

## ANNEXURE - A

1

## FORM A-1 for the Academic Year 2024-2025

**Audit report for fee proposal submitted to FEES REGULATING AUTHORITY,  
Maharashtra**

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

Place :

Date :

Email-id:

Mobile No.:



Name and Signature of the Chartered Accountant

Name of the Firm

Registration No. of the Firm

Name of the Partner/ Proprietor

Membership No.

UDIN

(Seal of the Firm)



**FORM NO. A-2 for the Academic Year 2024-2025**

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

1. Code of the Institution for which the fees proposal is submitted:
2. Name of the Institution .....
3. Correspondence/Registered Address of the Institution .....
4. Location address of the college where the course is carried on: .....
5. Academic year for which the fees proposal is submitted from.....to.....
6. Relevant Financial Year: 2022-2023
7. Break-up of the Annual Salary expenditure :

<b>Total Salary as per Income &amp; Expenditure Account</b>	<b>Amount in Rs. _____</b>
Teaching staff Salary – Course-wise	
Teaching staff - College Contribution PF	
Teaching staff – Professional Tax deposit	
Arrears of Teaching Staff Salary for earlier financial years - Course-wise	
Teaching Staff Gratuity Provision	
Teaching Staff Gratuity Paid	
Non-Teaching Staff Salary - Course-wise	
Non-Teaching Staff - College Contribution PF	
Non-Teaching Staff – Professional Tax deposit	
Arrears of Non-Teaching Staff Salary for earlier financial years - Course-wise	
Non-Teaching Staff Gratuity Provision	
Non-Teaching Staff Gratuity Paid	
Visiting and Guest Lecture remuneration - Course-wise	



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## 8. Mode of Payment of Salary

Teaching Staff Salary <u>course-wise</u> bifurcation during the financial year 2022-23	Total Rs. _____
Paid by Bank Transfer/RTGS/NEFT during the year	
Paid by Account Payee cross cheque	
Paid in Cash	
Provision at the end of the Financial Year 2022-2023	
Payment made against Provision of salary expenses under subsequent Financial Year till the date of proposal submission	
College Contribution towards PF	

## 8.1

Arrears of Teaching Staff Salary for the financial year 2022-2023	Total Rs. _____
Year-wise and Course-wise breakup of Arrears of Teaching Staff Salary	

## 8.2

Gratuity Provision of Teaching Staff Salary for the financial year 2022-2023 (attached schedule of Teaching Staff)	Total Rs. _____
Gratuity Paid to Teaching Staff during the financial year 2022-2023 (attached schedule of Teaching Staff)	Rs. _____

## 8.3

Non-Teaching Staff Salary <u>course-wise</u> during the financial year 2022-23	Total Rs. _____
Paid by Bank Transfer/RTGS/NEFT during the year	
Paid by Account Payee cross cheque	
Paid in Cash	
Provision at the end of the Financial Year 2022-2023	
Payment made against Provision of salary expenses under subsequent Financial Year till the date of proposal submission	
College Contribution towards PF Paid	



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8.4

Arrears of Non-Teaching Staff Salary for the financial year 2022-2023	Total Rs. _____
Year-wise and course-wise Breakup of Arrears of Non-Teaching Staff Salary	

8.5

Gratuity Provision of Non-Teaching Staff Salary for the financial year 2022-2023	Total Rs. _____
Gratuity Paid to Non-Teaching Staff during the financial year 2022-2023 (attached schedule of Non-Teaching Staff)	Rs. _____

8.6

Visiting and Guest lecture remuneration expenses during the financial year 2022-23	Total Rs. _____
Paid by Bank Transfer during the year	
Paid by Account Payee cross cheque	
Paid in Cash	
Provision at the end of the Financial Year	
Payment made against Provision of remuneration of Visiting and Guest lecture under subsequent Financial Year till the date of proposal submission	

9. Teaching staff and the status of their approval from the University / Council as up to the end of the related Financial Year.

