BHIDE & SHAH
Chartered Accountants

5th Floor, 1025, Sadashiv Peth,
Opp. Shivaji Mandir, Pune – 411030
Phone Nos.: 24472314 /24474737 / 24486357
E-mail: bhideandshah@hotmail.com

Ref. No.___________ File No._________ Date: 02 NOV 2023

To,
The Chairman,
Managing Council,
Pune Vidyarthi Griha,
Pune - 411030.

Opinion

We have audited the financial statements of **Pune Vidyarthi Griha's College of Engineering and Shrikrushna S. Dhamankar Institute of Management Mhasrul Nashik – College of Engineering**, which comprise the Balance Sheet as at 31st March, 2023, and the Income and Expenditure Account, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with The Bombay Public Trusts Act, 1950 Laws.

Basis for Opinion

We have conducted our audit in accordance with Standards on Auditing (SAs) Our responsibilities with Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

BHIDE & SHAH ★ CHARTERED ACCOUNTANTS ★ PUNE-30.

Contd…2…

Our Observations thereon are as under: -

1. During the year under audit, it is observed that there are Outstanding Fees from Social Welfare Department ₹ 3,59,22,350.59/- and ₹ 73,06,138.30/- from students. It is suggested to take follow up for early recovery from government department and students respectively. If the said fees are no more recoverable they shall be written off.

2. Total Gratuity premium provision payable is ₹ 61,49,555/-, the same should be paid as early as possible.

3. Inter Institutional Balances are subject to confirmation and reconciliation if required.

4. <u>Suggestions</u>:
   i) Cash balance should be deposited into bank on weekly or monthly basis consistently to avoid any fraudulent act or any security issue.
   ii) Purchase requisition note should be prepared by each department for purchase of fixed asset.
   iii) Fixed asset register should be properly maintained containing the details such as closing balance of each year and the same should be authorized by each Head of Department.
   iv) Receipts from the Suppliers should be obtained even though payment is made by Cheque.
   v) Goods and Service Tax -
   It has been observed that there are differences in the amounts of Exempt and Non GST items of income reported in the GST Return submitted ,as compared to books of accounts (Refer to GST Annexure). We are told by the management that the cognizance of those differences will be taken care of while filing annual return under GST provisions.

5. Compliance with our earlier audit report should be given.

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BHIDE & SHAH CHARTERED ACCOUNTANTS PUNE-30.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with The Bombay Public Trust Act, 1950 Law and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We are thankful to the Director, Accountant & Staff for their kind co-operation during the course of our Audit.

Thanking you,

BHIDE & SHAH PUNE-30. CHARTERED ACCOUNTANTS

For M/s Bhide & Shah
Chartered Accountants

(Samir V. Bhide)
Partner
M.No. 46274
Firm Reg. No.119383W
UDIN:-23046274BGWQSB9899
Date:- 02 NOV 2023

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REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED

UNDER SUB-SECTION 2 of SECTION 33 & 34 & RULE 19 OF

THE BOMBAY PUBLIC TRUST ACT

Registration No	: **F- 35**
Name of the Public Trust	: **Pune Vidyarthi Griha's College of Engineering and Shrikrishna S. Dhamankar Institute of Management – College of Engineering** 206,Dindori Road MeriMhasrul, Nashik - 422004
For The Year Ending	: **31st March 2023**

a)	Whether accounts are maintained regularly & in accordance with the provisions of the Act & the rules ;	Yes
b)	Whether receipts & disbursements are properly & correctly shown in the Accounts ;	Yes
c)	Whether the cash balance & vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts ;	Yes
d)	Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him ;	Yes
e)	Whether a register of movable and immovable properties is properly maintained , the changes there in are communicated from time to time to the regional office and the defects and inaccuracies mentioned in the previous audit report have been duly complied with ;	As regards Movable properties Refer to Clause no. 5(iii) of our report. There are no immovable properties.
f)	Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;	Yes
g)	Whether any property or funds of the Trust were applied for any object or purpose other than the object or purpose of the trust	No
h)	The amounts outstanding for more than one year and the amounts written off, if any;	Yes, Refer to Clause 1 of report.
i)	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5,000/-;	No
j)	Whether any money of the public trust has been invested contrary to the provision of Section 35;	No
k)	Alienations if any of the immovable property	No

