



PIONEERING EDUCATION  
SINCE 1992

# SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE

Approved by Council of Architecture, New Delhi & DTE, Maharashtra State &

Affiliated to University of Mumbai | DTE Code No.: AR 3484

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

## Supporting Documents

| Particulars  | Statements of Accounts for the Financial Years |
|--|--|
| Audited income and expenditure statement of the institution to be signed by CA for and counter-signed by the competent authority (relevant expenditure claimed for infrastructure augmentation should be clearly highlighted) 2019-20 to 2023-24 | 2019-20 to 2023-24                             |



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**SMT. K. L. TIWARI COLLEGE OF**  
**ARCHITECTURE**

**Conducted By : Smt. Kantilalan Tiwari**  
**Education Society**

**AUDIT REPORT**

**FOR THE YEAR**

**2023 —2024**



**SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE**

**CONDUCTED BY : SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY**

**BALANCE SHEET AS ON 31ST MARCH 2024**

| FUNDS AND LIABILITIES                            | CURRENT YEAR   | ASSETS  | CURRENT YEAR   |
|--|----------------|---|----------------|
|  |                | <b>SMT. KANTI LALLAN TIWARI EDUCATION SOC</b> | 33,18,147.00   |
| <b>OUTSTANDING LIABILITIES &amp; PROVISIONS:</b> |                | <b>FIXED ASSETS :</b>                         |                |
| DUTIES & TAXES 43,011.00                         |                | COMPUTER SYSTEM 51,695.00                     |                |
| SUNDRY CREDITORS 1,10,58,877.00                  |                | ELECTRICAL EQUIPMENT 1,83,736.00              |                |
| PROFESSIONAL TAX PAYABLE 18,895.00               |                | ELEVATOR 2,11,196.00                          |                |
| PROVIDENT FUND PAYABLE 5,884.00                  |                | FURNITURE & FIXTURE 16,34,061.00              |                |
| SALARY PAYABLE 16,10,459.00                      |                | LAB EQUIPMENTS 1,03,893.00                    |                |
|  | 1,27,37,126.00 | LIBRARY BOOKS 78,640.00                       |                |
|  |                | OFFICE EQUIPMENT 4,39,625.00                  | 27,02,846.00   |
|  |                | <b>INVESTMENTS :</b>                          |                |
|  |                | FDR-IDBI BANK MIRA ROAD                       | 5,00,000.00    |
|  |                | <b>CURRENT ASSETS :</b>                       |                |
|  |                | CASH IN HAND 9,06,957.00                      |                |
|  |                | BANK ACCOUNTS 3,59,000.00                     |                |
|  |                | LOANS & ADVANCES 4,35,779.00                  |                |
|  |                | OUTSTANDING FEES 45,14,397.00                 |                |
|  |                |   | 62,16,133.00   |
|  | 1,27,37,126.00 |   | 1,27,37,126.00 |

FOR K M A & CO.  
CHARTERED ACCOUNTANTS

*K. M. A. & Co.*  
SR. PARTNER



DATED : 22/08/2024  
PLACE : BHAYANDAR  
UDIN - 24044900BKAHQ1933

FOR SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY

*Kanti Lalwan Tiwari*  
*L. Lalwan Tiwari*  
MANAGING TRUSTEE



**SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE**

**CONDUCTED BY : SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY**

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

| EXPENDITURE                                  | CURRENT YEAR          | INCOME                      | CURRENT YEAR          |
|--|-----------------------|-----------------------------|-----------------------|
| TO AC AMC CHARGES                            | 48,000.00             | <b>BY DIRECT INCOMES :</b>  |                       |
| TO ADMIN PROCESSING FEES TO ARA              | 36,517.00             | BY FEES RECEIVED            | 1,25,56,980.00        |
| TO ADVERTISEMENT EXPENSES                    | 8,815.00              |                             |                       |
| TO BANK CHARGES                              | 1,062.00              |                             |                       |
| TO BOOKS & PERIODICALS                       | 2,00,179.00           | <b>BY INDIRECT INCOME :</b> |                       |
| TO COMPUTER EXPENSES                         | 28,000.00             | BY GRANT RECEIVED           | 2,58,500.00           |
| TO CONVEYANCES                               | 19,704.00             | BY MISCELLANEOUS INCOME A/C | 6.00                  |
| TO CONVOCATION EXPENSES                      | 18,000.00             |                             |                       |
| TO COUNCIL OF ARCHITECTURE                   | 1,25,000.00           |                             |                       |
| TO DEPRECIATION                              | 4,22,053.00           |                             |                       |
| TO EDUCATIONAL EXPENSES                      | 82,110.00             |                             |                       |
| TO EDUCATIONAL STUDY TOUR EXPENSES           | 76,000.00             |                             |                       |
| TO ELECTRICITY CHAGES PAID TO MSEB           | 13,32,130.00          | BY NET DEFICIT              | 1,19,97,887.00        |
| TO EMPLOYERS CONT. TO PF                     | 47,028.00             |                             |                       |
| TO FUNCTIONS & FESTIVAL EXPENSES             | 25,024.00             |                             |                       |
| TO GENERAL EXPENSES                          | 20,351.00             |                             |                       |
| TO GREEN AUDIT EXPENSES                      | 32,000.00             |                             |                       |
| TO HOUSE KEEPING EXPENSES                    | 15,65,171.00          |                             |                       |
| TO JURY EXPENSES                             | 87,000.00             |                             |                       |
| TO LABOUR CHARGES                            | 1,00,000.00           |                             |                       |
| TO MISC. EXPENSES                            | 3,37,065.00           |                             |                       |
| TO MUMBAI UNIVERSITY EXAMINATION FEES        | 1,25,732.00           |                             |                       |
| TO MUMBAI UNIVERSITY ONLINE AFFILIATION FEES | 1,09,500.00           |                             |                       |
| TO NASA EXPENSES                             | 36,192.00             |                             |                       |
| TO NATA ACE EXPENSES                         | 50,000.00             |                             |                       |
| TO NEWS PAPER, MAGAZINES & PERIODICALS       | 1,711.00              |                             |                       |
| TO POSTAGE AND COURIER                       | 1,087.00              |                             |                       |
| TO PRINTING & STATIONERY EXPENSES            | 81,550.00             |                             |                       |
| TO PROFESSIONAL FEES                         | 3,22,000.00           |                             |                       |
| TO RENT, RATES & TAXES                       | 12,00,000.00          |                             |                       |
| TO REPAIR & MAINTENANCE EXPENSES             | 5,30,463.00           |                             |                       |
| TO SALARIES & WAGES                          | 1,63,87,067.00        |                             |                       |
| TO SECURITY CHARGES                          | 8,52,504.00           |                             |                       |
| TO SOFTWARE EXPENSES                         | 1,07,134.00           |                             |                       |
| TO STAFF WELFARE EXPENSES                    | 2,10,573.00           |                             |                       |
| TO STATIONERY EXPENSES                       | 18,695.00             |                             |                       |
| TO STUDENT WORKSHOP EXPENSES                 | 5,000.00              |                             |                       |
| TO STUDENT WELFARE                           | 12,581.00             |                             |                       |
| TO TELEPHONE & MOBILE BILL EXPENSES          | 1,438.00              |                             |                       |
| TO TRAVELLING EXPENSES                       | 5,977.00              |                             |                       |
| TO WATER CHARGES                             | 1,42,960.00           |                             |                       |
|  | <b>2,48,13,373.00</b> |                             | <b>2,48,13,373.00</b> |

FOR K M A & CO.  
CHARTERED ACCOUNTANTS

*[Signature]*  
SR. PARTNER



DATED : 22/08/2024  
PLACE : BHAYANDAR  
UDIN - 24044900BKAHQ19337

FOR SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY

*[Signature]*  
MANAGING TRUSTEE



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**SMT. K. L. TIWARI COLLEGE OF**  
**ARCHITECTURE**  
**Conducted By : Smt. Kantilalan Tiwari**  
**Education Society**

**AUDIT REPORT**

**FOR THE YEAR**

**2022 – 2023**

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# K M A & C O

124-126/2B, Ostwal Ornate, Opp. Jain Mandir, Jesal Park, Bhayandar (E) Thane - 401105

TEL : 022-35561828 MOB. 9820132736/9653173124/9892757042

EMAIL: cakmaco2016@gmail.com/gst2016kv@gmail.com/clientdatakma@gmail.com

**UDIN - 23044900BGUHBP7697**

## **“ AUDIT REPORT ”**


We have Audited the annexed Balance Sheet of “ **SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE**” Conducted By : **Smt. Kanti Lallan Tiwari Education Society** as on **31<sup>st</sup> March 2023** and the annexed Income and Expenditure Account for the year ended on that date with the Books of Accounts, Vouchers and other documents as were available with the College and were produced to us in connection therewith and report that we have obtained all the information and explanations which were necessary for the purpose of our Audit and in our opinion.

- a) Proper Books of Account as required by related Acts and Rules have been kept by the College which give all the information required by the Act and in the manner so required and :
- b) The annexed Balance Sheet give a true and fair view of the affairs of the College as on **31<sup>st</sup> March 2023** and :
- c) The annexed Income & Expenditure A/c give a true and fair view of the excess of Expenditure over Income of the College for the year, according to the best of our information and explanations given to us and as shown by the books of the College and :
- d) The annexed Receipt & Payment A/c give a true and fair view of receipts and payments of the College for the year, according to the best of our information and explanations given to us and as shown by the books and vouchers/bills of the College and :
- e) In our opinion, the aforesaid Financial Statements comply with the applicable Accounting Standards specified under Trust Act.

Place : Thane

Date : 5<sup>TH</sup> September, 2023.

