

DR. D. Y. PATIL PRATISHTHAN

AKURDI, PUNE - 411 044

F.Y. 2023 - 2024

A.Y. 2024 - 2025

D. Y. PATIL COLLEGE OF
ENGINEERING

INDEPENDENT AUDITORS' REPORT

1. OPINION:

We have audited the accompanying financial statements of **D. Y. PATIL COLLEGE OF ENGINEERING**, which comprises the Balance Sheet as at March 31, 2024, the Income & Expenditure Statement for the year then ended, and 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 Maharashtra Public Trusts Act, 1950 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

2. BASIS OF OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those 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.

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 Maharashtra Public Trusts Act, 1950 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.



...2

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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 going concern and using the going concern basis of 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.

4. **AUDITOR'S RESPONSIBILITY 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 SAs 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.

PLACE : PUNE
DATE : 19.09.2024



FOR V. S. POTDAR & CO.,
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS


(K. S. PURANIK)

PARTNER
M. NO. 123680
UDIN : 24123680BKETRN7835

SCHEDULE VIII
[VIDE RULE 17(1)]

REGISTRATION NO. : E - 1175/KOLHAPUR
NAME OF THE PUBLIC TRUST : D. Y. PATIL COLLEGE OF ENGINEERING, AKURDI, PUNE - 411 044
BALANCE SHEET AS AT : 31ST MARCH, 2024.

FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2024 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2024 ₹
Trust Fund or Corpus:-			Immovable Properties:- (At Cost)		
Balance as per Last Balance Sheet		...	Balance as per last Balance Sheet	1	19,50,92,138.06
Add: Additions during the year		...	Additions during the year		...
					19,50,92,138.06
			Less : Sales during the year		4,58,74,115.72
			Depreciation up to date		13,12,97,872.86
					1,79,20,149.48
Other Earmarked Fund:-			Furniture & Fixtures	2	
(Created under the provision of the trust deed or scheme or out of the Income)			Balance as per last Balance Sheet		7,49,50,534.77
Depreciation Fund		...	Additions during the year		28,55,627.00
Sinking Fund		...			7,78,06,161.77
Reserve Fund		...	Less : Sales during the year		30,45,746.00
Any other Fund			Depreciation up to date		5,92,03,716.89
- Development Fund		56,67,56,589.50			1,55,56,698.88
Loans (Secured or Unsecured):-			Other Assets	3	
From Trustees		...	Balance as per last Balance Sheet		22,19,41,574.92
From Other		...	Additions during the year		4,08,67,969.00
					26,28,09,543.92
			Less : Sales during the year		46,35,750.00
			Depreciation up to date		19,81,35,654.21
					6,00,38,139.71
Liabilities			Investments		---
For Expenses		...			---
For Advances	4	7,47,39,137.71	Loans (Secured or Unsecured) : Good / Doubtful		---
For Rent and Deposits			Loans Scholarships		---
- Library Deposit		2,05,000.00	Other Loans		---
For Sundry Credit Balance	5	12,78,989.00	Advances:-		---
Income and Expenditure Account:-			To Trustees		---
Balance as per Balance Sheet		46,33,84,376.18	To Employees		---
Less : Appropriation, if any		...	To Contractors		---
Less : Deficit as per Income & Expenditure Account		...	To Lawyers		---
Add : Surplus as per Income & Expenditure Account		1,59,59,584.60	To Others	6	1,12,15,533.00
		47,93,43,960.78	Income Outstanding:-		---
			Rent		---
			Interest		1,47,69,096.00
			Other Income		---
			- Fees Receivable From Students		22,01,76,860.90
			Cash and Bank Balances:-		---
			(a) In Account with Bank	7	4,81,02,594.03
			(b) In Fixed Deposit	7	25,37,40,938.00
			(b) With the Trustee		---
			(c) With the Manager		---
			- Cash Balance with College Authorities		21,69,549.00
			- Cheques & Demand Drafts In Hand		---
TOTAL C/F.		1,12,23,23,676.99	TOTAL C/F.		64,36,89,559.00




FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2024 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2024 ₹
TOTAL B/F.		1,12,23,23,676.99	TOTAL B/F.		64,36,89,559.00
			<u>Internal Transfer</u> Dr. D.Y. Patil Pratishthan, Akurdi, Pune Branch		47,86,34,117.99
TOTAL ₹		<u>1,12,23,23,676.99</u>	TOTAL ₹		<u>1,12,23,23,676.99</u>

The Above Balance Sheet To The Best Of Our Belief Contains A True Accounts Of Funds And Liabilities And Of The Property And Assets Of The Trust

