

DR. D. Y. PATIL PRATISHTHAN

AKURDI, PUNE - 411 044

F.Y. 2017 - 2018

A.Y. 2018 - 2019

D. Y. PATIL COLLEGE OF
ENGINEERING

INDEPENDENT AUDITORS' REPORT

1. REPORT ON THE FINANCIAL STATEMENTS:

We have audited the accompanying financial statements of **Dr. D. Y. Patil College of Engineering (U.G)**, which comprises the Balance Sheet as at March 31, 2018, 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.



(Signature)

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



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:**

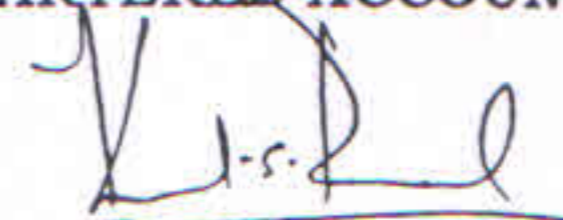
In our opinion and to the best of our information and according to the explanations given to us the financials statements give a true and fair view in conformity with the accounting principles generally accepted in India,

- a. In the case of the Balance Sheet, of the State of Affairs as at 31-March-2018 and
- b. In the case of the Income and Expenditure Account, of the Deficit for the year ended as on that date.

PLACE : PUNE
DATE : 13.08.2018



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


(K. S. PURANIK)
PARTNER
M. NO. 123680



SCHEDULE VIII
[VIDE RULE 17(1)]

REGISTRATION NO. : E - 1175/MOLHAPUR
 NAME OF THE PUBLIC TRUST : D. Y PATIL COLLEGE OF ENGINEERING, AKURDI, PUNE - 411 044
 BALANCE SHEET AS AT : 31ST MARCH, 2018

FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2018 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2018 ₹
Trust Fund or Corpus:-			Immovable Properties:- (At Cost)		
Balance as per Last Balance Sheet		...	Balance as per last Balance Sheet	1	193,217,718.06
Add: Additions during the year		...	Additions during the year		1,874,420.00
		...	Less: Sales during the year		...
		...	Depreciation up to date		141,521,192.06
		...			53,570,946.00
Other Earmarked Fund:-			Furniture & Fixtures	2	
<u>(Created under the provision of the trust deed or scheme or out of the Income)</u>			Balance as per last Balance Sheet		63,807,533.77
Depreciation Fund		...	Additions during the year		4,217,663.00
Sinking Fund		...	Less: Sales during the year		68,025,196.77
Reserve Fund		...	Depreciation up to date		49,823,347.53
<u>Any other Fund</u>					18,201,849.24
- Development Fund		315,374,385.00	Other Assets	3	
Loans (Secured or Unsecured):-			Balance as per last Balance Sheet		180,825,411.48
From Trustees		...	Additions during the year		8,370,523.44
From Other		...	Less: Sales during the year		189,195,934.92
Liabilities			Depreciation up to date		158,120,450.47
For Expenses		...			31,075,484.45
For Advances	4	67,161,484.50	Investments		...
<u>For Rent and Deposits</u>			Loans (Secured or Unsecured) : Good / Doubtful		
- Library Deposit		209,000.00	Loans Scholarships		...
For Sundry Credit Balance	5	876,019.00	Other Loans		...
Income and Expenditure Account:-			Advances:-		
Balance as per Balance Sheet		712,161,754.86	To Trustees		...
Less: Appropriation, if any		...	To Employees		...
Less: Deficit as per Income & Expenditure Account		33,697,928.46	To Contractors		...
Add: Surplus as per Income & Expenditure Account		...	To Lawyers		...
		178,463,826.40	To Others	6	10,118,219.00
			Income Outstanding:-		
			Rent		...
			Interest		3,453,155.00
			<u>Other Income</u>		
			- Fees Receivable From Students (As per List)		163,981,262.00
			Cash and Bank Balances:-		
			(a) In Account with Bank	7	27,220,047.57
			(b) In Fixed Deposit	7	22,057,372.00
			(b) With the Trustee		...
			(c) With the Manager		...
			- Cash Balance with College Authorities		315,379.00
			- Cheques & Demand Drafts In Hand		1,103,909.76
TOTAL C/F.		562,084,714.90	TOTAL C/F.		329,529,804.50




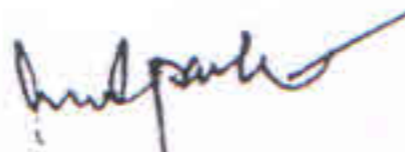
FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.08.2018 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.08.2018 ₹
TOTAL B/F		562,084,714.90	TOTAL B/F		329,829,804.50
			<u>Internal Transfer</u>		
			Dr. D.Y. Patil Pratishthan, Akurdi, Pune Branch		232,554,910.40
TOTAL ₹		<u>562,084,714.90</u>	TOTAL ₹		<u>562,084,714.90</u>

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

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


DR. D. Y. PATIL COLLEGE OF ENGINEERING (P.G)


(DR. VIJAY M. WADHAI)
PRINCIPAL


(U. R. DESHPANDE)
CHIEF FINANCE OFFICER




(K. S. PURANIK)
PARTNER
M. NO.123680


(COL. S. K. JOSHI)
DIRECTOR


(SATEJ PATIL)
CHAIRMAN

DATE : 13.08.2018
PLACE : PUNE

DATE : 13.08.2018
PLACE : PUNE



SCHEDULE IX
[VIDE RULE 17(1)]

REGISTRATION NO. : E - 1175/KOLHAPUR
 NAME OF THE PUBLIC TRUST : D. Y. PATIL COLLEGE OF ENGINEERING, AKURDI,
 PUNE - 411 044
 INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON : 31ST MARCH, 2018

EXPENDITURE	SCH. NO.	AMOUNT 31.03.2018 ₹	INCOME	SCH. NO.	AMOUNT 31.03.2018 ₹
To Expenditure in respect of properties					
Rates, taxes, cesses		1,592,424.00	By Rent		...
Repairs and maintenance	8	43,045,963.00	(accrued)*		...
Salaries		...	(realised)		...
Insurance		319,019.00	By Interest		...
Depreciation	1	5,915,383.00	(accrued)*		...
(by way of provision or adjustments)			(realised)		...
Other Expenses			- On securities		...
Security Charges		4,147,749.00	- On loans		...
To Establishment expenses	9	1,903,242.70	- On bank saving deposit		129,119.24
To Remuneration to trustees		...	- On bank fixed deposit		2,295,620.00
To Remuneration (in the case of a math)		...	By Dividend		...
to the head of the math, including his		...	By Donations in cash or kind		...
house-hold expenditure, if any,		...	By Grants		...
To Legal expenses		625,505.00	By <u>Income from other sources</u>		...
To Audit fees		1,416,000.00	- Tuition Fees from Students		337,700,037.00
To Contribution and fees		...	- Miscellaneous Receipts		...
To Amounts written off		...	By Transfer from Reserve		...
(a) Bad debts		...	By Deficit carried over to Balancesheet		33,697,928.46
(b) Loan scholarships		...			
(c) Irrecoverable rents		...			
(d) Other items		...			
- Tuition Fees Written Off		28,947,912.00			
To Miscellaneous expenses		...			
To Depreciation	2 & 3	7,926,142.00			
To Amounts transferred to Reserve or specific funds		...			
To Expenditure on objects of the trust		...			
(a) Religious		...			
(b) Educational	10	277,983,365.00			
(c) Medical Relief		...			
(d) Relief poverty		...			
(e) Other Charitable objects		...			
To Surplus carried over to Balance Sheet		...			
TOTAL ₹		373,822,704.70	TOTAL ₹		373,822,704.70

DR. D. Y. PATIL COLLEGE OF ENGINEERING

(Signature)
(DR. VIJAY M. WADHAI)
PRINCIPAL

(Signature)
(U. R. DESHPANDE)
CHIEF FINANCE OFFICER

(Signature)
(COL. S. K. JOSHI)
DIRECTOR

(Signature)
(SATEJ PATIL)
CHAIRMAN

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



(Signature)
(KUNAL PURANIK)
PARTNER
M. NO.123680

DATE : 13.08.2018
PLACE : PUNE

DATE : 13.08.2018
PLACE : PUNE



SCHEDULE NO. 1 :

IMMOVABLE PROPERTIES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2018

SR. NO.	ASSETS	GROSS BLOCK			TOTAL UPTO 31.03.2018	RATE %	DEPRECIATION			CLOSING W.D.V
		AS ON 01.04.2017	UPTO 30.09.2017	AFTER 30.09.2017			AS ON 31.03.2018			
1.	Building	159,626,654.26	....	....	159,626,654.26	10	124,473,420.26	3,515,323.00	127,988,743.26	31,637,911.00
2.	Workshop Building	12,305,600.80	....	....	12,305,600.80	10	10,068,115.80	223,749.00	10,291,864.80	2,013,736.00
3.	Canteen Building	20,726,863.00	112,500.00	....	20,839,363.00	10	1,036,343.00	1,980,302.00	3,016,645.00	17,822,718.00
4.	STP Plant	558,600.00	1,036,920.00	665,000.00	2,320,520.00	10	27,930.00	196,009.00	223,939.00	2,096,581.00
		193,217,718.06	1,209,420.00	665,000.00	195,092,138.06		135,605,809.06	5,915,383.00	141,521,192.06	53,570,946.00

SCHEDULE NO. 2 :

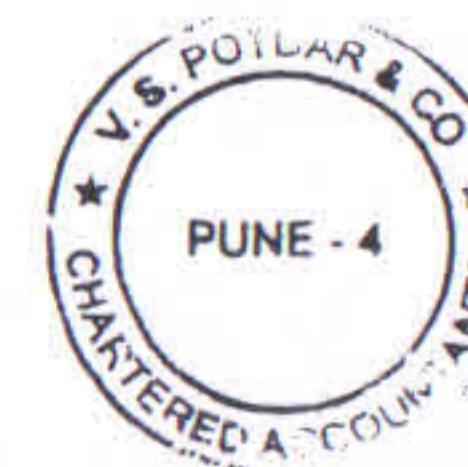
FURNITURE AND FIXTURE & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2018

SR. NO.	ASSETS	GROSS BLOCK			TOTAL UPTO 31.03.2018	RATE %	DEPRECIATION			CLOSING W.D.V
		AS ON 01.04.2017	UPTO 30.09.2017	AFTER 30.09.2017			AS ON 31.03.2018			
1.	Furniture & Fixture	63,807,533.77	1,406,436.00	2,811,227.00	68,025,196.77	10	47,957,099.53	1,866,248.00	49,823,347.53	18,201,849.24
		63,807,533.77	1,406,436.00	2,811,227.00	68,025,196.77		47,957,099.53	1,866,248.00	49,823,347.53	18,201,849.24

SCHEDULE NO. 3 :

MOVABLE PROPERTIES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2018

SR. NO.	ASSETS	GROSS BLOCK			TOTAL UPTO 31.03.2018	RATE %	DEPRECIATION			CLOSING W.D.V
		AS ON 01.04.2017	UPTO 30.09.2017	AFTER 30.09.2017			AS ON 31.03.2018			
1.	Computers	74,148,695.70	....	2,505,500.00	76,654,195.70	40	72,318,487.45	1,233,183.00	73,551,670.45	3,102,525.25
2.	Gymkhana & Sports Equipments	649,220.00	....	....	649,220.00	15	398,696.00	37,579.00	436,274.00	212,946.00
3.	Laboratory Equipments	52,812,059.64	646,280.00	457,920.28	53,916,259.92	15	43,168,865.14	1,577,765.00	44,746,630.14	9,169,629.78
4.	Library Books	14,154,048.89	2,475.00	912,516.00	15,069,039.89	40	13,633,924.89	391,543.00	14,025,467.89	1,043,572.00
5.	Office Equipments	17,202,134.90	149,320.00	2,603,604.16	19,955,059.06	15	9,796,930.64	1,328,449.00	11,125,379.64	8,829,679.42
6.	Plant & Machinery	6,522,069.35	....	....	6,522,069.35	15	5,677,614.35	126,668.00	5,804,282.35	717,787.00
7.	Vehicle	14,098,369.00	....	532,000.00	14,630,369.00	15	6,973,128.00	1,108,686.00	8,081,814.00	6,548,555.00
8.	Canteen Electrical & Equipments	1,238,814.00	23,700.00	....	1,262,514.00	15	92,911.00	175,440.00	268,351.00	994,163.00
9.	Guest House Electrical & Equipments	....	537,208.00	....	537,208.00	15	....	80,581.00	80,581.00	456,627.00
		180,825,411.48	1,358,983.00	7,011,540.44	189,195,934.92		152,060,556.47	6,059,894.00	158,120,450.47	31,075,484.45



