

**K SHIRODKAR & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

CA Kunal R. Shirodkar  
B. Com, FCA

H. No. 105/C, Xell, Bastora,  
Bardez, Goa – 403507  
Mob: +91 98224 80280  
E mail: kunals135@gmail.com

**CERTIFICATE**

On the basis of the audited financial statements of Vidya Prabodhini College of Commerce, Education, Computer and Management, Vidya Nagar, Alto-Parvari Goa, we hereby certify that the institute has spent an amount of **₹ 76.59254 lakhs (Seventy Six Lakh Fifty Nine Thousand Tow Hundred and Fifty Four)** as total expenditure excluding salary for **Maintenance of Infrastructure (Physical and Academic Support Facilities)** during the period of five years between 2018 – 2023.

The year-wise actual expenditure for Maintenance of Infrastructure (Physical and Academic Support Facilities) excluding salary particulars has been compiled from the audited financial statements of the said institution for the financial years 2018-2019, 2019-2020, 2020-2021, 2021-2022 and 2022-2023:

**Consolidated Actual Expenditure on Maintenance of Infrastructure (Physical and Academic Support Facilities) excluding Salary component year wise during the last five years**  
**(Amount in ₹ lakhs)**



Sr. No.	Financial Year	Total Expenditure towards Maintenance of Infrastructure (Physical and Academic Support Facilities)
01	2018 – 2019	7.02191
02	2019 – 2020	8.47726
03	2020 – 2021	11.29012
04	2021 – 2022	17.84930
05	2022 – 2023	31.95395

This certificate is issued at the request of the institute for limited purpose of submission to the National Assessment and Accreditation Council (NAAC) and should not be reproduced or used for any purpose without our prior written consent.


**For K SHIRODKAR & ASSOCIATES**  
Chartered Accountants  
(Firm Registration No. 134466W)



(KUNAL R SHIRODKAR)  
(Proprietor)  
(Membership No. 137253)



Date: 25<sup>th</sup> January, 2024  
Place: Mapusa, Goa  
UDIN: 24137253BKBM CN6711

  
**Chairman**  
**Prabodhan Education Society**  
**Porvorim - Goa**

  
**PRINCIPAL**

Vidya Prabodhini College of Commerce  
Education Computer & Management  
Vidyanagar, Parvari - Goa.





Prabodhan Education Society's

# Vidya Prabodhini College of Commerce, Education, Computer and Management

Vidyanagar, Alto-Parvari, Goa (India) 403521

|| विद्या सर्वस्य भूषणम् ||

(Approved by Govt. of Goa, Affiliated to Goa University and Recognized by NCTE)  
(Recognized by U.G.C. under Section 2(f) and 12 (B) of the UGC Act 1956)

Accredited by NAAC with B+ Grade on a Seven Point Scale Under New Framework (1<sup>st</sup> Cycle)

Ref. No. VPCCECM/Acct/2023-24/

Date: 25<sup>th</sup> January, 2024

## TO WHOMSOEVER IT MAY CONCERN

The following amount was spent as total expenditure excluding salary for **Maintenance of Infrastructure (Physical and Academic Support Facilities)** during the financial year 2018 – 2019 from corpus fund of management.

Sr. No.	Financial Year	Total Expenditure towards Maintenance of Infrastructure (Physical and Academic Support Facilities) (in ₹ lakhs)
01	2018 – 19	2.8473

(Dr. Bhushan V. Bhave)  
Principal  
VPCCECM



(Sanjay Walavalkar)  
Chairman  
Prabodhan Education Society

**K SHIRODKAR & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

CA Kunal R. Shirodkar  
B. Com, ACA

H. No. 105/C, Xell, Bastora,  
Bardez, Goa – 403507  
Mob: +91 98224 80280  
E mail: kunals135@gmail.com

**AUDITORS REPORT**

TO,  
THE MEMBERS,  
VIDYA PRABODHINI COLLEGE OF COMMERCE EDUCATION COMPUTER & MANAGEMENT,


We have audited the attached Balance sheet of **VIDYA PRABODHINI COLLEGE OF COMMERCE EDUCATION COMPUTER & MANAGEMENT, PORVORIM GOA** as at 31<sup>st</sup> March, 2019 and also the Income & Expenditure Account of the Institute for the year ended on that date, annexed thereto. These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on our audit.

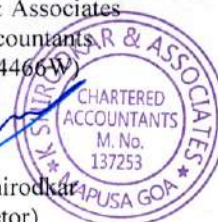
We conducted our audit in accordance with standards on auditing generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis,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

We further report that:

- I. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- II. In our opinion, proper books of account as necessary have been kept by the entity so far as appears from our examination of those books.
- III. The Balance sheet and Income & Expenditure dealt with in this report are in agreement with the books of accounts.
- IV. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required so as to 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 entity as at 31<sup>st</sup> March 2019; and
  - b) In case of the Income & Expenditure, excess of income over expenditure of the above named entity for the year ended 31<sup>st</sup> March 2019

For K Shirodkar & Associates  
Chartered Accountants  
(Reg no. 134466W)

  
Kunal R Shirodkar  
(Proprietor)  
(Membership No. 137253)



Place: Mapusa-Goa  
Dated: 8<sup>th</sup> January, 2020

**Vidya Prabodhini College of Commerce Education Computer & Management**  
**Significant accounting policies**  
**Financial year ended 31<sup>st</sup> March, 2019**

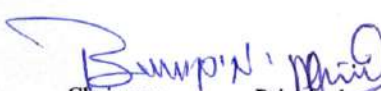
- Basis of accounting:** The financial statements have been prepared under the historical cost convention, on an accrual basis and in accordance with the generally accepted accounting principles in India.
- Fixed assets:** Fixed assets are stated at cost less depreciation. All costs relating to the acquisition and installation of fixed assets are capitalized. Depreciation is charged on written down value of block of assets concept as per the following rates:

Block of Asset	Rate of depreciation
Computer systems & printers	20%
Furniture & fixtures	10%
Office, Classroom & sports equipment's	15%
Library books	15%

- Revenue recognition:** Revenue from the course and admission fees is recognized at the time acceptance of admission of students. In case of other receipts, the income is recognized based on the amount fixed per student. Interest income is accounted as and when the same is received. Provision is made for the interest accrued but not received on fixed deposits as at the Balance Sheet date.
- Provisions:** A provision is recognized when the entity has a present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made.
- Party balances:** Sundry creditors, Sundry debtors and advance to suppliers are subject to confirmation.
- Receipt and payment account:** Financial statements have been bifurcated on the basis of classification of assets and liabilities and income and expenditure into General, Examination, NSS regular and NSS camp related activities. The classification of the same in the above activities is as certified by the management.

For Vidya Prabodhini College of Commerce Education  
Computer & Management

For K Shirodkar & Associates  
Chartered Accountants


  
Chairman

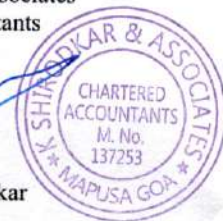
  
Principal

  
Secretary

**CHAIRMAN**  
Prabodhan Education Society  
Parvari-Goa

**SECRETARY**  
Prabodhan Education Society  
Parvari-Goa.

  
Kunal R Shirodkar  
Proprietor  
M. No. 137253



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**RECEIPTS & PAYMENT A/C (Examination A/c) FOR THE YEAR ENDED 31 MARCH, 2019**

RECEIPTS		AMOUNT	RECEIPTS		AMOUNT
<b>Opening Balance</b>			<b>Fixed Assets Purchased</b>		6,47,838
Bank Accounts		26,09,575	<b>Expenses Incurred</b>		
<b>Direct Incomes Received</b>			Bank Charges	266	
Exam fees from Non Salary	1,05,705		Exam Refreshment	32,915	
Advance to Salary Fund	1,80,000		Exam Remuneration	1,35,010	
Examination Fees	10,76,521		Printing & Stationary	1,29,440	2,97,631
Interest Received	68,186		<b>Deposits</b>		
Sem V & VI Remuneration	25,440	14,55,852	State Bank of India FDR - 7757		15,00,000
			<b>Current Assets</b>		
			Advance to Non Salary Fund	10,00,000	
			Advance to NSS	67,500	
			Advance to Salary	1,80,000	12,47,500
			<b>Closing Balance</b>		
			Bank Accounts		3,72,459
<b>Total</b>		<b>40,65,427</b>	<b>Total</b>		<b>40,65,427</b>


For Vidya Prabodhini College of Commerce Education Computer & Management

  
Chairman

  
Principal

  
Secretary

For K Shirodkar & Associates  
Chartered Accountants

  
Kunal R Shirodkar  
Proprietor  
M No. 137253

Place: Porvorim-Goa  
Date :



UDIN - 19137253AAAABJ3893

**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**INCOME & EXPENDITURE (Examination A/c) FOR THE YEAR ENDED 31 MARCH, 2019**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Printing & Stationary	1,29,440	Examination Fees	10,76,521
Bank Charges	266	FD Interest	36,549
Depreciation	1,80,214	Interest Received	68,186
Exam Refreshment	32,915	Sem V & VI Remuneration	25,440
Exam Remuneration	1,35,010		
Excess of Income over Expenditure	7,28,852		
<b>Total</b>	<b>12,06,696</b>	<b>Total</b>	<b>12,06,696</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates  
Chartered Accountants

  
Chairman

  
Principal

  
Secretary

  
Kunal R Shirodkar  
Proprietor  
M No. 137253

Place: Porvorim-Goa  
Dated :



UDIN - 19137253 AAAA BJ 3893

**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**BALANCE SHEET ( Examination ) AS AT 31ST MARCH, 2019**

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>Capital Account</b>			<b>Fixed Assets</b>		
Excess of Income Over Expenditure	37,96,419	45,25,271	Refer Annexure I		10,48,763
Add: Excess of Income Over Expenditure	7,28,852		<b>Deposits</b>		
			State Bank of India FDR - 7757		15,32,894
			<b>Current Assets, Loans &amp; Advances</b>		
			Non Salary Fund	15,00,000	15,67,500
			NSS Regular Fund	67,500	
			<b>Cash &amp; Bank Balances</b>		
			SBI Examination A/c		3,72,459
			TDS		3,655
<b>Total</b>		<b>45,25,271</b>	<b>Total</b>		<b>45,25,271</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

  
Chairman


  
Principal

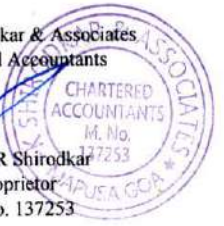
  
Secretary

Place: Porvorim-Goa  
Date:



For K Shirodkar & Associates  
Chartered Accountants

  
Kunal R Shirodkar  
Proprietor  
M No. 137253



UDIN - 19137253 AAAABJ3893



**Vidya Prabodhini College of Commerce Education Computer & Management**  
**Annexure I - Fixed asset 18-19**

Particulars	Rate	Actual Cost or Written Down Value	Additions put to use for a period of 180 days or more	Additions put to use for a period of less than 180 days	Deletions	Total	Depreciation	Written Down Value as on 31.3.2019
<b>Computer Systems</b>								
Computer	20%	2,91,577	-	2,97,164		5,88,741	88,032	5,00,709
UPS	20%	15,365	-	-		15,365	3,073	12,292
Laptop	20%	24,480	48,380	-		72,860	14,572	58,288
Printer	20%	9,864	17,405	-		27,269	5,454	21,815
		-	-	-		-	-	-
<b>Office Equipment</b>								
Photo Copy Machine	15%	31,581	-	-		31,581	6,557	25,024
Stabilizer	15%	940	-	-		940	141	799
		-	-	-		-	-	-
<b>Furniture &amp; Fixtures</b>								
Cupboard	10%	69,952	-	-		69,952	6,995	62,956
		-	-	-		-	-	-
<b>Teaching Aids ( Classroom equipment)</b>								
Smart Board	15%	93,329	-	-		93,329	6,049	87,280
Notice board	15%	11,677	-	-		11,677	1,752	9,925
LCD Projector	15%	-	69,888	-		69,888	10,483	59,405
		-	-	-		-	-	-
<b>Water Purifier</b>	15%	32,375	35,000	-		67,375	10,106	57,269
		-	-	-		-	-	-
<b>Invertor</b>	15%	-	34,000	-		34,000	5,100	28,900
		-	-	-		-	-	-
<b>Air Conditioner</b>	15%	-	1,46,000	-		1,46,000	21,900	1,24,100
		-	-	-		-	-	-
		<b>5,81,139</b>	<b>3,50,673</b>	<b>2,97,164</b>	<b>-</b>	<b>12,28,976</b>	<b>1,80,214</b>	<b>10,48,763</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

  
Chairman

  
Principal

  
Secretary



For K Shirodkar & Associates  
Chartered Accountants

  
Kunal R. Shirodkar  
M No. 137253  
Proprietor

Place: Porvorim-Goa  
Date:

UDIN - 19137253 AAAA BJ 3893

**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**RECEIPTS & PAYMENT A/C (Non Salary A/c) FORT THE YEAR ENDED 31 MARCH, 2019**

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
Opening Balance			Fixed Assets Purchased		1,322,034
Bank Accounts		1,609,813	Deposits (Asset)		100,000
<b>Income Received</b>			SBI FDR - 7117 (library)		
Advance From Examination	1,000,000		<b>Expenses Incurred</b>		
Excess Adm. Fee Deposit	13,885		Non Salary Fund	757	
Goa SSA NIOS Aid	57,500		Non Salary Expenditure	2,618,137	
Govt. Aid ( Maintenance )	600,000		Sem V, VI, VII & VIII & Repeat Revaluation	874,550	
Red Ribbon Fund	4,000		Red Ribbon Fund	4,000	
Kala Academy ( TA )	1,000		SCERT ( National Achievement Survey )	78,800	
Salary Grant	42,894,237		PTA Fee Transfer to PES	255,000	
SCERT ( National Achievement Survey )	78,800		Exam Fees	328,296	4,159,540
Admission Fee Receipt	5,026,500		<b>Salary &amp; Allowances</b>		
Interest Received	147,508		Salary Paid	42,287,224	
Non Salary Fund	757		NPS Payable	153,360	42,440,584
Goa University fees	88,545		<b>Closing Balance</b>		
Sem V, VI, VII & VIII & Repeat Revaluation	874,550	50,787,282	Bank Accounts		4,467,487
Recover ( Salary )		92,550			
<b>Total</b>		<b>52,489,645</b>	<b>Total</b>		<b>52,489,645</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar &  
Associates  
Chartered Accountants

  
Chairman

  
Principal

  
Secretary



Kunal R Shirodkar  
Proprietor  
M No. 137253

Place: Porvorim-Goa  
Date:

PRINCIPAL  
 Vidya Prabodhini College of Commerce, Education, Computer & Management  
 Vidyanagar, Parvari - Goa



UDIN-19137253AAA BJ3899

**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**

**INCOME & EXPENDITURE (Non Salary A/c) FORT THE YEAR ENDED 31 MARCH, 2019**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Non Salary	2,529,592	Govt. Aid ( Maintenance )	600,000
Salary & Allowances ( Gross )	42,194,674	Admission Fee Receipt	4,211,729
Depreciation	756,421	Interest Received	147,508
		FD Interest	2,437
		Kala Academy ( TA )	1,000
Excess of income over expenditure	1,658,661	Salary Grant	42,176,674
<b>Total</b>	<b>47,139,348</b>	<b>Total</b>	<b>47,139,348</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates

Chartered Accountants

*Bappa*  
Chairman

*Mand*  
Principal

*[Signature]*  
Secretary

PRINCIPAL

Place: Porvorim-Goa  
Date: Vidyanagar, Parvat



*Kunal R Shirodkar*  
Kunal R Shirodkar  
Proprietor  
M No. 137253

UDIN - 19137253 AAAA BJ38 93

**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**BALANCE SHEET ( NON SALARY ) AS AT 31ST MARCH, 2019**

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>Loans (Liability)</b>			<b>Fixed Assets</b>		
Prabodhan Education Society		4,016,751	Refer Annexure I		5,736,969
<b>Current Liabilities &amp; Provisions</b>			<b>Deposits (Asset)</b>		
Advance From Examination	1,500,000		SBI FDR - 7117 (Library)		102,193
Excess Adm. Fee Deposit	13,885		<b>Current Assets, Loans &amp; Advances</b>		
Goa SSA NIOS Aid	57,500		<b>Cash &amp; Bank Balances</b>		
Salary Payable	717,563		SBI Caution A/c	222,576	
Library Deposit ( Refundable )	286,505		SBI Gymkhana A/c	1,592	
Caution Deposit Fund	270,273		SBI Library Deposit A/c	119,084	
Student Aid Fund	254,008	3,099,734	SBI Misc Exp. A/c	1,800	
<b>Excess of income over expenditure</b>			SBI Non Salary A/c	2,010,120	
Opening Balance	1,706,800		SBI PTA Account	155,760	
Current Period	1,658,661	3,365,461	SBI Salary A/c	1,756,087	
			SBI Std. Aid. A/c	200,468	4,467,487
			<b>Loans &amp; Advances (Asset)</b>		
			Receivable ( NSS Regular )	80,053	
			Receivable ( NSS Camp )	95,000	
			TDS on FDR	244	175,297
<b>Total</b>		<b>10,481,946</b>	<b>Total</b>		<b>10,481,946</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates  
Chartered Accountants

  
Chairman

  
Principal

  
Secretary

  
Kunal R Shirodkar  
Proprietor  
M No. 137253

Kunal R Shirodkar  
Proprietor  
M No. 137253

Place: Porvorim-Goa  
Date:

