

ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

**SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR COLLEGE
(HSC SECTION)**

KENNEDY ROAD, NEAR RTO, PUNE 411 001

**FINANCIAL STATEMENTS
2023 - 24**

1	AUDIT REPORT FOR THE YEAR 2023-24
2	RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2024 ALONGWITH SCHEDULES
3	INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2024 ALONGWITH SCHEDULES
4	BALANCE SHEET AS ON 31ST MARCH 2024 ALONGWITH SCHEDULES

**BBCP & ASSOCIATES****CHARTERED ACCOUNTANTS**

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**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S
SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL AND JUNIOR COLLEGE
(HSC SECTION)**

INDEPENDENT AUDITOR'S REPORT

To,
The Principal,
All India Shri Shivaji Memorial Society's
Shri Shivaji Preparatory Military Day School and Junior College (HSC Section),
Kennedy Road, Pune – 411 001

Report on the standalone Financial Statements

Opinion

We have audited the accompanying financial statements of All India Shri Shivaji Memorial Society's Shri Shivaji Preparatory Military Day School and Junior College (HSC Section), Pune, ("*College*") which comprises the Balance Sheet as at March 31st, 2024, the Statement of Income and Expenditure & Receipt and Payment A/c for the year then ended, which we have signed under reference to this report.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- In the case of the Balance sheet, of the state of affairs of the College as at 31st March 2024 and
- In the case of the Income and Expenditure Account, the surplus for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing and other authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Key audit matter

Society has incurred certain expenses in which we believe that the internal control over purchase of certain fixed assets or other expenses needs to be strengthened. In given case, in absence of comparable input to assess the appropriateness or reasonableness of expenses, we have given our opinion based on our judgment and we have also relied upon the supporting documents and invoices provided during audit. We also recommend that the review mechanism process of vendor evaluation and quotation analysis by the purchase committee of society further needs to be improved.

Responsibility of Management for the Financial Statements

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with accounting principles generally accepted in India, including the Accounting Standards as issued by the Accounting Standards Board, Institute of Chartered Accountants of India; Income Tax Act, 1961 and the Rules there under. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is also responsible for overseeing the College's financial reporting process

Auditor's Responsibility for the Audit of the Financial Statements

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

Report

We further report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
- b) In our opinion, proper books of account, as required by law, have been kept by the College so far as appears from our examination of such books.



- c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.

**FOR B B C P AND ASSOCIATES
CHARTERED ACCOUNTANTS**



CA Sumit D. Biranje
Partner
M No.118450



Date: 09.08.2024

Place: Pune

UDIN: 24118450BKCRPK8607

ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE (HSC SECTION)
KENNEDY ROAD, NEAR RTO, PUNE 411 001


RECEIPT AND PAYMENT ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2024


RECEIPTS	SCH.	AMOUNT RS.	PAYMENTS	SCH.	AMOUNT RS.
To Opening Balance	A	4,37,594.45	By Salary Expenses	F	84,44,145.00
To Fees & Other Receipts	B	1,17,33,676.00	By Other Expenditure	G	11,09,238.47
			By Fixed Assets	H	89,764.00
To Indirect Receipts	C	9,21,085.00	By Indirect Payments	C	9,21,037.00
To Other Receipts	D	2,40,70,908.00	By Other Payments	D	2,45,58,531.00
To Inter Institutional	E	95,52,882.26	By Inter Institutional	E	1,10,04,065.20
To Bank Interest		24,836.00			
			By Closing Balance	A	6,14,201.04
TOTAL		4,67,40,981.71	TOTAL		4,67,40,981.71

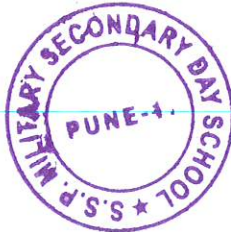
DATE : 09.08.2024
PLACE : PUNE

AS PER OUR REPORT OF EVEN DATE

FOR B B C P AND ASSOCIATES
CHARTERED ACCOUNTANTS


PRINCIPAL
SSPM DAY SCHOOL & JR. COLLEGE
(HSC)


CA SUMIT D. BIRANJE
PARTNER
Mem. No. 118450
UDIN 24118450 BKC RP 18607



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S
SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE (HSC SECTION)
 KENNEDY ROAD, NEAR RTO, PUNE 411 001

SCHEDULES FORMING PART OF THE **RECEIPT AND PAYMENT** ACCOUNT
 FOR THE YEAR ENDED 31ST MARCH 2024

SCHEDULE A - OPENING AND CLOSING BALANCE

SR. NO.	PARTICULARS	OP.BALANCE 01.04.2023 Rs.	CL.BALANCE 31/03/2024 Rs.
I	Cash in Hand	-	-
II	Cash at Bank		
1	Bank of Baroda A/c No. 04510100017619	4,27,869.80	5,94,059.39
2	Bank of Baroda A/c No. 04510200000893	9,724.65	20,141.65
3	Bank of Maharashtra A/c No. 60092784182	-	-
	TOTAL	4,37,594.45	6,14,201.04

SCHEDULE B - FEES & OTHER RECEIPTS

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
I	Fees Income		
1	Tuition Fees		71,83,900.00
II	Other Fees		
1	Admission Fees	36,800.00	
2	Computer Science Fees	12,20,000.00	
3	E-Learning Fees	3,63,000.00	
4	Examination Fees	1,99,000.00	
5	Information Technology Fee	17,82,000.00	
6	Laboratory Fee	1,49,600.00	
7	Library Fee	1,77,150.00	
8	Registration Fee	18,400.00	
9	Sport Fee	1,82,550.00	
10	Term Fee	4,17,000.00	45,45,500.00
III	Other Receipts		
1	Admission Cancellation Charges	600.00	
2	Admission Form/Brochure/Prospectus	400.00	
3	Miscellaneous Receipts	3,276.00	4,276.00
	TOTAL		1,17,33,676.00



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S
SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE (HSC SECTION)
 KENNEDY ROAD, NEAR RTO, PUNE 411 001

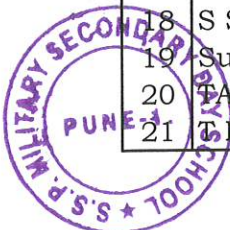
SCHEDULES FORMING PART OF THE **RECEIPT AND PAYMENT** ACCOUNT
 FOR THE YEAR ENDED 31ST MARCH 2024

SCHEDULE C - INDIRECT RECEIPTS AND PAYMENTS

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENTS Rs.
1	Income Tax	3,28,400.00	3,28,400.00
2	SSPMS Credit Co.op.Society	81,000.00	81,000.00
3	TDS Payable Suppliers	68,607.00	68,607.00
4	Professional Tax	24,100.00	24,100.00
5	Revenue Stamp	149.00	101.00
6	Employees Provident Fund Account	4,18,829.00	4,18,829.00
	TOTAL	9,21,085.00	9,21,037.00

