	<u>,</u>		
Head of expenditure (for ex.	Item of expenditure (for ex.	Amount	The state
capital expenditure)	construction of building, purchase of new equipments, furniture and fixtures etc.)	(INR in Lakhs)	esuoe6
	Furniture & fixture	30000	
	Dead Stock	0	
	Equipment & Tools	0	
	Library	0	
	Software		
	Computer	21750	
	Gymkhana		
	L		
	Total	51750	
	Provide a second s	019-20	
capital expenditure)	Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	Amount (INR in Lakhs)	
Capital Expenditutre	Furniture & fixture	0	
	Dead Stock	0	
	Equipment & Tools	0	
	Library	76122	
	Software	0	
	Computer	0	
0	Gymkhana		
	Total	76122	
		2020-21	
Head of expenditure (for ex.	Item of expenditure (for ex.	Amount	
capital expenditure)	construction of building, purchase of new equipments, furniture and fixtures etc.)	(INR in Lakhs)	
Capital Expenditutre	Furniture & fixture	• 0	
an a	Dead Stock	0	-
	Equipment & Tools	0	
	Library	149506	
	Software	0 29000	-
	Computer	29000	-
	Gymkhana Total	178506	-
	Total	170500	J
		2021-22	
Head of expenditure (for ex.	Item of expenditure (for ex.	Amount	l
capital expenditure)	construction of building, purchase of new equipments, furniture and fixtures etc.)	(INR in Lakhs)	
Capital Expenditutre	Furniture & fixture	176051	
	Dead Stock	0	1
	Equipment & Tools	51000	4
	Library	75600	2 4
	Software	0	1
	and the second se		
	Computer	129970	4
	Computer Gymkhana	129970	-
	Gymkhana		-
	Gymkhana Total	432621	-
	Gymkhana Total	432621 2022-23	
	Gymkhana Total	432621	
Head of expenditure (for ex.	Gymkhana Total Item of expenditure (for ex. construction of building, purchase of new equipments,	432621 2022-23 Amount	
Head of expenditure (for ex. capital expenditure)	Gymkhana Total Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.)	432621 2022-23 Amount (INR in Lakhs)	
Head of expenditure (for ex. capital expenditure)	Gymkhana Total Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.) Furniture & fixture	432621 2022-23 Amount (INR in Lakhs) 45370 0 67202	
Head of expenditure (for ex. capital expenditure)	Gymkhana Total Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.) Furniture & fixture Dead Stock Equipment & Tools Library	432621 2022-23 Amount (INR in Lakhs) 45370 0 67202	
Head of expenditure (for ex. capital expenditure)	Gymkhana Total Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.) Furniture & fixture Dead Stock Equipment & Tools Library Software	432621 2022-23 Amount (INR in Lakhs) 45370 0 67202	J.
Head of expenditure (for ex. capital expenditure)	Gymkhana Total Item of expenditure (for ex. construction of building, purchase of new equipments, furniture and fixtures etc.) Furniture & fixture Dead Stock Equipment & Tools Library	432621 2022-23 Amount (INR in Lakhs) 45370 0 67202	Prin Dilip Wa



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

# Nimgaonsawa.

Tal-Junnar, Dist-Pune 410504

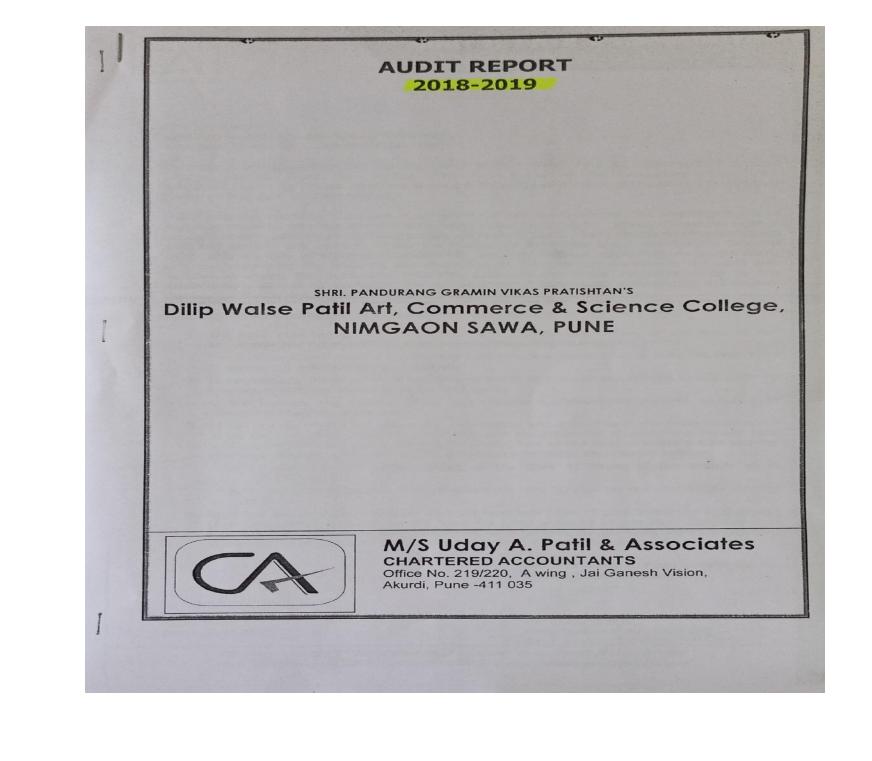




# **SELF STUDY REPORT FOR NAAC**

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







# UDAY A. PATIL & ASSOCIATES CHARTERED ACCOUNTANTS

## AUDIT REPORT

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

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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

### 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

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Funds & Liabilities	Sch	Amount ₹	Property & Assets	Sch	Amount ₹
Trust Funds or Corpus			Immovable Properties (at cost)	1	
Balance as per last Balance Sheet	1			193.3.1	
Adjustments during the year			Investments and Deposits		3,500
Membership Fees				10.00	-,
Donations			Movable Properties (at cost)	11	
			Balance as per last Balance Sheet		19,33,129
			Additions during the year	1000	51,750
Branch / divisions		(4,07,388)	Disposals during the year		51,750
			Intangible Properties (at cost)		
Other Earmarked Funds					
(created under the provisions of			Loans (Secured or Unsecured)		
the trust deed or scheme or out of			Good/Doubtful		
the income)			Loan Scholarships		
Depreciation & Amortization Fund	1	15,12,525	Other Loans		
Reserve Fund					
Any Other Fund			Advances		
	-		Advances To Trustees	in the second	
Loans (Secured or Unsecured)			Advances To Employees		
From Trustees			Advances To Others		
From Others			Prepaid Expenses		
			Pre-Operative Expenses		
Liabilities	1000		Tax Deducted at Source		
For Expenses		7,79,682			
For Advances	a . 18 1		Income Outstanding		
For Rent & Other Deposits			Fees Receivable		24,72,698
For Sundry Credit Balances		5,61,623	Interest Receivable		
			Other Receivables		33,350
Income & Expenditure A/C			Rent		
Balance as per last Balance Sheet	1.	2,64,955			
Add : Appropriation/ Adjustments for			Deposits		
Add: Surplus / (Deficit) as per	1	17 00 515			
Income & Expenditure Account		17,03,310	Çash & Bank Balances	2	52,180
		and the second sec	In Current A/C		
	and the state of		In Fixed Deposit A/C		
			With the Trustee With the Manager	10.00	
TOTAL		45,46,607	TOTAL	212-1-1-1-	45,46,607

