

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 31st 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 31st March 2019; and
 - b) In case of the Income & Expenditure, excess of income over expenditure of the above named entity for the year ended 31st March 2019

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


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



Place: Mapusa-Goa
Dated: 8th January, 2020

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

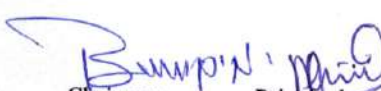
- Basis of accounting:** The financial statements have been prepared under the historical cost convention, on an accrual basis and in accordance with the generally accepted accounting principles in India.
- Fixed assets:** Fixed assets are stated at cost less depreciation. All costs relating to the acquisition 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

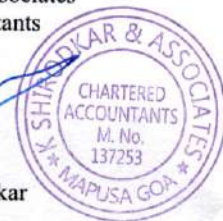

Principal


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 (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
Income Received			SBI FDR - 7117 (library)		
Advance From Examination	1,000,000		Expenses Incurred		
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		Salary & Allowances		
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		Closing Balance		
Sem V, VI, VII & VIII & Repeat Revaluation	874,550	50,787,282	Bank Accounts		4,467,487
Recover (Salary)		92,550			
Total		52,489,645	Total		52,489,645

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
Total	47,139,348	Total	47,139,348

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associates

Chartered Accountants

Bumpa
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
Loans (Liability)			Fixed Assets		
Prabodhan Education Society		4,016,751	Refer Annexure I		5,736,969
Current Liabilities & Provisions			Deposits (Asset)		
Advance From Examination	1,500,000		SBI FDR - 7117 (Library)		102,193
Excess Adm. Fee Deposit	13,885		Current Assets, Loans & Advances		
Goa SSA NIOS Aid	57,500		Cash & Bank Balances		
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	
Excess of income over expenditure			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
			Loans & Advances (Asset)		
			Receivable (NSS Regular)	80,053	
			Receivable (NSS Camp)	95,000	
			TDS on FDR	244	175,297
Total		10,481,946	Total		10,481,946

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, Parvari - Goa**

RECEIPTS & PAYMENT A/C (Non Salary A/c)

Financial Year 2018-19

1	Advertiesment	168538.00
2	Cultural Activity	104928.00
3	Gymkhana Expnd.	123154.95
4	NAAC Expnd.	467068.00
5	Other Petty Cash Expnd	20749.00
6	Printing & Stationary	477310.00
7	Reading Room	76463.00
8	Refreshment	13184.00
9	Repair & Maint.	435341.00
10	Telephone	7936.00
11	Travelling / Transportation	69050.00
12	Workshop & Research	8450.00
13	Affiliation (BA. B.Ed)	20000.00
14	Affiliation (B.Com)	160000.00
15	Audit Fee	28000.00
16	Bank Charges	107286.00
17	Electricity Charges	56877.00
18	Fire Extenguisher Assessories	3186.00
19	Geography Lab Consumables	3867.00
20	Green Initiative	34780.00
21	Postage	4390.00
22	Softwre Upgradation	62405.00
23	Student University Registration	127650.00
24	Watchmen Uniform	6240.00
25	Fee Refund (BA. B.Ed)	8590.00
26	Fee Refund (B.Com)	22694.00
	Grand Total	2618136.95

For Vidya Prabodhini College of Commerce Education Computer & Management

For K Shirodkar & Associate
Chartered Accountants


Chairman


Principal


Secretary




Kunal R Shirodkar
Proprietor

CHAIRMAN
Prabodhan Education Society
Place: Porvorim-Goa
Date:

SECRETARY
Prabodhan Education Society
M No. 137253



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AUDITORS REPORT

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

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



Place: Mapusa-Goa
Dated: 7th November, 2020
UDIN: 20137253AAAACF7189


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

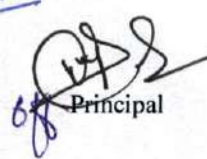
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Block of Asset	Rate of depreciation
Computer systems & printers	20%
Furniture & fixtures	10%
Office, Classroom & sports equipment's	15%
Library books	15%

