

File No. :-

Name of the Institution :- SHIKSHAN PRASARAK MANDAL KUMATHE'S
S. P. M. POLYTECHNIC KUMATHE

And Address :- TAL. N. SOLAPUR, DIST. SOLAPUR

Registration No. :- --

For the Year Ended :- 31st MARCH 2022

KALYAN L. PATIL & CO.

CHARTERED ACCOUNTANTS

"Kalyan Niwas", 2/3 A, Shobha Nagar, Civil Lines,

Solapur - 413003. Cell - 9822657090

E-mail : cakalyanpatil@gmail.com

Copy to _____



Kalyan Limbaji Patil
B.Com.(Hons.)F.C.A.

KALYAN L. PATIL & CO.
CHARTERED ACCOUNTANTS
"Kalyan Niwas" 2/3 A Shobha,
Nagar, Civil Lines, Solapur -413003
E-mail:-cakalyanpatil@gmail.com
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AUDITORS'S REPORT

To,
THE PRINCIPAL,
S. P. M. POLYTECHNIC KUMATHE,
TAL. N. SOLAPUR,
DIST. SOLAPUR.

Subject :- Audit of Accounts for the year ended 31/03/2022

We have completed the audit of your S. P. M. Polytechnic College, Kumathe, Solapur for the year ended on 31st March 2022 and annexed Income and Expenditure account for the year ended on 31st March 2022 and Balance sheet as at 31st March 2022 which are in agreement with the books of account maintained by the college. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

- a) Proper books of Account are kept by the Institutions including that of each segment.
- b) The Method of Accounting followed is of accrual basis including that of every segment.
- c) We have obtained all the information and explanations which were necessary for the purpose of audit and for the determination of fees by the authority.
- d) The Accounts of the Trust are submitted on by following accounting standard 17 or equivalent and AS and certified by the Statutory Auditor of the Institution as true and fair representation of segmental reporting.

In our opinion and to the best of our knowledge and according to the information and explanation given to us subject to notes given below the said account gives a true and fair view.

- In the case of Balance sheet the state of affairs of the institution and segment as at 31st March 2022
- In the case of Income and Expenditure account of the surplus / Deficit of the institutions and segment for the year ended on that date. "



Place :- Solapur.

Date :- 14/09/2022

FOR KALYAN L. PATIL & CO.
CHARTERED ACCOUNTANTS
PROP. KALYAN LIMBAJI PATIL
CHARTERED ACCOUNTANT
UDIN - 22016295BBASYB9935



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SHIKSHAN PRASARAK MANDAL KUMATHE'S

S. P. M. POLYTECHNIC KUMATHE

TAL. N. SOLAPUR, DIST. SOLAPUR

AUDITOR'S REPORT


We have audited the accounts of Shikshan Prasarak Mandal Kumathe's "S. P. M. POLYTECHNIC KUMATHE" Tal. N. Solapur, Dist. Solapur For the year ending 31st March 2022 with the books and vouchers as maintained by the S. P. M. Polytechnic and have to report that :-

- 1) We have obtained all the information and explanation we required.
- 2) Receipts and Payments account, income and expenditure account and Balance - Sheet are drawn up in accordance with the books of accounts and,
- 3) In our opinion Receipts and Payments account, Income and Expenditure Account and Balance - Sheet contains the correct summary disclosing the nature of amounts Received and Expended during the year by the S. P. M. Polytechnic.

Place :- Solapur.