Notes forming part of the Accounts : Schedule No. 6

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

As per our report of even date

Sc Name Of The Trust: S	hedul HRI P	e IX [Vide F	Trust Act, 1950 tule 17(1)] GRAMIN VIKAS PRATISHTAN /PUNE Dated: 11.01.1996 PERIOD ENDED ON 31ST MARCH	100 100 100 100 100 100 100 100 100 100	
Expenditure	Sch.	Amount ₹	Income	Sch.	Amount ₹
Expenditure in respect of Properties Rates, Taxes, Insurance & Cesses Repairs & Maintenance Salaries Depreciation (by way of provision or adjustments) Establishment Expenses Remuneration to Trustees Remuneration (in the case of a math) to the head of the math including his household expenditure, if any Legal Expenses Audit Fees Contribution & Fees Amount written off Bad Debts	3	2,21,555	By Dividend By Donations in cash or kind By Grants By Income from other sources By Transfer from Reserve	5	2,359 53,10,338
Loan Scholarships Irrecoverable Rents Other Items To Miscellaneous Expenses To Depreciation & Amortization To Amounts transferred to Reserve or Specific Funds To Expenditure on Objects of the Trust	1	. 1,21,98	99		
Religious Educational Medical Relief Relief of poverty Other Charitable objects To Surplus/(Deficit) transferred to B s		4 32,50,8 17,03,3	0		
		53,12,6	07 TOTAL		53,12,69

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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

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## SCHEDULE 1 : FIXED ASSETS

RATE		ADDITIONS	COST	DE	PRECIATION F	ECIATION FUND		WDV
	01.04.2018	2018-19	31.03.2019	DEPR. FUND 01.04.2018	DEPR. 2018-19	DEPR. FUND 31.03.2019	01.04.2018	
	0	0	0		0	0	0	
15% 50% 50% 25%	10,66,629 4,04,866 2,54,354 2,07,260	<b>30,000</b> 0 <b>21,750</b> 0	10,96,629 4,04,886 2,76,104 2,07,260	6,30,703 3,69,033 2,31,978 1,58,822	69,889 17,927 22,063 12,110	0 7,00,592 3,86,960 2,54,041 1,70,932	0 4,35,926 35,853 22,376 48,438	3,96,037 17,926 22,063 36,328
0	12,55,129	51,750	19,84,879	13,90,536	1,21,989	15,12,525	5,42,593	4,72,354
-	0	0	0		0	0	0	0
	P.A. 15% 50% 50% 25%	P.A.         01.04.2018           P.A.         01.04.2018           Image: constraint of the state of the s	P.A.         01.04.2018         2018-19           P.A.         01.04.2018         2018-19           0         0         0           15%         10,66,629         30,000           50%         4,04,856         21,750           50%         2,54,354         21,750           19,33,129         51,750         0           0         0         0	NATE         NODITIONS         COST           P.A.         01.04.2018         2018-19         31.03.2019           10.04.2018         2018-19         31.03.2019           10.04.2018         2018-19         0           0         0         0           10.66,629         30,000         10.96,629           50%         4,04,886         0           2,54,354         21,750         2,76,104           25%         2,07,260         0         2,07,260           19,33,129         51,750         19,84,879         0           0         0         0         0         0	NATE         ADDITIONS         COST         DEF           P.A.         01.04.2018         2018-19         31.03.2019         DEPR. FUND           01.04.2018         2018-19         31.03.2019         DEPR. FUND           01.04.2018         0         0         0         01.04.2018           10         0         0         0         0         0           15%         10,66,629         30,000         10,96,629         6,30,703         3,69,033           50%         4,04,856         0         4,04,886         3,69,033         2,54,354         2,76,104         2,31,978           25%         2,07,260         0         2,07,260         13,90,536         13,90,536         13,90,536           0         0         0         0         0         0         0         0	NATE         ADDITIONS         COST         DEPRECIATION FI           P.A.         01.04.2018         2018-19         31.03.2019         DEPR. FUND         DEPR.           Image: Description of the state sta	NATE         NOBITIONS         COST         DEPRECIATION FUND           P.A.         01.04.2018         2018-19         31.03.2019         DEPR. FUND         DEPR.         DEPR. FUND         DEPR. FUND           J         <	NATE         ABDITIONS         COST         DEPRECIATION FUND         WDV           P.A.         01.04.2018         2018-19         31.03.2019         DEPR. FUND         DEPR.         DEPR. FUND         01.04.2018         01.04.2018           Image: Control of the control

PARTICULARS DEP. RATE COST ADDITIONS COST DEPRECIATION FUND P.A. WDV 01.04.2018 WDV 2018-19 31.03.2019 DEPR. FUND DEPR. DEPR. FUND 01.04.2018 31.03.2019 EQUIPMENT & TOOLS: OFFICE EQUIPMENTS 01.04.2018 2018-19 31.03.2019 25% UPS SYSTEM 16,000 01 25% 16,000 OTHER TOOLS & EQUIPMENTS 1,56,556 7,000 0 2,250 25% 1,56,556 CCTV 9,250 1,29,542 0 9,000 0 6,754 6,750 25% 1,36,296 0 34,704 27,014 0 20,260 34,704 0 22,280 0 3,106 25,386 TOTAL 0 12,424 9,318 2,07,260 0 2,07,260 1,58,822 12,110 1,70,932 48,438

36,328

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## SCHEDULE NO. 2 : CASH & BANK BALANCES

-

PARTICULARS	AMOUNT ₹	AMOUNT ₹
CASH IN HAND		ANODITY
CHEQUES / DD'S IN HAND		14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
BANK BALANCES :		
In Current Accounts		
Bank Of Maharashtra A/c No. 60237480853 (College)	13,306	
In Savings Accounts		13,306
Bank Of Maharashtra-783 (Exam)		
bank Of Maharashtra-785 (NSS)	32,859	
Sank Of Maharashtra-786 (SWO)	4,085	
Shree Pandurang Gramin path sanstha -1000	677	
State Bank of India - PLA	1,252	20.074
n Short Term Fixed Deposit Accounts		38,874
TOTAL		52,180

-



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	
The second s		1,45,961
TOTAL		2,21,555

## SCHEDULE NO.- 4 : EDUCATIONAL EXPENSES

PARTICULARS	AMOUNT ₹	AMOUNT ₹
Employee Costs		
Salaries & Wages		
Contribution to P.F. & Pension Fund	26,38,934	
Administrative Expenses for P.F.	88,046	
	7,845	
	0	27,34,825
Affiliation & Recognition Expenses		2 24 252
		2,34,253
Consumables		14,510
Picnic Gathering and Culture La		,510
Picnic, Gathering and Cultural Events		52,924
Newspapers, Periodicals & Journals		
, , , , , , , , , , , , , , , , , , ,		` 8,192
Student Welfare Expenses		70 224
		70,324
Travelling & Conveyance		50,600
ligibility Fee Expenses		
ingibility ree expenses		50,040
emuneration to Visiting Faculty		
		1,000
liscellaneous Expenses		
Exam Expenses	34,175	
	34,175	
	0	34,175
TOTAL	155 ASS	32,50,843
	ALEY SEA	32,30,843
	(All the base of all all all all all all all all all al	
	and the state of t	

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#### v. Fixed Assets:-

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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.

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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.



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

## 1. Significant Accounting Policies

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### 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 :

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

### LIST OF SUNDRY CREDIT BALANCES :

akruti Flex Printing anil Namdev Padwal awari Vishwas Rohidas om Photo ahul Engineering & Fabrication ekha Printing Press hinde P S reyash Printing Press tar Scientific	200 10,545 500 -15,000 52,350 25,315 20,120 3,10,386
nil Namdev Padwal awari Vishwas Rohidas om Photo ahul Engineering & Fabrication ekha Printing Press hinde P S reyash Printing Press	10,545 500 -15,000 -1,000 52,350 25,315 20,120
iawari Vishwas Rohidas om Photo ahul Engineering & Fabrication ekha Printing Press hinde P S reyash Printing Press	10,545 500 -15,000 -1,000 52,350 25,315 20,120
om Photo ahul Engineering & Fabrication ekha Printing Press hinde P S reyash Printing Press	500 -15,000 -1,000 52,350 25,315 20,120
ahul Engineering & Fabrication ekha Printing Press hinde P S reyash Printing Press	-15,000 -1,000 52,350 25,315 20,120
ekha Printing Press hinde P S reyash Printing Press	-1,000 52,350 25,315 20,120
ekha Printing Press hinde P S reyash Printing Press	52,350 25,315 20,120
reyash Printing Press	25,315 20,120
	20,120
tar Scientific	
ther Balances:	
kam Grant March / April 2018	30,727
kam Grant March / April 2019	-18,475
cam Grant Oct / Nov 2019	49,140
BC Scholarship For Post Matrix Student 2018-19	5,372
ther Backward Class Scholarship 2015-16	15,210
ajarshri Shahu Maharaj Scholarship 2018-19	74,074
Post Matrix Scholarship 2018-19	. 63
NT Post Matrix Scholarship 2018-19	2,096
TOTAL	5,61,623
× × × E I A FI	am Grant March / April 2018 am Grant March / April 2019 am Grant Oct / Nov 2019 3C Scholarship For Post Matrix Student 2018-19 her Backward Class Scholarship 2015-16 jarshri Shahu Maharaj Scholarship 2018-19 2 Post Matrix Scholarship 2018-19 NT Post Matrix Scholarship 2018-19

