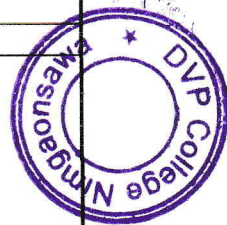


## 4.1.2 Percentage of expenditure for infrastructure development and augmentation excluding salary during the last five years

2018-19		
Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Capital Expenditure	Furniture & fixture	30000
	Dead Stock	0
	Equipment & Tools	0
	Library	0
	Software	
	Computer	21750
	Gymkhana	
	Total	51750
2019-20		
Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Capital Expenditure	Furniture & fixture	0
	Dead Stock	0
	Equipment & Tools	0
	Library	76122
	Software	0
	Computer	0
	Gymkhana	
	Total	76122
2020-21		
Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Capital Expenditure	Furniture & fixture	0
	Dead Stock	0
	Equipment & Tools	0
	Library	149506
	Software	0
	Computer	29000
	Gymkhana	
	Total	178506
2021-22		
Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Capital Expenditure	Furniture & fixture	176051
	Dead Stock	0
	Equipment & Tools	51000
	Library	75600
	Software	0
	Computer	129970
	Gymkhana	
	Total	432621
2022-23		
Head of expenditure (for ex. capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)
Capital Expenditure	Furniture & fixture	45370
	Dead Stock	0
	Equipment & Tools	67202
	Library	116932
	Software	0
	Computer	37500
	Gymkhana	
	Total	267004



*Dilip Walase Patil*  
Principal

Dilip Walase Patil

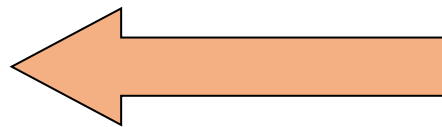
Arts, Commerce & Science Co



**SHRI PANDURANG GRAMIN VIKAS PRATISHTHANS**  
**Dilip Walse Patil Arts, Commerce Science College**  
**Nimgaonsawa.**  
**Tal-Junnar, Dist-Pune 410504**



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

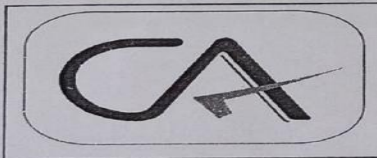


**This Colour Indicates Total  
Expenditure Excluding Salary**



**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 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 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 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

**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**

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

**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.







**SCHEDULE 1 : FIXED ASSETS**

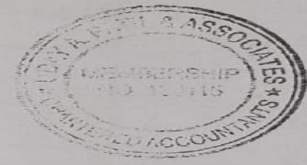
PARTICULARS	DEP. RATE P.A.	COST 01.04.2018	ADDITIONS 2018-19	COST 31.03.2019	DEPRECIATION FUND			WDV	
					DEPR. FUND	DEPR.	DEPR. FUND	01.04.2018	31.03.2019
					01.04.2018	2018-19	31.03.2019		
<b>A) IMMOVABLE ASSETS</b>									
LAND				0				0	0
<b>SUB-TOTAL (A)</b>		0	0	0	0	0	0	0	0
<b>B) MOVABLE ASSETS</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>C) INTANGIBLE ASSETS</b>									
TRADEMARKS	0			0				0	0
<b>SUB-TOTAL (C)</b>		0	0	0	0	0	0	0	0
<b>GRAND-TOTAL (A+B+C)</b>		19,33,129	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. 2 : CASH & BANK BALANCES**

PARTICULARS	AMOUNT ₹	AMOUNT ₹
<b>CASH IN HAND</b>		-
<b>CHEQUES / DD's IN HAND</b>		-
<b>BANK BALANCES :</b>		
<b>In Current Accounts</b>		
Bank Of Maharashtra A/c No. 60237480853 (College)	13,306	13,306
<b>In Savings Accounts</b>		
Bank Of Maharashtra-783 (Exam)	32,859	
Bank Of Maharashtra-785 (NSS)	4,085	
Bank Of Maharashtra-786 (SWO)	677	
Shree Pandurang Gramin path sanstha -1000	1,252	
State Bank of India - PLA	1	38,874
<b>In Short Term Fixed Deposit Accounts</b>		-
<b>TOTAL</b>		<b>52,180</b>

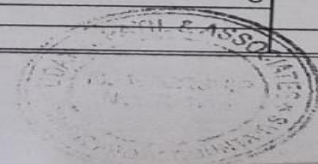


**SCHEDULE NO.- 3 : ESTABLISHMENT EXPENSES**

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



**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.



**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 :**

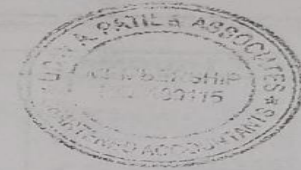
SR. NO.	PARTICULARS	AMOUNT ₹
<b>A)</b>	<b>Sundry Creditors:</b>	
1.	Aakruti Flex Printing	200
2.	Anil Namdev Padwal	10,545
3.	Gawari Vishwas Rohidas	500
4.	Om Photo	-15,000
5.	Rahul Engineering & Fabrication	-1,000
6.	Rekha Printing Press	52,350
7.	Shinde P S	25,315
8.	Sreyash Printing Press	20,120
9.	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**

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

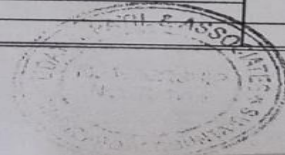


**SCHEDULE NO.- 3 : ESTABLISHMENT EXPENSES**

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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**

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<b>Eligibility Fee Expenses</b>		50,040
<b>Remuneration to Visiting Faculty</b>		1,000
<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:-**

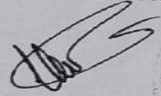
The expenses pertaining to salaries and allowances of non- teaching staff and other administrative / establishment expenses are the expenses incurred on the objects of the Trust and hence the same have been shown accordingly as per the practice consistently followed.

