

# Audit Report

## F.Y.2023-24



# 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 31<sup>st</sup>2024, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

#### OPINION :

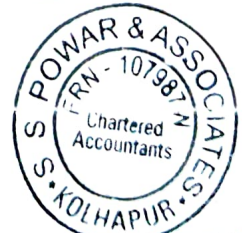
In our opinion and to the best of our information and according to the explanations given to us the financial statements give a true and fairview in conformity with the accounting principles generally accepted in India,

- In the case of the Balance Sheet of the State of Affairs as at 31-March - 2024 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.

**PRINCIPAL**  
Dr. D. Y. Patil Pratishthan's  
**College of Engineering**  
Salokhe Nagar, Kolhapur



## 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.

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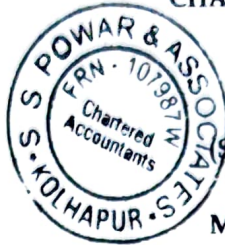
An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

PLACE: KOLHAPUR

DATE: 09/09/2024

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



S. S. POWAR)  
PARTNER  
M.NO.040279

UDIN: 24040279BKAPZK3143

PRINCIPAL

Dr. D. Y. Patil Pratishthan's  
**College of Engineering**  
Salokhe Nagar, Kolhapur



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

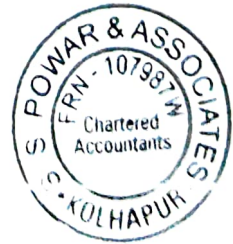
| IMMOVABLE PROPERTIES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2024 |              |                  |                 |                  |                           |                       |        |                 |              |                            | DEPRECIATION    |                  | CLOSING W.D.V. |
|-------------------------------------------------------------------------|--------------|------------------|-----------------|------------------|---------------------------|-----------------------|--------|-----------------|--------------|----------------------------|-----------------|------------------|----------------|
| SR. NO.                                                                 | ASSETS       | GROSS BLOCK      |                 |                  | DELETIONS DURING THE YEAR | TOTAL UPTO 31.03.2024 | RATE % | UPTO 01.04.2023 | FOR THE YEAR | DELETION S DURING THE YEAR | UPTO 31.03.2024 | AS ON 31.03.2024 |                |
|                                                                         |              | AS ON 01.04.2023 | UPTO 30.09.2023 | AFTER 30.09.2023 |                           |                       |        |                 |              |                            |                 |                  |                |
| 1                                                                       | Building     | 5,05,45,392.00   |                 |                  |                           | 5,05,45,392.00        | 10     | 1,62,76,997.00  | 34,26,839.50 |                            | 1,97,03,836.50  | 3,08,41,555.50   |                |
| 2                                                                       | Building W/P |                  |                 | 1,03,19,000.00   |                           | 1,03,19,000.00        |        |                 |              |                            |                 | 1,03,19,000.00   |                |
| TOTAL                                                                   |              | 5,05,45,392.00   |                 | 1,03,19,000.00   |                           | 6,08,64,392.00        |        | 1,62,76,997.00  | 34,26,839.50 |                            | 1,97,03,836.50  | 4,11,60,555.50   |                |

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

| FURNITURE & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2024 |                     |                     |                    |                     |                                 |                             |                |                    |              |                                  |                    |                |              |
|--------------------------------------------------------------|---------------------|---------------------|--------------------|---------------------|---------------------------------|-----------------------------|----------------|--------------------|--------------|----------------------------------|--------------------|----------------|--------------|
| SR. NO.                                                      | ASSETS              | GROSS BLOCK         |                    |                     |                                 |                             | DEPRECIATION   |                    |              |                                  |                    | CLOSING W.D.V. |              |
|                                                              |                     | AS ON<br>01.04.2023 | ADDITIONS          |                     | DELETIONS<br>DURING THE<br>YEAR | TOTAL<br>UPTO<br>31.03.2024 | RATE<br>%      | UPTO<br>01.04.2023 | FOR THE YEAR | DELETION<br>S DURING<br>THE YEAR | UPTO<br>31.03.2024 |                |              |
|                                                              |                     |                     | UPTO<br>30.09.2023 | AFTER<br>30.09.2023 |                                 |                             |                |                    |              |                                  |                    |                |              |
| 1.                                                           | Furniture & Fixture | 81,97,442.00        | 27,39,680.00       | 16,61,079.00        | 44,00,759.00                    | ...                         | 1,25,98,201.00 | 10                 | 29,50,971.00 | 8,81,669.00                      | ...                | 38,32,640.00   | 87,65,561.00 |
|                                                              | TOTAL               | 81,97,442.00        | 27,39,680.00       | 16,61,079.00        | 44,00,759.00                    | ...                         | 1,25,98,201.00 |                    | 29,50,971.00 | 8,81,669.00                      | ...                | 38,32,640.00   | 87,65,561.00 |

