

# 4.2.3

Expenditure for purchase of  
books /e-books and  
subscription to journals /e-  
journals during the year



### 4.2.3.1

**Annual expenditure of purchase of books  
and subscription to journals/e-journals  
during the year (INR in Lakhs)**



### 4.2.3

#### Expenditure for purchase of books/e-books and subscription to journals/ejournals during the year (INR in Lakhs)

Sr.no	Name of Distributors	Total no of books	Amount
1	Payal Books & Journals Distributors	54	25000/-
2	Payal Books & Journals Distributors	54	25000/-
3	Payal Books & Journals Distributors	54	25000/-





# Payal Books & Journals Distributors

S. No. 44/18/71, Flat No. 8, Krishnai Park, Vidhya Nagar, Road. No. 3, Pimple Gurav, Pune - 411 061.

E-mail : payalbooks2000@gmail.com balaji.bhange@yahoo.co.in

Mob. No. : 9922054704, 9371761968

M/s. The Principal, Vidya Prasarni Sabha's, College of Engineering & Technology Lonavala,Pune			Bill No: 9623	Date: 24/07/2022		
			One \$ : 71.00	One € : 80.00		
			One £ : 96.00			
Sr No.	Author	Particulars	Qty	Rate	Pub	Amount
1	Inman,D.J	Engineering Vibrations	1	200.00	Pearson	200.00
2	Garg	Enterprise Resource Planning	1	200.00	PHI	200.00
3	Shroff Gautam	Entrprise Cloud Computing	1	200.00	Cambridg	200.00
4	Rangrajan,M	Environmental Issues in India	2	200.00	Pearson	400.00
5	Debi	Environmental Science & Engineering (2	5	200.00	Orient	1000.00
6	Rajagopalan,R	Environmental Studies	10	200.00	Oxford	2000.00
7	Daniels Ranjit	Environmental Studies	10	200.00	Wiely	2000.00
8	Basak,A	Environmental Studies	1	200.00	Pearson	200.00
9	Cheswicks,Willan	Firewalls and Internet Security	2	200.00	Pearson	400.00
10	Ram	Foundation And Applications Of Engine	2	200.00	Cambridg	400.00
11	Horowitz	Fundamentals Of Data Structures In C++	5	200.00	Orient	1000.00
12	Roy,S.K	Fundamentals of Surveying	2	200.00	PHI	400.00
13	Kramer,S	Geotechnical Earthquake Engineering	1	200.00	Pearson	200.00
14	Gulhati,S.K	Geotechnical Engineering	1	200.00	McGraw	200.00
15	Gill	Handbook Of Computer Fundamentals	1	200.00	Khanna	200.00
16	Gohoshdastidar	Heat Transfer	1	200.00	Oxford	200.00
17	Wolf	High Performance embedded computing	2	200.00	Elsever	400.00
18	Hassan	High Performance Tcp/Ip Networking C	1	200.00	Pearson	200.00
19	Punmia,B.C	Higher Surveying	3	200.00	Laxmi Pu	600.00
20	Govindraja	Ibm Pc And Clones (Book Only) 2Ed.	4	200.00	Mcgraw H	800.00
21	Grossman,D.A	Information Retrieval	1	200.00	Spriger	200.00
22	Nair	Integrated Circuits	1	200.00	Vishwaka	200.00
23	Bouchoux	Intellectual Property : The Law Of Trad	4	200.00	Cengage I	800.00
24	Comer	Internetworking With Tcp/Ip Vol - Iii / 2	1	200.00	Pearson	200.00
25	Rao	Intro. To Multimedia Communication : A	3	200.00	Wiley	600.00
26	Chandrupatala,T	Introduction Finite Elements in Engineer	3	200.00	PHI	600.00
27	Manning,C D	Introduction to Information Retrieval	5	200.00	Cambridg	1000.00
			74			14800.00
Rupee:			Cont Page 2.			

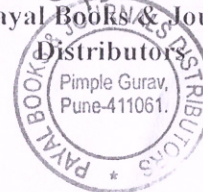
Note:

- 1 Intrest @ 24% will be charged on overdue bills.
- 2 All payment are to be made at Pune payee A/c Cheque only.
- 3 Goods once sold will not be taken back.
- 4 We reserve the right to demand payment of this bill at any time.

Prepared By:

*U.P. Sonawane*

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M/s. Page No.2	Bill No: 9623	Date : Date: 24/07/2022
	One \$ : 71.00	One € : 80.00
	One £ : 96.00	

