KIRTANE & PANDIT LLP
Chartered Accountants
Pune | Mumbai | Nashik | Bengaluru | Hyderabad | New Delhi | Chennai

INDEPENDENT AUDITORS' REPORT

To
The Managing Council,
Rayat Shikshan Sanstha's
Karmaveer Bhaurao Patil College of Engineering,
Satara

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Karmaveer Bhaurao Patil College of Engineering, Satara which comprise the Balance Sheet as at March 31, 2024, and the Income and Expenditure Account for the year ended on that date annexed thereto.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Sanstha as at 31st March 2024, **Surplus** for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Sanstha in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for Financial Statements

The Sanstha's Managing Council is responsible for the matters stated in Bombay Public Trust Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Sanstha in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Sanstha and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls,

KIRTANE & PANDIT LLP FRN 105215W/ W100057 Chartered Accountants

5th Floor, Wing A, Gopal House, S.No. 127/1B/11, Plot A1, Kothrud, Pune – 411 038, India
+91 20 67295100, 25433104 kpca@kirtanepandit.com www.kirtanepandit.com

that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Sanstha's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Sanstha or to cease operations, or has no realistic alternative but to do so.

That Managing Council is also responsible for overseeing Sanstha's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. We are also responsible for expressing our opinion on whether the Sanstha has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Sanstha ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Sanstha to cease to continue as a going concern.

KIRTANE & PANDIT LLP FRN 105215W/ W100057 Chartered Accountants

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

Based on our audit we report that: -

i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.

ii. In our opinion proper books of account as required by law have been kept so far as it appears from our examination of those books.

iii. In our opinion the Balance Sheet and the Income and Expenditure Account dealt with by this report comply with the requirements of the Bombay Public Trust Act, 1950.

iv. The Balance Sheet and the Income and Expenditure Account dealt with by this report are in agreement with the Books of accounts

For Kirtane & Pandit LLP
Chartered Accountants
FRN.105215W/W100057

KIRTANE & PANDIT LLP Chartered Accountants FRN 105215W/ W100057

Parag Pansare
Partner
M.No.117309
UDIN: 24117309BKCBWB3782
Pune, October 7, 2024

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2024

RAYAT SHIKHAN SANSTH'S KARMVEER BHAURAO PATIL COLLEGE OF ENGINEERING, SATARA

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICIES

1. **Basis of Presentation**

   The financial statements are prepared under historical cost convention in accordance with the Generally Accepted Accounting Principles (GAAP) and the accounting standards and statements issued by the Institute of Chartered Accountants of India.

2. **Fixed Assets**

   Fixed assets are stated at gross value less depreciation. Direct costs are capitalized until the assets are ready to be put to use. These costs include freight, installation costs, duties and taxes, and other allocated expenses.

3. **Revenue Recognition:**

   a. Tuition & other student fees are recognized on accrual method. Forfeiture of tuition fees on cancellation of admission has been recognized as revenue on cancellation of admission.

   b. Income on fixed deposits with bank is accounted for on accrual basis.

4. **Depreciation**

   The Sanstha has adopted the method & rate of depreciation as per Income Tax Act, 1961 on prospective basis.

5. **Retirement Benefits**:

   a. Provision of gratuity has been made on maximum liability basis

   b. Leave encashment has been accounted on cash basis.

B. NOTES TO ACCOUNTS

1. Contingent Liabilities not provided for Nil

2. The trust promotes and disseminates knowledge and organizes programmers to impart training and education in all disciplines and operates in one business segment predominantly in India.

3. With effect from Financial Year 2017-18, the College has changed the revenue recognition method from cash basis to accrual basis, pursuant to an order to that effect by Fee Regulating Authority set up by Directorate of Technical Education.

PRINCIPAL
K.B.P. COLLEGE OF ENGINEERING
SATARA

KBP College of Engineering
Satara
Principal

-7 OCT 2024

K.B.P. College of Engineering * Satara *

For Kirtane & Pandit LLP
Chartered Accountants
FRN.105215W/W100057

For Kirtane & Pandit LLP
Chartered Accountants
FRN : 105215W / W100057

KIRTANE & PANDIT LLP * FRN 105215W/ W100057 * Chartered Accountants

Parag P. Pansare
Partner
M.No. 117309

-7 OCT 2024

Calculation of Depreciation on other assets for AY 2025-26 - For Regular Shift																
Sr. No.	Item	Rate of Depreciation (A)	Opening WDV as on 01 Apr (B)	Addition upto 30 Sept (C1)	Addition from 1 Oct (C2)	Less Deduction (D)	Net Value (B+C-D) = E	Depreciation (F) F = (B+C1) x A+C2 x [A/2]-D X A	(Closing WDV) G=E-F	ENGG	ME	Non FRA Courses	Hostel	Hospital	Trust
1	Computer	25%	66,62,959	5,96,751	25,11,020	-	97,70,730	21,28,805	76,41,925	21,28,805	0	0	0	0	0
2	Books	25%	8,02,745	-	4,44,281	6,394	12,40,632	2,54,623	9,86,009	2,54,623	0	0	0	0	0
3	FURNITURE	15%	43,25,379	20,77,832	32,09,340	-	96,12,551	12,01,182	84,11,369	12,01,182	0	0	0	0	0
4	MACHINERY	15%	74,50,516	41,92,668	27,87,719	1,700	1,44,29,203	19,55,302	1,24,73,901	19,55,302	0	0	0	0	0

Important Note : A) Basis of computation of depreciation should be Written Down Value (WDV) method.

Date

Signature and Seal of the certifying Chartered Accountant and Auditors

Signature and Seal of person authorised in terms of section 2 (1) of the Act with Code No.

PRINCIPAL
K.B.P. COLLEGE OF ENGINEERING
SATARA

K.B.P. College of Engineering * Satara *

KIRTANE & PANDIT LLP
Chartered Accountants
5th Floor, Wing A, Gopal House,
S. No. 127/1B/1, Opp. to Harshal Hall,
Kothrud, Karve Road, Pune-411 029.
PH: 020 67295100

-7 OCT 2024

KIRTANE & PANDIT LLP * Chartered Accountants * FRN 105215W/ W100057

****

RAYAT SHIKSHAN SANSTHA, SATARA.

KARMAVEER BHAURAO PATIL COLLEGE OF ENGINEERING, SATARA.

AUDITED FINANCIAL STATEMENTS

FINANCIAL YEAR : 2023-24

Kirtane & Pandit LLP
Chartered Accountants
5th Floor, A Wing, Gopal House,
S.No.127/1B/1, Plot A1, Opp. Harshal Hall,
Kothrud, Pune – 411029.
Tel : +91 20-67295100/25433104
E-mail : kpca@kirtanepandit.com

****

RAYAT SHIKSHAN SANSTHA's

KARMAVEER BHAURAO PATIL COLLEGE OF ENGINEERING, SATARA

RECEIPT & PAYMENT ACCOUNT

For the Period 1st-Apr-2023 to 31st-Mar-2024

BUILDING A/C

RECEIPTS	RS.	RS.	PAYMENTS	RS.	RS.
TO OPENING BALANCE ON 01.04.2023			**BY MISCELLANEOUS EXPENSES**		
CASH ON HAND	-		AUDIT FEES	708.00	**708.00**
BANK BALANCES WITH BANK -					
IN RAYAT BANK FIXED DEPOSIT A/C	30,288.00				
IN RAYAT BANK RECURRING DEPOSIT A/C 48/2	1,33,03,957.00	**1,33,34,245.00**			
TO OTHER RECEIPTS					
BANK INTEREST ON FIXED DEPOSIT	3,128.00				
BANK INTEREST ON RECURRING DEPOSIT	10,02,347.00				
BANK INTEREST ON SAVINGS A\C	4.00	**10,05,479.00**			
TOTAL RECURRING RECEIPTS		**10,05,479.00**	**TOTAL RECURRING PAYMENTS**		**708.00**
TO RAYAT SHIKSHAN SANSTHA A/C	87,65,632.34	**87,65,632.34**	**BY OTHER LOANS**		
			RAYAT SHIKSHAN SANSTHA (TDS)	1,00,545.00	**1,00,545.00**
TO OTHER LOANS					
ACCRUED INTEREST ON FD (RAYAT) A/C	2,344.00	**2,344.00**	**BY BRANCHES A\C**		
			SR. COLLEGE USANWAR	63,63,924.34	**63,63,924.34**
			BY CLOSING BALANCE ON 31.03.2024		
			CASH ON HAND	-	
			BANK BALANCES WITH BANK -		
			IN RAYAT BANK FIXED DEPOSIT A/C	18,093.00	
			IN RAYAT BANK RECURRING DEPOSIT A/C 48/2	1,66,23,426.00	
			IN RAYAT BANK SAVINGS A/C NO.010035008429	1,004.00	**1,66,42,523.00**
GRAND TOTAL		**2,31,07,700.34**	**GRAND TOTAL**		**2,31,07,700.34**

