

PARLE TILAK VIDYALAYA ASSOCIATION

PTVA's Institute of Management

SIGNIFICANT ACCOUNTING POLICIES

1. BASIS OF ACCOUNTING

The financial statements are prepared under the historical cost convention, on CASH basis of accounting and in accordance with accounting principles generally accepted in India and comply with Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

2. RECOGNITION OF INCOME/EXPENDITURE

The Institute generally follows cash system of accounting and recognizes significant items of Income and Expenditure on cash basis. Tuition Fees, Development Fees and other fees are apportioned over the academic year. The net surplus or deficit is incorporated in the Income & Expenditure Account of the Parle Tilak Vidyalyaya Association Trust in the same year.

3. BASIS OF APPORTIONMENT OF EXPENSES:

i) Direct Expenses:

PTVA's Institute of Management runs full time course, Master of Management Studies (MMS) and Part Time courses. The expenses exclusively spent on either of the above courses and directly attributable have been charged to that particular course.

ii) Common Expenses:

a. The students of MMS courses are on the premise, nearly all the time of the week. Consequently, they demand far greater attention and monitoring from the faculties, in terms of interaction, assessment and activities. As opposed to this, the faculties have minimum contact time with the part time students. Being employed elsewhere, they seldom spend any time on the premise, except for lectures. Hence, of the expenditure spent on the faculty, and salaries of admin staff, 92.5% is allocated to the MMS course and balance to part time.

b. Remaining common expenses have been apportioned on the basis of the revenue earned by the institute from the respective streams. Since the proportion of revenue from the part time course is approximately 13% as opposed to 87% of the MMS course, this basis has been taken for segregating the expenses.



4. FIXED ASSETS

Fixed assets are capitalized in the year of purchase or completion and are stated at the cost of acquisition less Depreciation.

5. DEPRECIATION

Depreciation on the assets is provided at the following rates on Straight line Basis.

Building	2.5%
Computer	25 %
Furniture & Fixtures	10 %
Books	25 %
Equipment	10 %
Intangible Assets	25%


6. INVESTMENTS:

Investments are stated at Cost plus income due.

7. Figures in respect of previous years have been regrouped wherever necessary.

Place : Mumbai
Date: 10/09/2023




Dr. Tejashree Deshmukh
Incharge Director



PARLE TILAK VIDYALAYA ASSOCIATION

PTVA'S INSTITUTE OF MANAGEMENT

BALANCE SHEET AS AT 31ST MARCH 2023

As at 31.03.2022 ₹	Liabilities	Sch	As at 31.03.2023 ₹	As at 31.03.2022 ₹	Assets	Sch	As at 31.03.2023 ₹
225,62,309	Parle Tilak Vidyalaya Association Opening Balance		224,51,831		Fixed Assets	1	
39,28,181	Add: received during the year		30,22,364	626,74,923	PTVAIM		
264,90,490			254,74,195	451,61,178	Gross Block		630,98,690
40,38,659	less: deficit during the year		2,94,482	175,13,745	less : depreciation		454,28,101
224,51,831	Closing Balance		251,79,713		Net Block		166,70,589
21,09,451	Caution Money / Deposits from Students	3	19,39,451				
	Current Liabilities			70,00,000	Investments	2	110,50,309
1,65,577	Duties & Taxes	4	1,85,226				
3,92,256	Sundry Creditors	5	3,92,256		Current Assets		
1,47,233	Fees payable to students		1,47,233		Deposits		1,200
76,322	Fees payable to University		2,89,979		Cash Balance		16,646
14,565	Other Liabilities		25,735	1,200	Bank Balance		4,20,849
7,95,953			10,40,429	2,233			4,38,695
				8,40,057			
				8,43,490			
253,57,235	Total		281,59,593	253,57,235	Total		281,59,593

As per our Report of even date

For B.K.Khare & Co.

