during the year		-
Loans (Secured or Unsecured) Good/Doubtful		
Good/Doubtful		
Loan Scholarships		
Other Loans		
Advances		
Advances To Trustees		
Advances To Employees		
Advances To Others		-
Income Outstanding		
Rent		-
Sundry Debtors - Student		3,236,092
Fees Receivable - Welfare Office		4,910,079
Cash & Bank Balances		
In Current A/C	7	17,020
In Fixed Deposit A/C		
With the Trustee		
With the Manager		
Miscellaneous asset		
(to the extent not written off / adjusted)		
TOTAL		**18,586,702**

Notes forming part of the Accounts - Schedule 13

As per our report of even date

S.U. Sancheti & Co
Chartered Accountant
Membership No. - 047319
Date : 05/11/2024
Place : Pune

S. U. SANCHETI & CO. ★ Chartered Accountants ★ M. No.047319

The above Balance Sheet to the best of my/our belief contains a true account of the funds & liabilities and of the property & assets of the trust

President/Secretary
Dattakala Group Of Institutions Faculty Of Computer Application

DATTAKALA SHIKSHAN SANSTHA ★ SWAMI-CHINCHOLI, TAL.:- DAUND, DIST.-PUNE ★ Reg. No. F-21390/PUNE/ Dt. 08/12/2006

UDIN · 25047319BMITDE5688

DATTAKALA GROUP OF INSTITUTIONS FACULTY OF COMPUTER APPLICATION
The Bombay Public Trust Act, 1950
Schedule IX [Vide Rule 17(1)]
Name Of The Trust: DATTAKALA SHIKSHAN SANSTHA, SWAMI CHINCHOLI, TAL-DAUND, DIST-PUNE
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31ST MARCH, 2024

	Expenditure	Sch.	Amount (Rs.)		Income	Sch.	Amount (Rs.)
To	**Expenditure in respect of Properties**			By	**Rent (accrued) / (realised)**		
	Rates, Taxes, Insurance & Cesses						
	Repairs & Maintenance		-	By	**Interest (accrued)**		
	Salaries				On Securities		
	Depreciation (by way of provision or adjustments)				On Loans		
					On Bank A/C		
To	**Establishment Expenses**	8	4,081,576				
To	**Remuneration to Trustees**						
To	**Remuneration (in the case of a math) to the head of the math including his household expenditure, if any**			By	**Dividend**		
				By	**Donations in cash or kind**		
To	**Legal Expenses**			By	**Grants**		
To	**Audit Fees**		25,000	By	**Income from other sources**	10	13,726,039
To	**Contribution & Fees**			By	**Transfer from Reserve**		
To	**Amount written off**						
	Bad Debts						
	Loan Scholarships						
	Irrecoverable Rents						
	Other Items - Misc assets w/off						
To	**Miscellaneous Expenses**			By	**Deficit Carried Over To Balance Sheet**		8,651,505
To	**Depreciation**	1	853,154				
To	**Amounts transferred to Reserve or Specific Funds**						
To	**Expenditure on Objects of the Trust**						
	Religious						
	Educational	9	17,417,814				
	Medical Relief						
	Relief of poverty						
	Other Charitable objects						
	TOTAL		22,377,544		TOTAL		22,377,544

Notes forming part of the Accounts - Schedule 13

As per our report of even date

S.U. Sancheti & Co
Chartered Accountant
Membership No. - 047319
Date : 05/11/2024
Place : Pune

S. U. SANCHETI & CO. M. No.047319 Chartered Accountants

President/Secretary
Dattakala Group Of Institutions Faculty Of Computer Application