K.B.P. College of Engineering * Satara *

PRINCIPAL
K.B.P. COLLEGE OF ENGINEERING
SATARA

For Kirtane & Pandit LLP
Chartered Accountants
FRN : 105215W / W100057

Parag P. Pansare
Partner
M.No. 117309

KIRTANE & PANDIT LLP * Chartered Accountants * FRN 105215W/ W100057

KIRTANE & PANDIT LLP
Chartered Accountants
5th Floor, Wing A, Gopal House,
S. No. 127/1B/1, Opp. to Harshal Hall,
Kothrud, Karve Road, Pune-411 029.
PH: 020 67295100

- 7 OCT 2024

RAYAT SHIKSHAN SANSTHA's

KARMAVEER BHAURAO PATIL COLLEGE OF ENGINEERING, SATARA

RECEIPT & PAYMENT ACCOUNT

For the Period 1st-Apr-2023 to 31st-Mar-2024

UNIVERSITY A/C

RECEIPTS	RS.	RS.	PAYMENTS	RS.	RS.
TO OPENING BALANCE ON 01.04.2023			**BY UNIVERSITY EXAM EXPENSES**		
CASH ON HAND	-		EXAM REMUNERATION	33,960.00	
BANK BALANCES WITH BANK -			TRAVELLING EXPENSES	630.00	**34,590.00**
IN RAYAT BANK A/C NO.010035008431	-	-			
TO UNIVERSITY EXAM GRANT					
EXAM REMUNERATION	-	-			
TO OTHER RECEIPT					
BANK INTEREST ON SAVINGS A\C	4.00	**4.00**			
TOTAL RECURRING RECEIPTS		**4.00**	**TOTAL RECURRING PAYMENTS**		**34,590.00**
TO BRANCHES A\C			**BY CLOSING BALANCE ON 31.03.2024**		
SR. COLLEGE USANWAR	35,590.00	**35,590.00**	CASH ON HAND	-	
			BANK BALANCES WITH BANK -		
			IN RAYAT BANK A/C NO.010035008431	1,004.00	**1,004.00**
GRAND TOTAL		**35,594.00**	**GRAND TOTAL**		**35,594.00**

K.B.P. College of Engineering * Satara *

PRINCIPAL
K.B.P. COLLEGE OF ENGINEERING
SATARA

For Kirtane & Pandit LLP
Chartered Accountants
FRN : 105215W / W100057

Parag P. Pansare
Partner
M.No. 117309

KIRTANE & PANDIT LLP
Chartered Accountants
5th Floor, Wing A, Gopal House,
S. No. 127/1B/1, Opp. to Harshal Hall,
Kothrud, Karve Road, Pune-411 029.
PH: 020 67295100

KIRTANE & PANDIT LLP * Chartered Accountants * FRN 105215W/ W100057

7 OCT 2024

RAYAT SHIKSHAN SANSTHA's

KARMAVEER BHAURAO PATIL COLLEGE OF ENGINEERING, SATARA

RECEIPT & PAYMENT ACCOUNT

For the Period 1st-Apr-2023 to 31st-Mar-2024

MPCB A/C

RECEIPTS	RS.	RS.	PAYMENTS	RS.	RS.
TO OPENING BALANCE ON 01.04.2023			**BY MPCB GRANT EXPENSES**		
CASH ON HAND	-		EQUIPMENTS PURCHASE - MORE THAN 180 DAYS	25,500.00	
BANK BALANCES WITH BANK -			**TOTAL - A**	**25,500.00**	
IN IDBI BANK C/A NO. 48512010003221	2,88,654.84	**2,88,654.84**	BOOKS & TRAVELLING EXPENSES	47,535.00	
			CHEMICALS & CONSUMABLES	4,005.00	
TO MPCB GRANT	6,76,268.00	**6,76,268.00**	CONTINGENCY EXPENSES	67,455.47	
			SALARIES TO RESEARCH FELLOWS	4,71,534.00	
			TOTAL - B	**5,90,529.47**	**6,16,029.47**
TOTAL RECURRING RECEIPTS		**6,76,268.00**	**TOTAL RECURRING PAYMENTS**		**6,16,029.47**
TO BRANCHES A\C			**BY CLOSING BALANCE ON 31.03.2024**		
SR. COLLEGE USANWAR	1,61,197.00	**1,61,197.00**	CASH ON HAND	-	
			BANK BALANCES WITH BANK -		
			IN IDBI BANK C/A NO. 48512010003221	5,10,090.37	**5,10,090.37**
GRAND TOTAL		**11,26,119.84**	**GRAND TOTAL**		**11,26,119.84**

K.B.P. College of Engineering * Satara *

PRINCIPAL
K.B.P. COLLEGE OF ENGINEERING
SATARA

For Kirtane & Pandit LLP
Chartered Accountants
FRN : 105215W / W100057

Parag P. Pansare
Partner
M.No. 117309

KIRTANE & PANDIT LLP
Chartered Accountants
5th Floor, Wing A, Gopal House,
S. No. 127/1B/1, Opp. to Harshal Hall,
Kothrud, Karve Road, Pune-411 029.
PH: 020 67295100

