



SHRI PANDURANG GRAMIN VIKAS PRATISHTHANS  
**Dilip Walse Patil Arts, Commerce Science College**  
**Nimgaonsawa.**

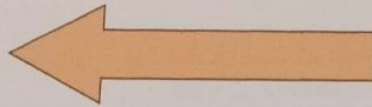
Tal-Junnar, Dist-Pune 410504



*Dilip Walse Patil*  
**Principal**  
Dilip Walse Patil  
Arts, Commerce & Science College  
Nimgaonsawa, Tal.Junnar (Pune)

**SELF STUDY REPORT FOR NAAC**

**Balance Sheet**  
**Receipt & Payment**  
**(Audited Statement)**  
**2018-19**

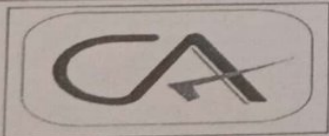


**This Colour Indicates Total  
Expenditure Excluding Salary**

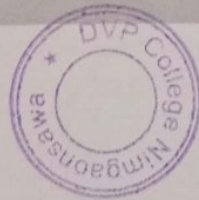


**AUDIT REPORT**  
**2018-2019**

SHRI. PANDURANG GRAMIN VIKAS PRATISHTAN'S  
**Dilip Walse Patil Art, Commerce & Science College,**  
**NIMGAON SAWA, PUNE**



**M/S Uday A. Patil & Associates**  
**CHARTERED ACCOUNTANTS**  
Office No. 219/220, A wing, Jai Ganesh Vision,  
Akurdi, Pune -411 035





**AUDIT REPORT**

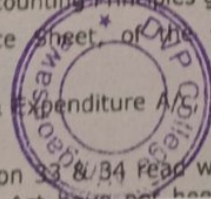
To  
The President,  
Shri Pandurang Gramin Vikas Pratishthan,  
Nimgaon Sawa, Tal - Junnar, Dist - Pune.

We have audited the attached Balance Sheet of Dillip Walse Patil Art, Commerce & Science College, Nimgaon Sawa, Tal - Junnar, Dist.- Pune Branch of 'Shri Pandurang Gramin Vikas Pratishthan,' as on 31<sup>st</sup> March 2019 and Income & Expenditure Account of this Branch for the year ended on that date annexed thereto.

These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain the reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

Subject to Notes forming part of Accounts, we report that:-

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The Balance Sheet and the Income and Expenditure Account dealt with by this report are in agreement with the books of account.
3. In our opinion, the branch has kept proper books of account as required by law so far as it appears from our examination of these books.
4. In our opinion, the Balance Sheet and Income & Expenditure Account comply with relevant Accounting Standards.
5. In our opinion and to the best of our information and according to the explanation given to us, these financial statements together with the schedules attached thereto and read with the Accounting Policies and Notes Forming Part of the Accounts give a true and fair view in conformity with the Accounting Principles generally accepted in India :-
  - a. In the case of Balance Sheet, of the state of affairs of the Branch as at 31.03.2019 &
  - b. In the case of Income & Expenditure A/c, the Surplus for the year ended on that date.
6. Report of Auditors under Section 143 & B4 read with Rule 19 and Statement in Schedule IV of Maharashtra Public Trust Act 1950, has been approved to branch's Statements of



**DILIP WALSE PATIL ART, COMMERCE & SCIENCE COLLEGE**

**The Maharashtra Public Trust Act, 1950**

**Schedule VIII [Vide Rule 17(1)]**

**Name Of The Trust: SHRI PANDURANG GRAMIN VIKAS PRATISHTAN**

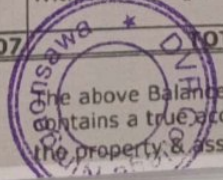
**Registration No. Mah./1093/1-96/PUNE Dated: 11.01.1996**

**BALANCE SHEET AS AT 31ST MARCH 2019**

Funds & Liabilities	Sch	Amount ₹	Property & Assets	Sch	Amount ₹
<b>Trust Funds or Corpus</b> Balance as per last Balance Sheet Adjustments during the year Membership Fees Donations			<b>Immovable Properties (at cost)</b>	1	
			<b>Investments and Deposits</b>		3,500
			<b>Movable Properties (at cost)</b>	1	
			Balance as per last Balance Sheet		19,33,129
			Additions during the year		51,750
			Disposals during the year		
<b>Branch / divisions</b>		(4,07,388)	<b>Intangible Properties (at cost)</b>		
<b>Other Earmarked Funds</b> (created under the provisions of the trust deed or scheme or out of the income) Depreciation & Amortization Fund Reserve Fund Any Other Fund	1	15,12,525	<b>Loans (Secured or Unsecured)</b> Good/Doubtful Loan Scholarships Other Loans		
<b>Loans (Secured or Unsecured)</b> From Trustees From Others			<b>Advances</b> Advances To Trustees Advances To Employees Advances To Others Prepaid Expenses Pre-Operative Expenses Tax Deducted at Source		
<b>Liabilities</b> For Expenses For Advances For Rent & Other Deposits For Sundry Credit Balances		7,79,682	<b>Income Outstanding</b> Fees Receivable Interest Receivable Other Receivables Rent		24,72,698
		1,31,900			33,350
		5,61,623	<b>Deposits</b>		
<b>Income &amp; Expenditure A/C</b> Balance as per last Balance Sheet Add : Appropriation/ Adjustments for Add: Surplus / (Deficit) as per Income & Expenditure Account		2,64,955	<b>Cash &amp; Bank Balances</b> In Current A/C In Fixed Deposit A/C With the Trustee With the Manager	2	52,180
		17,03,310			
<b>TOTAL</b>		<b>45,46,607</b>	<b>TOTAL</b>		<b>45,46,607</b>

Notes forming part of the Accounts : Schedule No. 6

As per our report of even date



The above Balance Sheet to the best of our belief contains a true account of the fund & liabilities and of the property & assets of the Trust.

**DILIP WALSE PATIL ART, COMMERCE & SCIENCE COLLEGE**

The Maharashtra Public Trust Act, 1950

Schedule IX [Vide Rule 17(1)]

Name Of The Trust: SHRI PANDURANG GRAMIN VIKAS PRATISHTAN

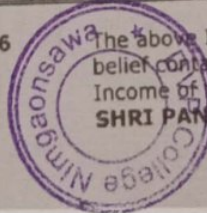
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**INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31ST MARCH 2019**

Expenditure	Sch.	Amount ₹	Income	Sch.	Amount ₹
o Expenditure in respect of Properties			By Rent (accrued) / (realised)		
o Rates, Taxes, Insurance & Cesses			By Interest (accrued)		
o Repairs & Maintenance			On Securities		
o Salaries			On Loans		2,359
o Depreciation (by way of provision or adjustments)			On Bank A/c		
o Establishment Expenses	3	2,21,555	By Dividend		
o Remuneration to Trustees			By Donations in cash or kind		
o Remuneration (in the case of a math) to the head of the math including his household expenditure, if any			By Grants	5	53,10,338
o Legal Expenses			By Income from other sources		
o Audit Fees		15,000	By Transfer from Reserve		
o Contribution & Fees					
o Amount written off					
o Bad Debts					
o Loan Scholarships					
o Irrecoverable Rents					
o Other Items					
o Miscellaneous Expenses	1	1,21,989			
o Depreciation & Amortization					
o Amounts transferred to Reserve or Specific Funds					
o Expenditure on Objects of the Trust					
o Religious	4	32,50,843			
o Educational		0			
o Medical Relief					
o Relief of poverty					
o Other Charitable objects					
o Surplus/(Deficit) transferred to B S		17,03,310			
<b>TOTAL</b>		<b>53,12,697</b>	<b>TOTAL</b>		<b>53,12,697</b>

Notes forming part of the Accounts : Schedule No. 6

As per our report of even date  
FOR UDAY A PATIL & ASSOCIATES  
Chartered Accountants



The above Income & Expenditure to the best of our belief contains a true account of the Expenditure and Income of the Trust.

SHRI PANDURANG GRAMIN VIKAS PRATISHTAN

SCHEDULE 1: FIXED ASSETS

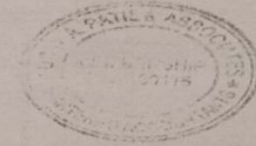
PARTICULARS	DEP. RATE P.A.	COST 01.04.2018	ADDITIONS 2018-19	COST 31.03.2019	DEPRECIATION FUND			WDV	
					DEPR. FUND	DEPR.	DEPR. FUND	01.04.2018	31.03.2019
					01.04.2018	2018-19	31.03.2019		
<b>A1 IMMOVABLE ASSETS</b>									
LAND									
<b>SUB-TOTAL (A)</b>		0	0	0	0	0	0	0	0
<b>B1 MOVABLE ASSETS</b>									
FURNITURE & FIXTURES	15%	10,66,629	30,000	10,96,629	6,30,703	69,889	7,00,592	4,35,926	3,96,037
LIBRARY BOOKS	50%	4,04,856	0	4,04,886	3,69,033	17,927	3,86,960	35,853	17,926
COMPUTERS & COMPUTER EQUIP	50%	2,54,354	21,750	2,76,104	2,31,978	22,063	2,54,041	22,376	22,063
EQUIPMENT & TOOLS (AS PER DETAILS BELOW)	25%	2,07,260	0	2,07,260	1,58,822	12,110	1,70,932	48,438	36,328
<b>SUB-TOTAL (B)</b>		19,33,129	51,750	19,84,879	13,90,536	1,21,989	15,12,525	5,42,593	4,72,354
<b>C1 INTANGIBLE ASSETS</b>									
TRADEMARKS	0								
<b>SUB-TOTAL (C)</b>		0	0	0	0	0	0	0	0
<b>GRAND-TOTAL (A+B+C)</b>		19,33,129	51,750	19,84,879	13,90,536	1,21,989	15,12,525	5,42,593	4,72,354

PARTICULARS	DEP. RATE P.A.	COST 01.04.2018	ADDITIONS 2018-19	COST 31.03.2019	DEPRECIATION FUND			WDV	
					DEPR. FUND	DEPR.	DEPR. FUND	01.04.2018	31.03.2019
					01.04.2018	2018-19	31.03.2019		
<b>EQUIPMENT &amp; TOOLS:</b>									
OFFICE EQUIPMENTS	25%	16,000	0	16,000	7,000	2,250	9,250	9,000	6,750
UPS SYSTEM	25%	1,56,556	0	1,56,556	1,29,542	6,754	1,36,296	27,014	20,260
OTHER TOOLS & EQUIPMENTS	25%	0	0	0	0	0	0	0	0
C C TV	25%	34,704	0	34,704	22,280	3,106	25,386	12,424	9,318
<b>TOTAL</b>		2,07,260	0	2,07,260	1,58,822	12,110	1,70,932	48,438	36,328



SCHEDULE NO.- 5 : INCOME FROM OTHER SOURCES

PARTICULARS	AMOUNT ₹	AMOUNT ₹
<b>FEEs INCOME</b>		
Admission, Tuition & other Fees	48,31,882	51,07,320
Exam fees	2,75,438	
<b>INCOME FROM SALE</b>		
Sale of Prospectus	0	81,110
Sale of Practical Note Book	81,110	
<b>OTHER INCOME</b>		
Admission Cancellation Charges	7,130	1,21,908
Miscellaneous Receipts	1,14,778	
<b>TOTAL</b>		<b>53,10,338</b>





**SCHEDULE NO.- 3 : ESTABLISHMENT EXPENSES**

49

PARTICULARS	AMOUNT ₹	AMOUNT ₹
Advertisement and Publicity		8,700
Bank Charges & Commissions		3,173
Professional / Consultation Charges		6,000
Repairs & Maintenance		28,221
Electricity Expenses		29,500
Administrative & General Expenses		
Office Expenses	23,352	
Postage & Telephone Expenses	34,113	
Printing & Stationary	88,496	
		1,45,961
<b>TOTAL</b>		<b>2,21,555</b>

**SCHEDULE NO.- 4 : EDUCATIONAL EXPENSES**

PARTICULARS	AMOUNT ₹	AMOUNT ₹
Employee Costs		
Salaries & Wages	26,38,934	
Contribution to P.F. & Pension Fund	88,046	
Administrative Expenses for P.F.	7,845	
	0	27,34,825
Affiliation & Recognition Expenses		2,34,253
Consumables		14,510
Picnic, Gathering and Cultural Events		52,924
Newspapers, Periodicals & Journals		8,192
Student Welfare Expenses		70,324
Travelling & Conveyance		50,600
Eligibility Fee Expenses		50,040
Remuneration to Visiting Faculty		1,000
Miscellaneous Expenses		
Exam Expenses	34,175	
	0	34,175
<b>TOTAL</b>		<b>32,50,843</b>



**v. Fixed Assets:-**

- a) All direct expenses attributable to Fixed Assets acquired are capitalized. Initial accessories purchased along with the new assets are capitalized. Replacement accessories and other spares are charged out as expenses.
- b) Fixed Assets are shown at historical cost. Capital subsidy / grants received against specific asset are reduced from the cost of relevant assets.