SCHEDULE D - OTHER RECEIPTS AND PAYMENTS

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENTS Rs.
I	Deposits		
1	Cautions Money Deposit	-	
2	Cautions Money Deposit-(2020-2021)		
3	Cautions Money Deposit-(2021-2022)		21,300.00
4	Cautions Money Deposit-(2022-2023)		700.00
5	Cautions Money Deposit-(2023-2024)	18,400.00	
II	Provisions		
1	Provision for Gratuity	-	4,69,147.00
III	Sundry Credit Balance		
1	HSC Board Remunderation	7,193.00	3,770.00
2	Refund of HSC Board Student Exam Fee		12,314.00
V	Creditors		
1	AISSMS College of H.M.C.T.	31,900.00	31,900.00
2	Akron System	2,83,716.00	2,83,716.00
3	A Square Enterprises	52,312.00	52,312.00
4	Balaji Multi Tek Services Pvt Ltd	88,566.00	88,566.00
5	BSNL	3,580.00	3,580.00
6	Hote Management and Catering Technology	15,275.00	15,275.00
7	Ira Enterprises	29,205.00	29,205.00
8	Ms. Jyoti Jadhav	3,000.00	3,000.00
9	Ms. Shivali Jagtap	8,000.00	8,000.00
10	Nitin Shivajirao Dhumal	90,000.00	90,000.00
11	Patson Creative Photographers	7,840.00	7,840.00
12	Perfect Solutions	1,474.00	1,474.00
13	Pune Municipal Corporation	8,542.00	8,542.00
14	R R Enterprises	2,303.00	2,303.00
15	Rutika Enterprises	8,100.00	8,100.00
16	Shekhar Hendge	624.00	624.00
17	Shreeniwas Marketing	31,644.00	31,644.00
18	S S Trophies	1,294.00	1,294.00
19	Suvarna Shridhar	28,350.00	28,350.00
20	TATA Class Edge A Div. of TATA Industries	1,93,302.00	1,93,302.00
21	T Infosystem	14,400.00	14,400.00



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SCHEDULES FORMING PART OF THE **RECEIPT AND PAYMENT** ACCOUNT
 FOR THE YEAR ENDED 31ST MARCH 2024

SCHEDULE D - OTHER RECEIPTS AND PAYMENTS

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENTS Rs.
VI	Sundry Debtors		
1	Fee Receivable from Students-(2020-2021)	-	-
2	Fee Receivable from Students-(2021-2022)	-	-
3	Fee Receivable from Students-(2022-2023)	-	-
4	Fee Receivable from Students-(2023-2024)	1,19,68,727.00	1,19,84,877.00
VII	Advances		
1	Payment Gateway	1,02,85,550.00	1,02,85,550.00
2	Stock of the Store Items	10,165.00	-
3	Diginext Payment	8,77,446.00	8,77,446.00
	TOTAL	2,40,70,908.00	2,45,58,531.00

SCHEDULE E - INTER INSTITUTIONAL

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENTS Rs.
1	SSPM Day School & Jr College HSC Bank	89,00,000.00	1,09,00,000.00
2	SSPM Day School and Jr College HSC-Other	6,29,258.26	1,155.20
3	SSPM Day Secondary/Higher Secondary	23,624.00	1,02,910.00
	TOTAL	95,52,882.26	1,10,04,065.20

SCHEDULE F - SALARY EXPENSES

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Teaching Staff Salary	70,92,300.00	
2	Non-Teaching Staff Salary	10,77,567.00	
3	EPF Admin Charges-Teaching Staff & Non Teaching Staff	12,937.00	
4	EPF Management Contribution-Teaching	2,15,141.00	
5	EPF Management Contribution-Non Teaching	43,200.00	
6	Gratuity-Teaching & Non Teaching		
7	Guest Lecture Honorarium Expenses	3,000.00	
	TOTAL		84,44,145.00

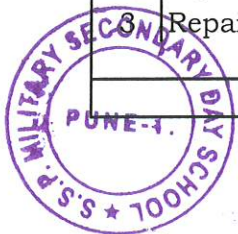


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SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE (HSC SECTION)
KENNEDY ROAD, NEAR RTO, PUNE 411 001

SCHEDULES FORMING PART OF THE **RECEIPT AND PAYMENT** ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2024

SCHEDULE G - OTHER EXPENDITURE

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
I	Audit and Professional Fees Expenses		
1	Audit Fees Expenses	9,060.00	
2	Professional Charges Expenses	1,19,114.00	1,28,174.00
II	Bank Charges/Bank Commission		
1	Bank Charges Expenses	485.63	485.63
III	Expenses in respect of Properties		
1	Property Tax Expenses	66,429.00	
2	Water Charges Expenses	8,830.00	75,259.00
IV	Function & Ceremony Expenses		
1	Cultural Programme Expenses	535.00	535.00
V	Laboratory Expenses		
1	Laboratory Expenses	5,914.00	5,914.00
VI	Miscellaneous Expenses		
1	Miscellaneous Expenses	23,702.00	23,702.00
VII	News Paper, Journal and Periodicals		
1	News Paper, Journal and Periodicals	1,778.00	1,778.00
VIII	Staff Welfare and Development Expenses		
1	Staff Development Expenses	8,000.00	
2	Seminar	31,500.00	39,500.00
IX	Other Expenditure		
1	Examination Expenses	3,484.00	
2	GST Paid Expenses	16,115.00	
3	Photo Charges	8,000.00	
4	School Bus Expenses	5,709.00	
5	Tea and Refreshment Expenses	970.00	
6	Web Hosting Design and Development Expenses	16,000.00	50,278.00
X	Printing and Stationery Expenses		
1	Printing and Stationery Expenses	93,397.00	
2	Xerox Expenses	24,813.00	1,18,210.00
XI	Repairs and Maintenance Expenses		
1	Repairs and Maintenance Expenses-Computer	62,418.00	
2	Repairs and Maintenance Expenses-Machinery/Equipment	20,713.00	
3	Repairs and Maintenance Expenses-Others	8,850.00	91,981.00
	TOTAL		5,35,816.63



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S
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SCHEDULES FORMING PART OF THE **RECEIPT AND PAYMENT** ACCOUNT
 FOR THE YEAR ENDED 31ST MARCH 2024

SCHEDULE G - OTHER EXPENDITURES

XII	Students Activity Expenses		
1	Annual Athletic Expenses	15,400.00	
2	Annual Social Gathering Expenses	12,022.00	
3	Student E-Learning Account	1,55,760.00	
4	Students Activity Expenses	42,738.00	2,25,920.00
XIII	Advertisement Expenses		
1	Advertisement Expenses-Other	8,677.00	8,677.00
XIV	Students Development Expenses		
1	Training and Placement Expenses	-	-
XV	Students Welfare Expenses		
1	Students Welfare Expenses	-	-
XVI	Telephone/Intenet/Postage Expenses		
1	Internet Expenses	381.00	
2	Postage and Courier Expenses	247.00	
3	Telephone Expenses	6,249.84	6,877.84
XVII	Travelling Expenses		
1	Travelling and Conveyance Expenses	17,846.00	
2	Petrol, Fuel and Gas Expenses	4,115.00	21,961.00
XVIII	Software Expenses		
1	Software Expenses	-	3,09,986.00
TOTAL			11,09,238.47

SCHEDULE H - FIXED ASSETS

SR. NO.	PARTICULARS	AMOUNT Rs.
1	Library Books	10,900.00
2	Computers	
3	Furnitur, Fixture and Dead stock	29,205.00
4	Machinery, Tools and Equipments	49,659.00
	TOTAL	89,764.00



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE (HSC SECTION)
KENNEDY ROAD, NEAR RTO, PUNE 411 001

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2024


EXPENDITURES	SCH.	AMOUNT RS.	INCOME	SCH.	AMOUNT RS.
To Salary Expenses	A	84,44,145.00	By Fees & Other Receipts	C	1,17,33,676.00
To Other Expenditures	B	11,09,238.47	By Bank Interest		24,836.00
To Depreciation		1,94,242.33			
To Excess of Income over Expenditure (Surplus)		20,10,886.20			
TOTAL		1,17,58,512.00	TOTAL		1,17,58,512.00

DATE : 09.08.2024
PLACE : PUNE

AS PER OUR REPORT OF EVEN DATE

FOR B B C P AND ASSOCIATES
CHARTERED ACCOUNTANTS


PRINCIPAL
SSPM DAY SCHOOL & JR. COLLEGE
(HSC)


