DR. D. Y. PATIL PRATISHTHAN AKURDI, PUNE - 411 044

F.Y. 2019 - 2020 A.Y. 2020 - 2021

D. Y. PATIL COLLEGE OF ENGINEERING

(0)

C-9, Beverly Estate,852/5 & 6, Bhandarkar Institute Road, Pune 411 004.

★ Tel: (020) 25678400 / 403 / 404 / 405. ☑ E-mail: office@vspaco.in

INDEPENDENT AUDITORS' REPORT

1. OPINION:

We have audited the accompanying financial statements of DR. D. Y. PATIL COLLEGE OF ENGINEERING, 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.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

2. BASIS OF OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. KEY AUDIT MATTERS

We invite your attention to "Note on lockdown and impact of the same on financial statements" which is reproduced as under:-

In view of the COVID-19 Pandemic, Government of India as well as Government of Maharashtra (state in which trust is located) announced nationwide & statewide complete lockdown w.e.f. midnight of 23.03.2020. The lockdown was initially upto 15.04.2020 (Phase 1) but was extended to 03.05.2020 (Phase 2).



PRINCIPAL D. Y. PATIL COLLEGE OF ENGG AKURDI, PUNE-411044



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The lockdown was further extended to 17.05.2020 (Phase 3) with relaxations and guidelines to be followed in specified areas issued by Government of India and Government of Maharashtra. The educational institutions however remain to be closed till date as per the guidelines of Government of Maharashtra. The colleges managed by the Trust therefore remains closed for students till date as per the Guidelines issued by the State Government.

The trust has however continued its charitable activities during the lockdown through online class for the students

GOING CONCERN

Impact on the going concern due to the above matter if any needs to be considered at head office level.

4. RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS:

Management is responsible for the preparation of the financial statements in accordance with Bembay Public Trust Act, 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

5. AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.





Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

> K. S. PURANIK) PARTNER

M. NO. 123680 UDIN : 20123680AAAABM4424

PLACE : PUNE

DATE : 08.10.2020



[VIDE RULE 17[1]]

REGISTRATION NO.

E-1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

D. Y. PATIL COLLEGE OF ENGINEERING, AKURDI, PUNE - 411 044

BALANCE SHEET AS AT

: 31ST MARCH, 2020.