BHIDE & SHAH CHARTERED ACCOUNTANTS PUNE-30

	contrary to the provisions of Section 36 which have come to the notice of auditors	
l)	All cases of irregular, illegal, or improper expenditure or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof & whether such expenditure, failure, Omission, or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust	No
m)	Whether the budget has been filed in the form provided by rule 16A;	Submitted through Society
n)	Whether the maximum & minimum number of the trustees is maintained;	Not Applicable at Department Level
o)	Whether the meetings are held regularly as provided in such instrument;	Not Applicable at Department Level
p)	Whether the minutes book of the proceedings of the meetings is maintained;	Not Applicable at Department Level
q)	Whether any of the trustees has any interest in the investment of the trust;	No
r)	Whether any of the trustees is a debtor or creditor of the Trust;	No
s)	Whether any irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit;	Partially complied with our earlier report. Refer Clause No.1 to 5 of our Audit Report
t)	Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner;	No

For M/s Bhide& Shah

Chartered Accountants

BHIDE & SHAH
PUNE-30.
CHARTERED ACCOUNTANTS

(Samir V. Bhide)

Partner

M.No.46274

Firm Reg. No. 119383W

UDIN:- 23046274BGWQSB9899

Date:- 02 NOV 2023

THE MAHARASHTRA PUBLIC TRUSTS ACT,1950

SCHEDULE VIII [Vide Rule 17(1)]

Name of Trust : PUNE VIDYARTHI GRIHA'S COLLEGE OF ENGINEERING AND SHRIKRUSHNA S. DHAMANKAR INSTITUTE OF MANAGEMENT-COLLEGE OF ENGINEERING , MHASRUL NASHIK

Trust No. F-35

Address:- 206, Dindori Road, Mhasrul, Nashik

BALANCE SHEET AS AT 31.03.2023

31.3.2022	Funds & Liabilities	₹	₹	31.3.2022	Properties & Assets	₹	₹
	Trust Funds or Corpus				**Immovable Properties**		
-	Balance as per last balance sheets	-					
-	Addition	-			**Furniture,Fixtures & Dead Stock**		
-	Deletion	-		82,19,949.00	(As Per Schedule 'A')		1,51,62,213.78
-	Closing	-					
					Investments		
				30,00,000.00	Fixed Deposit with State Bank of India		
					Jointly Held With Director Technical Education,Mumbai		30,00,000.00
	Other Earkmarked Funds						
-	Depreciation Funds	-					
-	Sinking Funds	-			**Deposits**		
-	Reserve Funds	-		6,334.00	Broadband Deposit with BSNL	6,334.00	
-	Any other Funds	-		40,567.00	MSEB Deposit	40,567.00	46,901.00
	Loans (Secured or unsecured)				**Loans (Secured or Unsecured)**		
-	From Trustees	-		-	Good/ Doubtful	-	
-	From Others	-					
					Other Loans		
	Liabilities						
28,83,352.00	For Expenses (As Per Schedule 'C')	34,02,095.01			**Advances**		
-	For advances	-		-	To Trustees	-	
-	For Rent and other Deposits	-					
-	For Sundry Credit Balances	84,480.00	34,86,575.01		**To Employees**		
				70,750.00	TDS on Salary 20-21	-	
	Current Libilities			-	To Contractor	-	
74,73,840.56	(As Per Schedule 'D')		73,67,971.56	-	To Lawyers	-	
				-	To Others		-
1,03,57,192.56	**Subtotal C/F**		**1,08,54,546.57**	**1,13,37,600.00**	**Subtotal C/F**		**1,82,09,114.78**

BHIDE & SHAH CHARTERED ACCOUNTANTS PUNE-30.

THE MAHARASHTRA PUBLIC TRUSTS ACT,1950

SCHEDULE VIII [Vide Rule 17(1)]

Name of Trust : PUNE VIDYARTHI GRIHA'S COLLEGE OF ENGINEERING AND SHRIKRUSHNA S. DHAMANKAR INSTITUTE OF MANAGEMENT-COLLEGE OF ENGINEERING , MHASRUL NASHIK

