

M.T.PHADNIS & CO.

CHARTERED ACCOUNTANTS

D-6, GAYETRI, LAXMI NAGAR,
MAHADEV BHAI DESAI ROAD. (CARTER ROAD NO.3)
BORIVALI (EAST), MUMBAI-400 066.
Off.: 2805 8349 / 2808 9113. RESI.: 2809 0260.

AUDITOR'S REPORT

BHASKAR WAMAN THAKUR COLLEGE OF SCIENCE,
YASHVANT KESHAV PATIL COLLEGE OF COMMERCE,
VIDHYA DAYANAND PATIL COLLEGE OF ARTS, VIRAR
FOR THE YEAR ENDED
31ST MARCH 2023

We have audited the annexed Balance Sheet of BHASKAR WAMAN THAKUR COLLEGE OF SCIENCE, YASHVANT KESHAV PATIL COLLEGE OF COMMERCE, VIDHYA DAYANAND PATIL COLLEGE OF ARTS, VIRAR as at 31st March, 2023 and the Income and Expenditure Account for the year ended on that date and report as under :-

- 5 We are furnished with all the necessary information and explanations which to the best of our knowledge & belief were necessary for the purpose of our audit;
- 6 In our opinion, proper books of account have been maintained, so far as appears from our examination of these books;
- 7 The Balance Sheet & Income and Expenditure Account examined by us are in agreement with the books of account;
- 8 In our opinion and to the best of our information and according to the explanations given to us, the said accounts give all the information required in the manner so required and give a true & fair view:
 - c. In the case of Balance Sheet of the State of affairs as at 31st March, 2023.
And
 - d. In the case of Income & Expenditure Account, of the Deficit for the year ended on that date.



PLACE: MUMBAI

DATE: 12 OCT 2023

Vishnu Waman Thakur Charitable Trust's
 Bhaskar Waman Thakur College of Science
 Yashvant Keshav Patil College of Commerce
 Vidhya Dayanand Patil College of Arts
 Accounts for the A.Y.-31-03-2023

Consolidated Accounts of VIVA College, H.M. & VIVA Adv.Rec.

Receipt	Amount		Payment	Amount	
Opening Balance			Rates and Taxes		
Vasai Vikas Sahakari Bank Ltd.	29,275,393.00		GST	1,826,980.00	1,826,980.00
Central Bank of India-CD	2,576,950.00				
Cash on Hand	62,081.00	31914424.00	Repairs and Maintenance		
			Repairs to building	2,726,876.00	2,726,876.00
Capital Receipts			Other expenses		
Maturity of FD	10,000,000.00	10000000.00	Bank Charges	25,555.00	
			Medical Expenses	7,890.00	
Internal Transfer			Legal / Professional Charges	1,138,495.00	1,171,940.00
Internal Transfers - Original	-27,111,331.00		Establishment Expenses		
Internal Transfer-TDS	20624.00		Electricity Charges	3,340.00	
Internal Transfers - University Fees	537,945.00		Telephone, Internet & Postage Expenses	736,961.00	
Internal Transfers - PF	11,627,990.00		Security Expenses	1,694,950.00	
Internal Transfers - Usage Charges	13,789,000.00	-1135772.00	Cleaning & Sanitary Expenses	6,500.00	2,441,751.00
			Audit Fees		
Revenue Receipts			Statutory Audit Fees	209,989.00	209,989.00
Fees Received from Students	191,211,050.00		Expenditure on the Objects		
Fees Received from Government	10,615,845.00		Books & Periodicals / E-books Subscriptions	707,463.00	
Other Fees Received	761,796.00		Staff Welfare / Canteen / Refreshment Expenses	2,368,592.00	
Balance Fees Received - Students	12,858,970.00		University, AICTE, ARA Examination Fees	22,943,082.00	
Exam Fees / Remuneration Received	6,156,731.00		Laboratory Expenses	2,594,216.00	
Admission Cancellation Charges	180,785.00		Computer/Software Expenses	57,224.00	
Breakage/Misc.	187,853.00		Office Expenses	107,197.00	
Sale of Forms/Journals	1,479,550.00		Printing & Stationery	3,289,302.00	
Interest on FD	2,627,552.00		Seminar Workshop & Conference Expenses	46,005.00	
Scrap Sales	168,278.00	226248410.00	Sports & Cultural Expenses	2,169,341.00	
			Generator Expenses	750,000.00	
			Advertising Expenses	1,260,200.00	
			Visit Lecture Salary / Honorarium / Exam Remn.	3,570,103.00	
			Travelling/Conveyance Expenses	400,722.00	
			Water Charges	28,800.00	
			Salaries & Bonus	127,151,414.00	
			Employee's Contribution to PF	5,813,995.00	
			Employer's Contribution to PF	5,813,995.00	
			Gymkhana & NSS	261,727.00	
			Usage Charges Internal	13,789,000.00	193,122,378.00
			Fixed Assets Additions		
			Building	4,454,549.00	
			Computer and Printers	2,240,332.00	
			Equipments	3,358,196.00	
			Furnitures	98,255.00	
			Motor Car	1,555,000.00	
			Library Books	89,834.00	11,796,166.00
			Investment in FD		
			Investment in FD	41,000,000.00	
			Accrued interest	1,761,804.00	42,761,804.00
			Advances		
			Staff Advances	8,000.00	
			TDS/TCS for AY 2021-2022	250,451.00	258,451.00
			Closing Balance		
			Vasai Vikas Sahakari Bank Ltd.	7,766,954.00	
			Central Bank of India	2,900,111.00	
			State Bank of India	1.00	
			Cash on Hand	43,661.00	10,710,727.00
Total		267027062.00	Total		267027062.00



12 OCT 2023

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VISHNU WAMAN THAKUR CHARITABLE TRUST'S
BHASKAR WAMAN THAKUR COLLEGE OF SCIENCE,
YASHVANT KESHAV PATIL COLLEGE OF COMMERCE,
VIDHYA DAYANAND PATIL COLLEGE OF ARTS
VIVA COLLEGE OF HOTEL AND TOURISM MANAGEMENT
CONSOLIDATED BALANCE SHEET AS AT 31-03-2023

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CURRENT LIABILITIES :			FIXED ASSETS :		
PT Payable	78575.00		Air Conditioner	95937.00	
TDS Payable	197474.00		Building	47714304.00	
PF Payable	475455.00		Computers & Printers	8691694.00	
Excess fee refundable to Students	1708932.00		Electrical Fittings	3793603.00	
Excess Fee Receivable from Govt.	502570.00		Furniture & Fixtures	7795884.00	
outstanding Expenses	7194399.00		Lab Equipments	5209175.00	
Salary Payable	632933.00	10790338.00	Library Books	301996.00	
			Lift	4730145.00	
INCOME & EXPENDITURE A/C :			Motor Vehicle	3097102.00	
Balance as per Last Bal.Sheet	243181634.80		Office Equipments	3511152.00	
Less: Deficit During the year	3780397.70	239401237.10	Sports Equipment	147122.00	85088114.00
			INVESTMENT- F.D.R.		
			FDR	63023645.00	
			FDR Interest Accrued	335235.00	63358880.00
			CURRENT ASSETS:		
			School, College & Trust A/c	12715870.10	
			Management Scholarship Receivable	405835.00	
			Fee Receivable 20-21 - Student	8193744.00	
			Fee Receivable Student 21-22	7447562.00	
			Fee Receivable Student 22-23	35540447.00	
			Fee Receivable Student HM	8783612.00	
			Fee Receivable -Govt (form Not Submitted)	1508657.00	
			EBC Scholarship receivable from Govt	736890.00	
			Advance to Bio Lab	399.00	
			Fee Receivable- Govt.	15167476.00	90500492.10
			TDS on FDR		490106.00
			CASH & BANK BALANCES :		
			V.V.S.Bank Ltd.	7766954.00	
			Central Bank of India	2900112.00	
			State Bank of India	1.00	
			Cash in Hand	86916.00	10753983.00
TOTAL		250191575.10	TOTAL		250191575.10



VISHNU WAMAN THAKUR CHARITABLE TRUST'S
BHASKAR WAMAN THAKUR COLLEGE OF SCIENCE,
YASHVANT KESHAV PATIL COLLEGE OF COMMERCE,
VIDHYA DAYANAND PATIL COLLEGE OF ARTS
VIVA COLLEGE OF HOTEL AND TOURISM MANAGEMENT

