

PROGRESSIVE EDUCATION SOCIETY'S
Modern College of Commerce & Computer Studies
NIGDI, PUNE - 411 044.

STATUTORY AUDIT REPORT

F.Y.2023-24

SHIRISH K. INAMDAR
CHARTERED ACCOUNTANT

20/21, SHREEYASH SOCIETY,
PATWARDHAN BAUG, ERANDAWANE,
PUNE - 411 004.
PHONE - 020- 29800677

SHIRISH K. INAMDAR
CHARTERED ACCOUNTANT
20/21, SHREEYASH SOCIETY,
PATWARDHAN BAUG, ERANDAWANE,
PUNE - 411 004.
PHONE - 020- 29800677.

Ref. No.:- ST/Audit/29

Date: - 26-09-2024

To,
The Chairman,
Progressive Education Society,
Shivaji Nagar,
Pune – 411 005.

Sub.:- Statutory Audit Report of **P.E.Society's Modern College of Commerce & Computer Studies, Yamunanagar, Nigdi, Pune – 411044** for the year ended 31.03.2024

Ref.:- Your letter No. PES/1/2023-2024 dated 01/04/2024.

Dear Sir,

We have completed the Statutory Audit of **P.E.Society's Modern College of Commerce & Computer Studies, Yamunanagar, Nigdi, Pune – 411044** for the year ending on 31st March, 2024 as per the books of accounts maintained & relevant records kept by the College & as per the information & explanations given to us from time to time during the course of our audit.

Thanking you and assuring you of our best professional services at all times.

DATE: -26-09-2024
PLACE: - PUNE


SHIRISH K. INAMDAR
CHARTERED ACCOUNTANT
M.NO: 038833



SHIRISH K. INAMDAR
CHARTERED ACCOUNTANT

20/21, SHREEYASH SOCIETY,
PATWARDHAN BAUG, ERANDAWANE,
PUNE - 411 004.
PHONE - 020- 29800677.

AUDIT REPORT

I have audited the attached Balance Sheet of **P.E.Society's Modern College of Commerce & Computer Studies, Yamunanagar, Nigdi, Pune – 411044**, as on 31.03.2024 and Income and Expenditure Account for period from 01.04.2023 to 31.03.2024 annexed there to and report that,

- (1) I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of Audit.
- (2) In my opinion, proper books of accounts as required by the Bye-Laws have been kept by the College as far as it appears from the examination of the books of accounts subject to our remarks on of this report.
- (3) The Balance Sheet and Income & Expenditure Account dealt with by this report and are in agreement with the books of accounts.
- (4) In my opinion and the best of my knowledge and according to the explanations given to me, the accounts read with the notes thereon give the true and fair view,
 - (a) In case of Balance Sheet of the state of affairs of the **P.E.Society's Modern College of Commerce & Computer Studies,, Yamunanagar, Nigdi, Pune – 411044** as on 31.03.2024.
 - (b) In case of Income & Expenditure Account of the surplus for the year ended as on that date.

DATE: 26-09-2024
PLACE: - PUNE


SHIRISH K. INAMDAR
CHARTERED ACCOUNTANT
M.NO: 038833



UDIN: 24038833BKDARUG500

SHIRISH K. INAMDAR
CHARTERED ACCOUNTANT
20/21, SHREEYASH SOCIETY,
PATWARDHAN BAUG, ERANDAWANE,
PUNE - 411 004.
PHONE - 020- 29800677.

Ref. No.:- ST/Audit/29

Date: - 26-09-2024

To,
The Chairman,
Progressive Education Society,
Shivaji Nagar,
Pune – 411 005.

Sub.:- Statutory Audit Report of **P.E.Society's Modern College of Commerce & Computer Studies, Yamunanagar, Nigdi, Pune – 411044** for the year ended 31.03.2024.