DATTAKALA SHIKSHAN SANSTHA Reg. No. E-21390/PUNE/ Dt. 08/12/2006 SWAMI-CHINCHOLI, TAL.:- DAUND, DIST.-PUNE

UDIN- 25047319BMITDE5688

DATTAKALA GROUP OF INSTITUTIONS FACULTY OF COMPUTER APPLICATION

SCHEDULE 1 : FIXED ASSETS

IMMOVABLE ASSETS

PARTICULARS	RATE P.A.	COST 01.04.2023	ADDITION	COST 31.03.2024	DEP. 01.04.2010	DEP 01.04.2023	DEP. ADD	TOTAL DEP 31.03.2024	WDV 01.04.2023	WDV 31.03.2024
BUILDING	2.5%	-	-	-	-	-	-	-	-	-
MOTOR & PIPE SET	15%	41,000	-	41,000		41,000	-	41,000	-	-
TOTAL		41,000	-	41,000	-	41,000	-	41,000	-	-

MOVABLE ASSETS

PARTICULARS	RATE P.A.	COST 01.04.2023	ADDITION	COST 31.03.2024	DEP. 01.04.2010	DEP 01.04.2023	DEP. ADD	TOTAL DEP 31.03.2024	WDV 01.04.2023	WDV 31.03.2024
FURNITURE	15 %	3,279,797	-	3,279,797	-	3,072,363	31,115	3,103,478	207,434	176,319
CCTV SYSTEMS	15 %	56,970	-	56,970		8,546	7,264	15,809	48,425	41,161
LIBRARY BOOKS	25 %	718,037	216,485	934,522	-	718,037	54,121	772,158	0	162,364
EQUIPMENT & TOOLS		1,651,000	2,803,245	4,454,245	-	1,377,800	760,654	2,138,454	273,200	2,315,791
TOTAL		5,705,804	3,019,730	8,725,534	-	5,176,745	853,154	6,029,899	529,059	2,695,635
GRAND TOTAL		5,746,804	3,019,730	8,766,534	-	5,217,745	853,154	6,070,899	529,059	2,695,635

S. U. SANCHETI & CO. ★ Chartered Accountants ★ M. No.047319

DATTAKALA SHIKSHAN SANSTHA ★ Reg. No. F-21390/PUNE/ Dt. 08/12/2006 ★ SWAMI-CHINCHOLI, TAL.:- DAUND, DIST.-PUNE

EQUIPMENT & TOOLS

PARTICULARS	RATE P.A.	COST 01.04.2023	ADDITION	COST 31.03.2024	DEP. 01.04.2010	DEP 01.04.2023	DEP. ADD	TOTAL DEP 31.03.2024	WDV 01.04.2023	WDV 31.03.2024
COMPUTERS	25%	1,495,000	2,781,425	4,276,425	-	1,348,750	731,919	2,080,669	146,250	2,195,756
OFFICE EQUIPMENTS	15%	99,500	-	99,500		14,925	12,686	27,611	84,575	71,889
PRINTER	25%	56,500	21,820	78,320		14,125	16,049	30,174	42,375	48,146
TOTAL		**1,651,000**	**2,803,245**	**4,454,245**	-	**1,377,800**	**760,654**	**2,138,454**	**273,200**	**2,315,791**

S. U. SANCHETI & CO. ★ Chartered Accountants ★ M. No.047319

DATTAKALA SHIKSHAN SANSTHA ★ SWAMI-CHINCHOLI, TAL.:- DAUND, DIST.-PUNE
Reg. No.
F-21390/PUNE/
Dt. 08/12/2006

DATTAKALA GROUP OF INSTITUTIONS FACULTY OF COMPUTER APPLICAT

SCHEDULE NO.- 2 : LOANS FROM OTHERS

Particulars	Amount (Rs.)
	-
	-
Total	-

SCHEDULE NO. 3 : LIABILITIES FOR EXPENSES

Particulars	Amount (Rs.)
Salary Payable	3,640,968
Profession Tax Payable	98,500
EPF Employees Contribution	1,800
Scholarship Payable - EBC	29,691
Total	**3,770,959**

SCHEDULE NO. 4 : LIABILITIES FOR ADVANCES

Particulars	Amount (Rs.)
	-
Total	-

SCHEDULE NO. 5 : LIABILITIES FOR SUNDRY CREDIT BALANCES

Particulars	Amount (Rs.)
SUNDRY CREDITORS	5,127,257
TAX DEDUCTED AT SOURCE (TDS):	
TDS On Salary	64,184
TDS On Contractor	1,808
Total	**5,193,249**

