

**DR. D. Y. PATIL PRATISHTHAN**

**AKURDI, PUNE - 411 044**

**F.Y. 2023 - 2024**

**A.Y. 2024 - 2025**

**Y. B. PATIL POLYTECHNIC,**

**AKURDI**

**INDEPENDENT AUDITORS' REPORT**

1. **OPINION:**

We have audited the accompanying financial statements of **Y. B. PATIL POLYTECHNIC, AKURDI**, which comprises the Balance Sheet as at March 31, 2024, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

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

2. **BASIS OF OPINION**

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

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

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



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

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

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

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

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

PLACE : PUNE  
DATE : 19.09.2024



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

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

UDIN : 24123680BKETRN7835

SCHEDULE VIII  
(VIDE RULE 17(1))

REGISTRATION NO. E - 1175, KOLHAPUR  
NAME OF THE PUBLIC TRUST V. B. PATEL POLYTECHNIC, AKURDI, PUNE - 411 044  
BALANCE SHEET AS AT 31ST MARCH 2024

FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2024 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2024 ₹
<b>Trust Fund or Corpus:</b>			<b>Immovable Properties: (At Cost)</b>		
Balance as per Last Balance Sheet		—	Balance as per last Balance Sheet	1	4,83,95,626.58
Add: Corpus Donations		—	Additions during the year		—
		—			4,83,95,626.58
<b>Other earmarked Fund:</b>			Less: Sale During the year		—
(Created under the provision of the trust deed or scheme or out of the income)			Depreciation up to date		4,07,33,908.00
Depreciation Fund		—			70,61,718.58
Working Fund		—	<b>Furniture &amp; Fixtures: (At Cost)</b>	2	
Reserve Fund		—	Balance as per last Balance Sheet		1,37,13,380.90
Development Fund		8,78,43,721.00	Additions during the year		94,887.00
					1,38,08,267.90
<b>Loans (Secured or Unsecured):</b>			Less: Sale During the year		1,90,195.00
From Trustees		—	Depreciation up to date		1,08,47,957.90
From Other		—			27,70,111.00
<b>Liabilities</b>			<b>Other Fixed Assets: (At Cost)</b>	3	
For Expenses		—	Balance as per last Balance Sheet		2,68,98,545.98
For Advances	4	63,84,974.10	Additions during the year		13,96,680.00
For Rent and Other Deposits		—			2,82,95,225.98
For Sundry Credit Balances	5	25,235.00	Less: Sale During the year		—
			Depreciation up to date		2,54,41,008.48
<b>Internal Transfers</b>					28,54,217.50
Dr. D. Y. Patel Prasthathan Akurdi Pune Branch		12,29,72,040.41	<b>Investments</b>		
Y. B. Patel College of Polytechnic 2nd shift		—	- Shares of D.Y.P.C.E. Student Consumer Co-op. Society		201.00
			<b>Loans (Secured or Unsecured) : Good / Doubtful</b>		
			Loans Scholarships		—
			Other Loans		—
			<b>Advances:</b>		
			To Trustees		—
			To Employees		—
			To Contractors		—
			To Lawyers		—
			To Others	6	5,40,455.00
			<b>Income Outstanding:</b>		
			Rent		—
			Interest	7	24,91,684.00
			<b>Other Income</b>		
			- Fees receivable from Students		3,63,74,806.00
			<b>Cash and Bank Balances:</b>		
			(a) In Accounts with Bank	8	66,73,810.62
			in Fixed Deposit with Bank	9	93,40,529.00
			(b) With the Trustee		—
			(c) With the Manager		—
			- Cash Balance with College Authorities		1,17,598.50
			- Cheque In Hand with College Authorities		—
<b>TOTAL C/F.</b>		<b>21,72,25,970.51</b>	<b>TOTAL C/F.</b>		<b>6,88,25,221.20</b>

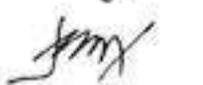


FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2024 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2024 ₹
TOTAL B/F.		21,72,25,970.51	TOTAL B/F.		6,88,25,221.20
			<b>Income and Expenditure Account:</b>		
			Balance as per Balance Sheet		13,70,67,873.90
			Income & Expenditure Account (YDPP II)		
			Less: Appropriation, if any		
			Add: Deficit as per Income & Expenditure Account		1,13,32,875.41
			Add: Deficit as per Income & Expenditure Account (YDPP I SHPT)		
			Less: Surplus as per Income & Expenditure Account		
TOTAL ₹		<u>21,72,25,970.51</u>	TOTAL ₹		<u>14,84,00,749.31</u>
					<u>21,72,25,970.51</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

