

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 2024

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 31/03/2024

We have completed the audit of your S. P. M. Polytechnic College, Kumathe, Solapur for the year ended on 31st March 2024 and annexed Income and Expenditure account for the year ended on 31st March 2024 and Balance sheet as at 31st March 2024 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.

- Proper books of Account are kept by the Institutions including that of each segment.
- The Method of Accounting followed is of accrual basis including that of every segment.
- 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.
- 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 2024
- 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 :- 03/10/2024




FOR KALYAN L. PATIL & CO.
CHARTERED ACCOUNTANTS
PROP. KALYAN LIMBAJI PATIL
CHARTERED ACCOUNTANT
UDIN- 24016295BKGVMX6384



Kalyan Limbaji Patil
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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 2024 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 :- 03/10/2024

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PROP. KALYAN LIMBAJI PATIL
CHARTERED ACCOUNTANT
UDIN- 24016295BKGVMX6384



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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 2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>To Opening Balances</u>		<u>By Salary to Teaching Staff</u>	
Cash in hand 8895.00		Basic Pay 8324423.00	
<u>Cash at Bank</u>		A. G. P. 2259015.00	
<u>Brahm. Mane Sah. Bank Ltd.</u>		D. A. 12624508.00	
C/A A/c No. 91 3398076.48		C. L. A. 50039.00	
<u>Bank of India A/c No.</u>		H. R. A. 2117247.00	
71020110000055 <u>1032339.92</u>	4439311.40	T. A. 333600.00	
		Special Allowance 24000.00	25732832.00
To Tuition Fee 2023-24 30868640.50		<u>By Salary to Non Teaching Staff</u>	
To Development fee 2023-24 1647424.00		Basic Pay 1785098.00	
To O/s Tuition fee 2022-23 7000.00		A. G. P. 295829.00	
To Miscellaneous Receipt 1.00		D. A. 1847210.00	
To ARC Receipts 47174.00		C. L. A. 4935.00	
		H. R. A. 310585.00	
To Recovery of Lost Library Books 2990.00		T. A. 20854.00	4264511.00
To Furniture & Fixture (Depreciation) 91616.00		<u>By Salary to Technical Staff</u>	
To Library books (Depreciation) 41356.00		Basic Pay 940022.00	
To Batteries & Invertor (Depreciation) 44931.00		A. G. P. 266097.00	
To CCTV Camera (Depreciation) 32533.00		D. A. 1450520.00	
To Water Cooler (Depreciation) 12450.00		C. L. A. 7208.00	
To FDTP Exps. 18000.00		H. R. A. 241224.00	
To Rathison 166000.00		T. A. 16632.00	2921703.00
To J. M. Distributors 59900.00		By Administration Charges on E.P.F.	42391.00
To Firewale Systems India 20450.00		By Advertisemtn exps.	189146.00
To Arpan Office Solutions 18295.00		By Affiliation fee	45000.00
To Dhange Steel Industries 112000.00		By AICTE Application Processing fee	148000.00
To Dream Technology 6490.00		By Audit fee	10000.00
To Laxmi Enterprises 25674.00		By Building Rent	3591000.00
To M/s Metro Steel Mart 53742.00		By Consulting Charges for E.P.F.	7700.00
To Sachin Offset Solapur 5375.00		By Damages Charges For E.P.F.	799806.00
To Samprati Offset Printers Solapur 17582.00		By Depreciation	2121382.00
To Study Max Publications 100450.00		By Electrical Material exps.	12683.00
To Tirupati Enterprise Pune 600000.00		By Insurance exps.	24774.00
Total C/F	38439384.90	Total C	39910928.00





