

PROGRESSIVE EDUCATION SOCIETY'S

Modern College of Commerce and Computer Studies

Yamunanagar, Nigdi, Pune - 411044

STATUTORY AUDIT REPORT

F.Y.2024-25

M M J K & CO.
CHARTERED ACCOUNTANTS

A-5, Gowaikar Building CHS
595, Shaniwar Peth, Pune - 411030
Phone No. (020)- 29800677, 9881009471
E-mail - mmjkca@gmail.com



MMJK & CO.
CHARTERED ACCOUNTANTS

A-5, Gowaikar Building CHS,
595, Shaniwar Peth,
Pune - 411030
PH NO. 020-29800677

Ref. No.:- MMJK/Audit/87

Date:-14-10-2025

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

Sub.:- Statutory Audit Report **P.E.Society's Modern College of
Commerce and Computer Studies, Yamunanagar, Nigdi, Pune -
411044**, for the year ended 31.03.2025.

Ref.:- Your letter No. PES/15/2025-26 dated 04.04.2025

Dear Sir,

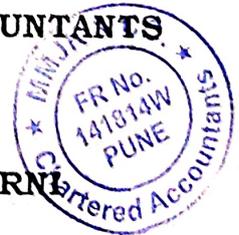
We have completed the Statutory Audit of _ Report of **P.E.Society's
Modern College of Commerce and Computer Studies, Yamunanagar,
Nigdi, Pune - 411044**, for the year ending on 31st March, 2025 as per
the books of accounts Maintained & relevant records kept by the College
& as per the information & Explanations given to us from time to time
during the course of our audit.

Thanking you and assuring you our best professional services at all
times,

DATE:-14-10-2025
PLACE: - PUNE

FOR MMJK & CO.
CHARTERED ACCOUNTANTS

CA MEENAL KULKARNI
PARTNER
M.NO : 142271





MMJK & CO.
CHARTERED ACCOUNTANTS

A-5, Gowaikar Building CHS,
595, Shaniwar Peth,
Pune - 411030
PH NO. 020-29800677

AUDIT REPORT

I have audited the attached Balance Sheet of Report **P.E.Society's Modern College of Commerce and Computer Studies, Yamunanagar, Nigdi, Pune - 411044**, as on 31.03.2025 and Income and Expenditure Account for period from 01.04.2024 to 31.03.2025 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 Modern College of Arts, Science & Commerce as on 31.03.2025.
 - (b) In case of Income & Expenditure Account of the surplus for the year ended as on that date.

FOR MMJK & CO.
CHARTERED ACCOUNTANTS

M. Kulkarni

CA MEENAL KULKARNI
PARTNER

M.NO : 142271

UDIN: 25142271BMJMG6322

DATE:-14-10-2025

PLACE: - PUNE





MMJK & CO.
CHARTERED ACCOUNTANTS

A-5, Gowaikar Building CHS,
595, Shaniwar Peth,
Pune - 411030
PH NO. 020-29800677

Ref. No.:- ST/Audit/87

Date:- 14-10-2025

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

Sub.:- Statutory Audit Report of Report **P.E.Society's Modern College of Commerce and Computer Studies, Yamunanagar, Nigdi, Pune - 411044**, for the year ended 31.03.2025.

Dear Sir,

We have completed the Statutory Audit of Report **P.E.Society's Modern College of Commerce and Computer Studies, Yamunanagar, Nigdi, Pune - 411044**, for the year ending on 31st March, 2025 as per the books of accounts maintained & relevant records kept by 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 & INTERNAL CONTROL:-

Internal Audit of the unit is conducted by CA Pournima S. 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.



2. FINANCIAL POSITION:-

The financial position of the College as on 31.03.2025 is as follows as compared to earlier year: -

Particulars	31.03.2025 Amt. (Rs.)	31.03.2024 Amt. (Rs.)
Assets: -		
Fixed Asset	66,01,778.42	77,02,830.67
Investments	3,44,99,020.00	3,82,72,341.00
Current Assets-	1,36,90,840.50	72,60,244.50
Cash And Bank Balance	30,86,998.86	4,42,393.02
Total: -	5,78,78,637.78	5,36,77,809.19
Liabilities: -		
Current Liabilities	43,07,882.00	69,72,797.00
Income & Expenditure A/c	5,35,70,755.78	4,67,05,012.19
Total: -	5,78,78,637.78	5,36,77,809.19

From the above figures in the table it can be seen that the financial position of P.E.Society's Modern College of Commerce and Computer Studies has changed much in the year under audit as compared to the financial position as on 31.03.2024. Previous year figures have been regrouped / recast by the college wherever necessary to make them comparable with those of Current Year.