KIRTANE & PANDIT LLP * Chartered Accountants * FRN 105215W/ W100057

- 7 OCT 2024

RAYAT SHIKSHAN SANSTHA's

KARMAVEER BHAURAO PATIL COLLEGE OF ENGINEERING, SATARA

RECEIPT & PAYMENT ACCOUNT

For the Period 1st-Apr-2023 to 31st-Mar-2024

SR. COLLEGE A/C

RECEIPTS	RS.	RS.	PAYMENTS	RS.	RS.
TO OPENING BALANCE ON 01.04.2023			**BY SALARY - TEACHING STAFF**		
CASH ON HAND	9,944.00		BASIC PAY	2,67,46,579.00	
BANK BALANCES WITH BANK -			GRADE PAY	30,83,904.00	
IN RAYAT BANK C/A NO. 010036000002	3,30,943.16		DEARNESS ALLOWANCE	3,13,32,434.00	
IN RAYAT BANK C/A NO. 010035003324	73,29,006.08		HOUSE RENT ALLOWANCE	18,43,085.00	
IN BANK OF INDIA C/A NO.130820100000215)	8,082.40		VEHICLE ALLOWANCE	4,42,143.00	
IN BANK OF MAHARASHTRA S/A NO. 20061893345	10,74,491.80		SPECIAL PAY	52,800.00	
IN DCC BANK C/A NO. 1001026000571	1,19,445.00		PROVIDENT FUND - SANSTHA	66,15,976.00	
IN CANARA BANK (SCHOLARSHIP) C/A NO. 801	5,96,788.99		PF ADMIN. CHARGES	3,62,959.00	
IN RAYAT BANK (GRATUITY) A/C NO. 011041000002 (41/2)	5,37,53,561.50		GRATUITY PROVISION	19,50,000.00	**7,24,29,880.00**
IN SBI BANK FIXED DEPOSIT A/C	93,47,581.00				
IN RAYAT BANK FIXED DEPOSIT A/C	1,50,00,000.00		**BY SALARY - NON TEACHING STAFF**		
IN CANARA BANK FIXED DEPOSIT A/C	1,50,000.00	**8,77,19,843.93**	BASIC PAY	41,59,910.00	
			GRADE PAY	7,42,300.00	
TO COLLEGE FEES			DEARNESS ALLOWANCE	81,89,937.00	
ARREARS FEE	15,36,547.40		HOUSE RENT ALLOWANCE	4,81,761.00	
DEVELOPMENT FEE	1,54,47,328.00		VEHICLE ALLOWANCE	1,53,329.00	
TUITION FEE	11,46,59,076.00	**13,16,42,951.40**	~~SPECIAL PAY~~	~~1,500.00~~	
			~~PROVIDENT FUND - SANSTHA~~	~~15,66,328.00~~	
TO COLLEGE FEES (M.TECH.)			PF ADMIN. CHARGES	86,332.00	
DEVELOPMENT FEE	7,351.00		GRATUITY PROVISION	19,50,000.00	
TUITION FEE	54,449.00	**61,800.00**	ARREARS SALARY	5,15,310.00	
			LEAVE ENCASHMENT	24,384.00	**1,78,71,091.00**
TO OTHER RECEIPTS					
ADMISSION CANCELLATION CHARGES	18,000.00		**BY REMU./PROF. CHARGES TO VISITING FACULTIES**		
BANK INTEREST ON FIXED DEPOSIT	13,74,994.00		REMUNERATION TO VISITING FACULTIES	7,58,710.00	
BANK INTEREST ON SAVINGS	2,70,047.00		REMUNERATION TO GUEST LECTURER	1,47,200.00	**9,05,910.00**
BANK INTEREST ON SAVINGS (M.TECH)	4.00				
BANK INTEREST ON GRATUITY FUND	3,47,543.00		**TOTAL PAY**		**9,12,06,881.00**
MECH. LAB EQUIPMENT RECOVERY	1,700.00				
RECOVERY OF LIBRARY BOOKS	6,394.00		**BY AFFILIATION / INSPECTION FEES EXPENSES**		
VEHICLE ALLOWANCE RECOVERY	1,043.00		AFFILIATION FEE - AFFILIATING AUTHORITY	6,00,000.00	**6,00,000.00**
ISTE FDP PROGRAM (GST)	53,751.00				
WORKSHOP & SEMINAR - BSH DEPT. (GST)	31,200.00		**BY INSURANCE EXPENSES**		
WORKSHOP & SEMINAR - INT. ON CLOUD COMPUTING (GST)	24,370.00		BUILDING & EQUIPMENT INSURANCE	1,71,711.00	

K.B.P. College of Engineering * Satara *

KIRTANE & PANDIT LLP * Chartered Accountants * FRN 105215W/ W100057

RAYAT SHIKSHAN SANSTHA's
KARMAVEER BHAURAO PATIL COLLEGE OF ENGINEERING, SATARA
RECEIPT & PAYMENT ACCOUNT
For the Period 1st-Apr-2023 to 31st-Mar-2024

SR. COLLEGE A/C

RECEIPTS	RS.	RS.	PAYMENTS	RS.	RS.
WORKSHOP & SEMINAR - DESIGN USING CATIA (GST)	11,017.00		CASH INSURANCE	4,720.00	**1,76,431.00**
WORKSHOP & SEMINAR - MECH DEPT (GST)	35,175.00				
LIBRARY BOOK BANK FEE	275.00	**21,75,513.00**	**BY REPAIRS & MAINTENANCE EXPENSES**		
			REPAIR & MAINTENANCE - BUILDING	82,25,214.00	
			REPAIR & MAINTENANCE - B.S.H. DEPT.	11,046.00	
			REPAIR & MAINTENANCE - CIVIL DEPT.	65,924.00	
			REPAIR & MAINTENANCE - CSE DEPT.	19,405.00	
			REPAIR & MAINTENANCE - COMPUTERS & PERIPHERALS	2,05,554.00	
			REPAIR & MAINTENANCE - ELECTRICAL	9,44,095.00	
			REPAIR & MAINTENANCE - E&TC DEPT.	83,251.00	
			REPAIR & MAINTENANCE - EQUIPMENTS	1,10,750.00	
			REPAIR & MAINTENANCE - FURNITURE	1,89,402.00	
			REPAIR & MAINTENANCE - LIBRARY	20,474.00	
			REPAIR & MAINTENANCE - MECHANICAL DEPT.	9,190.00	
			REPAIR & MAINTENANCE - NETWORKING	4,40,057.00	
			REPAIR & MAINTENANCE - WORKSHOP	4,534.00	
			REPAIR & MAINTENANCE - COMPUTER SOFTWARE	74,439.00	**1,04,03,335.00**
			BY AUDIT FEES		
			AUDIT FEES	13,688.00	
			SANSTHA SUPERVISION CHARGES	2,75,000.00	**2,88,688.00**
			BY FRA/ARA FEES		
			PROCESSING FEE - FRA	74,046.00	
			PROCESSING FEE - ARA	45,000.00	**1,19,046.00**
			BY ADVERTISEMENT EXPENSES		
			NEWSPAPER ADVERTISEMENT - ADMISSION	76,230.00	
			ADVERTISEMENT - GENERAL	19,874.00	
			OTHER ADVERTISEMENT - ADMISSION	74,428.00	**1,70,532.00**
			BY SOCIAL GATHERING / WELFARE / FUNCTIONS EXP.		
			STUDENTS GATHERING EXPENSES	82,432.00	
			STUDENTS SPORTS ACTIVITY & GYMKHANA EXPENSES	1,19,641.00	
			ALLUMNI MEET EXPENSES	15,355.00	
			TRAINING & PLACEMENT EXPENSES	1,06,850.00	

K.B.P. College of Engineering * Satara *

KIRTANE & PANDIT LLP * Chartered Accountants * FRN 105215W/ W100057

RAYAT SHIKSHAN SANSTHA's
KARMAVEER BHAURAO PATIL COLLEGE OF ENGINEERING, SATARA
RECEIPT & PAYMENT ACCOUNT
For the Period 1st-Apr-2023 to 31st-Mar-2024

SR. COLLEGE A/C

RECEIPTS	RS.	RS.	PAYMENTS	RS.	RS.
			INDUCTION PROGRAM EXPENSES	1,73,011.00	
			NEWSPAPER EXPENSES	24,107.00	
			RESEARCH & DEVELOPMENT EXPENSES	6,26,974.00	
			STUDENTS FUNCTIONS & CELEBRATIONS	1,38,396.00	**12,86,766.00**
			BY BANK COMMISSION / CHARGES		
			BANK COMMISSION / CHARGES	2,440.34	
			BANK COMMISSION (SCHOLARSHIP)	1,413.00	**3,853.34**
			BY CONFERENCE & SEMINAR EXPENSES		
			CONFERENCES SEMINAR - FACULTIES	1,42,187.00	
			CONFERENCES SEMINAR - STUDENT	20,480.00	
			WORKSHOP & SEMINAR - CSE A/C	2,79,350.00	
			STUDENTS COMPETITIONS	2,08,642.00	**6,50,659.00**
			BY PROFESSIONAL CHARGES		
			CONSULTANCY FEE - LEGAL	20,000.00	
			CONSULTANCY FEE - OTHER	22,000.00	**42,000.00**
			BY MEETING FEES & EXPENSES		
			ACADEMIC MEETING EXPENSES (FACULTY & STAFF)	5,61,993.00	
			TRAVELLING & CONVEYANCE EXPENSES	2,45,706.00	
			OTHER MEETING EXPENSES	51,143.00	
			COMMITTEE MEETING EXPENSES	43,949.00	**9,02,791.00**
			BY COMMUNICATION EXPENSES		
			INTERNET CHARGES	1,44,697.00	
			TELEPHONE & MOBILE CHARGES	25,715.00	
			POSTAGE & COURIER CHARGES	7,332.00	**1,77,744.00**
			BY PRINTING & STATIONERY		
			PRINTING & STATIONERY EXPENSES	5,19,811.00	
			PRINTING & STATIONERY EXAM PAPER & FORMS	50,650.00	**5,70,461.00**