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

AMOUNT
31.03.2018

₹

SCHEDULES TO BALANCE SHEET

SCHEDULE NO. 4 : LIABILITY FOR ADVANCES

Advance Fees Received From Students	15,221,972.50
Provisional Fees Received From Students	2,236,456.00
DTE, Eligibility and Exam Fees Payable	4,440,896.00
Student Government Scholarship	45,234,104.00
Research Grant	3,356.00
Workshop Expenses	24,700.00
TOTAL ₹	67,161,484.50

SCHEDULE NO. 5 : LIABILITY FOR SUNDRY CREDIT BALANCES

For Sundry Credit Balance

T.D.S. Payable	
- U/s. 192B	748,700.00
- U/s. 194C	46,167.00
- U/s. 194J	81,152.00
TOTAL ₹	876,019.00

SCHEDULE NO. 6 : ADVANCES TO OTHERS

Deposits with

Deposit With M S E D C L	769,526.00
Deposit for Rent	20,890.00
Deposits For Sports	2,000.00
Deposit With TATA Communication Ltd.	20,000.00

Advances to -

To Staff For Expenses (as per list)	325,727.00
To Suppliers (as per list)	5,427,133.00
Pune University Examination Centre	1,197,224.00

T.D.S. Recoverable

- Salary	1,014,203.00
- Non Salary	110,694.00
Tax Deducted On Source Excess Payment	1,230,822.00
TOTAL ₹	10,118,219.00

SCHEDULE NO. 7 : CASH & BANK BALANCES

a) In Bank Accounts

- State Bank of India Current A/c No. 011148310231	515,706.95
- Oriental Bank Of Commerce Current A/c. No. 1411131001399	19,782,792.84
- Bank of Maharashtra Current A/c No. 60054809602	1,971,831.00
- Andhra Bank Current A/c No. 111711011000030	2,102,985.79
- State Bank of India Savings A/c No. 011148317044	483,580.57
- Andhra Bank Savings A/c No. 111711011000733	1,061,416.56
- Bank Accounts of Various Departments (As per List)	1,301,733.86
TOTAL ₹	27,220,047.57

b) In Fixed Deposit Account with

State Bank of India, Pimpri (as per list)	1,003,354.00
Andhra Bank (as per List)	4,054,018.00
The Cosmos Co.-Op. Bank Ltd.	17,000,000.00

Sub-Total [5(b)] ₹

TOTAL ₹

22,057,372.00
49,277,419.57



AMOUNT
31.03.2018

₹

SCHEDULES TO INCOME & EXPENDITURE A/C.

SCHEDULE NO. 8 : REPAIRS & MAINTENANCE

Repairs & Maintenance - College Building	9,034,054.00
Repairs & Maintenance - Computers	2,544,160.00
Repairs & Maintenance - Electrical	7,666,534.00
Repairs & Maintenance - Equipments	4,222,637.00
Repairs & Maintenance - Furniture	9,452,264.00
Repairs & Maintenance - Other	7,549,804.00
Repairs & Maintenance - Vehicle	2,576,510.00
TOTAL ₹	43,045,963.00

SCHEDULE NO. 9 : ESTABLISHMENT EXPENSES

Office & Miscellaneous Expenses	632,939.00
Postage, Telephone & Internet	775,393.00
Bank Interest, Commission & Charges	153,818.70
Interest on TDS	64,292.00
Interest on Provident Fund	...
Professional Fees	272,100.00
Transport, Octroi & Hamali	4,700.00
TOTAL ₹	1,903,242.70

SCHEDULE NO. 10 : EXPENDITURE ON OBJECT OF TRUST

Printing & Stationery	4,557,915.00
Travelling & Conveyance	776,135.00
Laboratory & Workshop Expenses	1,141,260.00
Gymkhana, Sports & Student Welfare	3,170,160.00
Generator Expenses	106,097.00
Advertisement Expenses	2,664,446.00
Electricity & Water Charges	6,639,056.00
Affiliation, & Other Fees	1,690,994.00
Newspaper & Periodicals & Journals	2,329,868.00
Salary & Honorarium	216,256,484.00
Project, Seminar & Staff Welfare	3,157,252.00
Student Activities Expenses and Welfare	74,909.00
Student Special Development Expenses	1,081,540.00
Common Amenity & Infrastructure Expenses	4,329,600.00
Supervision Charges	16,874,529.00
Canteen Facilities	4,329,600.00
Educational Fair Charges	5,195,520.00
Wastage Charges	3,608,000.00
TOTAL ₹	277,983,365.00



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

1. **MAJOR ACCOUNTING POLICIES**

a. **GENERAL**

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

b. **FIXED ASSETS & DEPRECIATION**

Fixed Assets are stated at Cost less Depreciation.

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

c. **INCOME RECOGNITION**

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

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

d. **ACCOUNTING FOR GRANTS**

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

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

e. **CHANGE IN ACCOUNTING POLICY**

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



2. **INVESTMENTS**

Investments are stated at costs.

3. **EMPLOYEE BENEFITS**


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


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

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

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

FOR D. Y. PATIL COLLEGE OF ENGINEERING (P.G)


(DR. VIJAY M. WADHAV)
PRINCIPAL

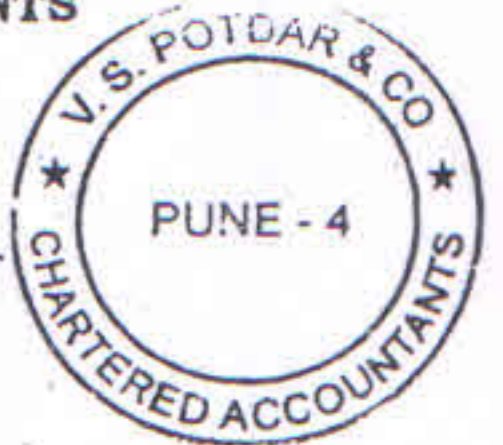

(U. R. DESHPANDE)
CHIEF FINANCE OFFICER


(COL. S. K. JOSHI)
DIRECTOR


(SATEJ D. PATIL)
CHAIRMAN

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


(K. S. PURANIK)
PARTNER
M. NO.: 123680



DATE : 13.08.2018
PLACE : PUNE

DATE : 13.08.2018
PLACE : PUNE




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

DR. D. Y. PATIL PRATISHTHAN

AKURDI, PUNE - 411044

F. Y. 2018 - 2019

A. Y. 2019 - 2020

D. Y. PATIL COLLEGE OF
ENGINEERING

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, 2019, 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. 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 Bombay 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.



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

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.

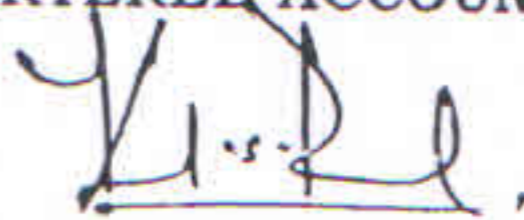
3. **AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

PLACE : PUNE
DATE : 24.09.2019



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


(K. S. PURANIK)
PARTNER
M. NO. 123680

UDIN NO.: 19123680AAAABC2708



11/4/2018 10 21/3/2019

SCHEDULE VIII
[VIDE RULE 17(1)]

REGISTRATION NO. : E - 1175/KOLHAPUR
 NAME OF THE PUBLIC TRUST : D. Y. PATIL COLLEGE OF ENGINEERING, AKURDI, PUNE - 411 044
 BALANCE SHEET AS AT : 31ST MARCH, 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	195,092,138.06
Add: Additions during the year		---	Additions during the year		---
		---			195,092,138.06
		---	Less: Sales during the year		---
		---	Depreciation up to date		146,878,287.06
		---			48,213,851.00
Other Earmarked Fund:-			Furniture & Fixtures	2	
(Created under the provision of the trust deed or scheme or out of the Income)			Balance as per last Balance Sheet		68,025,196.77
Depreciation Fund		---	Additions during the year		1,734,804.00
Sinking Fund		---			69,760,000.77
Reserve Fund		---	Less: Sales during the year		---
Any other Fund		---	Depreciation up to date		51,775,092.53
- Development Fund		348,350,128.00			17,984,908.24
			Other Assets	3	
Loans (Secured or Unsecured):-			Balance as per last Balance Sheet		189,195,934.92
From Trustees		---	Additions during the year		5,461,638.00
From Other		---			194,657,572.92
		---	Less: Sales during the year		---
		---	Depreciation up to date		164,894,311.47
		---			29,763,261.45
Liabilities			Investments		
For Expenses		---			---
For Advances	4	69,853,181.75	Loans (Secured or Unsecured) : Good / Doubtful		
For Rent and Deposits			Loans Scholarships		---
- Library Deposit		211,000.00	Other Loans		---
For Sundry Credit Balance	5	799,306.00			---
Income and Expenditure Account:-			Advances:-		
Balance as per Balance Sheet		178,463,826.40	To Trustees		---
Less: Appropriation, if any		---	To Employees		---
Less: Deficit as per Income & Expenditure Account		---	To Contractors		---
Add: Surplus as per Income & Expenditure Account		43,490,850.97	To Lawyers		---
		221,954,677.37	To Others	6	10,150,037.00
			Income Outstanding:-		
			Rent		---
			Interest		5,302,936.00
			Other Income		
			Fees Receivable From Students (As per List)		125,890,462.25
			Cash and Bank Balances:-		
			(a) In Account with Bank	7	33,624,833.28
			(b) In Fixed Deposit	7	22,057,372.00
			(b) With the Trustee		---
			(c) With the Manager		---
			- Cash Balance with College Authorities		5,529,938.00
			- Cheques & Demand Drafts In Hand		127,284.00
TOTAL C/F.		641,168,293.12	TOTAL C/F.		298,644,883.22



SCHEDULE IX
[VIDE RULE 17(1)]


REGISTRATION NO. : E - 1175/KOLHAPUR


NAME OF THE PUBLIC TRUST : D. Y. PATIL COLLEGE OF ENGINEERING, AKURDI,
PUNE - 411 044

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON : 31ST MARCH, 2019

EXPENDITURE	SCH. NO.	AMOUNT 31.03.2019 ₹	INCOME	SCH. NO.	AMOUNT 31.03.2019 ₹
To Expenditure in respect of properties					
Rates, taxes, cesses		1,591,945.00	By Rent		
Repairs and maintenance	8	4,625,740.00	(acrued)*		
Salaries			(realised)		
Insurance		395,378.00	By Interest		
Depreciation	1	5,357,095.00	(acrued)*		
(by way of provision or adjustments)			(realised)		
Other Expenses			- On securities		
Security Charges		4,584,589.00	- On loans		
To Establishment expenses	9	648,282.60	- On bank saving deposit		72,570.32
To Remuneration to trustees		5,220,000.00	- On bank fixed deposit		2,055,310.00
To Remuneration (in the case of a math)			By Dividend		
to the head of the math, including his			By Donations in cash or kind		
house-hold expenditure, if any,			By Grants		
To Legal expenses			By <u>Income from other sources</u>		
To Audit fees		1,772,000.00	- Tuition Fees from Students		318,296,157.00
To Contribution and fees			- Miscellaneous Receipts		2,743,895.25
To Amounts written off			By Transfer from Reserve		
(a) Bad debts			By Deficit carried over to Balancesheet		
(b) Loan scholarships					
(c) Irrecoverable rents					
(d) Other items					
- Tuition Fees Written Off					
To Miscellaneous expenses					
To Depreciation	2 & 3	8,725,606.00			
To Amounts transferred to Reserve or specific funds					
To Expenditure on objects of the trust					
(a) Religious					
(b) Educational	10	246,756,446.00			
(c) Medical Relief					
(d) Relief poverty					
(e) Other Charitable objects					
To Surplus carried over to Balance Sheet		43,490,850.97			
TOTAL ₹		323,167,932.57	TOTAL ₹		323,167,932.57