For K M A & C O.  
Chartered Accountants

  
(Keshav Chaubey)  
SR. PARTNER







# K M A & CO

124-126/2B, Ostwal Ornate, Opp. Jain Mandir, Jesal Park, Bhayandar (E) Thane - 401105

TEL : 022-35561828 MOB. 9820132736/9653173124/9892757042

EMAIL: cakmaco2016@gmail.com/gst2016kv@gmail.com/clientdatakma@gmail.com

**UDIN – 23044900BGUHBP7697**

## **SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE**

Conducted By : Smt. Kanti Lallan Tiwari Education Society

**SCHEDULE ATTACHED TO AND FORMING PART OF FINAL ACCOUNTS  
FOR THE YEAR ENDED 31st MARCH 2023**

### **I. Disclosure of Significant Accounting Policies :**

1. The College follows accrual basis of accounting and all expenses and incomes unless specified otherwise are accounted for on mercantile basis.
2. Fixed Assets are stated at historical cost. Expenses relating to acquisition and installation of fixed assets till assets are put to use are capitalised. The depreciation is provided on WDV Method on half yearly and full year basis.
3. There are no foreign exchange inflows/ outflows during the year.
4. Incomes are recognized in the accounts when actual admission of the students has taken place.

### **II. Notes To Accounts :**

1. In the opinion of the Board of Trustees, the Current Assets, Loans and Advances are of the value stated and are realisable in the ordinary course of activity of the College.
2. Balance of Fees Receivable, Loans and Advances, Bank Balance and Deposits and Sundry Creditors are subject to confirmation by the parties and are subject to reconciliation, if any.
3. In the opinion of the management, the provisions for all liabilities are adequate and not in excess of the amount reasonably felt necessary.
4. All the expenses paid / provided have been duly incurred for the purpose of the day to day running of the college.

Place : Thane

Date : 5<sup>TH</sup> September, 2023.

For K M A & CO.  
Chartered Accountants

(Keshav Chaubey)  
SR. PARTNER





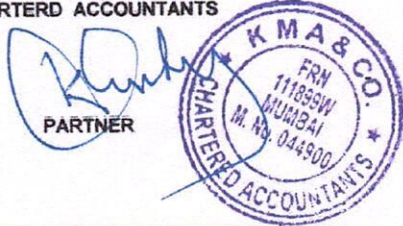
**SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE**

**CONDUCTED BY : SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY**

**BALANCE SHEET AS ON 31ST MARCH 2023**

| FUNDS AND LIABILITIES                             | CURRENT YEAR          | ASSETS  | CURRENT YEAR          |
|---|-----------------------|---|-----------------------|
| <b>SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY</b> |                       | <b>SMT. KANTI LALLAN TIWARI EDUCATION SOC</b> | 22,52,856.00          |
|   |                       | <b>FIXED ASSETS :</b>                         |                       |
|   |                       | COMPUTER SYSTEM                               | 86,159.00             |
|   |                       | ELECTRICAL EQUIPMENT                          | 62,151.00             |
|   |                       | ELEVATOR                                      | 2,48,466.00           |
|   |                       | FURNITURE & FIXTURE                           | 18,15,623.00          |
|   |                       | LAB EQUIPMENTS                                | 1,22,227.00           |
|   |                       | LIBRARY BOOKS                                 | 1,31,067.00           |
|   |                       | OFFICE EQUIPMENT                              | 4,10,706.00           |
|   |                       |   | <b>28,76,399.00</b>   |
| <b>OUTSTANDING LIABILITIES &amp; PROVISIONS:</b>  |                       | <b>INVESTMENTS :</b>                          |                       |
| DUTIES & TAXES                                    | 1,72,291.00           | FDR-IDBI BANK MIRA ROAD                       | 5,00,000.00           |
| SUNDRY CREDITORS                                  | 1,01,70,320.00        |   |                       |
| PROFESSIONAL TAX PAYABLE                          | 22,370.00             |   |                       |
| PROVIDENT FUND PAYABLE                            | 15,200.00             |   |                       |
| SALARY PAYABLE                                    | 19,18,752.00          |   |                       |
|   | <b>1,22,98,933.00</b> | <b>CURRENT ASSETS :</b>                       |                       |
|   |                       | CASH IN HAND                                  | 8,51,588.00           |
|   |                       | BANK ACCOUNTS                                 | 2,27,468.00           |
|   |                       | LOANS & ADVANCES                              | 98,463.00             |
|   |                       | OUTSTANDING FEES                              | 54,92,159.00          |
|   |                       |   | <b>66,69,678.00</b>   |
|   |                       |   |                       |
|   | <b>1,22,98,933.00</b> |   | <b>1,22,98,933.00</b> |

FOR KMA & CO.  
CHARTERD ACCOUNTANTS



PARTNER

PLACE : THANE  
DATE : 5/9/2023

FOR SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY

*(Handwritten signatures)*  
CHAIRMAN      SECRETARY      TREASURER

UDIN - 23044900BGUHBK2162 ( I )  
23044900BGUHBP7697 ( T )



**SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE**

**CONDUCTED BY : SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

| EXPENDITURE                                    | CURRENT YEAR   | INCOME                      | CURRENT YEAR   |
|--|----------------|-----------------------------|----------------|
|  |                | <b>BY DIRECT INCOMES :</b>  |                |
| TO ADVERTISEMENT FOR ADMISSION                 | 1,50,598.00    | BY FEES RECEIVED            | 1,68,98,899.00 |
| TO ADVERTISEMENT FOR STAFF RECRUITMENT         | 78,460.00      |                             |                |
| TO BANK CHARGES                                | 7,373.00       |                             |                |
| TO BOOKS & PERIODICALS                         | 2,36,646.00    |                             |                |
| TO COMPUTER EXPENSES                           | 1,91,302.00    | <b>BY INDIRECT INCOME :</b> |                |
| TO CONFERENCE & SEMINAR                        | 1,05,455.00    | BY GRANT RECEIVED           | 2,35,000.00    |
| TO CONVEYANCE                                  | 1,50,369.00    | BY INTEREST RECEIVED ON FDR | 2,254.00       |
| TO COUNCIL OF ARCHITECTURE                     | 1,00,000.00    | BY MISCELLANEOUS INCOME A/C | 3,000.00       |
| TO DEPRECIATION                                | 4,05,835.00    |                             | 2,40,254.00    |
| TO DONATION                                    | 10,000.00      |                             |                |
| TO DIE CAP ADMISSION ON FEES                   | 36,000.00      |                             |                |
| TO ELECTRICAL EXPENSES                         | 1,80,815.00    |                             |                |
| TO ELECTRICAL REPAIR & MAINTAINANCE            | 1,35,805.00    |                             |                |
| TO ELECTRICITY CHAGES PAID TO MSEB             | 10,70,780.00   | <b>BY NET DEFICIT</b>       | 63,79,595.00   |
| TO EMPLOYERS CONT. TO PF                       | 84,726.00      |                             |                |
| TO ENROLMRNT FEES PAID TO MU                   | 12,900.00      |                             |                |
| TO FEES REGULATING AUTHORITY                   | 2,30,000.00    |                             |                |
| TO FUNCTIONS & FESTIVAL EXPENSES               | 1,78,300.00    |                             |                |
| TO HONORARIUM PAID TO VISITING FACULTIES       | 52,055.00      |                             |                |
| TO INTERNET CHARGES                            | 1,25,870.00    |                             |                |
| TO JURY EXPENSES                               | 96,500.00      |                             |                |
| TO LIBRARY EXPENSES                            | 58,180.00      |                             |                |
| TO MEDICAL EXPENSES                            | 12,990.00      |                             |                |
| TO MISC. EXPENSES                              | 2,42,664.00    |                             |                |
| TO MUMBAI UNIVERSITY FEES (EXTENSION APPROVAL) | 1,05,619.00    |                             |                |
| TO MUMBAI UNIVERSITY EXAMINATION FEES          | 79,500.00      |                             |                |
| TO MUMBAI UNIVERSITY ONLINE AFFILIATION FEES   | 30,000.00      |                             |                |
| TO NASA EXPENSES                               | 46,825.00      |                             |                |
| TO NATA ACE EXPENSES                           | 79,000.00      |                             |                |
| TO NEWS PAPER, MAGAZINES & PERIODICALS         | 80,689.00      |                             |                |
| TO P. F. ADMIN CHARGES                         | 19,550.00      |                             |                |
| TO POSTAGE AND COURIER                         | 10,964.00      |                             |                |
| TO PRINTING EXPENSES                           | 3,20,615.00    |                             |                |
| TO PROFESSIONAL FEES                           | 4,45,500.00    |                             |                |
| TO PROJECT EXPENSES                            | 7,953.00       |                             |                |
| TO REMUNERATION FOR EXAMINATION                | 1,46,101.00    |                             |                |
| TO REPAIR & MAINTENANCE                        | 1,80,364.00    |                             |                |
| TO SALARIES & WAGES                            | 1,46,86,729.00 |                             |                |
| TO SECURITY CHARGES                            | 14,98,870.00   |                             |                |
| TO SOFTWARE EXPENSES                           | 1,71,168.00    |                             |                |
| TO SPORTS & GYMKHANA EXPENSES                  | 80,534.00      |                             |                |
| TO STAFF WELFARE EXPENSES                      | 2,13,279.00    |                             |                |
| TO STATI UDIN - 22044900AXTFFL7795             | 2,90,314.00    |                             |                |
| TO STUDENT GET TOGETHER FUNCTION EXPENSES      | 2,57,050.00    |                             |                |
| TO STUDENT WELFARE                             | 1,74,812.00    |                             |                |
| TO SWEEPING & CLEANING EXPENSES                | 98,525.00      |                             |                |
| TO TELEPHONE AND MOBILE BILL CHARGES           | 37,325.00      |                             |                |
| TO TRAINING FEES                               | 15,000.00      |                             |                |
| TO TRANSPORTATION EXPENSES                     | 55,939.00      |                             |                |
| TO WATER CHARGES                               | 2,54,250.00    |                             |                |
| TO WEBSITE EXPENSES                            | 1,78,650.00    |                             |                |
|  | 2,35,18,748.00 |                             | 2,35,18,748.00 |

