

4.4.1 Percentage expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component, during the last five years

2018-19		
Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Repair and maintenance	Computer	221555
	Total	221555
2019-20		
Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Repair and maintenance	Computer	288544
	Total	288544
2020-21		
Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Repair and maintenance	Computer	383527
	Total	383527
2021-22		
Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Repair and maintenance	Computer	280272
	Total	280272
2022-23		
Head of expenditure (for ex. Repair and maintenance)	Item of expenditure (for ex. AMC for Lab equipment and computers, garden maintenance etc.)	Amount (INR in Lakhs)
Repair and maintenance	Computer	547583
	Total	547583



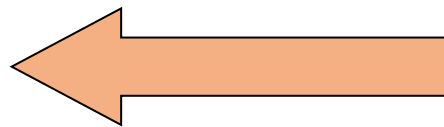
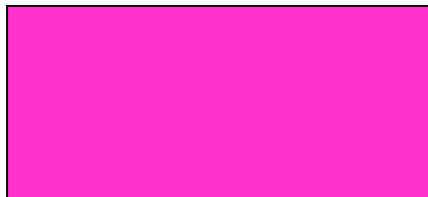
Dilip Walase Patil
Principal
 Dilip Walase Patil
 Arts, Commerce & Science College
 Nimgaonsawa, Tal. Junnar (Pune)



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



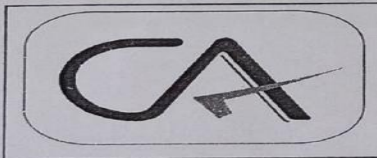
Balance Sheet
Receipt & Payment
(Audited Statement)
2018-19



This Colour Indicates
Maintenance of Physical
facilities and Academic support
facilities

AUDIT REPORT
2018-2019

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



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



AUDIT REPORT

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

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

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

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

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The Balance Sheet and the Income and Expenditure Account dealt with by this report are in agreement with the books of account.
3. In our opinion, the branch has kept proper books of account as required by law so far as it appears from our examination of these books.
4. In our opinion, the Balance Sheet and Income & Expenditure Account comply with relevant Accounting Standards.
5. In our opinion and to the best of our information and according to the explanation given to us, these financial statements together with the schedules attached thereto and read with the Accounting Policies and Notes Forming Part of the Accounts give a true and fair view in conformity with the Accounting Principles generally accepted in India :-
 - a. In the case of Balance Sheet, of the state of affairs of the Branch as at 31.03.2019 &
 - b. In the case of Income & Expenditure A/c, the Surplus for the year ended on that date.
6. Report of Auditors under Section 33 & 34 read with Rule 19 and Statement in Schedule IX C Maharashtra Public Trust Act have not been annexed to branch's Statements of

DILIP WALSE PATIL ART, COMMERCE & SCIENCE COLLEGE

The Maharashtra Public Trust Act, 1950

Schedule VIII [Vide Rule 17(1)]

Name Of The Trust: SHRI PANDURANG GRAMIN VIKAS PRATISHTAN

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

BALANCE SHEET AS AT 31ST MARCH 2019

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

Notes forming part of the Accounts : Schedule No. 6

As per our report of even date

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

SCHEDULE 1 : FIXED ASSETS

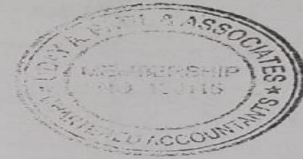
PARTICULARS	DEP. RATE P.A.	COST 01.04.2018	ADDITIONS 2018-19	COST 31.03.2019	DEPRECIATION FUND			WDV	
					DEPR. FUND	DEPR.	DEPR. FUND	01.04.2018	31.03.2019
					01.04.2018	2018-19	31.03.2019		
A) IMMOVABLE ASSETS									
LAND				0				0	0
SUB-TOTAL (A)		0	0	0	0	0	0	0	0
B) MOVABLE ASSETS									
FURNITURE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

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



SCHEDULE NO. 2 : CASH & BANK BALANCES

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

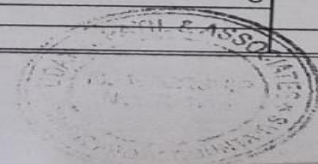


SCHEDULE NO.- 3 : ESTABLISHMENT EXPENSES

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

SCHEDULE NO.- 4 : EDUCATIONAL EXPENSES

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



v. Fixed Assets:-

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

vi. Depreciation:-

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

vii. Grants:-

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

viii. Science Lab material & equipments:-

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

ix. Provisions:-

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



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

1. Significant Accounting Policies

i. General:-

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

ii. Basis for preparation of financial statements:-

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

iii. Revenue Recognition:-

a) Income from Fees:-

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

b) Sale of items:-

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

c) Interest on savings:-

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

iv. Use of Estimates:-

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

LIST OF OUTSTANDING EXPENSES :

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

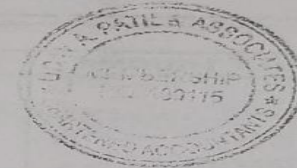
LIST OF SUNDRY CREDIT BALANCES :

