

Dr. D. Y. Patil Pratishthan's

Dr. D. Y. PATIL COLLEGE OF PHARMACY

Dr. D. Y. Patil Educational Complex, Sector - 29, Pradhikaran, Akurdi, Pune 411 044. Tel.: 020-27656141, Tel. Fax: 020-27656141

E-mail: info@dyppharmaakurdi.ac.in Web: www.dyppharmaakurdi.ac.in Approved by: All India Council for Techinical Education, New Delhi Pharmacy Council of India, New Delhi. Recognized by: Government of Maharashtra Affiliated to Savitribai Phule Pune University, Pune

Padmashree Dr. D. Y. Patil Founder

Shri. Satej D. Patil Vce-President & Chairman

Dr. N. S. Vyawahare Principal

Dr. Sanjay D. Patil

President

Ref. No. : DYPCOP/ Date :

4.1.2 PERCENTAGE OF EXPENDITURE FOR INFRASTRUCTURE DEVELOPMENT AND AUGMENTATION EXCLUDING SALARY DURING THE LAST FIVE YEARS 28.53%

Regd. Office: 2126E, "Ajinkyatara", Tarabai Park, Kolhapur - 416 003. Tel. No.: 0231-2653288/89/90 Fax No.: 0231-2653426



Dr. D. Y. Patil Pratishthan's

Dr. D. Y. PATIL COLLEGE OF PHARMACY

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Pharmacy Council of India, New Delhi. Recognized by: Government of Maharashtra

Affiliated to Savitribai Phule Pune University, Pune

Dr. Sanjay D. Patil President Padmashree Dr. D. Y. Patil Founder

Shri. Satej D. Patil Vce-President & Chairman

Dr. N. S. Vyawahare Principal Ref. No.: DYPCOP/

Date:

4.1.2.1

Expenditure for infrastructure development and augmentation excluding salary during the last five years (INR in Lakhs)

2021-22	2020-21	2019-20	2018-19	2017-18
30.7	37.44	44.75	105.44	112.1

Dr N S Vyawahare Digitally signed by Dr N S Vyawahare Date: 2023.05.22 16:13:20 +05'30'

Regd. Office: 2126E, "Ajinkyatara", Tarabai Park, Kolhapur - 416 003. Tel. No.: 0231-2653288/89/90 Fax No.: 0231-2653426

C-9, Beverly Estate, 852/5 & 6, Bhandarkar Institute Road, Pune 411 004. Tel.:(020) 25678400 / 403 / 404 / 405. ⊠ E-mail: office@vspaco.in

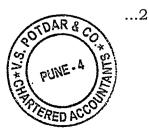
INDEPENDENT PRACTIONERS CERTIFICATE

- This certificate is issued in accordance with the terms of our engagement letter dated 1. 15.06;2023.
- 2. The details enumerated in "Para 8" contains details of expenditure for infrastructure Development & augmentation and total expenditure excluding salary for last five years of Dr. D. Y. Patil College of Pharmacy, of SECTOR 29, NIGDI PRADHIKARAN, AKURDI, PUNE - 411 044. The details have been extracted from the audited financial statements of Dr. D. Y. Patil College of Pharmacy (B. Pharmacy, Pharm D., D. Pharmacy, M. Pharmacy) and are required to be certified pursuant to the engagement letter referred above for submission to National Assessment and Accreditation Council (NAAC).
- Maintaining of these details, financial information is the responsibility of 3. Management of Dr. D. Y. Patil College of Pharmacy, including preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial details, information and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
 - Management of Dr. D. Y. Patil College of Pharmacy, is also responsible for ensuring that it complies with any other requirements of National Assessment and Accreditation Council (NAAC).
- 4. Pursuant to the requirements of the engagement letter, it is our responsibility to provide a reasonable assurance whether the details enumerated in "Para 8" contain the details of expenditure for infrastructure Development & augmentation during last five years and have been accurately extracted from the audited financial statements of Dr. D. Y. Patil College of Pharmacy (B. Pharmacy, Pharm D., D. Pharmacy, M. Pharmacy).

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The audited financial statements referred to in "Para 4" above, have been audited by 5. us, on which we issued an audit opinion vide our reports as tabulated under:-

FINANCIAL YEAR	DATE OF AUDIT REPORT
2021-22	22.09.2022
2020-21	26.08.2021
2019-20	08.10.2020
2018-19	24.09.2019
2017-18	13.08.2018

Our verification of these financial statements is conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India.

Those Standards require that we plan and perform the work to obtain reasonable assurance about whether the financial statements are free of material misstatement.

- We conducted our examination of the details enumerated in "Para 8" in accordance 6. with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India.
 - The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
- We have complied with the relevant applicable requirements of the Standard on 7. Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.
- Details of expenditure for infrastructure Development & augmentation and total 8. expenditure excluding salary extracted from the audited financial statements of Dr. D. Y. Patil College of Pharmacy (B. Pharmacy, Pharm D., D. Pharmacy, M. Pharmacy), of SECTOR 29, NIGDI PRADHIKARAN, AKURDI, PUNE - 411 044 are as under:-

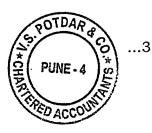
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Dr N S Vyawahare

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Financial Year	Expenditure for infrastructure development & augmentation Amount Rs. (In Lakhs)
2021-22	30.70
2020-21	37.44
2019-20	44.75
2018-19	105.44
2017-18	112.10

Note :-

In absence of specific guidance on the scope of the term 'Expenditure for infrastructure Development & augmentation', we have relied on the judgment of the management of Dr. D. Y. Patil College of Pharmacy regarding categorization of various expenses. Following expenses have been considered for classification under this head of Infrastructure Development & Augmentation- Capital Expenditure on addition of Building, Furniture & fixture, Computers, Electrical fittings, Laboratory equipment's, Library books, Office equipment's, Printers, Solar Equipments.

- Based on our examination, as above, we are of the opinion that, the details 9. enumerated in "Para 8" have been accurately extracted from the audited financial statements for the period ended as on 31.03.2022, 31.03.2021, 31.03.2020, 31.03.2019 and 31.03.2018. As already mentioned in para 8 above, We have relied on the judgement of the management of Dr. D. Y. Patil College of Pharmacy (B. Pharmacy, Pharm D., D. Pharmacy, M. Pharmacy) regarding categorization of various expenditure for infrastructure Development & augmentation and total expenditure.
- The certificate is addressed to and provided to National Assessment and 10. Accreditation Council (NAAC) solely for compliance purpose and should not be used by any other person or for any other purpose.

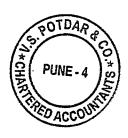
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Dr N S Vyawahare

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Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

> FOR V. S. POTDAR & CO., **FIRM REG. NO. 107984W** CHARTERED ACCOUNTANTS

> > (KUNAL S. PURANIK) PARTNER

M. NO. 123680

UDIN: 23123680BGZJSS2446

PLACE: PUNE

DATE: 15.06.2023

Dr N S

PUNE - 4

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DR. D. Y. PATIL PRATISHTHAN AKURDI, PUNE - 411 044

F.Y. 2021 - 2022

A.Y. 2022 - 2023

DR. D. Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY)



C-9, Beverly Estate,852/5 & 6, Bhandarkar Institute Road, Pune 411 004. Tel.:(020) 25678400 / 403 / 404 / 405. ☑ E-mail: office@vspaco.in

INDEPENDENT AUDITORS' REPORT

1. OPINION:

We have audited the accompanying financial statements of DR. D. Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY), which comprises the Balance Sheet as at March 31, 2022, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Maharashtra Public Trusts Act, 1950 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

2. BASIS OF OPINION

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

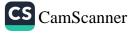
RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED 3. GOVERNANCE FOR THE FINANCIAL STATEMENTS:

Management is responsible for the preparation of the financial statements in accordance with Maharashtra Public Trusts Act, 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Dr N S

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

Those charged with governance are responsible for overseeing the entity's financial reporting process

4. AUDITOR'S RESPONSIBILITY FOR THE AUDIT THE FINANCIAL STATEMENTS:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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FOR V. S. POTDAR & CO., FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS

PLACE: PUNE DATE : 22.09.2022

PARTNER M. NO. 123680

ÚDIN : 22123680AZQAJK4232

Dr N S Vyawahare Date: 2023.05.19 12:10:10 +05'30'

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SCHEDULE VIII [VIDE RULE 17(1)]

REGISTRATION NO.

: E - 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

: DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI, PUNE - 411 044

BALANCE SHEET AS AT

: 31ST MARCH, 2022.

FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2022	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2022
Trust Fund or Corpus:-			Immovable Properties:-		
Balance as per Last Balance Sheet			Balance as per last Balance Sheet		4,22,45,612.50
Add: Corpus Donations			Additions during the year		91,536.00
•					4,23,37,148.50
			Less: Sales during the year		
Other Earmarked Fund:-			Depreciation up to date		3,17,24,815.88
Created under the provision of the trust					1,06,12,332.62
deed or scheme or out of the Income)					
Depreciation Fund			Furniure & Fixtures	2	
Sinking Fund			Balance as per last Balance Sheet		1,69,75,982.00
Reserve Fund			Additions during the year		13,51,933.00
Any other Fund					1,83,27,915.00
- Devlopment Fund		3,82,55,820.00	Less: Sales during the year		
f			Depreciation up to date		81,97,835.02
Loans (Secured or Unsecured):-					1,01,30,079.98
From Trustees					
From Other		•••	Other Fixed Assets	3	
			Balance as per last Balance Sheet		2,19,77,461.00
Liabilities			Additions during the year		13,49,354.00
For Expenses		•••			2,33,26,815.00
For Advances	4	4,41,649.50	Less: Sales during the year		
For Rent and Other Deposits			Depreciation up to date		1,65,22,698.15
Caution Money Deposit		3,73,000.00			68,04,116.85
For Sundry Credit Balance	5	9,44,960.00			
Internal Transfer			Investments:-		
Or D Y Patil Pratishtan Akurdi Pune Branch		6,12,34,420.62	- Shares of DYPCE Student Co-op Society		200.00
			Loans (Secured or Unsecured) : Good / Do	h+6.1	
			Loans Scholarships	bubtiui	
			Other Loans		
			Other Loans		•••
			Advances:-		
			To Trustees		
			To Employees		
			To Contractors		
			To Lawyers		
			To Others	6	14,03,478.00
			To Allumini Association of DYPCOP		•••
			Income Outstandings		
			Income Outstanding:-		
			Rent		
			Interest	7	1,05,340.00
			Other Income		•••
			- Fees Receivable From Students		2,37,25,492.25
			Cash and Bank Balances:-		
			(a) In Accounts with Banks	8	50,52,730.54
			In Fixed Deposit	9	16,89,400.00
			(b) With the Trustee		***
			(c) With the Manager		
			 Cash Balance with College Authori Cheques In hand 	ities	30,215.20
TOTAL C/F.	7	10,12,49,850.12	TOTAL C/F.	12	5,95,53,385.44
•					0,50,00,000.44

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FUNDS &	LIABILITIES	SCH.	AMOUNT 31.03.2022 7	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2022 ₹
	TOTAL B/F.		10,12,49,850.12	TOTAL B/F.		5,95,53,385.44
				Income and Expenditure Account:-		
				Balance as per Balance Sheet		3,74,78,128.52
				Add: Appropriation, if any		
				Add: Deficit as per Income &		42,18,336.16
				Expenditure Account		
				Less: Surplus as per Income &		
				Expenditure Account		
						4,16,96,464.68
	, TOTAL ₹		10,12,49,850.12	TOTAL ₹		10,12,49,850.12

The Above Balance Sheet To The Best Of Our Belief Contains A True Accounts Of Funds And Liabilities And Of The Property And Assets Of

> DR. D. Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY)

(DR. N. S. VYAWAHARE) PRINCIPAL

(B. H. SHARMA) CHIEF FINANCE OFFICER

I/C DIRECTOR

DATE : 22.09.2022 PLACE : PUNE

TRUSTEE

(K. S. PURANIK) PED ACCO

PARTNER M. NO.123680 UDIN: 22123680AZQAJK4232

AS PER OUR REPORT OF EVEN DATE, FOR V. S. POTDAR & CO.

FIRM REG. NO. 107984W

CHARTERED ACCOUNTANTS,

DATE : 22.09.2022 PLACE : PUNE

Dr N S Dr N S Vyawahare

Vyawahare Date: 2023.05.19
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SCHEDULE IX [VIDE RULE 17(1)]

REGISTRATION NO.

NAME OF THE PUBLIC TRUST

: E - 1175/KOLHAPUR

: 31ST MARCH 2022

: DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI, PUNE - 411 044

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON

	EXPENDITURE	SCH. NO.	AMOUNT 31.03.2022		INCOME	SCH. NO.	AMOUNT 31.03.2022
To	Rates, taxes, cesses		36,26,836.00	By	Interest on Savings bank account		1,737.00
To			35,61,983.00	By			92,160.00
To			54,870.00	By			4,70,72,917.00
To			6,357.00	Бу	reca nom oracom		
To	•		61,440.00				
To	•		4,58,425.00				
To			48,590.00				
To			35,97,575.00				
To			2,54,195.00				
To			4,380.16				
To			525.00				
To			2,606.00				
To			30,650.00				
To			6,68,182.00				
To			13,11,786.00				
_	• • • • • • • • • • • • • • • • • • •		25,483.00				
To To			9,98,587.00				
To	Consumable and Chemicals		1,32,534.00				
To			1,38,870.00 2,28,022.00				
To	8		1,86,172.00				
To							
To			2,33,380.00 2,25,752.00				
To	_		2,25,765.00				
To			1,28,135.00				
To			2,37,634.00				
	Faculty Welfare Expenses		2,37,763.00				
	Meeting Fees and Expenses		2,37,776.00				
To	· · · · · · · · · · · · · · · · · · ·		1,60,000.00				
	Seminar & Workshop Expenses Fee concession		3,65,000.00				
			55,800.00				
	Project ,Seminar Expenses		5,53,104.00				
To	Student Uniform Expenses Student Uniform Expenses		5,96,800.00				
To	Student Welfare		4,58,814.00				
To			2,32,367.00				
To	the state of the s		2,30,552.00				
To	Alumni Expenses		2,40,634.00				
To	Function Ceremony Expenses		2,24,765.00				
	Health Club Facility		3,30,994.00				
To	Internal Scholarship		2,22,894.00				
To	Social gathering and Functions Expenses		2,30,148.00				
	Student Competition		2,32,976.00				
To	Students Functions Expenses						
To	Students Sports Activities & Gymkhana E	xpenses	2,38,763.00 2,31,161.00				
To	Students Training & Placement Expenses						
	Supervision Charges		2,35,506.00				
	NSS Expenses		550.00 62.856.00	P.,	Deficit carried over to Balance Shee		40 10 000 10
	Newspaper & Periodicals		62,856.00	Бу	Denon carried over to balance Shee	ι	42,18,336.16
	Postage, Telephone & Internet		21,376.00				
	Salary & Honorarium		2,94,52,036.00				
	Balance Written off		9,420.00				
To	Travelling & Conveyance		74,361.00				
	TOTAL		5,13,85,150.16		TOTAL ?		5,13,85,150.16

DR. D. Y. PATIL COLLEGE OF PHARMACY

(B - PHARMACY)

(DR. N. S. VYAWAHARE)

PRINCIPAL

(DR. N. S. VYAWAHARE) I/C DIRECTOR

DATE : 22.09.2022 PLACE : PUNE

(B. H. SHARMA) CHIEF FINANCE OFFICER

(TEJAS S. PATIL) TRUSTEE

AS PER OUR REPORT OF EVEN DATE, FOR V. S. POTDAR & CO. POTDAR & FIRM REG. NO. 107984W

HARTERED ACCOUNTANTS,

(KUNAL PURANIK) PARTNER M. NO.123680

UDIN: 22123680AZQAJK4232

DATE : 22.09.2022 PLACE : PUNE

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Date: 2023.05.19
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DR, D, Y, PATIL COLLEGE OF PHARMACY (B PHARMACY) SECTOR 29, NIGDI PRADHIKARAN, AKURDI PUNE 411044.

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance			
- Cash in hand			
- Punjab National Bank -1005907	29,843.20		
- Punjab National Bank - 1011046	53,121.00 11,119.90		
- Punjab National Bank -1002440	40,46,577.30		
- Atom A/c	1,00,500.00		
	1,00,000.00	By Fixed Assets	
To Development Fund Received		- Building	91,536.00
To Advance Fee from Student	47,30,363.00	- Computer & Software	4,550.00
To Scholarship	6,304.00	- Electrical Fitting	52,245.00
To Bank Interest	84,69,497.00	- Furniture & Fixture	13,51,933.00
To Eligibility Fees	1,737.00	- Laboratory Equipment	89,680.00
To Tuition fee	1,400.00	- Library Books	80,256.00
To Professional Tax	2,77,10,473.00		
To University of Pune Exam Fees	18,250.00 91,243.00		1,37,182.00
To Fees receivable from Student		By Affilication & Registration Fee By Bank Charges	13,11,786.00
	27,07,031.00		4,380.16
To Dr D Y Patil College of Pharmacy (D Pharm)	11,93,686.00	By Office Expenses By Advances to Contractor	1,19,163.00
To Dr D Y Patil College of Pharmacy (M Pharm)		By Advances to Contractor	5,60,038.00
V.	0,00,210.00	By Audit Charges	86,158.00 8,000.00
2.		By Insurance	48,590.00
		By University Exam Center Expenses	1,71,982.00
		By Remuneration	3,82,000.00
		By Interest paid on TDS	2,606.00
		By BCUD & MODROB Research Grant	24,64,857.00
		By Professional Charges	22,650.00
		By Salary	2,90,35,597.00
		By News paper & Periodicals	62,856.00
		By Postage Telegram & Internet Expenses	21,376.00
		By Printing & Stationery Expenses	1,86,172.00
		By Laboratory Expenses	9,98,587.00
		By Fuel and Diesel Expenses By Property Tax	25,483.00
		By Travelling & Conveyance	36,26,836.00
		By Student Welfare Expenses	48,920.00
		By T.D.S. Paid	55,800.00
		By Entertainment & Staff Welfare	46,921.00
		By Student Insurance Expenses	1,17,775.00
		By Seminar Conference & Workshop	1,40,208.00 1,60,000.00
		By Security Charges	2,54,195.00
		By Repairs Maintanance - Vehicle	6,357.00
		By Repairs Maintanance - Building	1,45,804.00
		By Repairs Maintenance	4,58,425.00
		By Dr D Y Patil Pratishthan	
		By Dr D Y Patil College of Pharmacy (Pharm D)	26,23,149.50
		2. 2. 2. Auth College of Pharmacy (Pharm D)	28,239.50
		By Closing Balance	
		- Cash in hand	20.015.00
		- Punjab National Bank -1005907	30,215.20
		- Punjab National Bank - 1011046	54,691.00
		- Punjab National Bank - 1002440	566.10 44,93,562.94
		- Punjab National Bank -2000017	4,29,433.50
		- Atom A/c	74,477.00
TOTAL ₹	5,01,15,238.90	TOTAL ?	5,01,15,238.90

DR. D. Y. PATIL COLLEGE OF PHARMACY

(B - PHARMACY)

S. VYAWAHARE) PRINCIPAL

(DR. N. S. VYAWAHARE) I/C DIRECTOR

DATE: 22.09.2022 PLACE: PUNE

CHIEF FINANCE OFFICER

(TEJAS S. PATIL)

POTDAR

AS PER OUR REPORT OF EVEN DATE FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS

R. S. PURANIK) PARTNER M. NO.123680 UDIN: 22123680AZQAJK4232

Dr N S Vyawahare Date: 2023.05.19

Digitally signed by Dr N S Vyawahare



DR. D. Y. PATIL COLLEGE OF PHARMACY, G. PHARMACY, AKURDI, PUNE - 411 044

SCHEDULE NO. 1; IMMOVABLE PROPERTIES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2022.

