



4.4.1 Average Percentage expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary components during the last five years.

FY	Expenditure on maintenance of physical facilities and academic support facilities (In INR)	Total Expenditure excluding salary Component
2022-23	99,151,208	357,650,950.36
2021-22	100,517,146	200,514,361.60
2020-21	96,798,193	178,872,158.39
2019-20	44,326,650	222,957,109.72
2018-19	42,670,248	197,432,318.67
Total	383,463,445	115,742,6853

RV Paul
Registrar

ankya D Y Patil University
FIXED ASSETS

SCHEDULE - D

PARTICULARS	W.D.V AS ON 01.04.2022 Rs.	ADDTIONS MORE THAN 180 DAYS Rs.	ADDTIONS LESS THAN 180 DAYS Rs.	DELETIONS DURING THE YEAR Rs.	TOTAL AS ON 31.03.2023 Rs.	RATE OF DEP. %	DEP. FOR THE YEAR Rs.	W.D.V. AS ON 31.03.2023 Rs.
Electrical Equipment	62,57,779.66	10,50,915.00	2,49,640.00	-	75,58,334.66	15	11,15,027.20	64,43,307.46
Furniture & Fixture	3,76,93,868.03	24,36,872.00	13,37,063.00	-	4,14,67,803.03	10	40,79,927.16	3,73,87,875.87
Computer and Software	82,87,775.58	31,17,711.00	86,86,984.00	14,50,000.00	1,86,42,470.58	40	57,19,591.44	1,29,22,879.14
Library Books	3,11,488.81	33,211.00	13,00,923.00	-	16,45,622.81	40	3,98,064.53	12,47,558.28
Machinery for Laboratory	46,34,549.74	1,72,70,720.00	4,13,000.00	-	2,23,18,269.74	15	33,16,765.47	1,90,01,504.27
Motor Car	27,39,607.87	-	-	-	27,39,607.87	15	4,10,941.19	23,28,666.68
Other Equipments	-	-	24,06,606.00	-	24,06,606.00	15	1,80,495.45	22,26,110.55
Total	5,99,25,069.69	2,39,09,429.00	1,43,94,216.00	14,50,000.00	9,67,78,714.69		1,52,20,812.44	8,15,57,902.25

Ajeenkya D Y Patil University
Expenditure on the Object of the University

SCHEDULE - I

Sr.No	Particulars	Amount	Rs.
1	Salary	28,32,62,027.70	
2	Advertising Expences	2,09,40,815.87	
3	Affiliation And Registration Charges	5,84,177.00	
4	Bank Charges	6,49,608.96	
5	Consumables & Supplies	5,29,432.00	
6	Design Fees	27,48,270.00	
7	E-books & Journals	49,29,366.00	
8	Event Convocation & Annual Function	1,21,85,583.00	
9	Examination Expences	6,80,204.00	
10	Faculity Development Program	11,56,148.00	
11	Hospitality Expences	4,46,635.00	
12	Housekeeping & Cleaning Charges	68,67,872.00	
13	Expenses on Infrastructure and Development	1,72,51,192.09	
14	Interest On Od Account	2,08,39,127.81	
15	Interest On TDS Late Payment	7,00,748.00	
16	Interest On Term Loan	19,05,940.32	
17	Internal Audit Expenses	7,08,000.00	
18	Internet And Web Designing	2,53,009.00	
19	Loan Processing Charges	30,10,800.00	
20	Expenses on Physical Facilities	9,91,51,208.02	
21	Marketing & Promotions	1,04,38,471.30	
22	Membership And Subscription Charges	64,81,693.00	
23	Office And Misc Exp	79,72,517.88	
24	Rent Rate and Taxes	33,51,630.00	
25	Postage & Courier Expenses	1,33,358.40	
26	Printing & Stationary	51,73,849.00	
27	Professional And Consultancy Charges	9,38,52,461.00	
28	Publication Expenses	7,55,021.00	
29	Research And Development Expenses	24,78,000.00	
30	Scholarship And Management Concession	86,34,800.00	
31	Security Service Exp	19,42,325.00	
32	Skill Development Programm	20,00,000.00	
33	Software Expenses	6,42,512.00	
34	Staff Welfare	18,78,412.00	
35	Students Activity	48,425.00	
36	Students Welfare	6,17,311.00	
37	Telephone & Internet Charges	13,27,806.71	
38	Transportaion Charges	1,72,998.00	
39	Travelling & Allowances	1,42,11,177.00	
	Total	64,09,12,933.06	



Ajeenkya D Y Patil University
Setup by an Act of Ajeenkya D Y Patil University Act, 2014 (Mah. III
of 2015), the Government of Maharashtra

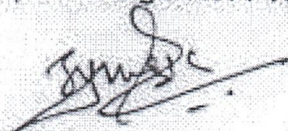
Notes forming part of the Balance Sheet and Income & Expenditure Account for the period from 1st April, 2022 to 31st March, 2023.

