

**AUDIT REPORT/ FINANCIAL
STATEMENTS OF
DR. D.Y.PATIL PRATISHTHAN'S COLLEGE OF
ENGINEERING,
SALOKHENAGAR, KOLHAPUR**

FINANCIAL YEAR : 01/04/2022 TO 31/03/2023

ASSESSMENT YEAR : 2023-24

AUDITORS

**S.S.POWAR AND ASSOCIATES,
CHARTERED ACCOUNTANTS,
KOLHAPUR**

**596-E, PARAG COMMERCIAL ARCADE, OPP. B T COLLEGE,
SHAHUPURI, KOLHAPUR-416001
PHONE NO. 0231-2659211**



S. S. Powar & Associates

Chartered Accountants

596, 'E', Parag Commercial Arcade, Bhaskarrao Jadhav Chowk, Shahupuri, Kolhapur -416 001
Tel.: 0231-2659211, Mobile : 9422045496, 9422400296, 9359684284. E-mail: sspowar123@gmail.com

Ref. No.

Date :

INDEPENDENT AUDITORS' REPORT

Report on the Audit of the Standalone Financial Statements:

We have audited the accompanying financial statements of Dr. D. Y. Patil College Of Engineering, Salokhenagar, Kolhapur which comprises the Balance Sheet as at March 31st2023, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

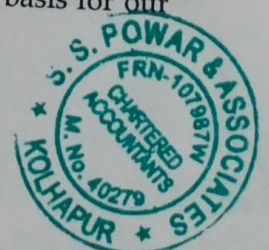
OPINION :

In our opinion and to the best of our information and according to the explanations given to us the financial statements give a true and fairview in conformity with the accounting principles generally accepted in India,

- In the case of the Balance Sheet of the State of Affairs as at 31-March - 2023 and
- In the case of the Income and Expenditure Account of the Surplus for the year ended as on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs). 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 Institution in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS:

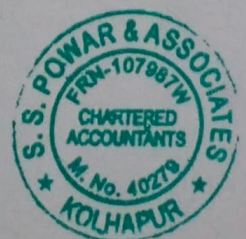
Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the Accounting Standards applicable to the entity. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entities preparation and fair presentation of the financial



statements in order to design audit procedures that are appropriate in the circumstances.

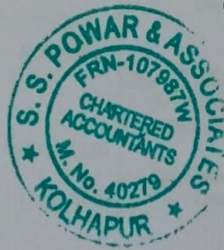
An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

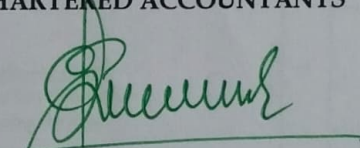
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

PLACE:KOLHAPUR

DATE: 09/08/2023

FOR S.S. POWAR & ASSOCIATES
FIRM REG.NO.107987W
CHARTERED ACCOUNTANTS




(S. S.POWAR)
PROPRIETOR
M.NO.040279

UDIN: 23040279BGVLAO7471

SCHEDULE VIII
[VIDE RULE 17(1)]

REGISTRATION NO.

E - 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar,Kolhapur.

BALANCE SHEET AS AT

31st MARCH, 2023


FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2023	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2023
Trust Fund or Corpus:-			Immovable Properties:- (At Cost)		
Balance as per Last Balance Sheet	...		Balance as per last Balance Sheet	1	2,91,32,280.00
Add: Corpus Donations	...		Additions during the year		2,14,13,112.00
	...				5,05,45,392.00
Other Earmarked Fund:-			Less: Sale During the year		-
(Created under the provision of the trust deed or scheme or out of the Income)			Depreciation up to date		1,62,76,997.00
Depreciation Fund	...				3,42,68,395.00
Sinking Fund	...		Furniture & Fixture:-(At Cost)	2	
Reserve Fund	...		Balance as per last Balance Sheet		69,91,508.00
<u>Any other Fund</u>	...		Additions during the year		12,05,934.00
- Development Fund	...				81,97,442.00
			Less: Sale During the year		-
Loans (Secured or Unsecured):-			Depreciation up to date		29,50,971.00
From Trustees	...				52,46,471.00
From Other (D Y Patil Bank)		46,57,849.00			
Liabilities			Other Fixed Assets:-(At Cost)	3	
For Expenses	...		Balance as per last Balance Sheet		2,47,73,122.00
For Advances	4	43,83,518.00	Additions during the year		97,55,380.00
For Rent and Other Deposits	...				3,45,28,502.00
For Sundry Credit Balances	5	16,15,639.00	Less: Sale During the year		-
			Depreciation up to date		1,89,77,085.00
Internal Transfers					1,55,51,417.00
Dr. D. Y. Patil Pratishthan Akurdi Pune Branch		14,86,85,240.00			
			Loans (Secured or Unsecured) : Good / Doubtful		
			Loans Scholarships		...
			Other Loans		...
			Advances:-		
			To Trustees		...
			To Employees		...
			To Contractors		...
			To Lawyers		...
			To Others	6	96,91,786.00
			Income Outstanding:-		
			Rent		...
			Interest		65,580.00
			<u>Other Income</u>		
			- Fees receivable		6,45,26,607.85
			Cash and Bank Balances:-		
			(a) In Accounts with Bank	7	39,89,478.51
			In Fixed Deposit with Bank		0.00
			(b) With the Trustee		...
			(c) With the Manager		
			- Cash Balance with College Authorities		1,00,932.10
			- Cheque In Hand with College Authorities		73,289.00
TOTAL C/F.		15,93,42,246.00	TOTAL C/F.		13,35,13,956.46

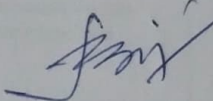


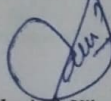
FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2023	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2023
TOTAL B/F.		15,93,42,246.00	TOTAL B/F.		13,35,13,956.46
			<u>Income and Expenditure Account:-</u>		
			Balance as per Balance Sheet		3,12,58,284.17
			Less : Appropriation, if any		-
			Add : Deficit as per Income & Expenditure Account		54,29,994.63
			Less : Surplus as per Income & Expenditure Account		2,58,28,289.54
TOTAL		15,93,42,246.00	TOTAL		15,93,42,246.00

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

Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar


(DR. S.D.MANE)
PRINCIPAL

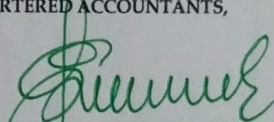

(B. H. SHARMA)
CHIEF FINANCE OFFICER


(Adm Amit Vikram) (Retd)
CAMPUS DIRECTOR


(TEJAS S. PATIL)
TRUSTEE

AS PER OUR REPORT OF EVEN DATE,
FOR S S POWAR & ASSOCIATES
FIRM REG. NO. 107987W
CHARTERED ACCOUNTANTS,




(S S POWAR)
PROPRIETOR
M. NO.040279
UDIN : 23040279BGVLA07471

DATE : 09/08/2023
PLACE : KOLHAPUR

DATE : 09/08/2023
PLACE : KOLHAPUR

SCHEDULE IX
[VIDE RULE 17(1)]

REGISTRATION NO.

E - 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar,
Kolhapur.

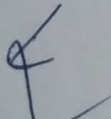
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON

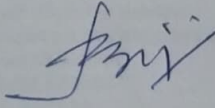
31st MARCH, 2023

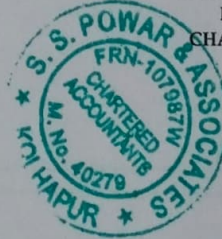
EXPENDITURE	SCH. NO.	AMOUNT 31.03.2023	INCOME	J.C. H. NO	AMOUNT 31.03.2023
Expenditure in respect of properties					
Rates, taxes, cesses		8,31,908.00	By - Fees from Student		8,04,36,999.50
Repairs and maintenance	8	10,97,049.00	By <u>Income from other sources</u>		
Insurance		-	- Miscellaneous Receipts		12,93,243.00
Depreciation	1,2&3	55,81,081.00			...
(by way of provision or adjustment)			By Transfer from Reserve		...
<u>Other expenses</u>					
- Security Charges		14,49,057.00			
Establishment expenses	9	30,12,188.87			
To Remuneration to trustees		-			
Remuneration (in the case of a math)		-			
To Expenditure on objects of the trust					
To (a) Religious		-			
(b) Educational	10	6,43,28,964.00			
(c) Medical Relief		-			
(d) Relief poverty		-			
(e) Other Charitable objects		-			
Excess of Income over Expenditure		54,29,994.63			
TOTAL		8,17,30,242.50	TOTAL		8,17,30,242.50

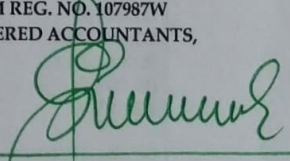
Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar

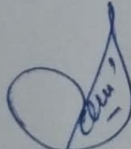
AS PER OUR REPORT OF EVEN DATE,
FOR S S POWAR & ASSOCIATES
FIRM REG. NO. 107987W
CHARTERED ACCOUNTANTS,

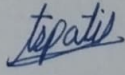

(DR.S.D. MANE)
PRINCIPAL


(B.H. SHARMA)
CHIEF FINANCE OFFICER




(S S POWAR)
PROPRIETOR
M.NO : 040279
UDIN : 23040279BGVLA07471


(RAAdm Amit Vikram) (Retd.)
CAMPUS DIRECTOR


(TEJAS S. PATIL)
TRUSTEE

DATE : 09/08/2023
PLACE : KOLHAPUR

DATE : 09/08/2023
PLACE : KOLHAPUR

SCHEDULES TO BALANCE SHEET**SCHEDULE NO. 4 : LIABILITIES FOR ADVANCES**

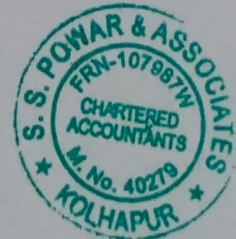
Particulars	₹
Scholarship Payable to Students	96,434.00
Advance Tutition fee	15,85,506.00
Other Payable	26,97,783.00
University Exam Remmuneration Payable	3,795.00
TOTAL ₹	43,83,518.00

SCHEDULE NO. 5 : SUNDRY CREDIT BALANCES

Particulars	₹
Provident Fund Payable	61,200.00
Professional Tax Payable	-
Dr D Y PATIL College principal	15,00,000.00
Tax Deducted at Source Payable :	-
- U/s. 194 J	-
- U/s. 192 B	-
- U/s. 194 C	-
TOTAL ₹	16,15,639.00

SCHEDULE NO. 6 : ADVANCES TO OTHERS

Particulars	₹
A. Deposits	
- AICTE Deposit and others	35,18,000.00
D.Y. Patil Pratishthan & DTE	4,85,003.00
M.S.E.D.C.L. Deposit	1,53,909.00
PNB Bank FD	6,70,556.00
B. Advance to staff	
C. Advance to supplier	
- Alminrock Indscter Fabriks	1,07,630.00
- Chaipani Biz Support Pvt Ltd	8,26,000.00
Chetan Motors	27,200.00
- Datta Fabricators	5,410.00
- Bennett Coleman & Co. Ltd.	35,000.00
- D.S. Surveyors	1,50,000.00
- Karmalkar and Co	2,00,000.00
- Prabha Info Solutions	3,80,317.00
Shree Sandeep Sharma	1,53,400.00
- Sunil Hindurao Salokhe	2,700.00
- Swapangandha Electronics	4,00,000.00
- Major Collection	2,81,654.00
Prashant Kamant	6,700.00
V.R.P. Services	4,175.00
E.Other	
- Other Advaces	22,84,132.00
TOTAL ₹	96,91,786.00



AMOUNT
31.03.2023

SCHEDULE NO. 7 : ACCOUNTS WITH BANKS

Particulars	₹
Punjab National Bank A/c 03571011001227	10,01,328.28
Union Bank of India Current A/c. No. 441501010035255	3,43,415.83
D.Y . Patil Sahakari Bank LTD. KOP. A/C NO. 0328	26,31,505.80
Punjab National Bank Current A/c 03571012000124	13,228.60
TOTAL ₹	39,89,478.51

SCHEDULES TO INCOME & EXPENDITURE A/C.