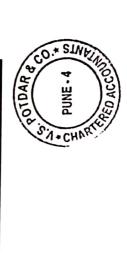
L				GROSS BLOCK	BLOCK		A THE PROPERTY OF		DEP	DEPRECIATION		CLOSING W.D.V.
8			ADDI	ADDITIONS	ADDTION	DELETION	TOTAL					ASON
NO.	ASSETS	AS ON	OLAN	AFTER	DURING THE	DURING THE	UPTO	RATE	UPTO	FOR THE YEAR	TOTAL	
		01.04.2021	30.09.2021	30.09.2021	YEAR	YEAR	31.03.2022		01.04.2021			31.03.2022
		~	~	~				%		►	~	►
-	. Building	3,32,33,942.50	20,500.00	71,036.00	91,536.00	:	3,33,25,478.50 10	10	2,61,00,338.88	7,18,962.00	7,18,962.00 2,68,19,300.88	65,06,177.62
6	Auditorium	72,54,368.00	;	:	:	;	72,54,368.00	10		3,67,519.00	39,46,699.00	33,07,669.00
ε,	. Animal House	17,57,302.00	::			1	17,57,302.00 10	10	8,70,095.00	88,721.00	9,58,816.00	7,98,486.00
	TOTAL &	4,22,45,612.50	20,500.00	71,036.00	91,536.00	:	4,23,37,148.50		3,05,49,613.88		11,75,202.00 3,17,24,815.88 1,06,12,332.62	1,06,12,332.62

SCHEDULE NO. 2.: FURNITURE AND FIXTURES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2022,

			4	GROSS BLOCK	LOCK				DEP	DEPRECIATION		CLOSING W.D.V.
2			LIDOLA	DDITIONS	ADDTION	DELETION	TOTAL					
ž	ASSETS	AS ON	UPTO	AFTER	DURING THE		UPTO	RATE	UPTO	FOR THE YEAR	TOTAL	AS ON
To a		01.04.2021	30.09.2021	30.09.2021	YEAR	YEAR	31.03.2022		01.04.2021			31.03.2022
		•	-	•		•	~	×	~			~
M-•												
	. Furniture	1,69,75,982.00	4,11,280.00	9,40,653.00	13,51,933.00		1,83,27,915.00	9	1,83,27,915.00 10 71,24,529.02	10,73,306.00	81,97,835.02	81,97,835.02 1,01,30,079.98
	TOTAL	1,69,75,982.00	:	9,40,653.00	13,51,933.00	::	1,83,27,915.00		71,24,529.02	10,73,306.00	81.97.835.02	81,97,835.02 1,01,30,079.98

SCHEDULE NO. 3 1. OTHER FIXED ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2022.

_	人 人	The state of the s		GROSS BLOCK	SLOCK				DEP	DEPRECIATION		CLOSING W.D.V.
Q	Q		ADDITIONS	SNOT	ADDTION	DELETION	TOTAL					
7	ASSETS	AS ON	UPTO	AFTER	DURING THE	DURING THE	UPTO	RATE	UPTO	FOR THE YEAR	TOTAL	AS ON
		01.04.2021	30.09.2021	30.09.2021	YEAR	YEAR	31.03.2022		01.04.2021			31.03.2022
	. a registration of the testine	-		۲	7	•	-	×				
_	1. Computers	27,50,315.00	4,550.00	:	4,550.00		27,54,865.00	40	23,87,600.07	1.46.906.00	25.34.506.07	2 20 358 03
	2. Electical Fittings	32,41,918.00	40,445.00	11,800.00	52,245.00	:	32,94,163.00	15	14.21,034.92	2.80.084.00	17 01 118 02	15 03 044 08
.,	3. Laboratory Equipments	1,03,84,771.00	11,22,623.00	89,680.00	12,12,303.00	:	1,15,97,074.00	15	63.78,694.06	7.76.031.00	71 54 725 06	44 47 249 04
301	4. Library Books	39,11,636.00	:	80,256.00	80,256.00	:	39,91,892.00	40	38,57,107,53	37.863.00	38 94 970 53	16.010.31
Till a	5. Office Equipments	7,36,141.00	:	:	:	:	7,36,141.00	15	4,45,440.57	43.605.00	4 89 045 57	7 47 005 42
1	5. Printers	1,95,712.00	:	:	:	:	1,95,712.00	40	1,52,071.00	17.456.00	1.69.527.00	26.185.00
	7. Solar Equipment	3,01,000.00	:	:	:	:	3,01,000.00	40	2,47,683.00	21,327.00	2.69.010.00	31 990 00
~	8. Maruti Ecco Van	4,55,968.00	:	:		:	4,55,968.00	15	2,84,000.00	25,795.00	3.09.795.00	1 46 173 00
	TOTAL T	TOTAL 7 2,19,77,461.00 11,67,618.00	11,67,618.00	1,81,736.00	13,49,354.00	::	2,33,26,815.00		1,51,73,631.15	13,49,067.00	1,65	68.04.116.85



Dr N S Vyawahare Digitally signed by Dr N S Vyawahare Date: 2023.05.19 12:12:08 +05'30'



DR. D. Y PATIL PARTISHTHAN'S

DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI, PUNE - 411 044

SCHEDULES TO BALANCE SHEET SCHEDULE NO. 4 : LIMBILITY FOR ADVANCES			AMOUNT 31.03.2022
Advance Fees Received From Students for: Academic Vear: 2019-20 Academic Vear: 2019-20 Academic Vear: 2019-20 Academic Vear: 2021-22 Academic Vear: 2020-21 Academic Vear: 2020-20 Academic Vea			
Academic Year : 2018-19 Academic Year : 2019-20 Academic Year : 2020-21 Academic Year : 2020-21 Academic Year : 2020-21 Scholarships Payable to Students University Exam & Other Fees University Exam & Other Fees Agreement			
Academic Year : 2019-20 Academic Year : 2020-21 Academic Year : 2021-22 Academ			618.00
Academic Year : 2020-21 Scholarships Payable to Students University Exam & Other Fees 3,000.00 ARC Remuneration Payable Aspire BCUD Grant Silpibility Fees Si			5,759.00
Scholarships Payable to Students University Exam & Other Fees University Exam & Other Fees ASP CREMENTATION Payable Aspire BCUD Grant Spru ECUD Grant Ligibility Fees Spru Exam Fee 2020-21 Soveribal Phule Pune Univ N.S.S. FC 2019-20(Remuneration) Insurance Fee 2020-21 SCHEDULE NO. 5 : SUNDRY CREDIT BALANCES Professional Tax Payable 1-U/s. 194 J 1-U/s. 194 J 1-U/s. 194 J 1-U/s. 194 C SCHEDULE NO. 6 : ADVANCE TO OTHERS Advance to supplier 2. 2, 35, 520.00 SCHEDULE NO. 6 : ADVANCE TO OTHERS Advance to supplier 2. 2, 35, 520.00 SCHEDULE NO. 6 : ADVANCE TO OTHERS Advance to supplier 2. 2, 35, 520.00 SCHEDULE NO. 7 : INTEREST OUTSTANDING Profession Tax Receivable T.D.S. Recoverable SCHEDULE NO. 7 : INTEREST OUTSTANDING Accrued Interest on Fixed Deposits with OBC -FD No 01413021091302 -FD No 01413021091303 -FD No 01413021091333 -FD No 0141302109133 -FD No 01413021091333 -FD No 01413021091333 -FD No 01413021091333 -FD No 01413021091333 -FD No 0141302109133 -FD No 014			•••
University Exam & Other Fees 3,000.00	Academic Year: 2021-22		
ARC Remueration Payable 3,000.00 Aspire BCUD Grant			-,,
ARC, Refittinition Paysole Aspire BCUD Grant Modro Grant Eligibility Fees SPPU Exam Fee 2020-21 Savirbab Phule Pune Univ N.S.S. FC 2019-20(Remuneration) Insurance Fee 2020-21 TOTAL \$\forall \frac{4,41,649.50}{4,41,649.50} SCHEDULE NO. 5: SUNDRY CREDIT BALANCES Professional Tax Payable 1-U/s. 194 J 1-V/s. 194 J 1-V/s. 194 J 1-V/s. 194 D 1-V/s. 194 C SCHEDULE NO. 6: ADVANCE TO OTHERS Advance to supplier Ramesh Associates Collpoil(Butterfly Innovations Pvt Ltd) 1-Dysmech Clinical Profession Tax Receivable T.D.S. Recoverable T.D.S. Recoverable SCHEDULE NO. 7: INTEREST OUTSTANDING Accrued Interest on Fixed Deposits with OBC FD No01413021091296 FD No01413021091302 FD No01413021091333 FD No01413021091333 FD No01413021091333 FD No0141302109133 FD No01413021091333 FD No0141302109134 SCHEDULE NO. 8: ACCOUNTS WITH BANKS Punjab National Bank A/c No. 014111652000017 Punjab National Bank A/c No. 014111652000017 Punjab National Bank A/c No. 01411191005907 Punjab National Bank A/c No. 014111652000017 Punjab National Bank A/c No. 014111652000017 Punjab National Bank A/c No. 01411052000017 Punjab National Bank A/c No. 014119005907 Punjab National Bank A/c No. 01411052000017 Punjab National Bank A/c No. 014119005907 Punjab National Bank A/c No. 01411052000017 Punjab National Bank A/c No. 014119005907 Punjab National Bank A/c No. 014119005907 Punjab National Bank A/c No. 01411052000017 Punjab National Bank A/c No. 0141052000017 Punjab National Bank A/c No. 0141052000017 Punjab National Bank A/c No. 0141052000017 Punjab National Bank A/c No			
Modro Grant	ARC Remuneration Payable		3,000.00
Schedule No. 6 : Advance To Others Advance to supplier	•		
SCHEDULE NO. 5: SUNDRY CREDIT BALANCES Professional Tax Payable Tax Deducted at Source Payable - U/s. 194 J - U/s. 194 J - U/s. 194 C SCHEDULE NO. 6: ADVANCE TO OTHERS Advance to supplier - Ramesh Associates - Collpol(Butterfly Innovations Pvt Ltd) - Dysmech Clinical Profession Tax Receivable T.D.S. Recoverable SCHEDULE NO. 7: INTEREST OUTSTANDING Accrued Interest on Fixed Deposits with OBC - FD No 01413021091326 - FD No 01413021091326 - FD No 01413021091333 - FD No 01413021091335 - FD No 01413021091305 - FD No 01413021091305 - FD No 01413021091305 - FD No 01413021091305 - FD No 0			25.800.00
Savithai Plule Pune Univ N.S.S. FC 2019-20 (Remuneration)			
SCHEDULE NO. 5 : SUNDRY CREDIT BALANCES 26,800.00			• •••
SCHEDULE NO. 5 : SUNDRY CREDIT BALANCES 26,800.00 Tax Payable 26,800.00 Tax Deducted at Source Payable 31,350.00 - U/s. 194 J 8,68,880.00 - U/s. 192 B 17,930.00 - U/s. 194 C 70TAL ₹ 2,35,520.00 SCHEDULE NO. 6 : ADVANCE TO OTHERS 2,35,520.00 SCHEDULE NO. 6 : ADVANCE TO OTHERS 2,35,520.00 SCHEDULE NO. 6 : ADVANCE TO OTHERS 2,35,520.00 SCHEDULE NO. 7 : INTEREST OUTSTANDING 4,57,320.00 Profession Tax Receivable 70TAL ₹ 14,03,478.00 SCHEDULE NO. 7 : INTEREST OUTSTANDING 4,800.00 Accrued Interest on Fixed Deposits with OBC 14,03,478.00 SCHEDULE NO. 7 : INTEREST OUTSTANDING 42,874.00 PD No. 01413021091302 17,152.00 PD No. 01413021091303 8,577.00 PD No. 01413021091333 8,577.00 PD No. 101413021091333 7 D No. 0141302109133 8,577.00 PD No. 101413021091333 8,577.00 PD No. 101413021091304			
SCHEDULE NO. 5 : SUNDRY CREDIT BALANCES 26,800.00 Tax Deducted at Source Payable 31,350.00 - U/s. 194 J 8,668,880.00 - U/s. 194 C 70TAL ₹ 7,930.00 SCHEDULE NO. 6 : ADVANCE TO OTHERS Advance to supplier 2,35,520.00 Ramesh Associates 2,35,520.00 Ramesh Associates 2,35,520.00 Ramesh Associates 2,35,520.00 Ramesh Associates 2,35,520.00 Profession Tax Receivable 4,57,320.00 Profession Tax Receivable 4,800.00 Profession Tax Receivable 70TAL ₹ 14,03,478.00 SCHEDULE NO. 7 : INTEREST OUTSTANDING 4,274.00 Accrued Interest on Fixed Deposits with OBC 17,150.00 Pr No. 01413021091302 42,874.00 Pr No. 01413021091319 17,152.00 Pr No. 01413021091326 8,575.00 Pr No. 01413021091333 1,1012.00 Pr No. 01413021091333 1,1012.00 Pr No. 01413021091333 1,012.00 SCHEDULE NO. 8 : ACCOUNTS WITH BANKS Punjab National Bank A/c No. 01411131002440 44,93,562.94 Punjab National Bank A/c No. 014111652000017 4,29,433.50 Punjab National Bank A/c No. 014111652000017 4,29,433.50 Punjab National Bank A/c No. 014111652000017 4,29,433.50 Punjab National Bank A/c No. 01411652000017 4,29,433.50 Punjab National Bank A/c No. 01411809100169 566.10 74,477.00 TOTAL ₹			
Professional Tax Payable Tax Deducted at Source Payable - U/s. 194 J - U/s. 194 B - U/s. 194 C TOTAL ₹ SCHEDULE NO. 6 : ADVANCE TO OTHERS Advance to supplier - Ramesh Associates - Collpoll(Butterfly Innovations Pvt Ltd) - Dysmech Clinical - Profession Tax Receivable T.D.S. Recoverable SCHEDULE NO. 7 : INTEREST OUTSTANDING Accrued Interest on Fixed Deposits with OBC - FD No 01413021091329 - FD No 01413021091329 - FD No 01413021091333 - FD No 0141302109133 - FD No 01413021091333 - FD No 0141302109133 - FD No 01415UP1000159 TOTAL ₹ 1,05,340.00 SCHEDULE NO. 8 : ACCOUNTS WITH BANKS Punjab National Bank A/c No. 01411151002440 - Valuable A/c No. 01411152000017 - Valuable A/c No. 0141105000017 - Valuable A/c No. 0141000159 - Valuable A/c No. 0141105000017 - Valuable A/c No. 01410000159 - Valuable A/c No.	modratice 100 2020 22	TOTAL ₹	4,41,649.50
Professional Tax Payable Tax Deducted at Source Payable - U/s. 194 J - U/s. 194 B - U/s. 194 C TOTAL ₹ SCHEDULE NO. 6 : ADVANCE TO OTHERS Advance to supplier - Ramesh Associates - Collpoll(Butterfly Innovations Pvt Ltd) - Dysmech Clinical - Profession Tax Receivable T.D.S. Recoverable SCHEDULE NO. 7 : INTEREST OUTSTANDING Accrued Interest on Fixed Deposits with OBC - FD No 01413021091329 - FD No 01413021091329 - FD No 01413021091333 - FD No 0141302109133 - FD No 01413021091333 - FD No 0141302109133 - FD No 01415UP1000159 TOTAL ₹ 1,05,340.00 SCHEDULE NO. 8 : ACCOUNTS WITH BANKS Punjab National Bank A/c No. 01411151002440 - Valuable A/c No. 01411152000017 - Valuable A/c No. 0141105000017 - Valuable A/c No. 0141000159 - Valuable A/c No. 0141105000017 - Valuable A/c No. 01410000159 - Valuable A/c No.			
Tax Deducted at Source Payable -U/s. 194 J 8,68,880.00 17,930.00 -U/s. 192 B 17,930.00 -U/s. 194 C TOTAL ₹ 9,44,960.00 -U/s. 194 C TOTAL ₹ 9,44,960.00			26 800 00
- U/s. 194 J - U/s. 194 C - U/			20,000.00
- U/s. 192 B - U/s. 194 C - TOTAL ₹			31,350.00
SCHEDULE NO. 6 : ADVANCE TO OTHERS	·		
SCHEDULE NO. 6 : ADVANCE TO OTHERS	·		
Advance to supplier - Ramesh Associates - Collpoll(Butterfly Innovations Pvt Ltd) - Dysmech Clinical Profession Tax Receivable T.D.S. Recoverable SCHEDULE NO. 7 : INTEREST OUTSTANDING Accrued Interest on Fixed Deposits with OBC - FD No 01413021091302 - FD No 01413021091302 - FD No 01413021091319 - FD No 01413021091326 - FD No 01413021091333 - FD No 01413021091333 - FD No 01413021091333 - FD No 0141SUP1000159 SCHEDULE NO. 8 : ACCOUNTS WITH BANKS Punjab National Bank A/c. No. 01411131002440 Punjab National Bank A/c No. 01411131002940 Punjab National Bank A/c No. 014111652000017 Punjab National Bank A/c No. 01411652000017 Punjab National Bank A/c No. 0141005907 Punjab Natio	- 0/s. 194 C	TOTAL ₹	9,44,960.00
Advance to supplier - Ramesh Associates - Collpoll(Butterfly Innovations Pvt Ltd) - Dysmech Clinical Profession Tax Receivable T.D.S. Recoverable SCHEDULE NO. 7 : INTEREST OUTSTANDING Accrued Interest on Fixed Deposits with OBC - FD No 01413021091302 - FD No 01413021091302 - FD No 01413021091319 - FD No 01413021091326 - FD No 01413021091333 - FD No 01413021091333 - FD No 01413021091333 - FD No 0141SUP1000159 SCHEDULE NO. 8 : ACCOUNTS WITH BANKS Punjab National Bank A/c. No. 01411131002440 Punjab National Bank A/c No. 01411131002940 Punjab National Bank A/c No. 014111652000017 Punjab National Bank A/c No. 01411652000017 Punjab National Bank A/c No. 0141005907 Punjab Natio			
- Ramesh Associates - Collpoll(Butterfly Innovations Pvt Ltd) - Dysmech Clinical - Dysmech Clinical - Collpoll Ratterfly Innovations Pvt Ltd) - Dysmech Clinical - Profession Tax Receivable T.D.S. Recoverable - TOTAL ₹ - Associates - Collpoll Ratterfly Innovations Pvt Ltd) - Dysmech Clinical - Rational Rat			
- Ramesin Associates - Collpoll[Butterfly Innovations Pvt Ltd] - Dysmech Clinical - Dysmech Clinical - Profession Tax Receivable T.D.S. Recoverable TOTAL ₹ SCHEDULE NO. 7: INTEREST OUTSTANDING - FD No 01413021091296 - FD No 01413021091302 - FD No 01413021091302 - FD No 01413021091319 - FD No 01413021091326 - FD No 01413021091333 - FD No 01413021091333 - FD No 0141SUP1000159 SCHEDULE NO. 8: ACCOUNTS WITH BANKS - Punjab National Bank A/c. No. 01411131002440 - Punjab National Bank A/c No. 01411131002907 - Punjab National Bank A/c No. 014111652000017 - Punjab National Bank A/c No. 01411652000017 - Punjab National Bank A/c No. 0141165200017 - Punjab National Bank A/c No. 0141165200017			2.35.520.00
- Colponighten invarious 1	- Ramesh Associates		
T.D.S. Recoverable T.D.S. Recoverable TOTAL ₹ 4,800.00 6,23,602.00 14,03,478.00 SCHEDULE NO. 7: INTEREST OUTSTANDING Accrued Interest on Fixed Deposits with OBC - FD No 01413021091296 - FD No 01413021091302 - FD No 01413021091319 - FD No 01413021091326 - FD No 01413021091333 - FD No 01413021091333 - FD No 0141SUP1000159 TOTAL ₹ SCHEDULE NO. 8: ACCOUNTS WITH BANKS Punjab National Bank A/c. No. 01411131002440 Punjab National Bank A/c No. 01411131002440 Punjab National Bank A/c No. 014111652000017 Punjab National Bank A/c No. 01411652000017 Punjab National Bank A/c No. 01411652000017 Punjab National Bank A/c No. 01411652000017 Punjab National Bank University A/c. No. 02182191011046 ATOM DI N S Digitally signed by Dr N S Vyawahare Date: 2023.05.19	- College (Butterny Innovations Fvt Etd)		•
SCHEDULE NO. 7 : INTEREST OUTSTANDING Accrued Interest on Fixed Deposits with OBC 17,150.00 42,874.00 17,152.00 42,874.00 17,152.00 42,874.00 17,152.00 42,874.00 17,152.00 42,874.00 17,152.00 42,874.00 17,152.00 42,874.00 17,152.00 42,874.00 17,152.00 42,874.00 17,152.00 8,575.00 8,575.00 8,575.00 17,152.00 17,1	- Dysmech Chincal		
SCHEDULE NO. 7 : INTEREST OUTSTANDING Accrued Interest on Fixed Deposits with OBC - FD No 01413021091296 - FD No 01413021091302 - FD No 01413021091319 - FD No 01413021091326 - FD No 01413021091333 - FD No 01413021091333 - FD No 0141SUP1000159 SCHEDULE NO. 8 : ACCOUNTS WITH BANKS Punjab National Bank A/c. No. 01411131002440 Punjab National Bank A/c No. 01411131002440 Punjab National Bank A/c No. 014111652000017 Punjab National Bank A/c No. 01411652000017 Punjab National Bank University A/c. No. 02182191011046 ATOM Dr N S Digitally signed by Dr N S Vyawahare Date: 2023.05.19 Date: 2023.05.19			
Accrued Interest on Fixed Deposits with OBC - FD No 01413021091296 - FD No 01413021091302 - FD No 01413021091319 - FD No 01413021091326 - FD No 01413021091333 - FD No 01413021091333 - FD No 0141SUP1000159 - FD No 01413021091333 - FD No 0141SUP1000159 - FD No 0141SUP1000159 - FD No 01413021091333 - FD No 01413021091333 - FD No 0141SUP1000159 -	1.D.S. Recoverable	TOTAL ₹	14,03,478.00
Accrued Interest on Fixed Deposits with OBC - FD No 01413021091296 - FD No 01413021091302 - FD No 01413021091319 - FD No 01413021091326 - FD No 01413021091333 - FD No 01413021091333 - FD No 0141SUP1000159 - FD No 01413021091333 - FD No 0141SUP1000159 - FD No 0141SUP1000159 - FD No 01413021091333 - FD No 01413021091333 - FD No 0141SUP1000159 -			
FD No 01413021091296 - FD No 01413021091302 - FD No 01413021091319 - FD No 01413021091326 - FD No 01413021091333 - FD No 0141SUP1000159 SCHEDULE NO. 8 : ACCOUNTS WITH BANKS Punjab National Bank A/c. No. 01411131002440 Punjab National Bank A/c No. 01411131002940 Punjab National Bank A/c No. 01411131005907 Punjab National Bank A/c No. 01411652000017 Punjab National Bank University A/c. No. 02182191011046 ATOM Digitally signed by Dr N S Vyawahare Date: 2023.05.19	SCHEDULE NO. 7: INTEREST OUTSTANDING		
FD No 01413021091302 - FD No 01413021091319 - FD No 01413021091319 - FD No 01413021091326 - FD No 01413021091333 - FD No 0141SUP1000159 SCHEDULE NO. 8 : ACCOUNTS WITH BANKS Punjab National Bank A/c. No. 01411131002440 Punjab National Bank A/c No. 01412191005907 Punjab National Bank A/c No. 01411652000017 Punjab National Bank University A/c. No. 02182191011046 ATOM Digitally signed by Dr N S Vyawahare Date: 2023.05.19 42,874.00 17,152.00 8,575.00 11,012.00 11,0	Accrued Interest on Fixed Deposits with OBC		17 150 00
FD No 01413021091319 - FD No 01413021091326 - FD No 01413021091333 - FD No 0141SUP1000159 SCHEDULE NO. 8 : ACCOUNTS WITH BANKS Punjab National Bank A/c. No. 01411131002440 Punjab National Bank A/c No. 01412191005907 Punjab National Bank A/c No. 01411652000017 Punjab National Bank University A/c. No. 02182191011046 ATOM Dr N S Digitally signed by Dr N S Vyawahare Date: 2023.05.19 17,152.00 8,575.00 11,012.00 11,012.00 11,05,340.00 11,09,340.00 14,93,562.94 44,93,562.94 42,9433.50 566.10 74,477.00 50,52,730.54	- FD No 01413021091296		
FD No 01413021091326 - FD No 01413021091333 - FD No 0141SUP1000159 SCHEDULE NO. 8 : ACCOUNTS WITH BANKS Punjab National Bank A/c. No. 01411131002440 Punjab National Bank A/c No. 01412191005907 Punjab National Bank A/c No. 01411652000017 Punjab National Bank University A/c. No. 02182191011046 ATOM Dr N S Digitally signed by Dr N S Vyawahare Date: 2023.05.19 8,575.00 8,577.00 11,012.00 11,012.00 11,05,340.00 44,93,562.94 44,93,562.94 54,691.00 50,52,730.54 PUNE - 4 P	- FD No 01413021091302		
FD No 01413021091333 - FD No 01413021091333 - FD No 0141SUP1000159 SCHEDULE NO. 8 : ACCOUNTS WITH BANKS Punjab National Bank A/c. No. 01411131002440 Punjab National Bank A/c No. 01412191005907 Punjab National Bank A/c No. 01411652000017 Punjab National Bank University A/c. No. 02182191011046 ATOM Dr N S Digitally signed by Dr N S Vyawahare Date: 2023.05.19	- FD No 01413021091319		
TOTAL ₹ 11,012.00 SCHEDULE NO. 8 : ACCOUNTS WITH BANKS Punjab National Bank A/c. No. 01411131002440 Punjab National Bank A/c No. 01411652000017 Punjab National Bank A/c No. 01411652000017 Punjab National Bank University A/c. No. 02182191011046 ATOM Dr N S Digitally signed by Dr N S Vyawahare Date: 2023.05.19 11,012.00 1,05,340.00 44,93,562.94 4,99,433.50 566.10 74,477.00 50,52,730.54 PUNE -4	- FD No 01413021091320		•
SCHEDULE NO. 8 : ACCOUNTS WITH BANKS Punjab National Bank A/c. No. 01411131002440 Punjab National Bank A/c No. 01412191005907 Punjab National Bank A/c No. 01411652000017 Punjab National Bank University A/c. No. 02182191011046 ATOM Dr N S Digitally signed by Dr N S Vyawahare Date: 2023.05.19 TOTAL ₹ 1,05,340.00 44,93,562.94 54,691.00 54,29,433.50 566.10 74,477.00 50,52,730.54 PUNE 4	ED No 0141SUP1000159		
Punjab National Bank A/c. No. 01411131002440 Punjab National Bank A/c No. 01412191005907 Punjab National Bank A/c No. 01411652000017 Punjab National Bank University A/c. No. 02182191011046 ATOM Dr N S Digitally signed by Dr N S Vyawahare Date: 2023.05.19 44,93,562.94 54,691.00 4,29,433.50 566.10 74,477.00 50,52,730.54 PUNE. 4	2 F.D. No., - 02 112012200	TOTAL ₹	
Punjab National Bank A/c. No. 01411131002440 Punjab National Bank A/c No. 01412191005907 Punjab National Bank A/c No. 01411652000017 Punjab National Bank University A/c. No. 02182191011046 ATOM Dr N S Digitally signed by Dr N S Vyawahare Date: 2023.05.19 44,93,562.94 54,691.00 4,29,433.50 566.10 74,477.00 50,52,730.54 PUNE. 4			
Punjab National Bank A/c No. 01412191005907 Punjab National Bank A/c No. 01411652000017 Punjab National Bank University A/c. No. 02182191011046 ATOM Dr N S Digitally signed by Dr N S Vyawahare Date: 2023.05.19 Date: 2023.05.19	SCHEDULE NO. 8 : ACCOUNTS WITH BANKS		
Punjab National Bank A/c No. 01411652000017 Punjab National Bank University A/c. No. 02182191011046 ATOM TOTAL ₹ Digitally signed by Dr N S Vyawahare Date: 2023.05.19 Atom A/c No. 01411652000017 4,29,433.50 566.10 74,477.00 50,52,730.54 PUNE. 4	Punjab National Bank A/c. No. 01411131002440		
Punjab National Bank University A/c. No. 02182191011046 ATOM TOTAL TOTAL Digitally signed by Dr N S Vyawahare Date: 2023.05.19	Punjab National Bank A/c No. 01412191005907		
Dr N S Digitally signed by Dr N S Vyawahare Date: 2023.05.19	Punjab National Bank A/c No. 01411652000017		
Dr N S Digitally signed by Dr N S Vyawahare Date: 2023.05.19			
Dr N S Digitally signed by Dr N S Vyawahare Date: 2023.05.19	ATOM	TOTAL ₹	50,52,730,54
Dr N S Digitally signed by Dr N S Vyawahare Date: 2023.05.19			POTDAR
Myawahare Date: 2023.05.19			7.3
Myawahare Date: 2023.05.19	Digitally signed by)r	15/ print 16/
Myawahare Date: 2023.05.19	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		京(FUNE · 4) s)
(71/31/1/31/31/3/ \\\\\\\\\\\\\\\\\\\\\\\\	D : 2002 05 10		
12:12:30 +05'30'	1/1/21/1/2/12		ACCOUNT!
	v y a v a l a l c 12:12:30 +05'30'		