Chartered Accountants

Shirish Rahalkar

(Shirish Rahalkar) M.N.111212

Partner

Firm Reg.No. 105102W

Mumbai Dated : 10/09/2023



Tejashree Deshmukh

Dr. Tejashree Deshmukh

Incharge Director

Mumbai Dated : 10/09/2023

Tejashree



PARLE TILAK VIDYALAYA ASSOCIATION

PTVA'S INSTITUTE OF MANAGEMENT

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

2021-22 ₹	EXPENDITURE	Sch	2022-23 ₹	2021-22 ₹	INCOME	Sch	2022-23 ₹
262,92,494	Remuneration to Faculty & others	6	242,33,971		Tuition fees		
7,22,500	Affiliation / Statutory Fees		3,90,700	218,49,505	Received from Students		266,26,716
9,47,325	Rem.to Visiting faculty and others	7	28,46,330	53,64,007	Received from Government (Social Welfare Department)		65,96,849
1,08,629	Administrative Expenses	8	79,331		Development fees		
11,27,148	Annual Maintenance Contract	9	6,06,859	31,50,528	Received from Students		34,99,384
53,557	Student's Development Expenditure	10	2,50,816	1,80,640	Received from Government (Social Welfare Department)		3,43,216
3,79,881	General Expenses	11	5,89,303	-	Other Fees (Ph.D)		4,000
3,56,799	Miscellaneous Exp	12	5,07,691	3,46,000	Fee SWD[Previous Years]		-
2,000	Conference and Seminar		3,47,856	2,37,905	Examination fees		2,62,788
2,768	Examination Expenses		1,05,550	1,50,000	Other Fees (MBA-IEV)		-
8,08,123	Repairs & Maintenance		16,87,111	312,78,585			373,32,953
2,000	Brochure		-				
1,31,593	Advertisement		2,36,127	3,10,057	Bank Interest		3,52,967
6,56,866	Library Expenses		4,84,701	14,50,726	Miscellaneous Income	13	3,35,735
15,050	Computer Peripherals		19,920	17,60,783			6,88,702
29,500	Audit Fees		59,000				
5,65,520	Electricity		13,26,420				
-	ISO Audit		44,539				
3,000	Academic & Administrative Audit		-				
1,33,652	Printing & Stationery		1,79,270				
1,41,846	Accreditation Expenses		-				
63,087	Placement Expenses		90,391				
7,000	Research Activities		4,94,533				
700	Development Expenses		450				
31,490	Membership fees - professional org.		31,490				
1,50,000	Research Centre (Ph.D.)		2,29,627				
61,578	Softwares		2,11,138				
15,25,060	Depreciation		12,66,923				
10,80,000	Usage charges paid to PTVA		10,90,000				
37,898	Wings2Vision		76,500				
7,98,117	Scholarship Refund to SWD		-				
8,42,846	Security Expenses		8,39,590				
370,78,027			383,16,137				
				40,38,659	Excess of Expenditure over Income		2,94,482
370,78,027	Total		383,16,137	370,78,027	Total		383,16,137

As per our Report of even date

For B.K.Khare & Co.
Chartered Accountants

Rahalkar

(Shriish Rahalkar) M.N.111212
Partner

Firm Reg.No. 105102W
Mumbai Dated : 10/09/2023



Tejashree Deshmukh
Dr. Tejashree Deshmukh
Incharge Director
Mumbai Dated : 10/09/2023