CA SUMIT D. BIRANJE
PARTNER
Mem. No. 118450
UDIN 24118450 BKC RP K 8607



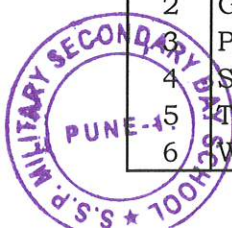
ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S
SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE (HSC SECTION)
KENNEDY ROAD, NEAR RTO, PUNE 411 001
SCHEDULES FORMING PART OF THE **INCOME AND EXPENDITURE** ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2024

SCHEDULE A - SALARY EXPENSES

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Teaching Staff Salary	70,92,300.00	
2	Non-Teaching Staff Salary	10,77,567.00	
3	EPF Admin Charges-Teaching Staff and Non Teaching	12,937.00	
4	EPF Management Contribution-Teaching	2,15,141.00	
5	EPF Management Contribution-Non Teaching	43,200.00	
6	Gratuity-Teaching & Non Teaching	-	
7	Guest Lecture Honorarium Expenses	3,000.00	
		-	84,44,145.00
	TOTAL		84,44,145.00

SCHEDULE B - OTHER EXPENDITURES

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
I	Audit and Professional Fees Expenses		
1	Audit Fees Expenses	9,060.00	
3	Professional Charges Expenses	1,19,114.00	1,28,174.00
II	Bank Charges/Bank Commission		
1	Bank Charges Expenses	485.63	485.63
III	Expenses in respect of Properties		
1	Property Tax Expenses	66,429.00	
2	Water Charges Expenses	8,830.00	75,259.00
IV	Function & Ceremony Expenses		
1	Cultural Programme Expenses	535.00	535.00
V	Laboratory Expenses		
1	Laboratory Expenses	5,914.00	5,914.00
VI	Miscellaneous Expenses		
1	Miscellaneous Expenses	23,702.00	23,702.00
VII	News Paper, Journal and Periodicals		
1	News Paper, Journal and Periodicals	1,778.00	1,778.00
VIII	Staff Welfare and Development Expenses		
1	Uniform Expenses-Staff	-	
2	Staff Development Expenses	8,000.00	
3	Seminar	31,500.00	39,500.00
IX	Other Expenditure		
1	Examination Expenses	3,484.00	
2	GST Paid Expenses	16,115.00	
3	Photo Charges	8,000.00	
4	School Bus Expenses	5,709.00	
5	Tea and Refreshment Expenses	970.00	
6	Web Hosting Design and Development Expenses	16,000.00	50,278.00



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S
SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE (HSC SECTION)
 KENNEDY ROAD, NEAR RTO, PUNE 411 001

SCHEDULES FORMING PART OF THE **INCOME AND EXPENDITURE** ACCOUNT
 FOR THE YEAR ENDED 31ST MARCH 2024

SCHEDULE B - OTHER EXPENDITURES

X	Printing and Stationery Expenses		
1	Printing and Stationery Expenses	93,397.00	
2	Xerox Expenses	24,813.00	1,18,210.00
XI	Repairs and Maintenance Expenses		
1	Repairs and Maintenance Expenses-Computer	62,418.00	
2	Repairs and Maintenance Expenses-Machinery/Equipment	20,713.00	
3	Repairs and Maintenance Expenses-Others	8,850.00	91,981.00
XII	Students Activity Expenses		
1	Annual Athletic Expenses	15,400.00	
2	Annual Social Gathering Expenses	12,022.00	
3	Student E-Learning Account	1,55,760.00	
4	Students Activity Expenses	42,738.00	2,25,920.00
XIII	Advertisement Expenses		
	Advertisement Expenses-Other	8,677.00	8,677.00
XIV	Students Development Expenses		
1	Training and Placement Expenses		
XV	Students Welfare Expenses		
1	Students Welfare Expenses	-	-
XVI	Telephone/Intenet/Postage Expenses		
1	Internet Expenses	381.00	
2	Postage and Courier Expenses	247.00	
3	Telephone Expenses	6,249.84	6,877.84
XVII	Travelling Expenses		
1	Travelling and Conveyance Expenses	17,846.00	
2	Petrol, Fuel and Gas Expenses	4,115.00	21,961.00
XVIII	Software Expenses		
1	Software Expenses	-	3,09,986.00
TOTAL			11,09,238.47



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S
SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE (HSC SECTION)
 KENNEDY ROAD, NEAR RTO, PUNE 411 001

SCHEDULES FORMING PART OF THE **INCOME AND EXPENDITURE** ACCOUNT
 FOR THE YEAR ENDED 31ST MARCH 2024

SCHEDULE C - FEES & OTHER RECEIPTS

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
I	FEES INCOME		
1	Tuition Fees		71,83,900.00
II	OTHER FEES		
1	Admission Fees	36,800.00	
2	Computer Science Fees	12,20,000.00	
3	E-Learning Fees	3,63,000.00	
4	Examination Fees	1,99,000.00	
5	Information Technology Fee	17,82,000.00	
6	Laboratory Fee	1,49,600.00	
7	Library Fee	1,77,150.00	
8	Registration Fee	18,400.00	
9	Sport Fee	1,82,550.00	
10	Term Fees	4,17,000.00	45,45,500.00
III	Other Receipts		
1	Admission Cancellation Charges	600.00	
2	Admisison Form/Borhcure/Propectus	400.00	
3	Miscellaneous Receipts	3,276.00	4,276.00
	TOTAL		1,17,33,676.00



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE (HSC SECTION)
KENNEDY ROAD, NEAR RTO, PUNE 411 001

BALANCE SHEET
AS ON 31ST MARCH 2024


LIABILITIES	SCH.	AMOUNT RS.	ASSETS	SCH.	AMOUNT RS.
Deposits	A	53,000.00	Fixed Assets	D	13,83,097.20
Current Liabilities & Provisions	B	19,357.00	Inter Institutional	E	2,61,15,823.42
Income & Expenditure A/c	C	2,81,33,351.66	Current Assets : Deposits & Advances	F	92,587.00
			Cash & Bank Balances	G	6,14,201.04
TOTAL		2,82,05,708.66	TOTAL		2,82,05,708.66


DATE :09.08.2024

PLACE : PUNE

AS PER OUR REPORT OF EVEN DATE

FOR B B C P AND ASSOCIATES
CHARTERED ACCOUNTANTS


PRINCIPAL
SSPM DAY SCHOOL & JR. COLLEGE
(HSC)


CA SUMIT D. BIRANJE
PARTNER

Mem. No. 118450
UDIN 24118450 BKCRPK 8607



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S
SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE (HSC SECTION)
 KENNEDY ROAD, NEAR RTO, PUNE 411 001

SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH 2024

SCHEDULE A - DEPOSITS

SR. NO.	PARTICULARS	AMOUNT Rs.
A Deposits		
1	Cauton Money Deposit	-
2	Cauton Money Deposit-(2021-2022)	700.00
3	Cauton Money Deposit-(2022-2023)	23,500.00
3	Cauton Money Deposit-(2023-2024)	18,400.00
4	Student Aid Fund	10,400.00
	TOTAL	53,000.00

SCHEDULE B - CURRENT LIABILITIES & PROVISIONS

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
A Current Liabilities :			
I Provisions :			
1	Provisions for Gratuity	-	
II Sundry Credit Balances			
1	Miscellaneous Advance	5,000.00	
2	Revenue Stamp	48.00	
3	HSC Board Exam Remuneration	14,309.00	19,357.00
	TOTAL		19,357.00

SCHEDULE C - INCOME & EXPENDITURE A/C

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
	Balance as per last Balance Sheet - Surplus	2,61,22,465.46	
	Add : Surplus for the year	20,10,886.20	2,81,33,351.66
	TOTAL		2,81,33,351.66



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S
SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE (HSC SECTION)
 KENNEDY ROAD, NEAR RTO, PUNE 411 001

SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH 2024

SCHEDULE E - INTER INSTITUTIONAL

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	AISSMS's-SSPM Day School & Junior College HSC Bank	2,89,87,925.96	2,89,87,925.96
2	AISSMS's-SSPM Day School & Junior College HSC Other	(29,51,388.54)	(29,51,388.54)
3	AISSMS's-SSPM Day Secondary/Higher Secondary	79,286.00	79,286.00
	TOTAL		2,61,15,823.42

SCHEDULE F - CURRENT ASSETS & ADVANCES

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
I Deposit :			
1	Telephone Deposit	-	800.00
II Sundry Debtors :			
A	Fee Receivable from Students		
1	Fee Receivable from Students-(2020-2021)	45,400.00	
2	Fee Receivable from Students-(2021-2022)	23,037.00	
3	Fee Receivable from Students-(2022-2023)	16,150.00	
4	Fee Receivable from Students-(2023-2024)	-	84,587.00
III Advances			
1	Mrs. Gandhi Sucheta	-	7,200.00
IV Stock			
1	Stock of Store Item	-	
	TOTAL		92,587.00

SCHEDULE G - CASH AND BANK BALANCES

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
I Cash at Bank			
1	Bank of Baroda A/c No. 04510100017619	5,94,059.39	
2	Bank of Baroda A/c No. 04510200000893	20,141.65	6,14,201.04
	TOTAL		6,14,201.04



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE (HSC SECTION)
KENNEDY ROAD, NEAR RTO, PUNE 411 001

SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH 2024

SCHEDULE D - FIXED ASSETS

SR. NO.	PARTICULARS	WDV AS ON 01-Apr-23	Additions During the Year		Deletion	TOTAL	RATE OF DEP.	DEPRECIATION	WDV AS ON 31-Mar-24
		Rs.	BEFORE 30.09.23	AFTER 30.09.23					Rs.
1	Furniture, Fixture & Dead Stock	10,58,158.03		29,205.00	-	10,87,363.03	10%	1,07,276.05	9,80,086.98
2	Machinery, Tools & Equipment's	3,81,408.26	43,559.00	6,100.00	-	4,31,067.26	15%	64,202.59	3,66,864.67
3	Computers	41,174.11	-	-	-	41,174.11	40%	16,469.64	24,704.47
4	Library Books	6,835.13	6,900.00	4,000.00	-	17,735.13	40%	6,294.05	11,441.08
	TOTAL	14,87,575.53	50,459.00	39,305.00	-	15,77,339.53	-	1,94,242.33	13,83,097.20



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL AND JUNIOR COLLEGE

KENNEDY ROAD, NEAR RTO, PUNE 411 001

SECONDARY SECTION

**FINANCIAL STATEMENTS
2023 - 24**

1	AUDIT REPORT FOR THE YEAR 2023 - 24
2	RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31st March, 2024, ALONGWITH SCHEDULES
3	INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH , 2024, ALONGWITH SCHEDULES
4	BALANCE SHEET AS ON 31ST MARCH, 2024, ALONGWITH SCHEDULES

**BBCP & ASSOCIATES****CHARTERED ACCOUNTANTS**

Head Office - Office No 101, Kusum Apartments, 653/A, E ward, Shahupuri 2nd Lane,
Opp. Bhivate Plaza, Kolhapur - 416 001. Maharashtra. Ph. : (0231) 2666003, 7588666003
Mob: 9960600382, 9960600383. Email : bblcakop@gmail.com

Branches : Pune & Mumbai

**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S
SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL AND JUNIOR COLLEGE
(SECONDARY SECTION)**

INDEPENDENT AUDITOR'S REPORT

To,
The Principal,
All India Shri Shivaji Memorial Society's
Shri Shivaji Preparatory Military Day School and Junior College (Secondary Section),
Kennedy Road, Pune – 411 001

Report on the standalone Financial Statements

Opinion

We have audited the accompanying financial statements of All India Shri Shivaji Memorial Society's Shri Shivaji Preparatory Military Day School and Junior College (Secondary Section), Pune, ("**School**") which comprises the Balance Sheet as at March 31st 2024, the Statement of Income and Expenditure & Receipt and Payment A/c for the year then ended, which we have signed under reference to this report.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- i. In the case of the Balance sheet, of the state of affairs of the School as at 31st March, 2024 and
- ii. In the case of the Income and Expenditure Account, the Surplus for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing and other authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Key audit matter

Society has incurred certain expenses in which we believe that the internal control over purchase of certain fixed assets or other expenses needs to be strengthened. In given case, in absence of comparable input to assess the appropriateness or reasonableness of expenses, we have given our opinion based on our judgment and we have also relied upon the supporting documents and invoices provided during audit. We also recommend that the review mechanism process of vendor evaluation and quotation analysis by the purchase committee of society further needs to be improved.

Responsibility of Management for the Financial Statements

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the School in accordance with accounting principles generally accepted in India, including the Accounting Standards as issued by the Accounting Standards Board, Institute of Chartered Accountants of India; Income Tax Act, 1961 and the Rules thereunder. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is also responsible for overseeing the School's financial reporting process

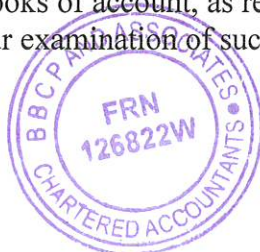
Auditor's Responsibility for the Audit of the Financial Statements

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

Report

We further report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
- b) In our opinion, proper books of account, as required by law, have been kept by the School so far as appears from our examination of such books.



- c) The Balance Sheet and Income & Expenditure Account dealt with this report are in agreement with the books of accounts.

**FOR B B C P AND ASSOCIATES
CHARTERED ACCOUNTANTS**



CA Sumit D. Biranje
Partner
M No.118450



Date: 09.08.2024
Place: Pune
UDIN: 24118450BKCRPJ8761

ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

**SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE
SECONDARY SECTION**

KENNEDY ROAD, NEAR RTO, PUNE 411 001

**RECEIPT AND PAYMENT ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2024**

RECEIPTS	SCH.	AMOUNT RS.	PAYMENTS	SCH.	AMOUNT RS.
To Opening Balance	A	14,26,094.92	By Salary Expenses	F	2,04,20,077.00
To Fees & Other Receipts	B	2,86,06,985.00	By Other Expenditure	G	55,03,545.43
To Bank Interest		41,273.00	By Fixed Assets	H	23,46,390.00
Indirect Receipts	C	28,07,501.00	By Indirect Payments	C	28,07,317.00
To Other Receipts	D	5,67,56,222.00	By Other Payments	D	5,86,20,913.00
To Inter Institutional	E	1,32,25,029.00	By Inter Institutional	E	1,20,35,172.34
			By Closing Balance	A	11,29,690.15
TOTAL		10,28,63,104.92	TOTAL		10,28,63,104.92

Date : 09.08.2024


Place : Pune

AS PER OUR REPORT OF EVEN DATE

FOR B B C P AND ASSOCIATES
CHARTERED ACCOUNTANTS


PRINCIPAL
SSPM DAY SCHOOL & JR. COLLEGE
(SECONDARY)




CA SUMIT D. BIRANJE
PARTNER
Mem. No. 118450
UDIN 24118450 BKCRPJ8761



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S
SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE
SECONDARY SECTION**

