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BHIDE & SHAH
Chartered Accountants

5th Floor, 1025, Sadashiv Peth,
Opp. Shivaji Mandir, Pune – 411030
Phone Nos.: 24472314 / 24474737 / 24486357
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Ref. No.__________ File No.__________ Date: 05 SEP 2025

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, 2025, and the Income and Expenditure Account, and notes to the financial statements, including a summary of significant accounting policies for the said year ended.

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.

Our Observations thereon are as under: -

1. During the year under audit, it is observed that outstanding fees amounting to ₹ 6,16,848.59 from the Social Welfare Department and ₹ 23,15,221.07 from students remain unpaid from -

BHIDE & SHAH CHARTERED ACCOUNTANTS PUNE-30.

-the previous year. It is suggested to take follow up for early recovery from Social Welfare Department and students respectively. If the said fees are no more recoverable they shall be written off.

2. Total Gratuity premium provision payable is ₹ 65,59,330/- (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. Suggestions:
   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. (comparative quotations would be correctly prepared)
   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) Documentary receipt from the Suppliers should be obtained even though payment is made by Cheque which contains the following;

      - The supplier has received the amount.
      - The payment was in full and final settlement (if applicable).
      - There is no future dispute or ambiguity regarding dues.

   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. 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.

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.

BHIDE & SHAH CHARTERED ACCOUNTANTS PUNE-30.

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
[Firm Reg. No.119383W]

BHIDE & SHAH CHARTERED ACCOUNTANTS PUNE-30.

(CA. Samir V. Bhide)
Partner
Membership No.: 046274
UDIN: 25046274BMKRJA3984

Place: Pune
Date: 05/09/2025

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 Meri Mhasrul, Nashik - 422004
For The Year Ending	: **31st March 2025**

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 contrary to the provisions of Section 36 which have come to the notice of auditors	No

BHIDE & SHAH CHARTERED ACCOUNTANTS PUNE-30.

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 PVG 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. 8 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: 25046274BMKRJA3984

Date: 05/09/2025

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 31.03.2025

31.3.2024	Funds & Liabilities	₹	₹	31.3.2024	Properties & Assets	₹	₹
	Trust Funds or Corpus				**Immovable Properties**		
-	Balance as per last balance sheets	-					
-	Addition	-			**Furniture,Fixtures & Dead Stock**		
-	Deletion	-		1,96,84,435.00	(As Per Schedule 'A')		2,36,46,751.30
-	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				**Advances**		
36,59,550.00	For Expenses (As Per Schedule 'C')	42,12,803.00		-	To Trustees	-	
-	For advances	-					
11,52,490.56	For Rent and other Deposits	11,42,490.56					
	(As Per Schedule 'D')						
63,85,388.00	For Sundry Credit Balances	81,14,210.00	1,34,69,503.56		**To Employees**		
	(As Per Schedule 'D')			-	TDS on Salary 20-21	-	
				-	To Contractor	-	
				-	To Lawyers	-	
				-	To Others	-	-
1,11,97,428.56	**Subtotal C/F**		**1,34,69,503.56**	**2,27,31,336.00**	**Subtotal C/F**		**2,66,93,652.30**

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 31.03.2025

31.3.2024	Funds & Liabilities	₹	₹	31.3.2024	Properties & Assets	₹	₹
1,11,97,428.56	**Subtotal B/F**		**1,34,69,503.56**	**2,27,31,336.00**	**Subtotal B/F**		**2,66,93,652.30**
					Income Outstanding		
	Inter Institutional Balances			-	Rent	-	
	Pune Vidyarti Griha Mhasrul Branch			-	Interest	5,74,789.00	**5,74,789.00**
5,10,01,043.83	Opening Balance	5,37,27,001.19			**Other Income**		
3,98,65,469.00	Add:- Received during the year	5,10,72,325.00			Fees Receivable from:		
9,08,66,512.83		10,47,99,326.19		3,35,12,923.59	-Government	4,13,89,575.59	
1,41,69,815.74	Less:- Payment during the year	1,73,25,483.00		47,95,202.87	-Students	49,40,809.07	4,63,30,384.66
7,66,96,697.09		8,74,73,843.19					
2,29,69,695.90	Less:- Deficit during the year	2,64,50,036.98	6,10,23,806.21				
5,37,27,001.19					**Cash and Bank Balance**		
				38,84,967.29	(As Per Schedule 'B')		8,94,483.81
6,49,24,429.75	**Total**		**7,44,93,309.77**	**6,49,24,429.75**	**Total**		**7,44,93,309.77**

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

(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

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

BHIDE & SHAH * CHARTERED ACCOUNTANTS * PUNE-30.