Vidya Prabodhini  
Education &  
Vidya



UDIN - 19137253AAAABJ3893

**Vidya Prabodhini College of Commerce Education Computer & Management**  
**Annexure I - Fixed asset ( 2018-19 )**

Particulars	Rate	Actual Cost or Written Down Value	Additions put to use for a period of 180 days or more	Additions put to use for a period of less than 180 days	Deletions	Total	Depreciation	Written Down Value as on 31.3.2019
<b>Computer Systems</b>								
Computer	20%	185,137				185,137	37,027	148,110
Scanner	20%	1,508				1,508	302	1,206
UPS	20%	65,669	35,931	-		101,600	20,320	81,280
Printer	20%	4,329				4,329	866	3,463
Software	20%	6,194				6,194	1,239	4,955
Modem / router	20%	973				973	195	778
Biometric Machine	20%	-		10,638		10,638	1,064	9,574
<b>Furniture &amp; Fixtures</b>								
Benches & Desk	10%	2,540,516	564,188	-		3,104,704	310,470	2,794,234
Table	10%	304,494				304,494	30,449	274,045
Chairs	10%	210,915				210,915	21,091	189,823
Cupboard	10%	136,640	42,240			178,880	17,888	160,992
Library Cupboard	10%	220,908	61,440			282,348	28,235	254,113
Gymkhana Cupboard	10%	-	15,200			15,200	1,520	13,680
Computer Box ( Wooden )	10%	4,252				4,252	425	3,826
Counter ( Wooden )	10%	16,587				16,587	1,659	14,928
Wooden Sofa	10%		30,000			30,000	3,000	27,000
Podium	10%	21,375	15,000	15,000		51,375	4,388	46,988
Display Rack	10%	32,870	14,337			47,207	4,721	42,486
Deewan ( Wooden )	10%	8,075				8,075	808	7,268
Ladder	10%	-	6,200			6,200	620	5,580
Office Equipment	15%	4,435				4,435	665	3,770
Vaccume Cleaner	15%	-	14,790			14,790	2,219	12,572
CC TV Camera ( PTA )	15%	27,644				27,644	4,147	23,497
Water Purifier ( PTA )	15%	29,750				29,750	4,463	25,288
Fire Ext. Cylinder	15%	10,260		16,638		26,898	2,787	24,111



<b>Teaching Aids ( Classroom equipment)</b>								
Class room Chalk Board	15%	102,513			102,513	15,377	87,136	
LCD Projector	15%	79,974	40,704		120,678	18,102	102,577	
LCD Screen	15%	27,353			27,353	4,103	23,250	
Notice board	15%	43,953	63,059		107,012	16,052	90,960	
Sound Sytem	15%	46,485			46,485	6,973	39,512	
Smart Board ( PTA )	15%	70,763	-		70,763	10,614	60,148	
Smart Screen Board	15%	-	10,000		10,000	1,500	8,500	
LED Tv	15%	118,400			118,400	17,760	100,640	
Geog. Lab. Equipment	15%	34,998			34,998	5,250	29,748	
<b>Sports equipment</b>	15%	258,088			258,088	38,713	219,375	
<b>Library Books</b>	15%	556,298	139,564	227,105	922,967	121,412	801,555	
		<b>5,171,354</b>	<b>1,052,653</b>	<b>269,381</b>	<b>-</b>	<b>6,493,388</b>	<b>756,421</b>	<b>5,736,968</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates  
Chartered Accountants

  
Chairman


  
Principal

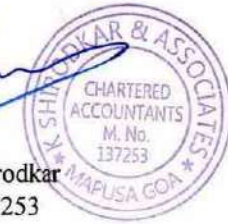
  
Secretary

Place: Porvorim-Goa

Date: Vidya Prabodhini College of Commerce,  
Education Computer & Management  
Vidyanagar, Panaji - Goa.



  
Kunal R Shirodkar  
M No. 137253  
Proprietor



UDIN - 19137253 AAABBJ3893

**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**RECEIPTS & PAYMENT A/C (NSS REGULAR A/c) FORT THE YEAR ENDED 31 MARCH, 2019**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balance</b>		<b>Expenses Incurred</b>	
SBI NSS Regular A/c	11,034	Bank Charges	702
		NSS Regular Expenditure	67,550
<b>Direct Incomes Received</b>			68,252
Bank Interest	276	<b>Closing Balance</b>	
Advance from Welfare Fund	60,000	SBI NSS Regular A/c	3,058
<b>Total</b>	<b>71,310</b>	<b>Total</b>	<b>71,310</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates

*B. S. P. N.*  
Chairman

*M. D.*  
Principal

*[Signature]*  
Secretary

Chartered Accountants

*K. R. Shirodkar*  
Kunal R Shirodkar  
Proprietor  
M No. 137253



Place: Porvorim-Goa  
Date:



UDIN - 19137253AAAABJ3893

**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**INCOME & EXPENDITURE (NSS REGULAR A/C) FORT THE YEAR ENDED 31 MARCH, 2019**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Depreciation	6,503	Bank Interest	276
Bank Charges	702	Regular Fund	67,500
Nss Regular Expnd	67,550	Expenditure over Income	6,979
<b>Total</b>	<b>74,755</b>	<b>Total</b>	<b>74,755</b>

For Vidya Prabodhini College of Commerce Education Computer & Management


For K Shirodkar & Associates

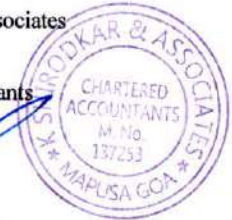
  
Chairman

  
Principal

  
Secretary

Chartered Accountants

  
Kunal R Shirodkar  
Proprietor  
M No. 137253



Place: Porvorim-Goa  
Date:



UDIN - 19137253 AAAABJ3893



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**BALANCE SHEET (NSS REGULAR A/C) AS AT 31ST MARCH, 2019**

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>Capital Account</b>			<b>Fixed Assets</b>		36,850
Excess of Income Over Expenditure	57,862		<b>Current Assets, Loans &amp; Advances</b>		
Add: CY excess of income over expenditure	(6,979)	50,883	<b>Cash &amp; Bank Balances</b>		
			SBI NSS Regular A/c		3,058
<b>Current Liabilities &amp; Provisions</b>			<b>Loans and advances</b>		
Payable (NSS Camp Fund)	2,18,800		Regular Grants Receivable		3,61,278
Payable ( Non Salary Fund )	80,053		NSS Camp Expnd. ( Advance )		8,550
Payable ( Welfare Fund )	60,000	3,58,853			3,69,828
<b>Total</b>		<b>4,09,736</b>	<b>Total</b>		<b>4,09,736</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates

Chartered Accountants

  
Chairman

  
Principal

  
Secretary

  
Kunal R Shirodkar  
Proprietor  
M No. 137253

Place: Porvorim-Goa  
Date:



UDIN - 19137253AAAABJ3893

**Vidya Prabodhini College of Commerce Education Computer & Management**

**Annexure I - Fixed asset (2018-19)**

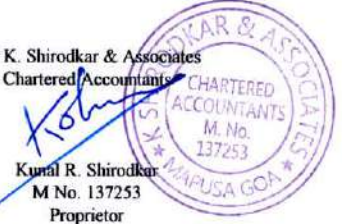
Particulars	Rate	Actual Cost or Written Value	Cost or Down	Additions put to use for a period of 180 days or more	Additions put to use for a period of less than 180 days	Deletions	Total	Depreciation	Written Down Value as on 31.3.2018
Utensils	15%		27,432		-		27,432	4,115	23,317
Cupboard	15%		15,922		-		15,922	2,388	13,533
			<b>43,354</b>		-		<b>43,354</b>	<b>6,503</b>	<b>36,851</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K. Shirodkar & Associates  
Chartered Accountants

Chairman  Principal 

Secretary 



Kunal R. Shirodkar  
M No. 137253  
Proprietor

Place: Porvorim-Goa  
Date:



UDIN - 19137253 AAAA BJ3893

**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**RECEIPT & PAYMENT (NSS SPECIAL CAMP A/C) FORT THE YEAR ENDED 31 MARCH, 2019.**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balance</b> SBI NSS Special Camping A/c	4,821	<b>Expenses Incurred</b> Camp Expenses Bank Charges	67,500 615
<b>Direct Incomes Received</b> Interest Advance from Exam Fund	200 67,500	<b>Closing Balance</b> SBI NSS Special Camping A/c	4,406
<b>Total</b>	<b>72,521</b>	<b>Total</b>	<b>72,521</b>

For Vidya Prabodhini College of Commerce Education  
Computer & Management


For K Shirodkar & Associates

  
Chairman

  
Principal

  
Secretary

Chartered Accountants

  
Kunal R Shirodkar  
Proprietor  
M No. 137253



Place: Porvorim-Goa  
Date:



UPIN - 19137253 AAAA BJ3893

**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT  
INCOME & EXPENDITURE (NSS SPECIAL CAMP A/C) FORT THE YEAR ENDED 31 MARCH, 2019**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Bank Charges	615	Interest	200
		<b>Excess of Expenditure over Income</b>	<b>415</b>
<b>Total</b>	<b>615</b>	<b>Total</b>	<b>615</b>

For Vidya Prabodhini College of Commerce Education  
Computer & Management

For K Shirodkar & Associates

  
Chairman

  
Principal

  
Secretary

Chartered Accountants  
  
Kunal R Shirodkar  
Proprietor  
M No. 137253



Place: Porvorim-Goa  
Date:



UDIN - 19137253AAAABJ3893

**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**BALANCE SHEET ( NSS SPECIAL CAMP A/C ) AS AT 31ST MARCH, 2019**

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>Loans (Liability)</b>			<b>Current Assets, Loans &amp; Advances</b>		
Prabodhan Education Society	50,000	2,21,050	Advance( NSS Regular Fund )	10,000	2,18,800
NSS Regular Fund	8,550		Govt. Grants ( Rceivable ) 15-16	33,750	
Non Salary Fund	95,000		Govt. Grants ( Rceivable ) 16-17	53,550	
Advacne from Exam Fund	67,500		Govt. Grants ( Rceivable ) 17-18	54,000	
			Govt. Grants ( Rceivable ) 17-18	67,500	
Excess of Income Over Expenditure	2,571	2,156	<b>Cash &amp; Bank Balances</b>		
Add: CY excess of income over expenditure	(415)			Bank Accounts	4,406
<b>Total</b>		<b>2,23,206</b>	<b>Total</b>		<b>2,23,206</b>

For Vidya Prabodhini College of Commerce Education  
Computer & Management

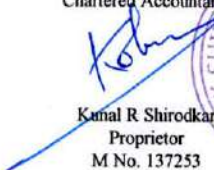
For K Shirodkar & Associates

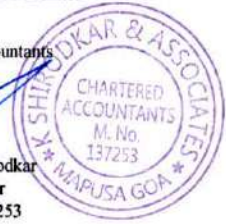
  
Chairman

  
Principal

  
Secretary

Chartered Accountants

  
Kunal R Shirodkar  
Proprietor  
M No. 137253



Place: Porvorim-Goa  
Date:



UDIN - 19137253AAAABJ3893

**K SHIRODKAR & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

CA Kunal R. Shirodkar  
B. Com, ACA

H. No. 105/C, Xell, Bastora,  
Bardez, Goa – 403507  
Mob: +91 98224 80280  
E mail: kunals135@gmail.com

**AUDITORS REPORT**

TO,  
THE MEMBERS,  
VIDYA PRABODHINI COLLEGE OF COMMERCE EDUCATION COMPUTER & MANAGEMENT,

We have audited the attached Balance sheet of **VIDYA PRABODHINI COLLEGE OF COMMERCE EDUCATION COMPUTER & MANAGEMENT, PORVORIM GOA** as at 31<sup>st</sup> March, 2020 and also the Income & Expenditure Account of the Institute for the year ended on that date, annexed thereto. These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with standards on auditing generally accepted in India. Those standards require that we plan and perform the audit to obtain 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 management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that:

- I. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- II. In our opinion, proper books of account as necessary have been kept by the entity so far as appears from our examination of those books.
- III. The Balance sheet and Income & Expenditure dealt with in this report are in agreement with the books of accounts.
- IV. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required so as to 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 entity as at 31<sup>st</sup> March 2020; and
  - b) In case of the Income & Expenditure, excess of income over expenditure of the above named entity for the year ended 31<sup>st</sup> March 2020

For K Shirodkar & Associates  
Chartered Accountants  
(Reg no. 134466W)

Kunal R Shirodkar  
(Proprietor)  
(Membership No. 137253)



Place: Mapusa-Goa  
Dated: 7<sup>th</sup> November, 2020  
UDIN: 20137253AAAACF7189


**Vidya Prabodhini College of Commerce Education Computer & Management**  
**Significant accounting policies**  
**Financial year ended 31<sup>st</sup> March, 2020**

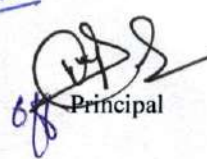
1. **Basis of accounting:** The financial statements have been prepared under the historical cost convention, on an accrual basis and in accordance with the generally accepted accounting principles in India.
2. **Fixed assets:** Fixed assets are stated at cost less depreciation. All costs relating to the acquisition and installation of fixed assets are capitalized. Depreciation is charged on written down value of block of assets concept as per the following rates:


Block of Asset	Rate of depreciation
Computer systems & printers	20%
Furniture & fixtures	10%
Office, Classroom & sports equipment's	15%
Library books	15%

3. **Revenue recognition:** Revenue from the course and admission fees is recognized at the time acceptance of admission of students. In case of other receipts, the income is recognized based on the amount fixed per student. Interest income is accounted as and when the same is received. Provision is made for the interest accrued but not received on fixed deposits as at the Balance Sheet date.
4. **Provisions:** A provision is recognized when the entity has a present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made.
5. **Party balances:** Sundry creditors, Sundry debtors and advance to suppliers are subject to confirmation.
6. **Receipt and payment account:** Financial statements have been bifurcated on the basis of classification of assets and liabilities and income and expenditure into General, Examination, NSS regular and NSS camp related activities. The classification of the same in the above activities is as certified by the management.


For Vidya Prabodhini College of Commerce Education  
Computer & Management

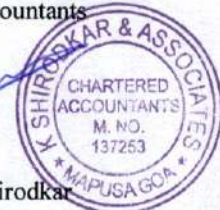
  
Chairman

  
Principal

  
Secretary

For K Shirodkar & Associates  
Chartered Accountants

  
Kunal R Shirodkar  
Proprietor  
M. No. 137253

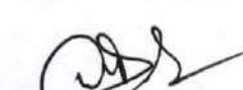


**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**RECEIPTS & PAYMENT A/C (Examination A/c) FOR THE YEAR ENDED 31 MARCH, 2020**

RECEIPTS		AMOUNT	RECEIPTS		AMOUNT
<b>Opening Balance</b>			<b>Expenses Incurred</b>		16,01,423
Bank Accounts		3,72,458	Adm. Cancel Fee Refund	39,996	
<b>Direct Incomes Received</b>			Sem Fee to Goa university	13,60,645	
Remuneration form University	16,175	45,16,189	Exam Refreshment	23,233	
Examination Fees	44,21,175		Exam Remuneration	1,39,820	
Interest Received	78,839		Printing & Stationary	37,729	
			<b>Current Assets</b>		32,87,224
			Advance to Non Salary Fund	2,00,000	
			Bank Accounts	30,87,224	
<b>Total</b>		<b>48,88,647</b>	<b>Total</b>		<b>48,88,647</b>


For Vidya Prabodhini College of Commerce Education Computer & Management

  
Chairman

  
Principal

  
Secretary

For K Shirodkar & Associates  
Chartered Accountants

  
Kunal R Shirodkar  
Proprietor

M No. 137253

UDIN: 20137253AAAACF7189

Place: Porvorim-Goa  
Date : 07-11-2020





**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**INCOME & EXPENDITURE (Examination A/c) FOR THE YEAR ENDED 31 MARCH, 2020**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Adm. Cancel Fee Refund	39,996	Examination Fees	44,21,175
Sem Fee to Goa university	13,60,645	Interest Received	78,839
Exam Refreshment	23,233	University Remuneration	16,175
Exam Remuneration	1,39,820	FD Interest	1,07,951
Printing & Stationary	37,729		
Depreciation	1,79,582		
Excess of Income over Expenditure	28,43,135		
<b>Total</b>	<b>46,24,140</b>	<b>Total</b>	<b>46,24,140</b>

For Vidya Prabodhini College of Commerce Education Computer  
& Management



Chairman



Principal



Secretary

For K Shirodkar & Associates

Chartered Accountants



Kunal R Shirodkar  
Proprietor

M No. 137253

UDIN: 20137253AAAACF7189



Place: Porvorim-Goa  
Date : 07-11-2020

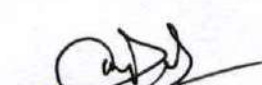


**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**BALANCE SHEET ( Examination ) AS AT 31ST MARCH, 2020**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>Capital Account</b>		<b>Fixed Assets</b>	
Excess of Income Over Expenditure	45,25,271	Refer Annexure I	8,69,180
Add: Excess of Income Over Expenditure	28,43,135		
	73,68,406	<b>SBI Deposites</b>	16,30,051
		<b>Current Assets, Loans &amp; Advances</b>	
		<b>Cash &amp; Bank Balances</b>	
		Non Salary Fund	17,00,000
		NSS Camp Fund	67,500
			17,67,500
		SBI Examination A/c	30,87,224
		TDS on FDR	14,451
<b>Total</b>	<b>73,68,406</b>	<b>Total</b>	<b>73,68,406</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

