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: 10 AUG 2024

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, 2024, 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 ₹ 3,35,12,923.59/- and ₹ 47,95,202.87/- 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 ₹ 60,37,215.00/- (As per Schedule D). 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.

BHIDE & SHAH * CHARTERED ACCOUNTANTS * PUNE-30.

Contd...3

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,

For M/s Bhide & Shah
Chartered Accountants

BHIDE & SHAH * CHARTERED ACCOUNTANTS * PUNE-30.

(Samir V. Bhide)
Partner
M.No. 46274
Firm Reg. No.119383W
UDIN:- 24046274BKFWQC2037
Date:- 10 AUG 2024

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 2024**

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. 4(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 PUNE-30. CHARTERED ACCOUNTANTS

	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 * CHARTERED ACCOUNTANTS * PUNE-30.

(Samir V. Bhide)
Partner
M.No.46274
Firm Reg. No. 119383W
UDIN:- 24046274BKFWQC2037

Date:- 10 AUG 2024

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 31.03.2024

31.3.2023	Funds & Liabilities	₹	₹	31.3.2023	Properties & Assets	₹	₹
	Trust Funds or Corpus				**Immovable Properties**		
-	Balance as per last balance sheets	-					
-	Addition	-			**Furniture,Fixtures & Dead Stock**		
-	Deletion	-		1,51,62,213.78	(As Per Schedule 'A')		1,96,84,435.00
-	Closing	-					
					Investments		
				30,00,000.00	Fixed Deposit with State Bank of India		
					Jointly Held With Director Technical		30,00,000.00
	Other Earkmarked Funds				Education,Mumbai		
-	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						
34,02,095.01	For Expenses (As Per Schedule 'C')	36,59,550.00			**Advances**		
-	For advances	-		-	To Trustees	-	
-	For Rent and other Deposits	11,52,490.56					
	(As Per Schedule 'D')						
74,52,451.56	For Sundry Credit Balances	63,85,388.00	1,11,97,428.56		**To Employees**		
	(As Per Schedule 'D')			-	TDS on Salary 20-21	-	
				-	To Contractor	-	
				-	To Lawyers	-	
				-	To Others	-	-
1,08,54,546.57	**Subtotal C/F**		**1,11,97,428.56**	**1,82,09,114.78**	**Subtotal C/F**		**2,27,31,336.00**

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 31.03.2024

31.3.2023	Funds & Liabilities	₹	₹	31.3.2023	Properties & Assets	₹	₹
1,08,54,546.57	**Subtotal B/F**		**1,11,97,428.56**	**1,82,09,114.78**	**Subtotal B/F**		**2,27,31,336.00**
					Income Outstanding		
	Inter Institutional Balances			-	Rent	-	
	Pune Vidyarti Griha Mhasrul Branch			-	Interest	-	
3,86,71,539.44	Opening Balance	5,10,01,043.83			**Other Income**		
4,44,10,533.00	Add:- Received during the year	3,98,65,469.00			Fees Receivable from:		
8,30,82,072.44		9,08,66,512.83		3,59,22,350.59	-Government	3,35,12,923.59	
1,72,61,962.10	Less:- Payment during the year	1,41,69,815.74		73,06,138.30	-Students	47,95,202.87	3,83,08,126.46
6,58,20,110.34		7,66,96,697.09					
1,48,19,066.51	Less:- Deficit during the year	2,29,69,695.90	5,37,27,001.19				
5,10,01,043.83					**Cash and Bank Balance**		
				4,17,986.73	(As Per Schedule 'B')		38,84,967.29
6,18,55,590.40	**Total**		**6,49,24,429.75**	**6,18,55,590.40**	**Total**		**6,49,24,429.75**

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

T.V.B.

(Prakash S. Kumawat)
Accountant

(Manoj V. Bhalerao)
Principal

(Sanjay N. Gunjal)
Director and Secretory

(Krishnaji M. Kulkarni)
Treasurer

(Rajendra V. Borhade)
Chairman

PUNE VIDYARTHI GRIHA

Examined & found correct subject to our report of even date

For M/s. Bhide & Shah
Chartered Accountants

BHIDE & SHAH ★ CHARTERED ACCOUNTANTS ★ PUNE-30.

