

**AUDITED FINANCIAL STATEMENTS**

**FOR THE PERIOD FROM**

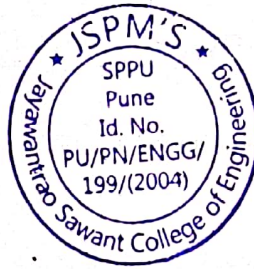
**1-4-2023 TO 31-3-2024**

**OF**

**JAYAWANT SHIKSHAN PRASARAK MANDAL**

**Jayawantrao Sawant College of Engineering(ME)**

Survey No. 58, Indrayani Nagar, Handewadi Road, Hadapsar, Pune-411028



Ref.No:

Date:

**Auditor's Report**

To,  
Jayawantrao Sawant College of Engineering (ME)  
Hadapsar Campus  
Pune


We have audited the attached Balance Sheet of Jayawantrao Sawant College of Engineering (ME) as at 31st March, 2024 and also the Income & Expenditure Account for the period ended on the date annexed thereto.

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

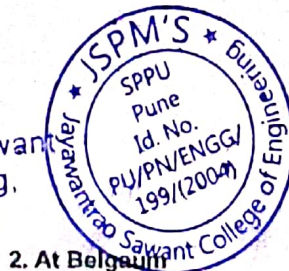
These Financial Statements of Jayawantrao Sawant College of Engineering (ME) for the year ended 31<sup>st</sup> March 2024 incorporates apportionable and/or identifiable assets, liabilities and expenditure of the Jayawant Shikshan Prasarak Mandal's Pune, relating to this institute.

Further to our comments in the Annexure referred to above, 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 purposes of our Audit;
- (ii) In our opinion, proper books of account as required by law have been kept so far as appears from our examination of those books;
- (iii) The Balance Sheet & Income & Expenditure Account dealt with by this report are in agreement with the books of account.

  
**Principal**  
JSPM'S Jayawantrao Sawant  
College of Engineering,  
Hadapsar, Pune - 28

1. At Sangli  
Pandurang Bunglow, Samarth Chowk,  
Shivajinagar, Sangli - 416416  
Maharashtra, India.  
Off.: +91-0233-2329290  
Mob.: +91-7588588518.



2. At Belgaum  
S-1, Herambha Plazz, 2<sup>nd</sup> Floor,  
Civil Hospital Road, Belgaum - 590010  
Karnataka, India.  
Off.: +91-831-2423235  
Mob.: +91-9448230590.



3. At Khanapur  
H. No. 1119, Samadevi Galli,  
Khanapur - 591302  
Karnataka, India.  
Off.: +91-8336-222432  
Mob.: +91-8147368687.



(iv) In our opinion, the Balance Sheet & Income & Expenditure Account dealt with by this report comply with the Accounting standards.

(v) In our opinion and to the best of our information and according to the explanations given to us, these financial Statements together with the schedules attached thereto and read with the Accounting Policy and Notes forming parts of the accounts give a true and fair view in conformity with the accounting principles generally accepted in India ;

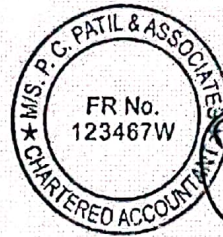
(a) In the case of the Balance Sheet, of the state of affairs of the Institute as at 31st March, 2024;

(b) In the case of the Income & Expenditure, the Deficit/Surplus for the period ended on that date;

(vi) Reports of the Auditors under section 33 & 34 read with rule 19 and Statement in Schedule IX-C Bombay Public Trust Act have not been annexed to the Institute Statements of the accounts since the same are required to be submitted by the statutory auditor along with the consolidated statements of accounts Jayawant Shikshan Prasarak Mandal's Pune.

Place: Pune

Date: 29/09/2024

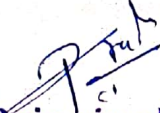


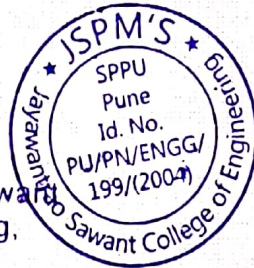
For P.C. Patil & Associates  
Chartered Accountants  
ERN:- 123467W

CA Premchand C Patil  
Partner

M.No- 113836

UDIN-24113836BKCNCBW4748

  
**Principal**  
JSPM'S Jayawantrao Sawant  
College of Engineering,  
Hadapsar, Pune - 28



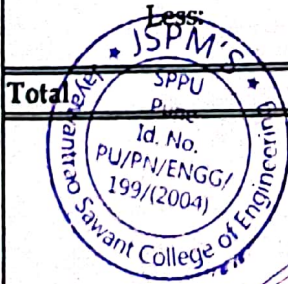


**Jayawantrao Sawant College of Engineering(ME)**

Survey No. 58, Indrayani Nagar, Handewadi Road, Hadapsar, Pune-411028

**BALANCE SHEET AS ON 31ST MARCH 2024**

Particulars	Amount	Amount
<b>Sources of Funds :</b>		
JSPM Trust.		211334068.91
<b>Total</b>		<b>211334068.91</b>
<b>Application of Funds :</b>		
Fixed Assets		157932358.89
Investments		1400000.00
Working Capital		52001710.02
Current Assets		
Deposites	406000.00	
Loans & Advances	72902.00	
Sundry Debtors	92414866.06	
Cash-in-hand	3754.00	
Bank Accounts	2115396.11	
Sub total	<b>95012918.17</b>	
Less : Current Liabilities		
Deposits	5495704.00	
Sundry Creditors	7986239.00	
Provision	432100.00	
Other Current Liabilities	29097165.15	
Sub total	<b>43011208.15</b>	
Income & Expenditure		0.00
Opening period	0.00	
Current Period	-17590840.46	
Less: Transfer	-17590840.46	
<b>Total</b>		<b>211334068.91</b>

**Principal**JSPM'S Jayawantrao Sawant  
College of Engineering,  
Hadapsar, Pune - 28Place : Pune  
Date : 29-09-2024As per our report of even date  
For P C Patil & Associates  
Chartered Accountants

FRN No-123467W

  
Partner  
CA Premchand C Patil

M No.113836

UDIN : 24113836BKCNCBW4748





# Jayawantrao Sawant College of Engineering(ME)

Survey No. 58, Indrayani Nagar, Handewadi Road, Hadapsar, Pune-411028

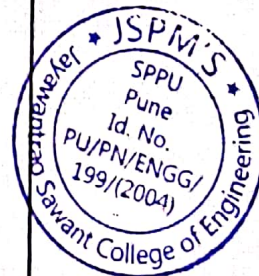
## Income & Expenditure Statement

01-04-2023 to 31-03-2024

Particulars	ME
<b>Income</b>	
Fees Collected	2,254,000.00
Interest Received	3115.00
<b>Total</b>	<b>2,257,115</b>
<b>Expenditure</b>	
Bank Interest	263664.00
Administrative Expenses	62.00
Advertisement Expenses	96044.00
Affiliation \ Registration Fees/Membership	90883.00
ARA Processing Fees	15640.00
FRA Processing Fees	22909.00
Bank Charges	4217.00
Consumable	58959.00
Cleaning Expenses	101218.00
E Journal	83032.00
Event Expenses	7072.00
Garden Expenses	75615.00
Insurance Expenses	25429.00
Internate Expenses	72549.00
Journal & Periodicals	80291.00
Medical Expenses	31571.00
Office Expenses	122290.00
Postage & Courier Expenses	40721.00
Power & Fuel Expenses	155256.00
Printing & Stationery	73850.00
Professional Fees	55780.00
Repairs & Maintanance	242486.00
Research & Development	60572.00
Salary	9023782.00
Seminor & Workshop	4474.00
Security Expenses	86055.00
Sports Expenses	60076.00
Staff Welfare Expenses	17669.00
Student Welfare Expenditure	65825.00
Student Culture Activities	83737.00
Training & Placement Expenses	40611.00
Telephone Expenses	103473.00
Transport Charges	39861.00
Travelling Expenses	53730.00
Visiting Faculty	85507.00
Water Supply Expenses	59281.00
CHB Staff Remuneration	917.00
Refreshmnet Expenses	70663.00
Industrial Visit Expenses	34636.00
NAAC / NBA Commite Expenses	101959.00
Exam Expenses	45994.00
Rent	73267.00

*[Signature]*  
Principal

JSPM'S Jayawantrao Sawant  
College of Engineering  
Hadapsar, Pune - 28





# Jayawantrao Sawant College of Engineering(ME)

Survey No. 58, Indrayani Nagar, Handewadi Road, Hadapsar, Pune-411028

## Income & Expenditure Statement

01-04-2023 to 31-03-2024

Particulars	ME
Honorarium	4211.00
Audit Fee	3543.00
Electricity Expenses	143825.00
Penalty Expenses	225.00
Subscription Expenses	1360.00
Academic Meeting of Staff & Faculties	25113.00
Faculty Conference & Seminar	57731.00
Faculty Development Expense	55225.00
Software Expenses	34636.00
Student Conference & Seminar	55225.00
Student Competition & Other Exp	67090.00
Guest Staff Salary	34929.00
Student Alumini & Other Expenses	50518.00
Depreciation	981964.00
<b>Total Expenditure</b>	<b>13347222.00</b>
<b>Excess of Income over Expenditure</b>	<b>-11090107</b>

As per our report of even date

For P C Patil & Associates

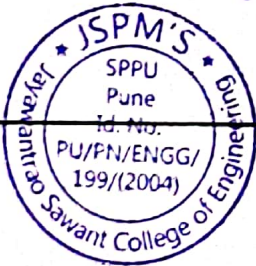
Chartered Accountants

FRN No-123467W

Place : Pune

Date : 29-09-2024

*P. Patil*  
**Principal**  
 JSPM'S Jayawantrao Sawant  
 College of Engineering  
 Hadapsar, Pune



*P. Patil*  
 Partner

CA. Premchand C Patil

M No.113836

UDIN : 24113836BKCNCBW4748

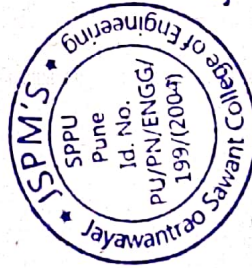


Jaywantrao Sawant College of Engineering (ME)

Schedules Of Fixed Assets.