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.
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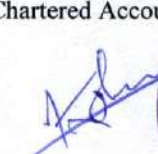
For Vidya Prabodhini College of Commerce Education
Computer & Management

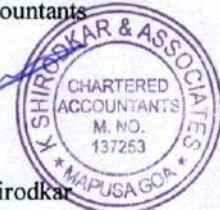

Chairman


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 (Non Salary A/c) FORT THE YEAR ENDED 31 MARCH, 2020

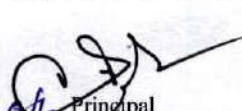
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
Opening Balance			Fixed Assets Purchased		5,76,743
SBI Caution A/c	2,22,576	27,11,400	Computers Systmes		
SBI Gymkhana A/c	1,592		Computer	1,69,873	
SBI Library Deposite A/c	1,19,084		Printer	12,154	
SBI Misc Exp. A/c	1,800		Software	70,210	
SBI Non Salary A/c	20,10,120		Furniture & Fixtures		
SBI PTA Account	1,55,760		Metal Bed	3,500	
SBI Std. Aid. A/c	2,00,468		Teaching Aid		
Income Received			LCD Projector	1,42,336	
Advance From Examination	2,00,000	38,30,456	Projector Scree	4,307	
Govt. Aid (Maintenance)	33,10,110		Library Books	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	
Admission Fee Receipt		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		Expenses Incurred		22,95,103
Adm. Fee (Gymkhana Fee)	2,98,440		(Non Salary)		
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		Gymkhana Expnd.	3,91,148	
Adm. Fee (Library Fee)	3,57,180		Library / Reading Room	47,430	
Adm. Fee (Other Fee)	2,98,440		Repair & Maintenance	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	
Interest Received		1,38,449	Brass Bell (Big Size)	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		Daily News Paper	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	
Non Salary Fund		2,29,830	Flowers / Buckey	4,185	
(Sports Reg. Refund from Goa Univ.)			Green Initiative / Garden)	17,717	
			Miscellenious Expnd	7,396	
			Mobile	4,999	
			NCTE PAR Fee	15,000	
			Postage	20,135	
			Printing, Stationary & Momentos	3,51,132	
			Professional fees	10,000	
			Refreshment	94,297	
			Software Upgradation	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	



			Tuition fee to DHE	75,00,970	75,00,970
			Closing Balance		
			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	
Total		1,18,34,185	Total		1,18,34,185

For Vidya Prabodhini College of Commerce Education Computer & Management

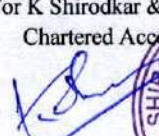

Chairman


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
Total	57,46,079	Total	57,46,079

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



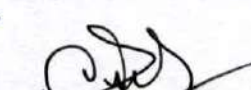
VIDYA PRABODHINI COLLEGE OF COMMERCE, EDUCATION, COMPUTER & MANAGEMENT

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

LIABILITIES		AMOUNT	ASSETS		AMOUNT
Loans (Liability)			Fixed Assets		
Prabodhan Education Society		40,16,751	Refer Annexure I		55,56,526
Current Liabilities & Provisions			SBI Deposits		1,08,670
Advance From Examination	17,00,000	28,60,679	Current Assets, Loans & Advances		
Library Deposite (Refundable)	4,06,685		Cash & Bank Balances		
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 Advertisment	2,563		SBI Library Deposite A/c	1,23,120	
			SBI Misc Exp. A/c	1,862	
Excess of income over expenditure			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	
			Loans & Advances (Asset)		
			Receivable (NSS Regular)	80,053	22,34,719
			Receivable (NSS Camp)	95,000	
			TDS on FDR	964	
			Receivable (Maint, Grants)	20,58,702	
Total		91,16,284	Total		91,16,284

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

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UDIN: 20137253AAAACF7189



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CHARTERED ACCOUNTANTS

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E mail: kunals135@gmail.com

AUDITORS REPORT

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VIDYA PRABODHINI COLLEGE OF COMMERCE EDUCATION COMPUTER & MANAGEMENT,