| Balance ox per Last Balance Sheet Add: Additions during the year Other Parmarked Pand: Created under the provision of the trust deed or scheme or out of the Income) Depreciation up to date Balance as per last Balance Sheet Depreciation up to date Balance as per last Balance Sheet Depreciation up to date Balance as per last Balance Sheet Additions during the year Depreciation up to date Depreciation up to date Depreciation up to date Development Fund Devlopment Fund Devlopment Fund Devlopment Fund Devlopment Fund Devlopment Fund Description up to date Depreciation up to d | 10UNT | | SCH. | 9 | PROPERTY AND ASSETS | AMOUNT 31.03.2020 | BCH. | FUNDS & LIABILITIES | |
|--|-----------|---------------|--------|----------|-----------------------------------|----------------------|----------|----------------------------------|---------------------|
| Diker Retmerked Pends: Created under the provision of the triast died or whem or or or of the Innat died or whem or or or of the Innat died or whem or or or of the Innat died or whem or or or of the Innat died or whem or or or of the Innat died or whem or or or of the Innat died or whem or or or of the Innat died or whem or or or of the Innat died or whem or or or of the Innat died or whem or or or of the Innat died or whem or or or of the Innat died or whem or or or of the Innat died or whem or or or of the Innat died or whem or or or of the Innat died or whem or or or of the Innat died or whem or or or of the Innat died or whem or or or of the Innat died or whem or or or of the Innat died or whem or or or of the Innat died or whem or | * | | | | Imm at a | | | on or Corpus; | Balanca assure |
| Ectated under the provision of the Irist dred or scheme or out of the Income) Deprecation Fund Sinking S | 92,138.06 | 19,50,92, | 1 | cei | Balance as per last Balance She | | | Additions during the year | Add: Addition: |
| Ectated under the provision of the Irist dred or scheme or out of the Income) Deprecation Fund Sinking S | 62 179 06 | 19 50 02 | | | - 1 20 000 | - | | emarks to | Other Parmert. |
| Depreciation Pund Salance as per last Balance Sheet Additions during the year 19.46.57.57 | 22,138.00 | 19.30,92, | | | Less : Sales during the year | | | led under the | (Created under |
| Same should | | 15 16 00 4 | | | Depreciation up to date | | L | or scheme provision of the trust | sleed or school |
| Sinking Fund Schere Pund Mexere Pund Additions during the year 7.30,37.0 Less: Sales during the year Depreciation up to date 5.38,51,5 From Trustices From Trustices From Trustices From Advances For Expenses For Expenses For Expenses For Expenses For Expenses For Expenses For Sales during the year Advances Less: Sales | | | | | Possition of the | | | ciation Dund | Depreciation D |
| Reserve Fund Additions during the year Additions during the year Additions during the year Additions during the year Depreciation up to date Depreciat | 2,466.00 | 7,33,92,4 | 2 | | rurniure & Platures | | | is Fund | Sinking Fund |
| ADITIONS during the year Development Fund | | 6 07 60 4 | ā. | -1 | Balance as per Inst Balance Sheet | | | * Fund | Reserve Fund |
| Development Fund J8,20,50,743.00 Depreciation up to date S,38,53,5 | | | | | additions during the year | | | her Fund | Any other Fund |
| 38,20,50,743.00 Depreciation up to date 19,46,57,53 Balance as per last Balance Sheet Additions during the year Additions during the year Additions during the year Additions during the year Co.06,73,75 For Advances For Appenses For Appenses For Appenses For Rynn and Drepsis 1 6,58,57,531.75 Depreciation up to date Depreciation up to date 17,25,31,24 17,25,31,24 18,01,00,00,00 18,00,00,00 1 | 7,082.00 | 32,77,08 | _ | | | | | depment Front | - Devlopment |
| Depreciation up to date 5.38.53.5 | 7.082.77 | 7,30,37.08 | | | Less: Sales during the year | 38,20,50,743 76 | | pinetti Fund | pinein |
| From Trustees From Other Distance as per last Balance Sheet 1,94,83,75 Balance as per last Balance Sheet 2,06,073,75 For Expenses Lies : Sales during the year 20,06,73,75 For Advances Lies : Sales during the year 20,06,73,75 For Sandry Credit Balance 2,06,000,00 Livestments 2,06,000,00 For Sandry Credit Balance 2,06,000,00 Livestments 2,06,000 | *** | | | | Depreciation up to date | 7-100,743,00 | | ured on the | Loans (Secured on t |