D. Y. PATIL COLLEGE OF ENGINEERING


(Dr. P. Malathi)
Principal

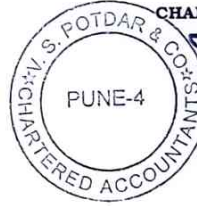

(B. H. Sharma)
Chief Finance Officer

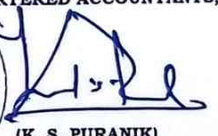

R. Adm. Amit Vikram (Retd.)
Campus Director


(Tejas S. Patil)
Trustee

DATE : 19.09.2024
PLACE : PUNE

AS PER OUR REPORT OF EVEN DATE,
FOR V. S. POTDAR & CO.
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS,





(K. S. PURANIK)
PARTNER
M. NO. 123680
UDIN : 24123680BKETRN7835

DATE : 19.09.2024
PLACE : PUNE

SCHEDULE IX
[VIDE RULE 17(1)]

REGISTRATION NO. : E - 1175/KOLHAPUR
 NAME OF THE PUBLIC TRUST : D. Y. PATIL COLLEGE OF ENGINEERING, AKURDI,
 PUNE - 411 044
 INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON : 31ST MARCH, 2024.

EXPENDITURE	SCH. NO.	AMOUNT 31.03.2024 ₹	INCOME	SCH. NO.	AMOUNT 31.03.2024 ₹
To Expenditure in respect of properties			By Rent		...
Rates, taxes, cesses		32,47,923.00	(accrued)*		...
Repairs and maintenance	8	3,82,49,099.31	(realised)		...
Salaries		...	By Interest		...
Insurance		...	(accrued)*		...
Depreciation	1	19,91,128.00	(realised)		...
(by way of provision or adjustments)			- On securities		...
Other Expenses			- On loans		...
Security Charges		55,50,800.00	- On bank saving deposit		29,006.00
To Establishment expenses	9	10,79,845.86	- On bank fixed deposit		1,50,39,990.00
To Remuneration to trustees		74,90,000.00	By Dividend		...
To Remuneration (in the case of a math)		...	By Donations in cash or kind		...
to the head of the math, including his		...	By Grants		...
house-hold expenditure, if any,		...	By <u>Income from other sources</u>		...
To Legal expenses		...	- Tuition Fees from Students		43,87,26,796.00
To Audit fees		19,14,000.00	- Depreciation Reversal		29,600.00
To Contribution and fees		...	By Transfer from Reserve		...
To Amounts written off		...	By Deficit carried over to Balancesheet		...
(a) Bad debts		...			...
(b) Loan scholarships		...			...
(c) Irrecoverable rents		...			...
(d) Other items		4,397.00			...
- Tuition Fees Written Off		55,56,871.00			...
To Miscellaneous expenses		...			...
To Depreciation	2 & 3	1,70,55,971.00			...
To Amounts transferred to Reserve or specific funds		...			...
To Expenditure on objects of the trust		...			...
(a) Religious		...			...
(b) Educational	10	35,57,25,772.23			...
(c) Medical Relief		...			...
(d) Relief poverty		...			...
(e) Other Charitable objects		...			...
To Surplus carried over to Balance Sheet		1,59,59,584.60			...
TOTAL ₹		45,38,25,392.00	TOTAL ₹		45,38,25,392.00

D. Y. PATIL COLLEGE OF ENGINEERING

(Dr. P. Malathi)
Principal

(B. H. Sharma)
Chief Finance Officer

(Rajm. Sant Vikram (Retd))
Campus Director

(Tejas S. Patil)
Trustee

DATE : 19.09.2024
PLACE : PUNE

AS PER OUR REPORT OF EVEN DATE,
FOR V. S. POTDAR & CO.
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS,
PUNE-4
(RUNAL PURANIK)
PARTNER
M. NO. 123680
UDIN : 24123680BKETR7835