Consolidated

Sr. No.	Assets	Rate Of Dep.	Opening Balance 01-04-2023	Additions Before 180 Days	Additions After 180 Days	Additions Total	Total 2022-23	Depreciation Before 180 Days	Depreciation After 180 Days	Depreciation 2023-24	Closing balance. 31-03-2024
1	Library Books	40%	623268.75	652438.08	0.00	652438.08	1275706.83	510283.00	0.00	510283.00	765423.83
2	Building	10%	34680226.46	110669439.65	0.00	110669439.65	145349666.11	14534967.00	0.00	14534967.00	130814699.11
3	Computers	40%	1856377.46	1038.51	0.00	1038.51	1857415.97	742966.00	0.00	742966.00	1114449.97
4	Equipment	15%	12766988.18	1583255.00	2877795.00	4461050.00	17228038.18	2152536.00	215835.00	2368371.00	14859666.85
5	Furniture & fittings	10%	9042440.70	1811164.00	572737.00	2383901.00	11426341.70	1085360.00	28637.00	1113997.00	10312344.70
6	Vehicles	15%	77381.43	0.00	0.00	0.00	77381.43	11607.00	0.00	11607.00	65774.43
			59046682.98	114717335.24	3450532.00	118167867.24	177214550.22	19037719.00	244472.00	19282191.00	157932358.89



*Handwritten signature*

**Principal**  
JSPM'S Jaywantrao Sawant  
College of Engineering,  
Hadapsar, Pune - 28





**Jayawantrao Sawant College of Engineering(ME)**

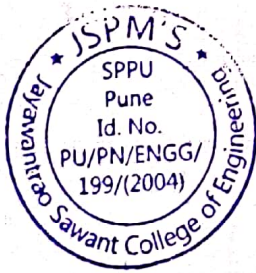
**2023-24**

**Cash In Hand**

Sr. No.	Particulars	Balance
1	Cash In Hand	3754.00
	<b>Total...</b>	<b>3754.00</b>

**Bank Balance**

Sr. No.	Particulars	Balance
1	Axis Bank 919010067340550	255804.00
2	BOM	124778.61
3	Central Bk. Current A/c 3084851612	571046.91
4	Janaseva Sah. Bk. Ltd.	23518.84
5	JMCCSL A/C No. 1325	27375.00
6	JMCCSL A/c No. 302402	957864.00
7	JMCCSL A/c No.320/420	71132.00
8	UBI A/C No. 360002010211071	83690.00
9	UTI Bank A/c No.88327	186.75
	<b>Total...</b>	<b>2115396.11</b>



  
**Principal**  
JSPM'S Jayawantrao Sawant  
College of Engineering,  
Hadapsar, Pune - 28



**JAYAWANT SHIKSHAN PRASARAK MANDAL**

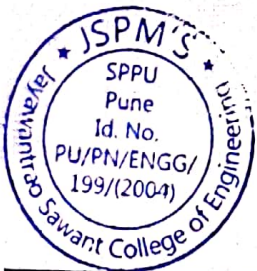
**Jayawantrao Sawant College of Engineering**

Survey No. 58, Indrayani Nagar, Handewadi Road, Hadapsar, Pune-411028

**RECEIPTS & PAYMENT STATEMENT**

FROM 1-4-2023 To 31-3-2024

RECEIPT		AMOUNT	PAYMENT		AMOUNT
To Opening Balance		1667074.71	By Bank Interest		5177402.00
Cash In Hand	501.00		By Administrative Expenses		1201.00
Cash At Bank	1666573.71		By Advertisement Expenses		1881282.00
To Fees & Other Receipts		332706282.98	By Affiliation \ Registration Fees/Membership		2570060.00
To JSPM Trust		35367251.12	By ARA Processing Fees		307100.00
			By FRA Processing Fees		449839.80
			By Bank Charges		82788.66
			By Consumable		1746815.00
			By Cleaning Expenses		1987543.00
			By E Journal		1630444.00
			By Event Expenses		138850.00
			By Garden Expenses		1484790.00
			By Insurance Expenses		499319.00
			By Internate Expenses		1424580.00
			By Journal & Periodicals		2558424.00
			By Medical Expenses		619927.00
			By Office Expenses		2401322.00
			By Postage & Courier Expenses		799600.00
			By Power & Fuel Expenses		3048646.00
			By Printing & Stationery		1450137.00
			By Professional Fees		1095300.00
			By Repairs & Maintanance		6136076.00
			By Research & Development		1189406.00
			By Salary		176762152.00
			By Seminar & Workshop		87851.00
			By Security Expenses		1689789.00
			By Sports Expenses		1847029.00
			By Staff Welfare Expenses		346945.00
			By Student Welfare Expenditure		1292561.00
			By Student Culture Activities		2429730.00
			By Training & Placement Expenses		797451.00
			By Telephone Expenses		2031829.00
			By Transport Charges		782714.00
			By Travelling Expenses		1055054.00
			By Visiting Faculty		2464500.00
			By Water Supply Exp		1164049.00
			By CHB Staff Remuneration		18000.00
			By Refreshmnet Expenses		2173003.00
			By Industrial Visit Expenses		680125.00
			By NAAC/NBA Comunite Expenses		2002096.00
			By Exam Expenses		1295874.00
			By Rent		1438686.00
			By Honorarium		82670.00
			By Audit Fee		69563.00
			By Electricity Expenses		1860390.00
			By Penalty Expenses		4415.00
			By Subscription Expenses		26702.00
			By Academic Meeting of Staff & Faculties		493117.00
			By Faculty Conference & Seminar		1624521.00
			By Faculty Devlopment Expense		1084410.00
			By Software Expenses		680125.00
			By Student Conference & Seminar		1084410.00
			By Student Competition & Other Exp		1710120.00



*[Signature]*  
**Principal**

**JSPM'S Jayawantrao Sawant College of Engineering, Hadapsar, Pune - 28**





# JAYAWANT SHIKSHAN PRASARAK MANDAL

## Jayawantrao Sawant College of Engineering

Survey No. 58, Indrayani Nagar, Handewadi Road, Hadapsar, Pune-411028

### RECEIPTS & PAYMENT STATEMENT

FROM 1-4-2023 To 31-3-2024

RECEIPT	AMOUNT	PAYMENT	AMOUNT
		By Guest Staff Salary	685874.00
		By Student Alumini & Other Exp	991984.00
		By Deposite	15000.00
		By Addition In Fixed Assets	118167867.24
		By By Closing Balance	2119150.11
		Cash In Hand	3754.00
		Cash At Bank	2115396.11
<b>Total</b>	<b>369740608.81</b>	<b>Total</b>	<b>369740608.81</b>

Place : Pune  
Date : 29-09-2024

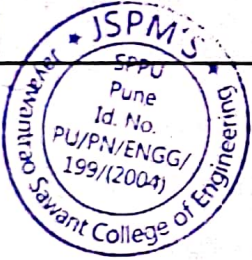
*[Signature]*  
**Principal**  
JSPM'S Jayawantrao Sawant  
College of Engineering,  
Hadapsar, Pune - 28



As per our report of even date  
For P C Patil & Associates  
Chartered Accountants  
FRN No-123467W

*[Signature]*  
**Partner**  
CA Panchand C Patil  
M No.113836

UDIN : 24113836BKCNBW4748







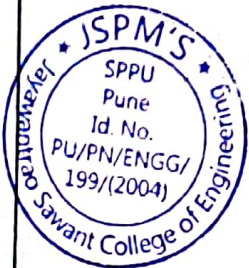


# Jayawantrao Sawant College of Engineering(ME)

Hadapsar, Pune

Budget for the period 1-4-2025 To 31-3-2026

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Fees & Other Income	277398599.00	By Bank Interest	5815259.00
		By Administrative Expenses	1350.00
To JSPM Trust	6549530.00	By Advertisement Exps.	2118284.00
		By Affiliation \ Registration Fees/Membership	2886693.00
		By ARA Processing Fees	344935.00
		By FRA Processing Fees	505261.00
		By Bank Charges	92990.00
		By Consumable	1962024.00
		By Cleaning Exp	2232409.00
		By E Journal	1831315.00
		By Event Expenses	155957.00
		By Garden Exp	1667717.00
		By Insurance Expenses	560836.00
		By Internate Expenses	1600090.00
		By Journal & Periodicals	2873622.00
		By Medical Exp	696303.00
		By Office Expenses	2697165.00
		By Postage & Courier Expenses	898111.00
		By Power & Fuel Exp	3424240.00
		By Printing & Stationery	1628795.00
		By Professional Fees	1230241.00
		By Repairs & Maintanance	6892042.00
		By Research & Development	1335942.00
		By Salary	199024585.00
		By Seminar & Workshop	98676.00
		By Security Expenses	1897972.00
		By Sports Exp	2074584.00
		By Staff Welfare Exp	389689.00
		By Student Welfare Expenditure	1451806.00
		By Student Culture Activities	2729074.00
		By Training & Placement Exp	895698.00
		By Telephone Expenses	2282152.00
		By Transport Charges	879145.00
		By Travelling Expenses	1185038.00
		By Visiting Faculty	2768127.00
		By Water Supply Exp	1307460.00
		By CHB Staff Remuneration	20218.00
		By Refreshmnet Expenses	2440718.00
		By Industrial Visit Expenses	763917.00
		By NBA Commite Expenses	964425.00
		By Exam Expenses	1455526.00
		By NAAC Expenses	1284331.00
		By Rent	1615933.00
		By Honorarium	92856.00
		By Audit Fee	78134.00
		By Electricity Expenses	5377682.00
		By Penalty Expenses	4960.00
		By Subscription Expenses	29993.00
		By Academic Meeting of Staff & Faculties	553870.00
		By Faculty Conference & Seminar	1824663.00
		By Faculty Devlopment Expense	1218010.00
		By Software Expenses	763917.00
		By Student Conference & Seminar	1218010.00
		By Student Competition & Other Exp	1920807.00
		By Guest Staff Salary	770374.00
		By Student Alumini & Other Exp	1114198.00
	<b>283948129.00</b>		<b>283948129.00</b>



**Principal**  
**JSPM'S Jayawantrao Sawant**  
**College of Engineering,**  
**Hadapsar, Pune - 28**



## SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS:

### **BASIS OF ACCOUNTING**

The financial statements are prepared under Going concern and historical cost convention and materially comply with the accounting standards issued by the Institute of the Chartered Accountants of India.

### **METHOD OF ACCOUNTING**

The accounts have been prepared using the mercantile system of accounting.

### **FIXED ASSETS**

Fixed assets are stated at cost of acquisition. Acquisition cost includes taxes, duties, freight, insurance and other incidental expenses related to acquisition and installation where applicable.

### **DEPRECIATION:**

Depreciation on fixed assets is provided using the written down method (WDV) method as per Income Tax act.

### **REVENUE RECOGNITION:**

Income includes fees received from the students and interest on deposits made. Sundry debtors includes fees receivable from the students.

### **INVESTMENTS**

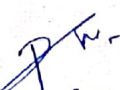
Investments are shown at cost.

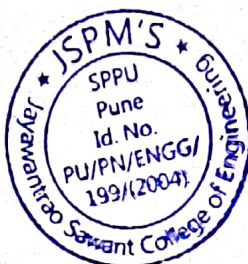
### **GENERAL:**

The accounting Policy not specifically referred to above are consistent with the generally accepted accounting Principles.

### Notes to Accounts-

1. We have conducted audit on the basis of information and explanations provided by the auditee.
2. As per information given by the auditee there is no Foreign contribution received during the year.
3. The value of the investment had been taken as provided by the management.
4. Debtors and creditors Balances are subject to confirmation.