FOR K M A & CO.  
CHARTERED ACCOUNTANTS



PARTNER

PLACE : THANE  
DATE : 5/9/2023

FOR SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY

CHAIRMAN

SECRETARY

TREASURER

UDIN - 23044900BGUHBK2162 ( I )  
23044900BGUHBP7697 ( T )







**SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE**  
**CONDUCTED BY : SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY**

**SCHEDULE OF FIXED ASSETS AS ON 31st MARCH 2023**

| FIXED ASSETS         | OPENING<br>WDV AS ON<br>01.04.2022 | ADDITIONS               |                     | LESS :<br>DEDUCTION<br>SALE/SCRAP<br>OF ASSETS | NET VALUE<br>(B+C-D)=E | DEPRECIATION<br>F  | Net Value after<br>Depreciation<br>( Closing WDV<br>AS ON<br>31.03.2023)<br>G = E - F |
|----------------------|------------------------------------|-------------------------|---------------------|--|------------------------|--------------------|---|
|                      |                                    | UPTO 30th<br>SEPT<br>C1 | FROM 1st OCT<br>C2  |  |                        |                    |   |
| COMPUTER             | 1,43,598.00                        | -                       | -                   | -  | 1,43,598.00            | 57,439.00          | 86,159.00   |
| ELECTRICAL EQUIPMENT | 69,057.00                          | -                       | -                   | -  | 69,057.00              | 6,906.00           | 62,151.00   |
| OFFICE EQUIPMENTS    | 4,33,023.00                        | 50,160.00               |                     | -  | 4,83,183.00            | 72,477.00          | 4,10,706.00   |
| FURNITURE & FIXTURES | 8,41,020.00                        | 25,960.00               | 10,89,833.00        | -  | 19,56,813.00           | 1,41,190.00        | 18,15,623.00  |
| ELAVATOR             | 2,92,313.00                        | -                       | -                   | -  | 2,92,313.00            | 43,847.00          | 2,48,466.00   |
| LAB EQUIPMENTS       | 1,43,797.00                        | -                       | -                   | -  | 1,43,797.00            | 21,570.00          | 1,22,227.00   |
| LIBRARY BOOKS        | 1,18,554.00                        |                         | 74,919.00           | -  | 1,93,473.00            | 62,406.00          | 1,31,067.00   |
| <b>TOTAL</b>         | <b>20,41,362.00</b>                | <b>76,120.00</b>        | <b>11,64,752.00</b> | <b>-</b>                                       | <b>32,82,234.00</b>    | <b>4,05,835.00</b> | <b>28,76,399.00</b>   |





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**SMT. K. L. TIWARI COLLEGE OF**  
**ARCHITECTURE**  
**Conducted By : Smt. Kantilalan Tiwari**  
**Education Society**

**AUDIT REPORT**

**FOR THE YEAR**

**2021 – 2022**

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# K M A & C O

124-126/2B, Ostwal Ornate, Opp. Jain Mandir, Jesal Park, Bhayandar (E) Thane - 401105

TEL : 022-35561828 MOB: 9820132736/9653173124/9892757042

EMAIL: cakmaco2016@gmail.com/gst2016kv@gmail.com/clientdatakma@gmail.com

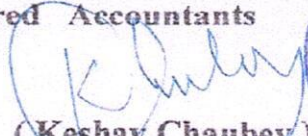
**UDIN - 224900AXTFFL7795**

## **“ AUDIT REPORT ”**

We have Audited the annexed Balance Sheet of “ **SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE**” Conducted By : **Smt. Kanti Lallan Tiwari Education Society** as on **31<sup>st</sup> March 2022**, and the annexed Income and Expenditure Account for the year ended on that date with the Books of Accounts, Vouchers and other documents as were available with the College and were produced to us in connection therewith and report that we have obtained all the information and explanations which were necessary for the purpose of our Audit and in our opinion.

- a) Proper Books of Account as required by related Acts and Rules have been kept by the College which give all the information required by the Act and in the manner so required and :
- b) The annexed Balance Sheet give a true and fair view of the affairs of the College as on **31<sup>st</sup> March 2022** and :
- c) The annexed Income & Expenditure A/c give a true and fair view of the excess of Expenditure over Income of the College for the year, according to the best of our information and explanations given to us and as shown by the books of the College and :
- d) The annexed Receipt & Payment A/c give a true and fair view of receipts and payments of the College for the year, according to the best of our information and explanations given to us and as shown by the books and vouchers/bills of the College and :
- e) In our opinion, the aforesaid Financial Statements comply with the applicable Accounting Standards specified under Trust Act.

For **K M A & C O.**  
Chartered Accountants

  
(**Keshav Chaubey**)  
**SR. PARTNER**



Place : Thane

Date : 5<sup>TH</sup> September, 2022.





# K M A & C O

124-126/2B, Ostwal Ormate, Opp. Jain Mandir, Jesal Park, Bhayandar (E) Thane - 401105

TEL : 022-35561828 MOB. 9820132736/9653173124/9892757042

EMAIL: cakmaco2016@gmail.com/gst2016kv@gmail.com/clientdatakma@gmail.com

## **SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE**

Conducted By : Smt. Kanti Lallan Tiwari Education Society

**SCHEDULE ATTACHED TO AND FORMING PART OF FINAL ACCOUNTS  
FOR THE YEAR ENDED 31st MARCH 2022**

### **I. Disclosure of Significant Accounting Policies :**

1. The College follows accrual basis of accounting and all expenses and incomes unless specified otherwise are accounted for on mercantile basis.
2. Fixed Assets are stated at historical cost. Expenses relating to acquisition and installation of fixed assets till assets are put to use are capitalised. The depreciation is provided on WDV Method on half yearly and full year basis.
3. There are no foreign exchange inflows/ outflows during the year.
4. Incomes are recognized in the accounts when actual admission of the students has taken place.

### **II. Notes To Accounts :**

1. In the opinion of the Board of Trustees, the Current Assets, Loans and Advances are of the value stated and are realisable in the ordinary course of activity of the College.
2. Balance of Fees Receivable, Loans and Advances, Bank Balance and Deposits and Sundry Creditors are subject to confirmation by the parties and are subject to reconciliation, if any.
3. In the opinion of the management, the provisions for all liabilities are adequate and not in excess of the amount reasonably felt necessary.
4. All the expenses paid / provided have been duly incurred for the purpose of the day to day running of the college.

For K M A & C O.  
Chartered Accountants

(Keshav Chaubey)  
SR. PARTNER



Place : Thane

Date : 5<sup>TH</sup> September, 2022.



**SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE**

**CONDUCTED BY : SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY**

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

| FUNDS AND LIABILITIES                             | CURRENT YEAR   | ASSETS                          | CURRENT YEAR          |
|---|----------------|---------------------------------|-----------------------|
| <b>SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY</b> | 43,06,857.00   | <b>FIXED ASSETS :</b>           |                       |
|   |                | COMPUTER SYSTEM                 | 1,43,598.00           |
|   |                | ELECTRICAL EQUIPMENT            | 69,057.00             |
|   |                | ELEVATOR                        | 2,92,313.00           |
|   |                | FURNITURE & FIXTURE             | 8,41,020.00           |
|   |                | LAB EQUIPMENTS                  | 1,43,797.00           |
|   |                | LIBRARY BOOKS                   | 1,18,554.00           |
|   |                | OFFICE EQUIPMENT                | 4,33,023.00           |
|   |                |                                 | <b>20,41,362.00</b>   |
| <b>OUTSTANDING LIABILITIES &amp; PROVISIONS:</b>  |                | <b>INVESTMENTS :</b>            |                       |
| DUTIES & TAXES                                    | 39,148.00      | FIXED DEPOSITS                  | 5,00,000.00           |
| PROVISIONS  | 15,00,000.00   |                                 |                       |
| SUNDRY CREDITORS                                  | 82,88,723.00   | <b>CURRENT ASSETS :</b>         |                       |
| PROFESSIONAL TAX PAYABLE                          | 16,120.00      | CASH IN HAND                    | 53,032.00             |
| PROVIDENT FUND PAYABLE                            | 15,200.00      | BANK ACCOUNTS                   | 5,57,170.00           |
| SALARY PAYABLE                                    | 10,60,085.00   | LOANS & ADVANCES                | 98,463.00             |
| SCHOLARSHIP                                       | 60,991.00      | OUTSTANDING FEES                | 23,929.18             |
|   | 1,09,80,267.00 | OUTSTANDING FEES (F.Y. 2021-22) | 95,44,181.00          |
|   |                |                                 | <b>1,27,45,762.00</b> |
|   |                |                                 |                       |
|   | 1,52,87,124.00 |                                 | 1,52,87,124.00        |

