SWANAND V. AGASHE
CHARTERED ACCOUNTANT
Office : Bhakti Apartments, Opp. Canara Bank, Talegaon Station, Tal. Maval, Dist. Pune - 410 507.
e-mail : swanand16@gmail.com, **Contact No.** : 9763338330

To,
The Board of Trustees,
Pimpri Chinchwad Education Trust,
Pradhikaran Nigdi,
PUNE - 411 044

Subject: Audit of the Books of Accounts of **S.B.PATIL PUBLIC SCHOOL** for the year 2023-24

Respected Sir/Madam,

We have concluded the audit of the books of accounts of your of **S.B.PATIL PUBLIC SCHOOL** for the years ended on 31st March, 2024 and have pleasure to offer our remarks thereon as under:-

1. We have obtained all the information and explanation necessary for the purpose of our audit
2. The balance sheet and income & expenditure account are in agreement with the books of Accounts
3. In our opinion, proper books of accounts as required by law have been maintained.

In opinion our opinion & subject to our report of even date

a) The balance sheet gives a true and fair view of the state of affairs of the college as on 31st March,2024 and
b) The income & Expenditure account gives a true and fair view of the surplus for the year ended on that date

Place: Pune

Date: -28/09/2024

SWANAND V.AGASHE
TALEGAON DABHADE
CHARTERED ACCOUNTANT

PIMPRI CHINCHWAD EDUCATION TRUST'S

SECTOR NO. 26, PRADHIKARAN, NIGDI, PUNE - 411 044

S. B. PATIL PUBLIC SCHOOL

BALANCE SHEET AS ON 31/3/2024

PREVIOUS YR. 2022-23	LIABILITIES & FUNDS		CURRENT YR. 2023-24	PREVIOUS YR. 2022-23	ASSETS & PROPERTIES		CURRENT YR. 2023-24
				140923093.79	**FIXED ASSETS -**(As Per Schedule Attached)	146198110.8	**146198110.79**
23376833.00	**CURRENT LIABILITIES & PROVISIONS -**		**13501802.00**		**CURRENT ASSETS -**		
525351.00	Duties and Taxes	124815		**10266000.00**	Fixed Deposit	12288000.00	**12288000.00**
3608739.00	Sundry Creditors	1469164					
6210643.00	Provisions	406842			BANK BALANCES		
	PCET Employee's Credit Co-Op Society			2696305.18	Indian Overseas Bank:169401000003737	3761267.76	
	Development Fee (2022-23)			18629201.57	Axis Bank -913010012319981	31861912.44	
	Providend Fund payable			11302939.39	Axis BANK : 915010037308834	5097904.41	
	Salary Payable			2000	ATAL A/c No. 37373	2000	**4,07,23,084.61**
1904084.00	Retention money	196971.00		**1234.00**	CASH IN HAND	7682.00	**5682.00**
	Profession tax payable						
11128016.00	Tuition Fee (New Admission) F.Y. 2024-25	11304010.00		**39760536.75**	SUNDRY DEBTORS	27142063.25	**27142063.25**
	Employer's Contribution Payable						
18494388.00	**Branch/Division**				**Loans & Advances (Assets)**		78031.00
18403184.00	Pimpri Chinchwad Education Trust	7619244.76	**7710129.76**		S B Patil College of Commerce & Science	12283	
91204.00	Pimpri Chinchwad College of Engineering (PCCoE)	90885.00		16614.00	Pimpri Chinchwad College of Engg & Research	65748.00	
181752060.68	**SURPLUS**		**205223039.89**	8514.00	Nutan College of Engineering & Research (NCER)		
161439560.88	Opening Balance	181761150.68		14456.00			
20312499.80	Current Period	23461889.21		338.00			
				2049.00			
223532077.68	**TOTAL**		**226434971.65**	**223623281.68**	**TOTAL**		**226434971.65**