DR. D. Y. PATIL COLLEGE OF ENGINEERING

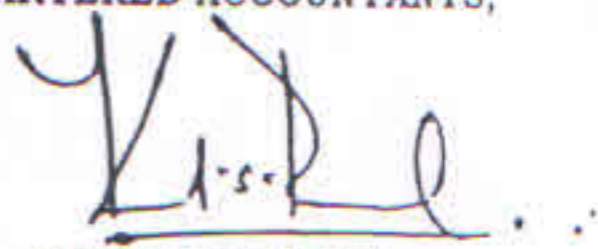

(DR. V. JAY M. WADHAI)
PRINCIPAL


(U. R. DESHPANDE)
CHIEF FINANCE OFFICER


(COL. S. K. JOSHI)
DIRECTOR


(SATEJ 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 NO.: 19123680AAAABC2708

DATE : 24.09.2019
PLACE : PUNE

DATE : 24.09.2019
PLACE : PUNE



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

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

SR. NO.	ASSETS	GROSS BLOCK				RATE	DEPRECIATION			CLOSING W.D.V AS ON 31.03.2019 ₹
		AS ON 01.04.2018 ₹	ADDITIONS		TOTAL UPTO 31.03.2019 ₹		UPTO 01.04.2018 ₹	FOR THE YEAR ₹	TOTAL ₹	
			UPTO 30.09.2018 ₹	AFTER 30.09.2018 ₹		%				
1.	Building	159,626,654.26	...	...	159,626,654.26	10	127,988,743.26	3,163,791.00	131,152,534.26	28,474,120.00
2.	Workshop Building	12,305,600.80	...	...	12,305,600.80	10	10,291,864.80	201,374.00	10,493,238.80	1,812,362.00
3.	Canteen Building	20,839,363.00	...	...	20,839,363.00	10	3,016,645.00	1,782,272.00	4,798,917.00	16,040,446.00
4.	STP Plant	2,320,520.00	...	...	2,320,520.00	10	223,939.00	209,658.00	433,597.00	1,886,923.00
		195,092,138.06	...	...	195,092,138.06		141,521,192.06	5,357,095.00	146,878,287.06	48,213,851.00

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

SR. NO.	ASSETS	GROSS BLOCK				RATE	DEPRECIATION			CLOSING W.D.V AS ON 31.03.2019 ₹
		AS ON 01.04.2018 ₹	ADDITIONS		TOTAL UPTO 31.03.2019 ₹		UPTO 01.04.2018 ₹	FOR THE YEAR ₹	TOTAL ₹	
			UPTO 30.09.2018 ₹	AFTER 30.09.2018 ₹		%				
1.	Furniture & Fixture	68,025,196.77	896,406.00	838,398.00	69,760,000.77	10	49,823,347.53	1,951,745.00	51,775,092.53	17,984,908.24
		68,025,196.77	896,406.00	838,398.00	69,760,000.77		49,823,347.53	1,951,745.00	51,775,092.53	17,984,908.24

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

SR. NO.	ASSETS	GROSS BLOCK				RATE	DEPRECIATION			CLOSING W.D.V AS ON 31.03.2019 ₹
		AS ON 01.04.2018 ₹	ADDITIONS		TOTAL UPTO 31.03.2019 ₹		UPTO 01.04.2018 ₹	FOR THE YEAR ₹	TOTAL ₹	
			UPTO 30.09.2018 ₹	AFTER 30.09.2018 ₹		%				
1.	Computers	76,654,195.70	285,614.00	1,054,078.00	80,993,887.70	40	73,551,670.45	2,166,071.00	75,717,741.45	5,276,146.25
2.	Gymkhana & Sports Equipments	649,220.00	...	...	649,220.00	15	436,274.00	31,942.00	468,216.00	181,004.00
3.	Laboratory Equipments	53,916,259.92	14,588.00	56,989.00	53,987,836.92	15	44,746,630.14	1,381,907.00	46,128,537.14	7,859,299.78
4.	Library Books	15,069,039.89	...	...	15,069,039.89	40	14,025,467.89	417,429.00	14,442,896.89	626,143.00
5.	Office Equipments	19,955,059.06	868,683.00	174,186.00	20,997,928.06	15	11,125,379.64	1,467,818.00	12,593,197.64	8,404,730.42
6.	Plant & Machinery	6,522,069.35	...	...	6,522,069.35	15	5,804,282.35	107,668.00	5,911,950.35	610,119.00
7.	Vehicle	14,630,369.00	7,500.00	...	14,637,869.00	15	8,081,814.00	983,408.00	9,065,222.00	5,572,647.00
8.	Canteen Electrical & Equipments	1,262,514.00	...	...	1,262,514.00	15	268,351.00	149,124.00	417,475.00	845,039.00
9.	Guest House Electrical & Equipments	537,208.00	...	...	537,208.00	15	80,581.00	68,494.00	149,075.00	388,133.00
		189,195,934.92	1,176,385.00	4,285,253.00	194,657,572.92		158,120,450.47	6,773,861.00	164,894,311.47	29,763,261.45



AMOUNT
31.03.2019
₹

SCHEDULES TO BALANCE SHEET

SCHEDULE NO. 4 : LIABILITY FOR ADVANCES

Advance Fees Received From Students	13,600,061.50
Provisional Fees Received From Students	2,340,048.00
DTE, Eligibility and Exam Fees Payable	7,223,678.00
Student Government Scholarship	46,524,668.25
Research Grant	8,876.00
Education Loan repayable to Students	105,850.00
Workshop Expenses	...
UNNAT Bharat Abhiyan	50,000.00
TOTAL ₹	69,853,181.75

SCHEDULE NO. 5 : LIABILITY FOR SUNDRY CREDIT BALANCES

<u>For Sundry Credit Balance</u>	
Provident Fund Employee Share	203,400.00
Provident Fund Employer Share	161,250.00
<u>T.D.S. Payable</u>	
- U/s. 192B	303,950.00
- U/s. 194C	113,376.00
- U/s. 194J	17,330.00
TOTAL ₹	799,306.00

SCHEDULE NO. 6 : ADVANCES TO OTHERS

<u>Deposits with</u>	
Deposit With M S E D C L	822,126.00
Deposit for Rent	20,890.00
Deposit For Sports	
Deposit With TATA Communication Ltd.	20,000.00
<u>Advances to -</u>	
To Staff For Expenses (as per list)	84,342.00
To Suppliers (as per list)	6,255,679.00
Pune University Examination Centre	384,986.00
<u>T.D.S. Recoverable</u>	
- Salary	1,068,721.00
- Non Salary	262,471.00
Tax Deducted On Source Excess Payment	1,230,822.00
Salary Recoverable	...
TOTAL ₹	10,150,037.00

SCHEDULE NO. 7 : CASH & BANK BALANCES

<u>a) In Bank Accounts</u>	
- State Bank of India Current A/c No. 011148310231	515,057.95
- Oriental Bank Of Commerce Current A/c. No. 1411131001399	26,693,365.04
- Bank of Maharashtra Current A/c No. 60054809602	1,889,308.20
- Andhra Bank Current A/c No. 111711011000030	2,462,547.10
- State Bank of India Savings A/c No. 011148317044	500,729.57
- Andhra Bank Savings A/c No. 111711011000733	267,968.56
- Bank Accounts of Various Departments (As per List)	1,295,856.86
TOTAL ₹	33,624,833.28
<u>b) In Fixed Deposit Account with</u>	
State Bank of India, Pimpri (as per list)	1,003,354.00
Andhra Bank (as per List)	4,054,018.00
The Cosmos Co.-Op. Bank Ltd.	17,000,000.00
Sub-Total [5(b)] ₹	22,057,372.00
TOTAL ₹	55,682,205.28



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AMOUNT
31.03.2019

₹

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

Repairs & Maintenance - Building	2,089,618.00
Repairs & Maintenance - Computers	356,619.00
Repairs & Maintenance - Electrical	113,729.00
Repairs & Maintenance - Equipments	62,975.00
Repairs & Maintenance - Furniture	265,297.00
Repairs & Maintenance - Other	337,015.00
Repairs & Maintenance - Vehicle	1,400,487.00
TOTAL ₹	4,625,740.00

SCHEDULE NO. 9 : ESTABLISHMENT EXPENSES

Bank Interest, Commission & Charges	57,238.60
Interest on TDS	42,741.00
Professional Fees	548,303.00
Transport, Octroi & Hamali	...
TOTAL ₹	648,282.60

SCHEDULE NO. 10 : EXPENDITURE ON OBJECT OF TRUST

Printing & Stationery	1,018,002.00
Travelling & Conveyance	1,317,054.00
Donation	220,000.00
Laboratory & Workshop Expenses	363,740.00
Office & Miscellaneous Expenses	687,468.00
Postage, Telephone & Internet	1,228,845.00
Gymkhana, Sports & Student Welfare	2,175,916.00
Generator Expenses	115,443.00
Advertisement Expenses	2,379,439.00
Electricity & Water Charges	14,165,221.00
Affiliation, & Other Fees	710,780.00
Newspaper & Periodicals & Journals	945,282.00
Salary & Honorarium	218,258,832.00
Project, Seminar & Staff Welfare	1,276,588.00
Student Activities Expenses and Welfare	1,820,677.00
Student Special Development Expenses	...
Common Amenity & Infrastructure Expenses	...
Website Designing Charges	73,159.00
Supervision Charges	...
Canteen Facilities	...
Educational Fair Charges	...
Wastage Charges	...
TOTAL ₹	246,756,446.00



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

1. MAJOR ACCOUNTING POLICIES

a. GENERAL

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

b. FIXED ASSETS & DEPRECIATION

Fixed Assets are stated at Cost less Depreciation.

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

c. INCOME RECOGNITION

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

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

d. ACCOUNTING FOR GRANTS

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

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

e. CHANGE IN ACCOUNTING POLICY

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



2. INVESTMENTS

Investments are stated at costs.

3. EMPLOYEE BENEFITS

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


4. EVENTS OCCURRING AFTER BALANCE SHEET DATE

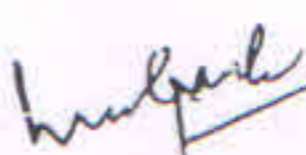
There are no events occurring after Balance Sheet Date till the completion of audit that will require separate disclosure.

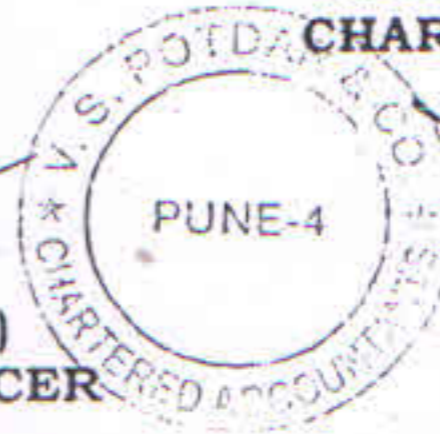
5. Previous year's figures are regrouped and rearranged wherever necessary in order to make them comparable with the current year's figures.

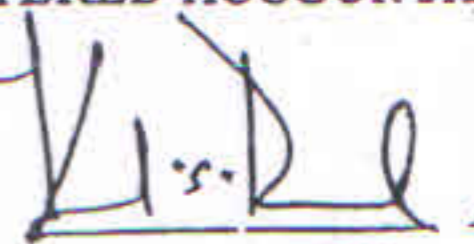
FOR D.Y. PATIL COLLEGE OF ENGINEERING

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


(DR. VIJAY M. WADHAI)
PRINCIPAL


(U. R. DESHPANDE)
CHIEF FINANCE OFFICER




(K. S. PURANIK)
PARTNER
M. NO.: 123680
UDIN NO.: 19123680AAAABC2708


(COL. S. K. JOSHI)
DIRECTOR


(SATEJ D. PATIL)
CHAIRMAN

DATE : 24.09.2019
PLACE : PUNE

DATE : 24.09.2019
PLACE : PUNE




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

DR. D. Y. PATIL PRATISHTHAN

AKURDI, PUNE - 411 044

F.Y. 2019 - 2020

A.Y. 2020 - 2021

D. Y. PATIL COLLEGE OF
ENGINEERING

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).



