

SRI SRI RAVISHANKAR VIDYA MANDIR, BHUGAON, PUNE
BALANCE SHEET AS AT 31.03.2024

Liabilities				Assets			
31.03.2023	Particulars	As at 31.03.2024		31.03.2023	Particulars	As at 31.03.2024	
Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
	<u>Capital Fund</u>				<u>Fixed Assets</u>		
1162626.00	Opening Balance	-56241365.87		34385000.00	Land	34385000.00	
-57403991.87	Accretion/Reduction during the year	0.00		1761893.60	Lease Hold Land	1761893.60	
-56241365.87	Sub Total	-56241365.87	-56241365.87	0.00	Advances for Land	0.00	
	<u>Excess of Income over Expenditure</u>			4253708.45	Building on Own Land	3828337.45	
-11288314.12	Opening Balance	-21812419.79		116108834.77	Buildings on Bhugaon School	104497951.77	
-10524105.67	Addition During the year	5611025.32		238700.75	Buildings under Construction	214830.75	
-21812419.79	Accumulated Surplus Income	-16201394.47	-16201394.47	0.00	Building Advance	0.00	
				2523990.01	Computers, Printers & Software	6533046.01	
				243798.35	Education, Sports & Music Equip.	235866.35	
				2710006.66	Electric Equipment & Electrical Fittings	1980122.66	
				7572863.15	Furniture & Fixtures	7321195.15	
				34278.97	Lab Equipment	47636.97	
				231658.13	Library & Educational Books	221403.13	
				416863.17	Office Equipment	398006.17	
				940422.16	Vehicles	799359.16	
				8232235.10	Other Fixed Assets	9889638.10	
-78053785.66	Total Capital Fund	-72442760.34	-72442760.34	179654253.27	Total Fixed Assets		172114287.27
	<u>Loans (Secured)</u>				<u>Current Assets</u>		
2316305.99	Secured Loans	1244437.99		0.00	Mobilisation/Material Advance - Builders	0.00	
	Total Secured Loans	1244437.99	1244437.99	3108579.22	Sundry debtors	5097127.66	
	<u>Advances (Unsecured)</u>			21300.00	Security Deposits (Rent, Utilities, etc)	-88940.00	
0.00	Advances form Others	0.00		0.00	Tution Fees Receivable	0.00	
	Total Unsecured Loans	0.00	0.00	856000.00	Loans & Other Adv. (Staff, Rent, etc)	214000.00	
	<u>Current Liabilities</u>			0.00	Prepaid Expenses	0.00	
0.00	Loans & Deposits	0.00		54927583.29	Fixed Deposits (FDs)	48912100.08	
4751164.00	Sundry Creditors & Liabilities	905534.00		0.00	I/C of India (Gratuity for Staff)	0.00	
0.00	Retention Money Payable-Builders	0.00		0.00	Preliminary Expenses	0.00	
0.00	Other Liabilities	0.00		1442057.22	Bank Balance	-8590478.72	
27264306.00	Provision For Gratuity	26861484.00		639.00	Cash in Hand	510.00	
6650026.00	Tuition & other fees received in Advance	6599413.00					
1465766.50	TDS Payable/Duties/Taxes	1311115.50					
8036375.00	Security & Caution Deposits	7276375.00					
267580254.17	Fund received from Trust	245903007.14					
315747891.67	Total Current Liabilities		288856928.64	60356158.73	Total Current Assets		45544319.02
240010412.00	TOTAL		217658606.29	240010412.00	TOTAL		217658606.29

Note:

Reserve & Surplus Amount of Rs.-57403991.87 is added in Accretion/Reduction during the year in FY 22-23.

As per trust instruction regrouping is done as trust has removed Reserve & Surplus head from Balance sheet format in FY 23-24.

FOR, SRI SRI RAVISHANKAR VIDYA-MANDIR, BHUGAO

MR. SUNIL PODDAR
(COMMITTEE MEMBERS)

DATE: 04/09/2024

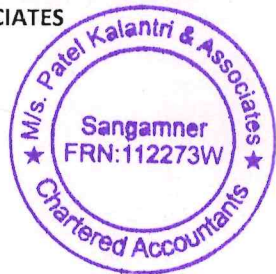
PLACE: BHUGAO

MR. VEERENDRA JAMDARE

UDIN: 24143420BKEYZI8452

FOR M/S PATEL KALANTRI AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA SANKET NARAYAN KALANTRI
PARTNER (MEMBERSHIP NO 143420)



SRI SRI RAVISHANKAR VIDYA MANDIR, BHUGAON, PUNE
INCOME AND EXPENDITURE A/C FOR THE YEAR ENDED 31.03.2024

EXPENDITURE		INCOME	
2022-23	2023-24	2022-23	2023-24
Rs.	Rs.	Rs.	Rs.
277513.00	278787.00	123988638.99	135721535.15
42084.26	50788.04	2804011.00	6873000.00
898401.00	1115784.00	36223843.00	39865815.00
669123.00	851955.00	0.00	0.00
0.00	0.00	221000.00	265000.00
0.00	0.00	20623888.65	20457787.40
11207921.00	12259513.89	0.00	0.00
31133114.00	34054205.25	0.00	0.00
48848.00	0.00	2224977.16	2651152.59
0.00	48005.90	0.00	0.00
204744.00	68940.00	0.00	0.00
0.00	0.00	0.00	0.00
4430.00	17112.00	0.00	0.00
2154394.00	2161634.00	0.00	0.00
0.00	0.00	0.00	0.00
182820.00	72000.00	0.00	0.00
1965274.00	2058025.00		
78816924.00	78859046.00		
333608.00	483001.00		
3249858.38	604731.32		
146247.79	136132.42		
35582020.00	36559459.00		
670673.70	692027.00		
1133539.00	1378391.00		
0.00	0.00		
26140.00	23961.00		
8228374.00	8970590.00		
0.00	0.00		
217646.00	0.00		
2372564.18	98401.00		
0.00	0.00		
0.00	0.00		
0.00	0.00		
106316.96	1.00		
0.00	0.00		
0.00	0.00		
0.00	0.00		
0.00	0.00		
0.00	0.00		
179672578.27	180842490.82	186086358.80	
16937886.20	19380774.00		
196610464.47	200223264.82	186086358.80	205834290.14
-10524105.67	5611025.32		
186086358.80	205834290.14	186086358.80	205834290.14

FOR SRI SRI RAVISHANKAR VIDYA MANDIR, BHUGAO

MR. SUNIL PODDAR
(COMMITTEE MEMBERS)