**vi. Depreciation:-**

- a) Depreciation is provided on Written Down Value [WDV] Method at the rates decided by the Management as mentioned in Schedule 1: Fixed Assets.
- b) Depreciation on additions to Fixed Assets is charged for the whole year irrespective of date of acquisition or the date on which it is put to use.
- c) No depreciation is provided on the assets disposed off / discarded during the year.
- d) Depreciation charged is reflected by creating Depreciation Fund.

**vii. Grants:-**

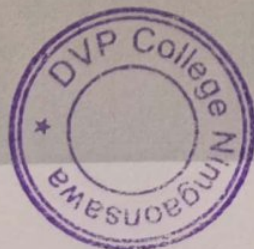
- a) Research and development grant received with specific direction has been shown net of its utilization for the purpose for which it is received.
- b) Examination and / or Seminar Grants received from the University / other authorities have been included in Other Liabilities at net of expenditure incurred.
- c) The Grants received for student's welfare activities towards revenue expenditure are recognized at net of expenditure incurred.
- d) Grants related to assets are reduced from the asset and asset is shown at its reduced and/or nominal value.

**viii. Science Lab material & equipments:-**

Expenditure on lab material & equipments purchased during the year is debited to the Income & Expenditure Account.

**ix. Provisions:-**

Provisions are made based on the best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current management estimate.



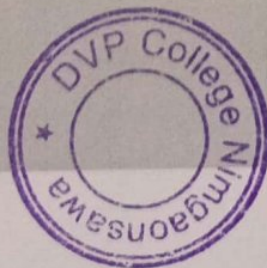


**LIST OF OUTSTANDING EXPENSES :**

SR. NO.	PARTICULARS	AMOUNT ₹
1.	Salary & Wages Payable	7,23,572
2.	Accounting Charges Payable	6,000
3.	Audit Fees Payable	15,000
4.	Rent Payable A/c	24,000
5.	Electricity Expenses Payable A/c	5,510
6.	Telephone, Postage & Internet Exp. Payable	5,600
	<b>TOTAL</b>	<b>7,79,682</b>

**LIST OF SUNDRY CREDIT BALANCES :**

SR. NO.	PARTICULARS	AMOUNT ₹
<b>A)</b>	<b>Sundry Creditors:</b>	
1.	Aakruti Flex Printing	200
2.	Anil Namdev Padwal	10,545
3.	Gawari Vishwas Rohidas	500
4.	Om Photo	-15,000
5.	Rahul Engineering & Fabrication	-1,000
6.	Rekha Printing Press	52,350
7.	Shinde P S	25,315
8.	Sreyash Printing Press	20,120
9.	Star Scientific	3,10,386
<b>B)</b>	<b>Other Balances:</b>	
1.	Exam Grant March / April 2018	30,727
2.	Exam Grant March / April 2019	-18,475
3.	Exam Grant Oct / Nov 2019	49,140
4.	OBC Scholarship For Post Matrix Student 2018-19	5,372
5.	Other Backward Class Scholarship 2015-16	15,210
6.	Rajarshri Shahu Maharaj Scholarship 2018-19	74,074
7.	SC Post Matrix Scholarship 2018-19	63
8.	VJNT Post Matrix Scholarship 2018-19	2,096
	<b>TOTAL</b>	<b>5,61,623</b>



SCHEDULE NO.- 5 : INCOME FROM OTHER SOURCES

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<b>Miscellaneous Expenses</b>		
Exam Expenses	34,175	
	0	34,175
<b>TOTAL</b>		<b>32,50,843</b>



**x. Retirement Benefits:-**

**a) Provident Fund:-**

The Employer's contribution to Provident Fund is charged to Income & Expenditure Account.

**xi. Affiliation & Recognition Fees :-**

The fees paid during the year 2018-19 have been debited to income & expenditure in the same year.

**2. Balance Confirmations:**

The balances of Sundry Creditors, Loans & Advances and all other personal accounts are subject to confirmation and reconciliation.

**3. Expenditure on the objects of the Trust:-**

The expenses pertaining to salaries and allowances of non-teaching staff and other administrative / establishment expenses are the expenses incurred on the objects of the Trust and hence the same have been shown accordingly as per the practice consistently followed.

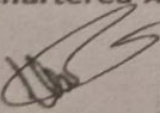
**4. Contingent Liability:-**

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Management or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. Management does not recognize a contingent liability but discloses its existence in the financial statements. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

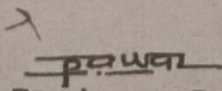
As per our report of even date

**For Uday A. Patil & Associates  
Chartered Accountants**

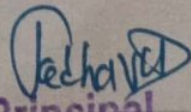
**Shri Pandurang Gramin Vikas Pratishthan**

  
**CA. Uday Patil  
(Proprietor)  
M. No.130115  
Place : Pune  
Date : 12.09.2019**



  
**Pandurang Pawar  
(President)  
अध्यक्ष  
श्री.पांडुरंग ग्रामीण विकास प्रतिष्ठान**

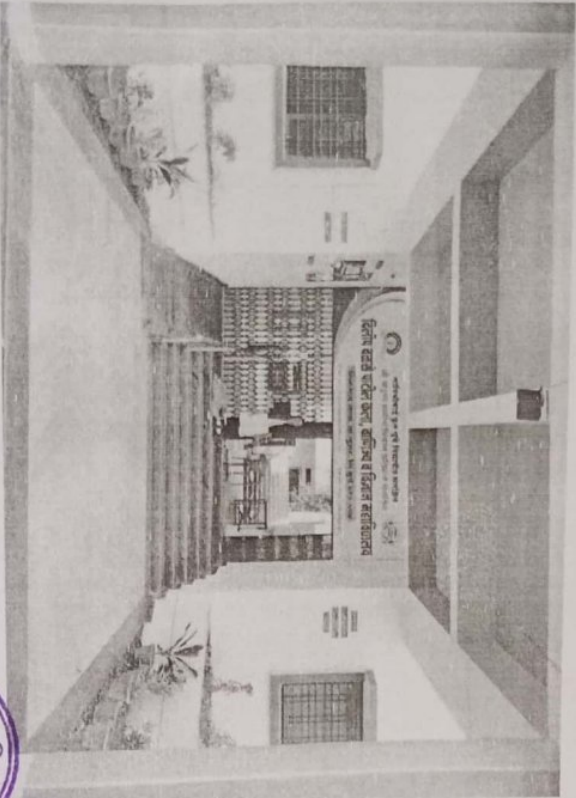


  
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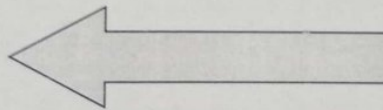
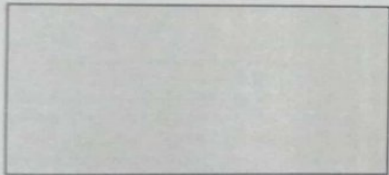
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SELF STUDY REPORT FOR NAAC



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Receipt & Payment  
(Audited Statement)  
2019-20**



**This Colour Indicates Total  
Expenditure Excluding Salary**



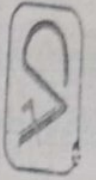
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**2019-2020**

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**M/S Uday A. Patil & Associates**  
**CHARTERED ACCOUNTANTS**  
Office No. 219/220, A wing, Jai Ganesh Vision,  
Akurdi, Pune -411 035





**UDAY A. PATIL & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

**AUDIT REPORT**

To  
The President  
Shri Pandurang Gramin Vikas Pratishthan,  
Nimgaon Sawa, Tal - Junnar, Dist - Pune.

We have audited the attached Balance Sheet of Dilip Walse Patil Art, Commerce & Science College, Nimgaon Sawa, Tal - Junnar, Dist. Pune Branch of 'Shri Pandurang Gramin Vikas Pratishthan,' as on 31<sup>st</sup> March 2020 and Income & Expenditure Account of this Branch for the year ended on that date annexed thereto.

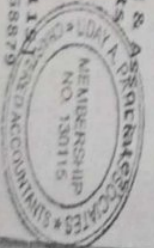
These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain the reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

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1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The Balance Sheet and the Income and Expenditure Account dealt with by this report are in agreement with the books of account.
3. In our opinion, the branch has kept proper books of account as required by law so far as it appears from our examination of these books.
4. In our opinion, the Balance Sheet and Income & Expenditure Account comply with relevant Accounting Standards.
5. In our opinion and to the best of our information and according to the explanation given to us, these financial statements together with the schedules attached thereto and read with the Accounting Policies and Notes Forming Part of the Accounts give a true and fair view in conformity with the Accounting Principles generally accepted in India :-
  - a. In the case of Balance Sheet, of the state of affairs of the Branch as at 31.03.2020 &
  - b. In the case of Income & Expenditure A/c, the Surplus for the year ended on that date.
6. Report of Auditors under Section 33 & 34 read with Rule 19 and Statement in Schedule IX-C Maharashtra Public Trust Act have not been annexed to branch's Statements of Accounts since the same are required to be submitted by us along with Consolidated Statements of Accounts of Shri Pandurang Gramin Vikas Pratishthan, Pune.

For M/s Uday A. Patil & Associates  
Chartered Accountants

CA. Uday A. Patil  
Proprietor (M.No. 1301115)  
UDIN : 20130115AANA4E68879



Place: Pune  
Date: 22.09.2020

Office No. 215/220, 2<sup>nd</sup> Floor, Wing - A, Jai Ganesha Vison, Akordi, Pune - 411 035  
Cell : 9989904261/2, Off. Ph. 020 4678 1914 E-mail : arundajpatil@yahoo.com



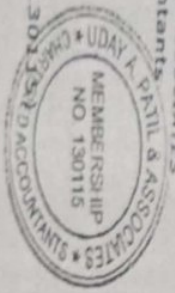
**DILIP WALSE PATIL ART, COMMERCE & SCIENCE COLLEGE**  
 The Maharashtra Public Trust Act, 1950  
 Schedule VIII (vide Rule 17(1))  
 Name of The Trust: SHRI PANDURANG GRAMIN VIKAS PRATISHTAN  
 Registration No. Mah./1093/1-96/PUNE Dated: 11.01.1996  
**BALANCE SHEET AS AT 31ST MARCH 2020**

Funds & Liabilities	Sch	Amount ₹	Property & Assets	Sch	Amount ₹
<b>Trust Funds or Corpus</b> Balance as per last Balance Sheet Adjustments during the year Memberships Fees Donations			<b>Immovable Properties (at cost)</b>	<b>1</b>	
<b>Branch / divisions</b>			<b>Investments and Deposits</b>		3,500
<b>Other Earmarked Funds</b> (Created under the provisions of the trust deed or scheme or out of the income) Depreciation & Amortization Fund Any Other Fund	<b>1</b>	16,39,070	<b>Movable Properties (at cost)</b> Balance as per last Balance Sheet Additions during the year Disposals during the year	<b>1</b>	19,84,879 76,172
<b>Loans (Secured or Unsecured)</b> From Trustees From Others			<b>Intangible Properties (at cost)</b>		
<b>Liabilities</b> For Advances For Rent & Other Deposits For Sundry Credit Balances		6,06,054	<b>Loans (Secured or Unsecured)</b> Good/Doubtful Loan Scholarships Other Loans		
<b>Income &amp; Expenditure A/C</b> Balance as per last Balance Sheet Add : Appropriation/ Adjustments for Income & Expenditure Account		1,18,400 6,69,532 19,68,265	<b>Advances</b> Advances To Trustees Advances To Employees Prepaid Expenses Pre-Operative Expenses Tax Deducted at Source		
<b>TOTAL</b>		<b>57,37,667</b>	<b>Income Outstanding</b> Fees Receivable Interest Receivable Other Receivables		31,64,537
			<b>Deposits</b>		
			<b>Cash &amp; Bank Balances</b> In Current A/C In Fixed Deposit A/C With the Trustee With the Manager	<b>2</b>	5,08,629
			<b>TOTAL</b>		<b>57,37,667</b>