3. BALANCE SHEET ANALYSIS

The Balance Sheet analysis as on 31.03.2025 is as follows:

3-A) LIABILITIES:-

3-A-1) CURRENT LIABILITIES: Rs. 43,07,882.00

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

These Balances are carried forward as per last year. The Proper action should be taken to clear the balances by writing off after passing due Resolution.

Other Current liabilities are:

Duties and Taxes	: Rs 53,543.00
Provisions	: Rs. 28,02,526.00
Sundry Creditors	: Rs. 3,31,945.00
Pay and Allowances	: Rs. 53,819.00
Advances from IMCD MBA	: Rs. 3,21,909.00



3-A-2) Income & Expenditure A/C: - Rs. 5,35,70,755.78

The opening balance as on 01.04.2024 was Rs. 4,67,05,012.19. During the year under audit, there was net profit of Rs. 68,65,743.59. After adding to the opening balance, the closing balance as on 31.03.2025 is Rs. 5,35,70,755.78

3-B) ASSETS:-

3-B-1) Fixed Assets: - Rs. 66,01,778.42

The opening balance of Fixed Asset as on 01.04.2024 as Rs. 77,02,830.67. During the year under audit there was addition Rs.3,08,476.00 and after charging the depreciation of Rs.14,09,528.25 on the fixed assets, closing balance of Rs. 66,01,778.42 is reflected in the balance sheet as on 31.03.2025.

3-B-2) Investment:- Rs. 3,44,99,020.00

The opening balance as on 01.04.2024 was Rs. 3,82,72,341.00. During the year under audit some new Fixed Deposit were made and some FD were matured. Hence, closing balance of Rs. 3,44,99,020.00 was reflected in balance sheet as on 31.03.2025.

3-B-3) 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. 9,91,520.50
Bank OF Maharashtra 17196	:	Rs.21,820.83
Bank OF Maharashtra -43386	:	Rs. 17,41,446.31
Saraswat Bank -4706	:	Rs. 3,32,211.22

The cash as shown in the books as on 31.3.2025 is nil and correct. The bank balance was found correct as per bank book subject to bank reconciliation statements.

3-B-4) Current Assets: - Rs.1,36,90,840.50

Following amounts are shown as receivable as on 31.03.2025

Deposits	:	Rs. 9,500.00
Loans and Advances (Asset)	:	Rs. 1,02,20,349.00
Sundry Debtors	:	Rs. 34,31,990.50
Amount receivable from MCCCS Exam	:	Rs.47,001.00

The Loans and advances consists of long pending balances under advance salary to Various staff. This should be verified and proper action should be taken to nullify the balances.



4. STATUTORY DUES :

Sr No	Nature of Liability	Remarks
1	TDS	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.
2	Provident Fund	<p>In most of the cases, the 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	Profession Tax	<p>The college has filed the PT return within the due date as prescribed by the law. The Payment was not made within the due dates for some months.</p> <p>During the period under Audit, it was noticed that, the college has deducted profession Tax of Rs. 54,775 and paid Rs. 57,895. So there is excess payment of Rs.3,120/- effecting for old Balance. 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>

5. SPECIFIC REMARKS:

1. During the year under audit it was found that Advance for conducting exam SPPU ledger reflects amount receivable from university against the expenses incurred by college for conducting the exam. As told by the management said ledger does not match with university record. It is advisable to reconcile the same.

2. Profession Tax, Provident Fund, TDS are statutory liabilities. These ledgers should always tally. All the statutory dues are transferred to one college and then from that account, the payments are done. In order to arrive at correct balance of statutory liabilities payable and to avoid the confusion, due reconciliation with respect to amounts paid and amount received from different colleges should be done.
3. Student Deposit- Internal Control: As per the current practice followed only one deposit account is maintained. In order to refund the deposit student has to show Challan however if the Challan is lost by the student then he/she is supposed to give affidavit of the same and then he would get refund for the same. Due to this practice, there is no track on the refunds made and it could so happen that false affidavit could be provided by the student to get refund.

