

PROFORMA A-1 for the Academic Year 2026-2027**Audit report for fee proposal submitted to FEES REGULATING AUTHORITY,
Maharashtra**

1. I/we have examined the balance sheet as on, 31st March 2025, and the income and expenditure account for the period beginning from 1st April 2024 to ending on 31st March 2025, attached herewith, of
..... (Name of the Institute and the course at which fees proposal is submitted), (Location address of the college).
2. I/we certify that the balance sheet and the income and expenditure account are in Agreement with the books of accounts.
3. I/we confirm that the mercantile method of accounting is followed while preparing books of accounts and preparing income & expenditure account and balance sheet of the course as at 31st March 2025.
4. I/we confirm that any expenses of capital nature are not debited to Income & Expenditure account for the year 2024-25.
- 5.(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 2025;
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.
6. 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.
7. 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)

PROFORMA A-2 for the Academic Year 2026-2027

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: 2024-2025
7. Break-up of the Annual Salary expenditure: (Course wise separate Table to be made)

Total Salary as per Income & Expenditure Account	Amount in Rs. _____
Teaching staff Salary	
Teaching staff - College Contribution PF	
Arrears of Teaching Staff Salary for earlier financial years	
Teaching Staff Gratuity Provision made during the year (Debit to I/ E Account)	
Teaching Staff Gratuity Paid (Debit to I/ E Account)	
Non-Teaching Staff Salary	
Non-Teaching Staff - College Contribution PF	
Arrears of Non-Teaching Staff Salary for earlier financial years	
Non-Teaching Staff Gratuity Provision -(Debit to I/ E Account)	
Non-Teaching Staff Gratuity Paid-(Debit to I/ E Account)	
Visiting and Guest Lecture remuneration	



(Authorized Signature and Seal of the Firm)

8. Mode of Payment of Salary – (Course wise separate Table to be made)

8.1 TEACHING STAFF

Teaching Staff Salary bifurcation during the financial year 2024-2025	Total Rs. _____
Paid by Bank Transfer/RTGS/NEFT / Cheque during the year	
Paid in Cash	
Provision at the end of the Financial Year 2024-2025	
Payment made against Provision of salary expenses under subsequent Financial Year till the date of proposal submission	
College Contribution towards PF	

8.2

Arrears of Teaching Staff Salary for the financial year 2024-2025	Total Rs. _____
Year-wise and Course-wise breakup of Arrears of Teaching Staff Salary	

8.3

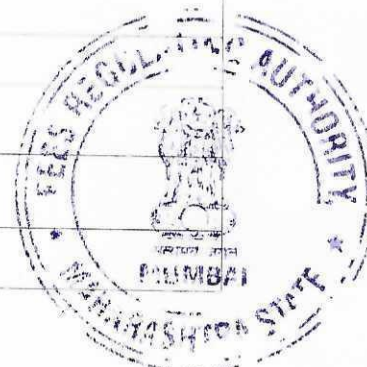
Gratuity Provision of Teaching Staff Salary as per financial year 2023-2024.	Total Rs. _____
Gratuity Paid to Teaching Staff during the financial year 2024-2025 and debited to Income & Exp for year 2024-2025	Rs. _____
Gratuity Paid to Teaching Staff during the financial year and Debited to Provision for Gratuity in 2024-2025	Rs. _____

8.4

Leave Encashment Provision of Teaching Staff Salary as per financial year 2023-2024.	Total Rs. _____
Leave Encashment Paid to Teaching Staff during the financial year 2024-2025 and debited to Income & Exp for year 2024-2025	Rs. _____
Leave Encashment Paid to Teaching Staff during the financial year and Debited to Provision for Leave Encashment in 2024-2025	Rs. _____

9.1 NON-TEACHING STAFF

Non-Teaching Staff Salary during the financial year 2024-2025	Total Rs. _____
Paid by Bank Transfer/RTGS/NEFT / Cheque during the year	
Paid in Cash	
Provision at the end of the Financial Year 2024-2025	
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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9.2

Arrears of Non-Teaching Staff Salary for the financial year 2024-2025	Total Rs. _____
Year-wise and Course-wise breakup of Arrears of Non-Teaching Staff Salary	