| From Other Collect Asserts 19,48,55,753,75 | ,550.53 | 5,38,53,55 | _ | | | | | Divises | From Trustene |
| Balance as per last Balance Sheet | 532.24 | 1,91,83,53 | | | Other Assets | | | | |
| 17.40.57.53 17.50.57.53 | | | 3 | 4 1 1 | Balance as per last Balance Co | | | | other. |
| For Expenses For Advances For Rent and Deposits Library Deposit Library Deposit For Sundry Credit Balance For Sundry Credi | 573.00 | 19 46 57 57 | | | Additions during the | ** | | | Liabilittas |
| For Advances For Advances For Rent and Deposits For Sundry Credit Balance Some and Expenditure Account: Balance as per Balance Sheet Less: Deficit as per Income & Expenditure Account Expenditure Account Expenditure Account Add: Surplus as per Income & Expenditure Account Investments Loans Scholarships Other Loans To Trustees To Empirees To Contractors For Lawyers For Students (As per List) Press Receivable From Students (As per List) Loans Sales during the year 20,06,73.75 Deprectation up to date 17.25,31,243 2,61,42,511 | | | | | the year | | | | |
| Lorn for Light and Deposits - Library Deposit For Sundry Credit Balance 5 | 182.00 | 20.06.70.78 | _ | | Less : Soles duri | | | nses | For Advances |
| Library Deposit For Sundry Credit Balance storms and Expenditure Account: Balance as per Balance Sheet Less : Appropriation, if any Less : Deficit as per Income & Expenditure Account Add : Surplus as per Income & Expenditure Account In Trustees To Trustees To Contractors To Contractors To Other Income Rent Interest Interes | 754.92 | 20,06,73,754 | • | | Cours during the year | | | nces | For Advances |
| Library Deposit For Sundry Credit Balance Sounds and Expenditure Account: Balance as per Balance Sheet Less: Appropriation, if any Less: Deficit as per Income & Expenditure Account Add: Surplus as per Income & Expenditure Account Is a per Income & Expenditure Account Income Outstanding: Rent Interest Inter | ** | | | | Depreciation up to date | 6,58,57,531.75 | 4 | and Deposits | FOR Kent and Depo |
| Balance as per Balance Sheet Less : Appropriation, if any Less : Deficit as per Income & Expenditure Account Add : Surphs as per Income & Expenditure Account Expenditure Account Income Quistanding: Rent Interest Other Income Other Income Other Income Income Quistanding: Rent Interest Other Income | 143.47 | 17,25,31,243, | _1 | | | | | Deposit | Library Deposit |
| Balance as per Balance Sheet Less : Appropriation, if any Less : Deficit as per Income & Expenditure Account Add : Surphs as per Income & Expenditure Account Expenditure Account Income Quistanding: Rent Interest Other Income Other Income Other Income Income Quistanding: Rent Interest Other Income | 11.45 | 2,81,42,511 | | | | 2,06,000.00 | 34 | ry Credit Balance | For Sundry Credit |
| Less : Appropriation, if any Less : Appropriation, if any Less : Deficit as per Income & Cash and Expenditure Account Expenditure Account Expenditure Account Expenditure Account Income Question of the From Students (As per List) Expenditure Account Income Question of Expenditure Account Expenditure Account Income Question of Expenditure Account Expenditure Account Income Question of Expenditure Expenditure Account Expenditure Account Income Question of Expenditure | | | | | retments | 34,95,854.00 | S | Xpenditure . | and Expendito |
| Less: Deficit as per Income & Loans Scholarships Cother Loans Loans Scholarships Other Loans Loans Scholarships Other Loans Loans Scholarships Other Loans Advances: To Trustees To Empirivees To Contractors To Contractors To Others To Other | | | | | | | | | |
| Expenditure Account Add: Surplus as per Income & Advances: Expenditure Account [3,27,54,918.50] 18,91,99,758.87 To Empinyees To Contractors To Contractors To Others 6 48,90,776.00 Income Outstanding: Rent interest Other Income Other Loans 73,56 387.00 Cash and Bank Balances: (a) In Account with Bank (b) In Fixed Deposit (c) With the Tenson. | | | | 2 | as (Secured or Unsecured) . Con | 19,54,677 37 | 22 | Contraction to | - Appropriation |
| Add: Surplus as per Income & Advances: Expenditure Account 13.27,54,918.50 To Trustees | | | | Doubtful | Loans Scholarships | 7.07 | | il as per lucome a | Dencit as per |
