

# Krishna Rawas & Associates

CHARTERED ACCOUNTANTS

**CA K.M.Rawas**

Chartered Accountant

M.Com. F.C.A., M.No.35675

Flat No.9, Phule Corner,  
Pune Satara Road,  
Above Hostel Panchami,  
Parvati, Pune 411 009.

To,

**The Principal**

Marathwada Mitra Mandal's

**College of Engineering- Engineering**

Karvenagar

**PUNE – 411 052**

**SUB: Audit Report of your Institution for the financial year 2021-22**

Sir,

With reference to the above mentioned subject, we have completed the audit of your institutions for the **financial year 2021-2022** which includes Balance-Sheet as at **31<sup>st</sup> March, 2022** and the annexed Income & Expenditure Account for the financial year ended on that date.

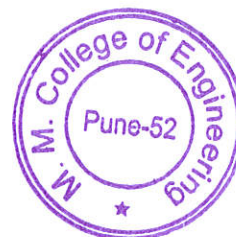
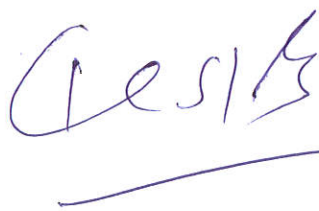
1. The Financial statements of **Marathwada Mitra Mandal's College of Engineering ,PUNE – 411 052** for the year ended **31<sup>st</sup> March,2022** incorporates approtionable and or identifiable Assets, Liabilities and Expenditure of the **Marathwada Mitra Mandal, Pune** relating to this Institute.
2. The attached financial statements are the primary responsibility of the Trust's management. Our responsibility is to express an opinion on this financial statement based on our audit.
3. We have conducted our audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on test basis, evidence supporting the amounts and disclosers in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

**Subject to clause 1) to 3) above and our comments in the said annexure referred above, we report that;**

- a. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b. In our opinion, the Institution has kept proper books of account as required by law, so far as appear from our examination of the books.
- c. The balance sheet and income & expenditure account dealt with by the report are in agreement with the books of account.
- d. In our opinion and to the best of our information and according to the explanation given to us, the said accounts, read with the notes thereon , give the information required by the Bombay Public Trust Act, 1950, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

Thanking you,

**For Krishna Rawas & Associates**  
Chartered Accountants



**CA K.M. Rawas**  
Chartered Accountant  
M.Com. F.C.A. M.No.35675  
Date: 05/09/2022

## NOTES FORMING PART OF ACCOUNTS & ACCOUNTING POLICIES F.Y 2021-2022

### Significant Accounting Policies:-

The Financial statements are prepared under going Concern and historical cost convention and materially comply with the accounting standards issued by the Institute of Chartered Accountants of India.

### Accounting Policies

Significant accounting policies adopted and consistently followed in the preparation and presentation of financial statements, disclosed in the following paragraphs, form part of the financial statements and they confirm to major considerations such as prudence, substance over form & materiality.

### Contingencies & Events occurring after the Balance Sheet date

There are no contingencies (conditions or situations) the outcome of which is known or determined on occurrences or non-occurrences of certain future events.

There are no significant or material events, both favorable & unfavorable, occurred between Balance Sheet date & the date on which financial statements are approved.

### Excess of Income / Expenditure for the Period, Prior Period Items & Changes in Accounting Policies

All Items of incomes & expenses, recognized in a period are included in determination of excess of income or expenditure for the period unless an accounting standard required or permitted otherwise.

There are no other materials or significant prior period items or extra ordinary items or extra ordinary items having a material effect on the financial statements in the current period or future periods.

There is no change in the accounting policies having a material effect on the financial statements in the current period or future periods.

### Fixed Assets & Depreciation

Fixed assets are stated at opening WDV less depreciation for the year i.e. value of gross block of assets is not disclosed.

Depreciation has been consistently calculated, on all fixed assets, on WDV method, as per rates specified in Income-Tax Act 1961, as amended from time to time. The financial statements disclosed depreciation for the current year only. The accumulated amount of depreciation up to the date of Balance Sheet, on all assets in active use on the date of Balance Sheet, along with historical cost of acquisition of all such assets is not disclosed.

### Revenue Recognition

Revenues from student fees are recognized on receipt (cash) basis, except bank interest on fixed deposits, which is recognized on accrued basis.

### Retirement benefits

Retirement's benefits to its employees are in the nature of provident fund contribution & gratuity only.

### Investments

Current Investments are valued at lower of cost or fair market value. Investments being long term stated at cost.

### Government Grants:

Grants received from statutory bodies & Government has been accounted on receipt basis. Grants received from statutory bodies & Government has been accounted on receipt basis.

### General

Balances of & transactions with creditors & with the parties under the head loans & advances, deposits, & current liabilities, where the duly confirmed statements of accounts were not obtained, are subject to confirmation & adjustments, if any.

Current Assets, loans & advances are realizable approximately at the value shown in the Balance Sheet.


Previous year figures have been regrouped & rearranged wherever necessary to make them comparable with current year's figures.

All fixed assets stated in the financial statements are in existence and in active use for the activity of the Institution, on and up to the date of Balance Sheet.

Figures have been rounded off to the nearest rupee.