1) Significant Accounting Policies adopted by the Trust.

- a. **System of Accounting :**
The trust follows the Mercantile System of Accounting and recognizes Income & Expenditure on accrual basis. The Accounting Policies are consistent with generally accepted accounting principles.
- b. **Fixed Assets & Depreciation**
 - i. Fixed Assets are stated at cost of acquisition less accumulated depreciation.
 - ii. Depreciation on Fixed Assets, stated above, is provided on Written Down Value Method at the rates and in the manner prescribed under Income Tax Act, 1961.
- c. **Investments**
Investment are stated at cost of acquisition.
- d. **Loans & Advances**
Sundry Creditors and Advances are subject to confirmation.
- e. **Deferred Advertisement Expenses**
During FY 2019-2020 the University has changed the method for deferment of Advertisement expenses. All expenses related to Advertisement has been debited to Income and Expenditure Account and no balance is remaining in Deferred Advertisement expenses.

Place: Pune
Date: 14/09/2023

For Sadananda Shetty & Co.
Chartered Accountant
(Firm Regn No. : 108949W)



Amitkumar Pokale
Partner
Membership No. 130934
UDIN: 23130934BGURRQ9316



Ajeenkya D Y Patil University
FIXED ASSETS

SCHEDULE - D

PARTICULARS	W.D.V AS ON 01.04.2021 Rs.	ADDITIONS MORE THAN 180 DAYS Rs.	ADDITIONS LESS THAN 180 DAYS Rs.	DELETIONS DURING THE YEAR Rs.	TOTAL AS ON 31.03.2022 Rs.	RATE OF DEP. %	DEP. FOR THE YEAR Rs.	W.D.V. AS ON 31.03.2022 Rs.
Electrical Equipment	53,82,826.00	5,80,905.00	4,28,678.00	-	63,92,409.00	15	9,26,710.51	54,65,698.49
Furniture & Fixture	4,01,40,008.99	2,77,828.00	14,67,245.00	84,520.00	4,18,00,561.99	10	41,06,693.96	3,76,93,868.03
Computer and Software	38,67,642.98	8,05,487.00	68,54,872.00	-	1,15,28,001.98	40	32,40,226.40	82,87,775.58
Library Books	1,85,664.70	42,978.00	2,17,879.00	-	4,46,521.70	40	1,35,032.89	3,11,488.81
Machinery for Laboratory	24,29,802.36	35,840.00	6,08,880.00	-	30,74,522.36	15	4,15,512.36	26,59,010.00
Motor Car	1,73,068.09	30,50,000.00	-	-	32,23,068.09	15	4,83,460.22	27,39,607.87
Laboratory Equipment	32,56,024.61	-	-	-	32,56,024.61	15	4,88,403.70	27,67,620.91
Total	5,54,35,037.73	47,93,038.00	95,77,554.00	84,520.00	6,97,21,109.73		97,96,040.04	5,99,25,069.69