**4. Contingent Liability:-**

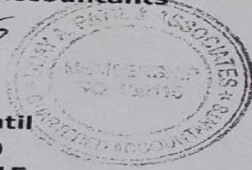
A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non- occurrence of one or more uncertain future events beyond the control of the Management or a present obligation that is not recognized because it is not probable that 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**



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



**Shri Pandurang Gramin Vikas Pratishthan**



**Pandurang Pawar  
(President)  
अध्यक्ष**

**श्री.पांडुरंग ग्रामीण विकास प्रतिष्ठान**

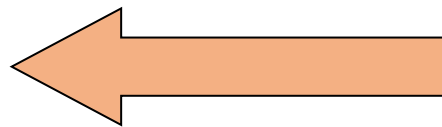




**SHRI PANDURANG GRAMIN VIKAS PRATISHTHANS**  
**Dilip Walse Patil Arts, Commerce Science College**  
**Nimgaonsawa.**  
**Tal-Junnar, Dist-Pune 410504**



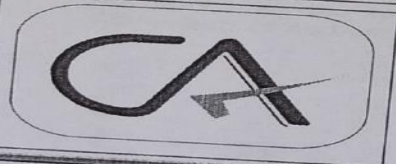
**Balance Sheet**  
**Receipt & Payment**  
**(Audited Statement)**  
**2019-20**



**This Colour Indicates Total  
Expenditure Excluding Salary**

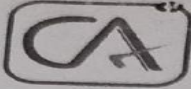
**AUDIT REPORT**  
**2019-2020**

SHRI. PANDURANG GRAMIN VIKAS PRATISHTAN'S  
**Diip 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





**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.

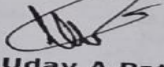
These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform 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.

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 31.03.2020 &
  - 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.

Place: Pune  
Date: 22.09.2020

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

  
CA. Uday A Patil  
Proprietor [M.No.130115]  
UDIN : 20130115AAAAEG8879



Office No. 219/220, 2<sup>nd</sup> Floor, Wing - A, Jai Ganesh Vision, Akurdi, Pune - 411 035  
Cell : 9689904261/2, Offi. Ph. : 020 4678 1514 E-mail : acaudaypatil@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 Membership 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 Reserve 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 76,122
<b>Loans (Secured or Unsecured)</b> From Trustees From Others			<b>Intangible Properties (at cost)</b>		
<b>Liabilities</b> For Expenses 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 Add: Surplus / (Deficit) as per Income & Expenditure Account		1,18,400 6,69,532 19,68,265	<b>Advances</b> Advances To Trustees Advances To Employees Advances To Others 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 Rent		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

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



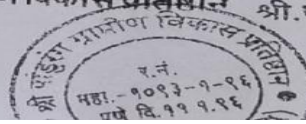
CA. UDAY A PATIL  
 Proprietor (M.No.130115)  
 Date : 22.09.2020  
 Place: Pune  
 UDIN : 20130115AAAAEG8879

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**

**Pandurang Pawar**  
 President

**Ganpat Balkrishna Ghode**  
 Secretary

श्री. पांडुरंग ग्रामीण विकास प्रतिष्ठान अध्यक्ष  
 श्री. पांडुरंग ग्रामीण विकास प्रतिष्ठान सचिव





**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 2020**

Expenditure	Sch.	Amount ₹	Income	Sch.	Amount ₹
<b>To Expenditure in respect of Properties</b>			By Rent (accrued) / (realised)		
Rates, Taxes, Insurance & Cesses					
<b>Repairs &amp; Maintenance</b>			<b>By Interest (accrued)</b>		
Salaries			On Securities		
Depreciation (by way of provision or adjustments)			On Loans		5,331
			<b>On Bank A/c</b>		
<b>To Establishment Expenses</b>	<b>3</b>	<b>2,88,544</b>	<b>By Dividend</b>		
To Remuneration to Trustees			By Donations in cash or kind		
To Remuneration (in the case of a math) to the head of the math including his household expenditure, if any			By Grants		
To Legal Expenses			<b>By Income from other sources</b>	<b>5</b>	<b>63,51,670</b>
<b>To Audit Fees</b>		7,080	By Transfer from Reserve		
To Contribution & Fees					
<b>To Amount written off</b>					
Bad Debts					
Loan Scholarships					
Irrecoverable Rents					
<b>Other Items</b>					
To Miscellaneous Expenses					
<b>To Depreciation &amp; Amortization</b>	<b>1</b>	<b>1,26,545</b>			
<b>To Amounts transferred to Reserve or Specific Funds</b>					
<b>To Expenditure on Objects of the Trust</b>					
Religious					
<b>Educational</b>	<b>4</b>	<b>42,43,120</b>			
Medical Relief		0			
Relief of poverty					
Other Charitable objects					
<b>To Surplus/(Deficit) transferred to B S</b>		<b>16,91,712</b>			
<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 : 20130115AAAAEG8879