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Advertising Exps	1260200.00	Tuition Fee	112581750.00
Audit Fees	151250.00	Other Fee	93781750.00
Bank Charges	25555.00	Book Bank	183400.00
Books & Periodicals	766202.00	Exam Fees / Remuneration Recd.	4543826.00
Canteen Expenses	1850985.00	Interest on FDR	2627552.00
Computer Accessories/ website	57224.00	Rifle Shooting Fee	30000.00
Cultural Expenses	1419185.00	Other / Misc. Income	2683864.00
Examination Exp/ Remuneration	6720318.00	NCC/NSS Camp	96566.00
GST	1826979.70	Sale of Form	1704800.00
Generator Expenses	750000.00	VSS Software Income	766550.00
Honorarium / Consultancy / Profession Exp	1350675.00	Admission Cancelled Charges	180785.00
Interest on TDS	930.00	Seminar, Wokshop, Conference	35100.00
Laboratory Expenses	2601817.00	University of Mumbai	816155.00
Motor car Expenses	65938.00		
NCC/ NSS Expenses	261727.00	Excess of Expenditure over Income	3780397.70
Office / Misc./ Medical Expenses	202657.00		
Postage, Telephone & Internet	736962.00		
Electricity Expenses	3340.00		
Printing & Stationery	3289302.00		
PF- Employers Share	5813995.00		
Repairs & Maintenance	2586526.00		
Salaries & Bonus	133347085.00		
Sanitary & Security Expenses	1701450.00		
Seminar & Workshop Expenses	46005.00		
Sports Expenses	482656.00		
Staff Welfare Expenses	532607.00		
Student Development/ Welfare	267500.00		
Travelling Expenses	334784.00		
University Share / Expenses	21535095.00		
Visit Lecturer Salary	5262996.00		
Water Charges / Tax	28800.00		
Usage Charges	13789000.00		
Depreciation	14742750.00		
TOTAL	223812495.70	TOTAL	223812495.70



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VISHNU WAMAN THAKUR CHARITABLE TRUST'S

BHASKAR WAMAN THAKUR COLLEGE OF SCIENCE,

YASHVANT KESHAV PATIL COLLEGE OF COMMERCE,

VIDHYA DAYANAND PATIL COLLEGE OF ARTS

VIVA COLLEGE OF HOTEL AND TOURISM MANAGEMENT

CONSOLIDATED STATEMENT OF DEPRECIATION FOR 2022-2023 (for Building & Structures)

SR.NO.	NAME OF THE ASSET	W.D.V. AS ON 31.03.2022	ADDITIONS UPTO 30.09.22	ADDITIONS AFTER 30.09.22	GROSS TOTAL	DEPRECIATION RATE	DEPRECIATION AMOUNT	W.D.V. AS ON 31.03.2023
	IMMOVABLE PROPERTY							
1	BUILDING	48330647.00	302000.00	4152549.00	52785196.00	10.00%	5070892.00	47714304.00
2	LIFT-ROYAL ELEVATORS	5564876.00			5564876.00	15.00%	834731.00	4730145.00
	TOTAL (A)	53895523.00	302000.00	4152549.00	58350072.00		5905623.00	52444449.00
	MOVABLE PROPERTY							
1	AIR CONDITION	112867.00			112867.00	15.00%	16930.00	95937.00
2	COMPUTERS & PRINTERS	11690466.00	574254.00	1666078.00	13930798.00	40.00%	5239104.00	8691694.00
3	ELECTRICAL FITTINGS	3929127.00	67958.00	428195.00	4425280.00	15.00%	631677.00	3793603.00
4	FURNITURE & FIXTURES	8562275.00	70123.00	28132.00	8660530.00	10.00%	864646.00	7795884.00
5	LABORATORY EQUIPMENT	4667886.00	1400043.00	55606.00	6123535.00	15.00%	914360.00	5209175.00
6	LIBRARY BOOKS	390305.00	20271.00	69563.00	480139.00	40.00%	178143.00	301996.00
7	OFFICE EQUIPMENTS	2726279.00	786049.00	568295.00	4080623.00	15.00%	569471.00	3511152.01
8	SPORT EQUIPMENT	108527.00		52050.00	160577.00	10.00%	13455.00	147122.00
9	VEHICLE	1951443.00		1555000.00	3506443.00	15.00%	409341.00	3097102.00
	TOTAL (B)	34139175.00	2918698.00	4422919.00	41480792.00		8837127.00	32643665.00
	TOTAL (A + B)	88034698.00	3220698.00	8575468.00	99830864.00		14742750.00	85088114.00

Note / Depreciation has been provided as per the Income Tax Act, 1961.

For Identification
M. T. PHADNIS & Co.

(Signature)



M.T.PHADNIS & CO.

CHARTERED ACCOUNTANTS

D-6,GAYETRI,LAXMI NAGAR,
MAHADEVBHAI DESAI ROAD.(CARTER ROAD NO.3)
BORIVALI(EAST), MUMBAI-400 066.
Off.:2805 8349 / 2808 9113. RESI.:2809 0260.

AUDITOR'S REPORT

BHASKAR WAMAN THAKUR COLLEGE OF SCIENCE,
YASHVANT KESHAV PATIL COLLEGE OF COMMERCE,
VIDHYA DAYANAND PATIL COLLEGE OF ARTS, VIRAR
FOR THE YEAR ENDED
31ST MARCH 2022

We have audited the annexed Balance Sheet of BHASKAR WAMAN THAKUR COLLEGE OF SCIENCE, YASHVANT KESHAV PATIL COLLEGE OF COMMERCE, VIDHYA DAYANAND PATIL COLLEGE OF ARTS, VIRAR as at 31st March, 2022 and the Income and Expenditure Account for the year ended on that date and report as under :-

- 1 We are furnished with all the necessary information and explanations which to the best of our knowledge & belief were necessary for the purpose of our audit:
- 2 In our opinion, proper books of account have been maintained, so far as appears from our examination of these books:
- 3 The Balance Sheet & Income and Expenditure Account examined by us are in agreement with the books of account:
- 4 In our opinion and to the best of our information and according to the explanations given to us, the said accounts give all the information required in the manner so required and give a true & fair view:
 - a. In the case of Balance Sheet of the State of affairs as at 31st March, 2021.
And
 - b. In the case of Income & Expenditure Account, of the Deficit for the year ended on that date.



PLACE: MUMBAI
DATE : 23-09-2022

Vishnu Waman Thakur Charitable Trust's
 Bhaskar Waman Thakur College of Science
 Yashvant Keshav Patil College of Commerce
 Vidhya Dayanand Patil College of Arts
 Accounts for the A.Y.-31-03-2022
 Consolidated Accounts of VIVA College, H.M. & VIVA Adv.Rec.

Receipt	Amount		Payment		Amount
Opening Balance			Rates and Taxes		
Vasai Vikas Sahakar Bank Ltd (CD-8682)	3,464,409.17		GST	448,396.99	
Vasai Vikas Sahakar Bank Ltd (CD-8682)	-1,647,377.05		Water Tax/Charges	72,000.00	520,396.99
Vasai Vikas Sahakar Bank Ltd (CD-143)	2,126,663.27				
Cash	45,794.15				
Central Bank of India-CD	5,395,774.84		Repairs and Maintenance		
Corporation Bank	15,411.00	9400675.38	Repairs to building	56,000.00	
			Repairs Plant & Machinery	1,188,968.00	1,244,968.00
			Other Expenses		
			Bank Charges	12,364.50	
			Professional Charges	1,260,698.00	
			Medical Expenses	1,100.00	
			Misc Expenses	670.00	1,274,832.50
Internal Transfer			Establishment Expenses		
Internal Transfers - Original	-31,287,569.00	31287569.00	Electricity Charges		
			Telephone Internet & Postage Expenses	281,472.00	
			Security Expenses - Internal Trf	1,519,500.00	1,800,972.00
Revenue Receipts			Audit Fees		
Admission Cancellation Charges	153,026.00		Statutory Audit Fees	137,500.00	137,500.00
Balance Fees Received - Students	18,773,222.00				
Fees Received from Government	7,694,141.00		Expenditure on the Objects		
Breakage/Misc	9,750.00		Books & Periodicals	297,906.00	
Exam Fees / Remuneration Received	926,559.00		Staff Welfare & Canteen Expenses	1,177,209.00	
Fees Received from Students	152,947,469.88		Computer/Software Expenses	444,992.00	
Interest on FD	470,831.00		University, AICTE, ARA Examination Fees	18,819,163.50	
Other Fees Received	192,569.00		Laboratory Expenses	671,212.00	
Research fee received	16,400.00		Office Expenses	62,034.15	
Saving Bank Interest	430.00		Printing & Stationery	408,181.00	
Sale of Forms	1,539,900.00		Advertising Expenses	158,275.00	
Visual Art fee	705,696.00		Seminar Workshop & Conference Expenses	7,800.00	
Scrap Sales	210,533.00	183640526.88	Sports & Cultural Expenses	545,780.00	
			Generator Expenses	500,000.00	
Other Payment			Vehicle Expenses	107,754.00	
Payment of outstanding Expenses	502,193.00	502193.00	Visit Lecture Salary	3,157,543.50	
			Travelling Expenses	116,206.00	
			Salaries & Bonus	111,500,076.00	
			Usage Charges	13,789,000.00	
			Employee's Contribution to PF	5,818,076.00	
			Employer's Contribution to PF	5,818,076.00	163,399,284.15
			Insurance		
			Student & Staff Insurance	320,507.00	320,507.00
			Fixed Assets Additions		
			Building	1,156,913.00	
			Computer and Printers	9,211,739.00	
			Equipments	1,021,785.00	
			Furnitures	923,254.00	
			Motor Car	1,571,655.00	
			Library Books	68,368.00	13,953,714.00
			Investment in FD		
			Investment in FD	10,000,000.00	10,000,000.00
			Advances		
			TDS/TCS for AY 2021-2022	50,727.00	50,727.00
			Other Payment		
			Payments of Outstanding Expenses	213,640.00	213,640.00
			Closing Balance		
			Vasai Vikas Sahakar Bank Ltd (CD-8682)	22,310,605.59	
			Vasai Vikas Sahakar Bank Ltd (CD-6003)	4,821,889.07	
			Vasai Vikas Sahakar Bank Ltd (CD-143)	2,142,898.07	
			Cash	62,080.00	
			Central Bank of India-CD	2,576,949.89	31,914,422.62
Total		224830964.26	Total		224830964.26