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



...2

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 Bombay 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.

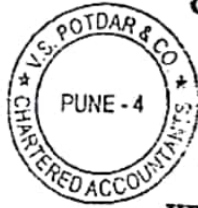
5. AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS:

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.

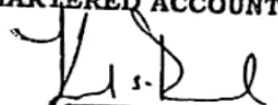


Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could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

PLACE : PUNE
DATE : 08.10.2020



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


(K. S. PURANIK)

PARTNER
M. NO. 123680
UDIN : 20123680AAAABM4424

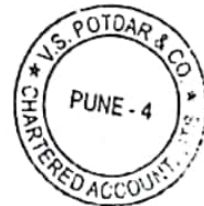


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SCHEDULE VIII
[VIDE RULE 17(1)]

REGISTRATION NO. : E-1175/KOLHAPUR
 NAME OF THE PUBLIC TRUST : D. Y. PATIL COLLEGE OF ENGINEERING, AKURDI, PUNE - 411 044
 BALANCE SHEET AS AT : 31ST MARCH, 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	19,50,92,138.06
Add: Additions during the year		...	Additions during the year		...
		...	Less: Sales during the year		19,50,92,138.06
		...	Depreciation up to date		...
		...			15,16,99,672.06
Other Earmarked Funds:			Furniture & Fixtures	2	4,33,92,466.00
(Created under the provision of the trust deed or scheme or out of the Income)			Balance as per last Balance Sheet		6,97,60,000.77
Depreciation Fund		...	Additions during the year		32,77,082.00
Sinking Fund		...	Less: Sales during the year		7,30,37,082.77
Reserve Fund		...	Depreciation up to date		...
Any other Fund		...			5,38,53,550.53
Development Fund		38,20,50,743.00	Other Assets	3	1,91,83,532.24
Loans (Secured or Unsecured):			Balance as per last Balance Sheet		19,46,57,572.92
From Trustees		...	Additions during the year		60,16,182.00
From Other		...	Less: Sales during the year		20,06,73,754.92
		...	Depreciation up to date		...
Liabilities					17,25,31,243.47
For Expenses		...	Investments		2,81,42,511.45
For Advances		...	Loans (Secured or Unsecured) : Good / Doubtful		
For Rent and Deposits	4	6,58,57,531.75	Loans Scholarships		...
Library Deposit		...	Other Loans		...
For Sundry Credit Balance		2,06,000.00	Advances:-		
Income and Expenditure Account:-	5	34,95,854.00	To Trustees		...
Balance as per Balance Sheet		...	To Employees		...
Less: Appropriation, if any		...	To Contractors		...
Less: Deficit as per Income & Expenditure Account		22,19,54,677.37	To Lawyers		...
Add: Surplus as per Income & Expenditure Account		...	To Others		...
		(3,27,54,918.50)			48,90,776.00
		18,91,99,758.87	Income Outstanding:-		
		...	Rent		...
		...	Interest		73,56,387.00
		...	Other Income		
		...	Fees Receivable From Students (As per List)		13,64,20,030.00
		...	Cash and Bank Balances:-		
		...	(a) In Account with Bank	7	2,81,36,675.15
		...	(b) In Fixed Deposit	7	2,20,57,372.00
		...	(b) With the Trustee		...
		...	(c) With the Manager		...
		...	Cash Balance with College Authorities		13,90,341.00
		...	Cheques & Demand Drafts In Hand		2,39,219.00
TOTAL C/P.		64,08,09,887.62	TOTAL C/P.		28,52,09,309.84



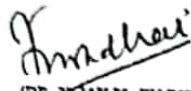
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FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2020 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2020 ₹
TOTAL B/F.		64,08,09,887.62	TOTAL B/F.		28,52,09,309.84
			<u>Internal Transfer</u>		
			Dr. D.Y. Patil Pratishthan, Akurdi, Pune Branch		35,56,00,577.78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

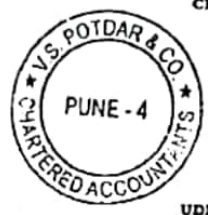
The Above Balance Sheet To The Best Of Our Belief Contains A True Accounts Of Funds And Liabilities And Of The Property And Assets Of The Trust

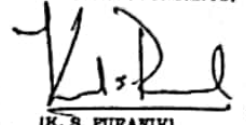
AS PER OUR REPORT OF EVEN DATE,
FOR V. S. POTDAR & CO.
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS.


DR. D. Y. PATIL COLLEGE OF ENGINEERING


(DR. D. Y. PATIL)
PRINCIPAL


(B. H. SHARMA)
CHIEF FINANCE OFFICER




(K. S. PURANIK)
PARTNER
M. NO. 123680
UDIN : 20123680AAAAAM4424


(COL. S. K. JOSHI)
DIRECTOR


(SATISH D. PATIL)
CHAIRMAN

DATE : 08.10.2020
PLACE : PUNE

DATE : 08.10.2020
PLACE : PUNE



1/4/2019 To 31/3/2020

SCHEDULE IX
[VIDE RULE 17(1)]

REGISTRATION NO. : E - 1175/KOLHAPUR
 NAME OF THE PUBLIC TRUST : D. Y. PATIL COLLEGE OF ENGINEERING, AKURDI,
 PUNE - 411 044
 INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON : 31ST MARCH, 2020.

EXPENDITURE	SCH. NO.	AMOUNT 31.03.2020 ₹	INCOME	SCH. NO.	AMOUNT 31.03.2020 ₹
To Rates, taxes, cesses		59,79,410.00	By Interest on Savings bank account		56,563.00
To Repairs & Maintenance - Building		1,10,03,179.00	Interest on fixed deposit		22,74,221.00
To Repairs & Maintenance - Computers		19,32,640.00	Fees from Student		32,46,20,412.00
To Repairs & Maintenance - Electrical		9,84,313.00			
To Repairs & Maintenance - Equipments		1,00,909.00			
To Repairs & Maintenance - Furniture		77,30,572.00			
To Repairs & Maintenance - Other		21,64,379.00			
To Repairs & Maintenance - Vehicle		5,15,958.00			
To Insurance		3,67,196.00			
To Depreciation		1,45,36,775.00			
To Bank Interest, Commission & Charges		49,409.00			
To Interest on TDS		12,092.00			
To Security Charges		55,29,513.00			
To Professional Fees		56,600.00			
To Auditors		19,16,500.00			
To Printing & Stationery		15,94,627.00			
To Traveling & Conveyance		14,20,624.00			
To Donation		1,10,849.00			
To Laboratory & Workshop Expenses		13,47,922.00			
To Office & Miscellaneous Expenses		5,19,643.00			
To Postage, Telephone & Internet		3,99,019.00			
To Gymkhana, Sports & Student Welfare		26,54,411.00	By Deficit carried over to Balancesheet		3,27,54,918.50
To Generator Expenses		88,481.00			
To Advertisement Expenses		15,76,967.00			
To Electricity & Water Charges		1,28,12,682.00			
To Affiliation, & Other Fees		8,09,393.00			
To Newspaper & Periodicals & Journals		4,47,449.00			
To Salary & Honorarium		24,72,22,784.00			
To Project, Seminars & Staff Welfare		27,72,853.00			
To Student Activities Expenses and Welfare		5,18,325.00			
To Admin Charges Provident Fund		1,25,265.00			
To Penalty Provident Fund		22,45,025.00			
To Website Designing Charges		40,854.00			
To Surplus carried over to Balance Sheet					
TOTAL ₹		35,97,06,114.50	TOTAL ₹		35,97,06,114.50

DR. D. Y. PATIL COLLEGE OF ENGINEERING

[Signature]
 (DR. VIJAY H. WADHAI)
 PRINCIPAL

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

[Signature]
 (COL. E. K. JOSHI)
 DIRECTOR

[Signature]
 (SATEJ D. PATIL)
 CHAIRMAN



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

[Signature]
 (KUNAL PURANIK)
 PARTNER
 M. NO.123680
 UDIN : 20123680AAAAAHM4424

DATE : 08.10.2020
 PLACE : PUNE

DATE : 08.10.2020
 PLACE : PUNE



1/4/2019 TO 31/3/2020

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

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

SR. NO.	ASSETS	GROSS BLOCK				TOTAL UPTO 31.03.2020	RATE %	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			UPTO 01.04.2019	FOR THE YEAR	TOTAL	
1	Building	15,96,26,654.26				15,96,26,654.26	10	13,11,52,534.26	28,47,412.00	13,39,99,946.26	2,56,26,708.00
2	Workshop Building	1,23,05,600.80				1,23,05,600.80	10	1,04,93,238.80	1,81,236.00	1,06,74,474.80	16,31,126.00
3	Canteen Building	2,08,39,363.00				2,08,39,363.00	10	47,98,917.00	16,04,045.00	64,02,962.00	1,44,36,401.00
4	STP Plant	23,20,520.00				23,20,520.00	10	4,33,597.00	1,84,592.00	5,22,289.00	16,98,231.00
		19,50,92,138.06				19,50,92,138.06		14,68,78,247.06	48,21,383.00	15,16,99,630.06	4,33,92,456.00

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

SR. NO.	ASSETS	GROSS BLOCK				TOTAL UPTO 31.03.2020	RATE %	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			UPTO 01.04.2019	FOR THE YEAR	TOTAL	
1.	Furniture & Fixture	6,97,60,000.77	23,22,270.00	9,54,812.00	32,77,082.00	7,30,37,082.77	10	5,17,75,092.53	20,78,458.00	5,38,53,550.53	1,91,83,532.24
		6,97,60,000.77	23,22,270.00	9,54,812.00	32,77,082.00	7,30,37,082.77		5,17,75,092.53	20,78,458.00	5,38,53,550.53	1,91,83,532.24

SCHEDULE NO. 3:
MOVABLE PROPERTIES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2020

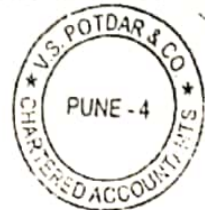
SR. NO.	ASSETS	GROSS BLOCK				TOTAL UPTO 31.03.2020	RATE %	DEPRECIATION			CLOSING W.D.V AS ON 31.03.2020
		AS ON 01.04.2019	ADDITIONS UPTO 30.09.2019	AFTER 30.09.2019	ADDITIONS DURING THE YEAR			UPTO 01.04.2019	FOR THE YEAR	TOTAL	
1	Computers	8,09,93,887.70	34,22,885.00	5,25,152.00	39,48,037.00	8,49,41,924.70	40	7,57,17,741.45	35,84,643.00	7,93,02,384.45	56,39,540.25
2	Gymkhana & Sports Equipments	6,49,220.00				6,49,220.00	15	4,68,216.00	27,151.00	4,95,367.00	1,53,853.00
3.	Laboratory Equipments	5,39,87,836.92	7,55,367.00	11,07,158.00	19,22,525.00	5,59,10,361.92	15	4,50,69,039.89	13,79,737.00	4,74,08,776.89	84,02,087.78
4	Library Books	1,50,69,039.89				1,50,69,039.89	40	4,61,28,537.14	13,79,737.00	4,75,08,274.14	3,75,686.00
5.	Office Equipments	2,09,97,928.06	1,45,620.00		1,45,620.00	2,11,43,548.06	15	1,44,42,896.89	2,50,457.00	1,46,93,353.89	72,67,797.42
6.	Plant & Machinery	65,22,069.35				65,22,069.35	15	1,25,93,197.64	12,82,553.00	1,38,75,750.64	5,18,601.00
7.	Vehicle	1,46,37,869.00				1,46,37,869.00	15	59,11,950.35	91,518.00	60,03,468.35	47,36,750.00
8.	Canteen Electrical & Equipments	12,62,514.00				12,62,514.00	15	90,65,222.00	8,35,897.00	99,01,119.00	7,18,283.00
9.	Guest House Electrical & Equipments	5,37,208.00				5,37,208.00	15	4,17,475.00	1,26,756.00	5,44,231.00	3,29,913.00
		19,46,57,572.92	43,23,972.00	16,92,310.00	60,16,182.00	20,06,73,754.92		16,48,94,311.47	76,36,932.00	17,25,31,243.47	2,81,42,511.45