Dear Sir,

We have completed the Statutory Audit of **P.E.Society's Modern College of Commerce & Computer Studies, Yamunanagar, Nigdi, Pune – 411044** for the year ending on 31st March, 2024 as per the computerized books of accounts maintained & relevant records kept college & as per the information & explanations given to us from time to time during the course of our audit.

Our observations regarding the said audit were as follows:-

1. INTERNAL AUDIT AND INTERNAL CONTROL:-

The internal audit of the unit was allotted to CA Pournima Sherekar.

Her report is on the record. We have gone through the said report and tried to rectify or regularize the remarks. We suggest that all the pending remarks should be rectified or ratified at an earliest. Our comments are in connection with the finalized data.

2. FINANCIAL POSITION:-

The financial position of the Modern College of Commerce & Computer Studies, as on 31.03.2024 is as follows as compared to earlier year.



Particulars	31.03.2024 Amt. (Rs.)	31.03.2023 Amt. (Rs.)
Assets: -		
Fixed Asset	77,02,830.67	14,65,239.90
Investments	3,82,72,341.00	3,41,54,302.00
Current Assets	72,60,244.50	72,27,622.50
Cash And Bank Balance	4,42,393.02	2,60,588.54
	5,36,77,809.19	4,31,07,552.94
Total: -		
Liabilities: -		
Current Liabilities	69,72,797.00	12,48,730.00
Income & Expenditure A/c	4,67,05,012.19	4,18,58,822.94
	5,36,77,809.19	4,31,07,552.94

From these figures in the table it can be seen that the financial position of the **P.E.Society's Institute of Management & Career Development (Commerce & computer study Unit)** has changed in positive manner in the year under audit as compared to the financial position as on 31.03.2023.

3. BALANCE SHEET ANALYSIS

The Balance Sheet analysis as on 31.03.2024 is as follows:

3-A) LIABILITIES:-

3-A-1) CURRENT LIABILITIES: Rs. 69,72,797.00

Cauton Money	: Rs. 7,11,940.00
Advance From Vidyarthi Bhandar	: Rs. 4,200.00
Student Deposit	: Rs. 28,000.00

These Balances are stands continued like last year. The Proper action should be taken to clear the balances or if these are no more payables due resolution should be passed to write off the same.

Other Current Liabilities are:

a. Duties and Taxes : Rs 3,259.00

This includes TDS payable outstanding as on 31.03.2024

b. Provisions : Rs. 18,62,660.00

This includes provisions relating to various expenses like Audit Fees, Gratuity, PF, Salary etc.

c. Sundry Creditors : Rs. 38,16,181.00

This includes amount belongs to different vendors which is outstanding as on 31.03.2024



d. Pay and Allowances : Rs. 55,784.00

This includes Profession tax, PF, Endowment fund

e. Advances from IMCD MBA :Rs. 4,90,773.00

Opening balance of this account was Rs. 5,02,929.00. During the year under audit college transferred Rs. 12,156.00 to the unit hence closing balance of Rs. 4,90,773.00 reflected in the balancesheet. The interunit balances should be reconcile regularly.

3-A-1) Income & Expenditure A/C: - Rs. 4,67,05,012.19

The opening balance as on 01.04.2023 was Rs. 4,18,58,822.94. And after transferring current year surplus of Rs. 48,46,189.25 , the closing balance of Rs. 4,67,05,012.19 reflected in the balance sheet as on 31.03.2024.

3-B) ASSETS:-

3-B-2) Fixed Assets: - Rs. 77,02,830.67

The opening balance of Fixed Asset as on 01.04.2023 as Rs. 14,65,239.90 During the year under audit there was addition Rs.75,75,924.00 and after charging the depreciation of Rs.13,38,333.23 on the fixed assets, closing balance of Rs. 77,02,830.67 is reflected in the balance sheet as on 31.03.2024.