Trust No. F-35

Address:- 206, Dindori Road, Mhasrul, Nashik

BALANCE SHEET AS AT 31.03.2023

31.3.2022	Funds & Liabilities	₹	₹	31.3.2022	Properties & Assets	₹	₹
1,03,57,192.56	Subtotal B/F		1,08,54,546.57	1,13,37,600.00	Subtotal B/F		1,82,09,114.78
					Income Outstanding		
	Inter Institutional Balances			-	Rent	-	
	Pune Vidyarti Griha Mhasrul Branch			-	Interest	-	
2,61,73,111.67	Opening Balance	3,86,71,539.44			Other Income		
2,77,45,554.24	Add:- Received during the year	4,44,10,533.00			Fees Receivable from:		
5,39,18,665.91		8,30,82,072.44		2,92,01,937.24	Government	3,59,22,350.59	
74,78,704.00	Less:- Payment during the year	1,72,61,962.10		75,81,739.30	Students	73,06,138.30	4,32,28,488.89
4,64,39,961.91		6,58,20,110.34					
77,68,422.47	Less:- Deficit during the year	1,48,19,066.51	5,10,01,043.83				
3,86,71,539.44					Cash and Bank Balance		
				9,07,455.46	(As Per Schedule 'B')		4,17,986.73
4,90,28,732.00	Total		6,18,55,590.40	4,90,28,732.00	Total		6,18,55,590.40

We hereby certify that the above statement is true & correct to the best of our knowledge & belief.

Accountant Principal Director

Treasurer Secretary Chairman

PUNE VIDYARTHI GRIHA

Examined & found correct subject to our report of even date

For M/s. Bhide & Shah
Chartered Accountants

(Samir V. Bhide)
Partner
M No. 46274
Firm Registration No.119383 W

BHIDE & SHAH ★ CHARTERED ACCOUNTANTS ★ PUNE-30.

02 NOV 2023

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THE MAHARASHTRA PUBLIC TRUSTS ACT,1950

SCHEDULE VIII [Vide Rule 17(1)]

Name of Trust : PUNE VIDYARTHI GRIHA'S COLLEGE OF ENGINEERING AND SHRIKRUSHNA S. DHAMANKAR INSTITUTE OF MANAGEMENT-COLLEGE OF ENGINEERING , MHASRUL NASHIK

Trust No. F-35

Address:- 206, Dindori Road, Mhasrul, Nashik

Income And Expenditure Account For The Year Ended 31.03.2023

31.3.2022	Expenditure	₹	31.3.2022	Income	₹
	To Expenditure in respect of Properties		-	By Rent	-
-	Rates,Taxes, Cessss.	-			
-	Repairs and Maintanance	-		**By Interest**	
-	Salaries	-	-	On Securities	-
-	Depreciation (By way of provision or	-	-	On Loans	-
-	adjustment)	-	31,747.00	On Bank Account	83,519.10
-	Building Rent	-			
-	Other Expenses	-	-	By Dividend	-
			-	By Donations	-
-	To Establishment Expenses	-	3,95,53,822.00	By Income from Other Sources	5,41,77,255.00
-	To Remuneration to trustees	-		(As per Schdule F)	
-	To Remuneration	-			
-	To Legal Expenses	-			
-	To Contribution and Fees.	-			
	To amounts writeen off-				
-	a) Bad Debts	-			
-	b) Loan Scholarships	-			
-	c) Irrcoverable rents.	-			
-	d) Other Items	-			
-	**Subtotal C/F**	-	**3,95,85,569.00**	**Subtotal C/F**	**5,42,60,774.10**

THE MAHARASHTRA PUBLIC TRUSTS ACT,1950

SCHEDULE VIII [Vide Rule 17(1)]

Name of Trust : PUNE VIDYARTHI GRIHA'S COLLEGE OF ENGINEERING AND SHRIKRUSHNA S. DHAMANKAR INSTITUTE OF MANAGEMENT-COLLEGE OF ENGINEERING , MHASRUL NASHIK

Trust No. F-35

Address:- 206, Dindori Road, Mhasrul, Nashik

Income And Expenditure Account For The Year Ended 31.03.2023

31.3.2022	Expenditure	₹	31.3.2022	Income	₹
-	Subtotal B/F	-	3,95,85,569.00	Subtotal B/F	5,42,60,774.10
	To Miscelleneous Expenses				
15,66,309.00	To Depreciation (As Per Schedule 'A')	45,86,952.00	-	By Transfer from Reserve	-
-	To Amounts transferred to Reserve	-			
	or specific funds.		77,68,422.47	By Deficit carried over to Balance sheet	1,48,19,066.51
	To Expenditure on objects of the trust.				
-	a) Religious	-			
4,57,87,682.47	b) Educational (As Per Schedule-E)	6,44,92,888.61			
-	c) Medical Relief	-			
-	d) Relief of Poverty	-			
-	e) Other Charitable objects.	-			
-	To Surplus carried to Balance Sheet.	-			
4,73,53,991.47	**Total**	**6,90,79,840.61**	**4,73,53,991.47**	**Total**	**6,90,79,840.61**

We hereby certify the above statement to be true & correct to the best of our knowledge and belief.