Ajeenkya D Y Patil University
Expenditure on the Object of the University

SCHEDULE - I

Sr.No	Particulars	Amount	Rs.
1	Salary	21,36,98,316.00	
2	Advertising Expences	40,78,199.07	
3	Affiliation And Registration Charges	29,98,372.00	
4	Bank Charges	3,20,374.73	
5	E-books & Journals	43,83,607.00	
6	Hospitality Expences	12,88,740.00	
7	Housekeeping & Cleaning Charges	21,95,887.00	
8	Expenses on Infrastructure Development	1,67,74,160.05	
9	Interest On Od Account	42,89,398.00	
10	Insurance Premium	1,95,437.00	
11	Internal Audit Expenses	14,16,000.00	
12	Internet And Web Designing	6,21,497.00	
13	Loan Processing Charges	21,87,500.00	
14	Expenses on Physical Facilities	10,05,17,146.00	
15	Marketing & Promotions	73,55,376.00	
16	Membership And Subscription Charges	2,83,362.00	
17	Miscellaneous Expenses	6,18,796.00	
18	Office And Misc Exp	27,73,364.48	
19	Online Subscription Charges	7,47,492.00	
20	Printing & Stationary	22,04,673.00	
21	Professional And Consultancy Charges	1,58,49,726.00	
22	Recruitment Of Staff	6,95,202.00	
23	Security Service Exp	43,19,746.00	
24	Software Expenses	10,97,702.00	
25	Staff Welfare	2,71,398.00	
26	Students Activity	42,108.00	
27	Events & Exhibition	33,13,358.00	
28	Student Training Expenses	1,28,28,091.00	
29	Telephone & Internet Charges	13,22,874.27	
30	Travelling & Allowances	55,24,775.00	
	Total	41,42,12,677.60	



Ajeenkya D Y Patil University
Setup by an Act of Ajeenkya D Y Patil University Act, 2014 (Mah. III
of 2015), the Government of Maharashtra

Notes forming part of the Balance Sheet and Income & Expenditure Account for the period from 1st April, 2021 to 31st March, 2022.

I) Significant Accounting Policies adopted by the Trust.

a. System of Accounting :

The trust follows the Mercantile System of Accounting and recognizes Income & Expenditure on accrual basis. The Accounting Policies are consistent with generally accepted accounting principles.

b. Fixed Assets & Depreciation

- i. Fixed Assets are stated at cost of acquisition less accumulated depreciation.
- ii. Depreciation on Fixed Assets, stated above, is provided on Written Down Value Method at the rates and in the manner prescribed under Income Tax Act, 1961.

c. Investments

Investment are stated at cost of acquisition.

d. Loans & Advances

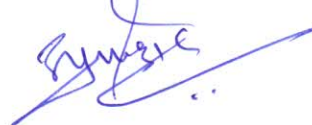
Sundry Creditors and Advances are subject to confirmation.

e. Deferred Advertisement Expenses

During FY 2019-2020 the University has changed the method for deferment of Advertisement expenses. All expenses related to Advertisement has been debited to Income and Expenditure Account and some of the expenses related to Deferred Advertisement Expenses for current year has been debited to Income and Expenditure Account and balance has been duly carry forwarded.

Place: Pune.
Date: 01/09/2022

For Sadananda Shetty & Co.
Chartered Accountant
(Firm Regn No. : 108949W)



Amitkumar Pokale
Partner
Membership No. 130934
UDIN: 22130934AZWNTU9019



ASSETS

PARTICULARS	W.D.V AS ON 01.04.2020 Rs.	ADDTIONS MORE THAN 180 DAYS Rs.	ADDTIONS LESS THAN 180 DAYS Rs.	DELETIONS DURING THE YEAR Rs.	TOTAL AS ON 31.03.2021 Rs.	RATE OF DEP. %	DEP. FOR THE YEAR Rs.	W.D.V. AS ON 31.03.2021 Rs.
Medical Equipment	59,51,669.14	-	3,50,170.00	-	63,01,839.14	15	9,19,013.14	53,82,826.00
Machine & Fixture	4,16,86,434.00	29,13,576.00	-	-	4,46,00,010.00	10	44,60,001.01	4,01,40,008.99
Computer and Software	16,30,924.98	1,20,192.00	35,21,216.00	-	52,72,332.98	40	14,04,690.00	38,67,642.98
Books	3,09,441.18	-	-	-	3,09,441.18	40	1,23,776.48	1,85,664.70
Apparatus for Laboratory	24,07,747.10	-	4,14,289.00	-	28,22,036.10	15	3,92,233.74	24,29,802.36
Car	2,03,609.52	-	-	-	2,03,609.52	15	30,541.43	1,73,068.09
Other Laboratory Equipment	38,30,617.21	-	-	-	38,30,617.21	15	5,74,592.60	32,56,024.61
	5,60,20,443.13	30,33,768.00	42,85,675.00	-	6,33,39,886.13		79,04,848.40	5,54,35,037.73