FOR KMA & CO.  
CHARTERD ACCOUNTANTS



PARTNER

PLACE : THANE  
DATE : 05-09-2022

UDIN - 22044900AXTFFL7795

FOR SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY

*Lallan B. Tiwari*  
Chairman  
CHAIRMAN

*[Signature]*  
Hon. Secretary  
SECRETARY

*[Signature]*  
Treasurer  
TREASURER



**SMT. K. L. TWARI COLLEGE OF ARCHITECTURE**

**CONDUCTED BY : SMT. KANTI LALLAN TWARI EDUCATION SOCIETY**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

| EXPENDITURE                                  | CURRENT YEAR   | INCOME                      | CURRENT YEAR   |
|--|----------------|-----------------------------|----------------|
| TO DTE FEES                                  | 1,35,000.00    | <b>DIRECT INCOMES :</b>     |                |
| TO ADMIN PROCESSING FEES TO ARA              | 64,000.00      | FIFTH YEAR B ARCH           | 33,92,600.00   |
| TO ADVERTISEMENT FOR ADMISSION               | 1,57,650.00    | FIFTH YEAR B ARCH           | 17,95,767.00   |
| TO ADVERTISEMENT FOR STAFF RECRUITMENT       | 97,251.00      | FOURTH YEAR B ARCH          | 31,41,115.00   |
| TO AUDIT FEES                                | 88,400.00      | F.Y. INTERIOR DESIGN        | 1,10,000.00    |
| TO BANK CHARGES                              | 9,098.00       | SECOND YEAR B ARCH          | 15,72,408.00   |
| TO BOOKS & PERIODICALS                       | 3,12,076.00    | THIRD YEAR B ARCH           | 1,47,815.00    |
| TO COMPUTER EXPENSES                         | 24,350.00      | FEES RECEIVED               | 90,72,377.00   |
| TO CONFERENCE & SEMINAR                      | 95,060.00      |                             |                |
| TO CONVEYANCE                                | 1,52,928.00    |                             |                |
| TO COUNCIL OF ARCHITECTURE                   | 1,01,500.00    |                             | 1,92,32,082.00 |
| TO DEPRECIATION                              | 4,15,097.00    |                             |                |
| TO ELECTRICAL REPAIR & MAINTAINANCE          | 1,60,211.00    | <b>INDIRECT INCOME :</b>    |                |
| TO ELECTRICITY CHARGES PAID TO MSED          | 13,37,660.00   | INTEREST RECEIVED ON FDR    | 39,332.00      |
| TO EMPLOYERS CONT. TO PF                     | 1,04,559.00    | INTEREST RECEIVED ON SB A/C | 40.00          |
| TO HONORARIUM PAID TO VISITING FACULTIES     | 25,250.00      | MISCELLANEOUS INCOME A/C    | 6,713.00       |
| TO INTERNET CHARGES                          | 1,55,620.00    |                             |                |
| TO JURY EXPENSES                             | 88,500.00      |                             | 48,085.00      |
| TO LIBRARY EXPENSES                          | 70,260.00      |                             |                |
| TO MISC. EXPENSES                            | 1,89,334.00    |                             |                |
| TO MUMBAI UNIVERSITY ANNUAL AFFILIATION FEES | 1,09,500.00    |                             |                |
| TO MUMBAI UNIVERSITY ENROLLMENT FEES         | 10,800.00      |                             |                |
| TO MUMBAI UNIVERSITY EXAMINATION FEES        | 1,27,403.00    | BY NET DEFICIT              | 38,79,869.00   |
| TO MUMBAI UNIVERSITY ONLINE AFFILIATION FEES | 46,095.00      |                             |                |
| TO NASA EXPENSES                             | 32,044.00      |                             |                |
| TO NATA ACE EXPENSES                         | 1,75,000.00    |                             |                |
| TO P. F. ADMIN CHARGES                       | 20,900.00      |                             |                |
| TO POSTAGE AND COURIER                       | 46,030.00      |                             |                |
| TO PRINTING EXPENSES                         | 2,26,117.00    |                             |                |
| TO PROFESSIONAL FEES                         | 5,18,210.00    |                             |                |
| TO REMUNERATION FOR EXAMINATION              | 92,400.00      |                             |                |
| TO REPAIR & MAINTENANCE                      | 48,91,360.00   |                             |                |
| TO SALARIES & WAGES                          | 1,07,15,193.00 |                             |                |
| TO SECURITY CHARGES                          | 3,98,418.00    |                             |                |
| TO SOFTWARE EXPENSES                         | 1,68,497.00    |                             |                |
| TO SPORTS & GYMKHANA EXPENSES                | 72,300.00      |                             |                |
| TO STAFF WELFARE EXPENSES                    | 2,12,312.00    |                             |                |
| TO STAT UDIN - 22044900AXTFFL7795            | 3,45,090.00    |                             |                |
| TO STUDENT GET TOGETHER FUNCTION EXPENSES    | 2,69,363.00    |                             |                |
| TO STUDENT WELFARE                           | 1,85,544.00    |                             |                |
| TO SWEEPING & CLEANING EXPENSES              | 1,75,600.00    |                             |                |
| TO TELEPHONE AND MOBILE BILL CHARGES         | 15,533.00      |                             |                |
| TO TELEPHONE & POSTAGE & COURIER             | 36,533.00      |                             |                |
| TO WATER CHARGES                             | 2,89,450.00    |                             |                |
| TO WEBSITE EXPENSES                          | 1,66,340.00    |                             |                |
|  | 2,31,58,036.00 |                             | 2,31,58,036.00 |

FOR K M A & CO.  
CHARTERED ACCOUNTANTS

PARTNER  
PLACE : THANE  
DATE : 05-09-2022

UDIN - 22044900AXTFFL7795



FOR SMT. KANTI LALLAN TWARI EDUCATION SOCIETY

CHAIRMAN SECRETARY TREASURER

*Kanti Lallan Twari*  
*[Signature]*



**SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE  
CONDUCTED BY : SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY**

**RECEIPTS & PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2022**

| RECEIPTS                          | AMOUNT (Rs.)   | PAYMENTS                                  | AMOUNT (Rs.)   |
|-----------------------------------|----------------|---|----------------|
| OPENING BALANCE:                  |                |   |                |
| CASH BALANCE - LAST YEAR          | 38,820.00      | DTE FEES                                  | 1,35,000.00    |
| BANK BALANCE - LAST YEAR          | 20,485.00      | ADMIN PROCESSING FEES TO ARA              | 64,000.00      |
|                                   |                | ADVERTISMENT FOR ADMISSION                | 1,57,650.00    |
|                                   |                | ADVERTISMENT FOR STAFF RECRUITMENT        | 97,251.00      |
|                                   |                | AUDIT FEES                                | 88,400.00      |
|                                   |                | BANK CHARGES                              | 9,060.00       |
| SCHOOL FEES RECEIVED              |                | BOOKS & PERIODICALS                       | 3,12,076.00    |
| FIFTH YEAR B ARCH                 | 23,37,231.00   | COMPUTER EXPENSES                         | 24,350.00      |
| FOURTH YEAR B ARCH                | 31,41,115.00   | CONFERENCE & SEMINAR                      | 95,060.00      |
| F.Y. INTERIOR DESIGN              | 1,10,000.00    | CONVEYANCE                                | 1,52,628.00    |
| SECOND YEAR B ARCH                | 15,72,408.00   | COUNCIL OF ARCHITECTURE                   | 1,01,500.00    |
| THIRD YEAR B ARCH                 | 1,47,815.00    | ELECTRICAL REPAIR & MAINTAINANCE          | 1,60,211.00    |
|                                   |                | ELECTRICITY CHARGES PAID TO MSEB          | 13,37,660.00   |
|                                   |                | EMPLOYERS CONT. TO PF                     | 1,04,558.00    |
|                                   |                | HONORARIUM PAID TO VISITING FACULTIES     | 25,250.00      |
|                                   |                | INTERNET CHARGES                          | 1,55,620.00    |
|                                   |                | JURY EXPENSES                             | 88,500.00      |
|                                   |                | LIBRARY EXPENSES                          | 70,260.00      |
|                                   |                | MISC. EXPENSES                            | 1,99,334.00    |
|                                   |                | MUMBAI UNIVERSITY ANNUAL AFFILIATION FEES | 1,09,500.00    |
|                                   |                | MUMBAI UNIVERSITY ENROLLMENT FEES         | 10,800.00      |
|                                   |                | MUMBAI UNIVERSITY EXAMINATION FEES        | 1,27,403.00    |
|                                   |                | MUMBAI UNIVERSITY ONLINE AFFILIATION FEES | 46,085.00      |
| INTEREST RECEIVED ON FOR          | 39,332.00      | NASA EXPENSES                             | 32,044.00      |
| INTEREST RECEIVED ON SB A/C       | 40.00          | NATA ACE EXPENSES                         | 1,75,000.00    |
| MISCELLANEOUS INCOME A/C          | 6,713.00       | P. F. ADMIN CHARGES                       | 20,800.00      |
| FIXED DEPOSITS                    | 29,09,000.00   | POSTAGE AND COURIER                       | 46,030.00      |
| LOANS & ADVANCES                  | 31,409.00      | PRINTING EXPENSES                         | 2,28,117.00    |
| SMT. KANTI LALLAN TIWARI EDU SOC. | 38,68,278.00   | PROFESSIONAL FEES                         | 5,18,210.00    |
|                                   |                | REMUNERATION FOR EXAMINATION              | 92,400.00      |
|                                   |                | REPAIR & MAINTAINANCE                     | 34,04,868.00   |
|                                   |                | SALARIES & WAGES                          | 28,80,873.00   |
|                                   |                | SECURITY CHARGES                          | 3,99,416.00    |
|                                   |                | SOFTWARE EXPENSES                         | 1,68,497.00    |
|                                   |                | SPORTS & GYMKHANA EXPENSES                | 72,300.00      |
|                                   |                | STAFF WELFARE EXPENSES                    | 2,12,312.00    |
|                                   |                | STATIONERY EXPENSES                       | 3,45,090.00    |
|                                   |                | STUDENT GET TOGETHER FUNCTION EXPENSES    | 2,69,363.00    |
|                                   |                | STUDENT WELFARE                           | 1,65,544.00    |
|                                   |                | SWEEPING & CLEANING EXPENSES              | 1,75,800.00    |
|                                   |                | TELEPHONE AND MOBILE BILL CHARGES         | 15,533.00      |
|                                   |                | TELEPHONE & POSTAGE & COURIER             | 36,533.00      |
|                                   |                | WATER CHARGES                             | 2,85,450.00    |
|                                   |                | WEBSITE EXPENSES                          | 1,63,340.00    |
|                                   |                |   | 1,32,01,168.00 |
|                                   |                | PURCHASE OF FIXED ASSETS                  | 4,41,076.00    |
|                                   |                | CLOSING BALANCE:                          |                |
|                                   |                | CASH BALANCE                              | 53,032.00      |
|                                   |                | BANK BALANCE                              | 5,57,170.00    |
|                                   |                |   | 6,10,202.00    |
|                                   | 1,42,52,446.00 |   | 1,42,52,446.00 |

