



Maharshi Karve Stree Shikshan Samstha's
**Cummins College of Engineering
for Women**

Sharpening Engineering Acumen with a difference

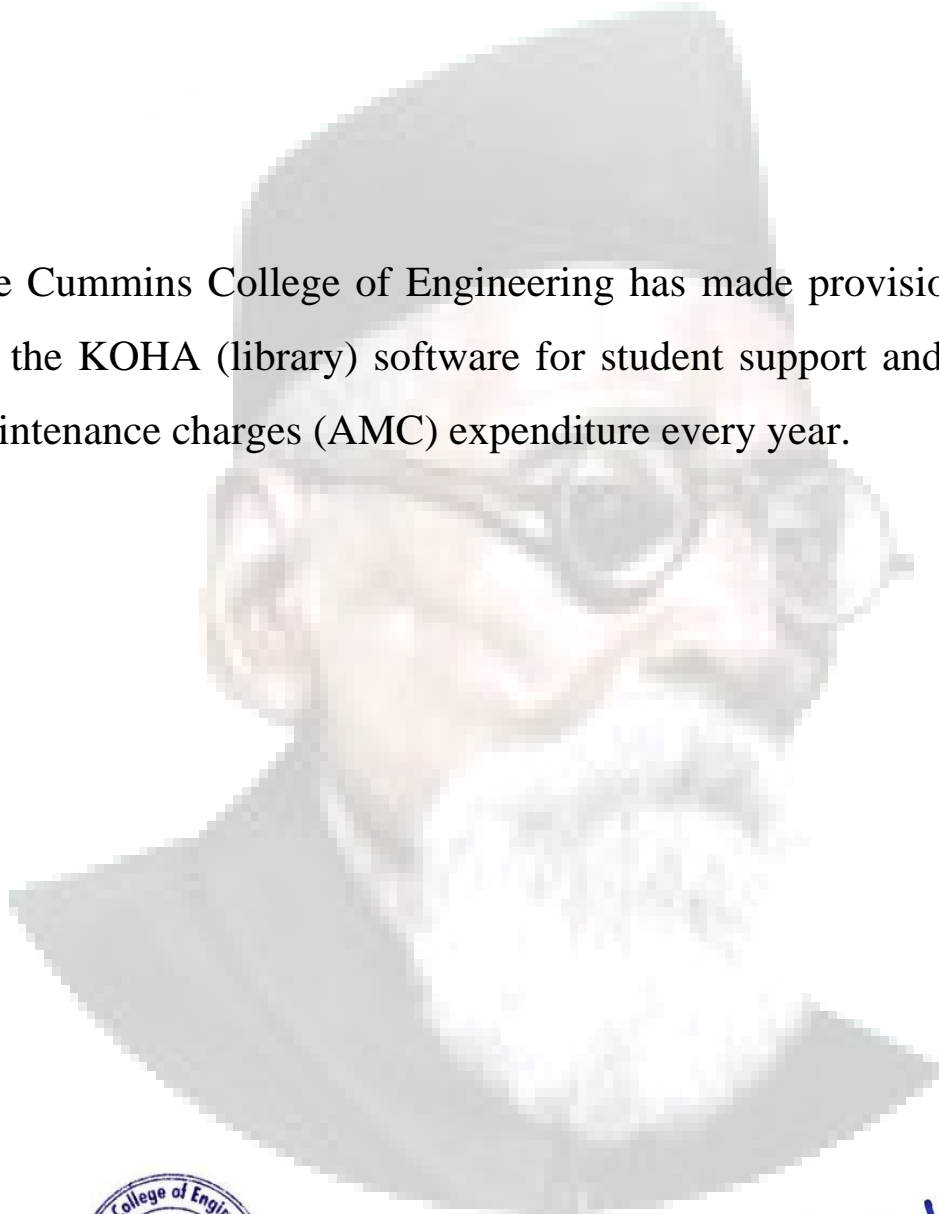
NAAC Accredited

Approved by AICTE, New Delhi & DTE, Mumbai
Affiliated to Rashtrasant Tukadoji Maharaj Nagpur University



6.2.2.2 Institutional expenditure statements for the budget heads of e-governance implementation ERP Document

The Cummins College of Engineering has made provision in budget for the KOHA (library) software for student support and pay annual maintenance charges (AMC) expenditure every year.



Kind

Dr. Milind Khanapurkar
Principal
Maharshi Karve Stree Shikshan Samstha's
Cummins College of Engineering for Women
Hingna, Nagpur-441110.

■ Tel. No. : 9657667030 ■ E-mail : office@cumminscollege.edu.in,
■ website : www.cumminscollege.edu.in

Mouje Sukli (Gupchup), Hingna, Nagpur-441110





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Academic year 2022-23



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Independent Auditor's Report

To the Principal

Report on Financial Statements:

In our opinion, the accompanying financial statements of **Cummins College of Engineering., Nagpur** ("the Unit"), as of March 31, 2023 and for the year then ended have been prepared, in all material respects, in accordance with the instructions issued by management of the Samstha from time to time and the accounting policies adopted by the Maharshi Karve Stree Shikshan Samstha ("the Samstha").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by The Maharashtra Public Trust Act, 1950 and rules thereof, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Unit as at March 31, 2023 and its **deficit** for the year ended on that date

Basis for our opinion:

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Unit in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial statements under the provisions of The Maharashtra Public Trust Act, 1950 and the rules made there under and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of the Management and those charged with the governance for the Financial Statements:

The Management of the Unit is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Unit in accordance with the accounting principles generally accepted in India, The Maharashtra Public Trust Act, 1950 and rules thereof. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Unit and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance



of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the management is responsible for assessing the ability of the Unit to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to cease operations, or has no realistic alternative but to do so. Those management of the Unit is also responsible for overseeing the Unit's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Unit to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date



of our auditor's report. However, future events or conditions may cause the Unit to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Restriction on Use and Distribution:

The financial statements referred to in this report ("Financial Statements of constituent unit") have been prepared solely for purpose of providing information to the Samstha to enable it to prepare its financial statements. As a result, Financial Statements of constituent unit are not a complete set of financial statements in accordance with applicable Accounting Standards issued by the Institute of Chartered Accountants of India, read with the Mumbai Public Trusts Act, 1950 and the rules thereunder and Other Generally Accepted Accounting Principles. The Financial Statements of constituent unit may, therefore, not be suitable for another purpose.

This report is intended solely for the preparation of Consolidated Financial Statements of the samstha and should not be used by or distributed to, anyone for any other purpose without prior written consent.

For, G. D. Apte & Co.
Chartered Accountants
Firm Registration No. 100515W



(Saurabh Peshwe)
Partner

Membership No. 121546
UDIN: 23121546BGWKDX6277

Place: Pune

Date: 11.08.2023



Cummins College of Engineering, Nagpur No.89

Trial Balance

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	5,18,50,885.00 Cr	26,46,982.00	1,10,77,405.00	6,02,81,308.00 Cr
Depreciation Fund	4,94,99,603.00 Cr		51,72,462.00	5,46,72,065.00 Cr
<i>Depreciation Fund on DIK</i>	49,494.00 Cr		10,509.00	60,003.00 Cr
<i>Depreciation Fund on Own Asset</i>	4,70,15,113.00 Cr		25,25,480.00	4,95,40,593.00 Cr
<i>Depreciation Fund Specific Donation</i>	24,34,996.00 Cr		26,36,473.00	50,71,469.00 Cr
Non Current Liabilities	23,51,282.00 Cr	26,46,982.00	59,04,943.00	56,09,243.00 Cr
<i>Non Recurring DIK Utilised</i>	27,770.00 Cr	10,509.00	20,519.00	37,780.00 Cr
<i>Non Recurring Specific Donation Utilised</i>	23,23,512.00 Cr	26,36,473.00	58,84,424.00	55,71,463.00 Cr
Current Liabilities	1,48,45,784.44 Cr	2,91,39,604.16	2,62,47,229.27	1,19,53,409.55 Cr
Duties & Taxes	83,440.00 Cr	16,91,981.00	17,33,832.00	1,25,291.00 Cr
GST	34,330.00 Cr	4,44,908.00	4,43,102.00	32,524.00 Cr
CGST	17,165.00 Cr	2,22,454.00	2,21,551.00	16,262.00 Cr
SGST	17,165.00 Cr	2,22,454.00	2,21,551.00	16,262.00 Cr
TDS	49,110.00 Cr	12,47,073.00	12,90,730.00	92,767.00 Cr
<i>TDS on Contractor</i>	17,111.00 Cr	1,90,973.00	1,99,477.00	25,615.00 Cr
<i>TDS on Professional Fees</i>	31,999.00 Cr	1,68,780.00	2,03,933.00	67,152.00 Cr
<i>TDS on Salary</i>		8,87,320.00	8,87,320.00	
Deposits From Others	1,45,147.00 Cr		2,91,793.00	4,36,940.00 Cr
<i>Security Deposit From Suppliers</i>	1,45,147.00 Cr		2,91,793.00	4,36,940.00 Cr
Deposits From Students	20,93,699.00 Cr	67,000.00	5,05,000.00	25,31,699.00 Cr
<i>Caution Money Deposit</i>	19,51,000.00 Cr	22,000.00	4,48,000.00	23,77,000.00 Cr
<i>Library Deposit</i>	1,42,699.00 Cr	45,000.00	57,000.00	1,54,699.00 Cr
Indirect Receipts & Payments	80,102.00 Cr	8,91,430.00	8,96,230.00	84,902.00 Cr
College Events / Workshops		5,070.00	7,670.00	2,600.00 Cr
<i>National Seminar</i>		5,070.00	7,670.00	2,600.00 Cr
Salary Deductions	80,102.00 Cr	8,86,360.00	8,88,560.00	82,302.00 Cr
Mediclaime		1,03,160.00	1,03,160.00	
Other Deduction	20,702.00 Cr	28,300.00	28,300.00	20,702.00 Cr
Profession Tax	12,600.00 Cr	1,62,700.00	1,63,100.00	13,000.00 Cr
Provident Fund - Employee's Contri	46,800.00 Cr	5,92,200.00	5,94,000.00	48,600.00 Cr
Other Current Liabilities	1,04,25,048.40 Cr	1,26,44,391.16	1,03,88,192.27	81,68,849.51 Cr
Alumnae Association	1,000.00 Cr	1,600.00	600.00	
Amounts Payable	5,04,584.00 Cr	42,87,608.16	50,11,851.16	12,28,827.00 Cr
Fee Refundable	14,71,701.90 Cr	3,78,526.00	5,95,219.60	16,88,395.50 Cr
Prepaid Fees	1,49,562.50 Cr	1,45,864.00	1,82,161.00	1,85,859.50 Cr
Provision For Expenses	80,20,624.00 Cr	78,14,463.00	45,96,595.51	48,02,756.51 Cr
Staff Contingency Fund	2,77,576.00 Cr	16,330.00	1,765.00	2,63,011.00 Cr
Recurring Grants Unutilised	1,03,865.04 Cr	26,622.00		77,243.04 Cr
Other Grants-Recurring Unutilised	1,03,865.04 Cr	26,622.00		77,243.04 Cr
Schoarships & Freeships	53,988.00 Cr	93,021.00	93,021.00	53,988.00 Cr
Interest on Endowment Scholarship	53,988.00 Cr	93,021.00	93,021.00	53,988.00 Cr
University / Board Payments	3,27,799.00 Cr	19,51,478.00	16,56,323.00	32,644.00 Cr
Exam Fees Payable	3,27,799.00 Cr	19,46,038.00	16,50,883.00	32,644.00 Cr
Payable F.Y.Exam Fees		7,39,139.00	7,39,164.00	25.00 Cr
Payable L.Y.Exam Fees	5,386.00 Cr	2,15,544.00	2,36,356.00	26,198.00 Cr
Payable S.Y.Exam Fees	3,18,128.00 Cr	6,83,123.00	3,71,416.00	6,421.00 Cr
Payable T.Y. Exam Fees	4,285.00 Cr	3,08,232.00	3,03,947.00	
Other Fees Payable to University		5,440.00	5,440.00	
Bhaubij Donation Received		33,20,227.00	33,20,227.00	
Salary Payable	58,342.00 Cr	51,499.00		6,843.00 Cr
Specific Donation Unutilised-Non Recurring	8,95,544.00 Cr	58,84,424.00	52,66,080.00	2,77,200.00 Cr
Specific Donation Unutilised-Recurring	5,78,810.00 Cr	25,17,531.00	20,96,531.00	1,57,810.00 Cr
Carried Over	6.66.96.669.44 Cr	3.17.86.586.16	3.73.24.634.27	7.22.34.717.55 Cr



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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	6,66,96,669.44 Cr	3,17,86,586.16	3,73,24,634.27	7,22,34,717.55 Cr
Fixed Assets	6,38,73,550.97 Dr	87,70,048.00	1,05,186.00	7,25,38,412.97 Dr
Fixed Assets-DIK	77,264.00 Dr	20,519.00		97,783.00 Dr
Equipment - DIK	35,500.00 Dr			35,500.00 Dr
Mechanical Lab Equipments (DIK)	32,000.00 Dr			32,000.00 Dr
Office/ Other Equipments (DIK)	3,500.00 Dr			3,500.00 Dr
Library Books -DIK	41,764.00 Dr	4,219.00		45,983.00 Dr
Library Books General (DIK)	41,764.00 Dr	4,219.00		45,983.00 Dr
Furniture & Fixtures -(DIK)		14,300.00		14,300.00 Dr
Vehicles (DIK)		2,000.00		2,000.00 Dr
Fixed Assets-Own	5,89,18,748.97 Dr	11,31,633.00		6,00,50,381.97 Dr
Computers-Own	97,61,283.50 Dr	4,05,874.00		1,01,67,157.50 Dr
Computer Lab Computers (Own)	13,41,820.00 Dr	4,05,874.00		17,47,694.00 Dr
Electronics Lab Computers (Own)	16,500.00 Dr			16,500.00 Dr
Office / Others Computers (Own)	84,02,963.50 Dr			84,02,963.50 Dr
Equipment -Own	2,66,80,362.88 Dr			2,66,80,362.88 Dr
Allied Lab Equipments (Own)	12,75,125.63 Dr			12,75,125.63 Dr
Computer Lab Equipments (Own)	18,600.00 Dr			18,600.00 Dr
Electrical Lab Equipments (Own)	45,72,204.00 Dr			45,72,204.00 Dr
Electronics Lab Equipments (Own)	6,970.00 Dr			6,970.00 Dr
Mechanical Lab Equipments(Own)	69,52,872.25 Dr			69,52,872.25 Dr
Net Working Project Equipments(Own)	1,40,322.00 Dr			1,40,322.00 Dr
Office/ Other Equipments(Own)	1,37,14,269.00 Dr			1,37,14,269.00 Dr
Library Books -Own	30,94,649.00 Dr	4,03,902.00		34,98,551.00 Dr
Library Books General (Own)	29,32,157.00 Dr	4,03,902.00		33,36,059.00 Dr
Library Books Students (Own)	1,62,492.00 Dr			1,62,492.00 Dr
Furniture & Fixtures (Own)	1,86,22,453.59 Dr	3,21,857.00		1,89,44,310.59 Dr
Vehicles (Own)	7,60,000.00 Dr			7,60,000.00 Dr
Fixed Assets-SD	47,58,508.00 Dr	58,84,424.00		1,06,42,932.00 Dr
Computers-Specific Donation	16,96,068.00 Dr	55,02,104.00		71,98,172.00 Dr
Computer Lab Computers (SD)	9,42,500.00 Dr	55,02,104.00		64,44,604.00 Dr
Electronics Lab Computers (SD)	3,77,000.00 Dr			3,77,000.00 Dr
Networking Project Computers (SD)	1,48,680.00 Dr			1,48,680.00 Dr
Office / Other Computers (SD)	2,27,888.00 Dr			2,27,888.00 Dr
Equipment -Specific Donation	30,62,440.00 Dr	3,82,320.00		34,44,760.00 Dr
Electronics Lab Equipments (SD)	2,91,292.00 Dr			2,91,292.00 Dr
Mechanical Lab Equipments (SD)	15,14,730.00 Dr			15,14,730.00 Dr
Net Working Project Equipments (SD)	10,65,344.00 Dr			10,65,344.00 Dr
Office/ Other Equipments (SD)	1,91,074.00 Dr	3,82,320.00		5,73,394.00 Dr
Work in Progress	1,19,030.00 Dr	17,33,472.00	1,05,186.00	17,47,316.00 Dr
Current Assets	3,65,89,645.99 Dr	18,28,29,267.93	17,77,83,864.50	4,16,35,049.42 Dr
Deposits (Asset)	2,64,952.00 Dr	1,40,800.00	15,000.00	3,90,752.00 Dr
Deposits- Electricity	2,62,952.00 Dr	1,25,800.00		3,88,752.00 Dr
Deposits- Gas	1,500.00 Dr			1,500.00 Dr
Deposits- Telephone	500.00 Dr			500.00 Dr
Deposits To Others		15,000.00	15,000.00	
Loans & Advances (Asset)	43,052.00 Dr	12,16,818.00	12,49,737.00	10,133.00 Dr
Advance to Staff	1,072.00 Dr	10,27,865.00	10,28,937.00	
Advance for Expenses to Staff	1,072.00 Dr	10,27,865.00	10,28,937.00	
Advance to Supplier	41,980.00 Dr	1,88,953.00	2,20,800.00	10,133.00 Dr
Advance to Supplier	41,980.00 Dr	1,88,953.00	2,20,800.00	10,133.00 Dr
Cash-in-hand	8,035.00 Dr	1,01,39,460.00	1,01,29,305.00	18,190.00 Dr
Cash In Hand	8,035.00 Dr	1,01,38,681.00	1,01,28,526.00	18,190.00 Dr
Revenue Stamp		779.00	779.00	
Carried Over	3.37.66.527.52 Dr	22.33.85.902.09	21.52.13.684.77	4.19.38.744.84 Dr



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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	3,37,66,527.52 Dr	22,33,85,902.09	21,52,13,684.77	4,19,38,744.84 Dr
Bank Accounts	7,99,791.12 Dr	13,61,04,245.16	13,67,38,370.35	1,65,665.93 Dr
Axis SB A/c No.31194	6,36,699.74 Dr	11,29,54,861.56	11,35,11,286.50	80,274.80 Dr
UCO SB A/c No.10846	6,309.34 Dr	2,31,21,438.60	2,31,14,370.85	13,377.09 Dr
Union Bank A/c No.33743	66,514.00 Dr	15,608.00	62,000.00	20,122.00 Dr
Union Bank of India A/c No.32629	22,354.00 Dr	11,048.00	10,713.00	22,689.00 Dr
Union Bank of India A/c No.34710- PM YUVA	42,755.00 Dr	574.00	40,000.00	3,329.00 Dr
Union Bank of India - SB A/c No. - 36756 - IEE	25,159.04 Dr	715.00		25,874.04 Dr
Fees Receivable	3,47,88,732.75 Dr	3,46,78,132.05	2,90,87,562.65	4,03,79,302.15 Dr
Fees Receivable From Samaj Kalyan	2,27,34,797.00 Dr	3,07,13,623.75	1,73,60,403.10	3,60,88,017.65 Dr
FY Fees Receivable From Samaj Kalyan	82,97,450.00 Dr	99,75,150.25	62,57,848.50	1,20,14,751.75 Dr
LY Fees Receivable From Samaj Kalyan	23,57,663.00 Dr	40,50,800.75	18,89,109.50	45,19,354.25 Dr
SY Fees Receivable From Samaj Kalyan	79,91,212.00 Dr	87,66,040.25	58,04,019.25	1,09,53,233.00 Dr
TY Fees Receivable From Samaj Kalyan	40,88,472.00 Dr	79,21,632.50	34,09,425.85	86,00,678.65 Dr
Fees Receivable From Students	1,20,53,935.75 Dr	39,64,508.30	1,17,27,159.55	42,91,284.50 Dr
FY Fees Receivable From Students	41,43,638.25 Dr	7,53,276.00	40,86,988.00	8,09,926.25 Dr
LY Fees Receivable From Students	18,73,776.50 Dr	8,55,324.30	18,78,490.80	8,50,610.00 Dr
SY Fees Receivable From Students	40,03,612.00 Dr	9,39,267.00	38,98,449.50	10,44,429.50 Dr
TY Fees Receivable From Students	20,32,909.00 Dr	14,16,641.00	18,63,231.25	15,86,318.75 Dr
Other Current Assets	4,62,941.12 Dr	4,20,809.72	4,10,704.50	4,73,046.34 Dr
Amounts Receivable	45,237.12 Dr	16,473.34	10,056.12	51,654.34 Dr
Prepaid Expenses	4,17,704.00 Dr	4,01,204.00	3,97,516.00	4,21,392.00 Dr
TCS Receivable A/C		3,132.38	3,132.38	
TDS Receivable		1,585.00	1,585.00	
TDS Receivable		1,585.00	1,585.00	
University/ Board Exam Exps Receivable	2,22,142.00 Dr	1,27,418.00	1,51,600.00	1,97,960.00 Dr
NSS Expenses Receivable	38,092.00 Dr	26,966.00	10,500.00	54,558.00 Dr
Univ. Exam Exp. Receivable: 1st Term Current Yr		40,365.00	66,100.00	25,735.00 Cr
Univ. Exam Exp. Receivable: 2nd Term Current Yr	81,338.00 Dr	60,087.00	75,000.00	66,425.00 Dr
Univ. Exam Exp. Receivable: Last Yr.	1,02,712.00 Dr			1,02,712.00 Dr
Branch / Divisions	53,32,34,049.20 Cr	3,89,40,263.26	6,99,46,765.76	56,42,40,551.70 Cr
ITC Claim		2,30,765.00	2,30,765.00	
ITC Claim (CGST)		1,03,376.00	1,03,376.00	
ITC Claim (IGST)		24,013.00	24,013.00	
ITC Claim (SGST)		1,03,376.00	1,03,376.00	
Diploma in Fashion & Garmenting, Nagpur No. 145	4,669.00 Dr		4,669.00	
M.K.S.S.S.	52,43,37,364.44 Cr	2,87,10,982.50	6,86,14,169.76	56,42,40,551.70 Cr
MKSSS Girls Hostel, Nagpur No.90	15,573.00 Cr	3,86,642.00	3,71,069.00	
Nagpur Project, Nagpur No.83	88,88,183.76 Cr	95,81,873.76	6,93,690.00	
Sitabai Nargundkar Nursing College BSC, Nagpur No.86	2,403.00 Dr	20,000.00	22,403.00	
Sitabai Nargundkar Nursing College PBBSC, Nagpur No.87		10,000.00	10,000.00	
Direct Incomes		5,15,121.00	7,04,30,367.00	6,99,15,246.00 Cr
Fees		5,15,121.00	7,04,30,367.00	6,99,15,246.00 Cr
FY Fees		96,926.00	2,31,76,412.00	2,30,79,486.00 Cr
F.Y. Development Fund		76,426.00	26,01,059.00	25,24,633.00 Cr
F.Y. Tuition Fees		20,500.00	2,05,75,353.00	2,05,54,853.00 Cr
LY Fees		3,872.00	1,05,54,812.00	1,05,50,940.00 Cr
L.Y. Development Fund		15.00	10,31,566.00	10,31,551.00 Cr
L.Y. Tuition Fees		3,857.00	95,23,246.00	95,19,389.00 Cr
SY Fees		3,72,018.00	2,00,07,504.00	1,96,35,486.00 Cr
S.Y. Development Fund		1,21,415.00	22,79,780.00	21,58,365.00 Cr
S.Y. Tuition Fees		2,50,603.00	1,77,27,724.00	1,74,77,121.00 Cr
TY Fees		42,305.00	1,66,91,639.00	1,66,49,334.00 Cr
T.Y. Development Fund		20,352.00	18,70,842.00	18,50,490.00 Cr
T.Y. Tuition Fees		21,953.00	1,48,20,797.00	1,47,98,844.00 Cr
Carried Over	49.94.67.521.68 Cr	26.28.41.286.35	35.55.90.817.53	59.22.17.052.86 Cr



K. M. B. J.

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	49,94,67,521.68 Cr	26,28,41,286.35	35,55,90,817.53	59,22,17,052.86 Cr
Direct Expenses		5,20,32,252.80	48,42,295.80	4,71,89,957.00 Dr
Educational Expenses		90,19,512.80	47,31,446.80	42,88,066.00 Dr
Departmental Expenses		1,48,075.00	1,734.00	1,46,341.00 Dr
Allied Science Expenses		5,640.00		5,640.00 Dr
Chemistry Lab Expenses		4,858.00		4,858.00 Dr
Laboratory Expenses		34,358.00		34,358.00 Dr
Mechanical Lab Expenses		3,000.00		3,000.00 Dr
Training & Placement Expenses		9,916.00		9,916.00 Dr
Workshop Expenses		90,303.00	1,734.00	88,569.00 Dr
Direct Expenses For Students		82,90,449.80	45,48,812.80	37,41,637.00 Dr
Admission Processing Fee Expenses		1,11,898.00		1,11,898.00 Dr
Educational Tours Expenses		16,800.00		16,800.00 Dr
Education Fair Expenses		10,51,200.00		10,51,200.00 Dr
Gathering Expenses		7,02,780.00	25,046.00	6,77,734.00 Dr
Placement Expenses		7,07,943.00	5,11,290.00	1,96,653.00 Dr
Project Expenses		14,145.00		14,145.00 Dr
Scholarship to Students		40,11,864.80	40,11,864.80	
Sports Expenses		3,37,340.00	518.00	3,36,822.00 Dr
Student Activity Expenses		4,12,910.00	94.00	4,12,816.00 Dr
Student Facility Expenses		9,23,569.00		9,23,569.00 Dr
Professional Charges		5,05,988.00	1,80,900.00	3,25,088.00 Dr
Honorarium Paid		5,05,988.00	1,80,900.00	3,25,088.00 Dr
University / Board Related		75,000.00		75,000.00 Dr
Affiliation Fee Paid		50,000.00		50,000.00 Dr
Registration Fee		25,000.00		25,000.00 Dr
Other Direct Expenses		53,64,600.00	87,238.00	52,77,362.00 Dr
Admission Campaign		53,00,491.00	86,864.00	52,13,627.00 Dr
Advertisment Expenses		64,109.00	374.00	63,735.00 Dr
Salaries & Wages		3,76,48,140.00	23,611.00	3,76,24,529.00 Dr
Non Teaching Admin Salary		65,34,019.00		65,34,019.00 Dr
Non Teaching Admin Salary		65,34,019.00		65,34,019.00 Dr
Non Teaching Technical Salary		49,83,349.00	1,275.00	49,82,074.00 Dr
Non Teaching Technical Salary		49,83,349.00	1,275.00	49,82,074.00 Dr
Teaching Salary		2,46,13,251.00	22,336.00	2,45,90,915.00 Dr
Teaching Salary		2,46,13,251.00	22,336.00	2,45,90,915.00 Dr
Encashment of Leave Paid		57,248.00		57,248.00 Dr
Gratuity Contribution Paid		3,45,900.00		3,45,900.00 Dr
Mediclaime Policy		4,70,873.00		4,70,873.00 Dr
P.F.Administration Charges		24,750.00		24,750.00 Dr
P.F.EDLI Contribution		24,750.00		24,750.00 Dr
Provident Fund - Employer's Contribution		5,94,000.00		5,94,000.00 Dr
Indirect Incomes		1,577.20	2,10,277.78	2,08,700.58 Cr
Other Income		1,577.20	1,49,377.78	1,47,800.58 Cr
Admission Cancellation Charged Received			6,000.00	6,000.00 Cr
Bank Interest Received			48,906.00	48,906.00 Cr
Exam Form Processing Fees Received		1,575.00	1,575.00	
Interest Accrued on MSEB Deposit			15,848.00	15,848.00 Cr
Library Book Fine			34,078.00	34,078.00 Cr
Misc. Receipts			42,938.00	42,938.00 Cr
Rounding Off A/c		2.20	32.78	30.58 Cr
Sale of Admission Form			60,900.00	60,900.00 Cr
Sale of Admission Forms			60,900.00	60,900.00 Cr
Carried Over	49.94.67.521.68 Cr	31.48.75.116.35	36.06.43.391.11	54.52.35.796.44 Cr



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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	49,94,67,521.68 Cr	31,48,75,116.35	36,06,43,391.11	54,52,35,796.44 Cr
Indirect Expenses		4,69,56,838.76	11,88,564.00	4,57,68,274.76 Dr
Establishment Expenses		4,44,28,358.76	11,88,564.00	4,32,39,794.76 Dr
Office Expenses		3,28,09,972.76	11,17,584.00	3,16,92,388.76 Dr
Audit Fee		1,71,136.00	790.00	1,70,346.00 Dr
Bank Charges		11,422.45		11,422.45 Dr
Courier Expenses		1,030.00		1,030.00 Dr
Electricity Expenses		45,75,782.81		45,75,782.81 Dr
Entertainment Expenses		95,381.00		95,381.00 Dr
Function Expenses		4,35,827.00	672.00	4,35,155.00 Dr
Ground Maintenance Expenses		8,76,000.00		8,76,000.00 Dr
Houses Keeping Expenses		18,36,502.00	134.00	18,36,368.00 Dr
Infrastructure Facility Expenses		1,31,13,500.00		1,31,13,500.00 Dr
Insurance Expenses		1,09,489.00		1,09,489.00 Dr
Internet Expenses		3,82,346.00	5,476.00	3,76,870.00 Dr
Management Expenses		49,64,380.00		49,64,380.00 Dr
Microsoft License Fee - Expenses		2,69,883.00		2,69,883.00 Dr
News Papers & Periodicals Expenses		10,676.00		10,676.00 Dr
Office Expenses		25,194.00	334.00	24,860.00 Dr
Postage Expenses		3,395.00		3,395.00 Dr
Professional Charges Paid		70,800.00	708.00	70,092.00 Dr
Professional Membership Expenses		18,880.00	10,000.00	8,880.00 Dr
Sanitation Expenses		6,92,000.00		6,92,000.00 Dr
Security Expenses		29,95,434.00	53,050.00	29,42,384.00 Dr
Seminar Expenses		3,58,605.00		3,58,605.00 Dr
Software Expenses		11,55,673.50	10,46,420.00	1,09,253.50 Dr
Subscription for Journal		1,81,373.00		1,81,373.00 Dr
Telephone Expenses		1,679.00		1,679.00 Dr
Wastage Management Expenses		4,38,000.00		4,38,000.00 Dr
Website Development Expenses		15,584.00		15,584.00 Dr
Printing & Stationery		10,67,473.00	10,112.00	10,57,361.00 Dr
Printing Expenses		7,45,013.00	6,358.00	7,38,655.00 Dr
Stationary Expenses		2,82,828.00	3,754.00	2,79,074.00 Dr
Xeroxing Expenses		39,632.00		39,632.00 Dr
Repairs & Maintenance		63,91,535.00	42,848.00	63,48,687.00 Dr
Equipment AMC Expenses		31,858.00	214.00	31,644.00 Dr
R & M - Building		30,27,557.00	29,642.00	29,97,915.00 Dr
R & M - Computer		2,63,070.00	8,676.00	2,54,394.00 Dr
R & M - Electrical		7,24,459.00	114.00	7,24,345.00 Dr
R & M - Equipment		2,29,477.00	606.00	2,28,871.00 Dr
R & M - Furniture & Fixture		7,14,720.00	174.00	7,14,546.00 Dr
R & M - Others		8,54,099.00	496.00	8,53,603.00 Dr
R & M - Vehicle		5,31,295.00	2,926.00	5,28,369.00 Dr
Software AMC Expenses		15,000.00		15,000.00 Dr
Travelling & Conveyance		41,59,378.00	18,020.00	41,41,358.00 Dr
Bus Transport Charges Paid		36,58,139.00	16,174.00	36,41,965.00 Dr
Conveyance Expenses		1,24,838.00		1,24,838.00 Dr
Transport & Octroi Expenses		20,194.00	104.00	20,090.00 Dr
Travelling Expenses		3,56,207.00	1,742.00	3,54,465.00 Dr
Depreciation Account		25,25,480.00		25,25,480.00 Dr
Prior Period Adjustments A/c		3,000.00		3,000.00 Dr
Profit & Loss A/c	49,94,67,521.68 Dr			49,94,67,521.68 Dr
Grand Total		36,18,31,955.11	36,18,31,955.11	



11 AUG 2023

(Signature)
Dr. Milind Khanapurkar
 Principal

Maharshi Karve Stree Shikshan Sanstha's
 Cummins College of Engineering for Women
 Hingna, Nagpur-441110.



Cummins College of Engineering, Nagpur No.89

Income and Expenditure Statement

1-Apr-22 to 31-Mar-23

Particulars	1-Apr-22 to 31-Mar-23	Particulars	1-Apr-22 to 31-Mar-23
Direct Expenses	4,71,89,957.00	Direct Incomes	6,99,15,246.00
Educational Expenses	42,88,066.00	Fees	6,99,15,246.00
Other Direct Expenses	52,77,362.00	Indirect Incomes	2,08,700.58
Salaries & Wages	3,76,24,529.00	Other Income	1,47,800.58
Indirect Expenses	4,57,68,274.76	Sale of Admission Form	60,900.00
Establishment Expenses	4,32,39,794.76	Excess of expenditure over income	2,28,34,285.18
Depreciation Account	25,25,480.00		
Prior Period Adjustments A/c	3,000.00		
Total	9,29,58,231.76	Total	9,29,58,231.76



K. M. Kh.
Dr. Milind Khanapurkar
Principal
Maharshi Karve Stree Shikshan Sanstha's
Cummins College of Engineering for Women
Hingna, Nagpur-441110.

11 AUG 2023

For G. D. Apte & Co.
Chartered Accountants
Firm Reg. No. 100515V
S. S. Peshwe
S. S. Peshwe
Partner
Membership No. 121546

UDIN:2312154613GW1<DX6277

Cummins College of Engineering, Nagpur No.89

Direct Expenses

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Closing Balance	
	Debit	Credit
Educational Expenses	42,88,066.00	
Departmental Expenses	1,46,341.00	
<i>Allied Science Expenses</i>	5,640.00	
<i>Chemistry Lab Expenses</i>	4,858.00	
<i>Laboratory Expenses</i>	34,358.00	
<i>Mechanical Lab Expenses</i>	3,000.00	
<i>Training & Placement Expenses</i>	9,916.00	
<i>Workshop Expenses</i>	88,569.00	
Direct Expenses For Students	37,41,637.00	
<i>Admission Processing Fee Expenses</i>	1,11,898.00	
<i>Educational Tours Expenses</i>	16,800.00	
<i>Education Fair Expenses</i>	10,51,200.00	
<i>Gathering Expenses</i>	6,77,734.00	
<i>Placement Expenses</i>	1,96,653.00	
<i>Project Expenses</i>	14,145.00	
<i>Sports Expenses</i>	3,36,822.00	
<i>Student Activity Expenses</i>	4,12,816.00	
<i>Student Facility Expenses</i>	9,23,569.00	
Professional Charges	3,25,088.00	
<i>Honorarium Paid</i>	3,25,088.00	
University / Board Related	75,000.00	
<i>Affiliation Fee Paid</i>	50,000.00	
<i>Registration Fee</i>	25,000.00	
Other Direct Expenses	52,77,362.00	
<i>Admission Campaign</i>	52,13,627.00	
<i>Advertisement Expenses</i>	63,735.00	
Salaries & Wages	3,76,24,529.00	
Non Teaching Admin Salary	65,34,019.00	
<i>Non Teaching Admin Salary</i>	65,34,019.00	
Non Teaching Technical Salary	49,82,074.00	
<i>Non Teaching Technical Salary</i>	49,82,074.00	
Teaching Salary	2,45,90,915.00	
<i>Teaching Salary</i>	2,45,90,915.00	
<i>Encashment of Leave Paid</i>	57,248.00	
<i>Gratuity Contribution Paid</i>	3,45,900.00	
<i>Mediclaime Policy</i>	4,70,873.00	
<i>P.F. Administration Charges</i>	24,750.00	
<i>P.F. EDLI Contribution</i>	24,750.00	
<i>Provident Fund - Employer's Contribution</i>	5,94,000.00	
Grand Total	4,71,89,957.00	



Cummins College of Engineering, Nagpur No.89

Indirect Expenses

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Closing Balance	
	Debit	Credit
Establishment Expenses	4,32,39,794.76	
Office Expenses	3,16,92,388.76	
<i>Audit Fee</i>	1,70,346.00	
<i>Bank Charges</i>	11,422.45	
<i>Courier Expenses</i>	1,030.00	
<i>Electricity Expenses</i>	45,75,782.81	
<i>Entertainment Expenses</i>	95,381.00	
<i>Function Expenses</i>	4,35,155.00	
<i>Ground Maintenance Expenses</i>	8,76,000.00	
<i>Houses Keeping Expenses</i>	18,36,368.00	
<i>Infrastructure Facility Expenses</i>	1,31,13,500.00	
<i>Insurance Expenses</i>	1,09,489.00	
<i>Internet Expenses</i>	3,76,870.00	
<i>Management Expenses</i>	49,64,380.00	
<i>Microsoft License Fee - Expenses</i>	2,69,883.00	
<i>News Papers & Periodicals Expenses</i>	10,676.00	
<i>Office Expenses</i>	24,860.00	
<i>Postage Expenses</i>	3,395.00	
<i>Professional Charges Paid</i>	70,092.00	
<i>Professional Membership Expenses</i>	8,880.00	
<i>Sanitation Expenses</i>	6,92,000.00	
<i>Security Expenses</i>	29,42,384.00	
<i>Seminar Expenses</i>	3,58,605.00	
<i>Software Expenses</i>	1,09,253.50	
<i>Subscription for Journal</i>	1,81,373.00	
<i>Telephone Expenses</i>	1,679.00	
<i>Wastage Management Expenses</i>	4,38,000.00	
<i>Website Development Expenses</i>	15,584.00	
Printing & Stationery	10,57,361.00	
<i>Printing Expenses</i>	7,38,655.00	
<i>Stationary Expenses</i>	2,79,074.00	
<i>Xeroxing Expenses</i>	39,632.00	
Repairs & Maintenance	63,48,687.00	
<i>Equipment AMC Expenses</i>	31,644.00	
<i>R & M - Building</i>	29,97,915.00	
<i>R & M - Computer</i>	2,54,394.00	
<i>R & M - Electrical</i>	7,24,345.00	
<i>R & M - Equipment</i>	2,28,871.00	
<i>R & M - Furniture & Fixture</i>	7,14,546.00	
<i>R & M - Others</i>	8,53,603.00	
<i>R & M - Vehicle</i>	5,28,369.00	
<i>Software AMC Expenses</i>	15,000.00	
Travelling & Conveyance	41,41,358.00	
<i>Bus Transport Charges Paid</i>	36,41,965.00	
<i>Conveyance Expenses</i>	1,24,838.00	
<i>Transport & Octroi Expenses</i>	20,090.00	
<i>Travelling Expenses</i>	3,54,465.00	
Depreciation Account	25,25,480.00	
Prior Period Adjustments A/c	3,000.00	
Grand Total	4,57,68,274.76	



Cummins College of Engineering, Nagpur No.89

Direct Incomes

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Closing Balance	
	Debit	Credit
Fees		6,99,15,246.00
FY Fees		2,30,79,486.00
<i>F.Y. Development Fund</i>		25,24,633.00
<i>F.Y. Tuition Fees</i>		2,05,54,853.00
LY Fees		1,05,50,940.00
<i>L.Y. Development Fund</i>		10,31,551.00
<i>L.Y. Tuition Fees</i>		95,19,389.00
SY Fees		1,96,35,486.00
<i>S.Y. Development Fund</i>		21,58,365.00
<i>S.Y. Tuition Fees</i>		1,74,77,121.00
TY Fees		1,66,49,334.00
<i>T.Y. Development Fund</i>		18,50,490.00
<i>T.Y. Tuition Fees</i>		1,47,98,844.00
Grand Total		6,99,15,246.00



Cummins College of Engineering, Nagpur No.89

Indirect Incomes

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Closing Balance	
	Debit	Credit
Other Income		1,47,800.58
Admission Cancellation Charged Received		6,000.00
Bank Interest Received		48,906.00
Interest Accrued on MSEB Deposit		15,848.00
Library Book Fine		34,078.00
Misc. Receipts		42,938.00
Rounding Off A/c		30.58
Sale of Admission Form		60,900.00
Sale of Admission Forms		60,900.00
Grand Total		2,08,700.58



Cummins College of Engineering, Nagpur No.89

Balance Sheet

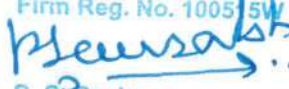
1-Apr-22 to 31-Mar-23

Liabilities		as at 31-Mar-23	Assets		as at 31-Mar-23
Capital Account		6,02,81,308.00	Fixed Assets		7,25,38,412.97
Depreciation Fund	5,46,72,065.00		Fixed Assets-DIK	97,783.00	
Non Current Liabilities	56,09,243.00		Fixed Assets-Own	6,00,50,381.97	
			Fixed Assets-SD	1,06,42,932.00	
Loans (Liability)			Work in Progress	17,47,316.00	
Current Liabilities		1,19,53,409.55	Current Assets		4,16,35,049.42
Duties & Taxes	1,25,291.00		Deposits (Asset)	3,90,752.00	
Deposits From Others	4,36,940.00		Loans & Advances (Asset)	10,133.00	
Deposits From Students	25,31,699.00		Cash-in-hand	18,190.00	
Indirect Receipts & Payments	84,902.00		Bank Accounts	1,65,665.93	
Other Current Liabilities	81,68,849.51		Fees Receivable	4,03,79,302.15	
Recurring Grants Unutilised	77,243.04		Other Current Assets	4,73,046.34	
Schoarships & Freeships	53,988.00		University/ Board Exam Exps Receivable	1,97,960.00	
University / Board Payments	32,644.00				
Salary Payable	6,843.00		Excess of expenditure over income		52,23,01,806.86
Specific Donation Unutilised-Non Recurring	2,77,200.00		Opening Balance	49,94,67,521.68	
Specific Donation Unutilised-Recurring	1,57,810.00		Current Period	2,28,34,285.18	
Branch / Divisions		56,42,40,551.70			
M.K.S.S.S.	56,42,40,551.70				
Total		63,64,75,269.25	Total		63,64,75,269.25




Dr. Milind Khanapurkar
Principal
 Maharshi Karve Stree Shikshan Sanstha's
 Cummins College of Engineering for Women
 Hingna, Nagpur-441110.