05 SEP 2025

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 31.03.2025

31.3.2024	Expenditure	₹	31.3.2024	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)		1,05,092.00	On Bank Account	4,59,783.00
-	Building Rent	-			
-	Other Expenses	-	-	By Dividend	-
			-	By Donations	-
-	To Establishment Expenses	-	6,25,84,723.00	By Income from Other Sources	6,66,28,502.00
-	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**	-	**6,26,89,815.00**	**Subtotal C/F**	**6,70,88,285.00**

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

Income And Expenditure Account For The Year Ended 31.03.2025

31.3.2024	Expenditure	₹	31.3.2024	Income	₹
-	**Subtotal B/F**	-	6,26,89,815.00	**Subtotal B/F**	6,70,88,285.00
	To Miscelleneous Expenses				
52,71,877.00	To Depreciation (As Per Schedule 'A')	60,15,531.00	-	By Transfer from Reserve	-
-	To Amounts transferred to Reserve or specific funds.	-	2,29,69,695.90	By Deficit carried over to Balance sheet	2,64,50,036.98
	To Expenditure on objects of the trust.				
-	a) Religious	-			
8,03,87,633.90	b) Educational (As Per Schedule-E)	8,75,22,790.98			
-	c) Medical Relief	-			
-	d) Relief of Poverty	-			
-	e) Other Charitable objects.	-			
8,56,59,510.90	**Total**	**9,35,38,321.98**	**8,56,59,510.90**	**Total**	**9,35,38,321.98**

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

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

(Prakash S. Kumawat)
Accountant

(Manoj V. Bhalerao)
Principal

(Sanjay N. Gunjal)
Director & Secretary

(Krishnaji M. Kulkarni)
Treasurer

(Rajendra V. Borhade)
Chairman

PUNE VIDYARTHI GRIHA

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.

05 SEP 2025

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 31/03/2025

Sr. No.	Particulars	Rate	Opening Balance as on 01/04/2024	Additions Before 30th Sept	Additions After 30th Sept	Deletion	Gross Block	During the year	Depreciation Opening Balance	WDV as on 31/03/2025
			₹	₹	₹	₹	₹	₹	₹	₹
1	UPS & Batteries	15%	1,88,227.00	-	2,100.00	-	1,90,327.00	28,392.00	28,234.05	1,61,935.00
2	Computer	40%	51,50,808.00	12,89,275.30	69,350.00	-	65,09,433.00	25,89,903.00	20,60,323.20	39,19,530.30
3	CCTV Camera	15%	1,46,293.00	1,93,375.00	29,050.00	-	3,68,718.00	53,129.00	21,943.95	3,15,589.00
4	Dead Stock	10%	57,56,267.00	46,31,438.00	13,19,336.00	1,98,776.00	1,15,08,265.00	10,84,860.00	5,75,626.70	1,04,23,405.00
5	Furniture	10%	29,29,307.00	5,41,235.00	1,55,365.00	-	36,25,907.00	3,54,822.00	2,92,930.70	32,71,085.00
6	Gymkhana Equipment	15%	75,946.00	-	-	-	75,946.00	11,392.00	11,391.90	64,554.00
7	Intercom Systems	15%	5,367.00	-	-	-	5,367.00	805.00	805.05	4,562.00
8	Lab Equipment	15%	34,09,024.00	-	1,40,656.00	-	35,49,680.00	5,21,902.00	5,11,353.60	30,27,778.00
9	Library Books	40%	1,56,445.00	5,56,624.00	93,624.00	1,170.00	8,05,523.00	3,03,484.00	62,578.00	5,02,039.00
10	Workshop Equipment	15%	5,13,151.00	56,465.00	-	-	5,69,616.00	85,442.00	76,972.65	4,84,174.00
11	Digital Smart board	40%	13,53,600.00	10,99,900.00	-	-	24,53,500.00	9,81,400.00	5,41,440.00	14,72,100.00
Total			1,96,84,435.00	83,68,312.30	18,09,481.00	1,99,946.00	2,96,62,282.00	60,15,531.00	41,83,599.80	2,36,46,751.30

(Prakash Kumawat)
Accountant

(Manoj V. Bhalerao)
Principal

(Sanjay N. Gunjal)
Director & Secretary

(Krishnaji M. Kulkarni)
Treasurer

(Rajendra V. Borhade)
Chairman

BHIDE & SHAH * CHARTERED ACCOUNTANTS * PUNE-30.