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



SCHEDULE NO.- 5 : INCOME FROM OTHER SOURCES

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

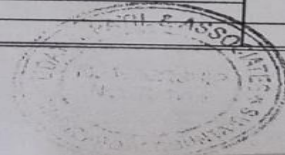


SCHEDULE NO.- 3 : ESTABLISHMENT EXPENSES

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

SCHEDULE NO.- 4 : EDUCATIONAL EXPENSES

PARTICULARS	AMOUNT ₹	AMOUNT ₹
Employee Costs		
Salaries & Wages	26,38,934	
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Travelling & Conveyance		50,600
Eligibility Fee Expenses		50,040
Remuneration to Visiting Faculty		1,000
Miscellaneous Expenses		
Exam Expenses	34,175	
	0	34,175
TOTAL		32,50,843



x. Retirement Benefits:-

a) Provident Fund:-

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

xi. Affiliation & Recognition Fees :-

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

2. Balance Confirmations:

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

3. Expenditure on the objects of the Trust:-

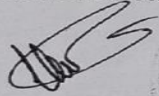
The expenses pertaining to salaries and allowances of non-teaching staff and other administrative / establishment expenses are the expenses incurred on the objects of the Trust and hence the same have been shown accordingly as per the practice consistently followed.

4. Contingent Liability:-

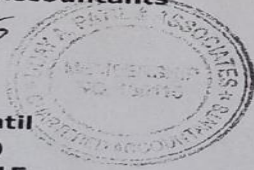
A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Management or a present obligation that is not recognized because it is not probable that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

As per our report of even date

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



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



Shri Pandurang Gramin Vikas Pratishthan



**Pandurang Pawar
(President)
अध्यक्ष**

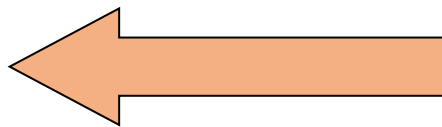
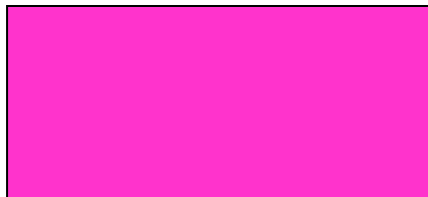
श्री.पांडुरंग ग्रामीण विकास प्रतिष्ठान



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



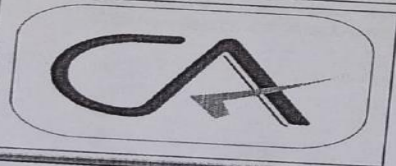
Balance Sheet
Receipt & Payment
(Audited Statement)
2019-20



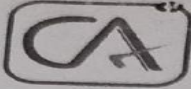
This Colour Indicates
Maintenance of Physical
facilities and Academic support
facilities

AUDIT REPORT
2019-2020

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



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



UDAY A. PATIL & ASSOCIATES CHARTERED ACCOUNTANTS

AUDIT REPORT

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

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

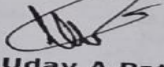
These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform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

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

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

Place: Pune
Date: 22.09.2020

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


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



Office No. 219/220, 2nd Floor, Wing - A, Jai Ganesh Vision, Akurdi, Pune - 411 035
Cell : 9689904261/2, Offi. Ph. : 020 4678 1514 E-mail : acaudaypatil@yahoo.com

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

Funds & Liabilities	Sch	Amount ₹	Property & Assets	Sch	Amount ₹
Trust Funds or Corpus Balance as per last Balance Sheet Adjustments during the year Membership Fees Donations			Immovable Properties (at cost)	1	
Branch / divisions			Investments and Deposits		3,500
Other Earmarked Funds (created under the provisions of the trust deed or scheme or out of the income) Depreciation & Amortization Fund Reserve Fund Any Other Fund	1	16,39,070	Movable Properties (at cost) Balance as per last Balance Sheet Additions during the year Disposals during the year	1	19,84,879 76,122
Loans (Secured or Unsecured) From Trustees From Others			Intangible Properties (at cost)		
Liabilities For Expenses For Advances For Rent & Other Deposits For Sundry Credit Balances		6,06,054	Loans (Secured or Unsecured) Good/Doubtful Loan Scholarships Other Loans		
Income & Expenditure A/C Balance as per last Balance Sheet Add : Appropriation/ Adjustments for Add: Surplus / (Deficit) as per Income & Expenditure Account		1,18,400 6,69,532 19,68,265	Advances Advances To Trustees Advances To Employees Advances To Others Prepaid Expenses Pre-Operative Expenses Tax Deducted at Source		
TOTAL		57,37,667	Income Outstanding Fees Receivable Interest Receivable Other Receivables Rent		31,64,537
			Deposits		
			Cash & Bank Balances In Current A/C In Fixed Deposit A/C With the Trustee With the Manager	2	5,08,629
			TOTAL		57,37,667

Notes forming part of the Accounts : Schedule No. 6

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



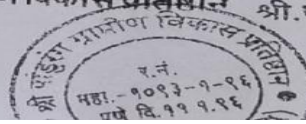
CA. UDAY A PATIL
 Proprietor (M.No.130115)
 Date : 22.09.2020
 Place: Pune
 UDIN : 20130115AAAAEG8879