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

| OTHER ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2024 |                    |                     |                    |                     |                                 |                             |                |                    |                |                                  |                    |                |
|-----------------------------------------------------------------|--------------------|---------------------|--------------------|---------------------|---------------------------------|-----------------------------|----------------|--------------------|----------------|----------------------------------|--------------------|----------------|
| SR. NO.                                                         | ASSETS             | GROSS BLOCK         |                    |                     |                                 |                             | DEPRECIATION   |                    |                |                                  |                    | CLOSING W.D.V. |
|                                                                 |                    | AS ON<br>01.04.2023 | ADDITIONS          |                     | DELETIONS<br>DURING THE<br>YEAR | TOTAL<br>UPTO<br>31.03.2024 | RATE<br>%      | UPTO<br>01.04.2023 | FOR THE YEAR   | DELETION<br>S DURING<br>THE YEAR | UPTO<br>31.03.2024 |                |
|                                                                 |                    |                     | UPTO<br>30.09.2023 | AFTER<br>30.09.2023 |                                 |                             |                |                    |                |                                  |                    |                |
| 1.                                                              | Computer           | 1,37,30,132.00      | 5,88,200.00        | 14,49,458.00        | 20,37,658.00                    | ...                         | 1,57,67,790.00 | 40                 | 95,96,849.00   | 21,78,485.00                     | 1,17,75,334.00     | 39,92,456.00   |
| 2.                                                              | Office Equipments  | 68,12,402.00        | 9,97,161.00        | 2,10,232.00         | 11,77,393.00                    | ...                         | 79,89,795.00   | 15                 | 35,43,430.00   | 6,51,187.00                      | 41,94,617.00       | 37,95,178.00   |
| 3.                                                              | Library Books      | 20,85,923.00        | 1,920.00           | 11,47,448.00        | 11,49,368.00                    | ...                         | 32,35,291.00   | 40                 | 16,20,561.00   | 4,16,402.00                      | 20,36,963.00       | 11,98,128.00   |
| 4.                                                              | Water Cooler       | 65,000.00           | 36,100.00          | 18,900.00           | 55,000.00                       | ...                         | 1,20,000.00    | 15                 | 45,726.00      | 9,724.00                         | 55,450.00          | 64,550.00      |
| 5.                                                              | Workshop Equipment | 62,37,249.00        | -                  | -                   | -                               | 7,27,000.00                 | 55,10,249.00   | 15                 | 36,88,856.00   | 2,73,209.00                      | 39,62,065.00       | 15,48,184.00   |
| 6.                                                              | LED TV             | 50,980.00           | 90,000.00          | 39,498.00           | 1,29,498.00                     | -                           | 1,80,478.00    | 40                 | 10,196.00      | 60,213.00                        | 70,409.00          | 1,10,069.00    |
| 7.                                                              | College Bus        | 54,22,196.00        | -                  | -                   | -                               | -                           | 54,22,196.00   | 15                 | 4,08,665.00    | 7,52,330.00                      | 11,58,995.00       | 42,63,201.00   |
| 8.                                                              | C C TV Camera      | 1,24,620.00         | -                  | -                   | -                               | -                           | 54,4,298.00    | 40                 | 64,802.00      | 1,07,863.00                      | 1,72,565.00        | 3,71,633.00    |
| TOTAL                                                           |                    | 3,45,26,502.00      | 16,83,381.00       | 32,85,214.00        | 49,68,595.00                    | 7,27,000.00                 | 3,87,70,097.00 |                    | 1,89,77,085.00 | 44,49,413.00                     | 2,34,26,498.00     | 1,53,43,599.00 |



PRINCIPAL  
Dr. D. Y. Patil Pratishthan's  
College of Engineering  
Salokhe Nagar, Kolhapur