Hence in this scenario it is important to have control over this. It is suggested that Student deposit account should be maintained student wise or a proper deposit register should be maintained.

4. It was observed that the college has made provision for the gratuity every month as per the provisions of the society. But the amount deposited in bank account was less than that of provision made. Also the amount was not invested in the Fixed deposit or any other investment in this regard.
5. During the year under audit it was observed that there are old balances of staff advance. As informed by the management, the details of the same account are not available /traceable. We suggest that this should be checked, reconciled and take proper action after passing due resolution.
6. Proper track record should be maintained in case of scholarship payable to various students. In some of the cases, it was noticed that the scholarship amount was paid to student even though his/her tuition fee is not recovered by the college. In some cases the scholarship amount is received in excess. This should be adjusted against the receivables or be refunded to students.
7. Deadstock register should be duly maintained by the college which should have details regarding stock of consumables as well as fixed assets. This register should be duly updated from time to time. The management of the college should also conduct a periodical verification of the stock of all the department to have a proper control over stock of consumables and fixed assets.
8. In case of purchases of fixed assets, major repairs, proper tax invoice of the vendor should be kept on record. In case the expenses or payments are shared between two or more units,



proper justification regarding the bifurcation along with remarks from the concerned authority should be kept on record.

9. The Proper Tax Invoices should be kept on record before making the payments. E.g. payment made to Aniket Printers Rs. 2,43,940.00, tax invoice is not kept on record, the payment is made on the basis of purchase order. Same with case of Computer maintenance Rs. 93,220/- payments made on proforma invoices.
10. Proper TDS should be deducted on Honorarium or conveyance or allowances paid.

All the unsolved remarks in the Internal Audit Report of CA Pournima S. Shrekar, Chartered Accountants Stands Continued.

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

**FOR MMJK & CO.
CHARTERED ACCOUNTANTS**



**CA MEENAL KULKARNI
PARTNER**

M.NO : 142271

UDIN: 25142271BMJMGA6322

DATE:-14-10-2025

PLACE: - PUNE



Receipts and Payments
1-Apr-24 to 31-Mar-25

	1-Apr-24 to 31-Mar-25	Payments	1-Apr-24 to 31-Mar-25
Receipts		Payments	
Opening Balance	4,42,393.02	Current Liabilities	66,96,494.00
Bank Accounts	4,42,393.02	Advance From IMCD - MBA	1,68,864.00
Current Liabilities	8,90,308.00	IKS FEE	1,00,000.00
IKS FEE	1,00,000.00	Duties & Taxes	20,916.00
Duties & Taxes	15,951.00	Provisions	14,48,576.00
Provisions	2,79,398.00	Sundry Creditors	44,04,812.00
Pay & Allowances	4,94,959.00	Pay & Allowances	5,53,326.00
Investments	1,48,02,409.00	Fixed Assets	3,08,476.00
Fixed Deposit - Maharashtra Bank	1,15,44,296.00	CCTV	5,186.00
Fixed Deposit - Saraswat Bank	32,58,113.00	Internet Router	45,430.00
Current Assets	1,85,35,657.00	LCD Projector	2,54,570.00
IKS Receivable From MCCC'S Exam	4,57,335.00	Library Books	3,290.00
IKS Receivable From Staff	2,800.00	Investments	93,50,000.00
Sundry Debtors	1,80,75,522.00	Fixed Deposit - Maharashtra Bank	93,50,000.00
Direct Incomes	13,53,633.00	Current Assets	40,72,391.00
IKS Fee Cancellation Charges	14,745.00	Amt Receivable From MCCC'S Exam	8,69,354.00
and Other Miscellanrous Charges	65,385.00	Loans & Advances (Asset)	30,57,000.00
Scholarship Fees - Social Welfare	12,62,413.00	Sundry Debtors	1,46,037.00
	11,090.00	Direct Expenses	88,79,956.00
Indirect Incomes	1,45,292.00	Ex Gratia	5,000.00
Interest On FD	1,45,292.00	Salary - Non Teaching	18,27,335.00
Direct Expenses	70,104.00	Salary - Teaching	70,47,621.00
Office Expenses	69,974.00	Indirect Incomes	1,08,295.00
INTERST ON SALARY TDS	130.00	Interest On FD	1,08,295.00
		Indirect Expenses	37,37,185.16
		Advertisement	1,78,093.00
		Affiliation Fee	2,29,875.00
		AICTE Charges	3,13,590.00
		Annual Day Expenses	10,641.00
		Audit Fee	11,000.00
		Bank Charges	4,485.16
		Bulding Maintenance	3,53,937.00
		Cleaning and Housekeeping	5,711.00
		Diesel Expenses - Genset	22,565.00
		Electrical Material Expenses	48,750.00
		Electricity Bill	57,780.00
		Eligibility Fee	73,360.00
		Firodiya Karandak Competition Exp	26,151.00
		Honorarium - Visiting Faculty	67,464.00
		I D Card Expenses	12,602.00
		Insurance Expenses	1,58,813.00
		Interest on TDS	736.00
		INTERST ON SALARY TDS	130.00
		Local Conveyance	1,36,610.00
		Maintenace (Computer)	1,00,595.00
		Management Charges	5,25,000.00
		News Paper & Periodicals	12,754.00
		Office Expenses	42,502.00
		Printing & Stationary	3,65,527.00
		Professional Charges	51,880.00
		Pro Rata	2,40,860.00
		PROVIDENT FUND DAMAGES	4,085.00
Carried Over	3,62,39,796.02	Carried Over	3,31,52,797.16