11/1/2019 10 31151 20 20

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

	AMOUNT 31.03.2020
	₹
SCHEDULES TO BALANCE SHEET	
SCHEDULE NO. 4 : LIABILITY FOR ADVANCES	
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
TOTAL ₹	6,58,57,531.75
SCHEDULE NO. 5 : LIABILITY FOR SUNDRY CREDIT BALANCES	
<u>For Sundry Credit Balance</u>	
Provident Fund Employee Share	3,99,600.00
Provident Fund Employer Share	...
<u>T.D.S. Payable</u>	
- U/s. 192B	25,88,800.00
- U/s. 194C	5,02,904.00
- U/s. 194J	150.00
Profession Tax	...
Provident Fund Employee share	...
Voluntary Provident Fund	4,400.00
TOTAL ₹	34,95,854.00
SCHEDULE NO. 6 : ADVANCES TO OTHERS	
<u>Deposits with</u>	
Deposit With M S E D C L	8,83,526.00
Deposit for Rent	...
Deposit For Satellite Communication	5,00,000.00
Deposit With TATA Communication Ltd.	20,000.00
<u>Advances to -</u>	
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)
<u>T.D.S. Recoverable</u>	
- 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	
<u>a) In Bank Accounts</u>	
- State Bank of India Current A/c No. 011148310231	5,14,408.95
- Oriental Bank Of Commerce Current A/c. No. 1411131001399	(51,34,716.47)
- Bank of Maharashtra Current A/c No. 60054809602	63,50,840.20
- Andhra Bank Current A/c No. 111711011000030	2,41,94,670.48
- State Bank of India Savings A/c No. 011148317044	5,16,723.57
- Andhra Bank Savings A/c No. 111711011000733	2,76,749.86
- Bank Accounts of Various Departments (As per List)	14,17,998.56
TOTAL ₹	2,81,36,675.15
<u>b) In Fixed Deposit Account with</u>	
State Bank of India, Pimpri (as per list)	10,03,354.00
Andhra Bank (as per List)	40,54,018.00
The Cosmos Co.-Op. Bank Ltd.	1,70,00,000.00
Sub-Total [5(b)] ₹	2,20,57,372.00
TOTAL ₹	5,01,94,047.15



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.

b. FIXED ASSETS & DEPRECIATION

Fixed Assets are stated at Cost less Depreciation.

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

c. INCOME RECOGNITION

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

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

d. ACCOUNTING FOR GRANTS

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

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

e. CHANGE IN ACCOUNTING POLICY

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

... 2



2. **INVESTMENTS**

Investments are stated at costs.

3. **EMPLOYEE BENEFITS**

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

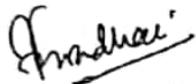
4. **EVENTS OCCURRING AFTER BALANCE SHEET DATE**

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

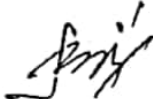
5. Previous year's figures are regrouped and rearranged wherever necessary in order to make them comparable with the current year's figures.

FOR D.Y. PATIL COLLEGE OF ENGINEERING

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



(DR. VIJAY M. WADHAJ)
PRINCIPAL



(B. H. SHARMA)
CHIEF FINANCE OFFICER



(K. S. PURANIK)
PARTNER
M. NO.: 123680
UDIN : 20123680AAAABM4424



(COL. S. K. JOSHI)
DIRECTOR



(SATEO D. PATIL)
CHAIRMAN

DATE : 08.10.2020
PLACE : PUNE

DATE : 08.10.2020
PLACE : PUNE



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

DR. D. Y. PATIL PRATISHTHAN

AKURDI, PUNE - 411 044

F.Y. 2020 - 2021

A.Y. 2021 - 2022

D. Y. PATIL COLLEGE OF
ENGINEERING

INDEPENDENT AUDITORS' REPORT

1. OPINION:

We have audited the accompanying financial statements of **D. Y. PATIL COLLEGE OF ENGINEERING**, which comprises the Balance Sheet as at March 31, 2021, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

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

2. BASIS OF OPINION

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

3. 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



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 second wave of COVID-19 pandemic emerged in the last quarter of the year ended on 31st March, 2021. The second wave resulted in state wide lockdown restrictions announced by the 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

In the opinion of the management and on the basis of trends so far these adverse conditions would continue in financial year 2021-22 but there would be no adverse impact on "Going Concern" assumption in the near future of the trust.

BALANCE WRITTEN BACK

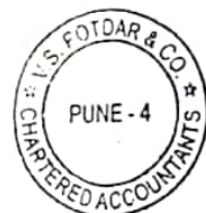
Amount of Rs. 1,72,00,000/- transferred to head office as contribution towards employee / staff related benefits in the previous year and which is no longer payable is written back in head office books of accounts.

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 Maharashtra Public Trusts Act, 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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.



...3

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.

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



A handwritten signature in black ink, appearing to read "K. S. Puranjik".

(K. S. PURANJIK)
PARTNER
M. NO. 123680

UDIN : 21123680AAAAAV8817

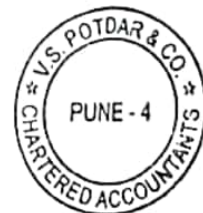
PLACE : PUNE
DATE : 26.08.2021



SCHEDULE VIII
[VIDE RULE 17(1)]

REGISTRATION NO. : E - 1175/KOLHAPUR
 NAME OF THE PUBLIC TRUST : D. Y. PATIL COLLEGE OF ENGINEERING, AKURDI, PUNE - 411 044
 BALANCE SHEET AS AT : 31ST MARCH, 2021.

FUNDS & LIABILITIES	BCH. NO.	AMOUNT 31.03.2021 ₹	PROPERTY AND ASSETS	BCH. 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	19,50,92,138.06
Add: Additions during the year		...	Additions during the year		...
		...			19,50,92,138.06
			Less : Sales during the year		...
			Depreciation up to date		15,60,38,919.06
					3,90,53,219.00
Other Earmarked Funds:-			Furniture & Fixtures	2	
(Created under the provision of the trust deed or scheme or out of the Income)			Balance as per last Balance Sheet		7,30,37,082.77
Depreciation Fund		...	Additions during the year		20,665.00
Sinking Fund		...			7,30,57,747.77
Reserve Fund		...	Less : Sales during the year		...
Any other Fund			Depreciation up to date		5,57,73,970.53
- Development Fund		42,08,29,937.50			1,72,83,777.24
Loans (Secured or Unsecured):-			Other Assets	3	
From Trustees		...	Balance as per last Balance Sheet		20,06,73,754.92
From Other		...	Additions during the year		17,97,142.00
					20,24,70,896.92
			Less : Sales during the year		93,00,000.00
			Depreciation up to date		17,23,25,269.47
					2,08,45,627.45
Liabilities			Investments		...
For Expenses		...			
For Advances	4	7,00,47,491.85			
For Rent and Deposits			Loans (Secured or Unsecured) : Good / Doubtful		
- Library Deposit		2,02,000.00	Loans Scholarships		...
For Sundry Credit Balance	5	35,06,319.00	Other Loans		...
Income and Expenditure Account:-			Advances:-		
Balance as per Balance Sheet		18,91,99,758.87	To Trustees		...
Less : Appropriation, if any		...	To Employees		...
Less : Deficit as per Income & Expenditure Account		...	To Contractors		...
Add : Surplus as per Income & Expenditure Account		13,75,24,657.26	To Lawyers		...
		32,67,24,416.13	To Others	6	45,15,528.00
			Income Outstanding:-		
			Rent		...
			Interest		93,34,738.00
			Other Income		
			- Fees Receivable From Students		28,17,45,840.73
			Cash and Bank Balances:-		
			(a) In Account with Bank	7	2,38,94,670.08
			(b) In Fixed Deposit	7	2,25,07,372.00
			(b) With the Trustee		...
			(c) With the Manager		
			- Cash Balance with College Authorities		19,58,266.00
			- Cheques & Demand Drafts In Hand		50,000.00
TOTAL C/F.		82,13,10,164.48	TOTAL C/F.		42,11,89,038.50





FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2021 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2021 ₹
TOTAL B/F.		82,13,10,164.48	TOTAL B/F.		42,11,89,038.50
			<u>Internal Transfer</u> Dr. D.Y. Patil Pratishthan, Akurdi, Pune Branch		40,01,21,125.98
TOTAL ₹		82,13,10,164.48	TOTAL ₹		82,13,10,164.48

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

D. Y. PATIL COLLEGE OF ENGINEERING


(DR. VIJAY M. WADHAV)
PRINCIPAL


(B. H. SHARMA)
CHIEF FINANCE OFFICER

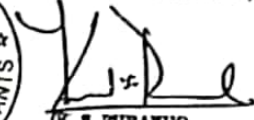

(DR. N. S. VYAWAHARE)
I/C DIRECTOR


(TEJAS S. PATIL)
TRUSTEE

DATE : 26.08.2021
PLACE : PUNE



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


(K. S. PURANIK)
PARTNER
M. NO.123680
UDIN : 21123680AAAAAV8817

DATE : 26.08.2021
PLACE : PUNE



SCHEDULE IX
[VIDE RULE 17(1)]

REGISTRATION NO.

: E - 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON

: 31ST MARCH, 2021.

EXPENDITURE	SCH. NO.	AMOUNT 31.03.2021 ₹	INCOME	SCH. NO.	AMOUNT 31.03.2021 ₹
To Expenditure in respect of properties			By Rent		...
Rates, taxes, cesses		32,33,775.00	(acrued)*		...
Repairs and maintenance	8	18,93,473.00	(realised)		...
Salaries		...	By Interest		...
Insurance		4,54,357.00	(acrued)*		...
Depreciation	1	43,39,247.00	(realised)		...
(by way of provision or adjustments)		...	- On securities		...
Other Expenses		21,07,390.00	- On loans		...
Security Charges		48,10,866.00	- On bank saving deposit		49,416.00
To Establishment expenses	9	5,42,078.56	- On bank fixed deposit		21,36,484.00
To Remuneration to trustees		68,70,000.00	By Dividend		...
To Remuneration (in the case of a math)		...	By Donations in cash or kind		...
to the head of the math, including his		...	By Grants		...
house-hold expenditure, if any,		...	By Income from other sources		...
To Legal expenses		4,135.00	- Tuition Fees from Students		37,14,74,361.98
To Audit fees		18,88,000.00	By Transfer from Reserve		...
To Contribution and fees		...	By Deficit carried over to Balancesheet		...
To Amounts written off		...			
(a) Bad debts		...			
(b) Loan scholarships		...			
(c) Irrecoverable rents		...			
(d) Other items		...			
- Tuition Fees Written Off		4,10,380.00			
To Miscellaneous expenses		...			
To Depreciation	2 & 3	75,06,956.00			
To Amounts transferred to Reserve or specific funds		...			
To Expenditure on objects of the trust		...			
(a) Religious		...			
(b) Educational	10	20,20,74,947.16			
(c) Medical Relief		...			
(d) Relief poverty		...			
(e) Other Charitable objects		...			
To Surplus carried over to Balance Sheet		13,75,24,657.26			
TOTAL ₹		37,36,50,261.98	TOTAL ₹		37,36,50,261.98

D. Y. PATIL COLLEGE OF ENGINEERING

(Signature)
(DR. VIJAY G. WADHAI)
PRINCIPAL

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

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

(Signature)
(TEJAS S. PATIL)
TRUSTEE

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



(Signature)
(HUNAL PURANIK)
PARTNER
M. NO. 123680
UDIN : 21123680AAAAAV8817

DATE : 26.08.2021
PLACE : PUNE

DATE : 26.08.2021
PLACE : PUNE



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

SCHEDULE NO. 1:
IMMOVABLE PROPERTIES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2021