1 1 AUG 2023

For G. D. Apte & Co.
 Chartered Accountants
 Firm Reg. No. 100515W

S. S. Peshwe
 Partner
 Membership No. 121546

UDJN:23121546BGTWKDx6277

Cummins College of Engineering, Nagpur No.89

Capital Account

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Depreciation Fund	4,94,99,603.00 Cr		51,72,462.00	5,46,72,065.00 Cr
<i>Depreciation Fund on DIK</i>	<i>49,494.00 Cr</i>		<i>10,509.00</i>	<i>60,003.00 Cr</i>
<i>Depreciation Fund on Own Asset</i>	<i>4,70,15,113.00 Cr</i>		<i>25,25,480.00</i>	<i>4,95,40,593.00 Cr</i>
<i>Depreciation Fund Specific Donation</i>	<i>24,34,996.00 Cr</i>		<i>26,36,473.00</i>	<i>50,71,469.00 Cr</i>
Non Current Liabilities	23,51,282.00 Cr	26,46,982.00	59,04,943.00	56,09,243.00 Cr
<i>Non Recurring DIK Utilised</i>	<i>27,770.00 Cr</i>	<i>10,509.00</i>	<i>20,519.00</i>	<i>37,780.00 Cr</i>
<i>Non Recurring Specific Donation Utilised</i>	<i>23,23,512.00 Cr</i>	<i>26,36,473.00</i>	<i>58,84,424.00</i>	<i>55,71,463.00 Cr</i>
Grand Total	5,18,50,885.00 Cr	26,46,982.00	1,10,77,405.00	6,02,81,308.00 Cr



Cummins College of Engineering, Nagpur No.89

Current Liabilities

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Duties & Taxes	83,440.00 Cr	16,91,981.00	17,33,832.00	1,25,291.00 Cr
GST	34,330.00 Cr	4,44,908.00	4,43,102.00	32,524.00 Cr
CGST	17,165.00 Cr	2,22,454.00	2,21,551.00	16,262.00 Cr
SGST	17,165.00 Cr	2,22,454.00	2,21,551.00	16,262.00 Cr
TDS	49,110.00 Cr	12,47,073.00	12,90,730.00	92,767.00 Cr
TDS on Contractor	17,111.00 Cr	1,90,973.00	1,99,477.00	25,615.00 Cr
TDS on Professional Fees	31,999.00 Cr	1,68,780.00	2,03,933.00	67,152.00 Cr
TDS on Salary		8,87,320.00	8,87,320.00	
Deposits From Others	1,45,147.00 Cr		2,91,793.00	4,36,940.00 Cr
Security Deposit From Suppliers	1,45,147.00 Cr		2,91,793.00	4,36,940.00 Cr
Deposits From Students	20,93,699.00 Cr	67,000.00	5,05,000.00	25,31,699.00 Cr
Caution Money Deposit	19,51,000.00 Cr	22,000.00	4,48,000.00	23,77,000.00 Cr
Library Deposit	1,42,699.00 Cr	45,000.00	57,000.00	1,54,699.00 Cr
Indirect Receipts & Payments	80,102.00 Cr	8,91,430.00	8,96,230.00	84,902.00 Cr
College Events / Workshops		5,070.00	7,670.00	2,600.00 Cr
National Seminar		5,070.00	7,670.00	2,600.00 Cr
Salary Deductions	80,102.00 Cr	8,86,360.00	8,88,560.00	82,302.00 Cr
Mediclaime		1,03,160.00	1,03,160.00	
Other Deduction	20,702.00 Cr	28,300.00	28,300.00	20,702.00 Cr
Profession Tax	12,600.00 Cr	1,62,700.00	1,63,100.00	13,000.00 Cr
Provident Fund - Employee's Contri	46,800.00 Cr	5,92,200.00	5,94,000.00	48,600.00 Cr
Other Current Liabilities	1,04,25,048.40 Cr	1,26,44,391.16	1,03,88,192.27	81,68,849.51 Cr
Alumnae Association	1,000.00 Cr	1,600.00	600.00	
Amounts Payable	5,04,584.00 Cr	42,87,608.16	50,11,851.16	12,28,827.00 Cr
Fee Refundable	14,71,701.90 Cr	3,78,526.00	5,95,219.60	16,88,395.50 Cr
Prepaid Fees	1,49,562.50 Cr	1,45,864.00	1,82,161.00	1,85,859.50 Cr
Provision For Expenses	80,20,624.00 Cr	78,14,463.00	45,96,595.51	48,02,756.51 Cr
Staff Contingency Fund	2,77,576.00 Cr	16,330.00	1,765.00	2,63,011.00 Cr
Recurring Grants Unutilised	1,03,865.04 Cr	26,622.00		77,243.04 Cr
Other Grants-Recurring Unutilised	1,03,865.04 Cr	26,622.00		77,243.04 Cr
Schoarships & Freshships	53,988.00 Cr	93,021.00	93,021.00	53,988.00 Cr
Interest on Endowment Scholarship	53,988.00 Cr	93,021.00	93,021.00	53,988.00 Cr
University / Board Payments	3,27,799.00 Cr	19,51,478.00	16,56,323.00	32,644.00 Cr
Exam Fees Payable	3,27,799.00 Cr	19,46,038.00	16,50,883.00	32,644.00 Cr
Payable F.Y.Exam Fees		7,39,139.00	7,39,164.00	25.00 Cr
Payable L.Y.Exam Fees	5,386.00 Cr	2,15,544.00	2,36,356.00	26,198.00 Cr
Payable S.Y.Exam Fees	3,18,128.00 Cr	6,83,123.00	3,71,416.00	6,421.00 Cr
Payable T.Y. Exam Fees	4,285.00 Cr	3,08,232.00	3,03,947.00	
Other Fees Payable to University		5,440.00	5,440.00	
Bhaubij Donation Received		33,20,227.00	33,20,227.00	
Salary Payable	58,342.00 Cr	51,499.00		6,843.00 Cr
Specific Donation Unutilised-Non Recurring	8,95,544.00 Cr	58,84,424.00	52,66,080.00	2,77,200.00 Cr
Specific Donation Unutilised-Recurring	5,78,810.00 Cr	25,17,531.00	20,96,531.00	1,57,810.00 Cr
Grand Total	1,48,45,784.44 Cr	2,91,39,604.16	2,62,47,229.27	1,19,53,409.55 Cr



Cummins College of Engineering, Nagpur No.89

Fixed Assets

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Fixed Assets-DIK	77,264.00 Dr	20,519.00		97,783.00 Dr
Equipment - DIK	35,500.00 Dr			35,500.00 Dr
<i>Mechanical Lab Equipments (DIK)</i>	32,000.00 Dr			32,000.00 Dr
<i>Office/ Other Equipments (DIK)</i>	3,500.00 Dr			3,500.00 Dr
Library Books -DIK	41,764.00 Dr	4,219.00		45,983.00 Dr
<i>Library Books General (DIK)</i>	41,764.00 Dr	4,219.00		45,983.00 Dr
Furniture & Fixtures -(DIK)		14,300.00		14,300.00 Dr
Vehicles (DIK)		2,000.00		2,000.00 Dr
Fixed Assets-Own	5,89,18,748.97 Dr	11,31,633.00		6,00,50,381.97 Dr
Computers-Own	97,61,283.50 Dr	4,05,874.00		1,01,67,157.50 Dr
<i>Computer Lab Computers (Own)</i>	13,41,820.00 Dr	4,05,874.00		17,47,694.00 Dr
<i>Electronics Lab Computers (Own)</i>	16,500.00 Dr			16,500.00 Dr
<i>Office / Others Computers (Own)</i>	84,02,963.50 Dr			84,02,963.50 Dr
Equipment -Own	2,66,80,362.88 Dr			2,66,80,362.88 Dr
<i>Allied Lab Equipments (Own)</i>	12,75,125.63 Dr			12,75,125.63 Dr
<i>Computer Lab Equipments (Own)</i>	18,600.00 Dr			18,600.00 Dr
<i>Electrical Lab Equipments (Own)</i>	45,72,204.00 Dr			45,72,204.00 Dr
<i>Electronics Lab Equipments (Own)</i>	6,970.00 Dr			6,970.00 Dr
<i>Mechanical Lab Equipments(Own)</i>	69,52,872.25 Dr			69,52,872.25 Dr
<i>Net Working Project Equipments(Own)</i>	1,40,322.00 Dr			1,40,322.00 Dr
<i>Office/ Other Equipments(Own)</i>	1,37,14,269.00 Dr			1,37,14,269.00 Dr
Library Books -Own	30,94,649.00 Dr	4,03,902.00		34,98,551.00 Dr
<i>Library Books General (Own)</i>	29,32,157.00 Dr	4,03,902.00		33,36,059.00 Dr
<i>Library Books Students (Own)</i>	1,62,492.00 Dr			1,62,492.00 Dr
Furniture & Fixtures (Own)	1,86,22,453.59 Dr	3,21,857.00		1,89,44,310.59 Dr
Vehicles (Own)	7,60,000.00 Dr			7,60,000.00 Dr
Fixed Assets-SD	47,58,508.00 Dr	58,84,424.00		1,06,42,932.00 Dr
Computers-Specific Donation	16,96,068.00 Dr	55,02,104.00		71,98,172.00 Dr
<i>Computer Lab Computers (SD)</i>	9,42,500.00 Dr	55,02,104.00		64,44,604.00 Dr
<i>Electronics Lab Computers (SD)</i>	3,77,000.00 Dr			3,77,000.00 Dr
<i>Networking Project Computers (SD)</i>	1,48,680.00 Dr			1,48,680.00 Dr
<i>Office / Other Computers (SD)</i>	2,27,888.00 Dr			2,27,888.00 Dr
Equipment -Specific Donation	30,62,440.00 Dr	3,82,320.00		34,44,760.00 Dr
<i>Electronics Lab Equipments (SD)</i>	2,91,292.00 Dr			2,91,292.00 Dr
<i>Mechanical Lab Equipments (SD)</i>	15,14,730.00 Dr			15,14,730.00 Dr
<i>Net Working Project Equipments (SD)</i>	10,65,344.00 Dr			10,65,344.00 Dr
<i>Office/ Other Equipments (SD)</i>	1,91,074.00 Dr	3,82,320.00		5,73,394.00 Dr
Work in Progress	1,19,030.00 Dr	17,33,472.00	1,05,186.00	17,47,316.00 Dr
Grand Total	6,38,73,550.97 Dr	87,70,048.00	1,05,186.00	7,25,38,412.97 Dr



Cummins College of Engineering, Nagpur No.89

Current Assets

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Deposits (Asset)	2,64,952.00 Dr	1,40,800.00	15,000.00	3,90,752.00 Dr
Deposits- Electricity	2,62,952.00 Dr	1,25,800.00		3,88,752.00 Dr
Deposits- Gas	1,500.00 Dr			1,500.00 Dr
Deposits- Telephone	500.00 Dr			500.00 Dr
Deposits To Others		15,000.00	15,000.00	
Loans & Advances (Asset)	43,052.00 Dr	12,16,818.00	12,49,737.00	10,133.00 Dr
Advance to Staff	1,072.00 Dr	10,27,865.00	10,28,937.00	
Advance for Expenses to Staff	1,072.00 Dr	10,27,865.00	10,28,937.00	
Advance to Supplier	41,980.00 Dr	1,88,953.00	2,20,800.00	10,133.00 Dr
Advance to Supplier	41,980.00 Dr	1,88,953.00	2,20,800.00	10,133.00 Dr
Cash-in-hand	8,035.00 Dr	1,01,39,460.00	1,01,29,305.00	18,190.00 Dr
Cash In Hand	8,035.00 Dr	1,01,38,681.00	1,01,28,526.00	18,190.00 Dr
Revenue Stamp		779.00	779.00	
Bank Accounts	7,99,791.12 Dr	13,61,04,245.16	13,67,38,370.35	1,65,665.93 Dr
Axis SB A/c No.31194	6,36,699.74 Dr	11,29,54,861.56	11,35,11,286.50	80,274.80 Dr
UCO SB A/c No.10846	6,309.34 Dr	2,31,21,438.60	2,31,14,370.85	13,377.09 Dr
Union Bank A/c No.33743	66,514.00 Dr	15,608.00	62,000.00	20,122.00 Dr
Union Bank of India A/c No.32629	22,354.00 Dr	11,048.00	10,713.00	22,689.00 Dr
Union Bank of India A/c No.34710- PM YUVA	42,755.00 Dr	574.00	40,000.00	3,329.00 Dr
Union Bank of India - SB A/c No. - 36756 - IEEE	25,159.04 Dr	715.00		25,874.04 Dr
Fees Receivable	3,47,88,732.75 Dr	3,46,78,132.05	2,90,87,562.65	4,03,79,302.15 Dr
Fees Receivable From Samaj Kalyan	2,27,34,797.00 Dr	3,07,13,623.75	1,73,60,403.10	3,60,88,017.65 Dr
FY Fees Receivable From Samaj Kalyan	82,97,450.00 Dr	99,75,150.25	62,57,848.50	1,20,14,751.75 Dr
LY Fees Receivable From Samaj Kalyan	23,57,663.00 Dr	40,50,800.75	18,89,109.50	45,19,354.25 Dr
SY Fees Receivable From Samaj Kalyan	79,91,212.00 Dr	87,66,040.25	58,04,019.25	1,09,53,233.00 Dr
TY Fees Receivable From Samaj Kalyan	40,88,472.00 Dr	79,21,632.50	34,09,425.85	86,00,678.65 Dr
Fees Receivable From Students	1,20,53,935.75 Dr	39,64,508.30	1,17,27,159.55	42,91,284.50 Dr
FY Fees Receivable From Students	41,43,638.25 Dr	7,53,276.00	40,86,988.00	8,09,926.25 Dr
LY Fees Receivable From Students	18,73,776.50 Dr	8,55,324.30	18,78,490.80	8,50,610.00 Dr
SY Fees Receivable From Students	40,03,612.00 Dr	9,39,267.00	38,98,449.50	10,44,429.50 Dr
TY Fees Receivable From Students	20,32,909.00 Dr	14,16,641.00	18,63,231.25	15,86,318.75 Dr
Other Current Assets	4,62,941.12 Dr	4,20,809.72	4,10,704.50	4,73,046.34 Dr
Amounts Receivable	45,237.12 Dr	16,473.34	10,056.12	51,654.34 Dr
Prepaid Expenses	4,17,704.00 Dr	4,01,204.00	3,97,516.00	4,21,392.00 Dr
TCS Receivable A/C		3,132.38	3,132.38	
TDS Receivable		1,585.00	1,585.00	
TDS Receivable		1,585.00	1,585.00	
University/ Board Exam Exps Receivable	2,22,142.00 Dr	1,27,418.00	1,51,600.00	1,97,960.00 Dr
NSS Expenses Receivable	38,092.00 Dr	26,966.00	10,500.00	54,558.00 Dr
Univ. Exam Exp. Receivable: 1st Term Current Yr		40,365.00	66,100.00	25,735.00 Dr
Univ. Exam Exp. Receivable: 2nd Term Current Yr	81,338.00 Dr	60,087.00	75,000.00	66,425.00 Dr
Univ. Exam Exp. Receivable: Last Yr.	1,02,712.00 Dr			1,02,712.00 Dr
Grand Total	3,65,89,645.99 Dr	18,28,29,267.93	17,77,83,864.50	4,16,35,049.42 Dr



Cummins College of Engineering, Nagpur No.89

Branch / Divisions

Group Summary

1-Apr-22 to 31-Mar-23

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
ITC Claim		2,30,765.00	2,30,765.00	
<i>ITC Claim (CGST)</i>		1,03,376.00	1,03,376.00	
<i>ITC Claim (IGST)</i>		24,013.00	24,013.00	
<i>ITC Claim (SGST)</i>		1,03,376.00	1,03,376.00	
Diploma in Fashion & Garmenting, Nagpur No. 145	4,669.00 Dr		4,669.00	
M.K.S.S.S.	52,43,37,364.44 Cr	2,87,10,982.50	6,86,14,169.76	56,42,40,551.70 Cr
MKSSS Girls Hostel, Nagpur No.90	15,573.00 Cr	3,86,642.00	3,71,069.00	
Nagpur Project, Nagpur No.83	88,88,183.76 Cr	95,81,873.76	6,93,690.00	
Sitabai Nargundkar Nursing College BSC, Nagpur No.86	2,403.00 Dr	20,000.00	22,403.00	
Sitabai Nargundkar Nursing College PBBSC, Nagpur No.87		10,000.00	10,000.00	
Grand Total	53,32,34,049.20 Cr	3,89,40,263.26	6,99,46,765.76	56,42,40,551.70 Cr



Name of Unit :

Cummins College Of Engineering for Women, Nagpur

Summary of Fixed Assets as on 31.03.2023

Particulars	Opening Balance (as on 01.04.2022)				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	1,696,068	9,761,284	11,457,352
Furniture	-	-	-	18,622,453	18,622,453
Equipments-Others	-	3,500	390,322	8,549,558	8,943,380
Equipment-Solar System	-	-	-	-	-
Library Books	-	41,764	-	3,094,649	3,136,413
Vehicles	-	-	-	760,000	760,000
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	32,000	2,672,118	10,654,005	13,358,123
Machinery	-	-	-	358,631	358,631
Tools & Implements	-	-	-	2,435,790	2,435,790
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	4,682,379	4,682,379
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	119,030	119,030
Total	-	77,264	4,758,508	59,037,779	63,873,551
Particulars	Additions during the year (Upto 31.03.2023)				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	5,502,104	405,874	5,907,978
Furniture	-	14,300	-	321,857	336,157
Equipments-Others	-	-	382,320	-	382,320
Equipment-Solar System	-	-	-	-	-
Library Books	-	4,219	-	403,902	408,121
Vehicles	-	2,000	-	-	2,000
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	-	-	-	-
Machinery	-	-	-	-	-
Tools & Implements	-	-	-	-	-
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	1,733,472	1,733,472
Total	-	20,519	5,884,424	2,865,105	8,770,048
Particulars	Written off during the year (upto 31.03.2023)				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	-	-	-
Furniture	-	-	-	-	-
Equipments-Others	-	-	-	-	-
Equipment-Solar System	-	-	-	-	-
Library Books	-	-	-	-	-
Vehicles	-	-	-	-	-
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	-	-	-	-
Machinery	-	-	-	-	-
Tools & Implements	-	-	-	-	-
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	105,186	105,186



Total	-	-	-	105,186	105,186
Closing Balance as on 31.03.2023					
Particulars	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	7,198,172	10,167,158	17,365,330
Furniture	-	14,300	-	18,944,310	18,958,610
Equipments-Others	-	3,500	772,642	8,549,558	9,325,700
Equipment-Solar System	-	-	-	-	-
Library Books	-	45,983	-	3,498,551	3,544,534
Vehicles	-	2,000	-	760,000	762,000
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	32,000	2,672,118	10,654,005	13,358,123
Machinery	-	-	-	358,631	358,631
Tools & Implements	-	-	-	2,435,790	2,435,790
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	4,682,379	4,682,379
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	1,747,316	1,747,316
Total	-	97,783	10,642,932	61,797,698	72,538,413



Name of Unit :

Cummins College Of Engineering for Women, Nagpur

Depreciation Fund as on 31.03.2023

Particulars	Opening Balance (as on 01.04.2021)				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	1,559,335	9,745,024	11,304,359
Furniture	-	-	-	10,977,506	10,977,506
Equipments-Others	-	350	77,247	5,129,477	5,207,073
Equipment-Solar System	-	-	-	-	-
Library Books	-	24,744	-	3,014,163	3,038,907
Vehicles	-	-	-	456,000	456,000
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	24,400	798,414	10,252,007	11,074,821
Machinery	-	-	-	322,768	322,768
Tools & Implements	-	-	-	2,435,790	2,435,790
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	4,682,379	4,682,379
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	-	-
Total	-	49,494	2,434,996	47,015,113	49,499,603
Particulars	Additions during the year (upto 31.03.2023)				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	2,291,997	173,190	2,465,186
Furniture	-	1,430	-	1,409,897	1,411,327
Equipments-Others	-	350	77,264	657,870	735,484
Equipment-Solar System	-	-	-	-	-
Library Books	-	5,429	-	127,350	132,779
Vehicles	-	100	-	38,000	38,100
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	3,200	267,212	83,311	353,723
Machinery	-	-	-	35,863	35,863
Tools & Implements	-	-	-	-	-
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	-	-
Total	-	10,509	2,636,473	2,525,480	5,172,462
Particulars	Additions during the year (upto 31.03.2023) (for Assets transferred from Other Units)				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	-	-	-
Furniture	-	-	-	-	-
Equipments-Others	-	-	-	-	-
Equipment-Solar System	-	-	-	-	-
Library Books	-	-	-	-	-
Vehicles	-	-	-	-	-
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	-	-	-	-
Machinery	-	-	-	-	-



Tools & Implements	-	-	-	-	-
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	-	-
Total	-	-	-	-	-

Particulars	Written off during the year (upto 31.03.2023)				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	-	-	-
Furniture	-	-	-	-	-
Equipments-Others	-	-	-	-	-
Equipment-Solar System	-	-	-	-	-
Library Books	-	-	-	-	-
Vehicles	-	-	-	-	-
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	-	-	-	-
Machinery	-	-	-	-	-
Tools & Implements	-	-	-	-	-
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	-	-
Total	-	-	-	-	-

Particulars	Closing Balance as on 31.03.2023				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	3,851,332	9,918,214	13,769,546
Furniture	-	1,430	-	12,387,403	12,388,833
Equipments-Others	-	700	154,511	5,787,347	5,942,558
Equipment-Solar System	-	-	-	-	-
Library Books	-	30,173	-	3,141,512	3,171,686
Vehicles	-	100	-	494,000	494,100
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	27,600	1,065,626	10,335,318	11,428,544
Machinery	-	-	-	358,631	358,631
Tools & Implements	-	-	-	2,435,790	2,435,790
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	4,682,379	4,682,379
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	-	-
Total	-	60,003	5,071,468	49,540,594	54,672,065





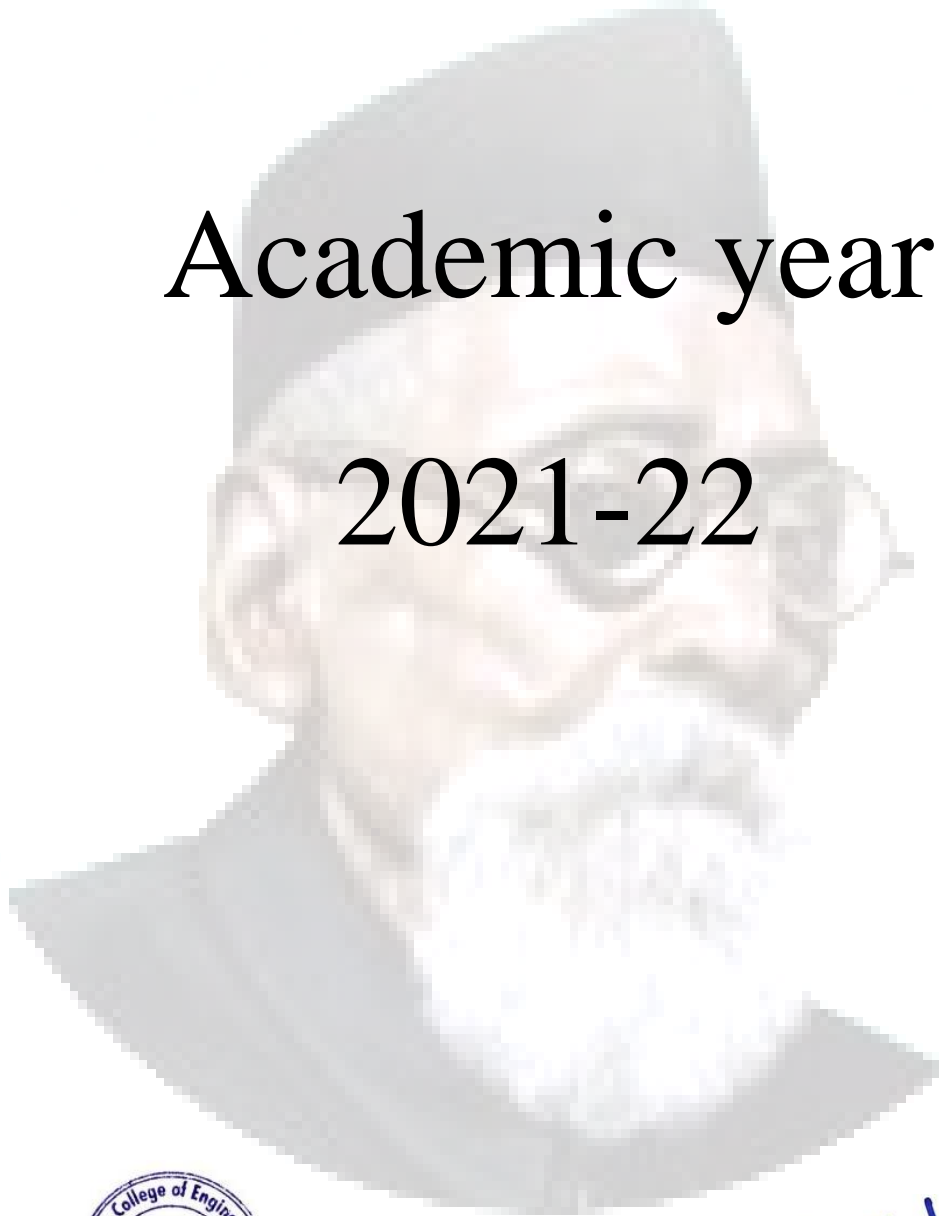
Maharshi Karve Stree Shikshan Samstha's
**Cummins College of Engineering
for Women**

Sharpening Engineering Acumen with a difference
NAAC Accredited



Approved by AICTE, New Delhi & DTE, Mumbai
Affiliated to Rashtrasant Tukadoji Maharaj Nagpur University

Academic year 2021-22



Kind

Dr. Milind Khanapurkar
Principal
Maharshi Karve Stree Shikshan Samstha's
Cummins College of Engineering for Women
Hingna, Nagpur-441110.

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Mouje Sukli (Gupchup), Hingna, Nagpur-441110



Independent Auditor's Report

To the Principal

Report on Financial Statements:

In our opinion, the accompanying financial statements of **Cummins College of Engineering., Nagpur** ("the Unit"), as of March 31, 2022 and for the year then ended have been prepared, in all material respects, in accordance with the instructions issued by management of the Samstha from time to time and the accounting policies adopted by the Maharshi Karve Stree Shikshan Samstha ("the Samstha").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by The Maharashtra Public Trust Act, 1950 and rules thereof, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Unit as at March 31, 2022 and its **deficit** for the year ended on that date

Basis for our opinion:

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Unit in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial statements under the provisions of The Maharashtra Public Trust Act, 1950 and the rules made there under and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of the Management and those charged with the governance for the Financial Statements:

The Management of the Unit is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Unit in accordance with the accounting principles generally accepted in India, The Maharashtra Public Trust Act, 1950 and rules thereof. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Unit and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance

Page 1 of 3

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of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the management is responsible for assessing the ability of the Unit to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to cease operations, or has no realistic alternative but to do so. Those management of the Unit is also responsible for overseeing the Unit's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Unit to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date



of our auditor's report. However, future events or conditions may cause the Unit to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

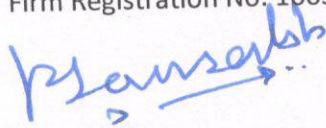
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Restriction on Use and Distribution:

The financial statements referred to in this report ("Financial Statements of constituent unit") have been prepared solely for purpose of providing information to the Samstha to enable it to prepare its financial statements. As a result, Financial Statements of constituent unit are not a complete set of financial statements in accordance with applicable Accounting Standards issued by the Institute of Chartered Accountants of India, read with the Mumbai Public Trusts Act, 1950 and the rules thereunder and Other Generally Accepted Accounting Principles. The Financial Statements of constituent unit may, therefore, not be suitable for another purpose.

This report is intended solely for the preparation of Consolidated Financial Statements of the samstha and should not be used by or distributed to, anyone for any other purpose without prior written consent.

For, G. D. Apte & Co.
Chartered Accountants
Firm Registration No. 100515W



(Saurabh Peshwe)

Partner

Membership No. 121546

UDIN: 22121546ALDVAS7016

Place: Pune

Date: 09.06.2022



Cummins College of Engineering, Nagpur No.89

Trial Balance

1-Apr-21 to 31-Mar-22

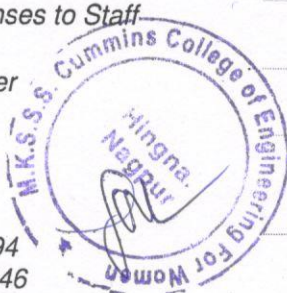
Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	4,90,82,339.00 Cr	4,35,908.00	32,04,454.00	5,18,50,885.00 Cr
Depreciation Fund	4,67,46,000.00 Cr		27,53,603.00	4,94,99,603.00 Cr
<i>Depreciation Fund on DIK</i>	40,721.00 Cr		8,773.00	49,494.00 Cr
<i>Depreciation Fund on Own Asset</i>	4,46,97,418.00 Cr		23,17,695.00	4,70,15,113.00 Cr
<i>Depreciation Fund Specific Donation</i>	20,07,861.00 Cr		4,27,135.00	24,34,996.00 Cr
Non Current Liabilities	23,36,339.00 Cr	4,35,908.00	4,50,851.00	23,51,282.00 Cr
<i>Non Recurring DIK Utilised</i>	12,828.00 Cr	8,773.00	23,715.00	27,770.00 Cr
<i>Non Recurring Specific Donation Utilised</i>	23,23,511.00 Cr	4,27,135.00	4,27,136.00	23,23,512.00 Cr
Current Liabilities	84,71,765.19 Cr	1,84,16,070.00	2,47,90,089.25	1,48,45,784.44 Cr
Duties & Taxes	68,829.00 Cr	13,26,592.00	13,41,203.00	83,440.00 Cr
GST	6,978.00 Cr	3,14,616.00	3,41,968.00	34,330.00 Cr
CGST	3,489.00 Cr	1,52,376.00	1,66,052.00	17,165.00 Cr
IGST		9,864.00	9,864.00	
SGST	3,489.00 Cr	1,52,376.00	1,66,052.00	17,165.00 Cr
TDS	61,851.00 Cr	10,11,976.00	9,99,235.00	49,110.00 Cr
<i>TDS on Contractor</i>	21,270.00 Cr	1,03,050.00	98,891.00	17,111.00 Cr
<i>TDS on Professional Fees</i>	40,581.00 Cr	1,47,157.00	1,38,575.00	31,999.00 Cr
<i>TDS on Salary</i>		7,61,769.00	7,61,769.00	
Deposits From Others	6,150.00 Cr		1,38,997.00	1,45,147.00 Cr
<i>Security Deposit From Suppliers</i>	6,150.00 Cr		1,38,997.00	1,45,147.00 Cr
Deposits From Students	16,84,699.00 Cr	59,000.00	4,68,000.00	20,93,699.00 Cr
<i>Caution Money Deposit</i>	16,08,000.00 Cr	26,000.00	3,69,000.00	19,51,000.00 Cr
<i>Library Deposit</i>	76,699.00 Cr	33,000.00	99,000.00	1,42,699.00 Cr
Indirect Receipts & Payments	61,800.00 Cr	9,26,995.00	9,45,297.00	80,102.00 Cr
College Events / Workshops		27,540.00	27,540.00	
<i>National Workshop</i>		27,540.00	27,540.00	
Salary Deductions	61,800.00 Cr	8,99,455.00	9,17,757.00	80,102.00 Cr
House Rent Recovery		7,875.00	7,875.00	
Mediclaime		95,480.00	95,480.00	
Other Deduction			20,702.00	20,702.00 Cr
Profession Tax	11,400.00 Cr	1,48,100.00	1,49,300.00	12,600.00 Cr
Provident Fund - Employee's Contri	50,400.00 Cr	6,48,000.00	6,44,400.00	46,800.00 Cr
Other Current Liabilities	57,01,246.15 Cr	77,00,425.00	1,24,24,227.25	1,04,25,048.40 Cr
Alumnae Association	200.00 Cr		800.00	1,000.00 Cr
Amounts Payable	3,69,627.00 Cr	37,42,153.00	38,77,110.00	5,04,584.00 Cr
Fee Refundable	14,19,550.65 Cr	5,22,431.00	5,74,582.25	14,71,701.90 Cr
Prepaid Fees	1,09,702.50 Cr	6,004.00	45,864.00	1,49,562.50 Cr
Provision For Expenses	35,22,520.00 Cr	34,25,727.00	79,23,831.00	80,20,624.00 Cr
Staff Contingency Fund	2,79,646.00 Cr	4,110.00	2,040.00	2,77,576.00 Cr
Recurring Grants Unutilised	71,540.04 Cr	3,240.00	35,565.00	1,03,865.04 Cr
Other Grants-Recurring Unutilised	71,540.04 Cr	3,240.00	35,565.00	1,03,865.04 Cr
Schoarships & Freshships	53,988.00 Cr	1,08,127.00	1,08,127.00	53,988.00 Cr
Interest on Endowment Scholarship	53,988.00 Cr	1,08,127.00	1,08,127.00	53,988.00 Cr
University / Board Payments	6,681.00 Cr	16,84,451.00	20,05,569.00	3,27,799.00 Cr
Exam Fees Payable	6,681.00 Cr	16,84,451.00	20,05,569.00	3,27,799.00 Cr
Payable F.Y.Exam Fees		3,43,737.00	3,43,737.00	
Payable L.Y.Exam Fees		5,46,866.00	5,52,252.00	5,386.00 Cr
Payable S.Y.Exam Fees	2,396.00 Cr	3,05,707.00	6,21,439.00	3,18,128.00 Cr
Payable T.Y. Exam Fees	4,285.00 Cr	4,88,141.00	4,88,141.00	4,285.00 Cr
Bhaubij Donation Received		5,28,000.00	5,28,000.00	
Salary Payable	1,73,929.00 Cr	13,60,114.00	12,44,527.00	58,342.00 Cr
Specific Donation Unutilised-Non Recurring	5,45,093.00 Cr	5,45,093.00	8,95,544.00	8,95,544.00 Cr
Specific Donation Unutilised-Recurring	97,810.00 Cr	41,74,033.00	46,55,033.00	5,78,810.00 Cr
Carried Over	5,75,54,104.19 Cr	1,88,51,978.00	2,79,94,543.25	6,66,96,669.44 Cr

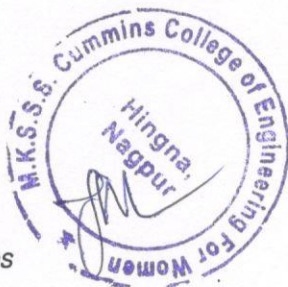


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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	5,75,54,104.19 Cr	1,88,51,978.00	2,79,94,543.25	6,66,96,669.44 Cr
Fixed Assets	6,31,24,359.97 Dr	7,74,386.00	25,195.00	6,38,73,550.97 Dr
Fixed Assets-DIK	53,549.00 Dr	23,715.00		77,264.00 Dr
Equipment - DIK	32,000.00 Dr	3,500.00		35,500.00 Dr
Mechanical Lab Equipments (DIK)	32,000.00 Dr			32,000.00 Dr
Office/ Other Equipments (DIK)		3,500.00		3,500.00 Dr
Library Books -DIK	21,549.00 Dr	20,215.00		41,764.00 Dr
Library Books General (DIK)	21,549.00 Dr	20,215.00		41,764.00 Dr
Fixed Assets-Own	5,86,39,253.97 Dr	2,79,495.00		5,89,18,748.97 Dr
Computers-Own	97,34,183.50 Dr	27,100.00		97,61,283.50 Dr
Computer Lab Computers (Own)	13,14,720.00 Dr	27,100.00		13,41,820.00 Dr
Electronics Lab Computers (Own)	16,500.00 Dr			16,500.00 Dr
Office / Others Computers (Own)	84,02,963.50 Dr			84,02,963.50 Dr
Equipment -Own	2,64,65,637.88 Dr	2,14,725.00		2,66,80,362.88 Dr
Allied Lab Equipments (Own)	12,75,125.63 Dr			12,75,125.63 Dr
Computer Lab Equipments (Own)	18,600.00 Dr			18,600.00 Dr
Electrical Lab Equipments (Own)	45,72,204.00 Dr			45,72,204.00 Dr
Electronics Lab Equipments (Own)	6,970.00 Dr			6,970.00 Dr
Mechanical Lab Equipments(Own)	69,52,872.25 Dr			69,52,872.25 Dr
Net Working Project Equipments(Own)	1,36,023.00 Dr	4,299.00		1,40,322.00 Dr
Office/ Other Equipments(Own)	1,35,03,843.00 Dr	2,10,426.00		1,37,14,269.00 Dr
Library Books -Own	30,56,979.00 Dr	37,670.00		30,94,649.00 Dr
Library Books General (Own)	28,94,487.00 Dr	37,670.00		29,32,157.00 Dr
Library Books Students (Own)	1,62,492.00 Dr			1,62,492.00 Dr
Furniture & Fixtures (Own)	1,86,22,453.59 Dr			1,86,22,453.59 Dr
Vehicles (Own)	7,60,000.00 Dr			7,60,000.00 Dr
Fixed Assets-SD	43,31,372.00 Dr	4,27,136.00		47,58,508.00 Dr
Computers-Specific Donation	14,68,180.00 Dr	2,27,888.00		16,96,068.00 Dr
Computer Lab Computers (SD)	9,42,500.00 Dr			9,42,500.00 Dr
Electronics Lab Computers (SD)	3,77,000.00 Dr			3,77,000.00 Dr
Networking Project Computers (SD)	1,48,680.00 Dr			1,48,680.00 Dr
Office / Other Computers (SD)		2,27,888.00		2,27,888.00 Dr
Equipment -Specific Donation	28,63,192.00 Dr	1,99,248.00		30,62,440.00 Dr
Electronics Lab Equipments (SD)	2,91,292.00 Dr			2,91,292.00 Dr
Mechanical Lab Equipments (SD)	15,14,730.00 Dr			15,14,730.00 Dr
Net Working Project Equipments (SD)	8,66,096.00 Dr	1,99,248.00		10,65,344.00 Dr
Office/ Other Equipments (SD)	1,91,074.00 Dr			1,91,074.00 Dr
Work in Progress	1,00,185.00 Dr	44,040.00	25,195.00	1,19,030.00 Dr
Current Assets	2,60,77,922.82 Dr	12,87,51,680.43	11,82,39,957.26	3,65,89,645.99 Dr
Deposits (Asset)	2,64,952.00 Dr			2,64,952.00 Dr
Deposits- Electricity	2,62,952.00 Dr			2,62,952.00 Dr
Deposits- Gas	1,500.00 Dr			1,500.00 Dr
Deposits- Telephone	500.00 Dr			500.00 Dr
Loans & Advances (Asset)	71,980.00 Dr	3,91,001.00	4,19,929.00	43,052.00 Dr
Advance to Staff	30,000.00 Dr	2,91,377.00	3,20,305.00	1,072.00 Dr
Advance for Expenses to Staff	30,000.00 Dr	2,91,377.00	3,20,305.00	1,072.00 Dr
Advance to Supplier	41,980.00 Dr	99,624.00	99,624.00	41,980.00 Dr
Advance to Supplier	41,980.00 Dr	99,624.00	99,624.00	41,980.00 Dr
Cash-in-hand	11,092.00 Dr	54,44,316.50	54,47,373.50	8,035.00 Dr
Cash In Hand	11,092.00 Dr	54,43,600.50	54,46,657.50	8,035.00 Dr
Revenue Stamp		716.00	716.00	
Bank Accounts	2,80,570.07 Dr	9,10,82,366.60	9,05,63,145.55	7,99,791.12 Dr
Axis SB A/c No.31194	1,35,781.69 Dr	7,76,68,359.85	7,71,67,441.80	6,36,699.74 Dr
UCO SB A/c No.10846	9,730.34 Dr	1,33,92,282.75	1,33,95,703.75	6,309.34 Dr
Union Bank A/c No.33743	62,944.00 Dr	3,570.00		66,514.00 Dr
Carried Over	3,16,48,178.60 Dr	14,83,78,044.43	14,62,59,695.51	3,37,66,527.52 Dr



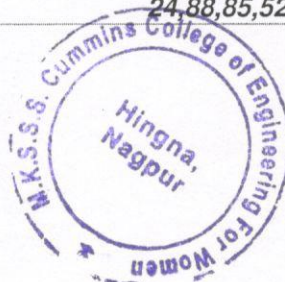
Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	3,16,48,178.60 Dr	14,83,78,044.43	14,62,59,695.51	3,37,66,527.52 Dr
Union Bank of India A/c No.32629	21,700.00 Dr	654.00		22,354.00 Dr
Union Bank of India A/c No.34710- PM YUVA	41,506.00 Dr	1,249.00		42,755.00 Dr
Union Bank of India - SB A/c No. - 36756 - IEEE	8,908.04 Dr	16,251.00		25,159.04 Dr
Fees Receivable	2,48,26,293.75 Dr	3,12,15,016.00	2,12,52,577.00	3,47,88,732.75 Dr
Fees Receivable From Samaj Kalyan	1,44,50,339.75 Dr	1,98,31,519.50	1,15,47,062.25	2,27,34,797.00 Dr
FY Fees Receivable From Samaj Kalyan	68,37,373.25 Dr	62,65,382.00	48,05,305.25	82,97,450.00 Dr
LY Fees Receivable From Samaj Kalyan	15,08,030.50 Dr	25,10,749.25	16,61,116.75	23,57,663.00 Dr
SY Fees Receivable From Samaj Kalyan	38,02,664.25 Dr	73,70,251.25	31,81,703.50	79,91,212.00 Dr
TY Fees Receivable From Samaj Kalyan	23,02,271.75 Dr	36,85,137.00	18,98,936.75	40,88,472.00 Dr
Fees Receivable From Students	1,03,75,954.00 Dr	1,13,83,496.50	97,05,514.75	1,20,53,935.75 Dr
FY Fees Receivable From Students	39,18,516.75 Dr	39,00,228.25	36,75,106.75	41,43,638.25 Dr
LY Fees Receivable From Students	18,93,576.75 Dr	18,98,660.25	19,18,460.50	18,73,776.50 Dr
SY Fees Receivable From Students	26,59,599.25 Dr	37,79,505.00	24,35,492.25	40,03,612.00 Dr
TY Fees Receivable From Students	19,04,261.25 Dr	18,05,103.00	16,76,455.25	20,32,909.00 Dr
Other Current Assets	4,26,517.00 Dr	5,18,603.33	4,82,179.21	4,62,941.12 Dr
Amounts Receivable	35,290.00 Dr	99,397.12	89,450.00	45,237.12 Dr
Prepaid Expenses	3,91,227.00 Dr	4,17,704.00	3,91,227.00	4,17,704.00 Dr
TCS Receivable A/C		1,502.21	1,502.21	
TDS Receivable		1,237.00	1,237.00	
TDS Receivable		1,237.00	1,237.00	
University/ Board Exam Exps Receivable	1,96,518.00 Dr	99,140.00	73,516.00	2,22,142.00 Dr
NSS Expenses Receivable	36,272.00 Dr	11,820.00	10,000.00	38,092.00 Dr
Univ. Exam Exp. Receivable: 2nd Term Current Yr	36,851.00 Dr	87,320.00	42,833.00	81,338.00 Dr
Univ. Exam Exp. Receivable: Last Yr.	1,23,395.00 Dr		20,683.00	1,02,712.00 Dr
Branch / Divisions	50,45,09,877.97 Cr	1,34,41,335.77	4,21,65,507.00	53,32,34,049.20 Cr
ITC Claim		59,433.00	59,433.00	
ITC Claim (CGST)		25,945.00	25,945.00	
ITC Claim (IGST)		7,543.00	7,543.00	
ITC Claim (SGST)		25,945.00	25,945.00	
Diploma in Fashion & Garmenting, Nagpur No. 145		4,669.00		4,669.00 Dr
M.K.S.S.S.	49,61,90,459.21 Cr	1,29,47,648.77	4,10,94,554.00	52,43,37,364.44 Cr
MKSSS Girls Hostel, Nagpur No.90	1,58,677.00 Dr	2,99,361.00	4,73,611.00	15,573.00 Cr
Nagpur Project, Nagpur No.83	84,78,095.76 Cr	38,509.00	4,48,597.00	88,88,183.76 Cr
Sitabai Nargundkar Nursing College BSC, Nagpur No.86		91,715.00	89,312.00	2,403.00 Dr
Direct Incomes		8,91,214.00	5,34,62,509.90	5,25,71,295.90 Cr
Fees		8,91,214.00	5,34,62,509.90	5,25,71,295.90 Cr
FY Fees		5,82,807.00	1,76,33,892.00	1,70,51,085.00 Cr
F.Y. Development Fund		1,07,854.00	19,91,518.00	18,83,664.00 Cr
F.Y. Tuition Fees		4,74,953.00	1,56,42,374.00	1,51,67,421.00 Cr
LY Fees		125.00	78,38,462.00	78,38,337.00 Cr
L.Y. Development Fund		125.00	6,61,936.00	6,61,811.00 Cr
L.Y. Tuition Fees			71,76,526.00	71,76,526.00 Cr
SY Fees		2,21,208.00	1,73,51,942.00	1,71,30,734.00 Cr
S.Y. Development Fund		21,170.00	19,22,708.00	19,01,538.00 Cr
S.Y. Tuition Fees		2,00,038.00	1,54,29,234.00	1,52,29,196.00 Cr
TY Fees		87,074.00	1,06,38,213.90	1,05,51,139.90 Cr
T.Y. Development Fund		9,885.00	10,41,436.00	10,31,551.00 Cr
T.Y. Tuition Fees		77,189.00	95,96,777.90	95,19,588.90 Cr
Direct Expenses		4,96,64,759.49	58,27,270.00	4,38,37,489.49 Dr
Educational Expenses		81,65,344.00	48,82,437.00	32,82,907.00 Dr
Departmental Expenses		86,407.00	72,003.00	14,404.00 Dr
Library Expenses		12,320.00	54.00	12,266.00 Dr
Training & Placement Expenses		64,933.00	63,755.00	1,178.00 Dr
Workshop Expenses		9,154.00	8,194.00	960.00 Dr
Carried Over	47,28,61,699.37 Cr	21,23,75,353.69	24,77,14,982.41	50,82,01,328.09 Cr



Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	47,28,61,699.37 Cr	21,23,75,353.69	24,77,14,982.41	50,82,01,328.09 Cr
Direct Expenses For Students		74,56,234.00	45,31,377.00	29,24,857.00 Dr
Admission Processing Fee Expenses		1,13,792.00		1,13,792.00 Dr
Education Fair Expenses		10,11,600.00		10,11,600.00 Dr
Placement Expenses		4,73,889.00	4,71,602.00	2,287.00 Dr
Scholarship to Students		48,57,606.00	40,59,775.00	7,97,831.00 Dr
Student Activity Expenses		66,393.00		66,393.00 Dr
Student Facility Expenses		9,32,954.00		9,32,954.00 Dr
Professional Charges		3,66,650.00	93,000.00	2,73,650.00 Dr
Honorarium Paid		3,66,650.00	93,000.00	2,73,650.00 Dr
University / Board Related		2,56,053.00	1,86,057.00	69,996.00 Dr
Affiliation Fee Paid		50,000.00		50,000.00 Dr
Registration Fee		2,06,053.00	1,86,057.00	19,996.00 Dr
Other Direct Expenses		40,02,377.49	18,460.00	39,83,917.49 Dr
Admission Campaign		39,43,283.49	18,198.00	39,25,085.49 Dr
Advertisement Expenses		59,094.00	262.00	58,832.00 Dr
Salaries & Wages		3,74,97,038.00	9,26,373.00	3,65,70,665.00 Dr
Non Teaching Admin Salary		59,83,421.00		59,83,421.00 Dr
Non Teaching Admin Salary		59,83,421.00		59,83,421.00 Dr
Non Teaching Technical Salary		44,10,361.00		44,10,361.00 Dr
Non Teaching Technical Salary		44,10,361.00		44,10,361.00 Dr
Teaching Salary		2,04,57,844.00	8,49,198.00	1,96,08,646.00 Dr
Teaching Salary		2,04,57,844.00	8,49,198.00	1,96,08,646.00 Dr
Encashment of Leave Paid		13,17,506.00		13,17,506.00 Dr
Gratuity Contribution Paid		42,16,572.00		42,16,572.00 Dr
Mediclaime Policy		3,92,644.00		3,92,644.00 Dr
P.F.Administration Charges		26,850.00	2,700.00	24,150.00 Dr
P.F.Administrative Charges		6,975.00	6,975.00	
P.F.EDLI Contribution		26,850.00	2,700.00	24,150.00 Dr
Provident Fund - Employer's Contribution		6,44,400.00	64,800.00	5,79,600.00 Dr
Staff Improvement/ Welfare Expenses		13,615.00		13,615.00 Dr
Indirect Incomes		1,13,938.44	3,66,911.56	2,52,973.12 Cr
Other Income		1,13,938.44	3,48,911.56	2,34,973.12 Cr
Admission Cancellation Charged Received			4,000.00	4,000.00 Cr
Bank Interest Received			41,165.00	41,165.00 Cr
Exam Form Processing Fees Received		600.00	600.00	
Interest Accrued on MSEB Deposit			11,174.12	11,174.12 Cr
Library Book Fine			130.00	130.00 Cr
Misc. Receipts		7,727.68	1,01,877.68	94,150.00 Cr
Notice Pay Received		1,05,580.00	1,05,580.00	
Recurring Dotion in Kind			84,354.00	84,354.00 Cr
Rounding Off A/c		30.76	30.76	
Sale of Admission Form			18,000.00	18,000.00 Cr
Sale of Admission Forms			18,000.00	18,000.00 Cr
Indirect Expenses		3,63,96,237.84	8,03,636.00	3,55,92,601.84 Dr
Establishment Expenses		3,39,95,542.84	7,56,298.00	3,32,39,244.84 Dr
Office Expenses		2,81,30,434.84	7,24,389.00	2,74,06,045.84 Dr
Audit Fee		77,396.00	1,382.00	76,014.00 Dr
Bank Charges		10,922.55		10,922.55 Dr
Electricity Expenses		23,31,220.79		23,31,220.79 Dr
Entertainment Expenses		64,542.00	1,800.00	62,742.00 Dr
Function Expenses		56,541.00	3,291.00	53,250.00 Dr
Ground Maintenance Expenses		8,43,000.00		8,43,000.00 Dr
Houses Keeping Expenses		13,64,114.00	19,435.00	13,44,679.00 Dr
Infrastructure Facility Expenses		1,31,13,500.00		1,31,13,500.00 Dr
Carried Over	47,28,61,699.37 Cr	24,88,85,529.97	24,88,85,529.97	47,28,61,699.37 Cr



Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	47,28,61,699.37 Cr	24,88,85,529.97	24,88,85,529.97	47,28,61,699.37 Cr
Insurance Expenses		45,634.00	56.00	45,578.00 Dr
Internet Expenses		3,52,860.00	2,472.00	3,50,388.00 Dr
Management Expenses		39,24,580.00		39,24,580.00 Dr
Microsoft License Fee - Expenses		4,09,768.00	1,58,100.00	2,51,668.00 Dr
NAAC Expenses		20,822.00	20,840.00	18.00 Cr
News Papers & Periodicals Expenses		8,300.00		8,300.00 Dr
Office Expenses		93,767.50	5,593.00	88,174.50 Dr
Postage Expenses		3,425.00		3,425.00 Dr
Professional Charges Paid		1,180.00	14.00	1,166.00 Dr
Professional Membership Expenses		4,897.00	4,897.00	
Rates/Taxes/Cesses Paid		13,92,446.00		13,92,446.00 Dr
Sanitation Expenses		6,92,000.00		6,92,000.00 Dr
Security Expenses		21,93,499.00	15,918.00	21,77,581.00 Dr
Seminar Expenses		23,522.00	2,540.00	20,982.00 Dr
Software Expenses		4,96,474.00	4,87,600.00	8,874.00 Dr
Subscription for Journal		1,70,234.00	451.00	1,69,783.00 Dr
Telephone Expenses		4,707.00		4,707.00 Dr
Wastage Management Expenses		4,21,500.00		4,21,500.00 Dr
Website Development Expenses		9,583.00		9,583.00 Dr
Printing & Stationery		5,28,710.00	1,363.00	5,27,347.00 Dr
Printing Expenses		4,37,882.00	86.00	4,37,796.00 Dr
Stationary Expenses		78,585.00	1,173.00	77,412.00 Dr
Xeroxing Expenses		12,243.00	104.00	12,139.00 Dr
Repairs & Maintenance		43,43,637.00	7,733.00	43,35,904.00 Dr
Equipment AMC Expenses		63,695.00	878.00	62,817.00 Dr
R & M - Building		13,84,000.00		13,84,000.00 Dr
R & M - Computer		3,26,456.00	4,274.00	3,22,182.00 Dr
R & M - Electrical		6,92,000.00		6,92,000.00 Dr
R & M - Equipment		95,863.00	120.00	95,743.00 Dr
R & M - Furniture & Fixture		7,45,913.00		7,45,913.00 Dr
R & M - Others		4,64,576.00	2,439.00	4,62,137.00 Dr
R & M - Vehicle		4,98,383.00	22.00	4,98,361.00 Dr
Software AMC Expenses		72,751.00		72,751.00 Dr
Travelling & Conveyance		9,92,761.00	22,813.00	9,69,948.00 Dr
Bus Transport Charges Paid		6,27,881.00		6,27,881.00 Dr
Conveyance Expenses		77,037.00		77,037.00 Dr
Transport & Octroi Expenses		2,800.00		2,800.00 Dr
Travelling Expenses		2,85,043.00	22,813.00	2,62,230.00 Dr
Amounts Written Off		83,000.00		83,000.00 Dr
Depreciation Account		23,17,695.00		23,17,695.00 Dr
Prior Period Adjustments A/c			47,338.00	47,338.00 Cr
Profit & Loss A/c	47,28,61,699.37 Dr			47,28,61,699.37 Dr
Grand Total		24,88,85,529.97	24,88,85,529.97	



[Signature]
Dr. B. P. Joshi
(Principal)

MKSS's, Cummins College of Engg. for Women
Hingna, Nagpur-441110

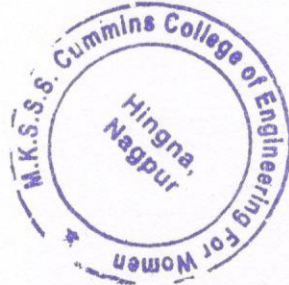
09 JUN 2022

Cummins College of Engineering, Nagpur No.89

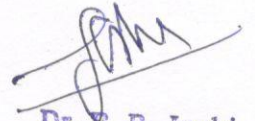
Income and Expenditure Statement

1-Apr-21 to 31-Mar-22

Particulars	1-Apr-21 to 31-Mar-22	Particulars	1-Apr-21 to 31-Mar-22
Direct Expenses	4,38,37,489.49	Direct Incomes	5,25,71,295.90
Educational Expenses	32,82,907.00	Fees	5,25,71,295.90
Other Direct Expenses	39,83,917.49	Indirect Incomes	2,52,973.12
Salaries & Wages	3,65,70,665.00	Other Income	2,34,973.12
Indirect Expenses	3,55,92,601.84	Sale of Admission Form	18,000.00
Establishment Expenses	3,32,39,244.84	Excess of expenditure over income	2,66,05,822.31
Amounts Written Off	83,000.00		
Depreciation Account	23,17,695.00		
Prior Period Adjustments A/c	(-)47,338.00		
Total	7,94,30,091.33	Total	7,94,30,091.33

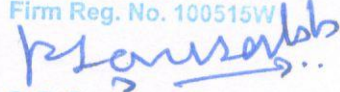


09 JUN 2022


Dr. S. P. Joshi
(Principal)

MKSS's, Cummins College of Engg. for Women
Hingna, Nagpur-441110

For G. D. Apte & Co.
Chartered Accountants
Firm Reg. No. 100515W


S. S. Peshwe
Partner
Membership No. 121546



UDIN:22121546ALDVAS7016

09 JUN 2022

Place: Pune

Cummins College of Engineering, Nagpur No.89

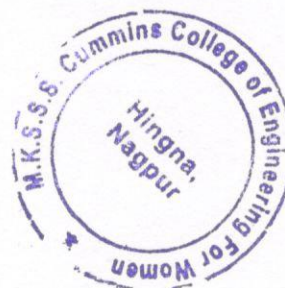
Direct Expenses

Group Summary

1-Apr-21 to 31-Mar-22

Page 1

Particulars	Closing Balance	
	Debit	Credit
Educational Expenses	32,82,907.00	
Departmental Expenses	14,404.00	
Library Expenses	12,266.00	
Training & Placement Expenses	1,178.00	
Workshop Expenses	960.00	
Direct Expenses For Students	29,24,857.00	
Admission Processing Fee Expenses	1,13,792.00	
Education Fair Expenses	10,11,600.00	
Placement Expenses	2,287.00	
Scholarship to Students	7,97,831.00	
Student Activity Expenses	66,393.00	
Student Facility Expenses	9,32,954.00	
Professional Charges	2,73,650.00	
Honorarium Paid	2,73,650.00	
University / Board Related	69,996.00	
Affiliation Fee Paid	50,000.00	
Registration Fee	19,996.00	
Other Direct Expenses	39,83,917.49	
Admission Campaign	39,25,085.49	
Advertisement Expenses	58,832.00	
Salaries & Wages	3,65,70,665.00	
Non Teaching Admin Salary	59,83,421.00	
Non Teaching Admin Salary	59,83,421.00	
Non Teaching Technical Salary	44,10,361.00	
Non Teaching Technical Salary	44,10,361.00	
Teaching Salary	1,96,08,646.00	
Teaching Salary	1,96,08,646.00	
Encashment of Leave Paid	13,17,506.00	
Gratuity Contribution Paid	42,16,572.00	
Mediclaime Policy	3,92,644.00	
P.F.Administration Charges	24,150.00	
P.F.EDLI Contribution	24,150.00	
Provident Fund - Employer's Contribution	5,79,600.00	
Staff Improvement/ Welfare Expenses	13,615.00	
Grand Total	4,38,37,489.49	



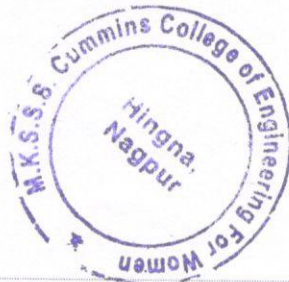
Cummins College of Engineering, Nagpur No.89

Indirect Expenses

Group Summary

1-Apr-21 to 31-Mar-22

Particulars	Closing Balance	
	Debit	Credit
Establishment Expenses	3,32,39,262.84	18.00
Office Expenses	2,74,06,063.84	18.00
Audit Fee	76,014.00	
Bank Charges	10,922.55	
Electricity Expenses	23,31,220.79	
Entertainment Expenses	62,742.00	
Function Expenses	53,250.00	
Ground Maintenance Expenses	8,43,000.00	
Houses Keeping Expenses	13,44,679.00	
Infrastructure Facility Expenses	1,31,13,500.00	
Insurance Expenses	45,578.00	
Internet Expenses	3,50,388.00	
Management Expenses	39,24,580.00	
Microsoft License Fee - Expenses	2,51,668.00	
NAAC Expenses		18.00
News Papers & Periodicals Expenses	8,300.00	
Office Expenses	88,174.50	
Postage Expenses	3,425.00	
Professional Charges Paid	1,166.00	
Rates/Taxes/Cesses Paid	13,92,446.00	
Sanitation Expenses	6,92,000.00	
Security Expenses	21,77,581.00	
Seminar Expenses	20,982.00	
Software Expenses	8,874.00	
Subscription for Journal	1,69,783.00	
Telephone Expenses	4,707.00	
Wastage Management Expenses	4,21,500.00	
Website Development Expenses	9,583.00	
Printing & Stationery	5,27,347.00	
Printing Expenses	4,37,796.00	
Stationary Expenses	77,412.00	
Xeroxing Expenses	12,139.00	
Repairs & Maintenance	43,35,904.00	
Equipment AMC Expenses	62,817.00	
R & M - Building	13,84,000.00	
R & M - Computer	3,22,182.00	
R & M - Electrical	6,92,000.00	
R & M - Equipment	95,743.00	
R & M - Furniture & Fixture	7,45,913.00	
R & M - Others	4,62,137.00	
R & M - Vehicle	4,98,361.00	
Software AMC Expenses	72,751.00	
Travelling & Conveyance	9,69,948.00	
Bus Transport Charges Paid	6,27,881.00	
Conveyance Expenses	77,037.00	
Transport & Octroi Expenses	2,800.00	
Travelling Expenses	2,62,230.00	
Amounts Written Off	83,000.00	
Depreciation Account	23,17,695.00	
Prior Period Adjustments A/c		47,338.00
Grand Total	3,56,39,957.84	47,356.00



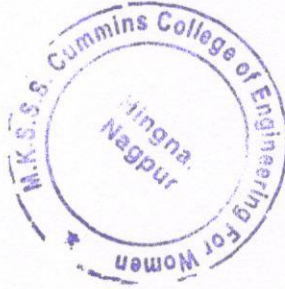
Cummins College of Engineering, Nagpur No.89

Direct Incomes

Group Summary

1-Apr-21 to 31-Mar-22

Particulars	Closing Balance	
	Debit	Credit
Fees		5,25,71,295.90
FY Fees		1,70,51,085.00
<i>F.Y. Development Fund</i>		18,83,664.00
<i>F.Y. Tuition Fees</i>		1,51,67,421.00
LY Fees		78,38,337.00
<i>L.Y. Development Fund</i>		6,61,811.00
<i>L.Y. Tuition Fees</i>		71,76,526.00
SY Fees		1,71,30,734.00
<i>S.Y. Development Fund</i>		19,01,538.00
<i>S.Y. Tuition Fees</i>		1,52,29,196.00
TY Fees		1,05,51,139.90
<i>T.Y. Development Fund</i>		10,31,551.00
<i>T.Y. Tuition Fees</i>		95,19,588.90
Grand Total		5,25,71,295.90



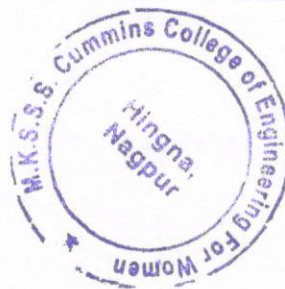
Cummins College of Engineering, Nagpur No.89

Indirect Incomes

Group Summary

1-Apr-21 to 31-Mar-22

Particulars	Closing Balance	
	Debit	Credit
Other Income		2,34,973.12
Admission Cancellation Charged Received		4,000.00
Bank Interest Received		41,165.00
Interest Accrued on MSEB Deposit		11,174.12
Library Book Fine		130.00
Misc. Receipts		94,150.00
Recurring Donation in Kind		84,354.00
Sale of Admission Form		18,000.00
Sale of Admission Forms		18,000.00
Grand Total		2,52,973.12



Cummins College of Engineering, Nagpur No.89

Balance Sheet

1-Apr-21 to 31-Mar-22

Liabilities	as at 31-Mar-22	Assets	as at 31-Mar-22
Capital Account	5,18,50,885.00	Fixed Assets	6,38,73,550.97
Depreciation Fund	4,94,99,603.00	Fixed Assets-DIK	77,264.00
Non Current Liabilities	23,51,282.00	Fixed Assets-Own	5,89,18,748.97
		Fixed Assets-SD	47,58,508.00
Loans (Liability)		Work in Progress	1,19,030.00
Current Liabilities	1,48,45,784.44	Current Assets	3,65,89,645.99
Duties & Taxes	83,440.00	Deposits (Asset)	2,64,952.00
Deposits From Others	1,45,147.00	Loans & Advances (Asset)	43,052.00
Deposits From Students	20,93,699.00	Cash-in-hand	8,035.00
Indirect Receipts & Payments	80,102.00	Bank Accounts	7,99,791.12
Other Current Liabilities	1,04,25,048.40	Fees Receivable	3,47,88,732.75
Recurring Grants Unutilised	1,03,865.04	Other Current Assets	4,62,941.12
Schoarships & Freeships	53,988.00	University/ Board Exam Exps Receivable	2,22,142.00
University / Board Payments	3,27,799.00		
Salary Payable	58,342.00	Excess of expenditure over income	49,94,67,521.68
Specific Donation Unutilised-Non Recurring	8,95,544.00	Opening Balance	47,28,61,699.37
Specific Donation Unutilised-Recurring	5,78,810.00	Current Period	2,66,05,822.31
Branch / Divisions	53,32,34,049.20		
Diploma in Fashion & Garmenting, Nagpur No. 145	(-)4,669.00		
M.K.S.S.S.	52,43,37,364.44		
MKSSS Girls Hostel, Nagpur No.90	15,573.00		
Nagpur Project, Nagpur No.83	88,88,183.76		
Sitabai Nargundkar Nursing College BSC, Nagpur No.86	(-)2,403.00		
Total	59,99,30,718.64	Total	59,99,30,718.64



(Signature)
Dr. B. P. Joshi
 (Principal)

09 JUN 2022 MKSSS's, Cummins College of Engg. for Women
 Hingna, Nagpur-441110

For G. D. Apte & Co.
 Chartered Accountants
 Firm Reg. No. 100515W

(Signature)
 S. S. Peshwe
 Partner
 Membership No. 121546



UDIN:22121546ALDVAS7016

- 9 JUN 2022

Place: Pune

Cummins College of Engineering, Nagpur No.89

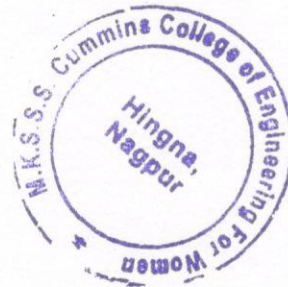
Capital Account

Group Summary

1-Apr-21 to 31-Mar-22

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Depreciation Fund	4,67,46,000.00 Cr		27,53,603.00	4,94,99,603.00 Cr
<i>Depreciation Fund on DIK</i>	40,721.00 Cr		8,773.00	49,494.00 Cr
<i>Depreciation Fund on Own Asset</i>	4,46,97,418.00 Cr		23,17,695.00	4,70,15,113.00 Cr
<i>Depreciation Fund Specific Donation</i>	20,07,861.00 Cr		4,27,135.00	24,34,996.00 Cr
Non Current Liabilities	23,36,339.00 Cr	4,35,908.00	4,50,851.00	23,51,282.00 Cr
<i>Non Recurring DIK Utilised</i>	12,828.00 Cr	8,773.00	23,715.00	27,770.00 Cr
<i>Non Recurring Specific Donation Utilised</i>	23,23,511.00 Cr	4,27,135.00	4,27,136.00	23,23,512.00 Cr
Grand Total	4,90,82,339.00 Cr	4,35,908.00	32,04,454.00	5,18,50,885.00 Cr



Cummins College of Engineering, Nagpur No.89

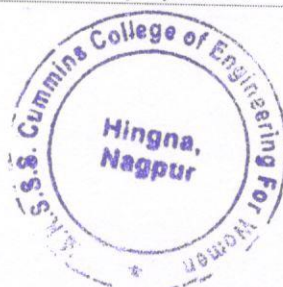
Current Liabilities

Group Summary

1-Apr-21 to 31-Mar-22

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Duties & Taxes	68,829.00 Cr			
GST	6,978.00 Cr	13,26,592.00	13,41,203.00	83,440.00 Cr
CGST	3,489.00 Cr	3,14,616.00	3,41,968.00	34,330.00 Cr
IGST		1,52,376.00	1,66,052.00	17,165.00 Cr
SGST	3,489.00 Cr	9,864.00	9,864.00	
TDS	61,851.00 Cr	1,52,376.00	1,66,052.00	17,165.00 Cr
TDS on Contractor	21,270.00 Cr	10,11,976.00	9,99,235.00	49,110.00 Cr
TDS on Professional Fees	40,581.00 Cr	1,03,050.00	98,891.00	17,111.00 Cr
TDS on Salary		1,47,157.00	1,38,575.00	31,999.00 Cr
		7,61,769.00	7,61,769.00	
Deposits From Others	6,150.00 Cr			
Security Deposit From Suppliers	6,150.00 Cr		1,38,997.00	1,45,147.00 Cr
			1,38,997.00	1,45,147.00 Cr
Deposits From Students	16,84,699.00 Cr			
Caution Money Deposit	16,08,000.00 Cr	59,000.00	4,68,000.00	20,93,699.00 Cr
Library Deposit	76,699.00 Cr	26,000.00	3,69,000.00	19,51,000.00 Cr
		33,000.00	99,000.00	1,42,699.00 Cr
Indirect Receipts & Payments	61,800.00 Cr			
College Events / Workshops		9,26,995.00	9,45,297.00	80,102.00 Cr
National Workshop		27,540.00	27,540.00	
		27,540.00	27,540.00	
Salary Deductions	61,800.00 Cr	8,99,455.00	9,17,757.00	80,102.00 Cr
House Rent Recovery		7,875.00	7,875.00	
Mediclaime		95,480.00	95,480.00	
Other Deduction			20,702.00	20,702.00 Cr
Profession Tax	11,400.00 Cr	1,48,100.00	1,49,300.00	12,600.00 Cr
Provident Fund - Employee's Contri	50,400.00 Cr	6,48,000.00	6,44,400.00	46,800.00 Cr
Other Current Liabilities	57,01,246.15 Cr	77,00,425.00	1,24,24,227.25	1,04,25,048.40 Cr
Alumnae Association	200.00 Cr		800.00	1,000.00 Cr
Amounts Payable	3,69,627.00 Cr	37,42,153.00	38,77,110.00	5,04,584.00 Cr
Fee Refundable	14,19,550.65 Cr	5,22,431.00	5,74,582.25	14,71,701.90 Cr
Prepaid Fees	1,09,702.50 Cr	6,004.00	45,864.00	1,49,562.50 Cr
Provision For Expenses	35,22,520.00 Cr	34,25,727.00	79,23,831.00	80,20,624.00 Cr
Staff Contingency Fund	2,79,646.00 Cr	4,110.00	2,040.00	2,77,576.00 Cr
Recurring Grants Unutilised	71,540.04 Cr	3,240.00	35,565.00	1,03,865.04 Cr
Other Grants-Recurring Unutilised	71,540.04 Cr	3,240.00	35,565.00	1,03,865.04 Cr
Schoarships & Freeships	53,988.00 Cr	1,08,127.00	1,08,127.00	53,988.00 Cr
Interest on Endowment Scholarship	53,988.00 Cr	1,08,127.00	1,08,127.00	53,988.00 Cr
University / Board Payments	6,681.00 Cr	16,84,451.00	20,05,569.00	3,27,799.00 Cr
Exam Fees Payable	6,681.00 Cr	16,84,451.00	20,05,569.00	3,27,799.00 Cr
Payable F.Y.Exam Fees		3,43,737.00	3,43,737.00	
Payable L.Y.Exam Fees		5,46,866.00	5,52,252.00	5,386.00 Cr
Payable S.Y.Exam Fees	2,396.00 Cr	3,05,707.00	6,21,439.00	3,18,128.00 Cr
Payable T.Y. Exam Fees	4,285.00 Cr	4,88,141.00	4,88,141.00	4,285.00 Cr
Bhaubij Donation Received		5,28,000.00	5,28,000.00	
Salary Payable	1,73,929.00 Cr	13,60,114.00	12,44,527.00	58,342.00 Cr
Specific Donation Unutilised-Non Recurring	5,45,093.00 Cr	5,45,093.00	8,95,544.00	8,95,544.00 Cr
Specific Donation Unutilised-Recurring	97,810.00 Cr	41,74,033.00	46,55,033.00	5,78,810.00 Cr
Grand Total	84,71,765.19 Cr	1,84,16,070.00	2,47,90,089.25	1,48,45,784.44 Cr



Cummins College of Engineering, Nagpur No.89

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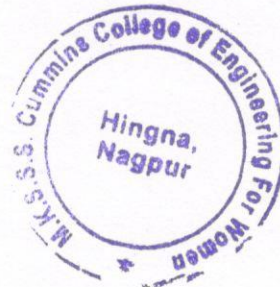
Fixed Assets

Group Summary

1-Apr-21 to 31-Mar-22

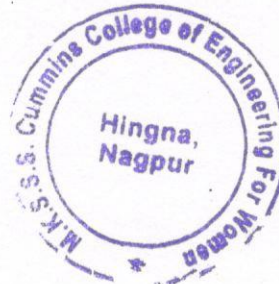
Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Fixed Assets-DIK	53,549.00 Dr			
Equipment - DIK		23,715.00		77,264.00 Dr
Mechanical Lab Equipments (DIK)	32,000.00 Dr	3,500.00		35,500.00 Dr
Office/ Other Equipments (DIK)	32,000.00 Dr			32,000.00 Dr
Library Books -DIK		3,500.00		3,500.00 Dr
Library Books General (DIK)	21,549.00 Dr	20,215.00		41,764.00 Dr
	21,549.00 Dr	20,215.00		41,764.00 Dr
Fixed Assets-Own	5,86,39,253.97 Dr			
Computers-Own		2,79,495.00		5,89,18,748.97 Dr
Computer Lab Computers (Own)	97,34,183.50 Dr	27,100.00		97,61,283.50 Dr
Electronics Lab Computers (Own)	13,14,720.00 Dr	27,100.00		13,41,820.00 Dr
Office / Others Computers (Own)	16,500.00 Dr			16,500.00 Dr
Equipment -Own				
Allied Lab Equipments (Own)	84,02,963.50 Dr			84,02,963.50 Dr
Computer Lab Equipments (Own)	2,64,65,637.88 Dr	2,14,725.00		2,66,80,362.88 Dr
Electrical Lab Equipments (Own)	12,75,125.63 Dr			12,75,125.63 Dr
Electronics Lab Equipments (Own)	18,600.00 Dr			18,600.00 Dr
Mechanical Lab Equipments(Own)	45,72,204.00 Dr			45,72,204.00 Dr
Net Working Project Equipments(Own)	6,970.00 Dr			6,970.00 Dr
Office/ Other Equipments(Own)	69,52,872.25 Dr			69,52,872.25 Dr
Library Books -Own		4,299.00		1,40,322.00 Dr
Library Books General (Own)	1,35,03,843.00 Dr	2,10,426.00		1,37,14,269.00 Dr
Library Books Students (Own)	30,56,979.00 Dr	37,670.00		30,94,649.00 Dr
Furniture & Fixtures (Own)	28,94,487.00 Dr	37,670.00		29,32,157.00 Dr
Vehicles (Own)	1,62,492.00 Dr			1,62,492.00 Dr
	1,86,22,453.59 Dr			1,86,22,453.59 Dr
	7,60,000.00 Dr			7,60,000.00 Dr
Fixed Assets-SD	43,31,372.00 Dr			
Computers-Specific Donation		4,27,136.00		47,58,508.00 Dr
Computer Lab Computers (SD)	14,68,180.00 Dr	2,27,888.00		16,96,068.00 Dr
Electronics Lab Computers (SD)	9,42,500.00 Dr			9,42,500.00 Dr
Networking Project Computers (SD)	3,77,000.00 Dr			3,77,000.00 Dr
Office / Other Computers (SD)	1,48,680.00 Dr			1,48,680.00 Dr
Equipment -Specific Donation		2,27,888.00		2,27,888.00 Dr
Electronics Lab Equipments (SD)	28,63,192.00 Dr	1,99,248.00		30,62,440.00 Dr
Mechanical Lab Equipments (SD)	2,91,292.00 Dr			2,91,292.00 Dr
Net Working Project Equipments (SD)	15,14,730.00 Dr			15,14,730.00 Dr
Office/ Other Equipments (SD)	8,66,096.00 Dr	1,99,248.00		10,65,344.00 Dr
Work in Progress	1,91,074.00 Dr			1,91,074.00 Dr
	1,00,185.00 Dr	44,040.00	25,195.00	1,19,030.00 Dr
Grand Total	6,31,24,359.97 Dr	7,74,386.00	25,195.00	6,38,73,550.97 Dr



Current Assets
Group Summary
1-Apr-21 to 31-Mar-22

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Deposits (Asset)	2,64,952.00 Dr			2,64,952.00 Dr
Deposits- Electricity	2,62,952.00 Dr			2,62,952.00 Dr
Deposits- Gas	1,500.00 Dr			1,500.00 Dr
Deposits- Telephone	500.00 Dr			500.00 Dr
Loans & Advances (Asset)	71,980.00 Dr	3,91,001.00	4,19,929.00	43,052.00 Dr
Advance to Staff	30,000.00 Dr	2,91,377.00	3,20,305.00	1,072.00 Dr
Advance for Expenses to Staff	30,000.00 Dr	2,91,377.00	3,20,305.00	1,072.00 Dr
Advance to Supplier	41,980.00 Dr	99,624.00	99,624.00	41,980.00 Dr
Advance to Supplier	41,980.00 Dr	99,624.00	99,624.00	41,980.00 Dr
Cash-in-hand	11,092.00 Dr	54,44,316.50	54,47,373.50	8,035.00 Dr
Cash In Hand	11,092.00 Dr	54,43,600.50	54,46,657.50	8,035.00 Dr
Revenue Stamp		716.00	716.00	
Bank Accounts	2,80,570.07 Dr	9,10,82,366.60	9,05,63,145.55	7,99,791.12 Dr
Axis SB A/c No.31194	1,35,781.69 Dr	7,76,68,359.85	7,71,67,441.80	6,36,699.74 Dr
UCO SB A/c No.10846	9,730.34 Dr	1,33,92,282.75	1,33,95,703.75	6,309.34 Dr
Union Bank A/c No.33743	62,944.00 Dr	3,570.00		66,514.00 Dr
Union Bank of India A/c No.32629	21,700.00 Dr	654.00		22,354.00 Dr
Union Bank of India A/c No.34710- PM YUVA	41,506.00 Dr	1,249.00		42,755.00 Dr
Union Bank of India - SB A/c No. - 36756 - IEEE	8,908.04 Dr	16,251.00		25,159.04 Dr
Fees Receivable	2,48,26,293.75 Dr	3,12,15,016.00	2,12,52,577.00	3,47,88,732.75 Dr
Fees Receivable From Samaj Kalyan	1,44,50,339.75 Dr	1,98,31,519.50	1,15,47,062.25	2,27,34,797.00 Dr
FY Fees Receivable From Samaj Kalyan	68,37,373.25 Dr	62,65,382.00	48,05,305.25	82,97,450.00 Dr
LY Fees Receivable From Samaj Kalyan	15,08,030.50 Dr	25,10,749.25	16,61,116.75	23,57,663.00 Dr
SY Fees Receivable From Samaj Kalyan	38,02,664.25 Dr	73,70,251.25	31,81,703.50	79,91,212.00 Dr
TY Fees Receivable From Samaj Kalyan	23,02,271.75 Dr	36,85,137.00	18,98,936.75	40,88,472.00 Dr
Fees Receivable From Students	1,03,75,954.00 Dr	1,13,83,496.50	97,05,514.75	1,20,53,935.75 Dr
FY Fees Receivable From Students	39,18,516.75 Dr	39,00,228.25	36,75,106.75	41,43,638.25 Dr
LY Fees Receivable From Students	18,93,576.75 Dr	18,98,660.25	19,18,460.50	18,73,776.50 Dr
SY Fees Receivable From Students	26,59,599.25 Dr	37,79,505.00	24,35,492.25	40,03,612.00 Dr
TY Fees Receivable From Students	19,04,261.25 Dr	18,05,103.00	16,76,455.25	20,32,909.00 Dr
Other Current Assets	4,26,517.00 Dr	5,18,603.33	4,82,179.21	4,62,941.12 Dr
Amounts Receivable	35,290.00 Dr	99,397.12	89,450.00	45,237.12 Dr
Prepaid Expenses	3,91,227.00 Dr	4,17,704.00	3,91,227.00	4,17,704.00 Dr
TCS Receivable A/C		1,502.21	1,502.21	
TDS Receivable		1,237.00	1,237.00	
TDS Receivable		1,237.00	1,237.00	
University/ Board Exam Exps Receivable	1,96,518.00 Dr	99,140.00	73,516.00	2,22,142.00 Dr
NSS Expenses Receivable	36,272.00 Dr	11,820.00	10,000.00	38,092.00 Dr
Univ. Exam Exp. Receivable: 2nd Term Current Yr	36,851.00 Dr	87,320.00	42,833.00	81,338.00 Dr
Univ. Exam Exp. Receivable: Last Yr.	1,23,395.00 Dr		20,683.00	1,02,712.00 Dr
Grand Total	2,60,77,922.82 Dr	12,87,51,680.43	11,82,39,957.26	3,65,89,645.99 Dr



Cummins College of Engineering, Nagpur No.89

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Branch / Divisions

Group Summary

1-Apr-21 to 31-Mar-22

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
ITC Claim				
<i>ITC Claim (CGST)</i>		59,433.00	59,433.00	
<i>ITC Claim (IGST)</i>		25,945.00	25,945.00	
<i>ITC Claim (SGST)</i>		7,543.00	7,543.00	
Diploma in Fashion & Garmenting, Nagpur No. 145		25,945.00	25,945.00	
M.K.S.S.S.		4,669.00		4,669.00 Dr
MKSSS Girls Hostel, Nagpur No.90	49,61,90,459.21 Cr	1,29,47,648.77	4,10,94,554.00	52,43,37,364.44 Cr
Nagpur Project, Nagpur No.83	1,58,677.00 Dr	2,99,361.00	4,73,611.00	15,573.00 Cr
Sitabai Nargundkar Nursing College BSC, Nagpur No.86	84,78,095.76 Cr	38,509.00	4,48,597.00	88,88,183.76 Cr
		91,715.00	89,312.00	2,403.00 Dr
Grand Total	50,45,09,877.97 Cr	1,34,41,335.77	4,21,65,507.00	53,32,34,049.20 Cr

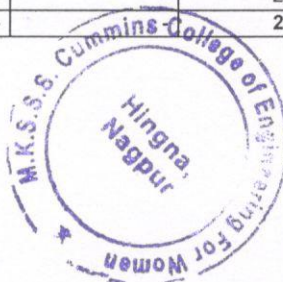


Name of Unit :

Cummins College Of Engineering for Women, Nagpur

Summary of Fixed Assets as on 31.03.2022

Particulars	Opening Balance (as on 01.04.2021)				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	14,68,180	97,34,184	1,12,02,364
Furniture	-	-	-	1,86,22,453	1,86,22,453
Equipments-Others	-	-	1,91,074	83,34,833	85,25,907
Equipment-Solar System	-	-	-	-	-
Library Books	-	21,549	-	30,56,979	30,78,528
Vehicles	-	-	-	7,60,000	7,60,000
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	32,000	26,72,118	1,06,54,005	1,33,58,123
Machinery	-	-	-	3,58,631	3,58,631
Tools & Implements	-	-	-	24,35,790	24,35,790
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	46,82,379	46,82,379
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	1,00,185	1,00,185
Total	-	53,549	43,31,372	5,87,39,439	6,31,24,360
Particulars	Additions during the year (Upto 31.03.2022)				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	2,27,888	27,100	2,54,988
Furniture	-	-	-	-	-
Equipments-Others	-	3,500	1,99,248	2,14,725	4,17,473
Equipment-Solar System	-	-	-	-	-
Library Books	-	20,215	-	37,670	57,885
Vehicles	-	-	-	-	-
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	-	-	-	-
Machinery	-	-	-	-	-
Tools & Implements	-	-	-	-	-
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	44,040	44,040
Total	-	23,715	4,27,136	3,23,535	7,74,386
Particulars	Written off during the year (upto 31.03.2022)				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	-	-	-
Furniture	-	-	-	-	-
Equipments-Others	-	-	-	-	-
Equipment-Solar System	-	-	-	-	-
Library Books	-	-	-	-	-
Vehicles	-	-	-	-	-
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	-	-	-	-
Machinery	-	-	-	-	-
Tools & Implements	-	-	-	-	-
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	25,195	25,195
Total	-	-	-	25,195	25,195



Particulars	Closing Balance as on 31.03.2022				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	16,96,068	97,61,284	1,14,57,352
Furniture	-	-	-	1,86,22,453	1,86,22,453
Equipments-Others	-	3,500	3,90,322	85,49,558	89,43,380
Equipment-Solar System	-	-	-	-	-
Library Books	-	41,764	-	30,94,649	31,36,413
Vehicles	-	-	-	7,60,000	7,60,000
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	32,000	26,72,118	1,06,54,005	1,33,58,123
Machinery	-	-	-	3,58,631	3,58,631
Tools & Implements	-	-	-	24,35,790	24,35,790
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	46,82,379	46,82,379
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	1,19,030	1,19,030
Total	-	77,264	47,58,508	5,90,37,779	6,38,73,551

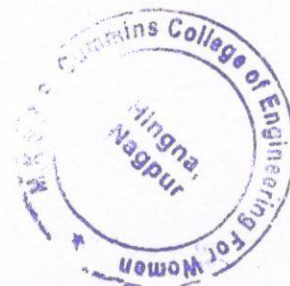


Name of Unit :

Cummins College Of Engineering for Women, Nagpur

Depreciation Fund as on 31.03.2022

Particulars	Opening Balance (as on 01.04.2021)				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	14,38,444	97,33,484	1,11,71,928
Furniture	-	-	-	95,46,223	95,46,223
Equipments-Others	-	-	38,214	44,71,607	45,09,821
Equipment-Solar System	-	-	-	-	-
Library Books	-	19,521	-	29,54,335	29,73,856
Vehicles	-	-	-	4,18,000	4,18,000
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	21,200	5,31,202	1,01,68,696	1,07,21,098
Machinery	-	-	-	2,86,905	2,86,905
Tools & Implements	-	-	-	24,35,790	24,35,790
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	46,82,379	46,82,379
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	-	-
Total	-	40,721	20,07,860	4,46,97,419	4,67,46,000
Particulars	Additions during the year (upto 31.03.2022)				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	1,20,891	11,540	1,32,431
Furniture	-	-	-	14,31,283	14,31,283
Equipments-Others	-	350	39,032	6,57,870	6,97,252
Equipment-Solar System	-	-	-	-	-
Library Books	-	5,223	-	59,828	65,051
Vehicles	-	-	-	38,000	38,000
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	3,200	2,67,212	83,311	3,53,723
Machinery	-	-	-	35,863	35,863
Tools & Implements	-	-	-	-	-
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	-	-
Total	-	8,773	4,27,135	23,17,695	27,53,603
Particulars	Additions during the year (upto 31.03.2022) (for Assets transferred from Other Units)				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	-	-	-
Furniture	-	-	-	-	-
Equipments-Others	-	-	-	-	-
Equipment-Solar System	-	-	-	-	-
Library Books	-	-	-	-	-
Vehicles	-	-	-	-	-
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	-	-	-	-
Machinery	-	-	-	-	-



Tools & Implements	-	-	-	-	-
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	-	-
Total	-	-	-	-	-