Sr No.	Author	Particulars	Qty	Rate	Pub	Amount
			74		B/F	14800.00
28	Basu	Introduction To The Constitution Of Ind	2	200.00	Lexis Nex	400.00
29	Banks.J H	Introduction to Transportation Engineeri	1	200.00	Mcgraw H	200.00
30	Ross	Introduction to probability and Statistics	1	200.00	Elsever	200.00
31	Korgaonker	Just in Time Munufacturing	1	200.00	McGrow	200.00
32	Kanetkar	Let Us Java	1	200.00	Bpb	200.00
33	Bronson	Linear Algebra An Introduction 2Nd Edi	1	200.00	Elsever	200.00
34	Laudon	Management Information System	4	200.00	Pearson	800.00
35	Jawadekar,W	Management Information Systems	4	200.00	McGrow	800.00
36	Gaonkar,R	Microprocessor Architecture Programmi	1	200.00	Penaram	200.00
37	Rao.G	Mobile Cellular Commuincation	1	200.00	Pearson	200.00
38	Lee	Mobile Communications Design Fundan	1	200.00	Wiley	200.00
39	Jain,R.P	Modern Digital Electronics	2	200.00	McGrow	400.00
40	Yates	Modern Information Retrival	1	200.00	Pearson	200.00
41	Sandevik	Modern Metal Cutting A Pratical Hand B	1	200.00	Sandivik	200.00
42	Steinmetz	Multimedia Computing Communication	1	200.00	Pearson	200.00
43	Perahia	Next Generation Wireless Lans	3	200.00	Cambridg	600.00
44	Joshi	Object Orinted MultyCore programming	4	200.00	Vishwaka	800.00
45	Balagurusamy	Object orinted Programming with C++	1	200.00	McGrow	200.00
46	Gayakwad	Op AMPS and Linear Integrated Circuits	4	200.00	Pearson	800.00
47	Murthy,R	Operation Research	1	200.00	New Age	200.00
48	Loney	Oracle Database 10G: Ter W/Cd	1	200.00	Mcgraw H	200.00
49	Schalkoff	Pattern Recognition Satishtical Structural	3	200.00	Wiley	600.00
50	Bhargava,S.k	Practical Methods for Water and Air Pol	1	200.00	New Age	200.00
51	Raghavan	Principles Of Compiler Design	2	200.00	Mcgraw H	400.00
52	Dumas	Principles of Computer Network and Co	4	200.00	Pearson	800.00
53	Ozsu	Principles Of Distributed Database Syste	3	200.00	Pearson	600.00
54	Cunningham,W	Principles of Envirnomental Science	1	200.00	McGrow	200.00
			125		<b>Total</b>	<b>25000.00</b>
					<b>Less 00%</b>	<b>0.00</b>
<b>Rupee:</b>	<b>Twenty Five Thousand Only</b>				<b>Net Total</b>	<b>25000.00</b>

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*Bhavan*

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Mob. No. : 9922054704, 9371761968

M/s. The Principal, Vidya Prasarni Sabha's, College of Engineering & Technology Lonavala, Pune	Bill No: 9631	Date: 05/08/2022
	One \$ : 71.00	One € : 80.00
	One £ : 96.00	

Sr No.	Author	Particulars	Qty	Rate	Pub	Amount
1	Natrajan	Comprehensive C++	1	200.00	Galgotia I	200.00
2	G.K Pub	Handbook Of Computer Science	1	200.00	G.K Publ	200.00
3	Arora	Dictionaty Of Chemistry	2	200.00	AITBS	400.00
4	Gnanavadivel	A Text Book Of Solid State Drives	2	200.00	Anuradha	400.00
5	Srinivasan	Digital Communication	3	200.00	Anuradha	600.00
6	Kandasamy	Digital Logic Systems And Design	1	200.00	Anuradha	200.00
7	Paulchamy	Digital Signal Processing	2	200.00	Anuradha	400.00
8	Gnanavadivel	Electrical Drives And Controls	1	200.00	Anuradha	200.00
9	Jalaludeen	Machine Design Vol 2	5	200.00	Anuradha	1,000.00
10	Ruban	Microprocessor And Microcontroller	2	200.00	Anuradha	400.00
11	Gayathri	Object Oriented Programming Using C +	1	200.00	Anuradha	200.00
12	Bhaskar	Operation Research	1	200.00	Anuradha	200.00
13	Murugesan	Probability Statistics And Random Proce	3	200.00	Anuradha	600.00
14	Arihant	Dpp Oscillations & Waves Vol -5	3	200.00	ARIHAN	600.00
15	Kanetkar	C, C++ & Data Structures	2	200.00	BPB	400.00
16	Kevin T. Mcdona	Cloud Computing	2	200.00	BPB	400.00
17	Jain	Computer Organization And Architectur	2	200.00	BPB	400.00
18	Lair	Designing Gui Applications For Window	2	200.00	BPB	400.00
19	Kanetkar	Exploring C	5	200.00	BPB	1,000.00
20	Taxali	Foxpro 2.5 Made Simple	2	200.00	BPB	400.00
21	Kanetkar	Graphics Under C	1	200.00	BPB	200.00
22	Kanetkar	Let Us C Solutions 13ed.	2	200.00	BPB	400.00
23	Nadhani	Tally Erp 9 Training Guide	1	200.00	BPB	200.00
24	Kanetkar	Understanding Pointers In C	1	200.00	BPB	200.00
25	Kanetkar	Visual C++ Programming	3	200.00	BPB	600.00
26	Kanetkar	C++.Net Fundas	2	200.00	BPB	400.00
27	Kanetkar	Undocumented Dos Through C	5	200.00	BPB	1,000.00
			58			11600.00
Rupee	Cont Page 2.					