3-B-3) Investment:- Rs. 3,82,72,341.00

The opening balance as on 01.04.2023 was Rs. 3,41,54,302.00. During the year under audit some new Fixed Deposit were made, some FD were matured and some were renewed with interest. Hence, closing balance of Rs.3,82,72,341.00 was reflected in balance sheet as on 31.03.2024.

3-B-4) Cash and Bank Balance: – Rs. 4,42,393.02

The Cash and Bank balance is as follows:

Cash in hand	:	00.00
Bank OF Maharashtra 13065	:	Rs.62,155.12
Bank OF Maharashtra 17196	:	Rs.22,764.83
Bank OF Maharashtra -43386	:	Rs. 3,16,024.41
Saraswat Bank -4706	:	Rs. 41,448.66

The cash as shown in the books as on 31.3.2024 is correct. The bank balance was found correct as per bank book subject to bank reconciliation statements.

3-B-5) Current Assets: - Rs.72,27,622.50

This includes following :

a. Deposits : Rs. 9,500.00

This includes Library deposit of Rs.5,000.00 and deposit with Atre Rangmandir Rs. 4,500.00



b. Loans and Advances (Asset) : Rs. 71,63,349.00

This includes Rs. 6558349 advance to PE Society. And Rs. 605000 as advance salary which is receivable since last 4-5 years. Necessary action should be taken to recover the same or else if it is no more receivable necessary resolution with due permission should be passed to write off the same.

c. Sundry Debtors : Rs. 8,69,134.50

This includes amount of Fees receivable from students. In this regard it is strongly recommended that Due Fee reconciliation should be prepared and kept on record.

d. Amount receivable from MCCCS Exam : Rs.7,84,539.00(cr)

Opening balance of this account was Rs.23,500.00(Dr). During the year under audit the said amount received from exam unit and after having various debit credits to this account closing balance of Rs. 7,84,539.00 (Cr.) reflected in the balance sheet as on 31.03.2024

e. TDS receivable from Staff : Rs. 2,800.00

This includes salary TDS paid by the college which is not deducted from employee payment. Hence it's reflected as recoverable from staff.

4. SPECIFIC REMARKS

4-1) STATUTORY DUES :

Sr No	Nature of Liability	Remarks
1	TDS	<p>It is observed that the College has not paid the TDS for some months within the due date as prescribed by the law.</p> <p>The college should strictly follow stipulations as prescribed in Income Tax Act with reference to deduction and payments of TDS and filing of respective returns.</p>
2	Provident Fund	<p>It was observed that, college has made late payments of Provident fund in some months.</p> <p>It is recommended that due care should be taken in this regard and PF should be deposited to the government treasury within the due date as prescribed by the law.</p> <p>Non-compliance of the provisions of PF may result into heavy penalties.</p>



3	Professional Tax	<p>The college has filed the PT return within the due date as prescribed by the law.</p> <p>During the period under Audit, it was noticed that, the college has deducted profession Tax of Rs. 55,603 and paid Rs. 50,828. So there is short payment of Rs.4,775 /-.</p> <p>It is noticed that there is old excess payment of Rs. 3320/- during previous years. The due reconciliation should be done.</p> <p>Profession Tax should be deducted as per the limits prescribed by the law and it should be paid within the due date to avoid the penal consequences.</p>
---	------------------	--

4-2) Cash Verification:

Physical Cash verification was not done as physical Petty cash book was not maintained. Cash book maintained on computer and the same were not updated daily.

4-3) During the year under audit inter Unit balances are not matched, we suggest inter branch balances should be matched and reconciled.

4-3) Sundry Debtors and Fees:

Fee receivable is not tallying with the list of the students and their respective fee structure. Hence income is not correctly booked.

Fees received from the students is not tallying. Some students are having credit Balance and some have double debits.

Unit should exercise caution while accounting for fees receivable and fees received account. Proper fee reconciliation should be prepared and matched it with admission records and tally entries.

