

SHRI. A.P.D.J. PATHASHALA'S
Walchand Institute of Technology , Solapur

Auditors Report

I have audited the accounts of the **Walchand Institute of Technology , Solapur** for the **Year ending 31st March 2024** with the books & vouchers as Maintained by the College , have to report that,

- 1) I have obtained all the information and Explanation I required.
- 2) Receipts & Payments Account is drawn up in accordance with the books of accounts .
- 3) In our opinion Receipts and Payment accounts contains the correct summery disclosing the nature of account received & Expended during the year by the college.



Sanjeev S. Kothadiya & Co
Chartered Accountants
CHARTERED ACCOUNTANT

S.S. Kothadiya
Proprietor
(M.No. 34474)




PRINCIPAL
WALCHAND INSTITUTE OF TECHNOLOGY
SOLAPUR.

S.A.P.D.J. PATHASHALA'S
WALCHAND INSTITUTE OF TECHNOLOGY, SOLAPUR
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31st March, 2024

| RECEIPT | Rs. | Rs. | PAYMENT | Rs. | Rs. |
|---|---------------------|---------------------|--|---------------------|---------------------|
| To Opening Balance | | | By Salary of Teaching Staff | | |
| Cash in Hand | 5211.00 | | Pay | 117584469.00 | |
| Cash at Bank | | | D.P. / G.P. | 236000.00 | |
| No. 070410210000017 | 52625.58 | | D.A. | 3010596.00 | |
| Central Bank of India | | | H.R.A. | 2905011.00 | |
| C/A A/c 3072592615 | 184493.45 | | C.L.A. | 103061.00 | |
| Samarth Sah. Bank | | | T.A. | 24800.00 | |
| A/c No. 224 | 1062.00 | | Package Difference | 822655.00 | |
| Samarth Sah. Bank | | | Special Allowance | 160903.00 | |
| A/c No. - 0290051010000116 | 3627.18 | | Gratuity | 2622810.00 | |
| Samarth Sah. Bank | | | Guest Lecture | 895760.00 | |
| A/c No. - 0290051010000305 | 2076.80 | | Visiting Staff | 263000.00 | |
| Samarth Sah. Bank | | | Management Contri.To E.P.F | 1117800.00 | |
| A/c No. - 0290051010000304 | 2696.80 | | | <u>129746865.00</u> | |
| Samarth Sah. Bank | | | By Salary of Non-Teaching Staff | | |
| A/c No. - 255 Wit Innovation | 1357.00 | | Pay | 49569234.00 | |
| State Bank of India | | | D.P. / G.P. | 51200.00 | |
| A/c No. 11087724250 | 16329030.29 | | D.A. | 943001.00 | |
| SBI Balives Br. Current | | | H.R.A. | 994375.00 | |
| A/c No.36923196293 | 451345.63 | 17033525.73 | C.L.A. | 74141.00 | |
| | | | T.A. | 4600.00 | |
| To Fees | | | Gratuity | 4440021.00 | |
| Tuition Fee | | | Management Contri.To E.P.F | 1145525.00 | |
| U.G | 254526915.00 | | | <u>57222097.00</u> | |
| P.G. | 2761291.00 | | P.F. Administration Charges | | |
| | <u>257288206.00</u> | | Teaching & Non-Teaching | 172260.00 | 187141222.00 |
| Development Fee | | | By Recurring Expenses | | |
| U.G. | 34933334.00 | | Advertisement | 1019197.00 | |
| P.G. | 370309.00 | | Alumni Exps. | 1089428.00 | |
| | <u>35303643.00</u> | | Annual Prize Distribution | 20433.00 | |
| Ph.D Fee | 545398.00 | 293137247.00 | ARA Processing Fee | 147700.00 | |
| | | | Association Membership Fee | 76700.00 | |
| To Other Receipts | | | Audit Fee | 116820.00 | |
| TC Fee | 67100.00 | | Bank Commission | 8084.77 | |
| Admission Form Fee | 264900.00 | | Book Binding | 777175.00 | |
| Interest (S/B) | 193245.29 | | Borewell Maintenance | 473877.00 | |
| Library User Charges | 155200.00 | | Industrial Visit | 99566.00 | |
| Fine | 4541.00 | | Internet Subscription Charges | 1 326.75 | |
| Add on Programme on App Dev. On the Server | 48300.00 | | Stipend to students | 272981.00 | |
| Embedded System Internship - ENTC | 50000.00 | | Building Usages | 15099500.00 | |
| Internship on DevOps for Internet of Things | 37500.00 | | P.F. Consultancy Charges | 38350.00 | |
| Internship on Digital & Advanced Manufacturing - Mech. Dept. | 130000.00 | | Printing & Stationery | 7591718.00 | |
| Internship on Simulation of Mechanical Systems Using MATLAB Tools - Mech. Dept. | 2873.00 | | College Exam & Stationery | 7698132.00 | |
| Web Development Training Fee | 2325.00 | | College Magazine | 306500.00 | |
| | | | | | |
| Bal C/f | 955984.29 | 310170772.73 | Bal C/f | 3086988.52 | 187141222.00 |