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



Receipts and Payments

Receipts

1-Apr-24 to 31-Mar-25

Payments

1-Apr-24 to 31-Mar-25

Brought Forward

3,62,39,796.02

Brought Forward

3,31,52,797.16

Sports Expenses

33,030.00

SPPU Fees

3,800.00

STAFF WELFARE

85,000.00

Tea & Refreshment

57,866.00

Water Bill

1,060.00

Membership

13,570.00

Provident Fund

4,87,363.00

Closing Balance

30,86,998.86

Bank Accounts

30,86,998.86

Total

3,62,39,796.02

Total

3,62,39,796.02

Principal

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

As per our report of even date
For MMJK & Co.
Chartered Accountants



Meenal Kulkarni

CA Meenal Kulkarni
Partner M. No.142271

14 OCT 2025

PES's Modern College of Commerce and Computer Studi

Sector No. 21, Yamunanagar

Nigdi, Pune 411044

Income and Expenditure Statement

1-Apr-24 to 31-Mar-25

Particulars	1-Apr-24 to 31-Mar-25	Particulars	1-Apr-24 to 31-Mar-25
Direct Expenses	1,00,11,275.00	Direct Incomes	2,22,47,495.00
Ex Gratia	5,000.00	Admission Fee Cancellation Charges	14,745.00
Salary - Non Teaching	21,57,893.00	Fine and Other Miscellanrous Charges	65,385.00
Salary - Teaching	78,48,382.00	Scholarship Fees - Social Welfare	12,59,361.00
		T.C	11,110.00
Indirect Expenses	70,86,561.41	Tution Fee	2,08,96,894.00
Membership	13,570.00	Indirect Incomes	17,16,085.00
Provident Fund	5,36,208.00	Interest On FD	17,16,085.00
Advertisement	2,66,797.00		
Affiliation Fee	2,29,875.00		
ACTE Charges	3,13,590.00		
Annual Day Expenses	10,641.00		
Audit Fee	42,000.00		
Bank Charges	4,485.16		
Bulding Maintenance	3,53,937.00		
Cleaning and Housekeeping	3,11,865.00		
Depreciation	14,09,528.25		
Diesel Expenses - Genset	22,565.00		
Electrical Material Expenses	48,750.00		
Electricity Bill	57,780.00		
Eligibility Fee	73,360.00		
Eirodiya Karandak Competition Exp	26,151.00		
Gratuity	9,66,230.00		
Honorarium - Visiting Faculty	67,464.00		
ID Card Expenses	12,602.00		
Insurance Expenses	79,406.00		
Interest on TDS	1,757.00		
Local Conveyance	1,36,610.00		
Maintenace (Computer)	1,00,595.00		
Management Charges	5,25,000.00		
News Paper & Periodicals	12,754.00		
Office Expenses	42,502.00		
Printing & Stationary	3,65,527.00		
Professional Charges	92,570.00		
Pro Rata	2,40,860.00		
PROVIDENT FUND DAMAGES	4,085.00		
Security Charges / Bounser	5,35,891.00		
Sports Expenses	33,030.00		
SPPU Fees	3,800.00		
STAFF WELFARE	85,850.00		
Tea & Refreshment	57,866.00		
Water Bill	1,060.00		
Excess of income over expenditure	68,65,743.59		
Total	2,39,63,580.00	Total	2,39,63,580.00