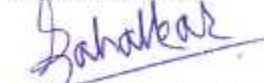
Anexo

Expenditure as on 31/3/2022	Amount in ₹					Amount in ₹				
	MMS	PT	MBA-IEV	COEI	Total	MMS	PT	MBA-IEV	COEI	Total
Particulars	as on 31/03/23	as on 31/03/23	as on 31/03/23	as on 31/03/23	as on 31/03/23	as on 31/03/22	as on 31/03/22	as on 31/03/23	as on 31/03/22	as on 31/03/22
Affiliation / Statutory Fees	1,78,700	80,000	1,32,000	-	3,90,700	2,11,750	90,000	4,20,750	-	7,22,500
Conference and Seminar	3,883	-	-	3,43,973	3,47,856	2,000	-	-	-	2,000
Examination Expenses	1,03,642	1,908	-	-	1,05,550	2,768	-	-	-	2,768
Repairs & Maintenance	14,88,696	1,97,665	-	750	16,87,111	7,00,842	1,01,851	-	5,430	8,08,123
Brochure	-	-	-	-	-	1,740	260	-	-	2,000
Advertisement	1,94,216	17,445	24,466	-	2,36,127	1,22,967	6,626	-	2,000	1,31,593
Library Expenses	4,21,690	63,011	-	-	4,84,701	5,71,474	85,392	-	-	6,56,866
Computer Peripherals	17,330	2,590	-	-	19,920	9,526	1,424	-	4,100	15,050
Audit Fees	51,330	7,670	-	-	59,000	25,665	3,835	-	-	29,500
Electricity	11,63,275	1,63,145	-	-	13,26,420	4,94,533	70,987	-	-	5,65,520
ISO Audit	38,749	5,790	-	-	44,539	-	-	-	-	-
Academic & Administrative Audit	-	-	-	-	-	3,000	-	-	-	3,000
Printing & Stationery	1,48,646	21,632	-	8,992	1,78,270	1,14,883	16,601	1,825	243	1,33,653
Accreditation expenses	-	-	-	-	-	1,41,846	-	-	-	1,41,846
Placement Expenses	90,391	-	-	-	90,391	63,087	-	-	-	63,087
Research Activities	4,94,533	-	-	-	4,94,533	6,090	910	-	-	7,000
Development Expenses	450	-	-	-	450	609	91	-	-	700
Membership fees - professional org.	5,646	844	-	25,000	31,490	5,646	844	-	25,000	31,490
Research Centre (Ph.D.)	2,29,627	-	-	-	2,29,627	1,50,000	-	-	-	1,50,000
Softwares	1,83,690	27,446	-	-	2,11,136	53,573	6,005	-	-	61,578
Depreciation	7,24,691	1,08,287	-	4,33,945	12,66,923	9,38,918	1,40,298	-	4,45,844	15,25,060
Usage charges paid to PTVA	10,80,000	-	-	-	10,80,000	10,80,000	-	-	-	10,80,000
Security Expenses	7,30,443	1,06,147	-	-	8,36,590	7,33,276	1,09,570	-	-	8,42,846
Scholarship Refund to SWD	-	-	-	-	-	7,98,117	-	-	-	7,98,117
Wings2Vision	-	-	-	76,500	76,500	-	-	-	37,898	37,898
Total	73,49,628	8,06,582	1,56,466	8,89,160	92,01,836	62,32,410	6,36,694	4,22,575	5,20,515	78,12,194

As per our Report of even date

For B.K.Khare & Co.

Chartered Accountants



(Shirish Rahalkar) M.N.111212

Partner

Firm Reg.No. 105102W

Mumbai Dated : 10/09/2023




Dr. Tejashree Dashmukh

Incharge Director

Mumbai Dated : 10/09/2023



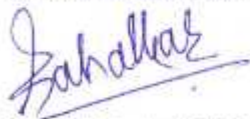

Fees Income

Particulars	as on 31/03/23	as on 31/03/23	as on 31/03/22	as on 31/03/22
Tuition Fees				
Received from students - MMS	213,90,674		182,62,788	
Received from students - PT	37,71,884		33,95,809	
Received from Students MBA-IEV	10,44,158		1,90,908	
Received from students - Ph.D	4,20,000			
		266,26,716		218,49,505
Development Fees				
Received from students - MMS	32,85,360		31,25,072	
Received from Students MBA-IEV	2,14,024		25,456	
		34,99,384		31,50,528
Tuition Fees - SWD				
Received from students - MMS	63,43,709.		53,64,007	
Received from Students MBA-IEV	2,53,140		-	
		65,96,849		53,64,007
Development Fees - SWD				
Received from students - MMS	3,25,152		1,80,640	
Received from Students MBA-IEV	18,064		-	
		3,43,216		1,80,640
Examination Fee - PT	2,01,938		2,21,625	
Re-examination Fee	60,850		16,280	
		2,62,788		2,37,905
Bank Interest - MMS				
On Auto Sweep	1,94,248		1,98,671	
On FD	1,20,438		71,079	
Bank Interest - PT				
On Auto Sweep	29,025		29,686	
On FD	9,256		10,621	
		3,52,967		3,10,057
Total		376,81,920		310,92,642