FOR K M A & CO.  
CHARTERED ACCOUNTANTS

SR. PARTNER

PLACE : THANE  
DATE : 05-09-2022

UDIN - 22044900AXTFFL7795



FOR SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY,  
For Smt. Kantilallan Tiwari Education Society

Chairman

MANAGING TRUSTEE

non Secretary

Treasurer



SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE  
CONDUCTED BY : SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY

SCHEDULE OF FIXED ASSETS AS ON 31st MARCH 2022

| FIXED ASSETS         | OPENING<br>WDV AS ON<br>01.04.2021 | ADDITIONS               |                    | LESS:<br>DEDUCTION           | NET VALUE<br>(B+C-D)=E | DEPRECIATION<br>F  | Net Value after<br>Depreciation<br>(Closing WDV<br>AS ON<br>31.03.2021)<br>G = E - F |
|----------------------|------------------------------------|-------------------------|--------------------|------------------------------|------------------------|--------------------|--|
|                      |                                    | UPTO 30th<br>SEPT<br>C1 | FROM 1st OCT<br>C2 | SALE/SCRAP<br>OF ASSETS<br>D |                        |                    |  |
|                      | B                                  | C1                      | C2                 | D                            | E                      | F                  | G = E - F  |
| COMPUTER             | 2,39,330.00                        | -                       | -                  | -                            | 2,39,330.00            | 95,732.00          | 1,43,598.00  |
| ELECTRICAL EQUIPMENT | 76,730.00                          | -                       | -                  | -                            | 76,730.00              | 7,673.00           | 69,057.00  |
| OFFICE EQUIPMENTS    | 3,56,977.00                        | -                       | 1,40,100.00        | -                            | 4,97,077.00            | 64,054.00          | 4,33,023.00  |
| FURNITURE & FIXTURES | 8,08,961.00                        | 91,200.00               | 32,500.00          | -                            | 9,32,661.00            | 91,641.00          | 8,41,020.00  |
| ELAVATOR             | 3,43,898.00                        | -                       | -                  | -                            | 3,43,898.00            | 51,585.00          | 2,92,313.00  |
| LAB EQUIPMENTS       | 1,69,173.00                        | -                       | -                  | -                            | 1,69,173.00            | 25,376.00          | 1,43,797.00  |
| LIBRARY BOOKS        | 20,314.00                          | 1,77,276.00             | -                  | -                            | 1,97,590.00            | 79,036.00          | 1,18,554.00  |
| <b>TOTAL</b>         | <b>20,15,383.00</b>                | <b>2,68,476.00</b>      | <b>1,72,600.00</b> | <b>-</b>                     | <b>24,56,459.00</b>    | <b>4,15,097.00</b> | <b>20,41,362.00</b>  |



*Lallan Tiwari*



**SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE**  
**CONDUCTED BY : SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY**

**2021 - 2022**

**SUNDRY CREDITORS FOR EXPENSES**

| <b>PARTY NAME</b>                | <b>AMOUNT</b>         |
|----------------------------------|-----------------------|
| <b>SUNDRY CREDITORS</b>          |                       |
| AMRITANSH ENTERPRISES            | 35,250.00             |
| ANEMOS LIFESTYLE PVT. LTD.       | 91,200.00             |
| BEYOND BLUE                      | 120.00                |
| DEEPAK M. PRADHAN                | 15,680.00             |
| KALP SALES                       | 54,000.00             |
| KHUSHI TRAVELS                   | 1,38,000.00           |
| KMA & CO.                        | 88,400.00             |
| MAA KA AASHIRWAD WATER SUPPLIERS | 7,200.00              |
| MEDIA THEME RESEARCH CENTRE      | 54,250.00             |
| MY CLASSBOARD EDUN SOLUTIONS     | 2,497.00              |
| S5 SECURITY SERVICES             | 1,68,238.00           |
| SHREESH ENTERPRISES              | 1,19,398.00           |
| TRIPUR CONSTRUCTION              | 33,900.00             |
| VAILANKANNI CONSULTANCY SERVICES | 3,000.00              |
| VIJIGISHU EDUCATION PVT LTD      | 40,500.00             |
| OTHERS                           | 74,37,090.00          |
|                                  | 82,88,723.00          |
| TDS PAYABLE                      | 39,148.00             |
| PROVISION FOR EXPENSES           | 15,00,000.00          |
| SCHOLARSHIP PAYABLE              | 60,991.00             |
| PROFESSIONAL TAX PAYABLE         | 16,120.00             |
| PROVIDENT FUND PAYABLE           | 15,200.00             |
| SALARY PAYABLE                   | 10,60,085.00          |
| <b>TOTAL</b>                     | <b>1,09,80,267.00</b> |



*Lallan Tiwari*



**SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE**  
**CONDUCTED BY : SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY**

2021 - 2022

**DIRECT INCOME - SCHOOL FEES**

| <b>PARTICULARS</b>    |                | <b>AMOUNT</b>         |
|-----------------------|----------------|-----------------------|
| FIFTH YEAR B ARCH     | 1,42,60,744.00 |                       |
| FOURTH YEAR B ARCH    | 31,41,115.00   |                       |
| F. Y. INTERIOR DESIGN | 1,10,000.00    |                       |
| SECOND YEAR B ARCH    | 15,72,408.00   |                       |
| THIRD YEAR B ARCH     | 1,47,815.00    |                       |
|                       | _____          | 1,92,32,082.00        |
|                       |                | _____                 |
| <b>TOTAL</b>          |                | <b>1,92,32,082.00</b> |
|                       |                | _____                 |

*L. Kanti Tiwari*



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**SMT. K. L. TIWARI COLLEGE OF**  
**ARCHITECTURE**

**Conducted By : Smt. Kantilallan Tiwari**  
**Education Society**

**AUDIT REPORT**

**FOR THE YEAR**

**2020 – 2021**

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one copy given to  
Bansari Sir on  
9/6/22  
①





**K M A & C O**

124-126/2B, Ostwal Ormate, Opp. Jain Mandir, Jesal Park, Bhayandar (E) Thane - 401105

TEL : 022-35785228 MOB. 9820132736/9653173124/9892757042

EMAIL: cakmaco2016@gmail.com/gst2016kv@gmail.com/clientdatakma@gmail.com

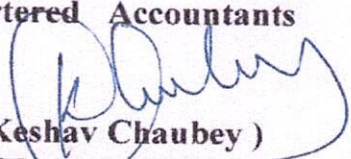
**UDIN - 22044900AAAACD7858**

**“ AUDIT REPORT ”**

We have Audited the annexed Balance Sheet of “ **SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE**” Conducted By : **Smt. Kanti Lallan Tiwari Education Society** as on **31<sup>st</sup> March 2021**, and the annexed Income and Expenditure Account for the year ended on that date with the Books of Accounts, Vouchers and other documents as were available with the College and were produced to us in connection therewith and report that we have obtained all the information and explanations which were necessary for the purpose of our Audit and in our opinion.

- a) Proper Books of Account as required by related Acts and Rules have been kept by the College which give all the information required by the Act and in the manner so required and :
- b) The annexed Balance Sheet give a true and fair view of the affairs of the College as on **31<sup>st</sup> March 2021** and :
- c) The annexed Income & Expenditure A/c give a true and fair view of the excess of Expenditure over Income of the College for the year, according to the best of our information and explanations given to us and as shown by the books of the College and :
- d) The annexed Receipt & Payment A/c give a true and fair view of receipts and payments of the College for the year, according to the best of our information and explanations given to us and as shown by the books and vouchers/bills of the College and :
- e) In our opinion, the aforesaid Financial Statements comply with the applicable Accounting Standards specified under Trust Act.

**For K M A & CO.**  
**Chartered Accountants**

  
**( Keshav Chaubey )**  
**SR. PARTNER**



**Place : Thane**

**Date : 2<sup>ND</sup> December. 2021.**





# K M A & CO

124-126/2B, Ostwal Ornate, Opp. Jain Mandir, Jesal Park, Bhayandar (E) Thane - 401105

TEL : 022-35785228 MOB. 9820132736/9653173124/9892757042

EMAIL: cakmaco2016@gmail.com/gst2016kv@gmail.com/clientdatakma@gmail.com

## **SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE**

Conducted By : Smt. Kanti Lallan Tiwari Education Society

SCHEDULE ATTACHED TO AND FORMING PART OF FINAL ACCOUNTS

**FOR THE YEAR ENDED 31st MARCH 2021**

### **I. Disclosure of Significant Accounting Policies :**

1. The College follows accrual basis of accounting and all expenses and incomes unless specified otherwise are accounted for on mercantile basis.
2. Fixed Assets are stated at historical cost. Expenses relating to acquisition and installation of fixed assets till assets are put to use are capitalised. The depreciation is provided on WDV Method on half yearly and full year basis.
3. There are no foreign exchange inflows/ outflows during the year.
4. Incomes are recognized in the accounts when actual admission of the students has taken place.