SR. NO.	ASSETS	GROSS BLOCK					TOTAL UPTO 31.03.2021	RATE %	DEPRECIATION			CLOSING W.D.V AS ON 31.03.2021
		AS ON 01.04.2020	ADDITIONS UPTO 30.09.2020	AFTER 30.09.2020	ADDITIONS DURING THE YEAR	DELETIONS DURING THE YEAR			UPTO 01.04.2020	FOR THE YEAR	DELETIONS		TOTAL
1.	Building	15,96,26,654.26	...	...	...	...	10	13,39,99,946.26	25,62,671.00	...	13,65,62,617.26	2,30,64,037.00
2.	Workshop Building	1,23,05,600.80	...	...	...	...	10	1,06,74,474.80	1,63,113.00	...	1,08,37,587.80	14,68,013.00
3.	Canteen Building	2,08,39,363.00	...	...	...	...	10	64,02,962.00	14,43,640.00	...	78,46,602.00	1,29,92,761.00
4.	STP Plant	23,20,520.00	...	...	...	...	10	6,22,289.00	1,69,823.00	...	7,92,112.00	15,28,408.00
		19,80,92,138.06	...	...	...	...		19,80,92,138.06	15,16,99,672.06	43,39,247.00	15,60,38,919.06	3,90,83,219.00

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

SR. NO.	ASSETS	GROSS BLOCK					TOTAL UPTO 31.03.2021	RATE %	DEPRECIATION			CLOSING W.D.V AS ON 31.03.2021
		AS ON 01.04.2020	ADDITIONS UPTO 30.09.2020	AFTER 30.09.2020	ADDITIONS DURING THE YEAR	DELETIONS DURING THE YEAR			UPTO 01.04.2020	FOR THE YEAR	DELETIONS		TOTAL
1.	Furniture & Fixture	7,30,37,082.77	20,665.00	...	20,665.00	...	10	5,38,53,550.53	19,20,420.00	...	5,57,73,970.53	1,72,83,777.24
		7,30,37,082.77	20,665.00	...	20,665.00	...		5,38,53,550.53	19,20,420.00	...	5,57,73,970.53	1,72,83,777.24

SCHEDULE NO. 3:
MOVABLE PROPERTIES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2021

SR. NO.	ASSETS	GROSS BLOCK					TOTAL UPTO 31.03.2021	RATE %	DEPRECIATION			CLOSING W.D.V AS ON 31.03.2021
		AS ON 01.04.2020	ADDITIONS UPTO 30.09.2020	AFTER 30.09.2020	ADDITIONS DURING THE YEAR	DELETIONS DURING THE YEAR			UPTO 01.04.2020	FOR THE YEAR	DELETIONS		TOTAL
1.	Computers	8,49,41,924.70	2,08,677.00	8,92,853.00	11,01,530.00	...	40	7,93,02,384.45	25,17,858.00	...	8,18,20,242.45	42,23,212.25
2.	Gymkhana & Sports Equipments	6,49,220.00	...	...	...	...	15	4,95,367.00	23,078.00	...	5,18,445.00	1,30,775.00
3.	Laboratory Equipments	5,59,10,361.92	1,18,118.00	56,050.00	1,74,168.00	...	15	4,75,08,274.14	12,82,235.00	...	4,87,90,509.14	72,94,020.78
4.	Library Books	1,50,69,039.89	...	5,05,934.00	5,05,934.00	...	40	1,46,93,353.89	2,51,461.00	...	1,49,44,814.89	6,30,159.00
5.	Office Equipments	2,11,43,548.06	15,510.00	...	15,510.00	...	15	1,38,75,750.64	10,92,496.00	...	1,49,68,246.64	61,90,811.42
6.	Plant & Machinery	65,22,069.35	...	...	...	...	15	60,03,468.35	77,790.00	...	60,81,258.35	4,40,811.00
7.	Vehicle	1,46,17,869.00	...	...	...	...	15	99,01,119.00	1,84,389.00	57,92,510.00	42,92,998.00	10,44,871.00
8.	Canteen Electrical & Equipments	12,62,514.00	...	...	...	93,00,000.00	15	8,44,231.00	1,07,742.00	...	6,81,973.00	8,10,841.00
9.	Guest House Electrical & Equipments	5,37,208.00	...	...	...	...	15	2,07,295.00	49,487.00	...	2,56,782.00	2,80,426.00
		20,06,73,754.92	3,42,305.00	14,54,837.00	17,97,142.00	93,00,000.00		17,28,31,243.47	85,86,536.00	87,92,510.00	17,23,25,269.47	2,08,45,627.48



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

AMOUNT
31.03.2021
₹

SCHEDULES TO BALANCE SHEET

SCHEDULE NO. 4 : LIABILITY FOR ADVANCES

Advance Fees Received From Students	1,61,14,095.34
Provisional Fees Received From Students	22,97,683.00
DTE, Eligibility and Exam Fees Payable	13,07,728.26
Student Government Scholarship	4,48,26,125.25
Research Grant	8,876.00
UNNAT Bharat Abhiyan	50,000.00
Other Liabilities (as per list)	54,42,984.00
TOTAL ₹	<u>7,00,47,491.85</u>

SCHEDULE NO. 5 : LIABILITY FOR SUNDRY CREDIT BALANCES

T.D.S. Payable	31,36,456.00
- U/s. 192B	2,70,819.00
- U/s. 194C	24,944.00
- U/s. 194J	74,100.00
Profession Tax	35,06,319.00
TOTAL ₹	<u>35,06,319.00</u>

SCHEDULE NO. 6 : ADVANCES TO OTHERS

<u>Deposits with</u>	
Deposit With M S E D C L	8,83,526.00
Deposit For Satellite Communication	5,00,000.00
Deposit With TATA Communication Ltd.	20,000.00
<u>Advances to -</u>	
To Staff For Expenses (as per list)	7,25,348.00
To Suppliers (as per list)	18,82,589.00
<u>T.D.S. Recoverable</u>	
- Salary	2,31,400.00
- Non Salary	2,72,665.00
TOTAL ₹	<u>45,15,528.00</u>

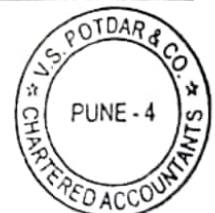
SCHEDULE NO. 7 : CASH & BANK BALANCES

<u>a) In Bank Accounts</u>	
- State Bank of India Current A/c No. 011148310231	5,13,759.95
- Punjab National Bank A/c. No. 1411131001399	93,681.80
- Bank of Maharashtra Current A/c No. 60054809602	12,71,066.70
- Andhra Bank Current A/c No. 111711011000030	1,97,57,864.96
- State Bank of India Savings A/c No. 011148317044	5,30,921.57
- Andhra Bank Savings A/c No. 111711011000733	2,83,752.86
- Bank Accounts of Various Departments (As per List)	14,43,622.24
TOTAL ₹	<u>2,38,94,670.08</u>

b) In Fixed Deposit Account with

State Bank of India, Pimpri (as per list)	10,03,354.00
Andhra Bank (as per List)	40,54,018.00
Punjab National Bank (as per List)	4,50,000.00
The Cosmos Co.-Op. Bank Ltd.	1,70,00,000.00

Sub-Total [5(b)] ₹ **2,25,07,372.00**
TOTAL ₹ **4,64,02,042.08**



AMOUNT
31.03.2021
₹

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

Repairs & Maintenance - Building	6,11,975.00
Repairs & Maintenance - Computers	1,56,859.00
Repairs & Maintenance - Electrical	1,16,710.00
Repairs & Maintenance - Equipments	1,22,903.00
Repairs & Maintenance - Furniture	3,38,740.00
Repairs & Maintenance - Other	4,00,419.00
Repairs & Maintenance - Vehicle	1,45,867.00
TOTAL ₹	18,93,473.00

SCHEDULE NO. 9 : ESTABLISHMENT EXPENSES

Bank Interest, Commission & Charges	24,416.56
Interest on TDS	56,262.00
Professional Fees	4,41,400.00
Transport, Octroi & Hamali	20,000.00
TOTAL ₹	5,42,078.56

SCHEDULE NO. 10 : EXPENDITURE ON OBJECT OF TRUST

Printing & Stationery	5,64,854.00
Travelling & Conveyance	6,26,825.00
Laboratory & Workshop Expenses	77,522.00
Office & Miscellaneous Expenses	5,67,813.36
Postage, Telephone & internet	2,63,737.00
Gymkhana, Sports & Student Welfare	2,88,152.00
Generator Expenses	66,008.00
Advertisement Expenses	66,10,120.00
Electricity & Water Charges	36,05,995.00
Affiliation, & Other Fees	2,44,900.00
Newspaper & Periodicals & Journals	4,598.00
Salary & Honorarium	18,58,84,668.80
Project, Seminar & Staff Welfare	8,63,673.00
Student Activities Expenses and Welfare	16,95,749.00
Cultural Expenses	6,69,032.00
Subscription and Membership	41,300.00
TOTAL ₹	20,20,74,947.16



D. Y. PATIL COLLEGE OF ENGINEERING
NOTES FORMING PART OF THE BALANCE SHEET

NOTE ON LOCKDOWN AND IMPACT OF THE SAME ON FINANCIAL STATEMENTS

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). 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 second wave of COVID-19 pandemic emerged in the last quarter of the year ended on 31st March, 2021. The second wave resulted in state wide lockdown restrictions announced by the 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

In the opinion of the management and on the basis of trends so far these adverse conditions would continue in financial year 2021-22 but there would be no adverse impact on "Going Concern" assumption in the near future of the trust.

SIGNIFICANT ACCOUNTING POLICIES :

1. MAJOR ACCOUNTING POLICIES

a. GENERAL

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

b. FIXED ASSETS & DEPRECIATION

Fixed Assets are stated at Cost less Depreciation.

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



c. **INCOME RECOGNITION**

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

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

d. **ACCOUNTING FOR GRANTS**

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

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

e. **CHANGE IN ACCOUNTING POLICY**

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

2. **INVESTMENTS**

Investments are stated at costs.

3. **EMPLOYEE BENEFITS**

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

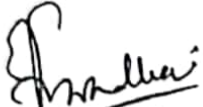
4. **EVENTS OCCURRING AFTER BALANCE SHEET DATE**


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




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

FOR D.Y. PATIL COLLEGE OF ENGINEERING


(DR. V. JAY M. WADHAV)
PRINCIPAL

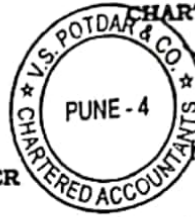

(B. H. SHARMA)
CHIEF FINANCE OFFICER

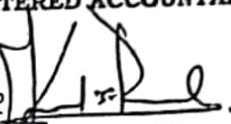

(DR. N. S. VYAWAHARE)
I/C DIRECTOR


(TEJAS S. PATIL)
TRUSTEE

DATE : 26.08.2021
PLACE : PUNE

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




(K. S. PURANIK)
PARTNER
M. NO.: 123680
UDIN : 21123680AAAAAV8817

DATE : 26.08.2021
PLACE : PUNE




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

DR. D. Y. PATIL PRATISHTHAN

AKURDI, PUNE - 411 044

F.Y. 2021 - 2022

A.Y. 2022 - 2023

D. Y. PATIL COLLEGE OF
ENGINEERING

INDEPENDENT AUDITORS' REPORT

1. OPINION:

We have audited the accompanying financial statements of **D. Y. PATIL COLLEGE OF ENGINEERING**, which comprises the Balance Sheet as at March 31, 2022, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

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

2. BASIS OF OPINION

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

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

Management is responsible for the preparation of the financial statements in accordance with Maharashtra Public Trusts Act, 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



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



...2

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

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

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

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

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

PLACE : PUNE
DATE : 22.09.2022

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



(R. S. PURANIK)

PARTNER

M. NO. 123680

UDIN : 22123680AZQAJK4232



SCHEDULE VIII
[VIDE RULE 17(1)]