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RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Total B/F	38439384.90	Total B/F	39910928.00
To U. R. Engineering Works Solapur	5000.00	By Internet & Lease Line Charges	476702.86
To Veer Art	33369.00	By Interest charges on EFP Amount	416956.00
To Yash Books	129461.00	By Interest on T.D.S.	2640.00
To Staff Salary Payable	657157.00	By Lab Manual exps.	359633.00
To President S.P.M. Kumathe	18924590.00	By Web Site Application Dev. Exps.	24780.00
To Licened Software (Depreciation)	183010.00	By Accomodation Charges	7942.00
To Solar Generation System(Dep.)	199154.00	By Allumini Meet exps.	1700.00
To Cartridge House	2000.00	By Assessment fee of Income Tax	18000.00
To Advances		By Bank Charges	2620.82
Aurade C. K.	9500.00	By Bond paper with notary &	1520.00
Babare P. V.	9500.00	Affidavit exps.	
Mujawar S. I.	9500.00	By Consultancy fee for NBA work	35000.00
More L. N.	9500.00	By Cultural Activities exps.	66401.00
	38000.00	By Curtains exps.	98079.00
To Depreciation on		By Diesel exps. For generator	52740.00
(Machinery & Equipment)		By Electrical fitting & Maint. exps.	59950.00
Chemistry Dept	9689.00	By Electricity bill	156580.00
Computer Dept.	619514.00	By Examination exps.	54596.00
E. J. Dept.	284830.00	By FDTP exps.	41600.00
Mech. Dept.	414913.00	By Fire Extinguisher Refilling & NOC exps.	20450.00
Office/General Dept.	69878.00	By Gift & Ceromany exps.	16517.00
Physics Dept.	3762.00	By Guest Lecture Remu.	3200.00
Workshop Dept.	26298.00	By Interest on P. T.	2290.00
Library Dept.	788.00	By Medical exps.	1470.00
	1429672.00	By Misc. exps.	12179.00
By Dead Stock		By NBA Registration fee	590000.00
Chemistry Dept.	251.00	By News Paper & Periodicals exps.	9822.00
Co. Dept.	3058.00	By Painting exps.	1960.00
EJ Dept	133.00	By Printing & Stationery For office	259564.00
Library Dept.	4248.00	By Printing & Stationery For Students	794678.00
Mechanical Dept.	2480.00	By Photo & Video Shuting exps.	33350.00
Office/General Dept.	87221.00	By Postage exps.	1522.00
Physics Dept.	658.00	By Prorata Fee	12210.00
Workshop Dept.	2611.00	By Provident Fund (Employers Share)	508582.00
	100660.00	By Refreshment exps.	78515.00
		By Remuneration Exps.	414130.00
Total C/F	60141457.90	Total C/F	44548807.68





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RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Total B/F	60141457.90	Total B/F	44548807.68
<u>To B. C. Scholarship/Freeship</u>		<u>By Repairs & Maint. Exps.</u>	
Received 7153696.25		Administration & Gener 24100.00	
Paid 7081297.50	72398.75	Co. Dept. 1200.00	
<u>To E.B.C. Scholarship</u>		E. J. Dept. 700.00	
Received 7700793.25		Me. Dept. 194193.00	
Paid 7630828.25	69965.00	General Science Dept. 3450.00	223643.00
<u>To Exam fee</u>		<u>By Consumable Exps.</u>	
Received 1312200.00		Chemistry Dept. 21660.00	
Paid 1296800.00	15400.00	Electronics Dept. 34785.00	
<u>To Professional Tax</u>		Computer Dept. 25735.00	
Received 159311.80		Gen./office Dept 13301.00	
Paid 159311.80	Nil	Language Lab. Dept. 12600.00	
<u>To Examination & RAC Remuneration</u>		Library Dept. 10080.00	
Received 71004.50		Mechanical Dept. 27479.00	
Paid 71004.50	Nil	Workshop Dept. 61578.00	207218.00
<u>To Income Tax</u>		By Sanitation exps. 437.00	
Received 925409.00		By Software Renewation Charges 59666.00	
Paid 925409.00	Nil	By Spiral Binding exps. 130.00	
		By Sports Activities exps. 42130.00	
		By Staff Training exps. 33130.00	
		By Sub. for Library Magazine & S/w 81988.00	
		By Technowave 2024 Programme exps. 25100.00	
		By Telephone bill 1395.00	
		By Training & Placement exps.for Stud. 104532.00	
		By Transportation Charges 12500.00	
		By Travelling exps. 58895.00	
		By Uniform exps. 4100.00	
		By Water Charges 6830.00	
		By Xerox exps. 21830.00	
		By Xerox Machine Maint. Exps. 17050.00	
		By Sundry Debtors 5055571.75	
		<u>By Machinery & Equipment</u>	
		Chemistry Dept. 51980.00	
		Co. Dept. 623521.00	
		EJ Dept. 1377574.00	
		ME. Dept. 593954.00	
		Office /General Dept 121780.00	
		Library Dept. 10500.00	2779309.00
Total C/f	60299221.65	Total C/f	53284262.43