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

PARTICULARS	AMOUNT ₹	AMOUNT ₹
FEES INCOME		
Admission, Tuition & other Fees Exam fees	48,31,882 2,75,438	51,07,320
INCOME FROM SALE		
Sale of Prospectus		
Sale of Practical Note Book	81,110	81,110
OTHER INCOME		
Admission Cancellation Charges Miscellaneous Receipts	7,130	1,21,908
TOTAL		-,21,500
		53,10,338



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
TOTAL		2,21,555

## SCHEDULE NO.- 4 : EDUCATIONAL EXPENSES

PARTICULARS	AMOUNT ₹	AMOUNT₹
Employee Costs		
Salaries & Wages		
Contribution to P.F. & Pension Fund	26,38,934	
Administrative Expenses for P.F.	88,046	
care expenses for P.T.	7,845	
	0	27,34,825
Affiliation & Recognition Expenses		2 24 255
		2,34,253
Consumables		14,510
Dicpic Cathering and a tr		11,510
Picnic, Gathering and Cultural Events		52,924
Newspapers, Periodicals & Journals		
i i i i i i i i i i i i i i i i i i i		` 8,192
Student Welfare Expenses		70 224
		70,324
Travelling & Conveyance		50,600
ligibility Fee Expenses		,
ingibility ree expenses		50,040
emuneration to Visiting Faculty		
acting racting		1,000
liscellaneous Expenses		
Exam Expenses	34,175	
	34,175	
	0	34,175
TOTAL	155 A	32,50,843
	1.8.	52,50,843
	(二)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)(1)	

## 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

the solution

CA. Uday Patil (Proprietor) M. No.130115 Place : Pune Date : 12.09.2019 Shri Pandurang Gramin Vikas Pratishthan

<u>– कृद्र अद्य</u> Pandurang Pawar (President) अच्यक्ष श्री.पांडुरंग ग्रामीण विकास प्रतिष्ठान



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

# Nimgaonsawa.

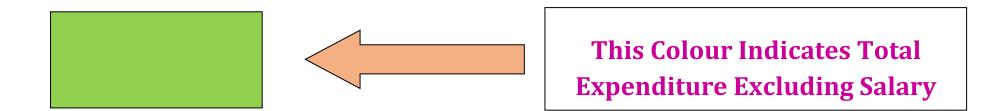
Tal-Junnar, Dist-Pune 410504

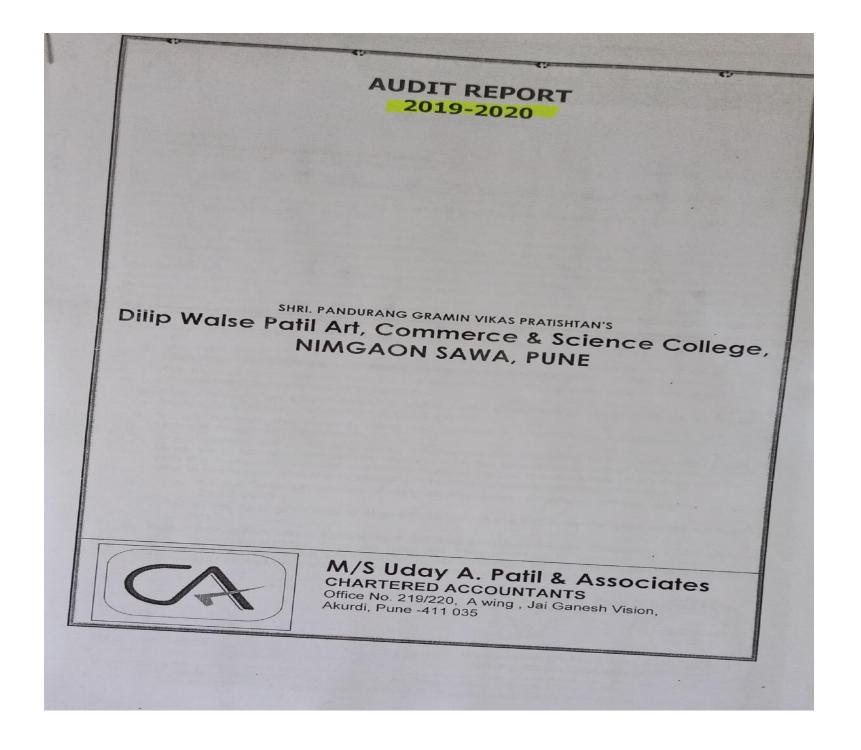


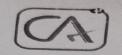


## **SELF STUDY REPORT FOR NAAC**

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







To

## UDAY A. PATIL & ASSOCIA CHARTERED ACCOUNTANTS

For M/s Uday A. Patil & Assarchates

MEMBERSHIP

NO. 130115

Chartered Accountants

CA. Uday A Patil

## AUDIT REPORT

#### 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 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

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 3. In our opinion, the branch has kept proper books of account as required by law so far as
- 4. In our opinion, the Balance Sheet and Income & Expenditure Account comply with

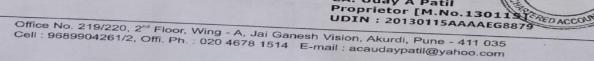
5. In our opinion and to the best of our information and according to the explanation given to us, these financial statements together with the schedules attached thereto and read with the Accounting Policies and Notes Forming Part of the Accounts give a true and fair view in conformity with the Accounting Principles generally accepted in India :-

- a. In the case of Balance Sheet, of the state of affairs of the Branch as at

b. In the case of Income & Expenditure A/c, the Surplus for the year ended on that

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: 22.09.2020



43 43 52 DILIP WALSE PATIL ART, COMMERCE & SCIENCE COLLEGE 43 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 ₹ **Trust Funds or Corpus Property & Assets** Balance as per last Balance Sheet Sch Amount ₹ Immovable Properties (at cost) Adjustments during the year 1 Membership Fees **Investments and Deposits** Donations 3,500 Movable Properties (at cost) Balance as per last Balance Sheet 1 Branch / divisions Additions during the year 19,84,879 (9,55,366) Disposals during the year 76,122 Other Earmarked Funds Intangible Properties (at cost) (created under the provisions of the trust deed or scheme or out of Loans (Secured or Unsecured) the income) Depreciation & Amortization Fund Good/Doubtful Loan Scholarships **Reserve Fund** 1 16,39,070 Other Loans Any Other Fund Advances Loans (Secured or Unsecured) Advances To Trustees From Trustees Advances To Employees From Others Advances To Others Prepaid Expenses Liabilities Pre-Operative Expenses For Expenses Tax Deducted at Source For Advances 6,06,054 For Rent & Other Deposits Income Outstanding For Sundry Credit Balances 1,18,400 Fees Receivable 6,69,532 Interest Receivable Income & Expenditure A/C 31,64,537 Other Receivables Balance as per last Balance Sheet Rent Add : Appropriation/ Adjustments for 19,68,265 Add: Surplus / (Deficit) as per Deposits Income & Expenditure Account 16,91,712 Cash & Bank Balances In Current A/C 2 5,08,629 In Fixed Deposit A/C With the Trustee With the Manager TOTAL 57,37,667 Notes forming part of the Accounts : Schedule No. 6 TOTAL 57,37,667 As per our report of even date

FOR UDAY A PATIL & ASSOCIATES Chartered Accountants PATIL & ASS MEMBERSHIP NO. 130115 CA. UDAY A PATIL Proprietor (M.No.1301 15 ED ACCO 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

Dawal Pandurang Pawar President Secretary अध्यक्ष श्री. पांड्ररंग ग्रामीण विकास प्रतिषान सचिव TURIOI ESCENTE