4-4) During the year under audit college has made provision for gratuity of Rs. 9,22,253.00 but amount transferred to gratuity bank account is only Rs. 3,16,615.00. Hence, there is shortfall of amount deposited and amount provision made for gratuity of Rs. 6,06,228.29/- . Necessary action should be taken in this regard.

4-5) The Old balances should be written off by passing due resolutions.

4-6) Provident Fund and Profession Tax are statutory liabilities. These have old balances outstanding. These should be reconciled and necessary action should be taken after passing due resolutions.



4-7) The management should take the opinion on the deductions regarding TDS PT and PF on Honorarium to Visitors.

4-8) There are no proper Invoices for payments made to Naresh Enterprises, Madhura Enterprises, Payal Enterprises, Ram Singh, D.K. Construction. The proper invoices should be asked for from parties.

4-9) Some bills are directly paid through P.E. Society, for which no invoice is available for checking. Thus we are not able to decide whether such bills are liable to TDS or not. So proper invoice or copy of invoice should be filed with the unit.

4-10) There are some payments made without deducting tax at source. These payments will be liable for disallowance. It is strongly recommended that, due care should be taken for deduction and payment of all type of statutory dues to avoid further penal actions from the respective departments.

5) GENERAL SUGGESTIONS:

5-1) Balance confirmation letters regarding various advances payable & receivable at the end of the year should be obtained from the concerned units and same should be reconciled with our accounts.

5-2) Visitors should check the cash in hand periodically.

5-3) There are Long outstanding amounts on liability as well as asset side. Necessary action needs to be taken to write-off/back the same by passing necessary resolutions if the said amounts are no longer payable/receivable.

5-4) As far as possible Cash payments should be avoided for internal control purpose.

5-5) Fixed Asset Register and Investment Register shall be maintained by the unit.

5-6) Fees reconciliation of all fees should be made at the end of the year.

We are thankful to the Chairman of the School Committee, Principal & staff members of the **P.E.Society's Modern College of Commerce & Computer Studies, Yamunanagar, Nigdi, Pune – 411044** for their kind co-operation extended to us during the course of our audit.