SCHEDULE NO. 8 : REPAIRS AND MAINTENANCE

Particulars	₹
Repairs & Maintenance - Heavy Building	-
Repairs & Maintenance - Building	44,410.00
Repairs & Maintenance - Computers	1,80,149.00
Repairs & Maintenance - Electrical	1,05,990.00
Repairs & Maintenance - Furniture	1,85,480.00
Repairs & Maintenance -Lawn Maintenance	92,979.00
Repairs & Maintenance - equipments and Others	78,068.00
Repairs & Maintenance - Vehicle	4,09,973.00
TOTAL ₹	10,97,049.00

SCHEDULE NO.9 : ESTABLISHMENT EXPENSES

Particulars	₹
Bank Interest, Commission & Charges	1,12,292.87
Electricity and water charges	21,78,074.00
Processing Fees	70,318.00
Office & Miscellaneous Expenses	1,35,262.00
House Keeping expenses	1,74,508.00
Postage, Telephone & Internet	3,41,734.00
TOTAL ₹	30,12,188.87

SCHEDULE NO. 10 : EDUCATIONAL EXPENSES

Particulars	₹
Advertisement Expenses	2,05,555.00
Affiliation, & Other Fees	8,35,619.00
Students welfare Expenses	12,67,513.00
Printing & Stationery	4,19,977.00
Salary & Honorarium	5,65,08,956.00
Employer P.F.	46,800.00
Staff Welfare & Faculty Development Expenses	4,36,371.00
Student Gathering, cultural and other activities	6,79,993.00
PF Administrative Charges	9,150.00
Faculty Development Program	22,882.00
Membership Fee	22,656.00
Registration Fee	29,160.00
Professional Fees	7,59,666.00
Laboratory & Workshop Expenses	1,35,376.00
Audit Fee	1,87,480.00
Paper Presentation & Publication (Conference & Sem	11,400.00
Software Charges	7,500.00
Student Membership Fee	1,09,991.00
Student Training & Placement Exp.	2,22,819.00
Travelling & Conveyance	16,35,629.00
Interest on College Bus	1,87,849.00
Vehicle Road Tax	40,000.00
Diesel and Petrol	5,46,622.00
TOTAL ₹	6,43,28,964.00



SCHEDULE NO. 1.1.
IMMOVABLE PROPERTIES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2023

SR. NO.	ASSETS	GROSS BLOCK					DEPRECIATION				CLOSING W.D.V. AS ON 31.03.2023 ₹	
		AS ON 01.04.2022 ₹	UPTO 30.09.2022 ₹	ADDITIONS AFTER 30.09.2022 ₹	ADDITIONS DURING THE YEAR ₹	DELETIONS DURING THE YEAR ₹	TOTAL UPTO 31.03.2023 ₹	RATE %	UPTO 01.04.2022 ₹	FOR THE YEAR ₹		DELETIONS DURING THE YEAR ₹
1.	Building	2,75,38,833.00	...	...	2,14,13,112.00	...	10	1,50,25,682.00	12,51,315.00	...	1,62,76,997.00	1,12,61,836.00
2.	Building WIP	15,93,447.00	3,16,660.00	2,10,96,452.00	2,14,13,112.00	...	10	1,50,25,682.00	12,51,315.00	...	1,62,76,997.00	2,30,06,559.00
	TOTAL ₹	2,91,32,280.00	3,16,660.00	2,10,96,452.00	2,14,13,112.00	...		1,50,25,682.00	12,51,315.00	...	1,62,76,997.00	3,42,68,395.00

SCHEDULE NO. 2.1.

FURNITURE & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2023

SR. NO.	ASSETS	GROSS BLOCK			DEPRECIATION				CLOSING W.D.V. AS ON 31.03.2023 ₹			
		AS ON 01.04.2022 ₹	UPTO 30.09.2022 ₹	ADDITIONS AFTER 30.09.2022 ₹	ADDITIONS DURING THE YEAR ₹	DELETIONS DURING THE YEAR ₹	TOTAL UPTO 31.03.2023 ₹	RATE %		UPTO 01.04.2022 ₹	FOR THE YEAR ₹	DELETIONS DURING THE YEAR ₹
1.	Furniture & Fixture	69,91,508.00	4,22,852.00	7,83,082.00	12,05,934.00	...	10	24,11,534.00	5,39,437.00	...	29,50,971.00	52,46,471.00
	TOTAL ₹	69,91,508.00	4,22,852.00	7,83,082.00	12,05,934.00	...		24,11,534.00	5,39,437.00	...	29,50,971.00	52,46,471.00

45,79,974.00

SCHEDULE NO. 3.1.

OTHER ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2023

SR. NO.	ASSETS	GROSS BLOCK			DEPRECIATION				CLOSING W.D.V. AS ON 31.03.2023 ₹			
		AS ON 01.04.2022 ₹	UPTO 30.09.2022 ₹	ADDITIONS AFTER 30.09.2022 ₹	ADDITIONS DURING THE YEAR ₹	DELETIONS DURING THE YEAR ₹	TOTAL UPTO 31.03.2023 ₹	RATE %		UPTO 01.04.2022 ₹	FOR THE YEAR ₹	DELETIONS DURING THE YEAR ₹
1.	Computer	1,09,31,339.00	7,56,700.00	20,42,093.00	27,98,793.00	...	40	75,22,025.00	20,74,824.00	...	95,96,849.00	41,33,283.00
2.	Office Equipments	59,03,458.00	5,85,401.00	3,23,543.00	9,08,944.00	...	15	29,95,101.00	5,48,329.00	...	35,43,430.00	32,68,972.00
3.	Library Books	16,12,611.00	3,14,549.00	1,58,763.00	4,73,312.00	...	40	13,63,241.00	2,57,320.00	...	16,20,561.00	4,65,362.00
4.	Water Cooler	65,000.00	...	...	...	...	15	42,325.00	3,401.00	...	45,726.00	19,274.00
5.	Workshop Equipment	61,36,094.00	1,01,155.00	...	1,01,155.00	...	15	32,39,140.00	4,49,716.00	...	36,88,856.00	25,48,393.00
6.	LED TV	...	...	50,980.00	50,980.00	...	40	...	10,196.00	...	10,196.00	40,784.00
7.	College Bus	...	...	54,22,196.00	54,22,196.00	...	15	...	4,06,665.00	...	4,06,665.00	50,15,531.00
8.	C.C.TV Camera	1,24,620.00	...	...	...	...	40	24,924.00	39,878.00	...	64,802.00	59,818.00
	TOTAL ₹	2,47,73,122.00	17,57,805.00	79,97,575.00	97,55,380.00	...		1,51,86,756.00	37,90,329.00	...	1,89,77,085.00	1,55,51,417.00



NOTES FORMING PART OF ACCOUNTS

1. MAJOR ACCOUNTING POLICES

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 is to be calculated at half the rate applicable to that particulars 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.

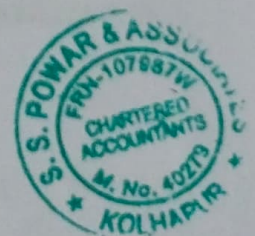
Interest received / receivable has been recorded as and when it becomes due.

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 ACCOUNTINGPOLICY

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

2. INVESTMENTS

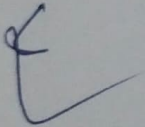
Investments are stated at costs.

3. EVENTS OCCURRING AFTER BALANCE SHEET DATE

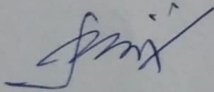
There are no events occurring after Balance Sheet Date till the completion of audit that will require separate disclosure.

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

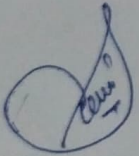
Dr. D. Y. Patil Pratishthan's College of Engineering,
Salokhenagar Kolhapur



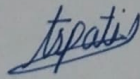
(DR. S.D. MANE)
PRINCIPAL



(B. H. SHARMA)
CHIEF FINANCE OFFICER



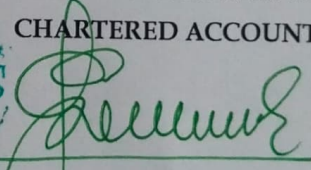
(RAdm Amit Vikram) (Retd)
CAMPUS DIRECTOR



(TEJAS S. PATIL)
TRUSTEE



FOR S.S.POWAR & ASSOCIATES
FIRM REG. NO. 107987W
CHARTERED ACCOUNTANTS,



(S.S.POWAR)
PROPRIETOR
M. NO.040279

DATE : 09/08/2023
PLACE : KOLHAPUR



S. S. Powar & Associates

Chartered Accountants

596, 'E', Parag Commercial Arcade, Bhaskarrao Jadhav Chowk, Shahupuri, Kolhapur -416 001
Tel.: 2659211, Mobile : 9422045496, 9422400296, E-mail: sspowar@yahoo.com

Date :

Ref. No.

INDEPENDENT AUDITORS' REPORT

Report on the Audit of the Standalone Financial Statements:

We have audited the accompanying financial statements of **Dr. D. Y. Patil College Of Engineering, Salokhenagar, Kolhapur** which comprises the Balance Sheet as at March 31, 2022, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

OPINION :

In our opinion and to the best of our information and according to the explanations given to us the financial statements give a true and fairview in conformity with the accounting principles generally accepted in India,

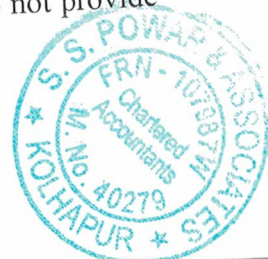
- In the case of the Balance Sheet of the State of Affairs as at 31-March - 2022and
- In the case of the Income and Expenditure Account of the Deficit for the year ended as on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs). 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 Institution in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS:

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the Accounting Standards applicable to the entity. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSINILITY:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the rashes of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entities preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.

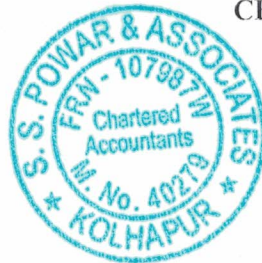
An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

PLACE:KOLHAPUR

DATE:17/09/2022

**FOR S.S POWAR & ASSOCIATES
FIRM REG.NO.107987W
CHARTERED ACCOUNTANTS**



(Handwritten signature)
**(SAMBHAJIPOWAR)
PROPRIETOR**

M.NO.040279

UDIN: 22040279 BCCRUE 1499

SCHEDULE VIII
[VIDE RULE 17(1)]

REGISTRATION NO.

E – 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar,Kolhapur.