DATE: 04/09/2024

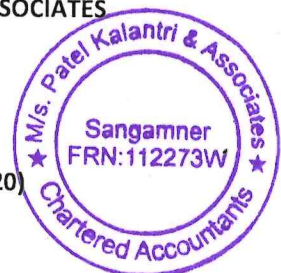
PLACE: BHUGAO

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FOR M/S PATEL KALANTRI AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA SANKET NARAYAN KALANTRI
PARTNER (MEMBERSHIP NO 143420)



SRI SRI RAVISHANKAR VIDYA MANDIR, BHUGAON, PUNE
SCHEDULE OF INCOME & EXPENDITURE AS ON 31.03.2024



OTHER INCOME

PARTICULARS	2023-24	2022-23
Fees Recovered from other Exam	57876.12	342935.00
Special Fee	7441717.00	813060.00
Karadi Path Study Material Fees	162000.00	258000.00
Nta Reimbursement	0.00	172201.00
Alumani Fees 10th Std	0.00	156110.00
Orientation Fees Received	0.00	30400.00
Mid Day Meal Charges	9723338.00	8450197.00
Fine Late Fees	941882.00	9553.00
Cbse Registration Fees Rec	59395.28	463400.00
Cbse Exam Remuneration	0.00	142449.00
Recovery From Other Activities	1944231.00	8297007.65
Recovery From Transportation	117700.00	1278576.00
Talent Development Program Fee	1640.00	0.00
Miscellaneous Receipts	8008.00	0.00
Outdoor Competition Fees Rec	0.00	210000.00
TOTAL	20457787.40	20623888.65

BANK INTEREST

PARTICULARS	2023-24	2022-23
Bank Interest Saving A/C	81378.00	117690.00
Bank Of Maharashtra Fixed Deposit Interest	164300.00	56775.00
Bank Interest Fixed Deposit Hdfc Bank	2405474.59	2050512.16
TOTAL	2651152.59	2224977.16

BOOKS, PERIODICALS, DIARY, LAB MATERIAL, NEWS PAPER CHARGES

PARTICULARS	2023-24	2022-23
Newspapers & Periodicals	9154.00	10109.00
Pre Primary Bags and Tshirts	83538.00	84400.00
Pre Primary English Kit	386650.00	0.00
School Material PP (Pre Primary Section Books)	25308.00	0.00
Books & Subscriptions	214297.00	0.00
Subscription for Library (Magazines, News Paper)	27587.00	17791.00
Educational Aids	211886.00	336313.00
Books and Subscription	0.00	173350.00
Sport Material	157364.00	276438.00
TOTAL	1115784.00	898401.00

SCHOOL FUNCTION EXPENSES

PARTICULARS	2023-24	2022-23
Annual Gathering Expenses	638447.00	236761.00
Events As Per Calendar	155611.00	319413.00
Pooja exp.	20578.00	37331.00
Curtains, Cloths, Mats, Carpets	37319.00	75618.00
TOTAL	851955.00	669123.00



EDUCATIONAL AND RESEARCH EXPENSES

PARTICULARS	2023-24	2022-23
Educational Research and Development Expenses	12259513.89	11207921.00
TOTAL	12259513.89	11207921.00

OFFICE EXP

PARTICULARS	2023-24	2022-23
Apportionment of Head Office Expenses	34054205.25	31133114.00
TOTAL	34054205.25	31133114.00

PROFESSIONAL CHARGES (INCL HONARARIUM)

PARTICULARS	2023-24	2022-23
Professional Charges	68940.00	126834.00
Sayali Kulkarni - Contract Basis Prof. Fees	0.00	77910.00
TOTAL	68940.00	204744.00

PRINTING & STATIONERY

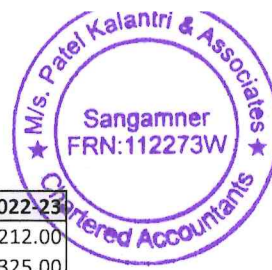
PARTICULARS	2023-24	2022-23
Answersheet	0.00	35300.00
Medical Cards	0.00	14396.00
Name Plates	0.00	4185.00
Photocopy	964586.00	714700.00
Report Cards	0.00	116820.00
School Diary ,Planner ,Syllabus , Id Cards	405333.00	650882.00
Stationery Expenses	440458.00	452892.00
Art & Craft Material	43297.00	126298.00
Printing Charges	243115.00	19882.00
Office Expenses (Related to Printing & Stationery)	64845.00	19039.00
TOTAL	2161634.00	2154394.00

RENT

PARTICULARS	2023-24	2022-23
Auditorium Booking Charges	0.00	109740.00
Rent paid to equipments (Hire charges)	72000.00	73080.00
TOTAL	72000.00	182820.00

REPAIR & MAINTANANCE EXPENSES

PARTICULARS	2023-24	2022-23
Building Township Maintenance	924548.00	924548.00
Amc Lift	37760.00	17350.00
Mis Expenses for Lift	2340.00	0.00
Cleaning Materials	301911.00	194047.00
Electrical Material & Fitting Charges	3500.00	44288.00
Fire Extinguisher- Maint.	59273.00	69268.00
Gardening Matrial	64220.00	0.00
Gardening Maintanace	73000.00	10990.00
Labour Charges	25750.00	50000.00
Repaire & Maintenance (Building)	299619.00	198964.00
Repair & Maint. - Computer & Printer	18991.00	12200.00
Repair & Maintenance (Watere Tank)	5600.00	4980.00
Repair & Maint. - Generator	24561.00	17090.00
Repair & Maint. - Water Purifier	28820.00	54880.00
Repairs and Maintanace Furniture& Fixture	3095.00	29570.00
Repairs & Maint. - CCTV Camera	2920.00	16995.00
Repairs & Maintenance - Musical Instruments	111175.00	173600.00
Repairs & Maint. - Kitchen & Dinning	0.00	116109.00
Repairs & Maint. - Others	8199.00	8100.00
Repaire Maintenance - Vehical	62743.00	22295.00
TOTAL	2058025.00	1965274.00



SALARIES AND WAGES & EMPLOYEE BENEFIT EXPENSES

PARTICULARS	2023-24	2022-23
Bus Duty	353029.00	177212.00
Cleaning Maushi Salary	311579.00	340325.00
Diwali Bonus	500000.00	809000.00
Earned Leave Encashment	274749.00	574011.00
Epf Administrative Charges	148531.00	146812.00
Epf - Employer'S Contribution	3713155.00	3464688.00
Gratuity (After 5 Yrs)	0.00	9857926.00
7th Pay Arrears	2504635.00	0.00
Fine Charges PF	95158.00	0.00
Salary [Non Teaching]	10487249.00	9206903.00
Salary [Teaching Staff]	60470961.00	54240047.00
TOTAL	78859046.00	78816924.00