Notes forming part of the Accounts : Schedule No. 6

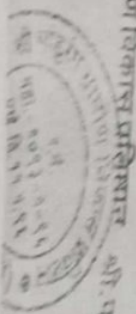
The above Balance Sheet to the best of our belief contains a true account of the fund & liabilities and of SHRI PANDURANG GRAMIN VIKAS PRATISHTAN

CA. UDAY A PATIL  
 Proprietor (M.No.1301357)  
 Date : 22.09.2020  
 Place: Pune  
 MOIN : 201301357AAAE G8879



Dr. Pawan Pawar  
 President

Dr. Ganpat Bakreshna Ghode  
 Secretary

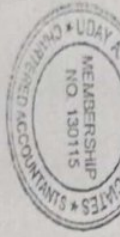


DILIP WALSE PATIL ART, COMMERCE & SCIENCE COLLEGE  
The Maharashtra Public Trust Act, 1950  
Schedule IX [Vide Rule 17(1)]  
Name Of The Trust: SHRI PANDURANG GRAMIN VIKAS PRATISHTHAN  
Registration No. Mah./1093/1-96/PUNE DATED: 11.01.1996  
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31ST MARCH 2020

Expenditure in respect of Properties Rates, Taxes, Insurance & Cesses Repairs & Maintenance Salaries Depreciation (by way of provision or adjustments) To Establishment Expenses To Remuneration to Trustees To Remuneration (in the case of a math) to the head of the math including his household expenditure, if any To Legal Expenses To Audit Fees To Contribution & Fees To Amount written off To Bad Debts Loan Scholarships Irrecoverable Rents Other Items Miscellaneous Expenses To Depreciation & Amortization To Amounts transferred to Reserve or Specific Funds Expenditure on Objects of the Trust Religious Educational Medical Relief Relief of poverty Other Charitable objects	Sch.	Amount ₹	Income (By Rent (accrued) / (realised) By Interest (accrued) On Securities On Loans On Bank A/c By Dividend By Donations in cash or kind By Grants By Income from other sources By Transfer from Reserve	Sch.	Amount ₹
	3	2,88,544		5	5,331
		7,080			
	1	1,26,545			
	4	42,43,120			
		16,91,712			
<b>TOTAL</b>		<b>63,57,001</b>	<b>TOTAL</b>		<b>63,57,001</b>

Notes forming part of the Accounts : Schedule No. 6

As per our report of even date FOR UDAY A PATIL & ASSOCIATES Chartered Accountants

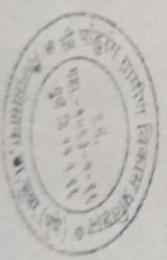


CA. UDAY A PATIL  
Proprietor (M No 130115)  
Date : 22.09.2020  
Place: Pune  
UDIN : 20130115AAAAC6879

The above Income & Expenditure to the best of our belief contains a true account of the Expenditure and Income of the Trust.  
SHRI PANDURANG GRAMIN VIKAS PRATISHTHAN

श्री. पं. सुरेश मधुकर पांडुरंग पाटील  
Pawar  
Pandurang Pawar  
President

गणपत बाळकृष्ण घोडके  
Ganpat Balakrishna Ghode  
Secretary



SCHEDULE 1. FIXED ASSETS

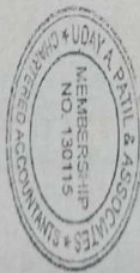
PARTICULARS	DEP. RATE	P.A.	COST	ADDITIONS	COST	DEPRECIATION FUND				WDV	WDV	
						DEPR. FUND	DEPR. FUND	DEPR. FUND	DEPR. FUND			
						01.04.2019	2019-20	31.03.2020	01.04.2019	31.03.2020		
<b>IMMOVABLE ASSETS</b>												
LAND			0	0	0	0	0	0	0	0	0	0
<b>SUB-TOTAL (A)</b>			0	0	0	0	0	0	0	0	0	0
<b>MOVABLE ASSETS</b>												
FURNITURE & FIXTURES	15%		10,96,629	0	10,96,629	7,63,592	59,406	7,59,996	3,86,077	3,76,671		
LIBRARY BOOKS	50%		4,04,896	76,122	4,81,008	3,86,990	47,024	4,33,984	17,926	43,094		
COMPUTERS & COMPUTER EQUIP	50%		2,76,104	0	2,76,104	2,54,641	11,032	2,65,673	22,053	11,031		
EQUIPMENT & TOOLS	25%		2,07,260	0	2,07,260	1,70,932	9,083	1,80,015	36,328	27,245		
(AS PER DETAILS BELOW)												
<b>SUB-TOTAL (B)</b>			19,84,879	76,122	20,61,001	15,12,525	1,26,525	16,39,070	4,72,354	4,21,931		
<b>INTANGIBLE ASSETS</b>												
TRADE MARKS	0		0	0	0	0	0	0	0	0		
<b>SUB-TOTAL (C)</b>			0	0	0	0	0	0	0	0		
<b>GRAND-TOTAL (A+B+C)</b>			19,84,879	76,122	20,61,001	15,12,525	1,26,525	16,39,070	4,72,354	4,21,931		

PARTICULARS	DEP. RATE	P.A.	COST	ADDITIONS	COST	DEPRECIATION FUND				WDV	WDV	
						DEPR. FUND	DEPR. FUND	DEPR. FUND	DEPR. FUND			
						01.04.2019	2019-20	31.03.2020	01.04.2019	31.03.2020		
<b>EQUIPMENT &amp; TOOLS:</b>	25%		16,000	0	16,000	9,250	1,688	10,938	6,750	5,082		
OFFICE EQUIPMENTS	25%		1,56,556	0	1,56,556	1,36,798	0	1,41,381	23,260	18,195		
UPS SYSTEM	25%		0	0	0	0	0	0	0	0		
OTHER TOOLS & EQUIPMENTS	25%		34,704	0	34,704	25,386	2,330	27,716	9,218	6,988		
C.C. TV	25%		0	0	0	0	0	0	0	0		
<b>TOTAL</b>			2,07,260	0	2,07,260	1,20,932	4,083	1,80,015	36,328	27,245		



SCHEDULE NO. 2 : CASH & BANK BALANCES

PARTICULARS	AMOUNT ₹	AMOUNT ₹
CASH IN HAND		
CHEQUES / DD'S IN HAND		
<b>BANK BALANCES :</b>		
<b>In Current Accounts</b>		
Bank Of Maharashtra A/c No. 60237480853 (College)	2,57,497	2,57,497
<b>In Savings Accounts</b>		
Bank Of Maharashtra-783 (Exam)	2,32,221	
Bank Of Maharashtra-785 (NSS)	16,007	
Bank Of Maharashtra-786 (SWO)	1,600	
Shree Pandurang Gramin path sanstha -1000	1,303	
State Bank of India - PLA	1	
<b>In Short Term Fixed Deposit Accounts</b>		
		2,51,132
<b>TOTAL</b>		<b>5,08,629</b>

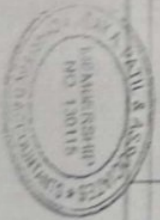


SCHEDULE NO. - 3 : ESTABLISHMENT EXPENSES

PARTICULARS	AMOUNT ₹	AMOUNT ₹
Advertisement and Publicity		2,900
Bank Charges & Commissions		6,072
Professional / Consultation Charges		51,838
Repairs & Maintenance		67,191
Electricity Expenses		28,850
Administrative & General Expenses		
Office Expenses	25,924	
Postage & Telephone Expenses	34,100	
Printing & Stationary	21,669	
		1,31,693
<b>TOTAL</b>		<b>2,88,544</b>

SCHEDULE NO. - 4 : EDUCATIONAL EXPENSES

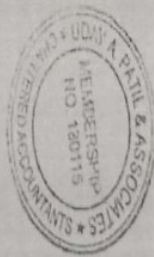
PARTICULARS	AMOUNT ₹	AMOUNT ₹
Employee Costs		
Salaries & Wages	27,55,230	
Contribution to P.F. & Pension Fund	92,061	
		28,47,291
Affiliation & Recognition Expenses		98,732
Consumables		50,303
Picnic, Gathering and Cultural Events		70,219
Newspapers, Periodicals & Journals		7,510
Student Welfare Expenses		1,07,590
Travelling & Conveyance		29,084
Eligibility Fee Expenses		62,000
Remuneration to Visiting Faculty		2,23,527
Miscellaneous Expenses		
Exam. Expenses	31,748	
Fees Written Off	2,19,116	
		2,46,864
<b>TOTAL</b>		<b>42,43,130</b>





SCHEDULE NO.- 5 : INCOME FROM OTHER SOURCES

PARTICULARS	AMOUNT ₹	AMOUNT ₹
<b>FEES INCOME</b>		
Admission, Tuition & other Fees	56,59,032	61,94,193
Exam fees	5,35,161	
<b>INCOME FROM SALE</b>		
Sale of Practical Note Book	90,970	90,970
<b>OTHER INCOME</b>		
Admission Cancellation Charges	2,691	66,507
Miscellaneous Receipts	63,816	
<b>TOTAL</b>		<b>63,51,670</b>

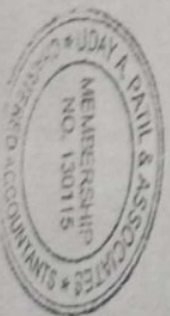


**LIST OF OUTSTANDING EXPENSES :**

SR. NO.	PARTICULARS	AMOUNT ₹
1.	Salary & Wages Payable	5,78,124
2.	Rent Payable A/c	24,000
3.	Electricity Expenses Payable A/c	3,930
	<b>TOTAL</b>	<b>6,06,054</b>

**LIST OF SUNDRY CREDIT BALANCES :**

SR. NO.	PARTICULARS	AMOUNT ₹
<b>A)</b>	<b>Sundry Creditors:</b>	
1.	Shinde P S	14,660
2.	SS Internet & WiFi	16,800
3.	Sreyash Printing Press	20,120
4.	Star Scientific	2,60,689
<b>B)</b>	<b>Other Balances:</b>	
1.	Exam Grant March / April 2018	30,727
2.	Exam Grant March / April 2019	52,899
3.	Exam Grant March / April 2020	18,022
4.	Exam Grant Oct / Nov 2018	28,936
5.	Exam Grant Oct / Nov 2019	1,28,019
6.	OBC Scholarship For Post Matrix Student 2018-19	22,119
7.	Other Backward Class Scholarship 2015-16	10,140
8.	Rajarshri Shahu Maharaj Scholarship 2018-19	61,408
9.	Rajarshri Shahu Maharaj Scholarship 2019-20	8,450
10.	SBC Scholarship For Post Matrix Student 2019-20	1,550
11.	SC Post Matrix Scholarship 2018-19	17,078
12.	ST Post Matrix Scholarship 2018-19	971
13.	VJNT Post Matrix Scholarship 2018-19	12,588
	<b>TOTAL</b>	<b>6,69,532</b>



**DILIP WALSE PATIL ART, COMMERCE & SCIENCE COLLEGE**  
**SCHEDULE NO. 06 :- NOTES FORMING PART OF THE ACCOUNTS**

**1. Significant Accounting Policies**

**i. General:-**

The accounting policies not specifically referred to herein below are consistent with the generally accepted accounting principles.

**ii. Basis for preparation of financial statements:-**

The financial statements have been prepared as per historical cost convention and in accordance with the generally accepted accounting principles in India and materially comply with the mandatory Accounting Standards issued by the Institute of Chartered Accountants of India. The accounts are prepared as per Mercantile System of Accounting in respect of material items as per the policy consistently followed by the Society in previous years.

**iii. Revenue Recognition:-**

**a) Income from Fees:-**

The revenue from fees received from students is recognized on 'over the academic year basis.