BALANCE SHEET AS AT

31st MARCH, 2022

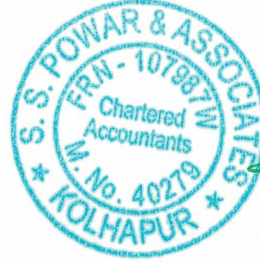
FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2022	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2022
Trust Fund or Corpus:-			Immovable Properties:- (At Cost)	1	
Balance as per Last Balance Sheet		...	Balance as per last Balance Sheet		2,91,32,280.00
Add: Corpus Donations		...	Additions during the year		...
		...			2,91,32,280.00
Other Earmarked Fund:-			Less: Sale During the year		1,50,25,682.00
<u>(Created under the provision of the trust deed or scheme or out of the Income)</u>			Depreciation up to date		1,41,06,598.00
Depreciation Fund		...	Furniture & Fixture:-(At Cost)	2	
Sinking Fund		...	Balance as per last Balance Sheet		64,64,396.00
Reserve Fund		...	Additions during the year		5,27,112.00
<u>Any other Fund</u>					69,91,508.00
- Development Fund		...	Less: Sale During the year		...
		...	Depreciation up to date		24,11,534.00
Loans (Secured or Unsecured):-					45,79,974.00
From Trustees		...	Other Fixed Assets:-(At Cost)	3	
From Other		...	Balance as per last Balance Sheet		2,00,47,210.00
		...	Additions during the year		47,25,912.00
Liabilities					2,47,73,122.00
For Expenses	4	25,44,073.00	Less: Sale During the year		...
For Advances		...	Depreciation up to date		1,51,86,756.00
For Rent and Other Deposits		...			95,86,366.00
For Sundry Credit Balances	5	16,75,629.00			
Internal Transfers			Loans (Secured or Unsecured) : Good / Doubtful		
Dr. D. Y. Patil Pratishthan Akurdi Pune Branch		13,36,95,204.00	Loans Scholarships		...
			Other Loans		...
			Advances:-		
			To Trustees		...
			To Employees		...
			To Contractors		...
			To Lawyers		...
			To Others	6	99,83,678.00
			Income Outstanding:-		
			Rent		0.00
			Interest		...
			<u>Other Income</u>		6,63,02,373.10
			- Fees receivable		...
			Cash and Bank Balances:-		
			(a) In Accounts with Bank	7	20,87,390.63
			In Fixed Deposit with Bank		0.00
			(b) With the Trustee		...
			(c) With the Manager		10,242.10
			- Cash Balance with College Authorities		...
			- Cheque In Hand with College Authorities		...
TOTAL C/F.		13,79,14,906.00	TOTAL C/F.		10,66,56,621.83



FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2022	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2022
TOTAL B/F.		13,79,14,906.00	TOTAL B/F.		10,66,56,621.83
			<u>Income and Expenditure Account:-</u> Balance as per Balance Sheet Less : Appropriation, if any Add : Deficit as per Income & Expenditure Account Less : Surplus as per Income & Expenditure Account		3,39,77,514.25
					27,19,230.08
					3,12,58,284.17
TOTAL		13,79,14,906.00	TOTAL		13,79,14,906.00

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
Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar

AS PER OUR REPORT OF EVEN DATE,
FOR S S POWAR & ASSOCIATES
FIRM REG. NO. 107987W
CHARTERED ACCOUNTANTS,



(Signature)
(SAMBHAJI POWAR)
PROPRIETOR
M. NO.040279

(Signature)
(DR. S.D.MANE)
PRINCIPAL

(Signature)
(B. H. SHARMA)
CHIEF FINANCE OFFICER

(Signature)
(DR. N.S. VYAWAHARE)
I/C CAMPUS DIRECTOR

(Signature)
(TEJAS S. PATIL)
TRUSTEE

DATE : 17.09.2022
PLACE : KOLHAPUR

DATE : 17.09.2022
PLACE : KOLHAPUR

SCHEDULE IX
[VIDE RULE 17(1)]

REGISTRATION NO.

E – 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar, Kolha

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON

31st MARCH, 2022

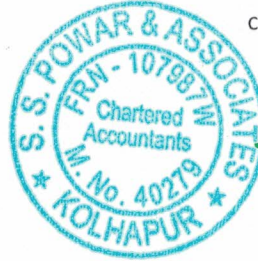
EXPENDITURE	SCH. NO.	AMOUNT 31.03.2022	INCOME	SCH. NO.	AMOUNT 31.03.2022
Expenditure in respect of properties					6,78,61,204.00
Rates, taxes, cesses	8	18,45,204.00	By - Fees from Student		
Repairs and maintenance		75,257.00	By <u>Income from other sources</u>		7,80,903.00
Insurance			- Miscellaneous Receipts		...
Depreciation	1,2&3	41,64,157.00			...
(by way of provision or adjustment)			By Transfer from Reserve		...
<u>Other expenses</u>					
- Security Charges		6,21,216.00			
Establishment expenses	9	57,95,312.92			
To Remuneration to trustees		...			
Remuneration (in the case of a math)		...			
To Expenditure on objects of the trust		...			
To (a) Religious		...			
(b) Educational	10	5,34,21,730.00			
(c) Medical Relief		...			
(d) Relief poverty		...			
(e) Other Charitable objects		...			
Excess of Income over Expenditure		27,19,230.08			
TOTAL		6,86,42,107.00	TOTAL		6,86,42,107.00


Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar


AS PER OUR REPORT OF EVEN DATE,
FOR S S POWAR & ASSOCIATES
FIRM REG. NO. 107987W
CHARTERED ACCOUNTANTS,


(DR.S.D. MANE)
PRINCIPAL


(B.H. SHARMA)
CHIEF FINANCE OFFICER




(SAMBHAJI POWAR)
PROPRIETOR
M.NO : 040279


(DR.N.S. VYAWAHARE)
I/C CAMPUS DIRECTOR
DATE : 17.09.2022
PLACE : KOLHAPUR


(TEJAS S. PATIL)
TRUSTEE

DATE : 17.09.2022
PLACE : KOLHAPUR

**SCHEDULE NO. 1 :
IMMOVABLE PROPERTIES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2022**

SR. NO.	ASSETS	GROSS BLOCK				DEPRECIATION				CLOSING W.D.V.			
		AS ON	ADDITIONS	ADDITIONS	TOTAL	DELETIONS	DELETIONS	TOTAL	RATE		UPTO		
		01.04.2021	UPTO 30.09.2021	AFTER 30.09.2021	DURING THE YEAR	DURING THE YEAR	31.03.2022	%	01.04.2021	FOR THE YEAR	DELETIONS DURING THE YEAR	UPTO 31.03.2022	AS ON 31.03.2022
1.	Building	2,75,38,833.00	...	...	...	...	2,75,38,833.00	10	1,36,35,332.00	13,90,350.00	...	1,50,25,682.00	1,25,13,151.00
2.	Building WIP	15,93,447.00	...	...	...	...	15,93,447.00		1,36,35,332.00	13,90,350.00	...	1,50,25,682.00	15,93,447.00
	TOTAL	2,91,32,280.00					2,91,32,280.00		1,36,35,332.00	13,90,350.00		1,50,25,682.00	1,41,06,598.00

**SCHEDULE NO. 2 :
FURNITURE & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2022**

SR. NO.	ASSETS	GROSS BLOCK				DEPRECIATION				CLOSING W.D.V.			
		AS ON	ADDITIONS	ADDITIONS	TOTAL	DELETIONS	DELETIONS	TOTAL	RATE		UPTO		
		01.04.2021	UPTO 30.09.2021	AFTER 30.09.2021	DURING THE YEAR	DURING THE YEAR	31.03.2022	%	01.04.2021	FOR THE YEAR	DELETIONS DURING THE YEAR	UPTO 31.03.2022	AS ON 31.03.2022
1.	Furniture & Fixture	64,64,396.00	65520...	4,61,592.00	527112...	...	69,91,508.00	10	19,28,292.00	4,83,242.00	...	24,11,534.00	45,79,974.00
	TOTAL	64,64,396.00	65520...	4,61,592.00	527112...	...	69,91,508.00		19,28,292.00	4,83,242.00	...	24,11,534.00	45,79,974.00

**SCHEDULE NO. 3 :
OTHER ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2022**

SR. NO.	ASSETS	GROSS BLOCK				DEPRECIATION				CLOSING W.D.V.			
		AS ON	ADDITIONS	ADDITIONS	TOTAL	DELETIONS	DELETIONS	TOTAL	RATE		UPTO		
		01.04.2021	UPTO 30.09.2021	AFTER 30.09.2021	DURING THE YEAR	DURING THE YEAR	31.03.2022	%	01.04.2021	FOR THE YEAR	DELETIONS DURING THE YEAR	UPTO 31.03.2022	AS ON 31.03.2022
1.	Computer	74,15,878.00	1,39,120.00	33,76,341.00	3515461...	...	1,09,31,339.00	40	63,74,596.00	11,47,429.00	...	75,22,025.00	34,09,314.00
2.	Office Equipments	53,70,711.00	196000...	3,36,747.00	532747...	...	59,03,458.00	15	25,11,575.00	4,83,526.00	...	29,95,101.00	29,08,357.00
3.	Library Books	14,69,544.00	1,11,234.00	31,833.00	143067...	...	16,12,611.00	40	12,07,606.00	1,55,635.00	...	13,63,241.00	2,49,370.00
4.	Water Cooler	65,000.00	-	-	...	...	65,000.00	15	38,323.00	4,002.00	...	42,325.00	22,675.00
5.	Workshop Equipment	57,26,077.00	-	4,10,017.00	4,10,017.00	...	61,36,094.00	15	27,64,091.00	4,75,049.00	...	32,39,140.00	28,96,954.00
6.	C C TV Camera	-	-	1,24,620.00	1,24,620.00	...	1,24,620.00	40	-	24,924.00	...	24,924.00	99,696.00
	TOTAL	2,00,47,210.00	4,46,354.00	42,79,558.00	47,25,912.00	-	2,47,73,122.00		1,28,96,191.00	22,90,565.00	...	1,51,86,756.00	95,86,366.00



Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar, Kolhapur.

AMOUNT
31.03.2022

SCHEDULES TO BALANCE SHEET

SCHEDULE NO. 4 : LIABILITIES FOR ADVANCES

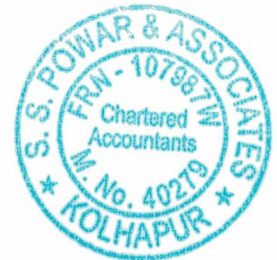
Particulars	
Scholarship Payable to Students	96,434.00
Advance Tutition fee	8,11,574.00
Other Payable	16,32,270.00
University Exam Remmuration	3,795.00
TOTAL	25,44,073.00

SCHEDULE NO. 5 : SUNDRY CREDIT BALANCES

Particulars	
Provident Fund Payable	61,200.00
Professional Tax Payable	10,600.00
Dr D Y PATIL College principal	15,00,000.00
Tax Deducted at Source Payable :	
- U/s. 194 J	18,000.00
- U/s. 192 B	96,500.00
- U/s. 194 C	-10,671.00
TOTAL	16,75,629.00

SCHEDULE NO. 6 : ADVANCES TO OTHERS

Particulars	
A. Deposits	
- AICTE Deposit	35,00,000.00
D.Y. Patil Pratishthan & DTE	4,85,003.00
M.S.E.D.C.L. Deposit	1,53,909.00
PNB Bank FD	6,70,556.00
B. Advance to staff	3,39,101.00
B. Advance to supplier	
- Alminrock Indscer Fabriks	1,07,630.00
- Best Book Supplier	10,055.00
- Chaipani Biz Support Pvt Ltd	8,26,000.00
- Datta Fabricators	5,410.00
- Bennett Coleman & Co. Ltd.	35,000.00
- D.S. Surveyors	1,50,000.00
- Karmalkar and Co	2,00,000.00
- Sandip Sharma	1,53,400.00
- United Sales Corporation	-
- Prabha Info Solutions	3,80,317.00
- Sunil Hindurao Salokhe	2,700.00
- Swapangandha Electronics	4,00,000.00
- Major Collection	8,820.00
- M/S . V.K. Patil	25,00,000.00
Prashant Kamant	6,700.00
V.R.P. Services	4,175.00
D.Other	-
- Other Advaces	44,902.00
- TDS Recoverable	-
TOTAL	99,83,678.00



AMOUNT
31.03.2022

SCHEDULE NO. 7 : ACCOUNTS WITH BANKS

Particulars	Amount
Punjab National Bank A/c 03571011001227	16,56,926.20
Union Bank of India Current A/c. No. 441501010035255	3,43,415.83
Cheque in hand	73,289.00
Punjab National Bank Current A/c 03571012000124	13,759.60
TOTAL	20,87,390.63

SCHEDULES TO INCOME & EXPENDITURE A/C.