As per our Report of even date

For B.K.Khare & Co.

Chartered Accountants

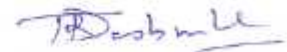


(Shirish Rahalkar) M.N.111212

Partner

Firm Reg.No. 105102W

Mumbai Dated : 10/09/2023



Dr. Tejashree Deshmukh
Incharge Director

Mumbai Dated : 10/09/2023



PTVA's Institute of Management

Fixed Assets

Schedule 1

PTVAIM

Particulars	Rate of depn	Gross Block			Depreciation			Net Block	
		Opening balance as on 01/04/2022	Additions during the year	Closing balance as on 31/03/2023	Balance as on 01/04/2022	Depreciation during the year	Total as on 31/03/2023	Closing balance as on 31/03/2023	Closing balance as on 31/03/2022
	₹	₹	₹	₹	₹	₹	₹	₹	₹
Books	25%	38,35,529	7,374	38,42,903	38,10,222	15,677	38,25,899	17,004	25,307
Building	2.5%	197,54,659	-	197,54,659	59,43,141	4,93,867	64,37,008	133,17,651	138,11,518
Computers equipments	25%	37,16,591	3,65,800	40,82,391	35,84,131	1,59,457	37,43,588	3,38,803	1,32,460
furniture	10%	100,34,390	3,493	100,37,883	89,93,194	1,92,481	91,85,675	8,52,208	10,41,196
Software	10%	233,18,034	47,100	233,65,134	209,64,267	3,80,524	213,44,791	20,20,343	23,53,767
Solar System	25%	17,66,555	-	17,66,555	17,66,555	-	17,66,555	-	-
	10%	2,49,165	-	2,49,165	99,668	24,917	1,24,585	1,24,580	1,49,497
TOTAL		626,74,923	4,23,767	630,98,690	451,61,178	12,66,923	464,28,101	166,70,589	175,13,745
Previous Year		625,15,524	1,59,399	626,74,923	436,36,118	15,25,060	451,61,178	175,13,745	188,79,406

As per our Report of even date
For B.K.Khare & Co.
Chartered Accountants

Shirish Rahalkar

(Shirish Rahalkar) M.N.111212
Partner
Firm Reg.No. 105102W
Mumbai Dated : 10/09/2023



Dr. Tejashree Deshmukh

Dr. Tejashree Deshmukh
Incharge Director
Mumbai Dated : 10/09/2023

Tejashree



Investments

Schedule - 2

Particulars	as on 31/03/23	as on 31/03/22
Fixed Deposit with Union Bank of India	11,10,309	10,00,000
Interest accrued on Fixed Deposit	-	-
Short Term FD with Union Bank of India	99,40,000	60,00,000
Total	110,50,309	70,00,000