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Ganpat Balkrishna Ghode

श्री.पांडरंग ग्रामीण विकास प्रतिष्ठान

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				st Act, 1950		
		le IX [Vide F				
				AMIN VIKAS PRATISHTAN		
				NE Dated: 11.01.1996		
INCOME & EXPENDITURE AC	COUR	IT FOR THE	PER	IOD ENDED ON 31ST MARCH	2020	
Expenditure	Sch.	Amount ₹		Income	Sch.	Amount ₹
o Expenditure in respect of Properties			By	Rent (accrued) / (realised)		
Rates, Taxes, Insurance & Cesses	1					
Repairs & Maintenance			By	Interest (accrued)		
Salaries	-			On Securities		
Depreciation (by way of provision or adjustments)	1		1000	On Loans On Bank A/c	1000	5.331
To Establishment Expenses	3	2,88,544	17	On Bank A/C		
To Remuneration to Trustees	-	-1	BY	Dividend		
o Remuneration (in the case of a				Donations in cash or kind		
math) to the head of the math		1 123 17 17 17 17	By	Grants		
including his household		he was a set of		Income from other sources	5	63,51,670
expenditure, if any			By	Transfer from Reserve	1	
To Legal Expenses	1 1 1					
To Audit Fees		7,080	1			
To Contribution & Fees To Amount written off			1			
Bad Debts	1 1 1 1 1		10000		-	
Loan Scholarships	-	the second second	25.125		-	
Irrecoverable Rents			1			
Other Items	1 1 1 1 1 1					
To Miscellaneous Expenses						
To Depreciation & Amortization	1	1,26,545				2.2
To Amounts transferred to Reserve or						
Specific Funds To Expenditure on Objects of the Trust						
Religious						
Educational	4	42,43,120				
Medical Relief		0				
Relief of poverty	3					
Other Charitable objects						
To Surplus/(Deficit) transferred to B S		16,91,712				
	11	-				63,57,001

Notes forming part of the Accounts : Schedule No. 6

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As per our report of even date FOR UDAY A PATIL & ASSOCIATES PATIL & AS.S Chartered Accountants MEMBERSHIP NO. 130115 CA. UDAY A PATIL

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

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Pandurang Pawar

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Ganpat Balkrishna Ghode Secretary

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F. C. L. L. L. C. S.

President अध्यक्ष श्री.पाँडुरंग ग्रामीण विकास प्रतिष्ठान



SCHEDULE 1 :	FIXED	ASSETS
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PARTICULARS	DEP.	COST	ADDITIONS	COST	DEPR	ECIATION FU	ND	WDV	WDV
	P.A.	01.04.2019	2019-20	31.03.2020	DEPR. FUND 01.04.2019	DEPR. 2019-20	DEPR. FUND 31.03.2020	01.04.2019	31.03.2020
A) IMMOVABLE ASSETS				0		0	0	0	c
LAND			0	0	0	0	0	0	0
SUB-TOTAL (A)	-	0	0						
B1 MOVABLE ASSETS FURNITURE & FIXTURES LIBRARY BOOKS COMPUTERS & COMPUTER EQUIP. EQUIPMENT & TOOLS (AS PER DETAILS BELOW)	15% 50% 50% 25%	10,96,629 4,04,886 2,76,104 2,07,260	76,122		3,86,960 2,54,041	59,406 47,024 11,032 9,083	2,65,073	17,926 22,063	47,024
AS PER DETAILS BELOW				20,61,001	15,12,525	1,26,545	16,39,070	4,72,354	4,21,931
SUB-TOTAL (B)		19,84,879	76,122	20,01,001	10/10/10				
CI INTANGIBLE ASSETS	0			0		0	0	0	C
TRADEMARKS	0			0	0	0	0	0	C
SUB-TOTAL (C)		0	0					4,72,354	4,21,931
GRAND-TOTAL (A+B+C)	-	19,84,879	76,122	20,61,001	15,12,525	1,26,545	16,39,070	4,72,334	124/202

	DEP.	COST	ADDITIONS	COST	DEPF	RECIATION FU	ND	WDV 01.04.2019	WDV 31.03.2020
PARTICULARS	P.A.		2019-20	31.03.2020	DEPR. FUND 01.04.2019	DEPR. 2019-20	DEPR. FUND 31.03.2020		
EQUIPMENT & TOOLS: OFFICE EQUIPMENTS UPS SYSTEM OTHER TOOLS & EQUIPMENTS C C TV	25% 25% 25% 25%	16,000 1,56,556 0 34,704	0	16,000 1,56,556 0 34,704	0	1,688 5,065 0 2,330	1,41,361	20,260	15,195
	1	2,07,260	0	2,07,260	1,70,932	9,083	1,80,015	36,328	27,24



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## SCHEDULE NO. 2 : CASH & BANK BALANCES

43

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



Professional / Consultation Charges Repairs & Maintenance Electricity Expenses Administrative & General Expenses Office Expenses 25,924	,2,900 6,072 51,838
Repairs & Maintenance         Electricity Expenses         Administrative & General Expenses         Office Expenses       25,924	
Electricity Expenses Administrative & General Expenses Office Expenses 25,924 21,100	51.838
Administrative & General Expenses Office Expenses 25,924	51,050
Administrative & General Expenses Office Expenses 25,924 25,924	67,191
Office Expenses 25,924	28,850
Office Expenses	
34 100	
Fostage a receptione expenses	
Printing & Stationary 71,669	1,31,693
TOTAL	2,88,544

## SCHEDULE NO.- 4 : EDUCATIONAL EXPENSES

PARTICULARS	AMOUNT ₹	AMOUNT ₹
Employee Costs		
Salaries & Wages	27,55,230	
Contribution to P.F. & Pension Fund	92,061	
		28,47,291
Affiliation & Recognition Expenses		98,732
Consumables		50,303
Picnic, Gathering and Cultural Events		70,219
Newspapers, Periodicals & Journals		7,510
Student Welfare Expenses		1,07,590
Travelling & Conveyance		29,084
Eligibility Fee Expenses		62,000
Remuneration to Visiting Faculty		2,23,527
Miscellaneous Expenses		
Exam Expenses	31,748	
Fees Written Off	7,15,116	7,46,864
TOTAL	OFTIL & ASIC	42,43,120
	MEMBERSHIP NO. 130115	ATES*
	CRED ACCOUNT	

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

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

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## LIST OF OUTSTANDING EXPENSES :

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

## LIST OF SUNDRY CREDIT BALANCES :

		AMOUNT₹
SR. NO.	PARTICULARS	
A)	Sundry Creditors:	14,660
1.	Shinde P S	16,800
2.	SS Internet & WiFi	20,120
3.	Sreyash Printing Press	2,60,689
4.	Star Scientific	2,00,
в)	Other Balances:	30,727
1.	Exam Grant March / April 2018	52,899
2.	Exam Grant March / April 2019	-18,022
3.	Exam Grant March / April 2020	28,936
4.	Exam Grant Oct / Nov 2018	1,28,019
5.	Exam Grant Oct / Nov 2019	
	. ct. dent 2018-19	22,119
6.	OBC Scholarship For Post Matrix Student 2018-19	10,140
7.	Louis and Reserverd Class Scholarship 2015-10	61,408
8.	Rajarshri Shahu Maharaj Scholarship 2018-19	8,450
9.	La La Chabu Maharal Scholarship 2019 20	1,950
10.	LCRC Scholarship For Post Matrix Student 2019 20	17,078
11.	CC Post Matrix Scholarship 2018-19	971
12.	CT Post Matrix Scholarship 2018-19	12,588
13.	VJNT Post Matrix Scholarship 2018-19	
	TOTAL	6,69,532



#### 1. Significant Accounting Policies

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#### i. General:-

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

43

## 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.

#### Interest on savings:c)

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 table future period.



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#### v. Fixed Assets:-

43

42

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.

4.3

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:-

63

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

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

43

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.