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

Pandurang Pawar
 President

Ganpat Balkrishna Ghode
 Secretary

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



DILIP WALSE PATIL ART, COMMERCE & SCIENCE COLLEGE

The Maharashtra Public Trust Act, 1950

Schedule IX [Vide Rule 17(1)]

Name Of The Trust: SHRI PANDURANG GRAMIN VIKAS PRATISHTAN

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

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31ST MARCH 2020

Expenditure	Sch.	Amount ₹	Income	Sch.	Amount ₹
To Expenditure in respect of Properties			By Rent (accrued) / (realised)		
Rates, Taxes, Insurance & Cesses					
Repairs & Maintenance			By Interest (accrued)		
Salaries			On Securities		
Depreciation (by way of provision or adjustments)			On Loans		5,331
			On Bank A/c		
To Establishment Expenses	3	2,88,544	By Dividend		
To Remuneration to Trustees			By Donations in cash or kind		
To Remuneration (in the case of a math) to the head of the math including his household expenditure, if any			By Grants		
To Legal Expenses			By Income from other sources	5	63,51,670
To Audit Fees		7,080	By Transfer from Reserve		
To Contribution & Fees					
To Amount written off					
Bad Debts					
Loan Scholarships					
Irrecoverable Rents					
Other Items					
To Miscellaneous Expenses					
To Depreciation & Amortization	1	1,26,545			
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					
Other Charitable objects					
To Surplus/(Deficit) transferred to B S		16,91,712			
TOTAL		63,57,001	TOTAL		63,57,001

Notes forming part of the Accounts : Schedule No. 6

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

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



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

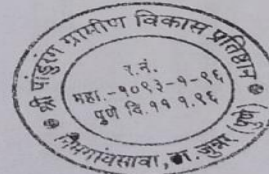
X

Pandurang Pawar
President

X

Ganpat Balkrishna Ghode
Secretary

अध्यक्ष
श्री. पांडुरंग ग्रामीण विकास प्रतिष्ठान



SCHEDULE 1 : FIXED ASSETS

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

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



SCHEDULE NO. 2 : CASH & BANK BALANCES

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)	2,32,221	
Bank Of Maharashtra-785 (NSS)	16,007	
Bank Of Maharashtra-786 (SWO)	1,600	
Shree Pandurang Gramin path sanstha -1000	1,303	
State Bank of India - PLA	1	
In Short Term Fixed Deposit Accounts		
TOTAL		5,08,629



SCHEDULE NO.- 3 : ESTABLISHMENT EXPENSES

PARTICULARS	AMOUNT ₹	AMOUNT ₹
Advertisement and Publicity		2,900
Bank Charges & Commissions		6,072
Professional / Consultation Charges		51,838
Repairs & Maintenance		67,191
Electricity Expenses		28,850
Administrative & General Expenses		
Office Expenses	25,924	
Postage & Telephone Expenses	34,100	
Printing & Stationary	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		42,43,120



SCHEDULE NO.- 5 : INCOME FROM OTHER SOURCES

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



LIST OF OUTSTANDING EXPENSES :

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

LIST OF SUNDRY CREDIT BALANCES :

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



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

1. Significant Accounting Policies

i. General:-

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

ii. Basis for preparation of financial statements:-

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

iii. Revenue Recognition:-

a) Income from Fees:-

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

b) Sale of items:-

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

c) Interest on savings:-

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

iv. Use of Estimates:-

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



v. Fixed Assets:-

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

vi. Depreciation:-

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

vii. Grants:-

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

viii. Science Lab material & equipments:-

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

ix. Provisions:-

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



x. Retirement Benefits:-

a) Provident Fund:-

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

xi. Affiliation & Recognition Fees :-

The fees paid during the year 2019-20 have been debited to income & expenditure in the same year.

2. Balance Confirmations:

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

3. Expenditure on the objects of the Trust:-

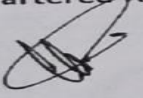
The expenses pertaining to salaries and allowances of non-teaching staff and other administrative / establishment expenses are the expenses incurred on the objects of the Trust and hence the same have been shown accordingly as per the practice consistently followed.

4. Contingent Liability:-

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

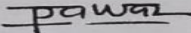
As per our report of even date

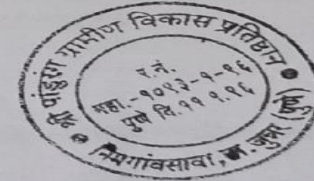
**For Uday A. Patil & Associates
Chartered Accountants**


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



Shri Pandurang Gramin Vikas Pratishthan


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

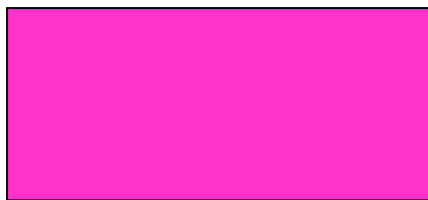




SHRI PANDURANG GRAMIN VIKAS PRATISHTHANS
Dilip Walse Patil Arts, Commerce Science College
Nimgaonsawa.
Tal-Junnar, Dist-Pune 410504