### **II. Notes To Accounts :**

1. In the opinion of the Board of Trustees, the Current Assets, Loans and Advances are of the value stated and are realisable in the ordinary course of activity of the College.
2. Balance of Fees Receivable, Loans and Advances, Bank Balance and Deposits and Sundry Creditors are subject to confirmation by the parties and are subject to reconciliation, if any.
3. In the opinion of the management, the provisions for all liabilities are adequate and not in excess of the amount reasonably felt necessary.
4. All the expenses paid / provided have been duly incurred for the purpose of the day to day running of the college.

For K M A & CO.  
Chartered Accountants

(Keshav Chaubey)  
SR. PARTNER

Place : Thane

Date : 2<sup>ND</sup> December, 2021.



**SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE**

**CONDUCTED BY : SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY**

**BALANCE SHEET AS ON 31ST MARCH 2021**

| FUNDS AND LIABILITIES                             | CURRENT YEAR        | ASSETS                            | CURRENT YEAR        |
|---|---------------------|-----------------------------------|---------------------|
| <b>SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY</b> | 42,88,448.00        | <b>FIXED ASSETS :</b>             |                     |
|   |                     | COMPUTER ( AT W.D.V )             | 2,39,330.00         |
|   |                     | ELECTRICAL EQUIPMENT ( AT W.D.V ) | 76,730.00           |
|   |                     | OFFICE EQUIPMENT ( AT W.D.V )     | 3,56,977.00         |
|   |                     | FURNITURE & FIXTURE ( AT W.D.V )  | 8,08,961.00         |
|   |                     | ELEVATOR                          | 3,43,898.00         |
|   |                     | LAB EQUIPMENTS                    | 1,69,173.00         |
|   |                     | LIBRARY BOOKS                     | 20,314.00           |
|   |                     |                                   | <b>20,15,383.00</b> |
| <b>OUTSTANDING LIABILITIES &amp; PROVISIONS:</b>  |                     | <b>INVESTMENTS :</b>              |                     |
| SALARY PAYABLE                                    | 7,47,572.00         | FIXED DEPOSITS :                  |                     |
| SUNDRY CREDITORS                                  | 5,61,341.00         |                                   | 34,09,000.00        |
| SCHOLARSHIP PAYABLE                               | (17,578.00)         |                                   |                     |
| PROFESSIONAL TAX PAYABLE                          | 1,675.00            | <b>CURRENT ASSETS :</b>           |                     |
| PROVIDENT FUND PAYABLE                            | 14,220.00           | CASH IN HAND                      | 38,620.00           |
| DUTIES & TAXES                                    | 52,697.00           | BANK ACCOUNTS                     | 20,485.00           |
|   |                     | OUTSTANDING FEES                  | 35,015.00           |
|   |                     | LOANS & ADVANCES                  | 1,29,872.00         |
|   | <b>13,59,927.00</b> |                                   | <b>2,23,992.00</b>  |
|   |                     |                                   |                     |
|   | <b>56,48,375.00</b> |                                   | <b>56,48,375.00</b> |

FOR KMA & CO.  
CHARTERED ACCOUNTANTS

PARTNER

FOR SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY

CHAIRMAN

SECRETARY

TREASURER

PLACE : THANE  
DATE : 02-12-2021

UDIN - 22044900AAAACD7858



**SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE**

**CONDUCTED BY : SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

| EXPENDITURE                              | CURRENT YEAR        | INCOME                                       | CURRENT YEAR   |
|--|---------------------|--|----------------|
| ADMIN PROCESSING FEES TO ARA             | 30,000.00           | <b>BY SCHOOL FEES RECEIVED</b>               |                |
| TO ADVERTISEMENT EXPENSES                | 1,54,250.00         | DEVELOPMENT FEES                             | 9,38,400.00    |
| TO AUDIT FEES                            | 17,700.00           | INSURANCE PREMIUM FEES                       | 4,455.00       |
| TO BANK CHARGES                          | 4,640.00            | INTER UNIVERSITY SPORTS & CUL. ACTIVITY FEES | 1,980.00       |
| TO BOOKS & PERIODICALS                   | 78,050.00           | NATIONAL SERVICE SCHEME FEES                 | 990.00         |
| TO CONFERENCE & SEMINAR                  | 86,521.00           | TUTION FEES                                  | 1,19,46,198.00 |
| TO CONSULTING FEES                       | 24,981.00           | UNIVERSITY DISASTER RELIEF FUNDS             | 990.00         |
| TO CONVEYANCE                            | 85,425.00           | UNIVERSITY E - CHARGES                       | 990.00         |
| TO COUNCIL OF ARCHITECTURE               | 6,00,000.00         | UNIVERSITY ENROLLMENT FEES                   | 19,800.00      |
| TO DEPRECIATION                          | 4,41,638.00         | UNIVERSITY E - SUVIDHA                       | 4,950.00       |
| TO EDUCATIONAL EXPENSES                  | 4,53,937.00         | UNIVERSITY EXAMINATION FEES                  | 1,90,080.00    |
| TO ELECTRICITY EXPENSES                  | 54,618.00           | UNIVERSITY SPORTS EVENT                      | 19,800.00      |
| TO ELECTICITY CHARGES PAID TO MSEE       | 2,78,340.00         | UNIVERSITY STU ANNUAL SPORTS & CUL FEES      | 2,970.00       |
| TO EMPLOYERS CONT. TO PF                 | 91,538.00           | V. C. FUND                                   | 1,880.00       |
| TO FUNCTION & FESTIVAL EXPENSES          | 1,02,545.00         |  |                |
| TO HONDRARIUM PAID TO VISITING FACULTIES | 5,241.00            |  | 1,31,33,673.00 |
| TO INSURANCE CHARGES                     | 4,455.00            |  |                |
| TO INTERNET CHARGES                      | 1,54,162.00         |  |                |
| TO JURY EXPENSES                         | 64,000.00           | <b>BY BANK INTEREST</b>                      | 142.00         |
| TO MISC. EXPENSES                        | 85,250.00           |  |                |
| TO P. F. ADMIN CHARGES                   | 15,680.00           | <b>BY MISC. INCOME</b>                       |                |
| TO POSTAGE AND COURIER                   | 28,455.00           |  |                |
| TO PRINTING & STATIONERY                 | 1,18,950.00         | <b>BY NET DEFICIT</b>                        | 39,36,290.00   |
| TO PROFESSIONAL FEES                     | 1,82,600.00         |  |                |
| TO PUBLICITY & PROMOTIONAL EXPENSES      | 1,02,585.00         |  |                |
| TO REMUNERATION FOR EXAMINATION          | 85,295.00           |  |                |
| <b>TO REPAIR &amp; MAINTENANCE</b>       | <b>56,82,505.00</b> |  |                |
| TO SALARIES & WAGES                      | 67,41,989.00        |  |                |
| TO SECURITY CHARGES                      | 3,98,300.00         |  |                |
| TO SOFTWARE EXPENSES                     | 1,58,360.00         |  |                |
| TO SPORTS & GYMKHANA EXPENSES            | 55,890.00           |  |                |
| TO STAFF WELFARE EXPENSES                | 1,27,714.00         |  |                |
| TO SWEEPING & CLEANING EXPENSES          | 1,05,800.00         |  |                |
| TO TELEPHONE & POSTAGE & COURIER         | 35,825.00           |  |                |
| TO WATER CHARGES                         | 2,78,600.00         |  |                |
| TO WEBSITE EXPENSES                      | 84,250.00           |  |                |
|  | 1,70,70,105.00      |  | 1,70,70,105.00 |

FOR K M P & CO.  
CHARTERD ACCOUNTANTS

PARTNER

FOR SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY

CHAIRMAN

SECRETARY

TREASURER

PLACE : THANE  
DATE : 02-12-2021

UDIN - 22044900AAAACD7858







**SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE**  
**CONDUCTED BY : SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY**  
**SCHEDULE OF FIXED ASSETS AS ON 31st MARCH 2021**

| FIXED ASSETS         | OPENING<br>WDV AS ON<br>01.04.2020 | ADDITIONS               |                    | LESS :<br>DEDUCTION<br>SALE/SCRAP<br>OF ASSETS | NET VALUE<br>(B+C-D)=E | DEPRECIATION<br>F  | Net Value after<br>Depreciation<br>( Closing WDV<br>AS ON<br>31.03.2021)<br>G = E - F |
|----------------------|------------------------------------|-------------------------|--------------------|--|------------------------|--------------------|---|
|                      |                                    | UPTO 30th<br>SEPT<br>C1 | FROM 1st OCT<br>C2 |  |                        |                    |   |
| COMPUTER             | 3,98,884.00                        | -                       | -                  | -  | 3,98,884.00            | 1,59,554.00        | 2,39,330.00   |
| ELECTRICAL EQUIPMENT | 85,256.00                          | -                       | -                  | -  | 85,256.00              | 8,526.00           | 76,730.00   |
| OFFICE EQUIPMENTS    | 4,19,973.00                        | -                       | -                  | -  | 4,19,973.00            | 62,996.00          | 3,56,977.00   |
| FURNITURE & FIXTURES | 8,98,512.00                        | -                       | -                  | -  | 8,98,512.00            | 89,551.00          | 8,08,961.00   |
| ELAVATOR             | 4,04,586.00                        | -                       | -                  | -  | 4,04,586.00            | 60,688.00          | 3,43,898.00   |
| LAB EQUIPMENTS       | 1,99,026.00                        | -                       | -                  | -  | 1,99,026.00            | 29,854.00          | 1,69,173.00   |
| LIBRARY BOOKS        | 50,782.00                          | -                       | -                  | -  | 50,782.00              | 30,469.00          | 20,314.00   |
| <b>TOTAL</b>         | <b>24,57,019.00</b>                | -                       | -                  | -  | <b>24,57,019.00</b>    | <b>4,41,638.00</b> | <b>20,15,383.00</b>   |





**SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE**  
**CONDUCTED BY : SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY**

**2020 - 2021**

**SUNDRY CREDITORS FOR EXPENSES**

| <b>PARTY NAME</b>                | <b>AMOUNT</b>       |
|----------------------------------|---------------------|
| <b><u>SUNDRY CREDITORS</u></b>   |                     |
| DEEPAK PRADHAN                   | 15680               |
| FIRE SAFETY PROTECTION CO.       | 3375                |
| KHUSHI TRAVELS                   | 138000              |
| KMA & CO.                        | 17700               |
| MAA KA AASHIRWAD WATER SUPPLIERS | 4800                |
| MEDIA THEME RESEARCH CENTRE      | 54250               |
| S5 SECURITY SERVICES             | 168238              |
| SHREESH ENTERPRISES              | 119398              |
| TRIPUR CONSTRUCTION              | 33900               |
| VAILANKANNI CONSULTANCY SERVICES | 6000                |
|                                  | 5,61,341.00         |
| TDS PAYABLE                      | 52,697.00           |
| SCHOLARSHIP PAYABLE              | (17,578.00)         |
| PROFESSIONAL TAX PAYABLE         | 1,675.00            |
| PROVIDENT FUND PAYABLE           | 14,220.00           |
| SALARY PAYABLE                   | 7,47,572.00         |
| <b>TOTAL</b>                     | <b>13,59,927.00</b> |



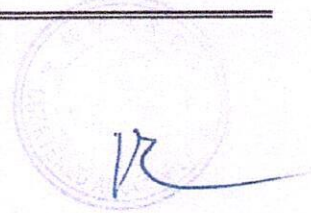


**SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE**  
**CONDUCTED BY : SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY**

**2020 - 2021**

**DIRECT INCOME - SCHOOL FEES**

| <b><u>PARTICULARS</u></b>                    | <b><u>AMOUNT</u></b>  |
|--|-----------------------|
| DEVELOPMENT FEE                              | 9,38,490.00           |
| TUITION FEE                                  | 1,19,46,198.00        |
| <b><u>OTHER FEE</u></b>                      |                       |
| INSURESNCE PREMIUM FEES                      | 4,455.00              |
| INTER UNIVERSITY SPORTS & CUL. ACTIVITY FEES | 1,980.00              |
| NATIONAL SERVICE SCHEME FEES                 | 990.00                |
| UNIVERSITY DISASTER RELIEF FUNDS             | 990.00                |
| UNIVERSITY E - CHARGES                       | 990.00                |
| UNIVERSITY ENROLLMENT FEES                   | 19,800.00             |
| UNIVERSITY E - SUVIDHA                       | 4,950.00              |
| UNIVERSITY EXAMINATION FEES                  | 1,90,080.00           |
| UNIVERSITY SPORTS EVENT                      | 19,800.00             |
| UNIVERSITY STU. ANNUAL SPORTS & CUL FEES.    | 2,970.00              |
| V. C. FUND - F. Y.                           | 1,980.00              |
| V. C. FUND - T. Y.                           | -                     |
|  | <hr/>                 |
|  | 2,48,985.00           |
|  | <hr/>                 |
| <b>TOTAL</b>                                 | <b>1,31,33,673.00</b> |
|  | <hr/> <hr/>           |





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**SMT. K. L. TIWARI COLLEGE OF**  
**ARCHITECTURE**  
**Conducted By : Smt. Kantilalan Tiwari**  
**Education Society**

**AUDIT REPORT**

**FOR THE YEAR**

**2019 – 2020**

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# K M A & C O

124-126/2B, Ostwal Ornate, Opp. Jain Mandir, Jesal Park, Bhayandar (E) Thane - 401105

TEL : 022-35561828 MOB. 9820132736/9653173124/9892757042

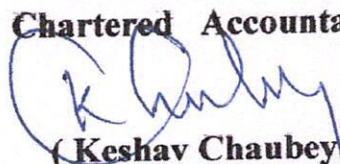
EMAIL: cakmaco2016@gmail.com/gst2016kv@gmail.com/clientdatakma@gmail.com

## “ AUDIT REPORT ”

We have Audited the annexed Balance Sheet of “ SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE ” Conducted By : Smt. Kanti Lallan Tiwari Education Society as on 31<sup>st</sup> March 2020 and the annexed Income and Expenditure Account for the year ended on that date with the Books of Accounts, Vouchers and other documents as were available with the College and were produced to us in connection therewith and report that we have obtained all the information and explanations which were necessary for the purpose of our Audit and in our opinion.

- a) Proper Books of Account as required by related Acts and Rules have been kept by the College which give all the information required by the Act and in the manner so required and :
- b) The annexed Balance Sheet give a true and fair view of the affairs of the College as on 31<sup>st</sup> March 2020 and :
- c) The annexed Income & Expenditure A/c give a true and fair view of the excess of Expenditure over Income of the College for the year, according to the best of our information and explanations given to us and as shown by the books of the College and :
- d) The annexed Receipt & Payment A/c give a true and fair view of receipts and payments of the College for the year, according to the best of our information and explanations given to us and as shown by the books and vouchers/bills of the College and :
- e) In our opinion, the aforesaid Financial Statements comply with the applicable Accounting Standards specified under Trust Act.

For K M A & C O.  
Chartered Accountants

  
(Keshav Chaubey)  
SR. PARTNER



Place : Thane

Date : 17<sup>TH</sup> December, 2020.





# K M A & C O

124-126/2B, Ostwal Ornate, Opp. Jain Mandir, Jesal Park, Bhayandar (E) Thane - 401105

TEL : 022-35561828 MOB. 9820132736/9653173124/9892757042

EMAIL: cakmaco2016@gmail.com/gst2016kv@gmail.com/clientdatakma@gmail.com

## **SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE**

Conducted By : Smt. Kanti Lallan Tiwari Education Society

**SCHEDULE ATTACHED TO AND FORMING PART OF FINAL ACCOUNTS  
FOR THE YEAR ENDED 31st MARCH 2020**

### **I. Disclosure of Significant Accounting Policies :**

1. The College follows accrual basis of accounting and all expenses and incomes unless specified otherwise are accounted for on mercantile basis.
2. Fixed Assets are stated at historical cost. Expenses relating to acquisition and installation of fixed assets till assets are put to use are capitalised. The depreciation is provided on WDV Method on half yearly and full year basis.
3. There are no foreign exchange inflows/ outflows during the year.
4. Incomes are recognized in the accounts when actual admission of the students has taken place.

### **II. Notes To Accounts :**

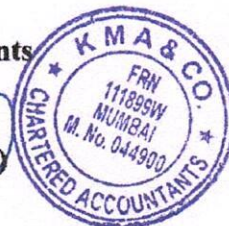
1. In the opinion of the Board of Trustees, the Current Assets, Loans and Advances are of the value stated and are realisable in the ordinary course of activity of the College.
2. Balance of Fees Receivable, Loans and Advances, Bank Balance and Deposits and Sundry Creditors are subject to confirmation by the parties and are subject to reconciliation, if any.
3. In the opinion of the management, the provisions for all liabilities are adequate and not in excess of the amount reasonably felt necessary.
4. All the expenses paid / provided have been duly incurred for the purpose of the day to day running of the college.

Place : Thane

Date : 17<sup>TH</sup> December, 2020.

For K M A & C O.  
Chartered Accountants

  
(Keshav Chaubey)  
SR. PARTNER





**SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE**

CONDUCTED BY : SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY

**BALANCE SHEET AS ON 31ST MARCH 2020**

| FUNDS AND LIABILITIES                             | CURRENT YEAR        | ASSETS                            | CURRENT YEAR        |
|---|---------------------|-----------------------------------|---------------------|
| <b>SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY</b> | 26,91,555.00        | <b>FIXED ASSETS :</b>             |                     |
|   |                     | COMPUTER ( AT W.D.V.)             | 3,98,884.00         |
|   |                     | ELECTRICAL EQUIPMENT ( AT W.D.V.) | 85,256.00           |
|   |                     | OFFICE EQUIPMENT ( AT W.D.V.)     | 4,19,973.00         |
|   |                     | FURNITURE & FIXTURE ( AT W.D.V.)  | 8,98,511.00         |
|   |                     | ELEVATOR                          | 4,04,586.00         |
|   |                     | LAB EQUIPMENTS                    | 1,99,027.00         |
|   |                     | LIBRARY BOOKS                     | 50,782.00           |
|   |                     |                                   | <b>24,57,019.00</b> |
| <b>OUTSTANDING LIABILITIES &amp; PROVISIONS:</b>  |                     | <b>INVESTMENTS :</b>              |                     |
| SALARY PAYABLE                                    | 5,28,678.00         | FIXED DEPOSITS :                  |                     |
| SUNDRY CREDITORS                                  | 11,54,299.00        |                                   | 15,70,000.00        |
| SCHOLARSHIP PAYABLE                               | (42,427.00)         |                                   |                     |
| PROFESSIONAL TAX PAYABLE                          | 13,450.00           | <b>CURRENT ASSETS :</b>           |                     |
| PROVIDENT FUND PAYABLE                            | 14,220.00           | CASH IN HAND                      | 37,670.00           |
| TDS PAYABLE                                       | 36,484.00           | BANK ACCOUNTS                     | 33,867.00           |
|   |                     | OUTSTANDING FEES                  | 2,43,530.00         |
|   |                     | LOANS & ADVANCES                  | 54,173.00           |
|   | 17,04,704.00        |                                   | <b>3,69,240.00</b>  |
|   |                     |                                   |                     |
|   | <b>43,96,259.00</b> |                                   | <b>43,96,259.00</b> |