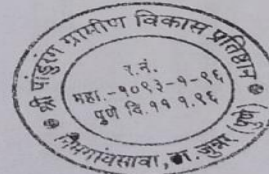


The above Income & Expenditure to the best of our belief contains a true account of the Expenditure and Income of the Trust.  
**SHRI PANDURANG GRAMIN VIKAS PRATISHTAN**

X  
  
**Pandurang Pawar**  
 President

X  
  
**Ganpat Balkrishna Ghode**  
 Secretary

**अध्यक्ष**  
 श्री. पांडुरंग ग्रामीण विकास प्रतिष्ठान





**SCHEDULE 1 : FIXED ASSETS**

PARTICULARS	DEP. RATE P.A.	COST 01.04.2019	ADDITIONS 2019-20	COST 31.03.2020	DEPRECIATION FUND			WDV	
					DEPR. FUND	DEPR.	DEPR. FUND	01.04.2019	31.03.2020
					01.04.2019	2019-20	31.03.2020		
<b>A1 IMMOVABLE ASSETS</b>				0		0	0	0	0
LAND									
<b>SUB-TOTAL (A)</b>		0	0	0	0	0	0	0	0
<b>B1 MOVABLE ASSETS</b>									
FURNITURE & FIXTURES	15%	10,96,629	0	10,96,629	7,00,592	59,406	7,59,998	3,96,037	3,36,631
LIBRARY BOOKS	50%	4,04,886	76,122	4,81,008	3,86,960	47,024	4,33,984	17,926	47,024
COMPUTERS & COMPUTER EQUIP.	50%	2,76,104	0	2,76,104	2,54,041	11,032	2,65,073	22,063	11,031
EQUIPMENT & TOOLS (AS PER DETAILS BELOW)	25%	2,07,260	0	2,07,260	1,70,932	9,083	1,80,015	36,328	27,245
<b>SUB-TOTAL (B)</b>		19,84,879	76,122	20,61,001	15,12,525	1,26,545	16,39,070	4,72,354	4,21,931
<b>C1 INTANGIBLE ASSETS</b>				0		0	0	0	0
TRADEMARKS	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	1,26,545	16,39,070	4,72,354	4,21,931

PARTICULARS	DEP. RATE P.A.	COST 01.04.2019	ADDITIONS 2019-20	COST 31.03.2020	DEPRECIATION FUND			WDV	
					DEPR. FUND	DEPR.	DEPR. FUND	01.04.2019	31.03.2020
					01.04.2019	2019-20	31.03.2020		
<b>EQUIPMENT &amp; TOOLS:</b>									
OFFICE EQUIPMENTS	25%	16,000	0	16,000	9,250	1,688	10,938	6,750	5,062
UPS SYSTEM	25%	1,56,556	0	1,56,556	1,36,296	5,065	1,41,361	20,260	15,195
OTHER TOOLS & EQUIPMENTS	25%	0	0	0	0	0	0	0	0
C C TV	25%	34,704	0	34,704	25,386	2,330	27,716	9,318	6,988
<b>TOTAL</b>		2,07,260	0	2,07,260	1,70,932	9,083	1,80,015	36,328	27,245



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

<b>PARTICULARS</b>	<b>AMOUNT ₹</b>	<b>AMOUNT ₹</b>
<b>CASH IN HAND</b>		
<b>CHEQUES / DD's IN HAND</b>		
<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>		
<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
<b>Administrative &amp; General Expenses</b>		
Office Expenses	25,924	
Postage & Telephone Expenses	34,100	
Printing & Stationary	71,669	
		1,31,693
<b>TOTAL</b>		<b>2,88,544</b>

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

PARTICULARS	AMOUNT ₹	AMOUNT ₹
<b>Employee Costs</b>		
Salaries & Wages	27,55,230	
Contribution to P.F. & Pension Fund	92,061	
		28,47,291
<b>Affiliation &amp; Recognition Expenses</b>		98,732
<b>Consumables</b>		50,303
<b>Picnic, Gathering and Cultural Events</b>		70,219
<b>Newspapers, Periodicals &amp; Journals</b>		7,510
<b>Student Welfare Expenses</b>		1,07,590
<b>Travelling &amp; Conveyance</b>		29,084
<b>Eligibility Fee Expenses</b>		62,000
<b>Remuneration to Visiting Faculty</b>		2,23,527
<b>Miscellaneous Expenses</b>		
Exam Expenses	31,748	
Fees Written Off	7,15,116	
		7,46,864
<b>TOTAL</b>		<b>42,43,120</b>



**SCHEDULE NO.- 5 : INCOME FROM OTHER SOURCES**

<b>PARTICULARS</b>	<b>AMOUNT ₹</b>	<b>AMOUNT ₹</b>
<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	1,950
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 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 2019-20 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:-**

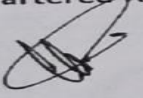
The expenses pertaining to salaries and allowances of non- teaching staff and other administrative / establishment expenses are the expenses incurred on the objects of the Trust and hence the same have been shown accordingly as per the practice consistently followed.