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

10 AUG 2024

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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 31.03.2024

31.3.2023	Expenditure	₹	31.3.2023	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)	-	83,519.10	On Bank Account	1,05,092.00
-	Building Rent	-			
-	Other Expenses	-	-	By Dividend	-
			-	By Donations	-
-	To Establishment Expenses	-	5,41,77,255.00	By Income from Other Sources	6,25,84,723.00
-	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**	-	**5,42,60,774.10**	**Subtotal C/F**	**6,26,89,815.00**

BHIDE & SHAH * CHARTERED ACCOUNTANTS * PUNE-30.

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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 31.03.2024

31.3.2023	Expenditure	₹	31.3.2023	Income	₹
-	**Subtotal B/F**	-	5,42,60,774.10	**Subtotal B/F**	6,26,89,815.00
	To Miscelleneous Expenses				
45,86,952.00	To Depreciation (As Per Schedule 'A')	52,71,877.00	-	By Transfer from Reserve	-
-	To Amounts transferred to Reserve	-			
	or specific funds.		1,48,19,066.51	By Deficit carried over to Balance sheet	2,29,69,695.90
	To Expenditure on objects of the trust.				
-	a) Religious	-			
6,44,92,888.61	b) Educational (As Per Schedule-E)	8,03,87,633.90			
-	c) Medical Relief	-			
-	d) Relief of Poverty	-			
-	e) Other Charitable objects.	-			
-	To Surplus carried to Balance Sheet.	-			
6,90,79,840.61	**Total**	**8,56,59,510.90**	**6,90,79,840.61**	**Total**	**8,56,59,510.90**

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

(Prakash S. Kumawat)
Accountant

(Manoj V. Bhalerao)
Principal

(Sanjay N. Gunjal)
Director & Secretary

(Krishnaji M. Kulkarni)
Treasurer

(Rajendra V. Borhade)
Chairman

PUNE VIDYARTHI GRIHA

Examined & found correct subject to our report of even date.

BHIDE & SHAH ★ CHARTERED ACCOUNTANTS ★ PUNE-30.

For M/s. Bhide & Shah
Chartered Accountants

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

10 AUG 2024

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 31/03/2024

Sr. No.	Particulars	Rate	Opening Balance as on 01/04/2023	Additions Before 30th Sept	Additions After 30th Sept	Deletion	Gross Block	During the year	Depreciation Opening Balance	WDV as on 31/03/2024
			₹	₹	₹	₹	₹	₹	₹	₹
1	UPS & Batteries	15%	2,21,444.00	-	-	-	2,21,444.00	33,217.00	33,216.60	1,88,227.00
2	Computer	40%	50,04,491.00	30,62,430.00	3,88,319.00	-	84,55,240.00	33,04,432.00	20,01,796.40	51,50,808.00
3	CCTV Camera	15%	1,72,110.00	-	-	-	1,72,110.00	25,817.00	25,816.50	1,46,293.00
4	Dead Stock	10%	31,45,037.00	3,43,394.00	27,54,399.00	-	62,42,830.00	4,86,563.00	3,14,503.70	57,56,267.00
5	Furniture	10%	21,03,552.00	3,64,930.00	7,44,919.00	-	32,13,401.00	2,84,094.00	2,10,355.20	29,29,307.00
6	Gymkhana Equipment	15%	89,348.00	-	-	-	89,348.00	13,402.00	13,402.20	75,946.00
7	Intercom Systems	15%	6,314.00	-	-	-	6,314.00	947.00	947.10	5,367.00
8	Lab Equipment	15%	36,56,369.00	2,25,327.00	1,18,467.00	-	40,00,163.00	5,91,139.00	5,48,455.35	34,09,024.00
9	Library Books	40%	1,59,842.00	95,559.00	5,750.00	1,396.00	2,59,755.00	1,03,310.00	63,936.80	1,56,445.00
10	Workshop Equipment	15%	6,03,707.00	-	-	-	6,03,707.00	90,556.00	90,556.05	5,13,151.00
11	Digital Smart board	40%	-	-	16,92,000.00	-	16,92,000.00	3,38,400.00	-	13,53,600.00
	Total		**1,51,62,214.00**	**40,91,640.00**	**57,03,854.00**	**1,396.00**	**2,49,56,312.00**	**52,71,877.00**	**33,02,985.90**	**1,96,84,435.00**

