

PANDHARPUR DIST: SOLAPUR 413 304

FINANCIAL YEAR : 2024-2025

AUDITOR'S REPORT

NAME OF THE PUBLIC TRUST : SHRI VITHAL EDUCATION & RESEARCH INSTITUTE, PANDHARPUR.
REGISTRATION NUMBER : F - 4371 / SOL . **FOR THE YEAR ENDING :** 31.03.2025

- | | |
|--|--------------------------------|
| a. Whether accounts are maintained regularly & in accordance with the provisions of the Act & the rules. | : YES |
| b. Whether receipts & disbursements are property & correctly shown in the accounts. | : YES |
| c. Whether the cash balance & vouchers in the custody of the manager or trustee on the date of the audit were in agreement with the accounts. | : YES |
| d. Whether all books, deeds, accounts, vouchers or other document or records required by the auditor were produced before him. | : YES |
| e. Whether a register of movable and immovable properties is properly maintained the changes there in are communicated from time to time to the regional office & the defects & inaccuracies mentioned in the previous audit report have been duly complied with. | : YES |
| f. Whether the manager or trustee or any other person required by the auditor to appear before him did so & furnished the necessary information required by him. | : YES, Shri.B.P.Ronge appeared |
| g. Whether any property or funds of the trust were applied for any object or purpose other than the object or purpose of the trust. | : NO SUCH CASE |
| h. The amounts outstanding for more than one year and written off if any. | : YES |
| i. Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.50000/-. | : YES |
| j. Whether any money of the public trust has been invested contrary to the provision of Section 35. | : NO SUCH AMOUNT |
| k. Alienations : if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor. | : NO SUCH CASE |
| l. Any special matter the auditor may think or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner. | : Refer Annexure |
| m. All cases of irregular, illegal or improper expenditure or failure of omission to recover moneys or other property belonging to the public trust or of loss or waste of money or other property thereof, & whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trust or any other person while in the management of trust. | : NO SUCH CASE |
| n. Whether the budget has filled in the form provided rule 16 A. | : NO |

SPECIAL MATTERS :

- | | |
|---|-----------------|
| (A) Whether the maximum & minimum number of the trustees is maintained. | : YES |
| (B) Whether the meeting are held regularly as provided in such instrument. | : YES |
| (C) Whether the minute book of the proceedings of the meeting is maintained. | : YES |
| (D) Whether any of the trustees has any interest in the investment in the trust. | : NO |
| (E) Whether any of the trustees is a debtor or creditor of the trust. | : YES DEPOSITOR |
| (F) Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with the trustees during period of audit. | : YES |
| (G) Any special matter which the auditor may think fit or necessary to bring to the notice of the deputy or Assistant Charity Commissioner. | : No. |

PLACE: PANDHARPUR
DATE: 13.06.2025

For M/s. Ankush P. Kaulwar & Co.
CHARTERED ACCOUNTANT

Ankush P. Kaulwar
PROPRIETOR

(Membership NO. 113808)

UDIN : 25113808BMMNVB9559



ANNEXURE TO AUDITOR'S REPORT
Notes on Accounts and Significant Accounting Policies
SHRI VITHAL EDUCATION & RESEARCH INSTITUTE, PANDHARPUR.

FOR THE YEAR ENDED : 31.03.2025

NOTES ON ACCOUNTS :

We have audited the attached balance sheet of **SHRI VITHAL EDUCATION & RESEARCH INSTITUTE**, PANDHARPUR alongwith the sectionwise activities as at 31.03.2025, and also the Income & expenditure A/c of the trust for the period ended on that date annexed thereto. These financial statements are the responsibility of the Trust management, our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan & perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An Audit includes examining on test basis, evidence supportings, the amounts & the disclosures in the financial statements. An Audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides reasonable basis for our opinion.

Trust had undertaken the educational activities as listed here under.

- a. College of Engineering
- b. College of Pharmacy
- c. College of Pharmacy(Poly)
- d. College of Engineering (Polytechnic)

SIGNIFICANT ACCOUNTING POLICIES :

- a. The accounts are maintained on Mercantile basis.
- b. Fixed Assets & Depreciation :-
Fixed assets are stated at cost. Depreciation is provided on fixed assets on written down value method at rates prescribed under the Income-tax Rules.
- c. Investments are stated at cost of acquisition.