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



As per our report of even date
 For **MMJK & Co.**
 Chartered Accountants

Meenal Kulkarni
 CA Meenal Kulkarni
 Partner M. No.142271

UDIN: 25142271BMGA6322

19 OCT 2025

PE'S Modern College of Commerce and Computer Studi

Sector No. 21, Yamunanagar

Nigdi, Pune 411044

Balance Sheet

1-Apr-24 to 31-Mar-25

Liabilities		as at 31-Mar-25	Assets		as at 31-Mar-25
Capital Account		5,35,70,755.78	Fixed Assots		66,01,778.42
Accumulated Income & Expenditure A/c	5,35,70,755.78		Building Renovation	16,26,521.22	
Loans (Liability)			CCTV	4,797.05	
Current Liabilities		43,07,882.00	Computers	9,64,099.06	
Duties & Taxes	53,543.00		Digital Edu ERP Software	33,559.20	
Provisions	28,02,526.00		Furniture & Fixtures	31,47,079.79	
Sundry Creditors	3,31,945.00		Internet Router	38,615.50	
Caution Money	7,11,940.00		LCD Projector	2,32,846.32	
Pay & Allowances	53,819.00		Library Books	1,31,631.88	
Advance From IMCD - MBA	3,21,909.00		Library Software	32,760.00	
Advance From Vidyarthi Bhandar	4,200.00		Printer	4,293.16	
Student Deposit	28,000.00		Sanitary Napkin Disposal Machine	18,062.50	
Branch / Divisions			Water Tank	1,77,014.50	
Excess of expenditure over income			Xerox Machine	1,90,498.24	
Opening Balance			Investments		3,44,99,020.00
Current Period	68,65,743.59		Fixed Deposit - Maharashtra Bank	2,13,60,847.00	
Less: Transferred	68,65,743.59		Fixed Deposit - Saraswat Bank	1,31,38,173.00	
Total		5,78,78,637.78	Current Assets		1,67,77,839.36
			Deposits (Asset)	9,500.00	
			Loans & Advances (Asset)	1,02,20,349.00	
			Sundry Debtors	34,13,990.50	
			Bank Accounts	30,86,998.86	
			Amt Receivable From MCCC'S Exam	47,001.00	
			Total		5,78,78,637.78