Total No. of Teaching staff of which salary reflected in the I&E Account for the financial year 2022-2023	No.
Approved Teaching Staff	
Unapproved Teaching staff	

9.1

Total No. of Non-Teaching staff streamwise of which salary reflected in the I&E Account for the financial year 2022-2023	No.



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**ANNEXURE - A**

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**10. Computation of Depreciation for the financial year 2022-23 as per FRA Norms :**

Assets	Rate of Depreciation	Opening Balance	Additions during the year	Deletions / Write off / Sales during the Year	Depreciation for the Year	Closing Balance as on 31.3.2023 (WDV)
Computer	25%					
Books	25%					
Plant & Machinery	15%					
Furniture & fixtures	15%					
Total						

**10.1 Computation of Depreciation for the financial year 2022-23 as per Balance Sheet :**

Assets	Rate of Depreciation	Opening Balance	Additions during the year	Deletions / Write off / Sales during the Year	Depreciation for the Year	Closing Balance as on 31.3.2023 (WDV)
Computer						
Books						
Plant & Machinery						
Furniture & fixtures						
Other Assets						
Total						

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

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



(Authorized Signature and Seal of the Firm)



12. Breakup/details of the Affiliation Fees paid to the University / Council / Approving Authority / Competent Authority

Amount of Affiliation fee as per I&E account	Rs.
Name of the University	
Name of the Council	
Name of the Approving Authority	
Name of the Competent Authority	
No. of Years for which the Affiliation fee paid- Course-Wise	
Previous Year/s Affiliation fee paid during the year 2022-23 if any Course-Wise	
Amount of Prepaid/Advanced Affiliation fee i.e. fees paid for subsequent financial years Course-Wise	
Penalty paid to Affiliating Authority / University / Competent Authority Course-Wise	

13. Sanctioned Strength of the Students by the approving Authority. Please note that the information is required not of the actual no. of students who have taken admission but sanction strength (Please mention branch wise details within the course).

Name of the Course / Branch	Sanctioned no. of students for the Academic Year 2021-2022	Additional permitted for Academic Year 2022-2023	Sanctioned no. of students for Academic Year 2022-2023

14. No of students admitted during the academic year 2022-2023 course-wise.

Name of the Course / Branch	Academic Year 2022-23	No. of Regular students admitted in the academic year 2022-2023	EWS Students admitted	TFWS Students admitted	Repeater Students
	1 <sup>st</sup> Year				
	2 <sup>nd</sup> Year				
	3 <sup>rd</sup> Year				
	4 <sup>th</sup> Year				
Total					



(Authorized Signature and Seal of the Firm)



## 15. Caution Money deposit and refund statement

Name of the Course / Branch	Academic Year	Opening Balance as on 01.04.2022	Caution Money collected during the year 2022-2023 (B)	Caution Money Refunded during the year 2022-23	Balance of Caution Money as on 31.3.2023	Caution Money due but not paid till 31.3.2023

## 16. Caution Money Collected Per Student during the academic year 2022-2023: Rs. \_\_\_\_\_

**Verification and declaration by the Chartered Accountant**

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

Place :

Date :

Email-id:

Mobile No.:

Name and Signature of the Chartered Accountant

Name of the Firm

Registration No. of the Firm

Name of the Partner/ Proprietor

Membership No.

UDIN

(Seal of the Firm)





**Verification and declaration by the Principal of the Institute**

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

Place :

Date :

Email -Id:

Mobile No.

Signature

Name of the Principal of the Institute  
(Seal of the Institute)**Verification and declaration by the President/Secretary of the trust running the Institute**

I \_\_\_\_\_ aged \_\_\_\_ years resident of \_\_\_\_\_, the President/Secretary of \_\_\_\_\_ running the Institute \_\_\_\_\_ do hereby state and verify that the information recorded in Form No. A1 and A2 are true and correct to my knowledge, information, and belief and the same is supported by the record maintained by our Institute as well as Trust.

Place :

Date :

Email -Id:

Mobile No.:

Signature

Name of the President/Secretary of the Trust  
(Seal of the Trust/Institute)