

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 2025

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
Cell - 9822 657090

AUDITORS'S REPORT

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

Subject :- Audit of Accounts for the year ended 31/03/2025

We have completed the audit of your S. P. M. Polytechnic College, Kumathe, Solapur for the year ended on 31st March 2025 and annexed Income and Expenditure account for the year ended on 31st March 2025 and Balance sheet as at 31st March 2025 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 2025
- 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 :- 13/10/2025



FOR KALYAN L. PATIL & CO.
CHARTERED ACCOUNTANTS
PROP. KALYAN LIMBAJI PATIL
CHARTERED ACCOUNTANT
UDIN- 25016295BNFYTM4023



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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 2025 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 :- 13/10/2025



FOR KALYAN L. PATIL & CO.
CHARTERED ACCOUNTANTS
PROP.KALYAN LIMBAJI PATIL
CHARTERED ACCOUNTANT
UDIN- 25016295BNFYTM4023



KALYAN LIMBAJI PATIL
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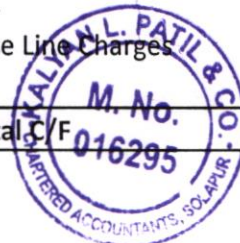
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SHIKSHAN PRASARAK MANDAL KUMATHE'S

S. P. M. POLYTECHNIC KUMATHE
TAL. NORTH SOLAPUR, DIST. SOLAPUR

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31st MARCH 2025

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balances		By Salary to Teaching Staff	
Cash in hand 8494.00		Basic Pay 8541528.00	
Cash at Bank		A. G. P. 2381850.00	
Brahm. Mane Sah. Bank Ltd.		D. A. 14868969.00	
C/A A/c No. 91 578276.98		C. L. A. 49685.00	
Bank of India A/c No.		H. R. A. 2184671.00	
71020110000055 996468.24	1583239.22	T. A. 331285.00	
		Special Allowance 24000.00	28381988.00
To Tuition Fee 2023-24	34947089.75	By Salary to Non Teaching Staff	
To Development fee 2024-25	2524685.50	Basic Pay 2171186.00	
To Examination & RAC Remuneration	88336.00	A. G. P. 324501.00	
To Miscellaneous Receipt	204.00	D. A. 2356962.00	
To CTET Exam Remuneration	10945.00	C. L. A. 5514.00	
To Bank Interest	4145.00	H. R. A. 344567.00	
To Recovery of Lost Library Books	4998.00	T. A. 24451.00	5227181.00
To Furniture & Fixture (Depreciation)	89957.00	By Salary to Technical Staff	
To Library books (Depreciation)	73164.00	Basic Pay 931801.00	
To Batteries & Invertor (Depreciation)	28044.00	A. G. P. 281683.00	
To CCTV Camera (Depreciation)	36412.00	D. A. 1651184.00	
To Water Cooler (Depreciation)	26333.00	C. L. A. 7632.00	
To Air Conditioner (Depreciation)	37214.00	H. R. A. 242697.00	
To Sundry Debtors	7804516.75	T. A. 17602.00	3132599.00
To Exam Remuneration	36930.00	By Administration Charges on E.P.F.	38210.00
To Compux Systems Solapur	5000.00	By Advertisemtn exps.	139540.00
To D. B. Corp. Ltd	23102.00	By Affiliation fee	75000.00
To Ashok Vidyut	7050.00	By AICTE Application Processing fee	88000.00
To MMX Computer & Electronics	83000.00	By Audit fee	10000.00
To Modi Innovations Pvt. Ltd.	2312004.00	By Building Rent	3150000.00
To OTO (Carry on) Application fee	1200.00	By Bank Commission	236.07
To Sachin Offset Solapur	10850.00	By Consulting Charges for E.P.F.	7700.00
To Samprati Offset Printers Solapur	35518.00	By ICICI Bank Prepaid Pool Account exps	18291.50
To Shiva Machinery Stores	4300.00	By Depreciation	3066648.00
To Vaibhav Book House Pune	9994.00	By Electrical Material exps.	81001.00
To Advance Professional Tax (July 2024)	12000.00	By Insurance exps.	26271.00
To Sale of Dead Stock	2000.00	By Internet & Lease Line Charges	228625.00
Total C/F	49802231.22	Total C/F	43671290.57