| | Bal B/f | 473658363.68 | Bal B/f | 458420327.04 |
|---|------------------|---------------------|---------------------------------------|---------------------|
| Borewell 15% | | 23627.00 | By <u>Advances</u> | |
| Lift Equipment (15%) | | 99211.00 | Ganpat R Kanade | 50680.00 |
| Solar Plant Equipment | | 11736.00 | Mallinath Gornal | 70500.00 |
| | | | Angad Dhaware | 950001.00 |
| <u>Industry Institute Partnership Cell Activity</u> | | | Gatetutor info Pvt Ltd | 25008.00 |
| Desktop Computer/Laptop (25%) | 15515.00 | | Sarvana Tryfirst India Pvt. Ltd. | 12980.00 |
| LCD Projector (25%) | 5667.00 | | Motiram Phatphatwale | 68000.00 |
| Printer, Copier, Scanner (15%) | 4928.00 | | | 1177169.00 |
| Book/DVD's (15%) | 1972.00 | | By <u>Closing Balance</u> | |
| Accessories (15%) | 4964.00 | | Cash in Hand | 4951.00 |
| Furniture Equipment (Computer) (15%) | 10949.00 | 43995.00 | <u>Cash at Bank</u> | |
| | | | BOI No. 070410210000017 | 52625.58 |
| | | | Central Bank of India | |
| <u>Research & Development & PG</u> | | | C/A A/c 3072592615 | 4081839.03 |
| CSE & I.T. 25% | 9442.00 | | SBI Balives Branch | |
| Electronics 25% | 7092.00 | | A/c No. 11087724250 | 7457017.81 |
| EXTC 25% | 9972.00 | | Samarth Sah. Bank A/c No. 304 | 2626.00 |
| Mechanical 25% | 217.00 | | Samarth Sah. Bank A/c No. 305 | 2006.00 |
| D.S.T 25% | 237.00 | | Samarth Sah. Bank A/c No. 255 | 99286.20 |
| Civil Computer (25%) | 1090.00 | | WIT Innovation Council | |
| Civil Software 25% | 39744.00 | | Samarth Bank A/c No. 0290051010000224 | 27702.00 |
| Civil Equipment 15% | 85754.00 | | Samarth Bank A/c No. 0290051010000116 | 2102921.28 |
| Book (25%) | 315.00 | | Sbi Balives Br. Current | |
| Civil Equipment (15%) | 1050.00 | | A/c No.36923196293 | 599144.74 |
| PG - Project (15%) | 768.00 | | | 14430119.64 |
| | 155681.00 | | | |
| <u>PG Capital</u> | | | | |
| <u>Computer 25 %</u> | | | | |
| Civil | 4930.00 | | | |
| CSE/IT | 6372.00 | | | |
| ELN/EXTC | 4930.00 | | | |
| Mech | 8203.00 | | | |
| | 24435.00 | | | |
| <u>Equipment 15 %</u> | | | | |
| Civil | 1440.00 | | | |
| Networking | 6848.00 | | | |
| <u>Books 25 %</u> | | | | |
| Civil | 182.00 | | | |
| Mech | 177.00 | | | |
| CSE/IT | 364.00 | | | |
| Electronics/EXTC | 468.00 | | | |
| | 1191.00 | | | |
| Bal C/f | 189595.00 | 473836932.68 | Bal C/f | 474027615.68 |



| | Bal B/f | 189595.00 | 473836932.68 | Bal B/f | 474027615.68 |
|----------------------|---------|-----------|---------------------|---------|---------------------|
| <u>Furniture 15%</u> | | | | | |
| CSE | | 272.00 | | | |
| Mech | | 272.00 | | | |
| Civil | | 272.00 | | | |
| Electronics/EXTC | | 272.00 | 190683.00 | | |
| | | | <u>474027615.68</u> | | <u>474027615.68</u> |