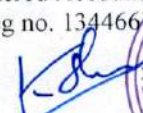
We have audited the attached Balance sheet of **VIDYA PRABODHINI COLLEGE OF COMMERCE EDUCATION COMPUTER & MANAGEMENT, PORVORIM GOA** as at 31st March, 2021 and also the Income & Expenditure Account of the Institute for the year ended on that date, annexed thereto. These financial statements are the responsibility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

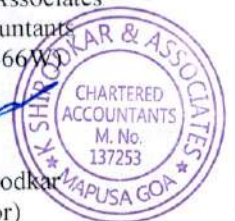
We conducted our audit in accordance with standards on auditing generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, 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 31st March 2021; and
 - b) In case of the Income & Expenditure, excess of income over expenditure of the above named entity for the year ended 31st March 2021

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


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



Place: Mapusa-Goa
Dated: 17th August, 2021
UDIN: 21137253AAAABO4808

Vidya Prabodhini College of Commerce Education Computer & Management
Significant accounting policies
Financial year ended 31st 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

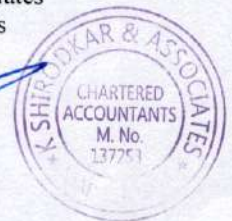


Secretary

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 (Non Salary A/c) FORT THE YEAR ENDED 31 MARCH, 2021

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
Opening Balance			Fixed Assets Purchased		24,93,055
SBI Caution Money A/c	2,29,856	12,16,369	Computers Systmes		
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		Furniture & Fixtures		
SBI Non Salary A/c	5,78,847		Wardrobe	14,30,338	
SBI PTA A/c	1,44,629		Teaching Aid		
SBI Student Aid A/c	1,36,408		Camera	84,000	
			Internet Network Setup	3,45,964	
			Library Books	71,986	
		17,18,947	Air Conditioner	3,72,112	
Income Received			Tution fee to DHE		26,03,125
Govt. Aid (Maintenance)	17,15,526		Admission cancel Fee Refund		26,730
Library Fines	3,421		Red Ribbon Expnd.		4,000
			TDS Payable		2,563
			Bus Maint. (PTA)		47,500
		48,30,986	Expenses Incurred (Maintenance)		19,19,258
Admission Fee Receipt			Advertisement	32,998	
C. M Deposite Fee Receipt	1,16,665		Library Expnd	55,214	
Computer Lab Fee Receipt	1,47,000		Repair / Maintenance	2,14,203	
Gymkhana Fee Receipt	2,89,064		Prncipal contingency	5,268	
IAIMS (DHE) Fee Receipt	1,38,110		Affiliation	40,000	
Inf. & Tech. Fee Receipt	2,21,145		AMC with Eurekaforbs	47,520	
Laboratory Fee Receipt	2,59,460		Audit Fees	12,000	
Library Deposite Fee Receipt	1,05,812		Bank Charges	1,517	
Library Fee Receipt	3,59,790		Bell	3,450	
Other Fee Receipt	2,87,135		Cleaning Utensils	5,473	
PTA Development Fee Receipt	56,100		Co-Curricular Activity	7,032	
PTA Membership Fee Receipt	56,000		Contract Staff Remuneration	5,46,000	
Std. Aid Fund Receipt	83,910		Covid Expnd.	22,880	
Tuition Fee Receipt	25,84,795		Electricity Bill	38,890	
Unv. Reg. Fee Receipt	1,26,000		Geography Lab Stationary	1,21,520	
		84,074	Green Initiative	13,606	
Interest Received			Professional fees	16,883	
Interest (Mis. Expns.)	52		Honararium / Travelling	19,000	
Intr. (Caution Money A/c)	6,558		IAIMS (DHE) Software	22,231	
Intr. (Gumkhana)	45		Interview Expenditure	24,490	
Intr. (Library Deposite)	3,550		Miscellenious	710	
Intr. (Non Salary)	65,898		Postage	643	
Intr. (PTA)	4,142		Printing & Stationary	2,05,688	
Intr. (Std Aid A/c)	3,829		Software Upgradation	85,883	
Examination fees (DHE)		4,34,448	Sports / Gymkhana Expnd.	1,76,352	
Teaching Aid fee (DHE)		1,09,535	Student Reg. to University	1,24,790	
			Telephone	7,217	
			Watchman Uniform	1,100	
			Visiting Faculty	21,000	
			Water Tank Cleaning	15,000	
			Workshop & Sminar (College)	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
Total		83,94,359	Total	83,94,359