Note:

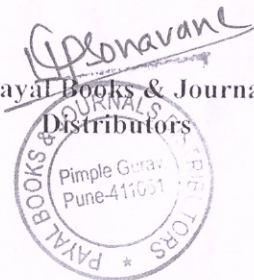
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M/s. Page No.2	Bill No: 9631	Date: 05/08/2022
	One \$ : 71.00	One € : 80.00
	One £ : 96.00	

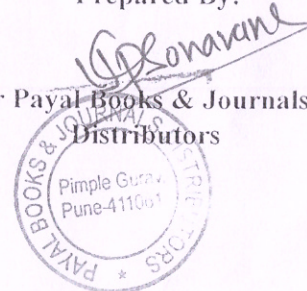
Sr No.	Author	Particulars	Qty	Rate	Pub	Amount
			<b>58</b>		<b>B/F</b>	<b>11600.00</b>
28	Jain	Data Communication & Networking	3	200.00	BPB Pub	600.00
29	Suryanarayana	Material Science And Metallurgy	3	200.00	BSP	600.00
30	Suryanarayana	Testing Of Metallic Materials	3	200.00	BSP	600.00
31	Reddy	Textbook Of Enviromental Science & Te	2	200.00	BSP	400.00
32	Hosford	Materials For Engineers	2	200.00	Cambridg	400.00
33	Srinivansan	Smart Structures (South Asian Edition)	3	200.00	Cambridg	600.00
34	Goldstein	Dictionary Of Physics	3	200.00	CBS	600.00
35	Paul Lang	Principles Of Air Conditioning	1	200.00	CBS	200.00
36	Basavarajaiah	Strength Of Materials	4	200.00	CBS	800.00
37	Ingle	Essentials Of Digital Signal Processing U	3	200.00	Cengage I	600.00
38	Chapman	Matlab Programming For Engineers	3	200.00	Cengage I	600.00
39	Singh	Modern Control Engineering Inlcl	3	200.00	Cengage I	600.00
40	Sklar	Textbook Of Web Design	3	200.00	Cengage I	600.00
41	Sklar	Web Design Principles	1	200.00	Cengage I	200.00
42	Shah	Applied Mechanics	2	200.00	Charotar	400.00
43	Rangwala	Bridge Engineering	2	200.00	Charotar	400.00
44	Pandya	Machine Design	3	200.00	Charotar	600.00
45	Junnarkar	Mechanics Of Structures Vol Ii.	4	200.00	Charotar	800.00
46	Shah	Programming In C	3	200.00	Charotar	600.00
47	Rangwala	Railway Engineering	2	200.00	Charotar	400.00
48	Khandare	Thermal Engineering	2	200.00	Charotar	400.00
49	Latha	8085,8086 Microprocessors And 8051 M	2	200.00	Anuradha	400.00
50	Ramamrutham	Engineering Geology	2	200.00	Dhanpat r	400.00
51	Domkunwar	Environmental Engineering	2	200.00	Dhanpat r	400.00
52	Wadhwa	Machine Design A Basic Approach 4th E	2	200.00	Dhanpat r	400.00
53	Mahajan	Production Planning & Control	2	200.00	Dhanpat r	400.00
54	Er.D.C.Gupta	Mechanics -1,6th Ed.	2	200.00	DISHA	400.00
			<b>125</b>	<b>Total</b>		<b>25000.00</b>
				<b>Less 00%</b>		<b>0.00</b>
<b>Rupee:</b>	<b>Twenty Five Thousand Only</b>			<b>Net Total</b>		<b>25000.00</b>

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M/s. The Principal,  
Vidya Prasarni Sabha's,  
College of Engineering & Technology  
Lonavala, Pune