Caution Money / Deposits from Students

Schedule - 3

Particulars	as on 31/03/23	as on 31/03/22
Caution Money 2017-2019	-	7,500
Caution Money 2018-2020	13,000	59,500
Caution Money 2019-2021	7,500	57,500
Caution Money 2020-22	46,500	46,500
Caution Money 2021-23	44,000	44,000
Caution Money 2022-24	62,000	-
Caution Money 2021-23 MBA-IEV	2,500	2,500
Caution Money 2022-24 MBA-IEV	4,500	-
Caution Money 2021-22 Ph.D	1,500	-
Caution Money 2022-23 Ph.D	2,000	-
Caution Money (PT 2017-20)	15,000	25,500
Caution Money (PT 2018-21)	10,000	21,000
Caution Money (PT 2019-22)	18,000	18,000
Caution Money (PT 2020-23)	22,000	22,000
Caution Money (PT 2021-24)	15,000	15,000
Caution Money (PT 2022-25)	14,500	-
Library Deposit 2017-2019	-	30,000
Library Deposit 2018-2020	52,000	2,38,000
Library Deposit 2019-2021	30,000	2,30,000
Library Deposit 2020-2022	1,86,000	1,86,000
Library Deposit 2021-2023	1,76,000	1,76,000
Library Deposit 2022-2024	2,48,000	-
Library Deposit 2021-2023 MBA-IEV	10,000	10,000
Library Deposit 2022-2024 MBA-IEV	18,000	-
Library Deposit (PT 2017-20)	60,000	1,02,000
Library Deposit (PT 2018-21)	40,000	84,000
Library Deposit (PT 2019-22)	72,000	72,000
Library Deposit (PT 2020-23)	88,000	88,000
Library Deposit (PT 2021-24)	60,000	60,000
Library Deposit (PT 2022-25)	58,000	-
Library Deposit 2021-22 Ph.D	6,000	-
Library Deposit 2022-23 Ph.D	8,000	-
Locker Deposit 2017-2019	-	1,000
Locker Deposit 2018-2020	2,000	2,500
Locker Deposit 2019-2021	1,500	2,000
Locker Deposit 2021-2023	6,500	-
Locker Deposit 2022-2024	4,500	-
Locker Deposit 2018-21 (Part Time)	500	500
Incubee Deposit	35,000	30,000
Students Aid Fund	4,99,451	4,78,451
Total	19,39,451	21,09,451

As per our Report of even date
For B.K.Khare & Co.
Chartered Accountants

Sahalkar

(Shirish Rahalkar) M.N.111212
Partner
Firm Reg.No. 105102W
Mumbai Dated : 10/09/2023



Dr. Tejashree Deshmukh

Dr. Tejashree Deshmukh
Incharge Director
Mumbai Dated : 10/09/2023

Kumar



PTVA's Institute of Management

Amount in ₹

Duties & Taxes

Schedule - 4

Particulars	as on 31/03/23	as on 31/03/22
Employee Provident Fund	22,404	18,000
Professional Tax	5,700	21,175
TDS payable	1,57,122	1,26,402
Total	1,85,226	1,65,577

Sundry Creditors

Schedule - 5

Particulars	as on 31/03/23	as on 31/03/22
Creditors	-	-
Retention Money	3,92,256	3,92,256
Total	3,92,256	3,92,256

Teaching and Administrative Salaries

Schedule - 6

Particulars	MMS		PT		COEI/MBA-IEV		Total	
	as on 31/03/23	as on 31/03/22	as on 31/03/23	as on 31/03/22	as on 31/03/23	as on 31/03/22	as on 31/03/23	as on 31/03/22
Salary - Director	15,16,211	1,22,936	-	-	-	-	16,39,147	30,03,594
Salaries - Core Faculty	127,98,125	10,37,686	2,30,000	140,65,811	122,87,498	9,96,284	6,00,000	138,83,782
Salaries - Administrative	25,65,206	2,07,990	6,59,606	34,32,802	23,90,440	1,93,820	3,92,065	29,76,325
Salaries - Library Staff	12,60,418	1,02,196	-	13,62,614	9,34,852	1,48,233	-	10,83,085
Salaries - Peons	13,16,700	1,06,719	77	14,22,996	11,38,712	92,328	1,43,788	13,74,828
Gratuity	17,38,350	1,40,947	-	18,79,297	14,38,385	1,49,951	-	15,88,336
Leave Encashment	1,33,832	10,851	-	1,44,683	17,51,756	1,42,034	-	18,93,790
Admin Charges PF	10,197	827	-	11,024	8,725	707	-	9,432
Provident Fund	2,54,927	20,670	-	2,75,597	2,18,103	17,684	-	2,35,787
Total	215,93,466	17,50,822	8,89,683	242,33,971	231,72,065	19,84,576	11,35,853	262,92,494