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

**SCHEDULES TO BALANCE SHEET**

**SCHEDULE NO. 4 : LIABILITIES FOR ADVANCES**

**AMOUNT**  
**31.03.2024**

| Particulars                     | AMOUNT              |
|---------------------------------|---------------------|
| Scholarship Payable to Students | 96,434.00           |
| Advance Tuition fee             | 41,90,923.00        |
| Other Payable                   | 25,51,205.00        |
| <b>TOTAL</b>                    | <b>68,38,562.00</b> |

**SCHEDULE NO. 5 : SUNDRY CREDIT BALANCES**

| Particulars                      | AMOUNT              |
|----------------------------------|---------------------|
| Provident Fund Payable           | 61,200.00           |
| Sundry Creditors                 | 6,314.00            |
| 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                     | 42,543.00           |
| <b>TOTAL</b>                     | <b>16,10,057.00</b> |

**SCHEDULE NO. 6 : ADVANCES TO OTHERS**

| Particulars                    | AMOUNT              |
|--------------------------------|---------------------|
| <b>A. Deposits</b>             |                     |
| - AICTE Deposit and others     | 35,40,000.00        |
| D.Y. Patil Pratishthan & DTE   | 4,85,003.00         |
| M.S.E.D.C.L. Deposit           | 1,53,909.00         |
| PNB Bank FD                    | 11,20,556.00        |
| <b>B. Advance to staff</b>     |                     |
| <b>C. Advance to supplier</b>  |                     |
| - Alminrock Indscon Fabriks    | 1,07,630.00         |
| - Chaipani Biz Support Pvt Ltd | 8,26,000.00         |
| - 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         |
| - Swapangandha Electronics     | 4,00,000.00         |
| Prashant Kamant                | 6,700.00            |
| Best Book                      | 28,500.00           |
| Omega Elevators                | 13,54,050.00        |
| SGP Instruments                | 54,964.00           |
| <b>E.Other</b>                 |                     |
| - Other Advances               | 7,74,568.00         |
| <b>TOTAL</b>                   | <b>97,70,597.00</b> |

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

**AMOUNT**  
**31.03.2023**

| Particulars                                          | AMOUNT                |
|------------------------------------------------------|-----------------------|
| Punjab National Bank A/c 03571011001227              | 90,96,310.71          |
| Union Bank of India Current A/c. No. 441501010035255 | 3,43,080.31           |
| D.Y. Patil Sahakari Bank LTD. KOP. A/C NO. 0328      | 15,65,371.80          |
| Punjab National Bank Current A/c 03571012000124      | 12,756.60             |
| <b>TOTAL</b>                                         | <b>1,10,17,519.42</b> |

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

| Particulars                                | AMOUNT              |
|--------------------------------------------|---------------------|
| Repairs & Maintenance - Lawn Maintenance   | 20,229.00           |
| Maintenance Accommodation Dean / Principal | 1,17,470.00         |
| Principal Dean Car Running & Maintenance   | 1,01,601.00         |
| Repairs & Maintenance- Building            | 19,13,087.00        |
| Repairs & Maintenance (Other)              | 2,10,841.00         |
| Repairs & Maintenance (Software)           | 47,020.00           |
| Repairs & Maintenance - Computer           | 5,32,541.00         |
| Repairs & Maintenance - Equipment          | 6,26,423.00         |
| Repairs & Maintenance - Furniture          | 5,95,763.00         |
| Repairs & Maintenance - Electrical         | 13,31,349.00        |
| Repairs & Main Vehicle                     | 6,63,912.00         |
| Software Services Charges                  | 2,950.00            |
| <b>TOTAL</b>                               | <b>61,63,186.00</b> |

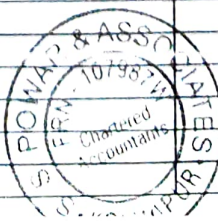
**SCHEDULE NO.9 : ESTABLISHMENT EXPENSES**

|                                    | AMOUNT              |
|------------------------------------|---------------------|
| Bank Interest, commission, charges | 23,677.34           |
| Bank Charges & Commission          | 5,07,699.00         |
| Interest On vehicle loan           |                     |
| <b>Establishment Expenses</b>      |                     |
| Cleaning                           | 1,02,297.00         |
| Electricity Charges                | 23,74,520.00        |
| Water Charges                      | 2,44,446.00         |
| Office & Misc. Expenses            | 1,18,079.00         |
| <b>Communication Expenses</b>      |                     |
| Internet Expenses                  | 5,18,644.00         |
| Postage & Telephone                | 9,663.00            |
| <b>TOTAL</b>                       | <b>38,99,025.34</b> |