KENNEDY ROAD, NEAR RTO, PUNE 411 001

SCHEDULES FORMING PART OF THE **RECEIPT AND PAYMENT** ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2024

SCHEDULE A - OPENING AND CLOSING BALANCE

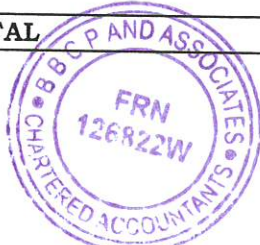
SR. NO.	PARTICULARS	OPENING BALANCE 01.04.2023 Rs.	CLOSING BALANCE 31.03.2024 Rs.
I.	Cash in Hand	-	-
II.	Cash at Bank		
1	Bank of Baroda A/c No.04510100017888	6,45,655.95	74,560.97
2	Bank of Baroda A/c No.04510200000888	7,80,438.97	10,55,129.18
3	Bank of Maharashtra A/c No.92783825	-	-
	TOTAL	14,26,094.92	11,29,690.15

SCHEDULE B - FEES & OTHER RECEIPTS

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
I	Fees		
1	Tuition Fees	2,14,60,110.00	
2	Activity Charges	8,08,200.00	
3	Admission Fees	32,550.00	
4	Computer Fees	8,08,200.00	
5	Examination Fees	7,18,400.00	
6	Gymkhana Fees	7,18,400.00	
7	Insurance Fees	44,950.00	
8	Library Fees	7,18,400.00	
9	Other Fees	7,18,400.00	
10	Registration Fees	24,500.00	
11	Term Fees	12,57,200.00	2,73,09,310.00
II	Other Receipts		
1	Sale of Store Items		
2	I Card	34,914.00	
3	School diary	(13,060.00)	
4	E-Learning Fees	10,92,000.00	
5	School Magazine	1,59,830.00	
6	Miscellaneous Income	23,791.00	
7	Admission Cancellation Charges	200.00	12,97,675.00
	TOTAL		2,86,06,985.00

SCHEDULE C - INDIRECT RECEIPTS AND PAYMENTS

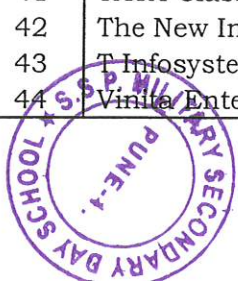
SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENTS Rs.
1	Income Tax (Salary TDS)	2,65,500.00	2,65,500.00
2	Professional Tax	75,825.00	75,825.00
3	SSPMS Credit Co.op.Society	10,73,544.00	10,73,544.00
4	Revenue Stamp	410.00	307.00
5	Employee Provident Fund	12,11,252.00	12,11,252.00
6	TDS Contractor	1,80,970.00	1,80,889.00
	TOTAL	28,07,501.00	28,07,317.00



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S
SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE
SECONDARY SECTION
KENNEDY ROAD, NEAR RTO, PUNE 411 001
SCHEDULES FORMING PART OF THE **RECEIPT AND PAYMENT** ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2024

SCHEDULE D - OTHER RECEIPTS AND PAYMENTS

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENTS Rs.
I	Creditors		
1	Akron Systems	5,67,432.00	5,67,432.00
2	A Square Enterprises	20,990.00	20,990.00
3	Atur Foundation	60,720.00	60,720.00
4	Balaji Multi Tek Services Pvt Ltd	3,51,084.00	3,51,084.00
5	BSNL	3,917.00	3,917.00
6	D Access Security Systems Pvt Ltd	12,960.00	12,960.00
7	D.M.Manpower Services PVT Ltd.	14,98,718.00	14,98,718.00
8	Eco Credible Enviro Solutions Pvt Ltd	2,55,200.00	2,55,200.00
9	Gupta Anand	3,600.00	3,600.00
10	Hotel Management and Catering Tehnolog	44,600.00	44,600.00
11	IIT Bombay Project and Consultancy	5,000.00	5,000.00
12	Infitech Enterprises	8,441.00	8,441.00
13	Khore Ramesh	8,400.00	8,400.00
14	Mahavi Travel Service	41,483.00	37,307.00
15	Monarch Technologies	3,06,768.00	3,06,768.00
16	National Mandap Decoratoers	52,200.00	52,200.00
17	Navyug Foot Wear	2,139.00	2,139.00
18	Om Enterprises	2,808.00	2,808.00
19	Pandurang Sakharam Yelwande	12,000.00	10,000.00
20	Patson Creative Photographers	3,920.00	3,920.00
21	Pendse Prasad	4,800.00	4,800.00
22	Perfect Solutions	10,526.00	10,526.00
23	Pise Mukund	3,600.00	3,600.00
24	Prachi Events	14,700.00	14,700.00
25	Prachi Garments	2,06,766.00	2,06,766.00
26	Pune Municipal Corporation	2,49,400.00	2,49,400.00
27	Rajvimal Engineering	1,24,726.00	1,24,726.00
28	Reliable Pest Control	1,43,748.00	1,43,748.00
29	R R Enterprises	13,818.00	13,818.00
30	Rutika Enterprises	9,77,824.00	9,77,824.00
31	Santosh Kshirsagar	5,500.00	5,500.00
32	Shivale Arvind	4,800.00	4,800.00
33	Shree Engineering	1,455.00	1,455.00
34	Shree Engineering Works	80,301.00	80,301.00
35	Shree Multisales Corporation	2,63,711.00	2,63,711.00
36	Shreeniwas Marketing	2,52,828.00	2,52,828.00
37	Sparkle Enterprises	40,882.00	40,882.00
38	S S Trophies	9,622.00	9,622.00
39	Suvarna Shridhar	2,02,950.00	2,02,950.00
40	TATA Class Edge A Div of TATA Industrie	8,75,399.00	8,75,399.00
41	TATA Class Edge Ltd	71,280.00	71,280.00
42	The New India Assurance Co Ltd,	98,867.00	98,867.00
43	T Infosystem	35,640.00	35,640.00
44	Vinita Enterprises	20,938.00	20,938.00



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S
SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE
SECONDARY SECTION
 KENNEDY ROAD, NEAR RTO, PUNE 411 001
 SCHEDULES FORMING PART OF THE **RECEIPT AND PAYMENT** ACCOUNT
 FOR THE YEAR ENDED 31ST MARCH, 2024

SCHEDULE D - OTHER RECEIPTS AND PAYMENTS

II	Deposits		
1	Caution Money Deposit		
2	Caution Money Deposit-(2017-2018)		16,400.00
3	Caution Money Deposit-(2018-2019)		400.00
4	Caution Money Deposit-(2019-2020)		100.00
5	Caution Money Deposit-(2020-2021)		200.00
6	Caution Money Deposit-(2021-2022)		200.00
7	Caution Money Deposit-(2022-2023)		300.00
8	Caution Money Deposit-(2023-2024)	16,300.00	
III	Security Deposit		
B	Security Deposit		
1	SD-Ira Enterprises		2,310.00
2	SD-Monarch Technologies (Pune) Pvt Ltd	14,250.00	14,250.00
3	SD-Om Enterprises		6,228.00
4	SD-Shri Hari Arts		64,761.00
II	Provisions		
1	Provision for Gratuity		11,35,687.00



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S
SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE
SECONDARY SECTION
KENNEDY ROAD, NEAR RTO, PUNE 411 001
SCHEDULES FORMING PART OF THE **RECEIPT AND PAYMENT** ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2024

SCHEDULE D - OTHER RECEIPTS AND PAYMENTS

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENTS Rs.
V	Others		
1	Refund of Exam Fee of X students	3,009.00	3,009.00
2	SSC Board Exam Remuneration	816.00	-
VI	Sundry Debtors		
1	Fee Receivable from Students	-	-
2	Fee Receivable 2019-2020	16,500.00	-
3	Fees Receivable 2021-2022	1,44,383.00	-
4	Fees Receivable 2022-2023	5,49,470.00	21,027.00
5	Fees Receivable 2023-2024	3,04,41,594.00	2,84,56,287.00
6	Payment Gateway Fees	1,82,20,363.00	1,80,88,359.00
VII	School Education and Sports Department-RTE)		
1	RTE-(2023-2024)		34,10,310.00
VIII	Miscellaneous Advance	2,44,000.00	2,44,000.00
VII	Loans and Advances		
1	Advance to Mahesh Tonpe	55,000.00	55,000.00
2	Advance to Ithape Sir	10,000.00	10,000.00
3	Advance to Sheetal Karkande	25,000.00	25,000.00
4	SD-Nehru Memorial	26,500.00	26,500.00
VIII	Closing Stock		
1	Stock of Store Items	12,576.00	70,300.00
	TOTAL	5,67,56,222.00	5,86,20,913.00