Bill No: 9644

Date: 12/08/2022

One \$ : 71.00

One € : 80.00

One £ : 96.00

Sr No.	Author	Particulars	Qty	Rate	Pub	Amount
1	D.C.Gupta	New Pattern Electricity & Magnetism	5	200.00	Disha Pub	1,000.00
2	Lano	Advanced Systems Design With Java Ur	3	200.00	Elsevier	600.00
3	Elsevier	Introduction To Continuum Mechanics	1	200.00	Elsevier	200.00
4	Schmidt	Software Engineering: Architecture-Driv	2	200.00	Elsevier	400.00
5	Kumar	Wireless Networking	1	200.00	Elsevier	200.00
6	Sharma	Artificial Intelligence	2	200.00	Excel	400.00
7	Nandhakumar	Dictionary Of Computer Networking	2	200.00	Excel	400.00
8	Natarajan	Data Structure Using C++	2	200.00	Galgotia I	400.00
9	Parkinson	Basis Administration For Sap	1	200.00	Galgotia I	200.00
10	Horowitz	Fund. Of Programming Languages	2	200.00	Galgotia I	400.00
11	Horowitz	Fundamentals Of Computer Algorithms	2	200.00	Galgotia I	400.00
12	Sartaj Sahni	Fundamentals Of Data Structures In C++	2	200.00	Galgotia I	400.00
13	Lafore	Object Oriented Programming In C++	2	200.00	Galgotia I	400.00
14	Sushil Kumar Sin	Soft Computing	3	200.00	Galgotia I	600.00
15	Gupta	Data Structures Through C	2	200.00	GBC	400.00
16	Rao	Design Of Machine Elements Vol I	2	200.00	I.K.INT	400.00
17	Raju	Microwave Engineering	2	200.00	I.K.INT	400.00
18	Sharma	Manufacturing Science II	4	200.00	JLH Pub	800.00
19	Varshney	Digital Analog Communication	5	200.00	IBH	1,000.00
20	Sharma	Cad/Cam/Cim**	3	200.00	IBH	600.00
21	Shekhar	Data Mining And Data Warehousing	5	200.00	IBH	1,000.00
22	Gupta	Data Structure Using C	5	200.00	IBH	1,000.00
23	Wadhwa	Fundamental Of Computers	2	200.00	IBH	400.00
24	Sharma	Fundamentals Of Cad/Cam/Cim*	2	200.00	IBH	400.00
25	Tiwari	Fundamentals Of Computers And Inform	2	200.00	IBH	400.00
26	Baloni	Human Computer Interaction	2	200.00	IBH	400.00
27	Tiwari	Information Technology	3	200.00	IBH	600.00
			69			13800.00

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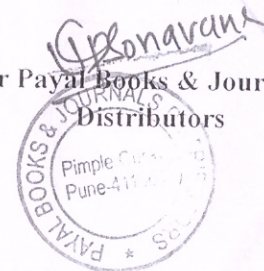
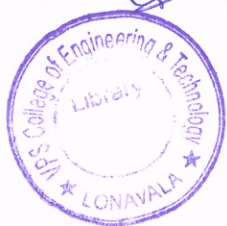
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			69		B/F	13800.00
28	Sharma	Mechanical Measurments & Control	2	200.00	IBH	400.00
29	Sharma	Principles & Practices Of Measurement	2	200.00	IBH	400.00
30	Sharma	Principles & Practices Of Mechanical M	2	200.00	IBH	400.00
31	Gupta	Software Testing	2	200.00	IBH	400.00
32	Gupta	System Analysis & Design	2	200.00	IBH	400.00
33	Tiwali	Computer Fundamentals And Essential T	3	200.00	IBH	600.00
34	Jain	Computer Network	2	200.00	BPB Pub	400.00
35	Aggarwal	Design Data	2	200.00	Jain Broth	400.00
36	Malhotra	Design Of Steel Structures	2	200.00	Jain Broth	400.00
37	Arayanan	Engineering Graphics Including Autocad	2	200.00	Jain Broth	400.00
38	Mathur	Fundamentals Heat & Mass Transfer	2	200.00	Jain Broth	400.00
39	Pant	Project Management Cpm Pert Gert And	2	200.00	Jain Broth	400.00
40	Mathur	Thermal Engineering Vol I	2	200.00	Jain Broth	400.00
41	Mathur	Thermal Engineering Vol-Ii	2	200.00	Jain Broth	400.00
42	Agor	A Textbook Of Advanced Surveying	2	200.00	Khanna	400.00
43	Prasad	A Textbook Of Strength Of Materials	2	200.00	Khanna	400.00
44	Sidhu	An Integrated Approach To Computer N	2	200.00	Khanna	400.00
45	Giri	Automobile Technology	2	200.00	Khanna	400.00
46	Vazirani	Civil Estimating Costing	2	200.00	Khanna	400.00
47	Anand	Computer Graphics	3	200.00	Khanna	600.00
48	Swaminathan	Computer Objective	2	200.00	Khanna	400.00
49	Sharma	Construction Engineering & Managemer	2	200.00	Khanna	400.00
50	Singh	Design Of Machine Elements (Machine	2	200.00	Khanna	400.00
51	Grewal	Elementry Engineering Mathematics	2	200.00	Khanna	400.00
52	Garg	Elementry Irrigation Engineering	2	200.00	Khanna	400.00
53	Selvam	Elements Of Matrix And Stability Analy	2	200.00	Khanna	400.00
54	Garg	Environmental Studies And Green Techn	2	200.00	Khanna	400.00
			125	Total		25000.00
				Less 00%		0.00
				Net Total		25000.00

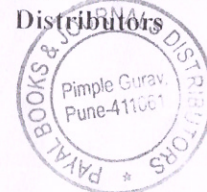
Rupee: Twenty Five Thousand Only

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MAGAZINE

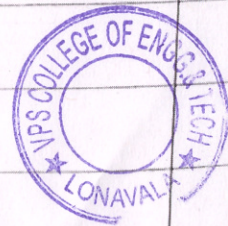
नियतकालिकांचे  
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1	2	3	4	5
12/01/18	Corporate Citizen	Dr. A. Balasubramanian.		50 Rs/P 1,200/Ann
15/01/18	धातूकाम -	डेव्हा प्रकाशक.		1000/- अर्धवर्ष
25/02/18	Indian Foundry Journal -	<del>Snam</del> Snam Alloys private limited. (IIF) -		175/- 2000/-ann
28/3/18	लोकराज्य -	सुरेश चंदिम. प्रिन्स डी.ई.	महाराष्ट्र. शासन, माहिती व जनसंपर्क विभाग.	70/-

