



**V. P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS**

324, JAI GANESH VISHRANTWADI, PUNE-411015

Date: 5/9/2024

To,
The Principal,
Pdea's College of Engineering
Manjri - Pune - 412307.

Sub.:-Audit report & special Remarks for the year ended on 31/03/2024.

Respected Sir,

With reference to the above cited subject we have completed the statutory audit of your College for the F.Y. 2023-24 and prepared the Balance sheet and Income and Expenditure accounts for the year ended on 31st March 2024 which are prepared from the books of accounts maintained shows a true and fair view.

We have to report following special remarks:

- 1) During the year there is a Surplus of Rs.5,10,17,268/- as per Income and Expenditure Accounts (F.Y.2023-24).
- 2) Bank Reconciliation statement prepared and kept on record for verification.
- 3) *Bank Reconciliation Statement verified and kept on record.*
- 4) Bank balance certificate obtained on record has been verified.
- 5) Fee Reconciliation statement should be prepared and should be kept on record for verification.
- 6) Reconciliation of all Debit and Credit balances should be prepared and kept on record for verification.
- 7) Proper books of Account are kept by the college including that of each segment.
- 8) Method of Accounting followed by the college is on cash basis including that of every segment.
- 9) We have obtained all the information's and explanations which were necessary for the purpose of audit and for determination of fees by the Authority.
- 10) Accounts of the Trust are submitted on by following accounting standard 17 or equivalent Indian AS and certified by the Statutory Auditor of the College as true and fair representation of segmental reporting. The segment being every course for which the approval of the fees is sought before the Authority.
- 11) We have received each & every information and explanations in respect of the accounts give true and fair view and final accounts prepared on that basis shows true and fair view.

We thank all the staff for their cooperation extended during the course of our audit.
Thanking You,



FOR V.P SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

CA VITHAL P. SHINDE
M. No. 154717

Principal
Pune District Education Association's
College of Engineering, Manjari (Bk.),
Pune - 412307.



PDEA'S COLLEGE OF ENGINEERING

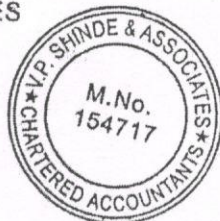
MANJARI BK - PUNE - 412307

BALANCE SHEET AS AT 31ST MARCH 2024

FUNDS & LIABILITIES	AMOUNT RS	PROPERTIES & ASSETS	AMOUNT RS
DEVELOPMENT FEE	3,29,29,625	PROPERTIES	2,37,78,061
As per last B/S	3,29,29,625	As per Schedule	<u>2,37,78,061</u>
Add : Dur the year	-		
LAB DEPOSIT	4,22,650	STAFF DIWALI & OTHER ADVANCE	99,558
As per last B/S	4,22,650	As per last B/S	1,19,558
Add : Dur the year	-	Add : Dur the year	3,10,000
CAUTION MONEY DEPOSIT	53,47,289	Less : Dur the year	<u>3,30,000</u>
As per last B/S	48,67,548		
Add : Dur the year	6,32,901	SUPPLIERS ADVANCE	14,00,000
Less : Dur the year	<u>1,53,160</u>	As per last B/S	<u>14,00,000</u>
LIBRARY DEPOSIT	2,15,975		
As per last B/S	2,15,975	DEPOSITS	12,14,753
Less : Dur the year	-	Hostel Deposit As per last B/S	1,26,000
RETENTION MONEY	2,77,969	MSEB - As per last B/S	2,59,188
As per last B/S	1,41,169	DTE Deposit As per last B/S	<u>8,29,565</u>
Add : Dur the year	1,49,300		
Less : Dur the year	<u>12,500</u>	FIXED DEPOSIT	5,67,50,000
SANSTHA ADVANCE	4,59,06,737	As per last B/S	2,09,50,000
As per last B/S	4,59,06,737	Add : Dur the year	<u>3,58,00,000</u>
Add : Dur the year	-		
Less : Dur the year	-	INCOME & EXPENDITURE A/C	-76,86,401
UNIVERSITY GRANT	1,88,000	As per last B/S	4,33,30,867
As per last B/S	1,88,000	Less : Surplus dur the year	<u>5,10,17,268</u>
Add : Dur the year	-		
OTHER INTER BR ADVANCE	60,05,810		
As per last B/S	60,46,663	CLOSING BALANCE	1,73,38,084
Add : Dur the year	59,147	Cash in Hand	-
Less : Dur the year	<u>1,00,000</u>	Cash at Bank	<u>1,73,38,084</u>
SCHOLARSHIP PAYABLE	16,00,000		
As per last B/S	16,00,000		
Add : Dur the year	-		
Less : Dur the year	-		
TOTAL RS.	9,28,94,055	TOTAL RS.	9,28,94,055