SCHEDULE NO. 8 : REPAIRS AND MAINTENANCE

Particulars	Amount
Repairs & Maintenance - Heavy Building	10,12,500.00
Repairs & Maintenance - Building	1,12,396.00
Repairs & Maintenance - Computers	1,76,740.00
Repairs & Maintenance - Electrical	41,830.00
Repairs & Maintenance - Furniture	3,06,150.00
Repairs & Maintenance -Lawn Maintenance	37,520.00
Repairs & Maintenance - equipments and Others	83,770.00
Repairs & Maintenance - Vehicle	74,298.00
TOTAL	18,45,204.00

SCHEDULE NO.9 : ESTABLISHMENT EXPENSES

Particulars	Amount
Bank Interest, Commission & Charges	3,545.90
Tree Plantation Expenses	0.00
Electricity and water charges	15,36,386.00
Generator expenses	1,50,469.00
Taxes, duties and cees	1,35,118.00
Property Tax	35,00,000.00
Office & Miscellaneous Expenses	53,566.00
House Keeping expenses	43,063.00
Postage, Telephone & Internet	3,73,165.02
TOTAL	57,95,312.92

SCHEDULE NO. 10 : EDUCATIONAL EXPENSES

Particulars	Amount
Advertisement Expenses	2,49,854.00
Affiliation, & Other Fees	3,41,000.00
Alumni Expenses	1,96,700.00
Examination Expenses	46,501.00
Exam Stationery & Printing	4,25,392.00
Students welfare Expenses	7,47,838.00
Helth Club Facilities	2,57,445.00
Newspaper & Periodicals	0.00
Printing & Stationery	3,71,999.00
Salary & Honorarium	4,41,13,372.00
Employer P.F.	10,800.00
Staff Welfare & Faculty Development Expenses	7,25,171.00
Educational fair expenses	0.00
Consumables , Chemicals Etc.	4,29,592.00
Canteen facility	3,99,900.00
Student Gathering, cultural and other activities	6,24,329.00
PF Administrative Charges	1,950.00
First Aid Expenses	1,085.00
Functions & Ceremony Exp.	1,52,735.00
Internal Scholarship	5,90,525.00
Labour Charges	2,02,500.00
Meeting Fees & Expenses	1,99,215.00
Membership Fee	500.00
Registraion Fee	25,291.00
Processing Fees	15,000.00
Professional Fees	25,130.00
Laboratory & Workshop Expenses	4,19,750.00
Audit Fee	1,01,480.00
Paper Presentation & Publication (Conference & Sem	2,10,575.00
Practical Exam & Papers	5,15,142.00
Principal Flat Rent	6,500.00
Student Competition	1,10,599.00
Student Training & Placement Exp.	3,17,875.00
Wastage charges	3,11,000.00
Supervision Charges	2,80,800.00
Transportation Expenses	2,51,609.00
Travelling & Conveyance	7,23,195.00
Workshop, Seminar, Lab Expenses	19,381.00
TOTAL	5,34,21,730.00



NOTES FORMING PART OF ACCOUNTS

1. MAJOR ACCOUNTING POLICES

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 is to be calculated at half the rate applicable to that particulars 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 polices 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. 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.

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

Dr.D.Y.PatilPratishthan's College of Engineering,
Salokhenagar Kolhapur



(DR. S.D. MANE)
PRINCIPAL



(B. H. SHARMA)
CHIEF FINANCE OFFICER

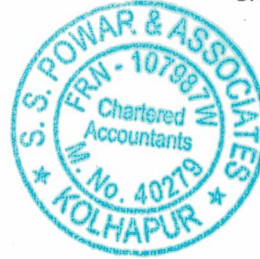


(DR. N.S. VYAWAHARE)
I/C CAMPUS DIRECTOR



(TEJAS S. PATIL)
TRUSTEE

FOR S.S. POWAR & ASSOCIATES
FIRM REG. NO. 107987W
CHARTERED ACCOUNTANTS,



(SAMBHAJI POWAR)
PROPRIETOR
M. NO.040279

DATE : 17.09.2022

PLACE : KOLHAPUR

DATE : 17.09.2022

PLACE : KOLHAPUR

**AUDIT REPORT/ FINANCIAL
STATEMENTS OF
DR. D.Y.PATIL PRATISHTHAN'S COLLEGE OF
ENGINEERING, SALOKHENAGAR,
KOLHAPUR**

FINANCIAL YEAR : 01/04/2020 TO 31/03/2021

ASSESSMENT YEAR : 2021-22

AUDITORS

**RAJAT POWAR AND ASSOCIATES,
CHARTERED ACCOUNTANTS,
KOLHAPUR**



RAJAT POWAR & ASSOCIATES

CHARTERED ACCOUNTANTS

Plot No. 5, Rajaram Rifles Colony, Mali Colony Parisar,
Rajarampuri 13th Lane, Kolhapur-416008

Tel.: 0231-2659211 Mobile. 8484065819, Email- rajatpowar00@gmail.com

INDEPENDENT AUDITORS' REPORT

Report on the Audit of the Standalone Financial Statements:

We have audited the accompanying financial statements of **Dr. D. Y. Patil College Of Engineering, Salokhenagar, Kolhapur** which comprises the Balance Sheet as at March 31,2021, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

OPINION :

In our opinion and to the best of our information and according to the explanations given to us the financial statements give a true and fairview in conformity with the accounting principles generally accepted in India,

- a. In the case of the Balance Sheet of the State of Affairs as at 31-March -2021 and
- b. In the case of the Income and Expenditure Account of the Deficit for the year ended as on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs). 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 Institution in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS:

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the Accounting Standards applicable to the entity. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSINILITY:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the rashes of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entities preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.

An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

PLACE:KOLHAPUR

DATE:07/07/2021

**FOR RAJAT POWAR & ASSOCIATES
FIRM REG.NO. 154266W
CHARTERED ACCOUNTANTS**



R Powar

**(RAJAT POWAR)
PROPRIETOR
M.NO.182509**

UDIN: 21182509AAAAAF4107

SCHEDULE VIII
(WIDE RULE 17(1))

E - 1175/KOLHAPUR

REGISTRATION NO.

NAME OF THE PUBLIC TRUST

Dr.D.Y.Patil Pratishtan's College of Engineering, Saihothenagar,Kolhapur.

BALANCE SHEET AS AT

31st MARCH, 2021

FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2021 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2021 ₹
Trust Fund or Corpus:- Balance as per Last Balance Sheet Add: Corpus Donations	1	...	Immovable Properties:- (At Cost) Balance as per last Balance Sheet Additions during the year	1	2,91,32,280.00
Other Earmarked Funds:- (Created under the provision of the trust deed or scheme or out of the income) Depreciation Fund Sinking Fund Reserve Fund Any other Fund - Development Fund	2	...	Less: Sale During the year Depreciation up to date		2,91,32,280.00
		...	Furniture & Fixtures:- (At Cost) Balance as per last Balance Sheet Additions during the year	2	1,36,35,332.00
		...	Less: Sale During the year Depreciation up to date		1,54,96,946.00
Loans (Secured or Unsecured):- From Trustees From Other	3	...	Other Fixed Assets:- (At Cost) Balance as per last Balance Sheet Additions during the year	3	60,13,562.00
		...	Less: Sale During the year Depreciation up to date		4,50,834.00
Liabilities For Expenses For Advances	4	14,61,233.00			64,64,396.00
For Rent and Other Deposits For Sundry Credit Balances	5	15,69,200.00			...
Internal Transfers Dr. D. Y. Patil Pratishtan Akurdi Pune Branch		11,15,42,976.00			19,28,292.00
		...	Loans (Secured or Unsecured) : Good / Doubtful Loans Scholarships Other Loans		45,36,104.00
		...	Advances:- To Trustees To Employees To Contractors To Lawyers To Others		1,88,85,311.00
		...	Income Outstanding:- Rent Interest Other Income - Fees receivable		11,61,895.00
		...	Cash and Bank Balances:- (a) In Accounts with Bank In Fixed Deposit with Bank (b) With the Trustee (c) With the Manager - Cash Balance with College Authorities - Cheque in Hand with College Authorities	6	2,00,47,210.00
	
		...			1,28,96,191.00
		...			71,51,019.00
	
		...			0.00
		...			4,02,94,065.10
		...			43,73,206.55
		...			0.00
	
		...			1,17,278.10
	
TOTAL C/F.		11,45,73,409.00	TOTAL C/F.		8,05,95,894.75



SCHEDULE VIII
[VIDE RULE 17(1)]

REGISTRATION NO.

E – 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar, Kolhapur.

BALANCE SHEET AS AT

31st MARCH, 2021

FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2021 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2021 ₹
Trust Fund or Corpus:-			Immovable Properties:- (At Cost)		
Balance as per Last Balance Sheet		...	Balance as per last Balance Sheet	1	2,91,32,280.00
Add: Corpus Donations		...	Additions during the year		...
		...			2,91,32,280.00
Other Earmarked Fund:-			Less: Sale During the year		...
(Created under the provision of the trust deed or scheme or out of the Income)		...	Depreciation up to date		1,36,35,332.00
Depreciation Fund		...			1,54,96,948.00
Sinking Fund		...	Furniture & Fixture:- (At Cost)	2	
Reserve Fund		...	Balance as per last Balance Sheet		60,13,562.00
Any other Fund		...	Additions during the year		4,50,834.00
- Development Fund		...			64,64,396.00
		...	Less: Sale During the year		...
Loans (Secured or Unsecured):-			Depreciation up to date		19,28,292.00
From Trustees		...			45,36,104.00
From Other		...	Other Fixed Assets:- (At Cost)	3	
		...	Balance as per last Balance Sheet		1,88,85,311.00
Liabilities			Additions during the year		11,61,899.00
For Expenses	4	14,61,233.00			2,00,47,210.00
For Advances		...	Less: Sale During the year		...
For Rent and Other Deposits		...	Depreciation up to date		1,28,96,191.00
For Sundry Credit Balances	5	15,69,200.00			71,51,019.00
Internal Transfers			Loans (Secured or Unsecured) : Good / Doubtful		
Dr. D. Y. Patil Pratishthan Akurdi Pune Branch		11,15,42,976.00	Loans Scholarships		...
			Other Loans		...
			Advances:-		
			To Trustees		...
			To Employees		...
			To Contractors		...
			To Lawyers		...
			To Others	6	86,27,274.00
			Income Outstanding:-		
			Rent		...
			Interest		0.00
			Other Income		
			- Fees receivable		4,02,94,065.10
			Cash and Bank Balances:-		
			(a) In Accounts with Bank	7	43,73,206.55
			In Fixed Deposit with Bank		0.00
			(b) With the Trustee		...
			(c) With the Manager		...
			- Cash Balance with College Authorities		1,17,278.10
			- Cheque In Hand with College Authorities		...
TOTAL C/F.		11,45,73,409.00	TOTAL C/F.		8,05,95,894.75



FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2021 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2021 ₹
TOTAL B/F.		11,45,73,409.00	TOTAL B/F.		8,05,95,894.75
			<u>Income and Expenditure Account:</u> Balance as per Balance Sheet Less : Appropriation, if any Add : Deficit as per Income & Expenditure Account Less : Surplus as per Income & Expenditure Account		5,74,32,836.24
TOTAL ₹		11,45,73,409.00	TOTAL ₹		3,39,77,514.25
					11,45,73,409.00

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
 Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhensagar


 (DR. A.M.MANE)
 I/C PRINCIPAL


 (B. H. SHARMA)
 CHIEF FINANCE OFFICER


 (DR. N.S. VYAWAHARE)
 I/C CAMPUS DIRECTOR


 (SATEJ D. PATIL)
 VICE - PRESIDENT

AS PER OUR REPORT OF EVEN DATE,
 FOR RAJAT POWAR & ASSOCIATES
 FIRM REG. NO. 134266W
 CHARTERED ACCOUNTANTS,




 (RAJAT POWAR)
 PROPRIETOR
 M. NO.182509

DATE : 07.07.2021
 PLACE : KOLHAPUR

DATE : 07.07.2021
 PLACE : KOLHAPUR

SCHEDULE IX
[VIDE RULE 17(1)]

REGISTRATION NO.