Ajeenkya D Y Patil University
Expenditure on the Object of the University

SCHEDULE - I

Sr.No	Particulars	Amount	Rs.
1	Salary	18,02,66,730.97	
2	Accomodation Expenses	2,92,730.00	
3	Advertising Expences	89,63,990.87	
4	Affiliation And Registration Charges	8,93,742.00	
5	Bank Charges	1,44,894.21	
6	Convocation Expenses	1,00,000.00	
7	E-books & Journals	35,23,590.00	
8	Hospitality Expenses	5,36,303.00	
9	Housekeeping & Cleaning Charges	19,64,796.00	
10	Expenses on Infrastructure Development	1,22,09,972.36	
11	Interest On Od Account	35,98,438.00	
12	Interest On TDS	8,91,285.00	
13	Penalty on Professional Tax	11,000.00	
14	Internal Audit Expenses	5,46,793.00	
15	Internet And Web Designing	1,08,340.00	
16	Marketing & Promotions	1,04,76,903.00	
17	Expenses on Physical Facilities	9,67,98,193.00	
18	Membership And Subscription Charges	1,12,314.00	
19	Miscellaneous Expenses	2,67,598.00	
20	Office And Misc Exp	13,39,728.00	
21	Online Subscription Charges	4,05,000.00	
22	Postage & Courier Expenses	36,691.00	
23	Printing & Stationary	8,62,348.00	
24	Professional And Consultancy Charges	92,19,630.89	
25	Research And Development Expenses	74,95,000.00	
26	Refreshment Expesnes	9,46,136.00	
27	Retainership Fees	8,10,719.00	
28	Scholarship And Management Concession	1,00,000.00	
29	Security Service Exp	29,03,267.00	
30	Software License Charges	14,97,656.41	
31	Staff Welfare	40,084.00	
32	Staff Training Expenses	2,88,500.00	
33	Events & Exhibition	8,65,691.00	
34	Telephone & Internet Charges	8,94,648.00	
35	Travelling & Allowances	56,66,299.24	
36	Sundry Balances written off	40,59,877.41	
	Total	35,91,38,889.36	



Ajeenkya D Y Patil University
Setup by an Act of Ajeenkya D Y Patil University Act, 2014 (Mah. III
of 2015), the Government of Maharashtra

Notes forming part of the Balance Sheet and Income & Expenditure Account for the period from 1st April, 2020 to 31st March, 2021.

I) Significant Accounting Policies adopted by the Trust.

a. System of Accounting :

The trust follows the Mercantile System of Accounting and recognizes Income & Expenditure on accrual basis. The Accounting Policies are consistent with generally accepted accounting principles. Except in case of Advertisement Expenses is being deferred for 5 years.

b. Fixed Assets & Depreciation

- i. Fixed Assets are stated at cost of acquisition less accumulated depreciation.
- ii. Depreciation on Fixed Assets, stated above, is provided on Written Down Value Method at the rates and in the manner prescribed under Income Tax Act, 1961.

c. Investments

Investment are stated at cost of acquisition.

d. Loans & Advances

Sundry Creditors and Advances are subject to confirmation.

e. Deferred Advertisement Expenses

During Last year the University has changed the method for deferment of Advertisement expenses. All expenses related to Advertisement has been debited to Income and Expenditure Account and some of the expenses related to Deferred Advertisement Expenses for current year has been debited to Income and Expenditure Account and balance has been duly carry forwarded.

Place: Pune
Date : 30/12/2021



FOR SADANANDA SHETTY & CO.
CHARTERED ACCOUNTANTS
Firm Registration No. 108949W

SADANANDA SHETTY
PROPRIETOR
M No. 012060
UDIN: 22012060ADHTDC2665

Ajeenkya D Y Patil University

FIXED ASSETS

SCHEDULE - D

PARTICULARS	W.D.V. AS ON 01.04.2019 Rs.	ADDTIONS MORE THAN 180 DAYS Rs.	ADDTIONS LESS THAN 180 DAYS Rs.	DELETIONS DURING THE YEAR Rs.	TOTAL AS ON 31.03.2020 Rs.	RATE OF DEP. %	DEP. FOR THE YEAR Rs.	W.D.V. AS ON 31.03.2020 Rs.
Electrical Equipment	64,90,007.18	3,70,018.00	1,30,430.00	-	69,90,455.18	15	10,38,786.04	59,51,669.14
Furniture & Fixture	3,19,41,857.46	9,99,347.00	1,26,73,000.00	-	4,56,14,204.46	10	39,27,770.46	4,16,86,434.00
Computer and Software	8,87,381.65	4,13,000.00	10,63,370.00	-	23,63,751.65	40	7,32,826.67	16,30,924.98
Library Books	3,27,227.32	-	1,41,381.00	-	4,68,608.32	40	1,59,167.14	3,09,441.18
Machinery for Laboratory	13,29,521.92	-	13,81,247.00	-	27,10,768.92	15	3,03,021.82	24,07,747.10
Motor Car	2,39,540.62	-	-	-	2,39,540.62	15	35,931.10	2,03,609.52
Laboratory Equipment	45,06,608.49	-	-	-	45,06,608.49	15	6,75,991.28	38,30,617.21
Total	4,57,22,144.64	17,82,365.00	1,53,89,428.00	-	6,28,93,937.64		68,73,494.51	5,60,20,443.13