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Chartered Accountants

S.S. Kothadiya
S.S. Kothadiya
Proprietor
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Walchand Institute of Technology , Solapur

Auditors Report

I have audited the accounts of the **Walchand Institute of Technology , Solapur** for the **Year ending 31st March 2024** with the books & vouchers as Maintained by the College , have to report that,

- 1) I have obtained all the information and explanation I required.
- 2) Income & Expenditure Accounts and Balance Sheet are drawn up in accordance with the books of accounts .
- 3) In my opinion Income & Expenditure Account & Balance Sheet contains the correct summery disclosing the nature of amount received & expended during the year by the colleg



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S.A.P.D.J. Pathashala's
Walchand Institute of Technology, Solapur
Income & Expenditure Account For the year Ending 31st March, 2024

| Expenditure | Rs. | Income | Rs. |
|--|---------------------|--|---------------------|
| To Salary of Teaching Staff | | By Fees | |
| Pay | 117584469.00 | <u>Tuition Fee</u> | |
| D.P. / G.P. | 236000.00 | U.G. | 254526915.00 |
| D.A. | 3010596.00 | P.G. | <u>2761291.00</u> |
| H.R.A. | 2905011.00 | | 257288206.00 |
| C.L.A. | 103061.00 | <u>Development Fee</u> | |
| T.A. | 24800.00 | U.G. | 34933334.00 |
| Package Difference | 822655.00 | P.G. | <u>370309.00</u> |
| Special Allowance | 160903.00 | | 35303643.00 |
| Gratuity | 2622810.00 | Ph.D Fee | <u>545398.00</u> |
| Guest Lecture | 895760.00 | | 293137247.00 |
| Visiting Staff | 263000.00 | | |
| Management Contri. To E.P.F | 1117800.00 | By Other Receipts | |
| | <u>129746865.00</u> | TC Fee | 67100.00 |
| To Salary of Non-Teaching Staff | | Admission Form Fee | 264900.00 |
| Pay | 49569234.00 | Interest (S/B) | 193245.29 |
| D.P. / G.P. | 51200.00 | Library User Charges | 155200.00 |
| D.A. | 943001.00 | Fine | 4541.00 |
| H.R.A. | 994375.00 | Add on Programme on App Dev. On the Server | 48300.00 |
| C.L.A. | 74141.00 | Embedded System Internship - ENTC | 50000.00 |
| T.A. | 4600.00 | Internship on DevOps for Internet of Things | 37500.00 |
| Gratuity | 4440021.00 | Internship on Digital & Advanced Manufacturing - Mech. Dept. | 130000.00 |
| Management Contri. To E.P.F | 1145525.00 | Internship on Simulation of Mechanical Systems Using MATLAB Tools - Mech. Dept. | 2873.00 |
| | <u>57222097.00</u> | Web Development Training Fee | 2325.00 |
| P.F. Administration Charges | | Internship Program on Full Stack Web Development | 90000.00 |
| Teaching & Non-Teaching | 172260.00 | IOT- Based Health Monitoring System Using | 1685.00 |
| P.F. Consultancy Charges | 38350.00 | ISTE Adventure Arena Event Reg. fee | 21418.00 |
| To Recurring Expenses | | Workshop on Power BI Desktop | 24350.00 |
| Advertisement | 1019197.00 | Workshop on Structural Drafting Using Autocad | 5800.00 |
| Alumni Exps. | 1089428.00 | Sale of Bonafide Form | 10990.00 |
| Annual Prize Distribution | 20433.00 | Eligibility Fee | 83260.00 |
| ARA Processing Fee | 147700.00 | Eligibility Form Fee | 7230.00 |
| Association Membership Fee | 76700.00 | Apatkalin Nidhi | 89206.00 |
| Audit Fee | 116820.00 | Yuvak Mahotsav | 4080.00 |
| Bank Commission | 8084.77 | Prorata Contribution & Youth | 384751.00 |
| Book Binding | 777175.00 | Vikas Nidhi & E-Suidha fee UG/PG | <u>321030.00</u> |
| | | | 1999784.29 |
| Bal C/f | 3255537.77 | Bal C/f | 295137031.29 |