For Krishna Rawas & Associates

Chartered Accountants

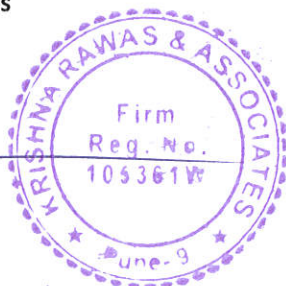


CA K.M. Rawas

Chartered Accountant

M.Com. F.C.A. M.No.35675

Date: 05/09/2022





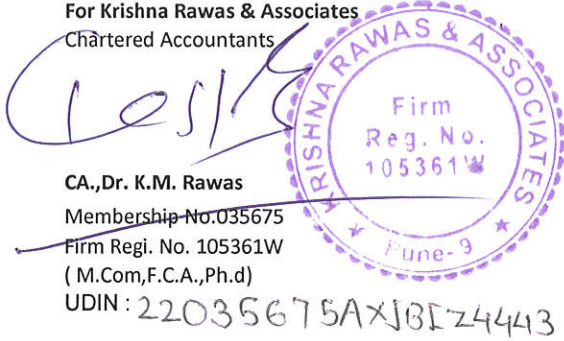
**MARATHWADA MITRA MANDAL'S  
COLLEGE OF ENGINEERING**

S.NO.18, PLOT.NO.5/3, NEAR VANADEVI TEMPLE, KARVENAGAR, PUNE - 411 052

**BALANCE SHEET AS ON 31st MARCH 2022**

LIABILITIES	Sch No.	AMOUNT (Rs.)	AMOUNT (Rs.)	ASSETS	Sch No.	AMOUNT (Rs.)	AMOUNT (Rs.)
TRUST FUNDS	1		-	FIXED ASSETS	6		15,25,01,914.20
LOANS (SECURED OR UNSECURED)	2		-	INVESTMENTS	7		17,50,000.00
DEPOSIT ( LIABILITY )	3		1,61,57,989.00	DEPOSIT ( ASSETS )	8		3,15,979.36
LIABILITIES AND PROVISIONS	4		1,68,03,935.99	ADVANCES	9		3,980.00
INTER INSTITUTIONAL BALANCES (CR. )	5		14,89,92,398.48	OTHER CURRENT ASSETS	10		10,49,37,522.07
INCOME & EXPENDITURE ACCOUNT	13		8,30,43,530.87	CASH AND BANK BALANCES	11		54,88,458.71
				INTER INSTITUTIONAL BALANCES (DR.)	12		-
<b>TOTAL</b>			<b>26,49,97,854.34</b>	<b>TOTAL</b>			<b>26,49,97,854.34</b>

For Krishna Rawas & Associates  
Chartered Accountants



CA., Dr. K.M. Rawas

Membership No. 035675

Firm Regi. No. 105361W

( M.Com, F.C.A., Ph.d )

UDIN : 22035675AXJBIZ4443



*[Handwritten Signature]*

**Principal**

MM College of Engineering  
Karvenagar , Pune -52

*[Handwritten Signature]*

**Treasurer**

Marathwada Mitra Mandal  
Deccan Gymkhana, Pune -4

*[Handwritten Signature]*

**Secretary**

Marathwada Mitra Mandal  
Deccan Gymkhana, Pune -4

*[Handwritten Signature]*

**Exe. President**

Marathwada Mitra Mandal  
Deccan Gymkhana, Pune -4

**MARATHWADA MITRA MANDAL'S**  
**COLLEGE OF ENGINEERING**  
**S.NO.18, PLOT.NO.5/3, NEAR VANADEVI TEMPLE, KARVENAGAR, PUNE - 411 052**  
*Schedule to and forming part of the Balance Sheet As on 31st March, 2022*

AMOUNT ( Rs. )

**SCHEDULE 1 : TRUST FUNDS**

1	Trust Fund	-
		-
		-

**SCHEDULE 2 : LOANS (SECURED OR UNSECURED)**

1	Loans - Secured	-
		-
		-

**SCHEDULE 3 : DEPOSIT ( LIABILITY )**

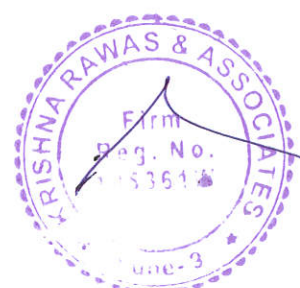
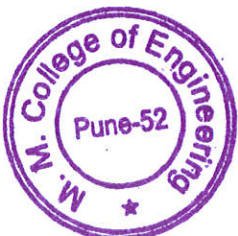
1	Cauton Money Deposit	93,91,000.00	
2	Exam Fees Deposit	67,66,989.00	1,61,57,989.00
			1,61,57,989.00

**SCHEDULE 4 : LIABILITIES AND PROVISIONS**

1	University Exam Fees	2,34,196.00	
2	Employees' Provident Fund	8,58,138.38	
3	Remuneration Payable	20,52,603.00	
4	Duties & Taxes	22,05,067.35	
5	Other Payable	1,97,169.80	
6	Grants	7,12,708.25	
7	Scholarship & Freeship	31,400.00	
8	MMM Sevak Kalyan Nidhi	1,52,064.00	
9	MMM Sevak Sahkari Patsanstha	63,74,778.00	
10	Salary Payable	25,07,000.00	
11	Student Aid Fund	14,78,811.21	1,68,03,935.99
12	Sundry Creditors		1,68,03,935.99

**SCHEDULE 5 : INTER INSTITUTIONAL BALANCES (CR. )**

1	Marathwada Mitra Mandal		
	Opening Balance	18,83,41,040.24	
	Add: Receipts During the year	13,72,75,622.74	
	Less : Payment during the year	17,66,24,264.50	14,89,92,398.48
			14,89,92,398.48



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*Schedule to and forming part of the Balance Sheet As on 31st March, 2022*

AMOUNT ( Rs. )

**SCHEDULE 7 : INVESTMENTS**

1	BOI FDR - 6464	4,50,000.00	
2	BOI FDR - 6892	9,00,000.00	
3	BOI FDR - 7498	4,00,000.00	17,50,000.00
			<u>17,50,000.00</u>

**SCHEDULE 8 : DEPOSIT ( ASSETS )**

1	Deposit- Bharat Petroleum	179.36	
2	Deposit- Gas Cylinder - SAE INDIA	8,000.00	
3	Deposit - Jayakar Library SPPU	5,000.00	
4	Deposit-MSEDCL	3,02,800.00	3,15,979.36
			<u>3,15,979.36</u>