DATE: 26-09-2024
PLACE: - PUNE


SHIRISH K. INAMDAR
CHARTERED ACCOUNTANT
M.NO: 038833



UDIN: 24038833BKDARUGJ00

PES's Modern College of Commerce and Computer Studi

Sector No. 21, Yamunanagar
Nigdi, Pune 411044

Receipts and Payments

1-Apr-23 to 31-Mar-24

Page 1

	1-Apr-23 to 31-Mar-24		1-Apr-23 to 31-Mar-24
Receipts		Payments	
Opening Balance	2,60,588.54	Current Liabilities	14,99,355.00
Bank Accounts	2,60,588.54	Advance From IMCD - MBA	12,156.00
Current Liabilities	5,56,437.00	Duties & Taxes	1,01,130.00
Duties & Taxes	10,576.00	Sundry Creditors	8,45,250.00
Pay & Allowances	5,45,861.00	Pay & Allowances	5,40,819.00
Investments	1,18,52,089.00	Fixed Assets	30,20,355.00
Fixed Deposit - Maharashtra Bank	1,13,27,324.00	Computers	22,68,090.00
Fixed Deposit - Saraswat Bank	5,24,765.00	Digital Edu ERP Software	93,220.00
Current Assets	2,17,67,275.00	Library Books	2,25,693.00
Amt Receivable From MCCCS Exam	15,82,025.00	Library Software	35,000.00
Sundry Debtors	2,01,85,250.00	Sanitary Napkin Disposal Machine	25,000.00
Direct Incomes	23,42,570.00	Water Tank	1,63,312.00
Admission Fee Cancellation Charges	15,000.00	Xerox Machine	2,10,040.00
Late Fees Charges	1,240.00	Investments	1,44,00,000.00
Misc Receipts	400.00	Fixed Deposit - Maharashtra Bank	1,03,00,000.00
Scholarship Fees - Social Welfare	23,17,740.00	Fixed Deposit - Saraswat Bank	41,00,000.00
T C	8,190.00	Current Assets	23,03,287.00
Indirect Incomes	1,24,936.00	Amt Receivable From MCCCS Exam	7,78,986.00
Interest On FD	1,24,936.00	Deposits (Asset)	4,500.00
Indirect Expenses	71,827.50	Loans & Advances (Asset)	13,00,000.00
Bank Charges	29.50	Sundry Debtors	2,19,801.00
Insurance Expenses	44,548.00	Direct Expenses	91,96,368.00
SPPU Fees	27,250.00	General Expenditure Account	91,96,368.00
		Indirect Incomes	5,843.00
		Interest On FD	5,843.00
		Indirect Expenses	61,08,122.02
		Advertisement	1,20,788.00
		Affiliation Fee	3,64,750.00
		AICTE Affiliation Fees	86,000.00
		Audit Fee	20,000.00
		Bank Charges	15,221.02
		Building Rent	4,00,000.00
		Bulding Maintenance	3,14,350.00
		Diesel Expenses - Genset	22,580.00
		Donation to Endowment Fund	2,00,000.00
		Electricity Bill	1,30,940.00
		Event Expenses	52,429.00
		Fire Safety	20,237.00
		Green Audit	16,000.00
		Honorarium - Visiting Faculty	1,11,100.00
		I D Card Expenses	16,500.00
		Insurance Expenses	1,24,398.00
		Legal Charges for Alumni Association	10,000.00
		Local Conveyance	2,09,044.00
		Local Selection Committi Expenses	3,750.00
		Maintance Cleaning and Housekeeping	1,06,075.00
		Maintenance (Computer)	1,96,164.00
		Management Charges	9,25,000.00
		NAAC Expences	6,33,444.00
		News Paper & Periodicals	13,718.00
		Office Expenses	1,36,411.00
		Printing & Stationary	2,11,551.00
Carried Over	3,69,75,723.04	Carried Over	3,65,33,330.02


Principal

**P. E. Society's
Modern College of Commerce
and Computer Studies,
Nigdi, Pune - 411 044**



continued ...

Receipts

1-Apr-23 to 31-Mar-24

Payments

1-Apr-23 to 31-Mar-24

Brought Forward

3,69,75,723.04

Brought Forward

3,65,33,330.02

Professional Charges	18,408.00
Property Tax	3,22,742.00
Pro Rata	2,37,635.00
Security Charges / Bounser	2,07,315.00
Sports Expenses	98,891.00
SPPU Fees	52,563.00
SPPU LOCAL ENQUIRY COMMITTEE FOR NEW COURSE	5,374.00
Teacher Approval Charges SPPU	1,400.00
Tea & Refreshment	64,252.00
Telephone Bill	3,678.00
Vridhhi Annual Maintainence Charges	38,145.00
Water Bill	317.00
Membership	20,470.00
Provident Fund	5,76,482.00
Closing Balance	4,42,393.02
Bank Accounts	4,42,393.02