| Bal B/F | 3255537.77 | 187179572.00 | Bal B/F | 0.00 | 295137031.29 |
|-----------------------------------|-------------|--------------|--|------------------|--------------|
| Borewell Maintenance | 473877.00 | | To <u>Testing & Consultancy & Namp Project</u> | | |
| Industrial Visit | 99566.00 | | Testing & Consultancy | 992794.00 | |
| Internet Subscription Charges | 1130826.75 | | Namp Project | <u>27832.00</u> | 1020626.00 |
| Stipend to students | 272981.00 | | | | |
| Building Usages | 15099500.00 | | To <u>R & D Grant Funded</u> | | |
| Printing & Stationery | 7591718.00 | | AICTE Training & Learning (ATAL) Acadamy Programme | 250000.00 | |
| College Exam & Stationery | 7698132.00 | | Seed Money Research | 443000.00 | |
| College Magazine | 306500.00 | | 2 Weeks Internship on Additive Manufacturing | 168000.00 | |
| CNC-VMC Certificate Course fee | 43567.00 | | FDP on Additive Manufacturing | <u>191432.00</u> | 1052432.00 |
| ISTE Membership Fee | 114441.00 | | | | |
| First Aid | 1445.00 | | | | |
| FRA Processing Fee | 278606.00 | | | | |
| Ph. D Course Work Remuneration | 39920.00 | | | | |
| Computer Maintenance (AMC) | 249850.00 | | | | |
| Electrical Maintenance | 5343299.00 | | | | |
| Electricity Expenses | 2105560.00 | | | | |
| Expert Consulting Charges | 360000.00 | | | | |
| Freight & Cartaige | 32045.00 | | | | |
| Gardening | 2292907.00 | | | | |
| Gymkhana Expenses | 575269.00 | | | | |
| Insurance | 187400.00 | | | | |
| Equipment Insurance | 81237.00 | | | | |
| Local Conveyance Exps. | 226341.00 | | | | |
| Maintenance to Building | 16137821.00 | | | | |
| Miscellaneous Receipt/Exps. | 1179103.00 | | | | |
| Municipal Tax | 2275324.00 | | | | |
| Periodicals & E-Journals | 1939688.00 | | | | |
| Postage | 24069.00 | | | | |
| NBA Processing Fee | 295000.00 | | | | |
| Staff Welfare Exps. | 123000.00 | | | | |
| Fire Fighting | 14090.00 | | | | |
| R.O. Water Maintenance | 460800.00 | | | | |
| Repairs to Furniture | 5842301.00 | | | | |
| Repairs to Machinery | 512185.00 | | | | |
| Software Subscription(AMC) | 1000243.00 | | | | |
| Solar Maintenance Exps. | 340353.00 | | | | |
| Sports Field Maintenance | 4514575.00 | | | | |
| Student Activity | 3168164.00 | | | | |
| Telephone Exps. | 17974.00 | | | | |
| Training & Placement | 443737.00 | | | | |
| Transformer Exps. | 5900.00 | | | | |
| Travelling Exps. | 2320294.00 | | | | |
| Uni. Affiliation Fee | 356500.00 | | | | |
| Vehical Maintenance | 74357.00 | | | | |
| Water Connection Charges | 13430.00 | | | | |
| Workshop | 26833.00 | | | | |
| Xerox Charges | 2195543.00 | | | | |