STAFF WELFARE & STUDENTS WELFARE

PARTICULARS	2023-24	2022-23
Alumni Lifetime Membership Fee	0.00	156276.00
Medical Check Up	60000.00	40000.00
Medicine & First Aid Box Expenses	20315.00	27206.00
Outdoors Competitions	118330.32	502362.38
Picnic Expenses	1145887.00	1105626.00
Sports Day	10020.00	44540.00
Student Welfare	239973.00	159921.00
Trophies, Awards, Medals & Prizes	11611.00	5000.00
Workshop Expenses	48736.00	139900.00
Gifts & Articles	127758.00	42556.00
Staff Insurance	0.00	2885.00
Field Trip Expenses	211102.00	178044.00
Staff Welfare Expenses	171500.00	158928.00
Tea & Refreshment	21141.00	14050.00
First Aid Training	94700.00	0.00
Intution Program Aol	-1919000.00	0.00
Work Experience - Student Activity	27718.00	22411.00
Workshops/Trainings	304240.00	171119.00
AOL - Art Excel Yes Course	-94300.00	448710.00
Workshops	5000.00	30324.00
TOTAL	604731.32	3249858.38

TELEPHONE EXPENSES

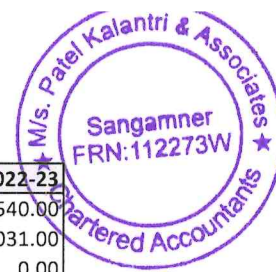
PARTICULARS	2023-24	2022-23
Internet Bills	0.00	55958.00
Telephone Expenses	136132.42	90289.79
TOTAL	136132.42	146247.79

TRAVEL & CONVEYANCE

PARTICULARS	2023-24	2022-23
Diesel	0.00	118717.70
Local Conveyance for Staff	129634.00	130471.00
Transport Exp (Others)	183950.00	33600.00
Travelling Charges	50178.00	0.00
Petrol	328265.00	387885.00
TOTAL	692027.00	670673.70

UTILITIES (WATER, ELECTRICITY, INTERNET ETC.)

PARTICULARS	2023-24	2022-23
Electricity Charges (MSEB)	447880.00	523540.00
Water Charges	811218.00	549031.00
Diesel Generator	106872.00	0.00
Software Charges	12421.00	60968.00
TOTAL	1378391.00	1133539.00

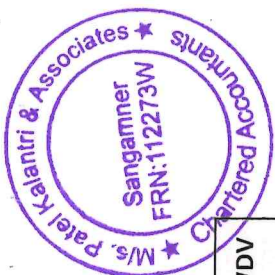


INSURANCE

PARTICULARS	2023-24	2022-23
Insurance (Ertiga Car)	16990.00	16717.00
Insurance (Eco Car)	6971.00	9423.00
TOTAL	23961.00	26140.00

EXAM AND OTHER FEES EXP

PARTICULARS	2023-24	2022-23
Examination Expenses	10441.00	291723.00
Student Examination Expenses	0.00	14233.00
Other Exam Fees	0.00	286285.96
Cbse Board Fees	0.00	95309.72
Cbse Registration Fees	87900.00	463400.00
Special Fee Concession	60.00	1221612.50
TOTAL	98401.00	2372564.18



SRI SRI RAVISHANKAR VIDYA MANDIR, BHUGAON, PUNE
SCHEDULE OF FIXED ASSETS & DEPRECIATION FOR THE YEAR 2023-2024

Sr. No.	Type of Asset	Opening WDV as on 1.4.2023	FA additions in 2023-24	Deletions 24	Depreciation for 2023-24	Closing WDV as on 31.3.2024
1	Land	34385000.00	0.00	0.00	0.00	34385000.00
2	Lease Hold Land	1761893.60	0.00	0.00	0.00	1761893.60
3	Building	4253708.45	0.00	0.00	425371.00	3828337.45
4	Building on Bhugaon School	116108834.77	0.00	0.00	11610883.00	104497951.77
5	Building under Construction	238700.75	0.00	0.00	23870.00	214830.75
6	Computers, Printers & Software	2523990.01	8271789.00	0.00	4262733.00	6533046.01
7	Education, Sports & Music Equip.	243798.35	31350.00	0.00	39282.00	235866.35
8	Electric Equipment & Electrical Fittings	2710006.66	195140.00	0.00	925024.00	1980122.66
9	Furniture & Fixtures	7572863.15	535956.00	0.00	787624.00	7321195.15
10	Lab Equipment	34278.97	20000.00	0.00	6642.00	47636.97
11	Library Books	231658.13	104063.00	0.00	114318.00	221403.13
12	Office Equipment	416863.17	48308.00	0.00	67165.00	398006.17
13	Vehicles	940422.16	0.00	0.00	141063.00	799359.16
14	Others	8232235.10	2634202.00	0.00	976799.00	9889638.10
	Total	179654253.27	11840808.00	0.00	19380774.00	172114287.27

Note: Depreciation Rates adopted (based on WDV) are as follows:

School to school transfer of assets has happened during FY 23-24

Assets from trust has moved to schools with accumulated depreciation during FY 23-24

Fixed Assets

Computers & Printers
Educational, Sports & Musical Equipments
Electric & Electronic Equipments
Electrical Fittings
Lab Equipments

Depreciation Rate**

0.40
0.15
0.40
0.15
0.15

Fixed Assets

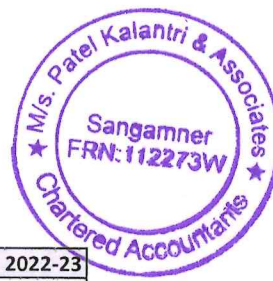
Furniture & Fixtures
Library & Educational Books
Office Equipments
Vehicles
Buildings

Depreciation Rate

0.10
0.40
0.15
0.15
0.10

** For Additions during the 2nd half of the year : 50% of the above rates.

SRI SRI RAVISHANKAR VIDYA MANDIR, BHUGAON, PUNE
BALANCES AS ON 31.03.2024



SUNDRY CREDITORS & LIABILITIES

PARTICULARS	2023-24	2022-23
Jayati Tours & Travels	0.00	1172610.00
M. M. Enterprises	0.00	1920587.00
New Anjana Enterprises	0.00	28980.00
Next Education Pvt. Ltd.	-144613.00	-144613.00
Paranjape Schemes Construction Limited Township A/C	908878.00	943746.00
Sayali Kulkarni	0.00	13410.00
Shree Ganesh Labour Laws Advisors P. Ltd	0.00	2970.00
Shree Ram Rakshak Securities	0.00	38818.00
The Art Of Living	-455212.00	18750.00
Varad Digitech Pvt. Ltd.	0.00	109045.00
Virat Enterprises	0.00	15250.00
Vishnuvardhan Hospitality & Caterers Pvt. Ltd.	0.00	620011.00
Vritti Solutions Limited	0.00	11600.00
Creeta Elevators	18696.00	0.00
Morya Enterprises	107970.00	0.00
Shriraj Jamdade	43065.00	0.00
Ved Vignan Maha Vidya Peeth	426750.00	0.00
TOTAL	905534.00	4751164.00