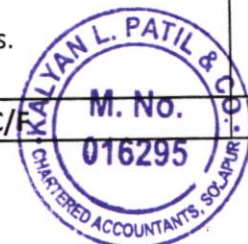




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E-Mail: cakalyanpatil@gmail.com
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RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Total B/F	49802231.22	Total B/F	43671290.57
To President S.P.M. Kumathe	33440676.76	By Lab Manual exps.	229746.00
To Licened Software (Depreciation)	139758.00	By Allumini Meet exps.	22000.00
To Solar Generation System	169281.00	By Assessment fee of Income Tax	18000.00
To Cartridge House	7300.00	By Bank Charges	4635.26
To Depreciation on		By Bond paper with notary & Affidavit exps.	2900.00
To Dead Stock		By Cultural Activities exps.	37858.00
Chemistry Dept 464.00		By Curtains exps.	150013.00
Computer Dept. 5657.00		By Diesel exps. For generator	58707.00
E. J. Dept. 2148.00		By DTP Design exps.	47237.00
Mech. Dept. 4664.00		By Educational Tours & Industry Visit Travelling exps.	80000.00
Office/General Dept. 111894.00		By Electrical fitting & Maint. exps.	102531.00
Physics Dept. 1217.00		By Electricity bill	253680.00
Workshop Dept. 4830.00		By Examination exps.	49641.00
Library Dept. 7859.00	138733.00	By FDTP exps.	3330.00
(Machinery & Equipment)		By Fee Fixation Committee fee	85900.00
Chemistry Dept. 13988.00		By Fire Extinguisher Refilling & NOC exps.	3075.00
Co. Dept. 1299381.00		By Garden exps.	12850.00
EJ Dept 489718.00		By Gift & Ceromany exps.	24028.00
Library Dept. 5867.00		By Guest Lecture Remu.	29900.00
Mechanical Dept. 371067.00		By Installation Charges	4500.00
Office/General Dept. 122180.00		By Labour Charges	4000.00
Physics Dept. 3197.00		By Legal Charges	25050.00
Workshop Dept. 22354.00	2327752.00	By Medical exps.	4536.00
To Exam fee		By Membership Fee	5000.00
Received 1271500.00		By Misc. exps.	16734.00
Paid 1248850.00	22650.00	By News Paper & Periodicals exps.	7678.00
To Bank Loan Instalment		By Painting exps.	6030.00
Received 246200.00		By Printing & Stationery For office	319453.00
Paid 239200.00	7000.00	By Printing & Stationery For Students	1065469.00
To Eligibility Fee		By Photo & Video Shuting exps.	49100.00
Received 9000.00		By Postage exps.	3592.00
Paid 8400.00	600.00	By Prorata Fee	12900.00
To Enrollment Fee		By Provident Fund (Employers Share)	458449.00
Received 58170.00		By Refreshment exps.	91580.00
Paid 57540.00	630.00	By Remuneration Exps.	224205.00
Total C/F	86056611.98	Total C/F	47185597.83





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RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Total B/F	86056611.98	Total B/F	47185597.83
<u>To B. C. Scholarship/Freeship</u>		<u>By Repairs & Maint. Exps.</u>	
Received 24978721.25		Administation & Gener 190420.00	
Paid 24978721.25	Nil	Co. Dept. 1250.00	
		E. J. Dept. 6412.00	
<u>To E.B.C. Scholarship</u>		Me. Dept. 24400.00	
Received 7591860.75		General Science Dept. 21421.00	243903.00
Paid 7591860.75	Nil		
<u>To Professional Tax</u>		<u>By Consumable Exps.</u>	
Received 157400.00		Chemistry Dept. 5957.00	
Paid 157400.00	Nil	Electronics Dept. 29297.00	
		Computer Dept. 37938.00	
<u>To Income Tax</u>		Gen./office Dept 47308.00	
Received 1227505.00		Library Dept. 1094.00	
Paid 1227505.00	Nil	Mechanical Dept. 29109.00	
		Workshop Dept. 40478.00	191181.00
		By Sanitary Material exps. 4736.00	
		By Software Renewation Charges 57439.02	
		By Spiral Binding exps. 360.00	
		By Sports Activities exps. 32815.76	
		By Staff Training exps. 1830.00	
		By Sub. for Library Magazine & S/w 93258.00	
		By Technowave 2025 Programme exps. 21438.00	
		By Telephone bill 2457.00	
		By Training & Placement exps.for Stud. 51087.00	
		By Transportation Charges 6175.00	
		By Travelling exps. 51176.00	
		By Uniform exps. 4000.00	
		By Water Charges 11430.00	
		By Xerox exps. 14500.00	
		By Xerox Machine Maint. Exps. 9050.00	
		<u>By Machinery & Equipment</u>	
		Chemistry Dept. 12359.00	
		Co. Dept. 3347013.00	
		EJ Dept. 689450.00	
		ME. Dept. 47293.00	
		Office /General Dept 415639.00	
		Library Dept. 58800.00	4570554.00
Total C/f	86056611.98	Total C/f	52552987.61