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#### 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 भी.पांडुरंग ग्रामीण विकास प्रतिष्ठान





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

# Nimgaonsawa.

Tal-Junnar, Dist-Pune 410504

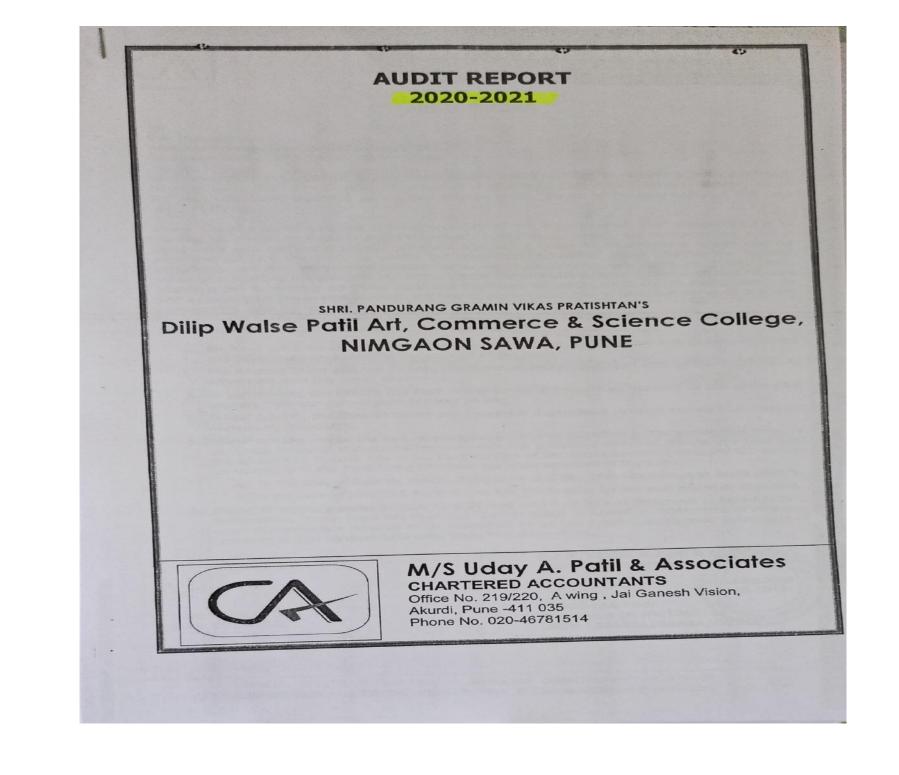


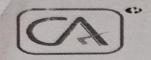


# **SELF STUDY REPORT FOR NAAC**

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







## BUDAY A. PATILE & ASSOCI 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
- 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 & Assophiats Chartered/Accountants MEMBERSHIP NO. 130115 CA. Uday A Patil Proprietor [M.No.13011 UDIN : 22130115AAAAAG

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

Name Of The T			<u>'ide Rule 17(1)]</u> ANG GRAMIN VIKAS PRATISHTAI	N	
Name Of The II	ust: S	HRI PANDUR	-96/PUNE Dated: 11.01.1996		
			T 31ST MARCH 2021		
Funds & Liabilities	Sch	Amount ₹	Property & Assets	Sch	Amount ₹
Trust Funds or Corpus			Immovable Properties (at cost)	1	
Balance as per last Balance Sheet Adjustments during the year Membership Fees			Investments and Deposits		3,500
Donations			Movable Properties (at cost) Balance as per last Balance Sheet Additions during the year	1	20,61,001
Branch / divisions		(15,58,421)	Disposals during the year		1,78,300
			Intangible Properties (at cost)		
Other Earmarked Funds (created under the provisions of the trust deed or scheme or out of			Loans (Secured or Unsecured) Good/Doubtful		
the income) Depreciation & Amortization Fund Reserve Fund	1	18,14,658	Loan Scholarships Other Loans		
Any Other Fund	in the second		Advances	1	
Loans (Secured or Unsecured)			Advances To Trustees Advances To Employees		2,000
From Trustees			Advances To Others		
From Others		-	Prepaid Expenses	1 martin	and the second second
			Pre-Operative Expenses Tax Deducted at Source		
Liabilities		12,66,368	Tax Deducted at Source		
For Expenses For Advances		-	Income Outstanding		
For Rent & Other Deposits For Sundry Credit Balances		1,13,900 10,71,269	Fees Receivable Interest Receivable Other Receivables		47,95,34
Encome & Expenditure A/C Balance as per last Balance Sheet		36,59,977	Rent		
Add : Appropriation/ Adjustments for previous years Add: Surplus / (Deficit) as per			Stocks		1
ncome & Expenditure Account		8,40,186	Cash & Bank Balances In Current A/C In Fixed Deposit A/C With the Trustee With the Manager	2	1,67,59
					72,07,93

Notes forming part of the Accounts : Schedule No. 6

As per our report of even date FOR UDAY A PATIL & ASSOCIATES & LITAS Chartered Accountants **MEMBERSHIP** NO. 130115

CA. UDAY A PATIL CACCOUN 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 Presidentziar

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

Paresh Ganpat Ghode Secretary

### DILEP 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

Ĭ	Expenditure	Sch.	Amount ₹		Income	Sch.	Amount ₹
To	Expenditure in respect of Properties Rates, Taxes, Insurance & Cesses			By	Rent (accrued) / (realised)		
	Repairs & Maintenance			By	Interest (accrued)		
	Salaries			-	On Securities		
	Depreciation (by way of provision or				On Loans		
	adjustments)				On Bank A/c		2,579
То	Establishment Expenses	3	3,83,527	-			
То	Remuneration to Trustees			By	Dividend		
То	Remuneration (in the case of a math)			By	Donations in cash or kind		
	to the head of the math including his			By	Grants		
	household expenditure, if any			By	Income from other sources	5	54,70,979
то	Legal Expenses			By	Transfer from Reserve	1.50	
то	Audit Fees		5,000				
То	Contribution & Fees						
то	Amount written off	1000		100000		-	The second s
	Bad Debts					-	and the second s
	Loan Scholarships						
	Irrecoverable Rents						
	Other Items					1	
	Miscellaneous Expenses						
	Depreciation & Amortization	1	1,75,588	A CONTRACTOR OF			
то	Amounts transferred to Reserve or						
	Specific Funds						
то	Expenditure on Objects of the Trust			1			
	Religious			1.00			
	Educational	4	40,69,257				
	Medical Relief		0				
	Relief of poverty					1 1 1 1	
	Other Charitable objects						and and
то	Surplus/(Deficit) transferred to B S		8,40,186				
	TOTAL		54,73,558		TOTAL	-	54,73,558

### Notes forming part of the Accounts : Schedule No. 6

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

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

EMBERSHIP NO. 130115 EDACCOU

Income of the Trust.

The above Income & Expenditure to the best of our

belief contains a true account of the Expenditure and

SHRI PANDURANG GRAMIN VIKAS PRATISHTAN

Sandipan P. Pawar

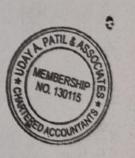
Paresh Ganpat Ghode President Secretary सचिव श्री.पांडुरंग ग्रामीण विकास प्रतिष्ठान श्री.पांडुरंग ग्रामीण विकास प्रतिष्ठान

43

# SCHEDULE 1 : FIXED ASSETS

PARTICULARS	DEP. RATE	COST	ADDITIONS	COST	DEPI	RECIATION FU	ND	WDV	WDV
	P.A.	01.04.2020	2020-21	31.03.2021	DEPR. FUND 01.04.2020	DEPR. 2020-21	DEPR. FUND 31.03.2021	01.04.2020	31.03.2021
A1 IMMOVABLE ASSETS LAND		0	0	0	o	0	0	0	c
SUB-TOTAL (A)		0	0	0	0	0	0	0	0
B) MOVABLE ASSETS FURNITURE & FIXTURES LIBRARY BOOKS COMPUTERS & COMPUTER EQUIP. EQUIPMENT & TOOLS (AS PER DETAILS BELOW)	15% 50% 50% 25%	10,96,629 4,81,008 2,76,104 2,07,260	0 1,49,506 29,000 0	10,96,629 6,30,514 3,05,104 2,07,260	7,59,998 4,33,984 2,65,073 1,80,015	50,495 98,265 20,016 6,812	8,10,493 5,32,249 2,85,089 1,86,827	100 March 200 Ma	2,86,136 98,265 20,015 20,433
SUB-TOTAL (B)		20,61,001	1,78,506	22,39,507	16,39,070	1,75,588	18,14,658	4,21,931	4,24,849
CI INTANGIBLE ASSETS TRADEMARKS	0	0	0	0	0	0	0	0	0
SUB-TOTAL (C)		0	0	0	0	0	0	0	0
GRAND-TOTAL (A+B+C)		20,61,001	1,78,506	22,39,507	16,39,070	1,75,588	18,14,658	4,21,931	4,24,849

