



**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 INSTITUTE OF MANAGEMENT for the year 2024-25

Respected Sir/Madam,

We have concluded the audit of the books of accounts of your of **S.B.PATIL INSTITUTE OF MANAGEMENT** for the years ended on 31st March, 2025 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, 2025 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: - 25/09/2025

As Per the information Provided to us  
and Subject to our report of even date

  
**SWANAND V. AGASHE**  
CHARTERED ACCOUNTANT  
M.No.125746



UDIN! - 25125746BMFYBT4712

PIMPRI CHINCHWAD EDUCATION TRUST'S  
**S. B. PATIL INSTITUTE OF MANAGEMENT**  
 SECTOR NO-26, PRADHIKARAN, NIGDI, PUNE-411044.



**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31/03/2025**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balance</b>	<b>7,90,17,418.66</b>	<b>Current Liabilities</b>	<b>5,07,59,338.00</b>
Bank Accounts	83,33,824.66	Caution Money Deposit	1,000.00
Cash-in-hand	8,337.00	Eligibility Fees	1,79,250.00
Grant From ICSSR	-	Profession Tax	84,900.00
Caution Money Deposit	-	Salary Teaching & Non Teaching Staff Payable	2,96,98,287.00
Ph. D. Eligibility Fee	-	Society Account	9,27,940.00
University of Pune Exam Remuneration	4,72,569.00	University of Pune Exam Remuneration	3,61,960.00
Sundry Debtors	6,59,67,488.50	Duties & Taxes	37,51,934.00
University of Pune	9,82,595.00	Sundry Creditors	1,35,49,229.00
Administrative Income	11,000.00	University of Pune	22,04,838.00
Exam Remuneration	-		
Miscellaneous Receipts	-	<b>Fixed Assets</b>	<b>7,659.00</b>
Online Exam Remuneration	41,604.00	Library Books	7,659.00
Consultancy Fee	10,00,000.00		
Fee Received	7,50,953.00	<b>Current Assets</b>	<b>10,56,665.00</b>
Gratuity Account	-	T. D. S. on Fixed Deposit	5,551.00
Bank Interest	1,76,892.00	Deposit (Assets)	-
Interest Received on F.D.	13,825.00	Loans & Advances (Asset)	1,07,253.00
Academic Fees	62,800.00	Sundry Debtors	9,43,861.00
Sponsorship	1,77,000.00		
S. B. Patil College of Architecture	26,284.50	<b>Branch/Divisions</b>	<b>76,96,645.00</b>
Ph. D. Registration Fee	4,500.00	P.C.C.O.E. Enqq.	9,17,084.00
Duties & Taxes	7,820.00	P.C.C.O.E. Hostel	786.00
Office & Administration Expenses	21,330.00	Pimpri Chinchwad Education Trust	66,00,000.00
SPPU Ph. D. Course Work	5,16,953.00	Pimpri Chinchwad Polytechnic	1,21,028.00
Student Devel. Program	3,42,450.00	S. B. Patil College of Architecture	57,747.00
Deposits (Assets)	41,693.00		
Loans & Advances (Assets)	45,000.00	<b>Direct Incomes</b>	<b>5,74,979.00</b>
Research & Development Activity	12,500.00	Online Exam Remuneration	74,479.00
		Sponsorship	1,93,000.00
		Fee Received	3,07,500.00
		<b>Direct Expenses (Expenses Direct)</b>	<b>67,03,222.00</b>
		Gratuity Account	47,54,679.00
		Honorarium to Visiting Faculty	51,600.00
		Inspection Fee	1,500.00
		Recharges Expenses	503.00
		Research & Development Activity	4,58,367.00
		Salary Teaching & Non Teaching Staff	9,51,903.00
		Medical Expenses	5,678.00

**PIMPRI CHINCHWAD EDUCATION TRUST'S**  
**S. B. PATIL INSTITUTE OF MANAGEMENT**  
 SECTOR NO-26, PRADHIKARAN, NIGDI, PUNE-411044.