  
**Principal**  
JSPM'S Jayawantrao Sawant  
College of Engineering,  
Hadapsar, Pune - 28





**AUDITED FINANCIAL STATEMENTS**

**FOR THE PERIOD FROM**

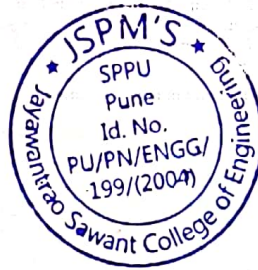
**1-4-2023 TO 31-3-2024**

**OF**

**JAYAWANT SHIKSHAN PRASARAK MANDAL**

**Jayawantrao Sawant College of Engineering(MCA)**

**Survey No. 58, Indrayani Nagar, Handewadi Road, Hadapsar, Pune-411028**



Ref.No:

Date:

**Auditor's Report**

To,  
Jayawantrao Sawant College of Engineering (MCA)  
Hadapsar Campus  
Pune

We have audited the attached Balance Sheet of Jayawantrao Sawant College of Engineering (MCA) as at 31st March, 2024 and also the Income & Expenditure Account for the period ended on the date annexed thereto.

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

These Financial Statements of Jayawantrao Sawant College of Engineering (MCA) for the year ended 31<sup>st</sup> March 2024 incorporates apportionable and/or identifiable assets, liabilities and expenditure of the Jayawant Shikshan Prasarak Mandal's Pune. relating to this institute.

Further to our comments in the Annexure referred to above, 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 purposes of our Audit;

(ii) In our opinion, proper books of account as required by law have been kept so far as appears from our examination of those books:

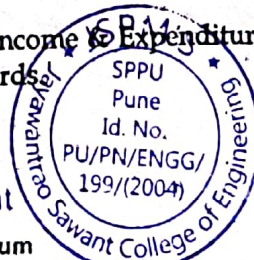
(iii) The Balance Sheet & Income & Expenditure Account dealt with by this report are in agreement with the books of account.

(iv) In our opinion, the Balance Sheet & Income & Expenditure Account dealt with by this report comply with the Accounting standards.

**Principal**  
Branch Office: JSPM'S Jayawantrao Sawant  
College of Engineering

1. At Sangli  
Pandurang Bungalow, Samantji Chowk, Pune-1, Hadapsar,  
Shivajinagar, Sangli - 416416  
Maharashtra, India.  
Off.: +91-0233-2329290  
Mob.: +91-7588588518.

2. At Belgaum  
C-1, Harambha Plaza, 2<sup>nd</sup> Floor,  
Civil Hospital Road, Belgaum - 590010  
Karnataka, India.  
Off.: +91-831-2423235  
Mob.: +91-9448230590.



H. No. 1119, Samantdevi Galli,  
Khanapur, CS-1302  
Karnataka, India.  
Off.: +91-8336-222432  
Mob.: +91-8147368687.



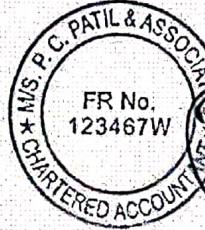
(v) In our opinion and to the best of our information and according to the explanations given to us, these financial Statements together with the schedules attached thereto and read with the Accounting Policy and Notes forming parts of the accounts give a true and fair view in conformity with the accounting principles generally accepted in India ;

(a) In the case of the Balance Sheet, of the state of affairs of the Institute as at 31st March, 2024;

(b) In the case of the Income & Expenditure, the Deficit/Surplus for the period ended on that date;

(vi) Reports of the Auditors under section 33 & 34 read with rule 19 and Statement in Schedule IX-C Bombay Public Trust Act have not been annexed to the Institute Statements of the accounts since the same are required to be submitted by the statutory auditor along with the consolidated statements of accounts Jayawant Shikshan Prasarak Mandal's Pune.

For P.C. Patil & Associates  
Chartered Accountants  
FRN:- 123467W




CA Premchand C Patil  
Partner

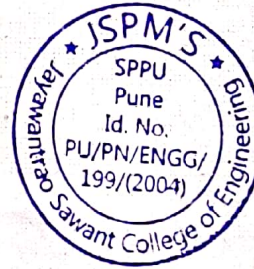
M.No- 113836

UDIN-24113836BKCNBW4748

Place: Pune

Date: 29/09/2024

  
**Principal**  
JSPM'S Jayawantrao Sawant  
College of Engineering,  
Hadapsar, Pune - 28



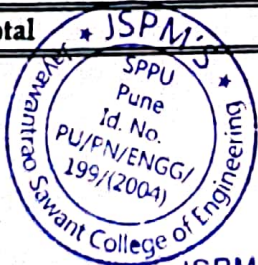


# Jayawantrao Sawant College of Engineering(MCA)

Survey No. 58, Indrayani Nagar, Handewadi Road, Hadapsar, Pune-411028

**BALANCE SHEET AS ON 31ST MARCH 2024**

Particulars	Amount	Amount
<b>Sources of Funds :</b>		
JSPM Trust.		211334068.91
<b>Total</b>		<b>211334068.91</b>
<b>Application of Funds :</b>		
Fixed Assets		157932358.89
Investments		1400000.00
Working Capital		52001710.02
Current Assets		
Deposites	406000.00	
Loans & Advances	72902.00	
Sundry Debtors	92414866.06	
Cash-in-hand	3754.00	
Bank Accounts	2115396.11	
Sub total	<b>95012918.17</b>	
Less : Current Liabilities		
Deposits	5495704.00	
Sundry Creditors	7986239.00	
Provision	432100.00	
Other Current Liabilities	29097165.15	
Sub total	<b>43011208.15</b>	
Income & Expenditure		0.00
Opening period	0.00	
Current Period	-17590840.46	
Less: Transfer	-17590840.46	
<b>Total</b>		<b>211334068.91</b>



**Principal**

JSPM'S Jayawantrao Sawant College of Engineering, Hadapsar, Pune - 28

Place : Pune  
Date : 29-09-2024



As per our report of even date  
For P C Patil & Associates  
Chartered Accountants

FRN No.123467W

**Partner**  
CA Premchand C Patil

M No.113836

UDIN : 24113836BKCNCBW4748



# Jayawantrao Sawant College of Engineering(MCA)

Survey No. 58, Indrayani Nagar, Handewadi Road, Hadapsar, Pune-411028

## Income & Expenditure Statement

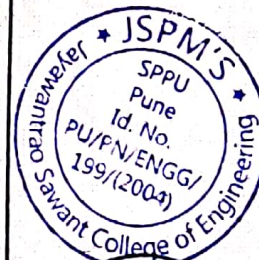
01-04-2023 to 31-03-2024

Particulars	MCA
<b>Income</b>	
Fees Collected	10,965,922.00
Interest Received	2830.00
<b>Total</b>	<b>10,968,752</b>
<b>Expenditure</b>	
Bank Interest	239695.00
Administrative Expenses	56.00
Advertisement Expenses	57312.00
Affiliation \ Registration Fees/Membership	88985.00
ARA Processing Fees	14218.00
FRA Processing Fees	20826.00
Bank Charges	3833.00
Consumable	80872.00
Cleaning Expenses	62016.00
E Journal	75484.00
Event Expenses	6429.00
Garden Expenses	68741.00
Insurance Expenses	23117.00
Internate Expenses	65953.00
Journal & Periodicals	89087.00
Medical Expenses	28701.00
Office Expenses	111173.00
Postage & Courier Expenses	37019.00
Power & Fuel Expenses	141142.00
Printing & Stationery	67136.00
Professional Fees	50709.00
Repairs & Maintanance	135636.00
Research & Development	55066.00
Salary	8203438.00
Seminor & Workshop	4068.00
Security Expenses	78231.00
Sports Expenses	55511.00
Staff Welfare Expenses	16063.00
Student Welfare Expenditure	59841.00
Student Culture Activities	82488.00
Training & Placement Expenses	36920.00
Telephone Expenses	94067.00
Transport Charges	36237.00
Travelling Expenses	48846.00
Visiting Faculty	84098.00
Water Supply Expenses	53892.00
CHB Staff Remuneration	834.00
Refreshmnet Expenses	50602.00
Industrial Visit Expenses	31488.00
NAAC / NBA Commite Expenses	92690.00
Exam Expenses	59995.00
Rent	46606.00

*[Handwritten Signature]*

**Principal**

JSPM'S Jayawantrao Sawant  
College of Engineering,  
Hadapsar, Pune - 28





# Jayawantrao Sawant College of Engineering(MCA)

Survey No. 58, Indrayani Nagar, Handewadi Road, Hadapsar, Pune-411028

## Income & Expenditure Statement

01-04-2023 to 31-03-2024

Particulars	MCA
Honorarium	3828.00
Audit Fee	3221.00
Electricity Expenses	121659.00
Penalty Expenses	205.00
Subscription Expenses	1237.00
Academic Meeting of Staff & Faculties	22830.00
Faculty Conference & Seminar	75210.00
Faculty Development Expense	50205.00
Software Expenses	31488.00
Student Conference & Seminar	50205.00
Student Competition & Other Exp	49173.00
Guest Staff Salary	31754.00
Student Alumini & Other Expenses	45926.00
Depreciation	892695.00
<b>Total Expenditure</b>	<b>12038757.00</b>
<b>Excess of Income over Expenditure</b>	<b>-1070005</b>

As per our report of even date

For P C Patil & Associates

Chartered Accountants

FRN No-123467W

Place : Pune

Date : 29-09-2024

*P. Patil*  
**Principal**

JSPM'S Jayawantrao Sawant  
College of Engineering,  
Hadapsar, Pune - 28

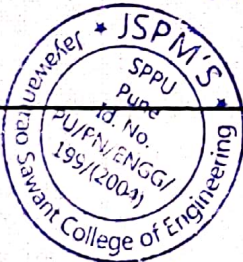


*P. Patil*  
**Partner**

CA Premchand C Patil

M No.113836

UDIN : 24113836BKCNBW4748





**Jaywantrao Sawant College of Engineering(MCA)**

**Schedules Of Fixed Assets.**

**Consolidated**

Sr. No.	Assets	Rate Of Dep.	Opening Balance 01-04-2023	Additions Before 180 Days	Additions After 180 Days	Additions Total	Total 2022-23	Depreciation Before 180 Days	Depreciation After 180 Days	Depreciation 2023-24	Closing balance. 31-03-2024
1	Library Books	40%	623268.75	652438.08	0.00	652438.08	1275706.83	510283.00	0.00	510283.00	765423.83
2	Building	10%	34680226.46	110669439.65	0.00	110669439.65	145349666.11	14534967.00	0.00	14534967.00	130814699.11
3	Computers	40%	1856377.46	1038.51	0.00	1038.51	1857415.97	742966.00	0.00	742966.00	1114449.97
4	Equipment	15%	12766988.18	1583255.00	2877795.00	4461050.00	17228038.18	2152536.00	215835.00	2368371.00	14859666.85
5	Furniture & fittings	10%	9042440.70	1811164.00	572737.00	2383901.00	11426341.70	1085360.00	28637.00	1113997.00	10312344.70
6	Vehicles	15%	77381.43	0.00	0.00	0.00	77381.43	11607.00	0.00	11607.00	65774.43
			<b>59046682.98</b>	<b>114717335.24</b>	<b>3450532.00</b>	<b>118167867.24</b>	<b>177214550.22</b>	<b>19037719.00</b>	<b>244472.00</b>	<b>19282191.00</b>	<b>157932358.89</b>