9.3

Gratuity Provision of Non-Teaching Staff Salary as per financial year 2023-2024.	Total Rs. _____
Gratuity Paid to Non-Teaching Staff during the financial year 2024-2025 and debited to Income & Exp for year 2024-2025	Rs. _____
Gratuity Paid to Non-Teaching Staff during the financial year and Debited to Provision for Gratuity in 2024-2025	Rs. _____

9.4

Leave Encashment of Non-Teaching Staff Salary as per financial year 2023-2024.	Total Rs. _____
Leave Encashment Paid to Non-Teaching Staff during the financial year 2024-2025 and debited to Income & Exp for year 2024-2025	Rs. _____
Leave Encashment Paid to Non-Teaching Staff during the financial year and Debited to Provision for Leave Encashment in 2024-2025	Rs. _____

9.5

Visiting and Guest lecture remuneration expenses during the financial year 2024-2025	Total Rs. _____
Paid by Bank Transfer / Cheque during the year	
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	



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10. Computation of Depreciation for the financial year 2024-2025 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 31.03.2025 (WDV)
Computer	25%					
Books	25%					
Plant & Machinery	15%					
Furniture & fixtures	15%					
All Live Stock (SLM) (Only Agri Course)	25%					
Poly House, Shade Net, Drip, Sprinkler Only Agri Course	25%					
Total						

10.1 Computation of Depreciation for the financial year 2024-2025 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 31.03.2025 (WDV)
Computer						
Books						
Plant & Machinery						
Solar Power System						
Furniture & fixtures						
Other Assets – Please Specify						
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 – Please Specify			
Total			

12. Details of Transactions with Related party F.Y. 2024-2025

Name of the Related Trustee	Name of the Party	Nature of Transaction	Amount in Rs.
Total			

13. 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 2024-2025 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	



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14. 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).

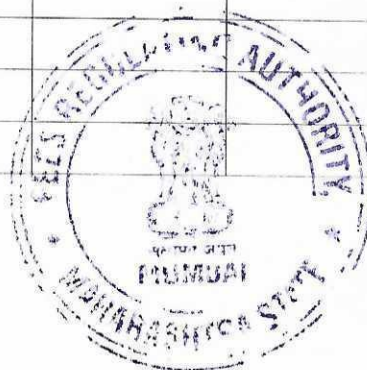
Name of the Course / Branch	Sanctioned no. of students for the Academic Year 2023-2024 excluding EWS and TFWS	Additional permitted for Academic Year 2024-2025	Sanctioned no. of students for Academic Year 2024-2025

15. No of students admitted during the academic year 2024-2025 course-wise.

Name of the Course / Branch	Academic Year 2024-25	No. of Regular students admitted in the academic year 2024-2025	EWS Students admitted	TFWS Students admitted	Repeater Students
	1 st Year				
	2 nd Year				
	3 rd Year				
	4 th Year				
Total					

16. Fee Collected from the students admitted under NRI / Institutional Quota in year 2024-2025 – Course Wise

Year	Fee Approved by FRA per Student	No of Students		Total Fee Collected	
		Under NRI Quota	Under Institutional Quota including against-CAP & against-NRI	Under NRI Quota	Under Institutional Quota including against-CAP & against-NRI
I Year					
II Year					
III Year					
IV Year					
Total					



17. Caution Money deposit and refund statement- **course wise (duration) table**

Name of the Course / Branch	Academic Year	Opening Balance as on 01.04.2024	Caution Money collected during the year 2024-2025 (B)	Caution Money Refunded during the year 2024-2025	Balance of Caution Money as on 31.3.2025	Caution Money Refund due but not paid till 31.3.2025
	2024-2025					
	2023-2024					
	2022-2023					
	2021-2022					
	2020-2021					
	2019-2020					
	Previous Year					
Total						

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

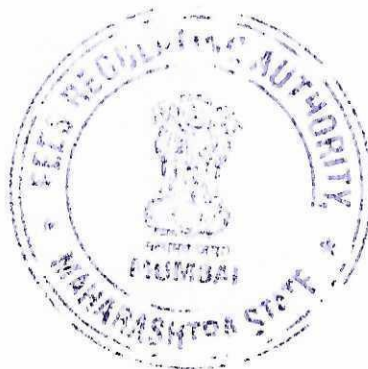
Registration No. of the Firm

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 :

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