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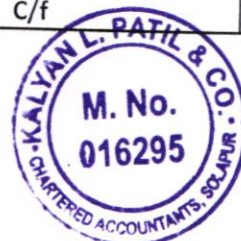
" Kalyan Niwas ", 2/3 A, Shobha

Nagar, Civil Lines Solapur 413003

E-Mail: cakalyanpatil@gmail.com

Cell - 9822657090

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Total B/f	60299221.65	Total B/f	53284262.43
		By Batteries & Invertor	36600.00
		By CCTV Camera	15745.00
		By Sports Material	8520.00
		By Store Material Workshop Dept.	53742.00
		By Water Cooler	166000.00
		By Library Books	303161.00
		By Dead Stock	
		Chemistry Dept.	3344.00
		Co. Dept.	40770.00
		EJ Dept	1770.00
		Library Dept.	56640.00
		Mechanical Dept.	33070.00
		Office/General Dept.	315579.00
		Physics Dept.	8770.00
		Workshop Dept.	34810.00
			494753.00
		By Advance (Professional Tax July 2024)	12000.00
		By Licened Software	73100.00
		By Apte Kadgoankar Industries	100890.00
		By Arvind Sales Corporation Solapur	26208.00
		By D. B. Corp. Ltd.	100001.00
		By M/s Solapur Steel Centre Solapur	242560.00
		By OTO (Carry on) Application fee	1200.00
		By Sachin Jumbo Xerox	34008.00
		By Modi Innovations Pvt. LTd.	3754226.00
		By Bank Loan Installment	
		Paid	161600.00
		Received	160000.00
			1600.00
		By Eligibility Fee	
		Paid	14200.00
		Received	13600.00
			600.00
		By Provident Fund(Employees Share)	
		Paid	508582.00
		Received	501776.00
			6806.00
Total C/f	60299221.65	Total C/f	58715982.43





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RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Total B/f	60299221.65	Total B/f	58715982.43
		<u>By Closing Balances</u>	
		Cash in hand 8494.00	
		Cash at Bank	
		<u>Brahm. Mane Sah. Bank Ltd.</u>	
		C/A A/c No. 91 578276.98	
		<u>Bank of India A/c No.</u>	
		71020110000055 996468.24	1583239.22
Total Rs.	60299221.65	Total Rs.	60299221.65

Checked and Subject to our report of
even date found correct



Place : Solapur.

Date :- 03.10.2024

FOR KALYAN L. PATIL & CO.
CHARTERED ACCOUNTANT'S
PROP. KALYAN LIMBAJI PATIL
CHARTERED ACCOUNTANT
UDIN-24016295BKGVMX6384

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





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SHIKSHAN PRASARAK MANDAL KUMATHE'S

S. P. M. POLYTECHNIC KUMATHE

TAL. NORTH SOLAPUR, DIST. SOLAPUR

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2024

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>To Salary to Teaching Staff</u>			
Basic Pay 8324423.00		By Tuition Fee 2023-24	30868640.50
A. G. P. 2259015.00		By Development fee 2023-24	1647424.00
D. A. 12624508.00		By O/s Tuition fee 2022-23	7000.00
C. L. A. 50039.00		By Miscellaneous Receipt	1.00
H. R. A. 2117247.00			
T. A. 333600.00		By Deficit carried over to B/s	12908316.18
Special Allowance 24000.00	25732832.00		
<u>To Salary to Non Teaching Staff</u>			
Basic Pay 1785098.00			
A. G. P. 295829.00			
D. A. 1847210.00			
C. L. A. 4935.00			
H. R. A. 310585.00			
T. A. 20854.00	4264511.00		
<u>To Salary to Technical Staff</u>			
Basic Pay 940022.00			
A. G. P. 266097.00			
D. A. 1450520.00			
C. L. A. 7208.00			
H. R. A. 241224.00			
T. A. 16632.00	2921703.00		
To Administration Charges on E.P.F.	42391.00		
To Advertisemtn exps.	189146.00		
To Affiliation fee	45000.00		
To AICTE Application Processing fee	148000.00		
To Audit fee	10000.00		
To Building Rent	3591000.00		
To Consulting Charges for E.P.F.	7700.00		
To Damages Charges For E.P.F.	799806.00		
To Electrical Material exps.	12683.00		
To Insurance exps.	24774.00		
To Internet & Lease Line Charges	476702.86		
To Interest charges on EFP Amount	416956.00		
Total C/f	38683204.86	Total C/f	45431381.68