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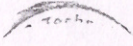


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## ग्रंथ दाखल

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## नोंद रजिस्टर

Year 2022 - 2023



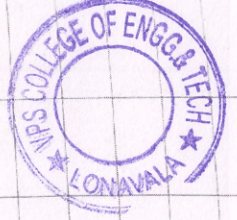
दिनांक	दाखल अंक	Title ग्रंथनाम	Call No. वर्गीक	Author ग्रंथकार	Publisher प्रकाशक	Year of Publication प्रकाशन वर्ष	Edition आवृत्ती	No. of Pages एकूण पाने	Source ग्रंथ पावविणामाचे / विक्रेत्याचे नाव	Bill No. & Date देयक क्र. व दिनांक	Price Rs. P.₹. छापिल किंमत	Remarks
14/10/23	6182	Electric Machinery & Transformer	-	Bhag S. Gupya Huseyin R. Hizli	OXFORD	-	Third	700	Payal Books	-	550/-	
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Vidya Prasarni Sabha's College of  
Engineering & Technology,  
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**Dr. Sangeeta Kaul**  
Director

**DELNET**

**Developing Library Network**

J.N.U. Campus, Nelson Mandela Road  
Vasant Kunj, New Delhi 110070, India

Tel: 91-11-26742222, 26741266

91-9810329992 (Mobile)

E-mail: sangs@delnet.ren.nic.in,  
sangskaul2003@yahoo.co.in

Web: www.delnet.in

April 6, 2022

DELNET/IM-8606/mhVPSCE TP/MEM/2022

**Sub: DELNET Membership Renewal**

Dear Ms. Lad,

We acknowledge with thanks the receipt of ₹ 13,570 (₹ Thirteen Thousand Five Hundred Seventy only) received through NEFT dated 4.4.2022 made towards the DELNET Annual Institutional Membership Fee for the period 31.3.2022 to 30.3.2023. The receipt no. 69334 dated 6.4.2022 is enclosed for the office records.

You are requested to access DELNET databases through the World Wide Web using the following procedure:

Web Address: <http://www.delnet.in>

Click onto "New Discovery Portal". Since the IP address provided by you is registered with us, you should be able to open the landing page without login prompt. Please let us know if you encounter any difficulty.

We are also glad to provide the following login & password for accessing DELNET remote:

Login : mhvpsetp  
Password : vps8606

Kindly note your Inter Library Loan (ILL for Books) Password is "mhvpsetplib" to be used while registering a request. You are also welcome to send us the bibliographical references at [sangs@delnet.ren.nic.in](mailto:sangs@delnet.ren.nic.in), [sangskaul2003@yahoo.co.in](mailto:sangskaul2003@yahoo.co.in) for the resources needed by you. We will try our best to locate these resources. Also, a complete user manual on how to access DELNET online databases is available at the Discovery Portal. We would further like to inform you that Usage Report can be generated through "USAGE STATISTICS" link which appears at the top side of the landing page of the discovery portal. Kindly use the password as 8606\*\*\*1992 to download the pdf, containing usage report of your institution.

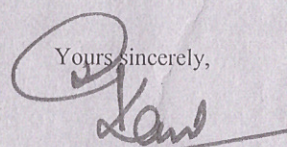
I would like to mention that DELNET provides access to more than three crore catalogue records of books, journals, articles, etc. through Discovery Portal and also more than one crore and fifty lakh full-text e-books, e-journals & e-articles through Knowledge Gainer Portal. DELNET also provides Delplus software free of charge for library automation purpose. DELNET Guest House facility at New Delhi can also be availed by member-libraries on payment basis.

I would also like to inform you that DELNET shall be glad to organise a one hour webinar on DELNET Networked Resources and Services at a mutually convenient date and time for the students, faculty, researchers and scholars of "Vidya Prasarni Sabha's College of Engineering & Technology, Dist. Pune, Maharashtra". It will help in the effective utilisation of DELNET resources and services.

I am enclosing a poster on DELNET and a Certificate of Membership. Please kindly let us know if you wish to get any books on ILL or the journal articles.