PARTICULARS	DEP. RATE	COST	ADDITIONS	COST	DEPI	RECIATION FU	ND	WDV	WDV
	P.A.	01.04.2020	2020-21	31.03.2021	DEPR. FUND 01.04.2020	DEPR. 2020-21	DEPR. FUND 31.03.2021	01.04.2020	31.03.2021
EOUIPMENT & TOOLS: OFFICE EQUIPMENTS UPS SYSTEM C C TV	25% 25% 25%	16,000 1,56,556 34,704	0 0 0	16,000 1,56,556 34,704	10,938 1,41,361 27,716	1,266 3,799 1,747	12,204 1,45,160 29,463	1.000000000	11,396
TOTAL		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

-

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



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
TOTAL		3,83,527

# 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
Anniation & Recognition Expenses		
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
TOTAL		40,69,257

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SCHEDULE NO.- 5 : INCOME FROM OTHER SOURCES

PARTICULARS	AMOUNT ₹	AMOUNT ₹
FEES INCOME		
Admission, Tuition & other Fees	50,28,185	
Exam fees	2,48,666	52,76,851
INCOME FROM SALE		
Sale of Practical Note Book	20,100	20,100
OTHER INCOME		
Admission Cancellation Charges	31,700	
Miscellaneous Receipts	1,42,328	1,74,028
TOTAL		54,70,979

43



## LIST OF OUTSTANDING EXPENSES :

45

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

# LIST OF SUNDRY CREDIT BALANCES :

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



53

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

## 1. Significant Accounting Policies

52

### i. General:-

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

4.5

### 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 future period.



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# v. Fixed Assets:-

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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.

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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.



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### x. Retirement Benefits:-

### a) Provident Fund:-

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

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### xi. Affiliation & Recognition Fees :-

43

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

Queras

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



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

# Nimgaonsawa.

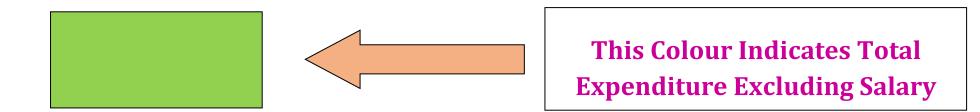
Tal-Junnar, Dist-Pune 410504

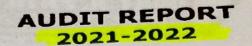




# **SELF STUDY REPORT FOR NAAC**

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





# 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

# AUDIT REPORT

A. PATIL & ASSOCIATES RTERED ACCOUNTANTS

### 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, Ningaon 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.

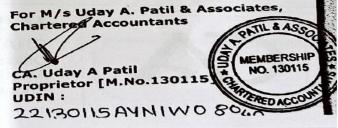
Subject to Notes forming part of Accounts, we report that:-

- 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

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## 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.

For M/s Uday A. Patil & Associates, Chartered Accountants & AS MEMBERSHIP NO. 130115 CA. Uday A Patil Proprietor [M.No.130115 UDIN : 22130115 AVNIWO 80

PATIL & ASSOCIATES

RTERED ACCOUNTANTS

Place: Pune Date: 27.08.2022

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# SCHEDULE 1 : FIXED ASSETS

PARTICULARS	DEP. RATE	COST	ADDITIONS	COST	DEP	RECIATION F	UND	WDV	WDV 31.03.2022
	P.A.	01.04.2021	2021-22	31.03.2022	DEPR. FUND 01.04.2021	DEPR. 2021-22	DEPR. FUND 31.03.2022	01.04.2021	
A] IMMOVABLE ASSETS LAND		0	0	0	0	0	0	0	
SUB-TOTAL (A)	-	0	.0	0	0	0	0	0	
B1 MOYABLE ASSETS FURNITURE & FIXTURES LIBRARY BOOKS COMPUTERS & COMPUTER EQUIP. EQUIPMENT & TOOLS (AS PER DETAILS BELOW)	15% 50% 50% 25%	10,96,629 6,30,514 3,05,104 2,07,260	1,76,051 75,600 1,29,970 51,000	12,72,680 7,06,114 4,35,074 2,58,260	8,10,493 5,32,249 2,85,089 1,86,827	69,328 86,933 74,993 17,858	8,79,821 6,19,182 3,60,082 2,04,685	2,86,136 98,265 20,015 20,433	3.92,859 36,932 74,992 53,575
SUB-TOTAL (B)		22,39,507	4,32,621	26,72,128	18,14,658	2,49,112	20,63,770	4,24,349	5,08,058
C) INTANGIBLE ASSETS TRADEMARKS	0	o	0	0	0	0	c	o	з
SUB-TOTAL (C)		0	0	0	0	0	0	0	
GRAND-TOTAL (A+B+C)		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	WDV
	P.A.	01.04.2021	2021-22	31.03.2022	DEPR. FUND 01.04.2021	DEPR. 2021-22	DEPR. FUND 31.03.2022	01.04.2021	31.03.2022
EOUIPMENT & TOOLS: OFFICE EQUIPMENTS UPS SYSTEM C C TV	25% 25% 25%	16,000 1,56,556 34,704	22,000 0 29,000	38,000 1,56,556 63,704	12,204 1,45,160 29,463	6,449 2,849 8,560	18,653 1,48,009 38,023	11,390	14 142 9,547 25 681
TOTAL		2,07,260	51,000	2,58,260	1,86,827	17,858	2,04,685	20,433	53,575

NO. 130115

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# SCHEDULE 1 : FIXED ASSETS

PARTICULARS	DEP. RATE	COST	ADDITIONS	COST	DEP	RECIATION FU	UND	WDV	WDV
	P.A.	01.04.2021 2021-22 3	31.03.2022	DEPR. FUND 01.04.2021	DEPR. 2021-22	DEPR. FUND 31.03.2022	01.04.2021	31.03.202	
A1 IMMOVABLE ASSETS LAND SUB-TOTAL (A)		0	0	0	0	0	0	0	
	-	0	0	0	0	0	0	0	
BI MOYABLE ASSETS FURNITURE & FIXTURES LIBRARY BOOKS COMPUTERS & COMPUTER EQUIP. EQUIPMENT & TOOLS (AS PER DETAILS BELOW)	15% 50% 50% 25%	10,96,629 6,30,514 3,05,104 2,07,260	1,76,051 75,600 1,29,970 51,000	12,72,680 7,06,114 4,35,074 2,58,260	8,10,493 5,32,249 2,85,089 1,86,827	69,328 86,933 74,993 17,858	8,79,821 6,19,182 3,60,082 2,04,685	2,86,136 98,265 20,015 20,433	3. 92, 859 86, 932 74, 992 53, 575
SUB-TOTAL (B)	-	22,39,507	4,32,621	26,72,128	18,14,658	2,49,112	20,63,770	4,24,349	5,08,358
CI INTANGIBLE ASSETS TRADEMARKS	0	o	0	o	0	o	o	o	3
SUB-TOTAL (C)		0	0	0	0	0	0	0	
GRAND-TOTAL (A+B+C)		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.		COST	ADDITIONS	COST	DEPI	RECIATION FU	WDV	WDV 31.03.2022	
P.A.	01.04.2021 2021-22	31.03.2022	DEPR. FUND 01.04.2021	DEPR. 2021-22	DEPR. FUND 31.03.2022	01.04.2021			
EOUIPMENT & TOOLS: OFFICE EQUIPMENTS UPS SYSTEM C C TV	25% 25% 25%	16,000 1,56,556 34,704	22,000 0 29,000	38,000 1,56,556 63,704	12,204 1,45,160 29,463	6,449 2,849 8,560	18,653 1,48,009 38,023	11,390	14 142 8,547 25 681
TOTAL		2,07,260	51,000	2,58,260	1,86,827	17,858	2,04,685	20,433	53,575

MEMBERSHI

# DILIP WALSE PATIL ART, COMMERCE & SCIENCE COLLEGE SCHEDULE NO. 06 :- NOTES FORMING FART 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.