Date :- 14/09/2022




FOR KALYAN L. PATIL & CO.
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UDIN – 22016295BBASYB9935



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SHIKSHAN PRASARAK MANDAL KUMATHE'S

S. P. M. POLYTECHNIC KUMATHE

TAL. NORTH SOLAPUR, DIST. SOLAPUR

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31st MARCH 2022

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balances		By Salary to Teaching Staff	
Cash in hand	4999.00	Basic Pay	7898673.00
Cash at Bank		A. G. P.	1675456.00
<u>Brahm. Mane Sah. Bank Ltd.</u>		D. A.	7472891.00
C/A A/c No. 91	751372.08	C. L. A.	38195.00
<u>Bank of India A/c No.</u>		H. R. A.	1660643.00
71020110000055	<u>276916.28</u>	T. A.	231873.00
	1033287.36	Special Allowance	<u>24000.00</u>
			19001731.00
To Tuition Fee 2020-21	36332978.00	By Salary to Non Teaching Staff	
To Development fee 2021-22	1081240.50	Basic Pay	1409607.00
To Miscellaneous Receipt	4.00	A. G. P.	216813.00
To Other Receipts	122722.00	D. A.	1085940.00
To O/s Tuition fee 2020-21	55919.00	C. L. A.	3388.00
To O/s Development fee 2020-21	6081.00	H. R. A.	241320.00
To NEET Examination 2021	26041.00	T. A.	<u>12798.00</u>
To Exam Remuneration	3000.00		2969866.00
To Recovery of Lost Library Books	2776.00	By Salary to Technical Staff	
To Furniture & Fixture (Depreciation)	126805.00	Basic Pay	797250.00
To Library books (Depreciation)	9706.00	A. G. P.	151200.00
To ARC Receipts	7220.00	D. A.	853605.00
To Staff Salary Payable	2860884.00	C. L. A.	4095.00
To Shlok Enterprises	8555.00	H. R. A.	189690.00
To Prachi Sales & Services	25000.00	T. A.	<u>8550.00</u>
To Apte Kdgoankar Industries	40000.00	By Advertisement Exps.	2004390.00
To Batteries & Invertor	13000.00	By Affiliation Fee	197543.00
		By AICTE Application Processing fee	45000.00
		By Consulting Charges for E. P. F.	60000.00
		By Building rent	4200.00
		By Depreciation a/c	3570000.00
		By Electrical Material Exps.	782132.00
		By Sub. For Library Magazines & S/w	270.00
		By Internet & Lease line charges	840.00
			323636.00
Total C/F	41755218.86	Total C/F	28959608.00





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RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Total B/F	41755218.86	Total B/F	28959608.00
To Depreciation on		By Repairs & Maintaince exps.	37380.00
(Machinery & Equipment)		By Assessment fee of Income tax	18000.00
Chemistry Dept	3536.00	By Bank Commission	2317.84
Computer Dept.	255063.00	By Lab Manual exps.	103727.00
E. J. Dept.	120400.00	By Labour exps.	6350.00
IT Dept	1862.00	By Software Renucation Charges	5487.00
Mech. Dept.	165715.00	By Gift & Ceromany exps.	890.00
Office/General Dept.	57439.00	By Bond paper with notary & affidavit exps.	1350.00
Physics Dept.	5207.00	By Cultural Activities exps.	11310.00
Workshop Dept.	36399.00	By Diesel exps. For generator	12659.00
	645621.00	By Electrical fitting & Maint. exps.	2260.00
To Exam fee		By Electricity bill	230680.00
Received	1008400.00	By Curtains exps.	5000.00
Paid	950800.00	By Spiral binding exps.	300.00
	57600.00	By Examination exps.	140.00
To Professional Tax		By Audit fee	9500.00
Received	116000.00	By News Paper & Periodicals	200.00
Paid	82200.00	By Medical exps.	2130.00
	33800.00	By Miscellaneous exps.	3579.00
To Enrollment Fee		By Printing & Stationery	
Received	57960.00	Office	83920.00
Paid	57740.00	Students	612037.00
	220.00		695957.00
To Provident Fund (Employees share)		By Photo exps.	1600.00
Received	717260.00	By Postage exps.	796.00
Paid	505041.00	By Refreshment exps.	36805.00
	212219.00	By Remuneration exps.	199675.00
To Income Tax		By Transportation charges	2700.00
Received	730319.00	By Uniform exps.	5200.00
Paid	730319.00	By Training & Place. exps.for stud.	250.00
	Nil	By Travelling exps.	29872.00
To E. B. C. Scholarship		By Water Charges	4190.00
Received	4612191.50	By Xerox Machine maintenance exps.	2800.00
Paid	4612191.50	By Consumable Exps.	
	Nil	Computer Dept.	154990.00
To B. C. Scholarship/Freeship		Gen./office Dept	13700.00
Received	22695083.75	Mechanical Dept.	1357.00
Paid	22695083.75	Workshop Dept.	5842.00
	Nil		175889.00
To Educational Bank Loan		Total C/F	30568601.84
Received	29600.00		
Paid	29600.00		
	Nil		
Total C/F	42704678.86		