Particulars	Written off during the year (upto 31.03.2022)				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	-	-	-
Furniture	-	-	-	-	-
Equipments-Others	-	-	-	-	-
Equipment-Solar System	-	-	-	-	-
Library Books	-	-	-	-	-
Vehicles	-	-	-	-	-
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	-	-	-	-
Machinery	-	-	-	-	-
Tools & Implements	-	-	-	-	-
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	-	-
Total	-	-	-	-	-

Particulars	Closing Balance as on 31.03.2022				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	15,59,335	97,45,024	1,13,04,359
Furniture	-	-	-	1,09,77,506	1,09,77,506
Equipments-Others	-	350	77,247	51,29,477	52,07,073
Equipment-Solar System	-	-	-	-	-
Library Books	-	24,744	-	30,14,163	30,38,907
Vehicles	-	-	-	4,56,000	4,56,000
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	24,400	7,98,414	1,02,52,007	1,10,74,821
Machinery	-	-	-	3,22,768	3,22,768
Tools & Implements	-	-	-	24,35,790	24,35,790
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	46,82,379	46,82,379
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	-	-
Total	-	49,494	24,34,996	4,70,15,113	4,94,99,603



MKSSS CUMMINS COLLEGE OF ENGINEERING FOR WOMEN, NAGPUR
STATEMENT OF RECEIPTS AND PAYMENTS FOR YEAR ENDED ON 31ST MARCH 2022

RECEIPTS	SCH	AMOUNT (RS.)	AMOUNT (RS.)	PAYMENTS	SCH	AMOUNT (RS.)	AMOUNT (RS.)
Opening Balances	A		291,662	Fixed Assets	I		750,671
Fees	B		18,046,819	Establishment Expenses	J		65,640,448
Grants	C		32,325	Educational Expenses	K		4,405,982
Income From Other Sources	D		-17,768	Advances	L		391,001
Interest on Saving Bank			41,165	Deposit Refunded	F		47,000
M.K.S.S.S HO :				Indirect Payments	G		6,378,273
Received during the year		41087726.00		Provision for Expenses Paid			3377733
Paid during the year		12933063.56	28,154,662	Grants	C		118502
MKSSS Nagpur Prkalp:				Fee Receivable(Students)			
Received during the year		374876.00					
Paid during the year		23373.00	351,503				
MKSSS Girls Hostel :							
Received during the year		453611.00					
Paid during the year		3000.00	450,611				
Sitabai B.Sc Nursing							
Received during the year		89312.00					
Paid during the year		89312.00	0				
Advances	L		361,957				
Donations	E		6,068,747				
Deposit Received	F		533,997				
Indirect Receipts	G		9,168,030				
Fee Receivable(SK)			11,240,934				
Fee Receivable(Students)			7,192,791	Closing Balance	A		807,826
TOTAL RS.			81,917,436	TOTAL RS.			81,917,436



(Signature)
Dr. B. P. Joshi
 (Principal)

MKSSS's, Cummins College of Engg. for Women
 Hingna, Nagpur-441110

09 JUN 2022



For G. D. Apte & Co.
 Chartered Accountants.
 Firm Reg. No. 100515W
(Signature)
 S. S. Peshwe
 Partner
 Membership No. 121546

UDIN - 22121546ALDVAS

7016

**SCHEDULES TO AND FORMING PART OF STATEMENT OF RECEIPTS &
PAYMENTS FOR THE YEAR ENDED ON 31st MARCH 2022**

Schedule A : Opening Balances

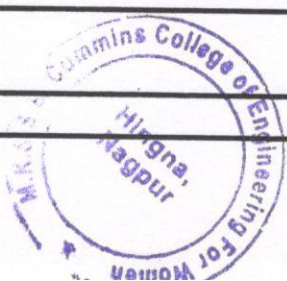
Particulars	Opening Balance Amount (Rs.)	Closing Balance Amount (Rs.)
A) <u>Cash in Hand</u>	11092.00	8035.00
C) <u>Bank Balances :</u>		
Axis SB A/c No.31194	135781.69	636699.74
UCO SB A/c No.10846	9730.34	6309.34
Union Bank A/c No.33743	62944.00	66514.00
Union Bank of India A/c No.32629	21700.00	22354.00
Union Bank of India A/c No.34710- PM YUVA	41506.00	42755.00
Union Bank of India - SB A/c No. - 36756 - IEEE	8908.04	25159.04
TOTAL Rs.	291,662.07	807,826.12

Schedule B : Fees

Particulars	Amount (Rs.)
Fees	18209008.40
SUB-TOTAL	18,209,008.40
Less : Fees refunded to students	162189.00
Less : Fees refunded to Samaj Kalyan	0
SUB-TOTAL	162,189.00
TOTAL Rs.	18,046,819.40

Schedule C : Grant Received

Particulars	Amount (Rs.)
Salary Grant	-
Non Salary Grant	-
Any other Grant:	
Recurring Grant	35565.00
Non Recurring Grant	-
SUB-TOTAL	35,565.00
Less : Grant Refunded	3,240.00
TOTAL Rs.	32,325.00



Schedule D : Income from Other Sources

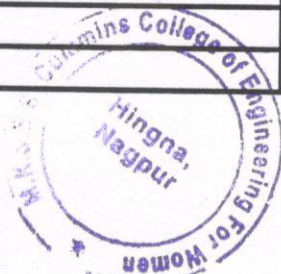
Particulars	Amount (Rs.)
Admission Cancellation Charged Received	4000.00
Exam Form Processing Fees Received	525.00
Library Book Fine	130.00
Misc. Receipts	39349.00
Rounding Off A/c	-1.50
Sale of Admission Form	18000.00 Cr
Notice Pay Received	-79770.00
TOTAL Rs.	(17,767.50)

**Schedule E : Donations
(Received from Samstha)**

Particulars	Amount (Rs.)
Specific Donations	
Recurring	895544.00
Non Recurring	4537076.00
Bhaubij Donation Received	528,000
Interest on Endowment	108127.00
Donation in Kind	
Recurring	
Non Recurring	
TOTAL Rs.	6,068,747

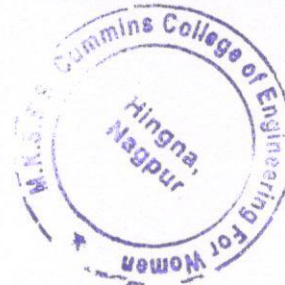
Schedule F : Deposit

Particulars	Receipts Amount (Rs.)	Payments / Refund Amount (Rs.)
I) Deposit from Students		
Caution Money Deposit	296000.00	14000.00
Library Deposit	99000.00	33000.00
Sub-Total	395,000	47,000
II) Deposit from others		
Deposits Electricity		
Security Deposit From Suppliers	138997.00	
Sub-Total	138,997	-
TOTAL Rs.	533,997	47,000



Schedule G : Indirect Receipts & Payments

Particulars	Receipts Amount (Rs.)	Payments Amount (Rs.)
National Workshop	12540	
House Rent Recovery	7875.00	7875.00
Mediclaire	95480.00	95480.00
Other Deduction	20702.00	
Profession Tax	136700.00	148100.00
Provident Fund - Employee's Contri	532800.00	648000.00
Amounts Payable	3823307.00	306313.00
Fee Refundable	435342.25	304109.00
Prepaid Fees	45864.00	
Staff Contingency Fund		4110.00
Prepaid Expenses		261334.00
Exam Fees Payable	1966608.00	1661067.00
Salary Payable	947805.00	1350494.00
CGST	8144.00	129200.00
SGST	8144.00	129200.00
IGST		9864.00
TDS on Contractor	89601.00	103050.00
TDS on Professional Fees	132016.00	147157.00
TDS on Salary	761769.00	761769.00
Registration Fee	34250.00	206053.00
TCS Receivable A/C		1383.21
TDS Receivable		119.00
NSS Expenses Receivable	1700.00	4276.00
Univ. Exam Exp. Receivable: 2nd Term Current Yr	42833.00	87320.00
Amounts Receivable	64150.00	12000.00
Alumnae Association	400.00	
TOTAL Rs.	9,168,030.25	6,378,273.21



Schedule H : Assets Written off

Particulars	Amount (Rs.)
	-
TOTAL Rs.	-



**SCHEDULES TO AND FORMING PART OF STATEMENT OF RECEIPTS &
PAYMENTS FOR THE YEAR ENDED ON 31st MARCH 2022**

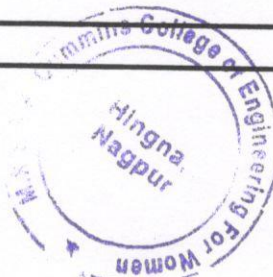
Schedule I : Fixed Assets

Particulars	Amount Rs.	Amount Rs.
Computers		
Computer	27100.00	
Networking Equipments	4299.00	
		31,399.00
Furniture & Fixtures		
Furniture, Fixture & Dead stock		
Equipments		
Office/Others Equipments	210,426.00	
Net Working Project Equipments (SD)	199,248.00	
Office / Other Computers (SD)	227,888.00	
Equipment -Specific Donation		637,562.00
Work In Progress	44,040.00	44,040.00
Library Books		
	37,670.00	37,670.00
Total Rs.		750,671.00

Schedule J : Establishment Expenses

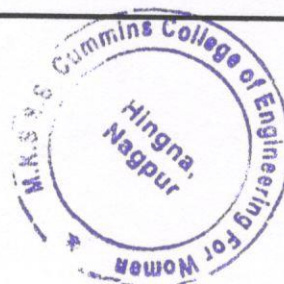
I : Salaries

Particulars	Amount Rs.
Salary Administration	4930934.00
Salary Administration (Technical)	3616106.00
Salary Teaching	18268510.00
Encashment of Leave Paid	26485.00
Gratuity Contribution Paid	1842748.00
Mediclaime Policy	392644.00
P.F.Administration Charges	17700.00
P.F.Administrative Charges	6975.00
P.F.EDLI Contribution	24675.00
PF Employer Contribution	592200.00
Staff Improvement/ Welfare Expenses	13615.00
Sub-Total Rs.	29,732,592.00



II - Establishment Expenses

Particulars	Amount Rs.
Affiliation Fee Paid	20000.00
Admission Campaign	3936457.00
Advertisement Expenses	59094.00
Bank Charges	10922.55
Electricity Expenses	2020576.79
Entertainment Expenses	62942.00
Function Expenses	47371.00
Ground Maintenance Expenses	843000.00
Houses Keeping Expenses	1233125.00
Infrastructure Facility Expenses	13113500.00
Insurance Expenses	9257.00
Internet Expenses	317704.00
Management Expenses	3924580.00
Microsoft License Fee - Expenses	268062.00
NAAC Expenses	0.00
News Papers & Periodicals Expenses	7570.00
Office Expenses	93067.50
Postage Expenses	3425.00
Professional Charges Paid	1180.00
Professional Membership Expenses	4897.00
Rates/Taxes/Cesses Paid	1392446.00
Sanitation Expenses	692000.00
Security Expenses	1647507.00
Seminar Expenses	20232.00
Software Expenses	496474.00
Subscription for Journal	26093.00
Telephone Expenses	4707.00
Wastage Management Expenses	421500.00
Printing Expenses	437882.00
Stationary Expenses	78585.00
Xeroxing Expenses	12123.00
Bus Transport Charges Paid	320002.00
Conveyance Expenses	77037.00
Transport & Octroi Expenses	2800.00
Travelling Expenses	280474.00
Sub-Total Rs.	31,886,592.84



III - Establishment Expenses

Particulars	Amount Rs.
Sub-Total Rs.	

IV - Repairs And Maintenance

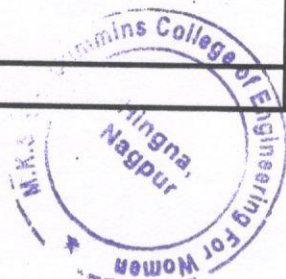
Particulars	Amount Rs.
Equipment AMC Expenses	56532.00
R & M - Building	1384000.00
R & M - Computer	326456.00
R & M - Electrical	692000.00
R & M - Equipment	95863.00
R & M - Furniture & Fixture	745913.00
R & M - Others	171181.00
R & M - Vehicle	492383.00
Software AMC Expenses	56935.00
Sub-Total Rs.	4,021,263.00
Total (I+II+III+IV)	65,640,447.84

Schedules K : Educational Expenses

Particulars	Amount Rs.
Library Expenses	12320.00
Training & Placement Expenses	64933.00
Workshop Expenses	960.00
Admission Processing Fee Expenses	113792.00
Education Fair Expenses	1011600.00
Placement Expenses	473299.00
Scholarship to Students	1447435.00
Student Activity Expenses	66393.00
Student Facility Expenses	848600.00
Honorarium Paid	366650.00
Total Rs.	4,405,982.00

Schedules L : Advances

Particulars	Receipts	Payments
	Amount Rs.	Amount Rs.
Advance for Expenses to Staff	262332.51	291377.00
Diwali Adv		
Advance to Suppliers	99624.00	99624.00
Total Rs.	361,956.51	391,001.00





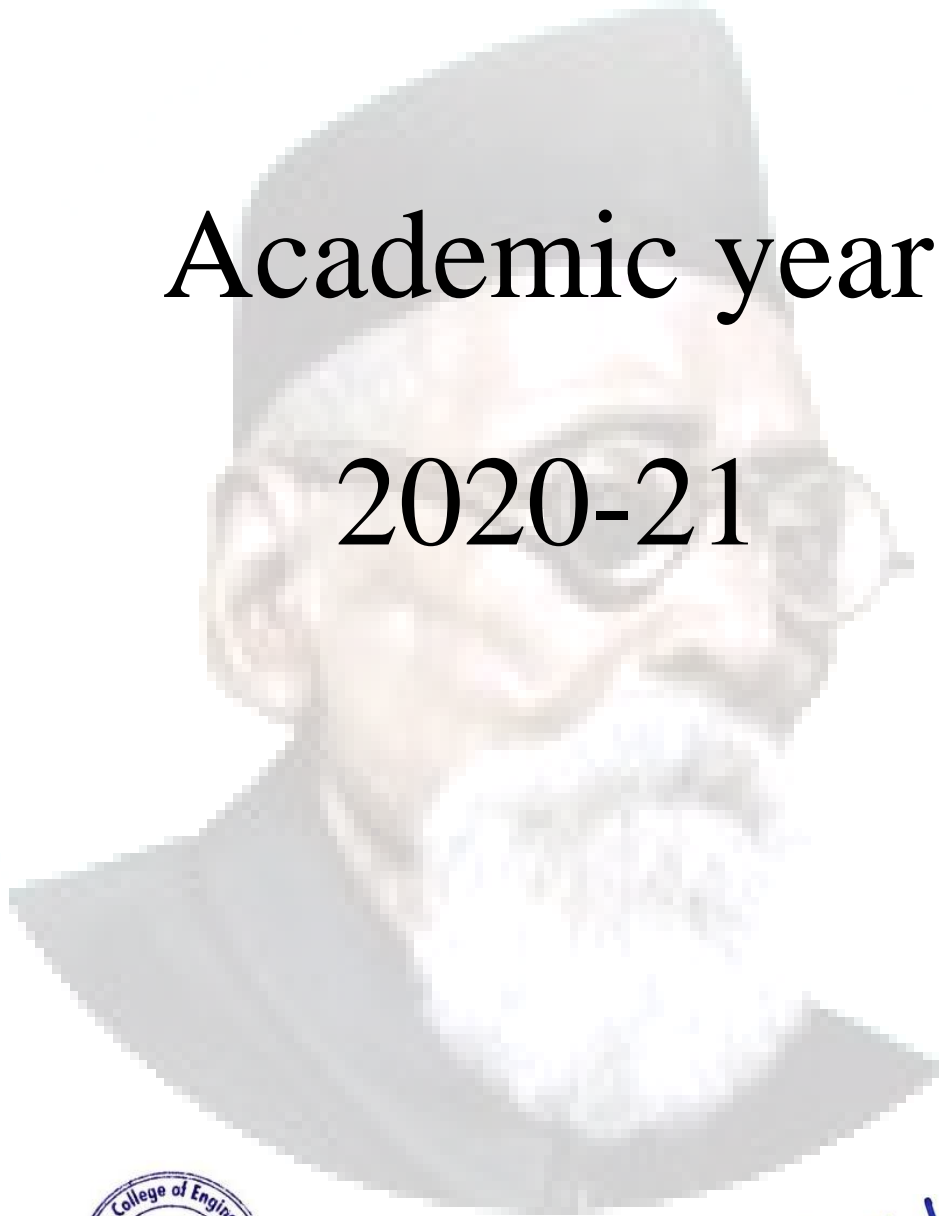
Maharshi Karve Stree Shikshan Samstha's
**Cummins College of Engineering
for Women**

Sharpening Engineering Acumen with a difference
NAAC Accredited



Approved by AICTE, New Delhi & DTE, Mumbai
Affiliated to Rashtrasant Tukadoji Maharaj Nagpur University

Academic year
2020-21



Kind

Dr. Milind Khanapurkar
Principal
Maharshi Karve Stree Shikshan Samstha's
Cummins College of Engineering for Women
Hingna, Nagpur-441110.

■ Tel. No. : 9657667030 ■ E-mail : office@cumminscollege.edu.in,
■ website : www.cumminscollege.edu.in

Mouje Sukli (Gupchup), Hingna, Nagpur-441110



FORM A-1

**Audit report for Fee proposal submitted to
FEES REGULATING AUTHORITY, MAHARASHTRA**

1. I/We have examined the balance sheet as on, 31/03/2021 and the Income and expenditure account for the period beginning from 01/04/2020 to ending on 31/03/2021, attached herewith, of M.K.S.S.S's Cummins College of Engineering for Women, Nagpur, Bachelor of Engineering course at which fees proposal is submitted), Maharshi Karve Stree Shikshan Samstha's Cummins College of Engineering for Women, Mouje Sukli (Gupchup), Tah: Hingna, Dist Nagpur 441110.
 2. We certify that the balance sheet and the income and expenditure account are in agreement with the books of accounts.
 3. We confirm that the mercantile method of accounting is followed while preparing books of accounts and preparing income and expenditure account and balance sheet of the course as at **31st March, 2021.**
 4.
 - A. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
 - B. In our opinion, proper books of accounts have been kept by the institute so far as appears from our examination of the books.
 - C. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view:-
 - a. In the case of the balance sheet, of the state of the affairs of the course as at 31st March 2021.
- And**
- b. In the case of the income and expenditure account of the deficit of the course for the year ended on that date subject to depreciation as debited to Income & Expenditure account and as required by FRA norms at point 10 of FORM NO. A-2.
 5. The statement of particulars required to be furnished to FRA relating to the course for which fees proposal is submitted annexed herewith as Form No.A-2.

Mumbai Office: Windsor, Office No. 604, 6th Floor, CST Road, Kalina, Santacruz (East)
Mumbai – 400 098. Phone: +91 22 4922 0555; Fax: +91 22 4922 0505; Email: audit@gdaca.com

Pune Office: GDA House, Plot No. 85, Right Bhusari Colony, Paud Road,
Pune 411 038. Phone: +91 20 2528 0081 Fax: +91 20 2528 0275 Email: audit@gdaca.com



**G. D. Apte & Co.
Chartered Accountants**

6. In our opinion and the best of our information and according to explanations given to us, the particulars given in the said Form No.A-2 are true and correct.

For G. D. Apte & Co.
Chartered Accountants
Firm Registration No. 100515W

Saurabh Peshwe

(Saurabh Peshwe)
Partner
Mem No.: 121546



UDIN: *21121546AAAALG9779*

Place: Pune.

Date: *4-9-2021*

Mumbai Office: Windsor, Office No. 604, 6th Floor, CST Road, Kalina, Santacruz (East)
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G. D. Apte & Co.
Chartered Accountants

Form No. A-2

Forming part of audit report under Form No. A-1

1. Code of the institute for which the fees proposal is submitted: EN4304
2. Name of the institution **Cummins College of Engineering for Women, Nagpur**
3. Correspondence of address of the institution: **Maharshi Karve Stree Shikshan Samstha's Cummins College of Engineering for Women, Mouje Sukli (Gupchup), Tah: Hingna, Dist: Nagpur 441110**
4. Location address of the college where the course is carried on: **Maharshi Karve Stree Shikshan Samstha's Cummins College of Engineering for Women, Mouje Sukli (Gupchup), Tah: Hingna, Dist: Nagpur 441110**
5. Academic year for which the fees proposal is submitted from 2022- 2023.
6. Relevant financial year 01.04.2020 TO 31.03.2021
7. Break of the annual salary expenditure into:

Particular	Rs.
Teaching salary	1,71,75,499
Arrears of Teaching Salary for earlier financial years	-
Non – Teaching Salary	1,00,63,040
Arrears of Non-Teaching salary for earlier financial years	-
Visiting and Guest lecture remuneration	9,27,155

8. Mode of payment of salary

Teaching Salary As mentioned above	1,71,75,499
Paid by Bank Transfer during the year	1,51,53,810
Paid by account payee cross cheque	23,965
Paid in Cash	-
Provision at the end of the financial year	19,97,724

- 8.1

Non – Teaching Salary as mentioned above	1,00,63,040
Paid by Bank Transfer during the year	89,56,472
Paid by Account Payee cross cheque	24,469
Paid in cash	-
Provision at the end of the Financial Year	10,82,099

- 8.2

Visiting and Guest Lecture Salary as mentioned above	9,27,155
Paid by Bank Transfer during the year	8,91,741
Paid by Account payee cross cheque	24,814
Paid in Cash	10,600
Provision at the end of the Financial Year	-

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G. D. Apte & Co.
Chartered Accountants

9. Teaching Staff and Status of their approval form the University/Council as upto the end of the relating Financial Year.

Total No. of Teaching Staff of which salary reflected in the I&E Account for the related financial year	33
Approved teaching Staff	18
Unapproved Teaching Staff	15

10. Depreciation of computation as per Fees Regulating Authority Norms:

Rate of Depreciation for the Financial year 2020-21

Computer	25%
Books	25%
Plant & Machinery (Definition as per Income Tax Act, 1969)	15%
Furniture & Fixtures (Definition as per Income Tax Act, 1969)	15%

Depreciation computation as per FRA

Particular	Opening Balance	Additions	Deletions/Sales	Depreciation for the Year	Closing Balance (WDV)
Computer	21,23,870	0.00	0.00	5,30,968	15,92,902
Books	3,78,239	25,742	0.00	97,778	3,06,203
Furniture	1,07,75,421	0.00	0.00	16,16,313	91,59,108
Machinery	1,01,77,159	8,71,052	0.00	15,92,274	94,55,937
Total	2,34,54,689	8,96,794	0.00	38,37,333.00	2,05,14,150

11. Capital expenditure and deferred revenue expenditure debited to Income and Expenditure account.

Expenditure Head	Nature of Expenditure (mention details)	Amount Rs.
0	0	0

12. Break of the University/Council/Approval authority affiliation fee

Amount of Affiliation fee as per I&E account	Rs.20000.00
Name of the university/Council/Approval Authority	Rashtrasant Tukadoji Maharaj Nagpur University
No. of Years for which the affiliation Fee paid	1 year
Amount of prepaid Affiliation fee i.e. fees paid for Subsequent years.	0

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Chartered Accountants

13. Sanctioned strength of the students by the approval authority. Please note that the information is required not of the actual no. of students who have taken admission but sanction strength (Please mentioned branch wise details within the course).

Name of the course /Branch	Sanctioned No. of students for the Academic year 2020-21	Additional permitted for academic year 2021-22	Sanctioned No. of students for Academic year 2021-22
BE Computer Engineering	60	0	60
BE Mechanical Engineering	60	0	60
BE Electronics & Telecommunication	60	0	60



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Pune 411 038. Phone: +91 20 2528 0081 Fax: +91 20 2528 0275 Email: audit@gdaca.com

Cummins College of Engineering, Nagpur No.89
Nagpur

Balance Sheet
1-Apr-20 to 31-Mar-21

Liabilities as at 31-Mar-21		Assets as at 31-Mar-21	
Capital Account	4,90,82,339.00	Fixed Assets	6,31,24,359.97
Depreciation Fund	4,67,46,000.00	Fixed Assets-DIK	53,549.00
Non Current Liabilities	<u>23,36,339.00</u>	Fixed Assets-Own	5,86,39,253.97
Loans (Liability)		Fixed Assets-SD	43,31,372.00
		Work in Progress	<u>1,00,185.00</u>
Current Liabilities	84,71,765.19	Current Assets	2,60,77,922.82
Duties & Taxes	68,829.00	Deposits (Asset)	2,64,952.00
Deposits From Others	6,150.00	Loans & Advances (Asset)	71,980.00
Deposits From Students	16,84,699.00	Cash-in-hand	11,092.00
Indirect Receipts & Payments	61,800.00	Bank Accounts	2,80,570.07
Other Current Liabilities	57,01,246.15	Fees Receivable	2,48,26,293.75
Recurring Grants Unutilised	71,540.04	Other Current Assets	4,26,517.00
Schoarships & Freeships	53,988.00	University/ Board Exam Exps Receivable	<u>1,96,518.00</u>
University / Board Payments	6,681.00		
Salary Payable	1,73,929.00		
Specific Donation Unutilised-Non Recurring	5,45,093.00		
Specific Donation Unutilised-Recurring	<u>97,810.00</u>		
Branch / Divisions	50,45,09,877.97		
M.K.S.S.S.	49,61,90,459.21		
MKSSS Girls Hostel, Nagpur No.90	(-)1,58,677.00		
Nagpur Project, Nagpur No.83	<u>84,78,095.76</u>		
Excess of expenditure over income	(-)47,28,61,699.37		
Opening Balance	(-)44,91,64,750.44		
Current Period	<u>(-)2,36,96,948.93</u>		
Total	8,92,02,282.79	Total	8,92,02,282.79

4/9/21

Dr. B. P. Joshi
(Principal)

MKSSS's, Cummins College of Engg. for Women
Hingna, Nagpur-441110



For G. D. Apte & Co.
Chartered Accountants
Firm Reg. No. 100515W

S. S. Peshwe
S. S. Peshwe
Partner
Membership No. 121546

UDIN: 2112154GAAAALG9779

UNIVERSITY OF ENGINEERING & TECHNOLOGY

DEPARTMENT OF ELECTRICAL ENGINEERING

SEMESTER III

Electrical Machines-I

Assignment No. 1

Q.1. A 4-pole, 50 Hz, star-connected synchronous motor has a synchronous reactance of 1.0 p.u. and a negligible armature resistance. It is operating at a leading power factor of 0.8. The terminal voltage is 1.0 p.u. and the field current is adjusted so that the motor is operating at a load angle of 30 degrees.

Q.2. A 4-pole, 50 Hz, star-connected synchronous motor has a synchronous reactance of 1.0 p.u. and a negligible armature resistance. It is operating at a leading power factor of 0.8. The terminal voltage is 1.0 p.u. and the field current is adjusted so that the motor is operating at a load angle of 30 degrees.

Q.3. A 4-pole, 50 Hz, star-connected synchronous motor has a synchronous reactance of 1.0 p.u. and a negligible armature resistance. It is operating at a leading power factor of 0.8. The terminal voltage is 1.0 p.u. and the field current is adjusted so that the motor is operating at a load angle of 30 degrees.

10/10

[Signature]

Dr. B. S. Joshi

Head of Department, Electrical Engineering
University of Engineering & Technology



Head of Department, Electrical Engineering
University of Engineering & Technology
Warananagar, Lucknow-226002



UNIVERSITY OF ENGINEERING & TECHNOLOGY

Cummins College of Engineering, Nagpur No.89
Nagpur

Capital Account

Group Summary

For 31-Mar-21

Page 1

Particulars	Closing Balance	
	Debit	Credit
Depreciation Fund		4,67,46,000.00
<i>Depreciation Fund on DIK</i>		40,721.00
<i>Depreciation Fund on Own Asset</i>		4,46,97,418.00
<i>Depreciation Fund Specific Donation</i>		20,07,861.00
Non Current Liabilities		23,36,339.00
<i>Non Recurring DIK Utilised</i>		12,828.00
<i>Non Recurring Specific Donation Utilised</i>		23,23,511.00
Grand Total		4,90,82,339.00



Cummins College of Engineering, Nagpur No.89
Nagpur

Current Liabilities

Group Summary

1-Apr-20 to 31-Mar-21

Page 1

Particulars	Closing Balance	
	Debit	Credit
Duties & Taxes		68,829.00
GST		6,978.00
TDS		61,851.00
Deposits From Others		6,150.00
<i>Secuirty Deposit From Suppliers</i>		6,150.00
Deposits From Students		16,84,699.00
<i>Caution Money Deposit</i>		16,08,000.00
<i>Library Deposit</i>		76,699.00
Indirect Receipts & Payments		61,800.00
College Events / Workshops		
Salary Deductions		61,800.00
Other Current Liabilities		57,01,246.15
<i>Alumnae Association</i>		200.00
<i>Amounts Payable</i>		3,69,627.00
<i>Fee Refundable</i>		14,19,550.65
<i>Prepaid Fees</i>		1,09,702.50
<i>Provision For Expenses</i>		35,22,520.00
<i>Staff Contingency Fund</i>		2,79,646.00
Recurring Grants Unutilised		71,540.04
<i>Other Grants-Recurring Unutilised</i>		71,540.04
Schoarships & Freeships		53,988.00
Other Schoarships		
<i>Interest on Endowment Scholarship</i>		53,988.00
University / Board Payments		6,681.00
Exam Fees Payable		6,681.00
Salary Payable		1,73,929.00
Specific Donation Unutilised-Non Recurring		5,45,093.00
Specific Donation Unutilised-Recurring		97,810.00
Grand Total		84,71,765.19



Cummins College of Engineering, Nagpur No.89
Nagpur

Branch / Divisions

Group Summary

1-Apr-20 to 31-Mar-21

Page 1

Particulars	Closing Balance	
	Debit	Credit
ITC Claim		
M.K.S.S.S.		49,61,90,459.21
MKSSS Girls Hostel, Nagpur No.90	1,58,677.00	
Nagpur Project, Nagpur No.83		84,78,095.76
Grand Total	1,58,677.00	50,46,68,554.97



Cummins College of Engineering, Nagpur No.89
Nagpur

Fixed Assets
Group Summary
1-Apr-20 to 31-Mar-21

Page 1

Particulars	Closing Balance	
	Debit	Credit
Fixed Assets-DIK		53,549.00
Equipment - DIK		32,000.00
Library Books -DIK		21,549.00
Fixed Assets-Own		5,86,39,253.97
Computers-Own		97,34,183.50
Equipment -Own		2,64,65,637.88
Library Books -Own		30,56,979.00
<i>Furniture & Fixtures (Own)</i>		<i>1,86,22,453.59</i>
<i>Vehicles (Own)</i>		<i>7,60,000.00</i>
Fixed Assets-SD		43,31,372.00
Computers-Specific Donation		14,68,180.00
Equipment -Specific Donation		28,63,192.00
Work in Progress		1,00,185.00
Grand Total		6,31,24,359.97



Cummins College of Engineering, Nagpur No.89
Nagpur

Current Assets

Group Summary

1-Apr-20 to 31-Mar-21

Page 1

Particulars	Closing Balance	
	Debit	Credit
Deposits (Asset)		2,64,952.00
<i>Deposits- Electricity</i>		2,62,952.00
<i>Deposits- Gas</i>		1,500.00
<i>Deposits- Telephone</i>		500.00
Loans & Advances (Asset)		71,980.00
Advance to Staff		30,000.00
Advance to Supplier		41,980.00
Cash-in-hand		11,092.00
<i>Cash In Hand</i>		11,092.00
Bank Accounts		2,80,570.07
<i>Axis SB A/c No.31194</i>		1,35,781.69
<i>UCO SB A/c No.10846</i>		9,730.34
<i>Union Bank A/c No.33743</i>		62,944.00
<i>Union Bank of India A/c No.32629</i>		21,700.00
<i>Union Bank of India A/c No.34710- PM YUVA</i>		41,506.00
<i>Union Bank of India - SB A/c No. - 36756 - IEEF</i>		8,908.04
Fees Receivable		2,48,26,293.75
Fees Receivable From Samaj Kalyan		1,44,50,339.75
Fees Receivable From Students		1,03,75,954.00
Other Current Assets		4,26,517.00
<i>Amounts Receivable</i>		35,290.00
<i>Prepaid Expenses</i>		3,91,227.00
TDS Receivable		
University/ Board Exam Exps Receivable		1,96,518.00
<i>NSS Expenses Receivable</i>		36,272.00
<i>Univ. Exam Exp. Receivable: 2nd Term Current Yr</i>		36,851.00
<i>Univ. Exam Exp. Receivable: Last Yr.</i>		1,23,395.00
Grand Total		2,60,77,922.82



Cummins College of Engineering, Nagpur No.89

Nagpur

Income and Expenditure Statement

1-Apr-20 to 31-Mar-21

Particulars	1-Apr-20 to 31-Mar-21	Particulars	1-Apr-20 to 31-Mar-21
Direct Expenses	3,46,82,026.26	Direct Incomes	3,90,03,354.50
Educational Expenses	36,34,736.00	Fees	3,90,03,354.50
Other Direct Expenses	24,65,914.26	Indirect Incomes	92,977.50
Salaries & Wages	2,85,81,376.00	Other Income	78,377.50
Indirect Expenses	2,81,11,254.67	Sale of Admission Form	14,600.00
Establishment Expenses	2,53,06,084.67	Excess of expenditure over income	2,36,96,948.93
Amounts Written Off	90,000.00		
Depreciation Account	27,15,170.00		
Total	6,27,93,280.93	Total	6,27,93,280.93

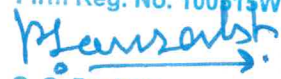
4/9/21


Dr. B. P. Joshi
(Principal)

MKSS's, Cummins College of Engg. for Women
Hingna, Nagpur-441110



For G. D. Apte & Co.
Chartered Accountants
Firm Reg. No. 100615W


S. S. Peshwe
Partner
Membership No. 121546

UDIN : 21121546AAAALG9779

Cummins College of Engineering, Nagpur No.89

Nagpur

Direct Expenses

Group Summary

1-Apr-20 to 31-Mar-21

Page 1

Particulars	Closing Balance	
	Debit	Credit
Educational Expenses	36,34,736.00	
Departmental Expenses	27,641.00	
<i>Electronics Lab. Expenses</i>	18,700.00	
<i>Training & Placement Expenses</i>	2,945.00	
<i>Workshop Expenses</i>	5,996.00	
Direct Expenses For Students	26,55,540.00	
<i>Admission Processing Fee Expenses</i>	58,500.00	
<i>Educational Tours Expenses</i>	8,640.00	
<i>Education Fair Expenses</i>	6,48,000.00	
<i>E Learning Agunation Expenses</i>	14,00,400.00	
<i>Student Activity Expenses</i>	3,60,000.00	
<i>Student Facility Expenses</i>	1,80,000.00	
Professional Charges	9,27,155.00	
<i>Honorarium Paid</i>	9,27,155.00	
University / Board Related	24,400.00	
<i>Affiliation Fee Paid</i>	20,000.00	
<i>Registration Fee</i>	4,400.00	
Other Direct Expenses	24,65,914.26	
<i>Admission Campaign</i>	21,30,576.00	
<i>Advertiesment Expenses</i>	3,35,338.26	
Salaries & Wages	2,85,81,376.00	
Non Teaching Admin Salary	57,98,326.00	
<i>Non Teaching Admin Salary</i>	57,98,326.00	
Non Teaching Technical Salary	42,64,714.00	
<i>Non Teaching Technical Salary</i>	42,64,714.00	
Teaching Salary	1,71,75,499.00	
<i>Teaching Salary</i>	1,71,75,499.00	
<i>Encashment of Leave Paid</i>	23,001.00	
<i>Gratuity Contribution Paid</i>	3,99,180.00	
<i>Mediclaim Policy</i>	2,93,755.00	
<i>P.F.Administration Charges</i>	26,850.00	
<i>P.F.EDLI Contribution</i>	26,850.00	
<i>Provident Fund - Employer's Contribution</i>	5,66,400.00	
<i>Staff Improvement/ Welfare Expenses</i>	6,801.00	
Grand Total	3,46,82,026.26	



Cummins College of Engineering, Nagpur No.89

Nagpur

Indirect Expenses

Group Summary

1-Apr-20 to 31-Mar-21

Page 1

Particulars	Closing Balance	
	Debit	Credit
Establishment Expenses	2,53,06,084.67	
Office Expenses	2,17,82,382.67	
Audit Fee	1,40,846.00	
Bank Charges	10,789.46	
Electricity Expenses	16,20,467.21	
Entertainment Expenses	23,978.00	
Events and Workshop Expenses	2,253.00	
Function Expenses	6,738.00	
Ground Maintenance Expenses	3,60,000.00	
Houses Keeping Expenses	9,16,170.00	
Infrastructure Facility Expenses	1,02,76,050.00	
Insurance Expenses	1,32,632.00	
Internet Expenses	3,81,601.00	
Management Expenses	49,25,490.00	
Microsoft License Fee - Expenses	99,661.00	
News Papers & Periodicals Expenses	6,360.00	
Office Expenses	20,076.00	
Postage Expenses	3,420.00	
Professional Charges Paid	19,726.00	
Sanitation Expenses	13,84,000.00	
Security Expenses	9,55,425.00	
Seminar Expenses	1,59,828.00	
Subscription for Journal	23,075.00	
Telephone Expenses	7,733.00	
Wastage Management Expenses	2,70,000.00	
Website Development Expenses	36,064.00	
Printing & Stationery	3,46,574.00	
Printing Expenses	2,99,623.00	
Stationary Expenses	42,802.00	
Xeroxing Expenses	4,149.00	
Repairs & Maintenance	19,42,719.00	
Equipment AMC Expenses	79,213.00	
R & M - Building	6,92,000.00	
R & M - Computer	91,190.00	
R & M - Equipment	47,981.00	
R & M - Furniture & Fixture	3,46,000.00	
R & M - Others	4,28,508.00	
R & M - Vehicle	2,38,701.00	
Software AMC Expenses	19,126.00	
Travelling & Conveyance	3,00,809.00	
Bus Transport Charges Paid	61,300.00	
Conveyance Expenses	49,565.00	
Transport & Octroi Expenses	1,800.00	
Travelling Expenses	1,88,144.00	
Green Initiative Expenses	9,33,600.00	
Amounts Written Off	90,000.00	
Depreciation Account	27,15,170.00	
Grand Total	2,81,11,254.67	



Cummins College of Engineering, Nagpur No.89
Nagpur

Direct Incomes
Group Summary
1-Apr-20 to 31-Mar-21

Page 1

Particulars	Closing Balance	
	Debit	Credit
Fees		3,90,03,354.50
FY Fees		1,36,49,334.00
LY Fees		73,10,542.00
SY Fees		1,04,27,941.50
TY Fees		76,15,537.00
Grand Total		3,90,03,354.50



Cummins College of Engineering, Nagpur No.89
Nagpur

Indirect Incomes

Group Summary

1-Apr-20 to 31-Mar-21

Page 1

Particulars	Closing Balance	
	Debit	Credit
Other Income	8.50	78,386.00
Admission Cancellation Charged Received		1,272.00
Bank Interest Received		33,054.00
Interest Accrued on MSEB Deposit		12,227.00
Library Book Fine		7,973.00
Misc. Receipts		23,860.00
Rounding Off A/c	8.50	
Revaluation Fees College Level		
Sale of Admission Form		14,600.00
Sale of Admission Forms		14,600.00
Grand Total	8.50	92,986.00



Name of Unit : Cummins College Of Engineering for Women, Nagpur

Summary of Fixed Assets as on 31.03.2021

Particulars	Opening Balance (as on 01.04.2020)				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	14,68,180	97,34,184	1,12,02,364
Furniture	-	-	-	1,86,22,453	1,86,22,453
Equipments-Others	-	-	1,91,074	83,29,877	85,20,951
Equipment-Solar System	-	-	-	-	-
Library Books	-	21,549	-	30,31,237	30,52,786
Vehicles	-	-	-	7,60,000	7,60,000
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	32,000	18,06,022	1,06,54,005	1,24,92,027
Machinery	-	-	-	3,58,631	3,58,631
Tools & Implements	-	-	-	24,35,790	24,35,790
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	46,82,379	46,82,379
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	1,10,072	1,10,072
Total	-	53,549	34,65,276	5,87,18,628	6,22,37,453
Particulars	Additions during the year (Upto 31.03.2021)				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	-	-	-
Furniture	-	-	-	-	-
Equipments-Others	-	-	-	4,956	4,956
Equipment-Solar System	-	-	-	-	-
Library Books	-	-	-	25,742	25,742
Vehicles	-	-	-	-	-
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	-	8,66,096	-	8,66,096
Machinery	-	-	-	-	-
Tools & Implements	-	-	-	-	-
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	-	-
Total	-	-	8,66,096	30,698	8,96,794



Particulars	Written off during the year (upto 31.03.2021)				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	-	-	-
Furniture	-	-	-	-	-
Equipments-Others	-	-	-	-	-
Equipment-Solar System	-	-	-	-	-
Library Books	-	-	-	-	-
Vehicles	-	-	-	-	-
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	-	-	-	-
Machinery	-	-	-	-	-
Tools & Implements	-	-	-	-	-
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	9,887	9,887
Total	-	-	-	9,887	9,887

Particulars	Closing Balance as on 31.03.2021				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	14,68,180	97,34,184	1,12,02,364
Furniture	-	-	-	1,86,22,453	1,86,22,453
Equipments-Others	-	-	1,91,074	83,34,833	85,25,907
Equipment-Solar System	-	-	-	-	-
Library Books	-	21,549	-	30,56,979	30,78,528
Vehicles	-	-	-	7,60,000	7,60,000
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	32,000	26,72,118	1,06,54,005	1,33,58,123
Machinery	-	-	-	3,58,631	3,58,631
Tools & Implements	-	-	-	24,35,790	24,35,790
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	46,82,379	46,82,379
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	1,00,185	1,00,185
Total	-	53,549	43,31,372	5,87,39,439	6,31,24,360



Name of Unit :

Cummins College Of Engineering for Women, Nagpur

Depreciation Fund as on 31.03.2021

Particulars	Opening Balance (as on 01.04.2020)				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	11,15,072	95,30,258	1,06,45,330
Furniture	-	-	-	80,32,621	80,32,621
Equipments-Others	-	-	19,107	38,35,209	38,54,316
Equipment-Solar System	-	-	-	-	-
Library Books	-	17,658	-	28,82,105	28,99,763
Vehicles	-	-	-	3,80,000	3,80,000
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	18,000	2,63,990	99,52,845	1,02,34,835
Machinery	-	-	-	2,51,042	2,51,042
Tools & Implements	-	-	-	24,35,790	24,35,790
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	46,82,379	46,82,379
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	-	-
Total	-	35,658	13,98,169	4,19,82,249	4,34,16,076
Particulars	Additions during the year (upto 31.03.2021)				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	3,23,372	2,03,226	5,26,598
Furniture	-	-	-	15,13,602	15,13,602
Equipments-Others	-	-	19,107	6,36,398	6,55,505
Equipment-Solar System	-	-	-	-	-
Library Books	-	1,863	-	72,230	74,093
Vehicles	-	-	-	38,000	38,000
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	3,200	2,67,212	2,15,852	4,86,263
Machinery	-	-	-	35,863	35,863
Tools & Implements	-	-	-	-	-
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	-	-
Total	-	5,063	6,09,691	27,15,170	33,29,924