Total

3,69,75,723.04

Total

3,69,75,723.04



Principal

P. E. Society's
Modern College of Commerce
and Computer Studies,
Nigdi, Pune - 411 044

AS PER MY REPORT OF
EVEN DATE




Shrish K. Inamdar
CHARTERED ACCOUNTANT
M.No. 038833

UDIN: 24038833 BKDA RUGS00

26 SEP 2024

PES's Modern College of Commerce and Computer Studi

Sector No. 21, Yamunanagar

Nigdi, Pune 411044

Current Liabilities

Group Summary

1-Apr-23 to 31-Mar-24

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Duties & Taxes	1,133.00 Cr	1,01,130.00	1,03,256.00	3,259.00 Cr
TDS	1,133.00 Cr	1,01,130.00	1,00,456.00	459.00 Cr
TDS - Salary			2,800.00	2,800.00 Cr
Provisions			18,62,660.00	18,62,660.00 Cr
Audit Fees Payable			20,000.00	20,000.00 Cr
Gratuity Payable			9,22,253.00	9,22,253.00 Cr
PF Payable - Employer Share			48,958.00	48,958.00 Cr
Professional Charges Payable			10,030.00	10,030.00 Cr
Salary Payable			8,61,419.00	8,61,419.00 Cr
Sundry Creditors		8,45,250.00	46,61,431.00	38,16,181.00 Cr
Caution Money	7,11,940.00 Cr			7,11,940.00 Cr
BBA CA CAution Money I (18-19)	74,000.00 Cr			74,000.00 Cr
BBA CA-Caution Money I (19-20)	66,950.00 Cr			66,950.00 Cr
BBA Caution Money I (18-19)	84,000.00 Cr			84,000.00 Cr
BBA -Caution Money I (19-20)	89,760.00 Cr			89,760.00 Cr
B Com-Caution Money-I (17-18)	1,04,000.00 Cr			1,04,000.00 Cr
B Com Caution Money I-(18-19)	1,41,830.00 Cr			1,41,830.00 Cr
B.Com-Caution Money- I (19-20)	1,23,400.00 Cr			1,23,400.00 Cr
Caution Money	28,000.00 Cr			28,000.00 Cr
Pay & Allowances	775.00 Cr	5,40,819.00	5,95,828.00	55,784.00 Cr
Endowment Fund	3,980.00 Dr		4,743.00	763.00 Cr
Prof Tax	3,320.00 Dr		55,603.00	1,455.00 Cr
Provident Fund	8,075.00 Cr	50,828.00	5,35,482.00	53,566.00 Cr
Advance From IMCD - MBA	5,02,929.00 Cr	4,89,991.00		4,90,773.00 Cr
Advance From Vidyarthi Bhandar	4,200.00 Cr	12,156.00		4,200.00 Cr
Student Deposit	28,000.00 Cr			28,000.00 Cr
TDS - Mainteance Cleaning	247.00 Dr			
Grand Total	12,48,730.00 Cr		247.00	

PES's Modern College of Commerce and Computer Studi

Sector No. 21, Yamunanagar
Nigdi, Pune 411044

Sundry Creditors

Group Summary

1-Apr-23 to 31-Mar-24

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
			1,02,900.00	1,02,900.00 Cr
			950.00	950.00 Cr
Dixit Computer		3,67,500.00	26,00,141.00	22,32,641.00 Cr
Login Enterprises		4,77,750.00	14,92,090.00	10,14,340.00 Cr
Madhura Enterprises			3,84,106.00	3,84,106.00 Cr
Naresh Enterprises			14,514.00	14,514.00 Cr
Payal Enterprises			54,252.00	54,252.00 Cr
Raviraj Enterprises			9,797.00	9,797.00 Cr
SETOO SECURITY SERVICES & FIR CONSULTANT			2,681.00	2,681.00 Cr
Shree Hanuman News Paper Agency				
Unicity Solution Pvt Ltd				
Grand Total		8,45,250.00	46,61,431.00	38,16,181.00 Cr