For V.P. SHINDE & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA. VITHAL P. SHINDE)
B.Com., FCA, CISA, DISA
M.No.154717 F.R.No.137337W



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PDEA'S COLLEGE OF ENGINEERING
MANJARI BK - PUNE - 412307
DEPRECIATION SCHEDULE FOR THE YEAR ENDED ON 31/03/2024

Sr.No.	Name of the Assets	Op. Balance 01-04-2023	Add dur yr Before 30th sept	Add dur yr After 30th sept	Total Amount Rs.	Dep.Rate Amount Rs.	Depreciation Amount Rs.	W.D.V. 31-03-2024
1	Furniture & Fixtures	61,21,192	2,55,104	-	63,76,296	15%	11,73,588	52,02,708
2	Library Books	9,77,428	-	-	9,77,428	25%	2,90,753	6,86,675
3	Computer Equipments	36,97,052	39,500	71,26,904	1,08,63,456	25%	16,20,207	92,43,249
4	Lab Equipments	38,69,652	2,04,730	2,04,472	42,78,854	15%	10,18,056	32,60,798
5	Gym/Sports/Music Materials	3,77,520	-	1,00,000	4,77,520	15%	47,466	4,30,054
6	Solar System	7,87,022	-	-	7,87,022	15%	47,466	7,39,556
7	Lab Building	42,62,487	-	-	42,62,487	10%	47,466	42,15,021
Total Rs.		2,00,92,353	4,99,334	74,31,376	2,80,23,063		42,45,002	2,37,78,061



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PDEA'S COLLEGE OF ENGINEERING
MANJARI BK - PUNE - 412307
INCOME & EXPENDITURES ACCOUNT
FOR THE YEAR ENDED ON 31/03/2024

Expenditures	Amount Rs	Income	Amount Rs
Administrative & Operating Expenditures	1,60,12,972	Other Receipts	8,42,422
Admission Campaign Expenses	3,47,920	Building Usage Charges	17,820
Advertisement Expenses	17,600	Grant Bcud	2,77,600
Affiliation Fees (SPPU)	6,06,562	Interest Received	4,66,147
Amaratya Shiksha Yojana Insurancel Policy	2,77,352	Lib Grant	50,000
ARA Fee Expenses	1,61,589	Other Receipts	5,855
Audit Fees	24,540	Sponcership Receipts	25,000
Bank Charges & Commission	6,871	Student Fees	14,07,60,274
Building Fire/ Insurance	91,087	Affiliation Fees (SPPU)	32,500
Cleaning & Sanitation Expenses	4,35,750	Development Fees	1,21,61,341
Committee Exp-Local Management	4,000	DTE - Processing Fee	1,20,000
Consumable Electronics	84,576	Eligibility Fees	550
Consumables- Computer	1,97,442	Student Insurance Fees	3,02,322
Consumables- Electrical	5,432	Tuition Fee (Scholarship)	5,42,61,051
Consumables- Electronics & Telephone Commuications	1,989	Tution Fees	7,32,51,410
Consumables- Information Tecnology	1,00,685	Univ. Processing Fees	6,31,100
Consumables- Mechanical Consumables	1,74,376		
Consumables- Motor Winding & Repairing	5,685		
Consumables- Office Management	5,691		
Consumables- Others Lab & Practicles	3,254		
Cultural Activity Exp	87,500		
Diesel Exps For Generator	40,000		
Dress Code/Uniform Expenses	5,750		
DTE - Processing Fee	2,40,000		
Electrical Fitting Materials	8,825		
Electricity Charges	10,30,840		
Eligibility Fees	500		
Exam Paper Remuneration (SPPU)	8,756		
Fees Refund	30,12,604		
Functions & Festival Exp	43,843		
Garden Expenses	4,83,850		
Gathering Activity Exp	3,82,823		
Grant Bcud	36,600		
Honorarium Expenses	4,000		
I- Card Expenses	25,775		
Internet Charges	2,42,123		
Legal Fees / Expenses	7,720		
Library Membership Fee Renewal	1,000		
Misc.Expenses	3,063		
News Paper & Periodicals	16,601		
NSS EXP A/C	33,000		
Other Library Expenses	75,133		
Postage & Telegram	41		
Printing & Stationery	7,58,959		
PROCESSING FEE -DTE	1,20,000		
Processing Fees-AICTE	9,93,000		
Professional Charges	42,480		
Professional Fees	14,160		
Pro-Reta Nidhi Expenses (SPPU)	3,98,482		
Repairs And Maintanance Electrical A/C	6,143		
Repairs & Maintenance-Equipments	1,87,426		
Repairs & Maintenance-Building	32,30,738		
Repairs & Maintenance-Furniture	8,997		
Repairs & Maintenance-General	22,950		
Repairs & Maintenance-Machinery	93,589		
Security Service Charges	8,30,359		
Seminar & Workshop	30,791		
Sports Expenses	1,34,049		