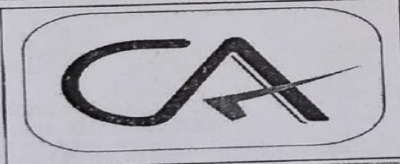
**Balance Sheet
Receipt & Payment
(Audited Statement)
2020-21**



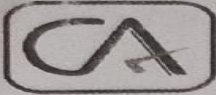
**This Colour Indicates
Maintenance of Physical
facilities and Academic support
facilities**

AUDIT REPORT
2020-2021

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



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



UDAY A. PATIL & ASSOCIATES CHARTERED ACCOUNTANTS

AUDIT REPORT

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

We have audited the attached Balance Sheet of Dilip Walse Patil Art, Commerce & Science College, Nimgaon Sawa, Tal - Junnar, Dist.- Pune Branch of 'Shri Pandurang Gramin Vikas Pratishtan,' as on 31st March 2021 and Income & Expenditure Account of this Branch for the year ended on that date annexed thereto.

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

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

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

Place: Pune
Date: 06.01.2022

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

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



DILIP WALSE PATIL ART, COMMERCE & SCIENCE COLLEGE

The Maharashtra Public Trust Act, 1950

Schedule VIII [Vide Rule 17(1)]

Name Of The Trust: SHRI PANDURANG GRAMIN VIKAS PRATISHTAN

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

BALANCE SHEET AS AT 31ST MARCH 2021

Funds & Liabilities	Sch	Amount ₹	Property & Assets	Sch	Amount ₹
Trust Funds or Corpus Balance as per last Balance Sheet Adjustments during the year Membership Fees Donations			Immovable Properties (at cost)	1	
Branch / divisions		(15,58,421)	Investments and Deposits		3,500
Other Earmarked Funds (created under the provisions of the trust deed or scheme or out of the income) Depreciation & Amortization Fund Reserve Fund Any Other Fund	1	18,14,658	Movable Properties (at cost) Balance as per last Balance Sheet Additions during the year Disposals during the year	1	20,61,001 1,78,506
Loans (Secured or Unsecured) From Trustees From Others		-	Intangible Properties (at cost)		
Liabilities For Expenses For Advances For Rent & Other Deposits For Sundry Credit Balances		12,66,368 - 1,13,900 10,71,269	Loans (Secured or Unsecured) Good/Doubtful Loan Scholarships Other Loans		
Income & Expenditure A/C Balance as per last Balance Sheet Add : Appropriation/ Adjustments for previous years Add: Surplus / (Deficit) as per Income & Expenditure Account		36,59,977 8,40,185	Advances Advances To Trustees Advances To Employees Advances To Others Prepaid Expenses Pre-Operative Expenses Tax Deducted at Source		2,000
			Income Outstanding Fees Receivable Interest Receivable Other Receivables Rent		47,95,340
			Stocks		
			Cash & Bank Balances In Current A/C In Fixed Deposit A/C With the Trustee With the Manager	2	1,67,590
TOTAL		72,07,937	TOTAL		72,07,937

Notes forming part of the Accounts : Schedule No. 6

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

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



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

SHRI PANDURANG GRAMIN VIKAS PRATISHTAN

Sandipan P. Pawar
President

श्री.पांडुरंग ग्रामीण विकास प्रतिष्ठान

Paresh Ganpat Ghode
Secretary

सचिव
श्री.पांडुरंग ग्रामीण विकास प्रतिष्ठान

DILIP WALSE PATIL ART, COMMERCE & SCIENCE COLLEGE

The Maharashtra Public Trust Act, 1950

Schedule IX [Vide Rule 17(1)]

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

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

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31ST MARCH 2021

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

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



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

SHRI PANDURANG GRAMIN VIKAS PRATISHTAN

Sandipan P. Pawar
President

श्री. पांडुरंग ग्रामीण विकास प्रतिष्ठान

Paresh Ganpat Ghode
Secretary

श्री. पांडुरंग ग्रामीण विकास प्रतिष्ठान

SCHEDULE 1 : FIXED ASSETS

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

PARTICULARS	DEP. RATE	COST	ADDITIONS	COST	DEPRECIATION FUND			WDV	WDV
	P.A.				01.04.2020	2020-21	31.03.2021		
						01.04.2020	2020-21	31.03.2021	01.04.2020
EQUIPMENT & TOOLS:									
OFFICE EQUIPMENTS	25%	16,000	0	16,000	10,938	1,266	12,204	5,062	3,796
UPS SYSTEM	25%	1,56,556	0	1,56,556	1,41,361	3,799	1,45,160	15,195	11,396
C C TV	25%	34,704	0	34,704	27,716	1,747	29,463	6,988	5,241
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 Current Accounts		
Bank Of Maharashtra A/c No. 60237480853 (College)	9,890	9,890
In Savings Accounts		
Bank Of Maharashtra-783 (Exam)	1,14,467	
Bank Of Maharashtra-785 (NSS)	32,340	
Bank Of Maharashtra-786 (SWO)	9,536	
Shree Pandurang Gramin path sanstha -1000	1,356	
State Bank of India - PLA	1	1,57,700
In Short Term Fixed Deposit Accounts		-
TOTAL		1,67,590