*[Signature]*

**Principal**

JSPM'S Jaywantrao Sawant  
College of Engineering,  
Hadapsar, Pune - 28



# Jayawantrao Sawant College of Engineering(MCA)

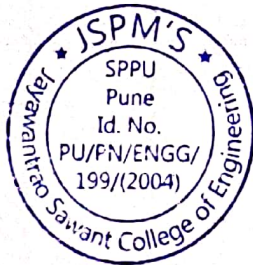
2023-24

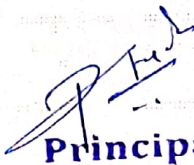
## Cash In Hand

Sr. No.	Particulars	Balance
1	Cash In Hand	3754.00
	<b>Total . .</b>	<b>3754.00</b>

## Bank Balance

Sr. No.	Particulars	Balance
1	Axis Bank 919010067340550	255804.00
2	BOM	124778.61
3	Central Bk. Current A/c 3084851612	571046.91
4	Janaseva Sah. Bk. Ltd.	23518.84
5	JMCCSL A/C No. 1325	27375.00
6	JMCCSL A/c No. 302/402	957864.00
7	JMCCSL A/c No.320/420	71132.00
8	UBI A/C No. 360002010211071	83690.00
9	UTI Bank A/c No.88327	186.75
	<b>Total . .</b>	<b>2115396.11</b>

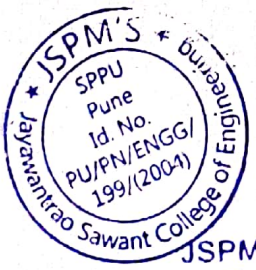


  
**Principal**  
JSPM'S Jayawantrao Sawant  
College of Engineering,  
Hadapsar, Pune - 28



**JAYAWANT SHIKSHAN PRASARAK MANDAL**  
**Jayawantrao Sawant College of Engineering**  
 Survey No. 58, Indrayani Nagar, Handewadi Road, Hadapsar, Pune-411028  
**RECEIPTS & PAYMENT STATEMENT**  
 FROM 1-4-2023 To 31-3-2024

RECEIPT		AMOUNT	PAYMENT	AMOUNT
To Opening Balance		1667074.71	By Bank Interest	5177402.00
Cash In Hand	501.00		By Administrative Expenses	1201.00
Cash At Bank	1666573.71		By Advertisement Expenses	1881282.00
To Fees & Other Receipts		332706282.98	By Affiliation \ Registration Fees/Membership	2570060.00
To JSPM Trust		35367251.12	By ARA Processing Fees	307100.00
			By FRA Processing Fees	449839.80
			By Bank Charges	82788.66
			By Consumable	1746815.00
			By Cleaning Expenses	1987543.00
			By E Journal	1630444.00
			By Event Expenses	138850.00
			By Garden Expenses	1484790.00
			By Insurance Expenses	499319.00
			By Internate Expenses	1424580.00
			By Journal & Periodicals	2558424.00
			By Medical Expenses	619927.00
			By Office Expenses	2401322.00
			By Postage & Courier Expenses	799600.00
			By Power & Fuel Expenses	3048646.00
			By Printing & Stationery	1450137.00
			By Professional Fees	1095300.00
			By Repairs & Maintanance	6136076.00
			By Research & Development	1189406.00
			By Salary	176762152.00
			By Semior & Workshop	87851.00
			By Security Expenses	1689789.00
			By Sports Expenses	1847029.00
			By Staff Welfare Expenses	346945.00
			By Student Welfare Expenditure	1292561.00
			By Student Culture Activities	2429730.00
			By Training & Placement Expenses	797451.00
			By Telephone Expenses	2031829.00
			By Transport Charges	782714.00
			By Travelling Expenses	1055054.00
			By Visiting Faculty	2464500.00
			By Water Supply Exp	1164049.00
			By CHB Staff Remuneration	18000.00
			By Refreshmnet Expenses	2173003.00
			By Industrial Visit Expenses	680125.00
			By NAAC/NBA Commite Expenses	2002096.00
			By Exam Expenses	1295874.00
			By Rent	1438686.00
			By Honorarium	82670.00
			By Audit Fee	69563.00
			By Electricity Expenses	1860390.00
			By Penalty Expenses	4415.00
			By Subscription Expenses	26702.00
			By Academic Meeting of Staff & Faculties	493117.00
			By Faculty Conference & Seminar	1624521.00
			By Faculty Devlopment Expense	1084410.00
			By Software Expenses	680125.00
			By Student Conference & Seminar	1084410.00
			By Student Competition & Other Exp	1710120.00



*P. W.*  
**Principal**  
 JSPM'S Jayawantrao Sawant  
 College of Engineering,  
 Hadapsar, Pune - 28.





**JAYAWANT SHIKSHAN PRASARAK MANDAL**  
**Jayawantrao Sawant College of Engineering**  
 Survey No. 58, Indrayani Nagar, Handewadi Road, Hadapsar, Pune-411028  
**RECEIPTS & PAYMENT STATEMENT**  
 FROM 1-4-2023 To 31-3-2024

RECEIPT	AMOUNT	PAYMENT	AMOUNT
		By Guest Staff Salary	685874.00
		By Student Alumni & Other Exp	991984.00
		By Deposite	15000.00
		By Addition in Fixed Assets	118167867.24
		By By Closing Balance	2119150.11
		Cash In Hand	3754.00
		Cash At Bank	2115396.11
		<b>Total</b>	<b>369740608.81</b>
<b>Total</b>	<b>369740608.81</b>		


As per our report of even date  
 For P C Patil & Associates  
 Chartered Accountants  
 FRN No. 123467W

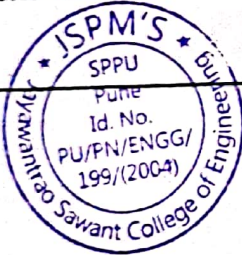
Place : Pune  
 Date : 29-09-2024



**Principal**  
 JSPM'S Jayawantrao Sawant  
 College of Engineering,  
 Hadapsar, Pune - 28



  
 Partner  
 CA. Prachand C Patil  
 M No. 113836  
 UDIN : 24113836BKCNBW4748







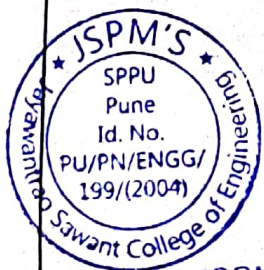


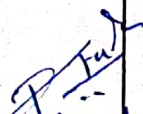
# Jayawantrao Sawant College of Engineering(MCA)

Hadapsar, Pune

Budget for the period 1-4-2025 To 31-3-2026

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Fees & Other Income	277398599.00	By Bank Interest	5815259.00
		By Administrative Expenses	1350.00
To JSPM Trust	6549530.00	By Advertisement Exps.	2118284.00
		By Affiliation \ Registration Fees/Membership	2886693.00
		By ARA Processing Fees	344935.00
		By FRA Processing Fees	505261.00
		By Bank Charges	92990.00
		By Consumable	1962024.00
		By Cleaning Exp	2232409.00
		By E Journal	1831315.00
		By Event Expenses	155957.00
		By Garden Exp	1667717.00
		By Insurance Expenses	560836.00
		By Internate Expenses	1600090.00
		By Journal & Periodicals	2873622.00
		By Medical Exp	696303.00
		By Office Expenses	2697165.00
		By Postage & Courier Expenses	898111.00
		By Power & Fuel Exp	3424240.00
		By Printing & Stationery	1628795.00
		By Professional Fees	1230241.00
		By Repairs & Maintanance	6892042.00
		By Research & Development	1335942.00
		By Salary	199024585.00
		By Seminar & Workshop	98676.00
		By Security Expenses	1897972.00
		By Sports Exp	2074584.00
		By Staff Welfare Exp	389689.00
		By Student Welfare Expenditure	1451806.00
		By Student Culture Activities	2729074.00
		By Training & Placement Exp	895698.00
		By Telephone Expenses	2282152.00
		By Transport Charges	879145.00
		By Travelling Expenses	1185038.00
		By Visiting Faculty	2768127.00
		By Water Supply Exp	1307460.00
		By CHB Staff Remuneration	20218.00
		By Refreshmnet Expenses	2440718.00
		By Industrial Visit Expenses	763917.00
		By NBA Commite Expenses	964425.00
		By Exam Expenses	1455526.00
		By NAAC Expenses	1284331.00
		By Rent	1615933.00
		By Honorarium	92856.00
		By Audit Fee	78134.00
		By Electricity Expenses	5377682.00
		By Penalty Expenses	4960.00
		By Subscription Expenses	29993.00
		By Academic Meeting of Staff & Faculties	553870.00
		By Faculty Conference & Seminar	1824663.00
		By Faculty Devlopment Expense	1218010.00
		By Software Expenses	763917.00
		By Student Conference & Seminar	1218010.00
		By Student Competition & Other Exp	1920807.00
		By Guest Staff Salary	770374.00
		By Student Alumini & Other Exp	1114198.00
			283948129.00
	283948129.00		283948129.00



  
**Principal**  
 JSPM'S Jayawantrao Sawant  
 College of Engineering,  
 Hadapsar, Pune - 28



## SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS:

### **BASIS OF ACCOUNTING**

The financial statements are prepared under Going concern and historical cost convention and materially comply with the accounting standards issued by the Institute of the Chartered Accountants of India.

### **METHOD OF ACCOUNTING**

The accounts have been prepared using the mercantile system of accounting.

### **FIXED ASSETS**

Fixed assets are stated at cost of acquisition. Acquisition cost includes taxes, duties, freight, insurance and other incidental expenses related to acquisition and installation where applicable.

### **DEPRECIATION:**

Depreciation on fixed assets is provided using the written down method (WDV) method as per Income Tax act.

### **REVENUE RECOGNITION:**

Income includes fees received from the students and interest on deposits made. Sundry debtors includes fees receivable from the students.

### **INVESTMENTS**

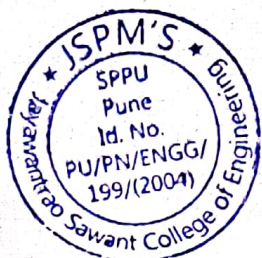
Investments are shown at cost.

### **GENERAL:**

The accounting Policy not specifically referred to above are consistent with the generally accepted accounting Principles.

### Notes to Accounts-

1. We have conducted audit on the basis of information and explanations provided by the auditee.
2. As per information given by the auditee there is no Foreign contribution received during the year.
3. The value of the investment had been taken as provided by the management.
4. Debtors and creditors Balances are subject to confirmation.