**SCHEDULE 9 : ADVANCES**

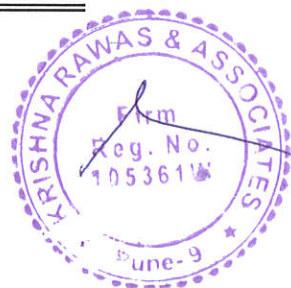
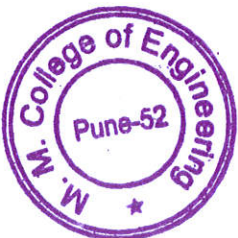
1	Advance to Vendor	-	
2	Recovery From Staff	3,980.00	3,980.00
			<u>3,980.00</u>

**SCHEDULE 10 : OTHER CURRENT ASSETS**

1	Accrued Interest	15,39,575.12	
2	Receivable from Sppu	44,200.00	
3	Fees Receivable	10,33,53,746.95	10,49,37,522.07
			<u>10,49,37,522.07</u>

**SCHEDULE 11 : CASH AND BANK BALANCES**

1	Cash in Hand	-	
2	BOI CSI MMCOE A/C NO.051410210000031	36,008.32	
3	BOI MMCOE CURRENT A/C NO. 051420110000108	2,71,424.74	
4	BOM EXAM CURRENT A/C NO. 60051494526	5,69,653.98	
5	BOM A/c BE CAP	18,411.72	
6	BOM EARN & LEARN SCHEME SB A/C NO.60263164961	24,411.20	
7	BOM MMCOE ISTE A/C NO.60247015033	2,21,676.00	
8	BOM MMCOE NSS A/C NO.60191942387	7,175.86	
9	BOM SAEINDIA SB A/C NO. 60131934127	25,175.31	
10	HDFC MMCOE EXAM SAVING A/C NO. 50100143695994	55,071.83	
11	HDFC MMCOE SB A/C NO.50100106677569	41,76,655.13	
12	HDFC MMCIIB SB A/C NO. 50100290408224	82,794.62	54,88,458.71
			<u>54,88,458.71</u>



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*Schedule to and forming part of the Balance Sheet As on 31st March, 2022*

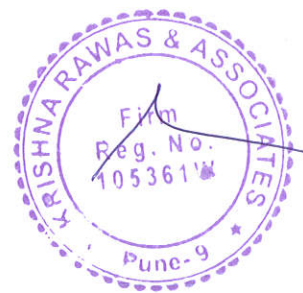
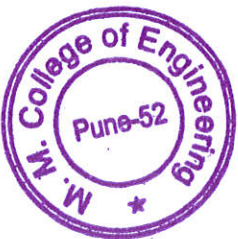
AMOUNT ( Rs. )

**SCHEDULE 12 : INTER INSTITUTIONAL BALANCES (DR.)**

1	MMCOE - MBA		
	Opening Balance	-	
	Less: Receipts During the year	35,93,967.50	
	Add : Payment during the year	<u>35,93,967.50</u>	-
2	MMCOE - Hostel		
	Opening Balance	-	
	Less: Receipts During the year	8,86,657.00	
	Add : Payment during the year	<u>8,86,657.00</u>	-
			<u>-</u>

**SCHEDULE 13 : INCOME & EXPENDITURE ACCOUNT**

1	Deficit as per last Year Balance Sheet	1,18,37,522.89	
	Add: Surplus Trfd from Income and Expenditure A/c	<u>7,12,06,007.98</u>	8,30,43,530.87
			<u><u>8,30,43,530.87</u></u>





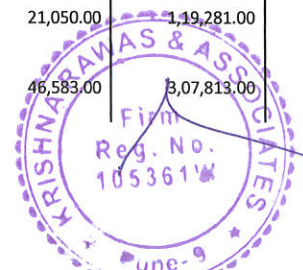
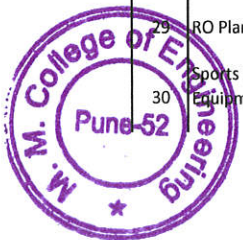
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**COLLEGE OF ENGINEERING**  
**S.NO.18, PLOT.NO.5/3, NEAR VANADEVI TEMPLE, KARVENAGAR, PUNE - 411 052**  
*Schedule to and forming part of the Balance Sheet As on 31st March, 2022*

**SCHEDULE 6 : FIXED ASSETS**

**STATEMENT OF DEPRECIATION FOR THE YEAR 2021-22**

(Amount in Rs.)