Bal C/f 91141809.52 187179572.00

Bal C/f 297210089.29



| | Bal B/f | 91141809.52 | 187179572.00 | Bal B/f | 297210089.29 |
|---------------------------------|---------|---------------------|--------------|------------------|---------------------|
| To <u>Computer Consumable</u> | | | | | |
| Civil | | 17250.00 | | | |
| Center | | 26974.00 | | | |
| CSE | | 92838.00 | | | |
| I.T | | 47650.00 | | | |
| Electronics | | 17200.00 | | | |
| Extc | | 2915.00 | | | |
| Mechanical | | 20075.00 | | | |
| Office | | 40395.00 | | | |
| | | <u>265297.00</u> | | | |
| To <u>Laboratory Consumable</u> | | | | | |
| Civil | | 145884.00 | | | |
| IT | | 1575.00 | | | |
| Electronics | | 37370.00 | | | |
| EXTC | | 40801.00 | | | |
| Generator Set | | 1214528.00 | | | |
| Mechanical | | 127009.36 | | | |
| | | <u>1567167.36</u> | 92974273.88 | | |
| To <u>R & D Exps.</u> | | | | | |
| CSE | | 338640.00 | | | |
| IT | | 4000.00 | | | |
| Eln | | 102794.00 | | | |
| EXTC | | 49394.00 | | | |
| Gen. | | 79564.00 | | | |
| Mech. | | 362751.00 | | | |
| Civil | | 60624.00 | | 997767.00 | |
| | | <u>60624.00</u> | | | |
| To <u>Depraciation</u> | | | | | |
| R & D and PG | | 190683.00 | | | |
| UG | | 7630872.16 | | 7821555.16 | |
| | | <u>7630872.16</u> | | | |
| To <u>Surplus</u> | | | 8236921.25 | | |
| Total Rs. | | <u>297210089.29</u> | | Total Rs. | <u>297210089.29</u> |



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| Bal. B/f | 467991456.56 | Bal. B/f | 38024906.15 |
|--|---------------------|------------------|--------------------|
| <u>Digital Library Equipment</u> | | | |
| Bal. as per last B/s | | 5800.00 | |
| Less: Deprication 25% | | <u>1450.00</u> | 4350.00 |
| <u>Computer Lan</u> | | | |
| Bal. as per last B/s | | 23167.00 | |
| Less: Deprication 25% | | <u>5792.00</u> | 17375.00 |
| <u>NAMP Project Equipment</u> | | | |
| Bal. as per last B/s | | 19374.00 | |
| Less: Deprication 15% | | <u>2906.00</u> | 16468.00 |
| <u>Energy Park Equipment</u> | | | |
| Bal. as per last B/s | | 573.00 | |
| Less: Deprication 15% | | <u>86.00</u> | 487.00 |
| <u>Water Connection Fitting & Equipment</u> | | | |
| Bal. as per last B/s | | 3985.00 | |
| Less: Deprication 15% | | <u>598.00</u> | 3387.00 |
| <u>Generator Set Equipments</u> | | | |
| Bal. as per last B/s | | 211036.00 | |
| Less: Deprication 15% | | <u>31655.00</u> | 179381.00 |
| <u>Non-Conventional Energy Equipment</u> | | | |
| Bal. as per last B/s | | 1397856.00 | |
| Less: Deprication 15% | | <u>209678.00</u> | 1188178.00 |
| <u>Gymkhana Equipments</u> | | | |
| Bal. as per last B/s | | 5562.00 | |
| Less: Deprication 15% | | <u>834.00</u> | 4728.00 |
| <u>Vehical Equipments</u> | | | |
| Bal. as per last B/s | | 511091.00 | |
| Less : Depreciation 15% | | <u>76664.00</u> | 434427.00 |
| <u>Modrob Mech</u> | | | |
| Bal.As per last B/s | | 207719.00 | |
| Less : Depreciation 15% | | <u>31158.00</u> | 176561.00 |
| <u>Research & Development - Electronics</u> | | | |
| Bal.As per last B/s | | 28367.00 | |
| Less : Depreciation 25% | | <u>7092.00</u> | 21275.00 |
| <u>Research & Development - C.S.E & I.T.</u> | | | |
| Bal.As per last B/s | | 37769.00 | |
| Less : Depreciation 25 % | | <u>9442.00</u> | 28327.00 |
| <u>Research & Development - EXTC</u> | | | |
| Bal.As per last B/s | | 39888.00 | |
| Less : Depreciation 25% | | <u>9972.00</u> | 29916.00 |
| | | | |
| Bal. C/f | <u>467991456.56</u> | Bal. C/f | <u>40129766.15</u> |