SCHEDULE NO.- 3 : ESTABLISHMENT EXPENSES

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



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



LIST OF OUTSTANDING EXPENSES :

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

LIST OF SUNDRY CREDIT BALANCES :

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



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

1. Significant Accounting Policies

i. General:-

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

ii. Basis for preparation of financial statements:-

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

iii. Revenue Recognition:-

a) Income from Fees:-

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

b) Sale of items:-

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

c) Interest on savings:-

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

iv. Use of Estimates:-

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



v. Fixed Assets:-

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

vi. Depreciation:-

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

vii. Grants:-

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

viii. Science Lab material & equipments:-

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

ix. Provisions:-

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



x. Retirement Benefits:-

a) Provident Fund:-

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

xi. Affiliation & Recognition Fees :-

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

2. Balance Confirmations:

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

3. Expenditure on the objects of the Trust:-

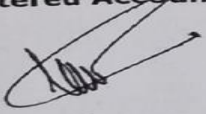
The expenses pertaining to salaries and allowances of non-teaching staff and other administrative / establishment expenses are the expenses incurred on the objects of the Trust and hence the same have been shown accordingly as per the practice consistently followed.

4. Contingent Liability:-

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

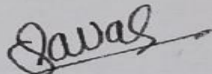
As per our report of even date

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


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



Shri Pandurang Gramin Vikas Pratishthan

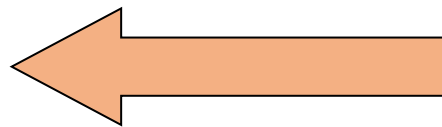
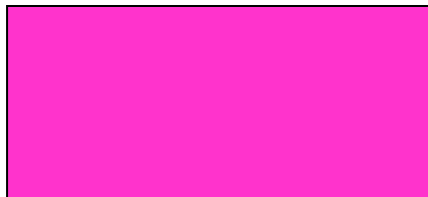

**Sandipan Pandurang Pawar
(President) अध्यक्ष
श्री. पांडुरंग ग्रामीण विकास प्रतिष्ठान**



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



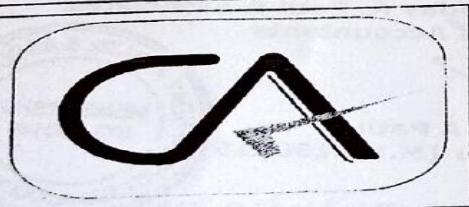
Balance Sheet
Receipt & Payment
(Audited Statement)
2021-22



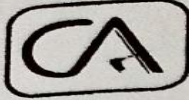
This Colour Indicates
Maintenance of Physical
facilities and Academic support
facilities

AUDIT REPORT
2021-2022

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



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



UDAY A. PATIL & ASSOCIATES CHARTERED ACCOUNTANTS

AUDIT REPORT

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

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

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

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

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

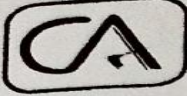
Place: Pune
Date: 27.08.2022

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

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

22130115AYNIW0 8040





UDAY A. PATIL & ASSOCIATES CHARTERED ACCOUNTANTS

AUDIT REPORT

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

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


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

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

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

Place: Pune
Date: 27.08.2022

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


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

22130115AYNIWO 8060



SCHEDULE 1: FIXED ASSETS

PARTICULARS	DEP. RATE	COST	ADDITIONS	COST	DEPRECIATION FUND			WDV	
	P.A.				DEPR. FUND	DEPR.	DEPR. FUND	01.04.2021	31.03.2022
		01.04.2021	2021-22	31.03.2022	01.04.2021	2021-22	31.03.2022	01.04.2021	31.03.2022
A) IMMOVABLE ASSETS									
LAND		0	0	0	0	0	0	0	0
SUB-TOTAL (A)		0	0	0	0	0	0	0	0
B) MOVABLE ASSETS									
FURNITURE & FIXTURES	15%	10,96,629	1,76,051	12,72,680	8,10,493	69,328	8,79,821	2,86,136	3,92,859
LIBRARY BOOKS	50%	6,30,514	75,600	7,06,114	5,32,249	86,933	6,19,182	98,265	86,932
COMPUTERS & COMPUTER EQUIP.	50%	3,05,104	1,29,970	4,35,074	2,85,089	74,993	3,60,082	20,015	74,992
EQUIPMENT & TOOLS (AS PER DETAILS BELOW)	25%	2,07,260	51,000	2,58,260	1,86,827	17,858	2,04,685	20,433	53,575
SUB-TOTAL (B)		22,39,507	4,32,621	26,72,128	18,14,658	2,49,112	20,63,770	4,24,849	6,08,358
C) INTANGIBLE ASSETS									
TRADEMARKS	0	0	0	0	0	0	0	0	0
SUB-TOTAL (C)		0	0	0	0	0	0	0	0
GRAND-TOTAL (A+B+C)		22,39,507	4,32,621	26,72,128	18,14,658	2,49,112	20,63,770	4,24,849	6,08,358