K.B.P. College of Engineering * Satara *

KIRTANE & PANDIT LLP * Chartered Accountants * FRN 105215W/ W100057

RAYAT SHIKSHAN SANSTHA's
KARMAVEER BHAURAO PATIL COLLEGE OF ENGINEERING, SATARA
RECEIPT & PAYMENT ACCOUNT
For the Period 1st-Apr-2023 to 31st-Mar-2024

SR. COLLEGE A/C

RECEIPTS	RS.	RS.	PAYMENTS	RS.	RS.
			BY ESTABLISHMENT EXPENSES		
			ELECTRICITY CHARGES	23,83,950.00	
			WATER & TANKER CHARGES	1,13,704.00	
			GARDENING EXPENSES	7,550.00	**25,05,204.00**
			BY CONTRACTUAL SERVICES		
			NON TEACHING\ADMINISTRATION STAFF	24,84,655.00	
			CLEANING & HOUSEKEEPING CHARGES	18,40,709.00	
			SECURITY CHARGES	11,74,959.00	**55,00,323.00**
			BY LABORATORY MATERIAL & OTHER CONSUMABLES		
			LAB EXPENSES - CIVIL DEPT.	26,184.00	
			LAB EXPENSES - CSE DEPT.	58,828.00	
			LAB EXPENSES - E&TC DEPT.	5,435.00	
			LAB EXPENSES - MECHANICAL DEPT.	26,298.00	
			LAB EXPENSES - WORKSHOP DEPT.	60,629.00	
			MEDICAL EXPENSES (WORKSHOP)	35,869.00	
			CONSUMABLES & CHEMICALS - BSH DEPT.	8,941.00	
			CONSUMABLES & CHEMICALS - CIVIL DEPT.	35,729.00	**2,57,913.00**
			BY OTHER EXPENSES		
			GUEST REMUNERATION	74,500.00	
			STAFF WELFARE EXPENSES	22,890.00	**97,390.00**
			BY RENT / RATES / TAXES		
			BUILDING RENT	66,84,460.00	
			MUNCIPAL TAX	7,53,733.00	**74,38,193.00**
			BY M.E. SECTION EXPENSES		
			ARA PROCESSING FEE	35,000.00	**35,000.00**
			BY COLLEGE LIBRARY		
			LIBRARY BOOKS - LESS THAN 180 DAYS	4,44,281.00	
			E JOURNALS	13,570.00	
			PERODICALS	1,59,277.00	**6,17,128.00**

K.B.P. College of Engineering * Satara *

KIRTANE & PANDIT LLP * Chartered Accountants * FRN 105215W/ W100057

RAYAT SHIKSHAN SANSTHA's
KARMAVEER BHAURAO PATIL COLLEGE OF ENGINEERING, SATARA
RECEIPT & PAYMENT ACCOUNT
For the Period 1st-Apr-2023 to 31st-Mar-2024

SR. COLLEGE A/C

RECEIPTS	RS.	RS.	PAYMENTS	RS.	RS.
			BY FURNITURE & EQUIPMENT (N.P.)		
			COMPUTER & EQUIPMENT - MORE THAN 180 DAYS	3,84,350.00	
			- LESS THAN 180 DAYS	25,00,820.00	
			LCD PROJECTOR - MORE THAN 180 DAYS	1,65,201.00	
			COMPUTER EQ. - PRINTERS - MORE THAN 180 DAYS	47,200.00	
			- LESS THAN 180 DAYS	10,200.00	
			AUDIO SYSTEM (ELECTRONICS) - MORE THAN 180 DAYS	3,25,653.00	
			CCTV - MORE THAN 180 DAYS	32,680.00	
			- LESS THAN 180 DAYS	1,84,088.00	
			CIVIL EQUIPMENTS - LESS THAN 180 DAYS	8,82,625.00	
			COMP. SCIENCE EQUIPMENT - LESS THAN 180 DAYS	12,65,000.00	
			ELECTRIC MOTOR - MORE THAN 180 DAYS	3,335.00	
			GYMKHANA EQUIPMENT - LESS THAN 180 DAYS	1,49,860.00	
			INVERTOR & BATTERIES - MORE THAN 180 DAYS	3,15,000.00	
			- LESS THAN 180 DAYS	1,68,960.00	
			MECHANICAL EQUIPMENTS - MORE THAN 180 DAYS	11,500.00	
			GRASS CUTTER EQUIPMENT - LESS THAN 180 DAYS	30,000.00	
			FIRE EQUIPMENTS - MORE THAN 180 DAYS	35,00,000.00	
			UPS SYSTEM - MORE THAN 180 DAYS	4,500.00	
			- LESS THAN 180 DAYS	1,07,186.00	
			ALLU. PARTITION - MORE THAN 180 DAYS	10,87,111.00	
			- LESS THAN 180 DAYS	17,10,032.00	
			ELECTRICAL EQUIPMENT - MORE THAN 180 DAYS	1,07,878.00	
			FURNITURE - MORE THAN 180 DAYS	8,82,843.00	
			- LESS THAN 180 DAYS	14,99,308.00	**1,53,75,330.00**
TOTAL RECURRING RECEIPTS		**13,38,80,264.40**	**TOTAL RECURRING PAYMENTS**		**13,84,25,668.34**
TO RAYAT SHIKSHAN SANSTHA	66,84,460.00	**66,84,460.00**	**BY RAYAT SHIKSHAN SANSTHA (TDS)**	7,91,330.97	**7,91,330.97**
TO OTHER LOANS			**BY OTHER LOANS**		
GST A/C	2,78,532.84		PRIZES A/C	635.00	
ANAMAT - SBI A/C	2,52,544.00		DEPOSIT - CANTEEN A/C	10,000.00	
ANAMAT - TUTION FEE A/C	55,304.00		DEPOSIT - FEE A/C	5,000.00	
DEPOSIT - CAUTION MONEY A/C	10,65,000.00		DEPOSIT - LIBRARY A/C	16,300.00	
REMUNERATION - UNI. CAP CENTRE A/C	1,13,285.00		DEPOSIT - MSEB A/C	1,06,700.00	
SCHOLARSHIP OTHER FEE A/C	1,42,330.00		ACCRUED INT. ON FD - CANARA A/C	9,722.00	
INSURANCE FEES - STUDENT A/C	90,812.00		ACCRUED INT. ON FD - RAYAT A/C	10,505.00	

K.B.P. College of Engineering, Satara

KIRTANE & PANDIT LLP Chartered Accountants FRN 105215W/ W100057

RAYAT SHIKSHAN SANSTHA's
KARMAVEER BHAURAO PATIL COLLEGE OF ENGINEERING, SATARA
RECEIPT & PAYMENT ACCOUNT
For the Period 1st-Apr-2023 to 31st-Mar-2024