The Schedules/Annexures referred to above form an integral part of the Balance Sheet as at 31st March, 2025 and Income and Expenditure Account for the year ended 31st March, 2025.

as per my report of even date

For M/s. Ankush P. Kaulwar & Co.
CHARTERED ACCOUNTANT

Ankush P. Kaulwar
PROPRIETOR

(Membership NO. 113808)

UDIN : 25113808BMMNVB9559



PLACE: PANDHARPUR
DATE: 13.06.2025

SVERI's COLLEGE OF ENGINEERING (POLY), PANDHARPUR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED :

31.03.2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Admission Exps.	34930		
To Advertisement Exps.	9828		
To Affiliation Fees	172000		
To Bank Commission	1939	By Development Fees	9016606
To Contract Exps.	4415087	By Magazine Receipts	20000
To Consumable A/c	140827	By Miscellaneous Receipts	937177
To Coolies & Cartage Exps.	1500	By National Conference	44500
To Depreciaton A/c	5509952	By Sale of Admission form	482800
To Student Support Exps.	1006841	By Sale of Tender Form	7500
To Fee Fixation Committee fees	386680	By Testing Fees	3800
To Gymkhana Exps.	195392	By Transference Certificate	254550
To Insurance-Bus	132148	By Tuition Fees	81461270
To Language Lab Software	90000	By Xerox Receipt	353669
To Light Bills Exps.	4699158		
To Cad Lab. Software	531000		
To Medical Exps.	9090		
To Meeting Exps.	23608		
To NBA EXPS.	116279		
To Painting Exps.	511174		
To Postage & Telegram Exps.	11935		
To Printing & Stationary Exps.	2446090		
To Processing Fee (AICTE/MSBTE/DTE)	417550		
To R & D Exps	106200		
To Reading Exps.	138697		
To Repair & Maintenance Exps.	3657923		
To Sanitation Exps.	276892		
To Staff Medical Bill	284300		
To Staff Uniform	2000		
To Student Activity	1130972		
To Student Welfare	25970		92581872
To T.A. & D.A. Exps.	160338		
To Telephone Exps.	12381		
To Training & Placement Exps.	179415		
To Xerox & Typing Exps.	51699	By Deficit Transferred to	8004710
To Salary A/c	73696787	Balance Sheet	
Teaching Staff Salary	61554000		
NonTeaching Staff	9313000		
Remuneration	31010		
Honararium	718100		
Staff Development	1708700		
E.P.F.	276900		
Gratuity A/c	95077		
	100586582		
TOTAL :-	100586582	TOTAL :-	100586582

0

The above Income & Expenditure A/c and Annexures form integral part of the Accounts . This is the Income & Expend. Account referred to in my Audit Report As per my report of evendate examined & found correct.

DATE:- 13-06-2025

For M/s. Ankush P. Kaulwar & Co.
CHARTERED ACCOUNTANT

Ankush P. Kaulwar
PROPRIETOR
(Membership NO.113808)



SHRI VITHAL EDUCATION & RESEARCH INSTITUTE, PANDHARPUR.
SVERI's COLLEGE OF ENGINEERING (POLY), PANDHARPUR
 BALANCE SHEET AS ON : 31.03.2025

CAPITAL & LIABILITIES	AMOUNT	ASSETS & PROPERTIES	AMOUNT
Intersection			
- Building Section	13381441	FIXED ASSETS	30284089
- Hostel Section	356498	- (ANNEXURE - A)	
- Shri Vithal Edu.& Research Inst.P'pur	148121881	- STAFF ADVANCE	36276
STUDENT PAYABLE	418093	- COLLEGE OF PHARMACY	583733
SUNDRY CREDITORS	1435595	- College of Pharamcy(Poly.)	798505
		- College of Engg.	3320063
STAFF PAYABLE	960919		
		- Fees Receivable	50796131
		- Profession Tax	6600
- Caution Money Deposit	11895207	- State Bank of India, P'Pur	1692572
- Exam Bill	345048	(A/c No.31460526006)	
		- Equitas Small Finance Bank Ltd	164498
		- Indusind Bank A/c No.100049824132	572020
		- ICICI A/C NO.647101004627	10478
		- Cash	43124
- Mobile Deposit	44118	- Income & Expenditure A/c	88650711
		Balance	
		Opening Balance	80646001
		Current year	8004710
TOTAL :-	176958800	TOTAL :-	176958800

0

The above Balancesheet A/c and Annexures form integral part of the Accounts . This is the Balancesheet Account referred to in my Aduit Report As per my report of evendate examined & found correct.