| Bal. B/f | 467991456.56 | Bal. B/f | 40129766.15 |
|----------|---------------------|--|--------------------|
| | | <u>Research & Development - Civil</u> | |
| | | Bal.As per last B/s | 576054.00 |
| | | Less : Depreciation 25% | 1090.00 |
| | | Less : Depreciation 15% | 85754.00 |
| | | | 489210.00 |
| | | <u>Research & Development - Mechanical</u> | |
| | | Bal.As per last B/s | 869.00 |
| | | Less : Depreciation 25% | 217.00 |
| | | | 652.00 |
| | | <u>Research & Development - D.S.T.</u> | |
| | | Bal.As per last B/s | 949.00 |
| | | Less : Depreciation 25% | 237.00 |
| | | | 712.00 |
| | | <u>Research & Development - M.E. Project</u> | |
| | | Bal.As per last B/s | 5120.00 |
| | | Less : Depreciation 15% | 768.00 |
| | | | 4352.00 |
| | | <u>R & D Books</u> | |
| | | Bal.As per last B/s | 1261.00 |
| | | Less : Depreciation 25% | 315.00 |
| | | | 946.00 |
| | | <u>R & D Equipment</u> | |
| | | Bal.As per last B/s | 7003.00 |
| | | Less : Depreciation 15% | 1050.00 |
| | | | 5953.00 |
| | | <u>Water Treatment Plant Equipment</u> | |
| | | Bal.As per last B/s | 1040587.00 |
| | | Less : Depreciation 15 % | 156088.00 |
| | | | 884499.00 |
| | | <u>P.G Capital - Computer- Civil</u> | |
| | | Bal.As per last B/s | 19721.00 |
| | | Less : Depreciation 25% | 4930.00 |
| | | | 14791.00 |
| | | <u>P.G Capital - Equipment - Civil</u> | |
| | | Bal.As per last B/s | 9597.00 |
| | | Less : Depreciation 15% | 1440.00 |
| | | | 8157.00 |
| | | <u>P.G Capital - Computer- CSE</u> | |
| | | Bal.As per last B/s | 25487.00 |
| | | Less : Depreciation 25% | 6372.00 |
| | | | 19115.00 |
| | | <u>P.G Capital - Computer- ELN</u> | |
| | | Bal.As per last B/s | 19721.00 |
| | | Less : Depreciation 25% | 4930.00 |
| | | | 14791.00 |
| | | <u>P.G Capital - Computer- Mech</u> | |
| | | Bal.As per last B/s | 32812.00 |
| | | Less : Depreciation 25% | 8203.00 |
| | | | 24609.00 |
| | | <u>P.G. Networking Equipment</u> | |
| | | Bal.As per last B/s | 45656.00 |
| | | Less : Depreciation 15% | 6848.00 |
| | | | 38808.00 |
| | | Bal. C/f | |
| | 467991456.56 | Bal. C/f | 41636361.15 |



| | | | |
|-----------------|-----------------------------------|-----------------|--------------------|
| Bal. B/f | 467991456.56 | Bal. B/f | 41636361.15 |
| | <u>P.G. Books 25%</u> | | |
| | <u>Civil</u> | | |
| | Bal.As per last B/s | 727.00 | |
| | Less: Deprecation | 182.00 | 545.00 |
| | <u>Mech</u> | | |
| | Bal.As per last B/s | 709.00 | |
| | Less: Deprecation | 177.00 | 532.00 |
| | <u>CSE</u> | | |
| | Bal.As per last B/s | 1456.00 | |
| | Less: Deprecation | 364.00 | 1092.00 |
| | <u>Electronics</u> | | |
| | Bal.As per last B/s | 1870.00 | |
| | Less: Deprecation | 468.00 | 1402.00 |
| | <u>P.G. Furniture 15 %</u> | | |
| | <u>CSE</u> | | |
| | Bal.As per last B/s | 1815.00 | |
| | Less: Deprecation | 272.00 | 1543.00 |
| | <u>Mech</u> | | |
| | Bal.As per last B/s | 1815.00 | |
| | Less: Deprecation | 272.00 | 1543.00 |
| | <u>Civil</u> | | |
| | Bal.As per last B/s | 1815.00 | |
| | Less: Deprecation | 272.00 | 1543.00 |
| | <u>Electronics</u> | | |
| | Bal.As per last B/s | 1815.00 | |
| | Less: Deprecation | 272.00 | 1543.00 |
| | <u>Fire Fighting Equipment</u> | | |
| | Bal. as per last B/s | 177346.00 | |
| | Less : Deprecation 15 % | 26602.00 | 150744.00 |
| | <u>Borewell</u> | | |
| | Bal. as per last B/s | 157512.00 | |
| | Less : Deprecation 15 % | 23627.00 | 133885.00 |
| | <u>R & D Software Civil</u> | | |
| | Bal. as per last B/s | 158974.00 | |
| | Less : Deprecation 25% | 39744.00 | 119230.00 |
| | <u>Lift Equipment</u> | | |
| | Bal. as per last B/s | 661406.00 | |
| | Less : Deprecation 15% | 99211.00 | 562195.00 |
| | <u>Gas Deposit</u> | | |
| | Bal. as per last B/s | | 2950.00 |
| | <u>Internet Deposit</u> | | |
| | Bal. as per last B/s | | 19000.00 |
| Bal. C/f | 467991456.56 | Bal. C/f | 42634108.15 |