Particulars	Written off during the year (upto 31.03.2021)				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	-	-	-
Furniture	-	-	-	-	-
Equipments-Others	-	-	-	-	-
Equipment-Solar System	-	-	-	-	-
Library Books	-	-	-	-	-
Vehicles	-	-	-	-	-
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	-	-	-	-
Machinery	-	-	-	-	-
Tools & Implements	-	-	-	-	-
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	-	-
Total	-	-	-	-	-

Particulars	Closing Balance as on 31.03.2021				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	14,38,444	97,33,484	1,11,71,928
Furniture	-	-	-	95,46,223	95,46,223
Equipments-Others	-	-	38,214	44,71,607	45,09,821
Equipment-Solar System	-	-	-	-	-
Library Books	-	19,521	-	29,54,335	29,73,856
Vehicles	-	-	-	4,18,000	4,18,000
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	21,200	5,31,202	1,01,68,696	1,07,21,098
Machinery	-	-	-	2,86,905	2,86,905
Tools & Implements	-	-	-	24,35,790	24,35,790
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	46,82,379	46,82,379
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	-	-
Total	-	40,721	20,07,860	4,46,97,419	4,67,46,000



Name of Unit :

Cummins College Of Engineering for Women, Nagpur

WDV as on 31.03.2021

Particulars	Opening Balance				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	3,53,108	2,03,926	5,57,034
Furniture	-	-	-	1,05,89,832	1,05,89,832
Equipments-Others	-	-	1,71,967	44,94,668	46,66,635
Equipment-Solar System	-	-	-	-	-
Library Books	-	3,891	-	1,49,132	1,53,023
Vehicles	-	-	-	3,80,000	3,80,000
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	14,000	15,42,032	7,01,160	22,57,192
Machinery	-	-	-	1,07,589	1,07,589
Tools & Implements	-	-	-	-	-
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	1,10,072	1,10,072
Total	-	17,891	20,67,107	1,67,36,379	1,88,21,377
Particulars	Additions during the year				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	-3,23,372	-2,03,226	-5,26,598
Furniture	-	-	-	-15,13,602	-15,13,602
Equipments-Others	-	-	-19,107	-6,31,442	-6,50,549
Equipment-Solar System	-	-	-	-	-
Library Books	-	-1,863	-	-46,488	-48,351
Vehicles	-	-	-	-38,000	-38,000
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	-3,200	5,98,884	-2,15,852	3,79,833
Machinery	-	-	-	-35,863	-35,863
Tools & Implements	-	-	-	-	-
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	-	-
Total	-	-5,063	2,56,405	-26,84,472	-24,33,130



Particulars	Deduction during the year				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	-	-	-
Furniture	-	-	-	-	-
Equipments-Others	-	-	-	-	-
Equipment-Solar System	-	-	-	-	-
Library Books	-	-	-	-	-
Vehicles	-	-	-	-	-
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	-	-	-	-
Machinery	-	-	-	-	-
Tools & Implements	-	-	-	-	-
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	9,887	9,887
Total	-	-	-	9,887	9,887

Particulars	Closing Balance				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	29,736	700	30,436
Furniture	-	-	-	90,76,230	90,76,230
Equipments-Others	-	-	1,52,860	38,63,226	40,16,086
Equipment-Solar System	-	-	-	-	-
Library Books	-	2,028	-	1,02,644	1,04,672
Vehicles	-	-	-	3,42,000	3,42,000
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	10,800	21,40,916	4,85,309	26,37,025
Machinery	-	-	-	71,726	71,726
Tools & Implements	-	-	-	-	-
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	1,00,185	1,00,185



Cummins College of Engineering, Nagpur No.89
Nagpur

Trial Balance
1-Apr-20 to 31-Mar-21

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	4,55,01,073.00 Cr	6,14,754.00	41,96,020.00	4,90,82,339.00 Cr
Depreciation Fund	4,34,16,076.00 Cr		33,29,924.00	4,67,46,000.00 Cr
<i>Depreciation Fund on DIK</i>	35,658.00 Cr		5,063.00	40,721.00 Cr
<i>Depreciation Fund on Own Asset</i>	4,19,82,248.00 Cr		27,15,170.00	4,46,97,418.00 Cr
<i>Depreciation Fund Specific Donation</i>	13,98,170.00 Cr		6,09,691.00	20,07,861.00 Cr
Non Current Liabilities	20,84,997.00 Cr	6,14,754.00	8,66,096.00	23,36,339.00 Cr
<i>Non Recurring DIK Utilised</i>	17,891.00 Cr	5,063.00		12,828.00 Cr
<i>Non Recurring Specific Donation Utilised</i>	20,67,106.00 Cr	6,09,691.00	8,66,096.00	23,23,511.00 Cr
Current Liabilities	70,96,607.15 Cr	1,39,52,271.50	1,53,27,429.54	84,71,765.19 Cr
Duties & Taxes	85,452.00 Cr	10,68,893.00	10,52,270.00	68,829.00 Cr
GST	30,186.00 Cr	1,90,106.00	1,66,898.00	6,978.00 Cr
CGST	15,093.00 Cr	93,735.00	82,131.00	3,489.00 Cr
IGST		2,636.00	2,636.00	
SGST	15,093.00 Cr	93,735.00	82,131.00	3,489.00 Cr
TDS	55,266.00 Cr	8,78,787.00	8,85,372.00	61,851.00 Cr
<i>TDS on Contractor</i>	23,801.00 Cr	47,637.00	45,106.00	21,270.00 Cr
<i>TDS on Professional Fees</i>	31,465.00 Cr	1,32,680.00	1,41,796.00	40,581.00 Cr
<i>TDS on Salary</i>		6,98,470.00	6,98,470.00	
Deposits From Others	6,150.00 Cr			6,150.00 Cr
<i>Security Deposit From Suppliers</i>	6,150.00 Cr			6,150.00 Cr
Deposits From Students	14,47,699.00 Cr	35,000.00	2,72,000.00	16,84,699.00 Cr
<i>Caution Money Deposit</i>	13,47,000.00 Cr	11,000.00	2,72,000.00	16,08,000.00 Cr
<i>Library Deposit</i>	1,00,699.00 Cr	24,000.00		76,699.00 Cr
Indirect Receipts & Payments	63,200.00 Cr	10,03,282.00	10,01,882.00	61,800.00 Cr
College Events / Workshops		5,630.00	5,630.00	
<i>Faculty Development Program</i>		5,630.00	5,630.00	
Salary Deductions	63,200.00 Cr	9,97,652.00	9,96,252.00	61,800.00 Cr
<i>House Rent Recovery</i>		13,500.00	13,500.00	
<i>Mediclaime</i>		66,462.00	66,462.00	
<i>Other Deduction</i>		78,463.00	78,463.00	
<i>Profession Tax</i>	12,800.00 Cr	1,55,800.00	1,54,400.00	11,400.00 Cr
<i>Provident Fund - Employee's Contri</i>	50,400.00 Cr	6,83,427.00	6,83,427.00	50,400.00 Cr
Other Current Liabilities	53,71,418.15 Cr	47,87,120.00	51,16,948.00	57,01,246.15 Cr
Alumnae Association	200.00 Cr			200.00 Cr
Amounts Payable	2,41,382.00 Cr	12,94,070.00	14,22,315.00	3,69,627.00 Cr
<i>Fee Refundable</i>	13,80,597.15 Cr	1,18,360.00	1,57,313.50	14,19,550.65 Cr
<i>Prepaid Fees</i>	94,329.00 Cr	10,636.00	26,009.50	1,09,702.50 Cr
<i>Provision For Expenses</i>	33,75,214.00 Cr	33,61,554.00	35,08,860.00	35,22,520.00 Cr
<i>Staff Contingency Fund</i>	2,79,696.00 Cr	2,500.00	2,450.00	2,79,646.00 Cr
Recurring Grants Unutilised	14,909.00 Cr	1,196.00	57,827.04	71,540.04 Cr
<i>Other Grants-Recurring Unutilised</i>	14,909.00 Cr	1,196.00	57,827.04	71,540.04 Cr
Schoarships & Freeships	53,988.00 Cr	7,79,892.50	7,79,892.50	53,988.00 Cr
Other Schoarships		6,76,933.50	6,76,933.50	
<i>EBC Scholarships</i>		6,76,933.50	6,76,933.50	
<i>Interest on Endowment Scholarship</i>	53,988.00 Cr	1,02,959.00	1,02,959.00	53,988.00 Cr
University / Board Payments	5,981.00 Cr	16,61,504.00	16,62,204.00	6,681.00 Cr
Exam Fees Payable	5,981.00 Cr	16,60,104.00	16,60,804.00	6,681.00 Cr
<i>Payable F.Y.Exam Fees</i>		2,61,562.00	2,61,562.00	
<i>Payable L.Y.Exam Fees</i>		5,25,237.00	5,25,237.00	
<i>Payable S.Y.Exam Fees</i>	896.00 Cr	4,15,337.00	4,16,037.00	2,396.00 Cr
<i>Payable T.Y. Exam Fees</i>	4,285.00 Cr	4,57,968.00	4,57,968.00	4,285.00 Cr
<i>Other Fees Payable to University</i>		1,400.00	1,400.00	
Carried Over	5,25,97,880.15 Cr	1,45,67,025.50	1,95,23,449.54	5,75,54,104.19 Cr



Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	5,25,97,680.15 Cr	1,45,67,025.50	1,95,23,449.54	5,75,54,104.19 Cr
<i>Bhaubij Donation Received</i>		20,00,000.00	20,00,000.00	
<i>Salary Payable</i>		7,10,694.00	8,84,623.00	1,73,929.00 Cr
<i>Specific Donation Unutilised-Non Recurring</i>		8,66,096.00	14,11,189.00	5,45,093.00 Cr
<i>Specific Donation Unutilised-Recurring</i>	47,810.00 Cr	10,38,594.00	10,88,594.00	97,810.00 Cr
Fixed Assets	6,22,37,452.97 Dr	8,96,794.00	9,887.00	6,31,24,359.97 Dr
Fixed Assets-DIK	53,549.00 Dr			53,549.00 Dr
Equipment - DIK	32,000.00 Dr			32,000.00 Dr
<i>Mechanical Lab Equipments (DIK)</i>	32,000.00 Dr			32,000.00 Dr
Library Books -DIK	21,549.00 Dr			21,549.00 Dr
<i>Library Books General (DIK)</i>	21,549.00 Dr			21,549.00 Dr
Fixed Assets-Own	5,86,08,555.97 Dr	30,698.00		5,86,39,253.97 Dr
Computers-Own	97,34,183.50 Dr			97,34,183.50 Dr
<i>Computer Lab Computers (Own)</i>	13,14,720.00 Dr			13,14,720.00 Dr
<i>Electronics Lab Computers (Own)</i>	16,500.00 Dr			16,500.00 Dr
<i>Office / Others Computers (Own)</i>	84,02,963.50 Dr			84,02,963.50 Dr
Equipment -Own	2,64,60,681.88 Dr	4,956.00		2,64,65,637.88 Dr
<i>Allied Lab Equipments (Own)</i>	12,75,125.63 Dr			12,75,125.63 Dr
<i>Computer Lab Equipments (Own)</i>	18,600.00 Dr			18,600.00 Dr
<i>Electrical Lab Equipments (Own)</i>	45,72,204.00 Dr			45,72,204.00 Dr
<i>Electronics Lab Equipments (Own)</i>	6,970.00 Dr			6,970.00 Dr
<i>Mechanical Lab Equipments(Own)</i>	69,52,872.25 Dr			69,52,872.25 Dr
<i>Net Working Project Equipments(Own)</i>	1,36,023.00 Dr			1,36,023.00 Dr
<i>Office/ Other Equipments(Own)</i>	1,34,98,887.00 Dr	4,956.00		1,35,03,843.00 Dr
Library Books -Own	30,31,237.00 Dr	25,742.00		30,56,979.00 Dr
<i>Library Books General (Own)</i>	28,68,745.00 Dr	25,742.00		28,94,487.00 Dr
<i>Library Books Students (Own)</i>	1,62,492.00 Dr			1,62,492.00 Dr
<i>Furniture & Fixtures (Own)</i>	1,86,22,453.59 Dr			1,86,22,453.59 Dr
<i>Vehicles (Own)</i>	7,60,000.00 Dr			7,60,000.00 Dr
Fixed Assets-SD	34,65,276.00 Dr	8,66,096.00		43,31,372.00 Dr
Computers-Specific Donation	14,68,180.00 Dr			14,68,180.00 Dr
<i>Computer Lab Computers (SD)</i>	9,42,500.00 Dr			9,42,500.00 Dr
<i>Electronics Lab Computers (SD)</i>	3,77,000.00 Dr			3,77,000.00 Dr
<i>Networking Project Computers (SD)</i>	1,48,680.00 Dr			1,48,680.00 Dr
Equipment -Specific Donation	19,97,096.00 Dr	8,66,096.00		28,63,192.00 Dr
<i>Electronics Lab Equipments (SD)</i>	2,91,292.00 Dr			2,91,292.00 Dr
<i>Mechanical Lab Equipments (SD)</i>	15,14,730.00 Dr			15,14,730.00 Dr
<i>Net Working Project Equipments (SD)</i>		8,66,096.00		8,66,096.00 Dr
<i>Office/ Other Equipments (SD)</i>	1,91,074.00 Dr			1,91,074.00 Dr
Work in Progress	1,10,072.00 Dr		9,887.00	1,00,185.00 Dr
Current Assets	1,05,95,284.74 Dr	9,38,52,771.33	7,83,70,133.25	2,60,77,922.82 Dr
Deposits (Asset)	2,64,952.00 Dr			2,64,952.00 Dr
<i>Deposits- Electricity</i>	2,62,952.00 Dr			2,62,952.00 Dr
<i>Deposits- Gas</i>	1,500.00 Dr			1,500.00 Dr
<i>Deposits- Telephone</i>	500.00 Dr			500.00 Dr
Loans & Advances (Asset)	2,09,480.00 Dr	2,35,869.00	3,73,369.00	71,980.00 Dr
Advance to Staff	1,17,500.00 Dr	2,26,209.00	3,13,709.00	30,000.00 Dr
<i>Advance for Expenses to Staff</i>		2,26,209.00	1,96,209.00	30,000.00 Dr
<i>Diwali Advance</i>	1,17,500.00 Dr		1,17,500.00	
Advance to Supplier	91,980.00 Dr	9,660.00	59,660.00	41,980.00 Dr
<i>Advance to Supplier</i>	91,980.00 Dr	9,660.00	59,660.00	41,980.00 Dr
Cash-in-hand	1,896.00 Dr	26,48,366.00	26,39,170.00	11,092.00 Dr
<i>Cash In Hand</i>	1,896.00 Dr	26,47,681.00	26,38,485.00	11,092.00 Dr
<i>Revenue Stamp</i>		685.00	685.00	
Carried Over	2,02,35,057.56 Dr	10,93,16,590.83	9,79,03,469.79	3,16,48,178.60 Dr



Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	2,02,35,057.56 Dr	10,93,16,590.83	9,79,03,469.79	3,16,48,178.60 Dr
Bank Accounts	11,71,793.49 Dr	6,73,36,716.54	6,82,27,939.96	2,80,570.07 Dr
Axis SB A/c No.31194	2,29,189.03 Dr	6,19,23,971.50	6,20,17,378.84	1,35,781.69 Dr
UCO SB A/c No.10846	8,28,476.46 Dr	53,91,815.00	62,10,561.12	9,730.34 Dr
Union Bank A/c No.33743	52,826.00 Dr	10,118.00		62,944.00 Dr
Union Bank of India A/c No.32629	21,046.00 Dr	654.00		21,700.00 Dr
Union Bank of India A/c No.34710- PM YUVA	40,256.00 Dr	1,250.00		41,506.00 Dr
Union Bank of India - SB A/c No. - 36756 - IEEF		8,908.04		8,908.04 Dr
Fees Receivable	85,46,010.25 Dr	2,31,91,258.00	69,10,974.50	2,48,26,293.75 Dr
Fees Receivable From Samaj Kalyan	57,91,327.75 Dr	1,34,56,293.50	47,97,281.50	1,44,50,339.75 Dr
FY Fees Receivable From Samaj Kalyan	25,24,352.25 Dr	58,44,471.00	15,31,450.00	68,37,373.25 Dr
LY Fees Receivable From Samaj Kalyan	6,68,777.75 Dr	19,86,810.50	11,47,557.75	15,08,030.50 Dr
SY Fees Receivable From Samaj Kalyan	13,20,005.75 Dr	36,00,563.00	11,17,904.50	38,02,664.25 Dr
TY Fees Receivable From Samaj Kalyan	12,78,192.00 Dr	20,24,449.00	10,00,369.25	23,02,271.75 Dr
Fees Receivable From Students	27,54,682.50 Dr	97,34,964.50	21,13,693.00	1,03,75,954.00 Dr
FY Fees Receivable From Students	3,58,797.50 Dr	38,40,898.50	2,81,179.25	39,18,516.75 Dr
LY Fees Receivable From Students	8,04,189.00 Dr	16,22,436.00	5,33,048.25	18,93,576.75 Dr
SY Fees Receivable From Students	9,16,375.25 Dr	23,46,181.50	6,02,957.50	26,59,599.25 Dr
TY Fees Receivable From Students	6,75,320.75 Dr	19,25,448.50	6,96,508.00	19,04,261.25 Dr
Other Current Assets	2,09,609.00 Dr	4,23,024.79	2,06,116.79	4,26,517.00 Dr
Amounts Receivable	1,52,026.00 Dr	21,290.00	1,38,026.00	35,290.00 Dr
Prepaid Expenses	57,583.00 Dr	4,01,227.00	67,583.00	3,91,227.00 Dr
TCS Receivable A/C		507.79	507.79	
TDS Receivable		1,263.00	1,263.00	
TDS Receivable		1,263.00	1,263.00	
University/ Board Exam Exps Receivable	1,91,544.00 Dr	16,274.00	11,300.00	1,96,518.00 Dr
NSS Expenses Receivable	32,872.00 Dr	11,900.00	8,500.00	36,272.00 Dr
Univ. Exam Exp. Receivable: 2nd Term Current Yr	32,477.00 Dr	4,374.00		36,851.00 Dr
Univ. Exam Exp. Receivable: Last Yr.	1,26,195.00 Dr		2,800.00	1,23,395.00 Dr
Branch / Divisions	46,93,99,808.00 Cr	58,30,764.79	4,09,40,834.76	50,45,09,877.97 Cr
ITC Claim		36,017.00	36,017.00	
ITC Claim (CGST)		17,121.00	17,121.00	
ITC Claim (IGST)		1,775.00	1,775.00	
ITC Claim (SGST)		17,121.00	17,121.00	
M.K.S.S.S.	46,18,30,963.00 Cr	51,92,922.79	3,95,52,419.00	49,61,90,459.21 Cr
MKSSS Girls Hostel, Nagpur No.90	50,464.00 Dr	1,69,763.00	61,550.00	1,58,677.00 Dr
Nagpur Project, Nagpur No.83	76,19,309.00 Cr	1,34,450.00	9,93,236.76	84,78,095.76 Cr
Sitabai Nargundkar Nursing College BSC, Nagpur No.86		2,50,632.00	2,50,632.00	
Sitabai Nargundkar Nursing College PBBSC, Nagpur No.87		46,980.00	46,980.00	
Direct Incomes		11,55,784.00	4,01,59,138.50	3,90,03,354.50 Cr
Fees		11,55,784.00	4,01,59,138.50	3,90,03,354.50 Cr
FY Fees		5,98,332.00	1,42,47,666.00	1,36,49,334.00 Cr
F.Y. Development Fund		1,19,025.00	16,50,465.00	15,31,440.00 Cr
F.Y. Tuition Fees		4,79,307.00	1,25,97,201.00	1,21,17,894.00 Cr
LY Fees		82,046.00	73,92,588.00	73,10,542.00 Cr
L.Y. Development Fund		12,762.00	7,47,196.00	7,34,434.00 Cr
L.Y. Tuition Fees		69,284.00	66,45,392.00	65,76,108.00 Cr
SY Fees		2,03,452.50	1,06,31,394.00	1,04,27,941.50 Cr
S.Y. Development Fund		22,889.00	10,41,359.00	10,18,470.00 Cr
S.Y. Tuition Fees		1,80,563.50	95,90,035.00	94,09,471.50 Cr
TY Fees		2,71,953.50	78,87,490.50	76,15,537.00 Cr
T.Y. Development Fund		40,135.00	6,70,430.00	6,30,295.00 Cr
T.Y. Tuition Fees		2,31,818.50	72,17,060.50	69,85,242.00 Cr
Carried Over	44,91,64,750.44 Cr	11,63,03,139.62	17,90,03,443.05	51,18,65,053.87 Cr



Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	44,91,64,750.44 Cr	11,63,03,139.62	17,90,03,443.05	51,18,65,053.87 Cr
Direct Expenses		3,87,81,864.76	40,99,838.50	3,46,82,026.26 Dr
Educational Expenses		72,72,101.50	36,37,365.50	36,34,736.00 Dr
Departmental Expenses		27,641.00		27,641.00 Dr
<i>Electronics Lab. Expenses</i>		18,700.00		18,700.00 Dr
<i>Training & Placement Expenses</i>		2,945.00		2,945.00 Dr
<i>Workshop Expenses</i>		5,996.00		5,996.00 Dr
Direct Expenses For Students		61,85,420.50	35,29,880.50	26,55,540.00 Dr
<i>Admission Processing Fee Expenses</i>		58,500.00		58,500.00 Dr
<i>Educational Tours Expenses</i>		8,640.00		8,640.00 Dr
<i>Education Fair Expenses</i>		6,48,000.00		6,48,000.00 Dr
<i>E Learning Agunation Expenses</i>		14,00,400.00		14,00,400.00 Dr
<i>Placement Expenses</i>		3,81,789.00	3,81,789.00	
<i>Scholarship to Students</i>		31,48,091.50	31,48,091.50	
<i>Student Activity Expenses</i>		3,60,000.00		3,60,000.00 Dr
<i>Student Facility Expenses</i>		1,80,000.00		1,80,000.00 Dr
Professional Charges		9,75,355.00	48,200.00	9,27,155.00 Dr
<i>Honorarium Paid</i>		9,75,355.00	48,200.00	9,27,155.00 Dr
University / Board Related		83,685.00	59,285.00	24,400.00 Dr
<i>Affiliation Fee Paid</i>		20,000.00		20,000.00 Dr
<i>Registration Fee</i>		63,685.00	59,285.00	4,400.00 Dr
Other Direct Expenses		24,86,112.26	20,198.00	24,65,914.26 Dr
<i>Admission Campaign</i>		21,49,775.00	19,199.00	21,30,576.00 Dr
<i>Advertiesment Expenses</i>		3,36,337.26	999.00	3,35,338.26 Dr
Salaries & Wages		2,90,23,651.00	4,42,275.00	2,85,81,376.00 Dr
Non Teaching Admin Salary		57,98,326.00		57,98,326.00 Dr
<i>Non Teaching Admin Salary</i>		57,98,326.00		57,98,326.00 Dr
Non Teaching Technical Salary		42,64,714.00		42,64,714.00 Dr
<i>Non Teaching Technical Salary</i>		42,64,714.00		42,64,714.00 Dr
Teaching Salary		1,71,75,499.00		1,71,75,499.00 Dr
<i>Teaching Salary</i>		1,71,75,499.00		1,71,75,499.00 Dr
<i>Encashment of Leave Paid</i>		23,001.00		23,001.00 Dr
<i>Gratuity Contribution Paid</i>		7,19,000.00	3,19,820.00	3,99,180.00 Dr
<i>Mediclaim Policy</i>		2,93,755.00		2,93,755.00 Dr
<i>P.F.Administration Charges</i>		29,564.00	2,714.00	26,850.00 Dr
<i>P.F.EDLI Contribution</i>		29,564.00	2,714.00	26,850.00 Dr
<i>Provident Fund - Employer's Contribution</i>		6,83,427.00	1,17,027.00	5,66,400.00 Dr
<i>Staff Improvement/ Welfare Expenses</i>		6,801.00		6,801.00 Dr
Indirect Incomes		2,604.50	95,582.00	92,977.50 Cr
Other Income		468.50	78,846.00	78,377.50 Cr
<i>Admission Cancellation Charged Received</i>			1,272.00	1,272.00 Cr
<i>Bank Interest Received</i>			33,054.00	33,054.00 Cr
<i>Exam Form Processing Fees Received</i>		450.00	450.00	
<i>Interest Accrued on MSEB Deposit</i>			12,227.00	12,227.00 Cr
<i>Library Book Fine</i>			7,973.00	7,973.00 Cr
<i>Misc. Receipts</i>			23,860.00	23,860.00 Cr
<i>Rounding Off A/c</i>		18.50	10.00	8.50 Dr
Revaluation Fees College Level		2,136.00	2,136.00	
<i>Internal L.Y.Revaluation Fees</i>		2,136.00	2,136.00	
Sale of Admission Form			14,600.00	14,600.00 Cr
<i>Sale of Admission Forms</i>			14,600.00	14,600.00 Cr
Indirect Expenses		2,83,96,964.17	2,85,709.50	2,81,11,254.67 Dr
Establishment Expenses		2,55,91,794.17	2,85,709.50	2,53,06,084.67 Dr
Office Expenses		2,20,42,563.17	2,60,180.50	2,17,82,382.67 Dr
<i>Audit Fee</i>		1,41,192.00	346.00	1,40,846.00 Dr
Carried Over	44,91,64,750.44 Cr	18,34,84,573.05	18,34,84,573.05	44,91,64,750.44 Cr



Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	44,91,64,750.44 Cr	18,34,84,573.05	18,34,84,573.05	44,91,64,750.44 Cr
Bank Charges		11,408.96	619.50	10,789.46 Dr
Electricity Expenses		17,98,427.21	1,77,960.00	16,20,467.21 Dr
Entertainment Expenses		39,368.00	15,390.00	23,978.00 Dr
Events and Workshop Expenses		2,253.00		2,253.00 Dr
Function Expenses		11,238.00	4,500.00	6,738.00 Dr
Ground Maintenance Expenses		3,60,000.00		3,60,000.00 Dr
Houses Keeping Expenses		9,27,548.00	11,378.00	9,16,170.00 Dr
Infrastructure Facility Expenses		1,02,76,050.00		1,02,76,050.00 Dr
Insurance Expenses		1,32,824.00	192.00	1,32,632.00 Dr
Internet Expenses		3,85,996.00	4,395.00	3,81,601.00 Dr
Management Expenses		49,25,490.00		49,25,490.00 Dr
Microsoft License Fee - Expenses		1,01,218.00	1,557.00	99,661.00 Dr
News Papers & Periodicals Expenses		8,572.00	2,212.00	6,360.00 Dr
Office Expenses		51,550.00	31,474.00	20,076.00 Dr
Postage Expenses		3,420.00		3,420.00 Dr
Professional Charges Paid		19,880.00	154.00	19,726.00 Dr
Sanitation Expenses		13,84,000.00		13,84,000.00 Dr
Security Expenses		9,64,409.00	8,984.00	9,55,425.00 Dr
Seminar Expenses		1,59,828.00		1,59,828.00 Dr
Subscription for Journal		23,494.00	419.00	23,075.00 Dr
Telephone Expenses		8,333.00	600.00	7,733.00 Dr
Wastage Management Expenses		2,70,000.00		2,70,000.00 Dr
Website Development Expenses		36,064.00		36,064.00 Dr
Printing & Stationery		3,47,846.00	1,272.00	3,46,574.00 Dr
Printing Expenses		3,00,082.00	459.00	2,99,623.00 Dr
Stationary Expenses		43,539.00	737.00	42,802.00 Dr
Xeroxing Expenses		4,225.00	76.00	4,149.00 Dr
Repairs & Maintenance		19,61,937.00	19,218.00	19,42,719.00 Dr
Equipment AMC Expenses		94,942.00	15,729.00	79,213.00 Dr
R & M - Building		6,92,000.00		6,92,000.00 Dr
R & M - Computer		92,024.00	834.00	91,190.00 Dr
R & M - Equipment		48,319.00	338.00	47,981.00 Dr
R & M - Furniture & Fixture		3,46,000.00		3,46,000.00 Dr
R & M - Others		4,30,825.00	2,317.00	4,28,508.00 Dr
R & M - Vehicle		2,38,701.00		2,38,701.00 Dr
Software AMC Expenses		19,126.00		19,126.00 Dr
Travelling & Conveyance		3,05,848.00	5,039.00	3,00,809.00 Dr
Bus Transport Charges Paid		63,315.00	2,015.00	61,300.00 Dr
Conveyance Expenses		49,565.00		49,565.00 Dr
Transport & Octroi Expenses		1,800.00		1,800.00 Dr
Travelling Expenses		1,91,168.00	3,024.00	1,88,144.00 Dr
Green Initiative Expenses		9,33,600.00		9,33,600.00 Dr
Amounts Written Off		90,000.00		90,000.00 Dr
Depreciation Account		27,15,170.00		27,15,170.00 Dr
Profit & Loss A/c	44,91,64,750.44 Dr			44,91,64,750.44 Dr
Grand Total		18,34,84,573.05	18,34,84,573.05	



Dr. B. P. Joshi
(Principal)

MKSS's, Cummins College of Engg. for Women
Hingna, Nagpur-441110





Maharshi Karve Stree Shikshan Samstha's
**Cummins College of Engineering
for Women**

Sharpening Engineering Acumen with a difference
NAAC Accredited



Approved by AICTE, New Delhi & DTE, Mumbai
Affiliated to Rashtrasant Tukadoji Maharaj Nagpur University

Academic year 2019-20



Kind

Dr. Milind Khanapurkar
Principal
Maharshi Karve Stree Shikshan Samstha's
Cummins College of Engineering for Women
Hingna, Nagpur-441110.

■ Tel. No. : 9657667030 ■ E-mail : office@cumminscollege.edu.in,
■ website : www.cumminscollege.edu.in

Mouje Sukli (Gupchup), Hingna, Nagpur-441110



FORM A -1

**Audit report for fee proposal submitted to
FEES REGULATING AUTHORITY, Maharashtra**

1. We have examined the Balance Sheet as on 31/03/2020 and the Income and Expenditure account for the period beginning from 01/04/2019 to ending on 31/03/2020, attached herewith, of **Maharshi Karve Stree Shikshan Samstha's Cummins College of Engineering for Women – Bachelor of Enginnering Course, Mouje Sukli (Gupchup), Tah: Hingna, Dist Nagpur 441110.**
 2. We certify that the balance sheet and the income and expenditure account are in agreement with the books of accounts.
 3. We confirm that the mercantile method of accounting is followed while preparing books of accounts and preparing income and expenditure account and balance sheet of the course as at **31st March, 2020.**
 4.
 - A. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
 - B. In our opinion, proper books of accounts have been kept by the institute so far as appears from our examination of the books.
 - C. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view:-
 - a. In the case of the balance sheet, of the state of the affairs of the course as at 31st March 2020.
- And**
- b. In the case of the income and expenditure account of the deficit of the course for the year ended on that date, subject to depreciation as debited to Income & Expenditure account and as required by FRA norms at point no. 10 of FORM NO. A-2.
5. The statement of particulars required to be furnished to FRA relating to the course for which fees proposal is submitted annexed herewith as Form No.A-2.



G. D. Apte & Co.
Chartered Accountants

6. In our opinion and the best of our information and according to explanations given to us, the particulars given in the said Form No.A-2 are true and correct.

For G. D. Apte & Co.
Chartered Accountants
Firm Registration No. 100515W

Saurabh Peshwe

(Saurabh Peshwe)
Partner
Mem No.: 121546



UDIN: 20121546AAAAJK7153

Place: Pune.

Date: November 10, 2020.

Pune Office: GDA House, Plot No. 85, Right Bhusari Colony, Paud Road,
Pune 411 038. Phone: +91 20 2528 0081 Fax: +91 20 2528 0275 Email: audit@gdaca.com

Head Office: No. 83-87, 8th Floor, Mittal Tower, 'B' Wing, Nariman Point, Mumbai – 400 021
Phone: +91 22 4922 0555; Fax: +91 22 4922 0505; Email: audit@gdaca.com

FORM NO. A-2

Forming part of Audit Report under Form No A-1

1. Code of the Institution for which the fees proposal is submitted : **EN4304**
2. Name of the Institution: **Cummins College of Engineering for Women, Nagpur.**
3. Correspondence of Address of the Institution: **Maharshi Karve Stree Shikshan Samstha's Cummins College of Engineering for Women, Mouje Sukli (Gupchup), Tah: Hingna, Dist: Nagpur 441110.**
4. Location address of the college where the course is carried on. : **Maharshi Karve Stree Shikshan Samstha's Cummins College of Engineering for Women, Mouje Sukli (Gupchup), Tah: Hingna, Dist: Nagpur 441110.**
5. Academic year for which the fees proposal is submitted from **2021 to 2022**
6. Relevant Financial Year: **2019-2020**
7. Break of the Annual Salary expenditure into

Total salary as per I & E Accounts	Amount Rs.
Teaching Salary	1,94,48,368
Arrears of Teaching Salary for earlier financial years	0
Non-Teaching Salary	1,01,02,119
Arrears of Non-Teaching Salary for earlier financial years	0
Visiting and Guest Lecture remuneration	3,02,541

8. Mode of payment of Salary

Teaching Salary as mentioned above	1,94,48,368
Paid by Bank Transfer during the year	1,75,34,141
Paid by Account Payee cross cheque	2,46,099
Paid in Cash	0
Provision at the end of the Financial year	16,68,128

8.1

Non-Teaching Salary as mentioned above	1,01,02,119
Paid by Bank Transfer during the year	92,48,744
Paid by Account Payee cross cheque	0
Paid in Cash	15,500
Provision at the end of the Financial year	8,37,875



8.2

Visiting and Guest lecture Salary as mentioned above	3,02,541
Paid by Bank Transfer during the year	1,51,919
Paid by Account Payee cross cheque	92,130
Paid in Cash	58,492
Provision at the end of the Financial year	0

9. Teaching staff and status of their approval from the University / Council as upto the end of the related financial year.

Total No. of Teaching Staff of which salary reflected in the I&E Account for the	36
Approved Teaching Staff	21
Unapproved Teaching staff	15

10. Depreciation of computation as per Fees Regulating Authority norms: Rate of Depreciation for the financial year 2019-20.

Computer	25%
Books	25%
Plant & Machinery (Definition as per Income Tax Act, 1969)	15%
Furniture & Fixture (Definition as per Income Tax Act, 1969)	15%

Depreciation Computation as per FRA

	Opening Balance	Additions	Deletions/Sales	Depreciation for the Year	Closing Balance (WDV)
Computer	26,54,283	1,52,180	0.00	6,82,593	21,23,870
Books	4,97,332	6,625	0.00	1,25,718	3,78,239
Furniture	1,25,23,414	1,50,023	0.00	18,98,016	1,07,75,421
Machinery	76,35,494	40,14,267	0.00	14,72,602	1,01,77,159
Total	2,33,10,523	43,23,095	0.00	41,78,929	2,34,54,689

11. Capital expenditure and deferred revenue expenditure debited to Income and expenditure Account.

Expenditure Head	Nature of expenditure (mention details)	Amount Rs.
0	0	0.00



12. Break of the University / Council / Approval Authority Affiliation Fee

Amount of affiliation fee as per I & E Account	Rs. 80,389
Name of the University / Council/Approval Authority	Rashtrasant Tukadoji Maharaj Nagpur University, All India Council for Technical Education
No of Years for which the Affiliation fee paid	1 year
Amount of Prepaid affiliation fee i.e. fees paid for subsequent financial years.	60,389

13. Sanctioned Strength of the students by the approving Authority. Please note that the information is required not of the actual no. of students who have taken admission but sanction strength (Please mention branch wise details within the course)

Name of the Course / Branch	Sanctioned no of students for the Academic Year 2019-20	Additional permitted for Academic Year 2020-21	Sanctioned no of students for Academic Year 2020-21
BE Computer Engineering	60	0	60
BE Mechanical Engineering	60	0	60
BE Electronics & Telecommunication	60	0	60



Cummins College of Engineering, Nagpur No.89
Nagpur

Balance Sheet
1-Apr-2019 to 31-Mar-2020

Liabilities		as at 31-Mar-2020	Assets		as at 31-Mar-2020
Capital Account		4,55,01,073.00	Fixed Assets		6,22,37,452.97
Depreciation Fund	4,34,16,076.00		Fixed Assets-DIK	53,549.00	
Non Current Liabilities	20,84,997.00		Fixed Assets-Own	5,86,08,555.97	
Loans (Liability)			Fixed Assets-SD	34,65,276.00	
Current Liabilities		70,96,607.15	Work in Progress	1,10,072.00	
Duties & Taxes	85,452.00		Current Assets		1,05,95,284.74
Deposits From Others	6,150.00		Deposits (Asset)	2,64,952.00	
Deposits From Students	14,47,699.00		Loans & Advances (Asset)	2,09,480.00	
Indirect Receipts & Payments	63,200.00		Cash-in-hand	1,896.00	
Other Current Liabilities	53,71,418.15		Bank Accounts	11,71,793.49	
Recurring Grants Unutilised	14,909.00		Fees Receivable	85,46,010.25	
Schoarships & Freeships	53,988.00		Other Current Assets	2,09,609.00	
University / Board Payments	5,981.00		University/ Board Exam Exps Receivable	1,91,544.00	
Specific Donation Unutilised-Recurring	47,810.00		Excess of expenditure over income		44,91,64,750.44
Branch / Divisions		46,93,99,808.00	Opening Balance	39,92,17,414.41	
M.K.S.S.S.	46,18,30,963.00		Current Period	4,99,47,336.03	
MKSSS Girls Hostel, Nagpur No.90	(-)50,464.00				
Nagpur Project, Nagpur No.83	76,19,309.00				
Total		52,19,97,488.15	Total		52,19,97,488.15

For G. D. Apte & Co.
Chartered Accountants
Firm Reg. No. 100515W

P. S. Peshwe
S. S. Peshwe
Partner
Membership No. 121546

23 SEP 2020

Place - Pune.



Dr. B. P. Joshi

Dr. B. P. Joshi
(Principal)

MKSSS's, Cummins College of Engg. for Women
Hingna, Nagpur-441110



Workshop Drawing

Year: _____

Roll No: _____

Date: _____



Dr. S. P. Jeshi
(Principal)
K. J. Somaiya Institute of Engineering & Technology
Warananagar, Mumbai-400007



For Dr. S. P. Jeshi
Principal
K. J. Somaiya Institute of Engineering & Technology
Warananagar, Mumbai-400007

20 SEP 2020

Cummins College of Engineering, Nagpur No.89
Nagpur

Capital Account

Group Summary

1-Apr-2019 to 31-Mar-2020

Particulars	Closing Balance	
	Debit	Credit
Depreciation Fund		4,34,16,076.00
Depreciation Fund on DIK		35,658.00
Depreciation Fund on Own Asset		4,19,82,248.00
Depreciation Fund Specific Donation		13,98,170.00
Non Current Liabilities		20,84,997.00
Non Recurring DIK Utilised		17,891.00
Non Recurring Specific Donation Utilised		20,67,106.00
Grand Total		4,55,01,073.00



K. J. Somaiya Institute of Engineering & Information Technology
Warananagar, Veer Road, Vashi, Mumbai - 400 075
Phone: 022-25503000, Fax: 022-25503001
E-mail: info@kjsiet.edu

1. Name of the Candidate
2. Roll No.
3. Date
4. Page No.
5. Total Pages
6. Marks
7. Grade

Department of
Electrical Engineering
K. J. Somaiya Institute of Engineering & Information Technology
Warananagar, Veer Road, Vashi, Mumbai - 400 075
Phone: 022-25503000, Fax: 022-25503001
E-mail: info@kjsiet.edu



Cummins College of Engineering, Nagpur No.89
Nagpur

Current Liabilities

Group Summary

1-Apr-2019 to 31-Mar-2020

Particulars	Closing Balance	
	Debit	Credit
Duties & Taxes		85,452.00
GST		30,186.00
TDS		55,266.00
Deposits From Others		6,150.00
<i>Security Deposit From Suppliers</i>		6,150.00
Deposits From Students		14,47,699.00
<i>Caution Money Deposit</i>		13,47,000.00
<i>Library Deposit</i>		1,00,699.00
Indirect Receipts & Payments		63,200.00
Salary Deductions		63,200.00
Other Current Liabilities		53,71,418.15
<i>Alumnae Association</i>		200.00
<i>Amounts Payable</i>		2,41,382.00
<i>Fee Refundable</i>		13,80,597.15
<i>Prepaid Fees</i>		94,329.00
<i>Provision For Expenses</i>		33,75,214.00
<i>Staff Contingency Fund</i>		2,79,696.00
Recurring Grants Unutilised		14,909.00
<i>Other Grants-Recurring Unutilised</i>		14,909.00
Schoarships & Freeships		53,988.00
Other Schoarships		
Samaj Kalyan Scholarships & Freeships		
<i>Interest on Endowment Scholarship</i>		53,988.00
University / Board Payments		5,981.00
Exam Fees Payable		5,981.00
Revaluation Fees Payable		5,981.00
Specific Donation Unutilised-Recurring		47,810.00
Grand Total		70,96,607.15



College of Engineering, Technology & Applied Sciences

Page

Department of
Electrical Engineering
2023-2024



Cummins College of Engineering, Nagpur No.89
Nagpur

Branch / Divisions
Group Summary
1-Apr-2019 to 31-Mar-2020

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
ITC Claim		1,12,667.00	1,12,667.00	
ITC Claim (CGST)		53,031.00	53,031.00	
ITC Claim (IGST)		6,605.00	6,605.00	
ITC Claim (SGST)		53,031.00	53,031.00	
M.K.S.S.S.	41,37,97,438.00 Cr	95,66,475.00	5,76,00,000.00	46,18,30,963.00 Cr
MKSSS Girls Hostel, Nagpur No.90		5,29,341.00	4,78,877.00	50,464.00 Dr
Nagpur Project, Nagpur No.83	70,85,535.00 Cr	3,16,244.00	8,50,018.00	76,19,309.00 Cr
Sitabai Nargundkar Nursing College BSC, Nagpur No.86	1,70,000.00 Dr		1,70,000.00	
Grand Total	42,07,12,973.00 Cr	1,05,24,727.00	5,92,11,562.00	46,93,99,808.00 Cr



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Page No.