0

DATE:- 13-06-2025

For M/s.Ankush P.Kaulwar & Co.
 CHARTERED ACCOUNTANT

Ankush P.Kaulwar
 PROPRIETOR
 (Membership NO.113808)



UDIN: 25113808BMMNVB9559

SHRI VITHAL EDUCATION & RESEARCH INSTITUTE, PANDHARPUR.
COLLEGE OF ENGINEERING (POLY), PANDHARPUR

STATEMENT OF FIXED ASSETS & DEPRECIATION AS ON :

31.03.2025

ANNEXURE-A

Sr. No.	Particulars	Depre. Rate	Gross Block As on 31/03/2024	Addition Before 30/09/2024	Assets as on 30/09/2024	Addition After 30/09/2024	Gross Block as on 31/03/2025	Depreciation up to 31/03/2024	W.D.V. as on 31.03.24 before Depre.	Dep. On Assets as on 30/09/2024	Dep. On Assets Add. 1/10/2024-31/03/2025	Depreciation for the year 31/03/2025	Depreciation up to 31/03/2025	W.D.V. as on 31/03/2025
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	MOVABLE PROPERTY													
A.	FURNITURE & FITTING													
1	Furniture	10%	14439738	139200	14578938	229929	14808867	7832105	6607633	674683	11496	686180	8518285	6290582
2	Electric Equipment	10%	911323	0	911323	0	911323	628437	282886	28289	0	28289	656725	254598
	TOTAL A:		15351061	139200	15490261	229929	15720190	8460542	6890519	702972	11496	714468	9175010	6545180
B	EQUIPMENTS, PLANT & MACHINERY													
1	Coin Box Machine	15%	7350	0	7350	0	7350	6757	593	89	0	89	6846	504
2	Physics Lab.	15%	666650	0	666650	495238	1161888	556985	109665	16450	37143	53593	610578	551310
3	Workshop Equipments	15%	2392932	0	2392932	0	2392932	1993212	399720	59958	0	59958	2053170	339762
4	Applied Mach.Lab.	15%	277760	0	277760	0	277760	248986	28774	4316	0	4316	253302	24458
5	Basic Electronics Lab.	15%	1018264	0	1018264	0	1018264	868750	149514	22427	0	22427	891177	127087
6	Electrical Lab.Equipment	15%	3524756	0	3524756	0	3524756	2577223	947533	142130	0	142130	2719353	805403
7	Electronics Lab.Equipment	15%	2215562	0	2215562	0	2215562	1686431	529131	79370	0	79370	1765800	449762
8	Water Cooler	15%	620475	0	620475	0	620475	521482	98993	14849	0	14849	536331	84144
9	Xerox Machine	15%	1232500	0	1232500	0	1232500	805882	426618	63993	0	63993	869875	362625
10	Library Books	40%	7846359	0	7846359	719515	8565874	7267971	578388	231355	143903	375258	7643229	922645
11	CAD/CAM Lab.	15%	437000	0	437000	0	437000	343610	93390	14009	0	14009	357618	79382
12	Civil Engg.Lab.	15%	3052593	0	3052593	652600	3705193	2430343	622250	93337	48945	142282	2572626	1132567
13	Fax Machine	15%	7100	0	7100	0	7100	6306	794	119	0	119	6425	675
14	Automobile Engg.Lab.	15%	203260	0	203260	0	203260	178685	24575	3686	0	3686	182371	20889
15	LCD Projector	15%	1056500	0	1056500	0	1056500	518571	537929	80689	0	80689	599260	457240
16	Metrology & Quality Cont.Lab.	15%	786817	0	786817	0	786817	644672	142145	21322	0	21322	665994	120823
17	Testing Machine	15%	1020000	0	1020000	0	1020000	885795	134205	20131	0	20131	905925	114075
18	Chemistry Lab.	15%	399856	0	399856	15576	415432	287881	111975	16796	1168	17964	305845	109587
19	Language Lab.	15%	73500	0	73500	0	73500	63045	10455	1568	0	1568	64613	8887
20	Fluid Power Lab.	15%	412896	0	412896	345000	757896	348983	63913	9587	25875	35462	384445	373451
21	Power Engg.Lab.	15%	668494	0	668494	0	668494	563953	104541	15681	0	15681	579634	88860
22	Theory of Machine Lab.	15%	99372	0	99372	0	99372	83040	16332	2450	0	2450	85490	13882
23	Thermal Engg.Lab.	15%	207714	0	207714	0	207714	154173	53541	8031	0	8031	162204	45510
24	Air-Conditioner	15%	271500	0	271500	0	271500	119113	152387	22858	0	22858	141971	129529
25	Cash Counting Machine	15%	36000	0	36000	0	36000	27768	8232	1235	0	1235	29003	6997
26	Manufacturing Processing Lab.	15%	386892	0	386892	0	386892	312501	74391	11159	0	11159	323659	63233
27	Bio-Metric Machine	15%	118900	0	118900	0	118900	78806	40094	6014	0	6014	84820	34080
28	CC TV Camera	15%	3146190	0	3146190	0	3146190	2178303	967887	145183	0	145183	2323486	822704
29	Digital Camera	15%	175100	0	175100	0	175100	125842	49258	7389	0	7389	133230	41870
30	Fire & Safety	15%	602552	6350	608902	0	608902	442037	160515	25030	0	25030	467067	141835
31	Automotion Lab.Equipments	15%	4007617	0	4007617	0	4007617	1029726	2977891	446684	0	446684	1476409	2531208
32	Telephone/Mobile Handsets	15%	11780	0	11780	0	11780	8966	2814	422	0	422	9388	2392
33	Vending Machine	15%	130024	0	130024	0	130024	45228	84796	12719	0	12719	57947	72077
34	Lift	15%	750000	0	750000	0	750000	509567	240433	36065	0	36065	545632	204368
	Balance C/F (B):		37864265	6350	37870615	2227929	40098544	27920591	9943675	1637101	257034	1894135	29814725	10283819