Y. B. PATIL POLYTECHNIC

  
Dr. A. S. Kondekar  
Principal

  
(B. H. Sharma)  
Chief Finance Officer

  
(Ramesh Amit Vikram (Retd))  
Campus Director

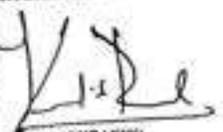
  
(Tejas S. Patil)  
Trustee

DATE : 19.09.2024  
PLACE : PUNE

DATE : 19.09.2024  
PLACE : PUNE

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



  
(K. S. PURANIK)  
PARTNER  
M. NO. 123680  
UDIN : 24123680BKETRY7835

SCHEDULE IX  
[VIDE RULE 17(1)]

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

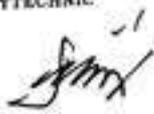
EXPENDITURE	SCH. NO.	AMOUNT 31.03.2024 ₹	INCOME	SCH. NO.	AMOUNT 31.03.2024 ₹
Expenditure in respect of properties			By Rent		
Rates, taxes, cesses		14,99,023.00	(accrued)		
Repairs and maintenance	10	11,94,187.00	(realised)		
Salaries		—			
Insurance		—			
Depreciation	1	8,51,302.00	By Interest		
(By way of provision or adjustment)			(accrued)		
Other expenses			(realised)		
- Security Charges		5,85,906.00	- On securities		—
To Establishment expenses	11	60,335.91	- On loans		—
To Remuneration to trustees		36,45,000.00	- On bank account		6,44,046.00
			- On Fixed Deposits		—
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 Income from other sources		4,83,75,210.00
To Audit fees		—	- Fees from Student		19,020.00
To Contribution and fees		—	- Depreciation Reversal		—
To Amounts written off			By Transfer from Reserve		1,13,32,875.41
(a) Bad debts		—	By Excess of Expenditure Over Income		—
(b) Loan scholarships		—			
(c) Irrecoverable rents		—			
(d) Other items		4,38,948.00			
To Miscellaneous expenses		—			
To Depreciation	2&3	9,02,410.00			
To Amounts transferred to Reserve or specific funds		—			
To Expenditure on objects of the trust					
(a) Religious		—			
(b) Educational	12	5,11,93,739.50			
(c) Medical Relief		—			
(d) Relief poverty		—			
(e) Other Charitable objects		—			
To Excess of income over Expenditure		—			
<b>TOTAL ₹</b>		<b>6,03,71,151.41</b>	<b>TOTAL ₹</b>		<b>6,03,71,151.41</b>

