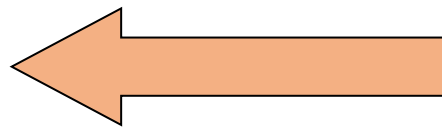




SHRI PANDURANG GRAMIN VIKAS PRATISHTHANS
Dilip Walse Patil Arts, Commerce Science College
Nimgaonsawa.
Tal-Junnar, Dist-Pune 410504



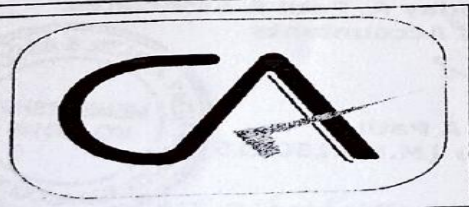
Balance Sheet
Receipt & Payment
(Audited Statement)
2021-22



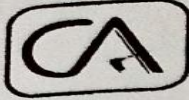
**This Colour Indicates Total
Expenditure Excluding Salary**

AUDIT REPORT
2021-2022

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



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



UDAY A. PATIL & ASSOCIATES CHARTERED ACCOUNTANTS

AUDIT REPORT

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

We have audited the attached Balance Sheet of Dilip Walse Patil Art, Commerce & Science College, Nimgaon Sawa, Tal - Junnar, Dist.- Pune Branch of 'Shri Pandurang Gramin Vikas Pratishtan,' as on 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.

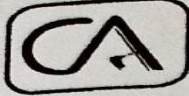
Place: Pune
Date: 27.08.2022

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.				01.04.2021	2021-22	31.03.2022	DEPR. FUND	DEPR.	DEPR. FUND
						01.04.2021	2021-22	31.03.2022		
A) IMMOVABLE ASSETS										
LAND		0	0	0	0	0	0	0	0	0
SUB-TOTAL (A)		0	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.				01.04.2021	2021-22	31.03.2022	DEPR. FUND	DEPR.
						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



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

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

Inde
Paresh Ganpat Ghode
Secretary

श्री पं.दरंग ग्रामीण विकास प्रतिष्ठान

DILIP WALSE PATIL ART, COMMERCE & SCIENCE COLLEGE

The Maharashtra Public Trust Act, 1950

Schedule IX (Vide Rule 17(1))

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

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

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

Expenditure	Sch.	Amount ₹	Income	Sch.	Amount ₹
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

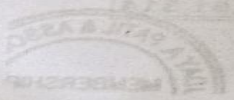
SCHEDULE NO.- 4 : EDUCATIONAL EXPENSES

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 ₹
FEEES 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.

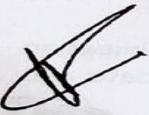
3. Expenditure on the objects of the Trust:-

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:-

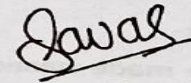
A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Management or a present obligation that is not recognized because it is not probable that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