REGISTRATION NO. : E - 1175/KOLHAPUR
 NAME OF THE PUBLIC TRUST : D. Y. PATIL COLLEGE OF ENGINEERING, AKURDI, PUNE - 411 044
 BALANCE SHEET AS AT : 31ST MARCH, 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)		
Balance as per Last Balance Sheet		...	Balance as per last Balance Sheet	1	19,50,92,138.06
Add. Additions during the year		...	Additions during the year		...
		...			19,50,92,138.06
		...	Less : Sales during the year		...
		...	Depreciation up to date		15,99,44,241.06
		...			3,51,47,897.00
Other Earmarked Fund:-			Furniture & Fixtures	2	
(Created under the provision of the trust deed or scheme or out of the Income)		...	Balance as per last Balance Sheet		7,30,57,747.77
Depreciation Fund		...	Additions during the year		...
Sinking Fund		...			7,30,57,747.77
Reserve Fund		...	Less : Sales during the year		...
Any other Fund		...	Depreciation up to date		5,75,02,348.53
- Development Fund		46,49,25,429.00			1,55,55,399.24
Loans (Secured or Unsecured):-			Other Assets	3	
From Trustees		...	Balance as per last Balance Sheet		19,31,70,896.92
From Other		...	Additions during the year		1,25,48,658.00
		...			20,57,19,554.92
		...	Less : Sales during the year		7,93,013.00
		...	Depreciation up to date		17,73,69,546.47
		...			2,75,55,995.45
Liabilities			Investments		...
For Expenses		...			...
For Advances	4	6,64,07,777.93	Loans (Secured or Unsecured) : Good / Doubtful		...
For Rent and Deposits		...	Loans Scholarships		...
- Library Deposit		1,94,000.00	Other Loans		...
For Sundry Credit Balance	5	51,52,640.00			...
Income and Expenditure Account:-			Advances:-		...
Balance as per Balance Sheet		32,67,24,416.13	To Trustees		...
Less : Appropriation, if any		...	To Employees		...
Less : Deficit as per Income & Expenditure Account		...	To Contractors		...
Add : Surplus as per Income & Expenditure Account		1,16,38,689.58	To Lawyers		...
		33,83,63,105.71	To Others	6	61,84,832.00
		...	Income Outstanding:-		...
		...	Rent		...
		...	Interest		1,11,17,146.00
		...	Other Income		...
		...	- Fees Receivable From Students		30,88,48,176.28
		...	Cash and Bank Balances:-		...
		...	(a) In Account with Bank	7	5,28,98,595.96
		...	(b) In Fixed Deposit	7	2,25,07,372.00
		...	(b) With the Trustee		...
		...	(c) With the Manager		...
		...	- Cash Balance with College Authorities		20,82,900.00
		...	- Cheques & Demand Drafts In Hand		17,98,930.00
TOTAL C/F.		87,50,42,952.64	TOTAL C/F.		48,36,98,243.93



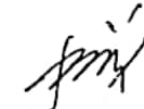
FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2022 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2022 ₹
TOTAL B/F.		87,50,42,952.64	TOTAL B/F.		48,36,98,243.93
			<u>Internal Transfer</u> Dr. D.Y. Patil Pratishthan, Akurdi, Pune Branch		39,13,44,708.71
TOTAL ₹		<u>87,50,42,952.64</u>	TOTAL ₹		<u>87,50,42,952.64</u>

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


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


D. Y. PATIL COLLEGE OF ENGINEERING


(DR. P. MALATHI)
PRINCIPAL


(B. H. SHARMA)
CHIEF FINANCE OFFICER




(K. S. PURANIK)
PARTNER
M. NO.123680
UDIN : 22123680AZQAJK4232


(DR. N. S. VYAWAHARE)
I/C DIRECTOR
DATE : 22.09.2022
PLACE : PUNE


(TEJAS S. PATIL)
TRUSTEE
DATE : 22.09.2022
PLACE : PUNE



SCHEDULE IX
[VIDE RULE 17(1)]

REGISTRATION NO. : E - 1175/KOLHAPUR
 NAME OF THE PUBLIC TRUST : D. Y. PATIL COLLEGE OF ENGINEERING, AKURDI,
 PUNE - 411 044
 INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON : 31ST MARCH,2022

EXPENDITURE	SCH. NO.	AMOUNT 31.03.2022 ₹	INCOME	SCH. NO.	AMOUNT 31.03.2022 ₹
To Rates, taxes, cesses		62,25,432.80	By Interest on Savings bank account		50,609.00
To Repairs & Maintenance - Building		2,23,20,274.00	Interest on fixed deposit		19,76,420.00
To Repairs & Maintenance - Computers		31,84,680.00	Fees from Student		39,83,53,272.00
To Repairs & Maintenance - Electrical		37,70,260.00			
To Repairs & Maintenance - Equipments		21,18,528.00			
To Repairs & Maintenance - Furniture		77,10,584.00			
To Repairs & Maintenance - Other		6,06,014.00			
To Repairs & Maintenance - Vehicle		2,41,212.00			
To Insurance		3,89,804.00			
To Depreciation		1,06,77,977.00			
To Bank Interest, Commission & Charges		25,315.52			
To Interest on TDS		...			
To Security Charges		46,28,248.00			
To Professional Fees		25,29,100.00			
To Audit fees		18,88,000.00			
To Printing & Stationery		...			
To Travelling & Conveyance		7,24,773.00			
To Donation		10,000.00			
To Laboratory & Workshop Expenses		...			
To Office & Miscellaneous Expenses		...			
To Balance Written Off		4,20,435.00			
To Postage, Telephone & Internet		4,51,450.00			
To Gymkhana, Sports & Student Welfare		15,659.00	By Deficit carried over to Balancesheet		
To Generator Expenses		53,192.00			
To Advertisement Expenses		50,10,687.00			
To Electricity & Water Charges		91,07,027.00			
To Affiliation, & Other Fees		30,53,794.68			
To Printing & Stationery		7,63,601.00			
To Exam Stationery & Printing		20,31,114.00			
To Other Stationery		19,86,729.00			
To Prospectus printing		6,00,000.00			
To Practical Exam Papers		19,66,777.00			
To Chemicals Consumables & others		38,26,654.00			
To Office & Miscellaneous Expenses		2,35,912.00			
To Wastage Charges		18,91,966.00			
To Housekeeping Expenses		27,58,911.42			
To Faculty Welfare exp		18,94,410.00			
To Meeting Fees and Expenses		20,15,801.00			
To Paper presentation and Publication		19,95,849.00			
To Seminar & Workshop Expenses		13,150.00			
To Staff Insurance		5,70,647.00			
To Staff Welfare		9,42,816.00			
To Covid Waver to students		15,10,521.00			
To Baja Sae		8,00,000.00			
To Merit Scholarship		4,29,264.00 A			
To Students Uniform Expenses		15,31,200.00			
To Cultural Expenses		4,84,244.00			
To Student Welfare		2,58,621.00			
To Canteen Facility		19,73,030.00			
To Alumni Exp		19,48,447.00			
TOTAL C/F.		11,75,92,111.42	TOTAL C/F.		40,03,80,301.00



EXPENDITURE	SCH. NO.	AMOUNT 31.03.2022 ₹	INCOME	SCH. NO.	AMOUNT 31.03.2022 ₹
TOTAL B/F.		11,75,92,111.42	TOTAL B/F.		40,03,80,301.00
To Function ceremony Expenses		20,12,358.00			
To Health Club Facility		19,48,039.00			
To Insurance Fees 2021-22		45,01,008.00			
To Internal Scholarship		19,81,062.00			
To Social gathering and Functions expenses		19,70,220.00			
To Student Competition		19,51,464.00			
To Students Functions Exp		20,34,131.00			
To Students Sports Activities & Gymkhana Exp		20,34,539.00			
To Students Training & Placement Exp		20,09,548.00			
To Student Welfare		20,88,168.00			
To Subscription and Membership		15,62,379.00			
To Supervision Charges		20,90,612.00			
To Newspaper & Periodicals & Journals		11,16,045.00			
To Salary & Honorarium		24,32,41,401.00			
To Admin Charges Provident Fund		1,16,665.00			
To Website Designing Charges		4,91,961.00			
To Surplus carried over to Balance Sheet		1,15,38,689.58			
TOTAL ₹		40,03,80,301.00	TOTAL ₹		40,03,80,301.00

DR. D. Y. PATIL COLLEGE OF ENGINEERING

(DR. P. MALATHI)
PRINCIPAL

(DR. N. S. VYAWAHARE)
1/C DIRECTOR

DATE : 22.09.2022
PLACE : PUNE

(B. H. SHARMA)
CHIEF FINANCE OFFICER

(TEJAS S. PATIL)
TRUSTEE



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

(RUNAL PURANIK)

PARTNER
M. NO. 123680
UDIN : 22123680AZQAJK4232

DATE : 22.09.2022
PLACE : PUNE



DR. D. Y. PATIL COLLEGE OF ENGINEERING
SECTOR 29 NIGDI PRADHIKARAN AKURDI PUNE 411044

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

RECEIPTS	AMOUNT ₹	PAYMENTS	AMOUNT ₹
<u>To Opening Balance</u>			
- Cash in hand	19,58,266.00		
- Bank of Maharashtra	12,71,066.70		
- Punjab National Bank A/c No 1399	93,681.80		
- SBI D Y Patil College of Engineering Uni. Exam A/c 16947	10,11,617.30		
- Andhra Bank-30	1,97,57,864.96		
- State Bank of India A/c No 231	5,13,759.95		
- State Bank of India A/c No 7044	5,30,921.57		
- Andhra Bank-733	2,83,752.86		
- Earn & Learn Scheme -2093	70,884.00		
- HOD Civil Imprest A/c 0548	36,597.12		
- HOD Comp Imprest A/c 0562	87,679.28		
- HOD Dean Imprest A/c 0500	26.60		
- HOD ENTC Imprest A/c 0531	95,348.40		
- HOD Inst Imprest A/c 0524	335.00		
- HOD IT Imprest A/c 0579	22,007.00		
- HOD Mechanical Eneg Imprest A/c 0517	1,00,606.14		
- HOD Production Imprest A/c 0555	18,521.40		
- Atom A/c	50,000.00		
To Development Fees Received	4,38,41,105.50	<u>By Fixed Assets Purchases</u>	
To Grant	1,03,000.00	-Office Equipments	54,280.00
To Scholarship	15,63,49,677.00	-Computer & Software	9,20,513.00
To Bank Interest	50,609.00	-Laboratory Equipments	83,96,585.00
To Fees Receivable From Students	3,80,81,992.75	-Library Books	1,00,000.00
To Professional Tax	5,11,500.00		
		<u>By Audit Fees</u>	18,88,000.00
<u>To University of Pune fees</u>	9,03,185.50	By Advances to Contractor	38,01,285.00
To Addon Training	6,00,500.00	By Library Deposit repaid	8,000.00
To AICTE Reimbursement for J & K	6,73,000.00	By Advertisement Expenses	39,75,667.00
To Dr. D. Y. Patil Sahakari Bank Kolhapur	15,000.00	By Affiliation & Registration Fees	29,73,794.68
To Earn and Learn Scheme	6,000.00	By Bank Charges	25,315.52
To Education Loan Reimbursement	1,23,561.00	By Office Expenses	2,32,312.00
To IETE Membership Fees ENTC Dept and Comp dept.	52.00	By Building Insurance	2,46,252.00
To Instrumentation Workshop	1,160.00	By Water Charges	1,70,026.00
To ISTE Computer and ENTC Department	97,138.60	By Provident Fund	3,33,550.00
To Registration fees Civil Department	86,459.00	By T.D.S paid	3,95,465.00
To Advance to Staff received back	42,886.00	By Provisional Fees Refunded	8,758.00
To Tuition Fees	17,48,74,380.25	By Advance Fee from Student refunded	8,90,362.02
To LIC of India	(39,467.00)	By Eligibility Fees paid	2,47,600.00
		By Seminar & Workshon Expenses	13,150.00
		By Workshop & Laboratory Expenses	4,08,022.00
		By Donation	10,000.00
		By Admin Charges PF	1,16,665.00
		By Excess Loan Deduction	3,000.00
		By Registration fees PhD	80,000.00
		By Festival Expenses	1,09,458.00
		By Generator Expenses	53,192.00
		By Gymkhana Sports and Gathering	15,659.00
		By Electricity Expenses	89,37,001.00
		By Professional Charges	17,59,100.00
		By Salary	24,25,46,161.00
		By Newspaper & Periodicals	11,16,045.00
		By Postage Telegram & Internet Expenses	4,51,294.00
		By Printing & Stationery Expenses	7,42,230.00
		By Rent, Rates and Taxes	1,15,640.00
		By Property Tax	43,42,725.00
		By Travelling & Conveyance	7,12,373.00
		By Website Hosting Charges	40,060.00
		By Student Welfare Expenses	13,42,887.00
		By Entertainment & Staff Welfare	14,85,721.00
		By Vehicle Insurance	1,43,552.00
		By Security Charges	46,28,248.00
		By Repairs Maintanance - Electrical	14,36,610.00
		By Repairs Maintanance - Equipment	1,55,048.00
		By Repairs Maintanance -Other	2,85,481.00
		By Repairs Maintanance - Vehicle	2,30,212.00
		By Repairs Maintanance - Furniture	9,09,810.00
		By Repairs Maintanance - Building	7,45,453.00
		By Repairs Maintanance - Computer	4,08,422.00
		By Student Insurance Fees	13,98,232.00
		<u>By Dr. D. Y. Patil Pratishthan</u>	8,60,48,947.50
TOTAL C/F.	44,22,25,615.68	TOTAL C/F.	38,54,58,663.72