Accountant　　Principal　　Director

Treasurer　　Secretary　　Chairman

PUNE VIDYARTHI GRIHA

Examined & found correct subject to our report of even date

For M/s. Bhide & Shah
Chartered Accountants

(Samir V. Bhide)
Partner
M No. 46274
Firm Registration No.119383 W

BHIDE & SHAH ★ CHARTERED ACCOUNTANTS ★ PUNE-30.

02 NOV 2023

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PUNE VIDYARTHI GRIHA'S

PUNE VIDYARTHI GRIHA'S COLLEGE OF ENGINEERING AND SHRIKRUSHNA S. DHAMANKAR INSTITUTE OF MANAGEMENT- COLLEGE OF ENGINEERING , MHASRUL NASHIK

Schedule 'A' : Fixed Asstes as on 31/03/2023

Sr. No.	Particulars	Rate	Opening Balance as on 01/04/2022	Additions Before 30th Sept	Additions After 30th Sept	Deletion	Gross Block	Depreciation Opening Balance	During the year	WDV as on 31/03/2023
			₹	₹	₹	₹	₹	₹	₹	₹
1	Batteries	15%	38,394.00	7,050.00		-	45,444.00	6,776.00	6,817.00	38,627.00
2	Computer	40%	6,36,067.00	72,44,373.24	3,45,284.00	-	82,25,724.00	3,94,641.00	32,21,233.00	50,04,491.00
3	CCTV Camera	15%	-	56,952.54	1,33,730.00	-	1,90,683.00	-	18,573.00	1,72,110.00
4	Dead Stock	10%	17,01,606.00	7,16,802.00	10,19,442.00	-	34,37,850.00	1,59,802.00	2,92,813.00	31,45,037.00
5	Furniture	10%	8,86,307.00	1,94,258.00	11,90,572.00	-	22,71,137.00	98,479.00	1,67,585.00	21,03,552.00
6	Gymkhana Equipment	15%	65,846.00	-	36,085.00	-	1,01,931.00	11,620.00	12,583.00	89,348.00
7	Intercom Systems	15%	7,428.00	-	-	-	7,428.00	1,311.00	1,114.00	6,314.00
8	Lab Equipment	15%	40,99,297.00	1,06,865.00	87,710.00	-	42,93,872.00	7,23,405.00	6,37,503.00	36,56,369.00
9	Library Books	40%	64,762.00	2,03,506.00		1,865.00	2,66,403.00	43,174.00	1,06,561.00	1,59,842.00
10	UPS	15%	12,801.00	-	1,85,877.00	-	1,98,678.00	2,259.00	15,861.00	1,82,817.00
11	Workshop Equipment	15%	7,07,441.00	-	2,575.00	-	7,10,016.00	1,24,842.00	1,06,309.00	6,03,707.00
Total			82,19,949.00	85,29,806.78	30,01,275.00	1,865.00	1,97,49,166.00	15,66,309.00	45,86,952.00	1,51,62,214.00

Accountant Principal Director

Treasurer Secretary Chairman

PUNE VIDYARTHI GRIHA

BHIDE & SHAH CHARTERED ACCOUNTANTS PUNE-30.