*P. M. K.*  
**Principal**  
JSPM'S Jayawantrao Sawant  
College of Engineering,  
Hadapsar, Pune - 28





**AUDITED FINANCIAL STATEMENTS**

**FOR THE PERIOD FROM**

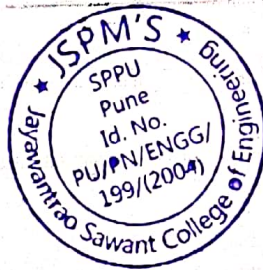
**1-4-2023 TO 31-3-2024**

**OF**

**JAYAWANT SHIKSHAN PRASARAK MANDAL**

**Jayawantrao Sawant College of Engineering(MBA)**

Survey No. 58, Indrayani Nagar, Handewadi Road, Hadapsar, Pune-411028





Ref.No:

Date:

**Auditor's Report**

To,  
Jayawantrao Sawant College of Engineering(MBA)  
Hadapsar Campus  
Pune

We have audited the attached Balance Sheet of Jayawantrao Sawant College of Engineering (MBA) as at 31st March, 2024 and also the Income & Expenditure Account for the period ended on the date annexed thereto.

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

These Financial Statements of Jayawantrao Sawant College of Engineering (MBA) for the year ended 31<sup>st</sup> March 2024 incorporates apportionable and/or identifiable assets, liabilities and expenditure of the Jayawant Shikshan Prasarak Mandal's Pune. relating to this institute.

Further to our comments in the Annexure referred to above, 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 purposes of our Audit;

(ii) In our opinion, proper books of account as required by law have been kept so far as appears from our examination of those books:

(iii) The Balance Sheet & Income & Expenditure Account dealt with by this report are in agreement with the books of account.

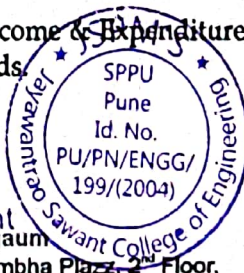
(iv) In our opinion, the Balance Sheet & Income & Expenditure Account dealt with by this report comply with the Accounting standards.

**Branch Office:**

1. At Sangli  
Pandurang Bungalow, Sangli Chowk,  
Shivajinagar, Sangli - 415416  
Maharashtra, India.  
Off.: +91-0233-2329290  
Mob.: +91-7588588518.

**Principal**

JSPM'S Jayawantrao Sawant  
College of Engineering  
S-1, Herambha Plaza, 2<sup>nd</sup> Floor,  
Civil Hospital Road, Belgaum - 590010  
Karnataka, India.  
Off.: +91-831-2423235  
Mob.: +91-9448230590.



FR No.  
123467W  
Khanapur  
H.No. 1119, Sadadevi Galli,  
Khanapur - 591302  
Karnataka, India.  
Off.: +91-8336-222432  
Mob.: +91-8147368687.



(v) In our opinion and to the best of our information and according to the explanations given to us, these financial Statements together with the schedules attached thereto and read with the Accounting Policy and Notes forming parts of the accounts give a true and fair view in conformity with the accounting principles generally accepted in India ;

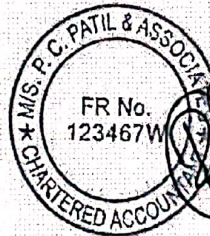
(a) In the case of the Balance Sheet, of the state of affairs of the Institute as at 31st March, 2024;

(b) In the case of the Income & Expenditure, the Deficit/Surplus for the period ended on that date;

(vi) Reports of the Auditors under section 33 & 34 read with rule 19 and Statement in Schedule IX-C Bombay Public Trust Act have not been annexed to the Institute Statements of the accounts since the same are required to be submitted by the statutory auditor along with the consolidated statements of accounts Jayawant Shikshan Prasarak Mandal's Pune.

Place: Pune

Date: 29/09/2024

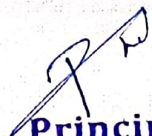


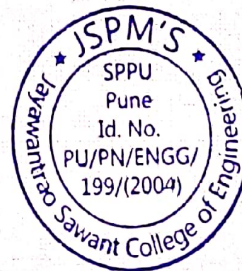
For P.C. Patil & Associates  
Chartered Accountants  
ERN:- 123467W

CA Premchand C Patil  
Partner

M.No- 113836

UDIN-24113836BKCNCBW4748

  
**Principal**  
JSPM'S Jayawantrao Sawant  
College of Engineering,  
Hadapsar, Pune - 28



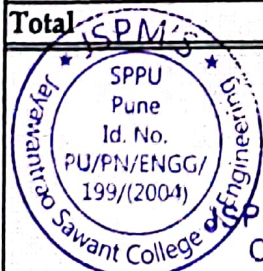


# Jayawantrao Sawant College of Engineering(MBA)

Survey No. 58, Indrayani Nagar, Handewadi Road, Hadapsar, Pune-411028

## BALANCE SHEET AS ON 31ST MARCH 2024

Particulars	Amount	Amount
<b>Sources of Funds :</b>		
JSPM Trust.		211334068.91
<b>Total</b>		<b>211334068.91</b>
<b>Application of Funds :</b>		
Fixed Assets		157932358.89
Investments		1400000.00
Working Capital		52001710.02
<b>Current Assets</b>		
Deposites	406000.00	
Loans & Advances	72902.00	
Sundry Debtors	92414866.06	
Cash-in-hand	3754.00	
Bank Accounts	2115396.11	
Sub total	95012918.17	
<b>Less : Current Liabilities</b>		
Deposits	5495704.00	
Sundry Creditors	7986239.00	
Provision	432100.00	
Other Current Liabilities	29097165.15	
Sub total	43011208.15	
<b>Income &amp; Expenditure</b>		0.00
Opening period	0.00	
Current Period	-17590840.46	
Less: Transfer	-17590840.46	
<b>Total</b>		<b>211334068.91</b>



**Principal**  
 Jayawantrao Sawant  
 College of Engineering,  
 Hadapsar, Pune - 28



As per our report of even date  
 For P C Patil & Associates  
 Chartered Accountants

FRN No. 123467W  
  
 Partner  
 CA Premchand C Patil  
 M No. 113836

Place : Pune  
 Date : 29-09-2024

UDIN : 24113836BKC NBW4748



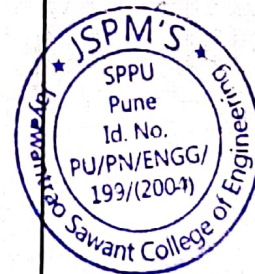
## Jayawantrao Sawant College of Engineering(MBA)

Survey No. 58, Indrayani Nagar, Handewadi Road, Hadapsar, Pune-411028

## Income &amp; Expenditure Statement

01-04-2023 to 31-03-2024

Particulars	MBA
<b>Income</b>	
Fees Collected	13,659,580.00
Interest Received	2832.00
<b>Total</b>	<b>13,662,412</b>
<b>Expenditure</b>	
Bank Interest	239695.00
Administrative Expenses	56.00
Advertisement Expenses	87312.00
Affiliation \ Registration Fees/Membership	118985.00
ARA Processing Fees	14218.00
FRA Processing Fees	20826.00
Bank Charges	3833.00
Consumable	80872.00
Cleaning Expenses	92016.00
E Journal	75484.00
Event Expenses	6429.00
Garden Expenses	68741.00
Insurance Expenses	23117.00
Internate Expenses	65953.00
Journal & Periodicals	147805.00
Medical Expenses	28701.00
Office Expenses	111173.00
Postage & Courier Expenses	37019.00
Power & Fuel Expenses	141142.00
Printing & Stationery	67136.00
Professional Fees	50709.00
Repairs & Maintanance	384078.00
Research & Development	55066.00
Salary	8203438.00
Seminor & Workshop	4068.00
Security Expenses	78231.00
Sports Expenses	85511.00
Staff Welfare Expenses	16063.00
Student Welfare Expenditure	59841.00
Student Culture Activities	112488.00
Training & Placement Expenses	36920.00
Telephone Expenses	94067.00
Transport Charges	36237.00
Travelling Expenses	48846.00
Visiting Faculty	144098.00
Water Supply Expenses	53892.00
CHB Staff Remuneration	834.00
Refreshmnet Expenses	150602.00
Industrial Visit Expenses	31488.00
NAAC / NBA Commite Expenses	92690.00
Exam Expenses	59995.00
Rent	66606.00



*[Signature]*

Principal

JSPM'S Jayawantrao Sawant  
College of Engineering  
Hadapsar, Pune - 28





# Jayawantrao Sawant College of Engineering(MBA)

Survey No. 58, Indrayani Nagar, Handewadi Road, Hadapsar, Pune-411028

Income & Expenditure Statement

01-04-2023 to 31-03-2024

Particulars	MBA
Honorarium	3828.00
Audit Fee	3221.00
Electricity Expenses	321659.00
Penalty Expenses	205.00
Subscription Expenses	1237.00
Academic Meeting of Staff & Faculties	22830.00
Faculty Conference & Seminar	75210.00
Faculty Development Expense	50205.00
Software Expenses	31488.00
Student Conference & Seminar	50205.00
Student Competition & Other Exp	79173.00
Guest Staff Salary	31754.00
Student Alumini & Other Expenses	45926.00
Depreciation	892695.00
<b>Total Expenditure</b>	<b>12905917.00</b>
<b>Excess of Income over Expenditure</b>	<b>756495</b>

As per our report of even date  
For P C Patil & Associates

Chartered Accountants

FRN No. 123467W

Partner

CA Premchand C Patil

M No.113836

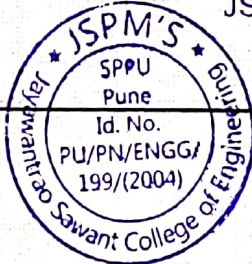
UDIN : 24113836BKCNBW4748

Place : Pune

Date : 29-09-2024

**Principal**

JSPM'S Jayawantrao Sawant  
College of Engineering,  
Hadapsar, Pune - 28



*(Signature)*



**Jayawantrao Sawant College of Engineering(MBA)**

**Schedules Of Fixed Assets.**

**Consolidated**

Sr. No.	Assets	Rate Of Dep.	Opening Balance 01-04-2023	Additions Before 180 Days	Additions After 180 Days	Additions Total	Total 2022-23	Depreciation Before 180 Days	Depreciation After 180 Days	Depreciation 2023-24	Closing balance. 31-03-2024
1	Library Books	40%	623268.75	652438.08	0.00	652438.08	1275706.83	510283.00	0.00	510283.00	765423.83
2	Building	10%	34680226.46	110669439.65	0.00	110669439.65	145349666.11	14534967.00	0.00	14534967.00	130814699.11
3	Computers	40%	1856377.46	1038.51	0.00	1038.51	1857415.97	742966.00	0.00	742966.00	1114449.97
4	Equipment	15%	12766988.18	1583255.00	2877795.00	4461050.00	17228038.18	2152536.00	215835.00	2368371.00	14859666.85
5	Furniture & fittings	10%	9042440.70	1811164.00	572737.00	2383901.00	11426341.70	1085360.00	28637.00	1113997.00	10312344.70
6	Vehicles	15%	77381.43	0.00	0.00	0.00	77381.43	11607.00	0.00	11607.00	65774.43
			59046682.98	114717335.24	3450532.00	118167867.24	177214550.22	19037719.00	244472.00	19282191.00	157932358.89