**SCHEDULE NO. 10 : EDUCATIONAL EXPENSES**

| Particulars                                                 | AMOUNT      |
|-------------------------------------------------------------|-------------|
| <b>Advertisement Expenses</b>                               |             |
| Advertisement - General                                     | 1,44,063.00 |
| Advertisement For Admissions                                | 92,200.00   |
| Advertisement for Recuitment of Staff For The College       | 22,000.00   |
| <b>Affiliation Inspection</b>                               |             |
| Affiliation Fee                                             | 4,17,200.00 |
| AICTE TER Charges                                           | 2,22,000.00 |
| Assessment & Accreditation Fees NAAC                        | 9,73,500.00 |
| Course Fee                                                  | 1,72,531.00 |
| E- Service Fee                                              | 59,250.00   |
| Self Finance Unit Fee                                       | 12,020.00   |
| <b>Conference and Seminar</b>                               |             |
| Conference and Seminar- Student                             | 4,17,490.00 |
| Conferences Seminar- Faculties                              | 6,51,531.00 |
| Patent Registration Fee - Staff                             | 20,000.00   |
| Entertainment & Staff Welfare Exp.                          | 3,33,994.00 |
| Student Competition expenses                                | 4,18,607.00 |
| <b>Laboratory Material and Other Consumable for College</b> |             |
| Consumables , Chemicals etc.                                | 43,001.00   |
| Laboratory Material                                         | 1,14,244.00 |
| <b>Magazine Journals Periodicals Etc. Subscription</b>      |             |
| DELNET Membership                                           | 33,040.00   |
| Institute Membership Fee                                    | 23,145.00   |
| ISTE FEE                                                    | 6,770.00    |
| Magazine Journals Periodicals                               | 3,00,000.00 |
| NPTL Exam Fee Student                                       | 7,250.00    |
| NPTL Exam Fee                                               | 27,700.00   |
| Patent Publishing                                           | 8,200.00    |
| Research Book Publish                                       | 22,000.00   |
| Paper Presentation & Publication                            | 51,400.00   |

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|                                                                         |                       |
|-------------------------------------------------------------------------|-----------------------|
| <b>Meeting Fees &amp; Expenses</b>                                      |                       |
| Academic Meeting Of Staff & Faculties                                   | 4,02,072.00           |
| Other Meeting Expenses                                                  | 5,25,914.00           |
| Travelling & Conveyance, etc For Official Purpose To Faculty & Staff    | 7,76,838.00           |
| <b>Printing &amp; Stationary</b>                                        |                       |
| Exam Papers & Form Printing                                             | 2,97,354.00           |
| Other Stationary                                                        | 3,74,516.00           |
| Prospectes Printing                                                     | 2,18,520.00           |
| <b>Professional Charges</b>                                             | 58,525.00             |
| <b>Property Insurance</b>                                               |                       |
| Insurrance Vehicle                                                      | 2,99,663.00           |
| Staff Insurance                                                         | 1,99,552.00           |
| Student Insurance                                                       | 73,204.00             |
| <b>Social Gathering, Student Functions and Student Welfare Expenses</b> |                       |
| Alumni Expenses                                                         | 5,97,352.00           |
| Induction Program                                                       | 6,47,500.00           |
| Industrial Visit & Tour                                                 | 8,72,342.00           |
| Other Student Welfare                                                   | 6,63,075.00           |
| Student Function Exp.                                                   | 9,06,951.00           |
| Student Gathering Expenses                                              | 10,25,842.00          |
| Student Sports Activites & Gymkhana Expenses                            | 8,87,708.00           |
| Student Training & Placement Exp.                                       | 9,61,836.00           |
| Student Membership Fee                                                  | 9,640.00              |
| Expenses Related To Students                                            | 1,23,113.00           |
| <b>University Fee Paid ( for Student)</b>                               | 3,87,155.00           |
| <b>Remuneration, Professional Charges To Visiting Faculties</b>         |                       |
| Guest Lecture                                                           | < 1,18,900.00         |
| Honorarium for Visiting Salary                                          | < 7,54,208.00         |
| <b>Salary Teaching Staff</b>                                            |                       |
| Teaching Staff Salary                                                   | / 4,38,80,140.00      |
| Gratuity Paid                                                           | / 9,36,970.00         |
| <b>Salary Non Teaching Staff</b>                                        |                       |
| Non Teaching Staff                                                      | < 1,92,12,881.00      |
| Administrative Charges P.F.                                             | 9,800.00              |
| Empolyeer PF.                                                           | 61,200.00             |
| <b>Audit Fee</b>                                                        | 1,89,940.00           |
| <b>TOTAL</b>                                                            | <b>8,00,65,847.00</b> |