E - 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar,Kolhapur.

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON

31st MARCH, 2021

EXPENDITURE	SCH. NO.	AMOUNT 31.03.2021 ₹	INCOME	SCH. NO.	AMOUNT 31.03.2021 ₹
Expenditure in respect of properties Rates, taxes, cesses	8	10,13,363.00	By - Fees from Student By <u>Income from other sources</u> - Miscellaneous Receipts		4,98,08,007.00
Repairs and maintenance						33,535.00	32,332.35
Insurance	1,2&3	38,44,467.00	By Transfer from Reserve		...
Depreciation (by way of provision or adjustment)					...
<u>Other expenses</u> - Security Charges	9	6,63,207.00			
Establishment expenses						18,86,192.36
To Remuneration to trustees		...			
Remuneration (in the case of a math)		...			
To Expenditure on objects of the trust		...			
To (a) Religious	10	1,89,44,253.00			
(b) Educational			...		
(c) Medical Relief			...		
(d) Relief poverty			...		
(e) Other Charitable objects			...		
Excess of Income over Expenditure		2,34,55,321.99			
TOTAL ₹		4,98,40,339.35	TOTAL ₹		4,98,40,339.35

Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar

AS PER OUR REPORT OF EVEN DATE,
FOR RAJAT POWAR & ASSOCIATES
FIRM REG. NO. 154266W
CHARTERED ACCOUNTANTS,


(DR.A.M. MĀNE)
I/C PRINCIPAL


(B.H. SHARMA)
CHIEF FINANCE OFFICER




(RAJAT POWAR)
PROPRIETOR
M. NO.182509


(DR.N.S. VYAWAHARE)
I/C CAMPUS DIRECTOR
DATE : 07.07.2021
PLACE : KOLHAPUR


(SĀTEJ D. PATIL)
VICE - PRESIDENT

DATE : 07.07.2021
PLACE : KOLHAPUR

SCHEDULE NO. 1: IMMovable Properties & Depreciation for the year ended 31st March, 2021

SR. NO.	ASSETS	AS ON		ADDITIONS		DELETIONS DURING THE YEAR	TOTAL UPTO 31.03.2021	RATE %	UPTO FOR THE YEAR 01.04.2020	DELETIONS DURING THE YEAR	UPTO 31.03.2021	CLOSING W.D.V.
		01.04.2020	30.09.2020	UPTO 30.09.2020	AFTER 30.09.2020							
1.	Building	2,73,88,833.00	-	-	-	-	2,91,32,280.00	10	1,20,90,498.00	15,44,834.00	1,36,35,322.00	1,54,96,948.00
2	Building WIP	15,93,447.00	-	-	-	-	15,93,447.00	-	-	-	1,39,03,501.00	15,93,447.00
TOTAL ₹		2,89,82,280.00	-	-	-	-	2,91,32,280.00	10	1,20,90,498.00	15,44,834.00	1,36,35,322.00	1,54,96,948.00

SCHEDULE NO. 2 : FURNITURE & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2021

SR. NO.	ASSETS	AS ON		ADDITIONS		DELETIONS DURING THE YEAR	TOTAL UPTO 31.03.2021	RATE %	UPTO FOR THE YEAR 01.04.2020	DELETIONS DURING THE YEAR	UPTO 31.03.2021	CLOSING W.D.V.
		01.04.2020	30.09.2020	UPTO 30.09.2020	AFTER 30.09.2020							
1.	Furniture & Fixture	60,13,562.00	40554...	45,270.00	450834...	-	64,64,396.00	10	14,26,795.00	5,01,497.00	19,28,292.00	45,36,104.00
TOTAL ₹		60,13,562.00	40554...	45,270.00	450834...	-	64,64,396.00	10	14,26,795.00	5,01,497.00	19,28,292.00	45,36,104.00

OTHER ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2021

SCHEDULE NO. 3:

SR. NO.	ASSETS	AS ON		ADDITIONS		DELETIONS DURING THE YEAR	TOTAL UPTO 31.03.2021	RATE %	UPTO FOR THE YEAR 01.04.2020	DELETIONS DURING THE YEAR	UPTO 31.03.2021	CLOSING W.D.V.
		01.04.2020	30.09.2020	UPTO 30.09.2020	AFTER 30.09.2020							
1.	Computer	70,46,383.00	1,27,772.00	2,41,723.00	369495...	-	74,15,878.00	40	57,69,983.00	6,13,613.00	63,74,596.00	10,41,282.00
2.	Office Equipments	47,14,307.00	336748...	1,19,656.00	656404...	-	53,70,711.00	15	20,17,579.00	4,93,996.00	25,11,575.00	28,59,136.00
3.	Library Books	14,05,814.00	48,330.00	15,400.00	63730...	-	14,69,544.00	40	10,38,114.00	1,69,492.00	12,07,606.00	2,61,938.00
4.	Water Cooler	65,000.00	-	-	-	-	65,000.00	15	33,615.00	4,708.00	38,323.00	25,677.00
5.	Workshop Equipment	56,53,807.00	72,270.00	72,270.00	72,270.00	-	57,26,077.00	15	22,47,764.00	5,16,327.00	27,64,091.00	29,61,986.00
TOTAL ₹		1,88,85,311.00	7,12,850.00	4,49,049.00	11,61,899.00	-	2,00,47,210.00	-	1,10,96,055.00	17,98,186.00	1,28,96,191.00	71,51,019.00



SCHEDULES TO BALANCE SHEET

SCHEDULE NO. 4 : LIABILITIES FOR ADVANCES

Particulars	₹
Scholarship Payable to Students	96,434.00
Advance Tution fee	9,02,699.00
Other Payable	4,58,305.00
University Exam Remmuration	3,795.00
TOTAL ₹	14,61,233.00

SCHEDULE NO. 5 : SUNDRY CREDIT BALANCES

Particulars	₹
Provident Fund Payable	61,200.00
Professional Tax Payable	8,000.00
Dr D Y PATIL College principal	15,00,000.00
Tax Deducted at Source Payable :	-
- U/s. 194 J	-
- U/s. 192 B	-
- U/s. 194 C	-
TOTAL ₹	15,69,200.00

SCHEDULE NO. 6 : ADVANCES TO OTHERS

Particulars	₹
A. Deposits	
- AICTE Deposit	35,00,000.00
D.Y. Patil Pratishthan & DTE	4,50,000.00
M.S.E.D.C.L. Deposit	1,53,909.00
B. Advance to staff	3,73,213.00
B. Advance to supplier	
- Alminrock Indscer Fabriks	1,07,630.00
- Bandopant Khamkar	1,96,000.00
- Datta Fabricators	5,410.00
- Bennett Coleman & Co. Ltd.	35,000.00
- D.S. Surveyors	1,50,000.00
- Karmalkar and Co	2,00,000.00
- Sandip Sharma	1,53,400.00
- United Sales Corporation	-
- Prabha Info Solutions	3,80,317.00
- Sunil Hindurao Salokhe	2,700.00
- Swapangandha Electronics	4,00,000.00
- M/S V.K. Patil	25,00,000.00
- Major Collection	8,820.00
Prashant Kamant	6,700.00
V.R.P. Services	4,175.00
D.Other	
- TDS Recoverable	-
TOTAL ₹	86,27,274.00



AMOUNT
31.03.2021

SCHEDULE NO. 7 : ACCOUNTS WITH BANKS

Particulars	₹
Oriental Bank of Commerce Current A/c 03571011001227	39,42,152.12
Union Bank of India Current A/c. No. 441501010035255	3,43,415.83
Cheque in hand	73,289.00
Oriental Bank of Commerce Current A/c 03571012000124	14,349.60
TOTAL ₹	43,73,206.55

SCHEDULES TO INCOME & EXPENDITURE A/C.

SCHEDULE NO. 8 : REPAIRS AND MAINTENANCE

Particulars	₹
Repairs & Maintenance - Building	2,85,532.00
Repairs & Maintenance - Computers	40,987.00
Repairs & Maintenance - Electrical	1,91,770.00
Repairs & Maintenance - Furniture	2,74,107.00
Repairs & Maintenance -Lawan Maintenance	88,180.00
Repairs & Maintenance - equipments and Others	1,32,787.00
TOTAL ₹	10,13,363.00

SCHEDULE NO.9 : ESTABLISHMENT EXPENSES

Particulars	₹
Bank Interest, Commission & Charges	7,202.36
Tree Plantation Expenses	18,610.00
Electricity and water charges	11,44,187.00
Generator expenses	36,024.00
Taxes, duties and cees	76,718.00
Office & Miscellaneous Expenses	73,340.00
Wastage charges	1,014.00
House Keeping expenses	47,053.00
Postage, Telephone & Internet	4,82,044.00
TOTAL ₹	18,86,192.36

SCHEDULE NO. 10 : EDUCATIONAL EXPENSES

Particulars	₹
Advertisement Expenses	3,04,398.00
Affiliation, & Other Fees	5,25,600.00
Common Amenity & Infrastructure Expenses	...
Gardening & Landscaping Charges	...
Newspaper & Periodicals	-
Printing & Stationery	1,11,968.00
Salary & Honorarium	1,71,21,113.00
Employer P.F.	12,000.00
Staff Welfare & Faculty Development Expenses	3,55,509.00
Students welfare Expenses	1,20,704.00
Educational fair expenses	-
Canteen facility	-
Student Gathering, cultural and other activities	-
PF Administrative Charges	4,025.00
Legal & Professional Fees	25,600.00
Event Expenses	-
Training Fee	-
Laboratory & Workshop Expenses	-
Audit Fee	1,00,300.00
Vehicle Exp.	11,400.00
Transportation expenses	27,100.00
Gymkhana, sports and student health care facilities	-
Supervision Charges	-
Travelling & Conveyance	2,18,046.00
Workshop, Seminar, Lab Expenses	6,490.00
TOTAL ₹	1,89,44,253.00



NOTES FORMING PART OF ACCOUNTS

1. MAJOR ACCOUNTING POLICES

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 is to be calculated at half the rate applicable to that particulars 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 polices 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. 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.

