

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 Provid to us and Subject to our report of even date

SWANAND'V AGASHE CHARTERED ACCOUNTANT M.No.125746

UDIN!-25125746BMFYBT4712

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	
Opening Balance		7,90,17,418.66	Current Liabilities		5,07,59,338.00	
Bank Accounts	83,33,824.66		Caution Money Deposit	1,000.00		
Cash-in-hand	8,337.00		Eligibity 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	-	i	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	- 1		Fixed Assets		7,659.00	
Online Exam Remuneration	41,604.00		Library Books	7,659.00		
Consultancy Fee	10,00,000.00					
Fee Received	7,50,953.00		Current Assets		10,56,665.00	
Gratuity Account	-		T. D. S. on Fixed Deposit	5,551.00		
Bank Interest	1,76,892.00		Deposit (Assets)	- 1		
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		Branch/Divisions		76,96,645.00	
Ph. D. Registration Fee	4,500.00		P.C.C.O.E. Engg.	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		Direct Incomes		5,74,979.00	
Research & Development Activity	12,500.00		Online Exam Remuneration	74,479.00		
			Sponsorship	1,93,000.00		
			Fee Received	3,07,500.00		
			Direct Expenses (Expenses Direct)		67,03,222.00	
			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		

S. B. PATIL INSTITUTE OF MANAGEMENT

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

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

TOTAL 7,90,17,418.66	TOTAL		7,90,17,418.6
William	Cash-in-hand	13,790.00	
M.No.125746	Bank Accounts	81,78,954.54	
CHARTERED ACCOUNTANT	By Closing Balance		81,92,744.5
SWANAND V ACASHE			
CIAIANI AND ACASHE TEDACCOM			
0 10 13	Office & Administration Expenses	4,00,894.60	
A MARTADE A	Academic Fees	18,05,011.52	
(S) (THEGON IT	Student Development Programme	1,96,703.00	
	Staff Development & Welfare	1,67,515.00	
and Subject to our report of even date	Repairs & Maintenance	24,056.00	
As Per the illion base of even date	Property Tax	10,25,457.00	
As Per the information Provid to us	Honorarium to Guest	66,400.00	
	Himalaya Publishing House Pvt. Ltd.	2,200.00	
	Electrical Expenses	7,788.00	
	Training Charges	15,000.00	
	Interest and Penalty on TDS	1,68,250.00	
	Decent Drapery	33,190.00	
	Cleaning Charges	3,541.00	
	AddSkills Trainers & Consultants	1,10,160.00	
	Indirect Expenses		40,26,166.1
	Student Insurance	03,330.00	
	Student Insurance	85,590.00	
	Renewal Charges	5,310.00	
	Building Insurance Computer & Softwares Expenses	10,871.00 3,77,221.00	

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

PLACE: - PUNE DATE: - 31.03.2025 (SWAMAND V. AGASHE)
PROPRIETOR

FOR S. B. PATIL INSTITUTE OF MANAGEMENT

PUNE-44.

DIRECTOR

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

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	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	CURRENT YR. 2024-25
	TO ADMINISTRATIVE EXPENSES		2 57 54 272 42		BY THATTUTE FEED		6,44,49,685.0
8,81,389.00	Research & Development Activity Exp.	11,65,689.00	2,57,54,272.12	5,30,09,378.00	BY INSTITUTE FEES Fees Received	6,44,49,685.00	0,11,10,00010
1,40,653.00	Computer & Software Exp.	6,17,069.00				9/11/12/000100	
1,500.00		1,500.00			DV INTERPECT & OTHER RECEIPTS		0.65.656.6
-	Lodging & Boardings	22,417.00		3,000.00	BY INTEREST & OTHER RECEIPTS Administrative Income	11,000.00	9,65,656.0
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			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	Muncipal 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			(4)		
600.00	Laboratory Expenses	-					
3,477.00	Medical Expenses	5,678.00					
10,871.00	Building Insurance	10,871.00				1 1	
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				1	
**	Renewal Charges	5,310.00					
-	Videography & Photography	35,000.00					





S. B. PATIL INSTITUTE OF MANAGEMEN

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
	TO EMPLOYEE RELATED EXPENSES		3.95,42,957.00			
			3,93,42,937.00			
	Provident Fund (Employers Contri)					
	Gratuity Account	47,54,679.00				
	Administrative Charges on P. F.	-				
- 1	Contract Staff Salary					
3,08,96,891.00	Salary	3,47,88,278.00				
	TO PROFESSIONAL CHARGES		50,820.00			
-	Professional Charges					
60,400.00	Professional Fees					
1,32,790.00	Audit Fees	50,820.00				
15,83,131.98	By Excess of Income Over Expenditure	e	67,291.88		By Excess Of Expenditure Over Income	-
5,36,72,792.84	TOTAL		6,54,15,341.00	5,36,72,792.84	-	6,54,15,341.0