  
**PRINCIPAL**  
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**SCHEDULE VIII**  
**[VIDE RULE 17(1)]**

REGISTRATION NO.  
NAME OF THE PUBLIC TRUST  
BALANCE SHEET AS AT

E - 1175/KOLHAPUR  
Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar,Kolhapur.  
31st MARCH, 2024

| FUNDS & LIABILITIES                                                            | SCH. NO. | AMOUNT<br>31.03.2024   | PROPERTY AND ASSETS                                   | SCH. NO. | AMOUNT<br>31.03.2024   |
|--------------------------------------------------------------------------------|----------|------------------------|-------------------------------------------------------|----------|------------------------|
| <b>Trust Fund or Corpus:-</b>                                                  |          |                        | <b>Immovable Properties:- (At Cost)</b>               |          |                        |
| Balance as per Last Balance Sheet                                              |          | ...                    | Balance as per last Balance Sheet                     | 1        | 5,05,45,392.00         |
| Add: Corpus Donations                                                          |          | ...                    | Additions during the year                             |          | 1,03,19,000.00         |
|                                                                                |          | ...                    |                                                       |          | 6,08,64,392.00         |
| <b>Other Earmarked Fund:-</b>                                                  |          |                        | Less: Sale During the year                            |          | -                      |
| (Created under the provision of the trust deed or scheme or out of the Income) |          |                        | Depreciation up to date                               |          | 1,97,03,836.50         |
| Depreciation Fund                                                              |          | ...                    |                                                       |          | 4,11,60,555.50         |
| Sinking Fund                                                                   |          | ...                    | <b>Furniture &amp; Fixture:- (At Cost)</b>            | 2        |                        |
| Reserve Fund                                                                   |          | ...                    | Balance as per last Balance Sheet                     |          | 81,97,442.00           |
| Any other Fund                                                                 |          | ...                    | Additions during the year                             |          | 44,00,759.00           |
| - Development Fund                                                             |          | ...                    |                                                       |          | 1,25,98,201.00         |
|                                                                                |          | ...                    | Less: Sale During the year                            |          | -                      |
| <b>Loans (Secured or Unsecured):-</b>                                          |          |                        | Depreciation up to date                               |          | 38,32,640.00           |
| From Trustees                                                                  |          | ...                    |                                                       |          | 87,65,561.00           |
| From Other ( D Y Patil Bank)                                                   |          | 37,45,548.00           | <b>Other Fixed Assets:- (At Cost)</b>                 | 3        |                        |
|                                                                                |          |                        | Balance as per last Balance Sheet                     |          | 3,45,28,502.00         |
| <b>Liabilities</b>                                                             |          |                        | Additions during the year                             |          | 49,68,595.00           |
| For Expenses                                                                   |          | ...                    |                                                       |          | 3,94,97,097.00         |
| For Advances                                                                   | 4        | 68,38,562.00           | Less: Sale During the year                            |          | 7,27,000.00            |
| For Rent and Other Deposits                                                    |          | ...                    | Depreciation up to date                               |          | 2,34,26,497.57         |
| For Sundry Credit Balances                                                     | 5        | 16,10,057.00           |                                                       |          | 1,53,43,599.43         |
| <b>Internal Transfers</b>                                                      |          |                        |                                                       |          |                        |
| Dr. D. Y. Patil Pratishthan Akurdi Pune Branch                                 |          | 18,81,41,700.00        | <b>Loans (Secured or Unsecured) : Good / Doubtful</b> |          |                        |
|                                                                                |          |                        | Loans Scholarships                                    |          | ...                    |
|                                                                                |          |                        | Other Loans                                           |          | ...                    |
|                                                                                |          |                        | <b>Advances:-</b>                                     |          |                        |
|                                                                                |          |                        | To Trustees                                           |          | ...                    |
|                                                                                |          |                        | To Employees                                          |          | ...                    |
|                                                                                |          |                        | To Contractors                                        |          | ...                    |
|                                                                                |          |                        | To Lawyers                                            |          | ...                    |
|                                                                                |          |                        | To Others                                             | 6        | 97,70,597.00           |
|                                                                                |          |                        | <b>Income Outstanding:-</b>                           |          |                        |
|                                                                                |          |                        | Rent                                                  |          | ...                    |
|                                                                                |          |                        | Interest                                              |          | 1,64,568.00            |
|                                                                                |          |                        | <b>Other Income</b>                                   |          |                        |
|                                                                                |          |                        | - Fees receivable                                     |          | 6,08,00,353.17         |
|                                                                                |          |                        | <b>Cash and Bank Balances:-</b>                       |          |                        |
|                                                                                |          |                        | (a) In Accounts with Bank                             | 7        | 1,10,17,519.42         |
|                                                                                |          |                        | In Fixed Deposit with Bank                            |          | 0.00                   |
|                                                                                |          |                        | (b) With the Trustee                                  |          | ...                    |
|                                                                                |          |                        | (c) With the Manager                                  |          | ...                    |
|                                                                                |          |                        | - Cash Balance with College Authorities               |          | 66,895.10              |
|                                                                                |          |                        | - Cheque In Hand with College Authorities             |          | -                      |
| <b>TOTAL C/F.</b>                                                              |          | <b>20,03,35,867.00</b> | <b>TOTAL C/F.</b>                                     |          | <b>14,70,89,648.62</b> |