TDS / DUTIES & TAXES PAYABLE

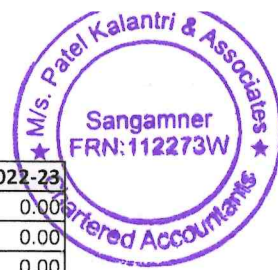
PARTICULARS	2023-24	2022-23
Tds On Salary	40664.00	77577.00
Tds Payable-194C	95105.00	69857.00
Tds Payable-194J	650.00	11579.00
Provision For Leave Encashment	274749.00	456369.00
Provision For Local Conveyance	0.00	2460.00
Provision For Cleaning Mavshi Salary	26300.00	29903.00
Salary Payable to Teacher	24000.00	24000.00
Gateway Amount Payable	35218.50	35218.50
Epf Employees Contribution	378013.00	378013.00
Epf Administrative Charges	12372.00	11203.00
Epf Employers Contribution	309284.00	334887.00
Provision For Employee's Contribution	346913.00	0.00
Professional Tax Employees	28100.00	34700.00
Provision for Bus Duty	16000.00	0.00
Salary Payable to Non Teaching	15000.00	0.00
Epf - Employees Contribution	-291253.00	0.00
TOTAL	1311115.50	1465766.50

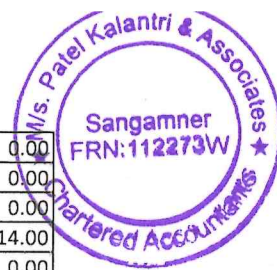
FUND RECEIVED FROM TRUST

PARTICULARS	2023-24	2022-23
Ssrm Trust Bangalore Trust 182	24868662.33	274974085.59
Tds Ay 20-21	240547.40	0.00
Tds By Hdfc Bank -Cash Withdrawl	-13695.97	0.00
Tds By Hdfc Bank On Fd Interest	-16087.20	0.00
Tds On Interest	-475.00	0.00
Kothrud Branch (Bavdhan)	-3098409.42	-7483296.42
Donation	104465.00	89465.00
TOTAL	245903007.14	267580254.17

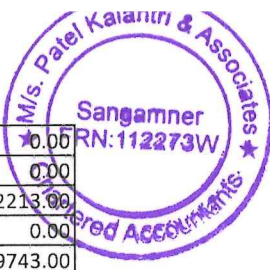
SUNDARY DEBTORS

PARTICULARS	2023-24	2022-23
Aaditi Santosh Chavan_A-2151	23542.00	0.00
Aaradhy Lakappa Sanalkar_A-2113	23542.00	0.00
Aarish Tushar Kulkarni_A-1584	23542.00	0.00
Aarohi Ganesh Kokate_A-2201	0.00	8784.00
Aarush Somprakash Sarkate_A-1911	24016.00	14083.00
Aarushi Sanjay Shirude_A-2065	0.00	47248.00
Aarya Madhukar Gawade_A-3027	180.00	16314.00
Aarya Rajendra Ingawale_A-0532	0.00	317.00
Aarya Rohidas Marne_A-3054	0.00	300.00
Aaryan Yogesh Ghunage_A-1257	141509.00	67959.00
Aayan Lalchand Mirghe_A-1092	0.00	20345.00
Aayansh Sanjay Shirude_A-3099	0.00	52406.00
Abeer Shreedhar Deshpande_A-2058	58269.00	0.00
Abha Kedar Dixit_A-1405	23542.00	0.00
Aboli Bhagirath Kulkarni_App529	500.00	0.00
Aboli Gajanan Tathod_A-2335	40026.00	0.00
Adishesh Anil Rai_A-2471	0.00	22193.00
Aditya Ajay Ghorpade_A-0611	0.00	300.00
Aditya Mukesh Kumkar_A-3178	38336.00	0.00
Advait Mandar Shinde_A-3509	12130.00	0.00
Advay Ajinkya Relekar_A-1650	23542.00	0.00
Advay Akshay Sangaonkar_A-3806	23542.00	0.00
Advik Jaywant Mane_A-2682	10658.00	1740.00
Advik Vivek Shendge_A-3334	0.00	-2520.00
Adwait Ashish Kute_A-2627	-20.00	0.00
Aishwarya Sachin Angre_A-2224	40.00	40.00
Ajinkya Vijay Bhosale_A-0758	23542.00	0.00
Akshad Amit Andre_A-1778	23542.00	0.00
Amey Sagar Tembey_A-0877	0.00	-5150.00
Anagha Chetan Butala_A-1519	0.00	-9456.00
Ananya Milind Garsund_A-1345	11770.00	0.00
Anav Amitkumar Dave_A-2476	11770.00	0.00
Anay Ashish Bhopale_A-1648	0.00	-4152.00
Anay Gautam Nandane_A-1007	23542.00	45129.00
Anish Chakradhar Chondhe_A-2772	47086.00	0.00
Anish Mandar Juvele_A-2513	0.00	27173.00
Anisha Nilakantha Parida_A-2496	11770.00	21195.00
Ankur Bharat Kadam_A-2558	0.02	0.00
Ansh Abhijeet Botre_A-3053	0.00	14420.00
Anshika Amey Satpute_A-3350	0.00	34782.00
Anshul Ritesh Kothari_A-2596	0.00	19914.00
Anurag Chaubey_App395	0.00	500.00
Anvay Ajay Raykar_A-0777	23542.00	0.00
Anvayee Vivek Kadu_A-2475	23542.00	38708.00
Anvee Dinesh Gosavi_A-2400	22540.00	0.00
Anveeka Kiran Patil_A-3504	41811.00	0.00
Anvi Anand Bendre_A-0992	11770.00	0.00
Aradhya Vaibhav Patil_A-1995	0.00	26625.00
Arjun Abhay Purkar_A-2585	23542.00	0.00
Arjun Swapnil Gade_A-2780	11770.00	0.00
Arjun Vivek Mahajani_A-3030	21364.00	0.00
Arnav Vijay Bhosale_A-1632	34377.00	0.00
Arnav Vijay Panchal_A-2310	22540.00	20422.00
Arya Amol Dahiwal_App536	500.00	0.00
Ashay Ashish Bhopale_A-1649	0.00	-5610.00
Asmi Abhijeet Nagarkar_A-3222	11770.00	0.00
Asmi Prasad Pawar_A-1288	142695.00	79285.00
Asmi Sanket Pawar_A-2760	12130.00	0.00