Dr. P. S. Rao
Head of Department
Department of Mechanical Engineering
J. J. S. Institute of Engineering and Technology



Cummins College of Engineering, Nagpur No.89
Nagpur

Fixed Assets
Group Summary

1-Apr-2019 to 31-Mar-2020

Particulars	Closing Balance	
	Debit	Credit
Fixed Assets-DIK		
Equipment - DIK		53,549.00
Library Books -DIK		32,000.00
		21,549.00
Fixed Assets-Own		
Computers-Own		5,86,08,555.97
Equipment -Own		97,34,183.50
Library Books -Own		2,64,60,681.88
Furniture & Fixtures (Own)		30,31,237.00
Vehicles (Own)		1,86,22,453.59
		7,60,000.00
Fixed Assets-SD		
Computers-Specific Donation		34,65,276.00
Equipment -Specific Donation		14,68,180.00
		19,97,096.00
Work in Progress		1,10,072.00
Grand Total		6,22,37,452.97



APTE College of Engineering, Mysore

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Cummins College of Engineering, Nagpur No.89
Nagpur

Current Assets

Group Summary

1-Apr-2019 to 31-Mar-2020

Particulars	Closing Balance	
	Debit	Credit
Deposits (Asset)		2,64,952.00
Deposits- Electricity		2,62,952.00
Deposits- Gas		1,500.00
Deposits- Telephone		500.00
Loans & Advances (Asset)		2,09,480.00
Advance to Staff		1,17,500.00
Advance to Supplier		91,980.00
Cash-in-hand		1,896.00
Cash In Hand		1,896.00
Bank Accounts		11,71,793.49
Axis SB A/c No.31194		2,29,189.03
UCO SB A/c No.10846		8,28,476.46
Union Bank A/c No.33743		52,826.00
Union Bank of India A/c No.32629		21,046.00
Union Bank of India A/c No.34710- PM YUVA		40,256.00
Fees Receivable		85,46,010.25
Fees Receivable From Samaj Kalyan		57,91,327.75
Fees Receivable From Students		27,54,682.50
Other Current Assets		2,09,609.00
Amounts Receivable		1,52,026.00
Prepaid Expenses		57,583.00
TDS Receivable		
University/ Board Exam Exps Receivable		1,91,544.00
NSS Expenses Receivable		32,872.00
Univ. Exam Exp. Receivable: 2nd Term Current Yr		32,477.00
Univ. Exam Exp. Receivable: Last Yr.		1,26,195.00
Grand Total		1,05,95,284.74



Dr. Jyoti Chavan College of Engineering, Jalgaon

2024

Department of Mechanical Engineering

Page No. _____

Date: _____



Cummins College of Engineering, Nagpur No.89
Nagpur

Income and Expenditure Statement
1-Apr-2019 to 31-Mar-2020

Particulars	1-Apr-2019 to 31-Mar-2020	Particulars	1-Apr-2019 to 31-Mar-2020
Direct Expenses	4,56,25,922.50	Direct Incomes	2,86,97,668.50
Educational Expenses	37,31,335.50	Fees	2,86,97,668.50
Other Direct Expenses	49,65,126.00	Indirect Incomes	1,62,863.00
Salaries & Wages	3,69,29,461.00	Other Income	1,15,863.00
Indirect Expenses	3,31,81,945.03	Sale of Admission Form	47,000.00
Establishment Expenses	2,93,01,585.03	Excess of expenditure over income	4,99,47,336.03
Amounts Written Off	4,78,078.00		
Depreciation Account	34,02,282.00		
Total	7,88,07,867.53	Total	7,88,07,867.53

For G. D. Apte & Co.
Chartered Accountants
Firm Reg. No. 100515W

S. S. Peshwe
S. S. Peshwe
Partner
Membership No. 121546



Dr. B. P. Joshi

Dr. B. P. Joshi
(Principal)

MKSSS's, Cummins College of Engg. for Women
Hingna, Nagpur-441110



23 SEP 2020

Place - pune .

Commis College of Engineering, Nagpur 441110

(Principal)

Dear Sir,

Reference is made to your letter dated 10/11/2022 regarding the above subject. The same has been forwarded to the concerned authorities for their consideration. The result will be intimated to you as soon as it is received.



[Handwritten signature]

Dr. B. P. Joshi
(Principal)

Commis College of Engg. for Women
Nagpur-441110



10/11/2022

Cummins College of Engineering, Nagpur No.89
Nagpur

Direct Expenses

Group Summary

1-Apr-2019 to 31-Mar-2020

Particulars	Closing Balance	
	Debit	Credit
Educational Expenses		37,31,335.50
Departmental Expenses		1,41,127.00
<i>Electronics Lab. Expenses</i>		25,857.00
<i>Mechanical Lab Expenses</i>		20,149.00
<i>Networking Dept. Expenses</i>		3,510.00
<i>Training & Placement Expenses</i>		52,005.00
<i>Workshop Expenses</i>		39,606.00
Direct Expenses For Students		31,74,814.50
<i>Admission Processing Fee Expenses</i>		55,593.00
<i>Educational Tours Expenses</i>		11,587.00
<i>Education Fair Expenses</i>		8,64,000.00
<i>Gathering Expenses</i>		6,14,817.00
<i>Placement Expenses</i>		21,605.00
<i>Project Expenses</i>		90,912.00
<i>Scholarship to Students</i>		1,80,285.50
<i>Sports Expenses</i>		1,77,566.00
<i>Student Activity Expenses</i>		4,38,449.00
<i>Student Facility Expenses</i>		7,20,000.00
Professional Charges		3,02,541.00
<i>Honorarium Paid</i>		3,02,541.00
University / Board Related		1,12,853.00
<i>Affiliation Fee Paid</i>		80,389.00
<i>Registration Fee</i>		23,287.00
<i>University Committee Expenses</i>		9,177.00
Other Direct Expenses		49,65,126.00
<i>Admission Campaign</i>		49,65,126.00
Salaries & Wages		3,69,29,461.00
Non Teaching Admin Salary		57,90,290.00
<i>Non Teaching Admin Salary</i>		57,90,290.00
Non Teaching Technical Salary		43,11,829.00
<i>Non Teaching Technical Salary</i>		43,11,829.00
Teaching Salary		1,94,48,368.00
<i>Teaching Salary</i>		1,94,48,368.00
Contribution to Retirement Benefits		50,18,980.00
Encashment of Leave Paid		2,68,191.00
Gratuity Contribution Paid		10,78,812.00
Mediclaim Policy		3,03,932.00
P.F.Administration Charges		28,311.00
P.F.EDLI Contribution		26,901.00
Provident Fund - Employer's Contribution		6,45,620.00
Staff Improvement/ Welfare Expenses		8,227.00
Grand Total		4,56,25,922.50



University of Manitoba, Winnipeg, R6S 0S6

Page

Subject: *[Faint text]*

Time: *[Faint text]*

Date: *[Faint text]*



Cummins College of Engineering, Nagpur No.89
Nagpur

Indirect Expenses

Group Summary

1-Apr-2019 to 31-Mar-2020

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Establishment Expenses		3,24,09,887.23	31,08,302.20	2,93,01,585.03 Dr
Office Expenses		2,13,90,337.23	23,61,820.20	1,90,28,517.03 Dr
Audit Fee		1,97,800.00	37,114.00	1,60,686.00 Dr
Bank Charges		21,742.23	2,439.20	19,303.03 Dr
Courier Expenses		370.00		370.00 Dr
Electricity Expenses		33,28,702.00	5,09,283.00	28,19,419.00 Dr
Entertainment Expenses		1,75,063.00	55,432.00	1,19,631.00 Dr
Function Expenses		2,77,688.00	66,059.00	2,11,629.00 Dr
Ground Maintenance Expenses		7,20,000.00		7,20,000.00 Dr
Houses Keeping Expenses		11,78,840.00	90,287.00	10,88,553.00 Dr
Infrastructure Facility Expenses		1,02,76,050.00		1,02,76,050.00 Dr
Insurance Expenses		86,513.00	30,271.00	56,242.00 Dr
Internet Expenses		3,16,027.00	4,562.00	3,11,465.00 Dr
Microsoft License Fee - Expenses		1,69,920.00	1,560.00	1,68,360.00 Dr
NAAC Expenses		300.00		300.00 Dr
News Papers & Periodicals Expenses		14,470.00		14,470.00 Dr
Office Expenses		37,125.00	1,807.00	35,318.00 Dr
Postage Expenses		15,297.00		15,297.00 Dr
Professional Charges Paid		4,130.00	32.00	4,098.00 Dr
Sanitation Expenses		6,92,000.00		6,92,000.00 Dr
Security Expenses		14,11,464.00	1,09,532.00	13,01,932.00 Dr
Seminar Expenses		8,26,034.00	3,60,666.00	4,65,368.00 Dr
Software Expenses		10,84,268.00	10,80,785.00	3,483.00 Dr
Subscription for Journal		1,63,276.00	344.00	1,62,932.00 Dr
Telephone Expenses		10,258.00		10,258.00 Dr
Wastage Management Expenses		3,60,000.00		3,60,000.00 Dr
Website Development Expenses		23,000.00	11,647.00	11,353.00 Dr
Printing & Stationery		9,33,533.00	47,933.00	8,85,600.00 Dr
Binding Expenses		300.00		300.00 Dr
Printing Expenses		7,65,443.00	39,044.00	7,26,399.00 Dr
Stationary Expenses		1,37,478.00	1,439.00	1,36,039.00 Dr
Xeroxing Expenses		30,312.00	7,450.00	22,862.00 Dr
Repairs & Maintenance		51,86,246.00	2,25,377.00	49,60,869.00 Dr
Equipment AMC Expenses		1,65,346.00	36,868.00	1,28,478.00 Dr
R & M - Building		15,21,416.00	2,075.00	15,19,341.00 Dr
R & M - Computer		2,52,909.00	5,198.00	2,47,711.00 Dr
R & M - Electrical		8,31,657.00	1,066.00	8,30,591.00 Dr
R & M - Equipment		2,01,525.00	1,00,254.00	1,01,271.00 Dr
R & M - Furniture & Fixture		7,12,510.00	58.00	7,12,452.00 Dr
R & M - Others		9,30,024.00	53,774.00	8,76,250.00 Dr
R & M - Vehicle		5,52,859.00	1,632.00	5,51,227.00 Dr
Software AMC Expenses		18,000.00	24,452.00	6,452.00 Cr
Travelling & Conveyance		48,99,771.00	4,73,172.00	44,26,599.00 Dr
Bus Transport Charges Paid		41,39,618.00	3,60,953.00	37,78,665.00 Dr
Conveyance Expenses		83,601.00		83,601.00 Dr
Transport & Octroi Expenses		5,050.00		5,050.00 Dr
Travelling Expenses		6,71,502.00	1,12,219.00	5,59,283.00 Dr
Amounts Written Off		4,78,078.00		4,78,078.00 Dr
Depreciation Account		53,27,565.00	19,25,283.00	34,02,282.00 Dr
Grand Total		3,82,15,530.23	50,33,585.20	3,31,81,945.03 Dr



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Cummins College of Engineering, Nagpur No.89
Nagpur

Fees

Group Summary

1-Apr-2019 to 31-Mar-2020

Particulars	Closing Balance	
	Debit	Credit
FY Fees		
<i>F.Y. Development Fund</i>		83,07,940.00
<i>F.Y. Tuition Fees</i>		8,18,770.00
LY Fees		74,89,170.00
<i>L.Y. Development Fund</i>		65,09,648.50
<i>L.Y. Tuition Fees</i>		6,47,040.00
SY Fees		58,62,608.50
<i>S.Y. Development Fund</i>		72,15,537.00
<i>S.Y. Tuition Fees</i>		5,90,689.00
TY Fees		66,24,848.00
<i>T.Y. Development Fund</i>		66,64,543.00
<i>T.Y. Tuition Fees</i>		6,61,232.00
Grand Total		60,03,311.00
		2,86,97,668.50



Commis College of Engineering, Mysore

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Cummins College of Engineering, Nagpur No.89
Nagpur

Indirect Incomes

Group Summary

1-Apr-2019 to 31-Mar-2020

Particulars	Closing Balance	
	Debit	Credit
Other Income		
Admission Cancellation Charged Received		1,15,863.00
Bank Interest Received		2,712.00
Fees Forfeited		48,112.00
Interest Accrued on MSEB Deposit		11,608.00
Library Book Fine		24,938.00
Misc. Receipts		17,184.00
Rounding Off A/c		11,302.00
		7.00
Sale of Admission Form		
Sale of Admission Forms		47,000.00
		47,000.00
Grand Total		1,62,863.00



Cummins College of Engineering, Nagpur No.89

Nagpur

Trial Balance

1-Apr-2019 to 31-Mar-2020

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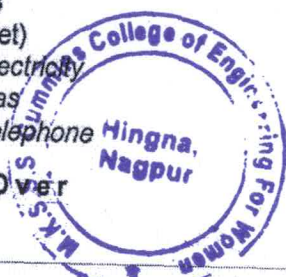
Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	4,01,59,956.00 Cr	32,99,975.00	86,41,092.00	4,55,01,073.00 Cr
Depreciation Fund	3,92,19,302.00 Cr	22,15,383.00	64,12,157.00	4,34,16,076.00 Cr
<i>Depreciation Fund on DIK</i>	28,148.00 Cr	5,353.00	12,863.00	35,658.00 Cr
<i>Depreciation Fund on Own Asset</i>	3,85,79,966.00 Cr	19,25,283.00	53,27,565.00	4,19,82,248.00 Cr
<i>Depreciation Fund Specific Donation</i>	6,11,188.00 Cr	2,84,747.00	10,71,729.00	13,98,170.00 Cr
Non Current Liabilities	9,40,654.00 Cr	10,84,592.00	22,28,935.00	20,84,997.00 Cr
<i>Non Recurring DIK Utilised</i>	23,872.00 Cr	12,863.00	6,882.00	17,891.00 Cr
<i>Non Recurring Specific Donation Utilised</i>	9,16,782.00 Cr	10,71,729.00	22,22,053.00	20,67,106.00 Cr
Current Liabilities	74,40,424.90 Cr	2,75,65,271.50	2,72,21,453.75	70,96,607.15 Cr
Duties & Taxes	10,662.00 Cr	12,76,578.00	13,51,368.00	85,452.00 Cr
GST	10,662.00 Cr	1,99,333.00	2,18,857.00	30,186.00 Cr
CGST	5,331.00 Cr	99,666.50	1,09,428.50	15,093.00 Cr
SGST	5,331.00 Cr	99,666.50	1,09,428.50	15,093.00 Cr
TDS		10,77,245.00	11,32,511.00	55,266.00 Cr
<i>TDS on Contractor</i>		1,30,496.00	1,54,297.00	23,801.00 Cr
<i>TDS on Professional Fees</i>		2,00,478.00	2,31,943.00	31,465.00 Cr
<i>TDS on Salary</i>		7,46,271.00	7,46,271.00	
Deposits From Others	27,358.00 Cr	21,208.00		6,150.00 Cr
<i>Security Deposit From Suppliers</i>	27,358.00 Cr	21,208.00		6,150.00 Cr
Deposits From Students	12,29,075.00 Cr	58,376.00	2,77,000.00	14,47,699.00 Cr
<i>Caution Money Deposit</i>	11,45,000.00 Cr	12,000.00	2,14,000.00	13,47,000.00 Cr
<i>Library Deposit</i>	84,075.00 Cr	46,376.00	63,000.00	1,00,699.00 Cr
Indirect Receipts & Payments	59,855.00 Cr	9,29,656.00	9,33,001.00	63,200.00 Cr
Salary Deductions	59,855.00 Cr	9,29,656.00	9,33,001.00	63,200.00 Cr
<i>House Rent Recovery</i>		13,500.00	13,500.00	
<i>Mediclaime</i>		55,784.00	55,784.00	
<i>Other Deduction</i>		36,874.00	36,874.00	
<i>Profession Tax</i>	13,200.00 Cr	1,60,100.00	1,59,700.00	12,800.00 Cr
<i>Provident Fund - Employee's Contri</i>	46,655.00 Cr	6,63,398.00	6,67,143.00	50,400.00 Cr
Other Current Liabilities	53,20,640.90 Cr	1,01,44,076.00	1,01,94,853.25	53,71,418.15 Cr
Alumnae Association			200.00	200.00 Cr
Amounts Payable	4,16,510.00 Cr	14,13,014.00	12,37,886.00	2,41,382.00 Cr
Fee Refundable	10,82,967.90 Cr	3,91,951.00	6,89,580.25	13,80,597.15 Cr
Prepaid Fees	85,357.00 Cr	1,028.00	10,000.00	94,329.00 Cr
Provision For Expenses	34,83,195.00 Cr	83,38,083.00	82,30,102.00	33,75,214.00 Cr
Staff Contingency Fund	2,52,611.00 Cr		27,085.00	2,79,696.00 Cr
Recurring Grants Unutilised	15,949.00 Cr	4,000.00	2,960.00	14,909.00 Cr
<i>Other Grants-Recurring Unutilised</i>	15,949.00 Cr	4,000.00	2,960.00	14,909.00 Cr
Schoarships & Freeships	97,849.00 Cr	58,33,676.50	57,89,815.50	53,988.00 Cr
Other Schoarships		17,58,081.25	17,58,081.25	
EBC Scholarships		17,58,081.25	17,58,081.25	
Samaj Kalyan Scholarships & Freeships	97,849.00 Cr	39,71,295.25	38,73,446.25	
Samaj Kalyan (Excess Amt Received)	97,849.00 Cr	97,849.00		
S.K.N.T. Schoarship		1,28,651.50	1,28,651.50	
S.K.O.B.C. Freeship		6,64,420.50	6,64,420.50	
S.K.O.B.C. Schoarship		17,38,939.75	17,38,939.75	
S.K.S.B.C. Scholarship		77,962.00	77,962.00	
S.K.S.C. Freeship		1,00,686.50	1,00,686.50	
S.K.S.C. Scholarship		6,22,342.50	6,22,342.50	
S.K.S.T. Schoarship		5,40,443.50	5,40,443.50	
Interest on Endowment Scholarship		1,04,300.00	1,58,288.00	53,988.00 Cr
Carried Over	4,76,00,380.90 Cr	3,08,65,246.50	3,58,62,545.75	5,25,97,680.15 Cr



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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	4,76,00,380.90 Cr	3,08,65,246.50	3,58,62,545.75	5,25,97,680.15 Cr
University / Board Payments	23,441.00 Cr	19,39,776.00	19,22,316.00	5,981.00 Cr
Exam Fees Payable	16,481.00 Cr	18,89,926.00	18,79,426.00	5,981.00 Cr
Payable F.Y.Exam Fees	690.00 Dr	4,73,480.00	4,74,170.00	
Payable L.Y.Exam Fees		4,58,123.00	4,58,123.00	
Payable S.Y.Exam Fees	11,596.00 Cr	4,82,846.00	4,72,946.00	1,696.00 Cr
Payable T.Y. Exam Fees	5,575.00 Cr	4,75,477.00	4,74,187.00	4,285.00 Cr
Revaluation Fees Payable		42,890.00	42,890.00	
Payable F.Y.Revaluation Fees		12,330.00	12,330.00	
Payable L.Y.Revaluation Fees		2,100.00	2,100.00	
Payable S.Y.Revaluation Fees		20,320.00	20,320.00	
Payable T.Y.Revaluation Fees		8,140.00	8,140.00	
Other Fees Payable to University	6,960.00 Cr	6,960.00		
Bhaubij Donation Received		29,99,221.00	29,99,221.00	
Specific Donation Unutilised-Non Recurring	6,07,785.00 Cr	22,53,799.00	16,46,014.00	
Specific Donation Unutilised-Recurring	47,810.00 Cr	21,04,905.00	21,04,905.00	47,810.00 Cr
Fixed Assets	5,80,33,224.97 Dr	43,78,878.00	1,74,650.00	6,22,37,452.97 Dr
Fixed Assets-DIK	52,020.00 Dr	1,529.00		53,549.00 Dr
Equipment - DIK	32,000.00 Dr			32,000.00 Dr
Mechanical Lab Equipments (DIK)	32,000.00 Dr			32,000.00 Dr
Library Books -DIK	20,020.00 Dr	1,529.00		21,549.00 Dr
Library Books General (DIK)	20,020.00 Dr	1,529.00		21,549.00 Dr
Fixed Assets-Own	5,62,24,295.97 Dr	23,84,260.00		5,86,08,555.97 Dr
Computers-Own	97,30,683.50 Dr	3,500.00		97,34,183.50 Dr
Computer Lab Computers (Own)	13,11,220.00 Dr	3,500.00		13,14,720.00 Dr
Electronics Lab Computers (Own)	16,500.00 Dr			16,500.00 Dr
Office / Others Computers (Own)	84,02,963.50 Dr			84,02,963.50 Dr
Equipment -Own	2,42,35,040.88 Dr	22,25,641.00		2,64,60,681.88 Dr
Allied Lab Equipments (Own)	12,75,125.63 Dr			12,75,125.63 Dr
Computer Lab Equipments (Own)	18,600.00 Dr			18,600.00 Dr
Electrical Lab Equipments (Own)	45,72,204.00 Dr			45,72,204.00 Dr
Electronics Lab Equipments (Own)	6,970.00 Dr			6,970.00 Dr
Mechanical Lab Equipments(Own)	69,52,872.25 Dr			69,52,872.25 Dr
Net Working Project Equipments(Own)	1,36,023.00 Dr			1,36,023.00 Dr
Office/ Other Equipments(Own)	1,12,73,246.00 Dr	22,25,641.00		1,34,98,887.00 Dr
Library Books -Own	30,26,141.00 Dr	5,096.00		30,31,237.00 Dr
Library Books General (Own)	28,63,649.00 Dr	5,096.00		28,68,745.00 Dr
Library Books Students (Own)	1,62,492.00 Dr			1,62,492.00 Dr
Furniture & Fixtures (Own)	1,84,72,430.59 Dr	1,50,023.00		1,86,22,453.59 Dr
Vehicles (Own)	7,60,000.00 Dr			7,60,000.00 Dr
Fixed Assets-SD	15,27,970.00 Dr	19,37,306.00		34,65,276.00 Dr
Computers-Specific Donation	13,19,500.00 Dr	1,48,680.00		14,68,180.00 Dr
Computer Lab Computers (SD)	9,42,500.00 Dr			9,42,500.00 Dr
Electronics Lab Computers (SD)	3,77,000.00 Dr			3,77,000.00 Dr
Networking Project Computers (SD)		1,48,680.00		1,48,680.00 Dr
Equipment -Specific Donation	2,08,470.00 Dr	17,88,626.00		19,97,096.00 Dr
Electronics Lab Equipments (SD)		2,91,292.00		2,91,292.00 Dr
Mechanical Lab Equipments (SD)	2,08,470.00 Dr	13,06,260.00		15,14,730.00 Dr
Office/ Other Equipments (SD)		1,91,074.00		1,91,074.00 Dr
Work in Progress	2,28,939.00 Dr	55,783.00	1,74,650.00	1,10,072.00 Dr
Current Assets	1,10,62,714.52 Dr	13,03,62,079.20	13,08,29,508.98	1,05,95,284.74 Dr
Deposits (Asset)	1,87,452.00 Dr	77,500.00		2,64,952.00 Dr
Deposits- Electricity	1,85,452.00 Dr	77,500.00		2,62,952.00 Dr
Deposits- Gas	1,500.00 Dr			1,500.00 Dr
Deposits- Telephone	500.00 Dr			500.00 Dr
Carried Over	2,14,95,558.59 Dr	16,56,06,203.70	16,68,66,704.73	2,02,35,057.56 Dr



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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	2,14,95,558.59 Dr	16,56,06,203.70	16,68,66,704.73	2,02,35,057.56 Dr
Loans & Advances (Asset)	18,00,000.00 Dr	19,02,273.00	34,92,793.00	2,09,480.00 Dr
Advance to Staff	1,79,000.00 Dr	17,90,893.00	18,52,393.00	1,17,500.00 Dr
Advance for Expenses to Staff		15,55,893.00	15,55,893.00	
Diwali Advance	1,79,000.00 Dr	2,35,000.00	2,96,500.00	1,17,500.00 Dr
Advance to Supplier	16,21,000.00 Dr	1,11,380.00	16,40,400.00	91,980.00 Dr
Advance to Supplier	16,21,000.00 Dr	1,11,380.00	16,40,400.00	91,980.00 Dr
Cash-in-hand	7,396.00 Dr	80,15,136.00	80,20,636.00	1,896.00 Dr
Cash In Hand	7,396.00 Dr	80,14,372.00	80,19,872.00	1,896.00 Dr
Revenue Stamp		764.00	764.00	
Bank Accounts	7,88,581.77 Dr	9,35,73,559.95	9,31,90,348.23	11,71,793.49 Dr
Axis SB A/c No.31194	5,58,354.88 Dr	8,34,39,431.20	8,37,68,597.05	2,29,189.03 Dr
UCO SB A/c No.10846	54,810.89 Dr	1,01,14,416.75	93,40,751.18	8,28,476.46 Dr
Union Bank A/c No.33743	38,358.00 Dr	14,468.00		52,826.00 Dr
Union Bank of India A/c No.32629	17,443.00 Dr	3,603.00		21,046.00 Dr
Union Bank of India A/c No.34710- PM YUVA	1,19,615.00 Dr	1,641.00	81,000.00	40,256.00 Dr
Fees Receivable	80,45,264.75 Dr	2,64,54,731.25	2,59,53,985.75	85,46,010.25 Dr
Fees Receivable From Samaj Kalyan	53,56,280.25 Dr	1,45,66,271.50	1,41,31,224.00	57,91,327.75 Dr
FY Fees Receivable From Samaj Kalyan	14,14,354.75 Dr	48,22,239.50	37,12,242.00	25,24,352.25 Dr
LY Fees Receivable From Samaj Kalyan	14,12,752.75 Dr	33,11,483.00	40,55,458.00	6,68,777.75 Dr
SY Fees Receivable From Samaj Kalyan	12,67,718.75 Dr	32,02,433.75	31,50,146.75	13,20,005.75 Dr
TY Fees Receivable From Samaj Kalyan	12,61,454.00 Dr	32,30,115.25	32,13,377.25	12,78,192.00 Dr
Fees Receivable From Students	26,88,984.50 Dr	1,18,88,459.75	1,18,22,761.75	27,54,682.50 Dr
FY Fees Receivable From Students	3,77,227.00 Dr	41,50,867.25	41,69,296.75	3,58,797.50 Dr
LY Fees Receivable From Students	6,64,900.00 Dr	26,16,052.50	24,76,763.50	8,04,189.00 Dr
SY Fees Receivable From Students	11,11,878.50 Dr	28,42,421.25	30,37,924.50	9,16,375.25 Dr
TY Fees Receivable From Students	5,34,979.00 Dr	22,79,118.75	21,38,777.00	6,75,320.75 Dr
Other Current Assets	1,16,592.00 Dr	1,88,290.00	95,273.00	2,09,609.00 Dr
Amounts Receivable	1,16,592.00 Dr	1,30,707.00	95,273.00	1,52,026.00 Dr
Prepaid Expenses		57,583.00		57,583.00 Dr
TDS Receivable	14,779.00 Dr	2,494.00	17,273.00	
TDS Receivable	14,779.00 Dr	2,494.00	17,273.00	
University/ Board Exam Exps Receivable	1,02,649.00 Dr	1,48,095.00	59,200.00	1,91,544.00 Dr
NSS Expenses Receivable	25,637.00 Dr	16,435.00	9,200.00	32,872.00 Dr
Univ. Exam Exp. Receivable: 2nd Term Current Yr		82,477.00	50,000.00	32,477.00 Dr
Univ. Exam Exp. Receivable: Last Yr.	77,012.00 Dr	49,183.00		1,26,195.00 Dr
Branch / Divisions	42,07,12,973.00 Cr	1,05,24,727.00	5,92,11,562.00	46,93,99,808.00 Cr
ITC Claim		1,12,667.00	1,12,667.00	
ITC Claim (CGST)		53,031.00	53,031.00	
ITC Claim (IGST)		6,605.00	6,605.00	
ITC Claim (SGST)		53,031.00	53,031.00	
M.K.S.S.S.	41,37,97,438.00 Cr	95,66,475.00	5,76,00,000.00	46,18,30,963.00 Cr
MKSSS Girls Hostel, Nagpur No.90		5,29,341.00	4,78,877.00	50,464.00 Dr
Nagpur Project, Nagpur No.83	70,85,535.00 Cr	3,16,244.00	8,50,018.00	76,19,309.00 Cr
Sitabai Nargundkar Nursing College BSC, Nagpur No.86	1,70,000.00 Dr		1,70,000.00	
Direct Incomes		1,80,73,054.00	4,67,70,722.50	2,86,97,668.50 Cr
Fees		1,80,73,054.00	4,67,70,722.50	2,86,97,668.50 Cr
FY Fees		65,79,236.50	1,48,87,176.50	83,07,940.00 Cr
F. Y. Development Fund		2,93,329.00	11,12,099.00	8,18,770.00 Cr
F. Y. Tuition Fees		62,85,907.50	1,37,75,077.50	74,89,170.00 Cr
LY Fees		39,30,767.00	1,04,40,415.50	65,09,648.50 Cr
L.Y. Development Fund		2,20,599.00	8,67,639.00	6,47,040.00 Cr
L.Y. Tuition Fees		37,10,168.00	95,72,776.50	58,62,608.50 Cr
Carried Over	39,92,17,414.41 Cr	19,42,03,984.70	27,28,48,989.23	47,78,62,418.94 Cr



Sl. No.	Name of the Candidate	Roll No.	Grade	Remarks
1	ABHIRAM K	1001	B	
2	ADARSH K	1002	C	
3	ADITHYAN K	1003	A	
4	ADITHYAN P	1004	B	
5	ADITHYAN R	1005	C	
6	ADITHYAN S	1006	D	
7	ADITHYAN T	1007	E	
8	ADITHYAN U	1008	F	
9	ADITHYAN V	1009	G	
10	ADITHYAN W	1010	H	
11	ADITHYAN X	1011	I	
12	ADITHYAN Y	1012	J	
13	ADITHYAN Z	1013	K	
14	ADITHYAN AA	1014	L	
15	ADITHYAN AB	1015	M	
16	ADITHYAN AC	1016	N	
17	ADITHYAN AD	1017	O	
18	ADITHYAN AE	1018	P	
19	ADITHYAN AF	1019	Q	
20	ADITHYAN AG	1020	R	
21	ADITHYAN AH	1021	S	
22	ADITHYAN AI	1022	T	
23	ADITHYAN AJ	1023	U	
24	ADITHYAN AK	1024	V	
25	ADITHYAN AL	1025	W	
26	ADITHYAN AM	1026	X	
27	ADITHYAN AN	1027	Y	
28	ADITHYAN AO	1028	Z	
29	ADITHYAN AP	1029	AA	
30	ADITHYAN AQ	1030	AB	
31	ADITHYAN AR	1031	AC	
32	ADITHYAN AS	1032	AD	
33	ADITHYAN AT	1033	AE	
34	ADITHYAN AU	1034	AF	
35	ADITHYAN AV	1035	AG	
36	ADITHYAN AW	1036	AH	
37	ADITHYAN AX	1037	AI	
38	ADITHYAN AY	1038	AJ	
39	ADITHYAN AZ	1039	AK	
40	ADITHYAN BA	1040	AL	
41	ADITHYAN BB	1041	AM	
42	ADITHYAN BC	1042	AN	
43	ADITHYAN BD	1043	AO	
44	ADITHYAN BE	1044	AP	
45	ADITHYAN BF	1045	AQ	
46	ADITHYAN BG	1046	AR	
47	ADITHYAN BH	1047	AS	
48	ADITHYAN BI	1048	AT	
49	ADITHYAN BJ	1049	AU	
50	ADITHYAN BK	1050	AV	
51	ADITHYAN BL	1051	AW	
52	ADITHYAN BM	1052	AX	
53	ADITHYAN BN	1053	AY	
54	ADITHYAN BO	1054	AZ	
55	ADITHYAN BP	1055	BA	
56	ADITHYAN BQ	1056	BB	
57	ADITHYAN BR	1057	BC	
58	ADITHYAN BS	1058	BD	
59	ADITHYAN BT	1059	BE	
60	ADITHYAN BU	1060	BF	
61	ADITHYAN BV	1061	BG	
62	ADITHYAN BW	1062	BH	
63	ADITHYAN BX	1063	BI	
64	ADITHYAN BY	1064	BJ	
65	ADITHYAN BZ	1065	BK	
66	ADITHYAN CA	1066	BL	
67	ADITHYAN CB	1067	BM	
68	ADITHYAN CC	1068	BN	
69	ADITHYAN CD	1069	BO	
70	ADITHYAN CE	1070	BP	
71	ADITHYAN CF	1071	BQ	
72	ADITHYAN CG	1072	BR	
73	ADITHYAN CH	1073	BS	
74	ADITHYAN CI	1074	BT	
75	ADITHYAN CJ	1075	BU	
76	ADITHYAN CK	1076	BV	
77	ADITHYAN CL	1077	BW	
78	ADITHYAN CM	1078	BX	
79	ADITHYAN CN	1079	BY	
80	ADITHYAN CO	1080	BZ	
81	ADITHYAN CP	1081	CA	
82	ADITHYAN CQ	1082	CB	
83	ADITHYAN CR	1083	CC	
84	ADITHYAN CS	1084	CD	
85	ADITHYAN CT	1085	CE	
86	ADITHYAN CU	1086	CF	
87	ADITHYAN CV	1087	CG	
88	ADITHYAN CW	1088	CH	
89	ADITHYAN CX	1089	CI	
90	ADITHYAN CY	1090	CJ	
91	ADITHYAN CZ	1091	CK	
92	ADITHYAN DA	1092	CL	
93	ADITHYAN DB	1093	CM	
94	ADITHYAN DC	1094	CN	
95	ADITHYAN DD	1095	CO	
96	ADITHYAN DE	1096	CP	
97	ADITHYAN DF	1097	CQ	
98	ADITHYAN DG	1098	CR	
99	ADITHYAN DH	1099	CS	
100	ADITHYAN DI	1100	CT	



Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	39,92,17,414.41 Cr	19,42,03,984.70	27,28,48,989.23	47,78,62,418.94 Cr
SY Fees		40,61,441.00	1,12,76,978.00	72,15,537.00 Cr
S.Y.Development Fund		1,15,956.00	7,06,645.00	5,90,689.00 Cr
S.Y.Tuition Fees		39,45,485.00	1,05,70,333.00	66,24,848.00 Cr
TY Fees		35,01,609.50	1,01,66,152.50	66,64,543.00 Cr
T.Y.Development Fund		1,04,498.00	7,65,730.00	6,61,232.00 Cr
T.Y.Tuition Fees		33,97,111.50	94,00,422.50	60,03,311.00 Cr
Direct Expenses		5,40,92,446.50	84,66,524.00	4,56,25,922.50 Dr
Educational Expenses		84,18,943.50	46,87,608.00	37,31,335.50 Dr
Departmental Expenses		3,43,322.00	2,02,195.00	1,41,127.00 Dr
Electronics Lab. Expenses		2,24,639.00	1,98,782.00	25,857.00 Dr
Mechanical Lab Expenses		20,288.00	139.00	20,149.00 Dr
Networking Dept. Expenses		3,540.00	30.00	3,510.00 Dr
Training & Placement Expenses		54,833.00	2,828.00	52,005.00 Dr
Workshop Expenses		40,022.00	416.00	39,606.00 Dr
Direct Expenses For Students		75,13,004.50	43,38,190.00	31,74,814.50 Dr
Admission Processing Fee Expenses		55,593.00		55,593.00 Dr
Educational Tours Expenses		3,08,936.00	2,97,349.00	11,587.00 Dr
Education Fair Expenses		8,64,000.00		8,64,000.00 Dr
Gathering Expenses		7,42,048.00	1,27,231.00	6,14,817.00 Dr
Placement Expenses		5,10,862.00	4,89,257.00	21,605.00 Dr
Project Expenses		91,090.00	178.00	90,912.00 Dr
Scholarship to Students		33,54,309.50	31,74,024.00	1,80,285.50 Dr
Sports Expenses		1,77,717.00	151.00	1,77,566.00 Dr
Student Activity Expenses		4,38,449.00		4,38,449.00 Dr
Student Facility Expenses		9,70,000.00	2,50,000.00	7,20,000.00 Dr
Professional Charges		3,88,941.00	86,400.00	3,02,541.00 Dr
Honorarium Paid		3,88,941.00	86,400.00	3,02,541.00 Dr
University / Board Related		1,73,676.00	60,823.00	1,12,853.00 Dr
Affiliation Fee Paid		80,389.00		80,389.00 Dr
Registration Fee		84,110.00	60,823.00	23,287.00 Dr
University Committee Expenses		9,177.00		9,177.00 Dr
Other Direct Expenses		58,21,918.00	8,56,792.00	49,65,126.00 Dr
Admission Campaign		58,21,918.00	8,56,792.00	49,65,126.00 Dr
Salaries & Wages		3,98,51,585.00	29,22,124.00	3,69,29,461.00 Dr
Non Teaching Admin Salary		62,76,522.00	4,86,232.00	57,90,290.00 Dr
Non Teaching Admin Salary		62,76,522.00	4,86,232.00	57,90,290.00 Dr
Non Teaching Technical Salary		46,76,648.00	3,64,819.00	43,11,829.00 Dr
Non Teaching Technical Salary		46,76,648.00	3,64,819.00	43,11,829.00 Dr
Teaching Salary		2,11,06,557.00	16,58,189.00	1,94,48,368.00 Dr
Teaching Salary		2,11,06,557.00	16,58,189.00	1,94,48,368.00 Dr
Contribution to Retirement Benefits		50,18,980.00		50,18,980.00 Dr
Encashment of Leave Paid		2,68,191.00		2,68,191.00 Dr
Gratuity Contribution Paid		10,78,812.00		10,78,812.00 Dr
Mediclaime Policy		3,03,932.00		3,03,932.00 Dr
P.F.Administration Charges		31,718.00	3,407.00	28,311.00 Dr
P.F.EDLI Contribution		29,742.00	2,841.00	26,901.00 Dr
Provident Fund - Employer's Contribution		7,65,998.00	1,20,378.00	6,45,620.00 Dr
Staff Improvement/ Welfare Expenses		2,94,485.00	2,86,258.00	8,227.00 Dr
Indirect Incomes		32,604.00	1,95,467.00	1,62,863.00 Cr
Other Income		32,604.00	1,48,467.00	1,15,863.00 Cr
Admission Cancellation Charges Received		183.00	2,895.00	2,712.00 Cr
Bank Interest Received			48,112.00	48,112.00 Cr
Exam Form Processing Fees Received		18,450.00	18,450.00	
Fees Forfeited			11,608.00	11,608.00 Cr
Carried Over	39,92,17,414.41 Cr	24,83,29,035.20	28,15,10,980.23	43,23,99,359.44 Cr



The first part of the document discusses the importance of maintaining accurate records in a business organization. It highlights how proper record-keeping can aid in decision-making, legal compliance, and financial stability. The text emphasizes that records should be kept up-to-date and accessible to authorized personnel.

In the second section, the author explores the various methods used for data collection and analysis. It compares traditional manual methods with modern digital tools, noting the advantages of automation in terms of speed and accuracy. The importance of data security is also mentioned, as businesses must protect their information from unauthorized access and loss.

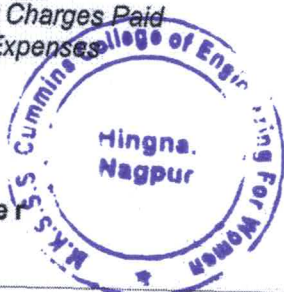
The third part of the document focuses on the role of technology in modern business operations. It discusses how cloud computing, artificial intelligence, and big data analytics are transforming the way companies operate. The text suggests that businesses should invest in technology to stay competitive in a rapidly changing market.

Finally, the document concludes by discussing the future of business and the challenges ahead. It predicts that continued innovation and digital transformation will be key to success in the coming years. The author encourages businesses to embrace change and invest in their future.



Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	39,92,17,414.41 Cr	24,83,29,035.20	28,15,10,980.23	43,23,99,359.44 Cr
Interest Accrued on MSEB Deposit			24,938.00	24,938.00 Cr
Library Book Fine			17,184.00	17,184.00 Cr
Misc. Receipts		13,952.00	25,254.00	11,302.00 Cr
Rounding Off A/c		19.00	26.00	7.00 Cr
Sale of Admission Form			47,000.00	47,000.00 Cr
Sale of Admission Forms			47,000.00	47,000.00 Cr
Indirect Expenses	3,82,15,530.23	50,33,585.20	3,31,81,945.03	Dr
Establishment Expenses	3,24,09,887.23	31,08,302.20	2,93,01,585.03	Dr
Office Expenses	2,13,90,337.23	23,61,820.20	1,90,28,517.03	Dr
Audit Fee	1,97,800.00	37,114.00	1,60,686.00	Dr
Bank Charges	21,742.23	2,439.20	19,303.03	Dr
Courier Expenses	370.00		370.00	Dr
Electricity Expenses	33,28,702.00	5,09,283.00	28,19,419.00	Dr
Entertainment Expenses	1,75,063.00	55,432.00	1,19,631.00	Dr
Function Expenses	2,77,688.00	66,059.00	2,11,629.00	Dr
Ground Maintenance Expenses	7,20,000.00		7,20,000.00	Dr
Houses Keeping Expenses	11,78,840.00	90,287.00	10,88,553.00	Dr
Infrastructure Facility Expenses	1,02,76,050.00		1,02,76,050.00	Dr
Insurance Expenses	86,513.00	30,271.00	56,242.00	Dr
Internet Expenses	3,16,027.00	4,562.00	3,11,465.00	Dr
Microsoft License Fee - Expenses	1,69,920.00	1,560.00	1,68,360.00	Dr
NAAC Expenses	300.00		300.00	Dr
News Papers & Periodicals Expenses	14,470.00		14,470.00	Dr
Office Expenses	37,125.00	1,807.00	35,318.00	Dr
Postage Expenses	15,297.00		15,297.00	Dr
Professional Charges Paid	4,130.00	32.00	4,098.00	Dr
Sanitation Expenses	6,92,000.00		6,92,000.00	Dr
Security Expenses	14,11,464.00	1,09,532.00	13,01,932.00	Dr
Seminar Expenses	8,26,034.00	3,60,666.00	4,65,368.00	Dr
Software Expenses	10,84,268.00	10,80,785.00	3,483.00	Dr
Subscription for Journal	1,63,276.00	344.00	1,62,932.00	Dr
Telephone Expenses	10,258.00		10,258.00	Dr
Wastage Management Expenses	3,60,000.00		3,60,000.00	Dr
Website Development Expenses	23,000.00	11,647.00	11,353.00	Dr
Printing & Stationery	9,33,533.00	47,933.00	8,85,600.00	Dr
Binding Expenses	300.00		300.00	Dr
Printing Expenses	7,65,443.00	39,044.00	7,26,399.00	Dr
Stationary Expenses	1,37,478.00	1,439.00	1,36,039.00	Dr
Xeroxing Expenses	30,312.00	7,450.00	22,862.00	Dr
Repairs & Maintenance	51,86,246.00	2,25,377.00	49,60,869.00	Dr
Equipment AMC Expenses	1,65,346.00	36,868.00	1,28,478.00	Dr
R & M - Building	15,21,416.00	2,075.00	15,19,341.00	Dr
R & M - Computer	2,52,909.00	5,198.00	2,47,711.00	Dr
R & M - Electrical	8,31,657.00	1,066.00	8,30,591.00	Dr
R & M - Equipment	2,01,525.00	1,00,254.00	1,01,271.00	Dr
R & M - Furniture & Fixture	7,12,510.00	58.00	7,12,452.00	Dr
R & M - Others	9,30,024.00	53,774.00	8,76,250.00	Dr
R & M - Vehicle	5,52,859.00	1,632.00	5,51,227.00	Dr
Software AMC Expenses	18,000.00	24,452.00	6,452.00	Cr
Travelling & Conveyance	48,99,771.00	4,73,172.00	44,26,599.00	Dr
Bus Transport Charges Paid	41,39,618.00	3,60,953.00	37,78,665.00	Dr
Conveyance Expenses	83,601.00		83,601.00	Dr

Carried Over

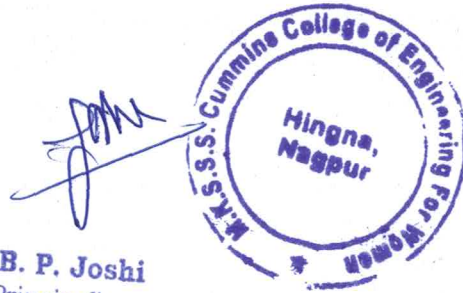


39,92,17,414.41 Cr 28,65,44,565.43 28,65,44,565.43 39,92,17,414.41 Cr

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	39,92,17,414.41 Cr	28,65,44,565.43	28,65,44,565.43	39,92,17,414.41 Cr
Transport & Octroi Expenses		5,050.00		5,050.00 Dr
Travelling Expenses		6,71,502.00	1,12,219.00	5,59,283.00 Dr
Amounts Written Off		4,78,078.00		4,78,078.00 Dr
Depreciation Account		53,27,565.00	19,25,283.00	34,02,282.00 Dr
Profit & Loss A/c	39,92,17,414.41 Dr			39,92,17,414.41 Dr
Grand Total		28,65,44,565.43	28,65,44,565.43	



Dr. B. P. Joshi
 (Principal)
 MKSS's, Cummins College of Engg. for Women
 Hingna, Nagpur-441110



1/1/77

Dr. B. S. ...
Principal, ...
...