FOR KMA & CO.  
CHARTERED ACCOUNTANTS

*[Signature]*  
PARTNER



PLACE : THANE  
DATE : 17-12-20

FOR SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY

*[Signature]*  
*[Signature]*  
*[Signature]*

CHAIRMAN      SECRETARY      TREASURER



**SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE**

**CONDUCTED BY : SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020**

| EXPENDITURE                               | CURRENT YEAR   | INCOME                                       | CURRENT YEAR   |
|---|----------------|--|----------------|
| TO ADVERTISEMENT EXPENSES                 | 2,09,739.00    | BY SCHOOL FEES RECEIVED                      |                |
| TO AFFILIATION FEE FOR MU                 | 1,89,000.00    | DEVELOPMENT FEES                             | 12,61,029.00   |
| TO AUDIT FEES                             | 17,700.00      | INSURANCE PREMIUM FEES                       | 4,950.00       |
| TO BANK CHARGES                           | 1,534.00       | INTER UNIVERSITY SPORTS & CUL. ACTIVITY FEES | 2,200.00       |
| TO CONFERENCE & SEMINAR                   | 2,34,173.00    | NATIONAL SERVICE SCHEME FEES                 | 1,100.00       |
| TO CONVEYANCE                             | 94,380.00      | TUTION FEES                                  | 1,26,09,971.00 |
| TO COUNCIL OF ARCHITECTURE                | 2,06,580.00    | UNIVERSITY DISASTER RELIEF FUNDS             | 1,100.00       |
| TO DEPRECIATION                           | 6,32,039.00    | UNIVERSITY E - CHARGES                       | 1,100.00       |
| TO EDUCATIONAL EXPENSES                   | 7,80,480.00    | UNIVERSITY ENROLLMENT FEES                   | 22,000.00      |
| TO ELECTRICITY CHARGES                    | 10,03,080.00   | UNIVERSITY E - SUVIDHA                       | 3,900.00       |
| TO EMPLOYERS CONT. TO PF                  | 99,147.00      | UNIVERSITY EXAMINATION FEES                  | 2,13,970.00    |
| TO FUNCTION & FESTIVAL EXPENSES           | 2,71,007.00    | UNIVERSITY SPORTS EVENT                      | 22,000.00      |
| TO HONORARIUM PAID TO VISITING FACILITIES | 1,93,650.00    | UNIVERSITY STU. ANNUAL SPORTS & CUL FEES.    | 2,130.00       |
| TO INTERNET CHARGES                       | 1,98,376.00    | V. C. FUND                                   | 2,200.00       |
| TO JURY EXPENSES                          | 2,17,797.00    |  |                |
| TO MISC. EXPENSES                         | 1,22,018.00    |  |                |
| TO MUMBAI UNIVERSITY EXAMINATION FEES     | 3,85,671.00    |  | 1,41,47,650.00 |
| TO NASA EXPENSES                          | 1,98,950.00    |  |                |
| TO NEWS PAPER, MAGZIN & PERIODICALS       | 1,11,322.00    |  |                |
| TO P. F. ADMIN CHARGES                    | 22,245.00      |  |                |
| TO POSTAGE AND COURIER                    | 25,731.00      |  |                |
| TO PRINTING & STATIONERY                  | 3,84,890.00    | BY BANK INTEREST                             | 3,027.00       |
| TO PUBLICITY & PROMOTIONAL EXPENSES       | 2,03,320.00    |  |                |
| TO REMUNERATION FOR EXAMINATION           | 2,73,797.00    |  |                |
| TO REPAIR & MAINTENANCE                   | 8,93,244.00    |  |                |
| TO SALARIES & WAGES                       | 67,83,773.00   |  |                |
| TO SECURITY CHARGES                       | 4,97,025.00    | BY MISC. INCOME                              | 76,405.00      |
| TO SOFTWARE EXPENSES                      | 2,64,670.00    |  |                |
| TO SPORTS & GYMKHANA EXPENSES             | 2,58,128.00    |  |                |
| TO STAFF WELFARE EXPENSES                 | 2,60,743.00    |  |                |
| TO STATIONERY EXPENSES                    | 4,18,125.00    | BY NET DEFICIT                               | 31,07,983.00   |
| TO STUDENT WORK SHOP EXPENSES             | 4,30,020.00    |  |                |
| TO STUDENT WELFARE                        | 2,90,260.00    |  |                |
| TO SWEEPING & CLEANING EXPENSES           | 3,46,250.00    |  |                |
| TO TELEPHONE & POSTAGE & COURIER          | 47,851.00      |  |                |
| TO TRAINING FEES                          | 2,74,700.00    |  |                |
| TO WATER CHARGES                          | 3,67,600.00    |  |                |
| TO WEBSITE EXPENSES                       | 1,28,050.00    |  |                |
|   | 1,73,35,065.00 |  | 1,73,35,065.00 |

FOR K M A & CO.  
CHARTERD ACCOUNTANTS



PLACE : THANE  
DATE : 17-12-20

FOR SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY

Handwritten signatures for Chairman, Secretary, and Treasurer.

CHAIRMAN                      SECRETARY                      TREASURER



**SMT. K. L. TIWARI COLLEGE OF ARCHITECTURE**  
**CONDUCTED BY : SMT. KANTI LALLAN TIWARI EDUCATION SOCIETY**

**SCHEDULE OF FIXED ASSETS AS ON 31st MARCH 2020**

| FIXED ASSETS         | OPENING                      | ADDITIONS               |                    | LESS :<br>DEDUCTION          | NET VALUE<br>(B+C-D)=E | DEPRECIATION<br>F  | Net Value after<br>Depreciation<br>( Closing WDV<br>AS ON<br>31.03.2020)<br>G = E - F |
|----------------------|------------------------------|-------------------------|--------------------|------------------------------|------------------------|--------------------|---|
|                      | WDV AS ON<br>01.04.2019<br>B | UPTO 30th<br>SEPT<br>C1 | FROM 1st OCT<br>C2 | SALE/SCRAP<br>OF ASSETS<br>D |                        |                    |   |
| COMPUTER             | 6,52,807.00                  | 12,000.00               | -                  | -                            | 6,64,807.00            | 2,65,923.00        | 3,98,884.00   |
| ELECTRICAL EQUIPMENT | 94,729.00                    | -                       | -                  | -                            | 94,729.00              | 9,473.00           | 85,256.00   |
| OFFICE EQUIPMENTS    | 4,75,273.00                  | 18,813.00               | -                  | -                            | 4,94,086.00            | 74,113.00          | 4,19,973.00   |
| FURNITURE & FIXTURES | 9,59,053.00                  | 39,294.00               | -                  | -                            | 9,98,347.00            | 99,835.00          | 8,98,512.00   |
| ELAVATOR             | 4,75,983.00                  | -                       | -                  | -                            | 4,75,983.00            | 71,397.00          | 4,04,586.00   |
| LAB EQUIPMENTS       | 2,34,149.00                  | -                       | -                  | -                            | 2,34,149.00            | 35,123.00          | 1,99,026.00   |
| LIBRARY BOOKS        | 1,26,957.00                  | -                       | -                  | -                            | 1,26,957.00            | 76,175.00          | 50,782.00   |
| <b>TOTAL</b>         | <b>30,18,951.00</b>          | <b>70,107.00</b>        | <b>-</b>           | <b>-</b>                     | <b>30,89,058.00</b>    | <b>6,32,039.00</b> | <b>24,57,019.00</b>   |









**This is to Certify that the Percentage expenditure incurred as Infrastructure Development and Augmentation excluding salary component, During the last five years of Smt. K.L.Tiwari College of Architecture Mira Road is as follows.**

| Years/Heads                         | 19-20        | 20-21        | 21-22        | 22-23        | 23-24       | Total         |
|-------------------------------------|--------------|--------------|--------------|--------------|-------------|---------------|
|                                     | INR in Lakhs |              |              |              |             |               |
| Books & Periodicals                 | -            | 0.78         | -            | -            | 2.00        | 2.78          |
| Books & Periodicals & Journals      | -            | -            | 3.12         | 2.37         | -           | 5.49          |
| Computer Expenses                   | -            | -            | 0.24         | 1.91         | 0.28        | 2.44          |
| Computer System                     | 0.12         | -            | -            | -            | -           | 0.12          |
| Electrical Equipments               | -            | -            | -            | -            | 1.42        | 1.42          |
| Furnitruue & Fixtures               | 0.39         | -            | 1.24         | 11.16        | -           | 12.79         |
| Library Books                       | -            | -            | 1.77         | 0.75         | -           | 2.52          |
| Library Expenses                    | -            | -            | 0.70         | 0.58         | -           | 1.28          |
| News Paper, Magazines & Periodicals | 1.11         | -            | -            | 0.81         | 0.02        | 1.94          |
| Office Equipments                   | 0.19         | -            | 1.40         | 0.50         | 1.07        | 3.16          |
| Infrastructure Development          | 6.07         | 44.89        | 39.13        | -            | -           | 90.10         |
| Software Expense                    | 2.65         | 1.58         | 1.68         | 1.71         | 1.07        | 8.70          |
| <b>Total</b>                        | <b>10.54</b> | <b>47.26</b> | <b>49.29</b> | <b>19.79</b> | <b>5.86</b> | <b>132.73</b> |

**Total Amount of Infrastructure Development and Augmentation Rs.132.73 (In Lakhs).**

**Ration of Total Infrastructure Development and Augmentation Which is 26.24% of Total Expenditure Excluding Salary.**