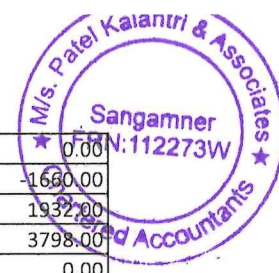




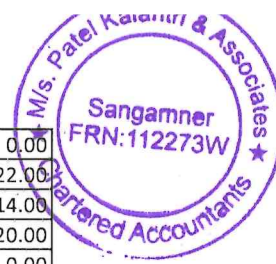
Atharv Upadhayay_A-3568	12130.00	0.00
Avanee Bharat Ambike_A-2506	11770.00	0.00
Ayaan Anshul Jain_A-3121	-0.42	0.00
Bela Vishal Deshmukh_A-2779	0.00	16314.00
Bhamini Anup Deshpande_A-1606	11770.00	0.00
Bhargav Nikhil Roy_A-1873	11770.00	0.00
Bhagyashree Machindra Rathod_A-2226	0.00	0.00
Chaitanya Ashutosh Mishra_A-3567	31803.00	0.00
Chakshushi Pramod Kumar Mishra_A-2930	0.00	43227.00
Chinmay Sadanand Kulkarni_A-2648	1.00	17131.00
Dev Shrikant Awasare_A-1875	8334.00	93753.00
Devashri Ankush Ghare_A-2992	23542.00	0.00
Devashri Ankush Ghare_A-2992	0.00	42691.00
Dhakane Amol M.	0.00	-269983.46
Dhriti Dhanraj Chimurkar_A-2687	0.00	2924.00
Dhriti Sagar Sawant_A-2717	0.00	19866.00
Dhruv Amit Chavan_A-1940	11770.00	0.00
Dhruv Sameer Alpe_A-0998	94788.00	67453.00
Esheeta Santosh Khanekar_A-0885	35313.00	114638.00
Eva Anand More_A-1434	106458.00	99827.00
Eva Shantanu Sidhanti_A-3701	21415.00	0.00
Gargi Rahul Shivade_A-1478	23542.00	42691.00
Gauravi Amit Unesa_A-3457	133970.00	59436.00
Gauri Balanand Yanshetwad_App530	500.00	0.00
Gauri M Abhyankar_2875 - Before Nlp	500.00	500.00
Gauri Rahul Shivade_A-1978	11833.00	44844.00
Gauriganesh Sandeep Dimble_A-1844	176547.00	79143.00
Geetansh Ashutosh Mishra_A-1028	31050.00	-35.00
Hardik Prashant Wadhaval_A-2925	-50.00	-50.00
Harikesh Sai Jb_A-3609	11269.00	0.00
Harshal Milind Gaikwad_A-1187	0.00	27663.00
Hiranya Nilesh Surve_A-3365	111261.00	39732.00
Hitakshi Vijay Shirole_A-1867	0.00	50753.00
Hridhaan Dilip Kumar Mishra_A-2469	11770.00	0.00
Ira Manoj Bhavsar_A-1130	88380.00	0.00
Ira Pritam Salunke_A-2433	45668.00	0.00
Isha Sujay Kulkarni_A-3396	2500.00	0.00
Ishan Ravindra Savardekar_A-1217	-0.46	0.00
Ishan Ravindra Sinare_A-0719	0.00	15324.00
Ishani Sagar Khandelwal_A-3138	22540.00	0.00
Ishita Anand Sabne_A-3347	0.00	54647.00
Ishita Vaibhav Deoghare_A-0824	0.00	52463.00
Ishna Sudhir Barate_A-2982	0.00	65279.00
Ishwari Prashant Vede_A-2405	22540.00	0.00
Jagrit Jaiswal_A-3238	17130.00	17130.00
Jay Arjun Phalke_A-1456	0.00	29624.00
Jay Deepak Kandhare_A-2868	22540.00	0.00
Jay Mukesh Mohite_A-2299	-5798.08	4610.68
Jay Yogesh Potdar_A-1085	0.00	24663.00
Jb Harvish Kumar_A-3085	11770.00	0.00
Kaivalya Pradyumna Pattarkine_A-3274	39232.00	0.00
Kanak Dhanesh Gurav_A-2231	0.00	14812.00
Kartiki Vijay Mirghe_A-1407	24044.00	0.00
Kasturi Aniket Patil_A-3622	23542.00	0.00
Kavya Mahesh Pokale_A-1798	23542.00	0.00
Kavya Mandar Shinde_A-1866	11770.00	0.00
Keesha Rohan Pisal_A-2842	37835.00	0.00
Keshav Goverdhan Kothari_A-2153	0.00	300.00
Khushi R_A-1951	0.00	2924.00
Kishan R Kashyap_A-0469	0.00	2924.00