PARTICULARS	DEP. RATE	COST	ADDITIONS	COST	DEPRECIATION FUND			WDV	
	P.A.				DEPR. FUND	DEPR.	DEPR. FUND	01.04.2021	31.03.2022
		01.04.2021	2021-22	31.03.2022	01.04.2021	2021-22	31.03.2022	01.04.2021	31.03.2022
EQUIPMENT & TOOLS:									
OFFICE EQUIPMENTS	25%	16,000	22,000	38,000	12,204	6,449	18,653	3,796	14,347
UPS SYSTEM	25%	1,56,556	0	1,56,556	1,45,160	2,849	1,48,009	11,396	8,547
C C TV	25%	34,704	29,000	63,704	29,463	8,560	38,023	5,241	25,681
TOTAL		2,07,260	51,000	2,58,260	1,86,827	17,858	2,04,685	20,433	53,575



SCHEDULE 1 : FIXED ASSETS

PARTICULARS	DEP. RATE P.A.	COST 01.04.2021	ADDITIONS 2021-22	COST 31.03.2022	DEPRECIATION FUND			WDV	
					DEPR. FUND	DEPR.	DEPR. FUND	01.04.2021	31.03.2022
					01.04.2021	2021-22	31.03.2022		
A] IMMOVABLE ASSETS									
LAND		0	0	0	0	0	0	0	0
SUB-TOTAL (A)		0	0	0	0	0	0	0	0
B] MOVABLE ASSETS									
FURNITURE & FIXTURES	15%	10,96,629	1,76,051	12,72,680	8,10,493	69,328	8,79,821	2,86,136	3,92,859
LIBRARY BOOKS	50%	6,30,514	75,600	7,06,114	5,32,249	86,933	6,19,182	98,265	86,932
COMPUTERS & COMPUTER EQUIP.	50%	3,05,104	1,29,970	4,35,074	2,85,089	74,993	3,60,082	20,015	74,992
EQUIPMENT & TOOLS (AS PER DETAILS BELOW)	25%	2,07,260	51,000	2,58,260	1,86,827	17,858	2,04,685	20,433	53,575
SUB-TOTAL (B)		22,39,507	4,32,621	26,72,128	18,14,658	2,49,112	20,63,770	4,24,849	6,08,358
C] INTANGIBLE ASSETS									
TRADEMARKS	0	0	0	0	0	0	0	0	0
SUB-TOTAL (C)		0	0	0	0	0	0	0	0
GRAND-TOTAL (A+B+C)		22,39,507	4,32,621	26,72,128	18,14,658	2,49,112	20,63,770	4,24,849	6,08,358

PARTICULARS	DEP. RATE P.A.	COST 01.04.2021	ADDITIONS 2021-22	COST 31.03.2022	DEPRECIATION FUND			WDV	
					DEPR. FUND	DEPR.	DEPR. FUND	01.04.2021	31.03.2022
					01.04.2021	2021-22	31.03.2022		
EQUIPMENT & TOOLS:									
OFFICE EQUIPMENTS	25%	16,000	22,000	38,000	12,204	6,449	18,653	3,796	14,347
UPS SYSTEM	25%	1,56,556	0	1,56,556	1,45,160	2,849	1,48,009	11,396	8,547
C C TV	25%	34,704	29,000	63,704	29,463	8,560	38,023	5,241	25,681
TOTAL		2,07,260	51,000	2,58,260	1,86,827	17,858	2,04,685	20,433	53,575



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

1. Significant Accounting Policies

i. General:-

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

ii. Basis for preparation of financial statements:-

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

iii. Revenue Recognition:-

a) Income from Fees:-

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

b) Sale of items:-

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

c) Interest on savings:-

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

iv. Use of Estimates:-

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



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

Funds & Liabilities	Sch	Amount ₹	Property & Assets	Sch	Amount ₹
Trust Funds or Corpus Balance as per last Balance Sheet Adjustments during the year Membership Fees Donations			Immovable Properties (at cost)	1	
Branch / divisions		(2,257,347)	Investments and Deposits		3,500
Other Earmarked Funds (created under the provisions of the trust deed or scheme or out of the income) Depreciation & Amortization Fund Reserve Fund Any Other Fund	1	2,063,770	Movable Properties (at cost) Balance as per last Balance Sheet Additions during the year Disposals during the year	1	22,39,507 4,32,621
Loans (Secured or Unsecured) From Trustees From Others		-	Intangible Properties (at cost)		
Liabilities For Expenses For Advances For Rent & Other Deposits For Sundry Credit Balances		869,262 - 110,900 893,594	Loans (Secured or Unsecured) Good/Doubtful Loan Scholarships Other Loans		
Income & Expenditure A/C Balance as per last Balance Sheet Add : Appropriation/ Adjustments for previous years Add: Surplus / (Deficit) as per Income & Expenditure Account		45,00,163 1,583,292	Advances Advances To Trustees Advances To Employees Advances To Others Prepaid Expenses Pre-Operative Expenses Tax Deducted at Source		36,958
			Income Outstanding Fees Receivable Interest Receivable Other Receivables Rent		48,23,098
			Stocks		
TOTAL		77,63,634	Cash & Bank Balances In Current A/C In Fixed Deposit A/C With the Trustee With the Manager	2	2,27,950
			TOTAL		77,63,634