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PUNE VIDYARTHI GRIHA'S COLLEGE OF ENGINEERING AND SHRIKRUSHNA S. DHAMANKAR INSTITUTE OF MANAGEMENT- COLLEGE OF ENGINEERING , MHASRUL NASHIK
Schedule forming part of Books of Accounts as on 31/03/2023

Schedule 'B' : Cash and Bank Balance

2022	Particulars	₹
796.00	Revenue Stamp	-
4,352.00	Cash in Hand	4,749.00
4,78,854.00	Bank Of Maharashtra A/C No. 60070951900	2,83,719.50
2,48,588.86	State Bank Of India A/C No.31042301384	26,708.68
1,36,402.25	State Bank Of India A/C No.31475552687	96,396.90
38,462.35	State Bank Of India A/C No.34886805084	2,328.65
-	HDFC Bank A/C No.50100526563234	4,084.00
9,07,455.46	Total	**4,17,986.73**

Schedule 'C' : Provision

2022	Particulars	₹
54,000.00	Audit fees Payable	77,250.00
1,48,922.00	House Keeping Charges Payable	1,23,480.00
6,973.00	PF Admin Charges Payable	9,383.00
1,36,118.00	PF Employee Share 21-22	1,58,436.00
83,716.00	PF Employer's Share Payable	1,12,633.00
24,53,623.00	Salary Payable	26,42,637.01
-	Security Charges Payable	2,78,276.00
28,83,352.00	Total	**34,02,095.01**

Schedule 'D' : Current Libilities

2022	Particulars	₹
4,26,000.00	Staff Income Tax	-
8,039.00	TDS on Cont and Professional Fees	19,666.00
7,294.00	Excess Fees Refund to Students	-
56,325.00	Education Loan	-
26,300.00	Patasantha	-
57,30,803.00	Group Gratuity Payable	61,49,555.00
7,900.00	Professinal Tax Payable	-
8,189.00	PVGCOET Staff LIC	-
-	Retention Money	38,260.00
12,02,990.56	Library, Laboratory and Coution Money Deposit	11,60,490.56
74,73,840.56	Total	**73,67,971.56**

Accountant Principal Director

Treasurer Secretary Chairman
PUNE VIDYARTHI GRIHA

BHIDE & SHAH CHARTERED ACCOUNTANTS PUNE-30.

PUNE VIDYARTHI GRIHA'S

PUNE VIDYARTHI GRIHA'S COLLEGE OF ENGINEERING AND SHRIKRUSHNA S. DHAMANKAR INSTITUTE OF MANAGEMENT- COLLEGE OF ENGINEERING , MHASRUL NASHIK

Schedule forming part of Books of Accounts as on 31/03/2023

Schedule 'E' : 'To Expenditure on objects of the trust - Educational

2022	Particulars	₹
2,29,79,999	Salary	3,22,35,736.00
9,96,412	PF Employer Share	11,74,786.01
81,752	PF ADM Charges	97,555.00
4,50,294.00	Gratuity Expenses	5,86,692.00
1,03,450.00	Honararium Expenses	10,03,068.00
38,603.00	Incentive Expenses	-
1,38,382.00	Visiting Faculty	1,29,226.00
1,50,01,680	Building Rent	1,50,01,680.00
22,704	Building Insurance	-
13,50,343.00	Electricity Expenses	9,36,550.00
3,06,800.00	Internet Expenses	4,29,026.76
-	Dead Stock Repair & Maintaince	1,43,161.00
-	Electrical Repair and Maintaince	3,37,360.66
-	plumbing repair and maintaince	99,210.30
10,05,018.80	Repair and Maintaince	7,63,819.02
-	water proofing	1,10,000.00
1,49,757.00	Periodicals and Subscription	1,09,763.00
1,009.00	Postage and Courier Charges	3,447.00
2,30,483.00	Printing and Stationery	3,82,418.92
4,805.00	Office Expenses	47,046.00
7,158.00	News Paper Charges	24,063.00
6,759.00	Cleaning Expenses	19,727.00
6,24,599.00	Housekeeping Expenses	11,11,836.00
46,612.00	Advertiesment Expenses	40,720.00
59,000.00	Audit Fees	1,34,850.00
19,350.00	Professional & Consultancy Fees	19,050.00
11,800.00	Advocate Fees	4,000.00
1,00,262.24	Security Charges	15,05,419.00
1,29,627.00	Telephone Expenses	1,20,642.00
-	Water Charges (NMC)	2,52,100.00
-	Garden Expenses	1,35,525.00
3,465.43	Bank Commission & Charges	2,538.10
-	Gathering Expenses	3,53,513.00
36,016.80	Interest and Penalties	9,187.00
72,456.00	Travalling Expenses	1,55,996.00
-	Diesel Expenses	2,98,630.00
3,520.00	Admission Expenses	1,74,462.00
9,278.00	Festival Expenses	2,05,184.00
4,39,91,395.27	**Subtotal C/F**	**5,81,57,987.77**

BHIDE & SHAH CHARTERED ACCOUNTANTS PUNE-30.