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31/03/2025**

			Building Insurance	10,871.00	
			Computer & Softwares Expenses	3,77,221.00	
			Renewal Charges	5,310.00	
			Student Insurance	85,590.00	
			<b>Indirect Expenses</b>		<b>40,26,166.12</b>
			AddSkills Trainers & Consultants	1,10,160.00	
			Cleaning Charges	3,541.00	
			Decent Drapery	33,190.00	
			Interest and Penalty on TDS	1,68,250.00	
			Training Charges	15,000.00	
			Electrical Expenses	7,788.00	
			Himalaya Publishing House Pvt. Ltd.	2,200.00	
			Honorarium to Guest	66,400.00	
			Property Tax	10,25,457.00	
			Repairs & Maintenance	24,056.00	
			Staff Development & Welfare	1,67,515.00	
			Student Development Programme	1,96,703.00	
			Academic Fees	18,05,011.52	
			Office & Administration Expenses	4,00,894.60	
			<b>By Closing Balance</b>		<b>81,92,744.54</b>
			Bank Accounts	81,78,954.54	
			Cash-in-hand	13,790.00	
<b>TOTAL</b>		<b>7,90,17,418.66</b>	<b>TOTAL</b>		<b>7,90,17,418.66</b>

As Per the information Provided to us  
and Subject to our report of even date

SWANAND V AGASHE  
CHARTERED ACCOUNTANT  
M.No.125746



**AS PER OUR REPORT ON EVEN DATE  
FOR SWANAD V. AGASHE  
CHARTERED ACCOUNTANTS**

**FOR S. B. PATIL INSTITUTE OF MANAGEMENT**

PLACE : - PUNE  
DATE : - 31.03.2025

(SWANAND V. AGASHE)  
PROPRIETOR



**DIRECTOR**

**Director**  
S. B. Patil Institute of Management  
Sector No. 26, Nigdi, Pradhikaran,  
Pune - 411 044.

PIMPRI CHINCHWAD EDUCATION TRUST'S  
**S. B. PATIL INSTITUTE OF MANAGEMENT**

SECTOR NO. 26, PRADHIKARAN, NIGDI, PUNE : 411044.

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2025**



PREVIOUS YR. 2023-24	EXPENDITURE		CURRENT YR. 2024-25	PREVIOUS YR. 2023-24	INCOME		CURRENT YR. 2024-25
	<b>TO ADMINISTRATIVE EXPENSES</b>		<b>2,57,54,272.12</b>		<b>BY INSTITUTE FEES</b>		<b>6,44,49,685.00</b>
8,81,389.00	Research & Development Activity Exp.	11,65,689.00		5,30,09,378.00	Fees Received	6,44,49,685.00	
1,40,653.00	Computer & Software Exp.	6,17,069.00					
1,500.00	Inspection Fee	1,500.00			<b>BY INTEREST &amp; OTHER RECEIPTS</b>		<b>9,65,656.00</b>
-	Lodging & Boardings	22,417.00		3,000.00	Administrative Income	11,000.00	
14,20,119.96	Office & Administration Exp.	17,12,161.60		43,000.00	Consultancy Fee	-	
46,96,014.00	Building Usage Charges	55,23,106.00		1,01,006.00	Online Exam Remuneration	-	
25,83,691.00	Depreciation Account	34,75,026.00		1,98,483.00	Bank Interest	1,76,892.00	
10,14,627.00	Electricity & Fuel Expenses	9,73,042.00		8,300.00	Ph. D.Registration Fees	4,500.00	
77,219.00	Electrical Expenses	10,338.00		27,650.00	Interest Recd on FD	2,22,941.00	
58,000.00	Honorarium to Visiting Faculty	51,600.00		1,50,000.00	Grant from ICSSR	-	
9,58,427.00	Housekeeping Charges	12,12,217.00		6,131.00	Miscellaneous Income	33,370.00	
80,646.00	Internet Charges	1,78,775.00		1,07,000.00	Sponsorship	-	
4,35,544.00	Annual Maintenance Charges	2,65,860.00		-	SPPU Ph. D. Course Work	5,16,953.00	
2,023.00	Recharge Expenses	503.00		18,844.84	Online Exam Remuneration	-	
600.00	Miscellaneous Expenses	-					
9,62,670.00	Municipal Taxes & Water Charges	10,25,457.00					
20,99,881.00	Repairs & Maintenance	21,62,425.00					
6,28,923.00	Security Charges	6,16,340.00					
5,72,991.00	Sports Expenses	74,597.00					
51,187.00	Staff Development & Welfare	2,71,485.00					
1,03,899.00	Training & Placement A/c	24,19,660.00					
15,29,475.90	Academic Fees	17,57,213.52					
3,179.00	Cleaning Charges	6,520.00					
76,000.00	Honorarium to Guest	66,400.00					
-	Interest and Penalty on TDS	1,68,250.00					
600.00	Laboratory Expenses	-					
3,477.00	Medical Expenses	5,678.00					
10,871.00	Building Insurance	10,871.00					
24,38,505.00	Student Development Programme	18,19,172.00					
1,67,468.00	Student Insurance Expenses	85,590.00					
-	Training Charges	15,000.00					
-	Renewal Charges	5,310.00					
-	Videography & Photography	35,000.00					