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**

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

SWANAND AGASHE CHARTERED ACCOUNTANT M.No.125746

DIRECTOR Director

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

UDIN! - 25125746 BMFYBT4712

S. B. PATIL INSTITUTE OF MANAGEMENT

BALANCE SHEET AS ON 31/03/2025

REVIOUS YR.	LIABILITIES & FUNDS		CURRENT YR.	PREVIOUS YR.	ASSETS & PROPERTIES		CURRENT YR.
2023-24			2024-25	2023-24			2024-25
	I BRANCH/DIVISION -		3,38,36,876.50	1.41.70.181.50	I FIXED ASSETS - (As Per Sched	Jule Attached)	1,35,18,597.5
3,27,22,789.00	Pimpri C. Education Trust	3,25,74,409.00					
12,17,702.50	Pimpri Chinchwad College of Engg.	12,73,660.50		19,50,000.00	IIINVESTMENTS		
12,17,702.50	P. C. C. O. E. (Hostel)	(35,629.00)		25/50/555155	F.D With DTE		19,50,000.0
24 436 00	4 Pimpri Chinchwad Polytechnic	24,436.00			Accrued Interest on FD		1,88,206.0
24,430.00	4 Filiph Chilichwad Folycechine	21,130.00			/ tottaca interest on 15		2,00,200.0
	II CURRENT LIABILITIES & PROV	/ISTONS -	37,71,120.61				
	1 Sundry Creditors	2,62,610.00	37,72,220.02				
	2 Duties and Taxes	3,38,473.00					
	3 Caution Money Deposit	8,73,500.00			A BANK BALANCES		81,78,954.5
6,74,300.00	5 Caution Money Deposit	8,73,300.00		1,89,473.00	Bank Of Maharashtra		02/10/50 110
01.001.00	E University of Dune Even Demu	1,76,491.00		9,16,304.30	Indian Overseas Bank-2100	22,32,913.80	
91,061.00	5 University of Pune Exam Remu.			60,16,472.96	Indian Overseas Bank-2100	53,35,987.46	
	6 Ph.D Eligibility Fees	10,500.00		12,11,074.40	Indian Overseas Bank-13085	6,09,553.28	
11,761.00		11,761.00				500.00	
(26,284.50)	8 S.B Patil College of Architecture	0.74.633.34		500.00	Indian Overseas Bank - 19062	500.00	
	9 EBC Scholarship 2018-19	8,71,623.21					
	# EBC Scholarship 2020-21	(89,686.00)					
	# VJ/NT Scholarship 2010-11	2,660.00		2 25 25 224 52	TOUR DAY TO TOUR		2 44 24 702 0
(35,629.00)				2,35,96,991.59	B SUNDRY DEBTORS		2,41,34,702.0
	# Profession Tax	11,875.00					4 40 00 000 0
	# -	-		1,43,36,989.00	C SAMAJ KALYAN RECEIVABLES		1,43,36,989.0
	# University of Pune	12,06,375.40					
	# ARC Remuneration	29,898.00					
	# SBPCOAD				D CURRENT ASSETS		3,61,686.5
5,320.00	Scholarship	5,320.00		3,95,007.60	Deposits (Asset)	3,53,314.60	
11,200.00	Registration Fees	11,200.00		75,651.00	Interest Receivable on FD	75,651.00	
46,820.00	Eligibility Fees	13,450.00		45,025.00	TDS On Fixed Deposit	-	
39,200.00	Publication Charges	39,200.00		(1,45,240.80)	Online Fees	(1,45,240.80)	
(4,130.00)	Grant from AICTE	(4,130.00)		19,711.75	Loans & Advances (Asset)	64,171.75	
				8,337.00	Cash in Hand	13,790.00	
	Excess Of Income Over Expen	diture	2,50,61,138.57				
2,34,10,714.71	Opening Balance	2,49,93,846.69	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
15,83,131.98	Current Period	67,291.88					
6,27,86,478.30	TOTAL AS PAR	the exformation Pr	6,26,69,135.68	6,27,86,478.30	TOTAL.		6,26,69,135.6

AS PER OUR REPORT ON EVEN DATE and Subject to our report of even date CHARTERED ACCOUNTANT

SWANAND V AGASHE

CHARTERED ACCOUNTANT UDIN!-25125746BMFYBT4712 M.No.125746

S. B. PATIL INSTITUTE OF MANAGEMENT

NIGDI PRADHIKARAN

DIRECTOR

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

PLACE:-PUNE DATE: - 31.03.2025 (SWANAND V. AGASHE)

S. B. PATIL INSTITUTE OF MANAGEMENT

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

LIST OF FIXED ASSETS AS ON 31/03/2025





SR.	PARTICULARS	DEP.	W.D.V. as on	ADDITIO	ON	SOLD	TOTAL	D	EPRECIATION	TOTAL	W.D.V. as on
NO.		RATE %	31/03/2024	BEFORE SEPT-	AFTER SEPT-	TRANS.		BEFORE SEPT.	AFTER SEPT.	DEPRECIATION	31/03/2025
				2024	2024	DURING		2024	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
-	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	1-	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	-	- 1	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	i		- 1	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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