PUNE VIDYARTHI GRIHA

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 31/03/2025

Schedule 'B' : Cash and Bank Balance

2024	Particulars	₹	₹
	Cash Balances		
7,083.00	Cash in Hand		5,131.00
	Bank Balances		
15,48,367.50	Bank Of Maharashtra A/C No. 60070951900	23,484.50	
1,92,365.29	State Bank Of India A/C No.31042301384	1,30,842.28	
20,48,631.90	State Bank Of India A/C No.31475552687	6,91,757.90	
84,311.61	State Bank Of India A/C No.34886805084	38,933.13	
4,208.00	HDFC Bank A/C No.50100526563234	4,335.00	8,89,352.81
38,84,967.30	**Total**		**8,94,483.81**

Schedule 'C' : Provision

2024	Particulars	₹	₹
	Provisions		
90,180.00	Audit fees Payable	90,180.00	
3,32,783.00	House Keeping Charges Payable	2,93,806.00	
29,97,007.00	Salary Payable	35,99,078.00	
2,39,580.00	Security Charges Payable	2,29,739.00	42,12,803.00
36,59,550.00	**Total**		**42,12,803.00**

Schedule 'D' : Current Libilities

2024	Particulars	₹	₹
	Rent and other Deposits		
11,52,490.56	Library, Laboratory and Coution Money Deposit		11,42,490.56
	Sundry Credit Balances		
81,763.00	TDS on Cont and Professional Fees	-	
31,600.00	Excess Fees Refund to Students	14,47,886.00	
60,37,215.00	Group Gratuity Payable	65,59,330.00	
2,34,810.00	Retention Money	1,06,994.00	81,14,210.00
75,37,878.56	**Total**		**92,56,700.56**

(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 31/03/2025

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

2024	Particulars	₹	₹
	Staff Salary & its Related Expenses		
3,63,32,136.00	Salary	4,22,76,953.00	
14,33,852.00	PF Employer Share	15,36,112.00	
1,20,051.00	PF ADM Charges	1,27,951.00	
3,27,895.00	Gratuity Expenses	12,39,115.00	
14,44,855.00	Honorarium Expenses	19,16,660.00	
-	Staff FDP Reimbursment	35,336.00	
4,53,927.00	Visiting Faculty	3,51,650.00	
16,501.00	Staff Insurance	21,712.00	
60,864.00	Staff Welfare	18,900.00	
-	Staff Research Paper Publication Exp	12,750.00	
-	Staff Workshop and Training	700.00	4,75,37,839.00
	Repair and Maintaince		
2,94,974.00	Furniture & Dead Stock - Repair & Maintaince	2,05,760.00	
11,46,057.00	Electrical Repair and Maintaince	5,01,834.00	
5,97,700.00	plumbing repair and maintaince	6,72,268.00	
18,42,315.00	Repair and Maintaince-Others	12,71,850.00	
7,45,646.80	Bus Repair and Maintainance	3,40,696.80	
4,26,933.00	Water proofing	5,57,298.00	35,49,706.80
	Student Related Expenses		
8,927.00	Laboratory Expenses	-	
21,081.00	AIDS Lab Consumables	-	
15,170.00	Chemistry Lab Consumables	21,255.00	
1,62,874.00	Computer Lab Consumables	1,44,984.00	
57,896.00	E&TC Lab Consumables	7,270.00	
2,39,991.00	Mechanical Lab Expenses	61,755.00	
94,627.00	IT Lab Consumables	-	
9,49,958.00	Workshop Consumables	1,20,858.00	
20,673.00	Medical Expenses	13,093.00	
-	Registration Fees	87,260.00	
1,49,101.00	Students Welfare	1,27,024.00	
82,447.00	Prize Distribution	-	
1,10,268.80	Student Industrial Visit	17,700.00	
2,38,034.00	Students Insurance	2,58,857.00	
39,803.00	Sport Expenses	25,485.00	
94,497.00	Students Practical & Training Expenses	1,91,616.00	
43,173.00	Student Workshop	1,716.00	
790.00	Uniform Expenses	-	
1,12,350.00	University Exam Fees	6,08,346.00	
9,280.00	Library Expenses	-	
13,61,070.00	Exam Fees Exp. June 22	13,89,795.00	
13,66,385.00	Exam Fees Exp. Nov 22	16,17,525.00	
5,48,255.00	Exam Remunaration	21,36,904.00	
1,33,810.00	SPPU ELIGIBILITY	-	
3,31,540.00	SPPU Prorata	3,98,500.00	72,29,943.00
5,14,35,707.60	**Subtotal C/F**		**5,83,17,488.80**