DATE : 19.09.2024
PLACE : PUNE

DR. D. Y PATIL PARTISHTHAN'S
D. Y. PATIL COLLEGE OF ENGINEERING, AKURDI, PUNE - 411 044

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

RECEIPTS	AMOUNT ₹	PAYMENTS	AMOUNT ₹
To Opening Balance			
- Cash-In-Hand	20,91,964.00		
- Andhra Bank -30	7,04,78,928.21		
- Andhra Bank -733	3,00,594.86		
- Bank Of Maharashtra-60054809602	35,21,037.70		
- Earn & Learn Scheme A/C No.1117101100012093	1,90,203.28		
- FE CAP Center Punjab National Bank Nigdi- 0275	5,049.58		
- Hod Civil Imprest Account 21741132000548	13,60,412.25		
- Hod. Comp. Imprest A/C21741132000562	2,45,851.83		
- Hod Dean Imprest A/C 21741132000500	3,390.36		
- Hod E&Tc Imprest A/C21741132000531	2,82,279.22		
- HOD, IMPREST AIDS 2174102100000354	84,616.50		
- Hod Inst. Imprest A/C 21741132000524	757.73		
- Hod I.T. Imprest A/C 21741132000579	68,474.77		
- Hod Mechanical Engg Imprest A/C 21741132000517	2,49,345.64		
- Hod Production Imprest Account 21741132000555	70,370.90		
- Oriental Bank Of Commerce A/C 1399	6,39,70,042.83		
- Sbi D.Y.Patil College Of Engg,Uni. Exam A/C 16947	10,49,996.00		
- State Bank Of India (S/B-11148310231)	5,12,461.95		
- State Bank Of India (S/B-11148317044)	5,60,157.57		
- Collpoll	5,76,865.00		
- Cheques & Demand Drafts In Hand	25,020.00		
TOTAL OF OPENING BALANCES	14,56,47,820.18		
To Library Deposit Received	10,000.00	By Fixed Assets Purchased	
To Research Grant received	2,50,000.00	By Computer & Software	30,29,310.00
To Professional Tax	23,750.00	By Laboratory Equipments	29,44,433.00
To Tax Deducted at Source	16,04,431.00	By Library Books	2,21,785.00
		By Office Equipment	52,60,220.00
		By Furniture & Fixture	27,46,595.00
To Amount Received From Students towards		By Expenses Incurred Against Grant Received For Research	11,75,500.00
- Advance Fee	20,02,160.47	By Library Deposit - Staff Refunded	5,000.00
- Provisional Fees	10,30,000.00	By Provisional Fees Received From Students Refunded	1,80,000.00
- Tuition Fee Receivable	1,46,19,634.62	By Insurance Fees paid to Bajaj Alliance for 2022-23	3,41,328.00
- Fees Recovered from Government Samaj Kalyan Dept.	25,58,71,003.30	By Scholarship Received From Government Paid To Students	17,93,275.00
- Fees recovered from AICTE For J&K Students	1,44,000.00	By Advance Fee Received From Students Refunded	14,30,084.50
- DTE, Eligibility And Exam Fees	9,85,150.00	By DTE, Eligibility And Exam Fees	14,73,450.00
- Other Fees	1,44,542.50	By LIC of India	36,213.00
- Insurance Fees - Received from Student	60,720.00	By Expenses Incurred for NSS	51,677.00
- ISTE Students Membership Fees IT Dept From Students	5,313.00	By Pune University (Earn & Learn Scheme)	10,908.00
- Amount Received From Students (University Other Fees 2023-24)	45,22,254.00		
- Development Fees	5,51,91,432.50	By Refund Of Development Fees To Students	22,77,105.00
- Tuition Fees	24,59,45,256.50		
- Admission Cancellation Charges	92,000.00		
- Education Verification Fees	7,000.00		
- Laboratory Fees PHD	19,500.00		
- Library Fees PHD	3,900.00		
- Student Activity Fees	41,78,000.00		
- Miscellaneous Receipts	72,017.47		
- Transcript Fees	2,400.00		
To Amount received on Profit on sale of Assets	1,85,000.00		
To Educational Loan Reimbursement to Student	1,99,712.00		
To Amount Received for FE/SE/TE CAP Paper Checkine	2,21,611.54		
To Amount received for Incubation Center	8,01,000.00		
To Amount received for SPPU Share PHD 23-24	19,500.00		
To Amount received for Ladies Staff Uniform	1,06,605.00		
To Staff Insurance Staff share received	2,54,250.00		
To Fixed Deposits matured	1,76,83,00,000.00	By Amount invested in Fixed Deposits	1,96,77,00,000.00
To Recovery of TDS Receivable	96,676.00	By TDS Recoverable	12,374.00
To Bank Interest Received	1,07,01,169.00	By TDS on Fixed Deposits	10,67,221.00
To Recovery of Advance Paid to Staff	1,68,698.00	By TDS on Cash withdrawal	14,067.00
To amount received from Dr. D. Y. Patil Pratishthan, Akurdi Campus Head Office	8,00,68,200.00	By TCS on Electricity	4,744.77
		By TDS Excess Paid	83,787.00
		By Reimbursement of Expenses to Staff	1,32,602.00
		By Reimbursement of Expenses to Students	29,63,241.00
To Advance Given to Contractors received back		By Advance To Suppliers	
- Extreme Engineering Equipment Pvt Ltd	2,39,574.00	- Aadarsh Sales	1,06,985.00
- Heico Hydraulic & Engineering	1,88,962.00	- Aakar Contractors	8,190.00
- Hydraulic AD Engg Instruments	74,835.00	- Accurate Engineering Co Pvt Ltd	48,899.00
- Inverter Creative Studio	30,000.00	- Anita Devi Jain	99,900.00
- Jagdamba Caterers	56,420.00	- AOUA PURE CARE	16,850.00
- Jetharam Sutar	1,68,444.00	- ARD ELEVATORS	7,500.00
- Logsun Systems	61,286.00	- B & B Constro Pvt Ltd	20,43,685.00
- Manisha Fabrication Works	15,500.00	- Bella Homes The Ultimate Luxury Store LLP	1,67,222.00
- Navdeep Power Solutions	28,820.00	- Bharati Scientific Instruments	32,000.00
- Pravin Patil Production	30,000.00	- Bvtex India Pvt Ltd	4,69,150.00
TOTAL C/F.	2,59,44,48,548.08	TOTAL C/F.	1,99,79,55,301.27