**b) Sale of items:-**

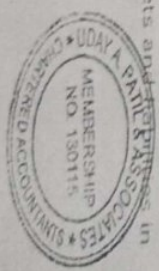
The revenue from sale of prospectus/study materials/forms and other items is recognized at the time of actual sale of such items. The cost of printing/purchase of study material/forms charged to expenses as and when purchased.

**c) Interest on savings:-**

The revenue from interest on savings bank account is recorded when they actually received.

**iv. Use of Estimates:-**

The preparation of financial statements in conformity with Accounting Standards prescribed by the Institute of Chartered Accountants of India requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities at the end of the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, uncertainties about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets and liabilities in future period.



**v. Fixed Assets:-**

- a) All direct expenses attributable to Fixed Assets acquired are capitalized. Initial accessories purchased along with the new assets are capitalized. Replacement accessories and other spares are charged out as expenses.
  - b) Fixed Assets are shown at historical cost. Capital subsidy / grants received against specific asset are reduced from the cost of relevant assets.
- vi. Depreciation:-**
- a) Depreciation is provided on Written Down Value (WDV) Method at the rates decided by the Management as mentioned in Schedule I: Fixed Assets.
  - b) Depreciation on additions to Fixed Assets is charged for the whole year irrespective of date of acquisition or the date on which it is put to use.
  - c) No depreciation is provided on the assets disposed off / discarded during the year.
  - d) Depreciation charged is reflected by creating Depreciation Fund.

**vii. Grants:-**

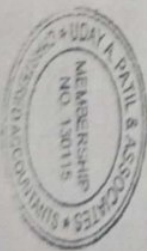
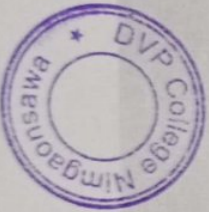
- a) Research and development grant received with specific direction has been shown net of its utilization for the purpose for which it is received.
- b) Examination and / or Seminar Grants received from the University / other authorities have been included in Other Liabilities at net of expenditure incurred.
- c) The Grants received for student's welfare activities towards revenue expenditure are recognized at net of expenditure incurred.
- d) Grants related to assets are reduced from the asset and asset is shown at its reduced and/or nominal value.

**viii. Science Lab material & equipments:-**

Expenditure on lab material & equipments purchased during the year is debited to the Income & Expenditure Account.

**ix. Provisions:-**

Provisions are made based on the best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current management estimate.

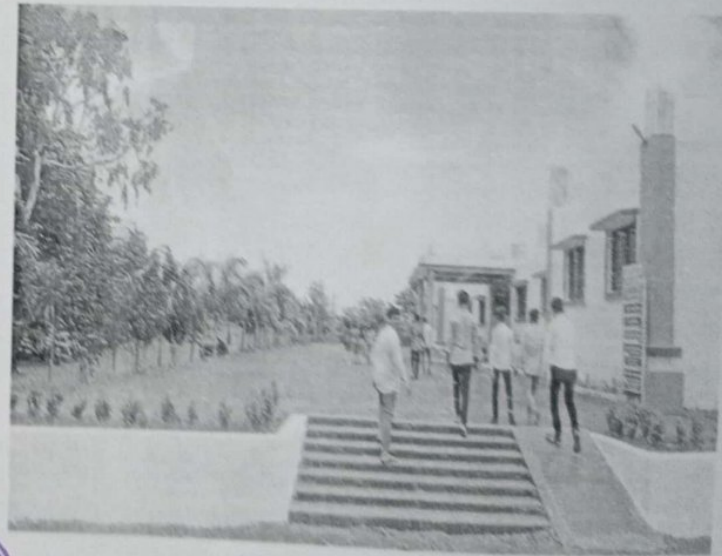






SHRI PANDURANG GRAMIN VIKAS PRATISHTHANS  
Dilip Walse Patil Arts, Commerce Science College  
Nimgaonsawa.

Tal-Junnar, Dist-Pune 410504



*Dilip Walse Patil*  
Principal

Dilip Walse Patil  
Arts, Commerce & Science College  
Nimgaonsawa, Tal.Junnar (Pune)

SELF STUDY REPORT FOR NAAC

Balance Sheet  
Receipt & Payment  
(Audited Statement)  
2020-21

This Colour Indicates Total  
Expenditure Excluding Salary



**AUDIT REPORT  
2020-2021**

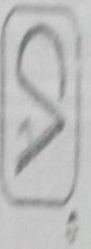
SHRI. PANDURANG GRAMIN VIKAS PRATISHTAN'S  
**Dilip Walse Patil Art, Commerce & Science College,  
NIMGAON SAWA, PUNE**



**M/S Uday A. Patil & Associates**  
**CHARTERED ACCOUNTANTS**  
Office No. 219/220, A wing, Jai Ganesh Vison,  
Akurdi, Pune -411 035  
Phone No. 020-46781514







**UDAY A. PATIL & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

**AUDIT REPORT**

To  
The President,  
Shri Pandurang Gramin Vikas Pratishthan,  
Nimgach Sawas, Tal - Junnar, Dist - Pune.

We have audited the attached balance Sheet of Glip Walse Patil Art, Commerce & Science College, Nimgach Sawas, Tal - Junnar, Dist - Pune Branch of 'Shri Pandurang Gramin Vikas Pratishthan,' as on 31<sup>st</sup> March 2021 and Income & Expenditure Account of this Branch for the year ended on that date annexed thereto.

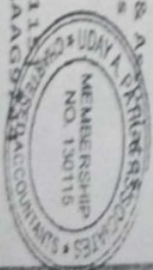
These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain the reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

Subject to Notes forming part of Accounts, we report that:-

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The Balance Sheet and the Income and Expenditure Account dealt with by this report are in agreement with the books of account.
3. In our opinion, the branch has kept proper books of account as required by law so far as it appears from our examination of these books.
4. In our opinion, the Balance Sheet and Income & Expenditure Account comply with relevant Accounting Standards.
5. In our opinion and to the best of our information and according to the explanation given to us, these financial statements together with the schedules attached thereto and read with the Accounting Policies and Notes Forming Part of the Accounts give a true and fair view in conformity with the Accounting Principles generally accepted in India :-
  - a. In the case of Balance Sheet, of the state of affairs of the Branch as at 31.03.2021 &
  - b. In the case of Income & Expenditure A/c, the Surplus for the year ended on that date.
6. Report of Auditors under Section 33 & 34 read with Rule 19 and Statement in Schedule IX-C Maharashtra Public Trust Act have not been annexed to branch's Statements of Accounts since the same are required to be submitted by us along with Consolidated Statements of Accounts of Shri Pandurang Gramin Vikas Pratishthan, Pune.

For M/s Uday A. Patil & Associates  
Chartered Accountants

CA. Uday A. Patil  
Proprietor [M.No.130115]  
UDIN : 2130115AAAAAG9239



Place: Pune  
Date: 06.01.2022

Office No 219/220, 2<sup>nd</sup> Floor, Wing - A, Jai Garambhi Vision, Akurdi, Pune - 411 035  
Cell : 9659904261/2, Off 191, 020 4676 1514  
acaudaypatil@yashoo.com

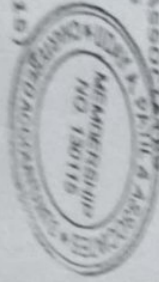


DILIP WALSE PATIL ART, COMMERCE & SCIENCE COLLEGE  
 The Maharashtra Public Trust Act, 1950  
 Schedule VIII (vide Rule 17(C))  
 Name of the Trust: SHRI PANDURANG GRAMIN VIHAR PRATISHTHAN  
 Registration No. Mah./1093/1-98/PUNE Dated: 11.01.1998  
 BALANCE SHEET AS AT 31ST MARCH 2021

Funds & Liabilities	Sch	Amount ₹	Property & Assets	Sch	Amount ₹
<b>Trust Funds or Corpus</b> Balance as per last Balance Sheet Adjustments during the year Memberships Fees Donations Branch / divisions			<b>Immovable Property (at cost)</b>	1	3,500
			<b>Investments and Deposits</b>		
			<b>Movable Properties (at cost)</b> Balance as per last Balance Sheet Additions during the year Disposals during the year	1	20,61,001 1,78,506
<b>Other Earmarked Funds</b> (Created under the provisions of the trust deed or scheme or out of the income) Depreciation & Amortization Fund Reserve Fund Any Other Fund	1	18,14,658	<b>Intangible Properties (at cost)</b>		
<b>Loans (Secured or Unsecured)</b> From Trustees From Others			<b>Loans (Secured or Unsecured)</b> Good/Doubtful Loan Scholarships Other Loans		
<b>Liabilities</b> For Expenses For Advances For Rent & Other Deposits For Sundry Credit Balances			<b>Advances</b> Advances to Trustees Advances to Employees Advances to Others Prepaid Expenses Pre-Operative Expenses Tax Deducted at Source		
		32,66,368	<b>Income Outstanding</b> Fees Receivable Interest Receivable Other Receivables Rent		2,000 47,95,340
		1,13,900	<b>Stocks</b>		
		10,71,269	<b>Cash &amp; Bank Balances</b> In Current A/C In Fixed Deposit A/C With the Trustee With the Manager	2	1,67,990
<b>Income &amp; Expenditure A/C</b> Balance as per last Balance Sheet Add: Appropriation/ Adjustments for previous years Add: Surplus / (Deficit) as per Income & Expenditure Account					
		36,59,977			
		8,40,189			
<b>TOTAL</b>		<b>72,07,937</b>	<b>TOTAL</b>		<b>72,07,937</b>

Notice forming part of the Accounts & Schedule No. 6  
 As per our report of even date  
 FOR UDAY A. PATIL & ASSOCIATES  
 Chartered Accountants

Uday A. Patil  
 Proprietor (M.No. 130118)  
 Date: 06.01.2022  
 Place: Pune  
 UDH: 22130115AAAAA0974A



The above Balance Sheet to the best of our belief contains a true account of the fund & liabilities and of the property & assets of the Trust.  
 SHRI PANDURANG GRAMIN VIHAR PRATISHTHAN

Sandip B. Pawar  
 President  
 Sandip B. Pawar  
 Secretary



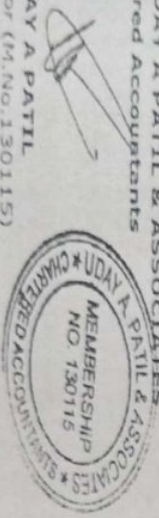
**D.V.P. WALSE PATIL ARI, COMMERCE & SCIENCE COLLEGE**  
The Maharashtra Public Trust Act, 1950  
Schedule IX [vide Rule 17(1)]

Name Of The Trust: SHRI PANDURANG GRAMIN VIKAS PRATISHTAN  
Registration No. Mah./1093/1-96/PUNE Dated: 11.01.1996  
**INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31ST MARCH 2021**

Expenditure	Sch.	Amount ₹	Income	Sch.	Amount ₹
To Expenditure in respect of Properties Rates, Taxes, Insurance & Cosses Repairs & Maintenance Salaries Depreciation (by way of provision or adjustments)			By Rent (accrued) / (realised)		
To Establishment Expenses	3	3,83,527	By Interest (accrued) On Securities On Loans On Bank A/c		2,579
To Remuneration to Trustees			By Dividend		
To Remuneration (in the case of a math) to the head of the math including his household expenditure, if any			By Donations in cash or kind		
To Legal Expenses			By Grants		
To Audit Fees			By Income from other sources	5	54,70,979
To Contribution & Fees			By Transfer from Reserve		
To Amount written off					
Bad Debts					
Loan Scholarships					
Irrecoverable Rents					
Other Items					
To Miscellaneous Expenses					
To Depreciation & Amortization	1	1,75,588			
To Amounts transferred to Reserve or Specific Funds					
To Expenditure on Objects of the Trust					
Religious					
Educational	4	40,69,257			
Medical Relief					
Relief of poverty					
Other Charitable objects					
To Surplus/(Deficit) transferred to B S					
		8,40,186			
<b>TOTAL</b>		<b>54,73,558</b>	<b>TOTAL</b>		<b>54,73,558</b>

Notes forming part of the Accounts : Schedule No. 6

As per our report of even date FOR UDAY A PATIL & ASSOCIATES Chartered Accountants



CA. UDAY A PATIL  
Proprietor (M.No.130115)  
Date : 06.01.2022  
Place : Pune  
UDIN : 22130115/AAAAAG9744