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RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Total B/f	86056611.98	Total B/f	52552987.61
		By Air Conditioner	266380.00
		By Batteries & Invertor	25686.00
		By CCTV Camera	109490.00
		By Furniture & Fixture	154803.00
		By Sports Material	5040.00
		By Store Material Workshop Dept.	84807.00
		By Water Cooler	44000.00
		By Library Books	36494.00
		<u>By Dead Stock</u>	
		EJ Dept	12681.00
		Mechanical Dept.	1000.00
		Office/General Dept.	<u>116620.00</u>
		By Staff Salary Payable	124841.00
		By Dhange Steel Industries	112000.00
		By J. M. Distributors	48650.00
		By Firewale Systems India	20450.00
		By M/s Metro Steel Mart	53742.00
		By Rathison	166000.00
		By Arpan Offset Solutions	18295.00
		By Laxmi Enterprises	25674.00
		By Study Max Publication	100450.00
		By Tirupati Enterprise Pune	600000.00
		By U.R. Engineering Works Solapur	5000.00
		By Veer Art	33369.00
		By Yash Books	129461.00
		By Loan & Advances	23000000.00
		<u>By Provident Fund (Employees Share)</u>	
		Paid	458449.00
		Received	<u>453162.00</u>
			5287.00
		<u>By Advances</u>	
		Aurade C. K.	9500.00
		Babare P. V.	9500.00
		Mujawar S. I.	9500.00
		More L. M.	<u>9500.00</u>
			38000.00
Total C/f	86056611.98	Total	77891207.61





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RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Total B/f	86056611.98	Total B/f	77891207.61
		<u>By Closing Balances</u>	
		Cash in hand	4387.00
		<u>Cash at Bank</u>	
		<u>Brahm. Mane Sah. Bank Ltd.</u>	
		C/A A/c No. 91	7720685.44
		<u>Bank of India A/c No.</u>	
		71020110000055	316992.69
		ICICI Bank SB A/C	
		No. 019901011998	123339.24
			8165404.37
Total Rs.	86056611.98	Total Rs.	86056611.98

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-25016295BNFYTM4023

Place : Solapur.

Date :- 13/10/2025

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



SECRETARY

PRESIDENT

Shikshan Prasarak Mandal
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 2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Salary to Teaching Staff			
Basic Pay	8541528.00	By Tuition Fee 2024-25	34947089.75
A. G. P.	2381850.00	By Development fee 2024-25	2524685.50
D. A.	14868969.00	By Miscellaneous Receipt	204.00
C. L. A.	49685.00	By CTET Exam Remuneration	10945.00
H. R. A.	2184671.00	By Bank Interest	4145.00
T. A.	331285.00		
Special Allowance	24000.00	By Deficit Carried over to B/s	10445723.36
	28381988.00		
To Salary to Non Teaching Staff			
Basic Pay	2171186.00		
A. G. P.	324501.00		
D. A.	2356962.00		
C. L. A.	5514.00		
H. R. A.	344567.00		
T. A.	24451.00		
	5227181.00		
To Salary to Technical Staff			
Basic Pay	931801.00		
A. G. P.	281683.00		
D. A.	1651184.00		
C. L. A.	7632.00		
H. R. A.	242697.00		
T. A.	17602.00		
	3132599.00		
To Administration Charges on E.P.F.	38210.00		
To Advertisemtn exps.	139540.00		
To Affiliation fee	75000.00		
To AICTE Application Processing fee	88000.00		
To Audit fee	10000.00		
To Building Rent	3150000.00		
To Bank Commission	236.07		
To Consulting Charges for E.P.F.	7700.00		
To ICICI Bank Prepaid Pool Account exps	18291.50		
To Electrical Material exps.	81001.00		
To Insurance exps.	26271.00		
To Internet & Lease Line Charges	228625.00		
To Lab Manual exps.	229746.00		
Total C/f	40834388.57	Total C/f	47932792.61