Notes forming part of the Accounts : Schedule No. 6

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

CA. UDAY A PATIL
Proprietor (M.No.130115)
Date : 27.03.2022



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

Sandipan P. Pawar
Pr. **अध्यक्ष**

Paresh Ganpat Ghode
Secretary

श्री पं.दरंग ग्रामीण विकास प्रतिष्ठान

DILIP WALSE PATIL ART, COMMERCE & SCIENCE COLLEGE

The Maharashtra Public Trust Act, 1950

Schedule IX (Vide Rule 17(1))

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

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

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31ST MARCH 2022

Expenditure	Sch.	Amount ₹	Income	Sch.	Amount ₹
To Expenditure in respect of Properties			By Rent (accrued) / (realised)		
Rates, Taxes, Insurance & Cesses			By Interest (accrued)		
Repairs & Maintenance			On Securities		
Salaries			On Loans		2,229
Depreciation (by way of provision or adjustments)			On Bank A/c		
To Establishment Expenses	3	2,80,272	By Dividend		
Remuneration to Trustees			By Donations in cash or kind		
Remuneration (in the case of a math) to the head of the math including his household expenditure, if any			By Grants		
Legal Expenses			By Income from other sources	5	58,75,592
To Audit Fees			By Transfer from Reserve		
Contribution & Fees		5,000			
To Amount written off					
Bad Debts					
Loan Scholarships					
Irrecoverable Rents					
Other Items					
To Miscellaneous Expenses					
To Depreciation & Amortization	1	2,49,112			
To Amounts transferred to Reserve or Specific Funds					
To Expenditure on Objects of the Trust					
Religious					
Educational	4	37,61,314			
Medical Relief		0			
Relief of poverty					
Other Charitable objects					
To Surplus/(Deficit) transferred to B S		15,83,292			
TOTAL		58,78,990	TOTAL		58,78,990

Notes forming part of the Accounts : Schedule No. 6

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

CA. UDAY A PATIL
 Proprietor (M.No.130115)
 Date : 27.08.2022
 Place: Pune

UDIN : 22130115A4N1W08040



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

SHRI PANDURANG GRAMIN VIKAS PRATISHTAN

Jawal
Sardipan P. Pawar
 प्रमुख

Inde
Paresh Ganpat Ghode
 Secretary सचिव

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

SCHEDULE NO.- 3 : ESTABLISHMENT EXPENSES

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

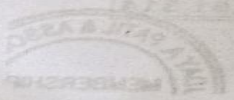
SCHEDULE NO.- 4 : EDUCATIONAL EXPENSES

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

JAY A. PATIL & ASSO.
MEMBERSHIP

SCHEDULE NO.- 5 : INCOME FROM OTHER SOURCES

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



v. Fixed Assets:-

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

vi. Depreciation:-

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

vii. Grants:-

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

viii. Science Lab material & equipments:-

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

ix. Provisions:-

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



x. Retirement Benefits:-

a) Provident Fund:-

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

xi. Affiliation & Recognition Fees :-

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

2. Balance Confirmations:

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

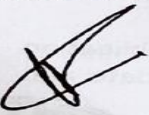
3. Expenditure on the objects of the Trust:-

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

4. Contingent Liability:-

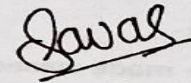
A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Management or a present obligation that is not recognized because it is not probable that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

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


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



Shri Pandurang Gramin Vikas Pratishthan


Sandipan Pandurang Pawar
(President) अध्यक्ष

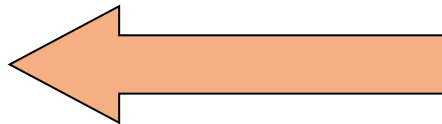
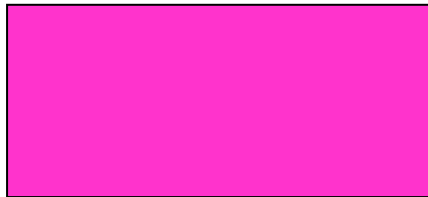
श्री.पांडुरंग ग्रामीण विकास प्रतिष्ठान



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



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



This Colour Indicates
Maintenance of Physical
facilities and Academic support
facilities

TENTATIVE FINANCIAL STATEMENT
2022-2023

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



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

DILIP WALSE PATIL ART, COMMERCE & SCIENCE COLLEGE

The Maharashtra Public Trust Act, 1950

Schedule IX [Vide Rule 17(1)]