| Expenditure Account (3,27,54,918.50) 18,91,99,758.87 To Contractors To Contractors To Others Bent Interest Other Income | | | | | Other Loans | | | | |
| To Trustees To Employees To Employees To Contractors To Contractors To Contractors To Others To Ot | *** | *** | | | | * . | | US ES DET IDAGE | Surplus as per |
| 18,91,99,758 87 To Employees To Employees To Contractors To Contractors To Contractors To Others 6 48,90,776,00 | *** | *** | | | nces:- | | | diture Account | Expenditure Ac |
| To Empiryees To Contractors To Contractors To Others Guardense Outstanding: Rent interest Other Income Other Income Cash and Bank Balances: (a) In Account with Bank (b) In Fixed Deposit (b) With the Treasure (b) With the Treasure (c) With the Treasure (d) With the Treasure | | | | | o Trustees | 27.54 919 50 | (3,2 | | |
| To Contractors fo Lawyers To Others 6 48,90,776.00 Income Outstanding: Rent interest Other Income Other Income Free Receivable From Students (As per List) Cash and Bank Balances: (a) In Account with Bank (b) In Fixed Deposit (b) With the Treasure (b) With the Treasure (c) With the Treasure | | | | | 6 Empiovecs | 1.00.770 | 18.0 | * | * |
| Fo Lawyers To Others 6 48,90,776.00 Income Outstanding: Rent interest Other Income Other Income Fees Receivable From Students (As per List) Cash and Bank Balances: (a) In Account with Bank (b) In Fixed Deposit (b) With the Transmer (c) With the Transmer (d) With the Transmer (e) With the Transmer (f) With the Transmer (h) With the With th | | *** | | | Contractors | 1.99,758 87 | | | |
| Income Outstanding: Rent interest Other Income Other Income Other Income Task Receivable From Students (As per List) Cash and Bank Balances: (a) In Account with Bank (b) In Fixed Deposit (b) With the Transmer (b) With the Transmer Task 90,776.00 13,56 357.00 23,56 357.00 24,51.30,675.15 | | 2** | | | Limer | | | * | |
| Income Outstanding: Rent Interest Other Income Fees Receivable From Students (As per List) Cash and Bank Balances: (a) In Account with Bank (b) In Fixed Deposit (b) With the Trusters | ., | 240 | | | Ölbers | | | | |
| Income Outstanding: Rent Interest Other Income Free Receivable From Students (As per List) Cash and Bank Balances: (a) In Account with Bank (b) In Fixed Deposit (b) With the Trusters | | | | | | | | | |
| Rent Interest Other Income 73.56 387.00 Free Receivable From Students (As per List) Cash and Bank Balances: (a) In Account with Bank (b) In Fixed Deposit 7 (b) With the Truston 7 | | 8,90,776 00 | 48 | 6 | . 0 | Inc | | | |
| interest Other Income Fees Receivable From Students (As per List) Cash and Bank Balances: (a) In Account with Bank (b) In Fixed Deposit (b) With the Truston | | | | 4 | Outstanding: | | | | |
| Other Income Free Receivable From Students (As per List) Cash and Bank Balances: (a) In Account with Bank (b) In Fixed Deposit (b) With the Truston | | | | | | | | | |
| Cash and Bank Balances: (a) In Account with Bank (b) In Fixed Deposit (b) With the Truston | | | | | rest | | | | |
| Carh and Bank Balances: (a) In Account with Bank (b) In Fixed Deposit (b) With the Truston | | | 7. | | Cr Income | | | | |
| (a) In Account with Bank (b) In Fixed Deposit (b) With the Transman | 0 | .56 387.00 | /3. | | es Receivable From a | | | | |
| (a) In Account with Bank (b) In Fixed Deposit (b) With the Turners | | | | Liso | Students (As per 1 | | | | |
| (a) In Account with Bank (b) In Fixed Deposit (b) With the Transman | , | 20.030.00 | 3.04 | | Bank Pat | Cart | | | |
| (b) With the Tension 7 2.81.30.675.15 | | | | | At comments | f | | | |
| 10) with the Terreton | | | | | Final B | 11 | | | |
| (c) With the Manual 2,20,57,372,00 | | 10.675 1- | 2.81.3 | 7 | thea Deposit | 0- | | | |
| (c) With the Man. | | 2 222 22 | 2.20 5 | 7 | On the Terrerow | 10 | | | |
| or o | | | , | | h the Manager | (C | | | |
| Cital Balance with | | - 2 | | | dish Balance with | | | | |
| TOTAL C/F. Cheques & Demand Drafts to the | | | | , | beques & Demand S. Authorities | | | TOTAL CIP | T |
| 64,08,09 Her co | | 2.341.00 | 13,90 | | Drafts In Hand | 187.62 | 64,08,09 | -/*. | |
| 4.39.219.00 | | .219.00 | 2.30 | | | V7.62 | ,,0 | | |
| TOTAL C/F | | | _ | _ | TOTAL CIP | | | | |
| 28,52,09,309.84 | | 300 00 | ,52,09 | 28 | -77. | | | | |