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EXPENDITURE	AMOUNT	INCOME	AMOUNT
Total B/f	40834388.57	Total B/f	47932792.61
To Allumini Meet exps.	22000.00		
To Assessment fee of Income Tax	18000.00		
To Bank Charges	4635.26		
To Bond paper with notary & Affidavit exps.	2900.00		
To Cultural Activities exps.	37858.00		
To Curtains exps.	150013.00		
To Diesel exps. For generator	58707.00		
To DTP Design exps.	47237.00		
To Educational Tours & Industry Visit Travelling exps.	80000.00		
To Electrical fitting & Maint. exps.	102531.00		
To Electricity bill	253680.00		
To FDTP exps	3330.00		
To Fee Fixation Committee fee	85900.00		
To Fire Extinguisher Refilling & NOC exps	3075.00		
To Garden exps.	12850.00		
To Gift & Ceromany exps.	24028.00		
To Guest Lecture Remu.	29900.00		
To Installation Charges	4500.00		
To Labour Charges	4000.00		
To Legal Charges	25050.00		
To Medical exps.	4536.00		
To Membership Fee	5000.00		
To Misc. exps.	16734.00		
To News Paper & Periodicals exps.	7678.00		
To Painting exps.	6030.00		
To Printing & Stationery For office	319453.00		
To Printing & Stationery For Students	1065469.00		
To Photo & Video Shuting exps.	49100.00		
To Postage exps.	3592.00		
To Prorata Fee	12900.00		
To Provident Fund (Employers Share)	458449.00		
To Refreshment exps.	91580.00		
To Remuneration Exps.	224205.00		
To Repairs & Maint. Exps.			
Administation & Gener	190420.00		
Co. Dept.	1250.00		
E. J. Dept.	6412.00		
Me. Dept.	24400.00		
General Science Dept.	<u>21421.00</u>		
	243903.00		
Total C/f	44313211.83	Total C/f	47932792.61






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EXPENDITURE	AMOUNT	INCOME	AMOUNT
Total B/f	44313211.83	Total B/f	47932792.61
<u>To Consumable Exps.</u>			
Chemistry Dept. 5957.00			
Electronics Dept. 29297.00			
Computer Dept. 37938.00			
Gen./office Dept 47308.00			
Library Dept. 1094.00			
Mechanical Dept. 29109.00			
Workshop Dept. 40478.00	191181.00		
To Sanitary Material exps. 4736.00			
To Software Renewation Charges 57439.02			
To Spiral Binding exps. 360.00			
To Sports Activities exps. 32815.76			
To Staff Training exps. 1830.00			
To Sub. for Library Magazine & S/w 93258.00			
To Technowave 2025 Programme exps. 21438.00			
To Telephone bill 2457.00			
To Training & Placement exps.for Stud. 51087.00			
To Transportation Charges 6175.00			
To Travelling exps. 51176.00			
To Uniform exps. 4000.00			
To Water Charges 11430.00			
To Xerox exps. 14500.00			
To Xerox Machine Maint. Exps. 9050.00			
<u>To Depreciation on</u>			
As per Schedule "A" 2327752.00			
As per Schedule "B" 526999.00			
As per Schedule "C" 73164.00			
As per Schedule "E" 138733.00	3066648.00		
Total Rs.	47932792.61	Total Rs.	47932792.61


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

Place : Solapur.

Date :- 13/10/2025

SECRETARY


PRESIDENT

Shikshan Prasarak Mandal

KUMATHE, Solapur



As per our report of even date.