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(CA. VITHAL P. SHINDE)

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M.No. 154717 F.R.No. 137337W

5/9/24



(Signature)
Principal

Pune District Education Association's
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Pune - 412307.

Staff Welfare Expenses	32,582	
Student Activity Expenses	87,925	
Student Uniform Expenses	1,04,700	
Tea & Refreshment Expenses	2,96,077	
Technical Journals & Periodicals	80,225	
Telephone Charges	874	
Training and Placement Exp A/c	57,724	
Transport & Hamali Charges	36,750	
Travelling & Conveyance	53,070	
Univ. Processing Fees	3,000	
Workshop/Seminar Registration Fees	45,174	
Staff Salary expenditures		7,03,27,454
Administrative Charges-PF	3,29,233	
Group Gratuity	9,45,414	
Remuneration-Guest Lecturer	2,000	
Non-Teaching Staff	2,32,43,472	
Teaching Staff	4,58,07,335	
Depreciation as per schedule		42,45,002
Excess of income over expenditures		5,10,17,268
Total		14,16,02,696 Total
		14,16,02,696



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Principal
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Pune - 412307.

JEAS COLLEGE OF ENGINEERING MANJARI (BK)

Receipts & Payments Accounts

1-Apr-2023 to 31-Mar-2024

Receipts	Amount Rs	Payments	Amount Rs
Opening Balance	52,10,836	Advances	1,89,54,285
INDIAN BANK 20918681115	52,10,836	Advance Other - Computer	19,96,319
Advances	1,89,33,432	Advance Others	29,500
Advance Other - Computer	19,96,319	Advance-Principal For Expenses	20,000
Advance-Others	29,500	Advance-Staff For Expenses	2,90,612
Advance-Principal For Expenses	20,000	Advance-Staff For Festival	3,10,000
Advance-Staff For Expenses	2,90,612	Inter Br Adv Exam Account	2,22,862
Advance-Staff For Festival	3,10,000	Interbranch Advance - Building	9,059
Inter Br Adv Exam Account	2,22,862	Interbranch- Earn & Learn	1,00,000
Interbranch Advance - Building	9,059	Interbranch Advance Net Banking	1,59,75,933
Interbranch Advance Net Banking	1,59,75,933	Administrative & Operating Expenditures	1,60,12,972
Inter Branch Advance YCMOU	59,147	Admission Campaign Expenses	3,47,920
Other Receipts	26,59,706	Advertisement Expenses	17,600
Building Usage Charges	17,820	Affiliation Fees (SPPU)	6,06,562
Deposit Payable-Caution Money	6,32,901	Amaratya Shiksha Yojana Insurance Policy	2,77,352
Grant Bcud	2,77,600	ARA Fee Expenses	1,61,589
Interest Received	4,66,147	Audit Fees	24,540
Lib Grant	50,000	Bank Charges & Commission	6,871
Other Receipts	5,855	Building Fire/ Insurance	91,087
Retention Money	1,49,300	Cleaning & Sanitation Expenses	4,35,750
Society Dividend	10,35,083	Committee Exp-Local Management	4,000
Sponsorship Receipts	25,000	Consumable Electronics	84,576
Student Fees	14,07,60,274	Consumables- Computer	1,97,442
Affiliation Fees (SPPU)	32,500	Consumables- Electrical	5,432
Development Fees	1,21,61,341	Consumables- Electronics & Telephone Communications	1,989
DTE - Processing Fee	1,20,000	Consumables- Information Tecnology	1,00,685
Eligibility Fees	550	Consumables- Mechanical Consumables	1,74,376
Student Insurance Fees	3,02,322	Consumables- Motor Winding & Repairing	5,685