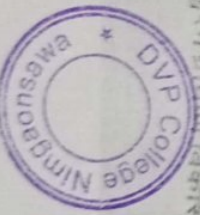
The above Income & Expenditure to the best of our belief contains a true account of the Expenditure and Income of the Trust.  
**SHRI PANDURANG GRAMIN VIKAS PRATISHTAN**

*Sandipan P. Pawar*

Sandipan P. Pawar  
President

*Pareesh Ganpat Ghode*

Pareesh Ganpat Ghode  
Secretary



SCHEDULE 1: FIXED ASSETS

PARTICULARS	DEP. RATE	COST	ADDITIONS	COST	DEPRECIATION FUND				WDV	WDV
					DEPR. FUND	DEPR.	DEPR. FUND	DEPR. FUND		
A) IMMOVABLE ASSETS LAND	P.A.	01.04.2020	2020-21	31.03.2021	01.04.2020	2020-21	31.03.2021	01.04.2020	31.03.2021	
		0	0	0	0	0	0	0	0	
SUB-TOTAL (A)		0	0	0	0	0	0	0	0	
B) MOVABLE ASSETS FURNITURE & FIXTURES LIBRARY BOOKS COMPUTERS & COMPUTER EQUIP. EQUIPMENT & TOOLS (AS PER DETAILS BELOW)	15% 50% 50% 25%	10,96,629 4,81,008 2,76,104 2,07,260	1,49,506 29,000 0	10,96,629 6,30,514 3,05,104 2,07,260	7,59,998 4,33,984 2,65,073 1,80,015	50,495 98,265 20,016 6,812	8,10,493 5,32,249 2,85,099 1,86,827	3,36,631 47,024 11,031 27,245	2,86,136 98,265 20,015 20,433	
SUB-TOTAL (B)		20,61,001	1,78,506	22,39,507	16,39,070	1,75,588	18,14,658	4,21,911	4,24,846	
C) INTANGIBLE ASSETS TRADEMARKS	0	0	0	0	0	0	0	0	0	
SUB-TOTAL (C)		0	0	0	0	0	0	0	0	
GRAND-TOTAL (A+B+C)		20,61,001	1,78,506	22,39,507	16,39,070	1,75,588	18,14,658	4,21,911	4,24,846	

PARTICULARS	DEP. RATE	COST	ADDITIONS	COST	DEPRECIATION FUND				WDV	WDV
					DEPR. FUND	DEPR.	DEPR. FUND	DEPR. FUND		
EQUIPMENT & TOOLS: OFFICE EQUIPMENTS UPS SYSTEM C C TV	25% 25% 25%	16,000 1,56,556 34,704	0 0 0	16,000 1,56,556 34,704	10,938 1,41,361 27,716	1,266 3,799 1,247	12,204 1,45,160 29,463	5,062 15,195 6,988	3,796 11,396 5,241	
TOTAL		2,07,260	0	2,07,260	1,80,015	6,812	1,86,827	27,245	20,433	



42

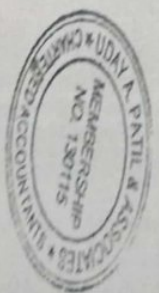
43

44

45

SCHEDULE NO. 2 : CASH & BANK BALANCES

PARTICULARS	AMOUNT ₹	AMOUNT ₹
CASH IN HAND		
CHEQUES / DD'S IN HAND		
BANK BALANCES :		
In Current Accounts		
Bank Of Maharashtra A/c No. 60237480853 (College)	9,890	9,890
In Savings Accounts		
Bank Of Maharashtra-783 (Exam)	1,14,467	
Bank Of Maharashtra-785 (NSS)	32,340	
Bank Of Maharashtra-786 (SWO)	9,536	
Shree Pandurang Gramin path sanstha -1000	1,356	
State Bank of India - PLA	1	
In Short Term Fixed Deposit Accounts		1,57,700
<b>TOTAL</b>		<b>1,67,590</b>

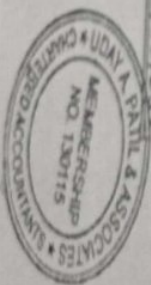


SCHEDULE NO.- 3 : ESTABLISHMENT EXPENSES

PARTICULARS	AMOUNT ₹	AMOUNT ₹
Advertisement and Publicity		58,950
Bank Charges & Commissions		1,135
Professional / Consultation Charges		66,020
Repairs & Maintenance		94,889
Electricity Expenses		15,820
Administrative & General Expenses		
Office Expenses	18,342	
Postage & Telephone Expenses	35,500	
Printing & Stationary	92,871	
<b>TOTAL</b>		<b>1,46,713</b>
		<b>3,83,527</b>

SCHEDULE NO.- 4 : EDUCATIONAL EXPENSES

PARTICULARS	AMOUNT ₹	AMOUNT ₹
Employee Costs		
Salaries & Wages	34,89,957	
Contribution to P.F. & Pension Fund	1,41,622	
Affiliation & Recognition Expenses		36,31,579
Consumables		2,81,800
Picnic, Gathering and Cultural Events		5,882
Newspapers, Periodicals & Journals		6,139
Student Welfare Expenses		0
Travelling & Conveyance		22,593
Eligibility Fee Expenses		68,540
Remuneration to Visiting Faculty		12,000
Miscellaneous Expenses		
Exam Expenses	40,724	
Fees Written Off	0	
<b>TOTAL</b>		<b>40,69,257</b>



SCHEDULE NO. 5 : INCOME FROM OTHER SOURCES

PARTICULARS		AMOUNT ₹	AMOUNT ₹
<b>REVENUE INCOME</b>			
Administration, Tuition & other fees		50,29,185	
Grants from		2,49,666	52,78,851
<b>INCOME FROM SALE</b>			
Sale of property, lease stock		20,100	20,100
<b>OTHER INCOME</b>			
Administration Charges		31,700	
Reparations Receipts		1,42,228	1,74,028
<b>TOTAL</b>			<b>54,70,979</b>

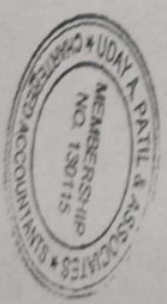


LIST OF OUTSTANDING EXPENSES

SR. NO.	PARTICULARS	AMOUNT ₹
1.	Salary & Wages Payable	12,42,368
2.	Rent Payable A/c	24,000
	<b>TOTAL</b>	<b>12,66,368</b>

LIST OF SUNDRY CREDIT BALANCES

SR. NO.	PARTICULARS	AMOUNT ₹
A)	<b>Sundry Creditors:</b>	
1.	Indore Inverfor	40,500.00
2.	Jogeshwar Textiles	9,500.00
3.	Megavision Technologies	1,416.00
4.	MS Computer	10,180.00
5.	Nirali Prakashan	19,594.00
6.	Prashant Book House	22,322.00
7.	Ramkrushnahari Vastra Bhandar	860.00
8.	Rekha Printing Press	59,158.00
9.	Sankalp Printers	150.00
10.	Sharp Publication	16,152.00
11.	Shinde P S	14,660.00
12.	Sreyash Printing Press	20,120.00
13.	SS Internet & WIFI	8,400.00
14.	Trimurti Photo Studio	3,900.00
B)	<b>Other Balances:</b>	
1.	Exam Grants Payable	2,51,250
2.	Scholarship Grant Payable	5,93,107
	<b>TOTAL</b>	<b>10,71,269</b>





**iii. Revenue Recognition:-**

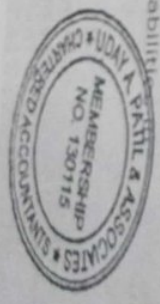
**a) Income from Fees:-**  
The revenue from fees received from students is recognized on 'over the academic year basis.

**b) Sale of Items:-**  
The revenue from sale of prospectus/study materials/forms and other items is recognized at the time of actual sale of such items. The cost of printing/purchase of study material/forms charged to expenses as and when purchased.

**c) Interest on Savings:-**  
The revenue from interest on savings bank account is recorded when they actually received.

**iv. Use of Estimates:-**

The preparation of financial statements in conformity with Accounting Standards prescribed by the Institute of Chartered Accountants of India requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities at the end of the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, uncertainties about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets and liabilities in the future period.



v. Fixed Assets:-

- a) All direct expenses attributable to Fixed Assets acquired are capitalized. Initial accessories purchased along with the new assets are capitalized. Replacement accessories and other spares are charged out as expenses.
- b) Fixed Assets are shown at historical cost. Capital subsidy / grants received against specific asset are reduced from the cost of relevant assets.

vi. Depreciation:-

- a) Depreciation is provided on Written Down Value (WDV) Method at the rates decided by the Management as mentioned in Schedule I: Fixed Assets.
- b) Depreciation on additions to Fixed Assets is charged for the whole year irrespective of date of acquisition or the date on which it is put to use.
- c) No depreciation is provided on the assets disposed off / discarded during the year.
- d) Depreciation charged is reflected by creating Depreciation Fund.

vii. Grants:-

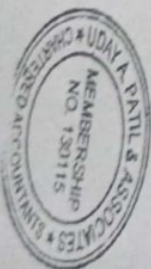
- a) Research and development grant received with specific direction has been shown net of its utilization for the purpose for which it is received.
- b) Examination and / or Seminar Grants received from the University / other authorities have been included in Other Liabilities at net of expenditure incurred.
- c) The Grants received for student's welfare activities towards revenue expenditure are recognized at net of expenditure incurred.
- d) Grants related to assets are reduced from the asset and asset is shown at its reduced and/or nominal value.

viii. Science Lab material & equipments:-

Expenditure on lab material & equipments purchased during the year is debited to the Income & Expenditure Account.

ix. Provisions:-

Provisions are made based on the best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current management estimate.



x. Retirement Benefits:-

a) Provident Fund:-

The Employer's contribution to Provident Fund is charged to Income & Expenditure Account.

xi. Affiliation & Recognition Fees :-

The fees paid during the year 2020-21 have been debited to Income & expenditure in the same year.

2. Balance Confirmations:

The balances of Sundry Creditors, Loans & Advances and all other personal accounts are subject to confirmation and reconciliation.

3. Expenditure on the objects of the Trust:-

The expenses pertaining to salaries and allowances of non-teaching staff and other administrative / establishment expenses are the expenses incurred on the objects of the Trust and hence the same have been shown accordingly as per the practice consistently followed.

4. Contingent Liability:-

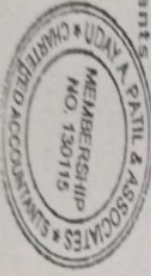
A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Management or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. Management does not recognize a contingent liability but discloses its existence in the financial statements. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

As per our report of even date

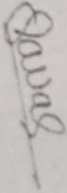
For Uday A. Patil & Associates  
Chartered Accountants



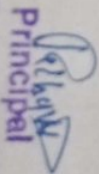
CA. Uday Patil  
(Proprietor)  
M. No.130115  
Place : Pune  
Date : 06.01.2022



Shri Pandurang Gramin Vikas Prasththan

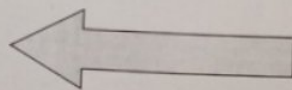
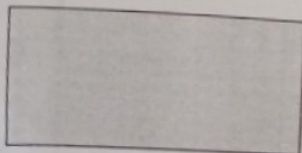


Sandipan Pandurang Pawar  
(President)  
श्री. ग्राम विकास प्रस्थांन



Dilip Walase Patil  
Principal  
Arts, Commerce & Science College  
Nimgaonsawa, Tal. Junnar (Pune)

**Balance Sheet  
Receipt & Payment  
(Audited Statement)  
2021-22**

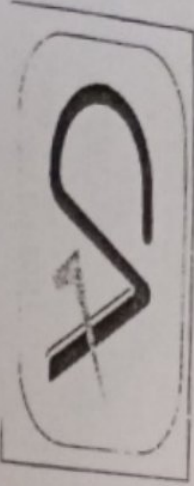


**This Colour Indicates Total  
Expenditure Excluding Salary**



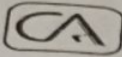
**AUDIT REPORT**  
**2021-2022**

**Dilip Walse Patil Art, Commerce & Science College,**  
SHRI. PANDURANG GRAMIN VIKAS PRATISHTAN'S  
**NIMGAON SAWA, PUNE**



**M/S Uday A. Patil & Associates**  
**CHARTERED ACCOUNTANTS**  
Office No. 219/220, A wing, Jai Ganesh Vision,  
Akurdi, Pune -411 035  
Charter No. 020-46781514





**UDAY A. PATIL & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

**AUDIT REPORT**

To  
The President,  
Shri Pandurang Gramin Vikas Pratishthan,  
Nimgaon Sawa, Tal - Junnar, Dist - Pune.