Y. B. PATIL POLYTECHNIC

  
(Dr. A. S. Kondekar)  
Principal

  
(Radm Amit Vikram (Retd))  
Campus Director

DATE : 19.09.2024  
PLACE : PUNE

  
(B. H. Sharma)  
Chief Finance Officer

  
(Tejas S. Patil)  
Trustee

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



  
(KUNAL PURANIK)  
PARTNER

M. NO. 123640  
UDIN : 24123680BKETR07835

DATE : 19.09.2024  
PLACE : PUNE

**DR. D. Y. PATIL PARTISHATHAN'S**  
**Y. B. PATIL POLYTECHNIC, AKURDI, PUNE - 411 044**

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

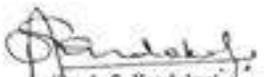
RECEIPTS	AMOUNT ₹	PAYMENTS	AMOUNT ₹
To Opening Balance			
Cash in hand	46,703.00		
Bank of Baroda Savings Bank A/c. No. 07230100002003	66,921.63		
Rupee Co-Op Bank Current A/c. No. 00040000004415	8,194.00		
Punjab National Bank A/c. No. 0141131001368	6,11,880.90		
Punjab National Bank A/c. No. 0141131001375	93,598.50		
To Amount received from students		By Fixed Assets purchased	
Enrollment fees	46,73,955.00	Computers & Software	11,32,605.00
Student Insurance	98.00	Office Equipments	2,54,075.00
Advance fees	2,79,424.00	Furniture & Fixture	94,887.00
Fees Receivable	30,15,654.00		
Admission Cancellation Fees	37,436.00	By Advance fees refunded to students	2,40,977.00
Miscellaneous Receipts	2,85,008.00		
Tuition Fees	2,68,22,803.00		
To Amount received against fees from Samaj Kalyan Office	2,89,52,127.25	By Scholarship Received From Government Paid To Students	2,74,519.75
		By Repayment of Punjab National Bank Loan	1,51,240.00
		By Repayment of D Y Patil Sah Bank Ltd Kolhapur Staff Loan	5,000.00
		By Tax Deducted at Source Paid	6,456.00
		By Advance Given to Contractors	40,000.00
To Advance given to parties received back	63,243.00	Chandrakant Pawar	25,000.00
To Professional Tax	1,000.00	D C Pathare	35,250.00
To Alumna Fees received	30,770.00	D D Shinde	87,000.00
To Distribution Center Fees received	2,19,525.00	GTPL Broadband Pvt Ltd	43,866.00
To University Exam Fee & Other Fees	13,817.00	Maxxon Power Solutions	1,50,000.00
To Staff insurance staff share received	58,038.00	Suryog Enterprises	59,885.00
To Recovery of TDS Receivable	1,08,307.00	Technosales Multimedia Technology Pvt Ltd	2,62,12,169.00
To Interest on Fixed Deposit	3,04,178.00	By Amount invested in Fixed Deposits	30,418.00
To Fixed Deposits Matured	2,51,13,551.00	By TDS on Fixed Deposits	10,016.00
		By TDS Recoverable	1,500.00
		By TDS U/s 194N	1,600.00
		By Eligibility Fees Paid	1,890.00
		By Enrollment Fees Paid	77,852.00
		By Advertisement Expenses	4,97,76,182.00
		By Salary & Honorarium	8,75,000.00
		By Affiliation, Inspection & Membership Fees	2,42,383.16
		By Office & Miscellaneous Expenses	1,09,736.00
		By Postage, Telephone & Internet	43,625.00
		By Gymkhana, Sports, Gathering & Student Welfare	4,000.00
		By Generator Expenses	90,532.00
		By Insurance Expenses	1,26,671.00
		By Newspaper & Periodicals	1,83,476.00
		By Printing & Stationery	6,30,364.00
		By Software Expenses	44,780.00
		By Website Hosting Charges	1,77,950.34
		By Travelling & Conveyance	11,503.00
		By Guest Entertainment Expenses	3,41,419.00
		By Entertainment & Staff Welfare	685.00
		By Seminar and Workshop Expenses	1,040.00
		By Gardening & Landscaping Expenses	7,200.00
		By Fine And Penalty	5,85,906.00
		By Security Charges	46,156.00
		By Professional, Legal & Consultancy Charges	220.00
		By Interest on TDS	13,959.91
		By Bank Interest, Commission & Charges	14,99,023.00
		By Property Tax Paid	5,71,025.00
		By Repairs & Maintenance to Furniture	80,587.00
		By Repairs & Maintenance to Electrical Fittings	28,591.00
		By Repairs & Maintenance to Computer, Software	1,44,776.00
		By Repairs & Maintenance Others	1,79,307.00
		By Repairs & Maintenance to Vehicle	
		By Amount paid to Dr. D Y Patil Pratiasthan Head office	40,50,508.00
<b>TOTAL C/F.</b>	<b>9,56,04,312.28</b>	<b>TOTAL C/F.</b>	<b>9,56,04,312.28</b>



RECEIPTS	AMOUNT ₹	PAYMENTS	AMOUNT ₹
TOTAL B/F.	9,56,04,312.28	TOTAL B/F.	8,88,12,903.16
		By Closing Balance	
		- Cash in hand	1,17,598.50
		- Bank of Baroda Savings Bank A/c. No 07230100002003	66,921.63
		- Rupee Co-Op Bank Current A/c. No 00040000004415	8,184.00
		- Punjab National Bank A/c No. 01411131001368	65,05,106.49
		- Punjab National Bank A/c No 01411131001375	93,598.50
TOTAL ₹	9,56,04,312.28	TOTAL ₹	9,56,04,312.28