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RECEIPTS	AMOUNT	PAYMENTS	AMOUNT.
Total B/F	42704678.86	Total B/F	30568601.84
		By Provident Fund (Employers Shares)	496041.00
		By Administration charges for EPF	43813.00
		By Store Material/ workshop Dept.	5640.00
		By Machinery & Equipment	
		Office/General Dept.	95000.00
		By Batteries & Invertor	53000.00
		By Dead Stock	10590.00
		By Samprati Offset Printers Solapur	168969.00
		By Tirupati Enterprises Pune	133932.00
		By Compuex Systems, Solapur	50000.00
		By Sundry Debtors	5811966.25
		By President SPM Kumathe	4530000.00
		By Eligibility fee	
		Paid	8400.00
		Received	8200.00
			200.00
		By Closing Balances	
		Cash in hand	9696.00
		<u>Cash at Bank</u>	
		<u>Brahm. Mane Sah. Bank Ltd.</u>	
		C/A A/c No. 91	688694.68
		<u>Bank of India A/c No.</u>	
		71020110000055	38535.09
			736925.77
Total Rs.	42704678.86	Total Rs.	42704678.86

Checked and Subject to our report of
even date found correct



FOR KALYAN L. PATIL & CO.
CHARTERED ACCOUNTANT'S
PROP. KALYAN LIMBAJI PATIL
CHARTERED ACCOUNTANT
UDIN-22016295BBASYB9935

Place : Solapur.

Date :- 14/09/2022

PRINCIPAL
S.P.M. POLYTECHNIC
KUMATHE, SOLAPUR.





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EXPENDITURE	AMOUNT	INCOME	AMOUNT
Total B/f	28177476.00	Total B/f	37624985.50
To Repairs & Maintaince exps.	37380.00		
To Assessment fee of Income tax	18000.00		
To Bank Commission	2317.84		
To Lab Manual exps.	103727.00		
To Labour exps.	6350.00		
To Software Renueation Charges	5487.00		
To Gift & Ceromany exps.	890.00		
To Bond paper with notary & affidavit exps.	1350.00		
To Cultural Activities exps.	11310.00		
To Diesel exps. For generator	12659.00		
To Electrical fitting & Maint. exps.	2260.00		
To Electricity bill	230680.00		
To Curtains exps.	5000.00		
To Spiral binding exps.	300.00		
To Examination exps.	140.00		
To Audit fee	9500.00		
To News Paper & Periodicals	200.00		
To Medical exps.	2130.00		
To Miscellaneous exps.	3579.00		
To Printing & Stationery			
Office	83920.00		
Students	612037.00		
To Photo exps.	1600.00		
To Postage exps.	796.00		
To Refreshment exps.	36805.00		
To Remuneration exps.	199675.00		
To Transportation charges	2700.00		
To Uniform exps.	5200.00		
To Training & Place. exps.for stud.	250.00		
To Travelling exps.	29872.00		
To Water Charges	4190.00		
To Xerox Machine maintenance exps.	2800.00		
Total C/f	29610580.84	Total C/f	37624985.50





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EXPENDITURE	AMOUNT	INCOME	AMOUNT
Total B/f	29610580.84	Total B/f	37624985.50
To Administration Charges for EPF	43813.00		
To Provident Fund (Employers Shares)	496041.00		
To Consumable Exps.			
Computer Dept.	154990.00		
Gen./office Dept	13700.00		
Mechanical Dept.	1357.00		
Workshop Dept.	5842.00	175889.00	
To Depreciation on			
As per Schedule "A"	645621.00		
As per Schedule "B"	126805.00		
As per Schedule "C"	9706.00	782132.00	
To Surplus Carried over to B/s	6516529.66		
Total Rs.	37624985.50	Total Rs.	37624985.50

Place : Solapur.