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 31/03/2025

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

5,14,35,707.60	Subtotal B/F		5,83,17,488.80
3,85,625.00	Affiliation Fees	3,85,625.00	
2,58,000.00	AICTE Charges	3,35,500.00	
7,800.00	SSPU Staff Approval Exp	-	
1,31,400.00	ARA Processing Fees	1,33,329.50	
37,230.00	FRA Processing Fees	47,025.00	
-	DTE FEES	90,000.00	
9,80,462.00	NAAC Processing Fees	-	9,91,479.50
1,50,01,680.00	Building Rent		1,50,01,680.00
	Other Expenses		
22,702.00	Building Insurance	22,702.00	
13,82,780.00	Electricity Expenses	10,68,200.00	
6,33,167.00	Internet Expenses	6,17,946.00	
1,51,025.00	Periodicals and Subscription	1,99,636.00	
1,619.00	Postage and Courier Charges	843.00	
7,63,636.00	Printing and Stationery	6,44,771.00	
12,865.00	Office Expenses	14,485.00	
26,477.00	News Paper Charges	30,512.00	
15,433.00	Cleaning Expenses	8,366.00	
24,59,573.00	Housekeeping Expenses	46,48,406.00	
1,41,068.00	Advertiesment Expenses	1,79,992.00	
1,65,760.00	Audit Fees	1,04,250.00	
31,500.00	Professional & Consultancy Fees	51,000.00	
-	Advocate Fees	1,07,500.00	
32,55,534.00	Security Charges	26,45,408.00	
1,30,757.00	Telephone Expenses	1,22,304.00	
26,093.00	Water Charges (NMC)	1,80,621.00	
4,68,159.00	Garden Expenses	6,20,162.00	
3,534.70	Bank Commission & Charges	2,480.78	
9,18,798.00	Gathering Expenses	5,900.00	
7,040.80	Interest and Penalties	7,645.20	
2,31,794.20	Travalling Expenses	3,48,740.00	
-	Bus Fuel Expenses	1,35,531.00	
20,226.00	Fuel Expenes	2,69,146.00	
89,683.00	Admission Expenses	1,22,720.00	
73,026.00	Festival Expenses	1,66,754.00	
2,80,469.60	R.T.O Tax	-	
4,31,000.00	Software Expenses	3,11,536.00	
3,54,020.00	Refreshment Expenses	5,45,894.00	
51,989.00	Website Charges	28,691.70	1,32,12,142.68
8,03,87,633.90	**Total**		**8,75,22,790.98**

(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
PUNE-30.
CHARTERED ACCOUNTANTS

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 31/03/2025

Schedule 'F' : By Income from Other Sources

2024	Particulars	₹	₹
	Income from fees		
5,08,11,998.00	Tution Fees	5,32,42,489.00	
68,28,117.00	Development Fees	78,30,086.00	
5,11,815.00	SPPU College Fees	5,57,260.00	
6,87,000.00	SPPU Other Activity	7,48,000.00	
3,700.00	Bonafide Fees	8,900.00	
2,45,050.00	Eligibility Fees	2,52,950.00	
26,39,726.00	Students Exam Fees	30,74,542.00	
54,150.00	Enterance Form Fees	96,000.00	
7,81,866.00	University Examination Grant	6,61,405.00	
15,780.00	TC Fees	18,500.00	
-	Transcript Fees	1,500.00	6,64,91,632.00
	Other Income		
-	Admission Cancellation Charges	27,443.00	
-	Students NSS Fees	3,040.00	
950.00	ID Card Fee	1,050.00	
50.00	Hallticket fine	-	
500.00	Workshop fine	-	
4,000.00	Provisional Admission fees	10,000.00	
-	SPPU Earn and Learn	95,337.00	1,36,870.00
6,25,84,702.00	**Total**		**6,66,28,502.00**

(Prakash S. Kumawat) Accountant

(Manoj V. Bhalerao) Principal

(Sanjay N. Gunjal) Director & Secretary

(Krishnaji M. Kulkarni) Treasurer

(Rajendra V. Borhade) Chairman

BHIDE & SHAH CHARTERED ACCOUNTANTS PUNE-30.