**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.

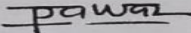
As per our report of even date

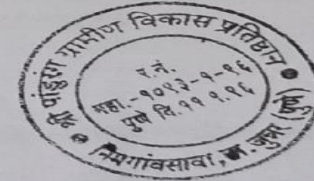
**For Uday A. Patil & Associates  
Chartered Accountants**

  
**CA. Uday Patil  
(Proprietor)  
M. No.130115  
Place : Pune  
Date : 22.09.2020**



**Shri Pandurang Gramin Vikas Pratishthan**

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





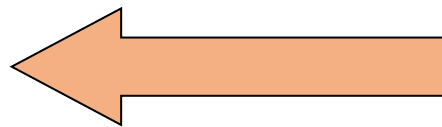


**SHRI PANDURANG GRAMIN VIKAS PRATISHTHANS**  
**Dilip Walse Patil Arts, Commerce Science College**  
**Nimgaonsawa.**  
**Tal-Junnar, Dist-Pune 410504**





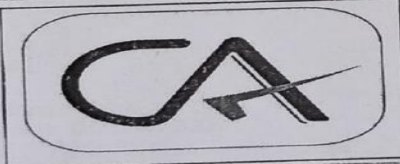
**Balance Sheet**  
**Receipt & Payment**  
**(Audited Statement)**  
**2020-21**



**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 Vision,  
Akurdi, Pune -411 035  
Phone No. 020-46781514



# 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 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 Pratishtan, Pune.

Place: Pune  
Date: 06.01.2022

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

CA. Uday A Patil  
Proprietor [M.No.130115]  
UDIN : 22130115AAAAAG9734





**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 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 Membership Fees Donations			<b>Immovable Properties (at cost)</b>	<b>1</b>	
<b>Branch / divisions</b>		(15,58,421)	<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 Reserve Fund Any Other Fund	<b>1</b>	18,14,658	<b>Movable Properties (at cost)</b> Balance as per last Balance Sheet Additions during the year Disposals during the year	<b>1</b>	20,61,001 1,78,506
<b>Loans (Secured or Unsecured)</b> From Trustees From Others		-	<b>Intangible Properties (at cost)</b>		
<b>Liabilities</b> For Expenses For Advances For Rent & Other Deposits For Sundry Credit Balances		12,66,368 - 1,13,900 10,71,269	<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 previous years Add: Surplus / (Deficit) as per Income & Expenditure Account		36,59,977 8,40,185	<b>Advances</b> Advances To Trustees Advances To Employees Advances To Others Prepaid Expenses Pre-Operative Expenses Tax Deducted at Source		2,000
<b>TOTAL</b>		<b>72,07,937</b>	<b>Income Outstanding</b> Fees Receivable Interest Receivable Other Receivables Rent		47,95,340
			<b>Stocks</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>	1,67,590
<b>TOTAL</b>		<b>72,07,937</b>	<b>TOTAL</b>		<b>72,07,937</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 : 22130115AAAAAG9744



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**  
President

श्री. पांडुरंग ग्रामीण विकास प्रतिष्ठान

**Paresh Ganpat Ghode**  
Secretary

श्री. पांडुरंग ग्रामीण विकास प्रतिष्ठान

**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 2021**

Expenditure	Sch.	Amount ₹	Income	Sch.	Amount ₹
<b>To Expenditure in respect of Properties</b>			By Rent (accrued) / (realised)		
Rates, Taxes, Insurance & Cesses					
<b>Repairs &amp; Maintenance</b>			<b>By Interest (accrued)</b>		
Salaries			On Securities		
Depreciation (by way of provision or adjustments)			On Loans		
<b>To Establishment Expenses</b>	<b>3</b>	<b>3,83,527</b>	<b>On Bank A/c</b>		<b>2,579</b>
To Remuneration to Trustees			<b>By Dividend</b>		
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		
<b>To Audit Fees</b>		<b>5,000</b>	<b>By Income from other sources</b>	<b>5</b>	<b>54,70,979</b>
To Contribution & Fees			By Transfer from Reserve		
<b>To Amount written off</b>					
Bad Debts					
Loan Scholarships					
Irrecoverable Rents					
Other Items					
To Miscellaneous Expenses					
<b>To Depreciation &amp; Amortization</b>	<b>1</b>	<b>1,75,588</b>			
To Amounts transferred to Reserve or Specific Funds					
<b>To Expenditure on Objects of the Trust</b>					
Religious					
<b>Educational</b>	<b>4</b>	<b>40,69,257</b>			
Medical Relief					
Relief of poverty					
Other Charitable objects					
<b>To Surplus/(Deficit) transferred to B S</b>		<b>8,40,186</b>			
<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 : 22130115AAAAAG9744