# H. 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 future period.



## DILIP WALSE PATIL ART, COMMERCE & SCIENCE COLLEGE The Maharashtra Public Trust Act, 1950 Schedule VIII IVide 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 ₹
alance as per last Balance Sheet		Server and the server	Immovable Properties (at cost)	1	
diustments during the year		Research of the Second			3,500
diustments during the year		CONTRACTOR STATE	Investments and Deposits		
Membership Fees		9	an in a section (at cost)	11	
penations			Movable Properties (at cost)		22,39,507
			Balance as per last Balance Sheet		4,32,621
	1		Additions during the year	and the second	
Branch / divisions		(2,257,347)	Disposals during the year		President and the second
			Intangible Properties (at cost)		Superior States
Other Earmarked Funds		a state was to show the			and a state
and under the provisions of			Loans (Secured or Unsecured)		and the design of the second
the trust deed or scheme or out of			Good/Doubtful		
(income)			Loan Scholarships		
Depreciation & Amortization Fund	11	2,063,770	Other Loans		
Reserve Fund					
Any Other Fund			Advances		The second second second
	1.200	a second second second	Advances To Trustees		36,958
Loans (Secured or Unsecured)			Advances To Employees		30,930
From Trustees			Advances To Others		
From Others	1	-	Prepaid Expenses		
From Others			Pre-Operative Expenses	1.1000	
Liabilities			Tax Deducted at Source		and the second second
For Expenses		869,262			
For Advances		-	Income Outstanding		48,23,098
For Rent & Other Deposits		110,900	Fees Receivable		40,23,030
For Sundry Credit Balances		893,594	Interest Receivable		A Company of the Cold Cold
For Sundry Credit Dalances			Other Receivables		a second second
a Franditure A/C			Rent		And the second the test had
Income & Expenditure A/C		45,00,16	3		and a start of the second
Balance as per last Balance Sheet Add : Appropriation/ Adjustments for	-		Stocks		
			Stocks		
previous years		1,583,29	2	any a state	2,27,950
Add: Surplus / (Deficit) as per	1		Cash & Bank Balances	2	2,21,930
Income & Expenditure Account			In Current A/C	Inco	
and the second s		the base of the second second	In Fixed Deposit A/C		
			With the Trustee	1	
A PARAMETER STATE OF A			With the Manager		
The second s			TOTAL	tist. Inter	77,63,634
TOTAL		77,63,6			

Notes forming part of the Accounts : Schedule No. 6

As per our report of even date FOR UDAY A PATIL & ASSOCIATES Chartered Accountants THE AC MEMBERSHIF NO. 130115 CA. UDAY A PATIL Proprietor (M.No.13011 EREDACCO

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 Pratert

Paresh Ganpat Ghode

Secretar्भतिव की पांडरंग ग्रामीण विकास प्रतिहाल

# 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 ?
Expenditure in respect of Properties	+ +		la.	Pont (accrued) / (realised)		
anter latte memorie a Lesses			1.4	and the second		
Repairs & Maintenance				Interest (accrued)		
Salaries			DY	On Securities		
perreciation (b) way of provision of				On Loans		
-th stments)	a line	and an internet	1	On Bank A/c		2,229
- Establishment Expenses	3	100.21		Un Bank A/C		
Remuneration to Trustees	1 3	2,80,27.	and the second second	Pluidend .		
e Remuneration (in the case of a math)	The second	Part and a solution	By			
to the head of the math including his	2 2 2 2		By	Donations in cash or kind	1	
household expenditure, if any			By		1 -	58,76.692
o Lega Expenses	and the second	A subscription of the		Income from other sources	5	35,19.972
o Audit Fees			By	Transfer from Reserve		- Andrewind and
o Contribution & Fees	1 1 1 1 1 1	5,00	0		1	2 TELEVIL DUSTRIA
o Amount written off		Chapter Staple				The second second second
Bad Debts	1.11					
Loan Scholarships						
Irrecoverable Rents		and the second second				
Other Items		A State State				
To Miscellaneous Expenses		and permanent			1000	Providente ? Banan
To Depreciation & Amortization		2 40 4	-			Contraction of the second
To Amounts transferred to Reserve or	1	2,49,13	2			1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1
Specific Funds						
To Expenditure on Objects of the Trust						
Religious		La C materiana				
Educational			1.0		0.0	
Medical Relief	4	37,61,3				A Anther age and
Relief of poverty			0			
Other Charitable objects			-			CALCE MANAGER
includic objects						
To Surplus/(Deficit) transferred to B	s	15,83,2	92			
TOTAL		58,78,9	-	TOTAL		58,78,99

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 : 22130115 AYN (WO 8040 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. Pawa Pr**376361** 

Paresh Ganpat Ghode Secreta:संधिय

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

# SCHEDULE NO .- 3 : ESTABLISHMENT EXPENSES

AMOUNT	AMOUNT ₹
	9,800
	2,090
a grade and an	67,480
	83,910
and store	27,340
57,470	89,652
	2,80,272
	AMOUNT ₹ 7,510 24,672 57,470

# SCHEDULE NO.- 4 : EDUCATIONAL EXPENSES

PARTICULARS	AMOUNT ₹	AMOUNT ₹
PARTICULARS		
mployee Costs Salaries & Wages Contribution to P.F. & Pension Fund	33,77,918 1,85,884	35,63,802
		81,560
Affiliation & Recognition Expenses		0
Consumables		-13,904
Picnic, Gathering and Cultural Events		1,015
Newspapers, Periodicals & Journals		10,392
Student Welfare Expenses	·	30,805
Travelling & Conveyance		63,450
Eligibility Fee Expenses		24,194
Remuneration to Visiting Faculty	anima a la marte fallent	
Miscellaneous Expenses	0	
Exam Expenses	0	
Fees Written Off		37,61,31
TOTAL		- PA

	RCES	
PARTICULARS	AMOUNT	AMOUNT ?
Admission, Tuition & other Fees		
Exam fees		and the second
	53,07,178	55,39,264
INCOME FROM SALE	2,32,086	55,39,204
Sale of Practical Note Book		
Note Book		90,300
THER INCOME	90,300	90,900
Admission Cancellation Charges		
Miscellaneous Receipts	-1,595	
Réceipts		2,47,128
	2,48,723	2,47,128
TOTAL		58,76,692



Anterior a forcegations from the

.

and a second stand California Events

and shares. Personality in Personali

Danalan

No ment of the second s

#### 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:-

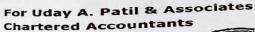
The expenses pertaining to salaries and allowances of non- teaching staff and other administrative / establishment expenses are the expenses incurred on the objects of the Trust and hence the same have been shown accordingly as per the practice consistently followed.

### 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

Shri Pandurang Gramin Vikas Pratishthan



CA. Uday Patil

(Proprietor) M. No.130115 Place : Pune Date : 27.08.2022 MEMBERSHIP NO. 130115 \*