Sr. No.	Particulars	Dep. Rate	Opening Balance (WDV )	Additions during the Year		Deletion	Closing Balance	Total Depreciation	Closing WDV
				Before 30.09.2021	After 30.09.2021				
1	Building	10%	10,43,07,527.50	-		-	10,43,07,527.50	1,04,30,753.00	9,38,76,774.50
2	Biological Waste Disposal Proj	15%	10,352.00			-	10,352.00	1,553.00	8,799.00
3	CCTV Setup	15%	1,58,210.97			-	1,58,210.97	23,732.00	1,34,478.97
4	Computer, Laptop & Softwares	40%	13,65,834.15	-	2,00,41,710.00	-	2,14,07,544.15	45,54,676.00	1,68,52,868.15
5	Chemistry Lab Equipments	15%	36,167.50			-	36,167.50	5,425.00	30,742.50
6	Electrical Equipments	15%	41,73,907.78	12,685.00	8,34,999.86	-	50,21,592.64	6,90,614.00	43,30,978.64
7	Electrical Lab Equipments	15%	5,528.90		30,090.00	-	35,618.90	3,086.00	32,532.90
8	Electrical Fixture	15%	17,54,166.18			-	17,54,166.18	2,63,125.00	14,91,041.18
9	Electronic Equipments	15%	45,73,040.19	6,400.03	25,02,077.56	-	70,81,517.78	8,74,572.00	62,06,945.78
10	Electronic Equipments - Centre of Excellence	15%	26,491.00			-	26,491.00	3,974.00	22,517.00
11	Equipment Under BCUD Project - Dr Sawaikar	15%	9,092.00			-	9,092.00	1,364.00	7,728.00
12	Equipment Under BCUD Project - Prof Deulgaonkar	15%	49,624.00			-	49,624.00	7,444.00	42,180.00
13	Equipment Under BCUD Project	15%	32,079.00			-	32,079.00	4,812.00	27,267.00
14	Fire Extinguisher	15%	18,64,635.00		1,94,855.76	-	20,59,490.76	2,94,309.00	17,65,181.76
15	Furniture & Fixture	10%	2,43,88,661.13		7,43,188.20	-	2,51,31,849.33	24,76,026.00	2,26,55,823.33
16	Laboratory Equipments	15%	6,90,996.00		15,08,268.22	-	21,99,264.22	2,16,770.00	19,82,494.22
17	Library Books & Digital Library	40%	1,22,558.62		29,569.50	-	1,52,128.12	54,937.00	97,191.12
18	Library Books Sc Scholarship 1516 SWD	40%	34,298.00			-	34,298.00	13,719.00	20,579.00
19	Library Books BCUD Project Mrs Sawaikar	40%	227.00			-	227.00	91.00	136.00
20	Library Books BCUD Project Mrs Shirvale	40%	448.00			-	448.00	179.00	269.00
21	Library Books Under BCUD Project	40%	6,586.00			-	6,586.00	2,634.00	3,952.00
22	Machine & Tools	15%	5,54,530.00			-	5,54,530.00	83,180.00	4,71,350.00
23	Mechanical Lab Equipments	15%	92,154.00		93,598.00	-	1,85,752.00	20,843.00	1,64,909.00
24	Musical Equipments	15%	70,783.00			-	70,783.00	10,617.00	60,166.00
25	Office Equipments	15%	4,71,064.90	11,941.20	1,47,488.00	-	6,30,494.10	83,513.00	5,46,981.10
26	Physics Lab Equipments	15%	61,072.00		63,489.00	-	1,24,561.00	13,922.00	1,10,639.00
27	Plant & Machinery	15%	5,14,094.00			-	5,14,094.00	77,114.00	4,36,980.00
28	Rain Water Harvesting System	15%	8,488.00			-	8,488.00	1,273.00	7,215.00
29	RO Plant - 1000 LPH	15%	1,40,331.00			-	1,40,331.00	21,050.00	1,19,281.00
30	Sports & Gymkhana Equipments	15%	2,66,716.00		87,680.00	-	3,54,396.00	46,583.00	3,07,813.00



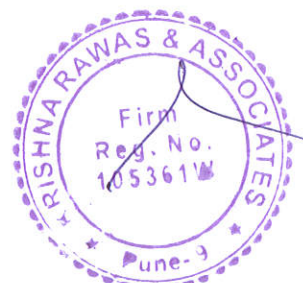
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COLLEGE OF ENGINEERING  
S.NO.18, PLOT.NO.5/3, NEAR VANADEVI TEMPLE, KARVENAGAR, PUNE - 411 052  
Schedule to and forming part of the Balance Sheet As on 31st March, 2022

SCHEDULE 6 : FIXED ASSETS

STATEMENT OF DEPRECIATION FOR THE YEAR 2021-22

(Amount in Rs.)

Sr. No.	Particulars	Dep. Rate	Opening Balance (WDV )	Additions during the Year		Deletion	Closing Balance	Total Depreciation	Closing WDV
				Before 30.09.2021	After 30.09.2021				
31	Vehicle - Go Kart Competition	15%	23,086.00			-	23,086.00	3,463.00	19,623.00
32	Vehicle - Motor Car	15%	2,66,803.35			-	2,66,803.35	40,021.00	2,26,782.35
33	Versatile Refrigeration Test Rig - ASHRAE GRANT	15%	1,34,064.00			-	1,34,064.00	20,110.00	1,13,954.00
34	Workshop Material	15%	1,86,811.50			-	1,86,811.50	28,022.00	1,58,789.50
35	Computers & Software - R&D	40%	26,464.00			-	26,464.00	10,586.00	15,878.00
36	Furniture & Fixtures Exp. - NAAC	10%	17,754.20			-	17,754.20	1,775.00	15,979.20
37	Led Television - NAAC	15%	89,785.00			-	89,785.00	13,468.00	76,317.00
38	Medical Equipments - NAAC	15%	1,409.00			-	1,409.00	211.00	1,198.00
39	Saraswati Temple - MMCOE Porch	10%	46,164.00			-	46,164.00	4,616.00	41,548.00
40	Submersible Pump 7.5 Hp	15%	18,860.00			-	18,860.00	2,829.00	16,031.00
	<b>TOTAL</b>		<b>14,66,00,864.87</b>	<b>31,026.23</b>	<b>2,62,77,014.10</b>	<b>-</b>	<b>17,29,08,905.20</b>	<b>2,04,06,991.00</b>	<b>15,25,01,914.20</b>





**MARATHWADA MITRA MANDAL'S  
COLLEGE OF ENGINEERING**

S.NO.18, PLOT.NO.5/3, NEAR VANADEVI TEMPLE, KARVENAGAR, PUNE - 411 052

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2022**

EXPENDITURE	Sch No.	AMOUNT (Rs.)	AMOUNT (Rs.)	INCOME	Sch No.	AMOUNT (Rs.)	AMOUNT (Rs.)
<b>TO</b>				<b>BY</b>			
STAFF PAYMENTS & BENEFITS	15		10,92,68,290.16	ACADEMIC RECEIPTS	21		22,99,81,839.00
ACADEMIC EXPENSES	16		77,84,116.14	GRANTS & DONATIONS	22		-
ADMINISTRATIVE AND GENERAL EXPENSES	17		1,54,36,081.17	INTEREST	23		4,98,222.00
REPAIRS AND MAINTENANCE EXPENSES	18		66,22,216.64	OTHER INCOME	24		2,55,442.09
AUDIT FEES	19		11,800.00				
OTHER EXPENSES	20		-				
DEPRECIATION	6		2,04,06,991.00				
SURPLUS CARRIED OVER TO BALANCE SHEET	13		7,12,06,007.98				
<b>TOTAL</b>			<b>23,07,35,503.09</b>	<b>TOTAL</b>			<b>23,07,35,503.09</b>