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EXPENDITURE	AMOUNT	INCOME	AMOUNT
Total B/f	38683204.86	Total B/f	45431381.68
To Interest on T.D.S.	2640.00		
To Lab Manual exps.	359633.00		
To Web Site Application Dev. Exps.	24780.00		
To Accomodation Charges	7942.00		
To Allumini Meet exps.	1700.00		
To Assessment fee of Income Tax	18000.00		
To Bank Charges	2620.82		
To Bond paper with notary & Affidavit exps.	1520.00		
To Consultancy fee for NBA work	35000.00		
To Cultural Activities exps.	66401.00		
To Curtains exps.	98079.00		
To Diesel exps. For generator	52740.00		
To Electrical fitting & Maint. exps.	59950.00		
To Electricity bill	156580.00		
To Examination exps.	54596.00		
To FDTP exps.	23600.00		
To Fire Extinguisher Refilling & NOC exps.	20450.00		
To Gift & Ceromany exps.	16517.00		
To Guest Lecture Remu.	3200.00		
To Interest on P. T.	2290.00		
To Medical exps.	1470.00		
To Misc. exps.	12179.00		
To NBA Registration fee	590000.00		
To News Paper & Periodicals exps.	9822.00		
To Painting exps.	1960.00		
To Printing & Stationery For office	259564.00		
To Printing & Stationery For Students	794678.00		
To Photo & Video Shuting exps.	33350.00		
To Postage exps.	1522.00		
To Prorata Fee	12210.00		
To Provident Fund (Employers Share)	508582.00		
To Refreshment exps.	78515.00		
To Remuneration Exps.	414130.00		
To Sanitation exps.	437.00		
To Software Renewation Charges	59666.00		
To Spiral Binding exps.	130.00		
To Sports Activities exps.	42130.00		
Total C/f	42511788.68	Total C/f	45431381.68





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EXPENDITURE	AMOUNT	INCOME	AMOUNT
Total B/f	42511788.68	Total B/f	45431381.68
<u>To Repairs & Maint. Exps.</u>			
Administation & Gener	24100.00		
Co. Dept.	1200.00		
E. J. Dept.	700.00		
Me. Dept.	194193.00		
General Science Dept.	3450.00		
	223643.00		
<u>To Consumable Exps.</u>			
Chemistry Dept.	21660.00		
Electronics Dept.	34785.00		
Computer Dept.	25735.00		
Gen./office Dept	13301.00		
Language Lab. Dept.	12600.00		
Library Dept.	10080.00		
Mechanical Dept.	27479.00		
Workshop Dept.	61578.00		
	207218.00		
To Staff Training exps.	33130.00		
To Sub. for Library Magazine & S/w	81988.00		
To Technowave 2024 Programme exps.	25100.00		
To Telephone bill	1395.00		
To Training & Placement exps.for Stud.	104532.00		
To Transportation Charges	12500.00		
To Travelling exps.	58895.00		
To Uniform exps.	4100.00		
To Water Charges	6830.00		
To Xerox exps.	21830.00		
To Xerox Machine Maint. Exps.	17050.00		
<u>To Depreciation on</u>			
As per Schedule "A"	1429672.00		
As per Schedule "B"	549694.00		
As per Schedule "C"	41356.00		
As per Schedule "D"	100660.00		
	2121382.00		
Total Rs.	45431381.68	Total Rs.	45431381.68

Place : Solapur.

Date :- 03.10.2024



As per our report of even date.