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

श्री. पांडुरंग ग्रामीण विकास प्रतिष्ठान

*Paresh Ganpat Ghode*

**Paresh Ganpat Ghode**  
Secretary

श्री. पांडुरंग ग्रामीण विकास प्रतिष्ठान



**SCHEDULE 1 : FIXED ASSETS**

PARTICULARS	DEP. RATE	COST	ADDITIONS	COST	DEPRECIATION FUND			WDV	WDV
	P.A.				01.04.2020	2020-21	31.03.2021		
						01.04.2020	2020-21	31.03.2021	01.04.2020
<b>A] IMMOVABLE ASSETS</b>									
LAND		0	0	0	0	0	0	0	0
<b>SUB-TOTAL (A)</b>		0	0	0	0	0	0	0	0
<b>B] MOVABLE ASSETS</b>									
FURNITURE & FIXTURES	15%	10,96,629	0	10,96,629	7,59,998	50,495	8,10,493	3,36,631	2,86,136
LIBRARY BOOKS	50%	4,81,008	1,49,506	6,30,514	4,33,984	98,265	5,32,249	47,024	98,265
COMPUTERS & COMPUTER EQUIP.	50%	2,76,104	29,000	3,05,104	2,65,073	20,016	2,85,089	11,031	20,015
EQUIPMENT & TOOLS (AS PER DETAILS BELOW)	25%	2,07,260	0	2,07,260	1,80,015	6,812	1,86,827	27,245	20,433
<b>SUB-TOTAL (B)</b>		20,61,001	1,78,506	22,39,507	16,39,070	1,75,588	18,14,658	4,21,931	4,24,849
<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>		20,61,001	1,78,506	22,39,507	16,39,070	1,75,588	18,14,658	4,21,931	4,24,849

PARTICULARS	DEP. RATE	COST	ADDITIONS	COST	DEPRECIATION FUND			WDV	WDV
	P.A.				01.04.2020	2020-21	31.03.2021		
						01.04.2020	2020-21	31.03.2021	01.04.2020
<b>EQUIPMENT &amp; TOOLS:</b>									
OFFICE EQUIPMENTS	25%	16,000	0	16,000	10,938	1,266	12,204	5,062	3,796
UPS SYSTEM	25%	1,56,556	0	1,56,556	1,41,361	3,799	1,45,160	15,195	11,396
C C TV	25%	34,704	0	34,704	27,716	1,747	29,463	6,988	5,241
<b>TOTAL</b>		2,07,260	0	2,07,260	1,80,015	6,812	1,86,827	27,245	20,433





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

<b>PARTICULARS</b>	<b>AMOUNT ₹</b>	<b>AMOUNT ₹</b>
<b>CASH IN HAND</b>		-
<b>CHEQUES / DD's IN HAND</b>		-
<b>BANK BALANCES :</b>		
<b>In Current Accounts</b>		
Bank Of Maharashtra A/c No. 60237480853 (College)	9,890	9,890
<b>In Savings Accounts</b>		
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	1,57,700
<b>In Short Term Fixed Deposit Accounts</b>		-
<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	
		1,46,713
<b>TOTAL</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	
		36,31,579
Affiliation & Recognition Expenses		2,81,800
Consumables		0
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	
		40,724
<b>TOTAL</b>		<b>40,69,257</b>



**SCHEDULE NO.- 5 : INCOME FROM OTHER SOURCES**

<b>PARTICULARS</b>	<b>AMOUNT ₹</b>	<b>AMOUNT ₹</b>
<b>FEES INCOME</b>		
Admission, Tuition & other Fees	50,28,185	
Exam fees	2,48,666	52,76,851
<b>INCOME FROM SALE</b>		
Sale of Practical Note Book	20,100	20,100
<b>OTHER INCOME</b>		
Admission Cancellation Charges	31,700	
Miscellaneous Receipts	1,42,328	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 ₹
<b>A)</b>	<b>Sundry Creditors:</b>	
1.	Indore Invertor	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)</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>



**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 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 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:-**

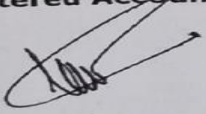
The expenses pertaining to salaries and allowances of non-teaching staff and other administrative / establishment expenses are the expenses incurred on the objects of the Trust and hence the same have been shown accordingly as per the practice consistently followed.

**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.

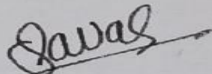
As per our report of even date

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

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



**Shri Pandurang Gramin Vikas Pratishthan**

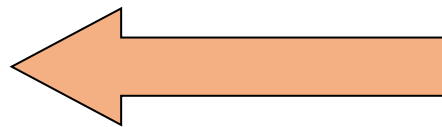
  
**Sandipan Pandurang Pawar  
(President) अध्यक्ष  
श्री. पांडुरंग ग्रामीण विकास प्रतिष्ठान**



**SHRI PANDURANG GRAMIN VIKAS PRATISHTHANS**  
**Dilip Walse Patil Arts, Commerce Science College**  
**Nimgaonsawa.**  
**Tal-Junnar, Dist-Pune 410504**



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

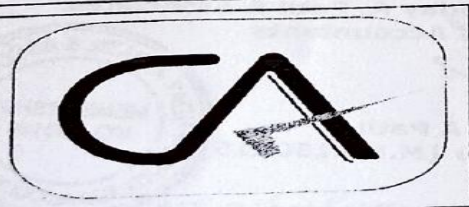


**This Colour Indicates Total  
Expenditure Excluding Salary**



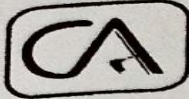
**AUDIT REPORT**  
**2021-2022**

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  
Phone No. 020-46781514





# 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

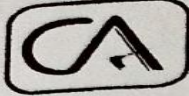
For M/s Uday A. Patil & Associates,  
Chartered Accountants