PUNE VIDYARTHI GRIHA'S

PUNE VIDYARTHI GRIHA'S COLLEGE OF ENGINEERING AND SHRIKRUSHNA S.DHAMANKAR INSTITUTE OF MANAGEMENT- COLLEGE OF ENGINEERING , MHASRUL NASHIK

Schedule forming part of Books of Accounts as on 31/03/2023

Schedule 'E' : 'To Expenditure on objects of the trust - Educational

4,39,91,395.27	Subtotal B/F	5,81,57,987.77
2,521.00	Library Expenses	-
-	Aids Lab Consumables	51,022.00
-	Chemistry Lab Consumables	54,010.00
-	Computer Lab Consumables	1,57,805.08
-	E&TC Lab Consumables	1,96,197.00
-	Mechanical Lab Expenses	1,55,492.70
-	Workshop Consumables	2,10,715.32
3,469.00	Medical Expenses	6,205.00
1,21,742.00	Refreshment Expenses	1,92,216.00
-	Registration Fees	1,000.00
-	Students Welfare	1,28,286.14
-	Students Concession (Refer To Note 4 of Notes to Account)	9,35,409.00
-	Student Industrial Visit	57,090.00
-	Industrial Visit	15,208.00
2,39,256.00	Students Insurance	2,66,803.00
6,372.00	Sport Expenses	45,274.00
-	Staff Insurance	11,343.00
-	Staff Welfare	68,067.00
-	Sanitary Expenses	631.00
-	Students Practical	18,819.00
19,598.00	Training and Placement expenses	26,682.00
5,36,388.60	UOP Exam Expenses	-
-	Insurance Expenses	75,297.00
-	Uniform Expenses	15,180.00
-	University Expenses	-
-	Library Expenses	35,778.00
-	Exam Fees Exp. June 22	8,08,445.00
-	Exam Fees Exp. Nov 22	10,81,935.00
-	Exam Remunaration	4,86,988.00
-	SPPU ELIGIBILITY	3,47,411.00
-	SPPU Prorata	3,14,543.00
8,850.00	Website Charges	14,100.00
3,06,000	Affiliation Fees	2,86,500.00
-	GST Expenses	-
2,55,023.60	AICTE Charges	1,06,486.80
1,68,400.00	DTE Charges	-
83,400.00	ARA Processing Fees	73,600.00
45,267.00	FRA Processing Fees	90,361.80
4,57,87,682.47	**Total**	**6,44,92,888.61**

Accountant　　Principal　　Director

Treasurer　　Secretary　　Chairman

PUNE VIDYARTHI GRIHA

BHIDE & SHAH ★ CHARTERED ACCOUNTANTS ★ PUNE-30.

PUNE VIDYARTHI GRIHA'S
PUNE VIDYARTHI GRIHA'S COLLEGE OF ENGINEERING AND
SHRIKRUSHNA S. DHAMANKAR INSTITUTE OF MANAGEMENT-
COLLEGE OF ENGINEERING , MHASRUL NASHIK
Schedule forming part of Books of Accounts as on 31/03/2023

Schedule 'F' : By Income from Other Sources

2022	Particulars	₹	₹
	Income from fees		
3,41,16,695	Tution Fees	4,43,74,244.00	
41,53,636	Development Fees	58,44,808.00	
3,24,000	SPPU College Fees	3,33,015.00	
2,41,380	SPPU Other Activity	4,47,000.00	
1,77,100	Eligibility Fees	-	5,09,99,067.00
	Other Income		
240	Bonafide Fees	1,090.00	
-	Eligibility Fees	3,02,250.00	
-	Students Exam Fees	19,22,675.00	
100	Enterance Form Fees	1,09,000.00	
4,68,333	Excess Fees Refund to Students	-	
8,300	Library Fine	-	
3,620	University Examination Grant	8,08,784.00	
2,810	TC Fees	19,700.00	
-	Transcript Fees	3,000.00	
-	T & P Program	11,339.00	
-	ID Card Fee	350.00	
20,750	Exam College Share	-	
38,700	Admission Cancelletion Charges	-	
1,842			31,78,188.00
36,858	Sale of Admission form	-	
	Less - GST Payable	-	
3,95,53,822	**Total**		**5,41,77,255.00**

Accountant Principal Director

Treasurer Secretary Chairman

PUNE VIDYARTHI GRIHA

BHIDE & SHAH CHARTERED ACCOUNTANTS PUNE-30.