SCHEDULE E - INTER INSTITUTIONAL

SR. NO.	PARTICULARS	RECEIPTS Rs.	PAYMENTS Rs.
1	AISSMS-SSPM Day Schoo & Jr Colle-Banl	1,15,00,000.00	1,20,00,000.00
2	AISSMS-SSPM Day Schoo & Jr Colle-Othe	16,22,119.00	11,548.34
3	SSPM Day Secondary/Higher Secondary	1,02,910.00	23,624.00
	TOTAL	1,32,25,029.00	1,20,35,172.34



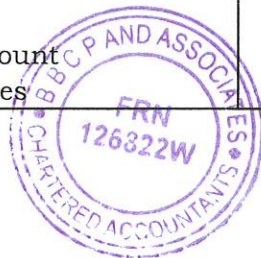
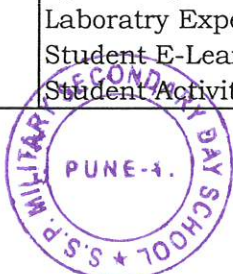
ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S
SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE
SECONDARY SECTION
KENNEDY ROAD, NEAR RTO, PUNE 411 001
SCHEDULES FORMING PART OF THE **RECEIPT AND PAYMENT** ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2024

SCHEDULE F - SALARY EXPENSES

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Salary-Teaching Staff	1,56,82,951.00	
3	Salary-Non Teaching Staff	39,76,478.00	
2	Salary-EPF Admin Charges-Non Teaching	38,645.00	
4	Salary-EPF Mgmt Contributin-Teaching	4,95,910.00	
5	Salary-EPF Mgmt Contribution-Non Teach	2,26,093.00	
6	Salary-Gratuity-Teaching	-	2,04,20,077.00
	TOTAL		2,04,20,077.00

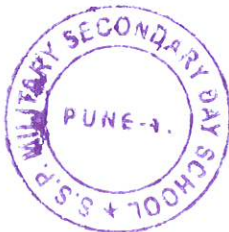
SCHEDULE G - OTHER EXPENDITURES

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
I	Audit & Professional fees Expenses		
1	Audit Fees Expenses	27,068.00	
2	Professional Charges Expenses	57,095.00	84,163.00
II	Cleaning & Housekeeping Expenses		
1	Housekeeping Expenses	15,24,557.00	
2	Pest Control Expenses	1,46,226.00	16,70,783.00
III	Printing and Stationery Expenses		
1	Printing and Stationery Expenses	2,31,810.00	
2	Xerox Expenses	21,945.00	2,53,755.00
IV	Repairs and Maintenance Expenses		
1	Repairs & Maintenance Exp-Building	3,26,645.00	
2	Repairs & Maintenance Exp-Computer	3,21,570.00	
3	Repairs & Maintenance Exp-Electrical	1,00,171.00	
4	Repairs & Maintenance Exp-Machinery/E	2,23,235.00	
5	Repairs & Maintenance Exp-other	14,456.00	9,86,077.00
IV	Software Expenses		
1	Software Expenses	6,19,972.00	6,19,972.00
V	Staff Welfare & Development Expenses		
1	Staff Development Expenses	-	
2	Uniform Expenses-Staff	6,478.00	6,478.00
VI	Student Activity Expenses		
1	Annual Social Gathering Expenses	91,719.00	
2	Children's Day Expenses	44,600.00	
3	First Aid	75.00	
5	Kolhapur Carnival Expenses	12,069.00	
4	R shahu Maharaj Cricket/Football Tourn	1,17,008.00	
5	School Bus Expenses	17,051.00	
6	Sports Expenses	24,050.00	
7	Laboratry Expenses	4,616.00	
8	Student E-Learning Account	2,33,640.00	
9	Student Activity Expenses	67,134.00	6,11,962.00



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S
SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE
SECONDARY SECTION
KENNEDY ROAD, NEAR RTO, PUNE 411 001
SCHEDULES FORMING PART OF THE **RECEIPT AND PAYMENT** ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2024

VII	Advertisement Expenses		
1	Advertisement Expenses-Other	25,918.00	25,918.00
VIII	Bank Charges/Bank Commission		
1	Bank Charges Expenses	993.43	993.43
IX	Conference and Seminar Workshop Expenses		
1	Seminar and Workshop Expenses	2,26,500.00	2,26,500.00
X	Expenses in Respect of Properties		
1	Property Tax Expenses	1,98,439.00	
2	Water Charges Expenses	864.00	
3	Garden Maintenance Expenses	12,000.00	
4	Insurance Expenses-Property	54,363.00	
5	Repairs to Building Expenses	1,90,430.00	4,56,096.00
XI	Function & Ceremony Expenses		
1	Cultural Programme Expenses	1,596.00	1,596.00
XII	Insurance Expenses		
1	Insurance Expenses-Students	52,654.00	52,654.00
XIII	Miscellaneous Expenses		
1	Miscellaneous Expenses	22,655.00	22,655.00
XIV	News Papers, Journals & Periodicals		
	News Papers, Journals and Periodicals	1,134.00	1,134.00
XV	Other Expenditure		
1	Fee Waiver	40,342.00	
2	GST Paid Expenses	48,143.00	
3	Sports Equipment	1,900.00	
4	Tea and Refreshment Expenses	2,953.00	
5	Web Hosting Design and Development Exp	39,600.00	1,32,938.00



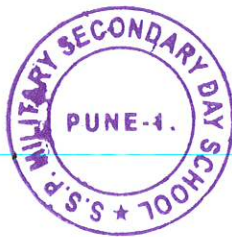
ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S
SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE
SECONDARY SECTION
 KENNEDY ROAD, NEAR RTO, PUNE 411 001
 SCHEDULES FORMING PART OF THE **RECEIPT AND PAYMENT** ACCOUNT
 FOR THE YEAR ENDED 31ST MARCH, 2024

SCHEDULE G - OTHER EXPENDITURE

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
XVI	Rent Expenses		
	Building Rent Expenses	2,85,644.00	2,85,644.00
XVII	Student Welfare Expenses		
	Students Welfare Expenses	-	-
XVIII	Telephone/Internet/Postage Exp		
1	Internet Expenses	1,133.00	
2	Postage and Courier Expenses	2,269.00	
3	Telephone Expenses	11,955.00	15,357.00
XIX	Travelling Expenses		
	Travelling and Conveyance Expenses	47,870.00	47,870.00
XIX	Petro/Diesel/Fuel and Gas Expenses		
	Travelling and Conveyance Expenses	1,000.00	1,000.00
	TOTAL		55,03,545.43

SCHEDULE H - FIXED ASSETS

SR. NO.	PARTICULARS	AMOUNT Rs.
1	Library Books	8,020.00
2	Computers	2,21,184.00
3	Furniture, Fixture and Dead Stock	9,16,860.00
4	Machinery, Tools and Equipments	12,00,326.00
	TOTAL	23,46,390.00



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE
SECONDARY SECTION

KENNEDY ROAD, NEAR RTO, PUNE 411 001

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH , 2024


EXPENDITURES	SCH.	AMOUNT RS.	INCOME	SCH.	AMOUNT RS.
To Salary Expenses	A	2,04,20,077.00	By Fees & Other Receipt	C	2,86,06,985.00
To Other Expenditure	B	55,03,545.43	By Bank Interest		41,273.00
To Depreciation		11,79,408.15			
To Excess of Income over Expenditure (Surplus)		15,45,227.42			
TOTAL		2,86,48,258.00	TOTAL		2,86,48,258.00