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

Dr.D.Y.PatilPratishthan's College of Engineering,
Salokhenagar Kolhapur


(DR. A.M. MANE)
I/C PRINCIPAL


(B. H. SHARMA)
CHIEF FINANCE OFFICER


(DR. N.S. VYAWAHARE)
I/C CAMPUS DIRECTOR


(SATEJ D. PATIL)
VICE - PRESIDENT

FOR RAJAT POWAR & ASSOCIATES
FIRM REG. NO. 154266W
CHARTERED ACCOUNTANTS,




(RAJAT POWAR)
PROPRIETOR
M. NO.182509

DATE : 07.07.2021
PLACE : KOLHAPUR

DATE : 07.07.2021
PLACE : KOLHAPUR

**AUDIT REPORT/ FINANCIAL
STATEMENTS OF**

**DR. D.Y.PATIL PRATISHTHAN'S COLLEGE OF
ENGINEERING, SALOKHENAGAR, KOLHAPUR**

FINANCIAL YEAR : 01/04/2019 TO 31/03/2020

ASSESSMENT YEAR : 2020-21

AUDITORS

**S.S.POWAR AND ASSOCIATES,
CHARTERED ACCOUNTANTS,
KOLHAPUR**



S. S. Powar & Associates

Chartered Accountants

596, 'E', Parag Commercial Arcade, Bhaskarrao Jadhav Chowk, Shahupuri, Kolhapur -416 001
Tel.: 2659211, Mobile : 9422045496, 9422400296, E-mail: sspowar@yahoo.com

Ref. No.

Date :

INDEPENDENT AUDITORS' REPORT

Report on the Audit of the Standalone Financial Statements:

We have audited the accompanying financial statements of **Dr. D. Y. Patil College Of Engineering, Salokhenagar, Kolhapur** which comprises the Balance Sheet as at March 31,2020, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

OPINION :

In our opinion and to the best of our information and according to the explanations given to us the financial statements give a true and fairview in conformity with the accounting principles generally accepted in India,

- a. In the case of the Balance Sheet of the State of Affairs as at 31-March -2020 and
- b. In the case of the Income and Expenditure Account of the Deficit for the year ended as on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs). 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 Institution in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS:

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the Accounting Standards applicable to the entity. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSINILITY:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the rashes of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entities preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.

An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

PLACE:KOLHAPUR

DATE:28/09/2020

**FOR S.S.POWAR AND ASSOCIATES
FIRM REG.NO.107987W
CHARTERED ACCOUNTANTS**



**(S.S.POWAR)
PROPRIETOR**

M.NO.40279

UDIN: 20040279AAAAHL5422

SCHEDULE VIII
[VIDE RULE 17(1)]

REGISTRATION NO.

E – 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar,Kolhapur.

BALANCE SHEET AS AT

31st MARCH, 2020

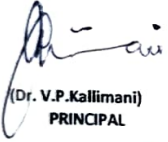
FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2020 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2020 ₹
Trust Fund or Corpus:-			Immovable Properties:- (At Cost)		
Balance as per Last Balance Sheet		...	Balance as per last Balance Sheet	1	2,91,32,280.00
Add: Corpus Donations		...	Additions during the year		...
		...			2,91,32,280.00
Other Earmarked Fund:-			Less: Sale During the year		1,20,90,498.00
(Created under the provision of the trust deed or scheme or out of the Income)			Depreciation up to date		1,70,41,782.00
Depreciation Fund		...			
Sinking Fund		...	Furniture & Fixture:-(At Cost)	2	
Reserve Fund		...	Balance as per last Balance Sheet		40,36,249.00
Any other Fund		...	Additions during the year		1977313...
- Development Fund		...			60,13,562.00
Loans (Secured or Unsecured):-			Less: Sale During the year		...
From Trustees		...	Depreciation up to date		14,26,795.00
From Other		...			45,86,767.00
Liabilities			Other Fixed Assets:-(At Cost)	3	
For Expenses		...	Balance as per last Balance Sheet		1,79,48,703.00
For Advances	4	9,37,612.00	Additions during the year		9,36,608.00
For Rent and Other Deposits		...			1,88,85,311.00
For Sundry Credit Balances	5	20,36,747.00	Less: Sale During the year		...
			Depreciation up to date		1,10,98,055.00
Internal Transfers					77,87,256.00
Dr. D. Y. Patil Pratishthan Akurdi Pune Branch		11,50,39,551.00			
			Loans (Secured or Unsecured) : Good / Doubtful		
			Loans Scholarships		...
			Other Loans		...
			Advances:-		
			To Trustees		...
			To Employees		...
			To Contractors		...
			To Lawyers		...
			To Others	6	86,13,650.00
			Income Outstanding:-		
			Rent		...
			Interest		0.00
			Other Income		
			- Fees receivable		1,65,06,561.35
			Cash and Bank Balances:-		
			(a) In Accounts with Bank		
			In Fixed Deposit with Bank	7	60,12,860.31
			(b) With the Trustee		0.00
			(c) With the Manager		...
			- Cash Balance with College Authorities		32,197.10
			- Cheque In Hand with College Authorities		...
TOTAL C/F.		11,80,13,910.00	TOTAL C/F.		6,05,81,073.76

FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2020 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2020 ₹
TOTAL B/F.		11,80,13,910.00	TOTAL B/F.		6,05,81,073.76
			<u>Income and Expenditure Account:-</u>		
			Balance as per Balance Sheet		3,65,40,226.82
			Less : Appropriation, if any		
			Add : Deficit as per Income & Expenditure Account		2,08,92,609.42
			Less : Surplus as per Income & Expenditure Account		...
					5,74,32,836.24
TOTAL ₹		11,80,13,910.00	TOTAL ₹		11,80,13,910.00

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

Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar

AS PER OUR REPORT OF EVEN DATE,
FOR S.S.POWAR AND ASSOCIATES
FIRM REG. NO. 107987W
CHARTERED ACCOUNTANTS,


(Dr. V.P. Kallimani)
PRINCIPAL


(B.H. Sharma)
CHIEF FINANCE OFFICER




(S.S. POWAR)
PROPRIETOR
M. NO.40279


(COL. S. K. JOSHI)
DIRECTOR


(SATÉJ D. PATIL)
CHAIRMAN

DATE : 28.09.2020
PLACE : KOLHAPUR

DATE : 28.09.2020
PLACE : KOLHAPUR

SCHEDULE IX
[VIDE RULE 17(1)]

REGISTRATION NO.

E – 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar, Kolhapur.

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON


31st MARCH, 2020

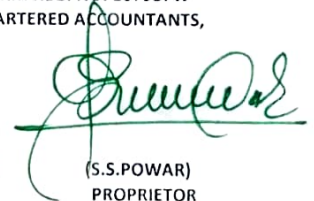
EXPENDITURE	SCH. NO.	AMOUNT 31.03.2020 ₹	INCOME	SCH. NO.	AMOUNT 31.03.2020 ₹
Expenditure in respect of properties					
Rates, taxes, cesses			By - Fees from Student		3,31,46,669.90
Repairs and maintenance	8	8,13,168.00	By <u>Income from other sources</u>		
Insurance		7,880.00	- Miscellaneous Receipts		3,69,418.00
Depreciation	1,2&3	43,72,750.00			...
(by way of provision or adjustment)			By Transfer from Reserve		...
<u>Other expenses</u>			By Excess of Expenditure Over Income		2,08,92,609.42
- Security Charges		4,81,500.00			
Establishment expenses	9	34,51,677.02			
To Remuneration to trustees		...			
Remuneration (in the case of a math)		...			
To Expenditure on objects of the trust		...			
To (a) Religious		...			
(b) Educational	10	4,52,81,722.30			
(c) Medical Relief		...			
(d) Relief poverty		...			
(e) Other Charitable objects		...			
Excess of Income over Expenditure		...			
TOTAL ₹		5,44,08,697.32	TOTAL ₹		5,44,08,697.32

Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar

AS PER OUR REPORT OF EVEN DATE,
FOR S.S.POWAR & ASSOCIATES
FIRM REG. NO. 107987W
CHARTERED ACCOUNTANTS,


(DR. V. P. Kallimani)
PRINCIPAL


(B. H. Sharma)
CHIEF FINANCE OFFICER


(S.S.POWAR)
PROPRIETOR
M. NO.40279


(COL. S. K. JOSHI)
DIRECTOR


(SATEJ D. PATIL)
CHAIRMAN

DATE : 28.09.2020
PLACE : KOLHAPUR

DATE : 28.09.2020
PLACE : KOLHAPUR

**SCHEDULE NO. 1 :
IMMOVABLE PROPERTIES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2020**

SR. NO.	ASSETS	GROSS BLOCK					DEPRECIATION				CLOSING W.D.V. AS ON 31.03.2020	
		AS ON 01.04.2019	ADDITIONS UPTO 30.09.2019	AFTER 30.09.2019	ADDITIONS DURING THE YEAR	DELETIONS DURING THE YEAR	TOTAL UPTO 31.03.2020	RATE %	UPTO 01.04.2019	FOR THE YEAR		DELETIONS DURING THE YEAR	UPTO 31.03.2020
1.	Building	2,75,38,833.00	...	...	...	...	10	1,03,74,016.00	17,16,482.00	...	1,20,90,498.00	1,54,48,335.00
2.	Building WIP	15,93,447.00	...	...	...	...	...	...	...	...	1,20,90,498.00	15,93,447.00
	TOTAL ₹	2,91,32,280.00	...	...	...	2,91,32,280.00	...	1,03,74,016.00	17,16,482.00	...	1,20,90,498.00	1,70,41,782.00

**SCHEDULE NO. 2 :
FURNITURE & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2020**

SR. NO.	ASSETS	GROSS BLOCK					DEPRECIATION				CLOSING W.D.V. AS ON 31.03.2020	
		AS ON 01.04.2019	ADDITIONS UPTO 30.09.2019	AFTER 30.09.2019	ADDITIONS DURING THE YEAR	DELETIONS DURING THE YEAR	TOTAL UPTO 31.03.2020	RATE %	UPTO 01.04.2019	FOR THE YEAR		DELETIONS DURING THE YEAR	UPTO 31.03.2020
1.	Furniture & Fixture	40,36,249.00	1782163...	1,95,150.00	1977313...	...	10	9,27,996.00	4,98,799.00	...	14,26,795.00	45,86,787.00
	TOTAL ₹	40,36,249.00	1782163...	1,95,150.00	1977313...	60,13,562.00	...	9,27,996.00	4,98,799.00	...	14,26,795.00	45,86,787.00

**SCHEDULE NO. 3 :
OTHER ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2020**

SR. NO.	ASSETS	GROSS BLOCK					DEPRECIATION				CLOSING W.D.V. AS ON 31.03.2020	
		AS ON 01.04.2019	ADDITIONS UPTO 30.09.2019	AFTER 30.09.2019	ADDITIONS DURING THE YEAR	DELETIONS DURING THE YEAR	TOTAL UPTO 31.03.2020	RATE %	UPTO 01.04.2019	FOR THE YEAR		DELETIONS DURING THE YEAR	UPTO 31.03.2020
1.	Computer	66,93,806.00	3,52,577.00	2,60,800.00	352577...	...	40	49,04,050.00	8,56,933.00	...	57,50,983.00	12,85,400.00
2.	Office Equipments	42,94,417.00	159090...	12,250.00	419890...	...	15	15,64,698.00	4,52,881.00	...	20,17,579.00	26,96,728.00
3.	Library Books	12,41,673.00	1,51,891.00	164141...	164141...	...	40	7,97,064.00	2,41,050.00	...	10,38,114.00	3,87,700.00
4.	Water Cooler	65,000.00	-	-	-	...	15	28,076.00	5,539.00	...	33,615.00	31,283.00
5.	Workshop Equipment	56,53,807.00	-	-	-	...	15	16,46,698.00	6,01,066.00	...	22,47,764.00	34,06,043.00
	TOTAL ₹	1,79,48,703.00	6,63,558.00	2,73,050.00	9,36,608.00	1,88,85,311.00	...	89,40,586.00	21,57,469.00	...	1,10,98,053.00	77,87,356.00