SR. COLLEGE A/C

RECEIPTS	RS.	RS.	PAYMENTS	RS.	RS.
RAYAT SHIKSHAN SANSTHA, MADHYA VIBHAG, SATARA	6,898.00		ACCRUED INT. ON FD - SBI A/C	4,93,929.00	
KARMAVEER VIDYAPRABODHINI, R.S.S., MADHYA VIBHAG, SATA	17,750.00		GRATUITY FUND A/C	15,68,395.00	
PERSONAL ACCOUNT	3,22,725.00		BANK OVERDRAFT - SBI 15068 A/C	3,46,036.01	
PERSONAL ACCOUNT	31,84,926.80		PERSONAL ACCOUNT	13,21,529.06	
EARNEST MONEY DEPOSIT A/C	57,000.00		PERSONAL ACCOUNT	4,15,485.00	
STUDENTS FEE A/C	13,29,18,484.75	**13,85,05,592.39**	STUDENTS FEE A/C	13,50,35,421.40	**13,93,39,657.47**
TO OTHER LOANS (M.TECH.)			**BY OTHER LOAN (M.E.)**		
STUDENTS FEE A/C	2,81,800.00	**2,81,800.00**	CAUTION MONEY DEPOSIT A/C	5,000.00	
			STUDENTS FEE A/C	1,05,800.00	**1,10,800.00**
TO SCHOLARSHIP A/C					
TOTAL RECEIPTS	5,76,68,872.25		**BY BRANCHES A/C**		
LESS : TOTAL PAYMENTS	5,75,43,193.75	**1,25,678.50**	MPCB A/C USANWAR	1,61,197.00	
			POLYTECHNIC A/C USANWAR	43,05,947.00	
TO BRANCHES A/C			UNIVERSITY EXAM CENTRE A/C USANWAR	35,590.00	**45,02,734.00**
BUILDING A/C USANWAR	63,63,924.34	**63,63,924.34**			
			BY CLOSING BALANCE ON 31.03.2024		
TO GENERAL FUND A/C	2,03,388.00	**2,03,388.00**	CASH ON HAND	2,644.00	
			BANK BALANCES WITH BANK -		
			IN RAYAT BANK C/A NO. 010036000002 (SR.)	81,889.16	
			IN RAYAT BANK C/A NO. 010035003324 (SR.)	13,80,472.68	
			IN STATE BANK OF INDIA C/A NO. 10108415068 (SR.)	1,68,338.75	
			IN BANK OF INDIA C/A NO.130820100000215 (SR.)	8,082.40	
			IN BANK OF MAHARASHTRA S/A NO.20061893345 (SR.)	11,04,429.80	
			IN DCC BANK C/A NO. 1001026000571 (SR.)	1,19,345.00	
			IN RAYAT BANK (GRATUITY) A/C NO. 011041000002 (41/2)	5,18,85,166.50	
			IN RAYAT BANK S/A NO. 010035008430 (M.TECH)	1,004.00	
			IN CANARA BANK C/A NO. 801 (SCHOLARSHIP)	7,21,054.49	
			IN SBI BANK FIXED DEPOSIT A/C	93,47,581.00	
			IN RAYAT BANK FIXED DEPOSIT A/C	2,56,24,753.00	
			IN CANARA BANK FIXED DEPOSIT A/C	1,50,000.00	**9,05,94,760.78**
GRAND TOTAL		**37,37,64,951.56**	**GRAND TOTAL**		**37,37,64,951.56**

K.B.P. College of Engineering * Satara *

PRINCIPAL
K.B.P. COLLEGE OF ENGINEERING
SATARA

For Kirtane & Pandit LLP
Chartered Accountants
FRN : 105215W / W100057

Parag P. Pansare
Partner
M.No. 117309

KIRTANE & PANDIT LLP
Chartered Accountants
5th Floor, Wing A, Gopal House,
S.No. 127/1B/1, Opp. to Harshal Hall,
Kothrud, Karve Road, Pune-411 029.
PH: 020 67295100

Kirtane & Pandit LLP Chartered Accountants FRN 105215W/W100057

7 OCT 2024

RAYAT SHIKSHAN SANSTHA's
KARMAVEER BHAURAO PATIL COLLEGE OF ENGINEERING, SATARA
INCOME & EXPENDITURE STATEMENT
For the Period 1st-Apr-2023 to 31st-Mar-2024

EXPENDITURE	RS.	RS.	INCOME	RS.	RS.
TO SR. COLLEGE EXPENDITURE			**BY COLLEGE FEES**		
SALARY - TEACHING STAFF	7,24,29,880.00		DEGREE SECTION	13,16,42,951.40	
SALARY - NON TEACHING STAFF	1,78,71,091.00		PG SECTION (M.TECH.)	61,800.00	**13,17,04,751.40**
REMU. / PROF. CHARGES TO VISITING FACULTIES	9,05,910.00				
AFFILIATION / INSPECTION	6,00,000.00		**BY OTHER RECEIPTS**		
INSURANCE EXPENSES	1,76,431.00		ADMISSION CANCELLATION CHARGES (SR.)	18,000.00	
REPAIR & MAINTENANCE	1,04,03,335.00		VEHICLE ALLOWANCE RECOVERY (SR.)	1,043.00	
AUDIT FEES	2,88,688.00		LIBRARY BOOK BANK FEE (SR.)	275.00	
FRA/ARA FEES	1,19,046.00		WORKSHOP & SEMINAR DESIGN USING CATIA (SR.)	11,017.00	
ADVERTISEMENT EXPENSES	1,70,532.00		WORKSHOP & SEMINAR MECH. DEPT. (SR.)	35,175.00	
SOCIAL GATHERING / FUNCTIONS EXP. / WELFARE	12,86,766.00		ISTE FDP PROGRAM (SR.)	53,751.00	
BANK COMMISSION / CHARGES	3,853.34		WORKSHOP & SEMINAR BSH DEPT (SR.)	31,200.00	
CONFERENCE & SEMINAR	6,50,659.00		WORKSHOP & SEMINAR INT. ON CLOUD COMPUTING (SR.)	24,370.00	**1,74,831.00**
PROFESSIONAL CHARGES	42,000.00				
MEETING FEES & EXPENSES	9,02,791.00		**BY BANK INTEREST**		
COMMUNICATION EXPENSES	1,77,744.00		BANK INTEREST ON FD (SR.)	13,74,994.00	
PRINTING & STATIONERY	5,70,461.00		BANK INTEREST ON SAVING (SR.)	2,70,047.00	
ESTABLISHMENT EXPENSES	25,05,204.00		BANK INTEREST ON SAVING (M.TECH)	4.00	
CONTRACTUAL SERVICES	55,00,323.00		BANK INTEREST ON GRATUITY FUND	3,47,543.00	
LABORATORY MATERIAL & OTHER CONSUMABLES	2,57,913.00		BANK INTEREST ON SAVING (UNIVERSITY)	4.00	
OTHER EXPENSES	97,390.00		BANK INTEREST ON FD (BUILDING)	3,128.00	
RENT / RATES / TAXES	74,38,193.00		BANK INTEREST ON RD (BUILDING)	10,02,347.00	
LIBRARY SECTION - E JOURNALS	13,570.00		BANK INTEREST ON SAVING (BUILDING)	4.00	**29,98,071.00**
LIBRARY SECTION - PERODICALS	1,59,277.00	**12,25,71,057.34**			
			BY DEP. ON SPECIAL GRANT		
TO M.E. EXPENDITURE			& TRF. FR. TRUST FUND B/S	68,278.00	**68,278.00**
ARA PROCESSING FEE	35,000.00	**35,000.00**			
TO BUILDING EXPENDITURE					
AUDIT FEES	708.00	**708.00**			
TO DEPRECIATION ON					
EQUIPMENT	59,24,110.60				
BUILDING	6,94,338.00	**66,18,448.60**			
TO SURPLUS A/C	57,20,717.46	**57,20,717.46**			
GRAND TOTAL		**13,49,45,931.40**	**GRAND TOTAL**		**13,49,45,931.40**

K.B.P. College of Engineering * Satara *

PRINCIPAL
K.B.P. COLLEGE OF ENGINEERING
SATARA

For Kirtane & Pandit LLP
Chartered Accountants
FRN : 105215W/W100057

Parag P. Pansare
Partner
M.No. 117309

KIRTANE & PANDIT LLP * Chartered Accountants *
FRN 105215W/W100057

KIRTANE & PANDIT LLP
Chartered Accountants
5th Floor, Wing A, Gopal House,
S. No. 127/1B/1, Opp. to Harshal Hall,
Kothrud, Karve Road, Pune-411 029.
PH: 020 67295100

- 7 OCT 2024

RAYAT SHIKSHAN SANSTHA's
KARMAVEER BHAURAO PATIL COLLEGE OF ENGINEERING, SATARA
BALANCE SHEET
For the Period 1st-Apr-2023 to 31st-Mar-2024