RECEIPTS	AMOUNT ₹	PAYMENTS	AMOUNT ₹
TOTAL B/F.	2,59,44,48,548.08	TOTAL B/F.	1,99,79,55,301.27
- Rachana Enterprises	24,920.00	- CAD Mech Engineering Pvt Ltd	2,59,092.00
- Raghavendra Electrical Engineers	12,47,581.00	- Campus Credentials LLP	2,78,100.00
- Sairang Painting and Company	1,59,687.00	- Chitale Bandhu	1,26,500.00
- Sayaji Hotels Ltd	12,009.00	- CollegeDunja Web Pvt Ltd	1,25,000.00
- Shiv Electricals	9,500.00	- Cosmic Kitchen	1,00,000.00
- Shreeyash Steel Wood	1,12,467.00	- Cybernet IT Pvt Ltd	2,77,82,509.00
- S. K. Telecom	7,888.00	- Dimakh Consultants Pvt Ltd	44,839.00
- Suyog Stationers & Book Seller	48,431.00	- Disha Constructions	7,740.00
		- EBSCO International Incorporated	13,63,392.00
		- E.G. Kantawalla Pvt Ltd	11,446.00
		- Elite Attire	1,08,460.00
		- Ethnus Consultancy Services Pvt Ltd	5,07,650.00
		- Extreme Lights and Sounds	67,500.00
		- Faxonics Technologies Pvt Ltd	2,71,960.00
		- Finolex Industries Pvt Ltd	1,30,036.00
		- G.A.Bhulare Consultants Pvt. Ltd	12,39,000.00
		- Gladowl Web Solutions Pvt. Ltd	2,73,524.00
		- Global Information Systems Technology	8,16,065.00
		- Golden Lamtouch	34,751.00
		- Himalaya Choice	73,313.00
		- Jai Maa Bhadrakali Furniture	1,33,932.00
		- Jay Ganesh Corporation	62,304.00
		- Kirti Digital	80,000.00
		- Kismat Hardware	34,078.00
		- Maa Bhadrakali Furniture	1,75,132.00
		- Mas Enterprises	1,32,270.00
		- Mathura Sweets	1,09,080.00
		- Morya Enterprises	25,200.00
		- Nexus Enterprises	16,707.00
		- Nilanjan Sports	1,00,000.00
		- Ocean Gigabytes Pvt. Ltd.	4,77,181.00
		- Om Instruments	738.00
		- Panchvati Cool Care	20,213.00
		- Pawan Plywood	1,07,601.00
		- Pdb Engineers	1,73,644.00
		- Preeti Exclusive	1,38,750.00
		- Printworld Enterprises	5,680.00
		- Prisha Enterprises	41,140.00
		- Pyramid Engineering	1,10,920.00
		- Ramkamal Engineering	95,267.00
		- Sahyadri Prakashan	4,99,625.00
		- Saj Systems	3,80,177.00
		- Saj The Furniture World	42,150.00
		- Samant & Company	2,30,200.00
		- Seasons Banquets Llp	40,996.00
		- Shiksha .Com	8,00,000.00
		- Shree Glass Work	1,22,415.00
		- Shree Swami Samartha Construction	4,08,128.00
		- Shri Hari Hardware & Electricals	19,000.00
		- Shri Samartha Electricals	1,42,727.00
		- Shubham Decorators	5,56,115.00
		- Silk Museum	73,000.00
		- Supreme Airon	40,492.00
		- Suyog Enperprises	9,58,961.00
		- Swamiraj Construction	91,602.00
		- Swara Enterprises	70,390.00
		- Swarakruti Music Store	70,069.00
		- Talent Battle Pvt. Ltd	3,06,900.00
		- Technosales Multimedia Technologies Pvt.Ltd.	98,235.00
		- Unicorn Consulting Engineers	3,41,250.00
		- Unique Contract Pvt. Ltd	1,83,514.00
		- Un Sales Corporation	55,578.00
		- Vaibhav Book House	2,66,448.00
		- Veer Sports And Fitness	72,415.00
		- Vertex Fitness Service	31,361.00
		- Vinayak Magazines House Pvt. Ltd	1,26,165.00
		By Advance To Staff	26,44,299.00
		By amount paid to Dr. D. Y. Patil Pratishthan, Akurdi	12,58,81,817.00
		Campus Head Office	
		By Salary & Honorarium	28,02,77,696.00
		By Repairs & Maintenance - Building	1,98,34,363.00
		By Repairs & Maintenance - Computers	27,42,747.00
		By Repairs & Maintenance - Electrical	37,99,750.00
		By Repairs & Maintenance - Equipments	2,80,232.00
		By Repairs & Maintenance - Furniture	26,43,771.00
		By Repairs & Maintenance - Other	94,491.00
		By Repairs & Maintenance - Vehicle	6,21,974.31
TOTAL C/F.	2,59,60,71,031.08	TOTAL C/F.	2,47,84,65,063.58