Y. B. PATIL POLYTECHNIC, AKURDI, PUNE - 411 044

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

  
(Dr. A. S. Kondekar)  
Principal

  
(B. H. Sharma)  
Chief Finance Officer



  
(K. S. PURANIK)  
PARTNER  
M. NO.: 123680  
UDIN : 241236808KETRNT835

  
(Ramesh Amit Vikram (Rat4))  
Campus Director

  
(Tejas S. Patil)  
Trustee

DATE : 19.09.2024  
PLACE : PUNE

DATE : 19.09.2024  
PLACE : PUNE

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

SR. NO.	ASSETS	GROSS BLOCK						DEPRECIATION				CLOSING W.D.V. AS ON 31.03.2024 ₹								
		AS ON 01.04.2023 ₹		ADDITIONS UPTO 30.09.2023 ₹		DELETIONS DURING THE YEAR ₹		TOTAL UPTO 31.03.2024 ₹		RATE %			UPTO 01.04.2023 ₹		FOR THE YEAR ₹		DELETIONS DURING THE YEAR ₹		UPTO 31.03.2024 ₹	
		4,83,05,626.58	4,83,95,626.58	...	...	...	...	4,83,95,626.58	4,83,95,626.58	10	3,98,82,606.00		8,51,372.00	3,98,82,606.00	8,51,372.00	...	4,07,33,908.00	4,07,33,908.00	76,61,718.58	
1.	Building	4,83,05,626.58	4,83,95,626.58	...	...	...	4,83,95,626.58	4,83,95,626.58	10	3,98,82,606.00	8,51,372.00	3,98,82,606.00	8,51,372.00	...	4,07,33,908.00	4,07,33,908.00	76,61,718.58			
<b>TOTAL ₹</b>		<b>4,83,05,626.58</b>	<b>4,83,95,626.58</b>	...	...	...	<b>4,83,95,626.58</b>	<b>4,83,95,626.58</b>	<b>10</b>	<b>3,98,82,606.00</b>	<b>8,51,372.00</b>	<b>3,98,82,606.00</b>	<b>8,51,372.00</b>	...	<b>4,07,33,908.00</b>	<b>4,07,33,908.00</b>	<b>76,61,718.58</b>			