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

22130115AYNIW0 8040







# 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 :

22130115AYNIWO 8060





**SCHEDULE 1: FIXED ASSETS**

PARTICULARS	DEP. RATE	COST	ADDITIONS	COST	DEPRECIATION FUND			WDV	
	P.A.				DEPR. FUND	DEPR.	DEPR. FUND	WDV	WDV
		01.04.2021	2021-22	31.03.2022	01.04.2021	2021-22	31.03.2022	01.04.2021	31.03.2022
<b>A) IMMOVABLE ASSETS</b>									
LAND		0	0	0	0	0	0	0	0
<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	69,328	8,79,821	2,86,136	3,92,859
LIBRARY BOOKS	50%	6,30,514	75,600	7,06,114	5,32,249	86,933	6,19,182	98,265	86,932
COMPUTERS & COMPUTER EQUIP.	50%	3,05,104	1,29,970	4,35,074	2,85,089	74,993	3,60,082	20,015	74,992
EQUIPMENT & TOOLS (AS PER DETAILS BELOW)	25%	2,07,260	51,000	2,58,260	1,86,827	17,858	2,04,685	20,433	53,575
<b>SUB-TOTAL (B)</b>		22,39,507	4,32,621	26,72,128	18,14,658	2,49,112	20,63,770	4,24,849	6,08,358
<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	4,24,849	6,08,358

PARTICULARS	DEP. RATE	COST	ADDITIONS	COST	DEPRECIATION FUND			WDV	
	P.A.				DEPR. FUND	DEPR.	DEPR. FUND	WDV	WDV
		01.04.2021	2021-22	31.03.2022	01.04.2021	2021-22	31.03.2022	01.04.2021	31.03.2022
<b>EQUIPMENT &amp; TOOLS:</b>									
OFFICE EQUIPMENTS	25%	16,000	22,000	38,000	12,204	6,449	18,653	3,796	14,347
UPS SYSTEM	25%	1,56,556	0	1,56,556	1,45,160	2,849	1,48,009	11,396	8,547
C C TV	25%	34,704	29,000	63,704	29,463	8,560	38,023	5,241	25,681
<b>TOTAL</b>		2,07,260	51,000	2,58,260	1,86,827	17,858	2,04,685	20,433	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	
					DEPR. FUND	DEPR.	DEPR. FUND	01.04.2021	31.03.2022
					01.04.2021	2021-22	31.03.2022		
<b>A] IMMOVABLE ASSETS</b>									
LAND		0	0	0	0	0	0	0	0
<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	69,328	8,79,821	2,86,136	3,92,859
LIBRARY BOOKS	50%	6,30,514	75,600	7,06,114	5,32,249	86,933	6,19,182	98,265	86,932
COMPUTERS & COMPUTER EQUIP.	50%	3,05,104	1,29,970	4,35,074	2,85,089	74,993	3,60,082	20,015	74,992
EQUIPMENT & TOOLS (AS PER DETAILS BELOW)	25%	2,07,260	51,000	2,58,260	1,86,827	17,858	2,04,685	20,433	53,575
<b>SUB-TOTAL (B)</b>		22,39,507	4,32,621	26,72,128	18,14,658	2,49,112	20,63,770	4,24,849	6,08,358
<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	4,24,849	6,08,358

PARTICULARS	DEP. RATE P.A.	COST 01.04.2021	ADDITIONS 2021-22	COST 31.03.2022	DEPRECIATION FUND			WDV	
					DEPR. FUND	DEPR.	DEPR. FUND	01.04.2021	31.03.2022
					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	3,796	14,347
UPS SYSTEM	25%	1,56,556	0	1,56,556	1,45,160	2,849	1,48,009	11,396	8,547
C C TV	25%	34,704	29,000	63,704	29,463	8,560	38,023	5,241	25,681
<b>TOTAL</b>		2,07,260	51,000	2,58,260	1,86,827	17,858	2,04,685	20,433	53,575





**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.





**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 ₹
<b>Trust Funds or Corpus</b>			<b>Immovable Properties (at cost)</b>	<b>1</b>	
Balance as per last Balance Sheet					
Adjustments during the year			<b>Investments and Deposits</b>		3,500
Membership Fees					
Donations			<b>Movable Properties (at cost)</b>	<b>1</b>	
			Balance as per last Balance Sheet		22,39,507
<b>Branch / divisions</b>		(2,257,347)	Additions during the year		4,32,621
			Disposals during the year		
<b>Other Earmarked Funds</b>			<b>Intangible Properties (at cost)</b>		
(created under the provisions of					
the trust deed or scheme or out of			<b>Loans (Secured or Unsecured)</b>		
the income)			Good/Doubtful		
Depreciation & Amortization Fund	<b>1</b>	2,063,770	Loan Scholarships		
Reserve Fund			Other Loans		
Any Other Fund		-	<b>Advances</b>		
<b>Loans (Secured or Unsecured)</b>			Advances To Trustees		
From Trustees			Advances To Employees		36,958
From Others		-	Advances To Others		
<b>Liabilities</b>			Prepaid Expenses		
For Expenses		869,262	Pre-Operative Expenses		
For Advances		-	Tax Deducted at Source		
For Rent & Other Deposits		110,900	<b>Income Outstanding</b>		
For Sundry Credit Balances		893,594	Fees Receivable		48,23,098
<b>Income &amp; Expenditure A/C</b>			Interest Receivable		
Balance as per last Balance Sheet		45,00,163	Other Receivables		
Add : Appropriation/ Adjustments for			Rent		
previous years			<b>Stocks</b>		
Add: Surplus / (Deficit) as per		1,583,292			
Income & Expenditure Account			<b>Cash &amp; Bank Balances</b>	<b>2</b>	
			In Current A/C		2,27,950
			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 : 27.03.2022