RECEIPTS	AMOUNT ₹	PAYMENTS	AMOUNT ₹
TOTAL B/F.	44,22,25,615.68	TOTAL B/F.	38,54,58,663.72
		By Closing Balance	
		- Cash in hand	20,82,900.00
		- Bank of Maharashtra	8,42,104.70
		- Punjab National Bank A/c No 1399	30,60,993.75
		- SBI D Y Patil College of Engineering Uni. Exam A/c	10,39,209.30
		- Andhra Bank-30	4,60,84,046.91
		- State Bank of India A/c No 231	5,13,110.95
		- State Bank of India A/c No 7044	5,45,284.57
		- Andhra Bank-733	2,92,288.86
		- Earn & Learn Scheme -2093	76,884.00
		- HOD Civil Imprest A/c 0548	63,144.64
		- HOD Comp Imprest A/c 0562	87,364.22
		- HOD Dean Imprest A/c 0500	26.60
		- HOD ENTC Imprest A/c 0531	96,504.88
		- HOD Inst Imprest A/c 0524	335.00
		- HOD IT Imprest A/c 0579	65,404.04
		- HOD Mechanical Engg Imprest A/c 0517	1,00,488.14
		- HOD Production Imprest A/c 0555	17,931.40
		- Cheques in hand	1,39,290.00
		- RTGS Students	1,52,402.00
		- Atom A/c	15,07,238.00
TOTAL ₹	44,22,25,615.68	TOTAL ₹	44,22,25,615.68

DR. D. Y. PATIL COLLEGE OF ENGINEERING

(DR. P. MALATHI)
PRINCIPAL

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

(B. H. SHARMA)
CHIEF FINANCE OFFICER

(TEJAS S. PATIL)
TRUSTEE



AS PER OUR REPORT OF EVEN DATE
FOR V. S. POTDAR & CO.
FIRM REG. NO. 107984W
CHARTERED ACCOUNTANTS
(R. S. PURANIK)
PARTNER
M. NO.123680
UDIN : 22123680AZQAJK4232

DATE : 22.09.2022
PLACE : PUNE



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

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 31.03.2022
		AS ON 01.04.2021	UPTO 30.09.2021	AFTER 30.09.2021	ADDITIONS DURING THE YEAR	DELETIONS DURING THE YEAR	TOTAL UPTO 31.03.2022	RATE %	UPTO 01.04.2021	FOR THE YEAR	DELETIONS		TOTAL
1.	Building	15,96,26,654.26	...	...	...	...	10	13,65,62,617.26	23,06,404.00	...	13,88,69,021.26	2,07,57,633.00
2.	Workshop Building	1,23,05,600.80	...	...	...	...	10	1,08,37,587.80	1,46,801.00	...	1,09,84,388.80	13,21,212.00
3.	Canteen Building	2,08,39,363.00	...	...	...	...	10	78,46,602.00	12,99,276.00	...	91,45,878.00	1,16,93,485.00
4.	STP Plant	23,20,520.00	...	...	...	...	10	7,92,112.00	1,52,841.00	...	9,44,953.00	13,75,567.00
		19,50,92,136.06	...	...	...	...		15,60,38,919.06	39,05,322.00	...	15,99,44,241.06	3,51,47,897.00

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

SR. NO.	ASSETS	GROSS BLOCK					DEPRECIATION					CLOSING W.D.V AS ON 31.03.2022
		AS ON 01.04.2021	UPTO 30.09.2021	AFTER 30.09.2021	ADDITIONS DURING THE YEAR	DELETIONS DURING THE YEAR	TOTAL UPTO 31.03.2022	RATE %	UPTO 01.04.2021	FOR THE YEAR	DELETIONS		TOTAL
1.	Furniture & Fixture	7,30,57,747.77	...	...	...	...	10	5,57,73,970.53	17,28,378.00	...	5,75,02,348.53	1,55,55,399.24
		7,30,57,747.77	...	...	...	...		5,57,73,970.53	17,28,378.00	...	5,75,02,348.53	1,55,55,399.24

SCHEDULE NO. 3:
MOVABLE PROPERTIES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2022

SR. NO.	ASSETS	GROSS BLOCK					DEPRECIATION					CLOSING W.D.V AS ON 31.03.2022
		AS ON 01.04.2021	UPTO 30.09.2021	AFTER 30.09.2021	ADDITIONS DURING THE YEAR	DELETIONS DURING THE YEAR	TOTAL UPTO 31.03.2022	RATE %	UPTO 01.04.2021	FOR THE YEAR	DELETIONS		TOTAL
1.	Computers	8,60,43,454.70	14,699.00	10,49,847.00	10,64,546.00	7,93,013.00	40	8,18,20,242.45	16,51,370.00	...	8,33,13,009.45	30,01,978.25
2.	Gymkhana & Sports Equipments	6,49,220.00	...	...	...	...	15	5,18,445.00	19,616.00	1,58,603.00	5,38,061.00	1,11,159.00
3.	Laboratory Equipments	5,60,84,529.92	...	1,12,75,446.00	1,12,75,446.00	...	15	4,87,90,509.14	19,39,762.00	...	5,07,30,271.14	1,66,29,704.78
4.	Library Books	1,55,74,973.89	1,00,000.00	54,286.00	1,54,386.00	...	40	1,49,44,814.89	3,02,941.00	...	1,52,47,755.89	4,81,604.00
5.	Office Equipments	2,11,59,058.06	...	54,280.00	54,280.00	...	15	1,49,68,246.64	9,32,693.00	...	1,59,00,939.64	53,12,398.42
6.	Plant & Machinery	65,22,069.35	...	...	...	...	15	60,81,258.35	66,122.00	...	61,47,380.35	3,74,689.00
7.	Vehicle	53,37,869.00	...	...	...	...	15	42,92,998.00	1,56,731.00	...	44,49,729.00	8,88,140.00
8.	Canteen Electrical & Equipments	12,62,514.00	...	...	...	...	15	6,51,973.00	91,581.00	...	7,43,554.00	5,18,960.00
9.	Guest House Electrical & Equipments	5,37,208.00	...	...	...	...	15	2,56,782.00	42,064.00	...	2,98,846.00	2,38,362.00
		19,31,70,896.92	1,14,699.00	1,24,33,959.00	1,25,48,658.00	7,93,013.00		17,23,25,269.47	52,02,880.00	1,58,603.00	17,73,69,546.47	2,75,56,995.45



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

	AMOUNT 31.03.2022 ₹
<u>SCHEDULES TO BALANCE SHEET</u>	
<u>SCHEDULE NO. 4 : LIABILITY FOR ADVANCES</u>	
Advance Fees Received From Students	1,50,20,013.82
Provisional Fees Received From Students	22,80,272.00
DTE, Eligibility and Exam Fees Payable	14,11,401.26
Student Government Scholarship	4,56,93,459.25
Research Grant	8,876.00
UNNAT Bharat Abhiyan	50,000.00
Other Liabilities (as per list)	19,43,755.60
TOTAL ₹	6,64,07,777.93

SCHEDULE NO. 5 : LIABILITY FOR SUNDRY CREDIT BALANCES

<u>For Sundry Credit Balance</u>	
Provident Fund Employee Share	4,400.00
Provident Fund Employee Share	3,09,600.00
Provident Fund Employer Share (New engineering)	3,86,450.00
<u>T.D.S. Payable</u>	
- U/s. 192B	30,62,766.00
- U/s. 194C	2,17,241.00
- U/s. 194J	5,86,583.00
Profession Tax	5,85,600.00
TOTAL ₹	51,52,640.00

SCHEDULE NO. 6 : ADVANCES TO OTHERS

<u>Deposits with</u>	
Deposit With M S E D C L	8,83,526.00
Deposit For Satellite Communication	5,00,000.00
Deposit With TATA Communication Ltd.	20,000.00
TDS Excess paid	59,320.00
Loan Excess paid	3,000.00
<u>Advances to -</u>	
To Staff For Expenses (as per list)	3,93,277.00
To Suppliers (as per list)	37,29,957.00
<u>T.D.S. Recoverable</u>	
- Salary	3,11,460.00
- Non Salary	2,84,292.00
TOTAL ₹	61,84,832.00

SCHEDULE NO. 7 : CASH & BANK BALANCES

a) In Bank Accounts	
- State Bank of India Current A/c No. 011148310231	5,13,110.95
- Punjab National Bank A/c. No. 1411131001399	30,60,993.75
- Bank of Maharashtra Current A/c No. 60054809602	8,42,104.70
- Andhra Bank Current A/c No. 111711011000030	4,60,97,520.91
- State Bank of India Savings A/c No. 011148317044	5,45,284.57
- Andhra Bank Savings A/c No. 111711011000733	2,92,288.86
- Bank Accounts of Various Departments (As per List)	15,47,292.22
TOTAL ₹	5,28,98,595.96

b) In Fixed Deposit Account with

State Bank of India, Pimpri (as per list)	10,03,354.00
Andhra Bank (as per List)	40,54,018.00
Punjab National Bank (as per List)	4,50,000.00
The Cosmos Co.-Op. Bank Ltd.	1,70,00,000.00
Sub-Total [5(b)] ₹	2,25,07,372.00
TOTAL ₹	7,54,05,967.96



D. Y. PATIL COLLEGE OF ENGINEERING

SIGNIFICANT ACCOUNTING POLICIES :

1. MAJOR ACCOUNTING POLICIES

a. GENERAL

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

b. FIXED ASSETS & DEPRECIATION

Fixed Assets are stated at Cost less Depreciation.

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

c. INCOME RECOGNITION

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

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

d. ACCOUNTING FOR GRANTS

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

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

e. CHANGE IN ACCOUNTING POLICY

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



... 2

2. **INVESTMENTS**

Investments are stated at costs.

3. **EMPLOYEE BENEFITS**

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

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

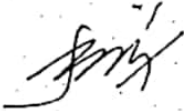
There are no events occurring after Balance Sheet Date till the completion of audit that will require separate disclosure.

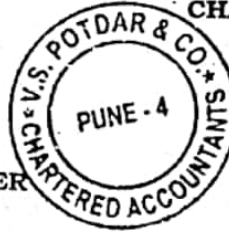
5. Previous year's figures are regrouped and rearranged wherever necessary in order to make them comparable with the current year's figures.

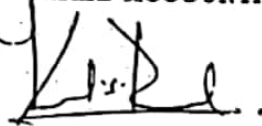
FOR D.Y. PATIL COLLEGE OF ENGINEERING

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


(DR. P. MALATHI)
PRINCIPAL


(B. H. SHARMA)
CHIEF FINANCE OFFICER




(K. S. PURANIK)
PARTNER
M. NO.: 123680
UDIN : 22123680AZQAJK4232


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


(TEJAS S. PATIL)
TRUSTEE

DATE : 22.09.2022
PLACE : PUNE

DATE : 22.09.2022
PLACE : PUNE




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