  
Chairman

  
Principal

  
Secretary

For K Shirodkar & Associates  
Chartered Accountants

  
Kunal R Shirodkar  
Proprietor

M No. 137253  
UDIN: 20137253AAAAACF7189

Place: Porvorim-Goa  
Date : 07-11-2020



**Vidya Prabodhini College of Commerce Education Computer & Management**  
**Annexure I - Fixed asset 2019-20**

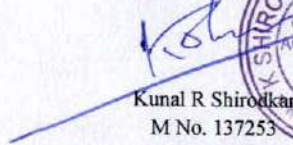
Particulars	Rate	Actual Cost or Written Down Value	Additions put to use for a period of 180 days or more	Additions put to use for a period of less than 180 days	Deletions	Total	Depreciation	Written Down Value as on 31.3.2020
<b>Computer Systems</b>								
Computer	20%	5,00,709				5,00,709	1,00,142	4,00,567
UPS	20%	12,292				12,292	2,458	9,834
Laptop	20%	58,288				58,288	11,658	46,630
Printer	20%	21,815				21,815	4,363	17,452
		-						-
<b>Office Equipment</b>								
Photo Copy Machine	15%	25,024				25,024	6,557	18,467
Stabilizer	15%	799				799	120	679
		-						-
<b>Furniture &amp; Fixtures</b>								
Cupboard	10%	62,956				62,956	6,296	56,661
		-						-
<b>Teaching Aids ( Classroom equipment)</b>								
Smart Board	15%	87,280				87,280	6,049	81,231
Notice board	15%	9,925				9,925	1,489	8,436
LCD Projector	15%	59,405				59,405	8,911	50,494
		-						-
<b>Water Purifier</b>	15%	57,269				57,269	8,590	48,678
		-						-
<b>Invertor</b>	15%	28,900				28,900	4,335	24,565
		-						-
<b>Air Conditioner</b>	15%	1,24,100				1,24,100	18,615	1,05,485
		-						-
		<b>10,48,762</b>	-	-	-	<b>10,48,762</b>	<b>1,79,582</b>	<b>8,69,180</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates  
Chartered Accountants

Chairman  Principal 

Secretary 

  
Kunal R Shirodkar  
M No. 137253  
Proprietor

Place: Porvorim-Goa  
Date : 07-11-2020



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**

**RECEIPTS & PAYMENT A/C (Non Salary A/c) FORT THE YEAR ENDED 31 MARCH, 2020**

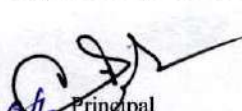
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<b>Opening Balance</b>			<b>Fixed Assets Purchased</b>		5,76,743
SBI Caution A/c	2,22,576	27,11,400	<b>Computers Systmes</b>		
SBI Gymkhana A/c	1,592		<b>Computer</b>	1,69,873	
SBI Library Deposite A/c	1,19,084		<b>Printer</b>	12,154	
SBI Misc Exp. A/c	1,800		<b>Software</b>	70,210	
SBI Non Salary A/c	20,10,120		<b>Furniture &amp; Fixtures</b>		
SBI PTA Account	1,55,760		<b>Metal Bed</b>	3,500	
SBI Std. Aid. A/c	2,00,468		<b>Teaching Aid</b>		
<b>Income Received</b>			<b>LCD Projector</b>	1,42,336	
Advance From Examination	2,00,000	38,30,456	<b>Projector Scree</b>	4,307	
Govt. Aid ( Maintenance )	33,10,110		<b>Library Books</b>	1,74,363	
Library Fines	3,061		PTA Expenditure	16,265	2,45,000
Sem Fee ( Goa University )	3,12,285		Goa SSA NIOS Aid	57,500	
National Green Center	5,000		National Green Center	5,000	
<b>Admission Fee Receipt</b>		49,24,050	Sem Fee ( Goa University )	97,235	
Adm. Fee ( C. M. Deposite )	1,39,730		Student Aid Fund ( Scholarship )	69,000	
Adm. Fee ( Comp. Lab Fee/E-Acct )	1,95,500		<b>Expenses Incurred</b>		22,95,103
Adm. Fee ( Gymkhana Fee )	2,98,440		<b>( Non Salary )</b>		
Adm. Fee ( Inf. Tech. Chrgs )	2,69,540		Advertisement	2,62,011	
Adm. Fee ( Laboratory Fee )	2,93,000		Bank Charges	266	
Adm. Fee ( Library Deposite )	1,20,180		<b>Gymkhana Expnd.</b>	3,91,148	
Adm. Fee ( Library Fee )	3,57,180		<b>Library / Reading Room</b>	47,430	
Adm. Fee ( Other Fee )	2,98,440		<b>Repair &amp; Maintenance</b>	1,76,974	
Adm. Fee ( PTA Development )	72,400		Adm Cancel ( BA. B.Ed )	42,120	
Adm. Fee ( PTA Membership )	72,400		Adm. Cancel ( B. Com )	22,605	
Adm. Fee ( Registration Fee )	1,33,800		Affiliation Fee	90,000	
Adm. Fee ( Std. Aid Fund )	87,420		Audit Fee	10,000	
Adm. Fee ( Tution Fee )	25,86,020		Bank Charges	797	
<b>Interest Received</b>		1,38,449	<b>Brass Bell ( Big Size )</b>	3,450	
Interest Received ( Caution A/c )	7,280		Cartridge	29,355	
Interest REceived ( Library A/c )	4,036		Cleaning & Upkeeping	2,277	
Interest Received ( Misc. Expnd. A/c )	62		<b>Daily News Paper</b>	31,778	
Interest Received ( Non Salary )	1,16,941		Drinking Water	2,920	
Interest Received ( P. T. A. A/c )	5,135		Electrical Charges	1,28,441	
Interest Received ( Std. Aid A/c )	4,940		Event Entry Fee	4,300	
Interest Reveived ( Gymkhan A/c )	55		Extra Co- Curricular Activity	13,165	
<b>Non Salary Fund</b>		2,29,830	Flowers / Buckey	4,185	
( Sports Reg. Refund from Goa Univ.)			Green Initiative / Garden )	17,717	
			Miscellenious Expnd	7,396	
			<b>Mobile</b>	4,999	
			NCTE PAR Fee	15,000	
			Postage	20,135	
			Printing, Stationary & Momentos	3,51,132	
			Professional fees	10,000	
			Refreshment	94,297	
			<b>Software Upgradation</b>	17,584	
			Student Reg. to University	1,28,225	
			Telephone	8,478	
			Travelling Allowances	93,560	
			Watchman Uniform	29,185	
			Workshop / Seminar Reg	23,100	
			Adm. Fee ( Double receipt ) paid	6,570	
			Non Teaching Remuneration	2,04,503	



			<b>Tuition fee to DHE</b>	75,00,970	75,00,970
			<b>Closing Balance</b>		
			SBI Caution A/c	2,29,856	12,16,369
			SBI Gymkhana A/c	1,647	
			SBI Library Deposite A/c	1,23,120	
			SBI Misc Exp. A/c	1,862	
			SBI Non Salary A/c	5,78,847	
			SBI PTA Account	1,44,629	
			SBI Std. Aid. A/c	1,36,408	
<b>Total</b>		<b>1,18,34,185</b>	<b>Total</b>		<b>1,18,34,185</b>

For Vidya Prabodhini College of Commerce Education Computer & Management


  
Chairman

  
Principal

  
Secretary

Place: Porvorim-Goa  
Date : 07-11-2020

For K Shirodkar & Associates  
Chartered Accountants

  
Kunal R Shirodkar  
Proprietor

M No. 137253

UDIN: 20137253AAAACF7189



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**

**INCOME & EXPENDITURE (Non Salary A/c) FORT THE YEAR ENDED 31 MARCH, 2020**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Non Salary	20,47,380	Govt. Aid ( Maintenance )	33,10,110
Tution Fee	28,56,248	Admission Fee Receipt	19,84,130
Depreciation	7,57,185	Interest Received	1,45,646
PTA Expnditure	16,266	Library Fines	3,061
Std Aid Fund ( Scholarship )	69,000	Sem Fee ( Goa University )	2,15,050
		Excess of expenditure over income	88,082
<b>Total</b>	<b>57,46,079</b>	<b>Total</b>	<b>57,46,079</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates

Chartered Accountants & Associates



Kunal R Shirodkar  
Proprietor

M No. 137253

UDIN: 20137253AAAACF7189

Chairman

Principal

Secretary

Place: Porvorim-Goa

Date : 07-11-2020



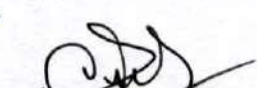
**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**

**BALANCE SHEET ( NON SALARY ) AS AT 31ST MARCH, 2020**

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>Loans (Liability)</b>			<b>Fixed Assets</b>		
Prabodhan Education Society		40,16,751	Refer Annexure I		55,56,526
<b>Current Liabilities &amp; Provisions</b>			<b>SBI Deposits</b>		1,08,670
Advance From Examination	17,00,000	28,60,679	<b>Current Assets, Loans &amp; Advances</b>		
Library Deposite ( Refundable )	4,06,685		<b>Cash &amp; Bank Balances</b>		
Caution Deposite Fund	4,10,003		SBI Caution A/c	2,29,856	12,16,369
Student Aid Fund	3,41,428		SBI Gymkhana A/c	1,647	
TDS Payable on Advertisement	2,563		SBI Library Deposite A/c	1,23,120	
			SBI Misc Exp. A/c	1,862	
<b>Excess of income over expenditure</b>			SBI Non Salary A/c	5,78,847	
Opening Balance	23,26,936	22,38,854	SBI PTA Account	1,44,629	
Current Period	(88,082)		SBI Std. Aid. A/c	1,36,408	
			<b>Loans &amp; Advances (Asset)</b>		
			Receivable ( NSS Regular )	80,053	22,34,719
			Receivable ( NSS Camp )	95,000	
			TDS on FDR	964	
			Receivable ( Maint, Grants )	20,58,702	
<b>Total</b>		<b>91,16,284</b>	<b>Total</b>		<b>91,16,284</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

  
Chairman

  
Principal


  
Secretary

Place: Porvorim-Goa

Date : 07-11-2020

For K Shirodkar & Associates

Chartered Accountants

  
Kunal R Shirodkar  
Proprietor

M No. 137253

UDIN: 20137253AAAACF7189



**Vidya Prabodhini College of Commerce Education Computer & Management**

**Annexure I - Fixed asset ( 2019-20 )**

Particulars	Rate	Actual Cost or Written Down Value	Additions put to use for a period of 180 days or more	Additions put to use for a period of less than 180 days	Deletions	Total	Depreciation	Written Down Value as on <del>31/03/20</del> 31/03/20
<b>Computer Systems</b>								
Computer	20%	1,48,110		1,69,873		3,17,983	46,609	2,71,374
Scanner	20%	1,206				1,206	241	965
UPS	20%	81,280				81,280	16,256	65,024
Printer	20%	3,463	12,154			15,617	3,123	12,494
Software	20%	4,955	70,210			75,165	15,033	60,132
Modem / router	20%	778				778	156	623
Biomatric Machine	20%	9,574				9,574	1,915	7,659
<b>Furniture &amp; Fixtures</b>								
Benches & Desk	10%	27,94,234				27,94,234	2,79,423	25,14,811
Table	10%	2,74,045				2,74,045	27,404	2,46,640
Chairs	10%	1,89,823				1,89,823	18,982	1,70,841
Cupboard	10%	1,60,992				1,60,992	16,099	1,44,893
Library Cupboard	10%	2,54,113				2,54,113	25,411	2,28,702
Gymkhana Cupboard	10%	13,680				13,680	1,368	12,312
Computer Box ( Wooden )	10%	3,826				3,826	383	3,444
Counter ( Wooden )	10%	14,928				14,928	1,493	13,435
Wooden Sofa	10%	27,000				27,000	2,700	24,300
Podium	10%	46,988				46,988	4,699	42,289
Display Rack	10%	42,486				42,486	4,249	38,238
Deewan ( Wooden )	10%	7,268				7,268	727	6,541
Ladder	10%	5,580				5,580	558	5,022
Office Equipment	15%	3,770				3,770	565	3,204
Vaccume Cleaner	15%	12,572				12,572	1,886	10,686
CC TV Camera ( PTA )	15%	23,497				23,497	3,525	19,973
Water Purifier ( PTA )	15%	25,288				25,288	3,793	21,494
Fire Ext. Cylinder	15%	24,111				24,111	3,617	20,495
Metal Bed	10%	-		3,500		3,500	175	3,325
<b>Teaching Aids ( Classroom equipment)</b>								
Class room Chalk Board	15%	87,136				87,136	13,070	74,066
LCD Projector	15%	1,02,577	1,42,336			2,44,913	36,737	2,08,176
LCD Screen	15%	23,250		4,307		27,557	3,811	23,746
Notice board	15%	90,960				90,960	13,644	77,316
Sound Sytem	15%	39,512				39,512	5,927	33,585
Smart Board ( PTA )	15%	60,148				60,148	9,022	51,126
Smart Screen Board	15%	8,500				8,500	1,275	7,225
LED Tv	15%	1,00,640				1,00,640	15,096	85,544
Geog. Lab. Equipment	15%	29,748				29,748	4,462	25,286
<b>Sports equipment</b>	15%	2,19,375				2,19,375	32,906	1,86,469
<b>Library Books</b>	15%	8,01,555	1,00,447	73,916		9,75,918	1,40,844	8,35,074
		57,36,968	3,25,147	2,51,596	-	63,13,711	7,57,185	55,56,526

418271

3530645

586070

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates,  
Chartered Accountants

*[Signature]*  
Chairman

*[Signature]*  
Principal

*[Signature]*  
Secretary

Place: Porvorim-Goa  
Date : 07-11-2020

*[Signature]*  
Kunal R Shirodkar  
M No. 137253  
Proprietor



UDIN: 20137253AAAACF7189




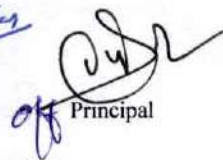



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**RECEIPTS & PAYMENT A/C (NSS REGULAR A/c) FORT THE YEAR ENDED 31 MARCH, 2020**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balance</b> SBI NSS Regular A/c	3,057	<b>Expenses Incurred</b> Bank Charges	295
<b>Direct Incomes Received</b> Bank Interest	95	<b>Closing Balance</b> SBI NSS Regular A/c	2,857
<b>Total</b>	<b>3,152</b>	<b>Total</b>	<b>3,152</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

  
 Chairman

  
 Principal

  
 Secretary

Place: Porvorim-Goa  
 Date : 07-11-2020



For K Shirodkar & Associates

Chartered Accountants

  
 Kunal R Shirodkar  
 Proprietor  
 M No. 137253  
 UDIN: 20137253AAAACF7189



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**INCOME & EXPENDITURE (NSS REGULAR A/C) FORT THE YEAR ENDED 31 MARCH, 2020**

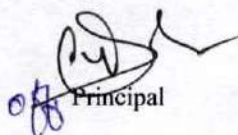
EXPENDITURE	AMOUNT	INCOME	AMOUNT
Depreciation	5,528	Bank Interest	95
Bank Charges	295	Regular Fund	-
Nss Regular Expnd	-	Expenditure over Income	5,728
<b>Total</b>	<b>5,823</b>	<b>Total</b>	<b>5,823</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates



Chairman



Principal



Secretary

Place: Porvorim-Goa

Date : 07-11-2020

Chartered Accountants



Kunal R Shirodkar  
Proprietor

M No. 137253

UDIN: 20137253AAAACF7189



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**BALANCE SHEET ( NSS REGULAR A/C ) AS AT 31ST MARCH, 2020**

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>Capital Account</b>			<b>Fixed Assets</b>		31,223
Excess of Income Over Expenditure	50,883				
Add: CY excess of income over expenditure	(5,728)	45,155	<b>Current Assets, Loans &amp; Advances</b>		
			<b>Cash &amp; Bank Balances</b>		
			SBI NSS Regular A/c		2,857
<b>Current Liabilities &amp; Provisions</b>			<b>Loans and advances</b>		
Payable (NSS Camp Fund )	2,18,800		Regualr Grants Receivable		3,61,278
Payable ( Non Salary Fund )	80,053		NSS Camp Expnd. ( Advance )		8,550
Payable ( Welfare Fund )	60,000	3,58,853			3,69,828
<b>Total</b>		<b>4,04,008</b>	<b>Total</b>		<b>4,03,908</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates

Chartered Accountants

*Sprad AK*

Chairman

*off*

Principal

*Bhaskar*

Secretary

Place: Porvorim-Goa  
Date : 07-11-2020



Kunal R Shirodkar

Proprietor

M No. 137253

UDIN: 20137253AAAAACF7189



**Vidya Prabodhini College of Commerce Education Computer & Management**

**Annexure I - Fixed asset 19-20**

Particulars	Rate	Actual Cost or Written Down Value	Additions put to use for a period of 180 days or more	Additions put to use for a period of less than 180 days	Deletions	Total	Depreciation	Written Down Value as on 31.3.2020
Utensils	15%	23,317				23,317	3,498	19,819
Cupboard	15%	13,533				13,533	2,030	11,503
		<b>36,850</b>	-	-	-	<b>36,850</b>	<b>5,528</b>	<b>31,323</b>

For Vidya Prabodhini College of Commerce Education Computer & Management



Chairman



Principal

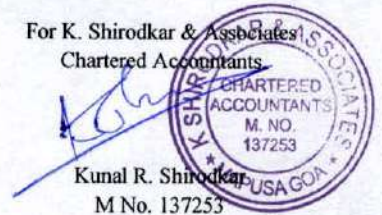


Secretary

Place: Porvorim-Goa

Date : 07-11-2020

For K. Shirodkar & Associates  
Chartered Accountants



Kunal R. Shirodkar

M No. 137253

Proprietor

UDIN: 20137253AAAACF7189



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**RECEIPT & PAYMENT (NSS SPECIAL CAMP A/C) FORT THE YEAR ENDED 31 MARCH, 2020.**