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



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

# Nimgaonsawa.

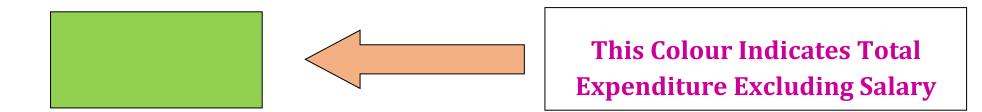
Tal-Junnar, Dist-Pune 410504

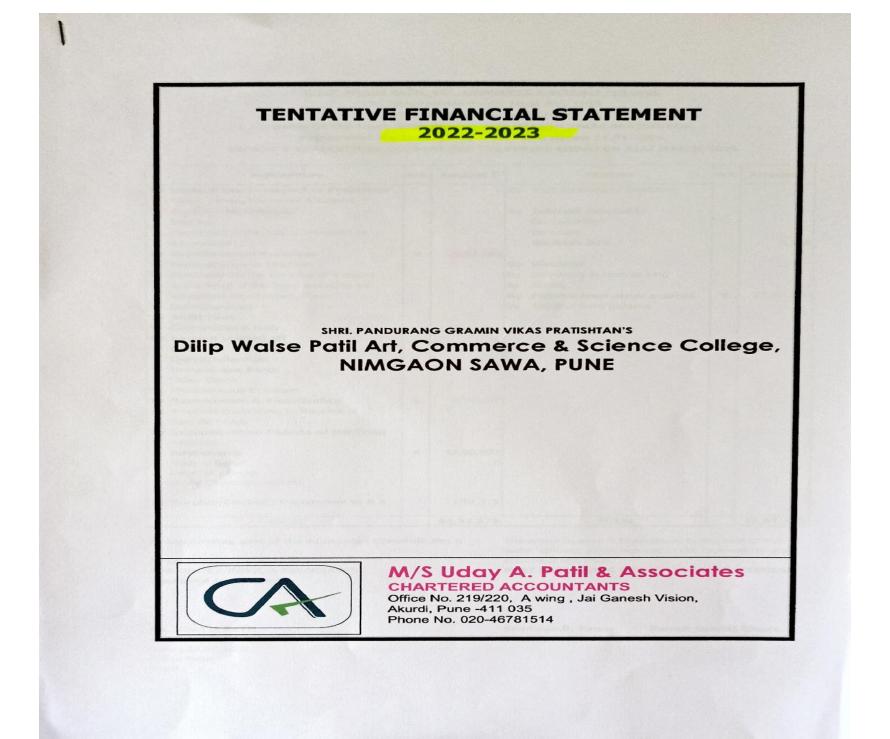




# **SELF STUDY REPORT FOR NAAC**

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





### 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</b> To To <b>To</b>	<ul> <li>Expenditure in respect of Properties</li> <li>Rates, Taxes, Insurance &amp; Cesses</li> <li>Repairs &amp; Maintenance</li> <li>Salaries</li> <li>Depreciation (by way of provision or adjustments)</li> <li>Establishment Expenses</li> <li>Remuneration to Trustees</li> <li>Remuneration (in the case of a math) to the head of the math including his household expenditure, if any Legal Expenses</li> <li>Audit Fees</li> <li>Contribution &amp; Fees</li> <li>Amount written off</li> <li>Bad Debts</li> </ul>	3	5,47,583	By Rent (accrued) / (realised) By Interest (accrued) On Securities On Loans On Bank A/c		65,87,345
	Loan Scholarships Irrecoverable Rents Other Items Miscellaneous Expenses					
то	<ul> <li>Depreciation &amp; Amortization</li> <li>Amounts transferred to Reserve or Specific Funds</li> <li>Expenditure on Objects of the Trust Religious</li> </ul>	1	2,54,107			
	Educational Medical Relief Relief of poverty Other Charitable objects	4	53,98,873 0			
то	Surplus/(Deficit) transferred to B S		3,92,316			
	TOTAL		65,92,879	TOTAL		65,92,879

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

PARTICULARS	AMOUNT ₹	AMOUNT ₹
CASH IN HAND		495.00
CHEQUES / DD'S IN HAND	and the second	-
BANK BALANCES :		
In Current Accounts		
Bank Of Maharashtra A/c No. 60237480853 (College)	13,34,435	13,34,435
In Savings Accounts		
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
In Short Term Fixed Deposit Accounts		-
TOTAL		15,50,978

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

PARTICULARS	AMOUNT ₹	AMOUNT ₹
FEES INCOME	and property weeks a	
Admission, Tuition & other Fees	59,37,761	
Exam fees	4,04,685	63,42,446
INCOME FROM SALE	statement have mented by mented and	
Sale of Practical Note Book	1,11,250	1,11,250
OTHER INCOME	Server and the server and the server server	
Admission Cancellation Charges	27,160	
Miscellaneous Receipts	1,06,489	1,33,649
TOTAL		65,87,345

### DILIP WALSE PATIL ART, COMMERCE & SCIENCE COLLEGE The Maharashtra Public Trust Act. 1950 Schedule VIII IVide Rule 17(1)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 ₹
Trust Funds or Corpus			Immovable Properties (at cost)	1	
Balance as per last Balance Sheet	1 1				
Adjustments during the year			Investments and Deposits		74,800
Membership Fees					
Donations			Movable Properties (at cost)	1	
			Balance as per last Balance Sheet	-	26,72,128
			Additions during the year		2,67,004
Branch / divisions		(26,76,315)	Disposals during the year		
	100 200		Intangible Properties (at cost)		
Other Earmarked Funds					
(created under the provisions of			Loans (Secured or Unsecured)		
the trust deed or scheme or out of			Good/Doubtful		
the income)			Loan Scholarships	1 1	
Depreciation & Amortization Fund	1	23,17,877	Other Loans		
Reserve Fund	100				
Any Other Fund		-	Advances		
			Advances To Trustees	1 1 1 2 1	
Loans (Secured or Unsecured)			Advances To Employees		60,744
From Trustees	10000		Advances To Others		1,50,580
From Others		-	Prepaid Expenses		
	1 1		Pre-Operative Expenses		
Liabilities	1000		Tax Deducted at Source		
For Expenses		1,50,556			
For Advances		-	Income Outstanding		
For Rent & Other Deposits			Fees Receivable		45,86,243
For Sundry Credit Balances		8,33,639	Interest Receivable		
			Other Receivables		4,500
Income & Expenditure A/C			Rent		
Balance as per last Balance Sheet	1 1	81,93,954			
Add : Appropriation/ Adjustments for			Stocks		
previous years			OLUCIAS		
Add: Surplus / (Deficit) as per	1	3,92,316			
Income & Expenditure Account	1000		Cash & Bank Balances	2	15,50,978
			In Current A/C		
	1000		In Fixed Deposit A/C		
			With the Trustee		
			With the Manager		
TOTAL		93,66,977	TOTAL		93,66,977

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	DEPI	RECIATION FU	ND	WDV	WDV
	P.A.	01.04.2022	2022-23	31.03.2023	DEPR. FUND 01.04.2022	DEPR. 2022-23	DEPR. FUND 31.03.2023	01.04.2022	31.03.2023
AT IMMOVABLE ASSETS									
LAND		0	0	0	0	0	0	0	C
SUB-TOTAL (A)		0	0	0	0	0	0	0	0
BI MOVABLE ASSETS FURNITURE & FIXTURES LIBRARY BOOKS COMPUTERS & COMPUTER EQUIP; EQUIPMENT & TOOLS	15% 50% 50% 25%	12,72,680 7,06,114 4,35,074 2,58,260	45,370 1,16,932 37,500 67,202	13,18,050 8,23,046 4,72,574 3,25,462	8,79,821 6,19,182 3,60,082 2,04,685	65,734 1,01,932 56,246 30,195	4,16,328	86,932 74,992	1,01,932 56,246
(AS PER DETAILS BELOW) SUB-TOTAL (B)		26,72,128	2,67,004	29,39,132	20,63,770	2,54,107	23,17,877	6,08,358	6,21,255
C1 INTANGIBLE ASSETS TRADEMARKS	0	0	0	0	0	0	0	0	C
SUB-TOTAL (C)		0	0	0	0	0	0	0	0
GRAND-TOTAL (A+B+C)		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	PARTICULARS DEP.		ADDITIONS	COST	DEPR	ECIATION FU	ND	WDV	WDV
P.A.	01.04.2022	2022-23	31.03.2023	DEPR. FUND 01.04.2022	DEPR.	DEPR. FUND 31.03.2023	01.04.2022	31.03.2023	
EOUIPMENT & TOOLS: OFFICE EQUIPMENTS UPS SYSTEM C C TV	25% 25% 25%	38,000 1,56,556 63,704	19,572 41,525 6,105	57,572 1,98,081 69,809	1,48,009	9,730 12,518 7,947	1,60,527	8,547	37,554
TOTAL		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

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

### SCHEDULE NO.- 4 : EDUCATIONAL EXPENSES

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

### LIST OF OUTSTANDING EXPENSES :

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

### LIST OF SUNDRY CREDIT BALANCES :

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

### LIST OF ADVANCE TO OTHERS [SUPPLIER] :

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