

ANNEXURE – A (Short Term Courses)

FORM A-1

Academic Year 2025-2026

Audit report for fees proposal to be submitted to MSBTE FEES FIXATION COMMITTEE,

1. I/we have examined the balance sheet as on, and the income and expenditure account for the period beginning fromto ending on, attached herewith, of attached herewith, of (Name of the Institute and the course at which fees proposal is submitted), (Location address of the college).
2. I/we certify/ that the balance sheet and the income and expenditure account are in Agreement with the books of accounts.
3. I/we confirm that the mercantile method of accounting is followed while preparing books of accounts and preparing income & expenditure account and balance sheet of the course as at 31st March 2024.
4.
 - (A) I/we have obtained all the information and explanations which, to the best of my/our knowledge and belief were necessary for the purpose of the audit.
 - (B) In my/our opinion, proper books of account have been kept by the institute so far as appears from my/ our examination of the books.
 - (C) In my/our opinion and to the best of my/our information and according to the explanations given to me/us, the said accounts, read with notes thereon, if any, give a true and fair view:
 - i. in the case of the balance sheet, of the state of the affairs of the course as at 31st March 2024;
 - and
 - ii. in the case of the income and expenditure account of the surplus/deficit of the course for the year ended on that date 31.03.2024.
5. The statement of particulars required to be furnished to Fees Fixation Committee relating to the course for which fees proposal is submitted annexed herewith as Form No. A-2.
6. In my/our opinion and to the best of my/our information and according to explanations given to me/us, the particulars given in the said Form No. A-2 are true and correct.

Place :

Name and Signature of the Chartered

Date :

Accountant

Name of the Firm

Registration No. of the Firm

Email-id:

Name of the Partner/ Proprietor

Mobile No.:

Membership No. UDIN(Seal of the Firm)



FORM NO. A-2**for the Academic Year 2025-2026**

Forming part of the Audit Report under FORM No. A-1

1. Code of the Institution for which the fees proposal is submitted:
2. Name of the Institution.....
3. Correspondence/Registered Address of the Institution.....
4. Location address of the college where the course is carried on:
5. Academic year for which the fees proposal is submitted from 2025.to 2026.....
6. Relevant Financial Year: 2023-2024
7. Break-up of the Annual Salary expenditure:

Total Salary as per Income & Expenditure Account	Amount in RS. _____
Teaching staff Salary — Course-wise	
Teaching staff - College Contribution PF	
Teaching staff — Professional Tax deposit	
Arrears of Teaching Staff Salary or earlier financial years - Course-wise	
Teaching Staff Gratuity Provision	
Teaching Staff Gratuity Paid	
Non-Teaching Staff Salary - Course-wise	
Non-Teaching Staff - College Contribution PF	
Non-Teaching Staff -- Professional Tax Deposit	
Arrears of Non-Teaching Staff Salary for earlier financial years - Course-wise	
Non-Teaching Staff Gratuity Provision	
Visiting and Guest Lecture remuneration - Course-wise	

(Authorized Signature and Seal of the Firm)



8. Mode of Payment of Salary

Teaching Staff Salary <u>course-wise</u> bifurcation during the financial ear 2023-24	Amount in Rs. _____
Paid by Bank Transfer/RTGS/NEFT during the year	
Paid by Account Payee cross cheque	
Paid in Cash	
Provision at the end of the Financial Year 2023-2024	
Payment made against Provision of salary expenses under subsequent Financial Year till the date of proposal submission	
College Contribution towards PF	

8.1

Arrears of Teaching Staff Salary for the financial year 2023-2024	Total Rs. _____
Year-wise and Course-wise breakup of Arrears of Teaching Staff Salary	

8.2

Gratuity Provision of Teaching Staff Salary for the financial year 2023-2024 (attached schedule of Teaching Staff)	Total Rs. _____
Gratuity Paid to Teaching Sta during the financial year 2023-2024 attached schedule of Teaching Staff)	Rs. _____

8.3

Non-Teaching Staff Salary course-wise during the financial year 2023-24	Total Rs. _____
Paid by Bank Transfer/RTGS/NEFT during the year	
Paid by Account Payee cross cheque	
Paid in Cash	
Provision at the end of the Financial Year 2023 -2024	
Payment made against Provision of salary expenses under subsequent Financial Year till the date of proposal submission	
College Contribution towards PF paid	



(Authorized Signature and Seal of the Firm)

8.4

Arrears of Non-Teaching Staff Salary for the financial year 2023-2024	Total Rs. _____
Year-wise and course-wise Breakup of Arrears of Non-Teaching Staff Salary	