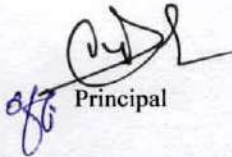
RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance SBI NSS Special Camping A/c	4,406	Closing Balance SBI NSS Special Camping A/c	4,557
Direct Incomes Received Interest	151		
<b>Total</b>	<b>4,557</b>	<b>Total</b>	<b>4,557</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates



Chairman




Principal



Secretary

Place: Porvorim-Goa  
Date : 07-11-2020

Chartered Accountants

Kunal R Shirodkar  
Proprietor

M No. 137253

UDIN: 20137253AAAACF7189



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT  
INCOME & EXPENDITURE (NSS SPECIAL CAMP A/C) FORT THE YEAR ENDED 31 MARCH, 2020**

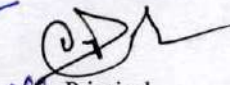
EXPENDITURE	AMOUNT	INCOME	AMOUNT
		Interest	151
<b>Excess of Income over Expenditure</b>	<b>151</b>		
<b>Total</b>	<b>151</b>	<b>Total</b>	<b>151</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates

Chartered Accountants

  
Chairman

  
Principal

  
Secretary

  
Kunal R Shirodkar  
Proprietor



Place: Porvorim-Goa  
Date : 07-11-2020

M No. 137253  
UDIN: 20137253AAAACF7189



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**BALANCE SHEET ( NSS SPECIAL CAMP A/C ) AS AT 31ST MARCH, 2020**

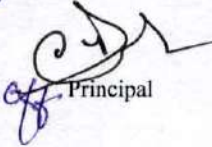
LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>Loans (Liability)</b>			<b>Current Assets, Loans &amp; Advances</b>		
Prabodhan Education Society	50,000		Advance( NSS Regular Fund )	10,000	
NSS Regular Fund	8,550		Govt. Grants ( Rceivable ) 15-16	33,750	
Non Salary Fund	95,000		Govt. Grants ( Rceivable ) 16-17	53,550	
Advacne from Exam Fund	67,500	2,21,050	Govt. Grants ( Rceivable ) 17-18	54,000	
			Govt. Grants ( Rceivable ) 17-18	67,500	2,18,800
Excess of Income Over Expenditure	2,156		<b>Cash &amp; Bank Balances</b>		
Add: CY excess of income over expendt	151	2,307	Bank Accounts		4,557
<b>Total</b>		<b>2,23,357</b>	<b>Total</b>		<b>2,23,357</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates



Chairman



Principal



Secretary

Place: Porvorim-Goa  
Date : 07-11-2020

Chartered Accountants


Kunal R Shirodkar  
Proprietor

M No. 137253

UDIN: 20137253AAAACF7189



**K SHIRODKAR & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

CA Kunal R. Shirodkar  
B. Com, ACA

H. No. 105/C, Xell, Bastora,  
Bardez, Goa – 403507  
Mob: +91 98224 80280  
E mail: kunals135@gmail.com

**AUDITORS REPORT**

TO,  
THE MEMBERS,  
VIDYA PRABODHINI COLLEGE OF COMMERCE EDUCATION COMPUTER & MANAGEMENT,

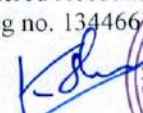
We have audited the attached Balance sheet of **VIDYA PRABODHINI COLLEGE OF COMMERCE EDUCATION COMPUTER & MANAGEMENT, PORVORIM GOA** as at 31<sup>st</sup> March, 2021 and also the Income & Expenditure Account of the Institute for the year ended on that date, annexed thereto. These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on our audit.

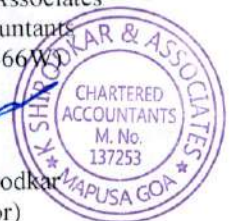
We conducted our audit in accordance with standards on auditing generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis,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

We further report that:

- I. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- II. In our opinion, proper books of account as necessary have been kept by the entity so far as appears from our examination of those books.
- III. The Balance sheet and Income & Expenditure dealt with in this report are in agreement with the books of accounts.
- IV. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required so as to 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 entity as at 31<sup>st</sup> March 2021; and
  - b) In case of the Income & Expenditure, excess of income over expenditure of the above named entity for the year ended 31<sup>st</sup> March 2021

For K Shirodkar & Associates  
Chartered Accountants  
(Reg no. 134466W)

  
Kunal R Shirodkar  
(Proprietor)  
(Membership No. 137253)



Place: Mapusa-Goa  
Dated: 17<sup>th</sup> August, 2021  
UDIN: 21137253AAAABO4808



**Vidya Prabodhini College of Commerce Education Computer & Management**  
**Significant accounting policies**  
**Financial year ended 31<sup>st</sup> March, 2021**

1. **Basis of accounting:** The financial statements have been prepared under the historical cost convention, on an accrual basis and in accordance with the generally accepted accounting principles in India.
2. **Fixed assets:** Fixed assets are stated at cost less depreciation. All costs relating to the acquisition and installation of fixed assets are capitalized. Depreciation is charged on written down value of block of assets concept as per the following rates:

Block of Asset	Rate of
Computer systems & data processing machines, scanners, UPS, computer software's and printers	20%
Furniture & fixtures	10%
Office, Classroom & sports equipment's	15%
Library books	15%

3. **Revenue recognition:** Revenue from the course and admission fees is recognized at the time acceptance of admission of students. In case of other receipts, the income is recognized based on the amount fixed per student. Interest income is accounted as and when the same is received. Provision is made for the interest accrued but not received on fixed deposits as at the Balance Sheet date.
4. **Provisions:** A provision is recognized when the entity has a present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made.
5. **Party balances:** Sundry creditors, Sundry debtors and advance to suppliers are subject to confirmation.
6. **Receipt and payment account:** Financial statements have been bifurcated on the basis of classification of assets and liabilities and income and expenditure into General, Examination, NSS regular and NSS camp related activities. The classification of the same in the above activities is as certified by the management.

For Vidya Prabodhini College of Commerce Education  
Computer & Management



Chairman



Principal

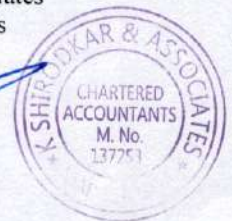


Secretary

For K Shirodkar & Associates  
Chartered Accountants



Kunal R Shirodkar  
Proprietor  
M. No. 137253



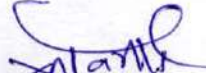
**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**RECEIPTS & PAYMENT A/C (Examination A/c) FOR THE YEAR ENDED 31 MARCH, 2021**

RECEIPTS		AMOUNT	RECEIPTS		AMOUNT
<b>Opening Balance</b>			<b>Fixed Assets</b>		
Bank Accounts		30,87,224	Computer	272580	272580
<b>Direct Incomes Received</b>		13,25,779	<b>Expenses Incurred</b>		4,72,242
University Sem. Fee refund	4,87,549		Adm. Cancel Fee Refund	36,075	
Examination Fees	7,92,402		Sem Fee to Goa university	1,52,911	
Interest Received	45,828		Exam Refreshment	2,240	
			Exam Remuneration	1,47,845	
			Printing & Stationary	1,28,773	
			Bank Charges	378	
			Covid Expd.	4020	
			<b>Current Assets</b>		
			Advance to Salary Fund	21,00,000	36,68,181
			<b>Closing balance</b>		
			Bank Accounts	15,68,181	
<b>Total</b>		<b>44,13,003</b>	<b>Total</b>		<b>44,13,003</b>

For Vidya Prabodhini College of Commerce Education Computer & Management



Chairman



Principal

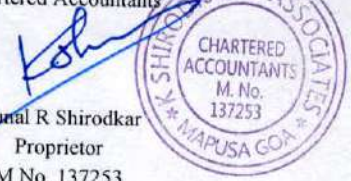


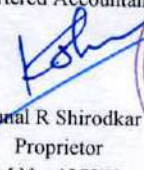
Secretary

Place: Porvorim-Goa  
Date : 17-08-2021



For K Shirodkar & Associates  
Chartered Accountants



  
Kunal R Shirodkar  
Proprietor  
M No. 137253

UDIN: 21137253AAAABO4808

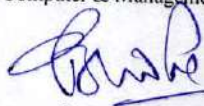
**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**BALANCE SHEET ( Examination ) AS AT 31ST MARCH, 2021**

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>Capital Account</b>			<b>Fixed Assets</b>		
Expenditure	73,68,406	85,67,435	Refer Annexure I		9,38,325
Expenditure	<u>11,99,029</u>		<b>SBI Deposites</b>		17,35,944
			<b>Current Assets, Loans &amp; Advances</b>		
			Non Salary Fund	21,48,899	43,24,985
			NSS Camp Fund	67,500	
			Salary Fund	21,00,000	
			TDS on FRD	8,586	
			<b>Cash &amp; Bank Balances</b>		
			SBI bank a/c	4,52,458	15,68,181
			TJSB bank a/c	11,15,723	
<b>Total</b>		<b>85,67,435</b>	<b>Total</b>		<b>85,67,435</b>


For Vidya Prabodhini College of Commerce Education Computer & Management

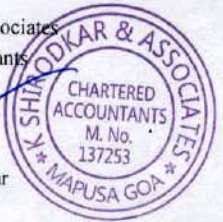
  
Chairman

  
Principal

  
Secretary

For K Shirodkar & Associates  
Chartered Accountants

  
Kunal R Shirodkar  
Proprietor  
M No. 137253



Place: Porvorim-Goa  
Date : 17-08-2021



UDIN: 21137253AAAABO4808

**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**INCOME & EXPENDITURE (Examination A/c) FOR THE YEAR ENDED 31 MARCH, 2021**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Adm. Cancel Fee Refund	36,075	Examination Fees	12,26,850
Covid Expnd	4,020	Interest Received	45,828
Exam Refreshment	2,240	University Sem. Fee refund	3,34,638
Exam Remuneration	1,47,845	FD Interest	1,14,479
Printing & Stationary	1,28,773		
Depreciation	2,03,435		
Bank Charges	378		
<b>Excess of Income over Expenditure</b>	<b>11,99,029</b>		
<b>Total</b>	<b>17,21,795</b>	<b>Total</b>	<b>17,21,795</b>

For Vidya Prabodhini College of Commerce Education Computer  
& Management

  
Chairman

  
Principal

  
Secretary

For K Shirodkar & Associates

Chartered Accountants

  
Kunal R Shirodkar  
Proprietor

M No. 137253

UDIN: 21137253AAAABO4808



Place: Porvorim-Goa  
Date : 17-08-2021



**Vidya Prabodhini College of Commerce Education Computer & Management**  
**Annexure I - Fixed asset 2020-21**

Particulars	Rate	Actual Cost or Written Down Value	Additions put to use for a period of 180 days or more	Additions put to use for a period of less than 180 days	Deletions	Total	Depreciation	Written Down Value as on 31.3.2021
<b>Computer Systems</b>								
Computer	20%	4,00,567	2,72,580			6,73,147	1,34,629	5,38,518
UPS	20%	9,834				9,834	1,967	7,867
Laptop	20%	46,630				46,630	9,326	37,304
Printer	20%	17,452				17,452	3,490	13,962
<b>Office Equipment</b>								
Photo Copy Machine	15%	18,467				18,467	6,557	11,910
Stabilizer	15%	679				679	102	577
<b>Furniture &amp; Fixtures</b>								
Cupboard	10%	56,661				56,661	5,666	50,995
<b>Teaching Aids ( Classroom equipment)</b>								
Smart Board	15%	81,231				81,231	6,049	75,182
Notice board	15%	8,436				8,436	1,265	7,171
LCD Projector	15%	50,494				50,494	7,574	42,920
<b>Water Purifier</b>	15%	48,678				48,678	7,302	41,377
<b>Invertor</b>	15%	24,565				24,565	3,685	20,880
<b>Air Conditioner</b>	15%	1,05,485				1,05,485	15,823	89,662
		8,69,180	2,72,580	-	-	11,41,760	2,03,435	9,38,325

For Vidya Prabodhini College of Commerce Education Computer & Management

*[Signature]*  
Chairman

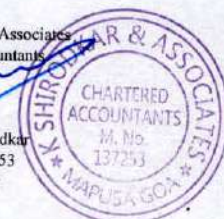
*[Signature]*  
Principal

*[Signature]*  
Secretary

Place: Porvorim-Goa  
Date: 17-08-2021

For K Shirodkar & Associates  
Chartered Accountants

*[Signature]*  
Kunal R Shirodkar  
M No. 137253  
Proprietor



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**

**RECEIPTS & PAYMENT A/C (Non Salary A/c) FORT THE YEAR ENDED 31 MARCH, 2021**

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<b>Opening Balance</b>			<b>Fixed Assets Purchased</b>		24,93,055
SBI Caution Money A/c	2,29,856	12,16,369	<b>Computers Systmes</b>		
SBI Gymkhana A/c	1,647		Computer	1,20,655	
SBI Library Deposite A/c	1,23,120		Laptop	68,000	
SBI Misc. Expn. A/c	1,862		<b>Furniture &amp; Fixtures</b>		
SBI Non Salary A/c	5,78,847		Wardrobe	14,30,338	
SBI PTA A/c	1,44,629		<b>Teaching Aid</b>		
SBI Student Aid A/c	1,36,408		Camera	84,000	
			Internet Network Setup	3,45,964	
<b>Income Received</b>		17,18,947	<b>Library Books</b>	71,986	
Govt. Aid ( Maintenance )	17,15,526		<b>Air Conditioner</b>	3,72,112	
Library Fines	3,421		Tution fee to DHE		26,03,125
			Admission cancel Fee Refund		26,730
<b>Admission Fee Receipt</b>		48,30,986	<b>Red Ribbon Expnd.</b>		4,000
C. M Deposite Fee Receipt	1,16,665		TDS Payable		2,563
Computer Lab Fee Receipt	1,47,000		<b>Bus Maint. ( PTA )</b>		47,500
Gymkhana Fee Receipt	2,89,064		<b>Expenses Incurred ( Maintenance )</b>		19,19,258
IAIMS ( DHE ) Fee Receipt	1,38,110		Advertisement	32,998	
Inf. & Tech. Fee Receipt	2,21,145		<b>Library Expnd.</b>	55,214	
Laboratory Fee Receipt	2,59,460		<b>Repair / Maintenance</b>	2,14,203	
Library Deposite Fee Receipt	1,05,812		Prncipal contingency	5,268	
Library Fee Receipt	3,59,790		Affiliation	40,000	
Other Fee Receipt	2,87,135		AMC with Eurekaforbs	47,520	
PTA Development Fee Receipt	56,100		Audit Fees	12,000	
PTA Membership Fee Receipt	56,000		Bank Charges	1,517	
Std. Aid Fund Receipt	83,910		Bell	3,450	
Tuition Fee Receipt	25,84,795		<b>Cleaning Utensils</b>	5,473	
Unv. Reg. Fee Receipt	1,26,000		<b>Co-Curricular Activity</b>	7,032	
			Contract Staff Remuneration	5,46,000	
<b>Interest Received</b>		84,074	<b>Covid Expnd.</b>	22,880	
Interest ( Mis. Expns. )	52		Electricity Bill	38,890	
Intr. ( Caution Money A/c )	6,558		<b>Geography Lab Stationary</b>	1,21,520	
Intrest ( Gumkhana )	45		<b>Green Initiative</b>	13,606	
Intr. ( Library Deposite )	3,550		Professional fees	16,883	
Intr. ( Non Salary )	65,898		Honararium / Travelling	19,000	
Intr. ( PTA )	4,142		<b>IAIMS ( DHE ) Software</b>	22,231	
Intr. ( Std Aid A/c )	3,829		Interview Expenditure	24,490	
Examination fees ( DHE )		4,34,448	Miscellenious	710	
Teaching Aid fee ( DHE )		1,09,535	Postage	643	
			<b>Printing &amp; Stationary</b>	2,05,688	
			<b>Software Upgradation</b>	85,883	
			Sports / Gymkhana Expnd.	1,76,352	
			Student Reg. to University	1,24,790	
			<b>Telephone</b>	7,217	
			Watchman Uniform	1,100	
			Visiting Faculty	21,000	
			<b>Water Tank Cleaning</b>	15,000	
			<b>Workshop &amp; Sminar ( College )</b>	24,800	
			Wrokshop Reg. Fee ( Staff )	5,900	



6

		<u>Closing Balance</u>		
				12,98,128
		SBI Caution Money A/c	1,167	
		SBI Gymkhana A/c	1,692	
		SBI Library Deposite A/c	966	
		SBI Misc. Expn. A/c	1,914	
		SBI Non Salary A/c	69,443	
		SBI PTA A/c	1,188	
		SBI Student Aid A/c	1,40,155	
		TJSB Caution Money A/c	3,33,712	
		TJSB Library Deposite	2,10,194	
		TJSB Non Salary A/c	2,71,734	
		TJSB PTA A/c	1,97,601	
		TJSB Student Aid A/c	68,362	
<b>Total</b>		<b>83,94,359</b>	<b>Total</b>	<b>83,94,359</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