We have audited the attached Balance Sheet of Dilip Walse Patil Art. Commerce & Science College, Nimgaon Sawa, Tal - Junnar, Dist. - Pune Branch of 'Shri Pandurang Gramin Vikas Pratishthan,' as on 31<sup>st</sup> March 2022 and Income & Expenditure Account of this Branch for the year ended on that date annexed thereto.

These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain the reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

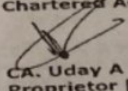
Subject to Notes forming part of Accounts, we report that:-

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The Balance Sheet and the Income and Expenditure Account dealt with by this report are in agreement with the books of account.
3. In our opinion, the branch has kept proper books of account as required by law so far as it appears from our examination of these books.
4. In our opinion, the Balance Sheet and Income & Expenditure Account comply with relevant Accounting Standards.
5. In our opinion and to the best of our information and according to the explanation given to us, these financial statements together with the schedules attached thereto and read with the Accounting Policies and Notes Forming Part of the Accounts give a true and fair view in conformity with the Accounting Principles generally accepted in India :-
  - a. In the case of Balance Sheet, of the state of affairs of the Branch as at 31.03.2022 &
  - b. In the case of Income & Expenditure A/c, the Surplus for the year ended on that date.
6. Report of Auditors under Section 33 & 34 read with Rule 19 and Statement in Schedule IX-C Maharashtra Public Trust Act have not been annexed to branch's Statements of Accounts since the same are required to be submitted by us along with Consolidated Statements of Accounts of Shri Pandurang Gramin Vikas Pratishthan, Pune.

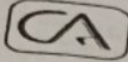
Place: Pune  
Date: 27.08.2022



For M/s Uday A. Patil & Associates,  
Chartered Accountants

  
CA. Uday A Patil  
Proprietor [M.No.130115]  
UDIN :  
22130115ANNIWO 8060





# UDAY A. PATIL & ASSOCIATES CHARTERED ACCOUNTANTS

## AUDIT REPORT

To  
The President,  
Shri Pandurang Gramin Vikas Pratishtan,  
Nimgaon Sawa, Tal - Junnar, Dist - Pune.

We have audited the attached Balance Sheet of Dilip Walse Patil Art, Commerce & Science College, Nimgaon Sawa, Tal - Junnar, Dist - Pune Branch of 'Shri Pandurang Gramin Vikas Pratishtan,' as on 31<sup>st</sup> March 2022 and Income & Expenditure Account of this Branch for the year ended on that date annexed thereto.

These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain the reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

Subject to Notes forming part of Accounts, we report that:-

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The Balance Sheet and the Income and Expenditure Account dealt with by this report are in agreement with the books of account.
3. In our opinion, the branch has kept proper books of account as required by law so far as it appears from our examination of these books.
4. In our opinion, the Balance Sheet and Income & Expenditure Account comply with relevant Accounting Standards.
5. In our opinion and to the best of our information and according to the explanation given to us, these financial statements together with the schedules attached thereto and read with the Accounting Policies and Notes Forming Part of the Accounts give a true and fair view in conformity with the Accounting Principles generally accepted in India :-
  - a. In the case of Balance Sheet, of the state of affairs of the Branch as at 31.03.2022 &
  - b. In the case of Income & Expenditure A/c, the Surplus for the year ended on that date.
6. Report of Auditors under Section 33 & 34 read with Rule 19 and Statement in Schedule IX-C Maharashtra Public Trust Act have not been annexed to branch's Statements of Accounts since the same are required to be submitted by us along with Consolidated Statements of Accounts of Shri Pandurang Gramin Vikas Pratishtan, Pune.

Place: Pune  
Date: 27.08.2022

For M/s Uday A. Patil & Associates,  
Chartered Accountants

CA. Uday A Patil  
Proprietor [M.No.130115]  
UDIN :  
22130115A4N1W0 80L



**SCHEDULE 1 : FIXED ASSETS**

PARTICULARS	DEP. RATE P.A.	COST 01.04.2021	ADDITIONS 2021-22	COST 31.03.2022	DEPRECIATION FUND			WDV 01.04.2021	WDV 31.03.2022
					DEPR. FUND	DEPR.	DEPR. FUND		
					01.04.2021	2021-22	31.03.2022		
<b>A) IMMOVABLE ASSETS</b>									
LAND									
<b>SUB-TOTAL (A)</b>		0	0	0	0	0	0	0	0
<b>B) MOVABLE ASSETS</b>									
FURNITURE & FIXTURES	15%	10,96,629	1,76,051	12,72,680	8,10,493	49,328	8,79,821	2,36,134	1,52,487
LIBRARY BOOKS	50%	6,30,514	75,600	7,06,114	5,32,249	86,533	6,19,127	98,165	46,217
COMPUTERS & COMPUTER EQUIP.	50%	3,05,104	1,29,970	4,35,074	2,85,049	74,993	1,60,082	25,315	28,397
EQUIPMENT & TOOLS (AS PER DETAILS BELOW)	25%	2,07,260	51,000	2,58,260	1,86,827	17,858	2,04,685	20,413	11,945
<b>SUB-TOTAL (B)</b>		22,39,507	4,32,621	26,72,128	18,14,658	2,49,112	20,63,770	4,24,949	6,24,746
<b>C) INTANGIBLE ASSETS</b>									
TRADEMARKS	0	0	0	0	0	0	0	0	0
<b>SUB-TOTAL (C)</b>		0	0	0	0	0	0	0	0
<b>GRAND-TOTAL (A+B+C)</b>		22,39,507	4,32,621	26,72,128	18,14,658	2,49,112	20,63,770	4,24,949	6,08,358

PARTICULARS	DEP. RATE P.A.	COST 01.04.2021	ADDITIONS 2021-22	COST 31.03.2022	DEPRECIATION FUND			WDV 01.04.2021	WDV 31.03.2022
					DEPR. FUND	DEPR.	DEPR. FUND		
					01.04.2021	2021-22	31.03.2022		
<b>EQUIPMENT &amp; TOOLS:</b>									
OFFICE EQUIPMENTS	25%	16,000	22,000	38,000	12,204	6,449	18,653	1,746	14,147
UPS SYSTEM	25%	1,56,556	0	1,56,556	1,45,160	2,849	1,48,029	11,186	8,947
C C TV	25%	34,704	29,000	63,704	29,463	8,560	38,023	5,241	25,081
<b>TOTAL</b>		2,07,260	51,000	2,58,260	1,86,827	17,858	2,04,685	20,413	53,575





**SCHEDULE 1 - FIXED ASSETS**

PARTICULARS	DEP. RATE P.A.	COST 01.04.2021	ADDITIONS 2021-22	COST 31.03.2022	DEPRECIATION FUND			WDV 01.04.2021	WDV 31.03.2022
					DEPR. FUND	DEPR.	DEPR. FUND		
					01.04.2021	2021-22	31.03.2022		
<b>ALIMMOVABLE ASSETS</b>									
LAND									
<b>SUB-TOTAL (A)</b>		0	0	0	0	0	0	0	0
<b>B) MOVABLE ASSETS</b>									
FURNITURE & FIXTURES	15%	10,96,629	1,76,051	12,72,680	8,10,493	69,338	8,79,821	2,96,138	1,32,455
LIBRARY BOOKS	50%	6,30,514	75,600	7,06,114	5,32,249	86,933	6,19,182	94,265	46,914
COMPUTERS & COMPUTER EQUIP	50%	3,05,104	1,25,570	4,30,674	2,85,089	74,953	3,55,691	25,013	28,992
EQUIPMENT & TOOLS (AS PER DETAILS BELOW)	25%	2,07,260	51,000	2,58,260	1,86,827	17,858	2,04,685	20,432	21,975
<b>SUB-TOTAL (B)</b>		22,39,507	4,32,621	26,72,128	18,14,658	2,49,117	20,63,770	4,24,840	6,08,356
<b>C) INTANGIBLE ASSETS</b>									
TRADEMARKS	0	0	0	0	0	0	0	0	0
<b>SUB-TOTAL (C)</b>		0	0	0	0	0	0	0	0
<b>GRAND-TOTAL (A+B+C)</b>		22,39,507	4,32,621	26,72,128	18,14,658	2,49,117	20,63,770	4,24,840	6,08,356

PARTICULARS	DEP. RATE P.A.	COST 01.04.2021	ADDITIONS 2021-22	COST 31.03.2022	DEPRECIATION FUND			WDV 01.04.2021	WDV 31.03.2022
					DEPR. FUND	DEPR.	DEPR. FUND		
					01.04.2021	2021-22	31.03.2022		
<b>EQUIPMENT &amp; TOOLS:</b>									
OFFICE EQUIPMENTS	25%	16,000	22,000	38,000	12,204	6,449	18,653	3,760	14,347
UPS SYSTEM	25%	1,56,556	0	1,56,556	1,45,160	2,879	1,48,009	11,760	8,147
C C TV	25%	34,704	29,000	63,704	29,463	8,560	38,023	5,241	25,001
<b>TOTAL</b>		2,07,260	51,000	2,58,260	1,86,827	17,858	2,04,685	20,432	53,575



08 | Page 1000

**DILIP WALSE PATIL ART, COMMERCE & SCIENCE COLLEGE**  
**SCHEDULE NO. 08 :- NOTES FORMING PART OF THE ACCOUNTS**

**i. Significant Accounting Policies**

**i. General**

The Accounting policies not specifically referred to herein below are consistent with the generally accepted accounting principles.

**ii. Basis for preparation of financial statements:**

The financial statements have been prepared as per historical cost convention and is compliant with the generally accepted accounting principles in India and materially comply with the mandatory Accounting Standards issued by the Institute of Chartered Accountants of India. The accounts are prepared as per Mercantile System of Accounting in respect of material items as per the policy consistently followed by the Society in previous years.

**iii. Revenue Recognition:-**

**a) Income from Fees:-**

The revenue from fees received from students is recognized on 'over the academic year basis.

**b) Sale of items:-**

The revenue from sale of prospectus/study materials/forms and other items is recognized at the time of actual sale of such items. The cost of printing/purchase of study material/forms charged to expenses as and when purchased.

**c) Interest on savings:-**

The revenue from interest on savings bank account is recorded when they actually received.

**iv. Use of Estimates:-**

The preparation of financial statements in conformity with Accounting Standards prescribed by the Institute of Chartered Accountants of India requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities at the end of the reporting period. Although these estimates are based upon management's best knowledge of current events and actions, uncertainties about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets and liabilities in future period.