Date :- 14/09/2022



As per our report of even date.

FOR KALYAN L. PATIL & CO.
CHARTERED ACCOUNTANT'S
PROP. KALYAN LIMBAJI PATIL
CHARTERED ACCOUNTANT
UDIN-22016295BBASYB9935

PRINCIPAL
S.P.M. POLYTECHNIC
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SHIKSHAN PRASARAK MANDAL KUMATHE'S
S. P. M. POLYTECHNIC KUMATHE
TAL. NORTH SOLAPUR, DIST. SOLAPUR
BALANCE - SHEET AS ON 31/03/2022

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Development Fund		Machinery & Equipments	
Bal. as per last B/s	280450.00	As per Schedule 'A'	3020886.00
Library Grant		Furniture	
Bal. as per last B/s	197000.00	As per Schedule 'B'	718560.00
P. T. C.		Library Books	
Bal. as per last B/s	8500.00	As per Schedule 'C'	
Lab & Library Deposit		Bal. as per last B/s	38824.00
Bal. as per last B/s	352300.00	Less :- Depreciation	<u>9706.00</u>
Advance Tuition Fee			29118.00
Bal. as per last B/s	5000.00	Less :- Recovery of lost books	<u>2776.00</u>
Deposits			26342.00
Staff Security Deposit		Utencils	
Bal. as per last B/s	11000.00	Bal. as per last B/s	2852.00
Other Liabilities		Office Equipments	
i) B.C. Scholarship / Freeship		Bal. as per last B/s	4657.00
Bal. as per last B/s	2564201.00	Dead Stock	
Less :- D. Y.	<u>965629.00</u>	Bal. as per last B/s	404567.00
	1598572.00	Add :- D. Y.	<u>10590.00</u>
ii) S.T.C. Scholarship			415157.00
Bal. as per last B/s	4000.00	Sports Material	
iii) Travelling Allowance		Bal. as per last B/s	35679.00
Bal. as per last B/s	17609.00	License Software	
iv) I. S. T. E. Membership Fee		Bal. as per last B/s	613139.00
Bal. as per last B/s	1260.00	Advance	
v) M.S.C.I.T. Exam Remuneration		Bal. as per last B/s	
Bal. as per last B/s	7031.00	Bagale B.S.	30000.00
vi) Exam Remuneration		Jadhav D. M.	21000.00
Bal. as per last B/s	128621.00	Shinde D.V.	2000.00
Add :- D. Y.	<u>3000.00</u>	Badavane B.U.	<u>2600.00</u>
	131621.00		55600.00
vii) Apprentice Stipend		Enrollment & Photo Pro. Form Fee	
Bal. as per last B/s	8865.00	Bal. as per last B/s	1940.00
viii) Maintaince Allowance		Temporary Telephone Deposit	
Bal. as per last B/s	65000.00	Bal. as per last B/s	667.00
Students Security Deposit			
Bal. as per last B/s	14805.00		
Total C/f	2703013.00	Total C/f	4895479.00