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**

*Jawal*  
Sandipan P. Pawar  
Pr. **अध्यक्ष**

*Inde*  
Paresh Ganpat Ghode  
Secretary

श्री पं.दरंग ग्रामीण विकास प्रतिष्ठान



**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 2022**

Expenditure	Sch.	Amount ₹	Income	Sch.	Amount ₹
<b>To Expenditure in respect of Properties</b>			<b>By Rent (accrued) / (realised)</b>		
Rates, Taxes, Insurance & Cesses			<b>By Interest (accrued)</b>		
Repairs & Maintenance			On Securities		
Salaries			On Loans		2,229
Depreciation (by way of provision or adjustments)			<b>On Bank A/c</b>		
<b>To Establishment Expenses</b>	<b>3</b>	<b>2,80,272</b>	<b>By Dividend</b>		
Remuneration to Trustees			By Donations in cash or kind		
Remuneration (in the case of a math) to the head of the math including his household expenditure, if any			By Grants		
Legal Expenses			<b>By Income from other sources</b>	<b>5</b>	<b>58,75,592</b>
<b>To Audit Fees</b>			By Transfer from Reserve		
Contribution & Fees		5,000			
<b>To Amount written off</b>					
Bad Debts					
Loan Scholarships					
Irrecoverable Rents					
Other Items					
To Miscellaneous Expenses					
<b>To Depreciation &amp; Amortization</b>	<b>1</b>	<b>2,49,112</b>			
To Amounts transferred to Reserve or Specific Funds					
<b>To Expenditure on Objects of the Trust</b>					
Religious					
<b>Educational</b>	<b>4</b>	<b>37,61,314</b>			
Medical Relief		0			
Relief of poverty					
Other Charitable objects					
<b>To Surplus/(Deficit) transferred to B S</b>		<b>15,83,292</b>			
<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

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 : 22130115A4N1W08040



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**

*Jawal*  
**Sardipan P. Pawar**  
 प्रमुख

*Inde*  
**Paresh Ganpat Ghode**  
 Secretar सचिव

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



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

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

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

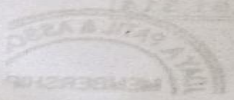
<b>PARTICULARS</b>	<b>AMOUNT ₹</b>	<b>AMOUNT ₹</b>
<b>Employee Costs</b>		
Salaries & Wages	33,77,918	
Contribution to P.F. & Pension Fund	1,85,884	
		35,63,802
<b>Affiliation &amp; Recognition Expenses</b>		81,560
<b>Consumables</b>		0
<b>Picnic, Gathering and Cultural Events</b>		-13,904
<b>Newspapers,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

**JAY A. PATIL & ASSO.**  
MEMBERSHIP



**SCHEDULE NO.- 5 : INCOME FROM OTHER SOURCES**

<b>PARTICULARS</b>	<b>AMOUNT ₹</b>	<b>AMOUNT ₹</b>
<b>FEEES 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.

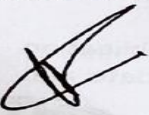
**3. Expenditure on the objects of the Trust:-**

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:-**

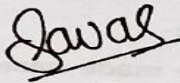
A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Management or a present obligation that is not recognized because it is not probable that 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

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



Shri Pandurang Gramin Vikas Pratishthan

  
Sandipan Pandurang Pawar  
(President) अध्यक्ष

श्री.पांडुरंग ग्रामीण विकास प्रतिष्ठान

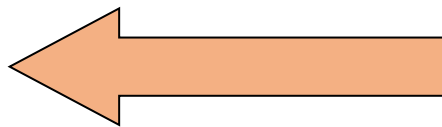


**SHRI PANDURANG GRAMIN VIKAS PRATISHTHANS**  
**Dilip Walse Patil Arts, Commerce Science College**  
**Nimgaonsawa.**  
**Tal-Junnar, Dist-Pune 410504**





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



**This Colour Indicates Total  
Expenditure Excluding Salary**

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

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  
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>			By Rent (accrued) / (realised)		
Rates, Taxes, Insurance & Cesses					
Repairs & Maintenance			<b>By Interest (accrued)</b>		
Salaries			On Securities		
Depreciation (by way of provision or adjustments)			On Loans		
<b>To Establishment Expenses</b>	3	5,47,583	<b>On Bank A/c</b>		5,534
To Remuneration to Trustees			<b>By Dividend</b>		
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		
<b>To Audit Fees</b>			<b>By Income from other sources</b>	5	65,87,345
To Contribution & Fees			By Transfer from Reserve		
<b>To Amount written off</b>					
Bad Debts					
Loan Scholarships					
Irrecoverable Rents					
Other Items					
To Miscellaneous Expenses					
<b>To Depreciation &amp; Amortization</b>	1	2,54,107			
To Amounts transferred to Reserve or Specific Funds					
<b>To Expenditure on Objects of the Trust</b>					
Religious					
<b>Educational</b>	4	53,98,873			
Medical Relief		0			
Relief of poverty					
Other Charitable objects					
<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 :