AMOUNT 31.03.2022 ₹ SCHEDULE NO. 9: FIXED DEPOSITS WITH BANKS In Fixed Deposit Account With Punjab National Bank 2,79,893.00 - FD No. - 01413021091296 6,99,727.00 - FD No. - 01413021091302 - FD No. - 01413021091319 2,79,889.00 1,39,943.00 - FD No. - 01413021091326 1,39,948.00 - FD No. - 01413021091333 1,50,000.00 - FD No. - 0141SUP1000159 16,89,400.00 TOTAL ₹



Dr N S Vyawahare Digitally signed by Dr N S Vyawahare Date: 2023.05.19 12:12:50 +05'30'

DR. D.Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY)

SIGNIFICANT ACCOUNTING POLICIES:

MAJOR ACCOUNTING POLICIES 1.

GENERAL

The financial Statements of the College have been prepared under the Historical Cost convention using the cash system of accounting on going concern basis.

FIXED ASSETS & DEPRECIATION b.

Fixed Assets are stated at Cost less Depreciation.

It is the policy of the college to charge Depreciation on Fixed Assets on written down value Method for the full year, except for assets acquired during the year on which Depreciation to be calculated at half the rate applicable to that particular asset if acquired after 30th September of the financial year. Depreciation rates are applied based on management's estimate of useful life of the asset at the time of acquisition of the asset.

INCOME RECOGNITION

Tuition and other fees receivable from students for a particular year have been recorded in the books in the year to which it relates.

Interest received / receivable has been recorded as and when it becomes due.

ACCOUNTING FOR GRANTS d.

- Grants related to Fixed Assets The grant is shown as a deduction from í. the gross value of the asset concerned in arriving at its book value. Thus, the grant is recognized in the profit & loss statement over the useful life of the depreciable asset by way of a reduced depreciation charge.
- Grants related to revenue The grants related to revenue are deducted ii. from the related expenditure and are either shown as a debit or credit in the profit & loss statement as the case may be.

CHANGE IN ACCOUNTING POLICY e.

There are no changes in accounting policies followed by the College during the Financial Year as compared to the policies followed during the previous year.

> DrNS Vyawahare Date: 2023.05.19

Digitally signed by Dr N S Vyawahare



INVESTMENTS 2.

Investments are stated at costs.

EMPLOYEE BENEFITS 3.

The college has contributed to the Statutory Provident Fund as an employer as a measure for retirement benefit. The college does not have any other provisions for the retirement benefits to its employees.

EVENTS OCCURRING AFTER BALANCE SHEET DATE 5.

There are no events occurring after Balance Sheet Date till the completion of audit that will require separate disclosure.

Previous year's figures are regrouped and rearranged wherever necessary in order to 6. make them comparable with the current year's figures.

FOR DR. D. Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY)

FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS OTDAR

PUNE -4

(DR. N. S. VYAWAHARE) PRINCIPAL

I/C DIRECTOR

(B. H. SHARMA) CHIEF FINANCE OFFICER

TRUSTEE

K. S. PURANIK) EDACCO **PARTNER**

FOR V. S. POTDAR & CO.

M. NO.: 123680 UDIN: 22123680AZQAJK4232

EJAS S. PATIL) JOR. N. S. VYAWAHARE)

DATE: 22.09.2022 PLACE: PUNE

DATE: 22.09.2022 PLACE : PUNE

Dr N S

Digitally signed by Dr N S Vyawahare Vyawahare Date: 2023.05.19 12:13:39 +05'30'

DR. D. Y. PATIL PRATISHTHAN AKURDI, PUNE - 411 044

F.Y. 2021 - 2022 A.Y. 2022 - 2023

DR. D. Y. PATIL

COLLEGE OF PHARMACY

(M - PHARMACY)

C-9, Beverly Estate,852/5 & 6, Bhandarkar Institute Road, Pune 411 004. Tel.:(020) 25678400 / 403 / 404 / 405.
☐ E-mail: office@vspaco.in

INDEPENDENT AUDITORS' REPORT

L. **OPINION:**

We have audited the accompanying financial statements of DR. D. Y. PATIL COLLEGE OF PHARMACY (M - PHARMACY), which comprises the Balance Sheet as at March 31, 2022, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Maharashtra Public Trusts Act, 1950 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

2. BASIS OF OPINION

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

RESPONSIBILITIES OF MANAGEMENT AND THOSE 3. CHARGED **GOVERNANCE FOR THE FINANCIAL STATEMENTS:**

Management is responsible for the preparation of the financial statements in accordance with Maharashtra Public Trusts Act, 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

> Dr N S Vyawahare Date: 2023.05.19

Digitally signed by Dr N S Vyawahare



...2

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

Those charged with governance are responsible for overseeing the entity's financial reporting process.

4. <u>AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL</u> <u>STATEMENTS:</u>

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

PLACE : PUNE

DATE : 22.09.2022

FOR V. S. POTDAR & CO., FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS

K. S. PURANIK)
PARTNER

M. NO. 123680

UDIN: 22123680AZQAJK4232

Dr N S

Digitally signed by Dr N S Vyawahare

Vyawahare Date: 2023.05.19

SCHEDULE VIII [VIDE RULE 17(1)]

REGISTRATION NO.

: E - 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

: DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), AKURDI, PUNE - 411 044

BALANCE SHEET AS AT

: 31 ST MARCH, 2022.

		AMOUNT			AMOUNT
FUNDS & LIABILITIES	SCH. NO.	31.03.2022 ₹	PROPERTY AND ASSETS	SCH. NO.	31.03.2022 ₹
Trust Fund or Corpus:-			Immovable Properties:- (At Cost)		
Balance as per Last Balance Sheet			Balance as per last Balance Sheet		
Add: Corpus Donations			Additions during the year		
			Less : Sales during the year		
Other Earmarked Fund:-			Depreciation up to date		
Created under the provision of the trust	_		•		
deed or scheme or out of the Income)	_		Furniure & Fixtures	1	
Depreciation Fund			Balance as per last Balance Sheet		4,01,002.00
Sinking Fund			Additions during the year		86,730.00
Reserve Fund			,		4,87,732.00
Any other Fund			Less: Sales during the year		
- Devlopment Fund		72,53,944.00	Depreciation up to date		2,54,347.20
•					2,33,384.80
Loans [Secured or Unsecured]:-					
From Trustees			Other Fixed Assets	2	
From Other			Balance as per last Balance Sheet		99,69,915.00
			Additions during the year		1,90,010.00
Liabilities					1,01,59,925.00
For Expenses			Less: Sales during the year		
For Advances	3	48,150.00	Depreciation up to date		66,28,135.80
For Rent and Other Deposits:					35,31,789.20
- Caution Money Deposit		1,26,000.00			
For Sundry Credit Balance	4	1,04,342.00	Investments:-		
Internal Transfer			Loans (Secured or Unsecured): Good / Doubtful	,	
Dr D Y Patil Pratishtan Akurdi Pune Branch	1	1,12,39,039.54	Loans Scholarships	•	
Di Di Tam Francisco de Como Diane.	•	1,12,00,000.0	Other Loans		
			Advances:-		
			To Trustees		•••
			To Employees		
			To Contractors		
			To Lawyers		
			To Others	5	15,450.00
			Income Outstanding:-		
			Rent		
			Interest	6	7,71,868.00
			Other Income	Ū	7,71,868.00
			- Fees Receivable from Students		44,95,379.00
			Cash and Bank Balances;-		
			(a) In Accounts with Banks	7	31,98,635.21
			In Fixed Deposit with Andhra Bank	8	39,34,703.00
			(b) With the Trustee		
			(c) With the Manager		***
			- Cash Balance with College Authorities		54,160.00
			- DD/Cheque in Hand		
TOTAL C	:/F	1,87,71,475.54	TOTAL C/I	•	1,62,35,369.21
					-10-1001003.21

Dr N S

Digitally signed by Dr N S Vyawahare

Date: 2023.05.19
12:14:43 +05'30'





FUI	NDS & LIABILITIES	SCH.	AMOUNT 31.03.2022	PROPERTY AND ASSETS	SCH.	31.03.2022
	TOTAL B/F		1,87,71,475.54	TOTAL B/F		1,62,35,369.21
	,			Income and Expenditure Account: Balance as per Balance Sheet Less: Appropriation, if any Add: Deficit as per Income & Expenditure Account Less: Surplus as per Income & Expenditure Account		33,77,779.31 8,41,672.98 25,36,106.33
	TOTAL ₹		1,87,71,475.54	TOTAL ?		1,87,71,475.54

The Above Balance Sheet To The Best Of Our Belief Contains A True Accounts Of Funds And Liabilities And Of The Property And Assets Of The Trust

> DR. D. Y. PATIL COLLEGE OF PHARMACY (M - PHARMACY)

(DR. N. S. VYAWAHARE) PRINCIPAL

(B. H. SHARMA) CHIEF FINANCE OFFICER

TRUSTEE

(DR. N. S. VYAWAHARE) I/C DIRECTOR

DATE : 22.09.2022 PLACE : PUNE

POTDAR

AS PER OUR REPORT OF EVEN DATE, FOR V. S. POTDAR & CO.

FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS,

> (K. S. PURANIK) PARTNER M. NO.123680

UDIN: 22123680AZQAJK4232

DATE : 22.09.2022 PLACE : PUNE

Dr N S Vyawahare Date: 2023.05.19 12:15:01 +05'30'

Digitally signed by Dr N S Vyawahare

SCHEDULE IX [VIDE RULE 17(1)]

REGISTRATION NO.

: E - 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

: DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), AKURDI, PUNE - 411 044

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON

: 31 ST MARCH ,2022

_	EXPENDITURE	AMOUNT 31.03.2022 ₹		INCOME	AMOUNT 31.03.2022
То	Repairs and maintenance	32,665.00	Rν	Interest on Savings bank account	12 215 00
To	Bank Commission & Charges	990.02		Interest on fixed deposit	12,315.00 2,79,266.00
То	Insurance	5,929.00		Fees from Student	
	Depreciation	6,42,615.00	Dy	rees nom student	1,16,70,560.00
То	Advertisement Expenses	30,000.00			
То	Affiliation and other fees	82,000.00			
To	Fuel Expenses	3,260.00			
To		13,40,845.00			
To	Office & Miscellaneous Expenses	5.045.00			
To	Wastage Charges	60,610.00			
To	Newspaper, Periodicals & Journals	6,68,680.00			
То	Printing & Stationery	12,271.00			
To	Exam Stationery & Printing	58,936.00			
	Other Stationery	60,654.00			
To	Practical Exam Papers	60,308.00			
To	Project seminar & Student welfare	900.00			
	Student Welfare	56,452.00			
To	Canteen Facility	61,662.00			
To	Alumni Expenses	60,228.00			
To	Function ceremony Expenses	59,528.00			
	Health Club Facility	57,084.00			
	Internal Scholarship	56,533.00			
To	•	57,178.00			
To	Student Competition	57,770.00			
	Students Functions Expenses	56,478.00			
To		59,622.00			
To		55,044.00			
To		60,254.00			
	Meeting Fees and Expenses	56,398.00			
To		56,052.00			
To		36,610.00			
To		56,096.00			
	Postage, Telephone & Internet	8,508.00			
To	The state of the s	71,33,503.00			
To		8,510.00			
	Legal Expenses	1,250.00	Ву	Deficit carried over to Balance Shee	t
То	Surplus carried over to Balance Sheet TOTAL 7	8,41,672.98 1,19,62,141.00		TOTAL	1,19,62,141.00

DR. D. Y. PATIL COLLEGE OF PHARMACY

(M - PHARMACY)

(DR. N. S. VYAWAHARE) PRINCIPAL

(B. H. SHARMA) CHIEF FINANCE OFFICER

(DR. N. S. VYAWAHARE) I/C DIRECTOR

TRUSTEE

DATE : 22.09.2022 PLACE: PUNE

(KUNAL PURANIK) PARTNER M. NO.123680

UDIN: 22123680AZQAJK4232

AS PER OUR REPORT OF EVEN DATE,

FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W

CHARTERED ACCOUNTANT

DATE : 22.09.2022 PLACE : PUNE

> Dr N S Vyawahare Date: 2023.05.19 12:15:19 +05'30'

Digitally signed by Dr N S Vyawahare 12:15:19 +05'30'

POTDAR

PUNE -



DR. D. Y. PATIL COLLEGE OF PHARMACY (M PHARMACY) SECTOR 29, NIGDI PRADHIKARAN AKURDI, PUNE 411044.