LIABILITIES	RS.	RS.	ASSETS	RS.	RS.
RAYAT SHIKSHAN SANSTHA, SATARA			**LIBRARY BOOKS (BLOCK NO - 1 A)**		
AS PER LAST B/S	**16,63,33,170.21**		**AS PER ATTACHED SCHEDULE**	6,50,397.00	**6,50,397.00**
ADD - DURING THE YEAR (DEGREE)	66,84,460.00				
ADD - DURING THE YEAR (BUILDING)	87,65,632.34		**COMPUTER & EQUIPMENT (BLOCK NO - 2 A)**		
LESS - DURING THE YEAR (DEGREE - TDS)	7,91,330.97		**AS PER ATTACHED SCHEDULE**	53,78,635.40	**53,78,635.40**
LESS - DURING THE YEAR (BUILDING - TDS)	1,00,545.00	**18,08,91,386.58**			
			FURNITURE & DEADSTOCK (BLOCK NO - 3 A)		
TRUST FUND			**AS PER ATTACHED SCHEDULE**	1,06,12,466.00	**1,06,12,466.00**
AS PER LAST B/S	**88,86,938.00**				
ADD - MPCB GRANT TRF. FROM LIAB. SIDE	25,500.00		**EQUIPMENT (BLOCK NO - 4 A)**		
LESS - DEP.- SPECIAL GRANT & TRF. TO I&E A/C	68,278.00	**88,44,160.00**	**AS PER ATTACHED SCHEDULE**	1,17,11,229.00	**1,17,11,229.00**
BUILDING FUND			**BUILDING (BLOCK NO - 5 A)**		
AS PER LAST B/S	**2,26,665.00**	**2,26,665.00**	**AS PER ATTACHED SCHEDULE**	62,49,039.00	**62,49,039.00**
GRATUITY FUND			**EQUIPMENT SPECIAL GRANT (BLOCK NO - 4 B)**		
AS PER LAST B/S	**5,34,53,561.50**		**AS PER ATTACHED SCHEDULE**	3,86,909.00	**3,86,909.00**
LESS - DURING THE YEAR	15,68,395.00	**5,18,85,166.50**			
			VARYE SITE BUILDING UNDER CONSTRUCTION		
DEPOSIT - BOOK BANK			**AS PER LAST B/S**	**8,93,17,885.00**	**8,93,17,885.00**
AS PER LAST B/S	**3,15,660.00**	**3,15,660.00**			
			WELL (BUILDING)		
DEPOSIT - CAUTION MONEY			**AS PER LAST B/S**	**2,32,460.00**	**2,32,460.00**
AS PER LAST B/S	**87,44,775.00**				
ADD - DURING THE YEAR	10,65,000.00	**98,09,775.00**	**SHARES - RAYAT SEVA CO-OP STORES**		
			AS PER LAST B/S	**10,000.00**	**10,000.00**
DEPOSIT - FEE					
AS PER LAST B/S	**4,44,067.00**		**DEPOSIT - COLLEGE NAME BOARD**		
LESS - DURING THE YEAR	5,000.00	**4,39,067.00**	**AS PER LAST B/S**	**200.00**	**200.00**
DEPOSIT - LABORATORY			**DEPOSIT - GAS**		
AS PER LAST B/S	**25,633.00**	**25,633.00**	**AS PER LAST B/S**	**2,700.00**	**2,700.00**
DEPOSIT - LAPTOP (CIVIL)			**DEPOSIT - MSEB**		
AS PER LAST B/S	**40,000.00**	**40,000.00**	**AS PER LAST B/S**	**2,18,100.00**	
			ADD - DURING THE YEAR	1,06,700.00	**3,24,800.00**

K.B.P. College of Engineering, Satara

KIRTANE & PANDIT LLP Chartered Accountants FRN 105215W/W100057

RAYAT SHIKSHAN SANSTHA's

KARMAVEER BHAURAO PATIL COLLEGE OF ENGINEERING, SATARA

BALANCE SHEET

For the Period 1st-Apr-2023 to 31st-Mar-2024

LIABILITIES	RS.	RS.	ASSETS	RS.	RS.
DEPOSIT - LAPTOP (ELECTRONICS)					
AS PER LAST B/S	**39,000.00**	**39,000.00**	**DEPOSIT - NAGAR PALIKA TREE**		
			AS PER LAST B/S	**10,000.00**	**10,000.00**
DEPOSIT - LIBRARY (PATIL J G)					
AS PER LAST B/S	**40,734.00**	**40,734.00**	**DEPOSIT - TELEPHONE**		
			AS PER LAST B/S	**8,226.00**	**8,226.00**
DEPOSIT - LIBRARY					
AS PER LAST B/S	**2,78,515.00**		**DEPOSIT - WATER SUPPLY**		
LESS - DURING THE YEAR	16,300.00	**2,62,215.00**	**AS PER LAST B/S**	**356.00**	**356.00**
DEPOSIT - PROVISIONAL ADMISSION			**DIPLOMA SECTION USANWAR FD**		
AS PER LAST B/S	**3,26,270.00**	**3,26,270.00**	**AS PER LAST B/S**	**1,96,05,001.00**	**1,96,05,001.00**
DEPOSIT - SCRAP			**POLYTECHNICS SECTION USANWAR**		
AS PER LAST B/S	**15,000.00**	**15,000.00**	**AS PER LAST B/S**	**3,04,19,865.00**	
			ADD - DURING THE YEAR	43,05,947.00	**3,47,25,812.00**
DEPOSIT - SECURITY					
AS PER LAST B/S	**16,371.00**	**16,371.00**	**ANAMAT**		
			AS PER LAST B/S	**41,854.00**	**41,854.00**
DEPOSIT - CANTEEN					
AS PER LAST B/S	**20,000.00**		**NSS A/C**		
LESS - DURING THE YEAR	10,000.00	**10,000.00**	**AS PER LAST B/S**	**32,588.00**	**32,588.00**
DEPOSIT - TENDER			**PERSONAL A/C - BRANCHES**		
AS PER LAST B/S	**2,000.00**	**2,000.00**	**AS PER LAST B/S**	**10,264.80**	**10,264.80**
DEPOSIT - WORKSHOP			**PERSONAL A/C - SR. COLLEGE**		
AS PER LAST B/S	**8,800.00**	**8,800.00**	**AS PER LAST B/S**	**50,66,388.00**	
			ADD - DURING THE YEAR	13,21,529.06	
DEPOSIT - CAUTION MONEY (M.TECH)			LESS - DURING THE YEAR	31,84,926.80	**32,02,990.26**
AS PER LAST B/S	**5,81,000.00**				
LESS - DURING THE YEAR	5,000.00	**5,76,000.00**	**PROSPECT DIRECT S.E.**		
			AS PER LAST B/S	**2,16,620.00**	**2,16,620.00**
RAYAT SHIKSHAN SANSTHA, MADHYA VIBHAG, SATARA					
DURING THE YEAR	6,898.00	**6,898.00**	**UNIVERSITY FINE**		
			AS PER LAST B/S	**6,653.00**	**6,653.00**
KARMAVEER VIDYAPRABODHINI, R. S. S., MADHYA VIBHAG, SATARA					
DURING THE YEAR	17,750.00		**MPCB CENTRE GRANT EXPENDITURE**		
LESS - TRF. FROM B/S ASSET SIDE	1,890.00	**15,860.00**	**AS PER LAST B/S**	**47,823.00**	
			LESS - TRF. TO B/S LIABILITY SIDE	47,823.00	