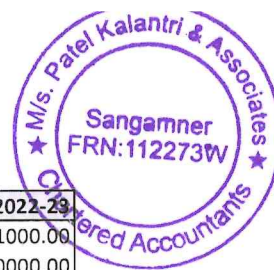
Krishna Trushant Vede_A-1386	23542.00	0.00
Krishnaraj Amol Jagtap_A-2066	11770.00	0.00
Krupa Mukesh Rathi_A-2093	0.00	42213.00
Kshitij Ganesh Sonar_A-1034	11770.00	0.00
Loukik Nagesh Ingawale_A-1474	0.00	19743.00
Malhar Tushar Gore_A-1173	23542.00	0.00
Manas Sandeep Bankar_A-3463	34782.00	17391.00
Manya Surya Gaur_A-3339	11770.00	32629.00
Mayank Omkar Unesa_A-3787	2850.00	0.00
Mayuresh Sagar Ubhe_A-2212	11951.00	0.00
Medhansh Amitabh Akolkar_A-1237	67788.00	0.00
Meera Vishal Deshmukh_A-2695	0.00	29624.00
Mitansh Milind Jhamvar_A-0796	23542.00	0.00
Nabhya Shankar Anantwar_A-3359	0.00	21291.00
Namasya Jitendra Bhakhda_A-1977	0.00	24772.00
Namrata Bhaurao Sarade_A-2167	0.00	23791.00
Nirja Vinayak Bibwe_A-1073	43598.00	-6402.00
Ojas Abhishek Pathak_A-2965	-0.42	0.00
Ojas Girish Hasabnis_A-2444	0.00	300.00
Om Shastri_A-0497	0.00	20205.00
Om Ravindra Panchal_A-0741	0.00	41102.00
Ovi Amit Kondhare_A-3044	1188.00	1188.00
Paas Vinay Sud_A-1907	0.00	16314.00
Pallav Purushottam Kurhe_A-3094	0.00	13656.00
Pallavi Malhar Gund_A-1503	129812.00	110808.00
Parnika Mandar Halbhavi_A-2688	0.00	17391.00
Parth M Abhyankar_A-2876	-500.00	-500.00
Parth Pandurang Patil_A-2139	0.00	300.00
Parth Sameer Bhujbal_A-2536	0.00	21195.00
Prajusha Anand Huddar_A-1803	11770.00	0.00
Prajwal Hemant Kapse_A-2462	44232.00	0.00
Prajwal Pramod Margale_A-1923	7920.00	0.00
Prakshal Abhishek Ranka_A-3277	0.00	24549.00
Pranav Mahesh Singhi_App391	0.00	500.00
Praneeti Chandrakant Chondhe_A-2599	11770.00	0.00
Prathamesh Mohan Awale_A-0873	30765.00	30975.00
Prathamesh Raghavendra Pote_App440	30000.00	0.00
Preet Nalawade_A-3013	29552.00	42691.00
Pruthiviraj Vikas Maral_A-1211	0.00	3283.00
Purva Anil Raskar_A-2260	0.00	24258.00
Radha Sachin Kalange_A-3496	43933.00	0.00
Rajas Sagar Morde_A-1638	11770.00	0.00
Rajas Shrinivas Kharvandikar_A-1715	-25226.00	-25226.00
Rajnandini Sangram Bhujbal_A-2938	115440.00	50842.00
Rajnandini Yogesh Ingawale_A-2603	6420.00	0.00
Rajvardhan Balasaheb Shedge_A-1410	7940.00	20.00
Rajveer Vikas Mirghe_A-1554	7920.00	0.00
Rajveer Yogesh Ingawale_A-1399	6420.00	0.00
Rama Deepak Sukaliker_App78	20000.00	0.00
Ranveer Amol Walekar_A-3324	0.00	23295.00
Ranveer Vikas Mirghe_A-1417	7920.00	0.00
Reyaa Amit Kulkarni_A-2318	33811.00	43573.00
Reyaansh Mahesh Singhi_App390	0.00	500.00
Reyansh Mayuresh More_A-3179	0.00	-4405.00
Rheaa Khot_A-2171	0.00	4031.00
Ria Shariffji Shirole_A-0811	11770.00	0.00
Rian Nikhil Roy_A-1525	11269.00	0.00
Riddhi Dhanraj Chimurkar_A-2103	0.00	2924.00
Rishita Manish Valecha_A-1318	22031.00	35479.00
Rit Yogesh Shinde_A-1534	11770.00	0.00



Ritvik Abhijeet Chavan_App538	500.00	0.00
Riya Aswad Modak_A-2535	0.00	-1680.00
Ruchi Pralhad Dagadkhair_A-1259	11770.00	1932.00
Rudra Kishor Angre_A-3435	0.00	3798.00
Rudra Rohan Pisal_A-2784	39927.00	0.00
Rudra Rupesh Kadam_A-3410	4024.00	0.00
Rudransh Santosh Ingawale_A-1118	23542.00	0.00
Rudransh Vikram Chondhe_A-3439	37592.00	0.00
Rushank Sandeep Chinta_App483	30000.00	0.00
Saanvi Sagar Khandelwal_A-2096	23542.00	0.00
Saanvi Sandeep Bankar_A-1531	47086.00	0.00
Saee Amol Dahiwal_App535	500.00	0.00
Safal Satyaajeet Shinde_App396	0.00	500.00
Sairaj Vijay Mirghe_A-1094	89674.00	0.00
Saish Mangesh Chondhe_A-3736	24260.00	0.00
Samaksh Rajesh Chauhan_A-2820	0.00	-2112.00
Samruddhi Tanaji Chaudhari_A-0553	0.00	20205.00
Samrudhi Dnyaneshwar Gavade_A-2419	11269.00	0.00
Sanika Anand Gilda_A-0878	1834.00	24248.00
Sanvi Sachin Kulkarni_A-2077	11770.00	0.00
Sara Pankaj Deshpande_A-2150	23542.00	0.00
Sara Pritam Salunke_A-0744	47421.00	0.00
Sarthak Pritamkumar Sarada_A-3114	11269.00	0.00
Sarvesh Sagar Mengade_App534	500.00	0.00
Shambhavi Girish Hasabnis_A-1697	0.00	300.00
Sharvil Anagha Modak_A-2312	-1000.00	0.00
Sharvil Anagha Modak_A-2312	0.00	-7021.00
Shaurya Vishal Kharde_A-2033	0.00	48706.00
Shishir Sameer Brahme_A-2814	11770.00	0.00
Shivam Santosh Mohol_A-3026	0.00	22130.00
Shivansh Audumbar Bidave_A-3305	0.00	20991.00
Shivansh Swapnil Bharekar_A-3087	21414.00	0.00
Shlok Mahendra Marne_A-2202	32780.00	0.00
Shlok Vijay Shedge_A-1143	11770.00	0.00
Shlok Vishal Dhotre_A-1402	11770.00	0.00
Shourya Kamlesh Surve_A-2640	2920.00	0.00
Shourya Umesh Pawale_A-1413	11610.00	0.00
Shravani Rajendra Patil_A-2662	0.00	20214.00
Shravannya Pritamkumar Sarada_A-1863	11770.00	0.00
Shreenath Ravindranath Tak_A-2023	0.00	20912.00
Shreeyan Atul Shimpi_A-2329	142003.00	70722.00
Shreya Eknath Shinde_A-3020	40735.00	0.00
Shreya Sagar Mengade_App533	500.00	0.00
Shreyash Sunil Thaware_A-3381	23542.00	0.00
Shrilakshmi Srinivasan_A-1011	23542.00	0.00
Shrisha Sagar Shinde_A-3601	43013.00	0.00
Shrutar Ramesh Pawale_A-1403	23542.00	0.00
Shubhra Suyog Joshi_A-2926	22540.00	0.00
Siddhant Nilesh Sasane_A-3358	0.00	34782.00
Siddharudh Kallappa Khambad_A-3250	11269.00	0.00
Simantsingh Mahesh Raghuwanshi_A-3329	12130.00	0.00
Siya Rakesh Shah_A-1865	73550.00	46585.00
Siyansingh Mahesh Raghuwanshi_A-3330	12130.00	0.00
Smeet Manojkumar Awasare_A-2437	0.00	42124.00
Smeet Sachin Bidwai_A-3004	23542.00	0.00
Soven Deepak Kandhare_A-2044	23542.00	0.00
Sparsh Jeevan More_A-0836	74774.00	95308.00
Sparsh Shailesh Thombare_A-2251	45592.00	92082.00
Srisha Gajanan Samale_A-3585	12130.00	0.00
Srushti Vijay Naik_A-3456	11770.00	0.00