**DILIP WALSE PATIL ART, COMMERCE & SCIENCE COLLEGE**  
 The Maharashtra Public Trust Act, 1950  
 Schedule VIII (vide Rule 17(1))  
**Name of the Trust: SHRI PANDURANG GRAMIN VIKAS PRATISHTAN**  
 Registration No. Mah./1093/1-96/PUNE Dated: 11.01.1996  
**BALANCE SHEET AS AT 31ST MARCH 2022**

Funds & Liabilities		Sch	Amount ₹	Property & Assets		Sch	Amount ₹
Trust Funds or Corpus	Balance as per last Balance Sheet			Immovable Properties (at cost)	1		
	Adjustments during the year			Investments and Deposits			3,500
	Membership Fees			Movable Properties (at cost)	1		22,39,507
	Donations			Balance as per last Balance Sheet			4,32,621
Branch / divisions			(2,257,347)	Additions during the year			
Other Earmarked Funds	(created under the provisions of the trust deed or scheme or out of the income)			Disposals during the year			
Depreciation & Amortization Fund				Intangible Properties (at cost)			
Reserve Fund				Loans (Secured or Unsecured)			
Any Other Fund		1	2,063,770	Good/Doubtful			
Loans (Secured or Unsecured)	From Trustees			Loan Scholarships			
	From Others			Other Loans			
Liabilities				Advances			
For Expenses				Advances To Trustees			36,958
For Advances			869,262	Advances To Employees			
For Rent & Other Deposits				Advances To Others			
For Sundry Credit Balances			110,900	Prepaid Expenses			
Income & Expenditure A/C	Balance as per last Balance Sheet			Pre-Operative Expenses			
Add : Appropriation/ Adjustments for previous years				Tax Deducted at Source			
Add: Surplus / (Deficit) as per Income & Expenditure Account			45,00,163	Income Outstanding			48,23,098
				Fees Receivable			
				Interest Receivable			
				Other Receivables			
				Rent			
				Stocks			
			1,583,292	Cash & Bank Balances	2		2,27,950
				In Current A/C			
				In Fixed Deposit A/C			
				With the Trustee			
				With the Manager			
<b>TOTAL</b>			<b>77,63,634</b>	<b>TOTAL</b>			<b>77,63,634</b>

Notes forming part of the Accounts : Schedule No. 6

As per our report of even date  
**FOR UDAY A PATIL & ASSOCIATES**  
 Chartered Accountants

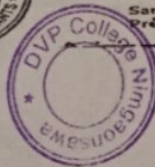
CA. UDAY A PATIL  
 Proprietor (M.No.130115)  
 Date : 31.03.2022



The above Balance Sheet to the best of our belief contains a true account of the fund & liabilities and of the property & assets of the Trust.  
**SHRI PANDURANG GRAMIN VIKAS PRATISHTAN**

Sandipan P. Pawar  
 Pr. Secy

Paresh Ganpat Ghode  
 Secretary



श्री पंढुरंग ग्रामीण विकास प्रतिष्ठान

UDAY WALSE PATIL ART, COMMERCE & SCIENCE COLLEGE  
 The Maharashtra Public Trust Act, 1950  
 Schedule IX (vide Rule 17(1))  
 Name of the Trust: SHRI PANDURANG GRAMIN VIKAS PRATISHTAN  
 Registration No. Mah./1093/1-96/PUNE Dated: 11.01.1996  
**INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31ST MARCH 2022**

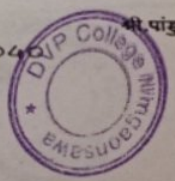
Expenditure		Sch.	Amount ₹	Income		Sch.	Amount ₹
To Expenditure in respect of Properties (Exp. Taxes, Insurance & Cesses)				By Rent (accrued) / Realised			
To Establishment Expenses				By Interest (accrued)			
To remuneration to Trustees				On Securities			
To remuneration (in the case of a math) to the head of the math including his household expenditure, if any		3	2,80,272	On Loans			2,279
To Legal Expenses				On Bank A/c			
To Audit Fees				By Dividend			
To Contribution & Fees				By Donations in cash or kind			
To Amount written off				By Grants			
Bad Debts				By Income from other sources		5	58,75,572
Loan Scholarships				By Transfer from Reserve			
Irrecoverable Rents			5,000				
Other Items							
To Miscellaneous Expenses							
To Depreciation & Amortization		1	2,49,112				
Amounts transferred to Reserve or Specific Funds							
To Expenditure on Objects of the Trust							
Religious							
Educational							
Medical Relief		4	37,61,314				
Relief of poverty			0				
Other Charitable objects							
To Surplus/(Deficit) transferred to B S			15,83,292				
<b>TOTAL</b>			<b>58,78,990</b>	<b>TOTAL</b>			<b>58,78,990</b>

Notes forming part of the Accounts : Schedule No. 6

The above Income & Expenditure to the best of our belief contains a true account of the Expenditure and Income of the Trust.  
**SHRI PANDURANG GRAMIN VIKAS PRATISHTAN**

As per our report of even date  
**FOR UDAY A PATIL & ASSOCIATES**  
 Chartered Accountants

CA. UDAY A PATIL  
 Proprietor (M.No.130115)  
 Date : 27.08.2022  
 Place: Pune  
 UDIN : 22130115AYN(WO 804



*Jawal*  
 Sandipan P. Pawar  
 प्रमुख

*Sude*  
 Paresh Ganpat Ghode  
 Secretary

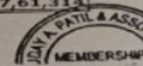
श्री. पांडुरंग ग्रामीण विकास प्रतिष्ठान श्री. पांडुरंग ग्रामीण विकास प्रतिष्ठान

**SCHEDULE NO.- 3 : ESTABLISHMENT EXPENSES**

PARTICULARS	AMOUNT ₹	AMOUNT ₹
Advertisement and Publicity		9,800
Bank Charges & Commissions		2,090
Professional / Consultation Charges		67,480
Repairs & Maintenance		83,910
Electricity Expenses		27,340
Administrative & General Expenses		
Office Expenses		
Postage & Telephone Expenses	7,510	
Printing & Stationary	24,672	
	57,470	89,652
<b>TOTAL</b>		<b>2,80,272</b>

**SCHEDULE NO.- 4 : EDUCATIONAL EXPENSES**

PARTICULARS	AMOUNT ₹	AMOUNT ₹
Employee Costs		
Salaries & Wages	33,77,918	
Contribution to P.F. & Pension Fund	1,85,884	
		35,63,802
Affiliation & Recognition Expenses		81,560
Consumables		0
Picnic, Gathering and Cultural Events		-13,904
Newspapers, Periodicals & Journals		1,015
Student Welfare Expenses		10,392
Travelling & Conveyance		30,805
Eligibility Fee Expenses		63,450
Remuneration to Visiting Faculty		24,194
Miscellaneous Expenses		
Exam Expenses	0	0
Fees Written Off	0	0
<b>TOTAL</b>		<b>37,61,314</b>



SCHEDULE NO.- 5 : INCOME FROM OTHER SOURCES

PARTICULARS	AMOUNT ₹	AMOUNT ₹
<b>FEEs INCOME</b>		
Admission, Tuition & other Fees	53,07,178	
Exam fees	2,32,086	55,39,264
<b>INCOME FROM SALE</b>		
Sale of Practical Note Book	90,300	90,300
<b>OTHER INCOME</b>		
Admission Cancellation Charges	-1,595	
Miscellaneous Receipts	2,48,723	2,47,128
<b>TOTAL</b>		<b>58,76,692</b>



**v. Fixed Assets:-**

- a) All direct expenses attributable to Fixed Assets acquired are capitalized. Initial accessories purchased along with the new assets are capitalized. Replacement accessories and other spares are charged out as expenses.
- b) Fixed Assets are shown at historical cost. Capital subsidy / grants received against specific asset are reduced from the cost of relevant assets.

**vi. Depreciation:-**

- a) Depreciation is provided on Written Down Value (WDV) Method at the rates decided by the Management as mentioned in Schedule 1: Fixed Assets.
- b) Depreciation on additions to Fixed Assets is charged for the whole year irrespective of date of acquisition or the date on which it is put to use.
- c) No depreciation is provided on the assets disposed off / discarded during the year.
- d) Depreciation charged is reflected by creating Depreciation Fund.

**vii. Grants:-**

- a) Research and development grant received with specific direction has been shown net of its utilization for the purpose for which it is received.
- b) Examination and / or Seminar Grants received from the University / other authorities have been included in Other Liabilities at net of expenditure incurred.
- c) The Grants received for student's welfare activities towards revenue expenditure are recognized at net of expenditure incurred.
- d) Grants related to assets are reduced from the asset and asset is shown at its reduced and/or nominal value.

**viii. Science Lab material & equipments:-**

Expenditure on lab material & equipments purchased during the year is debited to the Income & Expenditure Account.

**ix. Provisions:-**

Provisions are made based on the best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current management estimate.



**x. Retirement Benefits:-**

**a) Provident Fund:-**

The Employer's contribution to Provident Fund is charged to Income & Expenditure Account.

**xi. Affiliation & Recognition Fees :-**

The fees paid during the year 2021-22 have been debited to income & expenditure in the same year.

**2. Balance Confirmations:**

The balances of Sundry Creditors, Loans & Advances and all other personal accounts are subject to confirmation and reconciliation.

**3. Expenditure on the objects of the Trust:-**

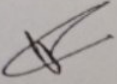
The expenses pertaining to salaries and allowances of non-teaching staff and other administrative / establishment expenses are the expenses incurred on the objects of the Trust and hence the same have been shown accordingly as per the practice consistently followed.

**4. Contingent Liability:-**

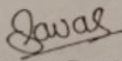
A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Management or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. Management does not recognize a contingent liability but discloses its existence in the financial statements. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate.

As per our report of even date  
For Uday A. Patil & Associates  
Chartered Accountants

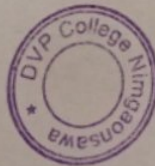
Shri Pandurang Gramin Vikas Pratishthan


  
CA. Uday Patil  
(Proprietor)  
M. No. 130115  
Place : Pune  
Date : 27.08.2022



  
Sandipan Pandurang Pawar  
(President)

श्री.पांडुरंग ग्रामीण विकास प्रतिष्ठान



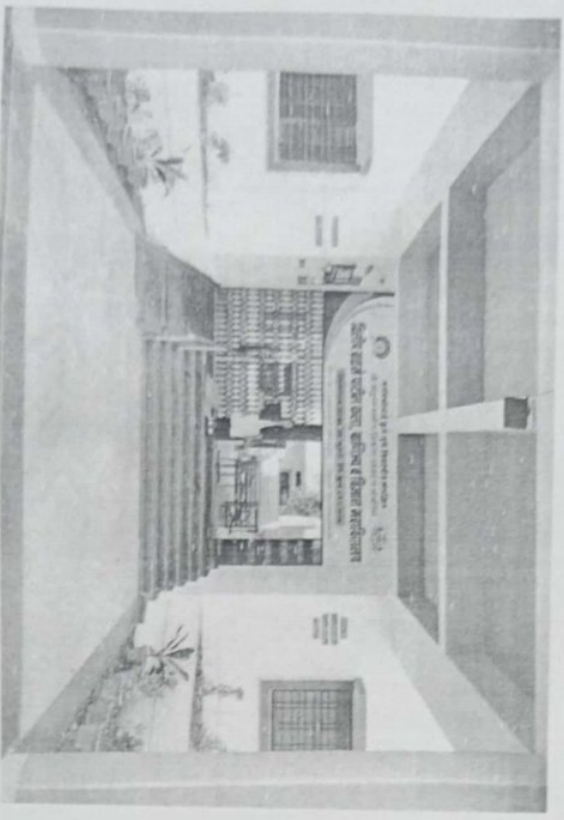
  
Principal  
Dilip Walase Patil  
Arts, Commerce & Science College  
Nimgaonsawa, Tal. Junnar (Pune)





SHRI PANDURANG GRAMIN VIKAS PRATISHTHANS  
Dilip Walse Patil Arts, Commerce Science College  
Nimgaonsawa.