1/4/2019 10 3113/2020,

AMOUNT AMOUNT BCH. NO. FUNDS & LIABILITIES SCH. 31.03.2020 PROPERTY AND ASSETS 31.03.2020 NO. TOTAL B/F. 64,08,09,887.62 TOTAL B/F. 28,52,09,309.84 Internal Transfer Dr. D.Y. Patil Pratishthan, Akurdi, Pune Branch 35,56,00,577.78 TOTAL ? 64,08,09,887.62 TOTAL T 64,08,09,887.62

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

DR. D. Y. PATIL COLLEGE OF ENGINEERING

(DE PINAY M. WADHAI)

(B. H. SHARMA) CHIEF FINANCE OFFICER

(COL. S. K. JOSHI) DIRECTOR

DATE : 08.10.2020 PLACE : PUNE (SATES D. PATIL)

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

PUNE -4

(K. S. PURANIK)

PARTNER

M. NO.123680

UDIN: 20123680AAAABM4424

DATE : 08.10.2020 PLACE : PUNE



SCHEDULE IX [VIDE RULE 17(1)]

REGISTRATION NO.

NAME OF THE PUBLIC TRUST

: E - 1175/KOLHAPUR

D. Y. PATIL COLLEGE OF ENGINEERING, AKURDI, PUNE - 411 044

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON

: 31ST MARCH, 2020.

| _ | EXPENDITURE | BCH. WO. | AMOUNT 31.03.2020 | INCOME | SCH. | 31.03.2020 (|
|------|--|-------------|----------------------|--|------|-----------------|
| | Rutes, taxes, cesses | | 59,79,410 00 | Uv Interest on Savings bank account | | ** ** ** ** |
| Te | and the mance - Huilding | | 4.10.03.179.00 | Interest on Savings bank account | | 56,563.00 |
| To | Computers | | £19.32,640.00 | Fees from Student | | 22,74,221.00 |
| 10 | Lettien! | | 9,84,314,66 | rves from Student | | 32,46,20,412.00 |
| To | and the manner of the Equipments | | 1.00,909.00 | | | |
| Te | Aming the manner manner - Laminate | | 77,30,572,00 | | | |
| To | the state of the s | | 21,64,379.00 | | | |
| Te | the second of the second secon | | 5,15,955.00 | | | |
| Te | Insurance | | 3,67,196,00 | | | |
| To | | | 1,45,36,775.00 | | | |
| Te | Bank Interest, Commission & Charges | | 49,40930 | | | |
| To | | | 12,092,00 | | | |
| To | Security Charges | | -55,29,513,00 (| | | |
| Te | Professional Fees | | 56,600.00 | | | |
| Te | Audit fees | | (19.16.500/00: | | | |
| Te | Printing & Stationery | | (15,94,627.00 | | | |
| To | Travelling & Conveyance | | 14.20,624.00 | | | |
| To | Donetion | | 1.10.849.80 | | | |
| To | Laboratory & Workshop Expenses | | 13,47,922,00 | | | |
| Te | Office & Miscellaneous Expenses | | 5.19,643300 | | | |
| | Postage, Telephone & Internet | | | | | |
| | Cymkhana, Sports & Student Welfare | | 3,99,019/00 | Laborate de la companya de la compan | | |
| | Cenerator Expenses | - | - 58.481.00 | By Deficit carried over to Balancesheet | | 3,27,54,918.50 |
| 70 | Advertisement Expenses | | | | | |
| To | Electricity & Water Charges | | 15,76,967.00 | | | |
| | Affiliation, & Other Fees | | /1,28,12,682.00 | | | |
| | Newspaper & Periodicals & Journals | | 8,99,393.60 | . = | | |
| | Salary & Honorarium | | 4,47,449.00 | | | |
| | Project, Seminar & Staff Welfare | | 24,72,22.284.00 | | | |
| | Student Activities Expenses and Welfare | 1 2 4 | 27,72,853.00 | | | |
| To A | Admin Charges Provident Fund | 2 * 2 | , 5,18,325 00 | | | |
| | Penalty Provident Fund | | 1,25,265.00 | | | |
| | Website Designing Charges | | 22,45,025.00 | | | |
| | resigning Charges | | 40,851.00 | | | |
| | intelligence of the control of the c | | | | | |
| | surplus carried over to Balance Sheet | _ | 9.00 | | | |
| | TOTAL ? | - | 35,97,06,114.50 | TOTAL t | 3 | 5,97,06,114.50 |

DR. D. Y. PATIL COLLEGE OF ENGINEERING

(DR VIJAY M. WADHAI)

PRINCIPAL

(B. H. SHARMA) CHIEF FINANCE OFFICER

(COL. E. K. JOSHI)

DIRECTOR

DATE : 08.10.2020 PLACE : PUNE (SATEYD. PATIL)

CHAIRMAN

AS PER OUR REPORT OF EVEN DATE,

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

(KUNAL PURANIK)

PARTNER M. NO.123680

UDIN: 20123680AAAAHM4424

DATE : 08.10.2020 PLACE : PUNE

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1/4/2019 To 31/3/2020

D. V. PATIL CILLEGE OF ENGINEERING, AKUROL, PUFF. - 411,914

| D. V. PATL COLLEGE OF EACHORFIGATIONS D. V. PATL COLLEGE OF EACHORFIGACION OF THE PROPERTY OF | ED 31ST MARCH, 2020 |
|--|------------------------------------|
| SCHEDULE NO. 1 IMMOVABLE PROPERTIES | THE YEAR PROPERTY OF THE YEAR PROP |