Principal

P. E. Society's
Modern College of Commerce
and Computer Studies,
Nigdi, Pune - 411 044



PES's Modern College of Commerce and Computer Studi

Sector No. 21, Yamunanagar
Nigdi, Pune 411044

Fixed Assets

Group Summary

1-Apr-23 to 31-Mar-24

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Building Renovation		19,02,364.00	95,118.20	18,07,245.80 Dr
Computers	93,296.27 Dr	22,68,090.00	7,54,554.51	16,06,831.76 Dr
Digital Edu ERP Software		93,220.00	37,288.00	55,932.00 Dr
Furniture & Fixtures	10,84,678.41 Dr	26,53,205.00	2,41,128.09	34,96,755.32 Dr
LCD Projector	22,784.53 Dr		3,417.68	19,366.85 Dr
Library Books	1,02,761.67 Dr	2,25,693.00	1,13,454.87	2,14,999.80 Dr
Library Software	56,000.00 Dr	35,000.00	36,400.00	54,600.00 Dr
Printer	5,942.10 Dr		891.32	5,050.78 Dr
Sanitary Napkin Disposal Machine		25,000.00	3,750.00	21,250.00 Dr
Water Tank	46,151.53 Dr	1,63,312.00	12,780.75	1,96,682.78 Dr
Xerox Machine	53,625.39 Dr	2,10,040.00	39,549.81	2,24,115.58 Dr
Grand Total	14,65,239.90 Dr	75,75,924.00	13,38,333.23	77,02,830.67 Dr


Principal
 P. E. Society's
 Modern College of Commerce
 and Computer Studies,
 Nigdi, Pune - 411 044



Schedule No. 2 : Fixed Assets as on 31.3.2024

Sr. No	Particulars	WDV as on 31st March 2023	Additions First 180 Days	Additions Next 180 Days	Deletion Of Assets	Total	Rate Of Depreciation	Depreciation March 2023	WDV As On 31st March 2024
1	Bulding Renovation			19,02,364.00		19,02,364.00	0.10	95,118.20	18,07,245.80
2	Computer Purchases	93,296.27	13,18,090.00	9,50,000.00		23,61,386.27	0.40	7,54,554.51	16,06,831.76
3	Digital Edu ERP Software		93,220.00			93,220.00	0.40	37,288.00	55,932.00
4	Furniture	10,84,678.41		26,53,205.00		37,37,883.41	0.10	2,41,128.09	34,96,755.32
5	LCD Projector	22,784.53				22,784.53	0.15	3,417.68	19,366.85
6	Library Books	1,02,761.67	1,36,058.00	89,635.00		3,28,454.67	0.40	1,13,454.87	2,14,999.80
7	Library Software	56,000.00	35,000.00	-		91,000.00	0.40	36,400.00	54,600.00
8	Printer	5,942.10				5,942.10	0.15	891.32	5,050.79
9	Sanitary Napkin Disposal Machine		25,000.00			25,000.00	0.15	3,750.00	21,250.00
10	Water Tank	46,151.53		1,63,312.00		2,09,463.53	0.10	12,780.75	1,96,682.78
11	Xerox Machine	53,625.39	2,10,040.00			2,63,665.39	0.15	39,549.81	2,24,115.58
						-			
		14,65,239.90	18,17,408.00	57,58,516.00	-	90,41,163.90	2.50	13,38,333.22	77,02,830.68




Principal
P. E. Society's
Modern College of Commerce
and Computer Studies,
Nigdi, Pune - 411 044