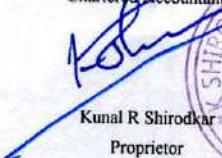
For Vidya Prabodhini College of Commerce Education Computer & Management


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
BALANCE SHEET (NON SALARY) AS AT 31ST MARCH, 2021

LIABILITIES		AMOUNT	ASSETS		AMOUNT
Loans (Liability)			Fixed Assets		
Prabodhan Education Society		40,01,336	Refer Annexure I		71,79,874
Current Liabilities & Provisions			SBI Deposits		1,15,729
Examination a/c	21,48,899	34,16,550	Current Assets, Loans & Advances		
Library Deposite (Refundable)	4,06,685		Cash & Bank Balances		
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	
Excess of income over expenditure		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	
			Loans & Advances (Asset)		
			Receivable (NSS Regular)	80,053	5,18,802
			Receivable (NSS Camp)	95,000	
			Receivable (Maint, Grants)	3,43,176	
			TDS on FDR	573	
Total		91,12,532	Total		91,12,532

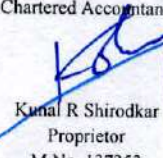
For Vidya Prabodhini College of Commerce Education Computer & Management


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



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 31st 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.

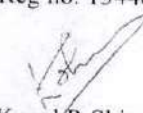
We conducted our audit in accordance with standards on auditing generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, 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 31st March 2022; and
 - b) In case of the Income & Expenditure, excess of income over expenditure of the above named entity for the year ended 31st March 2022



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


Kunal R Shirodkar
(Proprietor)
Membership No. 137253)

Place: Mapusa-Goa
Dated: 12th August, 2022
UDIN: 22137253AOWYXR8303

Vidya Prabodhini College of Commerce Education Computer & Management
Significant accounting policies
Financial year ended 31st 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 (Non Salary A/c) FORT THE YEAR ENDED 31 MARCH, 2022

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance		Fixed Assets Purchased	
SBI Caution Money A/c	1,167.00	12,98,127	Computers Systmes
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		Red Ribbon Expnd.
TJSB Student Aid A/c	68,361.00		Outsourcing From Salary A/c 20-21
			Certificate Course
Income Received	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		Expenses Incurred (Maintenance)
Exam Fee Dues	10,60,176.00		Library / Rading Room Expnd
Fee Dues	2,48,605.00		Book Binding
			Library E- Books
Admission Fee Receipt	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-Curricualr 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
Interest Received	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		Other Expenditure
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
Indirect Income Received	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)



		Closing Balance	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
Total	79,22,810	Total	79,22,810

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
BALANCE SHEET (NON SALARY) AS AT 31ST MARCH, 2022

LIABILITIES		AMOUNT	ASSETS		AMOUNT
Loans (Liability)			Fixed Assets		
Prabodhan Education Society		40,01,336	Refer Annexure I		73,15,934
Current Liabilities & Provisions			SBI Deposits		1,23,055
Examination a/c	21,48,899	42,88,634	Current Assets, Loans & Advances		
Library Deposit (Refundable)	4,31,015		Cash & Bank Balances		
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
Excess of income over expenditure		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
			Loans & Advances (Asset)		
			Receivable (NSS Regular)		80,053
			Receivable (NSS Camp)		95,000
			Receivable (Inf & Publ)		1,20,000
			TDS on FDR		1,387
Total		97,90,659	Total		97,90,659

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



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 31st 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.