PUNE VIDYARTHI GRIHA

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 31st March, 2025

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 has 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 for the Institute of Management and College of Engineering.

2. Method of Accounting:
   The accounts are maintained on Mercantile Basis of Accounting.

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. – (supporting approval documents)

(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.

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: 05 SEP 2025

To,
The Chairman,
Managing Council,
Pune Vidyarthi Griha,
Pune – 411 030.

Opinion

We have audited the financial statements of **Pune Vidyarthi Griha's College of Engineering and Shrikrushna S. Dhamankar Institute of Management Mhasrul Nashik Management Department**, which comprise the Balance Sheet as at 31st March, 2025, 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.

Our Observations thereon are as under: -

1. Assets register should be maintained and Physical verification of Fixed Assets should be carried out from time to time but at least once in a year and discrepancies if any, should be rectified.

2. It is observed that 'Excess Fees Payable' to student total of ₹ 61,802/- since last year. The same are payable for considerable period and the same should be paid and if not payable be appropriately dealt/adjusted in the accounts as early as possible.

BHIDE & SHAH * PUNE-30. * CHARTERED ACCOUNTANTS

3. Fees outstanding - ₹ 49,24,113/-

There are substantial outstanding on account of fees from government and Students. So also there are outstanding on account of deposits from students. The student wise statement of outstanding balances should be prepared and required to be reconciled with accounting record. We suggest that immediate follow up for recovery of the same should be done.

4. It is observed that fees receivable from students ₹ 5,63,709 from students and ₹ 20,000 from Government since last year. Follow up for the same need to be taken for early clearance of the fees.

5. Samajkalyan Scholarship Payable having credit of ₹.2,98,812.75 since last years. The same needs to be reconciled, paid, list of pending students should be updated and if the balance is not payable then needs to take appropriate action.

6. TDS payable of ₹.926/- needs to be reconciled and paid at the earliest.

7. The Inter-Unit balances with PVG's Mhasrul Branch are subject to reconciliation.

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

9. Suggestions:

a. 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. We are told by the management that the cognizance of those differences will be taken care of while filing annual return under GST provisions.

b. It is also suggested appropriate Insurance of Assets should be done to cover losses due to theft, fire and risks.

c. Receipts from the Suppliers should be obtained even though payment is made by Cheque.

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

BHIDE & SHAH CHARTERED ACCOUNTANTS PUNE-30.

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
[Firm Reg.No.119383W]

BHIDE & SHAH
PUNE-30.
CHARTERED ACCOUNTANTS

(CA. Samir V. Bhide)
Partner
Membership No.: 046274
UDIN: 25046274BMKRJB7674

Place: Pune
Date: 05/09/2025

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 Shrikrushna S. Dhamankar Institute of Management- Management Department**, 206,Dindori Road Meri Mhasrul, Nashik – 422004
For The Year Ending	: 31st March 2025.

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 ;	Refer Clause 1 of our report. There are no Immovable Assets.
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 Clause 2-7 of our 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

BHIDE & SHAH CHARTERED ACCOUNTANTS PUNE-30.

k)	Alienations if any of the immovable property contrary to the provisions of Section 36 which have come to the notice of auditors ;	No
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;	Yes , 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 earlier audit report. Refer No.8 & 9 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: 25046274BMKRJB7674

Date: 05/09/2025

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-MANAGEMENT DEPARTMENT , MHASRUL NASHIK