Date : 09.08.2024

Place : Pune

AS PER OUR REPORT OF EVEN DATE

FOR B B C P AND ASSOCIATES
CHARTERED ACCOUNTANTS


PRINCIPAL
SSPM DAY SCHOOL & JR. COLLEGE
(SECONDARY)




CA SUMIT D. BIRANJE
PARTNER

Mem. No. 118450

UDIN 24118450 BKCRPJ8761



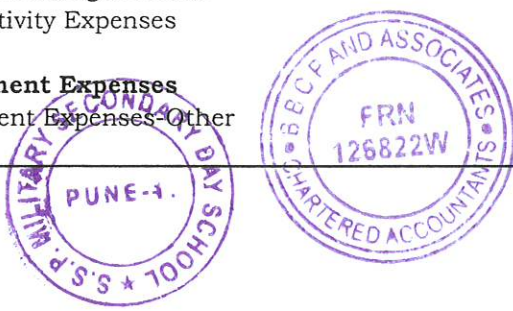
ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S
SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE
SECONDARY SECTION
KENNEDY ROAD, NEAR RTO, PUNE 411 001
SCHEDULES FORMING PART OF THE **INCOME AND EXPENDITURE** ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2024

SCHEDULE A - SALARY EXPENSES

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Salary-Teaching Staff	1,56,82,951.00	
2	Salary-Non Teaching Staff	39,76,478.00	
3	Salary-EPF Admin Charges-Non Teaching Staff	38,645.00	
4	Salary-EPF Mgmt Contribution -Teaching	5,24,105.00	
5	Salary-EPF Mgmt Contribution -Non Teaching	1,97,898.00	
6	Salary-Gratuity-Teaching	-	2,04,20,077.00
	TOTAL		2,04,20,077.00

SCHEDULE B - OTHER EXPENDITURES

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
I	Audit & Professional fees Expenses		
1	Audit Fees Expenses	27,068.00	
2	Professional Charges Expenses	57,095.00	84,163.00
II	Cleaning & Housekeeping Expenses		
1	Housekeeping Expenses	15,24,557.00	
2	Pest Control Expenses	1,46,226.00	16,70,783.00
III	Printing and Stationery Expenses		
1	Printing and Stationery Expenses	2,31,810.00	
2	Xerox Expenses	21,945.00	2,53,755.00
IV	Repairs and Maintenance Expenses		
1	Repairs & Maintenance Exp-Building	3,26,645.00	
2	Repairs & Maintenance Exp-Computer	3,21,570.00	
3	Repairs & Maintenance Exp-Electrical	1,00,171.00	
4	Repairs & Maintenance Exp-Machinery/Equipment	2,23,235.00	
5	Repairs & Maintenance Exp-Others	14,456.00	9,86,077.00
IV	Software Expenses		
1	Software Expenses	6,19,972.00	6,19,972.00
V	Staff Welfare & Development Expenses		
1	Staff Development Expenses		
2	Uniform Expenses-Staff	6,478.00	6,478.00
VI	Student Activity Expenses		
1	Annual Social Gathering Expenses	91,719.00	
2	Children's Day Expenses	44,600.00	
3	First Aid	75.00	
4	Kolhapur Carnival Expenses	12,069.00	
5	R shahu Mahajraj Cricket/Football Tourn	1,17,008.00	
6	School Bus Expenses	17,051.00	
7	Sports Expenses	24,050.00	
8	Laboratory Expenses	4,616.00	
9	Student E-Learning Account	2,33,640.00	
10	Student Activity Expenses	67,134.00	6,11,962.00
VII	Advertisement Expenses		
1	Advertisement Expenses-Other	25,918.00	25,918.00



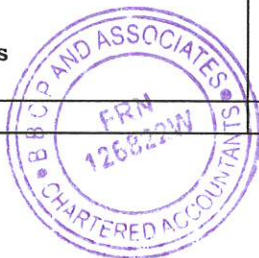
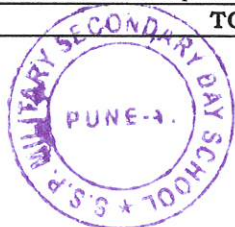
**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S
SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE
SECONDARY SECTION**

KENNEDY ROAD, NEAR RTO, PUNE 411 001

SCHEDULES FORMING PART OF THE **INCOME AND EXPENDITURE** ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2024

SCHEDULE B - OTHER EXPENDITURE

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
VIII	Bank Charges/Bank Commission		
1	Bank Charges Expenses	993.43	993.43
IX	Conference and Seminar Workshop Expenses		
1	Seminar and Workshop Expenses	2,26,500.00	2,26,500.00
X	Expenses in Respect of Properties		
1	Property Tax Expenses	1,98,439.00	
2	Water Charges Expenses	864.00	
3	Garden Maintenance Expenses	12,000.00	
4	Insurance Expenses-Property	54,363.00	
5	Repairs to Building Expenses	1,90,430.00	4,56,096.00
XI	Function & Ceremony Expenses		
1	Cultural Programme Expenses	1,596.00	1,596.00
XII	Insurance Expenses		
1	Insurance Expenses-Students	52,654.00	52,654.00
XIII	Miscellaneous Expenses		
1	Miscellaneous Expenses	22,655.00	22,655.00
XIV	News Papers, Journals and Periodicals		
1	News Papers, Journals and Periodicals	1,134.00	1,134.00
XV	Other Expenditure		
1	Fee Waiver	40,342.00	-
2	GST Paid Expenses	48,143.00	
3	Sports Equipments	1,900.00	
4	Tea and Refreshment Expenses	2,953.00	-
5	Web Hosting Design and Development Expe	39,600.00	1,32,938.00
XVII	Rent Expenses		
1	Building Rent Expenses	2,85,644.00	2,85,644.00
XVIII	Student Welfare Expenses		
1	Students Welfare Expensses		
XIX	Telephone/Internet/Postage Expenses		
1	Internet Expenses	1,133.00	
2	Postage and Courier Expenses	2,269.00	
3	Telephone Expenses	11,955.00	15,357.00
XIX	Travelling Expenses		
1	Travelling and Conveyance Expenses	47,870.00	47,870.00
XX	Petrol/Diseal/Fuel and Gas Expenses		
1	Petrol, Fuel and Gas Expenses	1,000.00	1,000.00
	TOTAL		55,03,545.43



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S
SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE
SECONDARY SECTION**

KENNEDY ROAD, NEAR RTO, PUNE 411 001

SCHEDULES FORMING PART OF THE **INCOME AND EXPENDITURE** ACCOUNT

FOR THE YEAR ENDED 31ST MARCH, 2024

SCHEDULE C - FEES & OTHER RECEIPTS

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
I	Fees		
1	Tuition Fees	2,14,60,110.00	
2	Activity Charges	8,08,200.00	
3	Admission Fees	32,550.00	
4	Computer Fees	8,08,200.00	
5	Examination Fees	7,18,400.00	
6	Gymkhana Fees	7,18,400.00	
7	Insurance Fees	44,950.00	
8	Library Fees	7,18,400.00	
9	Other Fees	7,18,400.00	
10	Registration Fees	24,500.00	
11	Term Fees	12,57,200.00	2,73,09,310.00
II	Other Receipts		
1	Sale of Store Items		
	I Card	34,914.00	
	School Diary	(13,060.00)	
2	E-Learning Fees	10,92,000.00	
3	Miscellaneous Income	23,791.00	
4	School Magazine	1,59,830.00	
5	Admission Cancellation Charges	200.00	12,97,675.00
	TOTAL		2,86,06,985.00