For Krishna Rawas & Associates  
Chartered Accountants

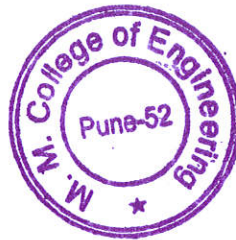
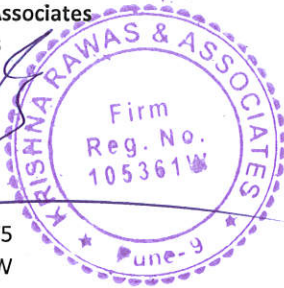
CA., Dr. K.M. Rawas

Membership No.035675

Firm Regi. No. 105361W

( M.Com, F.C.A., Ph.d)

UDIN : 22035675AXJBIZ4443



Principal

MM College of Engineering  
Karvenagar , Pune -52

Treasurer

Marathwada Mitra Mandal  
Deccan Gymkhana, Pune -4

Secretary

Marathwada Mitra Mandal  
Deccan Gymkhana, Pune -4

Exe. President

Marathwada Mitra Mandal  
Deccan Gymkhana, Pune -4

**MARATHWADA MITRA MANDAL'S  
COLLEGE OF ENGINEERING**

**S.NO.18, PLOT.NO.5/3, NEAR VANADEVI TEMPLE, KARVENAGAR, PUNE - 411 052**  
*Schedule to and forming part of the Income and Expenditure Account for the FY 2021-22*

**AMOUNT ( Rs. )**

**SCHEDULE 15 : STAFF PAYMENTS & BENEFITS**

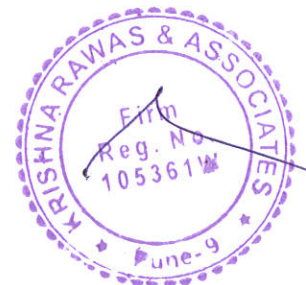
1	EPF Management contribution	27,79,448.00	
2	Non Teaching salary	1,58,01,774.00	
3	Staff Group Insurance	64,429.40	
4	Teaching Staff Salary	8,03,21,258.00	
5	Gratuity	96,12,303.20	
6	Visiting Faculty Payments	6,89,077.56	10,92,68,290.16
			<b><u>10,92,68,290.16</u></b>

**SCHEDULE 16 : ACADEMIC EXPENSES**

1	Govt.Regulatory Bodies Fees Expenses	9,94,530.00	
2	Alumni Association Expenses	84,012.08	
3	Extra Curricular Activity Exp.	85,351.85	
4	Faculty Development Expenses	63,172.00	
5	Function Expenses	1,43,386.83	
6	Membership & Processing Expenses	3,54,067.00	
7	Meeting Expenses	8,000.00	
8	NSS / NCC Expenses	93,895.00	
9	Research & Development Expenses	9,50,166.10	
10	Interview Expenses	66,905.50	
11	Industrial Visit Exp.	1,95,501.99	
12	Student Activity Expenses	18,28,904.33	
13	Staff Welfare Expenses	1,69,344.00	
14	Sports Expenses	1,78,160.97	
15	Software - One Year validity	6,41,661.58	
16	Subscription Expenses	6,48,630.00	
17	Workshop & Seminar Expenses	1,96,021.50	
18	Consumables	9,26,757.55	
19	Training & Placement Activities	1,55,647.86	77,84,116.14
			<b><u>77,84,116.14</u></b>

**SCHEDULE 17 : ADMINISTRATIVE AND GENERAL EXPENSES**

1	Advertisement Expenses	3,22,700.89	
2	Bank Charges & Commission	32,046.37	
3	Cleaning & Sanitation Expenses	1,54,888.37	
4	Committee Expenses	13,821.00	
5	Diesel & Fuel Expenses	1,65,738.59	
6	Electricity Charges	22,81,501.00	
7	Medical Expenses	7,500.00	
8	Telephone & Communication Expenses	16,809.93	
9	Students Fee Concession	7,58,151.00	
10	Housekeeping & Maintenance Expenses	16,42,753.19	
11	Interest on TDS	833.00	
12	Internet Expenses	3,56,725.04	
13	Newspapers & Periodicals	1,442.00	
14	Office Expenses	1,12,053.47	
15	Postage & Courier Expenses	1,315.00	
16	Printing & Stationery Expenses	2,54,733.35	
17	Professional Charges	1,16,637.10	
18	Property Tax & Insurance Expenses	45,17,835.00	
19	Security Charges	31,89,299.57	
20	Tea & Refreshment Expenses	2,28,560.88	
21	Travelling & Conveyance Expenses	80,261.00	
22	Water Expenses	10,66,582.00	
23	Website Development Expenses	83,267.00	
24	Xerox Expenses	30,626.42	1,54,36,081.17
			<b><u>1,54,36,081.17</u></b>



**MARATHWADA MITRA MANDAL'S**  
**COLLEGE OF ENGINEERING**  
**S.NO.18, PLOT.NO.5/3, NEAR VANADEVI TEMPLE, KARVENAGAR, PUNE - 411 052**  
*Schedule to and forming part of the Income and Expenditure Account for the FY 2021-22*

AMOUNT ( Rs. )

**SCHEDULE 18 : REPAIRS AND MAINTENANCE EXPENSES**

1	Repair & Maintenance - Building	30,90,248.17	
2	Repair & Maintenance - Electrical	6,23,019.38	
3	Repair & Maintenance - General	7,23,602.00	
4	Repair & Maintenance - Computer & Software	1,43,356.00	
5	Repair & Maintenance - Equipment	19,39,004.62	
6	Repair & Maintenance - Vehicle	84,189.47	
7	Repair & Maintenance - Furniture	18,797.00	6622216.64
			<b>66,22,216.64</b>