With kind regards,

Yours sincerely,

  
Sangeeta Kaul

Ms. Reshma Prakash Lad  
Librarian  
Vidya Prasarni Sabha's College of Engineering & Technology  
Gat No. 685, Mauje, Waksal, Tal Maval  
Lonavla, Dist. Pune-410405  
Maharashtra

Encl: (1) Receipt no. 69334 dated 6.4.2022 of ₹13,570  
(2) Tax Invoice  
(3) DELNET Poster  
(4) Certificate of Membership



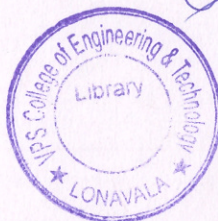


**Vidya Prasarini Sabha's  
College of Engineering and Technology, Lonavala**

Affiliated to Savitribai Phule Pune University, Pune  
AICTE Permanent Id : 1-1510254684, DTE Code : 6815  
Gat No. 685, Waksai, Tal. Maval, Lonavla, Dist. Pune. 410405

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2	List of journals	1,10,000+
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# Vidya Prasarni Sabha's College of Engineering and Technology, Lonavala

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AICTE Permanent Id : 1-1510254684, DTE Code : 6815  
Gat No. 685, Waksai, Tal. Maval, Lonavla, Dist. Pune. 410405

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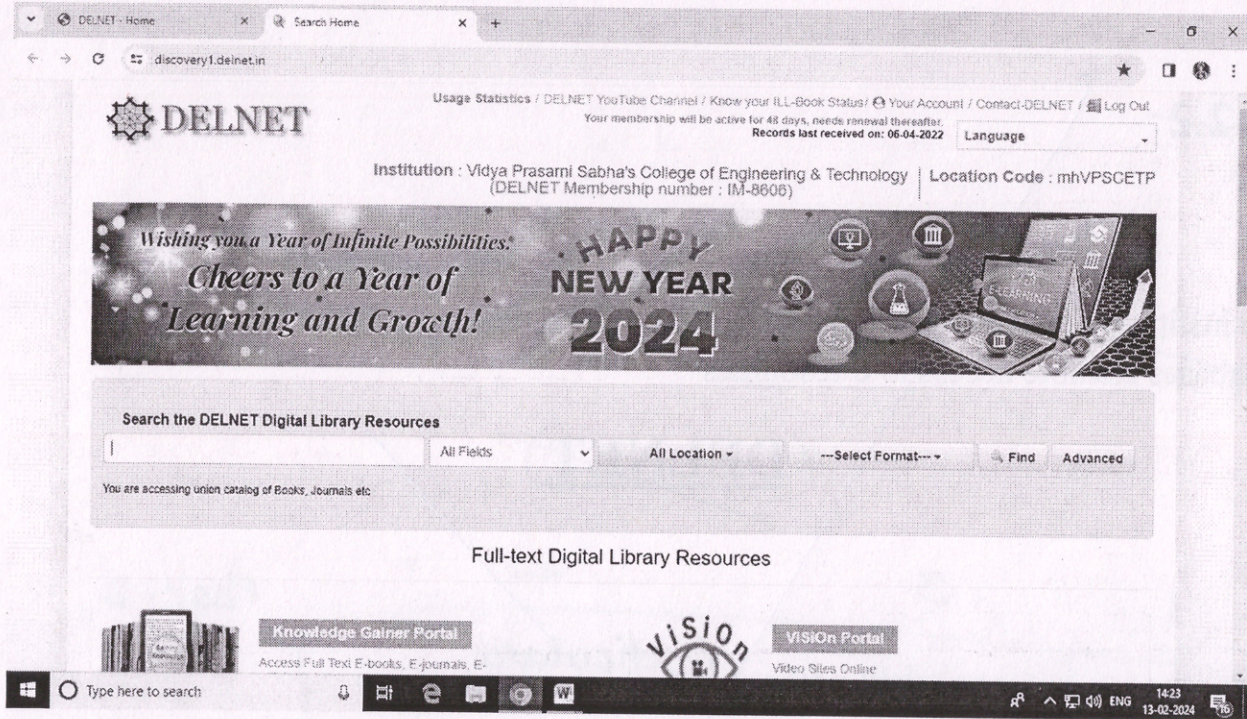
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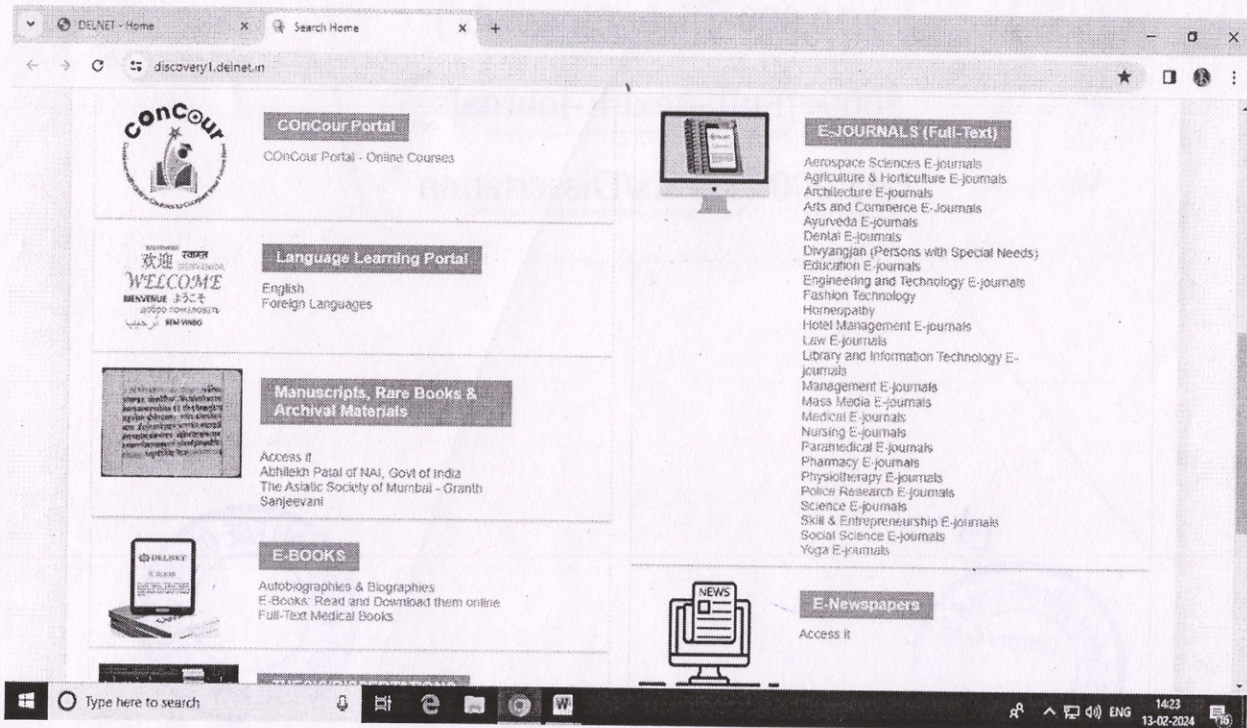
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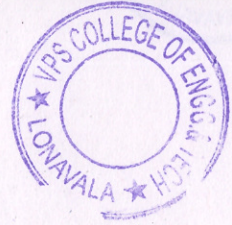
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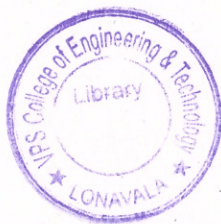
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**VIDYA PRASARAINI SABHA'S COLLEGE  
OF ENGINEERING & TECHNOLOGY,  
WAKSAI (LONAVALA)**