| Bal. B/f | 467991456.56 | Bal. B/f | 44156596.15 |
|-----------------|---------------------|---|---------------------|
| | | <u>S.A.P.D.J. Pathshala</u> | |
| | | 95163811.38 | |
| | | 36815887.00 | 131979698.38 |
| | | <u>GST</u> | |
| | | | 24988.00 |
| | | <u>Motiram Fatphatwale</u> | |
| | | 35000.00 | |
| | | 68000.00 | 103000.00 |
| | | <u>Sarvana Tryfirst India PVT LTd</u> | |
| | | | 12980.00 |
| | | <u>Shaikh Yusuf Shabbir</u> | |
| | | 55000.00 | |
| | | 55000.00 | 0.00 |
| | | <u>Angad Dhaware</u> | |
| | | 550000.00 | |
| | | 950001.00 | 1500001.00 |
| | | <u>Appasha Gornal</u> | |
| | | 45000.00 | |
| | | 35000.00 | 10000.00 |
| | | <u>Gornale Mallu</u> | |
| | | 210100.00 | |
| | | 70500.00 | 280600.00 |
| | | <u>Kanade Ganpat</u> | |
| | | 62520.00 | |
| | | 50680.00 | 113200.00 |
| | | <u>S.K. Institute Learners Pvt. Ltd.</u> | |
| | | | 85000.00 |
| | | <u>Ganesh Pophale</u> | |
| | | 320000.00 | |
| | | 320000.00 | 0.00 |
| | | <u>Sol. Uni. Pract/Oral Exam Remuneration</u> | |
| | | 465740.00 | |
| | | 388123.00 | 77617.00 |
| Bal. C/f | 467991456.56 | Bal. C/f | 178343680.53 |



| | | | |
|-----------------|--|--------------------|---------------------|
| Bal. B/f | 467991456.56 | Bal. B/f | 178343680.53 |
| | <u>Party I.T. Receivable</u> | | |
| | Balance as per last B/s. | | |
| | Amision Enterprises | 6505.00 | |
| | Arpan Office Solution | 16000.00 | |
| | Lakade Mess | 5384.00 | |
| | WIT Canteen | 1167.00 | |
| | Shriram Educom | 7851.00 | |
| | Sandeep Waghmare | 3000.00 | |
| | NAS Broadband Pvt. Ltd. | 8600.00 | |
| | 10G Telecom Pvt. Ltd. | 7000.00 | |
| | E-Sutra Chronicies Pvt. Ltd. | 6907.00 | |
| | Shatakshi Automation Pvt. Ltd. | 13700.00 | |
| | | <u>76114.00</u> | |
| | Less : Received D. Y. | <u>76114.00</u> | 0.00 |
| | <u>Registrar District Consumer</u> | | |
| | <u>Redressal Forum Solapur</u> | | |
| | (Ashesh Bipinchandra Dalal) | | |
| | Bal. as per last B/s | | |
| | F.Y. 2017-18 | 25000.00 | |
| | F.Y. 2018-19 | <u>69328.00</u> | 94328.00 |
| | <u>Appeal for Gratuity</u> | | |
| | Bal. as per last B/s | | 4743023.00 |
| | <u>Scholarship/Freeship Receivable from S.W.O</u> | | |
| | <u>S.C. Receivable</u> | | |
| | Bal. as per last year | 22693892.50 | |
| | Add :During the year | <u>11744882.00</u> | |
| | | 34438774.50 | |
| | Less : Received | <u>63600.00</u> | 34375174.50 |
| | <u>V.J.N.T Receivable</u> | | |
| | Bal. as per last year | 17060289.00 | |
| | Add :During the year | <u>11445849.00</u> | |
| | | 28506138.00 | |
| | Less : Received | <u>4441950.00</u> | 24064188.00 |
| | <u>S.B.C. Receivable</u> | | |
| | Bal. as per last year | 31844068.50 | |
| | Add :During the year | <u>24730354.00</u> | |
| | | 56574422.50 | |
| | Less : Received | <u>593326.00</u> | 55981096.50 |
| | <u>O.B.C Receivable</u> | | |
| | Bal. as per last year | 26373356.50 | |
| | Add :During the year | <u>20120872.00</u> | |
| | | 46494228.50 | |
| | Less : Received | <u>441633.00</u> | 46052595.50 |
| Bal. C/f | 467991456.56 | Bal. C/f | 343654086.03 |