[Signature]

FOR KALYAN L. PATIL & CO.
CHARTERED ACCOUNTANT'S
PROP. KALYAN LIMBAJI PATIL
CHARTERED ACCOUNTANT
UDIN-24016295BKGVMX6384

[Signature]

PRINCIPAL

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





KALYAN LIMBAJI PATIL
B.Com. (Hons.) F.C.A.

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SHIKSHAN PRASARAK MANDAL KUMATHE'S

S. P. M. POLYTECHNIC KUMATHE

TAL. NORTH SOLAPUR, DIST. SOLAPUR

BALANCE - SHEET AS ON 31/03/2024

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Development Fund		Machinery & Equipments	
Bal. as per last B/s	280450.00	As per Schedule 'A'	6427253.00
Library Grant		Furniture / Fixture & other assets	
Bal. as per last B/s	197000.00	As per Schedule 'B'	2707504.00
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	13845.00
Bal. as per last B/s	352300.00	Add:- D. Y.	303161.00
Advance Tuition Fee			317006.00
Bal. as per last B/s	5000.00	Less :- Depreciation	41356.00
Deposits			275650.00
Staff Security Deposit		Less :- Recovery of lost	
Bal. as per last B/s	11000.00	books	2990.00
Other Liabilities			272660.00
i) B.C. Scholarship / Freeship		Utencils	
Bal. as per last B/s	1598572.00	Bal. as per last B/s	2852.00
Add :- D. Y.	72398.75	Office Equipments	
	1670970.75	Bal. as per last B/s	4657.00
ii) S.T.C. Scholarship		Dead Stock	
Bal. as per last B/s	4000.00	As per Schedule 'E'	816675.00
iii) Travelling Allowance		Sports Material	
Bal. as per last B/s	17609.00	Bal. as per last B/s	35679.00
iv) I. S. T. E. Membership Fee		Add :- D. Y.	8520.00
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	139861.00	Shinde D.V	2000.00
vii) Apprentice Stipend		Badavane B.U.	2600.00
Bal. as per last B/s	8865.00		55600.00
viii) Maintaince Allowance		Enrollment & Photo Pro. Form Fee	
Bal. as per last B/s	65000.00	Bal. as per last B/s	1940.00
Students Security Deposit		Temporary Telephone Deposit	
Bal. as per last B/s	14805.00	Bal. as per last B/s	667.00
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
Total C/f	4271890.75	Total C/f	10375637.00





KALYAN LIMBAJI PATIL

B.Com. (Hons.) F.C.A.

KALYAN L. PATIL & CO.

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" Kalyan Niwas ", 2/3 A, Shobha

Nagar, Civil Lines Solapur 413003

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LIABILITIES	AMOUNT	ASSETS	AMOUNT
Total B/f	4271890.75	Total B/f	10375637.00
President S. P. M. Kumathe		Security Deposit (M.S.E.D.C.L.) 2022-23	
Bal. as per last B/s	133700991.60	Bal. as per last B/s	28001.00
Add :- D. Y.	18924590.00	Telephone Deposit	
Books N All Pune		Bal. as per last B/s	500.00
Bal. as per last B/s	21600.00	Stock of M.F.G. Items by Student	
Compuex System Solapur		Job	497672.00
Bal. as per last B/s	130.00	Machi. & Equipment	134565.00
Staff Salary Payable		Dead Stock	1111568.00
Bal. as per last B/s	2217007.00		1743805.00
Add :- D. Y.	657157.00	As per Schedule D	310362.00
E. B. C. Scholarship		Bal. as per last B/s	2054167.00
Bal. as per last B/s	38408.00	Store Material	
Add :- D. Y.	69965.00	Bal. as per last B/s	20261.00
Providend Fund (Employees Share)		Add :- D. Y.	53742.00
Bal. as per last B/s	91182.00	Advance (Fine Testing Machineries)	
Less :- D. Y.	6806.00	Bal. as per last B/s	78810.00
Society Installment		Students fees Receivable (S. Dr.)	
Bal. as per last B/s	500.00	Bal. as per last B/s	35072090.00
Cup Training bill		Less :- D. Y.	5055571.75
Bal. as per last B/s	23633.00	(As per o/s register)	40127661.75
ARC Receipts		Fire Extinguishers	
Bal. as per last B/s	121679.00	Bal. as per last B/s	40556.00
Add :- D. Y.	47174.00	Shri Mahalaxmi Sales Associates	
Solapur Super Services		Bal. as per last B/s	40000.00
Bal. as per last B/s	2005361.00	Eligibility fee	
AISHE Remuneration		During the year	600.00
Bal. as per last B/s	2050.00	Modi Innvoations Pvt. Ltd.	
S. Engineering		Transfer from Liabilities side	2651020.00
Bal. as per last B/s	900.00	Professional Tax	
RAC Remuneration		Transfer from Liabilities side	600.00
Bal. as per last B/s	100712.00	OTO (Carry On) Application fee	
Samprati Offset Printers		During the year	1200.00
Bal. as per last B/s	21271.00	Advance Professional Tax (July 2024)	
Add :- D. Y.	17582.00	During the year	12000.00
Vaishnavi Highway services			
Bal. as per last B/s	483512.00		
Enrollment fee			
Bal. as per last B/s	1480.00		
Hytech Educational Equipment, Pune			
Bal. as per last B/s	7446.00		
Total C/f	162819415.35	Total C/f	55484755.75