AS PER OUR REPORT ON EVEN DATE

FOR SWANAND V. AGASHE

CHARTERED ACCOUNTANTS

M NO. 125746

FOR S.B. PATIL PUBLIC SCHOOL

PRINCIPAL

PLACE : - PUNE

DATE : -16/12/2024

SWANAND V.AGASHE ★ TALEGAON DABHADE ★ CHARTERED ACCOUNTANT

S. B. PATIL PUBLIC SCHOOL, RAVET ★ CBSE AFFILIATION No. : 1130534

<u>PIMPRI CHINCHWAD EDUCATION TRUST'S</u>

<u>SECTOR NO. 26, PRADHIKARAN, NIGDI, PUNE - 411 044</u>

S. B. PATIL PUBLIC SCHOOL

<u>INCOME & EXPENDITURE A/C FOR THE YEAR ENDING 31/3/2024</u>

PREVIOUS YR. 2022-23	EXPENDITURE		CURRENT YR. 2023-24	PREVIOUS YR. 2022-23	INCOME		CURRENT YR. 2023-24
161818579.00	**Indirect Expenses**		173060247.79	180488092.00	**Direct Incomes**		192975875.00
18120.00	**Affiliation & Registration Exp**	36900.00	144359880	173698592.00	Tution Fees	192975875.00	
	Electricity & Fuel Charges		2795111	0.00	Development Fees		
267700.00	Diesel for Generator	326500.00	11487025	6789500.00	Tuition Fee (RTE)		
1422266.00	Electricity Charges	2019571.00					
185310.00	Petrol & Diesel Exp	173000.00		1642986.80	**Indirect Incomes**		1651526.00
	Establishment Expenses						
483934.00	Advertising Expenses	875995.00	789567	1382052.00	Bank Interest Received	1184275.00	
0.00	Audit Fees	315060.00	381000		Brochure	326800	
0.00	Bank Charges & Commission	19571.64	41637	209375.00	Interest on Fixed Deposit	140451.00	
1015.00	Fine & Penalty	7089.00		2323.80	Bank Charges & Commission		
194600.00	Food & Refreshment Exp	180566.00		49236	Write off		
0.00	Honorarium to Visiting Faculty	16837.00					
53445.00	Insurance	17211.00					
3887.00	Laboratory & Workshop Equipment	741880.00					
7478266.00	Labour Contracter / House Keeping	5121726.00					
36906.00	Medical & Sanitization Exp	293060.00					
0.00	Misc Exp	3500.00					
75133.00	Office Expences	38935.00					
4023924.00	Printing and stationary	2339339.00					
649280.00	Professional Fees & consultancy	503026.00					
1171200.00	Renewal /registration/upgradation Charges	2092927.00					
772829.00	Security Charges	787006.00					
105547.00	Travelling, Stay & Conveyance Expenses	552376.00					
	Internet & communication						
4847.00	Postage & Telegrams	6774.00					
471011.00	Telephone & Internet charges	642663.00					
	Newspepar, Books & Periodicals						
29568.00	Library Exp (Books & Periodicals,Stationary)	197740.00					
	Rent, Rates & taxes						
1924426.00	Property Tax	4393902.00					
989217.00	Water charges	919844.00					

SWANAND V.AGASHE ★ CHARTERED ACCOUNTANT ★ TALEGAON DABHADE

	Repair & Maintenance						
12945534.00	Repair & Maintenance(Building & Furniture)	2008297.00					
46819.00	Repair & Maintenance (Electricals)	1085992.00					
903303.00	Repair & Maintenance (Office Equipment)	143154.00					
81796.00	Repair & Maintenance (Vehicle)	34374.00					
1751512.00	Repairs & Maintenance (Computer)	78846.00					
920.00	Repairs Maintenance -Gardning & Others	1200.00					
	Salary						
158126.00	Admin Charges P.F	173924.00					
3953168.00	Employer's Contribution - PF	4348073.00					
1818621.00	Gratuity	2375929.00					
67782307.00	Salary for Tech & Non Tech Staff	82049289.00					
482115.00	Salary for Visiting faculty	610000.00					
4698372.00	**Staff Development & Walfare**						
	Staff (Food Refreshment- Hospitality)	144433.00					
	Staff Functions, Tours & Actvities	191816.00					
	Staff Training & Workshop	76130.00					
7633491.00	**Student Activities & Welfare**	13811929.15					
936480.00	Brunch Expenses	6500.00					
17369859.00	Building Usage Charges	28949756.00					
10722349.00	Depreciation	11800959.00					
327735.00	Educational Charity	156271.00					
9843641.00	Transport Expenses	1920866.00					
0.00	Write off	469511.00					
20312499.80	**Excess of Income over Expenditure**	21567153.21	**21567153.21**				
182131078.8	**TOTAL**		**194627401.00**	**182131078.80**	**TOTAL**		**194627401.00**