Ajeenkya D Y Patil University
Expenditure on the Object of the University

SCHEDULE - I

Sr.No	Particulars	Amount	Rs.
1	Salary	14,49,46,450.00	
2	Advertising Expences	2,32,45,734.81	
3	Affiliation And Registration Charges	2,37,786.00	
4	Bank Charges	1,92,206.34	
5	Consumables & Supplies	30,411.00	
6	E-books & Journals	39,27,900.00	
7	Hospitality Expences	3,95,205.00	
8	Housekeeping & Cleaning Charges	18,68,702.00	
9	Expenses for Infrastructiure Development	9,45,27,764.08	
10	Interest On TDS Late Payment	8,22,577.00	
11	Interest On Term Loan	9,89,922.00	
12	Loan Processing Charges	1,35,700.00	
13	Office And Misc Exp	30,26,619.00	
14	Postage & Courier Expenses	21,474.00	
15	Printing & Stationary	31,39,907.00	
16	Professional And Consultancy Charges	1,88,79,412.00	
17	Refreshment Expesnes	13,08,835.49	
18	Expenses for Physical Facilities	4,43,26,650.00	
19	Security Service Exp	50,80,100.00	
20	Security Deposit refunded	1,00,000.00	
21	Software Expenses	18,10,432.29	
22	Staff Welfare	1,61,046.00	
23	Students Activity	13,52,000.00	
24	Student Function & Events	75,72,922.99	
25	Telephone & Internet Charges	15,35,772.00	
26	Travelling & Allowances	54,76,788.15	
27	Conference & Seminar	27,64,255.57	
28	Sundry Balances written off	26,987.00	
	Total	36,79,03,559.72	



Ajeenkya D Y Patil University
Setup by an Act of Ajeenkya D Y Patil University Act, 2014 (Mah. III
of 2015), the Government of Maharashtra

Notes forming part of the Balance Sheet and Income & Expenditure Account for the period from 1st April, 2019 to 31st March, 2020.

1) Significant Accounting Policies adopted by the Trust.

a. System of Accounting :

The trust follows the Mercantile System of Accounting and recognizes Income & Expenditure on accrual basis. The Accounting Policies are consistent with generally accepted accounting principles. Except in case of Advertisement Expenses is being deferred for 5 years.

b. Fixed Assets & Depreciation

- i. Fixed Assets are stated at cost of acquisition less accumulated depreciation.
- ii. Depreciation on Fixed Assets, stated above, is provided on Written Down Value Method at the rates and in the manner prescribed under Income Tax Act, 1961.

c. Investments

- Investment are stated at cost of acquisition.

d. Loans & Advances

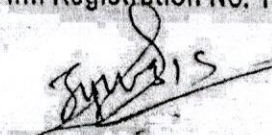
Sundry Creditors and Advances are subject to confirmation.

e. Deferred Advertisement Expenses

During Current year the University has changed the method for deferment of Advertisement expenses. All expenses related to Advertisement has been debited to Income and Expenditure Account and some of the expenses related to Deferred Advertisement Expenses for current year has been debited to Income and Expenditure Account and balance has been duly carry forwarded.