23 SEP 2022

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**VISHNU WAMAN THAKUR CHARITABLE TRUST'S
BHASKAR WAMAN THAKUR COLLEGE OF SCIENCE,
YASHVANT KESHAV PATIL COLLEGE OF COMMERCE,
VIDHYA DAYANAND PATIL COLLEGE OF ARTS
VIVA COLLEGE OF HOTEL AND TOURISM MANAGEMENT
CONSOLIDATED BALANCE SHEET AS AT 31-03-2022**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CURRENT LIABILITIES:			FIXED ASSETS:		
PT Payable 21-22	81725.00		Air Conditioner	112867.00	
TDS Payable 21-22	69019.00		Building	48330647.00	
PF Payable 21-22	519573.00		Computers & Printers	11690466.00	
Excess fee refundable to Students	3697670.00		Electrical Fittings	3929127.00	
Salary Payable	340665.00		Furniture & Fixtures	8562275.00	
Excess Fee Receivable from Govt.	502570.00	5211222.00	Lab Equipments	4667886.00	
			Library Books	390305.00	
			Lift	5564876.00	
INCOME & EXPENDITURE A/C:			Motor Vehicle	1951443.00	
Balance as per Last Bal.Sheet	233659290.44		Office Equipments	2726279.00	
Add: Surplus During the year	9522344.36	243181634.80	Sports Equipment	108527.00	88034698.00
			INVESTMENT- F.D.R.		
			FDR	29955123.00	
			FDR - Interest Accrued	1517804.00	31472927.00
			CURRENT ASSET:		
			School, College & Trust A/c	10726878.68	
			Advance to Rajendra Parab	15000.00	
			Exam fee Receivable from Student	152130.00	
			Fee Receivable 20-21 - Student	10357498.88	
			Fee Receivable Student 21-22	39496435.12	
			Fee Receivable -Govt (form Not Submitted)	3881807.00	
			EBC Scholarship receivable from Govt	211752.00	
			Sundry Debtor	7105880.00	
			Rajashree Shahu Maharaj EBC scholarship Receivable from Govt	525138.00	
			Fee Receivable- Govt.	24258634.50	96731154.18
			TDS on FDR		239655.00
			CASH & BANK BALANCES:		
			V.V.S.Bank Ltd.	29275392.73	
			Central Bank of India	2576949.89	
			Cash in Hand	62080.00	31914422.62
TOTAL		248392856.80	TOTAL		248392856.80



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VISHNU WAMAN THAKUR CHARITABLE TRUST'S
BHASKAR WAMAN THAKUR COLLEGE OF SCIENCE,
YASHVANT KESHAV PATIL COLLEGE OF COMMERCE,
VIDHYA DAYANAND PATIL COLLEGE OF ARTS
VIVA COLLEGE OF HOTEL AND TOURISM MANAGEMENT
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Advertising Exps	158275.00	Tuition Fee	113974314.00
Audit Fees	137500.00	Other Fee	62951587.00
Bank Charges	12364.50	Bank Interest	430.00
Books & Periodicals	297906.00	Book Bank	158500.00
Canteen Expenses	800902.00	Exam Fees Recd.	926559.00
Computer Accessories/ website	514742.00	Interest on FDR	778688.00
Cultural Expenses	411182.00	Management Scholarship	1805026.00
Examination Exp/ Remuneration	2293431.50	Other / Misc. Income	425182.00
GST	448396.99	NCC/NSS Camp	5400.00
Generator Expenses	500000.00	Sale of Form	1539900.00
Honorarium / Consultancy / Profession Exp	1423102.00	VSS Software Income	705696.00
Interest on TDS	670.00	Admission Cancelled Charges	153026.00
Laboratory Expenses	701412.00		
Motor car Expenses	107754.00		
NCC/ NSS Expenses	74689.00		
Office / Misc./ Medical Expenses	57827.15		
Postage, Telephone & Internet	281472.00		
Principal Accomodation	5307.00		
Printing & Stationery	408181.00		
PF- Employers Share	5345244.00		
Refreshment Expenses	104607.00		
Repairs & Maintenance	1248811.00		
Salaries & Bonus	117261935.00		
Sanitary & Security Expenses	1519500.00		
Seminar & Workshop Expenses	7800.00		
Sports Expenses	59909.00		
Staff Welfare Expenses	294800.00		
Student Development/ Welfare	320507.00		
Travelling Expenses	126206.00		
University Share / Expenses	8533817.00		
Visit Lecturer Salary	2105415.50		
Water Charges / Tax	72000.00		
Usage Charges	13789000.00		
Depreciation	14477298.00		
Excess of Income over Expenditure	9522344.36		
TOTAL	183424308.00	TOTAL	183424308.00



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VISHNU WAMAN THAKUR CHARITABLE TRUST'S
BHASKAR WAMAN THAKUR COLLEGE OF SCIENCE,
YASHVANT KESHAV PATIL COLLEGE OF COMMERCE,

VIDHYA DAYANAND PATIL COLLEGE OF ARTS
VIVA COLLEGE OF HOTEL AND TOURISM MANAGEMENT

CONSOLIDATED STATEMENT OF DEPRECIATION FOR 2021-2022 (for Building & Structures)

SR.NO.	NAME OF THE ASSET	W.D.V. AS ON 31.03.2021	ADDITIONS UPTO 30.09.21	ADDITIONS AFTER 30.09.21	GROSS TOTAL	DEPRECIATION ON RATE	DEPRECIATION AMOUNT	W.D.V. AS ON 31.03.2022
	IMMOVABLE PROPERTY							
1	BUILDING	52499661.00	362306.00	794607.00	53655674.00	10.00%	5325927.00	48330647.00
2	LIFT-ROYAL ELEVATORS	5597428.00		872500.00	6469928.00	15.00%	905052.00	5564876.00
	TOTAL (A)	58097089.00	362306.00	1667107.00	60126502.00		6230979.00	53895523.00
	MOVABLE PROPERTY							
1	AIR CONDITION	132785.00			132785.00	15.00%	19918.00	112867.00
2	COMPUTERS & PRINTERS	7202408.00	1850.00	9209889.00	16414147.00	40.00%	4723681.00	11690466.00
3	ELECTRICAL FITTINGS	4556196.00		60930.00	4617126.00	15.00%	687999.00	3929127.00
4	FURNITURE & FIXTURES	8553996.00	268254.00	655000.00	9477250.00	10.00%	914975.00	8562275.00
5	LABORATORY EQUIPMENT	5491631.00			5491631.00	15.00%	823745.00	4667886.00
6	LIBRARY BOOKS	562840.00	10466.00	57902.00	631208.00	40.00%	240903.00	390305.00
7	OFFICE EQUIPMENTS	3116591.00	60695.00	27660.00	3204946.00	15.00%	478667.00	2726279.00
8	SPORT EQUIPMENT	120586.00			120586.00	10.00%	12059.00	108527.00
9	VEHICLE	724160.00	1571655.00		2295815.00	15.00%	344372.00	1951443.00
	TOTAL (B)	30461193.00	1912920.00	10011381.00	42385494.00		8246319.00	34139175.00
	TOTAL (A + B)	88558282.00	2275226.00	11678488.00	102511996.00		14477298.00	88034698.00

Note :- Depreciation has been provided as per the Income Tax Act, 1961.

For Identification
M. T. PHADNIS & Co.



(Handwritten signature)

M.T.PHADNIS & CO.

CHARTERED ACCOUNTANTS

D-6,GAYETRI,LAXMI NAGAR,
MAHADEVBHAI DESAI ROAD.(CARTER ROAD NO.3)
BORIVALI(EAST), MUMBAI-400 066.
Off.:2805 8349 / 2808 9113. RESI.:2809 0260.

AUDITOR'S REPORT

BHASKAR WAMAN THAKUR COLLEGE OF SCIENCE,
YASHVANT KESHAV PATIL COLLEGE OF COMMERCE,
VIDHYA DAYANAND PATIL COLLEGE OF ARTS, VIRAR
FOR THE YEAR ENDED
31ST MARCH 2021

We have audited the annexed Balance Sheet of BHASKAR WAMAN THAKUR COLLEGE OF SCIENCE, YASHVANT KESHAV PATIL COLLEGE OF COMMERCE, VIDHYA DAYANAND PATIL COLLEGE OF ARTS, VIRAR as at 31st March, 2021 and the Income and Expenditure Account for the year ended on that date and report as under :-

- 1 We are furnished with all the necessary information and explanations which to the best of our knowledge & belief were necessary for the purpose of our audit;
- 2 In our opinion, proper books of account have been maintained, so far as appears from our examination of these books;
- 3 The Balance Sheet & Income and Expenditure Account examined by us are in agreement with the books of account;
- 4 In our opinion and to the best of our information and according to the explanations given to us, the said accounts give all the information required in the manner so required and give a true & fair view:
 - a. In the case of Balance Sheet of the State of affairs as at 31st March, 2020.
And
 - b. In the case of Income & Expenditure Account, of the Surplus for the year ended on that date.