MKSSS CUMMINS COLLEGE OF ENGINEERING FOR WOMEN, NAGPUR
STATEMENT OF RECEIPTS AND PAYMENTS FOR YEAR ENDED ON 31ST MARCH 2020

RECEIPTS	SCH	AMOUNT (RS.)	AMOUNT (RS.)	PAYMENTS	SCH	AMOUNT (RS.)	AMOUNT (RS.)
Opening Balances	A		795,978	Fixed Assets	I		2,599,380
Fees	B		13,629,309	Establishment Expenses	J		64,592,852
Grants	C		2,960	Educational Expenses	K		10,064,844
Income From Other Sources	D		89,800	Advances	L		1,901,273
Interest on Saving Bank			48,112	Deposit Refunded	F		157,084
M.K.S.S.S HO :				Indirect Payments	G		4,490,636
Received during the year		57,600,000		Provision for Expenses Paid			3,483,195
Paid during the year		9292900.00	48,307,100	Grants	C		4,000
MKSSS Nagpur Prkalp:				Fee Receivable(Students)			16,262
Received during the year		666282.00					
Paid during the year		274194.00	392,088				
Sitabai B.Sc Nursing							
Received during the year		170,000					
Paid during the year		-	170,000				
MKSSS Girls Hostel :							
Received during the year		464263.00					
Paid during the year		444527.00	19,736				
Advances	L		1,723,682				
Donations	E		3,700,153				
Deposit Received	F		241,000				
Indirect Receipts	G		13,920,275	Closing Balance	A		1,173,689
Fee Receivable(SK)		4169729.25					
Fee Receivable(Students)		1273294.25	5,443,024				
TOTAL RS.			88,483,216	TOTAL RS.			88,483,216

For G. D. Apte & Co.
Chartered Accountants
Firm Reg. No. 100515W

S. S. Peshwe
S. S. Peshwe
Partner
Membership No. 121546

Place - Pune



Dr. B. P. Joshi

Dr. B. P. Joshi
(Principal)

MKSSS's, Cummins College of Engg. for Women
Hingna, Nagpur-441110

23 SEP 2020

Sl. No.	Name of the Candidate	Grade	Percentage	Remarks
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Dr. B. P. Joshi
(Principal)

Principal, Government College of Education, Warananagar
Warananagar-422002

Principal
Government College of Education
Warananagar-422002
Membership No. 121843
Date: 20/09/2010

20 SEP 2010

**SCHEDULES TO AND FORMING PART OF STATEMENT OF RECEIPTS &
PAYMENTS FOR THE YEAR ENDED ON 31st MARCH 2020**

Schedule A : Opening Balances

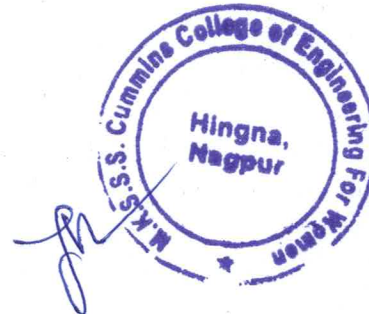
Particulars	Opening Balance Amount (Rs.)	Closing Balance Amount (Rs.)
A) Cash in Hand	7,396.00	1,896.00
C) Bank Balances :		
Axis SB A/c No.31194	558,354.88	229,189.03
UCO SB A/c No.10846	54,810.89	828,476.46
Union Bank A/c No.33743	38,358.00	52,826.00
Union Bank of India A/c No.32629	17,443.00	21,046.00
Union Bank of India A/c No.34710- PM YUVA	119,615.00	40,256.00
TOTAL Rs.	795,977.77	1,173,689.49

Schedule B : Fees

Particulars	Amount (Rs.)
Fees	13,877,445.50
SUB-TOTAL	13,877,445.50
Less : Fees refunded to students	248,137.00
Less : Fees refunded to Samaj Kalyan	0
SUB-TOTAL	248,137.00
TOTAL Rs.	13,629,308.50

Schedule C : Grant Received

Particulars	Amount (Rs.)
Salary Grant	-
Non Salary Grant	-
Any other Grant:	
Recurring Grant	2,960.00
Non Recurring Grant	-
SUB-TOTAL	2,960.00
Less : Grant Refunded	4,000.00
TOTAL Rs.	(1,040.00)



Schedule D : Income from Other Sources

Particulars	Amount (Rs.)
Admission Cancellation Charged Received	2,895.00
Exam Form Processing Fees Received	18,375.00
Library Book Fine	17,184.00
Misc. Receipts	4,342.00
Rounding Off A/c	3.50
Sale of Admission Form	47,000.00
TOTAL Rs.	89,799.50

Schedule E : Donations
(Received from Samstha)

Particulars	Amount (Rs.)
Specific Donations	
Recurring	1,895,851
Non Recurring	1,646,014
Interest on Endowment	158,288
Donation in Kind	
Recurring	-
Non Recurring	-
TOTAL Rs.	3,700,153

Schedule F : Deposit

Particulars	Receipts Amount (Rs.)	Payments / Refund Amount (Rs.)
I) Deposit from Students		
Caution Money Deposit	178,000	12,000
Library Deposit	63,000	46,376
Sub-Total	241,000	58,376
II) Deposit from others		
Deposits Electricity		77,500
Security Deposit From Suppliers		21,208
Sub-Total	-	98,708
TOTAL Rs.	241,000	157,084



Schedule G : Indirect Receipts & Payments

Particulars	Receipts Amount (Rs.)	Payments Amount (Rs.)
Alumni Association Fee	200.00	
Bhaubij Donation Received	2,999,221.00	
Mediclaime	55,784.00	55,784.00
EBC Scholarship	1,286,236.50	
CGST	8,217.00	46,635.50
SGST	8,217.00	46,635.50
House Rent Recovery	13,500.00	13,500.00
Profession Tax	146900.00	160100.00
Provident Fund - Employee's Contri	616743.00	663398.00
Other Deduction	36874.00	36874.00
Amount Receivable	79,681.00	14,000.00
Fee Refundable	458,983.50	174,291.00
S.K. Scholarship	3,873,446.25	
NSS Expenses Receivable	9,200.00	5,535.00
Univ. Exam Exp. Receivable: 2nd Term Current Yr	50,000.00	82,477.00
Staff Contingency	8,710.00	
Univ. Exam Exp. Receivable: last year		49,183.00
Amounts Payable	1235486.00	147250.00
TDS on Contractor	149,361.00	130,496.00
TDS on Professional Fees	216,318.00	200,478.00
TDS on Salary	746,271.00	746,271.00
University Exam Fee Payable	1,878,036.00	1,874,978.00
Revaluation Fees	42,890.00	42,750.00
TOTAL Rs.	13,920,275.25	4,490,636.00

Schedule H : Assets Written off

Particulars	Amount (Rs.)
	-
TOTAL Rs.	-



Sl. No.	Name of the Candidate	Grade
1	ABHIRAM K P	B
2	ADARSH K	B
3	ADITHYAN K	B
4	ADITHYAN M	B
5	ADITHYAN N	B
6	ADITHYAN P	B
7	ADITHYAN R	B
8	ADITHYAN S	B
9	ADITHYAN T	B
10	ADITHYAN U	B
11	ADITHYAN V	B
12	ADITHYAN W	B
13	ADITHYAN X	B
14	ADITHYAN Y	B
15	ADITHYAN Z	B

STATE OF KERALA



**SCHEDULES TO AND FORMING PART OF STATEMENT OF RECEIPTS & PAYMENTS
FOR THE YEAR ENDED ON 31st MARCH 2020**

Schedule I : Fixed Assets

Particulars	Amount Rs.	Amount Rs.
Computers		
Computer	3,500.00	
Networking Equipments	148,680.00	
		152,180.00
Furniture & Fixtures		
Furniture, Fixture & Dead stock	37,575.00	37,575.00
Equipments		
Office/Others Equipments	560,120.00	
Electronic Labs Equipment	291,292.00	
Mechanical Labs Equipments	1,306,260.00	
Office/Others Equipments	191,074.00	
		2,348,746.00
Work In Progress		55,783.00
Library Books	5,096.00	5,096.00
Total Rs.		2,599,380.00

Schedule J : Establishment Expenses

I : Salaries

Particulars	Amount Rs.
Salary Administration	5317234.00
Salary Administration (Technical)	3947010.00
Salary Teaching	17780240.00
Contribution to Retirement Benefits	5018980.00
Encashment Leave	268191.00
Gratuaty Contribution	1078812.00
Mediclaim Policy	303932.00
PF Admin Charges	26211.00
EDLI Charges	24801.00
PF Employer Contribution	595220.00
Staff Improvement/ Welfare Expenses	291440.00
Honorarium	364941.00
Sub-Total Rs.	35,017,012.00



II - Establishment Expenses

Particulars	Amount Rs.
Audit Fee	35400.00
Bank Charges	19303.03
Courier Expenses	370.00
Electricity Expenses	2666510.00
Entertainment Expenses	120240.00
Function Expenses	196716.00
Ground Maintenance Expenses	720000.00
Houses Keeping Expenses	1006822.00
Infrastructure Facility Expenses	10276050.00
Insurance Expenses	86513.00
Internet Expenses	316027.00
Microsoft License Fee - Expenses	169920.00
NAAC Expenses	300.00
News Papers & Periodicals Expenses	12258.00
Office Expenses	36325.00
Postage Expenses	15297.00
Professional Charges Paid	4130.00
Sanitation Expenses	692000.00
Security Expenses	1022588.00
Seminar Expenses	465191.00
Software Expenses	1075942.00
Subscription for Journal	163276.00
Telephone Expenses	9658.00
Wastage Management Expenses	360000.00
Website Development Expenses	23000.00
Binding Expenses	300.00
Printing Expenses	728159.00
Stationary Expenses	137478.00
Xeroxing Expenses	23112.00
Bus Transport Charges Paid	3501743.00
Conveyance Expenses	81903.00
Transport & Octroi Expenses	5050.00
Travelling Expenses	614101.00
Sub-Total Rs.	24,585,682.03

III - Establishment Expenses

Particulars	Amount Rs.
Sub-Total Rs.	-



IV - Repairs And Maintenance

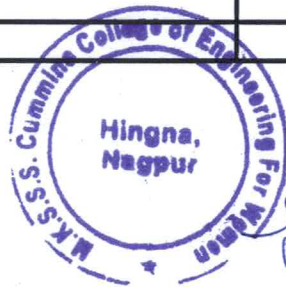
Particulars	Amount Rs.
Equipment AMC Expenses	114636.00
R & M - Building	1521416.00
R & M - Computer	249519.00
R & M - Electrical	831657.00
R & M - Equipment	201525.00
R & M - Furniture & Fixture	695272.00
R & M - Others	853784.00
R & M - Vehicle	504349.00
Software AMC Expenses	18000.00
Sub-Total Rs.	4,990,158.00
Total (I+II+III+IV)	64,592,852.03

Schedules K : Educational Expenses

Particulars	Amount Rs.
Electronics Lab. Expenses	202,953.00
Mechanical Lab Expenses	20,288.00
Networking Dept. Expenses	3,540.00
Training & Placement Expenses	54,833.00
Workshop Expenses	40,022.00
Admission Processing Fee Expenses	55,593.00
Educational Tours Expenses	14,936.00
Education Fair Expenses	864,000.00
Gathering Expenses	677,178.00
Placement Expenses	508,502.00
Project Expenses	48,611.00
Scholarship to Students	1,288,000.00
Sports Expenses	86,997.00
Student Activity Expenses	438,449.00
Student Facility Expenses	720,000.00
Registration Fee	84,110.00
University Committee Expenses	9,177.00
Affiliation Fee	80,389.00
Admission Campaign	4,867,266.00
Total Rs.	10,064,844.00

Schedules L : Advances

Particulars	Receipts Amount Rs.	Payments Amount Rs.
Advance for Expenses to Staff	1,407,782.00	1,555,893.00
Diwali Adv	296,500.00	235,000.00
Advance to Suppliers	19,400.00	110,380.00
Total Rs.	1,723,682.00	1,901,273.00



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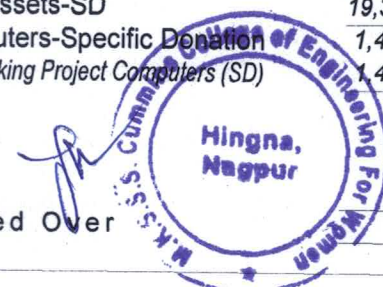
Cummins College of Engineering, Nagpur No.89
Nagpur

Receipts and Payments

1-Apr-2019 to 31-Mar-2020

Page 1

Receipts	1-Apr-2019 to 31-Mar-2020	Payments	1-Apr-2019 to 31-Mar-2020
Opening Balance	7,95,977.77	Current Liabilities	79,06,220.00
Bank Accounts	7,88,581.77	Duties & Taxes	11,70,516.00
Axis SB A/c No.31194	5,58,354.88	GST	93,271.00
UCO SB A/c No.10846	54,810.89	CGST	46,635.50
Union Bank A/c No.33743	38,358.00	SGST	46,635.50
Union Bank of India A/c No.32629	17,443.00	TDS	10,77,245.00
Union Bank of India A/c No.34710- PM YUVA	1,19,615.00	TDS on Contractor	1,30,496.00
Cash-in-hand	7,396.00	TDS on Professional Fees	2,00,478.00
Cash In Hand	7,396.00	TDS on Salary	7,46,271.00
Current Liabilities	1,77,25,507.25	Deposits From Others	21,208.00
Bhaubij Donation Received	29,99,221.00	Security Deposit From Suppliers	21,208.00
Specific Donation Unutilised-Non Recurring	16,46,014.00	Deposits From Students	58,376.00
Specific Donation Unutilised-Recurring	18,95,851.00	Caution Money Deposit	12,000.00
Duties & Taxes	11,28,384.00	Library Deposit	46,376.00
GST	16,434.00	Indirect Receipts & Payments	9,29,656.00
CGST	8,217.00	Salary Deductions	9,29,656.00
SGST	8,217.00	House Rent Recovery	13,500.00
TDS	11,11,950.00	Mediclain	55,784.00
TDS on Contractor	1,49,361.00	Other Deduction	36,874.00
TDS on Professional Fees	2,16,318.00	Profession Tax	1,60,100.00
TDS on Salary	7,46,271.00	Provident Fund - Employee's Contri	6,63,398.00
Deposits From Students	2,41,000.00	Other Current Liabilities	38,04,736.00
Caution Money Deposit	1,78,000.00	Amounts Payable	1,47,250.00
Library Deposit	63,000.00	Fee Refundable	1,74,291.00
Indirect Receipts & Payments	8,69,801.00	Provision For Expenses	34,83,195.00
Salary Deductions	8,69,801.00	Recurring Grants Unutilised	4,000.00
House Rent Recovery	13,500.00	Other Grants-Recurring Unutilised	4,000.00
Mediclain	55,784.00	University / Board Payments	19,17,728.00
Other Deduction	36,874.00	Exam Fees Payable	18,74,978.00
Profession Tax	1,46,900.00	Payable F.Y.Exam Fees	4,73,480.00
Provident Fund - Employee's Contri	6,16,743.00	Payable L.Y.Exam Fees	4,56,511.00
Other Current Liabilities	17,03,379.50	Payable S.Y.Exam Fees	4,72,264.00
Alumnae Association	200.00	Payable T.Y. Exam Fees	4,72,723.00
Amounts Payable	12,35,486.00	Revaluation Fees Payable	42,750.00
Fee Refundable	4,58,983.50	Payable F.Y.Revaluation Fees	12,300.00
Staff Contingency Fund	8,710.00	Payable L.Y.Revaluation Fees	2,100.00
Recurring Grants Unutilised	2,960.00	Payable S.Y.Revaluation Fees	20,250.00
Other Grants-Recurring Unutilised	2,960.00	Payable T.Y.Revaluation Fees	8,100.00
Schoarships & Freeships	53,17,970.75	Fixed Assets	25,99,380.00
Interest on Endowment Scholarship	1,58,288.00	Work in Progress	55,783.00
Other Schoarships	12,86,236.50	Fixed Assets-Own	6,06,291.00
EBC Scholarships	12,86,236.50	Furniture & Fixtures (Own)	37,575.00
Samaj Kalyan Scholarships & Freeships	38,73,446.25	Computers-Own	3,500.00
S.K.N.T. Schoarship	1,28,651.50	Computer Lab Computers (Own)	3,500.00
S.K.O.B.C. Freeship	6,64,420.50	Equipment -Own	5,60,120.00
S.K.O.B.C. Schoarship	17,38,939.75	Office/ Other Equipments(Own)	5,60,120.00
S.K.S.B.C. Scholarship	77,962.00	Library Books -Own	5,096.00
S.K.S.C. Freeship	1,00,686.50	Library Books General (Own)	5,096.00
S.K.S.C. Scholarship	6,22,342.50	Fixed Assets-SD	19,37,306.00
S.K.S.T. Schoarship Ghodegaon	5,40,443.50	Computers-Specific Donation	1,48,680.00
University / Board Payments	19,20,926.00	Networking Project Computers (SD)	1,48,680.00
Exam Fees Payable	18,78,036.00		
Payable F.Y.Exam Fees	4,72,780.00		
Carried Over	1,85,21,485.02	Carried Over	1,05,05,600.00

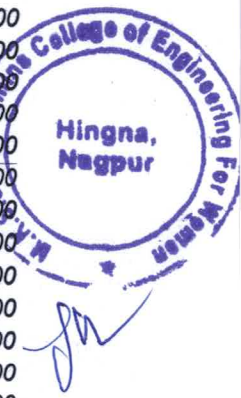


Hindustan College of Engineering, Hingoli
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Receipts		1-Apr-2019 to 31-Mar-2020	Payments		1-Apr-2019 to 31-Mar-2020
Brought Forward		1,85,21,485.02	Brought Forward		1,05,05,600.00
Payable L.Y.Exam Fees	4,58,123.00		Equipment -Specific Donation	17,88,626.00	
Payable S.Y.Exam Fees	4,72,946.00		Electronics Lab Equipments (SD)	2,91,292.00	
Payable T.Y. Exam Fees	4,74,187.00		Mechanical Lab Equipments (SD)	13,06,260.00	
Revaluation Fees Payable	42,890.00		Office/ Other Equipments (SD)	1,91,074.00	
Payable F.Y.Revaluation Fees	12,330.00				
Payable L.Y.Revaluation Fees	2,100.00		Current Assets	21,46,230.00	
Payable S.Y.Revaluation Fees	20,320.00		Deposits (Asset)	77,500.00	
Payable T.Y.Revaluation Fees	8,140.00		Deposits- Electricity	77,500.00	
Current Assets	73,05,586.50		Loans & Advances (Asset)	19,01,273.00	
Loans & Advances (Asset)	17,23,682.00		Advance to Staff	17,90,893.00	
Advance to Staff	17,04,282.00		Advance for Expenses to Staff	15,55,893.00	
Advance for Expenses to Staff	14,07,782.00		Diwali Advance	2,35,000.00	
Diwali Advance	2,96,500.00		Advance to Supplier	1,10,380.00	
Advance to Supplier	19,400.00		Advance to Supplier	1,10,380.00	
Advance to Supplier	19,400.00		Fees Receivable	16,262.00	
Fees Receivable	54,43,023.50		Fees Receivable From Students	16,262.00	
Fees Receivable From Samaj Kalyan	41,69,729.25		LY Fees Receivable From Students	16,262.00	
FY Fees Receivable From Samaj Kalyan	6,63,787.75		Other Current Assets	14,000.00	
LY Fees Receivable From Samaj Kalyan	14,03,180.50		Amounts Receivable	14,000.00	
SY Fees Receivable From Samaj Kalyan	10,52,592.50		University/ Board Exam Exps Receivable	1,37,195.00	
TY Fees Receivable From Samaj Kalyan	10,50,168.50		NSS Expenses Receivable	5,535.00	
Fees Receivable From Students	12,73,294.25		Univ. Exam Exp. Receivable: 2nd Term Current Yr	82,477.00	
FY Fees Receivable From Students	1,20,095.00		Univ. Exam Exp. Receivable: Last Yr.	49,183.00	
LY Fees Receivable From Students	4,21,324.00		Branch / Divisions	1,00,11,621.00	
SY Fees Receivable From Students	3,88,138.00		M.K.S.S.S.	92,92,900.00	
TY Fees Receivable From Students	3,43,737.25		MKSSS Girls Hostel, Nagpur No.90	4,44,527.00	
Other Current Assets	79,681.00		Nagpur Project, Nagpur No.83	2,74,194.00	
Amounts Receivable	79,681.00		Direct Incomes	2,48,137.00	
University/ Board Exam Exps Receivable	59,200.00		Fees	2,48,137.00	
NSS Expenses Receivable	9,200.00		FY Fees	41,991.00	
Univ. Exam Exp. Receivable: 2nd Term Current Yr	50,000.00		F.Y. Development Fund	12,985.00	
Branch / Divisions	5,89,00,545.00		F.Y. Tuition Fees	29,006.00	
M.K.S.S.S.	5,76,00,000.00		LY Fees	63,955.00	
MKSSS Girls Hostel, Nagpur No.90	4,64,263.00		L.Y.Development Fund	6,091.00	
Nagpur Project, Nagpur No.83	6,66,282.00		L.Y. Tuition Fees	57,864.00	
Sitabai Nargundkar Nursing College BSC, Nagpur No.86	1,70,000.00		SY Fees	1,36,100.00	
Direct Incomes	1,38,77,445.50		S.Y.Development Fund	20,373.00	
Fees	1,38,77,445.50		S.Y. Tuition Fees	1,15,727.00	
FY Fees	29,64,404.50		TY Fees	6,091.00	
F.Y. Development Fund	6,51,555.00		T.Y.Development Fund	6,091.00	
F.Y. Tuition Fees	23,12,849.50		Direct Expenses	4,54,39,297.00	
LY Fees	33,59,190.00		Educational Expenses	58,06,389.00	
L.Y.Development Fund	5,69,125.00		Departmental Expenses	3,21,636.00	
L.Y. Tuition Fees	27,90,065.00		Electronics Lab. Expenses	2,02,953.00	
SY Fees	38,53,300.00		Mechanical Lab Expenses	20,288.00	
S.Y.Development Fund	5,53,993.00		Networking Dept. Expenses	3,540.00	
S.Y. Tuition Fees	32,99,307.00		Training & Placement Expenses	54,833.00	
TY Fees	37,00,551.00		Workshop Expenses	40,022.00	
T.Y.Development Fund	6,26,961.00		Direct Expenses For Students	49,41,136.00	
T.Y. Tuition Fees	30,73,590.00		Admission Processing Fee Expenses	55,593.00	
Direct Expenses	3,57,441.00		Educational Tours Expenses	1,88,936.00	
Educational Expenses	2,43,870.00		Education Fair Expenses	8,64,000.00	
Direct Expenses For Students	2,38,870.00		Gathering Expenses	7,42,048.00	
Educational Tours Expenses	1,74,000.00		Placement Expenses	5,08,502.00	
Gathering Expenses	64,870.00		Project Expenses	48,611.00	
Carried Over	9,89,62,503.02		Scholarship to Students	12,88,000.00	
			Carried Over	6,83,50,885.00	



STATE OF MADHYA PRADESH
Department of Education

Sl. No.	Name of Candidate	Roll No.	Grade	Percentage	Remarks
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Receipts 1-Apr-2019 to 31-Mar-2020

Payments 1-Apr-2019 to 31-Mar-2020

Brought Forward		9,89,62,503.02
Professional Charges	5,000.00	
Honorarium Paid	5,000.00	
Other Direct Expenses	5,887.00	
Admission Campaign	5,887.00	
Salaries & Wages	1,07,684.00	
P.F.Administration Charges	3,407.00	
P.F.EDLI Contribution	2,841.00	
Provident Fund - Employer's Contribution	68,178.00	
Non Teaching Admin Salary	23,160.00	
Non Teaching Admin Salary	23,160.00	
Teaching Salary	10,098.00	
Teaching Salary	10,098.00	
Indirect Incomes		1,38,241.00
Other Income	91,241.00	
Admission Cancellation Charged Received	2,895.00	
Bank Interest Received	48,112.00	
Exam Form Processing Fees Received	18,450.00	
Library Book Fine	17,184.00	
Misc. Receipts	4,596.00	
Rounding Off A/c	4.00	
Sale of Admission Form	47,000.00	
Sale of Admission Forms	47,000.00	
Indirect Expenses		4,20,332.20
Establishment Expenses	4,20,332.20	
Office Expenses	4,01,934.20	
Audit Fee	1,000.00	
Bank Charges	2,439.20	
Electricity Expenses	2,12,030.00	
Entertainment Expenses	29,500.00	
Function Expenses	29,315.00	
Office Expenses	800.00	
Seminar Expenses	1,26,850.00	
Printing & Stationery	3,300.00	
Printing Expenses	3,300.00	
Repairs & Maintenance	7,553.00	
R & M - Others	7,053.00	
R & M - Vehicle	500.00	
Travelling & Conveyance	7,545.00	
Travelling Expenses	7,545.00	
Carried Over		9,95,21,076.22

Brought Forward		6,83,50,885.00
Sports Expenses	86,997.00	
Student Activity Expenses	4,38,449.00	
Student Facility Expenses	7,20,000.00	
Professional Charges	3,69,941.00	
Honorarium Paid	3,69,941.00	
University / Board Related	1,73,676.00	
Affiliation Fee Paid	80,389.00	
Registration Fee	84,110.00	
University Committee Expenses	9,177.00	
Other Direct Expenses	48,73,153.00	
Admission Campaign	48,73,153.00	
Salaries & Wages	3,47,59,755.00	
Contribution to Retirement Benefits	50,18,980.00	
Encashment of Leave Paid	2,68,191.00	
Gratuity Contribution Paid	10,78,812.00	
Medicclaim Policy	3,03,932.00	
P.F.Administration Charges	29,618.00	
P.F.EDLI Contribution	27,642.00	
Provident Fund - Employer's Contribution	6,63,398.00	
Staff Improvement/ Welfare Expenses	2,91,440.00	
Non Teaching Admin Salary	53,40,394.00	
Non Teaching Admin Salary	53,40,394.00	
Non Teaching Technical Salary	39,47,010.00	
Non Teaching Technical Salary	39,47,010.00	
Teaching Salary	1,77,90,338.00	
Teaching Salary	1,77,90,338.00	
Indirect Incomes		329.50
Other Income	329.50	
Exam Form Processing Fees Received	75.00	
Misc. Receipts	254.00	
Rounding Off A/c	0.50	
Indirect Expenses		2,99,96,172.23
Establishment Expenses	2,99,96,172.23	
Office Expenses	1,98,95,770.23	
Audit Fee	36,400.00	
Bank Charges	21,742.23	
Courier Expenses	370.00	
Electricity Expenses	28,78,540.00	
Entertainment Expenses	1,49,740.00	
Function Expenses	2,26,031.00	
Ground Maintenance Expenses	7,20,000.00	
Houses Keeping Expenses	10,06,822.00	
Infrastructure Facility Expenses	1,02,76,050.00	
Insurance Expenses	86,513.00	
Internet Expenses	3,16,027.00	
Microsoft License Fee - Expenses	1,69,920.00	
NAAC Expenses	300.00	
News Papers & Periodicals Expenses	12,258.00	
Office Expenses	37,125.00	
Postage Expenses	15,297.00	
Professional Charges Paid	4,130.00	
Sanitation Expenses	6,92,000.00	
Security Expenses	10,22,588.00	
Seminar Expenses	5,92,041.00	
Software Expenses	10,75,942.00	
Carried Over		9,83,47,386.73



Receipts		1-Apr-2019 to 31-Mar-2020		Payments		1-Apr-2019 to 31-Mar-2020	
Brought Forward	9,95,21,076.22	Brought Forward	9,83,47,386.73				
		Subscription for Journal	1,63,276.00				
		Telephone Expenses	9,658.00				
		Wastage Management Expenses	3,60,000.00				
		Website Development Expenses	23,000.00				
		Printing & Stationery	8,92,349.00				
		Binding Expenses	300.00				
		Printing Expenses	7,31,459.00				
		Stationary Expenses	1,37,478.00				
		Xeroxing Expenses	23,112.00				
		Repairs & Maintenance	49,97,711.00				
		Equipment AMC Expenses	1,14,636.00				
		R & M - Building	15,21,416.00				
		R & M - Computer	2,49,519.00				
		R & M - Electrical	8,31,657.00				
		R & M - Equipment	2,01,525.00				
		R & M - Furniture & Fixture	6,95,272.00				
		R & M - Others	8,60,837.00				
		R & M - Vehicle	5,04,849.00				
		Software AMC Expenses	18,000.00				
		Travelling & Conveyance	42,10,342.00				
		Bus Transport Charges Paid	35,01,743.00				
		Conveyance Expenses	81,903.00				
		Transport & Octroi Expenses	5,050.00				
		Travelling Expenses	6,21,646.00				
		Closing Balance					11,73,689.49
		Bank Accounts	11,71,793.49				
		Axis SB A/c No.31194	2,29,189.03				
		UCO SB A/c No.10846	8,28,476.46				
		Union Bank A/c No.33743	52,826.00				
		Union Bank of India A/c No.32629	21,046.00				
		Union Bank of India A/c No.34710- PM YUVA	40,256.00				
		Cash-in-hand	1,896.00				
		Cash In Hand	1,896.00				
Total	9,95,21,076.22	Total	9,95,21,076.22				


Dr. B. P. Joshi
(Principal)

MKSS's, Cummins College of Engg. for Women
Hingna, Nagpur-441110



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[Handwritten Signature]
Dr. B. P. Joshi
(Principal)

W-1110, Nagpur-441110
College of Engg. for Women



Maharshi Karve Stree Shikshan Samstha's
**Cummins College of Engineering
for Women**

Sharpening Engineering Acumen with a difference
NAAC Accredited



Approved by AICTE, New Delhi & DTE, Mumbai
Affiliated to Rashtrasant Tukadoji Maharaj Nagpur University

Academic year 2018-19



Kind

Dr. Milind Khanapurkar
Principal
Maharshi Karve Stree Shikshan Samstha's
Cummins College of Engineering for Women
Hingna, Nagpur-441110.

■ Tel. No. : 9657667030 ■ E-mail : office@cumminscollege.edu.in,
■ website : www.cumminscollege.edu.in

Mouje Sukli (Gupchup), Hingna, Nagpur-441110



AUDITOR'S REPORT

**To,
The Managing Committee,
Maharshi Karve Stree Shikshan Samstha,
Cummins College of Engineering for Women
Hingna,
Nagpur-441110**

We have audited the attached Balance Sheet of **Cummins College of Engineering for Women (Institution), Hingna, Nagpur**, which is a constituent of **Maharshi Karve Stree Shikshan Samstha** at **31st March, 2019** and also the Income & Expenditure Account for the year ended on that day annexed thereto. These financial statements are the responsibility of the management of the Institution. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principle's 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.

Further, we report that:

- (i) In our opinion, proper books of accounts have been kept by the institution so far as appears from our examination of those books.
- (ii) The Institution is following accrual method of accounting.
- (iii) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit,
- (iv) The Institution is conducting only the Engineering course, therefore Segment reporting as per Accounting Standard-17 issued by ICAI is not applicable.
- (v) The Cash balance and vouchers in the custody of manager or trustee on the date of audit is in accordance with accounts.
- (vi) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account.



- (vii) In our opinion and to the best of our information and according to the explanation given to us, the said accounts 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 institution as at 31st March 2019, and
- b) In the case of the Income and Expenditure Account of the **Deficit** for the year ended on that date.
- (viii) Significant accounting policies and notes to accounts forming part of financial statements are attached herewith.

Abhay Upadhye

Abhay Upadhye

Partner

Membership No. 049354

For and on behalf of

K.K.Mankeshwar & Co.,

Chartered Accountants

FRN 106009W

Nagpur, dated the

6TH June, 2019



Cummins College of Engineering, Nagpur No.89
Nagpur

Balance Sheet
1-Apr-2018 to 31-Mar-2019

Liabilities		as at 31-Mar-2019	Assets		as at 31-Mar-2019
Capital Account		4,01,59,956.00	Fixed Assets		5,80,33,224.97
Depreciation Fund	3,92,19,302.00		Fixed Assets-DIK	52,020.00	
Non Current Liabilities	9,40,654.00		Fixed Assets-Own	5,62,24,295.97	
Loans (Liability)			Fixed Assets-SD	15,27,970.00	
Current Liabilities		74,40,424.90	Work in Progress	2,28,939.00	
Duties & Taxes	10,662.00		Current Assets		1,10,62,714.52
Deposits From Others	27,358.00		Deposits (Asset)	1,87,452.00	
Deposits From Students	12,29,075.00		Loans & Advances (Asset)	18,00,000.00	
Indirect Receipts & Payments	59,855.00		Cash-in-hand	7,396.00	
Other Current Liabilities	53,20,640.90		Bank Accounts	7,88,581.77	
Recurring Grants Unutilised	15,949.00		Fees Receivable	80,45,264.75	
Schoarships & Freshships	97,849.00		Other Current Assets	1,16,592.00	
University / Board Payments	23,441.00		TDS Receivable	14,779.00	
Specific Donation Unutilised-Non Recurring	6,07,785.00		University/ Board Exam Exps Receivable	1,02,649.00	
Specific Donation Unutilised-Recurring	47,810.00		Profit & Loss A/c		39,92,17,414.41
Branch / Divisions		42,07,12,973.00	Opening Balance	34,41,44,466.45	
M.K.S.S.S.	41,37,97,438.00		Current Period	5,50,73,422.96	
Nagpur Project, Nagpur No.83	70,85,535.00		Less: Transferred	(-)475.00	
Stabal Nagpurkar Nursing College BSC, Nagpur No.86	(-)1,70,000.00				
Total		46,83,13,353.90	Total		46,83,13,353.90

As per our report attached on given date.

For **K. K. MANKESHWAR & CO.**
CHARTERED ACCOUNTANTS

Abhay Upadhye
ABHAY UPADHYE
PARTNER
Mem. No. 049354



Dr. B. P. Joshi
Dr. B. P. Joshi
(Principal)
MKSS's, Cummins College of Engg. for Women
Mingra, Nagpur-441110

6 JUN 2019

Cummins College of Engineering, Nagpur No.89
Nagpur

Capital Account

Group Summary

1-Apr-2018 to 31-Mar-2019

	Closing Balance	
	Debit	Credit
Depreciation Fund		3,92,19,302.00
<i>Depreciation Fund on DIK</i>		28,148.00
<i>Depreciation Fund on Own Asset</i>		3,85,79,966.00
<i>Depreciation Fund Specific Donation</i>		6,11,188.00
Non Current Liabilities		9,40,654.00
<i>Non Recurring DIK Utilised</i>		23,872.00
<i>Non Recurring Specific Donation Utilised</i>		9,16,782.00
Grand Total		4,01,59,956.00



Cummins College of Engineering, Nagpur No.89
Nagpur

Current Liabilities

Group Summary

1-Apr-2018 to 31-Mar-2019

	Closing Balance	
	Debit	Credit
Duties & Taxes		10,662.00
GST		10,662.00
CGST		5,331.00
SGST		5,331.00
TDS		
Deposits From Others		27,358.00
<i>Secuirty Deposit From Suppliers</i>		27,358.00
Deposits From Students		12,29,075.00
<i>Caution Money Deposit</i>		11,45,000.00
<i>Library Deposit</i>		84,075.00
Indirect Receipts & Payments		59,855.00
Salary Deductions		59,855.00
<i>Profession Tax</i>		13,200.00
<i>Provident Fund - Employee's Contri</i>		46,655.00
Other Current Liabilities		53,20,640.90
<i>Amounts Payable</i>		4,16,510.00
<i>Fee Refundable</i>		10,82,967.90
<i>Prepaid Fees</i>		85,357.00
<i>Provision For Expenses</i>		34,83,195.00
<i>Staff Contingency Fund</i>		2,52,611.00
Recurring Grants Unutilised		15,949.00
<i>Other Grants-Recurring Unutilised</i>		15,949.00
Schoarships & Freeships		97,849.00
Other Schoarships		
Samaj Kalyan Scholarships & Freeships		97,849.00
<i>Samaj Kalyan (Excess Amt Received)</i>		97,849.00
University / Board Payments	690.00	24,131.00
Exam Fees Payable	690.00	17,171.00
<i>Payable F.Y.Exam Fees</i>	690.00	
<i>Payable S.Y.Exam Fees</i>		11,596.00
<i>Payable T.Y. Exam Fees</i>		5,575.00
Revaluation Fees Payable		
<i>Other Fees Payable to University</i>		6,960.00
Specific Donation Unutilised-Non Recurring		6,07,785.00
Specific Donation Unutilised-Recurring		47,810.00
Grand Total	690.00	74,41,114.90



Cummins College of Engineering, Nagpur No.89

Nagpur

Branch / Divisions

Group Summary

1-Apr-2018 to 31-Mar-2019

	Closing Balance	
	Debit	Credit
ITC Claim		
M.K.S.S.S.		41,37,97,438.00
Nagpur Project, Nagpur No.83		70,85,535.00
Sitabai Nargundkar Nursing College BSC, Nagpur No.86	1,70,000.00	
Grand Total	1,70,000.00	42,08,82,973.00



Cummins College of Engineering, Nagpur No.89
Nagpur

Fixed Assets

Group Summary

1-Apr-2018 to 31-Mar-2019

	Closing Balance	
	Debit	Credit
Fixed Assets-DIK	52,020.00	
Equipment - DIK	32,000.00	
Library Books -DIK	20,020.00	
Fixed Assets-Own	5,62,24,295.97	
Computers-Own	97,30,683.50	
Equipment -Own	2,42,35,040.88	
Library Books -Own	30,26,141.00	
<i>Furniture & Fixtures (Own)</i>	1,84,72,430.59	
<i>Vehicles (Own)</i>	7,60,000.00	
Fixed Assets-SD	15,27,970.00	
Computers-Specific Donation	13,19,500.00	
Equipment -Specific Donation	2,08,470.00	
Work in Progress	2,28,939.00	
Grand Total	5,80,33,224.97	

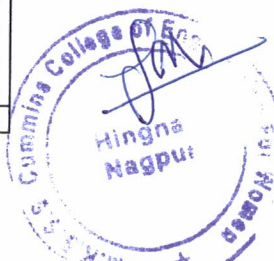


Name of Unit :

Cummins College Of Engineering For Women, Nagpur No-89


Summary of Fixed Assets as on 31.03.2019

Particulars	Opening Balance				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer				8,721,553	8,721,553
Furniture				7,649,317	7,649,317
Equipments-Others		32,000	208,470	3,739,256	3,979,726
Equipment-Solar System					-
Library Books		18,836		2,861,993	2,880,829
Vehicles				760,000	760,000
Temporary Shed					-
Science Equipmennts				14,793,746	14,793,746
Machinery				358,631	358,631
Tools & Implements				2,435,790	2,435,790
Furnance					-
Electrical Fittings					-
Intangible Assets					-
Work in Progress				45,807	45,807
Total	-	50,836	208,470	41,366,092	41,625,398
Particulars	Additions during the year				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer			1,319,500	1,009,131	2,328,631
Furniture				10,823,114	10,823,114
Equipments-Others				2,124,510	2,124,510
Equipment-Solar System					-
Library Books		1,184		164,338	165,522
Vehicles					-
Temporary Shed					-
Science Equipments				783,108	783,108
Machinery					-
Tools & Implements					-
Furnance					-
Electrical Fittings					-
Intangible Assets					-
Work in Progress				219,855	219,855
Total	-	1,184	1,319,500	15,124,056	16,444,740
Particulars	Written off during the year				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer					-
Furniture					-
Equipments-Others					-
Equipment-Solar System					-
Library Books				190	190
Vehicles					-
Temporary Shed					-
Science Equipmennts					-
Machinery					-
Tools & Implements					-
Furnance					-
Electrical Fittings					-
Intangible Assets					-
Work in Progress				36,723	36,723
Total	-	-	-	36,913	36,913



Particulars	Closing Balance				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	1,319,500	9,730,684	11,050,184
Furniture	-	-	-	18,472,431	18,472,431
Equipments-Others	-	32,000	208,470	5,863,766	6,104,236
Equipment-Solar System	-	-	-	-	-
Library Books	-	20,020	-	3,026,141	3,046,161
Vehicles	-	-	-	760,000	760,000
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	-	-	15,576,854	15,576,854
Machinery	-	-	-	358,631	358,631
Tools & Implements	-	-	-	2,435,790	2,435,790
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	228,939	228,939
Total	-	52,020	1,527,970	56,453,235	58,033,225



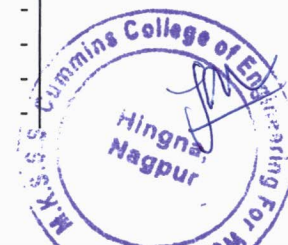

Dr. B. P. Joshi
 (Principal)
 MKSS's, Cummins College of Engg. for Women
 Yingna, Nagpur-441110

Name of Unit :

Cummins College Of Engineering For Women, Nagpur No-89

Depreciation Fund as on 31.03.2019

Particulars	Opening Balance				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer				8,401,679	8,401,679
Furniture				4,323,133	4,323,133
Equipments-Others				2,372,631	2,372,631
Equipment-Solar System					-
Library Books		9,440		2,503,052	2,512,492
Vehicles				304,000	304,000
Temporary Shed					-
Science Equipmennts		8,400	41,694	13,918,052	13,968,146
Machinery				143,452	143,452
Tools & Implements				2,432,820	2,432,820
Furnance					-
Electrical Fittings					-
Intangible Assets					-
Work in Progress					-
Total	-	17,840	41,694	34,398,819	34,458,353
Particulars	Additions during the year				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer			527,800	647,430	1,175,230
Furniture				1,847,243	1,847,243
Equipments-Others				826,676	826,676
Equipment-Solar System					-
Library Books		4,003		245,972	249,975
Vehicles				38,000	38,000
Temporary Shed					-
Science Equipmennts		6,400	41,694	501,320	549,414
Machinery				71,726	71,726
Tools & Implements				2,970	2,970
Furnance					-
Electrical Fittings					-
Intangible Assets					-
Work in Progress					-
Total	-	10,403	569,494	4,181,337	4,761,234
Particulars	Written off during the year				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer					-
Furniture					-
Equipments-Others					-
Equipment-Solar System					-
Library Books				285	285
Vehicles					-
Temporary Shed					-
Science Equipmennts					-
Machinery					-
Tools & Implements					-