K.B.P. College of Engineering * Satara *

KIRTANE & PANDIT LLP * Chartered Accountants * FRN 105215W/W100057

RAYAT SHIKSHAN SANSTHA's

KARMAVEER BHAURAO PATIL COLLEGE OF ENGINEERING, SATARA

BALANCE SHEET

For the Period 1st-Apr-2023 to 31st-Mar-2024

LIABILITIES	RS.	RS.	ASSETS	RS.	RS.
PERSONAL A/C - EMD					
AS PER LAST B/S TR. FROM PERSONAL A/C	**2,00,010.70**		**KARMAVEER VIDYAPRABODHINI, R. S. S., MADHYA VIBHAG, SATARA**		
ADD - DURING THE YEAR	57,000.00	**2,57,010.70**	**AS PER LAST B/S**	**1,890.00**	
			LESS - TRF. TO B/S LIABILITY SIDE	1,890.00	-
PERSONAL A/C - BRANCHES					
AS PER LAST B/S TR. FROM PERSONAL A/C	**19,303.00**	**19,303.00**	**STUDENTS FEE (DEGREE)**		
			AS PER LAST B\S	**6,46,35,054.35**	
PERSONAL A/C - SR. COLLEGE			ADD - DURING THE YEAR	13,50,35,421.40	
AS PER LAST B/S	**19,35,878.00**		LESS - DURING THE YEAR	13,29,18,484.75	**6,67,51,991.00**
ADD - DURING THE YEAR	3,22,725.00				
LESS - DURING THE YEAR	4,15,485.00	**18,43,118.00**	**STUDENTS FEE (M.TECH.)**		
			AS PER LAST B\S	**7,34,210.00**	
REMUNERATION - CAP ADMISSION ONLINE (DTE)			ADD - DURING THE YEAR	1,05,800.00	
AS PER LAST B/S	**5,40,425.00**	**5,40,425.00**	LESS - DURING THE YEAR	2,81,800.00	**5,58,210.00**
REMUNERATION - UNIVERSITY CAP CENTRE			**ACCRUED INT. ON FD - SBI BANK (SR.)**		
AS PER LAST B/S	**54,718.00**		**AS PER LAST B\S**	**6,08,499.00**	
ADD - DURING THE YEAR	1,13,285.00	**1,68,003.00**	ADD - DURING THE YEAR	4,93,929.00	**11,02,428.00**
REMUNERATION - UNIVERSITY EXAM CENTRE			**ACCRUED INT. ON FD - CANARA BANK (SR.)**		
AS PER LAST B/S	**6,13,534.00**		**AS PER LAST B\S**	**21,116.00**	
LESS - DURING THE YEAR	34,590.00	**5,78,944.00**	ADD - DURING THE YEAR	9,722.00	**30,838.00**
SCHOLARSHIP			**ACCRUED INTEREST ON FD - RAYAT BANK (SR.)**		
AS PER LAST B/S	**6,07,619.34**		**AS PER LAST B\S**	**1,55,896.00**	
ADD - DURING THE YEAR	1,25,678.50	**7,33,297.84**	ADD - DURING THE YEAR	10,505.00	**1,66,401.00**
SCHOLARSHIP - DIPLOMA			**ACCRUED INTEREST ON FD - RAYAT BANK (BUILDING)**		
AS PER LAST B/S	**2,707.00**	**2,707.00**	**AS PER LAST B\S**	**9,672.00**	
			LESS - DURING THE YEAR	2,344.00	**7,328.00**
SCHOLARSHIP - EBC FEE GRANT					
AS PER LAST B/S	**35,008.00**	**35,008.00**	**CLOSING BALANCE ON 31.03.2024**		
			CASH ON HAND (SR.)	2,644.00	
SCHOLARSHIP - EXAM FEE			BANK BALANCES WITH BANK -		
AS PER LAST B/S	**4,14,583.00**	**4,14,583.00**	IN RAYAT BANK C/A NO. 010036000002 (SR.)	81,889.16	
			IN RAYAT BANK S/A NO. 010035003324 (SR.)	13,80,472.68	
SCHOLARSHIP - OTHER FEE			IN STATE BANK OF INDIA C/A NO. 10108415068 (SR.)	1,68,338.75	
AS PER LAST B/S	**11,457.00**		IN BANK OF INDIA C/A NO. 130820100000215 (SR.)	8,082.40	
ADD - DURING THE YEAR	1,42,330.00	**1,53,787.00**	IN BANK OF MAHARASHTRA S/A NO. 20061893345 (SR.)	11,04,429.80	
			IN DCC BANK C/A NO. 1001026000571 (SR.)	1,19,345.00	

K.B.P. College of Engineering * Satara *

KIRTANE & PANDIT LLP FRN 105215W/W100057 Chartered Accountants

RAYAT SHIKSHAN SANSTHA's
KARMAVEER BHAURAO PATIL COLLEGE OF ENGINEERING, SATARA
BALANCE SHEET
For the Period 1st-Apr-2023 to 31st-Mar-2024

LIABILITIES	RS.	RS.	ASSETS	RS.	RS.
SCHOLARSHIP - SST/PTC			IN RAYAT BANK S/A NO. 010035008430 (M.TECH)	1,004.00	
AS PER LAST B/S	**2,97,500.00**	**2,97,500.00**	IN CANARA BANK (SCHOLARSHIP) C/A NO. 54141010000801	7,21,054.49	
			IN RAYAT BANK (GRATUITY-KSP) A/C 011041000002	5,18,85,166.50	
ANAMAT A/C			IN IDBI BANK A/C 48512010003221 (MPCB)	5,10,090.37	
AS PER LAST B/S	**46,455.00**	**46,455.00**	IN RAYAT BANK S/A NO. 010035008431 (UNIVERSITY)	1,004.00	
			IN RAYAT BANK S/A NO. 010035008429 (BUILDING)	1,004.00	
ANAMAT - DTE			IN RAYAT BANK RECURRING DEPOSIT A/C 010048000002 (BLDG)	1,66,23,426.00	
AS PER LAST B/S	**35,700.00**	**35,700.00**	IN RAYAT BANK FIXED DEPOSIT A/C (BUILDING)	18,093.00	
			IN SBI BANK FIXED DEPOSIT A/C (SR.)	93,47,581.00	
ANAMAT			IN RAYAT BANK FIXED DEPOSIT A/C (SR.)	2,56,24,753.00	
AS PER LAST B/S	**1,11,227.00**	**1,11,227.00**	IN CANARA BANK FIXED DEPOSIT A/C (SR.)	1,50,000.00	**10,77,48,378.15**
ANAMAT - SBI					
AS PER LAST B/S	**14,23,023.22**				
ADD - DURING THE YEAR	2,52,544.00	**16,75,567.22**			
ANAMAT - TUITION FEE					
AS PER LAST B/S	**2,01,702.00**				
ADD - DURING THE YEAR	55,304.00	**2,57,006.00**			
BANK OVERDRAFT - SBI 15068					
AS PER LAST B/S	**3,46,036.01**				
LESS - DURING THE YEAR	3,46,036.01	-			
FLAG DAY FUND					
AS PER LAST B/S	**4,250.00**	**4,250.00**			
MPCB CENTRE GRANT					
DURING THE YEAR	6,76,268.00				
LESS - TRF. FROM B/S ASSET SIDE	47,823.00				
LESS - DURING THE YEAR	5,90,529.47				
LESS - GRANT UTILISED & TRF. TO TRUST FUND	25,500.00	**12,415.53**			
UNIVERSITY ENROLLMENT FEE					
AS PER LAST B/S	**1,47,780.00**	**1,47,780.00**			
UNIVERSITY ENVIRONMENT FEE					
AS PER LAST B/S	**5,06,738.00**	**5,06,738.00**			

K.B.P. College of Engineering * Satara *

KIRTANE & PANDIT LLP FRN 105215W/ W100057 Chartered Accountants

RAYAT SHIKSHAN SANSTHA's

KARMAVEER BHAURAO PATIL COLLEGE OF ENGINEERING, SATARA

BALANCE SHEET

For the Period 1st-Apr-2023 to 31st-Mar-2024

LIABILITIES	RS.	RS.	ASSETS	RS.	RS.
UNIVERSITY EXAM FEE					
AS PER LAST B/S	80.00	80.00			
INSURANCE FEE (STUDENTS)					
AS PER LAST B/S	3,58,286.00				
ADD - DURING THE YEAR	90,812.00	4,49,098.00			
CONSULTANCY CHARGES - CIVIL DEPT.					
AS PER LAST B/S	77,17,737.00	77,17,737.00			
CONSULTANCY CHARGES - CSE DEPT.					
AS PER LAST B/S	2,68,115.00	2,68,115.00			
CONSULTANCY CHARGES - E&TC DEPT.					
AS PER LAST B/S	37,229.00	37,229.00			
CONSULTANCY CHARGES - MECHANICAL					
AS PER LAST B/S	42,287.00	42,287.00			
CONSULTANCY CHARGES - ZP RECRUITMENT					
AS PER LAST B/S	2,66,350.00	2,66,350.00			
CONSULTANCY CHARGES - RENT ON EQUIPMENT					
AS PER LAST B/S	55,33,141.00	55,33,141.00			
GST					
AS PER LAST B/S	2,97,418.00				
ADD - DURING THE YEAR	2,78,532.84	5,75,950.84			
ALLUMNI A/C - SR. COLLEGE					
AS PER LAST B/S	28,305.00	28,305.00			
ENTRY FEE ONLINE					
AS PER LAST B/S	3,20,523.00	3,20,523.00			
LEAD COLLEGE GRANT					
AS PER LAST B/S	2,97,876.00	2,97,876.00			