PLACE: MUMBAI
DATE : 02.12.2021

M. T. PHADNIS & CO.
Chartered Accountants
D-6, Gayetri Apt., Laxmi Nagar Soc.,
Carter Road No. 3,
Borivali (East), Mumbai-66.
Tel. No.:- 28056349 / 28089113

Late Shri,Vishnu Waman Thakur Charitable Trust's

Bhaskar Waman Thakur College of Science
Yashvant Keshav Patil College of Commerce
Vidhya Dayanand Patil College o Arts
Accounts for the A.Y.-31-03-2021

Consolidated Accounts of VIVA College, H.M. & VIVA Adv.Rec

Receipt		Amount	Payment	
			Amount	
Opening Balance			Rates and Taxes	
Vasai Vikas Sahakar Bank Ltd(CD-8682)	14,488,316.24		GST	059,578.89
Vasai Vikas Sahakar Bank Ltd(CD-803)	-8,002,701.67		WaterTax/ Charges	144,000.00
Vasai Vikas Sahakar Bank Ltd CD-143)	2071930.47			803,578.69
Cash	133503.15		Repairs and Maintenance	
Central Bank of India-	2,810,167.99		Repairs to building	1,517,051.00
CORPORATION BANK	14,982.00	11516198.18	Repair plant & Machinery	6,885.00
Capital Receipts			Other expenses	
TDS DEDUCTED	227,634.00		Bank Charges	12,255.73
Matunty of FD	28,500,000.00	28727634.00	Legal / Professional Charges	1,193,480.00
Internal Transfer			Establishment Expenses	
Internal Transfers - Original	-14,770,789.00		Electricity Charges	183,750.00
Internal Transfer-PT&OTHER	-55,925.00		Telephone, Internet & Postage Expenses	290,273.00
Internal Transfers - OTHER	960504.00		Security Expenses	151,000.00
Internal Transfers - PF	10,881,816.00	-3004394.00	Cleaning & Sanitary Expenses	1,585,654.00
Revenue Receipts			Audit Fees	
Admission Cancellation Charges	126,340.00		Statutory Audit Fees	130,000.00
Balance Fees Received - Students	1,387,935.00		Internal Audit	126,750.00
Balance Fees Received from Government	8,562,547.50		Expenditure on the Objects	
Breakage/Misc	604,033.00		Books & Periodicals	113,997.00
Exam Fees / Remuneration Received	1,046,841.00		Staff Welfare / Canteen	1,833,651.00
Fees Received from Students	144,573,575.12		University, AICTE, ARA Examination Fees	14,849,653.00
Interest on FD	1,054,726.00		Laboratory Expenses	862,134.00
Other Fees Received	646,908.00		Office Expenses	290,651.00
Research fees received	54,780.00	158057914.62	Printing & Stationery	1,002,386.00
Saving Bank Interest	429.00		Advertising Expenses	624,760.00
			Seminar Workshop & Expenses	4,600.00
			Sports & Cultural Expenses	433,677.00
			Generator Expenses	250,000.00
			Vehicle Expenses	3,850.00
			Visit Lecture Salary	2,225,977.00
			Travelling Expenses	158,761.00
			Salaries & Bonus	112,070,316.00
			Usage Charges	13,789,000.00
			Employee's Contribution to PF	5,430,908.00
			Employer's Contribution to PF	5,430,908.00
			Covid CM Fund	326,515.00
			Fixed Assets Additions	
			Building	1,364,078.00
			Computer & Repair	8,199,082.00
			Equipment	3,001,874.00
			Furniture	476,042.00
			Library Books	12,493.00
				13,053,569.00
			INVESTMENT IN FD	
			INVESTMENT IN FD	6,000,000.00
				6,000,000.00
			Advances	
			Department Advances Recovery	-4,000.00
			OTHER payment	
			Payment of outstanding expenses	648,900.00
			TDS Paid	516,187.00
				1,164,487.00
			Closing Balance	
			Vasai Vikas Sahakar Bank Ltd(CD-8682)	2,464,409.17
			Vasai Vikas Sahakar Bank Ltd(CD-803)	-1,847,377.05
			Vasai Vikas Sahakar Bank Ltd (CD-143)	2,126,663.27
			Cash	45,794.15
			Central bank of india	5,395,774.84
			Corporate Bank	15,411.00
				9,400,675.38
Total		195297352.80	Total	195297352.80



02 DEC 2021

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**LATE SHRI V.W.THAKUR CHARITABLE TRUST'S
BHASKAR WAMAN THAKUR COLLEGE OF SCIENCE,
YASHVANT KESHAV PATIL COLLEGE OF COMMERCE,
VIDHYA DAYANAND PATIL COLLEGE OF ARTS
VIVA COLLEGE OF HOTEL AND TOURISM MANAGEMENT
CONSOLIDATED BALANCE SHEET AS AT 31-03-2021**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>CURRENT LIABILITIES :</u>			<u>FIXED ASSETS :</u>		
PT Payable 20-21	79800.00		Air Conditioner	132785.00	
TDS Payable 20-21	115457.00		Building	52499661.00	
PF Payable 20-21	996058.00		Computers & Printers	7202408.00	
Expenses Payable	9048853.00		Electrical Fittings	4556196.00	
Salary Payable	32666.00		Furniture & Fixtures	8553996.00	
Excess Fee Receivable from Govt.	502570.00	10775404.00	Lab Equipments	5491631.00	
			Library Books	562840.00	
<u>INCOME & EXPENDITURE A/C :</u>			Lift	5597428.00	
Balance as per Last Bal.Sheet	212454768.86		Motor Vehicle	724160.00	
Add : Surplus During the year	21204521.58	233659290.44	Office Equipments	3116591.00	
			Sports Equipment	120586.00	88558282.00
			<u>INVESTMENT- F.D.R.</u>		
			FDR	19955123.00	
			FDR - Interest Accrued	1240733.00	21195856.00
			<u>CURRENT ASSETS:</u>		
			School, College & Trust A/c	42014447.68	
			Advance for Travlling Exp	10000.00	
			Advance to Visual Art	53300.00	
			Advance to Rajendra Parab	15000.00	
			Exam fee Receivable from Stud	152130.00	
			Fee Receivable 20-21 - Studen	46906421.88	
			Fee Receivable Student	75180.00	
			Fee Receivable -Govt (form No	3518585.00	
			Sundry Debtor	8816750.00	
			Fee Receivable- Govt.	23556704.50	125118519.06
			TDS on FDR		161362.00
			<u>CASH & BANK BALANCES :</u>		
			V.V.S.Bank Ltd.	3943695.39	
			Central Bank of India	5395774.84	
			Corporation Bank	15411.00	
			Cash in Hand	45794.15	9400675.38
TOTAL		244434694.44	TOTAL		244434694.44



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LATE SHRI V.W.THAKUR CHARITABLE TRUST'S
BHASKAR WAMAN THAKUR COLLEGE OF SCIENCE,
YASHVANT KESHAV PATIL COLLEGE OF COMMERCE,
VIDHYA DAYANAND PATIL COLLEGE OF ARTS
VIVA COLLEGE OF HOTEL AND TOURISM MANAGEMENT
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Advertising Exps	624760.00	Tuition Fee	115085261.00
Audit Fees	256750.00	Other Fee	89911400.00
Bank Charges	12215.73	Bank Interest	429.00
Books & Periodicals	113997.00	Book Bank	681.00
Canteen Expenses	1228083.00	Exam Fees Recd.	1433420.00
Cultural Expenses	389177.00	Interest on FDR	840732.00
Electricity Charges	183750.00	Management Scholarship	1149829.00
Examination Exp/ Remuneration	12076996.00	Other / Misc. Income	641338.00
GST	659618.69	NCC/NSS Camp	113475.00
Generator Expenses	250000.00	Sale of Form	1319500.00
Honorarium / Consultancy / Profession Exp	1291480.00	VSS Software Income	455227.00
Laboratory Expenses	862134.00		
Motor car Expenses	3850.00	Admission Cancelled Charges	126340.00
NCC/ NSS Expenses	17400.00		
Office / Misc./ Medical Expenses	243411.00		
Postage, Telephone & Internet	290273.00		
Principal Accomodation	31622.00		
Printing & Stationery	1002386.00		
PF- Employers Share	5456108.00		
Refreshment Expenses	44861.00		
Repairs & Maintenance	1527911.00		
Salaries & Bonus	117997544.00		
Sanitary & Security Expenses	1716654.00		
Seminar & Workshop Expenses	4600.00		
Sports Expenses	44500.00		
Staff Welfare Expenses	295500.00		
Student Development/ Welfare	270825.00		
Travelling Expenses	148761.00		
University Share / Expenses	11784556.00		
Visit Lecturer Salary	2127977.00		
Water Charges / Tax	144000.00		
Usage Charges	13789000.00		
Depreciation	14982410.00		
Excess of Income Over Expenditure	21204521.58		
TOTAL	211077632.00	TOTAL	211077632.00