| Bal. B/f | 467991456.56 | Bal. B/f | 343654086.03 |
|------------------|----------------------------|--|----------------------------|
| | | <u>ST Receivable</u> | |
| | | Bal. as per last year | 224000.00 |
| | | Add : During the Year | <u>224000.00</u> |
| | | | 448000.00 |
| | | <u>E.B.C Receivable</u> | |
| | | Bal. as per last year | 52593410.25 |
| | | Add :During the year | <u>53358875.00</u> |
| | | | 105952285.25 |
| | | <u>WIT Autonomous Exam Section</u> | |
| | | Bal. as per last year | 3289037.64 |
| | | Add : During the Year | <u>217928.00</u> |
| | | | 3506965.64 |
| | | <u>Closing Balance</u> | |
| | | Cash in Hand | 4951.00 |
| | | <u>Cash at Bank</u> | |
| | | BOI No. 070410210000017 | 52625.58 |
| | | Central Bank of India | |
| | | C/A A/c 3072592615 | 4081839.03 |
| | | SBI Balives Branch | |
| | | A/c No. 11087724250 | 7457017.81 |
| | | Samarth Sah. Bank A/c No. 304 | 2626.00 |
| | | Samarth Sah. Bank A/c No. 305 | 2006.00 |
| | | Samarth Sah. Bank A/c No. 255 WIT Innovation Council | 99286.20 |
| | | Samarth Sah. Bank A/c No. 224 | 27702.00 |
| | | Samarth Sah. Bank A/c No. 116 | 2102921.28 |
| | | Sbi Balives Br. Current | |
| | | A/c No.36923196293 | 599144.74 |
| | | | <u>14430119.64</u> |
| Total Rs. | <u><u>467991456.56</u></u> | Total Rs. | <u><u>467991456.56</u></u> |

CHARTERED ACCOUNTANT

Sanjeev S. Kothadiya & Co
Chartered Accountants



(Signature)
S.S. Kothadiya
Proprietor
(M.No. 34474)

(Signature)



9
PRINCIPAL
WALCHAND INSTITUTE OF TECHNOLOGY
SOLAPUR.

SHRI. A.P.D.J. PATHASHALA'S
Walchand Institute of Technology , Solapur

Disclosure of Accounting Policies and Notes to accounts
For the Year ending 31st March 2024

1) Method of Accounting

In my Opinion the method of Accounting followed by the Institution which is treated as the segment of the Trust is on accrual basis which was in earlier year as mixed system. During the Year under reference Scholarship receivable amounting to Rs. 12,16,24,832/- is shown on receipt side under the head of various fees & Scholarship receivable amount is shown on Payment side of the Receipt & Payment Account.

2) Retirement Benefits

Estimated Liability for Gratuity on the Balance Sheet date has not been quantified. The Same is accounted for an actual payment basis.

3) Depreciation

Depreciation has been provided on fixed Assets.



Sanjeev S. Kothadiya & Co
Chartered Accountants
CHARTERED ACCOUNTANT

S.S. Kothadiya
S.S. Kothadiya
Proprietor
(M.No. 34474)



Alc
PRINCIPAL
WALCHAND INSTITUTE OF TECHNOLOGY
SOLAPUR.