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LIABILITIES	AMOUNT	ASSETS	AMOUNT
Total B/f	162819415.35	Total B/f	55484755.75
<u>Vardhaman Glass Traders</u>		<u>Closing Balances</u>	
Bal. as per last B/s	11266.00	Cash in hand	8494.00
<u>Rahul Electricals</u>		<u>Cash at Bank</u>	
Bal. as per last B/s	15610.00	<u>Brahm. Mane Sah. Bank Ltd.</u>	
<u>Vijay Sales & Services</u>		C/A A/c No. 91	578276.98
Bal. as per last B/s	23600.00	<u>Bank of India A/c No.</u>	
<u>Dream Technology</u>		71020110000055	996468.24
Bal. as per last B/s	14100.00		1583239.22
Add:- D. Y.	6490.00		
	20590.00	<u>Income & Expenditure Account</u>	
<u>Exam fee</u>		Bal. as per last B/s	94354641.20
Bal. as per last B/s	27230.00	Add :- Deficit D. Y.	12908316.18
Add:- D. Y.	15400.00		107262957.38
	42630.00		
<u>Shlok Enterprises</u>			
Bal. as per last B/s	8555.00		
<u>Apte Kdgoankar Industries</u>			
Bal. as per last B/s	100890.00		
Less :- D. Y.	100890.00		
	Nil		
<u>Arvind Sales Corporation</u>			
Bal. as per last B/s	26208.00		
Less :- D. Y.	26208.00		
	Nil		
<u>Bank Loan Instalment</u>			
Bal. as per last B/s	19800.00		
Less :- D. Y.	1600.00		
	18200.00		
<u>Cartridge House</u>			
During the year	2000.00		
<u>D. B.Corp. Ltd.</u>			
Bal. as per last B/s	100001.00		
Less :- D. Y.	100001.00		
	Nil		
<u>Dhange Steel Industries</u>			
During the year	112000.00		
<u>Enrollment Form fee</u>			
During the year	170.00		
<u>Modi Innovations Private Ltd</u>			
Bal. as per last B/s	1103206.00		
Less :- D. Y.	3754226.00		
Trf. To Assets side	-2651020.00		
<u>M/s Solapur Steel Centre Solapur</u>			
Bal. as per last B/s	242560.00		
Less :- D. Y.	242560.00		
	Nil		
<u>Photo Copy & Verification fee</u>			
Bal. as per last B/s	1200.00		
Total C/f	163075236.35	Total C/f	164330952.35