SHRI VITHAL EDUCATION & RESEARCH INSTITUTE, PANDHARPUR.
COLLEGE OF ENGINEERING (POLY), PANDHARPUR

STATEMENT OF FIXED ASSETS & DEPRECIATION AS ON :

31.03.2025

ANNEXURE-A

Sr. No.	Particulars	Depre. Rate	Gross Block As on 31/03/2024	Addition Before 30/09/2024	Assets as on 30/09/2024	Addition After 30/09/2024	Gross Block as on 31/03/2025	Depreciation up to 31/03/2024	W.D.V. as on 31.03.24 before Depre.	Dep. On Assets as on 30/09/2024	Dep. On Assets Add. 1/10/2024-31/03/2025	Depreciation for the year 31/03/2025	Depreciation up to 31/03/2025	W.D.V. as on 31/03/2025
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Balance B/F (B):-		37864265	6350	37870615	2227929	40098544	27920591	9943675	1637101	257034	1894135	29814725	10283819
B	EQUIPMENTS, PLANT & MACHINERY													
35	Cleaning Machine	15%	198240	0	198240	0	198240	116877	81363	12204	0	12204	129081	69159
36	Coffee Machine	15%	16520	0	16520	0	16520	9739	6781	1017	0	1017	10757	5763
37	Mech. Material Lab. Equipment	15%	834000	0	834000	0	834000	491704	342296	51344	0	51344	543048	290952
38	P.A. Systems	15%	780128	0	780128	0	780128	246642	533486	80023	0	80023	326665	453463
39	CNC Machine	15%	1829000	0	1829000	0	1829000	1017463	811537	121731	0	121731	1139194	689806
40	Freez	15%	12500	0	12500	0	12500	6464	6036	905	0	905	7370	5130
41	WATER CHILLER	15%	205445	0	205445	0	205445	114288	91157	13674	0	13674	127962	77483
42	Gymkhana Equipments	15%	33363	0	33363	0	33363	9258	24105	3616	0	3616	12874	20489
	TOTAL B:		41773461	6350	41779811	2227929	44007740	29933027	11840435	1921615	257034	2178649	32111675	11896065
C	COMPUTER EQUIPMENTS	40%	19186322	749250	19935572	2774927	22710499	17087513	2098809	1139223	554985	1694209	18781722	3928777
	TOTAL C:		19186322	749250	19935572	2774927	22710499	17087513	2098809	1139223	554985	1694209	18781722	3928777
	VEHICLES													
D	Bus No.MH-10, A-1595	15%	335000	0	335000	0	335000	335000	0	0	0	0	335000	0
	Bus No.MH-13, AX-0093	15%	1384900	0	1384900	0	1384900	1202684	182216	27332	0	27332	1230016	154884
	Bus No.MH-13, AX-0214	15%	1550000	0	1550000	0	1550000	1290618	259382	38907	0	38907	1329525	220475
	Balero No.MH.-13,CK-1169	15%	705000	0	705000	0	705000	480001	0	0	0	0	480001	0
	Balero No.MH.-13,DE-3871	15%	822500	0	822500	0	822500	484923	337577	50636	0	50636	535560	286940
	TOTAL D:		4797400	0	4797400	0	4797400	3793226	779175	116876	0	116876	3910102	662299
E	Building	10%	34347088	0	34347088	0	34347088	26289587	8057501	805750	0	805750	27095337	7251751
	TOTAL E:		34347088	0	34347088	0	34347088	26289587	8057501	805750	0	805750	27095337	7251751
	TOTAL:-(A + B+C+D+E)		115455332	894800	116350132	5232785	121582917	85563895	29666438	4686436	823516	5509952	91073847	30284071