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

RECEIPTS	TNUOMA 7	PAYMENTS	TRUOMA
To Opening Balance - Cash in hand - Union Bank of India- 111710100015638 - Punjab National Bank - 01411131002433 To Development Fees Received To Advance Fee from Student To TDS Recoverable To Bank Interest To Eligibility Fee To Tuition fee To Professional Tax To T.D.S To Provident Fund To Fees receivable from Student To Dr D Y Patil Pratishthan To Dr D Y Patil College of Pharmacy (B Pharm)		By Fixed Assets - Furniture & Fixture - Laboratory Equipment By Laboratory Expenses By Repairs Maintanance By Entertainment & Staff Welfare By Student Insurance Expenses By Travelling & Conveyance By Seminar Conference & Workshop By Advertisement Expenses By Affilication & Registration Fees By Bank Charges By Office Expenses By Building Insurance By University Exam Fees By Remuneration By Professional Charges By Salary By Newspaper & Periodicals By Postage, Telegram & Internet Expenses By Printing & Stationery Expenses By Dr. D. Y. Patil College of Pharmacy (D Pharm) By Dr. D. Y. Patil College of Pharmacy (Pharm D) By Closing Balance - Cash in hand - Union Bank of India- 111710100015638 - Punjab National Bank - 01411131002433 - Atom A/c	86,730.00 1,90,010.00 12,80,672.00 3,475.00 36,610.00 54,096.00 8,510.00 900.00 30,000.00 67,000.00 990.02 5,045.00 12,510.00 1,250.00 69,01,532.00 6,68,680.00 8,508.00 12,271.00 15,072.00 3,044.00 54,160.00 4,21,721.50 27,66,913.71 10,000.00
TOTAL	1,27,16,686.23	TOTAL ₹	1,27,16,686.23

DR. D. Y. PATIL COLLEGE OF PHARMACY (M PHARMACY)

DR. N. S. VYAWAHARE) PRINCIPAL

(DR. N. S. VYAWAHARE) I/C DIRECTOR

DATE: 22.09.2022 PLACE: PUNE

O S RADIOS (B. H. SHARMA)
CHIEF FINANCE OFFICER

(TEJAS S. PATIL) TRUSTEE

AS PER OUR REPORT OF EVEN DATE FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS

S. PURANIK)

PARTNER M. NO.123680 UDIN: 22123680AZQAJK4232

Dr N S Vyawahare Date: 2023.05.19

Digitally signed by Dr N S Vyawahare

DR. D. Y. PATIL COLLEGE OF PHARMACY [M. PHARMACY], AKURDI, PUNE - 411 044

SCHEDULE NO. 1 : FURNITURE AND FIXTURES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2022,

°					GROSS BLOCK			L	DEP	DEPRECIATION		CLOSING W.D.V.
ASSETS AS ON UPTO AFTER DURING THE 10PTO RATE UPTO FOR TEAM 10.04.2021 30.09.2021 30.09.2021 YEAR 31.03.2022 7 7 7 7 7 7 31.03.2022 86,730.00 86,730.00 86,730.00 86,730.00 86,730.00 87,732.00 10 2,33,234.20	SR			IGGY	TIONS	DELETION	TOTAL					
01.04.2021 30.09.2021 30.09.2021 YEAR 31.03.2022 01.04.2021 ₹ ₹ ₹ ₹ ₹ 4,01,002.00 86,730.00 4,87,732.00 10 2,33,234.20	NO.		AS ON	UPTO	AFTER	DURING THE	UPTO	RATE		FOR THE YEAR	TOTAL	AS ON
₹ ₹ ₹ ₹ ₹ ₹ 4,01,002.00 86,730.00 4,87,732.00 10 2,33,234.20			01.04.2021	30.09.2021	30.09.2021	YEAR	31.03.2022		01.04.2021			31.03.2022
4,01,002.00 86,730.00 4,87,732.00 10 2,33,234.20			₩	►	₩	►		%	₩-	₩	₩.	
4,01,002.00 86,730.00 4,87,732.00 10 2,33,234.20												
	ij	Furniture & Fixture	4,01,002.00	;	86.730.00		4.87.732.00	10	2.33.234.20	21 113 00	0 54 347 20	0 33 384 80
4,01,002.00 86.730.00		TOTAL &	4,01,002.00	:	86.730.00		4 87 732 00	:	2 33 234 20		1	00.100,00,0

SCHEDULE NO. 2: OTHER FIXED ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2022.

_											
				GROSS BLOCK				DEP	DEPRECIATION		CLOSING W.D.V.
ď			ADDI	ADDITIONS	DELETION	TOTAL					
Ž.	ASSETS	AS ON	UPTO	AFTER	DURING THE	UPTO	RATE	UPTO	FOR THE YEAR	TOTAL	AS ON
		01.04.2021	30.09.2021	30.09.2021	YEAR	31.03.2022	è	01.04.2021		ı	31.03.2022
					,	,	ę	,	~	٠	~
-	1. Lab Equipments	69,70,067.00	:	1,90,010.00	i	71,60,077.00	15	36,61,190.00	5,10,582.00	41,71,772.00	29,88,305.00
6	2. Library Books	5,78,713.00	I	i	:	5,78,713.00	40	5,45,018.00	13,478.00	5,58,496.00	20,217.00
ω.	3. Computer	7,77,619.00	i	i	F	7,77,619.00 40	40	7,60,276.80	6,937.00	7,67,213.80	10,405.20
4.	4. Office Equipment	16,43,516.00	:	:	:	16,43,516.00	15	10,40,149.00	90,505.00	11.30.654.00	5.12.862.00
	TOTAL ?	TOTAL ₹ 99,69,915.00		1,90,010.00	:	1,01,59,925.00		60,06,633.80			35.31.789.20



Dr N S Vyawahare

Digitally signed by Dr N S Vyawahare Date: 2023.05.19 12:15:57 +05'30'



DR. D. Y PATIL PARTISHTHAN'S

DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), AKURDI, PUNE - 411 044

		AMOUNT 31.03.2022 ₹
SCHEDULES TO BALANCE SHEET		
SCHEDULE NO. 3: LIABILITY FOR ADVANCES		
Advance Fees		12,729.00
Fees Refundable to Students for F.Y 2016-17		
Eligibilty Fees Payable		10,000.00
University Exam Fees Payable		8,535.00
Scholarship payable		16,886.00
Insurance Fees		
	TOTAL ₹	48,150.00
SCHEDULE NO. 4 : SUNDRY CREDIT BALANCES		
Professional Tax		5,700.00
Tax Deducted at Source Payable		0,.00.00
- U/s. 194 C		
- U/s. 192 B		98,642.00
,	TOTAL ₹	1,04,342.00
SCHEDULE NO. 5 : ADVANCES TO OTHERS		
Shree Sai Enterprises		•••
Student insurance		
TDS Recoverable-Salary	TOTAL ₹	15,450.00 15,450.00
SCHEDULE NO. 6: INTEREST ACCRUED BUT NOT REA	LISED	
Fixed Deposit with Andhra Co-op Bank Ltd.:		
- FD No 111720100018440		52,293.00
- FD No 111720100019713		1,21,712.00
- FD No 111720100046009		3,49,543.00
Fixed Deposit with Punjab National Bank:		
- FD No 01413031084434		92,851.00
- FD No 01413031084441		37,138.00
- FD No 01413031084458		37,140.00
- FD No 01413031084465		37,140.00
- FD No 0141SUP1000177		22,025.00
- FD No 0141SUP1000186	Mon. -	22,026.00
	TOTAL ₹	7,71,868.00
SCHEDULE NO. 7: ACCOUNTS WITH BANKS		
Collpoll		10,000.00
Andhra Bank-Savings Bank A/c. No. 11710100015638		4,21,721.50
Punjab National Bank A/c. 01411131002433		27,66,913.71
	TOTAL ₹	31,98,635.21
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•	AMOUNT 31.03.2022 ₹
<u>SCHEDULE NO. 8: FIXED DEPOSIT</u> <u>Fixed Deposit with Andhra Co-op Bank Ltd.:</u> - FD No 111720100018440 - FD No 111720100019713 - FD No 111720100046009	4,13,439.00 10,32,213.00 3,00,000.00
Fixed Deposit with Punjab National Bank: - FD No 01413031084434 - FD No 01413031084441 - FD No 01413031084458 - FD No 01413031084465 - FD No 0141SUP1000177 - FD No 0141SUP1000186	7,22,299.00 2,88,917.00 2,88,920.00 2,88,915.00 3,00,000.00 3,00,000.00 39,34,703.00



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DR. D. Y. PATIL COLLEGE OF PHARMACY (M - PHARMACY)

SIGNIFICANT ACCOUNTING POLICIES:

1. MAJOR ACCOUNTING POLICIES

a. **GENERAL**

The financial Statements of the College have been prepared under the Historical Cost convention using the cash system of accounting on going concern basis.

b. FIXED ASSETS & DEPRECIATION

Fixed Assets are stated at Cost less Depreciation.

It is the policy of the college to charge Depreciation on Fixed Assets on written down value Method for the full year, except for assets acquired during the year on which Depreciation to be calculated at half the rate applicable to that particular asset if acquired after 30th September of the financial year. Depreciation rates are applied based on management's estimate of useful life of the asset at the time of acquisition of the asset.

c. INCOME RECOGNITION

Tuition and other fees receivable from students for a particular year have been recorded in the books in the year to which it relates.

Interest received / receivable has been recorded as and when it becomes due.

d. ACCOUNTING FOR GRANTS

- i. Grants related to Fixed Assets The grant is shown as a deduction from the gross value of the asset concerned in arriving at its book value. Thus, the grant is recognized in the profit & loss statement over the useful life of the depreciable asset by way of a reduced depreciation charge.
- ii. Grants related to revenue The grants related to revenue are deducted from the related expenditure and are either shown as a debit or credit in the profit & loss statement as the case may be.

e. CHANGE IN ACCOUNTING POLICY

There are no changes in accounting policies followed by the College during the Financial Year as compared to the policies followed during the previous year.



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INVESTMENTS 2.

Investments are stated at costs.

EMPLOYEE BENEFITS 3.

The college has contributed to the Statutory Provident Fund as an employer as a measure for retirement benefit. The college does not have any other provisions for the retirement benefits to its employees.

EVENTS OCCURRING AFTER BALANCE SHEET DATE 4.

There are no events occurring after Balance Sheet Date till the completion of audit that will require separate disclosure.

Previous year's figures are regrouped and rearranged wherever necessary in order to 5. make them comparable with the current year's figures.

FOR DR. D. Y. PATIL COLLEGE OF PHARMACY (M - PHARMACY)

(DR. N. S. VYWAHARE) PRINCIPAL

(B. H. SHARMA) CHIEF FINANCE OFFICER

(DR. N. S. VYWAHARE) I/C DIRECTOR

DATE : 22.09.2022 PLACE : PUNE

(TEJAS S. PATIL) TRUSTEE

FOR V. S. POTDAR & CO. **FIRM REG. NO. 107984W** CHARTERED ACCOUNTANTS TDAR

> (K. S. PURANIK) **PARTNER**

M. NO.: 123680 UDIN: 22123680AZQAJK4232

DATE: 22.09.2022 **PLACE: PUNE**

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DR. D. Y. PATIL PRATISHTHAN AKURDI, PUNE - 411 044

F.Y. 2021 - 2022

A.Y. 2022 - 2023

DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM D)



C-9, Beverly Estate,852/5 & 6, Bhandarkar Institute Road, Pune 411 004. Tel.:(020) 25678400 / 403 / 404 / 405.
☐ E-mail: office@vspaco.in

INDEPENDENT AUDITORS' REPORT

1. **OPINION:**

We have audited the accompanying financial statements of DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM D), which comprises the Balance Sheet as at March 31, 2022, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Maharashtra Public Trusts Act, 1950 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

2. BASIS OF OPINION

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

3. RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED **GOVERNANCE FOR THE FINANCIAL STATEMENTS:**

Management is responsible for the preparation of the financial statements in accordance with Maharashtra Public Trusts Act, 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

> Dr N S Vyawahare Date: 2023.05.19

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

Those charged with governance are responsible for overseeing the entity's financial reporting process.

4. AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL **STATEMENTS:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

> FOR V. S. POTDAR & CO., **FIRM REG. NO. 107984W** CHARTERED ACCOUNTANTS

PLACE: PUNE

DATE : 22.09.2022

(K. S. PURANIK) PARTNER M. NO. 123680

UDIN: 22123680AZQAJK4232

Dr N S Vyawahare Date: 2023.05.19

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SCHEDULE VIII [VIDE RULE 17(1)]

REGISTRATION NO.

: E - 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

: DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM D), AKURDI, PUNE - 411 044

BALANCE SHEET AS AT

: 31ST MARCH, 2022.

funds & liabilities	SCH. NO.	AMOUNT 31.03.2022 ₹	PROPERTY AND ASSETS NO.	31 03 2022
Trust Fund or Corpus;-			Immovable Properties:-	
Balance as per Last Balance Sheet			Balance as per last Balance Sheet 1	
Add: Corpus Donations			Additions during the year	
,			•	
			Less: Sales during the year	
ther Earmarked Fund:-			Depreciation up to date	
Created under the provision of the trust				
deed or scheme or out of the Income)			Furniture & Fixtures:-	
Depreciation Fund			Balance as per last Balance Sheet	•••
Sinking Fund			Additions during the year	•••
Reserve Fund				•••
Any other Fund			Less: Sales during the year	
- Development Fund		•••	Depreciation up to date	
Balance as per Last Balance Sheet				
Add: Additions during the year		6,25,440.00	Other Movable Properties:	
oans (Secured or Unsecured):-		6,25,440.00	Balance as per last Balance Sheet 3	
From Trustees			Additions during the year	
From Other			Lane - Color during the same	•••
From Other		•••	Less: Sales during the year	
labilitata a			Depreciation up to date	
iabilities				•••
For Expenses:				
For Advances:	4	2,37,142.00	Investments:-	•••
For Rent and Other Deposits:				
- Caution Money Deposit		32,000.00	Loans (Secured or Unsecured) ; Good / Doubtful	
For Sundry Credit Balance	5	1,70,165.00	Loans Scholarships	
•			Other Loans	
			Advances:-	
			To Trustees	
			To Employees	
			To Contractors	
			To Lawyers	
			To Others 6	400.00
			Income Outstanding:-	
			Rent	
			Interest 7	33,039.00
			Other Income	
			Fees Receivable from Students	14,28,981.50
			TDS on FDR	
			Cash and Bank Balances:-	
			(a) In Accounts with Bank	(8,88,351.00
			In Fixed Deposit with OBC 8	4,50,000.00
			(b) With the Trustee	
			(c) With the Manager	, ••••
			- Cheques In Hand with College Authorities	
,			- Cash Balance with College Authorities	4,678.00
			Internal Transfer	
			- Dr. D. Y. Patil Pratishthan Akurdi Branch(B Pharm	
			- Dr. D. Y. Patil Pratishthan Akurdi Branch (B Pharm Dr. D. Y. Patil Pratishthan Akurdi Branch	a) 8,61,866.50
			Dr. D. V. Paril Proticheban Alexander	5,51,905.00
			- Dr. D. Y. Patil Pratishthan Akurdi Branch(D Pharm	(2,92,613.00
		10 64 747 00	- Dr. D. Y. Patil Pratishthan Akurdi Branch(M Pharm	a) (17,627.00
TOTAL C/F.		10,64,747.00	TOTAL C/F.	21,32,279.00
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Funds & Liabilities	SCH. NO.	AMOUNT 31.03.2022 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2022 T
TOTAL B/F. Income and Expenditure Account:-		10,64,747.00	TOTAL B/F.		21,32,279.00
Balance as per Balance Sheet Add : Appropriation, if any Less : Deficit as per Income & Expenditure Account		19,46,344.00 8,78,812.00			
Add: Surplus as per Income & Expenditure Account		10,67,532.00			
TOTAL ₹		21,32,279.00	TOTAL ₹		21,32,279.00

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The Above Balance Sheet To The Best Of Our Belief Contains A True Accounts Of Funds And Liabilities And Of The Property And Assets Of

DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM D)

(DR. N. S. VYAWAHARE) PRINCIPAL

(B. H. SHARMA) CHIEF FINANCE OFFICER

TRUSTEE

I/C DIRECTOR

DATE : 22.09.2022 PLACE: PUNE

AS PER OUR REPORT OF EVEN DATE, FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W

CHARTERED ACCOUNTANTS,

(K. S. PURANIK)

PARTNER

M. NO.123680 UDIN: 22123680AZQAJK4232

> DATE : 22.09.2022 PLACE : PUNE

Dr N S Vyawahare Date: 2023.05.19
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SCHEDULE IX [VIDE RULE 17(1)]

REGISTRATION NO.

: E - 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

: DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM D), **AKURDI, PUNE - 411 044**

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON

: 31ST MARCH, 2022.

	EXPENDITURE	AMOUNT 31.03.2022 ₹		INCOME	AMOUNT 31.03.2022
То	Repairs and maintenance	2,400.00	Bv	Interest on fixed deposit	24,627.00
To	Bank Commission & Charges	177.00	-	Fees from Student	40,72,736.00
To	Legal & Professional Fees	1,750.00	٠,		, , , , , , , , , , , , , , , , , , , ,
To	Depreciation	.,,			
To	Affiliation and other fees	38,000.00			
To	Office & Miscellaneous Expenses	249.00			
To	Wastage Charges	21,351.00			
To	Fee concession	70,001.00			
To	Student Welfare	20,17,064.00			
To	Canteen Facility	14,514.00			
To	Alumni Exp	21,514.00			
To	Function ceremony Expenses	18,380.00			
To	Health Club Facility	18,507.00			
To	Internal Scholarship	21,114.00			
To	Social Gathering and Functions Expenses	22,348.00			
To	Student Competition	19,519.00			
	Students Functions Expenses	19,214.00			
To		22,221.00			
To	Students Traning & Placement Expenses	26,214.00			
To	Entertainment and Staff Welfare	930.00			
To	Supervision Charges	19,377.00			
To	Faculty Welfare Expenses	23,664.00			
To	Meeting Fees and Expenses	20,904.00			
To	Paper Presentation and Publication	21,314.00			
To	Laboratory Expenses	5,72,983.00			
To	Consumable & Chemicals	19,614.00			
To	Printing & Stationery	2,500.00			
To	Exam Stationery & Printing	21,209.00			
To	Other Stationery	19,414.00			
To	Practical Exam Papers	19,824.00	Ву	Deficit carried over to Balance Sheet	8,78,812.00
To	Postage, Telephone & Internet	59.00			
To	Salary & Honorarium	18,70,734.00			
To	Balance Written Off	3,522.00			
То	Travelling & Conveyance	5,590.00			
То	Surplus carried over to Balance Sheet TOTAL ₹	49,76,175.00		TOTAL	49,76,175.00

DR. D. Y. PATIL COLLEGE OF PHARMACY

(D - PHARMACY)

(DR. N. S. VYAWAHARE) I/C DIRECTOR

(B. H. SHARMA) CHIEF FINANCE OFFICER

(TEJAS S. PATIL) TRUSTEE

AS PER OUR REPORT OF EVEN DATE, FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W

CHARTERED ACCOUNTANTS.