Subhan Koley_App472	30000.00	0.00
Sudeeksha Vijay Panchal_A-2026	23542.00	20422.00
Sugyan Satyabrata Behera_A-2848	0.00	16314.00
Swami Nagesh Ingawale_A-3448	0.00	20820.00
Swara Deepak Mankar_A-3065	7520.00	0.00
Swara Janardhan Sasane_A-1910	0.00	26445.00
Swara Mangesh Chaudhary_App485	30000.00	0.00
Swaraj Dattatray Thorat_A-0941	0.00	20934.00
Swaroop Lokesh Gaikwad_A-1731	0.00	300.00
Swaroop Santosh Nangude_A-1235	0.00	-9504.00
Tanish Narendra Bhavsar_A-2575	0.00	4031.00
Tanmay Narendra Bhavsar_A-2574	23542.00	0.00
Tanvi Malhar Gund_A-1366	138829.00	0.00
Tanvi Malhar Gund_A-1366	0.00	122045.00
Tejaswini Chaitanya Sontakke_A-1105	0.00	21195.00
Tejaswini Dilip Kunjir_A-2581	127464.00	83968.00
Tejaswita Kumari_A-3610	22540.00	0.00
Urvee Bharatbhushan Kolhe_A-0677	-1000.00	0.00
Urvee Sarang Gokhale_A-1154	5376.00	5376.00
Vaishnovi Bablu Chakraborty_A-0669	0.00	60915.00
Vedanshee Hemant Khodke_A-1894	23542.00	0.00
Vedant Ganesh Chaudhari_A-1415	23542.00	0.00
Vedashree Lahu Dhumal_A-1703	0.00	25760.00
Vedika Santosh Kirjat_A-2633	7920.00	0.00
Vedika Vishal Dhotre_A-1152	11770.00	0.00
Veena Nilesh Shinde_A-2049	23542.00	0.00
Veena Vishal Surve_A-2602	2900.00	0.00
Veera Amit Kandhare_A-3786	21495.00	0.00
Veera Gajanan Samale_A-1615	11770.00	0.00
Vihaan Dhanesh Gujar_App531	500.00	0.00
Vihaan Omkar Patwardhan_A-3144	-0.42	0.00
Vihang Shantanu Pande_A-1497	96004.00	0.00
Viraj Kalidas Shedge_A-1373	11770.00	0.00
Viraj Tushar Kulkarni_A-3502	24260.00	0.00
Vishalakshi Parag Bhokare_A-0727	0.44	0.00
Vivaan Dnyaneshwar Deokar_A-2311	11269.00	0.00
Yadnesh Mahesh Ghare_A-2265	12130.00	0.00
Yashraj Milind Deshmukh_A-1593	23542.00	0.00
Yugmayee Sagar Tupe_A-0857	-5916.00	0.00
Yugveer Sanket Jadhav_A-3802	12130.00	0.00
Yuktika Bhimrao Patil_A-2555	11770.00	0.00
Yuvraj Nitin Umap_App481	30000.00	0.00
TOTAL	5097127.66	3108579.22

**SECURITY DEPOSITS**

PARTICULARS	2023-24	2022-23
Deposit With Bsnl	1000.00	1000.00
Deposit With Ganesh Krida Mandir	20000.00	20000.00
Deposit With Msedci(Electricity)Karvenagar	300.00	300.00
Retention Deposit	-110240.00	0.00
TOTAL	-88940.00	21300.00

LOANS & OTHER ADV. (STAFF, RENT,ETC)

PARTICULARS	2023-24	2022-23
Adv. Against Payment -Vishnuvardhan Food Vendor	0.00	700000.00
Adv. Against Salary- Kavita Kambale	0.00	10000.00
Adv.Against Salary-Malaykumar Dhar	0.00	4000.00
Adv.Against Salary - Nilesh Ghorpade	0.00	8000.00
Adv. Against Salary - Rukmini Kokat	0.00	8000.00
Adv. Against Salary - Sangeeta Surve	0.00	4000.00
Adv. Against Salary - Surekha Zendage	0.00	8000.00
Adv. Against Salary - Uma Kokate	0.00	1000.00
Adv. Against Salary - Rekha Shinde	0.00	8000.00
Adv Against Salary - Sandhya Dighe	6000.00	0.00
Adv Against Salary - Sunita Kondke	7000.00	0.00
Adv. Against Sal. - Rekha Mahule	2000.00	0.00
Adv. Payment To - M.M Enterprises	200000.00	100000.00
Adv. To Rakesh Pradhan	-1000.00	5000.00
TOTAL	214000.00	856000.00

FIXED DEPOSITS

PARTICULARS	2023-24	2022-23
Accrued Interest-Bom Fd	339732.00	175432.00
Accrued Interest FY 22-23	299462.00	299462.00
Accrued Interest FY 23-24	411187.00	0.00
Fdr With Bom	3500000.00	1000000.00
Fd With Hdfc Bank -A/C No. 128	16238190.49	53452689.29
Fd No. - 50300453532423	-30185.52	0.00
Fd No. - 50300453766690	-38422.45	0.00
Fd No - 50300572371569	-10082423.40	0.00
Fd No - 50300830663457	6243694.23	0.00
Fd No. -50300838649231	6618592.04	0.00
Fd No.- 50300841897371	4616141.71	0.00
Fd No.- 50300844759856	12165327.00	0.00
Fd No - 50300869660172	3304180.02	0.00
Fd No.- 50300943680513	4253302.92	0.00
Fd No.- 50300946643141	1073322.04	0.00
TOTAL	48912100.08	54927583.29

BANK ACCOUNTS

PARTICULARS	2023-24	2022-23
Bank Of Maharastra-60265826073	142517.72	1971090.51
Hdfc 000013_50100290100128	-8732996.44	-529033.29
TOTAL	-8590478.72	1442057.22

SHRI SHRI RAVI SHANKAR VIDYA MANDIR

BRANCH: BHUGAON FY 2023-2024

PERIOD: APRIL 2023 TO MARCH 2024

Audit Report

General Para

We have audited the accounts of Bhugaon Branch, Pune which comprise Vouchers, Tally Backup, Receipts, Income and Expenditure A/c and Balancesheet for the period April 2023 to March 2024. We have taken into account the provisions of Act, the Accounting and Auditing Standards, matter which required to be included in the audit report under the provisions of act the rules made there under.