PUNE VIDYARTHI GRIHA'S COLLEGE OF ENGINEERING
AND
SHRIKRUSHNA S. DHAMANKAR INSTITUTE OF MANAGEMENT
- COLLEGE OF ENGINEERING
206, Dindori Road , Mhasrul, Nashik - 422004.

SIGNIFICANT ACCOUNTING POLICIES (Forming part of Accounts) COLLEGE OF ENGINEERING FOR THE YEAR ENDED ON 31-3-2023

1. The Management of the trust had applied for Merging of SHRIKRUSHNA S. DHAMANKAR INSTITUTE OF MANAGEMENT, Nashik with College of Engineering Nasik. The Savitribai Phule Pune University (SPPU) by its communication dt.16th October 2020 conveyed that Government of Maharashtra have granted permission for the same from the Academic year 2020-21. However for the Administrative convenience the management of the trust has decided to keep and maintain separate books of account and separate financial statements of the Management Institute and College Of Engineering.

2. Method of Accounting:
   The accounts are maintained on mercantile basis.

3. Fixed Assets:
   Fixed Assets are stated at cost less depreciation which is provided on written down value method. The rates of depreciation applied for various assets are as under:-

	Particulars	Rates
i.	Furniture & Dead Stock	10%
ii.	Computer & Books	40%
iii.	Plant & Machinery	15 %

4. Students concession fees represent fees concession given to poor & needy students as per management decision.

SIGNATURES TO SCHEDULE 'A' TO 'F' AND NOTES TO ACCOUNTS

Accountant Principal Director

Treasurer Secretary Chairman
Pune Vidyarthi Griha

THE MAHARASHTRA PUBLIC TRUSTS ACT,1950

PUNE VIDYARTHI GRIHA'S COLLEGE OF ENGINEERING AND SHRIKRUSHNA S. DHAMANKAR INSTITUTE OF MANAGEMENT- COLLEGE OF ENGINEERING , MHASRUL NASHIK

INCOME DETAILS FOR GST COMPLAINCE FOR YEAR ENDED 31.03.2023

Sr. No.	INCOME	Total	Bifurcation of Post GST Turnover i.e. from 1st April 2022 To 31st March 2023			
			Taxable	Exempt	Non GST	Total
1	2	3	4	5	6	7=(4+5+6)
A	Taxable					
	Sale of Admission Forms	31,78,188	31,78,188			31,78,188
B	Exempt					
	Fees Received from Students					
	Eligibility Fees	-				
	Tuition Fees	4,43,74,244		4,43,74,244		4,43,74,244
	Development Fees	58,44,808		58,44,808		58,44,808
	University Fees	3,33,015		3,33,015		3,33,015
	University Other Fees	4,47,000		4,47,000		4,47,000
	Bonafide Fees	1,090		1,090		1,090
	Library Fine	-	-	-	-	-
	College Share	-	-	-	-	-
	TC Fees	19,700		19,700		19,700
	Stationery Fees	-		-		-
	Transcript Fees	3,000		3,000		3,000
	Admission Cancellation Charges	-		-		-
	Miscellenus Fees	-	-	-	-	-
	Interest Saving bank A/c	83,519		83,519		83,519
	Entrance form Fees	1,09,000		1,09,000		1,09,000
	Excees Fees	-		-		-
	T & P Program	11,339		11,339		11,339
	ID Card Fee	350		350		350
	Exam College Share	-		-		-
C	Non GST					
	Grants	8,08,784	-	-	8,08,784	8,08,784
	Sundry Balances Written Back	-	-	-	-	-
D	Total As per Income & Expenditure A/C	5,42,60,774	31,78,188	5,12,27,065	8,08,784	5,52,14,037
E	Total as per GST Return	NA	-	5,17,62,106	37,500	5,17,99,606
F	Difference (D-E)	NA	31,78,188	(5,35,040)	7,71,284	34,14,432

Notes

1 The Corrective action regarding difference mentioned at Serial No. "F" above will be taken while submisson of Annual Return under GST.

Accountant Principal Director

Treasurer Secretary Chairman

PUNE VIDYARTHI GRIHA