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LIABILITIES		AMOUNT	ASSETS		AMOUNT
Total B/f		2703013.00	Total B/f		4895479.00
Shriniwas Enterprises, Pune			Security Deposit (M. S. E. B.)		
Bal. as per last B/s		1488239.00	Bal. as per last B/s		41630.00
President S. P. M. Kumathe			Telephone Deposit		
Bal. as per last B/s	144663678.00		Bal. as per last B/s		500.00
Less :- D. Y.	4530000.00	140133678.00	Stock of M.F.G. Items by Student		
Books N All Pune			Job	497672.00	
Bal. as per last B/s		21600.00	Machi. & Equipment	134565.00	
Compuex System Solapur			Dead Stock	1111568.00	1743805.00
Bal. as per last B/s	106630.00		Store Material		
Less :- D. Y.	50000.00	56630.00	Bal. as per last B/s	33062.00	
Staff Salary Payable			Add :- D. Y.	5640.00	38702.00
Bal. as per last B/s	3751994.00		Advance(Fine Testing Machineries)		
Add :- D. Y.	2860884.00	6612878.00	Bal. as per last B/s		78810.00
E. B. C. Scholarship			Students fees Receivable (S. Dr.)		
Bal. as per last B/s		38408.00	Bal. as per last B/s	47548434.00	
Providend Fund (Employees Share)			Add :- D. Y.	5811966.25	53360400.25
Bal. as per last B/s	861594.00		(As per o/s register)		
Add :- D. Y.	212219.00	1073813.00	Fire Extinguishers		
Society Installment			Bal. as per last B/s		40556.00
Bal. as per last B/s		500.00	Shri Mahalaxmi Sales Associates		
Cup Training bill			Bal. as per last B/s		40000.00
Bal. as per last B/s		23633.00	Photo Copy & Verification fee		
ARC Receipts			Bal. as per last B/s		730.00
Bal. as per last B/s	104435.00		C. C. T. V. Camera		
Add :- D. Y.	7220.00	111655.00	Bal. as per last B/s		108531.00
Solapur Super Services			Batteries		
Bal. as per last B/s		2005361.00	Bal. as per last B/s	53300.00	
AISHE Remuneration			Add :- D. Y.	53000.00	
Bal. as per last B/s		2050.00		106300.00	
S. Engineering			Less :- Dep.	13000.00	93300.00
Bal. as per last B/s		900.00	Closing Balances		
RAC Remuneration			Cash in hand	9696.00	
Bal. as per last B/s		86466.00	Cash at Bank		
Samprati Offset Printers			Brahm. Mane Sah. Bank Ltd.		
Bal. as per last B/s	190240.00		C/A A/c No. 91	688694.68	
Less :- D. Y.	168969.00	21271.00	Bank of India A/c No.		
Vaishnavi Highway services			71020110000055	38535.09	736925.77
Bal. as per last B/s		483512.00			
Total C/f		154863607.00	Total C/f		61179369.02





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LIABILITIES		AMOUNT	ASSETS		AMOUNT
Total B/f		154863607.00	Total B/f		61179369.02
Eligibility fee			Income & Expenditure Account		
Bal. as per last B/s	300.00		Bal. as per last B/s	100827867.64	
Less :- D. Y.	<u>200.00</u>	100.00	Less :- Surplus D. Y.	<u>6516529.66</u>	94311337.98
Enrollment fee					
Bal. as per last B/s	1050.00				
Add:- D. Y.	<u>220.00</u>	1270.00			
Hytech Educational Equipment, Pune					
Bal. as per last B/s		7446.00			
Tirupati Enterprises Pune					
Bal. as per last B/s	133932.00				
Less :- D. Y.	<u>133932.00</u>	Nil			
Vardhaman Glass Traders					
Bal. as per last B/s		11266.00			
Rahul Electricals					
Bal. as per last B/s		15610.00			
Vijay Sales & Services					
Bal. as per last B/s		23600.00			
Dream Technology					
Bal. as per last B/s		14100.00			
Exam fee					
Bal. as per last B/s	362010.00				
Add:- D. Y.	<u>57600.00</u>	419610.00			
Korona Nidhi					
Bal. as per last B/s		26743.00			
Shlok Enterprises					
During the year		8555.00			
Prachi Sales & Services					
During the year		25000.00			
Apte Kdgoankar Industries					
During the year		40000.00			
Professional Tax					
During the year		33800.00			
Total Rs.		155490707.00	Total Rs.		155490707.00

Place : Solapur.