(KUNAL PURANIK) **PARTNER** M. NO.123680

UDIN: 22123680AZQAJK4232

DATE : 22.09.2022 PLACE : PUNE

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Date: 2023.05.19

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DATE : 22.09.2022

PLACE: PUNE



DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM D) SECTOR 29 NIGDI PRADHIKARAN AKURDI PUNE 411044

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
·	₹		
To Opening Balance - Cash in hand - Punjab National Bank -0141102100000022	15,000.00	By Bank Charges	177.00
To Development Fees Received		By Office Expenses	249.00
To Advance Fee from Student To Eligibility Fee To Tuition fee To Professional Tax To T.D.S To Provident Fund To University of Pune Exam Fee To Fees receivable from Student To Dr.D.Y.Patil College of Pharmacy (D Pharm) To Students Insurance Fees	6,800.00 29,31,284.00 3,200.00 1,18,177.00 3,600.00 6,688.00 500.00	By Professional Charges By Salary By Postage Telegram & Internet Expenses By Printing & Stationery Expenses By Laboratory Expenses By Repairs Maintanance By Travelling & Conveyance By Hospital Charges By Entertainment & Staff Welfare	1,750.00 16,84,422.00 59.00 2,500.00 3,80,370.00 2,400.00 5,590.00 15,00,000.00
,		By Dr. D. Y. Patil Pratishthan	9,73,737.00
		By Closing Balance - Cash in hand - Punjab National Bank -0141102100000022	4,678.00 (8,88,351.00)
TOTAL ₹	36,68,511.00	TOTAL ₹	36,68,511.00

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DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM D)

(DR. N. S. VYAWAHARE) PRINCIPAL

(B. H. SHARMA) CHIEF FINANCE OFFICER

(DR. N. S. VYAWAHARE) I/C DIRECTOR

(TEJAS S. PATIL) TRUSTEE

DATE: 22.09.2022 PLACE : PUNE

AS PER OUR REPORT OF EVEN DATE FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W

CHARTERED ACCOUNTANTS

(K. S. PURANIK) **PARTNER** M. NO.123680

DIN: 22123680AZQAJK4232

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DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM D), AKURDI, PUNE - 411 044

SCHEDULE NO. 1:

SR. NO.

IMMOVABLE PROPERTIES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2022.

		GROSS	GROSS BLOCK			DEPR	DEPRECIATION		OT OCTAC TIME
CHILDO 4		ADDIT	ADDITIONS	TOTAL					ACM DIVISION NO.
ASSETS		UPTO	AFTER	UPTO	RATE	UPTO	FOR THE	TOTAL	AS ON
	1202.40.10	30.09.2021	30.09.2021	31.03.2022		01.04.2021	YEAK	7	31.03.2022
		~	~	₩-	%	~	₩	₩-	
t c									,
9,,,,	:	:							
TOTAL ₹				:	27	::	:	:	:
	:	:	:	:		:	:		
ling TOTAL ₹	01.04.202	30.09.2021	! ! !	AFTER 30.09.2021 ₹	31.03.202;	UPTO 31.03.2022 ₹	UPTO RATE UPTO 31.03.2022 % ₹ 10	31.03.2022 RATE UPTO FOR IN 31.03.2022 % ₹	11.03.2022 RATE UPTO FOR THE TOTAL 31.03.2022 % ₹ ₹ 10 10

SCHEDULE NO. 2:

FURNITURE AND FIXTURES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2022.

			GROSS BLOCK	BLOCK			ממפת	NEPPERIOR		
			EY COA	0.00			W TEE	MOTIVICA		CLOSING WDV
			ADDITIONS	IONS	TOTAL					
	ASSETS	AS ON	UPTO	AFTER	UPTO	RATE	UPTO	FOR THE	TOTAL	AS ON
		01.04.2021	30.09.2021	30.09.2021	31.03.2022		01.04.2021	IEAK		31.03.2022
L			_	~	~	%	~	₩	₩	
E	Furniture & Fixture	:	:			5				
				:		2	:	:	:	
ı	TOTAL	:	:	:						:

SCHEDULE NO. 3:

OTHER MOVABLE ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2022.

_	_			_			7,	<u>۲</u> ۲	_
or our own	CLUSING WDV	AS ON	*			:	. `		
		TOTAL	N			•	: :	: :	:
DEPRECIATION		FOR THE YEAR	₩		:	: ;	:	:	:
DEPR		UPTO 01.04.2021	7		:	:	:	:	:
		RATE	%		40	15	40	15	
	TOTAL	UPTO 31.03.2022	₩		÷	:	:	:	***
GROSS BLOCK	ADDITIONS	AFTER 30.09.2021	~		:	:	:		::
GROSS	ADDI	UPTO 30.09.2021	▶		:	:	:		:
		AS ON 01.04.2021			:	:	:		:
		ASSETS			1. Computers	2. Laboratory Equipment	3. Library Books	4. Office Equipments	TOTAL ₹
	0	NO.			ij.	લં	ω.	4	

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Dr N S Vyawahare

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DR. D. Y PATIL PRATISHTHAN'S

		AMOUNT 31.03.2022 ₹
SCHEDULES TO BALANCE SHEET	•	
SCHEDULE NO. 4 :LIABILITY FOR ADVANCES		
Fee Refundable to Students		2,35,347.00
Scholarship Payable to Students		1,795.00
	TOTAL ₹	2,37,142.00
SCHEDULE NO. 5 :SUNDRY CREDIT BALANCES		
Insurance policy students		
Professional Tax		3,200.00
Tax Decucted at Source		
- U/s. 192 B		23,177.00
- U/s. 194 J		95,000.00
University Fees		41,988.00
Physical Eduction		
Eligibility fees		6,800.00 1,70,165.00
	TOTAL ₹	1,70,165.00
SCHEDULE NO. 6: ADVANCES TO OTHERS		
Profession Tax Recoverable	_	400.00
	TOTAL ₹	400.00
SCHEDULE NO. 7: INCOME OUTSTANDING		
In Fixed Deposit Account with Punjab National Bank		
- FD No 0141SUP1000168		33,039.00
	TOTAL ₹	33,039.00
SCHEDULE NO. 8 : CASH & BANK BALANCES		
In Fixed Deposit Account with Punjab National Bank		
- FD No 0141SUP1000168		4,50,000.00
	TOTAL ₹	4,50,000.00



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DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM- D)

SIGNIFICANT ACCOUNTING POLICIES:

1. **MAJOR ACCOUNTING POLICIES**

GENERAL

The financial Statements of the College have been prepared under the Historical Cost convention using the cash system of accounting on going concern basis.

b. FIXED ASSETS & DEPRECIATION

Fixed Assets are stated at Cost less Depreciation.

It is the policy of the college to charge Depreciation on Fixed Assets on written down value Method for the full year, except for assets acquired during the year on which Depreciation to be calculated at half the rate applicable to that particular asset if acquired after 30th September of the financial year. Depreciation rates are applied based on management's estimate of useful life of the asset at the time of acquisition of the asset.

INCOME RECOGNITION c.

Tuition and other fees receivable from students for a particular year have been recorded in the books in the year to which it relates.

Interest received / receivable has been recorded as and when it becomes due.

d. **ACCOUNTING FOR GRANTS**

- Grants related to Fixed Assets The grant is shown as a deduction from the gross value of the asset concerned in arriving at its book value. Thus, the grant is recognized in the profit & loss statement over the useful life of the depreciable asset by way of a reduced depreciation charge.
- Grants related to revenue The grants related to revenue are deducted ii. from the related expenditure and are either shown as a debit or credit in the profit & loss statement as the case may be.

CHANGE IN ACCOUNTING POLICY e.

There are no changes in accounting policies followed by the College during the Financial Year as compared to the policies followed during the previous year.

> Dr N S Vyawahare Date: 2023.05.19 12:21:14 +05'30'

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2. INVESTMENTS

Investments are stated at costs.

3. <u>EMPLOYEE BENEFITS</u>

The college has contributed to the Statutory Provident Fund as an employer as a measure for retirement benefit. The college does not have any other provisions for the retirement benefits to its employees.

4. EVENTS OCCURRING AFTER BALANCE SHEET DATE

There are no events occurring after Balance Sheet Date till the completion of audit that will require separate disclosure.

5. Previous year's figures are regrouped and rearranged wherever necessary in order to make them comparable with the current year's figures.

FOR DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM- D)

FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS

(DR. N. S. VYWAHARE)
PRINCIPAL

(B. H. SHARMA) CHIEF FINANCE OFFICER

(K. S. PURANIK)
PARTNER

M. NO.: 123680

UDIN: 22123680AZQAJK4232

(DR. N. S. VYWAHARE)
I/C DIRECTOR

DATE : 22.09.2022

PLACE : PUNE

(TEJAS S. PATIL) TRUSTEE DATE : 22.09.2022 PLACE : PUNE

Dr N S

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Date: 2023.05.19 12:21:43

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DR. D. Y. PATIL PRATISHTHAN AKURDI, PUNE - 411 044

F.Y. 2020 - 2021

A.Y. 2021 - 2022

DR. D. Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY) C-9, Beverly Estate,852/5 & 6, Bhandarkar Institute Road, Pune 411 004. Tel.:(020) 25678400 / 403 / 404 / 405.

E-mail: office@vspaco.in

INDEPENDENT AUDITORS' REPORT

1. OPINION:

We have audited the accompanying financial statements of DR. D. Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY), which comprises the Balance Sheet as at March 31, 2021, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Maharashtra Public Trusts Act, 1950 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

2. BASIS OF OPINION

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

3. KEY AUDIT MATTERS

We invite your attention to "Note on lockdown and impact of the same on financial statements" which is reproduced as under:-

In view of the COVID-19 Pandemic, Government of India as well as Government of Maharashtra (state in which trust is located) announced nationwide & statewide complete lockdown w.e.f. midnight of 23.03.2020. The lockdown was initially upto 15.04.2020 (Phase 1) but was extended to 03.05.2020 (Phase 2).

> Dr N S Vyawahare Date: 2023.05.19

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The lockdown was further extended to 17.05.2020 (Phase 3) with relaxations and guidelines to be followed in specified areas issued by Government of India and Government of Maharashtra. The second wave of COVID-19 pandemic emerged in the last quarter of the year ended on 31st March, 2021 The second wave resulted in state wide lockdown restrictions announced by the Government of Maharashtra. The educational institutions however remain to be closed till date as per the guidelines of Government of Maharashtra. The colleges managed by the Trust therefore remains closed for students till date as per the Guidelines issued by the State Government.

The trust has however continued its charitable activities during the lockdown through online class for the students

GOING CONCERN

In the opinion of the management and on the basis of trends so far these adverse conditions would continue in financial year 2021-22 but there would be no adverse impact on "Going Concern" assumption in the near future of the trust.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED 4. **GOVERNANCE FOR THE FINANCIAL STATEMENTS:**

Management is responsible for the preparation of the financial statements in accordance with Maharashtra Public Trusts Act, 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE 5. STATEMENTS:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion,

> Dr NS Vyawahare Date: 2023.05.19

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PLACE : PUNE

DATE : 26.08.2021

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

FOR V. S. POTDAR & CO., FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS

> (K. S. PURANIK) PARTNER M. NO. 123680

UDIN: 21123680AAAAAV8817

Dr N S Vyawahare

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SCHEDULE VIII [VIDE RULE 17(1)]

REGISTRATION NO.

: E - 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

; DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI, PUNE - 411 044

BALANCE SHEET AS AT

: 31ST MARCH, 2021.

FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2021	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2021
Trust Fund or Corpus:-			Immovable Properties:-	1	
Balance as per Last Balance Sheet		***	Balance as per last Balance Sheet		4,11,30,512.50
Add: Corpus Donations			Additions during the year		11,15,100.00
					4,22,45,612.50
			Less : Sales during the year		
Other Earmarked Fund:-			Depreciation up to date		3,05,49,613.88
Created under the provision of the trust			and the same of the same		1,16,95,998.62
deed or scheme or out of the Income)					
Depreciation Pund			Furniure & Fixtures	2	
Sinking Fund			Balance as per last Balance Sheet	30 J	1,69,34,682.00
Reserve Fund			Additions during the year		
Any other Fund		100	Additions during the year		41,300.00
- Devlopment Fund		3,27,65,841.00	Lane - Color during the way		1,69,75,982.00
		3,27,03,041.00	Less : Sales during the year		71 04 500 00
Loans (Secured or Unsecured):-			Depreciation up to date		71,24,529.02
From Trustees					98,51,452.98
From Other			Other Fixed Assets		
		-		3	
Liabilities			Balance as per last Balance Sheet		1,93,90,020.00
For Expenses			Additions during the year		25,87,441.00
For Advances	4	16,91,712.00	Lane Color Assistant		2,19,77,461.00
For Rent and Other Deposits		20,71,712.00	Less : Sales during the year		
Caution Money Deposit		3,73,000.00	Depreciation up to date		1,51,73,631.15
For Sundry Credit Balance	5	3,43,733.00			68,03,829.85
		5,15,15,1.00			
Internal Transfer Dr D Y Patil Pratishtan Akurdi Pane Branch			Investments:-		
Di Di Fala Fransitan Akurdi Fune Branch		5,18,95,188.62	- Shares of DYPCE Student Co-op Society		200.00
			Loans (Secured or Unsecured) Good / Do	ubtful	
			Loans Scholarships		
			Other Loans		***
			Advances:		
			To Trustees		
			To Employees		***
			To Contractors		""
			To Lawyers		***
			To Others	6	2,44,501.00
			To Allumini Association of DYPCOP		
			Income Outstanding:		
			Rent		
			Interest	7	20,260.00
			Other Income		and .
			- Fees Receivable From Students		1,50,44,542.25
			Cash and Bank Balances		
			(a) In Accounts with Banks	8	42,11,318.20
			in Fixed Deposit	9	16,89,400.00
			(b) With the Trustee		-
			(c) With the Manager		
(DR. N. S. VYAWAHARE)	ITP IAP I	R DATES	Cash Balance with College Authoriti Cheques in hand	es	29,843.20
TOTAL C/I	r. (TEJAS :	8,70,69,474.62			
			TOTAL C/F.		4,95,91,346.10

Dr N S

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N S Vyawahare

Date: 2023.05.19
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FUNDS & LIABILITIES	SCH. No.	AMOUNT 31.03.2021 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2021 ₹
TOTAL B/F.		8,70,69,474.62	TOTAL B/F.		4,95,91,346.10
			Income and Expenditure Account:- Balance as per Balance Sheet		4,34,95,000.49
			Add : Appropriation, if any		
			Add : Deficit as per Income &		
			Expenditure Account Less : Surplus as per Income &		
			Expenditure Account		60,16,871.97
					3,74,78,128.52
TOTAL ?		8,70,69,474.62	TOTAL ?		8,70,69,474.62

The Above Balance Sheet To The Best Of Our Belief Contains A True Accounts Of Funds And Liabilities And Of The Property And Assets Of The Trust

DR. D. Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY)

(DR. N. S. VYAWAHARE) PRINCIPAL

(DR. N. S. VYAWAHARE)

I/C DIRECTOR DATE : 26.08.2021 PLACE : PUNE

(B. H. SHARMA) CHIEF FINANCE OFFICER

> (TEJAS S. PATIL) TRUSTEE

AS PER OUR REPORT OF EVEN DATE, FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W

CHARTERED ACCOUNTANTS,

R. S. PURANIKI

PARTNER M. NO.123680 UDIN: 21123680AAAAAV8817

DATE : 26.08.2021 PLACE : PUNE

Dr N S

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Digitally signed by Dr N S Vyawahare Vyawahare Date: 2023.05.19

SCHEDULE IX [VIDE RULE 17[1]]

REGISTRATION NO.

NAME OF THE PUBLIC TRUST

: E - 1175/KOLHAPUR

DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI, PUNE - 411 044

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON

1 31ST MARCH, 2021.

EXPENDITURE	SCH. NO.	AMOUNT 31.03.2021		INCOME	SCH. NO.	AMOUNT 31.03.2021 ₹
To Expenditure in respect of properties		4 5 4 7 7 4 5 7	Du	Rent		
Rates, taxes, cesses		8,52,734.00	Ву	(accrued)*		
Repairs and maintenance	10	3,68,650.00		(realised)		
Salaries		111		themselved.		
Insurance		41,777.00				
Depreciation	1	12,93,361.00	Ву	Interest (accrued)		
(by way of provision or adjustments)				(realised)	THE RES	
Other expenses						
- Security Service Charges		2,95,990.00		- On securities		
To Establishment expenses	11	45,146.03		- On loans		2,133.00
To Remuneration to trustees		17,02,500.00		- On bank saving deposit		1.08,704.00
				- On bank fixed deposit		
To Remuneration (in the case of a math)				- On Income Tax Refund		
to the head of the math, including his			By			""
house-hold expenditure, if any,			By	Denations in cash or kind		""
To Legal expenses		10,074.00	By	Grants		
To Audit fees			Ву	Income from other sources.		2 50 50 884 00
To Contribution and fees		777		- Free from Student		3,59,59,884.00
To Amounts written off				- Discount Received		· · ·
(a) Bad debts		Ht				
(b) Lean scholarships		list.	By	Transfer from Reserve		7
(c) Irrecoverable rents			By	Deficit carried over to Balance Sheet		
(d) Other items		48				
- Tution fees written off		in.				
To Miscellaneous expenses						
To Depreciation	283	22,59,656.00				
To Amounta transferred to Reserve or specific	funds					
To Expenditure on objects of the trust						
(a) Religious		***				
(b) Educational	12	2,31,83,961.00				
(c) Medical Relati						
(d) Relief poverty						
(e) Other Charitable objects		-				
To Surplus carried over to Balance Sheet		60,16,871.97				
				TOTAL		3,60,70,721.00
TOTA	T.f.	3,60,70,721.00		TOTAL		0,00,10,121.00

DR. D. Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY)

(DR. N. S. VYAWAHARE) PRINCIPAL

> (DR. N. S. VYAWAHARE) 1/C DIRECTOR

(B. H. SHARMA) CHIEF PINANCE OFFICER

TRUSTEE

DATE : 26.08.2021 PLACE : PUNE

AS PER OUR REPORT OF EVEN DATE,

FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W

CHARTERED ACCOUNTANTS,

RUNAL PURANIK PARTNER

M. NO.123680 UDIN: 21123680AAAAAV8817

DATE : 26.08.2021 Dr N S PLACE : PUNE

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Vyawahare Date: 2023.05.19
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DR. D. V. PATIL COLLEGE OF PHARMACY IN PHARMACY, AKURDI, PUNE - 411 845

									DEP	RECIATION		CLOSING W.D.V
		1	ABOR		ADDITION	DELETION	TOTAL	BATE	UPTO	POR THE YEAR	TOTAL	AS ON
NO.	ASSETS	AS OR 01.04.2020	39.09.2020	AFTER 30.09.3030	YEAR.	PAR DRIEDE	31.03.3091	2	61,04,2020		*	\$1.03.3031
2.	Building Auditorium	3,21,18,842,50 72,54,368.00		1,11,510.00	**	=	2,32,33,942.50 72,54,368.00 17,57,302.00	10	2,53,13,910.88 31,39,826.00 7,71,516.00	4,04,354,00	2,61,00,336.68 35,79,180.00 8,70,095.00	36,75,188.00 8,87,207.00
13.	Assimal House	17,57,302.00		2 21 510 00	11 15 100 00	-	4.22.45.612.50		2,92,56,252.88	12,93,361.00	3,05,49,613.65	1,16,95,998.62

SCHEDULE NO. 2.1
PUBLITURE AND PURTURES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2021.