SCHEDULES TO BALANCE SHEET

SCHEDULE NO. 4 : LIABILITIES FOR ADVANCES

Particulars	₹
Scholarship Payable to Students	96,434.00
Advance Tution fee	2,40,490.00
Other Payable	5,96,893.00
University Exam Remmuneration	3,795.00
TOTAL ₹	9,37,612.00

SCHEDULE NO. 5 : SUNDRY CREDIT BALANCES

Particulars	₹
Provident Fund Payable	63,000.00
Professional Tax Payable	23,175.00
Dr D Y PATIL College principal	10,00,000.00
Tax Deducted at Source Payable :	
- U/s. 194 J	-
- U/s. 192 B	-
- U/s. 194 C	9,43,500.00
TOTAL ₹	7,072.00
TOTAL ₹	20,36,747.00

SCHEDULE NO. 6 : ADVANCES TO OTHERS

Particulars	₹
A. Deposits	
- AICTE Deposit	35,00,000.00
D.Y. Patil Pratishthan & DTE	4,50,000.00
M.S.E.D.C.L. Deposit	1,53,909.00
B. Advance to staff	3,55,016.00
B. Advance to supplier	
- Alminrock Indsцер Fabriks	1,07,630.00
- Bandopant Khamkar	1,96,000.00
- Datta Fabricators	5,410.00
- Bennett Coleman & Co. Ltd.	35,000.00
- D.S. Surveyors	1,50,000.00
- Karmalkar and Co	2,00,000.00
- Sandip Sharma	1,53,400.00
- United Sales Corporation	15,448.00
- Prabha Info Solutions	3,80,317.00
- Sunil Hindurao Salokhe	2,700.00
- Swapangandha Electronics	4,00,000.00
- M/S V.K. Patil	25,00,000.00
- Major Collection	8,820.00
D. Other	
- TDS Recoverable	0.00
TOTAL ₹	86,13,650.00

SCHEDULE NO. 7 : ACCOUNTS WITH BANKS**AMOUNT
31.03.2020**

Particulars	₹
Oriental Bank of Commerce Current A/c 03571011001227	55,90,897.28
Union Bank of India Current A/c. No. 441501010035255	3,43,415.83
Cheque in hand	73,289.00
Oriental Bank of Commerce Current A/c 03571012000124	5,258.20
TOTAL ₹	60,12,860.31

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

Particulars	₹
Repairs & Maintenance - Building	1,40,093.00
Repairs & Maintenance - Computers	1,01,802.00
Repairs & Maintenance - Electrical	1,54,373.00
Repairs & Maintenance - Furniture	1,81,217.00
Repairs & Maintenance -Lawan Maintenance	85,165.00
Repairs & Maintenance - equipments and Others	1,50,518.00
TOTAL ₹	8,13,168.00

SCHEDULE NO.9 : ESTABLISHMENT EXPENSES

Particulars	₹
Bank Interest, Commission & Charges	6,623.02
Legal & Professional Fees	30,200.00
Electricity and water charges	12,96,876.00
Generator expenses	76,974.00
Taxes, duties and cees	7,30,676.00
Office & Miscellaneous Expenses	1,25,972.00
Wastage charges	6,48,000.00
House Keeping	36,338.00
Postage, Telephone & Internet	5,00,018.00
TOTAL ₹	34,51,677.02

SCHEDULE NO. 10 : EDUCATIONAL EXPENSES

Particulars	₹
Advertisement Expenses	4,00,113.00
Affiliation, & Other Fees	5,94,300.00
Common Amenity & Infrastructure Expenses	...
Gardening & Landscaping Charges	...
Newspaper & Periodicals	17,715.00
Printing & Stationery	7,39,644.00
Salary & Honorarium	3,59,91,712.00
Employer P.F.	41,400.00
Staff Welfare & Faculty Development Expenses	2,75,496.00
Students welfare Expenses	16,06,590.30
Educational fair expenses	9,33,120.00
Canteen facility	7,77,600.00
Student Gathering, cultural and other activities	2,19,744.00
Administrative Charges	11,175.00
Membership fees	5,000.00
Event Expenses	1,96,156.00
Training Fee	3,17,000.00
Laboratory & Workshop Expenses	1,20,646.00
Audit Fee	1,00,300.00
Tree Plantation Expenses	53,200.00
Transportation expenses	36,910.00
Gymkhana, sports and student health care facilities	7,95,962.00
Supervision Charges	15,20,170.00
Travelling & Conveyance	3,00,969.00
Workshop, Seminar, Lab Expenses	2,26,800.00
TOTAL ₹	4,52,81,722.30

NOTES FORMING PART OF ACCOUNTS

1. MAJOR ACCOUNTING POLICES

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 is to be calculated at half the rate applicable to that particulars 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 polices 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. 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.

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

Dr.D.Y.PatilPratishthan's College of Engineering,
Salokhenagar Kolhapur



(DR. V.P.Kallimani)
PRINCIPAL


(B. H. Sharma)
CHIEF FINANCE OFFICER


(COL S. K. JOSHI)
DIRECTOR


(SATEJ D. PATIL)
CHAIRMAN

FOR S.S.POWAR & ASSOCIATES
FIRM REG. NO. 107987W
CHARTERED ACCOUNTANTS,


(S.S.POWAR)
PROPRIETOR
M. NO.40279

DATE : 28.09.2020

PLACE : KOLHAPUR

DATE : 28.09.2020

PLACE : KOLHAPUR



S. S. Powar & Associates

Chartered Accountants

596, 'E', Parag Commercial Arcade, Bhaskarrao Jadhav Chowk, Shahupuri, Kolhapur -416 001
Tel.: 2659211, Mobile : 9422045496, 9422400296, E-mail: sspowar@yahoo.com

Ref. No.

Date :

INDEPENDENT AUDITORS' REPORT

1. REPORT ON THE FINANCIAL STATEMENTS:

We have audited the accompanying financial statements of **Dr. D. Y. Patil College Of Engineering, Salokhenagar, Kolhapur** which comprises the Balance Sheet as at March 31, 2019, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS:

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the Accounting Standards applicable to the entity. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3. AUDITOR'S RESPONSIBILITY:

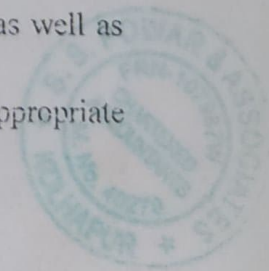
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entities preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.

An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



4. OPINION :

In our opinion and to the best of our information and according to the explanations given to us the financial statements give a true and fairview in conformity with the accounting principles generally accepted in India,

- a. In the case of the Balance Sheet of the State of Affairs as at 31-March - 2019and
- b. In the case of the Income and Expenditure Account of the Deficit for the year ended as on that date.

PLACE:KOLHAPUR

DATE:27/08/2019

**FOR S.S.POWAR AND ASSOCIATES
FIRM REG.NO.107987W
CHARTERED ACCOUNTANTS**



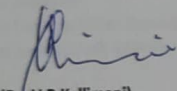
**(S.S.POWAR)
PROPRIETOR
M.NO.40279**

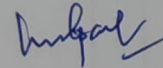
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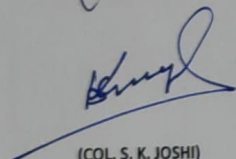
FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2019 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2019 ₹
TOTAL B/F.		9,04,36,460.00	TOTAL B/F.		5,38,96,233.18
			<u>Income and Expenditure Account:-</u>		3,41,05,431.07
			Balance as per Balance Sheet		24,34,795.75
			Less : Appropriation, if any		...
			Add : Deficit as per Income & Expenditure Account		3,65,40,226.82
			Less : Surplus as per Income & Expenditure Account		
TOTAL ₹		9,04,36,460.00	TOTAL ₹		9,04,36,460.00

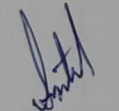
The Above Balance Sheet To The Best Of Our Belief Contains A True Accounts Of Funds And Liabilities And Of The Property And Assets Of The Trust
 Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar

AS PER OUR REPORT OF EVEN DATE,
 FOR S.S.POWAR AND ASSOCIATES
 FIRM REG. NO. 107987W
 CHARTERED ACCOUNTANTS,

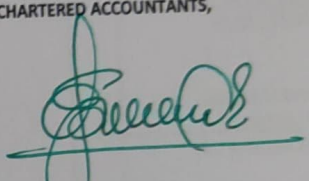

 (Dr. V.P.Kallimani)
 PRINCIPAL


 (U. R. DESHPANDE)
 CHIEF FINANCE OFFICER


 (COL. S. K. JOSHI)
 DIRECTOR


 (SATEJ D. PATIL)
 CHAIRMAN




 (S.S.POWAR)
 PROPRIETOR
 M. NO.40279

DATE : 27.08.2019
 PLACE : KOLHAPUR

DATE : 27.08.2019
 PLACE : KOLHAPUR

SCHEDULE VIII
[VIDE RULE 17(1)]

REGISTRATION NO.

E - 1175/KOLHAPUR

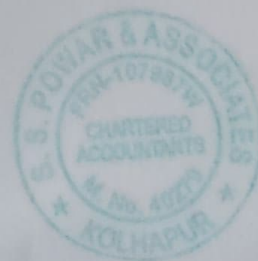
NAME OF THE PUBLIC TRUST

Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar, Kolhapur.

BALANCE SHEET AS AT

31st MARCH, 2019

FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2019 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2019 ₹
Trust Fund or Corpus:-			Immovable Properties:- (At Cost)		
Balance as per Last Balance Sheet		...	Balance as per last Balance Sheet	1	2,88,34,280.00
Add: Corpus Donations		...	Additions during the year		298000...
		...			2,91,32,280.00
Other Earmarked Fund:-			Less: Sale During the year		
(Created under the provision of the trust deed or scheme or out of the Income)			Depreciation up to date		1,03,74,016.00
Depreciation Fund		...			1,87,58,264.00
Sinking Fund		...	Furniture & Fixture:- (At Cost)	2	
Reserve Fund		...	Balance as per last Balance Sheet		30,34,898.00
Any other Fund		...	Additions during the year		1001351...
- Development Fund		...			40,36,249.00
Loans (Secured or Unsecured):-			Less: Sale During the year		...
From Trustees		...	Depreciation up to date		9,27,996.00
From Other		...			31,08,253.00
Liabilities			Other Fixed Assets:- (At Cost)	3	
For Expenses		...	Balance as per last Balance Sheet		1,60,79,170.00
For Advances	4	6,34,179.00	Additions during the year		18,69,533.00
For Rent and Other Deposits		...			1,79,48,703.00
For Sundry Credit Balances	5	1,26,510.00	Less: Sale During the year		...
			Depreciation up to date		89,40,586.00
Internal Transfers					90,08,117.00
Dr. D. Y. Patil Pratishthan Akurdi Pune Branch		8,96,75,771.00	Loans (Secured or Unsecured) : Good / Doubtful		
			Loans Scholarships		...
			Other Loans		...
			Advances:-		
			To Trustees		...
			To Employees		...
			To Contractors		...
			To Lawyers		...
			To Others	6	54,83,815.00
			Income Outstanding:-		
			Rent		...
			Interest		0.00
			Other Income		
			- Fees receivable		1,30,39,746.00
			Cash and Bank Balances:-		
			(a) In Accounts with Bank	7	44,97,536.08
			In Fixed Deposit with Bank		0.00
			(b) With the Trustee		...
			(c) With the Manager		...
			- Cash Balance with College Authorities		502.10
			- Cheque In Hand with College Authorities		...
TOTAL C/F.		9,04,36,460.00	TOTAL C/F.		5,38,96,233.18



SCHEDULE IX
[VIDE RULE 17(1)]

REGISTRATION NO.