RECEIPTS	AMOUNT ₹	PAYMENTS	AMOUNT ₹
TOTAL B/F.	2,59,60,71,031.08	TOTAL B/F.	2,47,84,65,068.58
		By Property Tax	32,47,923.00
		By Bank Interest, Commission & Charges	53,978.86
		By Interest on TDS	6,781.00
		By Professional Fees	29,33,086.00
		By Printing & Stationery	27,56,887.00
		By Travelling & Conveyance	24,11,018.00
		By Donation	27,435.00
		By Laboratory & Workshop Expenses	9,55,288.00
		By Office & Miscellaneous Expenses	14,61,795.00
		By Garden Maintanance Expenses	39,000.00
		By Housekeeping Expenses	2,46,599.00
		By Postage, Telephone & Internet	13,32,442.00
		By Gymkhana, Sports & Student Welfare	95,06,346.00
		By Generator Expenses	59,785.00
		By Advertisement Expenses	50,72,329.00
		By Electricity & Water Charges	1,25,46,695.23
		By Affiliation, & Other Fees	41,17,736.00
		By Newspaper & Periodicals & Journals	58,466.00
		By Security Charges	55,50,800.00
		By Project, Seminar & Staff Welfare	70,34,848.00
		By Insurance	2,55,135.00
		By Fines And Penalties	29,300.00
		By Transport And Octroi	2,70,606.00
		By Website Designing Charges	44,721.00
		By Subscription and Membership	72,08,342.88
		By Fees Concession	1,06,476.50
		By Closing Balance	
		- Cash-In-Hand	21,69,549.00
		- Andhra Bank -30	36,70,445.92
		- Andhra Bank -733	3,08,804.26
		- Bank Of Maharashtra-60054809602	26,98,794.70
		- Earn & Learn Scheme A/C No.1117101100012093	1,84,454.08
		- FE CAP Center Puniab National Bank Nigdi- 0275	1,43,135.81
		- Hod Civil Imprest Account 21741132000548	4,51,558.51
		- Hod. Comp. Imprest A/C21741132000562	2,32,614.33
		- Hod Dean Imprest A/C 21741132000500	1,55,383.05
		- Hod E&Tc Imprest A/C21741132000531	4,58,411.98
		- HOD. IMPREST AIDS 2174102100000354	24,931.68
		- Hod Inst. Imprest A/C 21741132000524	49,542.42
		- Hod I.T. Impreset A/C 21741132000579	1,82,459.96
		- Hod Mechanical Engg Imprest A/C 21741132000517	4,86,537.05
		- Hod Production Imprest Account 21741132000555	1,38,435.98
		- Oriental Bank Of Commerce A/C 1399	3,56,64,365.08
		- Sbi D.Y.Patil College Of Engg.Uni. Exam A/C 16947	10,49,996.00
		- Atom A/c	11,07,366.00
		- SE/TE CAP ACCOUNT NO. 2174102100000789	8,076.70
		- State Bank Of India (S/B-11148310231)	5,11,812.95
		- State Bank Of India (S/B-11148317044)	5,75,467.57
		SUB - TOTAL OF CLOSING BALANCES	5,02,72,143.03
TOTAL	2,59,60,71,031.08	TOTAL	2,59,60,71,031.08