FOR KALYAN L. PATIL & CO.
CHARTERED ACCOUNTANT'S
PROP. KALYAN LIMBAJI PATIL
CHARTERED ACCOUNTANT
UDIN-25016295BNFYTM4023



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SHIKSHAN PRASARAK MANDAL KUMATHE'S
S. P. M. POLYTECHNIC KUMATHE
TAL. NORTH SOLAPUR, DIST. SOLAPUR
BALANCE - SHEET AS ON 31/03/2025

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Development Fund		Machinery & Equipments	
Bal. as per last B/s	280450.00	As per Schedule 'A'	8670055.00
Library Grant		Furniture / Fixture & other assets	
Bal. as per last B/s	197000.00	As per Schedule 'B'	2780864.00
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	272660.00
Bal. as per last B/s	352300.00	Add:- D. Y.	36494.00
Advance Tuition Fee			309154.00
Bal. as per last B/s	5000.00	Less :- Depreciation	73164.00
Deposits			235990.00
Staff Security Deposit		Less :- Recovery of lost	
Bal. as per last B/s	11000.00	books	4998.00
Other Liabilities			230992.00
i) B.C. Scholarship / Freeship		Utencils	
Bal. as per last B/s	1670970.75	Bal. as per last B/s	2852.00
ii) S.T.C. Scholarship		Office Equipments	
Bal. as per last B/s	4000.00	Bal. as per last B/s	4657.00
iii) Travelling Allowance		Dead Stock	
Bal. as per last B/s	17609.00	As per Schedule 'E'	806243.00
iv) I. S. T. E. Membership Fee		Sports Material	
Bal. as per last B/s	1260.00	Bal. as per last B/s	44199.00
v) M.S.C.I.T. Exam Remuneration		Add :- D. Y.	5040.00
Bal. as per last B/s	7031.00		49239.00
vi) Exam Remuneration		Advance	
Bal. as per last B/s	139861.00	Bal. as per last B/s	
Add :- D. Y.	36930.00	Bagale B.S.	30000.00
	176791.00	Jadhav D. M.	21000.00
Less :- Paid D. Y.	49641.00	Shinde D.V	2000.00
	127150.00	Badavane B.U.	2600.00
vii) Apprentice Stipend			55600.00
Bal. as per last B/s	8865.00	Add :- Loan & Advances	23000000.00
viii) Maintaince Allowance		As per Scheduel 'F'	23055600.00
Bal. as per last B/s	65000.00	Enrollment & Photo Pro. Form Fee	
Students Security Deposit		Bal. as per last B/s	1940.00
Bal. as per last B/s	14805.00	Temporary Telephone Deposit	
Shrinivas Enterprises, Pune		Bal. as per last B/s	667.00
Bal. as per last B/s	1488239.00	Security Deposit (M. S. E. B.)	
President S. P. M. Kumathe		Bal. as per last B/s	41630.00
Bal. as per last B/s	152625581.60		
Add :- D. Y.	33440676.76		
	186066258.36		
Total C/f	190325438.11	Total C/f	35644739.00