**PRINCIPAL**  
Dr. D. Y. Patil Pratishthan's  
College of Engineering  
Salokhe Nagar, Kolhapur



| FUNDS & LIABILITIES | SCH. NO. | AMOUNT<br>31.03.2024 | PROPERTY AND ASSETS                                   | SCH. NO. | AMOUNT<br>31.03.2024 |
|---------------------|----------|----------------------|-------------------------------------------------------|----------|----------------------|
| TOTAL B/F.          |          | 20,03,35,867.00      | TOTAL B/F.                                            |          | 14,70,89,648.62      |
|                     |          |                      | <u>Income and Expenditure Account:-</u>               |          |                      |
|                     |          |                      | Balance as per Balance Sheet                          |          | 2,58,28,289.54       |
|                     |          |                      | Less : Appropriation, if any                          |          |                      |
|                     |          |                      | Add : Deficit as per Income &<br>Expenditure Account  |          |                      |
|                     |          |                      | Less : Surplus as per Income &<br>Expenditure Account |          | 2,74,17,928.84       |
|                     |          |                      |                                                       |          | 5,32,46,218.38       |
| TOTAL               |          | 20,03,35,867.00      | TOTAL                                                 |          | 20,03,35,867.00      |

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]*  
(S S POWAR)  
PARTNER  
M. NO. 040279

*[Signature]*  
(DR. S.D. MANE)  
PRINCIPAL

*[Signature]*  
(B. H. SHARMA)  
CHIEF FINANCE OFFICER

*[Signature]*  
Ratna Amit Vikram (Retd)  
CAMPUS DIRECTOR

*[Signature]*  
(TEJAS S. PATIL)  
TRUSTEE

DATE : 09/09/2024  
PLACE : KOLHAPUR

DATE : 09/09/2024  
PLACE : KOLHAPUR

*[Signature]*  
**PRINCIPAL**  
Dr. D. Y. Patil Pratishthan's  
College of Engineering  
Salokhe Nagar, Kolhapur

**SCHEDULE IX**  
**[VIDE RULE 17(1)]**

REGISTRATION NO.  
NAME OF THE PUBLIC TRUST

E - 1175/KOLHAPUR  
Dr.D.Y.Patil Pratishthan's College of Engineering, Salokhenagar.  
Kolhapur.