*R*

**Principal**  
JSPM'S Jayawantrao Sawant  
College of Engineering,  
Hadapsar, Pune - 28





**Jayawantrao Sawant College of Engineering(MBA)**

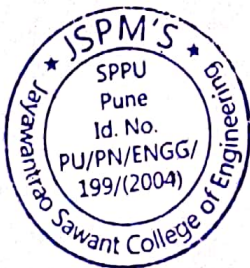
**2023-24**


**Cash In Hand**

Sr. No.	Particulars	Balance
1	Cash In Hand	3754.00
	<b>Total . .</b>	<b>3754.00</b>

**Bank Balance**

Sr. No.	Particulars	Balance
1	Axis Bank 919010067340550	255804.00
2	BOM	124778.61
3	Central Bk. Current A/c 3084851612	571046.91
4	Janaseva Sah. Bk. Ltd.	23518.84
5	JMCCSL A/C No. 1325	27375.00
6	JMCCSL A/c No. 302402	957864.00
7	JMCCSL A/c No.320/420	71132.00
8	UBI A/C No. 360002010211071	83690.00
9	UTI Bank A/c No.88327	186.75
	<b>Total . .</b>	<b>2115396.11</b>

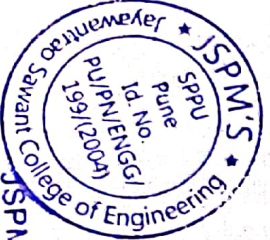


  
**Principal**  
JSPM'S Jayawantrao Sawant  
College of Engineering,  
Hadapsar, Pune - 28



**JAYAWANT SHIKSHAN PRASARAK MANDAL**  
**Jayawantao Sawant College of Engineering**  
 Survey No. 58, Indrayani Nagar, Handewadi Road, Hadapsar, Pune-411028  
 RECEIPTS & PAYMENT STATEMENT  
 FROM 1-4-2023 To 31-3-2024

RECEIPT		AMOUNT	PAYMENT	AMOUNT
To Opening Balance	501.00	1667074.71	By Bank Interest	5177402.00
Cash In Hand			By Administrative Expenses	1201.00
Cash At Bank	1666573.71		By Advertisement Expenses	1881282.00
			By Affiliation \ Registration Fees/Membership	2570060.00
To Fees & Other Receipts		3332706282.98	By ARA Processing Fees	3071000.00
			By ARA Processing Fees	449839.80
To JSPM Trust		33367251.12	By Bank Charges	82788.66
			By Consumable	1746815.00
			By Cleaning Expenses	1987543.00
			By E Journal	1630444.00
			By Event Expenses	138850.00
			By Garden Expenses	1484790.00
			By Insurance Expenses	499319.00
			By Internate Expenses	1424580.00
			By Journal & Periodicals	2558424.00
			By Medical Expenses	619927.00
			By Office Expenses	2401322.00
			By Postage & Courier Expenses	799600.00
			By Power & Fuel Expenses	3048646.00
			By Printing & Stationery	1450137.00
			By Professional Fees	1095300.00
			By Repairs & Maintenance	6136076.00
			By Research & Development	1189406.00
			By Salary	176762152.00
			By Seminar & Workshop	87851.00
			By Security Expenses	1689789.00
			By Sports Expenses	1847029.00
			By Staff Welfare Expenses	346945.00
			By Student Welfare Expenditure	1292561.00
			By Student Culture Activities	2429730.00
			By Training & Placement Expenses	797451.00
			By Telephone Expenses	2031829.00
			By Transport Charges	782714.00
			By Travelling Expenses	1055054.00
			By Visiting Faculty	2464500.00
			By Water Supply Exp	1164049.00
			By CHB Staff Remuneration	18000.00
			By Refreshment Expenses	2173003.00
			By Industrial Visit Expenses	680125.00
			By NAAC/NBA Commnic Expenses	2002096.00
			By Exan Expenses	1295874.00
			By Rent	1438686.00
			By Honorarium	82670.00
			By Audit Fee	69563.00
			By Electricity Expenses	1860390.00
			By Penalty Expenses	4415.00
			By Subscription Expenses	26702.00
			By Academic Meeting of Staff & Faculties	493117.00
			By Faculty Conference & Seminar	1624521.00
			By Faculty Development Expense	1084410.00
			By Software Expenses	680125.00
			By Student Conference & Seminar	1084410.00
			By Student Competition & Other Exp	1710120.00




**Principal**  
 JSPM'S Jayawantao Sawant  
 College of Engineering,  
 Hadapsar, Pune - 28





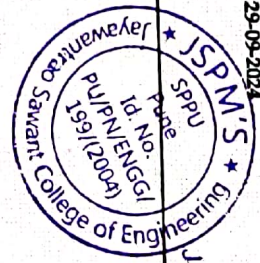
**JAYAWANT SHIKSHAN PRASARAK MANDAL**  
**Jaywantrao Sawant College of Engineering**  
 Survey No. 58, Indrayani Nagar, Handewadi Road, Hadapsar, Pune-411028  
**RECEIPTS & PAYMENT STATEMENT**  
 FROM 1-4-2023 To 31-3-2024

RECEIPT		PAYMENT	
AMOUNT			AMOUNT
	By Guest Staff Salary		685874.00
	By Student Alumni & Other Exp		991984.00
	By Deposit		15000.00
	By Addition in Fixed Assets		118167867.24
	By Closing Balance	3754.00	2119150.11
	Cash In Hand	2115396.11	
	Cash At Bank		
<b>Total</b>		<b>Total</b>	<b>369740608.81</b>

As per our report of even date  
 For P C Patil & Associates  
 Chartered Accountants  
 Firm No-193467W  
  
 Partner  
 M No.113836  
 UDIN : 24113836BKCNBW4748



**Principal**  
 JSPM'S Jaywantrao Sawant  
 College of Engineering  
 Hadapsar, Pune - 28



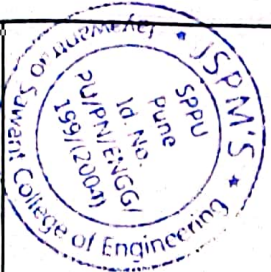
Place : Pune  
 Date : 29-09-2024







To	AMOUNT	PAYMENT	AMOUNT
To Fees & Other Income			
To JSPM Trust	277398599.00	By Bank Interest	5815259.00
	6549530.00	By Administrative Expenses	1350.00
		By Advertisement Exps.	2118284.00
		By Affiliation \ Registration Fees/ Membership	2886693.00
		By ARA Processing Fees	344935.00
		By FRA Processing Fees	505261.00
		By Bank Charges	92990.00
		By Consumable	1962024.00
		By Cleaning Exp	2222409.00
		By E Journal	1831315.00
		By Event Expenses	159957.00
		By Garden Exp	1667717.00
		By Insurance Expenses	560836.00
		By Internate Expenses	1600090.00
		By Journal & Periodicals	2873622.00
		By Medical Exp	696303.00
		By Office Expenses	2697165.00
		By Postage & Courier Expenses	898111.00
		By Power & Fuel Exp	3424240.00
		By Printing & Stationery	1628795.00
		By Professional Fees	1230241.00
		By Repairs & Maintenance	6892042.00
		By Research & Development	1335942.00
		By Salary	199024585.00
		By Seminar & Workshop	98676.00
		By Security Expenses	1897972.00
		By Sports Exp	2074584.00
		By Staff Welfare Exp	389689.00
		By Student Welfare Expenditure	1451806.00
		By Student Culture Activities	2279074.00
		By Training & Placement Exp	895698.00
		By Telephone Expenses	2282152.00
		By Transport Charges	879145.00
		By Travelling Expenses	1185038.00
		By Visiting Faculty	2768127.00
		By Water Supply Exp	1307460.00
		By CHB Staff Remuneration	20218.00
		By Refreshment Expenses	2440718.00
		By Industrial Visit Expenses	763917.00
		By NBA Commitee Expenses	964425.00
		By Exam Expenses	1455526.00
		By NAAC Expenses	1284331.00
		By Rent	1615933.00
		By Honorarium	92856.00
		By Audit Fee	78134.00
		By Electricity Expenses	5377682.00
		By Penalty Expenses	4960.00
		By Subscription Expenses	29993.00
		By Academic Meeting of Staff & Faculties	553870.00
		By Faculty Conference & Seminar	1824663.00
		By Faculty Development Expense	1218010.00
		By Software Expenses	763917.00
		By Student Conference & Seminar	1218010.00
		By Student Competition & Other Exp	1920807.00
		By Guest Staff Salary	770374.00
		By Student Alumni & Other Exp	1114198.00
			283948129.00



**Principal**  
 JSPM'S Jaywantrao Sawant  
 College of Engineering,  
 Pune-411009  
 Phone: 283948129, 00



## SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS:

### **BASIS OF ACCOUNTING**

The financial statements are prepared under Going concern and historical cost convention and materially comply with the accounting standards issued by the Institute of the Chartered Accountants of India.

### **METHOD OF ACCOUNTING**

The accounts have been prepared using the mercantile system of accounting.

### **FIXED ASSETS**

Fixed assets are stated at cost of acquisition. Acquisition cost includes taxes, duties, freight, insurance and other incidental expenses related to acquisition and installation where applicable.

### **DEPRECIATION:**

Depreciation on fixed assets is provided using the written down method (WDV) method as per Income Tax act.

### **REVENUE RECOGNITION:**

Income includes fees received from the students and interest on deposits made. Sundry debtors includes fees receivable from the students.

### **INVESTMENTS**

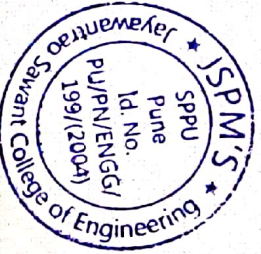
Investments are shown at cost.

### **GENERAL:**

The accounting Policy not specifically referred to above are consistent with the generally accepted accounting Principles.

### Notes to Accounts-

1. We have conducted audit on the basis of information and explanations provided by the auditee.
2. As per information given by the auditee there is no Foreign contribution received during the year.
3. The value of the investment had been taken as provided by the management.
4. Debtors and creditors Balances are subject to confirmation.