Tuition Fee (Scholarship)	5,42,61,051	Consumables- Office Management	5,691
Tuition Fees	7,32,51,410	Consumables- Others Lab & Practicles	3,254
Univ. Processing Fees	6,31,100	Cultural Activity Exp	87,500
Salary Deductions	1,59,09,031	Diesel Exps For Generator	40,000
Income Tax- TDS	34,32,418	Dress Code/Uniform Expenses	5,750
Insurance Premium	62,070	DTE - Processing Fee	2,40,000
Professional Tax	2,35,725	Electrical Fitting Materials	8,825
Providend Fund Employees Contribution	64,90,280	Electricity Charges	10,30,840
Providend Fund Employers Contribution	16,44,140	Eligibility Fees	500
Sanstha Kratyagyata Nidhi Rccd	11,34,010	Exam Paper Remuneration (SPPU)	8,756
Sevak Kalyan Nidhi	44,000	Fees Refund	30,12,604
Staff Society Loan	28,66,388	Functions & Festival Exp	43,843
TDS	68,162	Garden Expenses	4,83,850
		Gathering Activity Exp	3,82,823
		Grant Bcud	36,600
		Honorarium Expenses	4,000
		I- Card Expenses	25,775
		Internet Charges	2,42,123
		Legal Fees / Expenses	7,720
		Library Membership Fee Renewal	1,000
		Misc. Expenses	3,063
		News Paper & Periodicals	16,601
		NSS EXP A/C	33,000
		Other Library Expenses	75,133
		Postage & Telegram	41
		Printing & Stationery	7,58,959
		PROCESSING FEE -DTE	1,20,000
		Processing Fees-AICTE	9,93,000
		Professional Charges	42,480
		Professional Fees	14,160
		Pro-Reta Nidhi Expenses (SPPU)	3,98,482
		Repairs And Maintanance Electrical A/C	6,143
		Repairs & Maintenance-Equipments	1,87,426
		Repairs & Maintenance-Building	32,30,738



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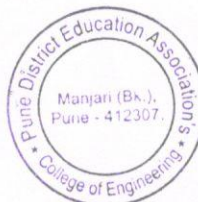
Repairs & Maintenance Furniture	8,997	
Repairs & Maintenance General	22,950	
Repairs & Maintenance Machinery	93,589	
Security Service Charges	8,30,359	
Seminar & Workshop	30,791	
Sports Expenses	1,34,049	
Staff Welfare Expenses	32,582	
Student Activity Expenses	87,925	
Student Uniform Expenses	1,04,700	
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Staff Salary expenditures		7,03,27,454
Administrative Charges-PF	3,29,233	
Group Gratuity	9,45,414	
Remuneration-Guest Lecturer	2,000	
Non-Teaching Staff	2,32,43,472	
Teaching Staff	4,58,07,335	
Capital Expenditures		79,30,710
Computer Lab Equipment	71,66,404	
Electrical Equipment	33,040	
Electronics Equipments	46,912	
Furniture And Fixtures	2,55,104	
Office Equipment A/C	3,29,250	
Sports Equipments	1,00,000	
Salary Deductions		1,59,09,031
Income Tax- TDS	34,32,418	
Insurance Premium	62,070	
Professional Tax	2,35,725	
Providend Fund Employees Contribution	64,90,280	
Providend Fund Employers Contribution	16,44,140	
Sanstha Kratyagyata Nidhi Rccd	11,34,010	
Sevak Kalyan Nidhi	44,000	
Staff Society Loan	28,66,388	
TDS		68,162
Society Dividend		10,35,083
Deposit Payable-Caution Money		1,53,160
Fixed Deposit		3,58,00,000
Retention Money		12,500
Closing Balance		1,73,38,084
INDIAN BANK 20918681115	1,73,38,084	
Total	18,35,41,441	Total 18,35,41,441



For V.P. SHINDE & ASSOCIATES
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M.No.154717 F.R.No.12712711

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