**SCHEDULE 19 : AUDIT FEES**

1	Audit Fees	11,800.00
		<b>11,800.00</b>

**SCHEDULE 20 : OTHER EXPENSES**

1	Interest on TDS	-
		<b>-</b>

**SCHEDULE 21 : ACADEMIC RECEIPTS**

1	Student Fees	22,99,81,839.00
		<b>22,99,81,839.00</b>

**SCHEDULE 22 : GRANTS & DONATIONS**

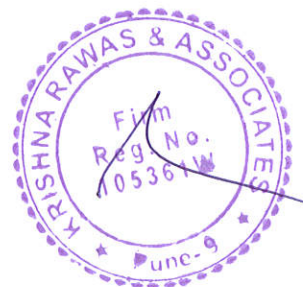
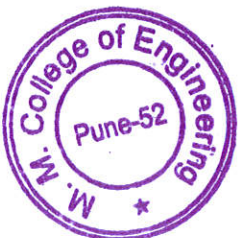
1	Grant -SPPU	
2	Grant - DST Nimat Project	-
		<b>-</b>

**SCHEDULE 23 : INTEREST**

1	BANK INTEREST - Savings	2,33,408.00	
5	BANK INTEREST - FIXED DEPOSITES	2,64,814.00	4,98,222.00
			<b>4,98,222.00</b>

**SCHEDULE 24 : OTHER INCOME**

1	OTHER INCOME	2,55,442.09
		<b>2,55,442.09</b>





**MARATHWADA MITRA MANDAL'S**  
**COLLEGE OF ENGINEERING**  
S.NO.18, PLOT.NO.5/3, NEAR VANADEVI TEMPLE, KARVENAGAR, PUNE - 411 052

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31st MARCH 2022**

RECEIPT	Ann. No.	AMOUNT (Rs.)	AMOUNT (Rs.)	PAYMENT	Ann. No.	AMOUNT (Rs.)	AMOUNT (Rs.)
TO				BY			
OPENING BALANCE	A		15,30,926.65	FIXED ASSETS	O		2,63,08,040.33
CURRENT LIABILITIES	B		16,67,14,389.47	CURRENT LIABILITIES	B		16,67,60,373.50
INVESTMENT	C		-	INVESTMENT	C		-
LOANS & ADVANCES	D		54,17,932.00	LOANS & ADVANCES	D		53,95,162.00
DEPOSIT (ASSETS )	E		1,33,821.59	DEPOSIT (ASSETS )	E		1,24,000.00
OTHER CURRENT ASSETS	F		22,63,53,631.36	OTHER CURRENT ASSETS	F		23,76,03,277.75
BRANCH / DIVISIONS	G		14,17,56,247.24	BRANCH / DIVISIONS	G		18,11,04,889.00
ACADEMIC RECEIPTS	H		22,99,81,839.00	ACADEMIC RECEIPTS	H		-
ACADEMIC EXPENSES	I		-	ACADEMIC EXPENSES	I		77,84,116.14
ADMIN. AND GENERAL EXPENSES	J		-	ADMIN. AND GENERAL EXPENSES	J		1,54,36,081.17
DEPOSIT (LIABILITY )	K		86,88,438.00	DEPOSIT (LIABILITY )	K		1,94,24,184.00
OTHER INCOME	L		2,55,442.09	OTHER INCOME	L		-
INTEREST	M		4,98,222.00	OTHER EXPENSES	Q		11,800.00
TRUST FUND	N		-	REPAIRS AND MAINTENANCE	R		66,22,216.64
STAFF PAYMENTS & BENEFITS	S		-	STAFF PAYMENTS & BENEFITS	S		10,92,68,290.16
GRANTS & DONATION	P		-	GRANTS & DONATION	P		-
OTHER EXPENSES	Q		-	CLOSING BALANCE	A		54,88,458.71
FIXED ASSETS	O		-				
REPAIRS AND MAINTENANCE	R		-				
<b>TOTAL</b>			<b>78,13,30,889.40</b>	<b>TOTAL</b>			<b>78,13,30,889.40</b>

**For Krishna Rawas & Associates**

Chartered Accountants

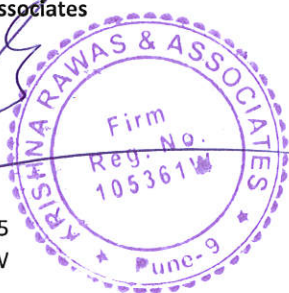
**CA.,Dr. K.M. Rawas**

Membership No.035675

Firm Regi. No. 105361W

( M.Com,F.C.A.,Ph.d)

UDIN : 22035675AXJBIZ4443



**Principal**

MM College of Engineering

Karvenagar , Pune -52

**Treasurer**

Marathwada Mitra Mandal  
Deccan Gymkhana, Pune -4

**Secretary**

Marathwada Mitra Mandal  
Deccan Gymkhana, Pune -4

**Exe.President**

Marathwada Mitra Mandal  
Deccan Gymkhana, Pune -4

**MARATHWADA MITRA MANDAL'S**  
**COLLEGE OF ENGINEERING**  
**S.NO.18, PLOT.NO.5/3, NEAR VANADEVI TEMPLE, KARVENAGAR, PUNE - 411 052**  
*Schedule to and forming part of the Receipts & Payments Account for the FY 2021-22*

RECEIPTS ( Rs. )	PAYMENTS ( Rs. )
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**ANNEXURE - A : CASH & BANK BALANCE**