**Principal**  
JSPM'S Jayawant Rao Sawant  
College of Engineering,  
Hadapsar, Pune - 28





**AUDITED FINANCIAL STATEMENTS**

**FOR THE PERIOD FROM**

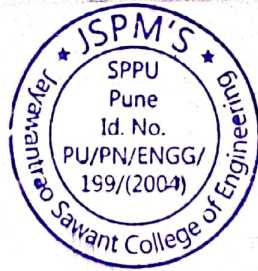
**1-4-2023 TO 31-3-2024**

**OF**

**JAYAWANT SHIKSHAN PRASARAK MANDAL**

**Jayawantrao Sawant College of Engineering(Engg.)**

Survey No. 58, Indrayani Nagar, Handewadi Road, Hadapsar, Pune-411028





Ref.No:

Date:

**Auditor's Report**

To,  
Jayawantrao Sawant College of Engineering (Engg.)  
Hadapsar Campus  
Pune

We have audited the attached Balance Sheet of Jayawantrao Sawant College of Engineering (Engg.) as at 31st March, 2024 and also the Income & Expenditure Account for the period ended on the date annexed thereto.

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

These Financial Statements of Jayawantrao Sawant College of Engineering (Engg.) for the year ended 31st March 2024 incorporates apportionable and/or identifiable assets, liabilities and expenditure of the Jayawant Shikshan Prasarak Mandal's Pune. relating to this institute.

Further to our comments in the Annexure referred to above, 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 purposes of our Audit;

(ii) In our opinion, proper books of account as required by law have been kept so far as appears from our examination of those books:

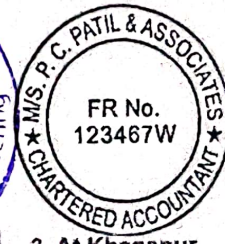
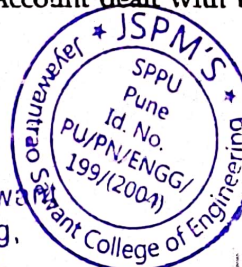
(iii) The Balance Sheet & Income & Expenditure Account dealt with by this report are in agreement with the books of account.

**Branch Office:**

1. At Sangli  
Pandurang Bungalow, Samarth Chowk,  
Shivajinagar, Sangli - 416416  
Maharashtra, India.  
Off.: +91-0233-2329290  
Mob.: +91-7588588518.

*P. C. Patil*  
**Principal**  
JSPM'S Jayawantrao Sawant  
College of Engineering,  
Hadapsar, Pune - 411028

S-1, Herambha Plazz, 2<sup>nd</sup> Floor,  
Civil Hospital Road, Belgaum - 590010  
Karnataka, India.  
Off.: +91-831-2423235  
Mob.: +91-9448230590.



3. At Khanapur  
H. No. 1119, Samadevi Galli,  
Khanapur - 591302  
Karnataka, India.  
Off.: +91-8336-222432  
Mob.: +91-8147368687.



(iv) In our opinion, the Balance Sheet & Income & Expenditure Account dealt with by this report comply with the Accounting standards.

(v) In our opinion and to the best of our information and according to the explanations given to us, these financial Statements together with the schedules attached thereto and read with the Accounting Policy and Notes forming parts of the accounts give a true and fair view in conformity with the accounting principles generally accepted in India ;

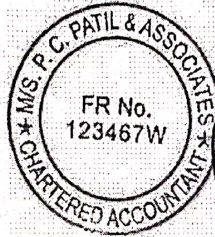
(a) In the case of the Balance Sheet, of the state of affairs of the Institute as at 31st March, 2024;

(b) In the case of the Income & Expenditure, the Deficit/Surplus for the period ended on that date;

(vi) Reports of the Auditors under section 33 & 34 read with rule 19 and Statement in Schedule IX-C Bombay Public Trust Act have not been annexed to the Institute Statements of the accounts since the same are required to be submitted by the statutory auditor along with the consolidated statements of accounts Jayawant Shikshan Prasarak Mandal's Pune.

Place: Pune

Date: 29/09/2024



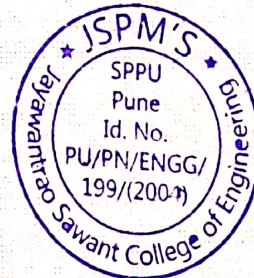
For P.C. Patil & Associates  
Chartered Accountants  
FRN:- 123467W

CA. Premchand C Patil  
Partner

M.No- 113836

UDIN-24113836BKCNBW4748

**Principal**  
JSPM'S Jaywantrao Sawant  
College of Engineering,  
Hadapsar, Pune - 28



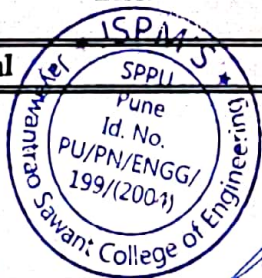


**JAYAWANT SHIKSHAN PRASARAK MANDAL**  
**Jayawantrao Sawant College of Engineering(Engg.)**

Survey No. 58, Indrayani Nagar, Handewadi Road, Hadapsar, Pune-411028

**BALANCE SHEET AS ON 31ST MARCH 2024**

Particulars	Amount	Amount
<b>Sources of Funds :</b>		
JSPM Trust.		211334068.91
<b>Total</b>		<b>211334068.91</b>
<b>Application of Funds :</b>		
Fixed Assets		157932358.89
Investments		1400000.00
Working Capital		52001710.02
<b>Current Assets</b>		
Deposites	406000.00	
Loans & Advances	72902.00	
Sundry Debtors	92414866.06	
Cash-in-hand	3754.00	
Bank Accounts	2115396.11	
<b>Sub total</b>	<b>95012918.17</b>	
<b>Less : Current Liabilities</b>		
Deposits	5495704.00	
Sundry Creditors	7986239.00	
Provision	432100.00	
Other Current Liabilities	29097165.15	
<b>Sub total</b>	<b>43011208.15</b>	
<b>Income &amp; Expenditure</b>		<b>0.00</b>
Opening period	0.00	
Current Period	-17590840.46	
<b>Less: Transfer</b>	<b>-17590840.46</b>	
<b>Total</b>		<b>211334068.91</b>



*[Signature]*  
**Principal**

JSPM'S Jayawantrao Sawant  
 College of Engineering,  
 Hadapsar, Pune - 28

Place : Pune  
 Date : 29-09-2024



As per our report of even date  
 For P C Patil & Associates  
 Chartered Accountants

FRN No-123467W  
*[Signature]*  
 Partner  
 CA Premchand C Patil  
 M No.113836

UDIN : 24113836BKC NBW4748



# Jayawantrao Sawant College of Engineering(Engg)

Survey No. 58, Indrayani Nagar, Handewadi Road, Hadapsar, Pune-411028

## Income & Expenditure Statement

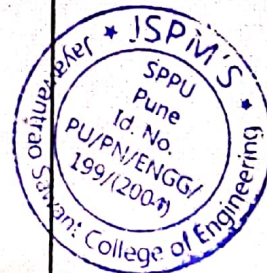
01-04-2023 to 31-03-2024

Particulars	Engg.
<b>Income</b>	
Fees Collected	227,098,470.00
Interest Received	52379.00
<b>Total</b>	<b>227,150,849</b>
<b>Expenditure</b>	
Bank Interest	4434348.00
Administrative Expenses	1027.00
Advertisement Expenses	1645268.00
Affiliation \ Registration Fees/Membership	2271207.00
ARA Processing Fees	263024.00
FRA Processing Fees	385278.80
Bank Charges	70905.66
Consumable	1526112.00
Cleaning Expenses	1732293.00
E Journal	1396444.00
Event Expenses	118920.00
Garden Expenses	1271693.00
Insurance Expenses	427656.00
Internate Expenses	1220125.00
Journal & Periodicals	2241241.00
Medical Expenses	530954.00
Office Expenses	2056686.00
Postage & Courier Expenses	684841.00
Power & Fuel Expenses	2611106.00
Printing & Stationery	1242015.00
Professional Fees	938102.00
Repairs & Maintanance	5373876.00
Research & Development	1018702.00
Salary	151763594.00
Seminor & Workshop	75241.00
Security Expenses	1447272.00
Sports Expenses	1645931.00
Staff Welfare Expenses	297150.00
Student Welfare Expenditure	1107054.00
Student Culture Activities	2151017.00
Training & Placement Expenses	683000.00
Telephone Expenses	1740222.00
Transport Charges	670379.00
Travelling Expenses	903632.00
Visiting Faculty	2150797.00
Water Supply Expenses	996984.00
CHB Staff Remuneration	15415.00
Refreshmnet Expenses	1901136.00
Industrial Visit Expenses	582513.00
NAAC / NBA Commite Expenses	1714757.00
Exam Expenses	1129890.00
Rent	1252207.00

*[Signature]*

**Principal**

JSPM'S Jayawantrao Sawant  
College of Engineering  
Hadapsar, Pune - 28





# Jayawantrao Sawant College of Engineering(Engg)

Survey No. 58, Indrayani Nagar, Handewadi Road, Hadapsar, Pune-411028

## Income & Expenditure Statement

01-04-2023 to 31-03-2024

Particulars	Engg.
Honorarium	70803.00
Audit Fee	59578.00
Electricity Expenses	4200679.00
Penalty Expenses	3780.00
Subscription Expenses	22868.00
Academic Meeting of Staff & Faculties	422344.00
Faculty Conference & Seminar	1416370.00
Faculty Devlopment Expense	928775.00
Software Expenses	582513.00
Student Conference & Seminar	928775.00
Student Competition & Other Exp	1514684.00
Guest Staff Salary	587437.00
Student Alumini & Other Expenses	849614.00
Depreciation	16514837.00
<b>Total Expenditure</b>	<b>233793072.46</b>
<b>Excess of Income over Expenditure</b>	<b>-6642223.46</b>

As per our report of even date

For P C Patil & Associates

Chartered Accountants

F.R.N No-123467W

*(Signature)*  
Partner

CA Premchand C Patil

M No.113836

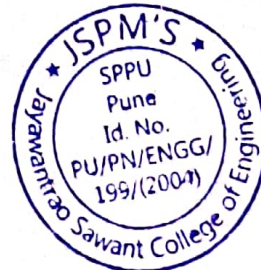
UDIN : 24113836BKCNBW4748

Place : Pune

Date : 29-09-2024



*(Signature)*  
**Principal**  
JSPM'S Jayawantrao Sawant  
College of Engineering,  
Hadapsar, Pune - 28





Jayawantrao Sawant College of Engineering(Engg.)

Schedules Of Fixed Assets.