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2024

| EXPENDITURE                                                          | AMOUNT<br>31.03.2024 | INCOME                              | AMOUNT<br>31.03.2024 |
|----------------------------------------------------------------------|----------------------|-------------------------------------|----------------------|
| To Repairs & Maintenance - Lawn Maintenance                          | 20,229.00            |                                     |                      |
| To Maintenance Accommodation Dean / Principal                        | 1,17,470.00          | By - Fees from Student              | 8,30,49,406.00       |
| To Principal Dean Car Running & Maintenance                          | 1,01,601.00          | By <u>Income from other sources</u> |                      |
| To Repairs & Maintenance- Building                                   | 19,13,087.00         | - Miscellaneous Receipts            | 12,58,092.00         |
| To Repairs & Maintenance (Other)                                     | 2,10,841.00          |                                     | ...                  |
| To Repairs & Maintenance (Software)                                  | 47,020.00            | By Transfer from Reserve            | ...                  |
| To Repairs & Maintenance - Computer                                  | 5,32,541.00          |                                     |                      |
| To Repairs & Maintenance - Equipment                                 | 6,26,423.00          |                                     |                      |
| To Repairs & Maintenance - Furniture                                 | 5,95,763.00          |                                     |                      |
| To Repairs & Maintenance - Electrical                                | 13,31,349.00         |                                     |                      |
| To Repairs & Main Vehicle                                            | 6,63,912.00          |                                     |                      |
| To Software Services Charges                                         | 2,950.00             |                                     |                      |
| To Bank Charges & Commission                                         | 23,677.34            |                                     |                      |
| To Interest On vehicle loan                                          | 5,07,699.00          |                                     |                      |
| To Cleaning                                                          | 1,02,297.00          |                                     |                      |
| To Electricity Charges                                               | 23,74,520.00         |                                     |                      |
| To Water Charges                                                     | 2,44,446.00          |                                     |                      |
| To Office & Misc.Expenses                                            | 1,18,079.00          |                                     |                      |
| To Internet Expenses                                                 | 5,18,644.00          |                                     |                      |
| To Postage & Telephone                                               | 9,663.00             |                                     |                      |
| To Advertisement - General                                           | 1,44,063.00          |                                     |                      |
| To Advertisement For Admissions                                      | 92,200.00            |                                     |                      |
| Advertisement for Recruitment of Staff For The College               | 22,000.00            |                                     |                      |
| To Affiliation Fee                                                   | 4,17,200.00          |                                     |                      |
| To AICTE TER Charges                                                 | 2,22,000.00          |                                     |                      |
| To Assessment & Accreditation Fees NAAC                              | 9,73,500.00          |                                     |                      |
| To Course Fee                                                        | 1,72,531.00          |                                     |                      |
| To E- Service Fee                                                    | 59,250.00            |                                     |                      |
| To Self Finance Unit Fee                                             | 12,020.00            |                                     |                      |
| To Conference and Seminar- Student                                   | 4,17,490.00          |                                     |                      |
| To Conferences Seminar- Faculties                                    | 6,51,531.00          |                                     |                      |
| To Patent Registration Fee - Staff                                   | 20,000.00            |                                     |                      |
| To Entertainment & Staff Welfare Exp.                                | 3,33,994.00          |                                     |                      |
| To Student Competition expenses                                      | 4,18,607.00          |                                     |                      |
| To Consumables , Chemicals etc.                                      | 43,001.00            |                                     |                      |
| To Laboratory Material                                               | 1,14,244.00          |                                     |                      |
| To DELNET Membership                                                 | 33,040.00            |                                     |                      |
| To Institute Membership Fee                                          | 23,145.00            |                                     |                      |
| To ISTE FEE                                                          | 6,770.00             |                                     |                      |
| To Magazine Journals Periodicals                                     | 3,00,000.00          |                                     |                      |
| To NPTEL Exam Fee Student                                            | 7,250.00             |                                     |                      |
| To NPTEL Exam Fee                                                    | 27,700.00            |                                     |                      |
| To Patent Publishing                                                 | 8,200.00             |                                     |                      |
| To Research Book Publish                                             | 22,000.00            |                                     |                      |
| To Paper Presentation & Publication                                  | 51,400.00            |                                     |                      |
| To Academic Meeting Of Staff & Faculties                             | 4,02,072.00          |                                     |                      |
| To Other Meeting Expenses                                            | 5,25,914.00          |                                     |                      |
| Travelling & Conveyance, etc For Official Purpose To Faculty & Staff | 7,76,838.00          |                                     |                      |
| To Exam Papers & Form Printing                                       | 2,97,354.00          |                                     |                      |
| To Other Stationary                                                  | 3,74,516.00          |                                     |                      |
| To Prospectus Printing                                               | 2,18,520.00          |                                     |                      |