Remuneration to Visiting Faculties & others


Schedule - 7

Particulars	MMS		PT		COEI		MBA-IEV		Total	
	as on 31/03/23	as on 31/03/22	as on 31/03/23	as on 31/03/22	as on 31/03/23	as on 31/03/22	as on 31/03/23	as on 31/03/22	as on 31/03/23	as on 31/03/22
Guest Faculty	8,500	-	3,080	8,000	19,580	61,000	-	7,000	-	68,000
Visiting Faculty	8,14,125	10,75,125	73,000	8,64,500	28,26,750	3,08,500	4,08,125	32,500	1,30,200	8,79,325
Total	8,22,625	10,75,125	76,080	8,72,500	28,46,330	3,69,500	4,08,125	39,500	1,30,200	9,47,325

As per our Report of even date

For B.K.Khare & Co.

Chartered Accountants

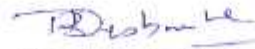


(Shrihari Rahalkar) M.N.111212

Partner

Firm Reg.No. 106102W

Mumbai Dated : 10/09/2023

 Dr. Tejashree Deshmukh
 Incharge Director
 Mumbai Dated : 10/09/2023




Amount in ₹
Schedule - 8

Administrative Expenses

Particulars	MMS	PT	COEI	Total	MMS	PT	COEI	Total
	as on 31/03/23	as on 31/03/23	as on 31/03/23	as on 31/03/23	as on 31/03/22	as on 31/03/22	as on 31/03/22	as on 31/03/22
Internet Charges	19,227	2,873	20,600	42,700	40,977	6,123	24,000	71,100
Telephone	29,317	4,381	2,933	36,631	30,073	4,494	2,962	37,529
Total	48,544	7,254	23,533	79,331	71,050	10,617	26,962	1,08,629

Annual Maintenance Contract

Schedule - 09

Particulars	MMS	PT	COEI	Total	MMS	PT	COEI	Total
	as on 31/03/23	as on 31/03/23	as on 31/03/23	as on 31/03/23	as on 31/03/22	as on 31/03/22	as on 31/03/22	as on 31/03/22
Airconditioning machines	-	-	-	-	4,20,954	62,901	-	4,83,855
Aquaguard	6,264	936	-	7,200	14,372	2,148	-	16,520
Biometric Machine	3,080	460	-	3,540	3,080	460	-	3,540
CCTV	-	-	-	-	41,064	6,136	-	47,200
Computer Maintenance Exp	21,240	27,369	-	48,609	1,78,826	26,721	-	2,05,547
EPABX AMC	10,122	1,512	-	11,634	10,122	1,513	-	11,635
Exam and Admission - Attendance Module	11,745	1,755	-	13,500	11,745	1,755	-	13,500
Fire Alarm and Smoke Detection System	43,117	6,443	-	49,560	43,117	6,443	-	49,560
Fire Extinguishers	10,420	1,557	-	11,977	10,420	1,557	-	11,977
Lift Maintenance	61,596	9,204	-	70,800	30,798	4,602	-	35,400
Pest Control AMC	20,880	3,120	-	24,000	20,880	3,120	-	24,000
Slim 21 [Library]	32,851	4,909	-	37,760	-	-	-	-
Water Testing	1,200	-	-	1,200	1,566	234	-	1,800
Web Maintenance	2,79,027	41,694	6,358	3,27,079	1,41,774	21,185	59,655	2,22,614
	5,01,542	98,959	6,358	6,06,859	9,28,718	1,38,775	59,655	11,27,148