E - 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar, Kolhapur

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON


31st MARCH, 2019


EXPENDITURE	SCH. NO.	AMOUNT 31.03.2019 ₹	INCOME	SCH. NO.	AMOUNT 31.03.2019 ₹
Expenditure in respect of properties					
Rates, taxes, cesses		82,618.00	By - Fees from Student		2,83,92,006.25
Repairs and maintenance		15,51,874.00	By <u>Income from other sources</u>		
Salaries	8	18758794...	- Miscellaneous Receipts		17,386.00
Insurance		11,798.00			...
Depreciation	1,2&3	47,62,469.00	By Transfer from Reserve		...
(by way of provision or adjustment)			By Excess of Expenditure Over Income		24,34,795.75
<u>Other expenses</u>					
- Security Charges		4,58,050.00			
To Establishment expenses	9	18,19,012.00			
To Remuneration to trustees		...			
To Amounts transferred to Reserve or specific funds		...			
To Expenditure on objects of the trust					
(a) Religious		...			
(b) Educational	10	33,99,573.00			
(c) Medical Relief		...			
(d) Relief poverty		...			
(e) Other Charitable objects		...			
To Excess of Income over Expenditure		...			
TOTAL ₹		3,08,44,188.00	TOTAL ₹		3,08,44,188.00

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

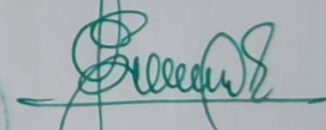
Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar

AS PER OUR REPORT OF EVEN DATE,
FOR S.S.POWAR & ASSOCIATES
FIRM REG. NO. 107987W
CHARTERED ACCOUNTANTS,


(DR. V. P. Kallimani)
PRINCIPAL


(U. R. DESHPANDE)
CHIEF FINANCE OFFICER




(S.S. POWAR)
PROPRIETOR
M. NO.40279


(COL. S. K. JOSHI)
DIRECTOR


(SATEJ D. PATIL)
CHAIRMAN

DATE : 27.08.2019
PLACE : KOLHAPUR

DATE : 27.08.2019
PLACE : KOLHAPUR

SCHEDULE NO. 1 :
IMMOVABLE PROPERTIES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2019

SR. NO.	ASSETS	GROSS BLOCK						DEPRECIATION				CLOSING W.D.V. AS ON 31.03.2019 ₹
		AS ON 01.04.2018 ₹	ADDITIONS		DELETIONS DURING THE YEAR ₹	TOTAL UPTO 31.03.2019 ₹	RATE %	UPTO 01.04.2018 ₹	FOR THE YEAR ₹	DELETIONS DURING THE YEAR ₹	UPTO 31.03.2019 ₹	
			UPTO 30.09.2019 ₹	AFTER 30.09.2019 ₹								
1.	Building	2,75,38,833.00	...	298000...	...	...	10	84,66,814.00	19,07,202.00	...	1,03,74,016.00	1,71,64,817.00
2.	Building WIP	12,95,447.00	...	...	...	...		...	...	...	...	15,93,447.00
	TOTAL ₹	2,88,34,280.00		2,98,000.00				84,66,814.00	19,07,202.00		1,03,74,016.00	1,87,58,264.00

SCHEDULE NO. 2 :
FURNITURE & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2019

SR. NO.	ASSETS	GROSS BLOCK				DEPRECIATION				CLOSING W.D.V. AS ON 31.03.2019 ₹		
		AS ON 01.04.2018 ₹	ADDITIONS		DELETIONS DURING THE YEAR ₹	TOTAL UPTO 31.03.2019 ₹	RATE %	UPTO 01.04.2018 ₹	FOR THE YEAR ₹		DELETIONS DURING THE YEAR ₹	
			UPTO 30.09.2019 ₹	AFTER 30.09.2019 ₹								
1.	Furniture & Fixture	30,34,898.00	373945...	6,27,406.00	1001351...	...	10	6,17,490.00	3,10,506.00	...	9,27,996.00	31,08,253.00
	TOTAL ₹	30,34,898.00	373945...	6,27,406.00	1001351...			6,17,490.00	3,10,506.00		9,27,996.00	31,08,253.00

SCHEDULE NO. 3 :
OTHER ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2019

SR. NO.	ASSETS	GROSS BLOCK				DEPRECIATION				CLOSING W.D.V. AS ON 31.03.2019 ₹		
		AS ON 01.04.2018 ₹	ADDITIONS		DELETIONS DURING THE YEAR ₹	TOTAL UPTO 31.03.2019 ₹	RATE %	UPTO 01.04.2018 ₹	FOR THE YEAR ₹		DELETIONS DURING THE YEAR ₹	
			UPTO 30.09.2019 ₹	AFTER 30.09.2019 ₹								
1.	Computer	56,80,982.00	8,90,262.00	1,22,562.00	1012824...	...	40	37,51,733.00	11,52,317.00	...	49,04,050.00	17,89,756.00
2.	Office Equipments	37,36,185.00	225275...	3,32,957.00	...	...	15	11,12,362.00	4,52,336.00	...	15,64,698.00	27,29,719.00
3.	Library Books	10,16,719.00	15,100.00	2,09,854.00	2,24,954.00	...	40	5,70,609.00	2,26,455.00	...	7,97,064.00	4,44,609.00
4.	Water Cooler	65,000.00	73,523.00	-	73,523.00	...	15	21,560.00	6,516.00	...	28,076.00	36,924.00
5.	Workshop Equipment	55,80,284.00	12,04,160.00	6,65,373.00	13,11,301.00	...	15	9,39,561.00	7,07,137.00	...	16,46,698.00	40,07,109.00
	TOTAL ₹	1,60,79,170.00	12,04,160.00	6,65,373.00	13,11,301.00			63,95,825.00	25,44,761.00		89,40,586.00	90,08,117.00



Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar, Kolhapur.

AMOUNT
31.03.2019

₹

SCHEDULES TO BALANCE SHEET

SCHEDULE NO. 4 : LIABILITIES FOR ADVANCES

Particulars	₹
Scholarship Payable to Students	96,434.00
Advance Tution fee	1,29,057.00
Other Payable	4,04,893.00
University Exam Remmuneration	3,795.00
TOTAL ₹	6,34,179.00

SCHEDULE NO. 5 : SUNDRY CREDIT BALANCES

Particulars	₹
Provident Fund Payable	79,200.00
Tax Deducted at Source Payable :	
- U/s. 194 J	-
- U/s. 192 B	40,500.00
- U/s. 194 C	6,810.00
TOTAL ₹	1,26,510.00

SCHEDULE NO. 6 : ADVANCES TO OTHERS

Particulars	₹
<u>A. Deposits</u>	
- AICTE Deposit	35,00,000.00
M.S.E.D.C.L. Deposit	1,53,909.00
<u>B. Advance to staff</u>	1,17,349.00
<u>B. Advance to supplier</u>	
- Alminrock Indscter Fabriks	1,07,630.00
- Bandopant Khamkar	1,96,000.00
- Datta Fabricators	5,410.00
- D.S. Surveyors	1,50,000.00
- Karmalkar and Co	2,00,000.00
- Sandip Sharma	1,53,400.00
- Vardhaman Patil	1,17,100.00
- Prabha Info Solutions	3,80,317.00
- Sunil Hindurao Salokhe	2,700.00
- Swapangandha Electronics	4,00,000.00
<u>D.Other</u>	
- TDS Recoverable	0.00
TOTAL ₹	54,83,815.00

SCHEDULE NO. 7 : ACCOUNTS WITH BANKS

Particulars	₹
Oriental Bank of Commerce Current A/c 03571011001227	40,77,483.25
Union Bank of India Current A/c. No. 441501010035255	3,43,415.83
Cheque in hand	73,289.00
Oriental Bank of Commerce Current A/c 03571012000124	3,348.00
TOTAL ₹	44,97,536.08

SCHEDULES TO INCOME & EXPENDITURE A/C.

SCHEDULE NO. 8 : REPAIRS AND MAINTENANCE

Particulars	₹
Repairs & Maintenance - Building	9,64,210.00
Repairs & Maintenance - Computers	1,10,254.00
Repairs & Maintenance - Electrical	3,07,264.00
Repairs & Maintenance - Furniture	1,25,556.00
Repairs & Maintenance - equipments and Others	44,590.00
TOTAL ₹	15,51,874.00

AMOUNT
31.03.2019

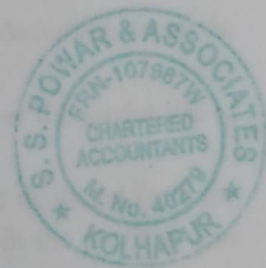
₹

SCHEDULE NO.9 : ESTABLISHMENT EXPENSES

Particulars	₹
Bank Interest, Commission & Charges	11,528.00
Legal & Professional Fees	11,700.00
Electricity and water charges	8,18,500.00
Generator expenses	2,47,033.00
Office & Miscellaneous Expenses	2,68,084.00
Postage, Telephone & Internet	4,62,167.00
TOTAL ₹	18,19,012.00

SCHEDULE NO. 10 : EDUCATIONAL EXPENSES

Particulars	₹
Advertisement Expenses	13,47,460.00
Affiliation, & Other Fees	8,23,804.00
Newspaper & Periodicals	4,535.00
Printing & Stationery	1,93,006.00
Staff Welfare & Faculty Development Expenses	3,33,444.00
Students welfare Expenses	1,83,307.00
Student Gathering, cultural and other activities	84,145.00
Transportation expenses	12,800.00
Gymkhana, sports and student health care facilities	2,45,848.00
Travelling & Conveyance	1,71,224.00
TOTAL ₹	33,99,573.00



NOTES FORMING PART OF ACCOUNTS

1. MAJOR ACCOUNTING POLICES

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 is to be calculated at half the rate applicable to that particulars 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 polices 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

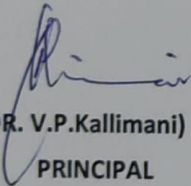
The college does not have any provisions for the retirement benefits to its employees.

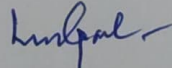
4. EVENTS OCCURRING AFTER BALANCE SHEET DATE

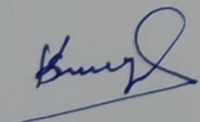
There are no events occurring after Balance Sheet Date till the completion of audit that will require separate disclosure.

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

Dr.D.Y.PatilPratishthan's College of Engineering,
Salokhenagar Kolhapur


(DR. V.P.Kallimani)
PRINCIPAL

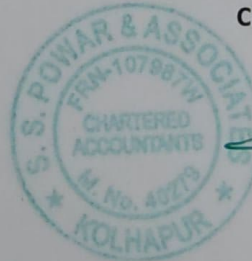

(U. R. DESHPANDE)
CHIEF FINANCE OFFICER

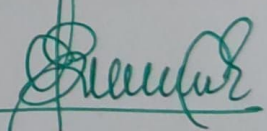

(COL. S. K. JOSHI)
DIRECTOR


(SATEJ D. PATIL)
CHAIRMAN

DATE : 27.08.2019
PLACE : KOLHAPUR

FOR S.S.POWAR & ASSOCIATES
FIRM REG. NO. 107987W
CHARTERED ACCOUNTANTS,




(S.S.POWAR)
PROPRIETOR
M. NO.40279

DATE : 27.08.2019
PLACE : KOLHAPUR