Date :- 14/09/2022



PRINCIPAL
S.P.M. POLYTECHNIC
KUMATHE, SOLAPUR.



As per our report of even date.



FOR KALYAN L. PATIL & CO.
CHARTERED ACCOUNTANT'S
PROP. KALYAN LIMBAJI PATIL
CHARTERED ACCOUNTANT
UDIN-22016295BBASYB9935




Shikshan Prasarak Mandal's
S.P.M. POLYTECHNIC, KUMATHE
HOTGI ROAD, SOLAPUR – 413 224. Phone – 2602057
Web Site : www.spmsolapur.org
E-Mail : smpkprincipal@gmail.com

SCHEDULE " A "
DEPRECIATION ON MACHINERY & EQUIPMENT
FOR THE YEAR ENDED 31ST MARCH, 2022


Sr. No.	Item of Department	Rate of Depreciation	Opening WDV as on 01.04.2021	Additional During the Year 2021-2022 (C)		Less - Sale of Machinery	Net Value	Depreciation Amount	Net Value Depreciation (Closing WDV) 31.03.2022
				Upto 30.09.2021	From 01.10.2021				
		A	B	C1	C2	D	E=(B+C-D)	F=(B+C1)xA +C2x(A/2)-DxA	G=E-F
1	COMPUTER ENGINEERING DEPT.	25	1020253	0	0	0	1020253	255063	765190
2	ELECTRONICS ENGINEERING DEPT.	15	802669	0	0	0	802669	120400	682269
3	MECHANICAL ENGINEERING DEPT.	15	1104769	0	0	0	1104769	165715	939054
4	WORKSHOP DEPT.	15	242661	0	0	0	242661	36399	206262
5	PHYSICS DEPT.	15	34710	0	0	0	34710	5207	29503
6	CHEMISTRY DEPT.	15	23572	0	0	0	23572	3536	20036
7	INFORMATION & TECHNOLOGY DEPT.	25	7447	0	0	0	7447	1862	5585
8	GENERAL/ OFFICE DEPT.	15	335426	0	95000	0	430426	57439	372987
TOTAL			3571507	0	95000	0	3666507	645621	3020886


Accountant
S.P.M. Polytechnic,
Kumathe, Solapur




Principal
S.P.M. Polytechnic,
Kumathe, Solapur





KALYAN L. PATIL & CO.
CHARTERED ACCOUNTANTS
"KALYAN NIWAS", 2/3A, SHOBHA NAGAR,
CIVIL LINES, SOLAPUR - 413 0003.




Shikshan Prasarak Mandal's
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SCHEDULE " B "
DEPRECIATION ON FURNITURE & FIXTURE
FOR THE YEAR ENDED 31st MARCH, 2022


Sr. No.	Item of Department	Rate of Depreciation	Opening WDV as on 01.04.2021	Additional During the Year 2021-2022 (C)		Less - Sale of Furniture/ Dead Stock	Net Value	Depreciation Amount	Net Value Depreciation (Closing WDV) 31.03.2022
				Upto 30.09.2021	From 01.10.2021				
		A	B	C1	C2	D	E=(B+C-D)	F=(B+C1)xA +C2x(A/2)-DxA	G=E-F
1	FURNITURE & FIXTURE	15	845365	0	0	0	845365	126805	718560
TOTAL			845365	0	0	0	845365	126805	718560


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SCHEDULE " C "
DEPRECIATION ON LIBRARY BOOKS
FOR THE YEAR ENDED 31st MARCH, 2022


Sr. No.	Item of Department	Rate of Depreciation	Opening WDV as on 01.04.2021	Additional During the Year 2021-2022 (C)		Less - Recovery of Lost Library Books	Net Value	Depreciation Amount	Net Value Depreciation (Closing WDV) 31.03.2022
				Upto 30.09.2021	From 01.10.2021				
				A	B				
1	LIBRARY BOOKS	25	38824	0	0	2776	36048	9706	26342
TOTAL			38824	0	0	2776	36048	9706	26342


Accountant
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Principal
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