				68098	M.OCW	and the second second	1000		D 8.7	RECIATION		CLOSING W.D.V.
5R. 80.	ASSETS	AR OR 01.04.2020	UPTO 10.09.2020	APTER 30.09.3020	ADDITION DURING THE TEAR	DELETION DURING THE YEAR	TOTAL UPTO 31.03.3021	RATE	EPTO 01.04.3030	FOR THE YEAR	TOTAL	AS ON 31.03.2021
	Ferniter	1,69,34,682.00		41,300.00	41,300.00		1,69,75,982.00	10	60,32,317.63		71,24,529.02	98,51,452,98
-	TOTALT	1.69.34.682.00	The second second	41,300.00	41,300.00	- 41	1,69,71,982.00	1000	60,33,317.02	10,92,313.00	71,24,529.02	98,81,452.91

SCHEDULE SO. 2... OTHER FIXED ASSETS & DEPRECIATION FOR THE YEAR ENDED SIST MARCH, 2021.

-				GROSE I	LOCK				DEF	RECIATION		CLOSENG W.D.V.
HR. HO.	ASSETS	AS ON 01.04.3020	UPTO 30.69,2020	AFTER 30.09.3020	ADDITION DURING THE YEAR	DELETION DURING THE YEAR	TOTAL UPTO 31.09.2021	RATE	UP00 01.04.2020 F	FOR THE TEAR	TOTAL	1202.2021 7
н		25.17.395.00	-	2,32,920.00	2,32,920.00	The second second	27.50.315.00	40	27,23,430.07	1,64,170.00	23,87,600.07	3.62,714.93
2	Computers	The second secon		8/48/430000	OFFICE SECTION		32.41.918.00	1000	10.99,702,92	3,21,332.00	14,21,034,92	18,20,883.00
2.	Electical Pittings	32,41,918,00	100	HERMAN TO THE			1.03.84.771.00		58,79,491.06	4.99,203.00	63,76,694,06	40,06,075,54
2.	Laboratory Equipments	80,30,250.00	-	23,54,521.00	23,54,521.00	- 11			The state of the s	and the second second	38,57,107.53	54,528.47
	Library Books	39,31,636.00			200		39,11,636.00		28,20,754.53	36,353.00		
	Office Equipments	7,36,341.00	The state of the s		The state of the s	100	7,36,141.00	35	3,94,140.37	51,300.00	4.45,440.5T	2,90,700.43
	territoria dell'articolo della constituzione d			0.000		5.725	1,95,712.00	40	1,22,977.00	29,094.00	1,52,071.00	43,641.00
A	Printers	1,95,712.00	***				3.01,000.00		2,12,138.00	35,545.00	2,47,683.00	53,317,00
T_{i}	Salar Equipment	3,01,000.00	-	100	1	-		44	2,53,653.00	30,347.00	2.84.000.00	1.71,968.00
	Maruti Soos Vat	4,55,966.00	100	1		114	4,55,668.00				1.81.73.631.18	
_	SAME AT P	1.03.00.033.00	1000	25.8T.441.00	25.8T,441.00	100	3,19,77,461.00		1,40,06,297,15	11,67,364.00	1,01,74,841.10	68,03,829.83

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DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY). AKURDI, PUNE - 411 044

			AMOUNT 31.03.2021
SCHEDULES TO BALANCE SHEET			
SCHEDULE NO. 4 : LIABILITY FOR ADV	VANCES		
Advance Fees Received From Students fo	r.i		
Academic Year: 2018-19			618.00
Academic Year: 2019-20			5,759.00
Academic Year: 2020-21			20,011.00
Scholarships Payable to Students			1,47,906.00
University Exam & Other Fees			1,82,152.00
ARC Remuneration Payable			3,000.00
Aspire BCUD Grant			3,25,000.00
Modro Grant			7,84,314.00
Eligibility Fees			24,400.00
SPPU Exam Fee 2020-21			37,248.00
Savitribai Phule Pune Univ N.S.S.			10,100.00
FC 2019-20(Remuneration)			12,100.00
Insurance Fee 2020-21			1,39,104.00
	TO	TAL ₹	16,91,712.00
SCHEDULE NO. 5 : SUNDRY CREDIT B	ALANCES		
Professional Tax Payable			13,550.00
Tax Deducted at Source Payable			
- U/s. 194 J			225.00
- U/s. 192 B			3,02,500.00
- U/s. 192 C	m.	TAL T	27,458.00 3,43,733.00
		JIAL	0,10,700.00
SCHEDULE NO. 6 : ADVANCE TO OTH	ERS		
Advance to supplier			
- Ramesh Associates			2,35,520.00
T.D.S. Recoverable			8,981.00
	TO	TAL ₹	2,44,501.00
			VARABLE !
SCHEDULE NO. 7 : INTEREST OUTSTA			
Accrued Interest on Fixed Deposits with	OBC		3,023.00
- FD No 01413021091296 - FD No 01413021091302			7,562.00
- FD No 01413021091319			3,025.00
- FD No 01413021091326			1,512.00
- FD No 01413021091333			1,513.00
- FD No 0141SUP1000159			3,625.00
	TO	7 JATC	20,260.00
SCHEDULE NO. 8 : ACCOUNTS WITH I	The state of the s		
Punjab National Bank A/c. No. 0141113			40,46,577.30
Punjab National Bank A/c No. 01412191			53,121.00
Punjab National Bank University A/c. No	0. 02182191011046		11,119.90 1,00,500.00
ATOM	TY	7 JATO	42,11,318.20
		J.M.	
	igitally signed by		POTDAR
			2/ /0/
\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	r N S Vyawahare		PUNE-4
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v yavvariai C 1	2:25:55 +05'30'		Contract of the second
			ALCON.

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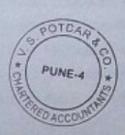
	AMOUNT 31.03.2021
SCHEDULE NO. 9 : FIXED DEPOSITS WITH BANKS	
In Fixed Deposit Account With Punjab National Bank	
- FD No 01413021091296	2 70 902 00
- FD No 01413021091302	2,79,893.00
- FD No 01413021091319	6,99,727.00
- FD No 01413021091326	2,79,889.00
- FD No 01413021091333	1,39,943.00 1,39,948.00
- FD No 0141SUP1000159	
	1,50,000.00
TOTAL ₹	16,89,400.00
SCHEDULES TO INCOME & EXPENDITURE A/C.	
SCHEDULE NO. 10 : REPAIRS & MAINTENANCE	
Repairs & Maintenance - Building	1,15,940.00
Repairs & Maintenance - Vehicle	20,580.00
Repairs & Maintenance - Other	2,32,130.00
TOTAL ₹	3,68,650.00
SCHEDULE NO. 11: ESTABLISHMENT EXPENSES	
Bank Interest, Commission & Charges	8,568.03
Interest on TDS	9,778.00
Professional Fees	26,800.00
TOTAL ₹	45,146.03
SCHEDULE NO. 12 : EXPENDITURE ON OBJECT OF THE TRUST	
EDUCATIONAL EXPENDITURE	16,99,928.00
Advertisement Expenses Affiliation, Inspection & NBA Fees	1,94,800.00
Fuel, Gas, Diesel Expenses	29,070.00
Laboratory Expenses	6,50,566.00
Newspaper & Periodicals	17,975.00
Office & Miscellaneous Expenses	53,935.00
Postage, Telephone & Internet	13,404.00
Printing & Stationery	1,67,489.00
Salary & Honorarium	1,92,16,601.00
Staff Welfare & Entertainment	1,10,224.00
Students welfare	8,18,016.00
Travelling & Conveyance	41,280.00
Membership and Subscription	35,223.00
Remuneration	1,35,450.00
TOTAL ₹	2,31,83,961.00

Dr N S

Vyawahare

Digitally signed by Dr N S Vyawahare

Date: 2023.05.19
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DR. D.Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY) NOTES FORMING PART OF THE BALANCE SHEET

NOTE ON LOCKDOWN AND IMPACT OF THE SAME ON FINANCIAL STATEMENTS

In view of the COVID-19 Pandemic, Government of India as well as Government of Maharashtra (state in which trust is located) announced nationwide & statewide complete lockdown w.e.f. midnight of 23.03.2020. The lockdown was initially upto 15.04.2020 (Phase -1) but was extended to 03.05.2020 (Phase 2). The lockdown was further extended to 17.05.2020 (Phase 3) with relaxations and guidelines to be followed in specified areas issued by Government of India and Government of Maharashtra. The second wave of COVID-19 pandemic emerged in the last quarter of the year ended on 31st March, 2021. The second wave resulted in state wide lockdown restrictions announced by the Government of Maharashtra. The educational institutions however remain to be closed till date as per the guidelines of Government of Maharashtra. The colleges managed by the Trust therefore remains closed for students till date as per the Guidelines issued by the State Government.

The trust has however continued its charitable activities during the lockdown through online class for the students.

GOING CONCERN

In the opinion of the management and on the basis of trends so far these adverse conditions would continue in financial year 2021-22 but there would be no adverse impact on "Going Concern" assumption in the near future of the trust.

SIGNIFICANT ACCOUNTING POLICIES:

MAJOR ACCOUNTING POLICIES

a. GENERAL

The financial Statements of the College have been prepared under the Historical Cost convention using the cash system of accounting on going concern basis.

b. FIXED ASSETS & DEPRECIATION

Fixed Assets are stated at Cost less Depreciation.

It is the policy of the college to charge Depreciation on Fixed Assets on written down value Method for the full year, except for assets acquired during the year on which Depreciation to be calculated at half the rate applicable to that particular asset if acquired after 30th September of the financial year. Depreciation rates are applied based on management's estimate of useful life of the asset at the time of acquisition of the asset.

Dr N S Vyawahare Digitally signed by Dr N S Vyawahare Date: 2023.05.19 12:27:02

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INCOME RECOGNITION C.

Tuition and other fees receivable from students for a particular year have been recorded in the books in the year to which it relates.

Interest received / receivable has been recorded as and when it becomes due.

d. **ACCOUNTING FOR GRANTS**

- Grants related to Fixed Assets The grant is shown as a deduction from the gross value of the asset concerned in arriving at its book value. Thus, the grant is recognized in the profit & loss statement over the useful life of the depreciable asset by way of a reduced depreciation charge.
 - Grants related to revenue The grants related to revenue are deducted ii. from the related expenditure and are either shown as a debit or credit in the profit & loss statement as the case may be.

CHANGE IN ACCOUNTING POLICY

There are no changes in accounting policies followed by the College during the Financial Year as compared to the policies followed during the previous year.

2. INVESTMENTS

Investments are stated at costs.

3. EMPLOYEE BENEFITS

The college has contributed to the Statutory Provident Fund as an employer as a measure for retirement benefit. The college does not have any other provisions for the retirement benefits to its employees.

5. **EVENTS OCCURRING AFTER BALANCE SHEET DATE**

There are no events occurring after Balance Sheet Date till the completion of audit that will require separate disclosure.

> DrNS Vyawahare Date: 2023.05.19

Digitally signed by Dr N S Vyawahare

Previous year's figures are regrouped and rearranged wherever necessary in order to 6. make them comparable with the current year's figures.

> FOR DR. D. Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY)

FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS

(DR. N. S. VYAWAHARE) PRINCIPAL

(B. H. SHARMA) CHIEF FINANCE OFFICER PEDACCO (K. S. PURANIK) PARTNER

M. NO.: 123680 UDIN: 21123680AAAAAV8817

DATE: 26.08.2021 PLACE : PUNE

(DR. N. S. VYAWAHARE) I/C DIRECTOR

DATE : 26.08.2021 PLACE : PUNE

(TEJAS S. PATIL) TRUSTEE

Dr N S

PUNE-4

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DR. D. Y. PATIL PRATISHTHAN AKURDI, PUNE - 411 044

F.Y. 2020 - 2021

A.Y. 2021 - 2022

DR. D. Y. PATIL

COLLEGE OF PHARMACY

(M - PHARMACY)

C-9, Beverly Estate,852/5 & 6, Bhandarkar Institute Road, Pune 411 004. Tel.:(020) 25678400 / 403 / 404 / 405. ☑ E-mail: office@vspaco.in

INDEPENDENT AUDITORS' REPORT

OPINION: 1.

We have audited the accompanying financial statements of DR. D. Y. PATIL COLLEGE OF PHARMACY (M - PHARMACY), which comprises the Balance Sheet as at March 31, 2021, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Maharashtra Public Trusts Act, 1950 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

BASIS OF OPINION 2.

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

3. **KEY AUDIT MATTERS**

We invite your attention to "Note on lockdown and impact of the same on financial statements" which is reproduced as under:-

In view of the COVID-19 Pandemic, Government of India as well as Government of Maharashtra (state in which trust is located) announced nationwide & statewide complete lockdown w.e.f. midnight of 23.03.2020. The lockdown was initially upto 15.04.2020 (Phase 1) but was extended to 03.05.2020 (Phase 2).

> DrNS Vyawahare Date: 2023.05.19

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The lockdown was further extended to 17.05.2020 (Phase 3) with relaxations and guidelines to be followed in specified areas issued by Government of India and Government of Maharashtra. The second wave of COVID-19 pandemic emerged in the last quarter of the year ended on 31st March, 2021 The second wave resulted in state wide lockdown restrictions announced by the Government of Maharashtra. The educational institutions however remain to be closed till date as per the guidelines of Government of Maharashtra. The colleges managed by the Trust therefore remains closed for students till date as per the Guidelines issued by the State Government.

The trust has however continued its charitable activities during the lockdown through online class for the students

GOING CONCERN

In the opinion of the management and on the basis of trends so far these adverse conditions would continue in financial year 2021-22 but there would be no adverse impact on "Going Concern" assumption in the near future of the trust.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS:

Management is responsible for the preparation of the financial statements in accordance with Maharashtra Public Trusts Act, 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process. OTDAR

> Dr N S Vyawahare Date: 2023.05.19

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AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF 5. STATEMENTS:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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FOR V. S. POTDAR & CO., FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS

> (K. S. PURANIK) PARTNER M. NO. 123680

UDIN: 21123680AAAAAV8817

PLACE : PUNE DATE : 26.08.2021

Dr NS

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SCHEDULE VIII (VIDE RULE 17(1))

: E - 1175/KOLHAPUR REGISTRATION NO. DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), AKURDI, PUNE - 411 044 NAME OF THE PUBLIC TRUST 1 31 ST MARCH, 2021. BALANCE SHEET AS AT AMOUNT AMOUNT 31.03.2021 31.03.2021 PROPERTY AND ASSETS SCH. NO. 7 FUNDS & LIABILITIES NO. Immovable Properties:- (At Cost) Trust Fund or Corpus:-Balance as per last Balance Sheet Balance as per Last Balance Sheet Additions during the year Add: Corpus Donations Less: Sales during the year Depreciation up to date Other Earmarked Fundi-(Created under the provision of the trust Furniure & Fixtures deed or scheme or out of the income) 4,01,002.00 Balance as per last Balance Sheet Depreciation Pund Additions during the year Sinking Fund 4,01,002.00 Reserve Fund Less : Sales during the year 2,33,234.20 Any other Fund Depreciation up to date 58,21,504.00 - Devlopment Fund 1,67,767.80 Louns (Secured or Unsecured):-Other Fixed Assets From Trustees 99,69,915.00 Balance as per last Balance Sheet From Other Additions during the year 99,69,915.00 Liabilities Leas : Sales during the year For Expenses 60,06,633.80 Depreciation up to date 81,737.00 For Advances 39,63,281.20 For Rent and Other Deposits : 1,26,000.00 - Caution Money Deposit 1,46,352.00 Investments:-For Sundry Credit Balance Loans (Secured or Unsecured) : Good / Doubtful Internal Transfer Dr D Y Patil Pratishtan Alcurdi Pune Branch 1,02,80,731.04 Loans Scholarships Other Loans Advances: To Trustees To Employees To Contractors To Lawyers To Others Income Outstanding:-Rent 5,18,148.00 Interest Other Income 31,40,265.50 - Fees Receivable from Students Cash and Bank Balances:-(a) In Accounts with Banks 12.82.789.23 In Fixed Deposit with Andhra Bank 39,34,703.00 (b) With the Trustee (c) With the Manager - Cash Balance with College Authorities 71,590.00 - DD/Cheque in Hand

> DrNS Vyawahare Date: 2023.05.19 12:30:18 +05'30'

TOTAL C/F

1,64,56,324.04

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TOTAL C/F

1,30,78,544.73

Funds & Liabilities	SCH. NO.	AMOUNT 31.03.2021	PROPERTY AND ASSETS	SCH. NO.	31.03.2021 ₹
TOTAL B/F		1,64,56,324.04	Income and Expenditure Account: Balance as per Balance Sheet Less: Appropriation, if any Add: Deficit as per Income & Expenditure Account Less: Surplus as per Income & Expenditure Account		1,30,78,544.73 60,62,326.01 26,84,546.70 33,77,779.31
TOTAL		1,64,56,324.04	TOTAL ₹		1,64,56,324.04

The Above Balance Sheet To The Best Of Our Belief Contains A True Accounts Of Funds And Liabilities And Of The Property And Assets Of The Trust

DR. D. Y. PATIL COLLEGE OF PHARMACY (M - PHARMACY)

PRINCIPAL

(B. H. SHARMA) CHIEF FINANCE OFFICER

1/C DIRECTOR

DATE : 26.08.2021 PLACE : PUNE

PUNE-4

(TEJAS S. PATIL) TRUSTEE

AS PER OUR REPORT OF EVEN DATE, FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W

CHARTERED ACCOUNTANTS,

PARTNER M. NO.123680

UDIN: 21123680AAAAAV8817

DATE : 26.08.2021 PLACE : PUNE

Dr N S Vyawahare Date: 2023.05.19 12:30:48 +05'30'

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SCHEDULE IX [VIDE RULE 17(1)]

REGISTRATION NO.

NAME OF THE PUBLIC TRUST

: E - 1175/KOLHAPUR

: DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), **AKURDI, PUNE - 411 044**

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON

: 31 ST MARCH, 2021.

EXPENDITURE		AMOUNT 31.03.2021		INCOME	SCH. NO.	AMOUNT 31.03.2021
To Expenditure in respect of properties						
Rates, taxes, cesses			By	Rent		test.
Repairs and maintenance	9	97,682.00	-	(accrued)		
Salarica				(realised)		
Insurance		5,506,00				
Depreciation			By	Interest		
(by way of provision or adjustments)			шу	(accrued)		
Other expenses				(realised)		
To Establishment expenses	10	3.867.30		On securities		
To Remuneration to trustees	10					""
10 Newdisciscion to trustees		***		- On leans		10.089.00
To Remuneration (in the case of a math)				- On bank saving deposit		
		100		- On bank fixed deposit		3,53,996.00
to the head of the math, including his			By			
house-hold expenditure, if any,			Ву	Donations in cash or kind		-
To Legal expenses To Audit fees			Ву	Grants		
			By	Income from other sources		
To Contribution and fees		444		- Fees from Student		91,64,220.00
To Contribution and fees		100				
To Amounta written off			By	Transfer from Reserve		177
(a) Bad debts		-	By	Deficit carried over to Balance Sheet		
(b) Loan scholarships						
(c) Irrecoverable rents						
(d) Other items						
- Tution Free written off To Miscellaneous expenses						
To Depreciation To Amounts transferred to Reserve or specific fund	162	7,43,061.00				
To Expenditure on objects of the trust	3	100				
(a) Religious						
(b) Educational	11	59,93,642.00				
(c) Medical Relief	**					
(d) Relief poverty		***				
jej Other Charitable objects						
To Surplus carried over to Balance Sheet		26,84,546.70				
TOTAL ?		95,28,305.00		TOTAL	-	95,28,305.00

DR. D. Y. PATIL COLLEGE OF PHARMACY

(M - PHARMACY)

1/C DIRECTOR

DATE : 26.08.2021 PLACE : PUNE

(B. H. SHARMA) CHIEF FINANCE OFFICER

> (TEJAS S. PATIL) TRUSTEE

AS PER OUR REPORT OF EVEN DATE, FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W

CHARTERED ACCOUNTANTS,

(KUNAL PURANTK) PARTNER M. NO.123680

UDIN : 21123680AAAAAV8817

PLACE : PUNE

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BATE : 26.08.2021 Dr N S Vyawahare Date: 2023.05.19 12:31:18 +05'30'

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DR. D. Y PATE PARTIMETHAN'S DR. D. Y. PATE COSLEGE OF PHARMACY IN PHARMACY, ARUNDS, PUNE - 411 044

(BOS)	TURE AND FIXTURES &	Dist seasons and	Maria Maria	EARCH, 2021.		DEPRECIATION				CLOSING W.D.V	
		GROSS BLOCK			TOTAL		1		The state of the s	TOTAL	AS ON
IR. NO.	ASSETS	AS ON 01.04.2020	UPTO 30.09.2020	AFTER 30.09.2020	DELETION DURING THE YEAR		RATE %	UPTO 01.04.2020 7	FOR THE YEAR	•	31.03.2021
					100000000000000000000000000000000000000	IIII WILLIAM		n 14 E03 20	18,641.00	2,33,234.20	1,67,767.8
				The second second second second		4,01,002.00	10	2,14,593.20	18,641.00	2,33,234.20	1,67,767.8

SCHEDULE NO. 2. OTHER FIXED ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2021.