Student Development Expenditure

Schedule - 10

Particulars	MMS	PT	COEI/MBA-IEV	Total	MMS	PT	COEI	Total
	as on 31/03/23	as on 31/03/23	as on 31/03/23	as on 31/03/23	as on 31/03/22	as on 31/03/22	as on 31/03/22	as on 31/03/22
Counselling Expenditure	-	-	-	-	4,350	650	-	5,000
Degree Distribution Ceremony	65,963	-	-	65,963	-	-	-	-
NavDhara	-	-	-	-	2,500	-	-	2,500
Student Development Expenses	-	10,152	2,000	12,152	6,873	1,027	-	7,900
Orientation Programme	1,35,266	3,600	-	1,38,866	-	-	-	-
MMS Sem III & IV Vivas	6,588	-	-	6,588	-	-	-	-
Cultural Events	580	-	-	580	-	-	-	-
Women Development Cell	-	-	-	-	1,409	-	-	1,409
Online Education Platform	-	-	18,408	18,408	13,346	1,994	18,408	33,748
IIC Activity	-	-	6,600	6,600	-	-	-	-
Essay Competition - Centenary Year Project	-	-	-	-	-	-	-	-
Finance Activities	-	-	-	-	2,610	390	-	3,000
Part Time Vica Coce	-	1,659	-	1,659	-	-	-	-
Grand Total	2,08,397	15,411	27,008	2,50,816	31,088	4,061	18,408	53,557

As per our Report of even date
For B.K.Khare & Co.
Chartered Accountants

Sahakar
(Shirish Rahalkar) M.N.111212
Partner
Firm Reg.No. 105102W
Mumbai Dated : 10/09/2023



Tejashree Doshmukh
Dr. Tejashree Doshmukh
Incharge Director
Mumbai Dated : 10/09/2023
Tejashree



PTVA's Institute of Management

Amount in ₹
Schedule - 11

General Expenses

Particulars	MMS				PT				COEI				Total			
	as on 31/03/23	as on 31/03/23	as on 31/03/23	as on 31/03/23	as on 31/03/22	as on 31/03/22	as on 31/03/22	as on 31/03/22	as on 31/03/22	as on 31/03/22	as on 31/03/22	as on 31/03/22	as on 31/03/22	as on 31/03/22	as on 31/03/22	
Bank Charges	5,091	761	21	5,873	2,831	412	92	3,335								
Centenary Year Celebration	-	-	-	-	8,361	1,249	-	9,610								
Conveyance	30,547	4,565	1,100	36,212	95,852	14,323	482	1,10,657								
Courier / Postage	3,651	545	-	4,196	1,795	268	379	2,442								
Guest Faculty Expenses	6,217	-	-	6,217	7,174	-	344	7,518								
ID Cards	17,260	1,635	-	18,895	5,364	2,618	-	7,982								
Insurance	64,148	9,585	-	73,733	65,985	9,860	-	75,845								
Interest	157	23	-	180	21,019	3,141	-	24,160								
Medical Expenses (Sick Room)	513	77	-	590	579	87	-	666								
Meeting Expenses	19,022	2,842	2,163	24,027	2,024	302	1,705	4,031								
Monsoon shed	-	-	-	-	-	-	-	-								
Professional Fees	1,83,364	4,986	1,21,774	3,10,124	42,499	6,351	40,000	88,850								
Recruitment of staff	61,921	10,000	-	71,921	-	-	-	-								
Refreshment Expenses	-	-	-	-	-	-	-	-								
Softwares	-	-	-	-	-	-	-	-								
Staff Welfare	21,586	3,226	-	24,812	38,963	5,822	-	44,785								
Staff Insurance	10,895	1,628	-	12,523	-	-	-	-								
Wet Waste Management	-	-	-	-	-	-	-	-								
Total	4,24,372	39,873	1,25,058	5,89,303	2,92,446	44,433	43,002	3,79,881								

As per our Report of even date
For B.K.Khare & Co.
Chartered Accountants

Shirish Rahalkar

(Shirish Rahalkar) M.N.111212
Partner
Firm Reg.No. 105102W
Mumbai Dated : 10/09/2023