PIMPRI CHINCHWAD EDUCATION TRUST'S  
**S. B. PATIL INSTITUTE OF MANAGEMENT**  
 SECTOR NO. 26, PRADHIKARAN, NIGDI, PUNE : 411044.

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2025**

PREVIOUS YR. 2023-24	EXPENDITURE		CURRENT YR. 2024-25	PREVIOUS YR. 2023-24	INCOME		CURRENT YR. 2024-25
	<b>TO EMPLOYEE RELATED EXPENSES</b>		<b>3,95,42,957.00</b>				
-	Provident Fund ( Employers Contri )	-					
-	Gratuity Account	47,54,679.00					
-	Administrative Charges on P. F.	-					
-	Contract Staff Salary	-					
3,08,96,891.00	Salary	3,47,88,278.00					
	<b>TO PROFESSIONAL CHARGES</b>		<b>50,820.00</b>				
-	Professional Charges						
60,400.00	Professional Fees	-					
1,32,790.00	Audit Fees	50,820.00					
<b>15,83,131.98</b>	<b>By Excess of Income Over Expenditure</b>		<b>67,291.88</b>		<b>By Excess Of Expenditure Over Income</b>		<b>-</b>
<b>5,36,72,792.84</b>	<b>TOTAL</b>	<b>-</b>	<b>6,54,15,341.00</b>	<b>5,36,72,792.84</b>	<b>-</b>		<b>6,54,15,341.00</b>