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

As per our report of even date
 For **MMJK & Co.**
 Chartered Accountants


 CA Meenal Kulkarni
 Partner M. No. 142271

UDIN: 2514 2271BMGI A6322

14 OCT 2025

PES's Modern College of Commerce and Computer Studi

Sector No. 21, Yamunanagar
Nigdi, Pune 411044

Current Liabilities

Group Summary

1-Apr-24 to 31-Mar-25

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Duties & Taxes	3,259.00 Cr	20,916.00	71,200.00	53,543.00 Cr
Interest on Tds Payable			1,021.00	1,021.00 Cr
TDS	459.00 Cr	18,116.00	70,179.00	52,522.00 Cr
TDS - Salary	2,800.00 Cr	2,800.00		
	18,62,660.00 Cr	14,48,576.00	23,88,442.00	28,02,526.00 Cr
Provisions	20,000.00 Cr		27,000.00	47,000.00 Cr
Audit Fees Payable	9,22,253.00 Cr		9,66,230.00	18,88,483.00 Cr
Grautity Payable	48,958.00 Cr	48,958.00	47,045.00	47,045.00 Cr
PF Payable - Employer Share	10,030.00 Cr	10,030.00	32,375.00	32,375.00 Cr
Professional Charges Payable	8,61,419.00 Cr	13,89,588.00	13,15,792.00	7,87,623.00 Cr
Salary Payable	38,16,181.00 Cr	44,04,812.00	9,20,576.00	3,31,945.00 Cr
Sundry Creditors	1,02,900.00 Cr	1,02,900.00		
Dixit Computer		86,930.00	86,930.00	
HORIZON ADVERTISING	950.00 Cr	950.00		
Login Enterprises	22,32,641.00 Cr	22,32,641.00		
Madhura Enterprises	10,14,340.00 Cr	10,06,340.00		8,000.00 Cr
Naresh Enterprises	3,84,106.00 Cr	3,84,106.00		
Payal Enterprises	14,514.00 Cr	14,514.00		
Raviraj Enterprises	54,252.00 Cr	5,63,953.00	8,33,646.00	3,23,945.00 Cr
SETOO SECURITY SERVICES & FIR CONSULTANT	9,797.00 Cr	9,797.00		
Shree Hanuman News Paper Agency	2,681.00 Cr	2,681.00		
Unicity Solution Pvt Ltd				7,11,940.00 Cr
	7,11,940.00 Cr			74,000.00 Cr
Caution Money	74,000.00 Cr			66,950.00 Cr
BBA CA CAution Money I (18-19)	66,950.00 Cr			84,000.00 Cr
BBA CA-Caution Money I (19-20)	84,000.00 Cr			89,760.00 Cr
BBA Caution Money I (18-19)	89,760.00 Cr			1,04,000.00 Cr
BBA -Caution Money I (19-20)	1,04,000.00 Cr			1,41,830.00 Cr
B.Com-Caution Money-I (17-18)	1,41,830.00 Cr			1,23,400.00 Cr
B.Com Caution Money I-(18-19)	1,23,400.00 Cr			28,000.00 Cr
B.Com-Caution Money- I (19-20)	28,000.00 Cr			
Caution Money	55,784.00 Cr	5,65,020.00	5,63,055.00	53,819.00 Cr
Pay & Allowances	763.00 Cr			763.00 Cr
Endowment Fund			8,374.00	8,374.00 Cr
Old Opening Bal 23-24 Provident Fund		3,320.00		3,320.00 Dr
Old Profession Tax	1,455.00 Cr	54,775.00	57,895.00	4,575.00 Cr
Prof. Tax	53,566.00 Cr	5,06,925.00	4,96,786.00	43,427.00 Cr
Provident Fund	4,90,773.00 Cr	1,68,864.00		3,21,909.00 Cr
Advance From IMCD - MBA	4,200.00 Cr			4,200.00 Cr
Advance From Vidyarthi Bhandar		1,00,000.00	1,00,000.00	
IKS FEE	28,000.00 Cr			28,000.00 Cr
Student Deposit				
Grand Total	69,72,797.00 Cr	67,08,188.00	40,43,273.00	43,07,882.00 Cr

Principal

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Fixed Assets

Group Summary

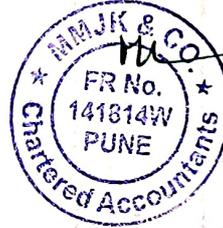
1-Apr-24 to 31-Mar-25

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Building Renovation	18,07,245.80 Dr		1,80,724.58	16,26,521.22 Dr
CCTV		5,186.00	388.95	4,797.05 Dr
Computers	16,06,831.76 Dr		6,42,732.70	9,64,099.06 Dr
Digital Edu ERP Software	55,932.00 Dr		22,372.80	33,559.20 Dr
Furniture & Fixtures	34,96,755.32 Dr		3,49,675.53	31,47,079.79 Dr
Internet Router		45,430.00	6,814.50	38,615.50 Dr
LCD Projector	19,366.85 Dr	2,54,570.00	41,090.53	2,32,846.32 Dr
Library Books	2,14,999.80 Dr	3,290.00	86,657.92	1,31,631.88 Dr
Library Software	54,600.00 Dr		21,840.00	32,760.00 Dr
Printer	5,050.78 Dr		757.62	4,293.16 Dr
Sanitary Napkin Disposal Machine	21,250.00 Dr		3,187.50	18,062.50 Dr
Water Tank	1,96,682.78 Dr		19,668.28	1,77,014.50 Dr
Xerox Machine	2,24,115.58 Dr		33,617.34	1,90,498.24 Dr
Grand Total	77,02,830.67 Dr	3,08,476.00	14,09,528.25	66,01,778.42 Dr


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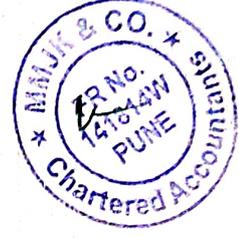
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Schedule No. 2 : Fixed Assets as on 31.3.2025