S. U. SANCHETI & CO. M. No. 047319 Chartered Accountants

DATTAKALA SHIKSHAN SANSTHA Reg. No. F-21390/PUNE/ Dt. 08/12/2006 SWAMI-CHINCHOLI, TAL.:- DAUND, DIST.-PUNE

DATTAKALA GROUP OF INSTITUTIONS FACULTY OF COMPUTER APPLICAT

SCHEDULE NO. 6 : INVESTMENTS & DEPOSITS

Particulars	Amount (Rs.)
INVESTMENTS	
FD-ICICI-352313001369	156,978
Security Deposite with AICTE	1,500,000
Total	**1,656,978**

SCHEDULE NO. 7 : CASH & BANK BALANCES

Particulars	Amount (Rs.)
CASH IN HAND	3,753
BANK BALANCES :	13,267
Total	**17,020**

S. U. SANCHETI & CO. * Chartered Accountants * M. No.047319

DATTAKALA SHIKSHAN SANSTHA * SWAMI-CHINCHOLI, TAL.:- DAUND, DIST.-PUNE * Reg. No. F-21390/PUNE/ Dt. 08/12/2006

DATTAKALA GROUP OF INSTITUTIONS FACULTY OF COMPUTER APPLICATION

SCHEDULE NO.- 8 : ESTABLISHMENT EXPENSES

	Particulars	Amount (Rs.)
1	**Advertisement and Publicity**	44,000
2	**Bank Interest, Charges & Commission**	
	i) Interest on Loans	
	ii) Bank Charges & Commission	4,260
3	**Legal and Consultation Charges**	
4	**Repairs & Maintenance**	
	i) Repairs to Building	161,138
	ii) Repairs to Computer	165,353
	iii) Repairs to Vehicles	14,475
	iv) Lab Repair & Maintanance	291,500
	v) Repairs to Furniture	128,990
5	**Electricity Expenses**	1,527,595
6	**Cleaning Expenses**	372,235
7	**Gardening Expenses**	259,350
8	**Water Expenses**	366,000
9	**Professional Charges**	50,000
10	**Affiliation & Inspection Fees**	670,000
11	**Insurance - Property (Other Than Build)**	26,680
	Total	**4,081,576**

S. U. SANCHETI & CO. ★Chartered Accountants★ M. No.047319

DATTAKALA SHIKSHAN SANSTHA ★ Reg. No. F-21390/PUNE/ Dt. 08/12/2006 SWAMI-CHINCHOLI, TAL.:- DAUND, DIST.-PUNE ★

DATTAKALA GROUP OF INSTITUTIONS FACULTY OF COMPUTER APPLICATION

SCHEDULE NO.- 9 : EDUCATIONAL EXPENSES

	Particulars	Amount (Rs.)
1	**Employee Costs / Salaries & Wages**	
	i) Salary Teaching	10,970,090
	ii) Salary Non Teaching	2,803,023
	iii) EPF Employer Contribution.	21,600
2	**Remuneration to visiting faculties**	402,540
3	**Students Gathering / Welfare Expenses**	842,288
	Conference & Seminar	92,720
4	**Communication Expenses**	55,930
5	**Printing & Stationery Expenses**	317,875
6	**Subscriptions & AMC**	35,010
7	**Universities Fees Student**	467,375
8	**Lab / Workshop Consumable**	296,016
9	**Expenses related student**	1,033,315
10	**Insurance - Student**	10,032
11	**FRA Fees**	70,000
	Total	**17,417,814**

SCHEDULE NO.- 10 : INCOME FROM OTHER SOURCES

	Particulars	Amount (Rs.)
1	**Educational Fees**	
	i) Tution Fees	12,394,422
	i i) Development Fees	1,322,803
	i i i) Form & Prospectus Fees	-
	Other Income	8,814
	Total	**13,726,039**

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DATTAKALA SHIKSHAN SANSTHA Reg. No. F-21390/PUNE/ Dt. 08/12/2006 SWAMI-CHINCHOLI, TAL.:- DAUND, DIST.-PUNE