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Nagar, Civil Lines Solapur 413003
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LIABILITIES	AMOUNT	ASSETS	AMOUNT
Total B/f	163075236.35	Total B/f	164330952.35
<u>Sachin Jumbo Xerox</u>			
Bal. as per last B/s	34008.00		
Less :- D. Y.	34008.00		
	Nil		
<u>Firewale Systems India</u>			
During the year	20450.00		
<u>J. M. Distributors</u>			
During the year	59900.00		
<u>Laxmi Enterprises</u>			
During the year	25674.00		
<u>Rathison</u>			
During the year	166000.00		
<u>Sachin Offset Solapur</u>			
During the year	5375.00		
<u>Study Max Publications</u>			
During the year	100450.00		
<u>Tirupati Enterprise Pune</u>			
During the year	600000.00		
<u>U.R. Engineering Works Solapur</u>			
During the year	5000.00		
<u>Veer Art</u>			
During the year	33369.00		
<u>Yash Books</u>			
During the year	129461.00		
<u>Arpan Office Solutions</u>			
During the year	18295.00		
<u>Metro Steel Mart</u>			
During the year	53742.00		
<u>Advances</u>			
During the year			
Aurade C. K.	9500.00		
Babare P. V.	9500.00		
Mujawar S. I.	9500.00		
More L. N.	9500.00		
	38000.00		
Total Rs.	164330952.35	Total Rs.	164330952.35

As per our report of even date.

Place : Solapur.

Date :- 03.10.2024



[Signature]

FOR KALYAN L. PATIL & CO.
CHARTERED ACCOUNTANT'S
PROP. KALYAN LIMBAJI PATIL
CHARTERED ACCOUNTANT
UDIN-24016295BKGVMX6384

[Signature]
PRINCIPAL
S.P.M. POLYTECHNIC
KUMATHE, SOLAPUR.





Shikshan Prasarak Mandal's
S.P.M. POLYTECHNIC, KUMATHE
HOTGI ROAD, SOLAPUR – 413 224, Phone No.9503907130
Wab Site : www.spmsolapur.org
E-Mail : spmpkprincipal@gmail.com

SCHEDULE " A "
DEPARTMENTWISE DEPRECIATION ON MACHINERY & EQUIPMENT
FOR THE YEAR ENDED 31st MARCH, 2024

Sr. No.	Item of Department	Particulars	Rate of Depreciation	Opening WDV as on 01.04.2023	Additional During the Year 2023-2024 (C)		Less - Sale of Machinery	Net Value	Depreciation Amount	Net Value Depreciation (Closing WDV) 31.03.2024
					Upto 30.09.2023	From 01.10.2023				
			A	B	C1	C2	D	E=(B+C-D)	F=(B+C1)x A +C2x(A/2)	G=E-F
1	COMPUTER ENGINEERING DEPT.	COMPUTERS	25	1918784	495021	128500	0	2542305	619514	1922791
2	ELECTRONICS ENGINEERING DEPT.	EQUIPMENTS	15	579929	0	1162824	0	1742753	174201	1568552
		COMPUTERS	25	268142	134000	80750	0	482892	110629	372263
3	MECHANICAL ENGINEERING DEPT.	MACHINERY	15	798196	0	379204	0	1177400	148170	1029230
		COMPUTERS	25	892597	134000	80750	0	1107347	266743	840604
4	WORKSHOP DEPT.	MACHINERY	15	175323	0	0	0	175323	26298	149025
5	PHYSICS DEPT.	EQUIPMENTS	15	25078	0	0	0	25078	3762	21316
6	CHEMISTRY DEPT.	EQUIPMENTS	15	38603	0	51980	0	90583	9689	80894
7	GENERAL/ OFFICE DEPT.	EQUIPMENTS	15	380964	48000	73780	0	502744	69878	432866
8	Library Dept.	MACHINERY	15	0	0	10500	0	10500	788	9712
TOTAL				5077616	811021	1968288	0	7856925	1429672	6427253

Accountant
S.P.M. Polytechnic,
Kumathe, Solapur
ACCOUNTANT
S. P. M. POLYTECHNIC
KUMATHE, SOLAPUR



Principal
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,
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Shikshan Prasarak Mandal's
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SCHEDULE " B "
DEPRECIATION ON FURNITURE/FIXTURE & OTHER CURRENT ASSETS
FOR THE YEAR ENDED 31st MARCH, 2024