| | L | T | _ | To | 00 |
|-------------|--------------|--------------|------------------|-----------------|-----------------------------|
| | CLOSING W.D. | ALB ON | 31.03.2020 | 2,56,26,708.00 | |
| | | TOTAL | | _ | 1.06.74.474.80 64.02,962.00 |
| | DEPRECIATION | FOR THE YEAR | ~ | 28,47,412.00 | 1.81.236.00 |
| | 920 | UPTO | 91.04.2019 | 13.11,52,534.26 | 47.98,917.00 |
| | | RATE | × | 2 2 | 0 0 |
| | L | 31.03.2020 | | 15,96,26,654,26 | 23,20,520.00 |
| | ADDITIONS | YEAR | | : * | 1 1 |
| GAOSS BLOCK | AFTER | 30.09.2019 | | | |
| | UPTO | 30.09.2019 | 1 | 7 1 | |
| | 01.04.2019 | | 15.96.26,654.26 | 23,26.5.20.00 | 19.50.92.138.06 |
| ASSETS | | Building | Workshop Publing | TP Plant | |
| NO. | | - | 7 7 | 7 | |

SCHEDULE NO 2 FURNTTURE AND FIXTURE & DEPRECIATION, FOR THE YEAR ENDED 31ST MARCH, 2020

| | CLOSING W.D. | AB ON | 31.03.2020 | | |
|-------------|--------------|------------------|----------------|-----------------|----------------|
| | | TOTAL | | | 6 79 27 650 69 |
| | DEPRECIATION | FOR THE YEAR | | | 20,78,458.00 |
| | | 01.04.2019 | | \$ 17.75 000 52 | 10.75.3.3 |
| - | - | RATE | × | 10 | - |
| | TOTAL | 31.03.2020 | | 7,30,17,082.7 | 7,30,37,082.7 |
| | DURING THE | YEAR | 20 22 00 | 32.77.082.00 | 00:450 |
| GROSS BLOCK | APTER | 6107-60:00 | 9,54,812.00 | 9,54,812.00 | |
| YPD | 30.09.2019 | | 23 22 270 00 | 00.0272 | |
| AS ON | 01.04.2019 | 1 20 3 | 6,97,60,000,77 | | |
| ASSETS | | niture & Fixture | | | 2 NO 3 |
| NO. | 1 | I. Fur | | SCHPPIE | |

| | | Ci |
|--|-------------|------------------|
| | ENDYD 21 CT | STATE WARCH, 202 |
| The state of the s | THE YEAR | |
| DEL PROPERTIES & DEPRI | | |
| | | SP |
| | | |

| Computers AS ON ADDITIONS TOTAL AND TITONS TOTAL AND TITON |
|---|
| Cumpures ASSETS AS ON UPTO APPER LURING THE |
| Computers Comp |
| Computers ASON UPTO APTER LUBRING THE UPTO APTER APTER LUBRING THE UPTO APTER APTER APTER APTER LUBRING THE UPTO APTER APTER LUBRING THE UPTO APTER APT |
| Compourty ASSETTS AS ON UPTO ADDITIONS TOTAL |
| Compourts Comp |
| ASSETS AS ON ADDITIONS BLOCK |
| Computers, |
| Computers, |
| ASSETS AS ON |
| Computers, Machinery, Contert, Electrical & Equipmental Court House, Electrical & Equipmental |
| # O |
| |