Dr. Tejashree Deshmukh
Dr. Tejashree Deshmukh
Incharge Director
Mumbai Dated : 10/09/2023
Dr. Tejashree



PTVA's Institute of Management

Miscellaneous Expenses

Amount in ₹
Schedule - 12

Particulars	MMS	MBA-IEV/PT/COEI Total		MMS	PT/COEI	Total
	as on 31/03/23	as on 31/03/23	as on 31/03/23	as on 31/03/22	as on 31/03/22	as on 31/03/22
Alumini Meet	13,485	2,015	15,500	-	-	-
Celebrations	7,740	-	7,740	1,579	236	1,815
Gardening work	-	-	-	-	-	-
Local Inquiry Visit Exp	25,965	-	25,965	9,206	1,376	10,582
Miscellaneous Expenses	89,060	1,28,502	2,17,562	11,255	300	11,555
Tea Expenses	1,30,525	35,399	1,65,924	79,370	23,940	1,03,310
Auditorium Expenses	-	-	-	600	-	600
University Examination Fees	-	-	-	70,937	-	70,937
Course Closure Fees	-	75,000	75,000	-	1,50,000	1,50,000
Revaluation Expenses	-	-	-	-	-	-
Management Development Programme	-	-	-	8,000	-	8,000
Total	2,66,775	2,40,916	5,07,691	1,80,947	1,75,852	3,56,799

As per our Report of even date
For B.K.Khare & Co.
Chartered Accountants

Sahalkar

(Shriish Rahalkar) M.N.111212
Partner
Firm Reg.No. 105102W
Mumbai Dated : 10/09/2023



Tejashree

Dr. Tejashree Deshmukh
Incharge Director
Mumbai Dated : 10/09/2023

Tejashree



Miscellaneous Income

Schedule - 13

Particulars	MMS	MBA-IEV/PT/COEI Total		MMS	PT/COEI	Total
	as on 31/03/23	as on 31/03/23	as on 31/03/23	as on 31/03/22	as on 31/03/22	as on 31/03/22
Admission Cancellation Charges	9,000	1,000	10,000	4,000	-	4,000
Computer lab	6,053	905	6,958	3,092	462	3,554
Fines and other receipts	10,645	3,150	13,795	-	400	400
Sale of scrap	11,703	1,749	13,452	-	-	-
Sundry income	36,597	19,521	56,118	2,46,296	57,251	3,03,547
Transcript & Document Verification	18,600	-	18,600	18,623	-	18,623
Transfer certificate	200	-	200	800	-	800
Photocopy Machine Collection	12,260	1,832	14,092	5,102	762	5,864
Duplicate Library Cards	60	-	60	40	-	40
Digital Marketing	-	5,000	5,000	-	-	-
HR Analytics Course	-	-	-	12,750	-	12,750
Conference & seminar	28,201	-	28,201	2,500	-	2,500
Statutory Fees	-	-	-	2,45,000	6,75,000	9,20,000
University Examination Fees	1,569	42,664	44,233	98,128	-	98,128
University Examination Centre	9,300	-	9,300	-	-	-
Sale of Brochure	-	16,500	16,500	-	16,000	16,000
Bazaarhaat	5,726	-	5,726	-	-	-
Facility Fee	-	79,500	79,500	-	1,500	1,500
workshop & pre incubation programme	-	14,000	14,000	-	63,020	63,020
Total	1,49,914	1,85,821	3,35,735	6,36,331	8,14,395	14,50,726

As per our Report of even date
For B.K.Khare & Co.
Chartered Accountants

Shirish Rahalkar

(Shirish Rahalkar) M.N.111212
Partner
Firm Reg.No. 105102W
Mumbai Dated : 10/09/2023



Dr. Tejashree Deshmukh

Dr. Tejashree Deshmukh
Incharge Director
Mumbai Dated : 10/09/2023

Tejashree