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LATE SHRI V.W.THAKUR CHARITABLE TRUST'S
BHASKAR WAMAN THAKUR COLLEGE OF SCIENCE,
YASHVANT KESHAV PATIL COLLEGE OF COMMERCE,

VIDHYA DAYANAND PATIL COLLEGE OF ARTS
VIVA COLLEGE OF HOTEL AND TOURISM MANAGEMENT

CONSOLIDATED STATEMENT OF DEPRECIATION FOR 2020-2021 (for Building & Structures)

SR.NO.	NAME OF THE ASSET	W.D.V. AS ON 31.03.2020	ADDITIONS UPTO 30.09.20	ADDITIONS AFTER 30.09.20	GROSS TOTAL	DEPRECIATION RATE	DEPRECIATION AMOUNT	W.D.V. AS ON 31.03.2021
	IMMOVABLE PROPERTY							
1	BUILDING	56923218.00	542200.00	821878.00	58287296.00	10.00%	5787635.00	52499661.00
2	LIFT-ROYAL ELEVATORS	6585209.00			6585209.00	15.00%	987781.00	5597428.00
	TOTAL (A)	63508427.00	542200.00	821878.00	64872505.00		6775416.00	58097089.00
	MOVABLE PROPERTY							
1	AIR CONDITION	156218.00			156218.00	15.00%	23433.00	132785.00
2	COMPUTERS & PRINTERS	3656945.00	7755121.00	443961.00	11856027.00	40.00%	4653619.00	7202408.00
3	ELECTRICAL FITTINGS	2860892.00	154000.00	2155176.00	5170068.00	15.00%	613872.00	4556196.00
4	FURNITURE & FIXTURES	9009252.00	131412.00	344630.00	9485294.00	10.00%	931298.00	8553996.00
5	LABORATORY EQUIPMENT	6309136.00		139314.00	6448450.00	15.00%	956819.00	5491631.00
6	LIBRARY BOOKS	921409.00		12493.00	933902.00	40.00%	371062.00	562840.00
7	OFFICE EQUIPMENTS	3078907.00	164802.00	388582.00	3632291.00	15.00%	515700.00	3116591.00
8	SPORT EQUIPMENT	133984.00			133984.00	10.00%	13398.00	120586.00
9	VEHICLE	851953.00			851953.00	15.00%	127793.00	724160.00
	TOTAL (B)	26978696.00	8205335.00	3484156.00	38668187.00		8206994.00	30461193.00
	TOTAL (A + B)	90487123.00	8747535.00	4306034.00	103540692.00	0.00	14982410.00	88558282.00

Note :- Depreciation has been provided as per the Income Tax Act, 1961.

For Identification
M. T. PHADNIS & Co.



(Handwritten Signature)

M.T.PHADNIS & CO.

CHARTERED ACCOUNTANTS

D-6,GAYETRI,LAXMI NAGAR,
MAHADEVBHAI DESAI ROAD.(CARTER ROAD NO.3)
BORIVALI(EAST), MUMBAI-400 066.
Off.:2805 8349 / 2808 9113. RESI.:2809 0260.

AUDITOR'S REPORT

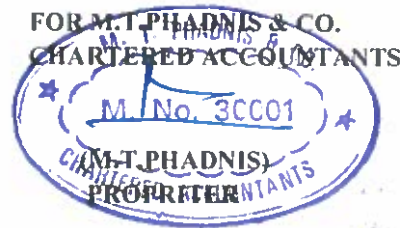
BHASKAR WAMAN THAKUR COLLEGE OF SCIENCE,
YASHVANT KESHAV PATIL COLLEGE OF COMMERCE,
VIDHYA DAYANAND PATIL COLLEGE OF ARTS, VIRAR
FOR THE YEAR ENDED
31ST MARCH 2020

We have audited the annexed Balance Sheet of BHASKAR WAMAN THAKUR COLLEGE OF SCIENCE, YASHVANT KESHAV PATIL COLLEGE OF COMMERCE, VIDHYA DAYANAND PATIL COLLEGE OF ARTS, VIRAR as at 31st March, 2020 and the Income and Expenditure Account for the year ended on that date and report as under :-

- 1 We are furnished with all the necessary information and explanations which to the best of our knowledge & belief were necessary for the purpose of our audit;
- 2 In our opinion, proper books of account have been maintained, so far as appears from our examination of these books;
- 3 The Balance Sheet & Income and Expenditure Account examined by us are in agreement with the books of account;
- 4 In our opinion and to the best of our information and according to the explanations given to us, the said accounts give all the information required in the manner so required and give a true & fair view:
 - a. In the case of Balance Sheet of the State of affairs as at 31st March, 2019.
And
 - b. In the case of Income & Expenditure Account, of the Deficit for the year ended on that date.

M. T. PHADNIS & CO.

Chartered Accountants,
D-6, Gayetri Apt., Laxmi Nagar,
Mahadevbhai Desai Road,
(Old Carter Road No. 3,)
Borivali (East), Bombay-66,
Tel. :- 28058349/28089113.



PLACE: MUMBAI
DATE : 16-12-2020

Late Shri Vishnu Waman Thakur Charitable Trust's

Bhaskar Waman Thakur College of Science
Yashvant Keshav Patil College of Commerce
Vidhya Dayanand Patil College of Arts
Accounts for the A.Y.-31-03-2020

Consolidated Accounts of VIVA College, H.M. & VIVA Adv.Rec.

Receipt	Amount	Payment	
To Opening Balance		Rates and Taxes	
Cash In Hand	74,027.15	GST	2,158,014.83
CD-8003V.V.S Bank Ltd	8,545,281.39	Professional Tax	790,850.00
Central Bank of India	8,124,973.80	Water Charges/ Taxca	76,000.00
Corporation Bank 4323	3941.00		3,024,864.63
Corporation Bank 4324	4572.00	Repairs and Maintenance	
Corporation Bank 4325	5956.00	Repairs and Maintenance	3,983,293.00
C. D-8682 V.V.S Bank Ltd.	4554559.84		3,983,293.00
	19,313,310.98	Other expenses	
To Income		Bank Charges	29,531.00
Tuition Fees	185,544,812.00	Professional & Consultancy Charges	489,050.00
Fee Received from Govt	8,540,325.00		518,581.00
Balance Fees Received	252,147.00	Establishment Expenses	
Examination Fee Received	7648128.00	Electricity Charges	4,018,380.00
	204254537.00	Postage, Telephone & Internet	615,001.00
To Other income		Sanitary/ Security Charges	1,883,141.00
Brokerage/NSS/DLE/CAP	989,697.00		6,516,602.00
Interest on Saving Bank	513.00	Audit Fees	
Interest on Bank FDR	2,376,775.00	Audit Fees	295,000.00
Examination Remuneration	1,151,610.00		295,000.00
Other deduction	53,650.00	Expenditure on the Objects	
Sale of Forms	1,639,426.00	Books & Periodicals / E-books Subscriptions	450,174.00
Visual Art/VSSFee Received	517,500.00	Canleen Expenses	2,961,540.00
	6729171.00	Refreshment Expenses	162,374.00
To Deduction		University Share / Expenses	8,526,130.00
Professional Tax	907,725.00	Laboratory Expenses	2,054,138.00
Provident Fund - Employee	5,715,850.00	Computer/Software Expenses	985,712.00
TDS	991,709.00	Motor car Expenses	179,454.00
	7615284.00	Office/miss /Medical Exps	700,614.64
LOANS & ADVANCE	12,712,522.00	Printing & Stationery	3,325,698.00
	12712522.00	Seminar Workshop Expenses	46,900.00
TO FQ Matured	89,000,000.00	Sports & Cultural Expenses	1,398,957.00
	89000000.00	Generator Expenses	750,000.00
FDR INVESTMENT	2,679,636.00	Advertising Expenses	125,100.00
	2679636.00	Visit Lecture Salary / Honorarium	3,394,369.00
To Advances		Exam Remuneration Expenses	14,788,460.00
Departmental Advance Recovery	481,121.00	Travelling/ Transport & labour	196,891.00
Fine & Penalty	70,100.00	Student Development	323,254.00
	551221.00	Principal Accomodation	8,674.00
		Salaries & Bonus	117,802,475.00
		PF - Employee's Share	5,243,076.00
		PF - Employer's Share	5,243,076.00
		NSS/NCC UNIT	256,193.00
		Projector	69,800.00
		Corporatory Material	11,490.00
		Kitchen Material	122,268.00
		Gas Expenses	21,000.00
		Surya Institute of Management Studies	827,725.00
		Usage Charges	11,587,000.00
			181,578,562.64
		Accrued Expenses	
		Accrued Expenses	572,432.00
		Outstanding Expenses	41,174.00
		Outstanding Salary	7,957,393.00
		TDS	1,083,015.00
		Professional Tax	73,125.00
			9,727,139.00
		Fixed Assets Additions	
		Computer and Printers	3,011,732.00
		Office Equipments	686,973.00
		Furnitures & Fixture	1,339,440.00
		Library Books	714,778.00
		Building	13,379,600.00
		Laboratory Equipment	1,567,732.00
		Electrical Fitting	644,950.00
		Sports Equipment	53,800.00
			21,899,005.00
		FIXED DEPOSIT	94,500,000.00
			94,500,000.00
		INTERNAL TRANSFERS	
		School, College & Trust A/c	11,868,367.00
			11,868,367.00
		Closing Balance	
		Cash In Hand	133,503.15
		CD-8003V.V.S Bank Ltd	-8,002,701.67
		Central Bank of India	2,810,167.99
		Corporation Bank 4323	4,081.00
		Corporation Bank 4324	4,734.00
		Corporation Bank 4325	6,167.00
		C. D-8682 V.V.S Bank Ltd.	14,488,316.24
			9,444,265.51
Total	342855681.98	Total	342855681.98