(Prakash Kumawat)
Accountant

(Manoj V. Bhalerao)
Principal

(Sanjay N. Gunjal)
Director & Secretary

(Krishnaji M. Kulkarni)
Treasurer

(Rajendra V. Borhade)
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 31/03/2024

Schedule 'B' : Cash and Bank Balance

2023	Particulars	₹	₹
	Cash Balances		
4,749.00	Cash in Hand		7,083.00
	Bank Balances		
2,83,719.50	Bank Of Maharashtra A/C No. 60070951900	15,48,367.50	
26,708.68	State Bank Of India A/C No.31042301384	1,92,365.28	
96,396.90	State Bank Of India A/C No.31475552687	20,48,631.90	
2,328.65	State Bank Of India A/C No.34886805084	84,311.61	
4,084.00	HDFC Bank A/C No.50100526563234	4,208.00	38,77,884.29
4,17,986.73	**Total**		**38,84,967.29**

Schedule 'C' : Provision

2023	Particulars	₹	₹
	Provisions		
77,250.00	Audit fees Payable	90,180.00	
1,23,480.00	House Keeping Charges Payable	3,32,783.00	
9,383.00	PF Admin Charges Payable	-	
1,58,436.00	PF Employee Share 21-22	-	
1,12,633.00	PF Employer's Share Payable	-	
26,42,637.01	Salary Payable	29,97,007.00	
2,78,276.00	Security Charges Payable	2,39,580.00	36,59,550.00
34,02,095.01	**Total**		**36,59,550.00**

Schedule 'D' : Current Libilities

2023	Particulars	₹	₹
	Rent and other Deposits		
11,60,490.56	Library, Laboratory and Coution Money Deposit		11,52,490.56
	Sundry Credit Balances		
19,666.00	TDS on Cont and Professional Fees	81,763.00	
-	Excess Fees Refund to Students	31,600.00	
61,49,555.00	Group Gratuity Payable	60,37,215.00	
38,260.00	Retention Money	2,34,810.00	63,85,388.00
62,07,481.00	**Total**		**75,37,878.56**

(Prakash S. Kumawat)
Accountant

(Manoj V.Bhalerao)
Principal

(Sanjay N. Gunjal)
Director & Secretary

(Krishnaji M. Kulkarni)
Treasurer

(Rajendra V. Borhade)
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 31/03/2024