TEU	ER FIXED ASSETS & DEP	KECIKI DUR FUR.						DEP	RECIATION		CLOSING W.D.V.		
-		The second secon		GROSS BLOCK							THE PERSON NAMED IN	The second of	AS ON
Man Manager 1			ADDIT	HONS	DELETION	TOTAL	BATE	UPTO	FOR THE YEAR	TOTAL			
	AS ON 01.04.2020	UPTO 30.09.2020	AFTER 30.09.2020	DURING THE YEAR	31.03.2021 7	%	01.04.2020		ŧ				
				1.00	1913		15	30.77,271.00	5,83,919.00	36,61,190.00	33,08,877.00		
1.	Lab Equipments	69,70,067.00	-	-	- 15	69,70,067.00	1.0	20,17,217			11 605 0		
		5,78,713.00		-		5,78,713.00	40	5,22,555.00	22,463.00	5,45,018.00	33,090 44		
2.	Library Beeks					7,77,619.00	40	7,48,714.80	11,562.00	7,60,276.80	17,342.20		
3.	Computer	7,77,619.00	-	-			1997		1.06.476.00	10.40,149.00	6,03,367.00		
	A STATE OF THE PARTY OF THE PAR			The same		16,43,516.00	15	9,33,673.00					
4.	Office Equipment	16,43,516.00			100	99,69,915.00	2555	82,82,213.80	7,24,420.00	60,06,633.80	37,90,201.20		
	TOTAL	99,69,915.00	440	440	11	441401414	_						

Dr N S Vyawahare

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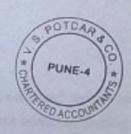
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DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), AKURDI, PUNE - 411 044

		AMOUNT 31.03.2021
SCHEDULES TO BALANCE SHEET		
SCHEDULE NO. 3 : LIABILITY FOR ADVANCES		
Eligibilty Fees Payable		9,600.00
University Exam Fees Payable		8,640.00
Scholarship payable		10,505.00
Insurance Fees		52,992.00
	TOTAL ₹	81,737.00
SCHEDULE NO. 4 : SUNDRY CREDIT BALANCES		
Professional Tax		1,800.00
Tax Deducted at Source Payable		
- U/s. 194 C		2,352.00
- U/s. 192 B		1,42,200.00
	TOTAL ?	1,46,352.00
SCHEDULE NO. 6: INTEREST ACCRUED BUT NOT REALISED		
Fixed Deposit with Andhra Co-op Bank Ltd. :		
- FD No 111720100018440		28,483.00
- FD No 111720100019713		68,564.00
- FD No 111720100046009		2,99,751.00
Pixed Deposit with Punjab National Bank :		
- FD No 01413031084434		48,570.00
- FD No 01413031084441		19,426.00
- FD No 01413031084458		19,428.00
- FD No 01413031084465		19,427.00
- FD No 0141SUP1000177		7,249.00
- FD No 0141SUP1000186		7,250.00
	TOTAL ₹	5,18,148.00
SCHEDULE NO. 7: ACCOUNTS WITH BANKS		
Andhra Bank-Savings Bank A/c. No. 11710100015638		4,09,406.50
Punjab National Bank A/c. 01411131002433		8,73,382.73
	TOTAL ?	12,82,789.23
Dr N S Vyawahare		STATE OF THE PARTY
Di it's vyawanare	(80	TDAR
Vyawahare Date: 2023.05.19 12:32:13 +05'30'	* PU	NE-4
	13/	13/

	31.03.2021 ₹
SCHEDULE NO. 8: FIXED DEPOSIT	
Fixed Deposit with Andhra Co-op Bank Ltd.:	
- FD No 111720100018440	4,13,439.00
- FD No 111720100019713	10,32,213.00
- FD No 111720100046009	3,00,000.00
Fixed Deposit with Punjab National Bank :	
- FD No 01413031084434	7,22,299.00
- FD No 01413031084441	2,88,917.00
- FD No 01413031084458	2,88,920.00
- FD No 01413031084465	2,88,915.00
- FD No 0141SUP1000177	3,00,000.00
- FD No 0141SUP1000186	3,00,000.00
TOTAL ?	39,34,703.00
SCHEDULES TO INCOME & EXPENDITURE A/C.	
SCHEDULE NO. 9 : REPAIRS & MAINTENANCE	
Repairs & Maintenance - Other	97,682.00
TOTAL ₹	97,682.00
SCHEDULE NO. 10 : ESTABLISHMENT EXPENSES	
Bank Commission & Charges	1,103.30
Ineterest paid on TDS	2,764.00
TOTAL ₹	3,867.30
SCHEDULE NO. 11: EXPENDITURE ON OBJECT OF THE TRUST	
EDUCATIONAL EXPENDITURE	0.00.000.00
Affiliation and other fees	2,00,000.00
Laboratory Expenses Office & Miscellaneous Expenses	2,50,830.00
Postage, Telephone & Internet	9,081.00 11,746.00
Printing & Stationery	7,286.00
Salary & Honorarium	55,04,315.00
Staff Welfare & Entertainment	7,693.00
Travelling & Conveyance	2,691.00
TOTAL ?	59,93,642.00

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DR. D. Y. PATIL COLLEGE OF PHARMACY (M - PHARMACY) NOTES FORMING PART OF THE BALANCE SHEET

NOTE ON LOCKDOWN AND IMPACT OF THE SAME ON FINANCIAL STATEMENTS

In view of the COVID-19 Pandemic, Government of India as well as Government of Maharashtra (state in which trust is located) announced nationwide & statewide complete lockdown w.e.f. midnight of 23.03.2020. The lockdown was initially upto 15.04.2020 (Phase -1) but was extended to 03.05.2020 (Phase 2). The lockdown was further extended to 17.05.2020 (Phase 3) with relaxations and guidelines to be followed in specified areas issued by Government of India and Government of Maharashtra. The second wave of COVID-19 pandemic emerged in the last quarter of the year ended on 31st March, 2021. The second wave resulted in state wide lockdown restrictions announced by the Government of Maharashtra. The educational institutions however remain to be closed till date as per the quidelines of Government of Maharashtra. The colleges managed by the Trust therefore remains closed for students till date as per the Guidelines issued by the State Government.

The trust has however continued its charitable activities during the lockdown through online class for the students.

GOING CONCERN

In the opinion of the management and on the basis of trends so far these adverse conditions would continue in financial year 2021-22 but there would be no adverse impact on "Going Concern" assumption in the near future of the trust.

SIGNIFICANT ACCOUNTING POLICIES:

MAJOR ACCOUNTING POLICIES

GENERAL

The financial Statements of the College have been prepared under the Historical Cost convention using the cash system of accounting on going concern basis.

FIXED ASSETS & DEPRECIATION

Fixed Assets are stated at Cost less Depreciation.

It is the policy of the college to charge Depreciation on Fixed Assets on written down value Method for the full year, except for assets acquired during the year on which Depreciation to be calculated at half the rate applicable to that particular asset if acquired after 30th September of the financial year. Depreciation rates are applied based on management's estimate of useful life of the asset at the time of acquisition of the asset. COTCAR

> Dr N S Vyawahare Date: 2023.05.19

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INCOME RECOGNITION C.

Tuition and other fees receivable from students for a particular year have been recorded in the books in the year to which it relates.

Interest received / receivable has been recorded as and when it becomes due.

d. ACCOUNTING FOR GRANTS

- i. Grants related to Fixed Assets - The grant is shown as a deduction from the gross value of the asset concerned in arriving at its book value. Thus, the grant is recognized in the profit & loss statement over the useful life of the depreciable asset by way of a reduced depreciation charge.
- ii. Grants related to revenue - The grants related to revenue are deducted from the related expenditure and are either shown as a debit or credit in the profit & loss statement as the case may be.

CHANGE IN ACCOUNTING POLICY

There are no changes in accounting policies followed by the College during the Financial Year as compared to the policies followed during the previous year.

2. INVESTMENTS

Investments are stated at costs.

3. **EMPLOYEE BENEFITS**

The college has contributed to the Statutory Provident Fund as an employer as a measure for retirement benefit. The college does not have any other provisions for the retirement benefits to its employees.

EVENTS OCCURRING AFTER BALANCE SHEET DATE 4.

There are no events occurring after Balance Sheet Date till the completion of audit that will require separate disclosure.

> DrNS Vyawahare Date: 2023.05.19 12:33:50 +05'30'

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5. Previous year's figures are regrouped and rearranged wherever necessary in order to make them comparable with the current year's figures.

FOR DR. D. Y. PATIL COLLEGE OF PHARMACY (M - PHARMACY)

(DR. N. S. VYWAHARE) PRINCIPAL

(B. H. SHARMA) CHIEF FINANCE OFFICER

FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS

> K. S. PURANIK) PARTNER

M. NO.: 123680 UDIN: 21123680AAAAAV8817

DATE: 26.08.2021 PLACE : PUNE

I/C DIRECTOR

DATE : 26.08.2021 PLACE : PUNE

TRUSTEE

Dr NS Vyawahare Date: 2023.05.19 12:34:32 +05'30'

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Digitally signed by Dr N S Vyawahare

DR. D. Y. PATIL PRATISHTHAN AKURDI, PUNE - 411 044

F.Y. 2020 - 2021

A.Y. 2021 - 2022

DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM D)



C-9, Beverly Estate,852/5 & 6, Bhandarkar Institute Road, Pune 411 004. Tel.:(020) 25678400 / 403 / 404 / 405.

E-mail: office@vspaco.in

INDEPENDENT AUDITORS' REPORT

1. **OPINION:**

We have audited the accompanying financial statements of DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM D), which comprises the Balance Sheet as at March 31, 2021, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Maharashtra Public Trusts Act, 1950 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

2. BASIS OF OPINION

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

3. **KEY AUDIT MATTERS**

We invite your attention to "Note on lockdown and impact of the same on financial statements" which is reproduced as under:-

In view of the COVID-19 Pandemic, Government of India as well as Government of Maharashtra (state in which trust is located) announced nationwide & statewide complete lockdown w.e.f. midnight of 23.03.2020. The lockdown was initially upto 15.04.2020 (Phase 1) but was extended to 03.05.2020 (Phase 2).

Dr N S

Dr N S Vyawahare

Dr N S Vyawahare

Date: 2023.05.19

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The lockdown was further extended to 17.05.2020 (Phase 3) with relaxations and guidelines to be followed in specified areas issued by Government of India and Government of Maharashtra. The second wave of COVID-19 pandemic emerged in the last quarter of the year ended on 31st March, 2021 The second wave resulted in state wide lockdown restrictions announced by the Government of Maharashtra. The educational institutions however remain to be closed till date as per the guidelines of Government of Maharashtra. The colleges managed by the Trust therefore remains closed for students till date as per the Guidelines issued by the State Government.

The trust has however continued its charitable activities during the lockdown through online class for the students

GOING CONCERN

In the opinion of the management and on the basis of trends so far these adverse conditions would continue in financial year 2021-22 but there would be no adverse impact on "Going Concern" assumption in the near future of the trust.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED 4. **GOVERNANCE FOR THE FINANCIAL STATEMENTS:**

Management is responsible for the preparation of the financial statements in accordance with Maharashtra Public Trusts Act, 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process

Dr N S

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Date: 2023.05.19
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FINANCIAL 5. OF THE AUDITOR'S RESPONSIBILITY FOR THE AUDIT STATEMENTS:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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FOR V. S. POTDAR & CO., **FIRM REG. NO. 107984W** CHARTERED ACCOUNTANTS

PLACE : PUNE

DATE : 26.08.2021

PARTNER M. NO. 123680

UDIN: 21123680AAAAAV8817

S. PURANIK)

Dr N S Vyawahare Date: 2023.05.19

Digitally signed by Dr N S Vyawahare

SCHEDULE VIII [VIDE RULE 17(1)]

REGISTRATION NO.

: E - 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

t DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM D), AKURDI, PUNE - 411 044

BALANCE SHEET AS AT

: 31ST MARCH, 2021.

Funds & Liabilities	SCH. NO.	AMOUNT 31.03.2021	PROPERTY AND ASSETS	sch. No.	AMOUNT 31.03.2021 ₹
Trust Fund or Corpus:-		,	Immovable Properties:-		
Balance as per Last Balance Sheet		***	Balance as per last Balance Sheet	1	
Add: Corpus Donations			Additions during the year	_	
		***			***
			Less: Sales during the year		***
Other Earmarked Fund:-			Depreciation up to date	-	***
[Created under the provision of the trust					
deed or scheme or out of the Income)			Furniture & Fixtures:-	2	
Depreciation Fund		•••	Balance as per last Balance Sheet		
Sinking Fund		•••	Additions during the year	-	
Reserve Fund					
Any other Fund			Less : Sales during the year		***
- Development Fund			Depreciation up to date	-	
Balance as per Last Balance Sheet					
Add: Additions during the year		2,18,176.00	Other Movable Properties:-	3	
		2,18,176.00	Balance as per last Balance Sheet	•	
Loans (Secured or Unsecured):-			Additions during the year	-	
From Trustees		•••			
From Other		***	Less : Sales during the year Depreciation up to date		
			Depreciation up to date	-	
Liabilities					
For Expenses:			Investments:-		
For Advances:	4		Investments.		
For Rent and Other Deposits:		32,000.00	Loans (Secured or Unsecured) : Good / Doubtf	<u>.1</u>	
- Caution Money Deposit	5	54,576.00	Loans Scholarships		
For Sundry Credit Balance	3	54,510.00	Other Loans		
			Advances:-		
			To Trustees		
			To Employees		•••
*			To Contractors		•••
			To Lawyers		•••
			To Others	6	•••
			Income Outstanding:-		
			Rent	_	10 073 0
			Interest	7	10,873.00
			Other Income		8,88,910.00
			Fees Receivable from Students		8,88,910.00
			Cash and Bank Balances:-		
			(a) In Accounts with Bank		4,50,000.00
			In Fixed Deposit with OBC	0	4,50,000.00
			(b) With the Trustee		
			(c) With the ManagerCheques In Hand with College Authorit		
			- Cash Balance with College Authorities	ica .	15,000.00
			Internal Transfer		
			- Dr. D. Y. Patil Pratishthan Akurdi Branch	B Pharma)	8,90,106.00
			- Dr. D. Y. Patil Pratishthan Akurdi Branch	*	(1,238.00
			- Dr. D. Y. Patil Pratishthan Akurdi Branch	M Pharma)	(2,555.00
					22,51,096.00
TOTAL C	/F.	3,04,752.00			

Dr N S

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funds & Liabilities	SCH. NO.	AMOUNT 31.03.2021	PROP	PERTY AND ASSE	TS	SCH. NO.	AMOUNT 31.03,2021
TOTAL B/F.		3,04,752.00			TOTAL B/F.		22,51,096.00
Income and Expenditure Account:-							
Balance as per Balance Sheet		•••					
Add: Appropriation, if any		•••					
Less: Deficit as per Income &							
Expenditure Account							
Add: Surplus as per Income &		19,46,344.00					
Expenditure Account							
		19,46,344.00					
TOTAL ₹		22,51,096.00			TOTAL ₹		22,51,096.00

The Above Balance Sheet To The Best Of Our Belief Contains A True Accounts Of Funds And Liabilities And Of The Property And Assets Of The Trust

DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM D)

(DR. N. S. VYAWAHARE) PRINCIPAL

(B. H. SHARMA) CHIEF FINANCE OFFICER

(DR. N. S. VYAWAHARE) I/C DIRECTOR

(TEJAS S. PATIL) TRUSTEE

DATE : 26.08.2021 PLACE : PUNE

Dr N S

Vyawahare Date: 2023.05.19
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AS PER OUR REPORT OF EVEN DATE, FOR V. S. POTDAR & CO.

FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS,

(K. S. PURANIK) PARTNER M. NO.123680 UDIN: 21123680AAAAAV8817

DATE : 26.08.2021 PLACE : PUNE

Digitally signed by Dr N S Vyawahare

OTDAR

PUNE-4

SCHEDULE IX [VIDE RULE 17(1)]

REGISTRATION NO.

: E - 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

: DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM D), AKURDI, PUNE - 411 044

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON

: 31ST MARCH, 2021.

	EXPENDITURE	SCH. NO.	AMOUNT 31.03.2021		INCOME	BCH. NO.	AMOUNT 31.03.2021 (
То	Expenditure in respect of properties						
	Rates, taxes, cesses		•••	Ву	Rent		
	Repairs and maintenance	9	•••		(accrued)		
	Salaries				(realised)		
	Insurance						
	Depreciation	1		By	Interest		
	(by way of provision or adjustments)				(accrued)		
	Other expenses				(realised)		
	- Security Services Charges				- On securities		
To	Establishment expenses	10			- On loans		• •••
	Remuneration to trustees				- On bank account		***
					- On Fixed Deposits		11,755.00
То	Remuneration (in the case of a math)			By	Dividend		
	to the head of the math, including his			By	Donations in cash or kind		
	house-hold expenditure, if any,			By	Grants		·
To	Legal expenses			By	Income from other sources		
	Contribution and fees			-	Tuition Fees from Students		21,81,824.00
	Amounts written off						
•••	(a) Bad debts			By	Transfer from Reserve		
	(b) Loan scholarships		•••	Ву	Deficit carried over to Balance Sheet		
	(c) Irrecoverable rents						
	(d) Other items						
	- Tuition Fees Written off						
то	Miscellaneous expenses						
	Depreciation	2 & 3					
To		nds	,				
To							
10	(a) Religious						
	(b) Educational	11	2,47,235.00				
	(c) Medical Relief						
	(d) Relief poverty						
	(e) Other Charitable objects						
To	Surplus carried over to Balance Sheet		19,46,344.00				
	TOTAL	_	21,93,579.00		TOTAL ₹	-	21,93,579.0

DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM-D)

(DR. N. S.VYAWAHARE) PRINCIPAL

(B. H. SHARMA) CHIEF FINANCE OFFICER

(DR. N. S.VYAWAHARE) I/C DIRECTOR

(TEJAS S. PATIL) TRUSTEE

DATE : 26.08.2021

PLACE: PUNE

DATE : 26.08.2021 PLACE : PUNE

POTDAR

PUNE-4

PEO ACCOUNTANT

Dr N S

Digitally signed by Dr N S Vyawahare

Date: 2023.05.19
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AS PER OUR REPORT OF EVEN DATE,

FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS

> KUNAL PURANIK) PARTNER

M. NO.123680 UDIN: 21123680AAAAAV8817

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DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM D), AKURDI, PUNE - 411 044

SCHEDULE NO. 1 :_ IMMOVABLE PROPERTIES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2021.

SR. NO.

		GROSS	GROSS BLOCK			DEPR	DEPRECIATION		OT OCTAC TITLE
		ADDI	ADDITIONS	TOTAL					ACM DIVISION AND
ASSETS	AS ON	UPTO	AFTER	UPTO	RATE	UPTO	FOR THE	TOTAL	AS ON
	01.04.2020	30.09.2020	30.09.2020	31.03.2021		01.04.2020	YEAR		31.03.2021
	7	*	₩	₩	%	~	~		
Building	:	:			10	:			
TOTAL ?								:	:
			:			:		:	:

SCHEDULE NO. 2:

FURNITURE AND FIXTURES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2021.