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LIABILITIES	AMOUNT	ASSETS	AMOUNT
Total B/f	190325438.11	Total B/f	35644739.00
Books N All Pune		Security Deposit (M.S.E.D.C.L.)2022-23	
Bal. as per last B/s	21600.00	Bal. as per last B/s	28001.00
Compuex System Solapur		Telephone Deposit	
Bal. as per last B/s	130.00	Bal. as per last B/s	500.00
Add :- D. Y.	5000.00	Stock of M.F.G. Items by Student	
	5130.00	Job	497672.00
Staff Salary Payable		Machi.& Equipment	134565.00
Bal. as per last B/s	2874164.00	Dead Stock	1111568.00
Less :- D. Y.	124841.00		1743805.00
	2749323.00	As per Schedule D	310362.00
E. B. C. Scholarship		Bal. as per last B/s	2054167.00
Bal. as per last B/s	108373.00	Store Material	
Providend Fund (Employees Share)		Bal. as per last B/s	74003.00
Bal. as per last B/s	84376.00	Add :- D. Y.	84807.00
Less :- D. Y.	5287.00		158810.00
	79089.00	Advance(Fine Testing Machineries)	
Society Installment		Bal. as per last B/s	78810.00
Bal. as per last B/s	500.00	Students fees Receivable (S. Dr.)	
Cup Training bill		Bal. as per last B/s	40127661.75
Bal. as per last B/s	23633.00	Less :- D. Y.	7804516.75
ARC Receipts		(As per o/s register)	32323145.00
Bal. as per last B/s	168853.00	Fire Extinguishers	
Solapur Super Services		Bal. as per last B/s	40556.00
Bal. as per last B/s	2005361.00	Shri Mahalaxmi Sales Associates	
AISHE Remuneration		Bal. as per last B/s	40000.00
Bal. as per last B/s	2050.00	Eligibility fee	
S. Engineering		Bal. as per last B/s	600.00
Bal. as per last B/s	900.00	Less :- D. Y.	600.00
RAC Remuneration			Nil
Bal. as per last B/s	100712.00	Modi Innvoations Pvt. Ltd.	
Add :- D. Y.	88336.00	Bal. as per last B/s	2651020.00
	189048.00	Less :- D. Y.	2312004.00
Samprati Offset Printers			339016.00
Bal. as per last B/s	38853.00	Professional Tax	
Add :- D. Y.	35518.00	Bal. as per last B/s	600.00
	74371.00	OTO (Carry On) Application fee	
Vaishnavi Highway services		Bal. as per last B/s	1200.00
Bal. as per last B/s	483512.00	Less :- D. Y.	1200.00
Enrollment fee			Nil
Bal. as per last B/s	1480.00	Advance Professional Tax (July 2024)	
Add :- D. Y.	630.00	Bal. as per last B/s	12000.00
	2110.00	Less :- D. Y.	12000.00
Hytech Educational Equipment, Pune			Nil
Bal. as per last B/s	7446.00		
Vardhaman Glass Traders			
Bal. as per last B/s	11266.00		
Rahul Electricals			
Bal. as per last B/s	15610.00		
Total C/f	196273613.11	Total C/f	70708344.00





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LIABILITIES		AMOUNT	ASSETS		AMOUNT
Total B/f		196273613.11	Total B/f		70708344.00
<u>Vijay Sales & Services</u>			<u>Closing Balances</u>		
Bal. as per last B/s		23600.00	Cash in hand	4387.00	
<u>Dream Technology</u>			<u>Cash at Bank</u>		
Bal. as per last B/s		20590.00	<u>Brahm. Mane Sah. Bank Ltd.</u>		
<u>Exam fee</u>			C/A A/c No. 91	7720685.44	
Bal. as per last B/s	42630.00		<u>Bank of India A/c No.</u>		
Add :- D. Y.	<u>22650.00</u>	65280.00	71020110000055	316992.69	
<u>Shlok Enterprises</u>			<u>ICICI Bank SB A/C</u>		
Bal. as per last B/s		8555.00	No. 019901011998	123339.24	8165404.37
<u>Bank Loan Instalment</u>			<u>Income & Expenditure Account</u>		
Bal. as per last B/s	18200.00		Bal. as per last B/s	107262957.38	
Add :- D. Y.	<u>7000.00</u>	25200.00	Add :- Deficit D. Y.	<u>10445723.36</u>	117708680.74
<u>Cartridge House</u>					
Bal. as per last B/s	2000.00				
Add :- D. Y.	<u>7300.00</u>	9300.00			
<u>Dhange Steel Industries</u>					
Bal. as per last B/s	112000.00				
Less :- D. Y.	<u>112000.00</u>	Nil			
<u>Enrollment Form fee</u>					
During the year		170.00			
<u>Photo Copy & Verification fee</u>					
Bal. as per last B/s		1200.00			
<u>Firewale Systems India</u>					
Bal. as per last B/s	20450.00				
Less :- D. Y.	<u>20450.00</u>	Nil			
<u>J. M. Distributors</u>					
Bal. as per last B/s	59900.00				
Less :- D. Y.	48650.00	11250.00			
<u>Laxmi Enterprises</u>					
Bal. as per last B/s	25674.00				
Less :- D. Y.	<u>25674.00</u>	Nil			
<u>Rathison</u>					
Bal. as per last B/s	166000.00				
Less :- D. Y.	<u>166000.00</u>	Nil			
<u>Sachin Offset Solapur</u>					
Bal. as per last B/s	5375.00				
Add :- D. Y.	<u>10850.00</u>	16225.00			
<u>Study Max Publications</u>					
Bal. as per last B/s	100450.00				
Less :- D. Y.	<u>100450.00</u>	Nil			
<u>Tirupati Enterprise Pune</u>					
Bal. as per last B/s	600000.00				
Less :- D. Y.	<u>600000.00</u>	Nil			
Total C/f		196454983.11	Total C/f		196582429.11