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	1807245.80				18,07,245.80	0.10	1,80,724.58	16,26,521.22
2	CCTV			5,186.00		5,186.00	0.15	388.95	4,797.05
3	Computer Purchases	16,06,831.76				16,06,831.76	0.40	6,42,732.70	9,64,099.06
4	Digital Edu ERP Software	55,932.00				55,932.00	0.40	22,372.80	33,559.20
5	Furniture	34,96,755.32				34,96,755.32	0.10	3,49,675.53	31,47,079.79
6	Internet Router		45,430.00			45,430.00	0.15	6,814.50	38,615.50
7	LCD Projector	19,366.85	2,54,570.00			2,73,936.85	0.15	41,090.53	2,32,846.32
8	Library Books	2,14,999.80		3,290.00		2,18,289.80	0.40	86,657.92	1,31,631.88
9	Library Software	54,600.00				54,600.00	0.40	21,840.00	32,760.00
10	Printer	5,050.78				5,050.78	0.15	757.62	4,293.16
11	Sanitary Napkin Disposal Machine	21250				21,250.00	0.15	3,187.50	18,062.50
12	Water Tank	1,96,682.78				1,96,682.78	0.10	19,668.28	1,77,014.50
13	Xerox Machine	2,24,115.58				2,24,115.58	0.15	33,617.34	1,90,498.24
		77,02,830.67	3,00,000.00	8,476.00	-	80,11,306.67	2.80	14,09,528.25	66,01,778.42



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Investments

Group Summary

1-Apr-24 to 31-Mar-25

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Fixed Deposit - Maharashtra Bank	2,26,04,496.00 Dr	2,16,55,001.00	2,28,98,650.00	2,13,60,847.00 Dr
60530187894		25,00,000.00		25,00,000.00 Dr
FD60472930112	5,08,327.00 Dr	31,114.00		5,39,441.00 Dr
FD60472930247	5,08,327.00 Dr	31,114.00		5,39,441.00 Dr
FD60472930361	5,08,327.00 Dr	31,114.00		5,39,441.00 Dr
FD 60485805358	55,02,072.00 Dr		55,02,072.00	
F.D. 60497145839		5,26,222.00		5,26,222.00 Dr
F.D. 60497145997		5,26,222.00		5,26,222.00 Dr
FD6072929866	3,04,996.00 Dr	18,668.00		3,23,664.00 Dr
FD NO. 60405697130	27,57,556.00 Dr	81,032.00	28,38,588.00	
FD NO. 60405697130 NEW (17.01.2025)		29,03,585.00		29,03,585.00 Dr
FD NO. 60405697606	27,57,556.00 Dr	81,032.00	28,38,588.00	
FD NO. 60405697606 NEW (17.01.2025)		29,03,585.00		29,03,585.00 Dr
FD NO. 60405697695	42,42,224.00 Dr		42,42,224.00	
FD.NO. 60405697877	55,15,111.00 Dr	1,62,067.00	56,77,178.00	
FD.NO. 60405697877 NEW (17.01.2025)		58,07,170.00		58,07,170.00 Dr
F.D. NO 60495928902		10,54,323.00		10,54,323.00 Dr
F.D. NO 60495930160		5,25,257.00		5,25,257.00 Dr
F.D. NO 60495949569		10,54,323.00		10,54,323.00 Dr
F.D. NO 60495954182		5,25,257.00		5,25,257.00 Dr
F.D. NO 60502441542		10,92,916.00		10,92,916.00 Dr
TD 60523492648		10,00,000.00	10,00,000.00	
TD 60523492819		8,00,000.00	8,00,000.00	
Fixed Deposit - Saraswat Bank	1,56,67,845.00 Dr	7,28,441.00	32,58,113.00	1,31,38,173.00 Dr
TD1000396899	21,79,304.00 Dr	1,12,949.00		22,92,253.00 Dr
TD1000396959	10,89,653.00 Dr	56,472.00		11,46,125.00 Dr
TD1000405689	16,31,823.00 Dr	84,574.00		17,16,397.00 Dr
TD1000586218	21,60,738.00 Dr	1,41,166.00		23,01,904.00 Dr
TD1000633559	21,50,640.00 Dr	1,38,724.00		22,89,364.00 Dr
TD1000826697	31,58,059.00 Dr		31,58,059.00	
TD1000891153	10,40,184.00 Dr	68,078.00		11,08,262.00 Dr
Td1001138329	1,00,054.00 Dr		1,00,054.00	
TD No. 1000480226	21,57,390.00 Dr	1,26,478.00		22,83,868.00 Dr
Grand Total	3,82,72,341.00 Dr	2,23,83,442.00	2,61,56,763.00	3,44,99,020.00 Dr