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

SR. NO.	ASSETS	GROSS BLOCK				DEPRECIATION				CLOSING W.D.V. AS ON 31.03.2024 ₹										
		AS ON 01.04.2023 ₹		ADDITIONS UPTO 30.09.2023 ₹		DELETIONS DURING THE YEAR ₹		TOTAL UPTO 31.03.2024 ₹			RATE %		UPTO 01.04.2023 ₹		FOR THE YEAR ₹		DELETIONS DURING THE YEAR ₹		UPTO 31.03.2024 ₹	
		1,37,13,380.90 <th>1,37,13,380.90 <th>52,850.00 <th>42,037.00 <th>1,90,199.00 <th>1,36,18,068.90 <th>1,36,18,068.90 <th>10 <th>1,05,61,522.90 <th>3,05,455.00 <th>1,05,61,522.90 <th>3,05,455.00 <th>19,020.00 <th>1,08,47,957.90 <th>19,020.00 <th>1,08,47,957.90 <th>27,70,111.00</th> </th></th></th></th></th></th></th></th></th></th></th></th></th></th></th>	1,37,13,380.90 <th>52,850.00 <th>42,037.00 <th>1,90,199.00 <th>1,36,18,068.90 <th>1,36,18,068.90 <th>10 <th>1,05,61,522.90 <th>3,05,455.00 <th>1,05,61,522.90 <th>3,05,455.00 <th>19,020.00 <th>1,08,47,957.90 <th>19,020.00 <th>1,08,47,957.90 <th>27,70,111.00</th> </th></th></th></th></th></th></th></th></th></th></th></th></th></th>	52,850.00 <th>42,037.00 <th>1,90,199.00 <th>1,36,18,068.90 <th>1,36,18,068.90 <th>10 <th>1,05,61,522.90 <th>3,05,455.00 <th>1,05,61,522.90 <th>3,05,455.00 <th>19,020.00 <th>1,08,47,957.90 <th>19,020.00 <th>1,08,47,957.90 <th>27,70,111.00</th> </th></th></th></th></th></th></th></th></th></th></th></th></th>	42,037.00 <th>1,90,199.00 <th>1,36,18,068.90 <th>1,36,18,068.90 <th>10 <th>1,05,61,522.90 <th>3,05,455.00 <th>1,05,61,522.90 <th>3,05,455.00 <th>19,020.00 <th>1,08,47,957.90 <th>19,020.00 <th>1,08,47,957.90 <th>27,70,111.00</th> </th></th></th></th></th></th></th></th></th></th></th></th>	1,90,199.00 <th>1,36,18,068.90 <th>1,36,18,068.90 <th>10 <th>1,05,61,522.90 <th>3,05,455.00 <th>1,05,61,522.90 <th>3,05,455.00 <th>19,020.00 <th>1,08,47,957.90 <th>19,020.00 <th>1,08,47,957.90 <th>27,70,111.00</th> </th></th></th></th></th></th></th></th></th></th></th>	1,36,18,068.90 <th>1,36,18,068.90 <th>10 <th>1,05,61,522.90 <th>3,05,455.00 <th>1,05,61,522.90 <th>3,05,455.00 <th>19,020.00 <th>1,08,47,957.90 <th>19,020.00 <th>1,08,47,957.90 <th>27,70,111.00</th> </th></th></th></th></th></th></th></th></th></th>	1,36,18,068.90 <th>10 <th>1,05,61,522.90 <th>3,05,455.00 <th>1,05,61,522.90 <th>3,05,455.00 <th>19,020.00 <th>1,08,47,957.90 <th>19,020.00 <th>1,08,47,957.90 <th>27,70,111.00</th> </th></th></th></th></th></th></th></th></th>	10 <th>1,05,61,522.90 <th>3,05,455.00 <th>1,05,61,522.90 <th>3,05,455.00 <th>19,020.00 <th>1,08,47,957.90 <th>19,020.00 <th>1,08,47,957.90 <th>27,70,111.00</th> </th></th></th></th></th></th></th></th>		1,05,61,522.90 <th>3,05,455.00 <th>1,05,61,522.90 <th>3,05,455.00 <th>19,020.00 <th>1,08,47,957.90 <th>19,020.00 <th>1,08,47,957.90 <th>27,70,111.00</th> </th></th></th></th></th></th></th>	3,05,455.00 <th>1,05,61,522.90 <th>3,05,455.00 <th>19,020.00 <th>1,08,47,957.90 <th>19,020.00 <th>1,08,47,957.90 <th>27,70,111.00</th> </th></th></th></th></th></th>	1,05,61,522.90 <th>3,05,455.00 <th>19,020.00 <th>1,08,47,957.90 <th>19,020.00 <th>1,08,47,957.90 <th>27,70,111.00</th> </th></th></th></th></th>	3,05,455.00 <th>19,020.00 <th>1,08,47,957.90 <th>19,020.00 <th>1,08,47,957.90 <th>27,70,111.00</th> </th></th></th></th>	19,020.00 <th>1,08,47,957.90 <th>19,020.00 <th>1,08,47,957.90 <th>27,70,111.00</th> </th></th></th>	1,08,47,957.90 <th>19,020.00 <th>1,08,47,957.90 <th>27,70,111.00</th> </th></th>	19,020.00 <th>1,08,47,957.90 <th>27,70,111.00</th> </th>	1,08,47,957.90 <th>27,70,111.00</th>	27,70,111.00	
1.	Furniture & Fixture	1,37,13,380.90	1,37,13,380.90	52,850.00	42,037.00	1,90,199.00	1,36,18,068.90	1,36,18,068.90	10	1,05,61,522.90	3,05,455.00	1,05,61,522.90	3,05,455.00	19,020.00	1,08,47,957.90	19,020.00	1,08,47,957.90	27,70,111.00		
<b>TOTAL ₹</b>		<b>1,37,13,380.90</b>	<b>1,37,13,380.90</b>	<b>52,850.00</b>	<b>42,037.00</b>	<b>1,90,199.00</b>	<b>1,36,18,068.90</b>	<b>1,36,18,068.90</b>	<b>10</b>	<b>1,05,61,522.90</b>	<b>3,05,455.00</b>	<b>1,05,61,522.90</b>	<b>3,05,455.00</b>	<b>19,020.00</b>	<b>1,08,47,957.90</b>	<b>19,020.00</b>	<b>1,08,47,957.90</b>	<b>27,70,111.00</b>		