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LIABILITIES	AMOUNT	ASSETS	AMOUNT
Total B/f	196454983.11	Total B/f	196582429.11
U.R. Engineering Works Solapur			
Bal. as per last B/s	5000.00		
Less :- D. Y.	<u>5000.00</u>	Nil	
Veer Art			
Bal. as per last B/s	33369.00		
Less :- D. Y.	<u>33369.00</u>	Nil	
Yash Books			
Bal. as per last B/s	129461.00		
Less :- D. Y.	<u>129461.00</u>	Nil	
Arpan Office Solutions			
Bal. as per last B/s	18295.00		
Less :- D. Y.	<u>18295.00</u>	Nil	
Metro Steel Mart			
Bal. as per last B/s	53742.00		
Less :- D. Y.	<u>53742.00</u>	Nil	
Ashok Vidyut			
During the year		7050.00	
D. B. Corp. Ltd.			
During the year		23102.00	
MMX Computer & Electronics			
During the year		83000.00	
Shri Shiva Machinery Stores			
During the year		4300.00	
Vaibhav Book House Pune			
During the year		9994.00	
Advances			
Bal. as per last B/s			
Aurade C. K.	9500.00		
Babare P. V.	9500.00		
Mujawar S. I.	9500.00		
More L. M.	<u>9500.00</u>		
	38000.00		
Less :- Paid D. Y.	<u>38000.00</u>	Nil	
Total Rs.	196582429.11	Total Rs.	196582429.11

Place : Solapur.

Date :- 13/10/2025

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-25016295BNFYTM4023

SECRETARY

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PRESIDENT

Shikshan Prasarak Mandal



Shikshan Prasarak Mandal's
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SCHEDULE " A "
DEPARTMENTWISE DEPRECIATION ON MACHINERY & EQUIPMENT
FOR THE YEAR ENDED 31st MARCH, 2025

Sr. No.	Item of Department	Particulars	Rate of Depreciation	Opening WDV as on 01.04.2024	Additional During the Year 2024-2025 (C)		Less - Sale of Machinery	Net Value	Depreciation Amount	Net Value Depreciation (Closing WDV) 31.03.2025
					Upto 30.09.2024	From 01.10.2024				
					A	B				
1	COMPUTER ENGINEERING DEPT.	COMPUTERS	25	1922791	3202450	144563	0	5269804	1299381	3970423
2	ELECTRONICS ENGINEERING DEPT.	EQUIPMENTS	15	1568552	37300	41500	0	1647352	243990	1403362
		COMPUTERS	25	372263	610650	0	0	982913	245728	737185
3	MECHANICAL ENGINEERING DEPT.	MACHINERY	15	1029230	39800	7493	0	1076523	160916	915607
		COMPUTERS	25	840604	0	0	0	840604	210151	630453
4	WORKSHOP DEPT.	MACHINERY	15	149025	0	0	0	149025	22354	126671
5	PHYSICS DEPT.	EQUIPMENTS	15	21316	0	0	0	21316	3197	18119
6	CHEMISTRY DEPT.	EQUIPMENTS	15	80894	12359	0	0	93253	13988	79265
7	GENERAL/ OFFICE DEPT.	EQUIPMENTS	15	432866	347699	67940	0	848505	122180	726325
8	Library Dept.	MACHINERY	15	9712	0	58800	0	68512	5867	62645
TOTAL				6427253	4250258	320296	0	10997807	2327752	8670055