  
Chairman

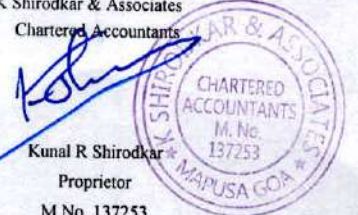
  
Principal

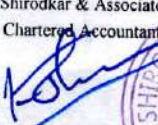
  
Secretary

Place: Porvorim-Goa  
Date: 17-08-2021



For K Shirodkar & Associates  
Chartered Accountants



  
Kunal R Shirodkar  
Proprietor  
M No. 137253

UDIN: 21137253AAAABO4808

**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**BALANCE SHEET ( NON SALARY ) AS AT 31ST MARCH, 2021**

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>Loans (Liability)</b>			<b>Fixed Assets</b>		
Prabodhan Education Society		40,01,336	Refer Annexure I		71,79,874
<b>Current Liabilities &amp; Provisions</b>			<b>SBI Deposits</b>		1,15,729
Examination a/c	21,48,899	34,16,550	<b>Current Assets, Loans &amp; Advances</b>		
Library Deposite ( Refundable )	4,06,685		<b>Cash &amp; Bank Balances</b>		
Caution Deposite Fund	4,10,003		SBI Caution Money A/c	1,167	12,98,127
Student Aid Fund	3,41,428		SBI Gymkhana A/c	1,692	
Teaching Aid Fee Receipt	1,09,535		SBI Library Deposite A/c	966	
<b>Excess of income over expenditure</b>		16,94,646	SBI Misc. Expn. A/c	1,914	
Opening Balance	22,38,854		SBI Non Salary A/c	69,443	
Current Period	(5,44,208)		SBI PTA A/c	1,188	
			SBI Student Aid A/c	1,40,155	
			TJSB Caution Money A/c	3,33,712	
			TJSB Library Deposite	2,10,194	
			TJSB Non Salary A/c	2,71,734	
			TJSB PTA A/c	1,97,601	
			TJSB Student Aid A/c	68,361	
			<b>Loans &amp; Advances (Asset)</b>		
			Receivable ( NSS Regular )	80,053	5,18,802
			Receivable ( NSS Camp )	95,000	
			Receivable ( Maint, Grants )	3,43,176	
			TDS on FDR	573	
<b>Total</b>		<b>91,12,532</b>	<b>Total</b>		<b>91,12,532</b>

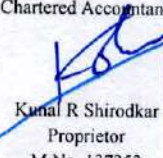
For Vidya Prabodhini College of Commerce Education Computer & Management

  
Chairman

  
Principal

  
Secretary

For K Shirodkar & Associates  
Chartered Accountants

  
Kunal R Shirodkar  
Proprietor

M No. 137253  
UDIN: 21137253AAAAA04808



Place: Porvorim-Goa  
Date: 17-08-2021






**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**INCOME & EXPENDITURE (Non Salary A/c) FOR THE YEAR ENDED 31 MARCH, 2021**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Non Salary	19,19,258	Govt. Aid ( Maintenance )	
Tution Fee	26,03,125	Admission Fee Receipt	48,30,986
Depreciation	8,69,707	Interest Received	84,074
Adm. Cancel Fee refund	26,730	Library Fines	3,421
Red Ribbon Expnd	4,000	Intrest on FD	7,632
Bus Maint. Expnd ( PTA )	47,500	<b>Excess of expenditure over income</b>	<b>5,44,207</b>
<b>Total</b>	<b>54,70,320</b>	<b>Total</b>	<b>54,70,320</b>

For Vidya Prabodhini College of Commerce Education Computer  
& Management



Chairman



Principal



Secretary

For K Shirodkar & Associates

Chartered Accountants

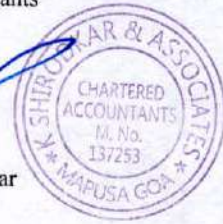


Kunal R Shirodkar

Proprietor

M No. 137253

UDIN: 21137253AAAABO4808



Place: Porvorim-Goa

Date: 17-08-2021



**Vidya Prabodhini College of Commerce Education Computer & Management**  
**Annexure I - Fixed asset (2020-21)**

Particulars	Rate	Actual Cost or Written Down Value	Additions put to use for a period of 180 days or more	Additions put to use for a period of less than 180 days	Deletions	Total	Depreciation	Written Down Value as on 31.3.2021
<b>Computer Systems</b>								
Computer	20%	2,71,374	1,09,032			3,80,406	-	-
Laptop	20%	-		68,000		68,000	76,081	3,04,324
Scanner	20%	965				965	6,800	61,200
UPS	20%	65,024				65,024	193	772
Printer	20%	12,494				12,494	13,005	52,019
Software	20%	60,132				60,132	2,499	9,995
Modem / router	20%	623				623	12,026	48,106
Biometric Machine	20%	7,659	11,623			19,282	125	498
Internet Network Setup	20%	-		3,45,964		3,45,964	3,856	15,426
<b>A/c Conditioner</b>	20%	-		3,72,112		3,72,112	34,596	3,11,368
<b>Furniture &amp; Fixtures</b>								
Benches & Desk	10%	25,14,811				-	-	-
Table	10%	2,46,640				25,14,811	2,51,481	22,63,330
Chairs	10%	1,70,841				2,46,640	24,664	2,21,976
Cupboard	10%	1,44,893				1,70,841	17,084	1,53,757
Library Cupboard	10%	2,28,702				1,44,893	14,489	1,30,403
Gymkhana Cupboard	10%	12,312				2,28,702	22,870	2,05,832
Computer Box ( Wooden )	10%	3,444				12,312	1,231	11,081
Counter ( Wooden )	10%	13,435				3,444	344	3,099
Wooden Sofa	10%	24,300				13,435	1,344	12,092
Podium	10%	42,289				24,300	2,430	21,870
Display Rack	10%	38,238				42,289	4,229	38,060
Deewan ( Wooden )	10%	6,541				38,238	3,824	34,414
Ladder	10%	5,022				6,541	654	5,887
Office Equipment	15%	3,204				5,022	502	4,520
Vacume Cleaner	15%	10,686				3,204	481	2,724
CC TV Camera ( PTA )	15%	19,973				10,686	1,603	9,083
Water Purifier ( PTA )	15%	21,494				19,973	2,996	16,977
Fire Ext. Cylinder	15%	20,495				21,494	3,224	18,270
Metal Bed	10%	3,325				20,495	3,074	17,420
Wardrobe	10%	-		14,30,338		3,325	333	2,993
<b>Teaching Aids ( Classroom equipment)</b>						14,30,338	71,517	13,58,821
Class room Chalk Board	15%	74,066				-	-	-
LCD Projector	15%	2,08,176				74,066	11,110	62,956
LCD Screen	15%	23,746				2,08,176	31,226	1,76,949
Notice board	15%	77,316				23,746	3,562	20,184
Sound Sytem	15%	33,585				77,316	11,597	65,719
Smart Board ( PTA )	15%	51,126				33,585	5,038	28,547
Smart Screen Board	15%	7,225				51,126	7,669	43,457
LED Tv	15%	85,544				7,225	1,084	6,141
Geog. Lab. Equipment	15%	25,286				85,544	12,832	72,712
Camera	20%	-		84,000		25,286	3,793	21,493
<b>Sports equipment</b>	15%	1,86,469				84,000	8,400	75,600
<b>Library Books</b>	15%	8,35,074				-	-	-
						1,86,469	27,970	1,58,499
						-	-	-
						9,07,060	1,30,660	7,76,400
						-	-	-
		55,56,526	1,20,655	23,72,400	-	80,49,581	8,69,707	71,79,874

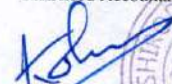
For Vidya Prabodhini College of Commerce Education Computer & Management

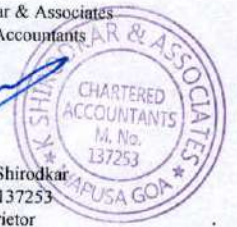
    
Chairman                      Principal                      Secretary

Place: Porvorim-Goa  
Date: 17-08-2021



For K Shirodkar & Associates  
Chartered Accountants

  
Kunal R Shirodkar  
M No. 137253  
Proprietor






**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**RECEIPTS & PAYMENT A/C (NSS REGULAR A/c) FORT THE YEAR ENDED 31 MARCH, 2021**


RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balance</b>		<b>Expenses Incurred</b>	36,613
SBI NSS Regular A/c	2,857	Bank Charges	413
		NSS Regular Expnd.	36,200
<b>Direct Incomes Received</b>	1,01,682		
Govt. Grants	101250		
Bank Interest	412		
Misc. Receipt	20		
		<b>Closing Balance</b>	
		TJSB NSS Regular A/c	64,596
		SBI NSS Regular A/c	3,330
<b>Total</b>	<b>1,04,539</b>	<b>Total</b>	<b>1,04,539</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates

Chartered Accountants

 Chairman  
 Principal  
 Secretary

  
 Kunal R Shirodkar  
 Proprietor



Place: Porvorim-Goa  
 Date : 17-08-2021

M No. 137253  
 UDIN: 21137253AAAABO4808



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**

**BALANCE SHEET ( NSS REGULAR A/C ) AS AT 31ST MARCH, 2021**

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>Capital Account</b>			<b>Fixed Assets</b>		26,624
Excess of Income Over Expenditure	45,154		<b>Current Assets, Loans &amp; Advances</b>		
Add: CY excess of income over expenditure	(40,879)	4,275	<b>Cash &amp; Bank Balances</b>		67,926
<b>Current Liabilities &amp; Provisions</b>			TJSB NSS Regular A/c		64,596
Payable (NSS Camp Fund )	2,18,800		SBI NSS Regular A/c		3,330
Payable ( Non Salary Fund )	80,053		<b>Loans and advances</b>		
Payable ( Welfare Fund )	60,000	3,58,853	Regualr Grants Receivable		2,60,028
			NSS Camp Expnd ( Advance )		8,550
					2,68,578
<b>Total</b>		<b>3,63,128</b>	<b>Total</b>		<b>3,63,128</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates

Chartered Accountants



Chairman



Principal



Secretary



Kunal R Shirodkar

Proprietor

M No. 137253

UDIN: 21137253AAAABO4808

Place: Porvorim-Goa

Date : 17-08-2021



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**INCOME & EXPENDITURE (NSS REGULAR A/C) FORT THE YEAR ENDED 31 MARCH, 2021**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Depreciation	4,698	Bank Interest	412
Bank Charges	413		
Nss Regular Expnd	36,180	Expenditure over Income	40,879
<b>Total</b>	<b>41,291</b>	<b>Total</b>	<b>41,291</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates



Chairman



Principal



Secretary

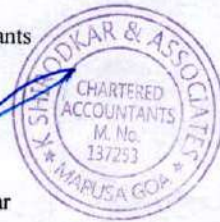
Chartered Accountants



Kumal R Shirodkar  
Proprietor

M No. 137253

UDIN: 21137253AAAABO4808



Place: Porvorim-Goa  
Date : 17-08-2021



**Vidya Prabodhini College of Commerce Education Computer & Management**

**Annexure I - Fixed asset 2020-21**

Particulars	Rate	Actual Cost or Written Down Value	Additions put to use for a period of 180 days or more	Additions put to use for a period of less than 180 days	Deletions	Total	Depreciation	Written Down Value as on 31.3.2021
Utensils	15%	19,819		-		19,819	2,973	16,846
Cupboard	15%	11,503	-	-		11,503	1,725	9,778
		<b>31,322</b>	-	-	-	<b>31,322</b>	<b>4,698</b>	<b>26,624</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

  
Chairman

  
Principal

  
Secretary

Place: Porvorim-Goa

Date:



For K. Shirodkar & Associates  
Chartered Accountants

  
Kunal R. Shirodkar  
M No. 137253  
Proprietor



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**RECEIPT & PAYMENT (NSS SPECIAL CAMP A/C) FORT THE YEAR ENDED 31 MARCH, 2021**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balance</b> SBI NSS Special Camping A/c	4,557	<b>Closing Balance</b> SBI NSS Special Camping A/c	4,682
<b>Direct Incomes Received</b> Interest	125		
<b>Total</b>	<b>4,682</b>	<b>Total</b>	<b>4,682</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates



Chairman

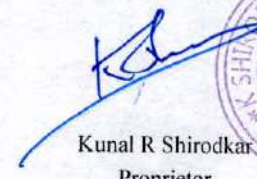


Principal



Secretary

Chartered Accountants

Kunal R Shirodkar

Proprietor

M No. 137253

UDIN: 21137253AAAABO4808

Place: Porvorim-Goa

Date : 17-08-2021



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**

**BALANCE SHEET ( NSS SPECIAL CAMP A/C ) AS AT 31ST MARCH, 2021**

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>Loans (Liability)</b>			<b>Current Assets, Loans &amp; Advances</b>		
Prabodhan Education Society	50,000		Advance( NSS Regular Fund )	10,000	
NSS Regular Fund	8,550		Govt. Grants ( Rceivable ) 15-16	33,750	
Non Salary Fund	95,000		Govt. Grants ( Rceivable ) 16-17	53,550	
Advacne from Exam Fund	67,500	2,21,050	Govt. Grants ( Rceivable ) 17-18	54,000	
			Govt. Grants ( Rceivable ) 17-18	67,500	2,18,800
Excess of Income Over Expenditure	2,307		<b>Cash &amp; Bank Balances</b>		
Add: CY excess of income over expenditure	125	2,432	NSS camp a/c		4,682
<b>Total</b>		<b>2,23,482</b>	<b>Total</b>		<b>2,23,482</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates

Chartered Accountants

  
Chairman

  
Principal

  
Secretary

Place: Porvorim-Goa  
Date : 17-08-2021



  
Kunal R Shirodkar

Proprietor

M No. 137253

UDIN: 21137253AAAABO4808





**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT  
INCOME & EXPENDITURE (NSS SPECIAL CAMP A/C) FORT THE YEAR ENDED 31 MARCH, 2021**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
		Interest	125
Excess of Income over Expenditure	125		
<b>Total</b>	<b>125</b>	<b>Total</b>	<b>125</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates

  
Chairman

  
Principal

  
Secretary

Chartered Accountants

  
Kunal R Shirodkar  
Proprietor



M No. 137253  
UDIN: 21137253AAAABO4808

Place: Porvorim-Goa  
Date: 17-08-2021



**K SHIRODKAR & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

CA Kunal R. Shirodkar  
B. Com, FCA

H. No. 105/C, Xell, Bastora,  
Bardez, Goa – 403507  
Mob: +91 98224 80280  
E mail: kunals135@gmail.com

**AUDITORS REPORT**

TO,  
THE MEMBERS,  
VIDYA PRABODHINI COLLEGE OF COMMERCE EDUCATION COMPUTER & MANAGEMENT,

We have audited the attached Balance sheet of **VIDYA PRABODHINI COLLEGE OF COMMERCE EDUCATION COMPUTER & MANAGEMENT, PORVORIM GOA** as at 31<sup>st</sup> March, 2022 and also the Income & Expenditure Account of the Institute for the year ended on that date, annexed thereto. These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on our audit.

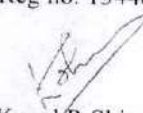
We conducted our audit in accordance with standards on auditing generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis,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

We further report that:

- I. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- II. In our opinion, proper books of account as necessary have been kept by the entity so far as appears from our examination of those books.
- III. The Balance sheet and Income & Expenditure dealt with in this report are in agreement with the books of accounts.
- IV. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required so as to 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 entity as at 31<sup>st</sup> March 2022; and
  - b) In case of the Income & Expenditure, excess of income over expenditure of the above named entity for the year ended 31<sup>st</sup> March 2022



For K Shirodkar & Associates  
Chartered Accountants  
(Reg no. 134466W)

  
Kunal R Shirodkar  
(Proprietor)  
Membership No. 137253)

Place: Mapusa-Goa  
Dated: 12<sup>th</sup> August, 2022  
UDIN: 22137253AOWYXR8303

**Vidya Prabodhini College of Commerce Education Computer & Management**  
**Significant accounting policies**  
**Financial year ended 31<sup>st</sup> March, 2022**

1. **Basis of accounting:** The financial statements have been prepared under the historical cost convention, on an accrual basis and in accordance with the generally accepted accounting principles in India.
2. **Fixed assets:** Fixed assets are stated at cost less depreciation. All costs relating to the acquisition and installation of fixed assets are capitalized. Depreciation is charged on written down value of block of assets concept as per the following rates:

Block of Asset	Rate of
Computer systems & data processing machines, scanners, UPS, computer software's and printers	20%
Furniture & fixtures	10%
Office, Classroom & sports equipment's	15%
Library books	15%

3. **Revenue recognition:** Revenue from the course and admission fees is recognized at the time acceptance of admission of students. In case of other receipts, the income is recognized based on the amount fixed per student. Interest income is accounted as and when the same is received. Provision is made for the interest accrued but not received on fixed deposits as at the Balance Sheet date.
4. **Provisions:** A provision is recognized when the entity has a present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made.
5. **Party balances:** Sundry creditors, Sundry debtors and advance to suppliers are subject to confirmation.
6. **Receipt and payment account:** Financial statements have been bifurcated on the basis of classification of assets and liabilities and income and expenditure into General, Examination, NSS regular and NSS camp related activities. The classification of the same in the above activities is as certified by the management.