16 DEC 2020



**LATE SHRI V.W.THAKUR CHARITABLE TRUST'S
BHASKAR WAMAN THAKUR COLLEGE OF SCIENCE,
YASHVANT KESHAV PATIL COLLEGE OF COMMERCE,
VIDHYA DAYANAND PATIL COLLEGE OF ARTS
VIVA COLLEGE OF HOTEL AND TOURISM MANAGEMENT
CONSOLIDATED BALANCE SHEET AS AT 31-03-2020**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CURRENT LIABILITIES :			FIXED ASSETS :		
PT Payable 19-20	73875.00		Air Conditioner	156218.00	
TDS Payable 19-20	291890.00		Building	56923218.00	
PF Payable 19-20	920406.00		Computers & Printers	3656945.00	
Expenses Payable	64149.00		Electrical Fittings	2860892.00	
Salary Payable	648300.00	1998620.00	Furniture & Fixtures	9009252.00	
			Lab Equipments	6309136.00	
INCOME & EXPENDITURE A/C :			Library Books	921409.00	
Balance as per Last Bal.Sheet	200237076.13		Lift	6585209.00	
Add : Surplus During the year	12217692.73	212454768.86	Motor Vehicle	851953.00	
			Office Equipments	3078907.00	
			Sports Equipment	133984.00	90487123.00
			INVESTMENT- F.D.R.		
			FDR	42455123.00	
			FDR - Interest Accrued	1508277.00	43963400.00
			CURRENT ASSETS:		
			School, College & Trust A/c	39987228.15	
			Advance to Physics Dept	4000.00	
			Advance to Visual Art	53300.00	
			Advance to Rajendra Parab	15000.00	
			Fee Receivable - Student	1274376.00	
			Sundry Debtor	3163100.00	
			Fee Receivable -Govt (form No	3518585.00	
			Fee Receivable- Govt.	22453505.00	
			TDS on FDR	89504.00	70558598.15
			CASH & BANK BALANCES :		
			V.V.S.Bank Ltd.	6485614.57	
			Central Bank of India	2810167.99	
			Corporation Bank	14982.00	
			Cash in Hand	133503.15	9444267.71
TOTAL		214453388.86	TOTAL		214453388.86



LATE SHRI V.W.THAKUR CHARITABLE TRUST'S
BHASKAR WAMAN THAKUR COLLEGE OF SCIENCE,
YASHVANT KESHAV PATIL COLLEGE OF COMMERCE,
VIDHYA DAYANAND PATIL COLLEGE OF ARTS
VIVA COLLEGE OF HOTEL AND TOURISM MANAGEMENT
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2020

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Advertising Exps	115100.00	Tuition Fee	116867258.00
Audit Fees	315250.00	Other Fee	85040935.00
Bank Charges	29556.00	Balance Fee	870147.00
Books & Periodicals	450424.00	Bank Interest	513.00
Computer Software and Accessories	985712.00	Exam Fees Recd.	7648128.00
Cultural Expenses	1047655.00	CAP Exam fee	58507.00
Electricity Charges	4018380.00	Interest on FDR	2953651.00
Examination Exp/ Remuneration	13677577.00	Management Scholarship	735742.00
GST	2158014.63	Other / Misc. Income	1250446.00
Generator Expenses	750000.00	Sale of Form	1340200.00
Honorarium / Consultancy / Profession Exp	500300.00	VSS Software Income	517500.00
Laboratory Expenses	2080348.00	Student Welfare recd from University	50000.00
Motor car Expenses	179454.00	Admission Cancelled Charges	230300.00
NCC/ NSS Expenses	200123.00		
Office / Misc./ Medical Expenses	709364.64		
Postage, Telephone & Internet	615221.00		
Principal Accomodation	8674.00		
Printing & Stationery	3326866.00		
PF- Employers Share	5740992.00		
Repairs & Maintenance	4199355.00		
Salaries & Bonus	118576210.00		
Sanitary & Security Expenses	1883141.00		
Seminar & Workshop Expenses	49250.00		
Sports Expenses	351302.00		
Staff Welfare Expenses	3159314.00		
Student Development/ Welfare	289654.00		
Travelling Expenses	206638.00		
University Share / Expenses	9840355.00		
Visit Lecturer Salary	3368369.00		
Water Charges / Tax	76000.00		
Usage Charges	13997000.00		
Depreciation	12440035.00		
Excess of Income over Expenditure	12217692.73		
TOTAL	217563327.00	TOTAL	217563327.00



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LATE SHRI V.W.THAKUR CHARITABLE TRUST'S
BHASKAR WAMAN THAKUR COLLEGE OF SCIENCE,
YASHVANT KESHAV PATIL COLLEGE OF COMMERCE,
VIDHYA DAYANAND PATIL COLLEGE OF ARTS

VIVA COLLEGE OF HOTEL AND TOURISM MANAGEMENT

CONSOLIDATED STATEMENT OF DEPRECIATION FOR 2019-2020 (for Building & Structures)

SR.NO.	NAME OF THE ASSET	W.D.V. AS ON 31.03.2019	ADDITIONS UPTO 30.09.19	ADDITIONS AFTER 30.09.19	GROSS TOTAL	DEPRECIATI ON RATE	DEPRECIATION AMOUNT	W.D.V. AS ON 31.03.2020
	IMMOVABLE PROPERTY							
1	BUILDING	49467625	6165293	7214307	62847225	10.00%	5924007.00	56923218.0
2	LIFT-ROYAL ELEVATORS	7747305			7747305	15.00%	1162096.00	6585209.0
	TOTAL (A)	57214930	6165293	7214307	70594530		7086103.00	63508427.0
	MOVABLE PROPERTY							
1	AIR CONDITION	183786			183786	15.00%	27568.00	156218.0
2	COMPUTERS & PRINTERS	2237446	474540	2537192	5249178	40.00%	1592233.00	3656945.0
3	ELECTRICAL FITTINGS	2686916	260872	384078	3331866	15.00%	470974.00	2860892.0
4	FURNITURE & FIXTURES	8620642	435872	903568	9960082	10.00%	950830.00	9009252.0
5	LABORATORY EQUIPMENT	5784848	775163	792569	7352580	15.00%	1043444.00	6309136.0
6	LIBRARY BOOKS	776365	581165	133613	1491143	40.00%	569734.00	921409.0
7	OFFICE EQUIPMENTS	2928840	614091	72882	3615813	15.00%	536906.00	3078907.0
8	SPORT EQUIPMENT	92082		53800	145882	10.00%	11898.00	133984.0
9	VEHICLE	1002298			1002298	15.00%	150345.00	851953.0
	TOTAL (B)	24313223	3141703	4877702	32332628		5353932.00	26978696.0
	TOTAL (A + B)	81528153	9306996	12092009	102927158		12440035.00	90487123.0

Note :- Depreciation has been provided as per the Income Tax Act, 1961.

For Identification
M. T. PHADNIS & Co.



(Handwritten Signature)

M.T.PHADNIS & CO.

CHARTERED ACCOUNTANTS

D-6,GAYETRI,LAXMI NAGAR,
MAHADEVBHAI DESAI ROAD.(CARTER ROAD NO.3)
BORIVALI(EAST), MUMBAI-400 066.
Off.:2805 8349 / 2808 9113. RESI.:2809 0260.

AUDITOR'S REPORT

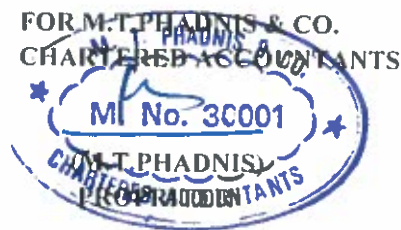
VIVA COLLEGE OF ARTS, COMMERCE & SCIENCE, VIRAR

FOR THE YEAR ENDED

31ST MARCH 2019

We have audited the annexed Balance Sheet of VIVA COLLEGE OF ARTS, COMMERCE & SCIENCE, VIRAR as at 31st March, 2019 and the Income and Expenditure Account for the year ended on that date and report as under :-

- 1 We are furnished with all the necessary information and explanations which to the best of our knowledge & belief were necessary for the purpose of our audit;
- 2 In our opinion, proper books of account have been maintained, so far as appears from our examination of these books;
- 3 The Balance Sheet & Income and Expenditure Account examined by us are in agreement with the books of account;
- 4 In our opinion and to the best of our information and according to the explanations given to us, the said accounts give all the information required in the manner so required and give a true & fair view:
 - a. In the case of Balance Sheet of the State of affairs as at 31st March, 2018.
And
 - b. In the case of Income & Expenditure Account, of the Surplus for the year ended on that date.