Accountant

S.P.M. Polytechnic,
Kumathe, Solapur

S. P. M. POLYTECHNIC
KUMATHE, SOLAPUR



Principal

S.P.M. Polytechnic,
Kumathe, Solapur

S.P.M. POLYTECHNIC
KUMATHE, SOLAPUR



KALYAN L. PATIL & CO.
CHARTERED ACCOUNTANTS
"KALYAN NIWAS", 2/3A, SHOBHA NAGAR,
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SCHEDULE " B "
DEPRECIATION ON FURNITURE/FIXTURE & OTHER CURRENT ASSETS
FOR THE YEAR ENDED 31st MARCH, 2025


Sr. No.	Item of Department	Particulars	Rate of Depreciation	Opening WDV as on 01.04.2024	Additional During the Year 2024-2025 (C)		Less - Sale of Machinery	Net Value	Depreciation Amount	Net Value Depreciation (Closing WDV) 31.03.2025
					Upto 30.09.2024	From 01.10.2024				
					A	B				
1	FURNITURE & FIXTURE	FURNITURE	15	519160	6300	148503	0	673963	89957	584006
2	LICENED SOFTWARE	SOFTWEAR	25	559030	0	0	0	559030	139758	419272
3	SOLAR GENERATION SYSTEM	DEAD STOCK	15	1128539	0	0	0	1128539	169281	959258
4	BATTARIES & INVERTERS	DEAD STOCK	15	161274	25686	0	0	186960	28044	158916
5	CCTV CAMERA	EQUIPMENTS	15	185951	4100	105390	0	295441	36412	259029
6	WATER COOLER	MACHINERY	15	153550	0	44000	0	197550	26333	171217
7	AIR CONDITIONER	MACHINERY	15	0	229800	36580	0	266380	37214	229166
TOTAL				2707504	265886	334473	0	3307863	526999	2780864



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.




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SCHEDULE " C "
DEPRECIATION ON LIBRARY BOOKS
FOR THE YEAR ENDED 31st MARCH, 2025


Sr. No.	Item of Department	Rate of Depreciation	Opening WDV as on 01.04.2024	Additional During the Year 2024-2025 (C)		Less - Recovery of Lost Library Books	Net Value	Depreciation Amount	Net Value Depreciation (Closing WDV) 31.03.2025
				Upto 30.09.2024	From 01.10.2024				
				A	B				
1	LIBRARY BOOKS	25	272660	3500	32994	4998	304156	73164	230992
TOTAL			272660	3500	32994	4998	304156	73164	230992


Accountant
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S. P. M. POLYTECHNIC
KUMATHE, SOLAPUR




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SCHEDULE " E "
DEPARTMENTWISE DEPRECIATION ON DEAD STOCK
FOR THE YEAR ENDED 31ST MARCH, 2025


Sr. No.	Item of Department	Particulars	Rate of Depreciation	Opening WDV as on 01.04.2024	Additional During the Year 2024-2025 (C)		Less - Sale of Dead Stock/ Machinery	Net Value	Depreciation Amount	Net Value Depreciation (Closing WDV) 31.03.2025
					Upto 30.09.2024	From 01.10.2024				
					A	B				
1	COMPUTER ENGINEERING DEPT.	DEAD STOCK	15	37712	0	0	0	37712	5657	32055
2	ELECTRONICS ENGINEERING DEPT.	DEAD STOCK	15	1637	12681	0	0	14318	2148	12170
3	MECHANICAL ENGINEERING DEPT.	DEAD STOCK	15	30590	0	1000	0	31590	4664	26926
4	WORKSHOP DEPT.	DEAD STOCK	15	32199	0	0	2000	30199	4830	25369
5	PHYSICS DEPT.	DEAD STOCK	15	8112	0	0	0	8112	1217	6895
6	CHEMISTRY DEPT.	DEAD STOCK	15	3093	0	0	0	3093	464	2629
7	GENERAL/ OFFICE DEPT.	DEAD STOCK	15	650940	73422	43198	0	767560	111894	655666
8	LIBRARY DEPT.	DEAD STOCK	15	52392	0	0	0	52392	7859	44533
TOTAL				816675	86103	44198	2000	944976	138733	806243


Accountant
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