For Vidya Prabodhini College of Commerce Education  
Computer & Management



Chairman



Principal

18/08/2022



Secretary



For K Shirodkar & Associates  
Chartered Accountants



Kunal R Shirodkar  
Proprietor  
M. No. 137253



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**RECEIPTS & PAYMENT A/C (Examination A/c) FOR THE YEAR ENDED 31 MARCH, 2022**

RECEIPTS	AMOUNT	RECEIPTS	AMOUNT
<b>Opening Balance</b>			
SBI bank a/c	4,52,458	<b>Expenses Incurred</b>	
TJSB bank a/c	11,15,723	Adm. Cancel Fee Refund	55,295
		Exam Refreshment	12,036
		Exam Remuneration	2,48,355
<b>Direct Incomes Received</b>		Printing & Stationary	3,248
Examination Fees	25,69,393	Bank Charges	401
Interest Received	80,415		
		<b>Closing balance</b>	
		Bank Accounts	38,98,654
<b>Total</b>	<b>42,17,989</b>	<b>Total</b>	<b>42,17,989</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

  
Chairman

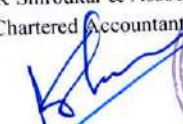
  
Principal

  
Secretary

Place: Porvorim-Goa  
Date: 12-08-2022



For K Shirodkar & Associates  
Chartered Accountants

  
Kunal R Shirodkar  
Proprietor

M No. 137253

UDIN: 22137253AOWYXR8303




**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**INCOME & EXPENDITURE (Examination A/c) FOR THE YEAR ENDED 31 MARCH, 2022**


EXPENDITURE	AMOUNT	INCOME	AMOUNT
Adm. Cancel Fee Refund	55,295	Examination Fees	25,69,393
Exam Refreshment	12,036	Interest Received	80,415
Exam Remuneration	2,48,355	FD Interest	1,22,093
Printing & Stationary	3,248		
Bank Charges	401		
Depreciation	1,67,624		
<b>Excess of Income over Expenditure</b>	<b>22,84,942</b>		
<b>Total</b>	<b>27,71,901</b>	<b>Total</b>	<b>27,71,901</b>

For Vidya Prabodhini College of Commerce Education Computer  
& Management

For K Shirodkar & Associates

Chartered Accountants

  
Chairman

  
Principal

  
Secretary

  
Kunal R Shirodkar  
Proprietor  
M No. 137253  
UDIN: 22137253AOWYXR8303



Place: Porvorim-Goa

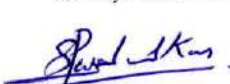
Date : 12-08-2022




**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**BALANCE SHEET ( Examination ) AS AT 31ST MARCH, 2022**

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>Capital Account</b>			<b>Fixed Assets</b>		
Excess of Income Over Expenditure	85,67,435	1,08,52,377	Refer Annexure I		7,70,701
Add: Excess of Income Over Expenditure (CY)	22,84,942		<b>SBI Deposits</b>		18,45,827
			<b>Current Assets, Loans &amp; Advances</b>		
			Non Salary Fund	21,48,899	
			NSS Camp Fund	67,500	
			Salary Fund	21,00,000	
			TDS on FDR	20,796	43,37,195
			<b>Cash &amp; Bank Balances</b>		
			SBI bank a/c	3,812	
			TJSB bank a/c	38,94,842	38,98,654
<b>Total</b>		<b>1,08,52,377</b>	<b>Total</b>		<b>1,08,52,377</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

  
Chairman

  
Principal

  
Secretary

Place: Porvorim-Goa  
Date: 12-08-2022



For K Shirodkar & Associates  
Chartered Accountants



Kunal R Shirodkar  
Proprietor  
M No. 137253



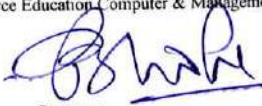
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**Vidya Prabodhini College of Commerce Education Computer & Management**  
**Annexure I - Fixed asset 2021-22**

Particulars	Rate	Actual Cost or Written Down Value	Additions put to use for a period of 180 days or more	Additions put to use for a period of less than 180 days	Deletions	Total	Depreciation	Written Down Value as on 31.3.2022
<b>Computer Systems</b>								
Computer	20%	5,38,518				5,38,518	1,07,704	4,30,814
UPS	20%	7,867				7,867	1,573	6,294
Laptop	20%	37,304				37,304	7,461	29,843
Printer	20%	13,962				13,962	2,792	11,169
		-						-
<b>Office Equipment</b>								
Photo Copy Machine	15%	11,910				11,910	6,557	5,353
Stabilizer	15%	577				577	87	491
		-						-
<b>Furniture &amp; Fixtures</b>								
Cupboard	10%	50,995				50,995	5,099	45,895
		-						-
<b>Teaching Aids ( Classroom equipment)</b>								
Smart Board	15%	75,182				75,182	6,049	69,133
Notice board	15%	7,171				7,171	1,076	6,095
LCD Projector	15%	42,920				42,920	6,438	36,482
		-						-
<b>Water Purifier</b>	15%	41,377				41,377	6,207	35,170
		-						-
<b>Invertor</b>	15%	20,880				20,880	3,132	17,748
		-						-
<b>Air Conditioner</b>	15%	89,662				89,662	13,449	76,213
		-						-
		<b>9,38,325</b>	-	-	-	<b>9,38,325</b>	<b>1,67,624</b>	<b>7,70,701</b>


For Vidya Prabodhini College of Commerce Education Computer & Management

 Chairman  
 Principal  
 Secretary

Place: Porvorim-Goa  
Date: 12-08-2022



For K Shirodkar & Associates  
Chartered Accountants

  
 Kunal R Shirodkar  
 M No. 137253  
 Proprietor



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**

**RECEIPTS & PAYMENT A/C (Non Salary A/c) FORT THE YEAR ENDED 31 MARCH, 2022**


RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balance</b>		<b>Fixed Assets Purchased</b>	
SBI Caution Money A/c	1,167.00	12,98,127	<b>Computers Systmes</b>
SBI Gymkhana A/c	1,692.00		Printer
SBI Library Deposite A/c	966.00		Laptop / Palmtop
SBI Misc. Expn. A/c	1,914.00		Intercome Setup
SBI Non Salary A/c	69,443.00		Internet Network Setup
SBI PTA A/c	1,188.00		Library Books
SBI Student Aid A/c	1,40,155.00		Air Conditioner
TJSB Caution Money A/c	3,33,712.00		
TJSB Library Deposite A/c	2,10,194.00		Tution fee to DHE
TJSB Non Salary A/c	2,71,734.00		Admission cancel Fee Refund
TJSB PTA A/c	1,97,601.00		<b>Red Ribbon Expnd.</b>
TJSB Student Aid A/c	68,361.00		Outsourcing From Salary A/c 20-21
			<b>Certificate Course</b>
<b>Income Received</b>	17,68,708		Goa @ 60 ( Inf. & Publ )
Govt. Aid ( Maintenance )	4,00,000.00		Goa Youth Sahitya Samellan
Library Fines	4,927.00		NACC Workshop
Donation	27,000.00		
Donation ( Std. Aid Fund )	28,000.00		<b>Expenses Incurred ( Maintenance )</b>
Exam Fee Dues	10,60,176.00		Library / Rading Room Expnd
Fee Dues	2,48,605.00		Book Binding
			Library E- Books
<b>Admission Fee Receipt</b>	36,68,380		Library Expnd.
C. M Deposite Fee Receipt	51,100.00		Library ( Journals )
Computer Lab Pract. Fee Receipt	3,43,200.00		Library ( Magzine )
Gymkhana Fee Receipt	1,53,300.00		Library News Paper
IAIMS ( DHE ) Fee Receipt	1,64,250.00		Repair / Maintenance
Inf. & Tech. Fee Receipt	5,98,600.00		Maintenance ( Comp. Lab )
Laboratory Fee Receipt	1,60,000.00		Maintenance ( Electrical )
Laboratory Fee Deposite Receipt	9,000.00		Maintenance ( General )
Library Deposite Fee Receipt	15,330.00		Sports & Extra Curricular Act.
Library Fee Receipt	3,10,200.00		Extra Co-Curricular Activity
Other Fee Receipt	1,53,300.00		Gymkhana Expnd.
PTA Fee Receipt	2,19,000.00		Printing Stationary
Std. Aid Fund Receipt	94,900.00		Printing & Stationary
Tuition Fee Receipt	12,64,800.00		Tonner
Unv. Reg. Fee Receipt	1,31,400.00		Outsourcing
			Cleaning Material
<b>Interest Received</b>	88,832		Outsourcing Remuneration
Interest ( Mis. Expns. )	52.00		Purchase & Dev. of Soft
Intr. ( Caution Money A/c )	9,261.00		IAIMS ( DHE ) Software
Intrest ( Gymkhana )	48.00		Software Upgradation / Purchases
Intr. ( Library Deposite )	5,838.00		<b>Other Expenditure</b>
Intr. ( Non Salary )	62,408.00		Advertisement
Intr. ( PTA )	5,499.00		Principal contingency
Intr. ( Std Aid A/c )	5,726.00		Affiliation
			Audit Fees
<b>Indirect Income Received</b>	10,98,763		Bank Charges
DD Cancel	5,500.00		Electricity Bill
Certificate Course	31,009.00		Refreshment
Goa Youth Sahitya Samellan	3,70,074.00		Transportation
NACC Workshop	1,32,500.00		Interview / Meeting Expenditure
Red Ribbon Club	13,000.00		Miscellenious
Sarv Siksha Abhiyan	5,46,680.00		Postage
			Student Reg. to University
			Telephone
			Wrokshop Reg. Fee ( Staff )





		<b>Closing Balance</b>	20,55,230
		SBI Caution Money A/c	1,199.00
		SBI Gymkhana A/c	1,740.00
		SBI Library Deposite A/c	994.00
		SBI Misc. Expn. A/c	1,966.00
		SBI Non Salary A/c	8,047.00
		SBI PTA A/c	1,220.00
		SBI Student Aid A/c	1,43,977.00
		TJSB Caution Money A/c	4,03,041.00
		TJSB Library Deposite	2,31,334.00
		TJSB Non Salary A/c	8,19,478.82
		TJSB PTA A/c	2,49,068.00
		TJSB Student Aid A/c	1,93,165.00
<b>Total</b>	<b>79,22,810</b>	<b>Total</b>	<b>79,22,810</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

  
Chairman

  
Principal

  
Secretary

For K Shirodkar & Associates  
Chartered Accountants



Kunal R Shirodkar  
Proprietor

M No. 137253

UDIN: 22137253AOWYXR8303



Place: Porvorim-Goa  
Date: 12-08-2022



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**INCOME & EXPENDITURE (Non Salary A/c) FORT THE YEAR ENDED 31 MARCH, 2022**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Non Salary ( Maintenance )	25,72,703	Govt. Aid ( Maintenance )	56,824
Tution Fee	12,64,800	Admission Fee Receipt	34,98,050
Deprecition	10,92,656	Interest Received	88,832
Adm. Cancel Fee refund	64,929	Library Fines / Deposits	4,927
NACC Workshop	13,054	Intrest on FD	8,140
Outsourcing From Salary A/c 20-21	2,11,869	Donation	27,000
		Donation ( Std. Aid Fund )	28,000
		Exam Fee Dues	10,60,176
		Fee Dues	2,48,605
		DD Cancel	5,500
		<b>Excess of expenditure over income</b>	<b>1,93,957</b>
<b>Total</b>	<b>52,20,011</b>	<b>Total</b>	<b>52,20,011</b>

For Vidya Prabodhini College of Commerce Education Computer  
& Management

  
Chairman

  
Principal

  
Secretary



Place: Porvorim-Goa  
Date: 12-08-2022

For K Shirodkar & Associates

Chartered Accountants

  
Kunal R Shirodkar  
Proprietor  
M No. 137253  
UDIN: 22137253AOWYXR8303



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**BALANCE SHEET ( NON SALARY ) AS AT 31ST MARCH, 2022**

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>Loans (Liability)</b>			<b>Fixed Assets</b>		
Prabodhan Education Society		40,01,336	Refer Annexure I		73,15,934
<b>Current Liabilities &amp; Provisions</b>			<b>SBI Deposits</b>		1,23,055
Examination a/c	21,48,899	42,88,634	<b>Current Assets, Loans &amp; Advances</b>		
Library Deposit ( Refundable )	4,31,015		<b>Cash &amp; Bank Balances</b>		
Caution Deposit Fund	4,61,103		SBI Caution Money A/c		1,199
Student Aid Fund	4,36,328		SBI Gymkhana A/c		1,740
Teaching Aid Fee Receipt	1,09,535		SBI Library Dep. A/c		994
Payable ( Goa Yuva Sahitya Sammellan )	1,55,074		SBI Misc. Expn A/c		1,966
Payable ( Sarv Siksha Abhiyan )	5,46,680		SBI Non Salary A/c		8,047
			SBI PTA A/c		1,220
			SBI Students Aid A/c		1,43,977
			TJSB Caution Money A/c		4,03,041
<b>Excess of income over expenditure</b>		15,00,689	TJSB Library Deposit A/c		2,31,334
Opening Balance	16,94,646		TJSB Non Salary A/c		8,19,479
Current Period	(1,93,957)		TJSB PTA A/c		2,49,068
			TJSB Student Aid A/c		1,93,165
			<b>Loans &amp; Advances (Asset)</b>		
			Receivable ( NSS Regular )		80,053
			Receivable ( NSS Camp )		95,000
			Receivable ( Inf & Publ )		1,20,000
			TDS on FDR		1,387
<b>Total</b>		<b>97,90,659</b>	<b>Total</b>		<b>97,90,659</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

  
Chairman

  
Principal

  
Secretary



Place: Porvorim-Goa  
Date: 12-08-2022

For K Shirodkar & Associates  
Chartered Accountants



Kunal R Shirodkar  
Proprietor  
M No 137253

UDIN: 22137253AOWYXR8303



**Vidya Prabodhini College of Commerce Education Computer & Management**  
**Annexure I - Fixed asset (2021-22)**

Particulars	Rate	Actual Cost or Written Down Value	Additions put to use for a period of 180 days or more	Additions put to use for a period of less than 180 days	Deletions	Total	Depreciation	Written Down Value as on 31.3.2022
<b>Computer Systems</b>								
Computer	20%	3,04,324				3,04,324	60,865	2,43,460
Laptop / Palmtop	20%	61,200		90,364		1,51,564	21,276	1,30,288
Scanner	20%	772				772	154	618
UPS	20%	52,019				52,019	10,404	41,616
Printer	20%	9,995		77,290		87,285	9,728	77,557
Software	20%	48,106				48,106	9,621	38,484
Modem / router	20%	498				498	100	398
Biometric Machine	20%	15,426				15,426	3,085	12,341
Internet Network Setup	20%	3,11,368		1,50,757		4,62,125	77,349	3,84,775
Intercom Setup	20%	-		1,30,566		1,30,566	13,057	1,17,509
<b>Aic Conditioner</b>	20%	3,34,901	5,37,444			8,72,345	1,74,469	6,97,876
<b>Furniture &amp; Fixtures</b>								
Benches & Desk	10%	22,63,330				22,63,330	2,26,333	20,36,997
Table	10%	2,21,976				2,21,976	22,198	1,99,778
Chairs	10%	1,53,757				1,53,757	15,376	1,38,381
Cupboard	10%	1,30,403				1,30,403	13,040	1,17,363
Library Cupboard	10%	2,05,832				2,05,832	20,583	1,85,248
Gymkhana Cupboard	10%	11,081				11,081	1,108	9,973
Computer Box ( Wooden )	10%	3,099				3,099	310	2,789
Counter ( Wooden )	10%	12,092				12,092	1,209	10,883
Wooden Sofa	10%	21,870				21,870	2,187	19,683
Podium	10%	38,060				38,060	3,806	34,254
Display Rack	10%	34,414				34,414	3,441	30,973
Deewan ( Wooden )	10%	5,887				5,887	589	5,298
Ladder	10%	4,520				4,520	452	4,068
Office Equipment	15%	2,724				2,724	409	2,315
Vacume Cleaner	15%	9,083				9,083	1,362	7,720
CC TV Camera ( PTA )	15%	16,977				16,977	2,546	14,430
Water Purifier ( PTA )	15%	18,270				18,270	2,741	15,530
Fire Ext. Cylinder	15%	17,420				17,420	2,613	14,807
Metal Bed	10%	2,993				2,993	299	2,693
Wardrobe	10%	13,58,821				13,58,821	1,35,882	12,22,939
<b>Teaching Aids ( Classroom equipment)</b>								
Class room Chalk Board	15%	62,956				62,956	9,443	53,512
LCD Projector	15%	1,76,949				1,76,949	26,542	1,50,407
LCD Screen	15%	20,184				20,184	3,028	17,157
Notice board	15%	65,719				65,719	9,858	55,861
Sound Sytem	15%	28,547				28,547	4,282	24,265
Smart Board ( PTA )	15%	43,457				43,457	6,519	36,938
Smart Screen Board	15%	6,141				6,141	921	5,220
LED Tv	15%	72,712				72,712	10,907	61,806
Geog. Lab. Equipment	15%	21,493				21,493	3,224	18,269
Camera	20%	75,600				75,600	15,120	60,480
<b>Sports equipment</b>	15%	1,58,499				1,58,499	23,775	1,34,724
<b>Library Books</b>	15%	7,76,400	1,04,163	1,38,132		10,18,695	1,42,444	8,76,251
		71,79,874	6,41,607	5,87,109	-	84,08,590	10,92,656	73,15,934

For Vidya Prabodhini College of Commerce Education Computer & Management

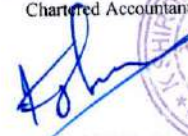
For K Shirodkar & Associates  
Chartered Accountants

  
Chairman

Principal

  
Secretary



  
Kunal R Shirodkar  
M No. 137253  
Proprietor



Place: Porvorim-Goa  
Date: 12-08-2022

**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**RECEIPTS & PAYMENT A/C (NSS REGULAR A/c) FORT THE YEAR ENDED 31 MARCH, 2022**

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<b>Opening Balance</b>			<b>Expenses Incurred</b>		54,137
SBI NSS Regular A/c	3,330	67,926	Bank Charges	425	
TJSB NSS Regular A/c	64,596		Refreshment	15,500	
			Regular Expnd.	24,690	
			Stationary	4,862	
<b>Direct Incomes Received</b>		35,862	NSS Activity	8,660	
Govt. Grants	33,324		<b>Closing Balance</b>		
Bank Interest	2,038		TJSB NSS Regular A/c	49,038	49,651
Donation	500		SBI NSS Regular A/c	613	
<b>Total</b>		<b>1,03,788</b>	<b>Total</b>		<b>1,03,788</b>