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**Financial Statement FY 2022-23**







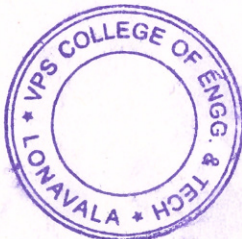
**AUDITOR'S REPORT**

We have audited the attached Financial statements of **Vidya Prasarini Sabha's College of Engineering & Technology**, at 31<sup>st</sup> March 2023 and the annexed Income & Expenditure for the year ended on that date.

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 the auditing standards generally accepted in India. Those standards required that, we plan and perform our audit to obtain reasonable assurance whether the financial statements are free from material misstatements. An audit also includes examining, on test basis, evidence supporting the amount and disclosure in financial statements. An audit also includes assessing the accounting principles used in significant estimates by the managements, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

1. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion proper books of accounts were maintained as so far as appears from our examination of such books.
3. The Receipts & Payments Account is in agreement with the books of accounts.
4. In our opinion and the best of our information and according to the explanations give to us the said accounts give a true and fair view.
  - i) In so far as it relates to Balance Sheet of the state of affairs of the organization as at 31<sup>st</sup> March, 2023, and
  - ii) In the case of the Income & Expenditure Account for the Deficit for the year ended on that date.
5. Read the annexure for some other information.
6. This is revised audit report and original audit report dated 07/08/2023 was submitted to the client. After the conclusion of the original audit report management made some accounting policy changes and informed us to submit the revised audit report so we are provide the revised audit report and attaching here with the management letter dated 18/10/2023 to us informing the same. Later Management Changed some accounting policy and informed us to submit the revised audit report so now this is our revised Audit Report and we are attaching here with the management letter dated 14/12/2023 to us informing the same. Reader of the financial statement is suggested to read those changes before interpreting the financial statements as on 31<sup>st</sup> March 2023



## Annexure for FY 2022-23 :

- 1) Salary is accounted on accrual basis taking into account 6<sup>th</sup> or 7<sup>th</sup> pay commission scale. This salary is not yet credited to individual employee account but accounted for as a provision
- 2) Building Rent not actually paid but it is provided on accrual basis and payable to Head Office.
- 3) Interest is provided as expenditure and shown as payable to Head Office and it is not payable to any outsider or Bank.

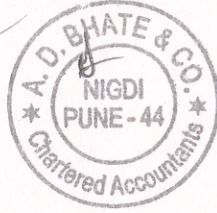
1. PLACE : Pune.