Trust No. F-35

Address:- 206, Dindori Road, Mhasrul, Nashik

BALANCE SHEET AS AT 31.03.2025

31.3.2024	Funds & Liabilities	₹	₹	31.3.2024	Properties & Assets	₹	₹
	Trust Funds or Corpus			-	**Immovable Properties**		-
-	Balance as per last balance sheets	-					
-	Addition	-		14,49,533.00	**Furniture,Fixtures & Dead Stock**		12,86,550.00
-	Deletion	-			(As Per Schedule 'A')		
-	Closing	-	-				
					Investmets		
					Fixed Deposit with State Bank of India Jointly Held		
	Other Earkmarked Funds			13,00,000.00	With Director Technical Education,Mumbai		13,00,000.00
-	Depreciation Funds	-					
-	Sinking Funds	-			**Loans (Secured or Unsecured)**		
-	Reserve Funds	-		-	Good/ Doubtful	-	-
-	Any other Funds	-	-				
					Advances		
	Loans (Secured or unsecured)			-	To Trustees	-	
-	From Trustees	-		-	To Employees	-	
-	From Others	-	-	-	To Contractor	-	
				-	To Lawyers	-	
	Liabilities			-	To Others	-	-
4,79,296.00	For Expenses (As Per Schedule 'C')	5,47,936.00					
-	For advances	-			**Income Outstanding**		
-	For Rent and other Deposits	-		-	Rent	-	
7,83,716.75	For Sundry Credit Balances	8,37,048.75		-	Interest	-	
	(As Per Schedule 'D')		13,84,984.75				
12,63,012.75	Subtotal C/F	13,84,984.75	13,84,984.75	27,49,533.00	Subtotal C/F	-	25,86,550.00

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-MANAGEMENT DEPARTMENT , MHASRUL NASHIK

Trust No. F-35

Address:- 206, Dindori Road, Mhasrul, Nashik

BALANCE SHEET AS AT 31.03.2025

31.3.2024	Funds & Liabilities	₹	₹	31.3.2024	Properties & Assets	₹	₹
12,63,012.75	Subtotal C/F	13,84,984.75	13,84,984.75	27,49,533.00	Subtotal C/F	-	25,86,550.00
	Inter Institutional Balances				Other Income		
	Pune Vidyarti Griha Mhasrul Branch			52,53,464.25	Fees Receivable from student 22-23	1,47,120.00	
1,14,81,812.53	Opening Balance	1,01,94,697.11		7,93,204.00	Fees Receivable from student 23-24	4,16,589.00	
1,32,03,235.74	Add:- Received during the year	80,08,047.00		-	Fees Receivable from student 24-25	8,45,464.00	
2,46,85,048.27		1,82,02,744.11		16,04,290.00	Fees Receivable from Govt.	20,000.00	
57,50,180.00	Less:- Payment during the year	33,98,576.00		-	Scholarship receivable ADM 24-25	25,53,597.00	
1,89,34,868.27		1,48,04,168.11		7,694.00	EBC Receivable	7,694.00	
87,40,171.16	Less:- Deficit during the year	36,37,271.24	1,11,66,896.87	1,000.00	Student's Deposits Receivable	1,000.00	
1,01,94,697.11				-	Fees Recievable from student and Government	49,24,113	89,15,577.25
				10,189.00	MSEB DEPOSIT		10,189.00
					Cash and Bank Balances		
				10,38,335.61	(As Per Schedule 'B')		10,39,565.37
					Income and Expenditure Account		
				-	Balance as per Balance -Sheet		-
1,14,57,709.86	Total		1,25,51,881.62	1,14,57,709.86	Total		1,25,51,881.62

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

For M/s. Bhide & Shah
Chartered Accountants

(Samir V. Bhide)
Partner
M.No. : 046274
Firm Registration No.119383 W

BHIDE & SHAH CHARTERED ACCOUNTANTS PUNE-30.

05 SEP 2025

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

Trust No. F-35

Address:- 206, Dindori Road, Mhasrul, Nashik

Income And Expenditure Account For The Year Ended 31.03.2025

31.3.2024	Expenditure	Rs	Rs	31.3.2024	Income	Rs	Rs
	To Expenditure in respect of Properties			-	By Rent		-
-	Rates,Taxes, Cess.		-				
-	Repairs and Maintanance		-		**By Interest**		
-	Salaries		-	-	on Securities		-
-	Insurance		-	-	on Loans		-
-	Depreciation (By way of		-		on Bank Account		
-	provision or adjustment)		-	68,500.00	Interest on FD		72,000.00
-	Other Expenses		-	52,542.00	Savings Bank interest		35,762.00
-	To Establishment Expenses		-	-	By Dividend		-
-	To Remuneration to trustees		-	-	By Donations		-
-	To Remuneration		-	63,30,406.00	By Income from Other Sources		65,47,671.00
-	To Legal Expenses		-		(As Per Schedule 'F')		
-	To Audit Fees		-	-	By Transfer from Reserve		-
-	To Contribution and Fees.		-				
-	**To amounts writeen off-**						
	a) Bad Debts		-				
-	b) Loan Scholarships		-				
-	c) Irrcoverable rents.		-				
-	d) Other Items		-				
-	Subtotal C/F		-	64,51,448.00	Subtotal C/F		66,55,433.00

BHIDE & SHAH CHARTERED ACCOUNTANTS PUNE-30.