PLACE: MUMBAI
DATE : 20-09-2019

Late Shri. Vishnu Waman Thakur Charitable Trust's

Bhaskar Waman Thakur College of Science
Yashvant Keshav Patil College of Commerce
Vidhya Dayanand Patil College of Arts
Accounts for the A.Y.-31-03-2019

Consolidated Accounts of VVA College, H.M. & VVA Adv. Rec.

Receipt	Amount	Payment	Amount
Opening Balance		Rates and Taxes	
Cash in Hand	95613.15	Water Charges/ Tax	162,300.00
CD-8682 V.V.S Bank Ltd	1698714.44	GST/Rates & taxes	1,722,370.73
CD-6003 V.V.S Bank Ltd	885,283.93		1,884,670.73
Central Bank of India	8,307,416.99	Repairs and Maintenance	
Corporation Bank-4323	3,807.00	Repairs and maintenance	2,423,875.00
Corporation Bank-4324	4,416.00		
Corporation Bank-4325	5,752.00		
	11001003.51		
Income		Other expenses	
Tuition Fees -Scholarship Fee	187,822,909.00	Bank Charges	27,296.50
Other Fees	460,760.00	Professional/Consultancy Charges	633,680.00
Balance Fees Received	3,402,130.00	Professional Tax	810,125.00
Examination Fees Received	8,519,207.00		1,471,071.50
	200,205,006.00		
Other Income		Establishment Expenses	
Breakage/misc./NSS/DLLE	653,369.00	Electricity Charges	4,776,510.00
Rifle Shooting Fee	14,250.00	Postage, Telephone & Internet	618,577.00
Interest on Saving Bank	494.00	Sanitarian /Security Charges	1,659,652.00
Interest on Bank FOR	2,863,863.00		7,454,739.00
Management Scholarship	150,150.00		
Other Deduction/Income	488,425.00		
Sale of Form	1,361,900.00	Audit Fees	
Visual Art/VSS Fee Received	617,700.00	Audit Fees	350,000.00
	6149951.00		350,000.00
Contribution		Expenditure on the Objects	
University Share	2,156,600.00	Books & Periodicals	759,814.00
	2156600.00	Staff Welfare & Seminar Expenses	3,961,226.00
Deductions		Universityshare/ Expenses	4,958,630.00
Professional Tax	810,150.00	Laboratory Expenses	2,083,250.80
Provisional Fund	5,428,909.00	Computer/Software /Accessories	487,263.50
FDC	886,356.00	Office/misc./Gardening Expenses	531,018.00
	7125415.00	Printing & Stationery	3,409,710.00
FD Matured	64,920,000.00	Seminar & Workshop Expenses	82,480.00
	64,920,000.00	Sports & Cultural Expenses	1,398,117.00
Internal Transfer		Generator Expenses	750,000.00
School college & Trust A/C	39,554,467.00	Advertising Expenses	70,000.00
	39,554,467.00	Honorarium/ Visit Lecture	457,049.00
Advances		Travelling/ Transport & Labour	858,843.00
Departmental Advance Recovery	581,440.00	Student Development	206,640.00
Expenses Payable	41,174.00	Salaries & Bonus	110,901,547.00
Salary Payable	8,529,825.00	PF-Employee's Share	5,428,909.00
	9152439.00	PF Employer's Share	5,921,543.00
		NSS/NCC Unit	3,440.00
		Rifle Shooting Expenses	12,843.00
		Principal Accommodation	43,430.00
		Motor Car Expense	108,902.00
		Visual Art/Photography Expenses	34,050.00
		VVMC-Dev Charge/FIRE NOC	957,600.00
		Exam Remuneration/ Expenses	14,997,439.00
		Usage Charges	11,791,000.00
			169,994,794.30
		Fixed Assets Additions	
		Building	20,211,384.00
		Computer & Printer	1,043,047.00
		Electrical Fittings	122,074.00
		Furniture & Fixture	2,145,469.00
		Laboratory Equipments	1,589,076.00
		Library Books	447,871.00
		Office Equipment	1,227,069.00
		Sports Equipment	52,870.00
			26,818,860.00
		TDS AY 2019-20 VVSP	247,022.00
			247,022.00
		Fixed Deposits	94,372,767.00
			94,372,767.00
		Loans & Advances	
		Loans and Advances	644,771.00
		TDS	914,674.00
			1,559,445.00
		Internal Transfer	
		School College & Trust A/C	14,354,376.00
			14,354,376.00
		Closing Balance	
		Cash on Hand	74,027.15
		CD-8682 V.V.S Bank Ltd	4,554,559.84
		CD-6003 V.V.S Bank Ltd	6,545,281.39
		Central Bank of India	8,124,973.60
		Corporation Bank-4323	3,941.00
		Corporation Bank-4324	4,572.00
		Corporation Bank-4325	5,956.00
			19,313,310.98
	340264881.51	Total	340264881.51



20 SEP 2019



**LATE SHRI V.W.THAKUR CHARITABLE TRUST'S
BHASKAR WAMAN THAKUR COLLEGE OF SCIENCE,
YASHVANT KESHAV PATIL COLLEGE OF COMMERCE,
VIDHYA DAYANAND PATIL COLLEGE OF ARTS
VIVA COLLEGE OF HOTEL AND TOURISM MANAGEMENT
CONSOLIDATED BALANCE SHEET AS AT 31-03-2019**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
CURRENT LIABILITIES :			FIXED ASSETS :		
PT Payable 18-19	73125.00		Air Conditioner	183786.00	
TDS Payable 18-19	163705.00		Building	49467625.00	
Salary Payable	8529825.00		Computers & Printers	2237446.00	
Expenses Payable	41174.00	8807829.00	Electrical Fittings	2686916.00	
			Furniture & Fixtures	8620642.00	
INCOME & EXPENDITURE A/C :			Lab Equipments	5784848.00	
Balance as per Last Bal.Sheet	179497294.12		Library Books	776365.00	
Add : During the year	20739782.01	200237076.13	Lift	7747305.00	
			Motor Vehicle	1002298.00	
			Office Equipments	2928840.00	
			Sports Equipment	92082.00	81528153.00
			INVESTMENT- F.D.R.		
			FDR	39634759.00	
			FDR Interest Accrued	1082767.00	40717526.00
			CURRENT ASSETS:		
			School, College & Trust A/c	43125738.15	
			TDS Receivable	284542.00	
			Advance to Visual Art	53300.00	
			Advance to Rajendra Parab	15000.00	
			Exam fee Receivable - Student	1740600.00	
			Sundry Debtor	712600.00	
			Fee Receivable- Govt.	21554135.00	67485915.15
			CASH & BANK BALANCES :		
			C.D.- 6003 V.V.S.Bank Ltd.	11099841.23	
			Central Bank of India	8124973.60	
			Corporation Bank	14469.00	
			Cash in Hand	74027.15	19313310.98
TOTAL		209044905.13	TOTAL		209044905.13



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**LATE SHRI V.W.THAKUR CHARITABLE TRUST'S
BHASKAR WAMAN THAKUR COLLEGE OF SCIENCE,
YASHVANT KESHAV PATIL COLLEGE OF COMMERCE,
VIDHYA DAYANAND PATIL COLLEGE OF ARTS
VIVA COLLEGE OF HOTEL AND TOURISM MANAGEMENT
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2019**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Advertising Exps	90000.00	Tuition Fee - Scholarship Fee	190697466.00
Audit Fees	350000.00	Other Fee	460760.00
Bank Charges	27266.50	University Share Contribution	2156600.00
Books & Periodicals	765317.00	Balance Fee	3182010.00
Computer Software and Accessories	467263.50	Bank Interest	494.00
Cultural Expenses	1192537.00	Exam Fees Recd.	8519207.00
Electricity Charges	4776510.00	Research Fee	34000.00
Examination Exp/ Remuneration	15277444.00	Interest on FDR	2863663.00
GST	2251267.19	Management Scholarship	150150.00
Generator Expenses	750000.00	NSS/ NCC Income	223590.00
Honorarium / Consultancy / Profession Exp	825955.00	Other / Misc. Income	1029146.00
Laboratory Expenses	2083250.80	Sale of Form	1361900.00
Motor car Expenses	108902.00	VSS Software Income	617700.00
NCC/ NSS Expenses	110132.00		
Office / Misc./ Medical Expenses	567338.00		
Postage, Telephone & Internet	819577.00		
Principal Accomodation	43430.00		
Printing & Stationery	3393497.00		
PF- Employers Share	5921543.00		
Research remuneration	24000.00		
Repairs & Maintenance	2425877.00		
Rifle shooting expenses	12843.00		
Salaries & Bonus	108018017.00		
Sanitary & Security Expenses	1859652.00		
Seminar & Workshop Expenses	82480.00		
Sports Expenses	205580.00		
Staff Welfare Expenses	3961226.00		
Student Development	206640.00		
Travelling Expenses	663482.00		
University Share / Expenses	5859130.00		
Visual Art Expenses	34050.00		
Visit Lecturer Salary	3882245.00		
VVMC- Development Charges	507600.00		
VVMC- Fire NOC	450000.00		
Water Charges / Tax	162300.00		
Usage Charges	11791000.00		
Depreciation	10589552.00		
Excess of Income over Expenditure	20739782.01		
TOTAL	211296686.00	TOTAL	211296686.00