D. Y. PATIL COLLEGE OF ENGINEERING

(Dr. P. Malathi)
Principal

(Adm Amk Vikram (Retd))
Campus Director

DATE : 19.09.2024
PLACE : PUNE

(B. H. Sharma)
Chief Finance Officer

(Tejas S. Patil)
Trustee

AS PER OUR REPORT OF EVEN DATE,
FOR V. S. POTDAR & CO.
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS,



(KUNAL PURANIK)
PARTNER
M. NO.123680
UDIN : 24123680BKETRN7835

DATE : 19.09.2024
PLACE : PUNE

SCHEDULE NO. 1:
IMMOVABLE PROPERTIES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2024

SR. NO.	ASSETS	GROSS BLOCK				DEPRECIATION				CLOSING W.D.V		
		AS ON 01.04.2023	UPTO 30.09.2023	AFTER 30.09.2023	ADDITIONS DURING THE YEAR	DELETIONS DURING THE YEAR	TOTAL UPTO 31.03.2024	RATE %	UPTO 01.04.2023		FOR THE YEAR	DELETIONS	TOTAL
1.	Building	15,96,26,654.26	...	...	...	4,58,74,115.72	10	14,09,44,784.26	6,96,004.00	3,41,52,286.20	10,74,88,502.06	62,64,036.48
2.	Workshop Building	1,23,05,600.80	...	...	...	...	10	1,11,16,509.80	1,18,909.00	...	1,12,35,418.80	10,70,182.00
3.	Canteen Building	2,08,39,563.00	...	...	...	...	10	1,03,15,227.00	10,52,414.00	...	1,13,67,641.00	94,71,722.00
4.	STP Plant	23,20,520.00	...	...	...	...	10	10,82,510.00	1,23,801.00	...	12,06,311.00	11,14,209.00
		19,50,92,138.06	...	...	...	4,58,74,115.72	10	16,34,59,031.06	19,91,128.00	3,41,52,286.20	13,12,97,872.86	1,79,20,149.48

SCHEDULE NO. 2:
FURNITURE AND FIXTURE & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2024

SR. NO.	ASSETS	GROSS BLOCK				DEPRECIATION				CLOSING W.D.V		
		AS ON 01.04.2023	UPTO 30.09.2023	AFTER 30.09.2023	ADDITIONS DURING THE YEAR	DELETIONS DURING THE YEAR	TOTAL UPTO 31.03.2024	RATE %	UPTO 01.04.2023		FOR THE YEAR	DELETIONS	TOTAL
1.	Furniture & Fixture	7,49,50,534.77	19,93,283.00	8,62,344.00	28,55,627.00	30,45,746.00	10	5,91,60,829.53	16,80,614.00	16,37,726.64	5,92,03,716.89	1,55,56,698.88
		7,49,50,534.77	19,93,283.00	8,62,344.00	28,55,627.00	30,45,746.00	10	5,91,60,829.53	16,80,614.00	16,37,726.64	5,92,03,716.89	1,55,56,698.88

SCHEDULE NO. 3:
MOVABLE PROPERTIES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2024

SR. NO.	ASSETS	GROSS BLOCK				DEPRECIATION				CLOSING W.D.V		
		AS ON 01.04.2023	UPTO 30.09.2023	AFTER 30.09.2023	ADDITIONS DURING THE YEAR	DELETIONS DURING THE YEAR	TOTAL UPTO 31.03.2024	RATE %	UPTO 01.04.2023		FOR THE YEAR	DELETIONS	TOTAL
1.	Computers	9,80,31,479.70	7,89,833.00	2,87,27,572.00	2,95,17,405.00	1,48,000.00	15	8,69,28,640.45	1,04,55,223.00	29,600.00	9,73,54,263.45	3,00,46,621.25
2.	Gymkhana & Sports Equipments	7,49,220.00	29,063.00	72,415.00	1,01,478.00	...	15	5,62,235.00	37,838.00	...	6,00,073.00	2,50,625.00
3.	Laboratory Equipments	7,09,86,733.92	11,65,424.00	19,22,725.00	30,88,149.00	...	15	5,35,73,083.14	29,31,066.00	...	5,65,04,149.14	1,75,70,733.78
4.	Library Books	1,58,99,155.89	5,12,230.00	13,09,004.00	18,21,234.00	...	40	1,55,04,330.89	6,24,623.00	...	1,61,28,953.89	15,91,436.00
5.	Office Equipments	2,26,15,325.06	2,17,144.00	61,22,559.00	63,39,703.00	...	15	1,68,02,948.64	10,72,853.00	19,69,302.99	1,59,06,498.65	91,40,779.41
6.	Plant & Machinery	53,22,009.35	...	...	...	5,80,000.00	15	62,03,583.35	43,958.00	5,54,569.27	56,92,972.08	2,49,097.27
7.	Vehicle	53,37,869.00	...	...	...	...	15	45,82,950.00	1,13,238.00	...	46,96,188.00	6,41,681.00
8.	Canteen Electrical & Equipments	12,62,514.00	...	...	...	...	15	8,21,398.00	66,167.00	...	8,87,565.00	3,74,949.00
9.	Guest House Electrical & Equipments	5,37,208.00	...	...	...	...	15	3,34,600.00	30,391.00	...	3,64,991.00	1,72,217.00
		22,19,41,574.92	27,13,694.00	3,81,54,275.00	4,08,67,969.00	46,35,750.00	15	18,53,13,769.47	1,53,78,357.00	25,53,472.26	19,81,35,654.21	6,00,38,139.71