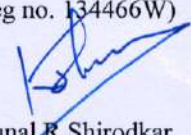
We conducted our audit in accordance with standards on auditing generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, 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 31st March 2023; and
 - b) In case of the Income & Expenditure, excess of income over expenditure of the above named entity for the year ended 31st March 2023



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


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

Place: Mapusa-Goa
Dated: 8th August, 2023
UDIN: 23137253BGWUHG8392

Vidya Prabodhini College of Commerce Education Computer & Management
Significant accounting policies
Financial year ended 31st 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:

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

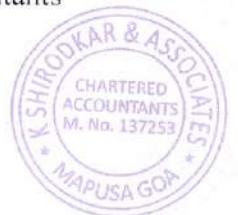

Chairman


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 (Non Salary A/c) FORT THE YEAR ENDED 31 MARCH, 2023

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
Opening Balance			Fixed Assets Purchased		
SBI Caution Money A/c	1,199	2,055,230	Computers Systmes		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		Othe Expenditure		
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	Bus Maintenance	2,200		
Income Received		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		Activities in collobaration and Reg. Fees	1,496,888	
Exam Fee	67,411	Expenses Incurred (Non Salary)		4,386,538	
Admission Fee Receipt		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		Library Expenditure	13,997	
Laboratory Fee	166,500		Maintenanace (Electrical)	53,304	
Lab. Practical Fee	344,080		Maintenance (AC)	14,950	
Library Deposite Fee	16,100		Maintenance (General)	247,108	
Library Fee	312,550		Postage	1,015	
Magzine / Dairy / Brouchers Fee	229,800		Principal Contingency	24,622	
Other Fee	311,220		Purchases Or Development of Software	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		Telephone and Mobile	19,041	
Tution Fee	2,501,490		Advertisment	100,504	
Interest Received			139,410	Bank Charges	2,327
Interest (Mis. Expsn.)	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	Reading Room Expnd			
Intr. (PTA)	7,138	Daily News paper	31,899		
Intr. (Std Aid A/c)	10,411	Journal	24,084		
			Magzine	7,165	
			Recruitment & CAS		
			Honarorium & TA/DA to experts	102,800	
			Interview & Metting Expnd	36,773	
			Sports & Extra Curricular Activity		
			Sport Expnd	52,400	
			Sport Registration	78,425	
			TA/DA and other allow. to students	123,670	
			Co-Curricular Activities	313,962	
			Stationary		



Indirect Income Received		1,395,759	Book Binding	600	
Activities in collobaration and Reg. Fees	1,124,724		Printing & Stationary	411,597	
Salary Fund	216,710		Tonner / cartridge	25,730	
Red Ribbon Club	4,000		Workshop / Seminar & TA/DA (Staff)		
Sports expenditure (Purchase return)	50,325		TA/DA to Staff	560	
			Registration Fee	23,500	
			Closing Balance		2,451,324
			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	
Total		14,751,710	Total		14,751,710

or Vidya Prabodhini College of Commerce Education Computer & Managemen


Chairman


Principal

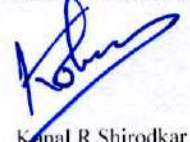

Secretary



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

For K Shirodkar & Associates
Chartered Accountants





Kunal 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
Loans (Liability)			Fixed Assets		
Prabodhan Education Society		4,001,336	Refer Annexure I		9,425,333
Current Liabilities & Provisions			SBI Deposits		130,846
Examination a/c	3,516,310	5,878,021	Current Assets, Loans & Advances		
Library Deposit (Refundable)	456,115		Cash & Bank Balances		
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	
Sundry creditors			SBI Student Aid A/c	147,904	
Sumeraram woodworks		55,513	TJSB Caution Money A/c	466,220	
Excess of income over expenditure			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	
			Loans & Advances (Asset)		
			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	
Total		12,544,219	Total		12,544,219

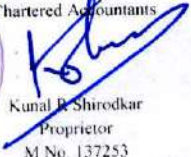
For Vidya Prabodhini College of Commerce Education Computer & Management

 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