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

| | | AMOUNT 31.03.2020 |
|--|----------------------|-----------------------------|
| SCHEDULES TO BALANCE SHEET | - | 7 |
| SCHEDULE NO. 4: LIABILITY FOR ADVANCE | ES | |
| Advance Fees Received From Students | | 1,38,16,804.50 |
| Provisional Fees Received From Students | | 23,08,002.00 |
| DTE, Eligibility and Exam Fees Payable | | 33,90,081.00 |
| Student Government Scholarship | | 4,48,37,034.25 |
| Research Grant | | 8,876.00 |
| Education Loan repayable to Students UNNAT Bharat Abhiyan | | 50,000.00 |
| Other Liabilities (as per list) | | 14,46,734.00 |
| otter anomies (as per ist) | TOTAL ? | 6,58,57,531.75 |
| SCHEDULE NO. 5 : LIABILITY FOR SUNDRY | CREDIT BALANCES | |
| For Sundry Credit Balance | | |
| Provident Fund Employee Share | | 3,99,600.00 |
| Provident Fund Employer Share | | ••• |
| T.D.S. Payable | | 25 92 900 00 |
| - U/s. 192B | | 25,88,800.00 5,02,904.00 |
| - U/s. 194C | | 150.00 |
| - U/s. 194J Profession Tax | | 130.00 |
| | | *** |
| Provident Fund Employee share Voluntary Provident Fund | | 4,400.00 |
| Voluntary Provident Fund | TOTAL ? | 34,95,854.00 |
| SCHEDULE NO. 6 : ADVANCES TO OTHERS | | |
| Deposits with | Ç. | |
| Deposit With M S E D C L Deposit for Rent | | 8,83,526.00 |
| Deposit For Satellite Communication | - | 5,00,000.00 |
| Deposit With TATA Communication Ltd. | | 20,000.00 |
| Advances to - | * | |
| To Staff For Expenses (as per list) | | 6,16,567.00 |
| To Suppliers (as per list) | | 29,77,365.00 |
| Pune University Examination Centre | | (18,77,540.00) |
| T.D.S. Recoverable | | |
| Salary | | 2,67.371.00 |
| - Non Salary | | 2,72,665.00 |
| Tax Deducted On Source Excess Payment | | 12,30,822.00 |
| | TOTAL ₹ | 48,90,776.00 |
| SCHEDULE NO. 7: CASH & BANK BALANCES | ! | |
| a) In Bank Accounts | 22.022. | 2 |
| - State Bank of India Current A/c No. 011148 | | 5,14,408.95 |
| - Oriental Bank Of Commerce Current A/c. No | | (51,34,716.47) |
| - Bank of Maharashtra Current A/c No. 60054 | | 63,50,840,20 |
| - Andhra Bank Current A/c No. 11171101100 | | 2,41,94,670.48 |
| - State Bank of India Savings A/c No. 0111483 | | 5,16,723.57 |
| - Andhra Bank Savings A/c No. 11171101100 | | 2,76,749.86 |
| - Bank Accounts of Various Departments (As p | _ | 14,17,998.56 |
| | TOTAL ₹ | 2,81,36,675.15 |
| b) In Fixed Deposit Account with | | |
| State Dank of India, Pimpri (as per list) | | 10,03,354.00 |
| Andhra Bank (as per List) | | 40,54,018.00 |
| The Cosmos CoOp. Bank Ltd. | | 1,70,00,000.00 |
| | Sub-Total [5(b)] 7 | 2,20,57,372.00 |
| | TOTAL ₹ | 5,01,94,047.15 |
| | | OOTDAR |
| | | OU IDAY A |







D.Y. PATIL COLLEGE OF ENGINEERING NOTES FORMING PART OF ACCOUNTS

GOING CONCERN

Impact on the going concern due to the above matter if any needs to be considered at head office level.

1. MAJOR ACCOUNTING POLICIES

a. GENERAL

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

FIXED ASSETS & DEPRECIATION

Fixed Assets are stated at Cost less Depreciation.

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

c. INCOME RECOGNITION

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

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

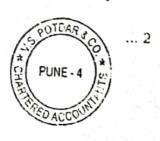
d. ACCOUNTING FOR GRANTS

- i. Grants related to Fixed Assets The grant is shown as a deduction from the gross value of the asset concerned in arriving at its book value. Thus, the grant is recognized in the profit & loss statement over the useful life of the depreciable asset by way of a reduced depreciation charge.
- ii. Grants related to revenue The grants related to revenue are deducted from the related expenditure and are either shown as a debit or credit in the profit & loss statement as the case may be.

e. CHANGE IN ACCOUNTING POLICY

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





2. INVESTMENTS

Investments are stated at costs.

3. EMPLOYEE BENEFITS

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

4. EVENTS OCCURRING AFTER BALANCE SHEET DATE

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

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

FOR D.Y. PATIL COLLEGE OF ENGINEERING

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

(DR. VIJAY M. WADHAI)
PRINCIPAL

(B. H. SHARMA)

CHAIRMAN

K. S. PURANIK) PARTNER

DATE : 08.10.2020 PLACE : PUNE

M. NO.: 123680 UDIN: 20123680AAAABM4424

(SATEO D. PATIL)

PUNE - 4

(COL. S. K. JOSHI) DIRECTOR

DATE : 08.10.2020 PLACE : PUNE

TO THE COLLE

PRINCIPAL

D. Y. PATIL COLLEGE OF ENGG

AKURDI, PUNE-411044