2. DATE : 14/12/2023

UDIN-23117625BGTUW7168

For A. D. BHATE & CO.  
CHARTERED ACCOUNTANTS  
FRN 125519W

[A. D. BHATE & CO.]  
PROPRIETOR  
M. NO. 117625



VPS College of Engineering Fra

Profit & Loss A/c

1-Apr-22 to 31-Mar-23

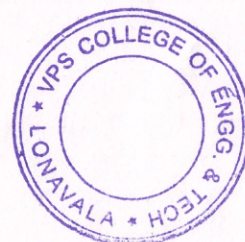
Particulars	1-Apr-22 to 31-Mar-23	Particulars	1-Apr-22 to 31-Mar-23
<b>Purchase Accounts</b>		<b>Direct Incomes</b>	<b>1,52,30,657.00</b>
<b>Direct Expenses</b>	<b>3,93,00,020.37</b>	Development Fee	13,97,922.00
Advertising Expenses	1,77,648.00	Tuition Fees 1 Year	10,40,006.00
Affiliation & Other Processing Fees	10,73,043.00	Tuition Fees BE ( Civil )	7,13,020.00
Repairs & Maintenance	5,10,807.00	Tuition Fees B.E. ( Comp )	11,33,639.00
Salary	1,62,71,937.00	Tuition Fees B.E. ( Mech )	7,44,220.00
Audit Fee	75,000.00	Tuition Fees III ( Mech )	8,50,000.00
Bank Charges	7,060.17	Tuition Fees III Year ( Civil )	3,50,000.00
Building Rent	60,00,000.00	Tuition Fees III Yr (Comp)	18,99,000.00
Cleaning Charges	3,15,899.00	Tuition Fees II ( Mech )	36,78,850.00
Computer Software & Peripherals	23,817.00	Tuition Fees II Year ( Civil )	15,96,000.00
Depreciation A/C	46,97,662.00	Tuition Fees II Year ( Comp )	18,28,000.00
Diesel & Fuel Exp	41,640.00	<b>Indirect Incomes</b>	<b>6,65,190.00</b>
Electricity Bill & Expenses	3,37,566.00	Exam Fee Received	6,65,190.00
Exam Fee Paid to SP PUNE University	6,65,190.00		
Garden Expences	1,26,888.00	<b>Nett Loss</b>	<b>2,34,04,173.37</b>
Guest Lecture Remuneration	3,92,187.00		
Interest Payable to Head Office	33,87,739.00		
Internet Exp	2,49,462.00		
Journals /subscriptions/ News Paper & Periodicals	1,10,882.00		
Laboratory Expenses	2,12,079.00		
NAAC EXPENCES	29,31,310.00		
Office Expenses	69,062.30		
Printing & Stationery Exp	3,61,544.90		
Security Expences	1,86,114.00		
Staff Welfare	54,632.00		
Students Cultural & Sports Activities Exp.	1,35,349.00		
Student Welfare	2,63,755.00		
Traning & Placement Expenses	3,06,815.00		
Travelling Expenses	2,19,732.00		
Water Charges	57,200.00		
Website Development Expenses	38,000.00		
<b>Indirect Expenses</b>			
<b>Total</b>	<b>3,93,00,020.37</b>	<b>Total</b>	<b>3,93,00,020.37</b>

Subject to audit report on even date

For A. D. BHATE & CO.  
CHARTERED ACCOUNTANTS  
FRN 125519W

[A. D. BHATE & CO.]  
PROPRIETOR  
M. NO. 117625

14-12-2023



VPS College of Engineering Fra

Balance Sheet

1-Apr-22 to 31-Mar-23

Liabilities	as at 31-Mar-23	Assets	as at 31-Mar-23
<b>Loans (Liability)</b>	<b>9,43,656.00</b>	<b>Capital Account</b>	<b>3,46,52,383.00</b>
<i>Vps Hostel Lonavala</i>	<u>9,43,656.00</u>	Reserves & Surplus	<u>3,46,52,383.00</u>
<b>Current Liabilities</b>	<b>2,29,29,982.50</b>	<b>Fixed Assets</b>	<b>3,39,25,134.00</b>
Duties & Taxes	17,272.50	Imoveable Properties	2,64,46,433.00
Provisions	2,22,24,201.00	Movable Properties	<u>74,78,701.00</u>
Sundry Creditors	<u>6,88,509.00</u>	<b>Current Assets</b>	<b>1,51,90,368.96</b>
<b>Branch / Divisions</b>	<b>7,27,38,566.99</b>	Deposits (Asset)	40,000.00
<i>Vidya Prsami Sabha Pune</i>	<u>7,27,38,566.99</u>	Sundry Debtors	1,34,45,846.89
<b>Suspense A/c</b>		Cash-in-Hand	1,27,130.00
		Bank Accounts	<u>15,77,392.07</u>
		<b>Profit &amp; Loss A/c</b>	<b>1,28,44,319.53</b>
		Opening Balance	(-)1,05,59,853.84
		Current Period	<u>2,34,04,173.37</u>
<b>Total</b>	<b>9,66,12,205.49</b>	<b>Total</b>	<b>9,66,12,205.49</b>

subject to audit report on even date ,

For A. D. BHATE & CO.  
CHARTERED ACCOUNTANTS  
FRN 125519W

[A. D. BHATE & CO.]  
PROPRIETOR  
M. NO. 117625

14-12-2023