Sr. No.	Item of Department	Particulars	Rate of Depreciation	Opening WDV as on 01.04.2023	Additional During the Year 2023-2024 (C)		Less - Sale of Furniture/ Dead Stock	Net Value	Depreciation Amount	Net Value Depreciation (Closing WDV) 31.03.2024
					Upto 30.09.2023	From 01.10.2023				
					C1	C2				
			A	B			D	E=(B+C-D)	F=(B+C1)xA +C2x(A/2)	G=E-F
1	FURNITURE & FIXTURE	FURNITURE	15	610776	0	0	0	610776	91616	519160
2	LICENED SOFTWARE	SOFTWARE	25	668940	53100	20000	0	742040	183010	559030
3	SOLAR GENERATION SYSTEM	DEAD STOCK	15	1327693	0	0	0	1327693	199154	1128539
4	BATTARIES & INVERTERS	DEAD STOCK	15	169605	36600	0	14000	192205	30931	161274
5	CCTV CAMERA	EQUIPMENTS	15	202739	12545	3200	0	218484	32533	185951
6	WATER COOLER	MACHINERY	15	0	0	166000	0	166000	12450	153550
TOTAL				2979753	102245	189200	14000	3257198	549694	2707504

[Signature]
Accountant
S.P.M. Polytechnic
Kumathe, Solapur
S. P. M. POLYTECHNIC
KUMATHE, SOLAPUR



[Signature]
Principal
S.P.M. Polytechnic,
Kumathe, Solapur
PRINCIPAL
S.P.M. POLYTECHNIC
KUMATHE, SOLAPUR.




[Signature]
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 " C "
DEPRECIATION ON LIBRARY BOOKS
FOR THE YEAR ENDED 31st MARCH, 2024


Sr. No.	Item of Department	Rate of Depreciation	Opening WDV as on 01.04.2023	Additional During the Year 2023-2024 (C)		Less - Recovery of Lost Library Books	Net Value	Depreciation Amount	Net Value Depreciation (Closing WDV) 31.03.2024
				Upto 30.09.2023	From 01.10.2023				
				C1	C2				
		A	B	C1	C2	D	E=(B+C-D)	F=(B+C1)xA +C2x(A/2)	G=E-F
1	LIBRARY BOOKS	25	13845	0	303161	2990	314016	41356	272660
TOTAL			13845	0	303161	2990	314016	41356	272660


Accountant
S.P.M. Polytechnic,
Kumathe, Solapur
ACCOUNTANT
S. P. M. POLYTECHNIC
KUMATHE, SOLAPUR




Principal
S.P.M. Polytechnic,
Kumathe, Solapur
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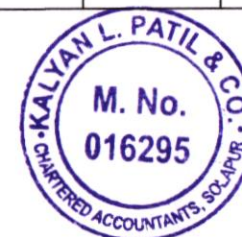
SCHEDULE " E "
DEPARTMENTWISE DEPRECIATION ON DEAD STOCK
FOR THE YEAR ENDED 31st MARCH, 2024


Sr. No.	Item of Department	Particulars	Rate of Depreciation	Opening WDV as on 01.04.2023	Additional During the Year 2023-2024 (C)		Less - Sale of Machinery	Net Value	Depreciation Amount	Net Value Depreciation (Closing WDV) 31.03.2024
					Upto 30.09.2023	From 01.10.2023				
			A	B	C1	C2	D	E=(B+C-D)	F=(B+C1)xA +C2x(A/2)	G=E-F
1	COMPUTER ENGINEERING DEPT.	DEAD STOCK	15	0	0	40770	0	40770	3058	37712
2	ELECTRONICS ENGINEERING DEPT.	DEAD STOCK	15	0	0	1770	0	1770	133	1637
3	MECHANICAL ENGINEERING DEPT.	DEAD STOCK	15	0	0	33070	0	33070	2480	30590
4	WORKSHOP DEPT.	DEAD STOCK	15	0	0	34810	0	34810	2611	32199
5	PHYSICS DEPT.	DEAD STOCK	15	0	0	8770	0	8770	658	8112
6	CHEMISTRY DEPT.	DEAD STOCK	15	0	0	3344	0	3344	251	3093
7	GENERAL/ OFFICE DEPT.	DEAD STOCK	15	422582	2205	313374	0	738161	87221	650940
8	LIBRARY DEPT.	DEAD STOCK	15	0	0	56640	0	56640	4248	52392
TOTAL				422582	2205	492548	0	917335	100660	816675


Accountant
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S. P. M. POLYTECHNIC
KUMATHE, SOLAPUR




Principal
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