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Current Assets

Group Summary
1-Apr-24 to 31-Mar-25

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Deposits (Asset)	9,500.00 Dr			9,500.00 Dr
Deposit to Atre Rangamandir - PCMC	4,500.00 Dr			4,500.00 Dr
Library Membership Deposit	5,000.00 Dr			5,000.00 Dr
Loans & Advances (Asset)	71,63,349.00 Dr	30,57,000.00		1,02,20,349.00 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	65,58,349.00 Dr	30,57,000.00		96,15,349.00 Dr
undry Debtors	8,69,134.50 Dr	2,10,57,751.00	1,85,12,895.00	34,13,990.50 Dr
ash-in-hand		1,73,692.00	1,73,692.00	
Cash		1,73,692.00	1,73,692.00	
Bank Accounts	4,42,393.02 Dr	3,93,37,226.00	3,66,92,620.16	30,86,998.86 Dr
Bank of Maharashtra -60459417196	22,764.83 Dr		944.00	21,820.83 Dr
Bank Of Maharashtra -A/c No. 60284913065	62,155.12 Dr	3,45,19,731.00	3,35,90,365.62	9,91,520.50 Dr
BOM - Gratuity A/c No. 60459443386	3,16,024.41 Dr	14,26,075.00	653.10	17,41,446.31 Dr
SARASWATBANK A/C - 064100105214706	41,448.66 Dr	33,91,420.00	31,00,657.44	3,32,211.22 Dr
nt Receivable From MCCCS Exam	7,84,539.00 Cr	12,89,025.00	4,57,485.00	47,001.00 Dr
OS Receivable From Staff	2,800.00 Dr		2,800.00	
Grand Total	77,02,637.52 Dr	6,49,14,694.00	5,58,39,492.16	1,67,77,839.36 Dr

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Sundry Debtors

Group Summary

1-Apr-24 to 31-Mar-25

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Particulars	Closing Balance	
	Debit	Credit
BBA(CA) I - 2019-2020, II 2020-2021, III 2021-2022	69,200.00	
BBA(CA) I - 2020-2021, II 2021-2022, III 2022-2023	83,410.00	
B.B.A (CA) I - 2021-2022, II 2022-2023, III 2023-	1,31,925.00	
BBA-CA-I 2022-2023, II 2023-2024, III 2024-2025	2,38,750.00	
BBA(CA) - I 2023-2024, II 2024-2025, III 2025-2026	3,53,525.00	
BBA(CA) I 24-25 II 25-26 III 26-27	9,99,948.00	
BBA(CA) III YEAR 2019-20	15,655.00	
BBA(CA) II YEAR 2019-2020, III 2020-2021	73,875.00	
BBA I - 2019-20, II 2020-2021, III 2021-2022	1,11,470.00	
3.B.A. I - 2020-2021, II 2021-2022, III 2022-2023	1,55,792.00	
3.B.A - I 2021-2022, II 2022-2023, III 2023-2024	70,000.00	
3BA - I 2022-2023, II 2023-2024, III 2024-2025	78,972.00	
3.B.A - I 2023-2024, II 2024-2025, III 2025-2026	1,37,168.00	
3BA I 2024-2025, II 2025-2026, III 2026-2027	4,38,616.00	
3BA III YEAR 2019-20	5,000.00	
3BA II YEAR 2019-20, III 2020-2021	48,755.00	22,510.00
3 Com I - 2019-20, II 2020-2021, III 2021-2022	29,104.50	17,740.00
3 Com I - 2020-2021, II 2021-2022, III 2022-2023	30,435.00	27,248.00
3 Com - I 2021-2022, II 2022-2023, III 2023-2024		20,020.00
3.COM I 2022-2023, II 2023-2024, III 2024-2025	94,183.50	
3.Com - I 2023-2024, II 2024-2025, III 2025-2026	1,01,272.50	
3.COM I 2024-2025, II 2025-2026, III 2026-2027	2,40,487.00	4,500.00
COM II YEAR 2019-2020, III 2020-2021	70,925.00	
3es Recd - No Details - Reco Pending		72,460.00
Grand Total	35,78,468.50	1,64,478.00

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