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

SR. NO.	ASSETS	GROSS BLOCK				DEPRECIATION				CLOSING W.D.V. AS ON 31.03.2024 ₹										
		AS ON 01.04.2023 ₹		ADDITIONS UPTO 30.09.2023 ₹		DELETIONS DURING THE YEAR ₹		TOTAL UPTO 31.03.2024 ₹			RATE %		UPTO 01.04.2023 ₹		FOR THE YEAR ₹		DELETIONS DURING THE YEAR ₹		UPTO 31.03.2024 ₹	
		70,69,843.00	11,43,598.00	45,500.00	10,97,105.00	...	82,12,448.00	11,43,598.00	15 <th>70,30,848.00</th> <th>2,53,219.00</th> <th>70,30,848.00</th> <th>2,53,219.00</th> <th>...</th> <th>72,84,067.00</th> <th>9,96,880.00</th> <th>9,28,381.00</th>		70,30,848.00	2,53,219.00	70,30,848.00	2,53,219.00	...	72,84,067.00	9,96,880.00	9,28,381.00		
1.	Computer & Software	70,69,843.00	11,43,598.00	45,500.00	10,97,105.00	...	82,12,448.00	11,43,598.00	40	70,30,848.00	2,53,219.00	70,30,848.00	2,53,219.00	...	72,84,067.00	9,96,880.00	9,28,381.00			
2.	Electrical Fittings	11,43,598.00	...	...	...	...	11,43,598.00	15	9,70,988.00	25,892.00	9,70,988.00	25,892.00	...	9,96,880.00	1,46,718.00	1,46,718.00				
3.	Laboratory & Workshop	81,96,062.48	...	...	...	...	81,96,062.48	15	75,30,255.48	99,871.00	75,30,255.48	99,871.00	...	76,30,126.48	5,65,936.00	5,65,936.00				
4.	Library Books	34,52,922.50	...	...	...	...	34,52,922.50	40	34,18,264.50	13,863.00	34,18,264.50	13,863.00	...	34,32,127.50	20,795.00	20,795.00				
5.	Office Equipments	25,07,856.00	1,75,293.00	...	78,787.00	...	27,61,931.00	15	18,08,764.00	1,28,066.00	18,08,764.00	1,28,066.00	...	19,96,830.00	7,65,101.00	7,65,101.00				
6.	Vehicle	30,83,978.00	...	...	...	...	30,83,978.00	15	26,01,692.00	72,343.00	26,01,692.00	72,343.00	...	26,74,035.00	4,09,943.00	4,09,943.00				
7.	Garden Equipment	92,813.00	...	...	...	...	92,813.00	15	73,945.00	2,830.00	73,945.00	2,830.00	...	76,775.00	16,038.00	16,038.00				
<b>TOTAL ₹</b>		<b>2,55,47,072.98</b>	<b>2,20,793.00</b>	<b>2,20,793.00</b>	<b>11,75,887.00</b>	...	<b>2,69,43,752.98</b>	<b>5,96,084.00</b>	<b>2,34,34,766.98</b>	<b>5,96,084.00</b>	<b>2,34,34,766.98</b>	<b>5,96,084.00</b>	...	<b>2,40,90,840.98</b>	<b>28,52,912.00</b>	<b>28,52,912.00</b>				

YEFT II SHIFT

SR. NO.	ASSETS	GROSS BLOCK				DEPRECIATION				CLOSING W.D.V. AS ON 31.03.2024 ₹										
		AS ON 01.04.2023 ₹		ADDITIONS UPTO 30.09.2023 ₹		DELETIONS DURING THE YEAR ₹		TOTAL UPTO 31.03.2024 ₹			RATE %		UPTO 01.04.2023 ₹		FOR THE YEAR ₹		DELETIONS DURING THE YEAR ₹		UPTO 31.03.2024 ₹	
		8,65,125.00	4,86,348.00	...	...	...	13,51,473.00	8,65,125.00	40		8,64,984.90	56.00	8,64,984.90	56.00	...	8,65,040.90	84.10	84.10		
1.	Computer & Software	8,65,125.00	4,86,348.00	...	...	...	13,51,473.00	8,65,125.00	40	8,64,984.90	56.00	8,64,984.90	56.00	...	8,65,040.90	84.10	84.10			
2.	Library Books	4,86,348.00	...	...	...	...	4,86,348.00	40	4,84,311.60	815.00	4,84,311.60	815.00	...	4,85,126.60	1,221.40	1,221.40				
<b>TOTAL ₹</b>		<b>13,51,473.00</b>	<b>4,86,348.00</b>	...	...	...	<b>13,51,473.00</b>	<b>8,65,125.00</b>	<b>40</b>	<b>8,64,984.90</b>	<b>56.00</b>	<b>8,64,984.90</b>	<b>56.00</b>	...	<b>8,65,040.90</b>	<b>84.10</b>	<b>84.10</b>			
<b>TOTAL ₹</b>		<b>13,51,473.00</b>	<b>4,86,348.00</b>	...	...	...	<b>13,51,473.00</b>	<b>8,65,125.00</b>	<b>40</b>	<b>8,64,984.90</b>	<b>56.00</b>	<b>8,64,984.90</b>	<b>56.00</b>	...	<b>8,65,040.90</b>	<b>84.10</b>	<b>84.10</b>			