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

2023	Particulars	₹	₹
	Salary & its Related Expenses		
3,22,35,736.00	Salary	3,63,32,136.00	
11,74,786.01	PF Employer Share	14,33,852.00	
97,555.00	PF ADM Charges	1,20,051.00	
5,86,692.00	Gratuity Expenses	3,27,895.00	
10,03,068.00	Honararium Expenses	14,44,855.00	
1,29,226.00	Visiting Faculty	4,53,927.00	
11,343.00	Staff Insurance	16,501.00	
68,067.00	Staff Welfare	60,864.00	4,01,90,081.00
	Repair and Maintaince		
1,43,161.00	Dead Stock Repair & Maintaince	1,66,419.00	
-	Furniture, Dead stock Repair & Maintainance	1,28,555.00	
3,37,360.66	Electrical Repair and Maintaince	11,46,057.00	
99,210.30	plumbing repair and maintaince	5,97,700.00	
7,63,819.02	Repair and Maintaince-Others	18,42,315.00	
-	Bus Repair and Maintainance	7,45,646.80	
1,10,000.00	Water proofing	4,26,933.00	50,53,625.80
	Student Related Expenses		
-	Laboratory Expenses	8,927.00	
51,022.00	AIDS Lab Consumables	21,081.00	
54,010.00	Chemistry Lab Consumables	15,170.00	
1,57,805.08	Computer Lab Consumables	1,62,874.00	
1,96,197.00	E&TC Lab Consumables	57,896.00	
1,55,492.70	Mechanical Lab Expenses	2,39,991.00	
-	IT Lab Consumables	94,627.00	
2,10,715.32	Workshop Consumables	9,49,958.00	
6,205.00	Medical Expenses	20,673.00	
1,000.00	Registration Fees	-	
1,28,286.14	Students Welfare	1,49,101.00	
-	Prize Distribution	82,447.00	
9,35,409.00	Students Concession (Refer To Note 4 of Notes to Account)	-	
57,090.00	Student Industrial Visit	1,10,268.80	
15,208.00	Industrial Visit	-	
2,66,803.00	Students Insurance	2,38,034.00	
45,274.00	Sport Expenses	39,803.00	
18,819.00	Students Practical & Training Expenses	94,497.00	
26,682.00	Training and Placement expenses	-	
-	Student Workshop	43,173.00	
15,180.00	Uniform Expenses	790.00	
-	Exam	1,12,350.00	
35,778.00	Library Expenses	9,280.00	
8,08,445.00	Exam Fees Exp. June 22	13,61,070.00	
10,81,935.00	Exam Fees Exp. Nov 22	13,66,385.00	
4,86,988.00	Exam Remunaration	5,48,255.00	
3,47,411.00	SPPU ELIGIBILITY	1,33,810.00	
3,14,543.00	SPPU Prorata	3,31,540.00	61,92,000.80
4,21,76,322.23	**Subtotal C/F**		**5,14,35,707.60**

BHIDE & SHAH
PUNE-30.
CHARTERED ACCOUNTANTS

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 31/03/2024

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

4,21,76,322.23	**Subtotal B/F**		**5,14,35,707.60**
2,86,500.00	Affiliation Fees	3,85,625.00	
1,06,486.80	AICTE Charges	2,58,000.00	
-	SSPU Staff Approval Exp	7,800.00	
73,600.00	ARA Processing Fees	1,31,400.00	
90,361.80	FRA Processing Fees	37,230.00	
-	NAAC Processing Fees	9,80,462.00	18,00,517.00
1,50,01,680.00	Building Rent		1,50,01,680.00
	Other Expenses		
-	Building Insurance	22,702.00	
9,36,550.00	Electricity Expenses	13,82,780.00	
4,29,026.76	Internet Expenses	6,33,167.00	
1,09,763.00	Periodicals and Subscription	1,51,025.00	
3,447.00	Postage and Courier Charges	1,619.00	
3,82,418.92	Printing and Stationery	7,63,636.00	
47,046.00	Office Expenses	12,865.00	
24,063.00	News Paper Charges	26,477.00	
19,727.00	Cleaning Expenses	15,433.00	
11,11,836.00	Housekeeping Expenses	24,59,573.00	
40,720.00	Advertiesment Expenses	1,41,068.00	
1,34,850.00	Audit Fees	1,65,760.00	
19,050.00	Professional & Consultancy Fees	31,500.00	
4,000.00	Advocate Fees	-	
15,05,419.00	Security Charges	32,55,534.00	
1,20,642.00	Telephone Expenses	1,30,757.00	
2,52,100.00	Water Charges (NMC)	26,093.00	
1,35,525.00	Garden Expenses	4,68,159.00	
2,538.10	Bank Commission & Charges	3,534.70	
3,53,513.00	Gathering Expenses	9,18,798.00	
9,187.00	Interest and Penalties	7,040.80	
1,55,996.00	Travalling Expenses	2,31,794.20	
2,98,630.00	Diesel Expenses	20,226.00	
1,74,462.00	Admission Expenses	89,683.00	
2,05,184.00	Festival Expenses	73,026.00	
-	R.T.O Tax	2,80,469.60	
-	Software Expenses	4,31,000.00	
1,92,216.00	Refreshment Expenses	3,54,020.00	
631.00	Sanitary Expenses	-	
75,297.00	Insurance Expenses	-	
14,100.00	Website Charges	51,989.00	1,21,49,729.30
6,44,92,888.61	**Subtotal C/F**		**8,03,87,633.90**