For Vidya Prabodhini College of Commerce Education Computer  
& Management

For K Shirodkar & Associates

Chartered Accountants


  
Chairman

  
Principal

  
Secretary



Place: Porvorim-Goa  
Date : 12-08-2022

  
Kunal R Shirodkar  
Proprietor  
M No. 137253  
UDIN: 22137253AOWYXR8303



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**

**BALANCE SHEET ( NSS REGULAR A/C ) AS AT 31ST MARCH, 2022**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>Current Liabilities &amp; Provisions</b>		<b>Fixed Assets - Ann I</b>	22,630
Payable (NSS Camp Fund)	2,10,250		
Payable ( Non Salary Fund )	80,053	<b>Cash &amp; Bank Balances</b>	49,651
Payable ( Remuneration)	14,400	TJSB NSS Regular A/c	49,038
		SBI NSS Regular A/c	614
		<b>Loans and advances</b>	
		Regualr Grants Receivable	2,26,704
		Opening Bal	(4,275)
		Expenditure over income	9,993
<b>Total</b>	<b>3,04,703</b>	<b>Total</b>	<b>3,04,703</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates


Chartered Accountants

  
Chairman

  
Principal

  
Secretary



  
Kunal R Shirodkar  
Proprietor  
M No. 137253  
UDIN: 22137253AOWYXR8303



Place: Porvorim-Goa  
Date: 12-08-2022

**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**INCOME & EXPENDITURE (NSS REGULAR A/C) FORT THE YEAR ENDED 31 MARCH, 2022**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Depreciation	3,994	Bank Interest	2,038
Bank Charges	425	Donation	60,500
Refreshment	15,500		
Regular Expnd.	24,690	Excess of Expenditure over Income	9,993
Stationary	4,862		
NSS Activity	8,660		
Remuneration	14,400		
<b>Total</b>	<b>72,531</b>	<b>Total</b>	<b>72,531</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates

Chartered Accountants



Chairman



Principal




Secretary



Place: Porvorim-Goa

Date : 12-08-2022

  
 Kunal R Shirodkar  
 Proprietor  
 M No. 137253  
 UDIN: 22137253AOWYXR8303






**Vidya Prabodhini College of Commerce Education Computer & Management**

**Annexure I - Fixed asset 2021-22**

Particulars	Rate	Actual Cost or Written Down Value	Additions put to use for a period of 180 days or more	Additions put to use for a period of less than 180 days	Deletions	Total	Depreciation	Written Down Value as on 31.3.2022
Utensils	15%	16,847		-		16,847	2,527	14,320
Cupboard	15%	9,778	-	-		9,778	1,467	8,311
		<b>26,624</b>	-	-	-	<b>26,624</b>	<b>3,994</b>	<b>22,631</b>

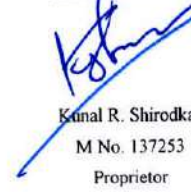
For Vidya Prabodhini College of Commerce Education Computer & Management



  
 Chairman                      Principal                      Secretary



Place: Porvorim-Goa  
Date: 12-08-2022

For K. Shirodkar & Associates  
Chartered Accountants

  
 Kunal R. Shirodkar  
 M No. 137253  
 Proprietor





**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**RECEIPT & PAYMENT (NSS SPECIAL CAMP A/C) FORT THE YEAR ENDED 31 MARCH, 2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balance</b> SBI NSS Special Camping A/c	4,682	<b>Closing Balance</b> SBI NSS Special Camping A/c	4,810
<b>Direct Incomes Received</b> Interest	128		
<b>Total</b>	<b>4,810</b>	<b>Total</b>	<b>4,810</b>

For Vidya Prabodhini College of Commerce Education Computer &  
Management

For K Shirodkar & Associates

  
Chairman


  
Principal

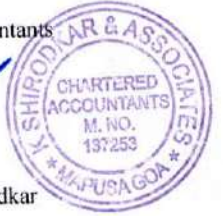
  
Secretary



Place: Porvorim-Goa  
Date : 12-08-2022

Chartered Accountants

  
Kunal R Shirodkar  
Proprietor



M No. 137253  
UDIN: 22137253AOWYXR8303

**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**INCOME & EXPENDITURE (NSS SPECIAL CAMP A/C) FORT THE YEAR ENDED 31 MARCH, 2022**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Excess of Income over Expenditure	128	Interest	128
<b>Total</b>	<b>128</b>	<b>Total</b>	<b>128</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates

Chartered Accountants

  
Chairman

  
Principal

  
Secretary

  
Kunal R Shirodkar  
Proprietor  
M No. 137253  
UDIN: 22137253AOWYXR8303



Place: Porvorim-Goa  
Date : 12-08-2022



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**

**BALANCE SHEET ( NSS SPECIAL CAMP A/C ) AS AT 31ST MARCH, 2022**

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>Loans (Liability)</b>			<b>Current Assets, Loans &amp; Advances</b>		2,10,250
Prabodhan Education Soccity	50,000		Advance( NSS Regular Fund )	1,450	
Non Salary Fund	95,000		Govt. Grants ( Rceivable )	2,08,800	
Advacne from Exam Fund	67,500	2,12,500	<b>Cash &amp; Bank Balances</b>		
			NSS camp a/c		4,810
Excess of Income Over Expenditure	2,432				
Add: CY excess of income over expenditure	128	2,560			
<b>Total</b>		<b>2,15,060</b>	<b>Total</b>		<b>2,15,060</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates


  
Chairman

  
Principal

  
Secretary



Chartered Accountants

  
Kunal R Shirodkar  
Proprietor



M No. 137253

UDIN: 22137253AOWYXR8303

Place: Porvorim-Goa  
Date : 12-08-2022

**K SHIRODKAR & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

CA Kunal R. Shirodkar  
B. Com, FCA

H. No. 105/C, Xell, Bastora,  
Bardez, Goa – 403507  
Mob: +91 98224 80280  
E mail: kunals135@gmail.com

**AUDITORS REPORT**

TO,  
THE MEMBERS,  
VIDYA PRABODHINI COLLEGE OF COMMERCE EDUCATION COMPUTER & MANAGEMENT,

We have audited the attached Balance sheet of **VIDYA PRABODHINI COLLEGE OF COMMERCE EDUCATION COMPUTER & MANAGEMENT, PORVORIM GOA** as at 31<sup>st</sup> March, 2023 and also the Income & Expenditure Account of the Institute for the year ended on that date, annexed thereto. These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on our audit.

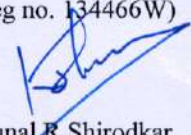
We conducted our audit in accordance with standards on auditing generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis,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

We further report that:

- I. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- II. In our opinion, proper books of account as necessary have been kept by the entity so far as appears from our examination of those books.
- III. The Balance sheet and Income & Expenditure dealt with in this report are in agreement with the books of accounts.
- IV. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required so as to 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 entity as at 31<sup>st</sup> March 2023; and
  - b) In case of the Income & Expenditure, excess of income over expenditure of the above named entity for the year ended 31<sup>st</sup> March 2023



For K Shirodkar & Associates  
Chartered Accountants  
(Reg no. 134466W)

  
Kunal R Shirodkar  
(Proprietor)  
(Membership No. 137253)

Place: Mapusa-Goa  
Dated: 8<sup>th</sup> August, 2023  
UDIN: 23137253BGWUHG8392

**Vidya Prabodhini College of Commerce Education Computer & Management**  
**Significant accounting policies**  
**Financial year ended 31<sup>st</sup> March, 2023**

1. **Basis of accounting:** The financial statements have been prepared under the historical cost convention, on an accrual basis and in accordance with the generally accepted accounting principles in India.
2. **Fixed assets:** Fixed assets are stated at cost less depreciation. All costs relating to the acquisition and installation of fixed assets are capitalized. Depreciation is charged on written down value of block of assets concept as per the following rates:

<b>Block of Asset</b>	<b>Rate of</b>
Computer systems & data processing machines, scanners, UPS, computer software's and printers	20%
Furniture & fixtures	10%
Office, Classroom & sports equipment's	15%
Library books	15%

3. **Revenue recognition:** Revenue from the course and admission fees is recognized at the time acceptance of admission of students. In case of other receipts, the income is recognized based on the amount fixed per student. Interest income is accounted as and when the same is received. Provision is made for the interest accrued but not received on fixed deposits as at the Balance Sheet date.
4. **Provisions:** A provision is recognized when the entity has a present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made.
5. **Party balances:** Sundry creditors, Sundry debtors and advance to suppliers are subject to confirmation.
6. **Receipt and payment account:** Financial statements have been bifurcated on the basis of classification of assets and liabilities and income and expenditure into General, Examination, NSS regular and NSS camp related activities. The classification of the same in the above activities is as certified by the management.


For Vidya Prabodhini College of Commerce Education  
Computer & Management

  
Chairman

  
Principal

  
Secretary

For K Shirodkar & Associates  
Chartered Accountants

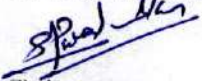
  
Kunal R Shirodkar  
Proprietor  
M. No. 137253



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**RECEIPTS & PAYMENT A/C (Examination A/c) FOR THE YEAR ENDED 31 MARCH, 2023**

RECEIPTS	AMOUNT	RECEIPTS	AMOUNT
<b>Opening Balance</b>			
SBI bank a/c	3,812	<b>Expenses Incurred</b>	
TJSB bank a/c	3,894,842		258,161
		Adm. Cancel Fee Refund	53,305
<b>Direct Incomes Received</b>		Exam Refreshment	11,030
Examination Fees	2,370,020	Exam Remuneration	156,670
Interest Received	122,136	Printing & Stationary	32,156
	2,492,156	Exam A/c Exond	5,000
		No Salary fund	1,300,000
		<b>Closing balance</b>	4,832,649
		SBI bank a/c	54,644
		TJSB bank a/c	4,778,005
<b>Total</b>	<b>6,390,810</b>	<b>Total</b>	<b>6,390,810</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

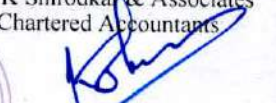
  
Chairman

  
Principal

  
Secretary

For K Shirodkar & Associates  
Chartered Accountants



  
Kunal R Shirodkar  
Proprietor  
M No. 137253  
UDIN: 23137253BGWUHG8392

Place: Porvorim-Goa  
Date : 08/08/2023



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**BALANCE SHEET ( Examination ) AS AT 31ST MARCH, 2023**

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>Capital Account</b>			<b>Fixed Assets</b>		
Excess of Income Over Expenditure	10,852,376		Refer Annexure I		633,484
Add: Excess of Income Over Expenditure (CY)	2,294,043	13,146,419	<b>SBI Deposits</b>		1,962,694
			<b>Current Assets, Loans &amp;</b>		
			Non Salary Fund	3,516,310	5,717,592
			NSS Camp Fund	67,500	
			Salary Fund	2,100,000	
			TDS on FDR	33,782	
			<b>Cash &amp; Bank Balances</b>		
			SBI bank a/c	54,644	
			TJSB bank a/c	4,778,005	
					4,832,649
<b>Total</b>		<b>13,146,419</b>	<b>Total</b>		<b>13,146,419</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

  
Chairman

  
Principal

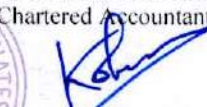
  
Secretary



Place: Porvorim-Goa  
Date : 08/08/2023

For K Shirodkar & Associates  
Chartered Accountants



  
Kunal R Shirodkar  
Proprietor

M No. 137253  
UDIN: 23137253BGWUHG8392

**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**INCOME & EXPENDITURE (Examination A/c) FOR THE YEAR ENDED 31 MARCH, 2023**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Adm. Cancel Fee Refund	53,305	Examination Fees	2,437,431
Exam Refreshment	11,030	Interest Received	122,136
Exam Remuneration	156,670	Intrest in FD	129,853
Printing & Stationary	32,156		
Exam A/c Expnd	5,000		
Depreciation	137,216		
<b>Excess of Income over Expenditure</b>	<b>2,294,043</b>		
<b>Total</b>	<b>2,689,420</b>	<b>Total</b>	<b>2,689,420</b>

For Vidya Prabodhini College of Commerce Education  
 Computer & Management

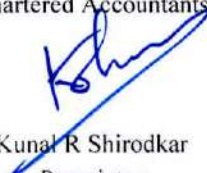
For K Shirodkar & Associates

Chartered Accountants

  
Chairman

  
Principal

  
Secretary

  
Kunal R Shirodkar  
Proprietor



Place: Porvorim-Goa  
 Date : 08/08/2023




M No. 137253  
 UDIN: 23137253BGWUHG8392



**Vidya Prabodhini College of Commerce Education Computer & Management**  
**Annexure I - Fixed asset 2022-23**

Particulars	Rate	Actual Cost or Written Down Value	Additions put to use for a period of 180 days or more	Additions put to use for a period of less than 180 days	Deletions	Total	Depreciation	Written Down Value as on 31.3.2023
<b>Computer Systems</b>								
Computer	20%	430,814				430,814	86,163	344,651
UPS	20%	6,294				6,294	1,259	5,035
Laptop	20%	29,843				29,843	5,969	23,874
Printer	20%	11,169				11,169	2,234	8,935
		-					-	-
<b>Office Equipment</b>								
Photo Copy Machine	15%	5,353				5,353	803	4,550
Stabilizer	15%	491				491	74	417
		-					-	-
<b>Furniture &amp; Fixtures</b>								
Cupboard	10%	45,895				45,895	4,590	41,306
		-					-	-
<b>Teaching Aids ( Classroom equipment)</b>								
Smart Board	15%	69,133				69,133	10,370	58,763
Notice board	15%	6,095				6,095	914	5,181
LCD Projector	15%	36,482				36,482	5,472	31,010
		-					-	-
<b>Water Purifier</b>	15%	35,170				35,170	5,276	29,895
		-					-	-
<b>Invertor</b>	15%	17,748				17,748	2,662	15,086
		-					-	-
<b>Air Conditioner</b>	15%	76,213				76,213	11,432	64,781
		-					-	-
		<b>770,700</b>	-	-	-	<b>770,700</b>	<b>137,216</b>	<b>633,484</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

  
Chairman

  
Principal


  
Secretary

Place: Porvorim-Goa  
Date: 08/08/2023



For K Shirodkar & Associates  
Chartered Accountants



  
Kunal R Shirodkar  
M No. 137253  
Proprietor

**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**

**RECEIPTS & PAYMENT A/C (Non Salary A/c) FORT THE YEAR ENDED 31 MARCH, 2023**

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
<b>Opening Balance</b>			<b>Fixed Assets Purchased</b>		
SBI Caution Money A/c	1,199	2,055,230	<b>Computers Systmes</b>		3,402,504
SBI Gymkhana A/c	1,740		Invertor System	61,500	
SBI Library Deposite A/c	994		Library Books	229,728	
SBI Misc. Expn. A/c	1,966		NAS ( Storage Server )	370,520	
SBI Non Salary A/c	8,047		Sound System	185,264	
SBI PTA A/c	1,220		Computer System	623,879	
SBI Student Aid A/c	143,977		Furniture & Fixture	1,931,613	
TJSB Caution Money A/c	403,041		<b>Othe Expenditure</b>		
TJSB Library Deposite A/c	231,334		Tution fee to DHE	2,501,490	4,511,344
TJSB Non Salary A/c	819,479		Red Ribbon Expnd.	4,000	
TJSB PTA A/c	249,068		Salary Fund Expnd.	433,420	
TJSB Student Aid A/c	193,165		<b>Bus Maintenance</b>	2,200	
<b>Income Received</b>			4,595,156	NSS regular activity	2,700
Govt. Aid ( Maintenance )	3,022,108		PTA Expnd.	55,646	
Library Fines / Scrap sale	5,637		Prabodhan Ed. Eociety	10,000	
Special Prog. Grants from DHE	200,000		Advertisement ( Private Add )	5,000	
Examination A/c	1,300,000		<b>Activities in collobaration and Reg. Fees</b>	1,496,888	
Exam Fee	67,411		<b>Expenses Incurred ( Non Salary )</b>		4,386,538
<b>Admission Fee Receipt</b>		6,566,155	Admission cancel Fee Refund	78,364	
Academic Restructure & Dev. Fee	1,111,500		Affiliation Fees	40,015	
Caution Money Fee	51,870		Audit Fees	33,000	
Gymkhana Fee	311,220		Computer Laboratory Expenditure	298,199	
IAIMS ( DHE ) Fee	166,725		Electricity Bill	191,635	
ID Cards Fee	111,150		E- Registration ( Library )	37,945	
Inf. Tech. Charges Fee	607,620		Internet & Wifi Setup	283,146	
Laboratory Deposite Fee	9,000		<b>Library Expenditure</b>	13,997	
Laboratory Fee	166,500		<b>Maintenanace ( Electrical )</b>	53,304	
Lab. Practical Fee	344,080		<b>Maintenance ( AC )</b>	14,950	
Library Deposite Fee	16,100		<b>Maintenance ( General )</b>	247,108	
Library Fee	312,550		Postage	1,015	
Magzine / Dairy / Brouchers Fee	229,800		Principal Contingency	24,622	
Other Fee	311,220		<b>Purchases Or Development of Software</b>	271,586	
PTA Fee	74,100		Refreshment	6,693	
Registration Fee	144,900		Registration of Professional Bodies	10,000	
Std. Aid Fund Fee	96,330		<b>Telephone and Mobile</b>	19,041	
Tution Fee	2,501,490		Advertisment	100,504	
<b>Interest Received</b>		139,410	Bank Charges	2,327	
Interest ( Mis. Expsns. )	52		Outsourcing of Activities	1,189,751	
Intr. ( Caution Money A/c )	11,341		Std. Reg. to Goa university	144,270	
Intrst ( Gymkhana )	48		TA / DA to Staff for official duty	46,648	
Intr. ( Library Deposite )	6,509		ID Cards printing Cost	45,253	
Intr. ( Non Salary )	103,911		<b>Reading Room Expnd</b>		
Intr. ( PTA )	7,138		<b>Daily News paper</b>	31,899	
Intr. ( Std Aid A/c )	10,411		<b>Journal</b>	24,084	
			<b>Magzine</b>	7,165	
			<b>Recruitment &amp; CAS</b>		
			Honarorium & TA/DA to experts	102,800	
			Interview & Metting Expnd	36,773	
			<b>Sports &amp; Extra Curricular Activity</b>		
			Sport Expnd	52,400	
			Sport Registration	78,425	
			TA/DA and other allow. to students	123,670	
			<b>Co-Curricular Activities</b>	313,962	
			<b>Stationary</b>		