DR. D. Y PATIL PARTISHTHAN'S
D. Y. PATIL COLLEGE OF ENGINEERING , AKURDI, PUNE - 411 044

AMOUNT
31.03.2024
₹

SCHEDULES TO BALANCE SHEET

SCHEDULE NO. 4 : LIABILITY FOR ADVANCES

Advance Fees Received From Students	1,69,42,711.57
Provisional Fees Received From Students	31,20,372.00
DTE, Eligibility and Exam Fees Payable	21,59,786.00
Student Government Scholarship	5,02,12,985.00
Research Grant	8,876.00
UNNAT Bharat Abhiyan	50,000.00
Other Liabilities (as per list)	22,44,407.14
TOTAL ₹	<u>7,47,39,137.71</u>

SCHEDULE NO. 5 : LIABILITY FOR SUNDRY CREDIT BALANCES

For Sundry Credit Balance	...
Provident Fund Employee Share(Voluntary)	...
Provident Fund Employee Share	...
<u>T.D.S. Payable</u>	1,76,176.00
- U/s. 192B	4,13,764.00
- U/s. 194C	1,75,024.00
- U/s. 194J	5,14,025.00
Profession Tax	...
TOTAL ₹	<u>12,78,989.00</u>

SCHEDULE NO. 6 : ADVANCES TO OTHERS

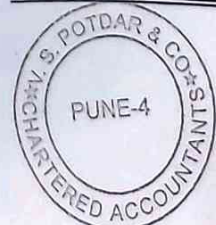
<u>Deposits with</u>	8,83,526.00
Deposit With M S E D C L	5,00,000.00
Deposit For Satellite Communication	20,000.00
Deposit With TATA Communication Ltd.	1,75,862.00
TDS Excess paid	...
<u>Advances to -</u>	7,02,764.00
To Staff For Expenses (as per list)	83,09,755.00
To Suppliers (as per list)	...
<u>T.D.S. Recoverable</u>	3,10,776.00
- Non Salary	3,12,850.00
- Salary	...
TOTAL ₹	<u>1,12,15,533.00</u>

SCHEDULE NO. 7 : CASH & BANK BALANCES

a) In Bank Accounts	5,11,812.95
- State Bank of India Current A/c No. 011148310231	3,56,64,365.08
- Punjab National Bank A/c. No. 1411131001399	26,98,794.70
- Bank of Maharashtra Current A/c No. 60054809602	36,70,445.92
- Andhra Bank Current A/c No. 111711011000030	5,75,467.57
- State Bank of India Savings A/c No. 011148317044	3,08,804.26
- Andhra Bank Savings A/c No. 111711011000733	8,076.70
- SE/TE Cap A/c PNB bank A/c No. 2174102100000789	46,64,826.85
- Bank Accounts of Various Departments (As per List)	...
TOTAL ₹	<u>4,81,02,594.03</u>

b) In Fixed Deposit Account with

State Bank of India, Pimpri (as per list)	10,03,354.00
Andhra Bank (as per List)	55,37,584.00
Punjab National Bank (as per List)	23,02,00,000.00
The Cosmos Co.-Op. Bank Ltd.FD No. 90215000323765	1,70,00,000.00
Sub-Total [5(b)] ₹	<u>25,37,40,938.00</u>
TOTAL ₹	<u>30,18,43,532.03</u>



AMOUNT
31.03.2024
₹

SCHEDULES TO INCOME & EXPENDITURE A/C.
SCHEDULE NO. 8 : REPAIRS & MAINTENANCE

Repairs & Maintenance - Building	2,61,78,697.00
Repairs & Maintenance - Computers	34,95,866.00
Repairs & Maintenance - Electrical	44,09,944.00
Repairs & Maintenance - Equipments	7,24,049.00
Repairs & Maintenance - Furniture	27,18,774.00
Repairs & Maintenance - Other	99,795.00
Repairs & Maintenance - Vehicle	6,21,974.31
TOTAL ₹	<u>3,82,49,099.31</u>