**PRINCIPAL**  
Dr. D. Y. Patil Pratishthan's  
**College of Engineering**  
Salokhe Nagar, Kolhapur





|                                                  |                        |                                   |                        |
|--------------------------------------------------|------------------------|-----------------------------------|------------------------|
| To Professional Charges                          | 58,525.00              |                                   |                        |
| To Insurance Vehicle                             | 2,99,663.00            |                                   |                        |
| To Staff Insurance                               | 1,99,552.00            |                                   |                        |
| To Student Insurance                             | 73,204.00              |                                   |                        |
| To Alumni Expenses                               | 5,97,352.00            |                                   |                        |
| To Induction Program                             | 6,47,500.00            |                                   |                        |
| To Industrial Visit & Tour                       | 8,72,342.00            |                                   |                        |
| To Other Student Welfare                         | 6,63,075.00            |                                   |                        |
| To Student Function Exp.                         | 9,06,951.00            |                                   |                        |
| To Student Gathering Expenses                    | 10,25,842.00           |                                   |                        |
| To Student Sports Activities & Gymkhana Expenses | 8,87,708.00            |                                   |                        |
| To Student Training & Placement Exp.             | 9,61,836.00            |                                   |                        |
| To Student Membership Fee                        | 9,640.00               |                                   |                        |
| To Expenses Related To Students                  | 1,23,113.00            |                                   |                        |
| To University Fee Paid ( for Student)            | 3,87,155.00            |                                   |                        |
| To Guest Lecture                                 | 1,18,900.00            |                                   |                        |
| To Honorarium for Visiting Salary                | 7,54,208.00            |                                   |                        |
| To Teaching Staff Salary                         | 4,38,80,140.00         |                                   |                        |
| To Gratuity Paid                                 | 9,36,970.00            |                                   |                        |
| To Non Teaching Staff                            | 1,92,12,881.00         |                                   |                        |
| To Administrative Charges P.F.                   | 9,800.00               |                                   |                        |
| To Empolyeer PF.                                 | 61,200.00              |                                   |                        |
| To Audit Fee                                     | 1,89,940.00            |                                   |                        |
| To Rates, taxes, cesses                          | 1,14,47,313.00         |                                   |                        |
| To Depreciation                                  | 87,57,921.50           |                                   |                        |
| To Security Charges                              | 13,92,134.00           | Excess of Expenditure Over Income | 2,74,17,928.84         |
| <b>TOTAL</b>                                     | <b>11,17,25,426.84</b> | <b>TOTAL</b>                      | <b>11,17,25,426.84</b> |

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)  
PARTNER  
M.NO : 040279

RAAdm Amit Vikram (Retd)  
CAMPUS DIRECTOR  
DATE : 09/09/2024  
PLACE : KOLHAPUR

(TEJAS S. PATIL)  
TRUSTEE

DATE : 09/09/2024  
PLACE : KOLHAPUR

**PRINCIPAL**  
Dr. D. Y. Patil Pratishthan's  
College of Engineering  
Salokhe Nagar, Kolhapur

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 particular asset if acquired after 30<sup>th</sup> September of the financial year. Depreciation rates are applied based on management's estimate of useful life of the asset at the time of acquisition of the asset.

C. INCOME RECOGNITION

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

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

D. ACCOUNTING FOR GRANTS

i. Grants related to Fixed Assets- The grant is shown as a deduction from the gross value of the asset concerned in arriving at its book value.

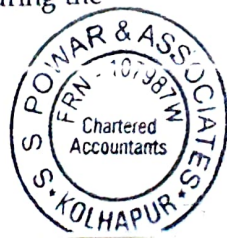
Thus, the grant is recognized in the profit & loss statement over the useful life of the depreciable asset by way of a reduced depreciation charge.

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

E. CHANGE IN ACCOUNTING POLICY

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

PRINCIPAL  
Dr. D. Y. Patil Pratishthan's  
College of Engineering  
Salokhe Nagar, Kolhapur



## 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.

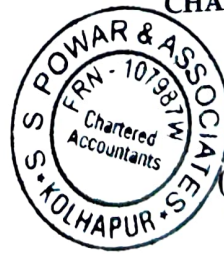
Dr.D.Y.PatilPratishthan's College of Engineering,  
Salokhenagar Kolhapur

  
(S.D. MANE)  
PRINCIPAL

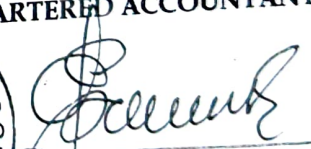
  
(B. H. SHARMA)  
CHIEF FINANCE OFFICER

  
Adm Amit Vikram ( Retd)  
CAMPUS DIRECTOR

  
(TEJAS S. PATIL)  
TRUSTEE



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

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

DATE : 09/09/2024  
PLACE : KOLHAPUR

  
PRINCIPAL  
Dr. D. Y. Patil Pratishthan's  
College of Engineering  
Salokhe Nagar, Kolhapur