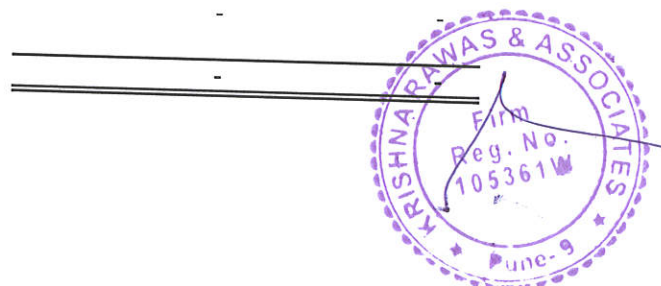
	OPENING BAL ( Rs. )	CLOSING BAL ( Rs. )
1 Cash in Hand	-	-
2 BOI CSI MMCOE A/C NO.051410210000031	63,862.92	36,008.32
3 BOI MMCOE CURRENT A/C NO. 051420110000108	1,92,007.07	2,71,424.74
4 BOM EXAM CURRENT A/C NO. 60051494526	49,439.64	5,69,653.98
5 BOM A/c BE CAP	17,913.72	18,411.72
6 BOM EARN & LEARN SCHEME SB A/C NO.60263164961	23,822.00	24,411.20
7 BOM MMCOE ISTE A/C NO.60247015033	2,05,910.04	2,21,676.00
8 BOM MMCOE NSS A/C NO.60191942387	8,118.46	7,175.86
9 BOM SAEINDIA SB A/C NO. 60131934127	24,399.21	25,175.31
10 HDFC MMCOE EXAM SAVING A/C NO. 50100143695994	41,866.40	55,071.83
11 HDFC MMCOE SB A/C NO.50100106677569	8,62,451.09	41,76,655.13
12 HDFC MMCIIB SB A/C NO. 50100290408224	41,136.10	82,794.62
	<b>15,30,926.65</b>	<b>54,88,458.71</b>

**ANNEXURE - B : CURRENT LIABILITIES**

1 Scholarship & Freeship	59,092.25	
2 EXCESS /Edu. Loan / Refundable Fee	17,63,271.00	22,52,551.50
3 EXCESS NSS GRANT - 2019-20		
4 Exam Remuneration Payable To Staff	9,88,058.00	14,11,019.12
5 Good And Services Tax	65,36,892.30	65,47,362.96
6 Grants	1,51,200.50	5,00,674.00
7 Hostel Fee	4,45,000.00	4,45,000.00
8 MBA FEES	49,016.00	49,016.00
9 MBA SWD / DTE FEES 2019-20	18,016.00	18,016.00
10 MBA SWD / DTE / ST FEES 2020-21	33,07,250.50	33,07,250.50
11 MMM Society Insurance Contribution	19,800.00	19,800.00
12 SPPU FACULTY APPROVAL PROCESSING FEE	4,600.00	4,600.00
13 Manpower Charges	2,45,192.50	2,22,026.20
14 MMM Sevak Kalyan Nidhi	2,89,200.00	2,73,100.00
15 MMM Sevak Sahkari Patsanstha	18,36,973.00	18,52,709.00
16 Salary Payable	8,05,58,694.00	8,10,51,974.00
17 Stale Cheque Liability A/c	1,22,829.00	1,22,829.00
18 Sundry Creditors	5,92,44,760.98	5,91,52,436.22
19 UNIDENTIFIED RECEIPTS	4,56,139.00	15,000.00
20 Tax Deducted At Source (TDS)	64,47,935.00	65,46,913.00
21 Expense Payble	11,85,562.44	
22 Professional Tax	3,18,700.00	3,18,700.00
23 Employees Provident Fund Contribution	25,85,207.00	25,68,396.00
24 MBA Fees - ST Ghodegaon 20-21	81,000.00	81,000.00
	<b>16,67,14,389.47</b>	<b>16,67,60,373.50</b>

**ANNEXURE - C : INVESTMENT**

- 1 Fixed Deposit



**MARATHWADA MITRA MANDAL'S**  
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*Schedule to and forming part of the Receipts & Payments Account for the FY 2021-22*

<u>RECEIPTS ( Rs. )</u>	<u>PAYMENTS ( Rs. )</u>
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**ANNEXURE - D : LOANS & ADVANCES**

1 Staff Advance	54,17,932.00	53,95,162.00
	<u>54,17,932.00</u>	<u>53,95,162.00</u>

**ANNEXURE - E : DEPOSIT (ASSETS )**

1 Deposit-Bharat Petroleum	1,33,821.59	1,24,000.00
	<u>1,33,821.59</u>	<u>1,24,000.00</u>

**ANNEXURE - F : OTHER CURRENT ASSETS**

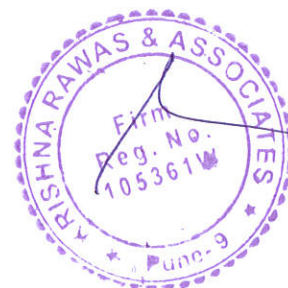
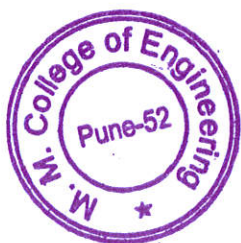
1 Fee receivable FY 18-19	30,934.00	-
2 Fee receivable FY 19-20	17,70,471.50	5,224.00
3 Fee receivable FY 20-21	7,47,72,425.36	10,83,594.25
3 Fee receivable FY 21-22	14,64,08,323.00	23,32,98,207.00
4 Other Debtors	17,02,816.00	18,07,140.00
5 Receivable From Sppu	16,36,054.00	11,11,691.00
6 Accured Interest	-	2,64,814.00
7 TDS Receivable	32,607.50	32,607.50
	<u>22,63,53,631.36</u>	<u>23,76,03,277.75</u>

**ANNEXURE - G : BRANCH / DIVISIONS**

1 Marathwada Mitra Mandal	13,72,75,622.74	17,66,24,264.50
2 MMCOE - MBA	35,93,967.50	35,93,967.50
3 MMCOE - Hostel	8,86,657.00	8,86,657.00
	<u>14,17,56,247.24</u>	<u>18,11,04,889.00</u>