SCHEDULE NO. 9 : ESTABLISHMENT EXPENSES

Bank Interest, Commission & Charges	53,978.86
Interest on TDS	6,781.00
Professional Fees	10,19,086.00
TOTAL ₹	<u>10,79,845.86</u>

SCHEDULE NO. 10 : EXPENDITURE ON OBJECT OF TRUST

Printing & Stationery	28,96,858.00
Travelling & Conveyance	26,36,194.00
Donation	27,435.00
Laboratory & Workshop Expenses	9,58,978.00
Office & Miscellaneous Expenses	15,06,601.00
Garden Maintenance Expenses	41,000.00
Housekeeping Expenses	2,46,599.00
Postage, Telephone & Internet	13,35,441.00
Gymkhana, Sports & Student Welfare	1,56,23,859.00
Generator Expenses	59,785.00
Advertisement Expenses	66,48,215.00
Electricity & Water Charges	60,96,025.23
Affiliation, & Other Fees	40,77,004.00
Newspaper & Periodicals & Journals	22,62,037.00
Salary & Honorarium	27,54,71,797.00
Project, Seminar & Staff Welfare	1,12,24,857.00
Student Activities Expenses and Welfare	...
Insurance	2,55,135.00
Loss on Demolition of Asset	1,50,93,726.62
Penalty for Provident Fund	...
Fines And Penalties	29,300.00
Transport And Octroi	2,70,606.00
Website Designing Charges	44,721.00
Cultural Expenses	...
Subscription and Membership	81,34,506.88
Fees Concession	7,85,091.50
TOTAL ₹	<u>35,57,25,772.23</u>



D. Y. PATIL COLLEGE OF ENGINEERING

SIGNIFICANT ACCOUNTING POLICIES :

1. MAJOR ACCOUNTING POLICIES

a. GENERAL

The financial Statements of the College have been prepared under the Historical Cost convention using the cash system of accounting on going concern basis.

b. FIXED ASSETS & DEPRECIATION

Fixed Assets are stated at Cost less Depreciation.

It is the policy of the college to charge Depreciation on Fixed Assets on written down value Method for the full year, except for assets acquired during the year on which Depreciation to be calculated at half the rate applicable to that particular asset if acquired after 30th September of the financial year. Depreciation rates are applied based on management's estimate of useful life of the asset at the time of acquisition of the asset.

c. INCOME RECOGNITION

Tuition and other fees receivable from students for a particular year have been recorded in the books in the year to which it relates.

Interest received / receivable has been recorded as and when it becomes due.

d. ACCOUNTING FOR GRANTS

i. Grants related to Fixed Assets – The grant is shown as a deduction from the gross value of the asset concerned in arriving at its book value. Thus, the grant is recognized in the profit & loss statement over the useful life of the depreciable asset by way of a reduced depreciation charge.

ii. Grants related to revenue – The grants related to revenue are deducted from the related expenditure and are either shown as a debit or credit in the profit & loss statement as the case may be.

e. CHANGE IN ACCOUNTING POLICY

There are no changes in accounting policies followed by the College during the Financial Year as compared to the policies followed during the previous year.



2. **INVESTMENTS**

Investments are stated at costs.

3. **EMPLOYEE BENEFITS**


The college has contributed to the Statutory Provident Fund as an employer as a measure for retirement benefit. The college does not have any other provisions for the retirement benefits to its employees.


4. **EVENTS OCCURRING AFTER BALANCE SHEET DATE**

There are no events occurring after Balance Sheet Date till the completion of audit that will require separate disclosure.

5. Previous year's figures are regrouped and rearranged wherever necessary in order to make them comparable with the current year's figures.

FOR D.Y. PATIL COLLEGE OF ENGINEERING

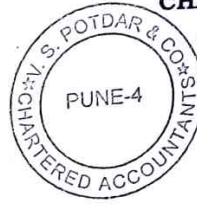

(Dr. P. Malathi)
Principal


(B. H. Sharma)
Chief Finance Officer


(RAdm Amit Vikram(Retd))
Campus Director


(Tejas S. Patil)
Trustee

FOR V. S. POTDAR & CO.
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS




(K. S. PURANIK)
PARTNER
M. NO.: 123680
UDIN : 24123680BKETRN7835

DATE : 19.09.2024
PLACE : PUNE

DATE : 19.09.2024
PLACE : PUNE