K.B.P. College of Engineering * Satara *

KIRTANE & PANDIT LLP * Chartered Accountants * FRN 105215W/ W100057

RAYAT SHIKSHAN SANSTHA's

KARMAVEER BHAURAO PATIL COLLEGE OF ENGINEERING, SATARA

BALANCE SHEET

For the Period 1st-Apr-2023 to 31st-Mar-2024

LIABILITIES	RS.	RS.	ASSETS	RS.	RS.
PRIZES					
AS PER LAST B/S	1,94,471.00				
LESS - DURING THE YEAR	635.00	1,93,836.00			
RAYAT VIDNYAN VISHESHANK					
AS PER LAST B/S	4,200.00	4,200.00			
STUDENT CO-OP STORES					
AS PER LAST B/S	15,250.00	15,250.00			
WORKSHOP & SEMINAR D BATU NBA					
AS PER LAST B/S	73,413.00	73,413.00			
YCMOU UNIVERSITY					
AS PER LAST B/S	4,62,308.00	4,62,308.00			
INCOME & EXPENDITURE A/C					
AS PER LAST B/S	7,52,55,368.94				
ADD - GENERAL FUND DURING THE YEAR	2,03,388.00				
ADD - SURPLUS DURING THE YEAR	57,20,717.46	8,11,79,474.40			
GRAND TOTAL		35,91,02,659.61	**GRAND TOTAL**		35,91,02,659.61

K.B.P. College of Engineering * Satara *

PRINCIPAL
K.B.P. COLLEGE OF ENGINEERING
SATARA

For Kirtane & Pandit LLP
Chartered Accountants
FRN : 105215W / W100057

Parag P. Pansare
Partner
M.No. 117309

KIRTANE & PANDIT LLP * Chartered Accountants * FRN 105215W/ W100057

KIRTANE & PANDIT LLP
Chartered Accountants
5th Floor, Wing A, Gopal House,
S. No. 127/1B/1, Opp. to Harshal Hall,
Kothrud, Karve Road, Pune-411 029.
PH: 020 67295100

- 7 OCT 2024

RAYAT SHIKSHAN SANSTHA's

KARMAVEER BHAURAO PATIL COLLEGE OF ENGINEERING, SATARA

DEPRECIATION ANNEXURE

For the Period 1st-Apr-2023 to 31st-Mar-2024

SR. NO.	ASSETS	OPENING BALANCE	DELETIONS / RECOVERY	TOTAL	ADDITIONS MORE THAN 180 DAYS	ADDITIONS LESS THAN 180 DAYS	TOTAL	DEPRECIATION MORE THAN 180 DAYS	DEPRECIATION LESS THAN 180 DAYS	TOTAL DEP.	AS PER ANNEXURE TOTAL
		(A)	(B)	(A - B = 1)	(C)	(D)	(1+C+D= 2)	(1 + C=40%)=E	(D = 20%)=F	(E + F= 3)	(2 - 3)
I	LIBRARY BOOKS (BLOCK-1A)										
	AS PER LAST BALANCE	4,98,014.00	6,394.00	4,91,620.00	-	-	4,91,620.00	1,96,648.00	-	1,96,648.00	**2,94,972.00**
	SR.	-	-	-	-	4,44,281.00	4,44,281.00	-	88,856.00	88,856.00	**3,55,425.00**
	TOTAL	**4,98,014.00**	**6,394.00**	**4,91,620.00**	-	**4,44,281.00**	**9,35,901.00**	**1,96,648.00**	**88,856.00**	**2,85,504.00**	**6,50,397.00**
		(A)	(B)	(A - B = 1)	(C)	(D)	(1+C+D= 2)	(1 + C=40%)=E	(D = 20%)=F	(E + F= 3)	(2 - 3)
II	COMPUTER (BLOCK NO-2A)										
	AS PER LAST BALANCE	50,19,615.00	-	50,19,615.00	-	-	50,19,615.00	20,07,846.60	-	20,07,846.60	**30,11,768.40**
	SR.	-	-	-	5,96,751.00	25,11,020.00	31,07,771.00	2,38,700.00	5,02,204.00	7,40,904.00	**23,66,867.00**
	TOTAL	**50,19,615.00**	-	**50,19,615.00**	**5,96,751.00**	**25,11,020.00**	**81,27,386.00**	**22,46,546.60**	**5,02,204.00**	**27,48,750.60**	**53,78,635.40**
		(A)	(B)	(A - B = 1)	(C)	(D)	(1+C+D= 2)	(1 + C=10%)=E	(D = 5%)=F	(E + F= 3)	(2 - 3)
III	FURNITURE (BLOCK-3A)										
	AS PER LAST BALANCE	63,26,160.00	-	63,26,160.00	-	-	63,26,160.00	6,32,616.00	-	6,32,616.00	**56,93,544.00**
	SR.	-	-	-	20,77,832.00	32,09,340.00	52,87,172.00	2,07,783.00	1,60,467.00	3,68,250.00	**49,18,922.00**
	TOTAL	**63,26,160.00**	-	**63,26,160.00**	**20,77,832.00**	**32,09,340.00**	**1,16,13,332.00**	**8,40,399.00**	**1,60,467.00**	**10,00,866.00**	**1,06,12,466.00**
		(A)	(B)	(A - B = 1)	(C)	(D)	(1+C+D= 2)	(1 + C=15%)=E	(D = 7.5%)=F	(E + F= 3)	(2 - 3)
IV	EQUIPMENT (BLOCK-4A)										
	AS PER LAST BALANCE	65,53,254.00	1,700.00	65,51,554.00	-	-	65,51,554.00	9,82,733.00	-	9,82,733.00	**55,68,821.00**
	SR.	-	-	-	41,92,668.00	27,87,719.00	69,80,387.00	6,28,900.00	2,09,079.00	8,37,979.00	**61,42,408.00**
	TOTAL	**65,53,254.00**	**1,700.00**	**65,51,554.00**	**41,92,668.00**	**27,87,719.00**	**1,35,31,941.00**	**16,11,633.00**	**2,09,079.00**	**18,20,712.00**	**1,17,11,229.00**
		(A)	(B)	(A - B = 1)	(C)	(D)	(1+C+D= 2)	(1 + C=10%)=E	(D = 5%)=F	(E + F= 3)	(2 - 3)
V	BUILDING (BLOCK NO-5A)										
	AS PER LAST BALANCE	69,43,377.00	-	69,43,377.00	-	-	69,43,377.00	6,94,338.00	-	6,94,338.00	**62,49,039.00**
	SR.	-	-	-	-	-	-	-	-	-	-
	TOTAL	**69,43,377.00**	-	**69,43,377.00**	-	-	**69,43,377.00**	**6,94,338.00**	-	**6,94,338.00**	**62,49,039.00**
		(A)	(B)	(A - B = 1)	(C)	(D)	(1+C+D= 2)	(1 + C=15%)=E	(D = 7.5%)=F	(E + F= 3)	(2 - 3)
VI	EQUIPMENT SPECIAL GRANT (BLOCK-4B)										
	AS PER LAST BALANCE	4,29,687.00	-	4,29,687.00	-	-	4,29,687.00	64,453.00	-	64,453.00	**3,65,234.00**
	MPCB CENTRE	-	-	-	25,500.00	-	25,500.00	3,825.00	-	3,825.00	**21,675.00**
	TOTAL	**4,29,687.00**	-	**4,29,687.00**	**25,500.00**	-	**4,55,187.00**	**68,278.00**	-	**68,278.00**	**3,86,909.00**

PRINCIPAL
K.B.P. COLLEGE OF ENGINEERING
SATARA

K.B.P. College of Engineering * Satara *

KIRTANE & PANDIT LLP * Chartered Accountants * FRN 105215W/W100057