(Prakash S. Kumawat)
Accountant

(Manoj V. Bhalerao)
Principal

(sanjay N. Gunjal)
Director & Secretary

(Krishnaji M. Kulkarni)
Treasurer
PUNE VIDYARTHI GRIHA

(Rajendra V. Borhade)
Chairman

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 31/03/2024

Schedule 'F' : By Income from Other Sources

2023	Particulars	`	`
	Income from fees		
44,374,244	Tution Fees	50,811,998.00	
5,844,808	Development Fees	6,828,117.00	
333,015	SPPU College Fees	511,815.00	
447,000	SPPU Other Activity	687,000.00	
1,090	Bonafide Fees	3,700.00	
302,250	Eligibility Fees	245,050.00	
1,922,675	Students Exam Fees	2,639,726.00	
109,000	Enterance Form Fees	54,150.00	
808,784	University Examination Grant	781,866.00	
19,700	TC Fees	15,780.00	
3,000	Transcript Fees	-	62,579,202.00
	Other Income		
11,339	T & P Program	-	
350	ID Card Fee	950.00	
-	Hallticket fine	50.00	
-	Workshop fine	500.00	
-	Provisional Adm fees	4,000.00	
-	Rounding off	21.00	5,521.00
54,177,255	**Total**		**62,584,723.00**

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(Rajendra V. Borhade)
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 31-3-2024

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. Student's concession fees represent fees concession given to poor & needy students as per management decision.

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

(Prakash S. Kumawat)
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(Manoj V. Bhalerao)
Principal

(Sanjay N. Gunjal)
Director & Secretary

(Krishnaji M. Kulkarni)
Treasurer
Pune Vidyarthi Griha

(Rajendra V. Borhade)
Chairman

BHIDE & SHAH
PUNE-30.
CHARTERED ACCOUNTANTS

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 31.03.2024

Sr. No.	INCOME	Total	Bifurcation of Post GST Turnover i.e. from 1st April 2023 To 31st March 2024			
			Taxable	Exempt	Non GST	Total
1	2	3	4	5	6	7=(4+5+6)
A	Taxable					-
	Sale of Admission Forms	-	-			-
B	Exempt					-
	Fees Received from Students					-
	Eligibility Fees	2,45,050		2,45,050		2,45,050
	Tuition Fees	5,08,11,998		5,08,11,998		5,08,11,998
	Development Fees	68,28,117		68,28,117		68,28,117
	University Fees	5,11,815		5,11,815		5,11,815
	University Other Fees	6,87,000		6,87,000		6,87,000
	Bonafide Fees	3,700		3,700		3,700
	Library Fine	-	-	-	-	-
	Hallticket fine	50.00		50		50
	Workshop Fine	500.00		500		500
	College Share	-	-	-	-	-
	TC Fees	15,780		15,780		15,780
	Stationery Fees	-		-		-
	Transcript Fees	-		-		-
	Student Exam fees	26,39,726		26,39,726		26,39,726
	Admission Cancellation Charges	-		-		-
	Miscellenus Fees	-	-	-	-	-
	Interest Saving bank A/c	1,05,092		1,05,092		1,05,092
	Entrance form Fees	54,150		54,150		54,150
	Excees Fees	-		-		-
	T & P Program	-		-		-
	ID Card Fee	950		950		950
	Exam College Share	-		-		-
	Provisional Admission fees	4,000		4,000		4,000
	Rounding off	21		21		21
C	Non GST					-
	Grants	7,81,866	-	-	7,81,866	7,81,866
	Sundry Balances Written Back	-	-	-	-	-
D	Total As per Income & Expenditure A/C	6,26,89,815	-	6,19,07,949	7,81,866	6,26,89,815
E	Total as per GST Return	NA	-	2,88,90,650	-	2,88,90,650
F	Difference (D-E)	NA	-	3,30,17,299	7,81,866	3,37,99,165

Notes

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

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