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

S. B. PATIL INSTITUTE OF MANAGEMENT

PLACE :- PUNE  
 Date :- 31.03.2025

(SWANAND V. AGASHE)  
 PROPRIETOR



DIRECTOR  
**Director**

**S. B. Patil Institute of Management**  
 Sector No. 26, Nigdi, Pradhikaran,  
 Pune - 411 044.

As Per the information Provid to us  
 and Subject to our report of even date

SWANAND V AGASHE  
 CHARTERED ACCOUNTANT  
 M.No.125746



UDIN:- 25125746BMFYBT4712

**BALANCE SHEET AS ON 31/03/2025**

**Director**  
**S. B. Patil Institute of Management**  
Sector No. 26, Nigdi, Pradhikaran,  
Pune - 411 044.

VDI 11'-25125766BMFYBT4712



SR. NO.	PARTICULARS	DEP. RATE %	W.D.V. as on 31/03/2024	ADDITION		SOLD TRANS. DURING	TOTAL	DEPRECIATION		TOTAL DEPRECIATION	W.D.V. as on 31/03/2025
				BEFORE SEPT-2024	AFTER SEPT-2024			BEFORE SEPT. 2024	AFTER SEPT. 2024		
1	Computers A/c	40%	25,54,567.27	23,65,900.00	-	-	49,20,467.27	19,68,187.00	-	19,68,187.00	29,52,280.27
2	Library Books A/c	40%	2,63,069.51	2,200.00	1,04,731.00	-	3,70,000.51	1,06,108.00	20,946.00	1,27,054.00	2,42,946.51
3	UPS	40%	51,978.58	-	-	-	51,978.58	20,791.00	-	20,791.00	31,187.58
4	Air Conditioner	15%	59,258.91	-	-	-	59,258.91	8,889.00	-	8,889.00	50,369.91
5	Barcode Scanner	15%	544.01	-	-	-	544.01	82.00	-	82.00	462.01
6	Bio Matrix Machine	15%	1,291.86	-	-	-	1,291.86	194.00	-	194.00	1,097.86
7	Cercuit Camera	15%	93,894.59	-	-	-	93,894.59	14,084.00	-	14,084.00	79,810.59
8	Digi Cam	15%	1,085.18	-	-	-	1,085.18	163.00	-	163.00	922.18
9	Electrical Fittings	15%	4,23,120.64			-	4,23,120.64	63,468.00	-	63,468.00	3,59,652.64
10	Electronics Equipment	15%	3,00,135.24			-	3,00,135.24	45,020.00	-	45,020.00	2,55,115.24
11	EPBX System	15%	13,717.36			-	13,717.36	2,058.00	-	2,058.00	11,659.36
12	Fire Extinguisher	15%	69,187.54			-	69,187.54	10,378.00	-	10,378.00	58,809.54
13	Generator	15%	81,313.66			-	81,313.66	12,197.00	-	12,197.00	69,116.66
14	Handy Camera	15%	3,558.26			-	3,558.26	534.00	-	534.00	3,024.26
15	Laboratory Equipment	15%	38,865.58			-	38,865.58	5,830.00	-	5,830.00	33,035.58
16	LCD Projectors	15%	41,351.14			-	41,351.14	6,203.00	-	6,203.00	35,148.14
17	Lift	15%	5,86,303.37			-	5,86,303.37	87,945.00	-	87,945.00	4,98,358.37
18	Office Equipment	15%	7,32,458.54		2,22,003.00	-	9,54,461.54	1,09,869.00	16,650.00	1,26,519.00	8,27,942.54
19	Solar System	15%	4,35,658.69			-	4,35,658.69	65,349.00	-	65,349.00	3,70,309.69
20	Sports Equipments	15%	1,08,565.69			-	1,08,565.69	16,285.00	-	16,285.00	92,280.69
21	Vehical	15%	9,74,891.11			-	9,74,891.11	1,46,234.00	-	1,46,234.00	8,28,657.11
22	Water Cooler	15%	16,340.47			-	16,340.47	2,451.00	-	2,451.00	13,889.47
23	Xerox Machine	15%	6,947.23			-	6,947.23	1,042.00	-	1,042.00	5,905.23
24	Chairs	10%	43,087.10			-	43,087.10	4,309.00	-	4,309.00	38,778.10
25	Curtains & Carpets	10%	42,627.88			-	42,627.88	4,263.00	-	4,263.00	38,364.88
26	Furniture & Fixtures	10%	42,31,104.73	1,28,608.00	-	-	43,59,712.73	4,35,971.00	-	4,35,971.00	39,23,741.73
27	Green Board	10%	17,366.39			-	17,366.39	1,737.00	-	1,737.00	15,629.39
28	Podium	10%	6,823.03			-	6,823.03	682.00	-	682.00	6,141.03
29	Building	10%	29,71,067.94			-	29,71,067.94	2,97,107.00	-	2,97,107.00	26,73,960.94
	TOTAL		1,41,70,181.50	24,96,708.00	3,26,734.00	-	1,69,93,623.50	34,37,430.00	37,596.00	34,75,026.00	1,35,18,597.50



# The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)



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