Furnance					-
Electrical Fittings					-
Intangible Assets					-
Work in Progress					-
Total	-	-	-	285	285

Particulars	Closing Balance				
	Grant	Donation in Kind	Specific Donation	Own Funds	Total
Computer	-	-	527,800	9,049,109	9,576,909
Furniture	-	-	-	6,170,376	6,170,376
Equipments-Others	-	-	-	3,199,307	3,199,307
Equipment-Solar System	-	-	-	-	-
Library Books	-	13,443	-	2,748,739	2,762,182
Vehicles	-	-	-	342,000	342,000
Temporary Shed	-	-	-	-	-
Science Equipmennts	-	14,800	83,388	14,419,372	14,517,560
Machinery	-	-	-	215,178	215,178
Tools & Implements	-	-	-	2,435,790	2,435,790
Furnance	-	-	-	-	-
Electrical Fittings	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Work in Progress	-	-	-	-	-
Total	-	28,243	611,188	38,579,871	39,219,302



(Handwritten Signature)

Dr. B. P. Joshi
(Principal)

MKSSS's, Cummins College of Engg. for Women
4ingna, Nagpur-441110

Cummins College of Engineering, Nagpur No.89
Nagpur

Current Assets

Group Summary

1-Apr-2018 to 31-Mar-2019

	Closing Balance	
	Debit	Credit
Deposits (Asset)	1,87,452.00	
<i>Deposits- Electricity</i>	1,85,452.00	
<i>Deposits- Gas</i>	1,500.00	
<i>Deposits- Telephone</i>	500.00	
Loans & Advances (Asset)	18,00,000.00	
Advance to Staff	1,79,000.00	
Advance to Supplier	16,21,000.00	
Cash-in-hand	7,396.00	
<i>Cash In Hand</i>	7,396.00	
Bank Accounts	7,88,581.77	
<i>Axis SB A/c No.31194</i>	5,58,354.88	
<i>UCO SB A/c No.10846</i>	54,810.89	
<i>Union Bank A/c No.33743</i>	38,358.00	
<i>Union Bank of India A/c No.32629</i>	17,443.00	
<i>Union Bank of India A/c No.34710- PM YUVA</i>	1,19,615.00	
Fees Receivable	80,45,264.75	
Fees Receivable From Samaj Kalyan	53,56,280.25	
Fees Receivable From Students	26,88,984.50	
Other Current Assets	1,16,592.00	
<i>Amounts Receivable</i>	1,16,592.00	
TDS Receivable	14,779.00	
<i>TDS Receivable</i>	14,779.00	
University/ Board Exam Exps Receivable	1,02,649.00	
<i>NSS Expenses Receivable</i>	25,637.00	
<i>Univ. Exam Exp. Receivable: Last Yr.</i>	77,012.00	
Grand Total	1,10,62,714.52	



Cummins College of Engineering, Nagpur No.89
Nagpur

~~Profit & Loss A/c~~ Income & Expenditure A/c
1-Apr-2018 to 31-Mar-2019

Particulars	1-Apr-2018 to 31-Mar-2019	Particulars	1-Apr-2018 to 31-Mar-2019
Direct Expenses	3,97,89,770.96	Direct Incomes	2,50,47,858.00
Educational Expenses	46,42,998.96	Fees	2,50,47,858.00
Other Direct Expenses	50,12,696.00	Indirect Incomes	1,82,449.00
Salaries & Wages	3,01,34,076.00	Other Income	1,37,849.00
Indirect Expenses	4,05,13,959.00	Sale of Admission Form	44,600.00
Establishment Expenses	3,63,12,130.00	Net Loss Deficit	5,50,73,422.96
Amounts Written Off	20,872.00		
Depreciation Account	41,81,337.00		
Loss/Profit on Assets Sold/Written Off	(-)380.00		
Total	8,03,03,729.96	Total	8,03,03,729.96

As per our report attached on given date-

For K. K. MANKESHWAR & CO.
CHARTERED ACCOUNTANTS

Parade
ABHAY UPADHYE
PARTNER
Mem. No. 049354



JPM
Dr. B. P. Joshi
(Principal)

MKSSS's, Cummins College of Engg. for Women
Mingoo, Nagpur-441110

6 JUN 2019

Cummins College of Engineering, Nagpur No.89
Nagpur

Direct Expenses

Group Summary

1-Apr-2018 to 31-Mar-2019

	Closing Balance	
	Debit	Credit
Educational Expenses	46,42,998.96	
Departmental Expenses	3,76,493.00	
Direct Expenses For Students	38,87,067.96	
Professional Charges	2,74,744.00	
University / Board Related	1,04,694.00	
Other Direct Expenses	50,12,696.00	
Admission Campaign	35,97,193.00	
Advertiesment Expenses	14,15,503.00	
Salaries & Wages	3,01,34,076.00	
Non Teaching Admin Salary	54,77,552.00	
Non Teaching Technical Salary	41,20,605.00	
Teaching Salary	1,89,53,502.00	
Encashment of Leave Paid	32,696.00	
Gratuity Contribution Paid	5,57,401.00	
Mediclaime Policy	3,51,817.00	
P.F.Administration Charges	32,639.00	
P.F.Administrative Charges	393.00	
P.F.EDLI Contribution	23,923.00	
Provident Fund - Employer's Contribution	5,74,274.00	
Staff Improvement/ Welfare Expenses	9,274.00	
Grand Total	3,97,89,770.96	



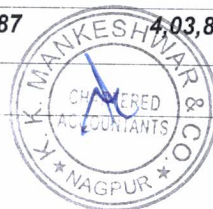
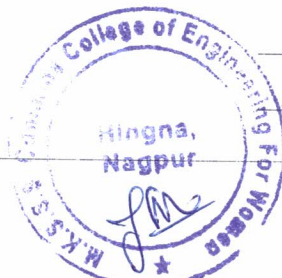
Cummins College of Engineering, Nagpur No.89
Nagpur

Indirect Expenses

Group Summary

1-Apr-2018 to 31-Mar-2019

	Transactions		Closing Balance
	Debit	Credit	
Establishment Expenses	3,67,15,940.87	4,03,810.87	3,63,12,130.00 Dr
Office Expenses	2,42,74,596.87	1,82,698.87	2,40,91,898.00 Dr
Bank Charges	17,768.87	5,369.87	12,399.00 Dr
Electricity Expenses	33,79,933.00	63,328.00	33,16,605.00 Dr
Entertainment Expenses	1,88,950.00	36,228.00	1,52,722.00 Dr
Function Expenses	2,20,425.00	170.00	2,20,255.00 Dr
Ground Maintenance Expenses	7,20,000.00		7,20,000.00 Dr
Houses Keeping Expenses	10,64,806.00	5,467.00	10,59,339.00 Dr
Infrastructure Facility Expenses	1,02,76,050.00		1,02,76,050.00 Dr
Insurance Expenses	75,979.00		75,979.00 Dr
Internet Expenses	7,34,295.00	12,283.00	7,22,012.00 Dr
Management Expenses	39,79,910.00		39,79,910.00 Dr
Microsoft License Fee - Expenses	2,46,250.00		2,46,250.00 Dr
NAAC Expenses	4,08,622.00	37,218.00	3,71,404.00 Dr
News Papers & Periodicals Expenses	14,897.00		14,897.00 Dr
Office Expenses	95,997.00	5,965.00	90,032.00 Dr
Postage Expenses	11,580.00		11,580.00 Dr
Professional Charges Paid	33,925.00	627.00	33,298.00 Dr
Sanitation Expenses	6,92,000.00		6,92,000.00 Dr
Security Expenses	12,88,888.00	15,454.00	12,73,434.00 Dr
Seminar Expenses	2,54,155.00		2,54,155.00 Dr
Subscription for Journal	1,66,690.00	589.00	1,66,101.00 Dr
Telephone Expenses	9,976.00		9,976.00 Dr
Wastage Management Expenses	3,60,000.00		3,60,000.00 Dr
Website Development Expenses	33,500.00		33,500.00 Dr
Printing & Stationery	9,75,494.00	5,720.00	9,69,774.00 Dr
Binding Expenses	520.00		520.00 Dr
Printing Expenses	7,25,396.00	4,008.00	7,21,388.00 Dr
Stationary Expenses	2,12,092.00	1,570.00	2,10,522.00 Dr
Xeroxing Expenses	37,486.00	142.00	37,344.00 Dr
Repairs & Maintenance	64,25,408.00	52,200.00	63,73,208.00 Dr
Equipment AMC Expenses	78,156.00	556.00	77,600.00 Dr
R & M - Building	21,13,867.00	10,126.00	21,03,741.00 Dr
R & M - Computer	3,14,547.00	12,528.00	3,02,019.00 Dr
R & M - Electrical	9,39,172.00	2,042.00	9,37,130.00 Dr
R & M - Equipment	8,90,754.00	12,494.00	8,78,260.00 Dr
R & M - Furniture & Fixture	7,67,168.00	480.00	7,66,688.00 Dr
R & M - Others	8,37,632.00	10,539.00	8,27,093.00 Dr
R & M - Vehicle	4,84,112.00	3,435.00	4,80,677.00 Dr
Travelling & Conveyance	50,40,442.00	1,63,192.00	48,77,250.00 Dr
Bus Transport Charges Paid	39,80,612.00	18,984.00	39,61,628.00 Dr
Conveyance Expenses	72,688.00	1,700.00	70,988.00 Dr
Carried Over	3,67,15,940.87	4,03,810.87	3,63,12,130.00 Dr

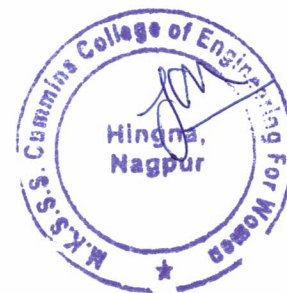


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Cummins College of Engineering, Nagpur No.89

Indirect Expenses Group Summary : 1-Apr-2018 to 31-Mar-2019

	Transactions		Closing Balance
	Debit	Credit	
Brought Forward	3,67,15,940.87	4,03,810.87	3,63,12,130.00 Dr
<i>Transport & Octroi Expenses</i>	7,317.00		7,317.00 Dr
<i>Travelling Expenses</i>	9,79,825.00	1,42,508.00	8,37,317.00 Dr
Amounts Written Off	20,872.00		20,872.00 Dr
Depreciation Account	41,81,337.00		41,81,337.00 Dr
Loss/Profit on Assets Sold/Written Off		380.00	380.00 Cr
Grand Total	4,09,18,149.87	4,04,190.87	4,05,13,959.00 Dr



Cummins College of Engineering, Nagpur No.89
Nagpur

Direct Incomes

Group Summary

1-Apr-2018 to 31-Mar-2019

	Transactions		Closing Balance
	Debit	Credit	
Fees	15,01,209.00	2,65,49,067.00	2,50,47,858.00 Cr
FY Fees	7,51,550.00	63,85,878.00	56,34,328.00 Cr
<i>F.Y. Development Fund</i>	93,995.00	5,69,365.00	4,75,370.00 Cr
<i>F.Y. Tuition Fees</i>	6,57,555.00	58,16,513.00	51,58,958.00 Cr
LY Fees	56,784.00	68,47,542.00	67,90,758.00 Cr
<i>L.Y. Development Fund</i>	1,428.00	6,34,662.00	6,33,234.00 Cr
<i>L.Y. Tuition Fees</i>	55,356.00	62,12,880.00	61,57,524.00 Cr
SY Fees	5,01,384.00	74,43,927.00	69,42,543.00 Cr
<i>S.Y. Development Fund</i>	26,272.00	7,12,426.00	6,86,154.00 Cr
<i>S.Y. Tuition Fees</i>	4,68,385.00	67,24,774.00	62,56,389.00 Cr
<i>S.Y. University Fee</i>	6,727.00	6,727.00	
TY Fees	1,91,491.00	58,71,720.00	56,80,229.00 Cr
<i>T.Y. Development Fund</i>	11,655.00	5,76,524.00	5,64,869.00 Cr
<i>T.Y. Tuition Fees</i>	1,79,836.00	52,95,196.00	51,15,360.00 Cr
Grand Total	15,01,209.00	2,65,49,067.00	2,50,47,858.00 Cr



Cummins College of Engineering, Nagpur No.89
Nagpur

Indirect Incomes

Group Summary

1-Apr-2018 to 31-Mar-2019

	Transactions		Closing Balance
	Debit	Credit	
Other Income	66,242.00	2,04,091.00	1,37,849.00 Cr
<i>Admission Cancellation Charged Received</i>	612.00	2,000.00	1,388.00 Cr
<i>Bank Interest Received</i>		71,011.00	71,011.00 Cr
<i>Exam Form Processing Fees Received</i>	45,040.00	45,040.00	
<i>Fees Forfeited</i>		32,350.00	32,350.00 Cr
<i>Interest Accrued on MSEB Deposit</i>		17,325.00	17,325.00 Cr
<i>Library Book Fine</i>	18,590.00	18,590.00	
<i>Misc. Receipts</i>	2,000.00	17,773.00	15,773.00 Cr
<i>Rounding Off A/c</i>		2.00	2.00 Cr
Sale of Admission Form	4,068.00	48,668.00	44,600.00 Cr
<i>Sale of Admission Forms</i>	4,068.00	48,668.00	44,600.00 Cr
Grand Total	70,310.00	2,52,759.00	1,82,449.00 Cr



Cummins College of Engineering, Nagpur No.89

Nagpur

Trial Balance

1-Apr-2018 to 31-Mar-2019

Page 1

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Capital Account	3,46,58,600.00 Cr	5,80,562.00	60,81,918.00	4,01,59,956.00 Cr
Depreciation Fund	3,44,58,353.00 Cr	285.00	47,61,234.00	3,92,19,302.00 Cr
<i>Depreciation Fund on DIK</i>	17,840.00 Cr	95.00	10,403.00	28,148.00 Cr
<i>Depreciation Fund on Own Asset</i>	3,43,98,819.00 Cr	190.00	41,81,337.00	3,85,79,966.00 Cr
<i>Depreciation Fund Specific Donation</i>	41,694.00 Cr		5,69,494.00	6,11,188.00 Cr
Non Current Liabilities	2,00,247.00 Cr	5,80,277.00	13,20,684.00	9,40,654.00 Cr
<i>Non Recurring DIK Utilised</i>	33,471.00 Cr	10,783.00	1,184.00	23,872.00 Cr
<i>Non Recurring Specific Donation Utilised</i>	1,66,776.00 Cr	5,69,494.00	13,19,500.00	9,16,782.00 Cr
Current Liabilities	77,69,006.90 Cr	2,27,33,277.29	2,24,04,695.29	74,40,424.90 Cr
Duties & Taxes	29,192.00 Cr	12,45,942.00	12,27,412.00	10,662.00 Cr
GST	29,192.00 Cr	68,622.00	50,092.00	10,662.00 Cr
CGST	14,596.00 Cr	34,311.00	25,046.00	5,331.00 Cr
SGST	14,596.00 Cr	34,311.00	25,046.00	5,331.00 Cr
TDS		11,77,320.00	11,77,320.00	
<i>TDS on Contractor</i>		3,58,230.00	3,58,230.00	
<i>TDS on Professional Fees</i>		69,750.00	69,750.00	
<i>TDS on Salary</i>		7,49,340.00	7,49,340.00	
Deposits From Others	27,358.00 Cr	86,063.00	86,063.00	27,358.00 Cr
<i>Security Deposit From Suppliers</i>	27,358.00 Cr	86,063.00	86,063.00	27,358.00 Cr
Deposits From Students	10,89,646.00 Cr	1,85,695.00	3,25,124.00	12,29,075.00 Cr
<i>Caution Money Deposit</i>	10,37,000.00 Cr	74,000.00	1,82,000.00	11,45,000.00 Cr
<i>Library Deposit</i>	52,646.00 Cr	1,11,695.00	1,43,124.00	84,075.00 Cr
Indirect Receipts & Payments		9,19,764.00	9,79,619.00	59,855.00 Cr
Salary Deductions		9,19,764.00	9,79,619.00	59,855.00 Cr
<i>Bhau-Beej Nidhi</i>		66,150.00	66,150.00	
<i>House Rent Recovery</i>		13,500.00	13,500.00	
<i>Mediclaime</i>		63,440.00	63,440.00	
<i>Profession Tax</i>		1,61,000.00	1,74,200.00	13,200.00 Cr
<i>Provident Fund - Employee's Contri</i>		6,15,674.00	6,62,329.00	46,655.00 Cr
Other Current Liabilities	64,87,108.90 Cr	1,02,45,538.00	90,79,070.00	53,20,640.90 Cr
<i>Alumnae Association</i>		3,300.00	3,300.00	
<i>Amounts Payable</i>	2,50,609.00 Cr	41,45,293.00	43,11,194.00	4,16,510.00 Cr
<i>Fee Refundable</i>	3,09,040.90 Cr	4,00,559.00	11,74,486.00	10,82,967.90 Cr
<i>Prepaid Fees</i>	1,14,884.00 Cr	29,527.00		85,357.00 Cr
<i>Provision For Expenses</i>	55,94,393.00 Cr	56,54,248.00	35,43,050.00	34,83,195.00 Cr
<i>Staff Contingency Fund</i>	2,18,182.00 Cr	12,611.00	47,040.00	2,52,611.00 Cr
Recurring Grants Unutilised	34,289.00 Cr	25,000.00	6,660.00	15,949.00 Cr
<i>Other Grants-Recurring Unutilised</i>	34,289.00 Cr	25,000.00	6,660.00	15,949.00 Cr
Schoarships & Freeships	90,108.00 Cr	45,80,970.25	45,88,711.25	97,849.00 Cr
Other Schoarships		16,31,158.25	16,31,158.25	
<i>EBC Scholarships</i>		16,31,158.25	16,31,158.25	
Carried Over	4,24,27,606.90 Cr	2,33,13,839.29	2,24,04,695.29	4,76,00,380.90 Cr



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	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	4,24,27,606.90 Cr	2,33,13,839.29	2,84,86,613.29	4,76,00,380.90 Cr
Samaj Kalyan Scholarships & Freeships	90,108.00 Cr	28,48,492.00	28,56,233.00	97,849.00 Cr
Samaj Kalyan (Excess Amt Received)	90,108.00 Cr		7,741.00	97,849.00 Cr
S.K.O.B.C. Freeship		5,98,069.25	5,98,069.25	
S.K.O.B.C. Schoarship		10,94,914.25	10,94,914.25	
S.K.S.B.C. Scholarship		1,28,182.00	1,28,182.00	
S.K.S.C. Freeship		1,89,080.50	1,89,080.50	
S.K.S.C. Scholarship		7,24,135.00	7,24,135.00	
S.K.S.T. Schoarship Ghodegaon		1,14,111.00	1,14,111.00	
Interest on Endowment Scholarship		1,01,320.00	1,01,320.00	
University / Board Payments	11,305.00 Cr	18,55,734.00	18,67,870.00	23,441.00 Cr
Exam Fees Payable	4,345.00 Cr	18,30,534.00	18,42,670.00	16,481.00 Cr
Payable F.Y.Exam Fees	1,570.00 Cr	4,05,100.00	4,02,840.00	690.00 Dr
Payable L.Y.Exam Fees		4,12,342.00	4,12,342.00	
Payable S.Y.Exam Fees	2,800.00 Dr	5,69,824.00	5,84,220.00	11,596.00 Cr
Payable T.Y. Exam Fees	5,575.00 Cr	4,43,268.00	4,43,268.00	5,575.00 Cr
Revaluation Fees Payable		25,200.00	25,200.00	
Payable F.Y.Revaluation Fees	300.00 Dr	13,200.00	13,500.00	
Payable L.Y.Revaluation Fees		150.00	150.00	
Payable S.Y.Revaluation Fees	750.00 Cr	9,000.00	8,250.00	
Payable T.Y.Revaluation Fees	450.00 Dr	2,850.00	3,300.00	
Other Fees Payable to University	6,960.00 Cr			6,960.00 Cr
Bhaubij Donation Received		9,74,680.00	9,74,680.00	
Specific Donation Unutilised-Non Recurring		13,19,500.00	19,27,285.00	6,07,785.00 Cr
Specific Donation Unutilised-Recurring		12,94,391.04	13,42,201.04	47,810.00 Cr
Fixed Assets	4,16,25,397.97 Dr	1,65,57,480.00	1,49,653.00	5,80,33,224.97 Dr
Fixed Assets-DIK	50,836.00 Dr	1,184.00		52,020.00 Dr
Equipment - DIK	32,000.00 Dr			32,000.00 Dr
Mechanical Lab Equipments (DIK)	32,000.00 Dr			32,000.00 Dr
Library Books -DIK	18,836.00 Dr	1,184.00		20,020.00 Dr
Library Books General (DIK)	18,836.00 Dr	1,184.00		20,020.00 Dr
Fixed Assets-Own	4,13,20,284.97 Dr	1,50,16,941.00	1,12,930.00	5,62,24,295.97 Dr
Computers-Own	87,21,552.50 Dr	10,09,131.00		97,30,683.50 Dr
Computer Lab Computers (Own)	3,63,980.00 Dr	9,47,240.00		13,11,220.00 Dr
Electronics Lab Computers (Own)	16,500.00 Dr			16,500.00 Dr
Office / Others Computers (Own)	83,41,072.50 Dr	61,891.00		84,02,963.50 Dr
Equipment -Own	2,13,27,422.88 Dr	29,07,668.00	50.00	2,42,35,040.88 Dr
Allied Lab Equipments (Own)	12,75,125.63 Dr			12,75,125.63 Dr
Computer Lab Equipments (Own)	6,000.00 Dr	12,600.00		18,600.00 Dr
Electrical Lab Equipments (Own)	45,72,204.00 Dr			45,72,204.00 Dr
Electronics Lab Equipments (Own)	1,770.00 Dr	5,200.00		6,970.00 Dr
Mechanical Lab Equipments(Own)	63,04,137.25 Dr	6,48,735.00		69,52,872.25 Dr
Net Working Project Equipments(Own)	19,450.00 Dr	1,16,573.00		1,36,023.00 Dr
Office/ Other Equipments(Own)	91,48,736.00 Dr	21,24,560.00	50.00	1,12,73,246.00 Dr
Carried Over	8,02,208.93 Cr	3,98,71,319.29	2,86,36,266.29	1,04,32,844.07 Dr



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	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	8,02,208.93 Cr	3,98,71,319.29	2,86,36,266.29	1,04,32,844.07 Dr
Library Books -Own	28,61,993.00 Dr	1,64,338.00	190.00	30,26,141.00 Dr
Library Books General (Own)	27,96,632.00 Dr	67,207.00	190.00	28,63,649.00 Dr
Library Books Students (Own)	65,361.00 Dr	97,131.00		1,62,492.00 Dr
Furniture & Fixtures (Own)	76,49,316.59 Dr	1,09,35,804.00	1,12,690.00	1,84,72,430.59 Dr
Vehicles (Own)	7,60,000.00 Dr			7,60,000.00 Dr
Fixed Assets-SD	2,08,470.00 Dr	13,19,500.00		15,27,970.00 Dr
Computers-Specific Donation		13,19,500.00		13,19,500.00 Dr
Computer Lab Computers (SD)		9,42,500.00		9,42,500.00 Dr
Electronics Lab Computers (SD)		3,77,000.00		3,77,000.00 Dr
Equipment -Specific Donation	2,08,470.00 Dr			2,08,470.00 Dr
Mechanical Lab Equipments (SD)	2,08,470.00 Dr			2,08,470.00 Dr
Work in Progress	45,807.00 Dr	2,19,855.00	36,723.00	2,28,939.00 Dr
Current Assets	1,44,25,765.48 Dr	12,51,40,828.91	12,85,03,879.87	1,10,62,714.52 Dr
Deposits (Asset)	1,54,752.00 Dr	32,700.00		1,87,452.00 Dr
Deposits- Electricity	1,52,752.00 Dr	32,700.00		1,85,452.00 Dr
Deposits- Gas	1,500.00 Dr			1,500.00 Dr
Deposits- Telephone	500.00 Dr			500.00 Dr
Loans & Advances (Asset)	7,72,302.00 Dr	23,59,614.00	13,31,916.00	18,00,000.00 Dr
Advance to Staff	1,74,430.00 Dr	13,12,914.00	13,08,344.00	1,79,000.00 Dr
Advance for Expenses to Staff		9,50,344.00	9,50,344.00	
Diwali Advance	1,74,430.00 Dr	3,62,570.00	3,58,000.00	1,79,000.00 Dr
Advance to Supplier	5,97,872.00 Dr	10,46,700.00	23,572.00	16,21,000.00 Dr
Advance to Supplier	5,97,872.00 Dr	10,46,700.00	23,572.00	16,21,000.00 Dr
Cash-in-hand	8,694.00 Dr	88,46,861.00	88,48,159.00	7,396.00 Dr
Cash In Hand	8,694.00 Dr	88,46,087.00	88,47,385.00	7,396.00 Dr
Revenue Stamp		774.00	774.00	
Bank Accounts	3,27,953.48 Dr	10,60,75,837.16	10,56,15,208.87	7,88,581.77 Dr
Axis SB A/c No.31194	2,52,025.76 Dr	9,26,13,206.91	9,23,06,877.79	5,58,354.88 Dr
UCO SB A/c No.10846	33,172.72 Dr	1,33,29,969.25	1,33,08,331.08	54,810.89 Dr
Union Bank A/c No.33743	27,225.00 Dr	11,133.00		38,358.00 Dr
Union Bank of India A/c No.32629	14,530.00 Dr	2,913.00		17,443.00 Dr
Union Bank of India A/c No.34710- PM YUVA	1,000.00 Dr	1,18,615.00		1,19,615.00 Dr
Fees Receivable	1,30,85,727.00 Dr	69,49,789.75	1,19,90,252.00	80,45,264.75 Dr
Fees Receivable From Samaj Kalyan	92,29,183.00 Dr	44,75,528.25	83,48,431.00	53,56,280.25 Dr
FY Fees Receivable From Samaj Kalyan	21,48,943.00 Dr	7,91,217.75	15,25,806.00	14,14,354.75 Dr
LY Fees Receivable From Samaj Kalyan	22,77,394.00 Dr	14,41,941.75	23,06,583.00	14,12,752.75 Dr
SY Fees Receivable From Samaj Kalyan	17,34,654.00 Dr	12,04,248.75	16,71,184.00	12,67,718.75 Dr
TY Fees Receivable From Samaj Kalyan	30,68,192.00 Dr	10,38,120.00	28,44,858.00	12,61,454.00 Dr
Fees Receivable From Students	38,56,544.00 Dr	24,74,261.50	36,41,821.00	26,88,984.50 Dr
FY Fees Receivable From Students	3,55,043.00 Dr	4,02,861.00	3,80,677.00	3,77,227.00 Dr
LY Fees Receivable From Students	6,16,847.00 Dr	7,34,343.00	6,86,290.00	6,64,900.00 Dr
SY Fees Receivable From Students	15,42,558.00 Dr	8,76,920.50	13,07,600.00	11,11,878.50 Dr
TY Fees Receivable From Students	13,42,096.00 Dr	4,60,137.00	12,67,254.00	5,34,979.00 Dr
Carried Over	1,36,23,556.55 Dr	16,50,12,148.20	15,71,40,146.16	2,14,95,558.59 Dr

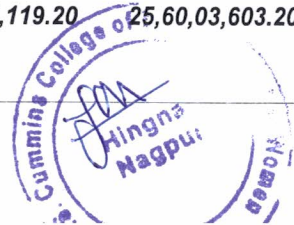


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	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	1,36,23,556.55 Dr	16,50,12,148.20	15,71,40,146.16	2,14,95,558.59 Dr
Other Current Assets	12,883.00 Dr	7,45,291.00	6,41,582.00	1,16,592.00 Dr
<i>Amounts Receivable</i>	12,883.00 Dr	7,45,291.00	6,41,582.00	1,16,592.00 Dr
TDS Receivable	4,046.00 Dr	10,733.00		14,779.00 Dr
<i>TDS Receivable</i>	4,046.00 Dr	10,733.00		14,779.00 Dr
University/ Board Exam Exps Receivable	59,408.00 Dr	1,20,003.00	76,762.00	1,02,649.00 Dr
<i>NSS Expenses Receivable</i>	16,097.00 Dr	11,440.00	1,900.00	25,637.00 Dr
<i>Univ. Exam Exp. Receivable: 1st Term Current Yr</i>		49,377.00	49,377.00	
<i>Univ. Exam Exp. Receivable: 2nd Term Current Yr</i>		25,485.00	25,485.00	
<i>Univ. Exam Exp. Receivable: Last Yr.</i>	43,311.00 Dr	33,701.00		77,012.00 Dr
Branch / Divisions	35,77,68,023.00 Cr	69,57,993.00	6,99,02,943.00	42,07,12,973.00 Cr
ITC Claim	36,382.00 Dr	1,32,191.00	1,68,573.00	
<i>ITC Claim (CGST)</i>	17,810.00 Dr	65,312.00	83,122.00	
<i>ITC Claim (IGST)</i>	762.00 Dr	1,567.00	2,329.00	
<i>ITC Claim (SGST)</i>	17,810.00 Dr	65,312.00	83,122.00	
M.K.S.S.S.	35,04,85,557.00 Cr	49,89,875.00	6,83,01,756.00	41,37,97,438.00 Cr
<i>MKSSS Girls Hostel, Nagpur No.90</i>	4,009.00 Dr	5,01,969.00	5,05,978.00	
<i>Nagpur Project, Nagpur No.83</i>	73,22,857.00 Cr	11,52,782.00	9,15,460.00	70,85,535.00 Cr
<i>Sitabai Nargundkar Nursing College BSC, Nagpur No.86</i>		1,81,176.00	11,176.00	1,70,000.00 Dr
Direct Incomes		15,01,209.00	2,65,49,067.00	2,50,47,858.00 Cr
Fees		15,01,209.00	2,65,49,067.00	2,50,47,858.00 Cr
FY Fees		7,51,550.00	63,85,878.00	56,34,328.00 Cr
<i>F.Y. Development Fund</i>		93,995.00	5,69,365.00	4,75,370.00 Cr
<i>F.Y. Tuition Fees</i>		6,57,555.00	58,16,513.00	51,58,958.00 Cr
LY Fees		56,784.00	68,47,542.00	67,90,758.00 Cr
<i>L.Y. Development Fund</i>		1,428.00	6,34,662.00	6,33,234.00 Cr
<i>L.Y. Tuition Fees</i>		55,356.00	62,12,880.00	61,57,524.00 Cr
SY Fees		5,01,384.00	74,43,927.00	69,42,543.00 Cr
<i>S.Y. Development Fund</i>		26,272.00	7,12,426.00	6,86,154.00 Cr
<i>S.Y. Tuition Fees</i>		4,68,385.00	67,24,774.00	62,56,389.00 Cr
<i>S.Y. University Fee</i>		6,727.00	6,727.00	
TY Fees		1,91,491.00	58,71,720.00	56,80,229.00 Cr
<i>T.Y. Development Fund</i>		11,655.00	5,76,524.00	5,64,869.00 Cr
<i>T.Y. Tuition Fees</i>		1,79,836.00	52,95,196.00	51,15,360.00 Cr
Direct Expenses		4,19,48,459.00	21,58,688.04	3,97,89,770.96 Dr
Educational Expenses		67,25,045.00	20,82,046.04	46,42,998.96 Dr
Departmental Expenses		4,18,479.00	41,986.00	3,76,493.00 Dr
<i>Allied Science Expenses</i>		3,560.00		3,560.00 Dr
<i>Chemistry Lab Expenses</i>		14,517.00		14,517.00 Dr
<i>Electrical Lab. Expenses</i>		6,057.00	64.00	5,993.00 Dr
<i>Electronics Lab. Expenses</i>		52,026.00	32.00	51,994.00 Dr
<i>Library Expenses</i>		35,585.00	37.00	35,548.00 Dr
<i>Mechanical Lab Expenses</i>		1,754.00	6.00	1,748.00 Dr
<i>Networking Dept. Expenses</i>		1,90,602.00	1,437.00	1,89,165.00 Dr
<i>Training & Placement Expenses</i>		85,504.00	40,000.00	45,504.00 Dr
Carried Over	34,41,44,466.45 Cr	21,54,19,809.20	25,57,50,844.20	38,44,75,501.45 Cr



	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	34,41,44,466.45 Cr	21,54,19,809.20	25,57,50,844.20	38,44,75,501.45 Cr
<i>Workshop Expenses</i>		28,874.00	410.00	28,464.00 Dr
Direct Expenses For Students		59,22,128.00	20,35,060.04	38,87,067.96 Dr
<i>Admission Processing Fee Expenses</i>		60,020.00		60,020.00 Dr
<i>Education Fair Expenses</i>		8,64,000.00		8,64,000.00 Dr
<i>Gathering Expenses</i>		8,73,955.00	8,831.00	8,65,124.00 Dr
<i>Placement Expenses</i>		4,18,780.00	4,09,872.00	8,908.00 Dr
<i>Printing of Souviner</i>		1,25,760.00	331.00	1,25,429.00 Dr
<i>Project Expenses</i>		99,545.00	5,084.00	94,461.00 Dr
<i>Scholarship to Students</i>		22,67,871.00	16,10,608.04	6,57,262.96 Dr
<i>Sports Expenses</i>		89,049.00	270.00	88,779.00 Dr
<i>Student Activity Expenses</i>		3,98,948.00		3,98,948.00 Dr
<i>Student Facility Expenses</i>		7,24,200.00	64.00	7,24,136.00 Dr
Professional Charges		2,74,744.00		2,74,744.00 Dr
<i>Honorarium Paid</i>		2,74,744.00		2,74,744.00 Dr
University / Board Related		1,09,694.00	5,000.00	1,04,694.00 Dr
<i>Affiliation Fee Paid</i>		98,932.00		98,932.00 Dr
<i>University Committee Expenses</i>		10,762.00	5,000.00	5,762.00 Dr
Other Direct Expenses		50,41,898.00	29,202.00	50,12,696.00 Dr
<i>Admission Campaign</i>		36,23,187.00	25,994.00	35,97,193.00 Dr
<i>Advertiesment Expenses</i>		14,18,711.00	3,208.00	14,15,503.00 Dr
Salaries & Wages		3,01,81,516.00	47,440.00	3,01,34,076.00 Dr
Non Teaching Admin Salary		54,77,552.00		54,77,552.00 Dr
<i>Non Teaching Admin Salary</i>		54,77,552.00		54,77,552.00 Dr
Non Teaching Technical Salary		41,20,605.00		41,20,605.00 Dr
<i>Non Teaching Technical Salary</i>		41,20,605.00		41,20,605.00 Dr
Teaching Salary		1,89,55,437.00	1,935.00	1,89,53,502.00 Dr
<i>Teaching Salary</i>		1,89,55,437.00	1,935.00	1,89,53,502.00 Dr
<i>Encashment of Leave Paid</i>		32,696.00		32,696.00 Dr
<i>Gratuity Contribution Paid</i>		5,57,401.00		5,57,401.00 Dr
<i>Medicclaim Policy</i>		3,51,817.00		3,51,817.00 Dr
<i>P.F.Administration Charges</i>		35,012.00	2,373.00	32,639.00 Dr
<i>P.F.Administrative Charges</i>		400.00	7.00	393.00 Dr
<i>P.F.EDLI Contribution</i>		25,648.00	1,725.00	23,923.00 Dr
<i>Provident Fund - Employer's Contribution</i>		6,15,674.00	41,400.00	5,74,274.00 Dr
<i>Staff Improvement/ Welfare Expenses</i>		9,274.00		9,274.00 Dr
Indirect Incomes		70,310.00	2,52,759.00	1,82,449.00 Cr
Other Income		66,242.00	2,04,091.00	1,37,849.00 Cr
<i>Admission Cancellation Charged Received</i>		612.00	2,000.00	1,388.00 Cr
<i>Bank Interest Received</i>			71,011.00	71,011.00 Cr
<i>Exam Form Processing Fees Received</i>		45,040.00	45,040.00	
<i>Fees Forfieted</i>			32,350.00	32,350.00 Cr
<i>Interest Accrued on MSEB Deposit</i>			17,325.00	17,325.00 Cr
<i>Library Book Fine</i>		18,590.00	18,590.00	
<i>Misc. Receipts</i>		2,000.00	17,773.00	15,773.00 Cr
Carried Over	34,41,44,466.45 Cr	21,54,90,119.20	25,60,03,603.20	38,46,57,950.45 Cr



	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	34,41,44,466.45 Cr	21,54,90,119.20	25,60,03,603.20	38,46,57,950.45 Cr
Rounding Off A/c			2.00	2.00 Cr
Sale of Admission Form		4,068.00	48,668.00	44,600.00 Cr
Sale of Admission Forms		4,068.00	48,668.00	44,600.00 Cr
Indirect Expenses		4,09,18,149.87	4,04,190.87	4,05,13,959.00 Dr
Establishment Expenses		3,67,15,940.87	4,03,810.87	3,63,12,130.00 Dr
Office Expenses		2,42,74,596.87	1,82,698.87	2,40,91,898.00 Dr
Bank Charges		17,768.87	5,369.87	12,399.00 Dr
Electricity Expenses		33,79,933.00	63,328.00	33,16,605.00 Dr
Entertainment Expenses		1,88,950.00	36,228.00	1,52,722.00 Dr
Function Expenses		2,20,425.00	170.00	2,20,255.00 Dr
Ground Maintenance Expenses		7,20,000.00		7,20,000.00 Dr
Houses Keeping Expenses		10,64,806.00	5,467.00	10,59,339.00 Dr
Infrastructure Facility Expenses		1,02,76,050.00		1,02,76,050.00 Dr
Insurance Expenses		75,979.00		75,979.00 Dr
Internet Expenses		7,34,295.00	12,283.00	7,22,012.00 Dr
Management Expenses		39,79,910.00		39,79,910.00 Dr
Microsoft License Fee - Expenses		2,46,250.00		2,46,250.00 Dr
NAAC Expenses		4,08,622.00	37,218.00	3,71,404.00 Dr
News Papers & Periodicals Expenses		14,897.00		14,897.00 Dr
Office Expenses		95,997.00	5,965.00	90,032.00 Dr
Postage Expenses		11,580.00		11,580.00 Dr
Professional Charges Paid		33,925.00	627.00	33,298.00 Dr
Sanitation Expenses		6,92,000.00		6,92,000.00 Dr
Security Expenses		12,88,888.00	15,454.00	12,73,434.00 Dr
Seminar Expenses		2,54,155.00		2,54,155.00 Dr
Subscription for Journal		1,66,690.00	589.00	1,66,101.00 Dr
Telephone Expenses		9,976.00		9,976.00 Dr
Wastage Management Expenses		3,60,000.00		3,60,000.00 Dr
Website Development Expenses		33,500.00		33,500.00 Dr
Printing & Stationery		9,75,494.00	5,720.00	9,69,774.00 Dr
Binding Expenses		520.00		520.00 Dr
Printing Expenses		7,25,396.00	4,008.00	7,21,388.00 Dr
Stationary Expenses		2,12,092.00	1,570.00	2,10,522.00 Dr
Xeroxing Expenses		37,486.00	142.00	37,344.00 Dr
Repairs & Maintenance		64,25,408.00	52,200.00	63,73,208.00 Dr
Equipment AMC Expenses		78,156.00	556.00	77,600.00 Dr
R & M - Building		21,13,867.00	10,126.00	21,03,741.00 Dr
R & M - Computer		3,14,547.00	12,528.00	3,02,019.00 Dr
R & M - Electrical		9,39,172.00	2,042.00	9,37,130.00 Dr
R & M - Equipment		8,90,754.00	12,494.00	8,78,260.00 Dr
R & M - Furniture & Fixture		7,67,168.00	480.00	7,66,688.00 Dr
R & M - Others		8,37,632.00	10,539.00	8,27,093.00 Dr
R & M - Vehicle		4,84,112.00	3,435.00	4,80,677.00 Dr
Travelling & Conveyance		50,40,442.00	1,63,192.00	48,77,250.00 Dr
Bus Transport Charges Paid		39,80,612.00	18,984.00	39,61,628.00 Dr
Carried Over	34,41,44,466.45 Cr	25,64,08,269.07	25,64,07,794.07	34,41,43,991.45 Cr



	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	34,41,44,466.45 Cr	25,64,08,269.07	25,64,07,794.07	34,41,43,991.45 Cr
<i>Conveyance Expenses</i>		72,688.00	1,700.00	70,988.00 Dr
<i>Transport & Octroi Expenses</i>		7,317.00		7,317.00 Dr
<i>Travelling Expenses</i>		9,79,825.00	1,42,508.00	8,37,317.00 Dr
<i>Amounts Written Off</i>		20,872.00		20,872.00 Dr
<i>Depreciation Account</i>		41,81,337.00		41,81,337.00 Dr
<i>Loss/Profit on Assets Sold/Written Off</i>			380.00	380.00 Cr
Profit & Loss A/c	34,41,44,466.45 Dr		475.00	34,41,43,991.45 Dr
Grand Total		25,64,08,269.07	25,64,08,269.07	

Dr. B. P. Joshi
(Principal)

MKSSS's, Cummins College of Engg. for Women
Hingna, Nagpur-441110

Maharshi Karve Stree Shikshan Samstha
MKSSS Cummins college of Engineering for Women, Nagpur
Significant Accounting Policies and Notes to Accounts For the year 2018-19

A. Significant Accounting Policies

1. Basis of Accounting:

The Financial Statement have been prepared in accordance with Generally Accepted Accounting Principles (GAAP) in India under historical cost convention.

2. Revenue and Expenditure Recognition:

In accordance with the extant hosted on the official website of the Shikshan Shulka Samiti, Maharashtra State, Income as well as Expenditure of Cummins college of Engineering, Nagpur is accounted for on accrual basis.

3. Donations:

General donations as well as conditional donations are credited either to Reserve fund or Permanent fund or Endowment fund or Specific donations, as per the stipulations specified in the Rules of the Samstha.

4. Employee Benefits:

Contribution paid towards Gratuity to Life Insurance Corporation of India (LIC) is treated as expenditure. Gratuity amount is paid to employee at the time of separation or Retirement through Head Office.

5. Fixed Assets:

Fixed Assets are stated at their Original cost of acquisition including incidental expenses related to acquisition and installation.

6. Depreciation:

- i) Depreciation on fixed assets is provided on the straight line basis at the rates as decided by the Management.
- ii) Depreciation on addition during the year is provided for the full year, irrespective of the actual date of acquisition. Depreciation on asset sold / discarded / demolished during the year is not provided.



iii) Depreciation on Fixed assets acquired out of Government grants, Specific donations & Donations in kind is adjusted against the respective funds.



Abhay Upadhye

Partner

Membership No. 049354

For and on behalf of

K.K. Mankeshwar & Co.,

Chartered Accountants

FRN 106009W

Nagpur, dated the

6th June, 2019