Tal-Junnar, Dist-Pune 410504

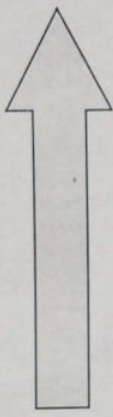
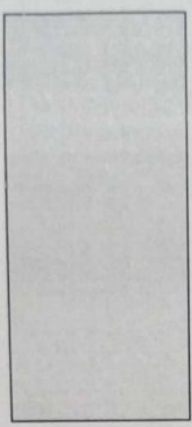


**Principal**

Dilip Walse Patil  
Arts, Commerce & Science College  
Nimgaonsawa, Tal.Junnar (Pune)

SELF STUDY REPORT FOR NAAC

**Balance Sheet  
Receipt & Payment  
(Audited Statement)  
2022-23**

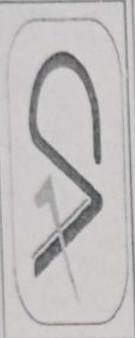


**This Colour Indicates Total  
Expenditure Excluding Salary**



**TENTATIVE FINANCIAL STATEMENT**  
**2022-2023**

SHRI. PANDURANG GRÁMIN VIKAS PRATISHTAN'S  
**Dilip Walse Patil Art, Commerce & Science College,**  
**NIMGAON SAWA, PUNE**



**M/S Uday A. Patil & Associates**  
**CHARTERED ACCOUNTANTS**  
Office No. 219/220, A wing, Jai Ganesh Vision,  
Akurdi, Pune -411 035  
Phone No. 020-46781514



**DILIP WALSE PATIL ART, COMMERCE & SCIENCE COLLEGE**  
The Maharashtra Public Trust Act, 1950  
Schedule IX [vide Rule 17(1)]

Name Of The Trust: **SHRI PANDURANG GRAMIN VIKAS PRATISHTAN**  
Registration No.- **Mah./1093/1-96/PUNE** Dated: **11.01.1996**  
**INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31ST MARCH 2023**

Expenditure	Sch.	Amount ₹	Income	Sch.	Amount ₹
<b>To Expenditure in respect of Properties</b> Rates, Taxes, Insurance & Cesses Repairs & Maintenance Salaries Depreciation (by way of provision or adjustments) <b>To Establishment Expenses</b> To Remuneration to Trustees To Remuneration (in the case of a math) to the head of the math including his household expenditure, if any <b>To Legal Expenses</b> <b>To Audit Fees</b> <b>To Contribution &amp; Fees</b> <b>To Amount written off</b> Bad Debt Loan Scholarships Irrecoverable Rents Other Items Miscellaneous Expenses <b>To Depreciation &amp; Amortization</b> To Amounts transferred to Reserve or Specific Funds <b>To Expenditure on Objects of the Trust</b> Religious Educational Medical Relief Relief of poverty Other Charitable objects	3	5,47,583	<b>Income</b> By Rent (accrued) / (realised) <b>By Interest (accrued)</b> On Securities On Loans On Bank A/c <b>By Dividend</b> By Donations in cash or kind By Grants <b>By Income from other sources</b> By Transfer from Reserve	5	5,534
<b>To Surplus/(Deficit) transferred to B S</b>		3,92,316			
<b>TOTAL</b>		<b>65,92,879</b>	<b>TOTAL</b>		<b>65,92,879</b>

Notes forming part of the Accounts : Schedule No. 6  
As per our report of even date  
**FOR UDAY A PATIL & ASSOCIATES**  
Chartered Accountants

The above Income & Expenditure to the best of our belief contains a true account of the Expenditure and Income of the Trust.  
**SHRI PANDURANG GRAMIN VIKAS PRATISHTAN**

**CA. UDAY A PATIL**  
Proprietor (M.No.130115)  
Date : 21.07.2023  
Place: Pune  
UDIN :

**Santippan P. Pawar**                      **Parash Ganpat Ghode**  
President    Secretary



**SCHEDULE NO. 2 : CASH & BANK BALANCES**

PARTICULARS	AMOUNT ₹	AMOUNT ₹
<b>CASH IN HAND</b>		495.00
<b>CHEQUES / DD'S IN HAND</b>		-
<b>BANK BALANCES :</b>		
<b>In Current Accounts</b>		
Bank Of Maharashtra A/c No. 60237480853 (College)	13,34,435	13,34,435
<b>In Savings Accounts</b>		
Bank Of Maharashtra-783 (Exam)	1,61,183	
Bank Of Maharashtra-785 (NSS)	16	
Bank Of Maharashtra-786 (SWO)	1,247	
Bank of Maharashtra A/c-60407359198(Scholarship)	2	
Shree Pandurang Gramin path sanstha -1000	53,099	
State Bank Of India NSS A/c 41694904975	500	
State Bank of India - PLA	1	
<b>In Short Term Fixed Deposit Accounts</b>		
		2,16,048
<b>TOTAL</b>		<b>15,50,978</b>



SCHEDULE NO.- 5 : INCOME FROM OTHER SOURCES

PARTICULARS	AMOUNT ₹	AMOUNT ₹
<b>FEES INCOME</b>		
Admission, Tuition & other Fees	59,37,761	63,42,446
Exam fees	4,04,685	
<b>INCOME FROM SALE</b>		
Sale of Practical Note Book	1,11,250	1,11,250
<b>OTHER INCOME</b>		
Admission Cancellation Charges	27,160	
Miscellaneous Receipts	1,06,489	1,33,649
<b>TOTAL</b>		<b>65,87,345</b>



**DILIP WALSE PATIL ART, COMMERCE & SCIENCE COLLEGE**  
 The Maharashtra Public Trust Act, 1950  
 Schedule VIII (vide, Rule 17(1))  
**Name of the Trust: SHRI PANDURANG GRAMIN VIKAS PRATISHTAN**  
 Registration No. Mah./1093/21-96/PUNE Dated: 11.01.1996  
**BALANCE SHEET AS AT 31ST MARCH 2023**

Funds & Liabilities	Sch	Amount ₹	Property & Assets	Sch	Amount ₹
<b>Trust Funds or Corpus</b> Balance as per last Balance Sheet Adjustments during the year Memberships Fees Donations			<b>Immovable Properties (at cost)</b>	<b>1</b>	<b>74,800</b>
			<b>Investments and Deposits</b>		
			<b>Movable Properties (at cost)</b>	<b>1</b>	<b>26,72,128</b>
			Balance as per last Balance Sheet		2,67,004
			Adjustments during the year		
			Disposals during the year		
<b>Branch / divisions</b>		(26,76,315)	<b>Intangible Properties (at cost)</b>		
<b>Other Earmarked Funds</b> (Created under the provisions of the trust deed or scheme or out of the income) Depreciation & Amortization Fund Reserve Fund Any Other Fund	<b>1</b>	23,17,877	<b>Loans (Secured or Unsecured)</b>		
			Good/Doubtful		
			Loan Scholarships		
			Other Loans		
<b>Loans (Secured or Unsecured)</b> From Trustees From Others		-	<b>Advances</b>		
			Advances To Trustees		60,744
			Advances To Employees		1,50,580
			Advances To Others		
			Prepaid Expenses		
			Tax Deducted at Source		
<b>Liabilities</b>		1,50,556	<b>Income Outstanding</b>		45,86,243
For Expenses			Fees Receivable		4,500
For Advances		1,54,950	Interest Receivable		
For Rent & Other Deposits		8,33,639	Other Receivables		
For Sundry Credit Balances			Rent		
			<b>Stocks</b>		
<b>Income &amp; Expenditure A/C</b> Balance as per last Balance Sheet Add : Appropriation/ Adjustments for previous years Add: Surplus / (Deficit) as per Income & Expenditure Account		81,93,954	<b>Cash &amp; Bank Balances</b>		15,50,978
		3,92,316	In Current A/C	<b>2</b>	
			In Fixed Deposit A/C		
			With the Trustee		
			With the Manager		
<b>TOTAL</b>		<b>93,66,977</b>	<b>TOTAL</b>		<b>93,66,977</b>

Notes forming part of the Accounts : Schedule No. 6  
 As per our report of even date  
**FOR UDAY A PATIL & ASSOCIATES**  
 Chartered Accountants

CA. UDAY A PATIL  
 Proprietor (M.No-130115)  
 Date: 21.07.2023  
 Place: Pune  
 180014



Sandipan P. Pawar  
 President

Parash Ganpat Ghode  
 Secretary

**Principal**  
 Dilip Walase Patil  
 Arts, Commerce & Science College  
 Nimgaonsawa, Tal. Junnar (Pune)

SCHEDULE 1: FIXED ASSETS

PARTICULARS	DEP. RATE	COST	ADDITIONS	COST	DEPRECIATION FUND			WDV	WDV
					DEPR. FUND	DEPR.	DEPR. FUND		
	P.A.	01.04.2022	2022-23	31.03.2023	01.04.2022	2022-23	31.03.2023	01.04.2022	31.03.2023
<b>ALPHOVABLE ASSETS</b>									
LAND		0	0	0	0	0	0	0	0
SUB-TOTAL (A)		0	0	0	0	0	0	0	0
<b>BLMOVABLE ASSETS</b>									
FURNITURE & FIXTURES	15%	12,72,680	45,370	13,18,050	8,79,821	65,734	9,45,555	3,92,859	3,72,495
LIBRARY BOOKS	50%	7,06,114	1,16,932	8,23,046	6,19,182	1,01,932	7,21,114	86,932	1,01,932
COMPUTERS & COMPUTER EQUIP	50%	4,35,074	37,500	4,72,574	3,60,082	56,246	4,16,328	74,992	56,246
EQUIPMENT & TOOLS	25%	2,58,260	67,202	3,25,462	2,04,685	30,195	2,34,880	53,575	90,582
(AS PER DETAILS BELOW)									
SUB-TOTAL (B)		26,72,128	2,67,004	29,39,132	20,63,770	2,54,107	23,17,877	6,08,358	6,21,255
<b>CLINTANGIBLE ASSETS</b>									
TRADEMARKS	0	0	0	0	0	0	0	0	0
SUB-TOTAL (C)		0	0	0	0	0	0	0	0
<b>GRAND-TOTAL (A+B+C)</b>		<b>26,72,128</b>	<b>2,67,004</b>	<b>29,39,132</b>	<b>20,63,770</b>	<b>2,54,107</b>	<b>23,17,877</b>	<b>6,08,358</b>	<b>6,21,255</b>

PARTICULARS	DEP. RATE	COST	ADDITIONS	COST	DEPRECIATION FUND			WDV	WDV
					DEPR. FUND	DEPR.	DEPR. FUND		
	P.A.	01.04.2022	2022-23	31.03.2023	01.04.2022	2022-23	31.03.2023	01.04.2022	31.03.2023
<b>EQUIPMENT &amp; TOOLS:</b>									
OFFICE EQUIPMENTS	25%	38,000	19,572	57,572	18,653	9,730	28,383	19,347	29,189
LIPS SYSTEM	25%	1,56,556	41,525	1,98,081	1,46,009	12,518	1,60,527	8,547	37,554
C C TV	25%	63,704	6,105	69,809	38,023	7,947	45,970	25,681	23,839
<b>TOTAL</b>		<b>2,58,260</b>	<b>67,202</b>	<b>3,25,462</b>	<b>2,04,685</b>	<b>30,195</b>	<b>2,34,880</b>	<b>53,575</b>	<b>90,582</b>





SCHEDULE NO.- 3 : ESTABLISHMENT EXPENSES

PARTICULARS	AMOUNT ₹	AMOUNT ₹
Advertisement and Publicity		62,309
Bank Charges & Commissions		4,175
Professional / Consultation Charges		1,53,940
Repairs & Maintenance		2,58,142
Electricity Expenses		39,110
Administrative & General Expenses	24,066	
Office Expenses	5,841	
Postage & Telephone Expenses	0	
Printing & Stationary		29,907
<b>TOTAL</b>		<b>5,47,583</b>

SCHEDULE NO.- 4 : EDUCATIONAL EXPENSES

PARTICULARS	AMOUNT ₹	AMOUNT ₹
Employee Costs	39,92,198	41,93,410
Salaries & Wages	2,01,212	3,15,527
Contribution to P.F. & Pension Fund		99,920
Affiliation & Recognition Expenses		9,664
Consumables		4,006
Picnic, Gathering and Cultural Events		3,29,345
Newspapers, Periodicals & Journals		59,370
Student Welfare Expenses		67,920
Travelling & Conveyance		3,12,469
Eligibility Fee Expenses		
Remuneration to Visiting Faculty		
Miscellaneous Expenses	7,242	7,242
Exam Expenses	0	
Fees Written Off		
<b>TOTAL</b>		<b>53,98,873</b>



**LIST OF OUTSTANDING EXPENSES:**

SR. NO.	PARTICULARS	AMOUNT ₹
1.	Salary & Wages Payable	1,26,556
2.	Rent Payable A/c	24,000
	<b>TOTAL</b>	<b>1,50,556</b>

**LIST OF SUNDRY CREDIT BALANCES:**

SR. NO.	PARTICULARS	AMOUNT ₹
A)	<b>Sundry Creditors:</b>	
1.	Saurabh Graphisc	630.00
B)	<b>Other Balances:</b>	
1.	Exam Grants Payable	1,33,475
2.	Scholarship Grant Payable	6,99,534
	<b>TOTAL</b>	<b>8,33,639</b>

**LIST OF ADVANCE TO OTHERS (SUPPLIER):**

SR. NO.	PARTICULARS	AMOUNT ₹
1.	Aarya Fabrication	15,000.00
2.	Om Sai Electrical	80,000.00
3.	Pinnacle Educare	500.00
4.	Shriram Sliding	10,000.00
5.	Vighnesh Trading Corporation	80.00
6.	Zelus Infotech	45,000.00
	<b>TOTAL</b>	<b>1,50,580.00</b>