<b>Indirect Income Received</b>		<b>1,395,759</b>	Book Binding	600	
Activities in collobaration and Reg. Fees	1,124,724		<b>Printing &amp; Stationary</b>	<b>411,597</b>	
Salary Fund	216,710		<b>Tonner / cartridge</b>	<b>25,730</b>	
Red Ribbon Club	4,000		<b>Workshop / Seminar &amp; TA/DA ( Staff )</b>		
Sports expenditure ( Purchase return )	50,325		TA/DA to Staff	560	
			Registration Fee	23,500	
			<b>Closing Balance</b>		<b>2,451,324</b>
			SBI Caution Money A/c	1,231	
			SBI Gymkhana A/c	1,788	
			SBI Library Deposite	1,022	
			SBI Misv Expnd. A/c	2,018	
			SBI Non Salary A/c	16,010	
			SBI PTA A/c	1,252	
			SBI Student Aid A/c	147,904	
			TJSB Caution Money A/c	466,220	
			Tjsb Library Deposite A/c	262,915	
			TJSB Non Salary A/c	854,867	
			Tjsb PTA A/c	363,618	
			Tjsb Std Aid Fund A/c	332,479	
<b>Total</b>		<b>14,751,710</b>	<b>Total</b>		<b>14,751,710</b>

or Vidya Prabodhini College of Commerce Education Computer & Managemen

  
Chairman

  
Principal

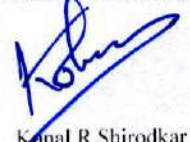
  
Secretary

Place: Porvorim-Goa  
Date: 08/08/2023



For K Shirodkar & Associates  
Chartered Accountants



  
Kanal R Shirodkar

Proprietor  
M No. 137253  
UDIN: 23137253BGWUHG8392

**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
BALANCE SHEET ( NON SALARY ) AS AT 31ST MARCH, 2023

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>Loans (Liability)</b>			<b>Fixed Assets</b>		
Prabodhan Education Society		4,001,336	Refer Annexure I		9,425,333
<b>Current Liabilities &amp; Provisions</b>			<b>SBI Deposits</b>		130,846
Examination a/c	3,516,310	5,878,021	<b>Current Assets, Loans &amp; Advances</b>		
Library Deposit ( Refundable )	456,115		<b>Cash &amp; Bank Balances</b>		
Caution Deposit Fund	512,973		SBI Caution Money A/c	1,231	2,451,324
Student Aid Fund	532,658		SBI Gymkhana A/c	1,788	
Teaching Aid Fee Receipt	109,535		SBI Library Deposit	1,022	
Payable ( Sarv Siksha Abhiyan )	546,680		SBI Misv Expnd. A/c	2,018	
TDS payable	3,750		SBI Non Salary A/c	16,010	
Special program grant from DHE	200,000		SBI PTA A/c	1,252	
<b>Sundry creditors</b>			SBI Student Aid A/c	147,904	
Sumeraram woodworks		55,513	TJSB Caution Money A/c	466,220	
<b>Excess of income over expenditure</b>			Tjsb Library Deposit A/c	262,915	
Opening Balance	1,500,689	2,609,349	TJSB Non Salary A/c	854,867	
Current Period	1,108,660		Tjsb PTA A/c	363,618	
			Tjsb Std Aid Fund A/c	332,479	
			<b>Loans &amp; Advances (Asset)</b>		
			Receivable ( NSS Regular )	82,753	536,716
			Receivable ( NSS Camp )	95,000	
			Receivable ( Inf & Publ )	120,000	
			Receivable ( Salary )	216,710	
			Co-curricular activities advance	20,000	
			TDS on FDR	2,253	
<b>Total</b>		<b>12,544,219</b>	<b>Total</b>		<b>12,544,219</b>

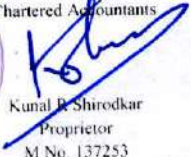
For Vidya Prabodhini College of Commerce Education Computer & Management

 Chairman  
 Principal  
 Secretary

Place: Porvorim-Goa  
Date: 08/08/2023



For K. Shirodkar & Associates  
Chartered Accountants

  
 Kunal R. Shirodkar  
 Proprietor  
 M No. 137253

UDIN: 23137253BGWUHG8392

**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**INCOME & EXPENDITURE (Non Salary A/c) FORT THE YEAR ENDED 31 MARCH, 2023**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Advertiesment	100,504	Admission Fee Receipt	6,392,855
Bank Charges	2,327	Bank Interest	139,410
Outsourcing of Activities	1,193,501	Maintenance Grants	3,022,108
Reading Room Expnd	63,148	Penalty / Scrap	5,637
Recruitment & CAS	139,573	Intrest on FD	8,657
Sports & Extra Curricular Activity	498,132		
Stationary	380,509		
TA / DA to Staff	46,648		
Workshop / Seminar & TA/DA ( Staff )	24,060		
Affiliation Fees	40,015		
Audit Fees	33,000		
Computer Laboratory Expenditure	298,199		
Electricity Bill	191,635		
E- Registration ( Library )	37,945		
Internet & Wifi Setup	283,146		
Library Expenditure	13,997		
Maintenanace ( Electrical )	53,304		
Maintenance ( AC )	14,950		
Maintenance ( General )	247,108		
Postage	1,015		
Principal Contingency	24,622		
Purchases Or Development of Software	271,586		
Refreshment	6,693		
Registration of Professional Bodies	10,000		
Student Reg. to Univiersity	144,270		
Telephone and Mobile	19,041		
Fee Refund	78,364		
ID Cards Printing	102,671		
Activities in Collaboration & Reg. Fees	217,090		
Bus Maintenance	2,200		
Depreciation	1,348,618		
Advertisement ( Lokmat )	5,000		
Prabodhan Education Society	10,000		
PTA Expnd	55,646		
Tuition Fees ( Adm ) DHE	2,501,490		
<b>Excess of expenditure over income</b>	<b>1,108,660</b>		
<b>Total</b>	<b>9,568,667</b>	<b>Total</b>	<b>9,568,667</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

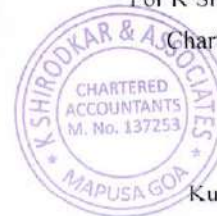
For K Shirodkar & Associates

Chartered Accountants

  
Chairman

  
Principal

  
Secretary





Kunal R Shirodkar  
Proprietor

M No. 137253

UDIN: 23137253BGWUHG8392

Place: Porvorim-Goa  
Date: 08/08/2023



**Vidya Prabodhini College of Commerce Education Computer & Management**

**Annexure I - Fixed asset (2022-23)**

Particulars	Rate	Actual Cost or Written Down Value	Additions put to use for a period of 180 days or more	Additions put to use for a period of less than 180 days	Deletions	Total	Depreciation	Written Down Value as on 31.3.2023
<b>Computer Systems</b>						-	-	-
Biometric Machine	20%	12,341				12,341	2,468	9,873
Camera	20%	60,480				60,480	12,096	48,384
Computer	20%	243,460				243,460	48,692	194,768
Intercom Setup	20%	117,509				117,509	23,502	94,007
Internet Network Setup	20%	384,775				384,775	76,955	307,820
Laptop / Palmtop	20%	130,288				130,288	26,058	104,230
Modem / Router	20%	398				398	80	318
NAS ( Storage Server )	20%		370,520			370,520	74,104	296,416
Printer	20%	77,557				77,557	15,511	62,046
Scanner	20%	618		47,495		48,113	4,873	43,240
Software	20%	38,484				38,484	7,697	30,787
UPS	20%	41,616	451,904	124,480		618,000	111,152	506,848
<b>Furniture &amp; Fixtures</b>		-				-	-	-
Benches & Desk	10%	2,036,997				2,036,997	203,700	1,833,297
Chair ( Computer Lab )	10%					-	-	-
Chairs	10%	138,381		854,297		992,678	56,553	936,125
Class Room Chalk Board	10%	53,512				53,512	5,351	48,161
Computer Box ( Wooden )	10%	2,789				2,789	279	2,510
Computer Table	10%					-	-	-
Counter ( Wooden )	10%	10,883				10,883	1,088	9,795
Cupboard	10%	117,363		6,490		123,853	12,061	111,792
Deewan ( Wooden )	10%	5,298				5,298	530	4,768
Display Rack	10%	30,973				30,973	3,097	27,876
Fire Ex. Cylinder	10%	14,807				14,807	1,481	13,326
Gymkhana Cupboard	10%	9,973				9,973	997	8,976
Ladder	10%	4,068				4,068	407	3,661
Library Cupboard	10%	185,248				185,248	18,525	166,723
Metal Bed	10%	2,693				2,693	269	2,424
Notice Board	10%	55,861				55,861	5,586	50,275
Office Equipment	10%	2,315				2,315	232	2,084
Plastic Chairs	10%					-	-	-
Podium	10%	34,254				34,254	3,425	30,829
Staff Room Table	10%					-	-	-
Table	10%	199,778		470,826		1,326,118	109,071	1,217,048
Vaccume Cleaner	10%	7,720				7,720	772	6,948
Wardrobe	10%	1,222,939				1,222,939	122,294	1,100,645



Wooden Sofa	10%	19,683				19,683	1,968	17,715	
<b>Teaching Aids</b>		-				-	-	-	
Geog. Lab Equipment	15%	18,269				18,269	2,740	15,529	
LCD Projector	15%	150,407				150,407	22,561	127,846	
LCD Screen	15%	17,157				17,157	2,574	14,583	
LED Tv	15%	61,806				61,806	9,271	52,535	
Smart Screen Board	15%	5,220				5,220	783	4,437	
Sound System	15%	24,265	38,000		147,264	209,529	20,385	189,144	
		-				-	-	-	
Sports equipment	15%	134,724				134,724	20,209	114,515	
Aic Conditioner	20%	697,876				697,876	139,575	558,301	
Library Books	15%	876,251	163,038		66,690	1,105,979	160,895	945,084	
Invertor System	20%				61,500	61,500	6,150	55,350	
						-	-	-	
Assets ( PTA Fund )						-	-	-	
CCTV Camera ( PTA )	20%	14,430				14,430	2,886	11,544	
Smart Board ( PTA )	20%	36,938				36,938	7,388	29,550	
Water Purifier ( PTA )	15%	15,530				15,530	2,330	13,201	
		<b>7,315,933</b>	<b>1,678,976</b>		<b>1,779,042</b>	<b>-</b>	<b>10,773,951</b>	<b>1,348,618</b>	<b>9,425,333</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates  
Chartered Accountants

Chairman

Principal



Secretary





Kunal R Shirodkar  
M No. 137253  
Proprietor

Place: Porvorim-Goa

Date: 08/08/2023

**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**RECEIPTS & PAYMENT A/C (NSS REGULAR A/c) FORT THE YEAR ENDED 31 MARCH, 2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balance</b>		<b>Expenses Incurred</b>	97,194
SBI NSS Regular A/c 614	49,652	NSS Officer Remuneration ( ) 14,400	
TJSB NSS Regular A/c 49,038		NSS Camp Expnd 24,701	
		NSS Activity 58,093	
<b>Direct Incomes Received</b>	101,176	<b>Closing Balance</b>	
Govt. Grants -		TJSB NSS Regular A/c 52,990	53,633
Bank Interest 1,176		SBI NSS Regular A/c 643	
Teaching Aid Fund 100,000			
<b>Total</b>	<b>150,828</b>	<b>Total</b>	<b>150,827</b>

For Vidya Prabodhini College of Commerce Education  
Computer & Management

For K Shirodkar & Associates

Chartered Accountants

  
Chairman

  
Principal

  
Secretary



  
Kunal R Shirodkar  
Proprietor

M No. 137253

UDIN: 23137253BGWUHG8392

Place: Porvorim-Goa  
Date : 08/08/2023





**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**INCOME & EXPENDITURE (NSS REGULAR A/C) FORT THE YEAR ENDED 31 MARCH, 2023**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Depreciation	3,395	Bank Interest	1,176
Bank Charges	-		
NSS Activity	60,793	Excess of Expenditure over Income	63,012
<b>Total</b>	<b>64,188</b>	<b>Total</b>	<b>64,188</b>


For Vidya Prabodhini College of Commerce Education  
Computer & Management

For K Shirodkar & Associates

Chartered Accountants



Chairman



Principal



Secretary



Kunal R Shirodkar  
Proprietor

M No. 137253

UDIN: 23137253BGWUHG8392



Place: Porvorim-Goa

Date : 08/08/2023



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**

**BALANCE SHEET ( NSS REGULAR A/C ) AS AT 31ST MARCH, 2023**

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>Current Liabilities &amp; Provisions</b>	391,553	<b>Fixed Assets - Ann I</b>	19,236
Payable (NSS Camp Fund )	208,800		
Payable ( Non Salary Fund )	82,753	<b>Cash &amp; Bank Balances</b>	53,633
Teaching Aid fund	100,000	TJSB NSS Regular A/c	52,990
		SBI NSS Regular A/c	643
		<b>Loans and advances</b>	
		Regualr Grants Receivable	226,704
		NSS Camp Expnd	23,251
		<b>Excess of expenditure over income</b>	68,729
		Opening balance	5,717
		Expenditure over income	63,012
<b>Total</b>	<b>391,553</b>	<b>Total</b>	<b>391,553</b>


For Vidya Prabodhini College of Commerce Education  
Computer & Management

For K Shirodkar &  
Associates  
Chartered Accountants

  
Chairman

 ,   
Principal Secy



  
Kunal R Shirodkar  
Proprietor  
M No. 137253  
DIN: 23137253BGWUHG83

Place: Porvorim-Goa  
Date : 08/08/2023



**Vidya Prabodhini College of Commerce Education Computer & Management**

**Annexure I - Fixed asset 2022-23**

Particulars	Rate	Actual Cost or Written Down Value	Additions put to use for a period of 180 days or more	Additions put to use for a period of less than 180 days	Deletions	Total	Depreciation	Written Down Value as on 31.3.2023
Utensils	15%	14,320		-		14,320	2,148	12,172
Cupboard	15%	8,311	-	-		8,311	1,247	7,064
		<b>22,631</b>	-	-	-	<b>22,631</b>	<b>3,395</b>	<b>19,236</b>

For Vidya Prabodhini College of Commerce Education Computer & Management

  
Chairman

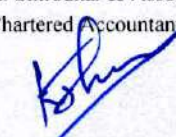
  
Principal

  
Secretary

Place: Porvorim-Goa  
Date : 08/08/2023



For K. Shirodkar & Associates  
Chartered Accountants

  
Kunal R. Shirodkar  
M No. 137253  
Proprietor

**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**RECEIPT & PAYMENT ( NSS SPECIAL CAMP A/C) FORT THE YEAR ENDED 31 MARCH, 2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance SBI NSS Special Camping A/c	4.810	Closing Balance SBI NSS Special Camping A/c	4.942
Direct Incomes Received Interest	132		
<b>Total</b>	<b>4.942</b>	<b>Total</b>	<b>4.942</b>

For Vidya Prabodhini College of Commerce Education  
Computer & Management

For K Shirodkar & Associates


  
Chairman

  
Principal

  
Secretary



Chartered Accountants

  
Kunal R Shirodkar  
Proprietor  
M No. 137253

UDIN: 23137253BGWUHG8392

Place: Porvorim-Goa  
Date : 08/08/2023



**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**  
**INCOME & EXPENDITURE (NSS SPECIAL CAMP A/C) FORT THE YEAR ENDED 31 MARCH, 2023**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
NSS Camp Expenditure	24,701	Interest	132
		Excess of Expenditure over Income	24,569
<b>Total</b>	<b>24,701</b>	<b>Total</b>	<b>24,701</b>

For Vidya Prabodhini College of Commerce Education  
Computer & Management

For K Shirodkar & Associates


Chartered Accountants

  
Chairman

  
Principal

  
Secretary



  
Kunal R Shirodkar  
Proprietor  
M No. 137253

UDIN: 23137253BGWUHG8392

Place: Porvorim-Goa  
Date : 08/08/2023

**VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT**

**BALANCE SHEET ( NSS SPECIAL CAMP A/C ) AS AT 31ST MARCH, 2023**

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<b>Loans (Liability)</b>			<b>Current Assets, Loans &amp; Advances</b>		
			Govt. Grants ( Receivable )		208,800
Prabodhan Education Society	50,000		<b>Cash &amp; Bank Balances</b>		
Non Salary Fund	95,000		NSS camp a/c		4,942
Examination fund	67,500		Excess of Income Over Expen	(2,560)	
NSS regular a/c	23,251	235,751	Add: CY excess of	24,569	22,009
			expenditure over income		
<b>Total</b>		<b>235,751</b>	<b>Total</b>		<b>235,751</b>

For Vidya Prabodhini College of Commerce Education  
Computer & Management

For K Shirodkar & Associates

Chartered Accountants

  
Chairman

  
Principal

  
Secretary



  
Kunal R Shirodkar  
Proprietor

Place: Porvorim-Goa  
Date : 08/08/2023



M No. 137253  
UDIN: 23137253BGWUHG8392