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

Trust No. F-35

Address:- 206, Dindori Road, Mhasrul, Nashik

Income And Expenditure Account For The Year Ended 31.03.2025

31.3.2024	Expenditure	Rs	Rs	31.3.2024	Income	Rs	Rs
-	**Subtotal C/F**		-	64,51,448.00	**Subtotal C/F**		66,55,433.00
-	To Miscelleneous Expenses		-				
1,94,448.00	To Depreciation (As Per Schedule 'A')		1,62,983.00	87,40,171.16	By Deficit carried over to Balance sheet		36,37,271.24
-	To Amounts transferred to Reserve or specific funds.		-				
	To Expenditure onobjects of the trust.						
-	a) Religious		-				
1,49,97,171.16	b) Educational (As Per Schedule 'E')		1,01,29,721.24				
-	c) Medical Relief		-				
-	d) Relief of Poverty		-				
-	e) Other Charitable objects.		-				
1,51,91,619.16	**Total**		**1,02,92,704.24**	**1,51,91,619.16**	**Total**		**1,02,92,704.24**

We hereby certify the above statement to be true & correct to the

(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
For M/s. Bhide & Shah
Chartered Accountants

(Samir V. Bhide)
Partner
M.No. : 046274
Firm Registration No.119383 W

BHIDE & SHAH ★ CHARTERED ACCOUNTANTS ★ PUNE-30.

05 SEP 2025

PUNE VIDYARTHI GRIHA'S

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

Schedule 'A' : Fixed Asstes as on 31/03/2025

Amount in ₹

Sr. No.	Particulars	Rate	Opening WDV as on 01/04/2024	Additions During the year	Deletion	Gross Block	Depreciation Opening Balance	During the year	WDV as on 31/03/2025
1	Books	40%	6,926.00	-	-	6,926.00	2,770.40	2,770.00	4,156.00
2	Computers	40%	5,172.00	-	-	5,172.00	2,068.80	2,069.00	3,103.00
3	Dead Stock	10%	13,89,435.00	-	-	13,89,435.00	1,38,943.50	1,38,944.00	12,50,491.00
4	Tally ERP Software	40%	48,000.00	-	-	48,000.00	19,200.00	19,200.00	28,800.00
			14,49,533.00	-	-	**14,49,533.00**	**1,62,982.70**	**1,62,983.00**	**12,86,550.00**

(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.

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

Schedule forming part of Books of Accounts as on 31/03/2025

Schedule 'B' : Cash and Bank Balance

2024	Particulars	Rs
5,194.00	Cash in hand	2,391.00
99,700.82	HDFC Bank A/c No. 50100197679654	12,000.58
2,22,301.60	S. B. A/c No. 60027325400	3,01,384.60
4,23,128.20	S. B. A/c No. 60038241651	4,34,884.20
2,88,010.99	State Bank Of India Saving A/c.32125304932	2,88,904.99
10,38,335.61	**Total**	**10,39,565.37**

(Prakash S. Kumawat)
Accountant

(Manoj V. Bhalerao)
Principal

BHIDE & SHAH CHARTERED ACCOUNTANTS PUNE-30.