SWANAND V.AGASHE TALEGAON DABHADE CHARTERED ACCOUNTANT

AS PER OUR REPORT ON EVEN DATE
FOR SWANAND V. AGASHE

FOR S.B. PATIL PUBLIC SCHOOL

PLACE : - PUNE
DATE : -16/12/2024

CHARTERED ACCOUNTANTS
M NO. 125746

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PRINCIPAL

S.B. PATIL PUBLIC SCHOOL, RAVET CBSE AFFILIATION No. : 1130534

PIMPRI CHINCHWAD EDUCATION TRUST'S

SECTOR NO. 26, PRADHIKARAN, NIGDI, PUNE - 411 044

S. B. PATIL PUBLIC SCHOOL

LIST OF FIXED ASSETS AS ON 31/3/2024

SR. NO.	PARTICULARS	DEP. RATE %	W.D.V. as on 01-04-23	ADDITION BEFORE SEPT.	ADDITION AFTER SEPT.	TOTAL	DEPRECIATION BEFORE SEPT.	DEPRECIATION AFTER SEPT.	TOTAL DEP.	W.D.V. as on 31/03/2024
	Assets used for application of Income 0% depreciation *									
1	**Building ***	0%	50764837.00	3226592.00	0.00	53991429.00	0.00	0.00	0.00	53991429.00
2	**Computer ***	0%	0.00	0.00	3178165.00	3178165.00	0.00	0.00	0.00	3178165.00
3	**Electrical & fitting ***	0%	2441962.00	2775206.00	0.00	5217168.00	0.00	0.00	0.00	5217168.00
4	**Equipment ***	0%	8702027.00	3862213.00	1280097.00	13844337.00	0.00	0.00	0.00	13844337.00
5	**Furniture ***	0%	0.00	595500.00	0.00	595500.00	0.00	0.00	0.00	595500.00
6	**Labrotary Euipment ***	0%	635970.00	0.00	0.00	635970.00	0.00	0.00	0.00	635970.00
7	**Libray Books ***		0.00	3096.00	258371.00	261467.00	0.00	0.00	0.00	261467.00
8	Bus	15%	223765.00			223765.00	33564.00	0.00	33564.00	190201.00
9	AIR CONDITIONAR	15%	7365.35			7365.35	1104.00	0.00	1104.00	6261.35
10	CCTC Camera	15%	91170.80			91170.80	13675.00	0.00	13675.00	77495.80
11	Civil Construction	10%	228024.50			228024.50	22802.00	0.00	22802.00	205222.50
12	Computer	40%	5480607.00		0.00	5480607.00	2192242.00	0.00	2192242.00	3288365.00
13	Electrical Equipment	15%	538584.70			538584.70	80787.00	0.00	80787.00	457797.70
14	Electrical & Fittings	10%	2454909.00	0.00		2454909.00	245490.00	0.00	245490.00	2209419.00
15	Equipment	15%	4551771.35	0	0	4551771.35	682765.00	0.00	682765.00	3869006.35
16	Software	40%	17340.56			17340.56	6936.00	0.00	6936.00	10404.56
17	Ertiga Car VXI	15%	395175.00			395175.00	59276.00	0.00	59276.00	335899.00
18	Furniture	10%	10190036.75	0.00	0.00	10190036.75	1019003.00	0.00	1019003.00	9171033.75
19	Genrator	15%	101958.90			101958.90	15293.00	0.00	15293.00	86665.90
20	Labrotary Equipment	15%	648128.60			648128.60	97219.00	0.00	97219.00	550909.60
21	Land & Building	10%	52221459.00	0.00		52221459.00	5222145.00	0.00	5222145.00	46999314.00
22	LCD Projector	15%	269207.30			269207.30	40381.00	0.00	40381.00	228826.30

SWANAND V. AGASHE ★ CHARTERED ACCOUNTANT ★ TALEGAON DABHADE

SR. NO.	PARTICULARS	DEP. RATE %	W.D.V. as on 01-04-23	ADDITION		TOTAL	DEPRECIATION		TOTAL DEP.	W.D.V. as on 31/03/2024
				BEFORE SEPT.	AFTER SEPT.		BEFORE SEPT.	AFTER SEPT.		
23	LED TV	15%	15298.00			15298.00	2294.00	0.00	2294.00	13004.00
24	Libray Books	40%	110899.98	0.00	0.00	110899.98	44359.00	0.00	44359.00	66540.98
25	Mobile Hand Set	15%	6683.00			6683.00	1002.00	0.00	1002.00	5681.00
26	Musical Instruments	15%	7800.50			7800.50	1170.00	0.00	1170.00	6630.50
27	Sports Equipment	15%	650429.20			650429.20	97564.00	0.00	97564.00	552865.20
28	Telephones	15%	30846.70			30846.70	4627.00	0.00	4627.00	26219.70
29	Vehicle (Omni)	15%	47594.70			47594.70	7139.00	0.00	7139.00	40455.70
30	Water Cooler	15%	78827.30			78827.30	11824.00	0.00	11824.00	67003.30
31	Water Equipment	15%	10414.60			10414.60	1562.00	0.00	1562.00	8852.60
	TOTAL		**140923093.79**	**10462607.00**	**4716633.00**	**156102333.79**	**9904223.00**	**0.00**	**9904223.00**	**146198110.79**

SWANAND V. AGASHE
TALEGAON DABHADE
CHARTERED ACCOUNTANT