**LATE SHRI V.W.THAKUR CHARITABLE TRUST'S
BHASKAR WAMAN THAKUR COLLEGE OF SCIENCE,
YASHVANT KESHAV PATIL COLLEGE OF COMMERCE,
VIDHYA DAYANAND PATIL COLLEGE OF ARTS**

STATEMENT OF DEPRECIATION FOR 2018-2019 (for Building & Structures)

SR.NO.	NAME OF THE ASSET	W.D.V. AS ON 01.04.2018	ADDITIONS UPTO 30.09.18	ADDITIONS AFTER 30.09.18	GROSS TOTAL	DEPRECIATION RATE	DEPRECIATION AMOUNT	W.D.V. AS ON 31.03.2019
1	AIR CONDITION	216219	0	0	216219	15.00%	32433	183786
2	BUILDING	33775418	2621324	17590060	53986802	10.00%	4519177	49467625
3	COMPUTERS & PRINTERS	2460031	365049	677998	3503078	40.00%	1265632	2237446
4	ELECTRICAL FITTINGS	2702695	363246	87423	3153364	15.00%	466448	2686916
5	FURNITURE & FIXTURES	7242582	1966557	349912	9559051	10.00%	938410	8620642
6	LABORATORY EQUIPMENT	5167267	1029652	559424	6756343	15.00%	971495	5784848
7	LIBRARY BOOKS	713872	51276	396595	1161743	40.00%	385378	776365
8	LIFT-ROYAL ELEVATORS	9114476			9114476	15.00%	1367171	7747305
9	OFFICE EQUIPMENTS	2660605	74500	652974	3388079	15.00%	459239	2928840
10	SPORT EQUIPMENT	46506		52870	99376	10.00%	7294	92082
11	VEHICLE	1179174			1179174	15.00%	176876	1002298
TOTAL					92117705.00		10589552	81528153

For Identification
M. T. PHADNIS & Co.



Note :- Depreciation has been provided as per the Income Tax Act, 1961.

20 SEP 2019





**Vishnu Waman Thakur Charitable Trust's
Bhaskar Waman Thakur College of Science,
Yashvant Keshav Patil College of Commerce,
Vidhya Dayanand Patil College of Arts,**

VIVA College

(Affiliated to University of Mumbai) NAAC ACCREDITED WITH "B" GRADE (CGPA 2.69)

Shri Hitendra V. Thakur
President

Ms. Aparna P. Thakur
Secretary

Dr. V.S. Adigal
Principal

Ref. No. :

Date : 16/02/24

TO WHOMSOEVER IT MAY CONCERN

THE EXPENSES CAPITALISED UNDER BUILDING IS WITH RESPECT TO THE AUGMENTATION OF EXISTING FACILITIES v/z CLASS ROOMS, LIBRARY, COMPUTER LABS AND ADDITION OF NEW LABORATORIES.

THE EXPENSES FOR THE SAME IS AS FOLLOWS:

Financial Year	Amount (Rs.)
2018-2019	2,02,11,384.00
2019-2020	1,33,79,600.00
2020-2021	13,64,078.00
2021-2022	11,56,913.00
2022-2023	44,54,549.00

THE ABOVE INFORMATION IS TRUE TO OUR KNOWLEDGE.



Principal

**Bhaskar Waman Thakur College of Science
Yashvant Keshav Patil College of Commerce
Vidhya Dayanand Patil College of Arts
VIVA College Road, Virar (W), Pin-401303.**



**Vishnu Waman Thakur Charitable Trust's
Bhaskar Waman Thakur College of Science,
Yashvant Keshav Patil College of Commerce,
Vidhya Dayanand Patil College of Arts,
VIVA College**

(Affiliated to University of Mumbai) NAAC ACCREDITED WITH "B" GRADE (CGPA 2.69)

Shri Hitendra V. Thakur
President

Ms. Aparna P. Thakur
Secretary

Dr. V.S. Adigal
Principal

Ref. No. :

Date : 17/02/24

4.1.2 Percentage of expenditure for infrastructure development and augmentation excluding salary during the last five years

2022-2023

Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Fixed Assets Additions	Computer & Printers	22.40
	Building	44.55
	Equipment	33.58
	Furniture	0.98
	Motor Car	15.55
	Library Books	0.90
Total		117.96

2021-2022

Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Fixed Assets Additions	Building	11.56
	Computer & Printers	92.12
	Equipment	10.22
	Furniture	9.23
	Motor Car	15.72
	Library Books	0.68
Total		139.53



(Signature)

Principal

**Bhaskar Waman Thakur College of Science
Yashvant Keshav Patil College of Commerce
Vidhya Dayanand Patil College of Arts
VIVA College Road, Virar (W), Pin-401303.**

VIVA College Road, Virar (West), Pin - 401 303.

Tel. : 97657 42335 • Email ID :- principal@vivacollege.org



Vishnu Waman Thakur Charitable Trust's
Bhaskar Waman Thakur College of Science,
Yashvant Keshav Patil College of Commerce,
Vidhya Dayanand Patil College of Arts,
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Shri Hitendra V. Thakur
President

Ms. Aparna P. Thakur
Secretary

Dr. V.S. Adigal
Principal

Ref. No. :

Date : 17/02/24

2020-2021

Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Fixed Assets Additions	Building	13.64
	Computer & Printers	82.00
	Equipment	30.02
	Furniture	4.76
	Library Books	0.12
Total		130.54

2019-2020

Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Fixed Assets Additions	Computer and Printers	30.12
	Office Equipments	6.87
	Furniture & Fixture	13.39
	Library Books	7.15
	Building	133.80
	Laboratory Equipment	15.68
	Electrical Fitting	6.45
	Sports Equipment	0.53
	Total	



Principal

Bhaskar Waman Thakur College of Science
Yashvant Keshav Patil College of Commerce
Vidhya Dayanand Patil College of Arts
VIVA College Road, Virar (W), Pin-401303.

VIVA College Road, Virar (West), Pin - 401 303.

Tel. : 97657 42335 • Email ID :- principal@vivacollege.org



**Vishnu Waman Thakur Charitable Trust's
Bhaskar Waman Thakur College of Science,
Yashvant Keshav Patil College of Commerce,
Vidhya Dayanand Patil College of Arts,
VIVA College**

(Affiliated to University of Mumbai) NAAC ACCREDITED WITH "B" GRADE (CGPA 2.69)

Shri Hitendra V. Thakur
President

Ms. Aparna P. Thakur
Secretary

Dr. V.S. Adigal
Principal

Ref. No. :

Date : 17/02/24

2018-2019

Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Fixed Assets Additions	Building	202.11
	Computer & Printer	10.43
	Electrical Fittings	1.22
	Furniture & Fixture	21.45
	Laboratory Equipments	15.89
	Library Books	4.48
	Office Equipment	12.27
	Sports Equipment	0.53
Total		268.38



Dr. V.S. Adigal
Principal

Bhaskar Waman Thakur College of Science
Yashvant Keshav Patil College of Commerce
Vidhya Dayanand Patil College of Arts
VIVA College Road, Virar (W), Pin-401303.



Vishnu Waman Thakur Charitable Trust's
Bhaskar Waman Thakur College of Science,
Yashvant Keshav Patil College of Commerce,
Vidhya Dayanand Patil College of Arts,
VIVA College

(Affiliated to University of Mumbai) NAAC ACCREDITED WITH "B" GRADE (CGPA 2.69)

Shri Hitendra V. Thakur
President

Ms. Aparna P. Thakur
Secretary

Dr. V.S. Adigal
Principal

Ref. No. :

Date : 17/02/24

4.1.2 Percentage of expenditure, excluding salary for infrastructure augmentation during last five years (INR in Lakhs) &

4.4.1 Percentage of expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary component during the last five years (INR in lakhs)

Year	Budget allocated for infrastructure augmentation (INR in Lakh)	Expenditure for infrastructure augmentation (INR in Lakh)	Expenditure on maintenace of academic facilities (excluding salary for human resources) (INR in Lakh)	Expenditure on maintenance of physical facilities (excluding salary for human resources) (INR in Lakh)	Total expenditure excluding Salary (INR in Lakh)
2022-23	130.15	117.96	530.22	61.28	709.46
2021-22	120.10	139.53	394.36	29.69	563.58
2020-21	110.45	130.54	375.58	26.40	532.52
2019-20	220.30	213.99	406.12	80.34	700.45
2018-19	250.25	268.38	448.76	58.46	775.60



Adigal

Principal

Bhaskar Waman Thakur College of Science
 Yashvant Keshav Patil College of Commerce
 Vidhya Dayanand Patil College of Arts
 VIVA College Road, Virar (W), Pin-401303.

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