8.5

Gratuity Provision of Non-Teaching Staff Salary for the financial year 2023-2024	Total Rs. _____
Gratuity Paid to Non-Teaching Staff during the financial year 2023-2024 (attached schedule of Non-Teaching Staff)	

8.6

Visiting and Guest lecture remuneration expenses during the financial year 2023-24	Total Rs. _____
Paid by Bank Transfer during the year	
Paid by Account Payee cross cheque	
Paid in Cash	
Provision at the end of the financial Year 2023-2024	
Payment made against Provision of remuneration of Visiting and Guest lecture under subsequent Financial Year till the date of proposal submission	

9. Teaching staff and Non-Teaching staff

Total No. of Teaching staff of which salary reflected in the I&E Account for the financial year 2023-2024	No. _____
Total No. of Non-Teaching staff streamwise of which salary reflected in the I&E Account for the financial year 2023-2024	No. _____

(Authorized Signature and Seal of the Firm)



10. Computation of Depreciation for the financial year 2023-24 as per Fees Fixation Committee Norms :

Assets	Rate of Depreciation	Opening Balance	Additions during the year	Deletion / Write off/Sales during the Year	Depreciation for the Year	Closing Balance as on 31.3.2024 (WDV)
Computer	25%					
Books	25%					
Plant & Machinery	15%					
Furniture & fixtures	15%					
Total						

10.1 Computation of Depreciation for the financial year 2023-24 as per Balance Sheet :

Assets	Rate of Depreciation	Opening Balance	Additions during the year	Deletion / Write off/Sales during the Year	Depreciation for the Year	Closing Balance as on 31.3.2024 (WDV)
Computer						
Books						
Plant & Machinery						
Furniture & fixtures						
Total						

11. Capital expenditure and deferred revenue expenditure debited to the Income and Expenditure Account

Expenditure head	Nature of Expenditure (mention details)	Deferred Revenue Expenditure	Amount Rs.
Building			
Furniture			
Computer			
Electrical			
Equipment's			
Software			
Books and Periodicals			
Vehicle			
Other Assets			
Total			



(Authorized Signature and Seal of the Firm)

12. Details of the Affiliation Fees paid to MSBTE

Amount of Affiliation fee paid to MSBTE as per I&E account	
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13. Sanctioned Strength of the Students by the approving Authority. Please note that the information is required not of the actual no. of students who have taken admission but sanction strength (Please mention branch wise details within the course).

Name Of the Course	Sanctioned no. of students for the Academic Year 2022-2023	Additional permitted for Academic Year 2023-2024	Sanctioned no. of students for Academic Year 2023-2024
Example -Course A			
Example -Course B			

14. No of students admitted during the academic year 2023-2024 course-wise.

Name of the Course	Academic Year 2023-24	No. of Regular students admitted in the academic year 2023-2024	Repeater Students
Example -Course A	1 st Year		
	2 nd Year		
	3 rd Year		
Example -Course B	1 st Year		
	2 nd Year		
	3 rd Year		
Total			

15. Caution Money deposit and refund statement

Name of the Course / Branch	Academic Year	Opening Balance as on 01.04.2023	Caution Money collected during the year 2023-2024	Caution Money Refunded during the year 2023-24	Balance of Caution Money as on 31.3.2024	Caution Money due but not paid till 31.3.2024

16. Caution Money Collected per Student during the academic year 2023-2024: Rs.....



(Authorized Signature and Seal of the Firm)

Verification and declaration by the Chartered Accountant

I _____ aged _ years resident of _____ the proprietor/ Partner of _____ do hereby verify and declare that the information mentioned in Form A1 and A2 has been recorded on due verification of books of accounts and other records maintained by the institute. I declare that the information mentioned in Form No. A1 and A2 is true and correct.

Place:

Name and Signature of the

Date:

Chartered Accountant

Name of the Firm

Registration No. of the Firm

Email-id:

Name of the Partner/ Proprietor

Mobile No.:

Membership No. UDIN(Seal of the Firm)

Verification and declaration by the Principal of the Institute

I _____ aged _ years resident of _____, the Principal/ Director of the _____, do hereby state and verify that the information recorded in Form No. A1 and A2 is true and correct to my knowledge, information, and belief, and the same is supported by the record maintained by our institute/college.

Place:

Date:

Email -Id:

Signature

Mobile No:

Name of the president/Secretary of the Trust

(Seal of the Trust/Institute)