Sandipan P. Pawar  
President

Paresh Ganpat Ghode  
Secretary

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

<b>PARTICULARS</b>	<b>AMOUNT ₹</b>	<b>AMOUNT ₹</b>
<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	2,16,048
<b>In Short Term Fixed Deposit Accounts</b>		-
<b>TOTAL</b>		<b>15,50,978</b>



**SCHEDULE NO.- 5 : INCOME FROM OTHER SOURCES**

<b>PARTICULARS</b>	<b>AMOUNT ₹</b>	<b>AMOUNT ₹</b>
<b>FEES INCOME</b>		
Admission, Tuition & other Fees	59,37,761	
Exam fees	4,04,685	63,42,446
<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./1093/1-96/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>			<b>Immovable Properties (at cost)</b>	<b>1</b>	
Balance as per last Balance Sheet			<b>Investments and Deposits</b>		74,800
Adjustments during the year			<b>Movable Properties (at cost)</b>	<b>1</b>	
Membership Fees			Balance as per last Balance Sheet		26,72,128
Donations			Additions during the year		2,67,004
<b>Branch / divisions</b>		(26,76,315)	Disposals during the year		
<b>Other Earmarked Funds</b>			<b>Intangible Properties (at cost)</b>		
(created under the provisions of			<b>Loans (Secured or Unsecured)</b>		
the trust deed or scheme or out of			Good/Doubtful		
the income)			Loan Scholarships		
Depreciation & Amortization Fund	<b>1</b>	23,17,877	Other Loans		
Reserve Fund		-	<b>Advances</b>		
Any Other Fund		-	Advances To Trustees		
<b>Loans (Secured or Unsecured)</b>			Advances To Employees		60,744
From Trustees		-	Advances To Others		1,50,580
From Others		-	Prepaid Expenses		
<b>Liabilities</b>			Pre-Operative Expenses		
For Expenses		1,50,556	Tax Deducted at Source		
For Advances		-	<b>Income Outstanding</b>		
For Rent & Other Deposits		1,54,950	Fees Receivable		45,86,243
For Sundry Credit Balances		8,33,639	Interest Receivable		
<b>Income &amp; Expenditure A/C</b>			Other Receivables		4,500
Balance as per last Balance Sheet		81,93,954	Rent		
Add : Appropriation/ Adjustments for			<b>Stocks</b>		
previous years			<b>Cash &amp; Bank Balances</b>	<b>2</b>	
Add: Surplus / (Deficit) as per		3,92,316	In Current A/C		15,50,978
Income & Expenditure Account			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

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**

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

**Sandipan P. Pawar**  
President

**Paresh Ganpat Ghode**  
Secretary



**SCHEDULE 1 : FIXED ASSETS**

PARTICULARS	DEP. RATE	COST	ADDITIONS	COST	DEPRECIATION FUND			WDV	WDV
	P.A.				01.04.2022	2022-23	31.03.2023		
						01.04.2022	2022-23	31.03.2023	01.04.2022
<b>A1 IMMOVABLE ASSETS</b>									
LAND		0	0	0	0	0	0	0	0
<b>SUB-TOTAL (A)</b>		0	0	0	0	0	0	0	0
<b>B1 MOVABLE 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)									
<b>SUB-TOTAL (B)</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>C1 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>		26,72,128	2,67,004	29,39,132	20,63,770	2,54,107	23,17,877	6,08,358	6,21,255

PARTICULARS	DEP. RATE	COST	ADDITIONS	COST	DEPRECIATION FUND			WDV	WDV
	P.A.				01.04.2022	2022-23	31.03.2023		
						01.04.2022	2022-23	31.03.2023	01.04.2022
<b>EQUIPMENT &amp; TOOLS:</b>									
OFFICE EQUIPMENTS	25%	38,000	19,572	57,572	18,653	9,730	28,383	19,347	29,189
UPS SYSTEM	25%	1,56,556	41,525	1,98,081	1,48,009	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>		2,58,260	67,202	3,25,462	2,04,685	30,195	2,34,880	53,575	90,582

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

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

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

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



**LIST OF OUTSTANDING EXPENSES :**

<b>SR. NO.</b>	<b>PARTICULARS</b>	<b>AMOUNT ₹</b>
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 :**

<b>SR. NO.</b>	<b>PARTICULARS</b>	<b>AMOUNT ₹</b>
<b>A)</b>	<b>Sundry Creditors:</b>	
1.	Saurabh Graphisc	630.00
<b>B)</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] :**

<b>SR. NO.</b>	<b>PARTICULARS</b>	<b>AMOUNT ₹</b>
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.	Zelos Infotech	45,000.00
<b>TOTAL</b>		<b>1,50,580.00</b>