We conducted our audit in accordance with the Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedure selected depends on auditors' judgement including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. Our audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimate the School Accountants as well as evaluating overall presentation of financial statement.

For the sake of convenience, we have reported our observations as per given below criterion.

- A. Observations in Income and Expenditure Account.
- B. Observations in Balancesheet.
- C. Statutory Compliance
- D. Other Observations

Observations in Income and Expenditure A/c

1. Issues/Observations in Expenditure

We have audited and vouched all the expenditures along with supporting vouchers and payments made to vendor. We have also verified whether the expenditure is booked under proper head of expenditure or not, whether any expenditure is Asset, whether any TDS is required to be deducted or not. We have also verified the payment for expenditure which is made in cash is genuine and it is within statutory limit. Small immaterial issues were discussed and rectified on the spot. We are reporting observations which as per our judgment needs management attention.

Here major observation I would like to mention that TDS is deducted at the rate specified in income tax Section 194C, 194J and 192 as the case may be. Finance bill 2021 inserted new section 206AB for the deduction of tax at higher when payment is made to specified person. As per this section when payment is made to specified person TDS needs to be deducted at higher of below rates

- a. Two times the rate given in income tax act or finance act or
- b. 5%

Specified person means person who has not filed the income tax return (ITR) for the preceding FY, and the income tax return (not belated return) filing due date has expired and Total amount of tax deducted or collected (TDS and TCS) in the last FY is Rs.50,000 or more.

School has no such details available with them while deducting tax. We recommend to check corresponding details of vendor from income tax website or obtain certificate from the stating their and ITR acknowledgement number for verification.

Further as per TDS Law TDS should be deducted at the time of booking expenditure or payment for the same whichever is earlier, in some cases it has been observed that TDS is deducted only at the time of payment even if the expenditure is booked earlier though it was in same month.

Other TDS Issues

1. We recommend to deduct TDS on Customised School Bags, Customised T-shirts purchased.
2. Amount is paid to M M Enterprises and Jayati Tours and Travels, as explained TDS is deducted on transport service provided by them, however we have observed that amount paid to M M Enterprises- a) Rs. 39376.00/- date 30/09/2023 , b) Rs. 19221.00/- date 29/02/2024 and to Jayati Tours- a) Rs. 31825.00/- date 30/09/2023 , b) Rs. 19895/- date 29/02/2024, TDS has not been deducted, as explained it is payment made for diesel expenses.
3. Amount paid towards Intution Programs expenses Rs.1905000.00/- dated 12.09.2023, 5765000.00/- dated 02.02.2024 and 1645000.00/- dated 15.02.2024, TDS has not deducted but we suggested to deduct at time of security school subsequently paid challan on 27.06.2024.
4. Amount paid towards Intution Programs expenses 1645000.00/- dated 15.02.2024, TDS has not been deducted on same.

5. TDS is not deducted on Amount Paid Rs. 105600/- & Rs. 75600/- for Art of Living courses, TDS has not deducted but we suggested to deduct at time of security school subsequently paid challan on 27.06.2024.
6. Amount paid toward payment of Workshop expenses Rs.148850 /- dated 26.12.2023 was in the nature of professional fees for health check-up, TDS has not been deducted on same.

Other Expenditure Observations

Salary and Payment to Staff

Gratuity Provision will be done in March 2024. It is not supported by any actuarial valuation.

Local Conveyance to Staff

No supporting Tax Invoice available with school.

Issues/Observations in Income

We have relied on income provided by NLP and data entered in tally.

2. Observations in Balancesheet

Sundry Creditors, Current Liabilities & Provisions

We have verified payments made to creditors is as per purchase order and invoice, TDS is deducted properly (regarding TDS observations please refer Remarks in TDS observations para), and entries are posted in proper A/c, payments are made by cheque as wherever cash is paid it is within limit specified in law.

Fixed Assets

We have verified invoices related to Fixed Assets Addition done, when it is put to use and its posting to proper Ledger head. We have also verified transportation charges and labour charges related to Fixed assets are transferred to Fixed Assets A/c. Physical verification of assets is done by us.

Investments

Interest entries on FD and TDS deducted on same is booked from Bank Interest Certificate. TDS certificate is not available with school, as explained its available with central office.

Further Balance as per certificate and balance as per books as regards to accrued interest is not matching. Difference statement is enclosed with balancesheet.

Further School is not maintaining Fixed Deposits separately for Separate Fixed Deposits. In year end one entry is passed to match TDS and Bank Interest as per statement provided by Bank. We recommend to do this accounting properly.

Bank Accounts

Bank Balances are matching with bank statements subject to reconciliation.

Current Assets

1. Salary advances Rs. 1000/- although appearing in asset side but is having credit balance.
2. Some debtors are having credit balances as explained by accountant, it is due to NPL software integration entries are not recorded properly.
3. There are various instances where cash payment is exceeding Rs.10000/-. Annexure attached along with balance sheet.

3. Statutory Payments

Provident Fund & Professional Tax

As regard PF and PT payment please find chart enclosed with balancesheet.

PF payable amount is provided by PF Consultant. There is no delay in payment.

Security Services

Security Services Tds Short Deducted which was subsequently paid by school in month of June (payment of date of challan 27/06/2024) along with interest.

Date	Amount	Tds Required to be Deducted	Tds Already Deducted
04/07/2023	39600	396	360
10/08/2023	39600	396	360
07/09/2023	40877	408	372
01/11/2023	40877	408	372
06/12/2023	39197	392	356
06/01/2024	39197	392	356
10/02/2024	40877	408	372
11/03/2024	40017	400	364
31/03/2024	42337	423	388

4. Other Observations

- a. All the vouchers are kept properly, and entries are done within time, however facility to make backdated entries is not correct.
- b. There are multiple persons doing data entry in Tally. I request to kindly fix the responsibility with one person and dedicate this work to that person.
- c. Many Expenditures are paid in cash, I suggest to pay expenditures to be paid through Cheque or electronic mode of payment.
- d. I recommend to post bank payments to creditors A/c instead directly posting to Expenditure A/c.

UDIN: 24143420BKEYZI8452

For M/s Patel Kalantri & Associates
Chartered Accountants (FRN 112273W)



[Signature]
04/09/2024

CA Sanket Narayan Kalantri
Partner (M.No. 143420)

DATE: 04/09/2024

PLACE: BHUGAON.