(Sanjay N. Gunjal)
Director & Secretary

(Krishnaji M. Kulkarni)
Treasurer

(Rajendra V. Borhade)
Chairman

PUNE VIDYARTHI GRIHA

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

Schedule forming part of Books of Accounts as on 31/03/2025

Schedule 'C' : Provision

2024	Particulars		Rs
	Provisions		
42,120.00	Audit fees Payable	42,120.00	
3,86,294.00	Salary Payable	4,61,816.00	
50,882.00	Houskeeping Charges Payable	44,000.00	5,47,936.00
4,79,296.00	**Total**		**5,47,936.00**

Schedule 'D' : Current Libilities

2024	Particulars		Rs
	Rent and Other Deposites		
4,16,000.00	Students Deposits		3,80,000.00
	Sundry Credit Balances		
61,802.00	Excess Fees Payable to Students	1,57,310.00	
2,98,812.75	Samajkalyan Scholership Payable (Since last Year)	2,98,812.75	
926.00	TDS Payable- Professional Fees (Old)	926.00	
4,100.00	TDS Payable- Professional Fees 23-24	-	
2,076.00	TDS Payable- Contractors 22-23	-	4,57,048.75
7,83,716.75	**Total**		**8,37,048.75**

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BHIDE & SHAH CHARTERED ACCOUNTANTS PUNE-30.

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

Schedule forming part of Books of Accounts as on 31/03/2025

Schedule 'E' : Other Administrative Expenses

2024	Particulars		Rs
	Salary And Related Expenses		
51,50,124.00	Salary	53,72,052.00	
1,69,256.00	PF Employer Share	1,88,351.00	
13,780.00	PF ADM Charges	18,241.00	
54,755.00	Honararium Expenses	1,500.00	
1,904.00	Staff Welfare	-	
1,50,250.00	Visiting Faculty	68,000.00	
2,330.00	Seminar Expenses	-	56,48,144.00
	Repairs and Maintainance		
4,94,947.00	Repair and Maintainence		1,11,730.00
66,74,960.00	Building Rent		30,00,000.00
	Student Related Expenses		
3,30,313.00	Students Awards & Gathering	-	
-	Student welfare	19,700.00	
14,742.00	Student Insurance	14,274.00	
13,484.00	Sport Expenses	-	
2,650.00	Lab Consumables	-	
65,000.00	FRA Fees	15,000.00	
-	ARA Processing Fees	20,000.00	68,974.00
	Other Expenses		
52,740.00	Audit Fees	46,020.00	
1,42,710.00	Electricity Expenses	2,36,460.00	
3,43,466.00	Festival Expenses	-	
17,940.00	Interest and Penalties	117.00	
14,080.00	Printing and Stationery	31,926.00	
6,500.00	Professional & Consultancy Fees	12,500.00	
12,131.00	Refreshment Expenses	22,822.00	
82,494.00	Security Charges	2,60,041.00	
45,248.00	Subscription and Periodicals	-	
2,210.00	News Paper and Magazine	-	
3,413.74	Telephone Expenses	-	
6,195.00	Travelling Expenses	10,225.00	
34,925.00	University Expenses	26,130.00	
5,17,105.00	Exam Fees Paid	1,51,530.00	
85,815.00	Exam Remuneration Paid	-	
2,13,985.00	Garden Expenses	1,14,336.00	
2,73,809.00	Housekeeping Charges	3,88,648.00	
3,600.00	Water Expenses	-	
309.42	Bank Commission & Charges	118.24	13,00,873.24
1,49,97,171.16	**Total**		**1,01,29,721.24**

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PUNE VIDYARTHI GRIHA

BHIDE & SHAH
PUNE-30.
CHARTERED ACCOUNTANTS

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

Schedule forming part of Books of Accounts as on 31/03/2025

Schedule 'F' : Income from Other Sources

2024	Particulars	Rs
	Income from fees	
57,47,027.00	Student Fees	63,06,881.00
13,561.00	Other Fees	17,715.00
17,580.00	SPPU College Share	-
5,52,238.00	Exam Fees	2,23,075.00
63,30,406.00	**Total**	65,47,671.00

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BHIDE & SHAH
PUNE-30.
CHARTERED ACCOUNTANTS

PUNE VIDYARTHI GRIHA'S COLLEGE OF ENGINEERING AND

SHRIKRUSHNA S. DHAMANKAR INSTITUTE OF MANAGEMENT

Management Department

206, Dindori Road Meri Mhasrul, Nashik - 422004.

SIGNIFICANT ACCOUNTING POLICIES (Forming part of Accounts)

FOR THE YEAR ENDED ON 31-3-2025

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. Inter –Institutional Balances represent amounts due to & due from the institutions under Pune Vidyarthi Griha Society.

4. 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.	Books	40%
ii.	Dead Stock	10%
iii.	Computers	40%

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Pune Vidyarthi Griha

BHIDE & SHAH CHARTERED ACCOUNTANTS PUNE-30.