**DR. D. Y PATIL PARTISHTHAN'S**  
**Y. B. PATIL POLYTECHNIC, AKURDI, PUNE - 411 044**

	<b>AMOUNT</b> <b>31.03.2024</b> <b>₹</b>
<b><u>SCHEDULES TO BALANCE SHEET</u></b>	
<b><u>SCHEDULE NO. 4 : LIABILITIES FOR ADVANCES</u></b>	
Scholarship Payable to Students	61,42,066.50
Fees Received in Advance from Students	1,94,645.60
Student Insurance	...
University Exam Fees	13,800.00
Staff Insurance	3,692.00
Alumina Fees	30,770.00
<b>TOTAL ₹</b>	<b>63,84,974.10</b>
 <b><u>SCHEDULE NO. 5 : SUNDRY CREDIT BALANCES</u></b>	
<b><u>Tax Deducted at Source Payable :</u></b>	
- U/s. 194 J	...
- U/s. 194 C	24,235.00
Profession tax	1,000.00
D.Y.Patil Sahakari Bank Ltd. Kolhapur	...
PNB Loan A/c	...
<b>TOTAL ₹</b>	<b>25,235.00</b>
 <b><u>SCHEDULE NO. 6 : ADVANCES TO OTHERS</u></b>	
<b><u>A. Deposits</u></b>	
- PCNTDA Deposit	88,719.00
- Raka Gas Service Deposits	3,150.00
<b><u>B. Other</u></b>	
- Shree Swami Samarth Constuction	...
- Chandrakant Pawar	40,000.00
- D C Pathare	25,000.00
- D D SHINDE	13,100.00
- GTPL Broadband PVT LTD	87,000.00
- Maxicon Power solutions	43,866.00
- Suyog Enterprises	1,50,000.00
- Technosales Multimedia technology PVT LTD	59,885.00
- TDS Recoverable	29,735.00
Exam Fees receivable from students	...
Excess TDS Paid	...
<b>TOTAL ₹</b>	<b>5,40,455.00</b>
 <b><u>SCHEDULE NO. 7 : INTEREST OUTSTANDING</u></b>	
<b><u>A. Accrued Interest on Fixed Deposits with SBI</u></b>	
- FD No. - 31521296722	1,65,369.00
<b><u>B. Accrued Interest on Fixed Deposits with Rupee Co-op. Bank</u></b>	
- FD No. - 00004-0010-100346	3,55,745.00
<b><u>C. Accrued Interest on Fixed Deposits with Punjab National Bank</u></b>	
- FD No. - 01413031068748	2,02,869.00
- FD No. - 01413031098912	50,801.00
- FD No.014110PU00002677	19,446.00
- FD No.014110PU00008769	...
- FD No.217410DP00002607	6,457.00
<b><u>Other-Accrued Interest on fixed Deposits</u></b>	
- FD No. - 38081157058	78,082.00
Acc Int On Fixed Deposit - 30487263905(YBPP II)	3,22,583.00
Acc Int On Fixed Deposit - 30487345958(YBPP II)	3,22,583.00
Acc Int On Fixed Deposit - 30487350402(YBPP II)	3,22,583.00
Acc Int On Fixed Depsosit 30487351701(YBPP II)	3,22,583.00
Acc. Int on Fixed Depsosit 30487352591(YBPP II)	3,22,583.00
<b>TOTAL ₹</b>	<b>24,91,684.00</b>



AMOUNT  
31.03.2024  
₹

**SCHEDULE NO. 8 : ACCOUNTS WITH BANKS**

Bank of Baroda Savings Bank A/c. No 07230100002003	66,921.63
Punjab National Bank A/c No. 01411131001368	65,05,106.49
Rupee Co-Op Bank Current A/c. No. 00040000004415	8,184.00
Punjab National Bank A/c No.01411131001375	93,598.50
<b>TOTAL ₹</b>	<b>66,73,810.62</b>