**ANNEXURE - H : ACADEMIC RECEIPTS**

1 Student Fees	22,99,81,839.00	-
	<u>22,99,81,839.00</u>	<u>-</u>





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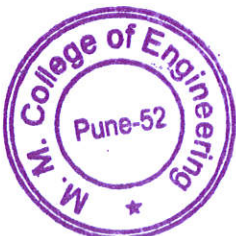
RECEIPTS ( Rs. )	PAYMENTS ( Rs. )
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**ANNEXURE - I : ACADEMIC EXPENSES**

1	Govt.Regulatory Bodies Fees Expenses	9,94,530.00
2	Alumni Association Expenses	84,012.08
3	Extra Curricular Activity Exp.	85,351.85
4	Faculty Development Expenses	63,172.00
5	Function Expenses	1,43,386.83
6	Membership & Processing Expenses	3,54,067.00
7	Meeting Expenses	8,000.00
8	NSS / NCC Expenses	93,895.00
9	Research & Development Expenses	9,50,166.10
10	Interview Expenses	66,905.50
11	Industrial Visit Exp.	1,95,501.99
12	Student Activity Expenses	18,28,904.33
13	Staff Welfare Expenses	1,69,344.00
14	Sports Expenses	1,78,160.97
15	Software - One Year validity	6,41,661.58
16	Subscription Expenses	6,48,630.00
17	Workshop & Seminar Expenses	1,96,021.50
18	Consumables	9,26,757.55
19	Training & Placement Activities	1,55,647.86
		<b>-</b>
		<b>77,84,116.14</b>

**ANNEXURE - J : ADMIN. AND GENERAL EXPENSES**

1	Advertisement Expenses	3,22,700.89
2	Bank Charges & Commission	32,046.37
3	Cleaning & Sanitation Expenses	1,54,888.37
4	Committee Expenses	13,821.00
5	Diesel & Fuel Expenses	1,65,738.59
6	Electricity Charges	22,81,501.00
7	Medical Expenses	7,500.00
8	Telephone & Communication Expenses	16,809.93
9	Students Fee Concession	7,58,151.00
10	Housekeeping & Maintenance Expenses	16,42,753.19
11	Interest on TDS	833.00
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14	Office Expenses	1,12,053.47
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18	Property Tax & Insurance Expenses	45,17,835.00
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24	Xerox Expenses	30,626.42
		<b>-</b>
		<b>1,54,36,081.17</b>



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*Schedule to and forming part of the Receipts & Payments Account for the FY 2021-22*

<u>RECEIPTS ( Rs.)</u>	<u>PAYMENTS ( Rs. )</u>
------------------------	-------------------------

**ANNEXURE - K : DEPOSIT (LIABILITY)**

1 Caution Money Deposit	15,04,000.00	6,09,500.00
2 Exam Fees Deposit	71,84,438.00	1,88,14,684.00
	<u>86,88,438.00</u>	<u>1,94,24,184.00</u>

**ANNEXURE - L : OTHER INCOME**

1 OTHER INCOME	2,55,442.09	
	<u>2,55,442.09</u>	-

**ANNEXURE - M : INTEREST**

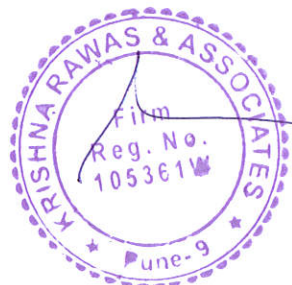
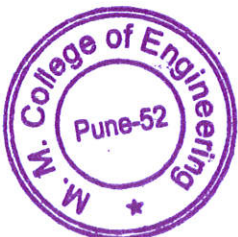
1 BANK INTEREST	2,33,408.00	-
2 BANK INTEREST - FIXED DEPOSITES	2,64,814.00	-
	<u>4,98,222.00</u>	-

**ANNEXURE - N : TRUST FUND**

1 Trust Fund	-	-
	<u>-</u>	<u>-</u>

**ANNEXURE - O : FIXED ASSETS**

1 Computer, Laptop & Softwares	2,00,41,710.00	
2 Electrical Equipments	8,47,684.86	
3 Electrical Lab Equipments	30,090.00	
4 Electronic Equipments	25,08,477.59	
5 Fire Extinguisher	1,94,855.76	
6 Furniture & Fixture	7,43,188.20	
7 Laboratory Equipments	15,08,268.22	
8 Library Books & Digital Library	29,569.50	
9 Mechanical Lab Equipments	93,598.00	
10 Office Equipments	1,59,429.20	
11 Physics Lab Equipments	63,489.00	
12 Sports & Gymkhana Equipments	87,680.00	
	<u>-</u>	<u>2,63,08,040.33</u>



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*Schedule to and forming part of the Receipts & Payments Account for the FY 2021-22*

RECEIPTS ( Rs.)	PAYMENTS ( Rs. )
-----------------	------------------

**ANNEXURE - Q : OTHER EXPENSES**

1	Audit Fees	-	11,800.00
		-	<b>11,800.00</b>

**ANNEXURE - R : REPAIRS AND MAINTENANCE**

1	Repair & Maintenance - Building	-	30,90,248.17
2	Repair & Maintenance - Electrical		6,23,019.38
3	Repair & Maintenance - General		7,23,602.00
4	Repair & Maintenance - Computer & Software		1,43,356.00
5	Repair & Maintenance - Equipment		19,39,004.62
6	Repair & Maintenance - Vehicle		84,189.47
7	Repair & Maintenance - Furniture		18,797.00
		-	<b>66,22,216.64</b>

**ANNEXURE - S : STAFF PAYMENTS & BENEFITS**

1	EPF Management contribution		27,79,448.00
2	Non Teaching salary		1,58,01,774.00
3	Staff Group Insurance		64,429.40
4	Teaching Staff Salary		8,03,21,258.00
5	Gratuity		96,12,303.20
6	Visiting Faculty Payments		6,89,077.56
		-	<b>10,92,68,290.16</b>

**ANNEXURE - P : GRANTS & DONATION**

1	Grant Received	-	-
		-	-