FOR SADANANDA SHETTY & CO.
CHARTERED ACCOUNTANTS
Firm Registration No. 108949W

Place: Pune
Date : 24/12/2020


for CA SADANANDA SHETTY
PROPRIETOR
M No. 012060
UDIN: 21012060AAAAAA4791

Ajeenkya D Y Patil University
FIXED ASSETS

SCHEDULE - D

PARTICULARS	W.D.V AS ON 01.04.2018 Rs.	ADDITIONS MORE THAN 180 DAYS Rs.	ADDITIONS LESS THAN 180 DAYS Rs.	DELETIONS DURING THE YEAR Rs.	TOTAL AS ON 31.03.2019 Rs.	RATE OF DEP. %	DEP. FOR THE YEAR Rs.	W.D.V. AS ON 31.12.2019 Rs.
Electrical Equipment	72,87,091.34	1,00,000.00	2,28,086.00	-	76,15,177.34	15	11,25,170.16	64,90,007.18
Furniture & Fixture	1,08,57,858.03	1,39,64,182.00	1,01,07,391.00	-	3,49,29,431.03	10	29,87,573.57	3,19,41,857.46
Computer and Software	10,27,969.42	2,47,800.00	1,52,400.00	-	14,28,169.42	40	5,40,787.77	8,87,381.65
Library Books	3,02,125.54	-	1,82,440.00	-	4,84,565.54	40	1,57,338.22	3,27,227.32
Machinery for Laboratory	8,45,912.50	-	6,59,996.00	-	15,05,908.50	15	1,76,386.58	13,29,521.92
Motor Car	1,31,812.50	1,50,000.00	-	-	2,81,812.50	15	42,271.88	2,39,540.62
Laboratory Equipment	25,89,594.35	27,12,296.00	-	-	53,01,892.35	15	7,95,283.86	45,06,608.49
Total	2,30,42,363.68	1,71,74,280.00	1,13,30,313.00	-	5,15,46,956.68		58,24,812.04	4,57,22,144.64



Ajeenkya D Y Patil University
Expenditure on the Object of the University

SCHEDULE - I

Sr.No	Particulars	Amount	Rs.
1	Salary	10,38,81,303.37	
2	Advertising Expences	14,16,748.00	
3	Affiliation And Registration Charges	7,48,650.00	
4	Bank Charges	1,05,824.39	
5	Consumables & Supplies	3,84,644.00	
6	E-books & Journals	47,35,537.00	
7	Expenses on Infrastructure Development	12,65,41,546.00	
8	Hospitality Expences	22,773.00	
9	Housekeeping & Cleaning Charges	5,68,914.00	
10	Interest On TDS Late Payment	5,24,559.00	
11	Office And Misc Exp	1,45,418.18	
12	Expenses on physical facilities	4,26,70,248.00	
13	Postage & Courier Expenses	32,078.89	
14	Printing & Stationary	5,38,350.00	
15	Professional And Consultancy Charges	30,38,435.94	
16	Security Service Exp	31,49,557.00	
17	Security Deposit refunded	3,38,665.00	
18	Software Expenses	26,16,292.83	
19	Staff Welfare	94,300.11	
20	Student Function & Events	73,33,139.26	
21	Telephone & Internet Charges	9,76,028.13	
22	Travelling & Allowances	9,04,089.49	
23	Conference & Seminar	5,46,520.45	
	Total	30,13,13,622.04	



Ajeenkya D Y Patil University
Setup by an Act of Ajeenkya D Y Patil University Act, 2014 (Mah. III
of 2015), the Government of Maharashtra

Notes forming part of the Balance Sheet and Income & Expenditure Account for the period from 1st April, 2018 to 31st March, 2019.

I) Significant Accounting Policies adopted by the Trust.

a. System of Accounting :

The trust follows the Mercantile System of Accounting and recognizes Income & Expenditure on accrual basis. The Accounting Policies are consistent with generally accepted accounting principles. Except in case of Advertisement Expenses is being deferred for 5 years.

b. Fixed Assets & Depreciation

- i. Fixed Assets are stated at cost of acquisition less accumulated depreciation.
- ii. Depreciation on Fixed Assets, stated above, is provided on Written Down Value Method at the rates and in the manner prescribed under Income Tax Act, 1961.

c. Investments

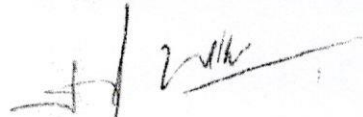
Investment are stated at cost of acquisition.

d. Loans & Advances

Sundry Creditors and Advances are subject to confirmation.

Place : Pune
Date : 03/10/2019

FOR SADANANDA SHETTY & CO.
CHARTERED ACCOUNTANTS
Firm Registration No. 108949W



CA SADANANDA SHETTY
PROPRIETOR
M No. 012060
UDIN : 19012060AAAAAE4863