PES's Modern College of Commerce and Computer Studi

Sector No. 21, Yamunanagar
Nigdi, Pune 411044

Investments

Group Summary

1-Apr-23 to 31-Mar-24

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Fixed Deposit - Maharashtra Bank	2,28,70,642.00 Dr	1,10,61,178.00	1,13,27,324.00	2,26,04,496.00 Dr
FD60472930112		5,08,327.00		5,08,327.00 Dr
FD60472930247		5,08,327.00		5,08,327.00 Dr
FD60472930361		5,08,327.00		5,08,327.00 Dr
FD 60485805358		55,02,072.00		55,02,072.00 Dr
FD6072929866		3,04,996.00		3,04,996.00 Dr
FD NO 60405697130	26,25,906.00 Dr	1,31,650.00		27,57,556.00 Dr
FD NO: 60405697606	26,25,906.00 Dr	1,31,650.00		27,57,556.00 Dr
FD NO: 60405697695	40,39,694.00 Dr	2,02,530.00		42,42,224.00 Dr
FD NO: 60405697877	52,51,812.00 Dr	2,63,299.00		55,15,111.00 Dr
FD NO 60406740629	52,51,481.00 Dr		52,51,481.00	
FD No. 60427410697	20,52,281.00 Dr		20,52,281.00	
FD No 60427410915	10,23,562.00 Dr		10,23,562.00	
FD No. 60456809549		30,00,000.00	30,00,000.00	
Fixed Deposit - Saraswat Bank	1,12,83,460.00 Dr	49,09,150.00	5,24,765.00	1,56,67,845.00 Dr
TD1000287888	5,24,765.00 Dr		5,24,765.00	
TD1000396899	20,71,921.00 Dr	1,07,383.00		21,79,304.00 Dr
TD1000396959	10,35,961.00 Dr	53,692.00		10,89,653.00 Dr
TD1000405689	15,51,417.00 Dr	80,406.00		16,31,823.00 Dr
TD1000586218	20,29,806.00 Dr	1,30,932.00		21,60,738.00 Dr
TD1000633559	20,20,323.00 Dr	1,30,317.00		21,50,640.00 Dr
TD1000826697		31,58,059.00		31,58,059.00 Dr
TD1000891153		10,40,184.00		10,40,184.00 Dr
Td1001138329		1,00,054.00		1,00,054.00 Dr
TD No 1000480226	20,49,267.00 Dr	1,08,123.00		21,57,390.00 Dr
Grand Total	3,41,54,102.00 Dr	1,59,70,328.00	1,18,52,089.00	3,82,72,341.00 Dr


Principal
 P. E. Society's
 Modern College of Commerce
 and Computer Studies,
 Nigdi, Pune - 411 044



PES's Modern College of Commerce and Computer Studi

Sector No. 21, Yamunanagar
Nigdi, Pune 411044

Current Assets

Group Summary

1-Apr-23 to 31-Mar-24

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Deposits (Asset)	5,000.00 Dr	4,500.00		9,500.00 Dr
Deposit to Atre Rangamandir - PCMC		4,500.00		4,500.00 Dr
Library Membership Deposit	5,000.00 Dr			5,000.00 Dr
Loans & Advances (Asset)	58,63,349.00 Dr	13,00,000.00		71,63,349.00 Dr
Advance Salary - Netraja Mulay	1,60,000.00 Dr			1,60,000.00 Dr
Advance Salary - Prasanna Chavan	1,85,000.00 Dr			1,85,000.00 Dr
Advance Salary - Ravikiran Kakade	1,00,000.00 Dr			1,00,000.00 Dr
Advance Salary - Rohit Waghmare	1,60,000.00 Dr			1,60,000.00 Dr
Advance To P E Society	52,58,349.00 Dr	13,00,000.00		65,58,349.00 Dr
Sundry Debtors	13,35,773.50 Dr	2,01,19,459.00	2,05,86,098.00	8,69,134.50 Dr
Cash-in-hand		4,69,900.00	4,69,900.00	
Cash		4,69,900.00	4,69,900.00	
Bank Accounts	2,60,588.54 Dr	5,09,09,921.50	5,07,28,117.02	4,42,393.02 Dr
Bank of Maharashtra -60459417196		27,250.00	4,485.17	22,764.83 Dr
Bank Of Maharashtra -A/c No. 60284913065	2,12,138.48 Dr	2,99,26,646.50	3,00,76,629.86	62,155.12 Dr
BOM - Gratuity A/c No. 60459443386		3,16,615.00	590.59	3,16,024.41 Dr
SARASWATBANK A/C - 064100105214706	48,450.06 Dr	2,06,39,410.00	2,06,46,411.40	41,448.66 Dr
Amt Receivable From MCCCS Exam	23,500.00 Dr	7,97,486.00	16,05,525.00	7,84,539.00 Cr
TDS Receivable From Staff		2,800.00		2,800.00 Dr
Grand Total	74,88,211.04 Dr	7,36,04,066.50	7,33,89,640.02	77,02,637.52 Dr

Principal
P. E. Society's
Modern College of Commerce
and Computer Studies,
Nigdi, Pune - 411 044