**SCHEDULE NO. 9 : FIXED DEPOSITS WITH BANKS**

(A) In Fixed Deposit Account With State Bank of India	2,75,161.00
- FD No. - 31521296722	2,00,000.00
- FD No. - 38081157058	
(B) In Fixed Deposit Account With Rupee Bank Co - Op. Bank Ltd.	7,07,389.00
- FD No. - 004-0010-100346	
(C) In Fixed Deposit Account With Punjab National Bank	...
- FD No. - 014110OR00008769	1,00,000.00
- FD No. - 01413031098912	1,50,000.00
- FD No. - 01413031068748	1,50,000.00
- FD No.014110PU00002677	...
- FD No.014110OR00001270	47,62,169.00
- FD No.014110OR00001766	13,00,000.00
- FD No.014110OR00002473	
(D) In Fixed Deposit Account With State Bank of India	3,09,162.00
Fixed Deposit in SBI (Pimpri) 30487263905(YBPP II)	3,09,162.00
Fixed Deposit in SBI ( Pimpri) 304873450402(YBPP II)	3,09,162.00
Fixed Deposit in SBI (Pimpri) 30487345958(YBPP II)	3,09,162.00
Fixed Deposit in SBI (Pimpri) 30487351701(YBPP II)	3,09,162.00
Fixed Deposit in SBI (Pimpri) 30487352591(YBPP II)	
(E) In Fixed Deposit Account With DTE	1,50,000.00
- FD No. - 217410OP00002607	
<b>TOTAL ₹</b>	<b>93,40,529.00</b>

**SCHEDULES TO INCOME & EXPENDITURE A/C.**

**SCHEDULE NO. 10 : REPAIRS AND MAINTENANCE**

Repairs & Maintenance - Building	...
Repairs & Maintenance - Laboratory	28,591.00
Repairs & Maintenance - Computers	80,587.00
Repairs & Maintenance - Electrical	1,44,778.00
Repairs & Maintenance - Others	1,79,307.00
Repairs & Maintenance - Vehicle	7,61,224.00
Repairs & Maintenance - Furniture	
<b>TOTAL ₹</b>	<b>11,94,487.00</b>

**SCHEDULE NO. 11 : ESTABLISHMENT EXPENSES**

Bank Interest, Commission & Charges	13,959.91
Legal & Professional Fees	46,156.00
Interest on Delayed payment of TDS	220.00
<b>TOTAL ₹</b>	<b>60,335.91</b>



AMOUNT  
31.03.2024  
₹

**SCHEDULE NO. 12 : EDUCATIONAL EXPENSES**

Advertisement Expenses	77,852.00
Affiliation, & Other Fees	8,75,000.00
Electricity expenses	17,25,562.00
Fines & penalties	7,200.00
Guest Entertainment Expenses	11,503.00
Gardening & Landscaping Charges	1,040.00
Generator Expenses	4,000.00
Newspaper & Periodicals	1,26,671.00
Office & Miscellaneous Expenses	2,42,933.16
Postage, Telephone & Internet	2,47,336.00
Printing & Stationery	1,83,476.00
Salary & Honorarium	4,61,31,182.00
Staff Welfare & Faculty Development Expenses	4,55,749.00
Students Welfare Expenses	1,30,922.00
Software Expenses	6,30,364.00
Travelling & Conveyance	1,79,350.34
Insurance	90,532.00
Website Hosting Charges	44,780.00
Workshop, Laboratory ,Seminar Expenses	685.00
Fees Concession	27,602.00
<b>TOTAL ₹</b>	<b>5,11,93,739.50</b>



Y. B. PATIL POLYTECHNIC, AKURDI

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

c. INCOME RECOGNITION

Tuition and other fees receivable from students for a particular year have been recorded in the books in the year to which it relates. Interest received / receivable has been recorded as and when it becomes due.

d. ACCOUNTING FOR GRANTS

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

e. CHANGE IN ACCOUNTING POLICY

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



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 Y. B. PATIL POLYTECHNIC

  
(Dr. A. S. Kondekar)  
Principal

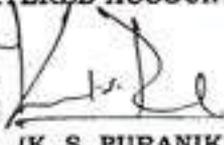
  
(B. H. Sharma)  
Chief Finance Officer

  
(RAdm Amit Vikram (Retd))  
Campus Director

  
(Tejas S. Patil)  
Trustee

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



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

DATE : 19.09.2024  
PLACE : PUNE

DATE : 19.09.2024  
PLACE : PUNE