Name Of The Trust: SHRI PANDURANG GRAMIN VIKAS PRATISHTAN

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

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31ST MARCH 2023

Expenditure	Sch.	Amount ₹	Income	Sch.	Amount ₹
To Expenditure in respect of Properties			By Rent (accrued) / (realised)		
Rates, Taxes, Insurance & Cesses					
Repairs & Maintenance			By Interest (accrued)		
Salaries			On Securities		
Depreciation (by way of provision or adjustments)			On Loans		
To Establishment Expenses	3	5,47,583	On Bank A/c		5,534
To Remuneration to Trustees			By Dividend		
To Remuneration (in the case of a math) to the head of the math including his household expenditure, if any			By Donations in cash or kind		
To Legal Expenses			By Grants		
To Audit Fees			By Income from other sources	5	65,87,345
To Contribution & Fees			By Transfer from Reserve		
To Amount written off					
Bad Debts					
Loan Scholarships					
Irrecoverable Rents					
Other Items					
To Miscellaneous Expenses					
To Depreciation & Amortization	1	2,54,107			
To Amounts transferred to Reserve or Specific Funds					
To Expenditure on Objects of the Trust					
Religious					
Educational	4	53,98,873			
Medical Relief		0			
Relief of poverty					
Other Charitable objects					
To 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		-
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		
Admission, Tuition & other Fees	59,37,761	
Exam fees	4,04,685	63,42,446
INCOME FROM SALE		
Sale of Practical Note Book	1,11,250	1,11,250
OTHER INCOME		
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 [Vide Rule 17(1)]
Name Of The Trust: SHRI PANDURANG GRAMIN VIKAS PRATISHTAN
Registration No. Mah./1093/1-96/PUNE Dated: 11.01.1996
BALANCE SHEET AS AT 31ST MARCH 2023

Funds & Liabilities	Sch	Amount ₹	Property & Assets	Sch	Amount ₹
Trust Funds or Corpus			Immovable Properties (at cost)	1	
Balance as per last Balance Sheet			Investments and Deposits		74,800
Adjustments during the year			Movable Properties (at cost)	1	
Membership Fees			Balance as per last Balance Sheet		26,72,128
Donations			Additions during the year		2,67,004
Branch / divisions		(26,76,315)	Disposals during the year		
Other Earmarked Funds			Intangible Properties (at cost)		
(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	23,17,877	Other Loans		
Reserve Fund		-	Advances		
Any Other Fund		-	Advances To Trustees		
Loans (Secured or Unsecured)			Advances To Employees		60,744
From Trustees		-	Advances To Others		1,50,580
From Others		-	Prepaid Expenses		
Liabilities			Pre-Operative Expenses		
For Expenses		1,50,556	Tax Deducted at Source		
For Advances		-	Income Outstanding		
For Rent & Other Deposits		1,54,950	Fees Receivable		45,86,243
For Sundry Credit Balances		8,33,639	Interest Receivable		
Income & Expenditure A/C			Other Receivables		4,500
Balance as per last Balance Sheet		81,93,954	Rent		
Add : Appropriation/ Adjustments for			Stocks		
previous years			Cash & Bank Balances	2	15,50,978
Add: Surplus / (Deficit) as per		3,92,316	In Current A/C		
Income & Expenditure Account			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	DEPRECIATION FUND			WDV	WDV
	P.A.				01.04.2022	2022-23	31.03.2023		
						01.04.2022	2022-23	31.03.2023	01.04.2022
A1 IMMOVABLE ASSETS									
LAND		0	0	0	0	0	0	0	0
SUB-TOTAL (A)		0	0	0	0	0	0	0	0
B1 MOVABLE ASSETS									
FURNITURE & FIXTURES	15%	12,72,680	45,370	13,18,050	8,79,821	65,734	9,45,555	3,92,859	3,72,495
LIBRARY BOOKS	50%	7,06,114	1,16,932	8,23,046	6,19,182	1,01,932	7,21,114	86,932	1,01,932
COMPUTERS & COMPUTER EQUIP.	50%	4,35,074	37,500	4,72,574	3,60,082	56,246	4,16,328	74,992	56,246
EQUIPMENT & TOOLS	25%	2,58,260	67,202	3,25,462	2,04,685	30,195	2,34,880	53,575	90,582
(AS PER DETAILS BELOW)									
SUB-TOTAL (B)		26,72,128	2,67,004	29,39,132	20,63,770	2,54,107	23,17,877	6,08,358	6,21,255
C1 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)		26,72,128	2,67,004	29,39,132	20,63,770	2,54,107	23,17,877	6,08,358	6,21,255

PARTICULARS	DEP. RATE	COST	ADDITIONS	COST	DEPRECIATION FUND			WDV	WDV
	P.A.				01.04.2022	2022-23	31.03.2023		
						01.04.2022	2022-23	31.03.2023	01.04.2022
EQUIPMENT & TOOLS:									
OFFICE EQUIPMENTS	25%	38,000	19,572	57,572	18,653	9,730	28,383	19,347	29,189
UPS SYSTEM	25%	1,56,556	41,525	1,98,081	1,48,009	12,518	1,60,527	8,547	37,554
C C TV	25%	63,704	6,105	69,809	38,023	7,947	45,970	25,681	23,839
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		62,309
Bank Charges & Commissions		4,175
Professional / Consultation Charges		1,53,940
Repairs & Maintenance		2,58,142
Electricity Expenses		39,110
Administrative & General Expenses		
Office Expenses	24,066	
Postage & Telephone Expenses	5,841	
Printing & Stationary	0	
		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