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S

SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE

SECONDARY SECTION

KENNEDY ROAD, NEAR RTO, PUNE 411 001

BALANCE SHEET

AS ON 31ST MARCH, 2024


LIABILITIES	SCH.	AMOUNT RS.	ASSETS	SCH.	AMOUNT RS.
Deposits	A	1,13,100.00	Fixed Assets	D	68,11,653.11
Current Liabilities & Provisions	B	1,02,048.00	Current Assets : Deposits & Advances	E	98,96,506.00
Income & Expenditure A/c	C	3,43,74,366.14	Cash & Bank Balances	F	11,29,690.15
			Inter Institutional	G	1,67,51,664.88
TOTAL		3,45,89,514.14	TOTAL		3,45,89,514.14

Date : 09.08.2024

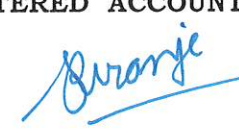
Place : Pune

AS PER OUR REPORT OF EVEN DATE

FOR B B C P AND ASSOCIATES
CHARTERED ACCOUNTANTS


PRINCIPAL
SSPM DAY SCHOOL & JR. COLLEGE
(SECONDARY)




CA SUMIT D. BIRANJE
PARTNER

Mem. No. 118450
UDIN 24118450 BKCRPJ8761



ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S
SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE
SECONDARY SECTION
KENNEDY ROAD, NEAR RTO, PUNE 411 001

SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH, 2024

SCHEDULE A - DEPOSITS

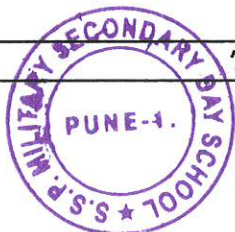
SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
A	Deposits		
	Cautions Money Deposit	-	
1	Cautions Money Deposit-(2017-2018)	1,100.00	
2	Cautions Money Deposit-(2018-2019)	19,300.00	
3	Cautions Money Deposit-(2019-2020)	17,400.00	
4	Cautions Money Deposit-(2020-2021)	13,500.00	
5	Cautions Money Deposit-(2021-2022)	12,700.00	
6	Cautions Money Deposit-(2022-2023)	14,300.00	
7	Cautions Money Deposit-(2023-2024)	16,300.00	94,600.00
B	Security Deposit		
1	SD-J K Enterprises	1,660.00	
2	SD-Sai Samarth Construction	3,585.00	
3	SD-S K Enterprises	8,066.00	
4	SD-Trimurti Electricals	5,189.00	18,500.00
TOTAL			1,13,100.00

SCHEDULE B - CURRENT LIABILITIES & PROVISIONS

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
I	Other Payable		
1	Miscellaneous Advance	88,770.00	
2	Revenue stamp	103.00	
3	SSC Board Exam Remuneration	6,918.00	
4	TDS Suppliers Payable	81.00	95,872.00
II	Sundry Creditors		6,176.00
TOTAL			1,02,048.00

SCHEDULE C - INCOME & EXPENDITURE A/C

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	Balance as per last Balance Sheet - Surplus	3,28,29,138.72	
	Add : Surplus for the year 2023-2024	15,45,227.42	3,43,74,366.14
TOTAL			3,43,74,366.14



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S
SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE
SECONDARY SECTION**

KENNEDY ROAD, NEAR RTO, PUNE 411 001

SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH, 2024

SCHEDULE E - CURRENT ASSETS, DEPOSITS & ADVANCES

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
I	Advances to Staff		
1	Chintan Dalvi - Staff	2,880.00	
2	Prabhudha Gaikwad - Staff	6,412.00	9,292.00
II	Deposit		
1	Electricity Deposit	19,470.00	
2	Telephone Deposit	8,000.00	
3	SD-Atur Foundation	26,500.00	53,970.00
III	Sundry Debtors		
1	Fee Receivable - 2012-2013	21,250.00	
2	Fee Receivable - 2014-2015	17,550.00	
3	Fee Receivable - 2016-2017	17,600.00	
4	Fee Receivable - 2017-2018	28,800.00	
5	Fee Receivable- 2018-2019	(1,600.00)	
6	Fee Receivable- 2019-2020	1,99,380.00	
7	Fee Receivable - 2020-2021	(3,87,408.00)	
8	Fee Receivable - 2021-2022	2,18,207.00	
9	Fee Receivable - 2022-2023	6,55,274.00	
10	Fee Receivable - 2023-2024	10,10,890.00	
11	Sundry Debtors(Not Traceable)	(67,800.00)	17,12,143.00
IV	School Education and Sports Department-RTE		
1	Fees Receivable From RTE-(2018-2019)	41,000.00	
2	Fees Receivable From RTE-(2019-2020)	46,100.00	
3	Fees Receivable From RTE-(2020-2021)	3,60,000.00	
4	Fees Receivable From RTE-(2021-2022)	16,18,200.00	
5	Fees Receivable From RTE-(2022-2023)	25,75,200.00	
6	Fees Receivable From RTE-(2023-2024)	34,10,310.00	80,50,810.00
V	Other Current Assets		
1	Payment Gateway		(9.00)
2	Stock of the Store Items	-	70,300.00
TOTAL			98,96,506.00



**ALL INDIA SHRI SHIVAJI MEMORIAL SOCIETY'S
SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE
SECONDARY SECTION**

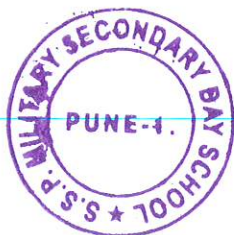
KENNEDY ROAD, NEAR RTO, PUNE 411 001
SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH, 2024

SCHEDULE F - CASH AND BANK BALANCES

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
I	Cash at Bank		-
1	Bank of Baroda A/c No. 04510100017888	10,55,129.18	
2	Bank of Baroda A/c No. 04510200000888	74,560.97	
			11,29,690.15
	TOTAL		11,29,690.15

SCHEDULE G - INTER INSTITUTIONAL

SR. NO.	PARTICULARS	AMOUNT Rs.	AMOUNT Rs.
1	AISSMS-SSPM Day School & Jr College -Bank	2,88,62,548.00	1,67,51,664.88
2	AISSMS-SSPM Day School & Jr College -Other	(1,20,31,597.12)	
3	SSPM Day Secondary/Higher Secondary	(79,286.00)	
	TOTAL		1,67,51,664.88



SHRI SHIVAJI PREPARATORY MILITARY DAY SCHOOL & JR. COLLEGE - SECONDARY SECTION
KENNEDY ROAD, NEAR RTO, PUNE 411 001

SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH, 2024

SCHEDULE D - FIXED ASSETS

SR. NO.	PARTICULARS	WDV AS ON 01-Apr-23	Additions During the Year		Deletion	TOTAL	RATE OF DEP.	DEPRECIATION	WDV AS ON 31-Mar-24
		Rs.	BEFORE 30.09.23	AFTER 30.09.23		Rs.	Rs.	Rs.	Rs.
1	Furniture, Fixture & Dead Stock	33,64,103.56	9,16,860.00		-	42,80,963.56	10%	4,28,096.36	38,52,867.20
2	Machinery, Tools & Equipment's	15,13,002.16	10,75,600.00	1,24,726.00	-	27,13,328.16	15%	3,97,644.77	23,15,683.39
3	Computers	7,61,488.52		2,21,184.00	-	9,82,672.52	40%	3,48,832.21	6,33,840.31
4	Library Books	6,077.02	4,000.00	4,020.00	-	14,097.02	40%	4,834.81	9,262.21
	TOTAL	56,44,671.26	19,96,460.00	3,49,930.00	-	79,91,061.26	-	11,79,408.15	68,11,653.11