Consolidated

Sr. No.	Assets	Rate Of Dep.	Opening Balance 01-04-2023	Additions Before 180 Days	Additions After 180 Days	Additions Total	Total 2022-23	Depreciation Before 180 Days	Depreciation After 180 Days	Depreciation 2023-24	Closing balance. 31-03-2024
1	Library Books	40%	623268.75	652438.08	0.00	652438.08	1275706.83	510283.00	0.00	510283.00	765423.83
2	Building	10%	34680226.46	110669439.65	0.00	110669439.65	145349666.11	14534967.00	0.00	14534967.00	130814699.11
3	Computers	40%	1856377.46	1038.51	0.00	1038.51	1857415.97	742966.00	0.00	742966.00	1114449.97
4	Equipment	15%	12766988.18	1583255.00	2877795.00	4461050.00	17228038.18	2152536.00	215835.00	2368371.00	14859666.85
5	Furniture & fittings	10%	9042440.70	1811164.00	572737.00	2383901.00	11426341.70	1085360.00	28637.00	1113997.00	10312344.70
6	Vehicles	15%	77381.43	0.00	0.00	0.00	77381.43	11607.00	0.00	11607.00	65774.43
			5904682.98	114717335.24	3450532.00	118167867.24	177214550.22	19037719.00	244472.00	19282191.00	157932358.89



*(Signature)*  
Principal  
JSPM'S Jayawantrao Sawant  
College of Engineering,  
Hadapsar, Pune - 28





**Jayawantrao Sawant College of Engineering(Engg.)**

**2023-24**

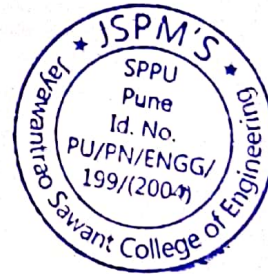
**Cash In Hand**

Sr. No.	Particulars	Balance
1	Cash In Hand	3754.00
	<b>Total...</b>	<b>3754.00</b>

**Bank Balance**

Sr. No.	Particulars	Balance
1	Axis Bank 919010067340550	255804.00
2	BOM	124778.61
3	Central Bk. Current A/c 3084851612	571046.91
4	Janaseva Sah. Bk. Ltd.	23518.84
5	JMCCSL A/C No. 1325	27375.00
6	JMCCSL A/c No. 302402	957864.00
7	JMCCSL A/c No.320/420	71132.00
8	UBI A/C No. 360002010211071	83690.00
9	UTI Bank A/c No.88327	186.75
	<b>Total...</b>	<b>2115396.11</b>

  
**Principal**  
JSPM'S Jayawantrao Sawant  
College of Engineering,  
Hadapsar, Pune - 28





# JAYAWANT SHIKSHAN PRASARAK MANDAL

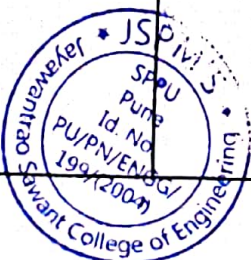
## Jayawantrao Sawant College of Engineering

Survey No. 58, Indrayani Nagar, Handewadi Road, Hadapsar, Pune-411028

### RECEIPTS & PAYMENT STATEMENT

FROM 1-4-2023 To 31-3-2024

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance		By Bank Interest	5177402.00
Cash In Hand	501.00	By Administrative Expenses	1201.00
Cash At Bank	1666573.71	By Advertisement Expenses	1881282.00
To Fees & Other Receipts	332706282.98	By Affiliation \ Registration Fees/Membership	2570060.00
To JSPM Trust	35367251.12	By ARA Processing Fees	307100.00
		By FRA Processing Fees	449839.80
		By Bank Charges	82788.66
		By Consumable	1746815.00
		By Cleaning Expenses	1987543.00
		By E Journal	1630444.00
		By Event Expenses	138850.00
		By Garden Expenses	1484790.00
		By Insurance Expenses	499319.00
		By Internate Expenses	1424580.00
		By Journal & Periodicals	2558424.00
		By Medical Expenses	619927.00
		By Office Expenses	2401322.00
		By Postage & Courier Expenses	799600.00
		By Power & Fuel Expenses	3048646.00
		By Printing & Stationery	1450137.00
		By Professional Fees	1095300.00
		By Repairs & Maintanance	6136076.00
		By Research & Development	1189406.00
		By Salary	176762152.00
		By Seminar & Workshop	87851.00
		By Security Expenses	1689789.00
		By Sports Expenses	1847029.00
		By Staff Welfare Expenses	346945.00
		By Student Welfare Expenditure	1292561.00
		By Student Culture Activities	2429730.00
		By Training & Placement Expenses	797451.00
		By Telephone Expenses	2031829.00
		By Transport Charges	782714.00
		By Travelling Expenses	1055054.00
		By Visiting Faculty	2464500.00
		By Water Supply Exp	1164049.00
		By CHB Staff Remuneration	18000.00
		By Refreshmnet Expenses	2173003.00
		By Industrial Visit Expenses	680125.00
		By NAAC/NBA Commite Expenses	2002096.00
		By Exam Expenses	1295874.00
		By Rent	1438686.00
		By Honorarium	82670.00
		By Audit Fee	69563.00
		By Electricity Expenses	1860390.00
		By Penalty Expenses	4415.00
		By Subscription Expenses	26702.00
		By Academic Meeting of Staff & Faculties	493117.00
		By Faculty Conference & Seminar	1624521.00
		By Faculty Development Expense	1084410.00
		By Software Expenses	680125.00
		By Student Conference & Seminar	1084410.00
		By Student Competition & Other Exp	1710120.00



**Principal**  
 JSPM'S Jayawantrao Sawant  
 College of Engineering,  
 Hadapsar, Pune - 411028



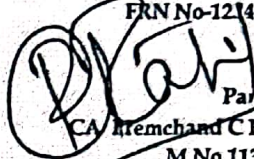


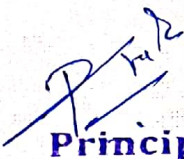
**JAYAWANT SHIKSHAN PRASARAK MANDAL**  
**Jayawantrao Sawant College of Engineering**  
 Survey No. 58, Indrayani Nagar, Handewadi Road, Hadapsar, Pune-411028  
**RECEIPTS & PAYMENT STATEMENT**  
 FROM 1-4-2023 To 31-3-2024

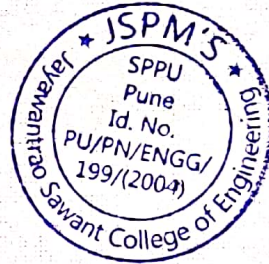
RECEIPT		AMOUNT	PAYMENT		AMOUNT
			By Guest Staff Salary		685874.00
			By Student Alumini & Other Exp		991984.00
			By Deposit		15000.00
			By Addition in Fixed Assets		118167867.24
			By By Closing Balance		2119150.11
			Cash In Hand	3754.00	
			Cash At Bank	2115396.11	
	<b>Total</b>	<b>369740608.81</b>		<b>Total</b>	<b>369740608.81</b>

Place : Pune  
 Date : 29-09-2024



As per our report of even date  
 For P C Patil & Associates  
 Chartered Accountants  
 FRN No-121467W  
  
 Partner  
 CA Hemchand C Patil  
 M No.113836  
 UDIN : 24113836BKCNEW4748

  
**Principal**  
 JSPM'S Jayawantrao Sawant  
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 Hadapsar, Pune - 28



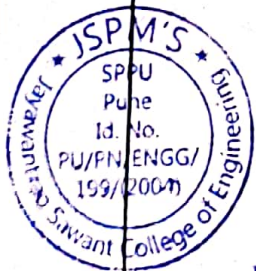



# Jayawantrao Sawant College of Engineering

Hadapsar, Pune.

Budget for the period 1-4-2024 To 31-3-2025

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Fees & Other Income	254494127.00	By Bank Interest	5384499.00
		By Administrative Expenses	1250.00
To JSPM Trust	8420787.00	By Advertisement Exps.	1961374.00
		By Affiliation \ Registration Fees/Membership	2672863.00
		By ARA Processing Fees	319384.00
		By FRA Processing Fees	467834.00
		By Bank Charges	86101.00
		By Consumable	1816688.00
		By Cleaning Exp	2067045.00
		By E Journal	1695662.00
		By Event Expenses	144404.00
		By Garden Exp	1544182.00
		By Insurance Expenses	519292.00
		By Internate Expenses	1481564.00
		By Journal & Periodicals	2660761.00
		By Medical Exp	644725.00
		By Office Expenses	2497375.00
		By Postage & Courier Expenses	831584.00
		By Power & Fuel Exp	3170592.00
		By Printing & Stationery	1508143.00
		By Professional Fees	1139112.00
		By Repairs & Maintanance	6381520.00
		By Research & Development	1236983.00
		By Salary	184282023.00
		By Seminar & Workshop	91366.00
		By Security Expenses	1757381.00
		By Sports Exp	1920911.00
		By Staff Welfare Exp	360823.00
		By Student Welfare Expenditure	1344264.00
		By Student Culture Activities	2526920.00
		By Training & Placement Exp	829350.00
		By Telephone Expenses	2113103.00
		By Transport Charges	814023.00
		By Travelling Expenses	1097257.00
		By Visiting Faculty	2563080.00
		By Water Supply Exp	1210611.00
		By CHB Staff Remuneration	18720.00
		By Refreshmnet Expenses	2259924.00
		By Industrial Visit Expenses	707330.00
		By NBA Commite Expenses	892986.00
		By Exam Expenses	1347709.00
		By NAAC Expenses	1189195.00
		By Rent	1496234.00
		By Honorarium	85977.00
		By Audit Fee	72346.00
		By Electricity Expenses	4979335.00
		By Penalty Expenses	4592.00
		By Subscription Expenses	27771.00
		By Academic Meeting of Staff & Faculties	512842.00
		By Faculty Conference & Seminar	1689502.00
		By Faculty Devlopment Expense	1127787.00
		By Software Expenses	707330.00
		By Student Conference & Seminar	1127787.00
		By Student Competition & Other Exp	1778525.00
		By Guest Staff Salary	713309.00
		By Student Alumini & Other Exp	1031664.00
	<b>262914914.00</b>		<b>262914914.00</b>



  
**Principal**  
 JSPM'S Jayawantrao Sawant  
 College of Engineering,  
 Hadapsar, Pune - 28







## SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS:

### **BASIS OF ACCOUNTING**

The financial statements are prepared under Going concern and historical cost convention and materially comply with the accounting standards issued by the Institute of the Chartered Accountants of India.

### **METHOD OF ACCOUNTING**

The accounts have been prepared using the mercantile system of accounting.

### **FIXED ASSETS**

Fixed assets are stated at cost of acquisition. Acquisition cost includes taxes, duties, freight, insurance and other incidental expenses related to acquisition and installation where applicable.

### **DEPRECIATION:**

Depreciation on fixed assets is provided using the written down method (WDV) method as per Income Tax act.

### **REVENUE RECOGNITION:**

Income includes fees received from the students and interest on deposits made. Sundry debtors includes fees receivable from the students.

### **INVESTMENTS**


Investments are shown at cost.

### **GENERAL:**

The accounting Policy not specifically referred to above are consistent with the generally accepted accounting Principles.

### **Notes to Accounts-**

1. We have conducted audit on the basis of information and explanations provided by the auditee.
2. As per information given by the auditee there is no Foreign contribution received during the year.
3. The value of the investment had been taken as provided by the management.
4. Debtors and creditors Balances are subject to confirmation.

  
**Principal**  
JSPM'S Jayawantrao Sawant  
College of Engineering,  
Hadapsar, Pune - 28