			GROSS BLOCK	BLOCK			DEPR	DEPRECIATION		CLOSING WDV
Q.			ADDITIONS	TIONS	TOTAL					
NO	ASSETS	AS ON	UPTO	AFTER	UPTO	RATE	UPTO	FOR THE	TOTAL	AS ON
		01.04.2020	30.09.2020	30.09.2020	31.03.2021		01.04.2020	YEAR		31 03 2001
		~	•	₩	~	%		►	h	4.05.2021
									,	,
								_		
٠i	Furniture & Fixture	:	;	:		10	:	:		
	₹ TATOT									:
	VARIOT	:			:		***	:	:	-

SCHEDULE NO. 3:

OTHER MOVABLE ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2021.

L			GROSS	GROSS BLOCK			DEPR	DEPRECIATION		CLOSING WDV
- 5			ADDI	ADDITIONS	TOTAL					an purgons
NO.	ASSETS	AS ON	OPTO	AFTER	UPTO 31 03 2021	RATE	UPTO	FOR THE YEAR	TOTAL	AS ON
		~	*	₹	₩	%	7	₩	₩	31.03.2021 ₹
1.	1. Computers	:	:	:	:	40	:	:	:	:
6,	Laboratory Equipment	:	:	:	:	15	:	:	:	:
რ	Library Books	i	:	:	i	40	:		1	:
4	4. Office Equipments		:	:		15	:	:	;	:
1	TOTAL ₹			:	:			:	:	**

Dr N S Vyawahare

Digitally signed by Dr N S Vyawahare Date: 2023.05.19 12:37:32 +05'30'



PUNE-4

DR. D. Y PATIL PRATISHTHAN'S

DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM D), AKURDI, PUNE - 411 044

		AMOUNT
		31.03.2021
	· · · · · · · · · · · · · · · · · · ·	₹
SCHEDULES TO BALANCE SHEET	_	
SCHEDULE NO. 5 :SUNDRY CREDIT BALANCES		
Insurance policy students		35,328.00
Professional Tax		600.00
University Fees		10,048.00
Physical Eduction		1,600.00
Eligibility fees		7,000.00
Eligibility lees	TOTAL ₹	54,576.00
	IOIAD (
COUPDINE NO 7 - INCOME OUTSTANDING		
SCHEDULE NO. 7: INCOME OUTSTANDING		
In Fixed Deposit Account with Punjab National Bank - FD No 0141SUP1000168		10,873.00
- FD No 014150F1000168		10,070.00
	TOTAL ₹	10,873.00
	TOTAL (20,010.00
SCHEDULE NO. 8 : CASH & BANK BALANCES		
In Fixed Deposit Account with Punjab National Bank		
- FD No 0141SUP1000168		4,50,000.00
- PB No 01415011000105		.,00,000.00
	TOTAL ₹	4,50,000.00
	-	
SCHEDULES TO INCOME & EXPENDITURE A/C.		
SCHEDULE NO. 11: EDUCATIONAL EXPENSES		
Affiliation, Inspection Fees		1,00,000.00
Printing & Stationery		2,555.00
Salary & Honorarium		1,10,589.00
Fees Concession	momer = -	34,091.00
	TOTAL ₹	2,47,235.00

Dr N S Vyawahare Date: 2023.05.19 12:37:56 +05'30'

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DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM- D)

NOTES FORMING PART OF THE BALANCE SHEET

NOTE ON LOCKDOWN AND IMPACT OF THE SAME ON FINANCIAL STATEMENTS

In view of the COVID-19 Pandemic, Government of India as well as Government of Maharashtra (state in which trust is located) announced nationwide & statewide complete lockdown w.e.f. midnight of 23.03.2020. The lockdown was initially upto 15.04.2020 (Phase -1) but was extended to 03.05.2020 (Phase 2). The lockdown was further extended to 17.05.2020 (Phase 3) with relaxations and guidelines to be followed in specified areas issued by Government of India and Government of Maharashtra. The second wave of COVID-19 pandemic emerged in the last quarter of the year ended on 31st March, 2021. The second wave resulted in state wide lockdown restrictions announced by the Government of Maharashtra. The educational institutions however remain to be closed till date as per the guidelines of Government of Maharashtra. The colleges managed by the Trust therefore remains closed for students till date as per the Guidelines issued by the State Government.

The trust has however continued its charitable activities during the lockdown through online class for the students.

GOING CONCERN

In the opinion of the management and on the basis of trends so far these adverse conditions would continue in financial year 2021-22 but there would be no adverse impact on "Going Concern" assumption in the near future of the trust.

SIGNIFICANT ACCOUNTING POLICIES:

1. MAJOR ACCOUNTING POLICIES

GENERAL

The financial Statements of the College have been prepared under the Historical Cost convention using the cash system of accounting on going concern basis.

FIXED ASSETS & DEPRECIATION b.

Fixed Assets are stated at Cost less Depreciation.

It is the policy of the college to charge Depreciation on Fixed Assets on written down value Method for the full year, except for assets acquired during the year on which Depreciation to be calculated at half the rate applicable to that particular asset if acquired after 30th September of the financial year. Depreciation rates are applied based on management's estimate of useful life of the asset at the time of acquisition of the asset. DOTDA

Dr N S Vyawahare Date: 2023.05.19

Digitally signed by Dr N **S** Vyawahare

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c. **INCOME RECOGNITION**

Tuition and other fees receivable from students for a particular year have been recorded in the books in the year to which it relates.

Interest received / receivable has been recorded as and when it becomes due.

d. ACCOUNTING FOR GRANTS

- Grants related to Fixed Assets The grant is shown as a deduction from i. the gross value of the asset concerned in arriving at its book value. Thus, the grant is recognized in the profit & loss statement over the useful life of the depreciable asset by way of a reduced depreciation charge.
- Grants related to revenue The grants related to revenue are deducted ii. from the related expenditure and are either shown as a debit or credit in the profit & loss statement as the case may be.

CHANGE IN ACCOUNTING POLICY e.

There are no changes in accounting policies followed by the College during the Financial Year as compared to the policies followed during the previous year.

2. **INVESTMENTS**

Investments are stated at costs.

3. **EMPLOYEE BENEFITS**

The college has contributed to the Statutory Provident Fund as an employer as a measure for retirement benefit. The college does not have any other provisions for the retirement benefits to its employees.

Dr N S

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Date: 2023.05.19

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4. EVENTS OCCURRING AFTER BALANCE SHEET DATE

There are no events occurring after Balance Sheet Date till the completion of audit that will require separate disclosure.

FOR DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM- D)

FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS

(DR. N. S. VYWAHARE) PRINCIPAL

CHIEF FINANCE OFFICER

(K. S. PURANIK) PARTNER

M. NO.: 123680 UDIN: 21123680AAAAAV8817

DATE: 26.08.2021 PLACE: PUNE

(DR.N.S. VYWAHARE) I/C DIRECTOR

DATE : 26.08.2021

PLACE : PUNE

(TEJAS S. PATIL) Dr N S TRUSTEE

PUNE-4

Digitally signed by Vyawahare Date: 2023.05.19

Dr N S Vyawahare

C-9, Beverly Estate,852/5 & 6, Bhandarkar Institute Road, Pune 411 004. Tel.:(020) 25678400 / 403 / 404 / 405.

□ E-mail: office@vspaco.in

INDEPENDENT AUDITORS' REPORT

1. OPINION:

We have audited the accompanying financial statements of DR. D. Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY), which comprises the Balance Sheet as at March 31, 2020, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

2. BASIS OF OPINION

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

KEY AUDIT MATTERS 3.

We invite your attention to "Note on lockdown and impact of the same on financial statements" which is reproduced as under:-

In view of the COVID-19 Pandemic, Government of India as well as Government of Maharashtra (state in which trust is located) announced nationwide & statewide complete lockdown w.e.f. midnight of 23.03.2020. The lockdown was initially upto 15.04.2020 (Phase 1) but was extended to 03.05.2020 (Phase 2).

Dr N S

Vyawahare

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Date: 2023.05.19
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The lockdown was further extended to 17.05.2020 (Phase 3) with relaxations and quidelines to be followed in specified areas issued by Government of India and Government of Maharashtra. The educational institutions however remain to be closed till date as per the guidelines of Government of Maharashtra. The colleges managed by the Trust therefore remains closed for students till date as per the Guidelines issued by the State Government.

The trust has however continued its charitable activities during the lockdown through online class for the students

GOING CONCERN

Impact on the going concern due to the above matter if any needs to be considered at head office level.

4. RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS:

Management is responsible for the preparation of the financial statements in accordance with Bombay Public Trust Act, 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the entity's financial reporting process.

5. AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL **STATEMENTS:**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Dr N S

Vyawahare

Date: 2023.05.19
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Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

POTDAR

PUNE - 4

FOR V. S. POTDAR & CO., **FIRM REG. NO. 107984W** CHARTERED ACCOUNTANTS

PLACE: PUNE

DATE : 08.10.2020

(K. S. PURANIK) PARTNER

M. NO. 123680 UDIN: 20123680AAAABM4424

Dr N S Vyawahare

Digitally signed by Dr N S Vyawahare

Date: 2023.05.19 12:41:29

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DR. D. Y. PATIL PRATISHTHAN AKURDI, PUNE - 411 044

F.Y. 2019 - 2020

A.Y. 2020 - 2021

DR. D. Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY)

SCHEDULE VIII [VIDE RULE 17(1)]

REGISTRATION NO.

: E-1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

: DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI, PUNE - 411 044

BALANCE SHEET AS AT

: 31ST MARCH, 2020.

FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2020 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2020 ₹
Trust Fund or Corpus:-			Immovable Properties:-	1	
Balance as per Last Balance Sheet			Balance as per last Balance Sheet	•	4,05,64,557.50
Add: Corpus Donations			Additions during the year		5,65,955.00
					4,11,30,512.50
			Less: Sales during the year		
Other Earmarked Fund:-			Depreciation up to date		2,92,56,252.88
Created under the provision of the trust					1,18,74,259.62
deed or scheme or out of the Income)					
Depreciation Fund			Furniure & Fixtures	2	•
Sinking Fund			Balance as per last Balance Sheet		1,48,98,290.00
Reserve Fund		***	Additions during the year		20,36,392.00
Any other Fund					1,69,34,682.00
- Devlopment Fund		2,88,34,131.00	Less: Sales during the year		
			Depreciation up to date		60,32,217.02
Loans (Secured or Unsecured):-					1,09,02,464.98
From Trustees		***			
From Other		***	Other Fixed Assets	3	
			Balance as per last Balance Sheet		1,75,16,263.00
Liabilities			Additions during the year		18,73,757.00
For Expenses		***			1,93,90,020.00
For Advances	4	21,42,318.25	Less: Sales during the year		
For Rent and Other Deposits			Depreciation up to date		1,40,06,287.15
Causion Money Deposit		2,52,000.00			53,83,732.85
For Sundry Credit Balance	5	2,88,384.00			
nternal Transfer			Investments:-		
Or D Y Patil Pratishtan Akurdi Pune Branch		4,95,63,994.87	- Shares of DYPCE Student Co-op Society		200.00
			Loans (Secured or Unsecured): Good / Do	ubtful	
			Loans Scholarships		
			Other Loans		
			Advances:-		
			To Trustees		
			To Employees		-
			To Contractors		***
			To Lawyers		
			To Others	6	10,14,820.00
			To Allumini Association of DYPCOP		***
			Income Outstanding:-		
			Rent		
			Interest	7	3,59,108.00
			Other Income		***
			- Fees Receivable From Students		55,15,390.00
			Cash and Bank Balances:-		
			(a) In Accounts with Banks	8	13,96,086.48
			In Fixed Deposit	9	11,00,000.00
			(b) With the Trustee		
			(c) With the Manager		
			 Cash Balance with College Authority Cheques In hand 	ries	39,765.70

Dr N S

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Date: 2023.05.19
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	FUNDS & LIABILITIES	SCH. AMOUNT NO. 31.03.2020	PROPERTY AND ASSETS	SCH.	AMOUNT 31.03.2020 ₹
	TOTAL B/F.	8,10,80,828.12	TOTAL B/F.		3,75,85,827.63
			Income and Expenditure Account:-		
			Balance as per Balance Sheet		3,48,16,752.66
			Add: Appropriation, if any		***
			Add : Deficit as per Income & Expenditure Account		86,78,247.83
			Less: Surplus as per Income &		
			Expenditure Account		
					4,34,95,000.49
	TOTAL ₹	8,10,80,828.12	TOTAL ₹		8,10,80,828.12
7					

The Above Balance Sheet To The Best Of Our Belief Contains A True Accounts Of Funds And Liabilities And Of The Property And Assets Of

> DR. D. Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY)

> > Dr N S

(DR. N. S. VYAWAHARE) PRINCIPAL

(B. H. SHARMA) CHIEF FINANCE OFFICER

(COL. S. K. JOSHI) DIRECTOR

(SATEJ D. PATIL) CHAIRMAN

DATE : 08.10.2020

PLACE: PUNE

Digitally signed by Dr

Vyawahare Date: 2023.05.19
12:42:34 +05'30'

DATE : 08.10.2020 PLACE : PUNE

POTDAR

PUNE - 4

AS PER OUR REPORT OF EVEN DATE, FOR V. S. POTDAR & CO.

FIRM REG. NO. 107984W

CHARTERED ACCOUNTANTS,

(K. S. PURANIK)

PARTNER M. NO.123680 UDIN: 20123680AAAABM4424

SCHEDULE IX [VIDE RULE 17(1)]

REGISTRATION NO.

NAME OF THE PUBLIC TRUST

: E - 1175/KOLHAPUR

: DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI, PUNE - 411 044

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON

: 31ST MARCH, 2020.

	EXPENDITURE	SCH.	AMOUNT 31.03.2020 ₹		INCOME	SCH.	AMOUNT 31.03.2020 ₹
То	Rates, taxes, cesses		31,90,392.00	By	Interest on Savings bank account		1,902.00
To	Repairs & Maintenance - Building		60,598.00	By	Interest on fixed deposit		1,04,964.00
To	Repairs & Maintenance - Computers		61,349.00	By	Fees from Student		2,59,70,436.25
To	Repairs & Maintenance - Vehicle		9,842.00				2,03,70,100.20
To	Repairs & Maintenance - Other		20,89,548.00				
To	Insurance		30,914.00				
To	Depreciation		37,12,859.00				
To	Security Service Charges		1,64,446.00				
To	Bank Interest, Commission & Charges		20,173.08				
To	Interest on TDS		150.00				
To	Professional Fees		37,800.00				
To	Legal expenses		2,750.00				
To	Advertisement Expenses		2,40,606.00				
To	Affiliation, Inspection & NBA Fees		16,99,965.00				
To	Donation		20,000.00				
To	Laboratory Expenses		14,43,168.00				
To	Newspaper & Periodicals		1,06,354.00				
To	Office & Miscellaneous Expenses		1,95,982.00	Bv	Deficit carried over to Balance Sheet		86,78,247.83
To	Postage, Telephone & Internet		2,43,743.00		boilett carried over to balance Sheet		00,70,247.03
To	Printing & Stationery		3,83,077.00				
To	Salary & Honorarium		1,99,04,221.00				
To	Seminar & Workshop expenses		85,596.00				
To	Staff Welfare & Entertainment		37,150.00				
To	Students welfare		6,11,891.00				
To	Travelling & Conveyance		1,31,820.00				
To	Web Hosting Charges		39,082.00				
To	Interest on provident Fund		88,366.00				
To	Penalty on provident fund		1,43,708.00				
	TOTAL ₹		3,47,55,550.08		TOTAL ₹		3,47,55,550.08

DR. D. Y. PATIL COLLEGE OF PHARMACY

(B - PHARMACY)

(DR. N. S. VYAWAHARE) PRINCIPAL

(COL. S. K. JOSHI) DIRECTOR

DATE : 08.10.2020 PLACE: PUNE

(B. H. SHARMA) CHIEF FINANCE OFFICER

(SATEJ D. PATIL) CHAIRMAN

AS PER OUR REPORT OF EVEN DATE,

FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W

CHARTERED ACCOUNTANTS,

(KUNAL PURANIK) PARTNER

M. NO.123680

UDIN: 20123680AAAABM4424

DATE : 08.10.2020

EDACCOU

PLACE : PUNE

Dr N S

Vyawahare Date: 2023.05.19 12:43:03 +05'30'

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DR. D. Y PATIL PARTISHTHAN'S

DR. D. Y. PATIL COLLEGE OF PHARMACY (B.PHARMACY), AKURDI, PUNE - 411 044

SCHEDULE NO. 1:

IMMOVABLE PROPERTIES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2020.

				GROSS	BLOCK				DEP	RECIATION		CLOSING W.D.V.
SR			ADDI'	TIONS	ADDTION	DELETION	TOTAL					AS ON
NO	I ASSETS I	AS ON	UPTO	AFTER	DURING THE	DURING THE	UPTO	RATE	UPTO	FOR THE YEAR	TOTAL	AS ON
		01.04.2019	30.09.2019	30.09.2019	YEAR	YEAR	31.03.2020		01.04.2019			31.03.2020
		₹	₹	₹	₹	₹	₹	%	₹	₹	₹	₹
1.	Building	3,15,52,887.50	5,65,955.00	***	5,65,955.00		3,21,18,842.50	10	2,45,57,807.88	7,56,103.00	2,53,13,910.88	68,04,931.62
2.	Auditorium	72,54,368.00		***			72,54,368.00	10	27,17,099.00	4,53,727.00	31,70,826.00	40,83,542.00
3.	Animal House	17,57,302.00		***			17,57,302.00	10	6,61,984.00	1,09,532.00	7,71,516.00	9,85,786.00
	TOTAL ₹	4,05,64,557.50	5,65,955.00		5,65,955.00		4,11,30,512.50		2,79,36,890.88	13,19,362.00	2,92,56,252.88	1,18,74,259.62

SCHEDULE NO. 2:

FURNITURE AND FIXTURES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2020.

				GROSS I	BLOCK				DEP	RECIATION		CLOSING W.D.V.
SR.	4.0077770			TIONS	ADDTION	DELETION	TOTAL					AS ON
NO.	ASSETS	AS ON 01.04.2019	UPTO 30.09.2019	AFTER 30.09.2019	DURING THE YEAR	DURING THE YEAR	UPTO 31.03.2020	RATE	UPTO 01.04.2019	FOR THE YEAR	TOTAL	31.03.2020
		₹	₹	₹	₹	₹	₹	%	₹	₹	₹	₹
١,	D	1 40 00 200 00	20.25.552.00									
1.	Furniture	1,48,98,290.00	20,25,772.00		20,36,392.00		1,69,34,682.00	10	48,21,422.02	12,10,795.00	60,32,217.02	1,09,02,464.98
	TOTAL ₹	1,48,98,290.00	20,25,772.00	10,620.00	20,36,392.00		1,69,34,682.00		48,21,422.02	12,10,795.00	60,32,217.02	1,09,02,464.98

SCHEDULE NO. 3:

OTHER FIXED ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2020.

				GROSS	BLOCK				DEP	RECIATION		CLOSING W.D.V.
SR.	ASSETS	AS ON	ADDI UPTO	TIONS AFTER	ADDTION DURING THE	DELETION DURING THE	TOTAL UPTO	RATE	UPTO	FOR THE YEAR	TOTAL	AS ON
NO.	110210	01.04.2019	30.09.2019	30.09.2019	YEAR	YEAR	31.03.2020	KAIE	01.04.2019	FOR THE TEAR	TOTAL	31.03.2020
L		₹	₹	₹	₹	₹	₹	%	₹	₹	₹	₹
1.	Computers	21,15,022.00	3,90,573.00	11,800.00	4,02,373		25,17,395.00	40	20,31,387.07	1,92,043.00	22,23,430.07	2,93,964.93
2.	Electical Fittings	28,26,638.00	60530	3,54,750.00	4,15,280		32,41,918.00	15	7,52,965.92	3,46,737.00	10,99,702.92	21,42,215.08
3.	Laboratory Equipments	71,17,815.00	9,12,435.00		9,12,435		80,30,250.00	15	54,99,945.06	3,79,546.00	58,79,491.06	21,50,758.94
4.	Library Books	38,61,128.00	50,508.00		50,508		39,11,636.00	40	37,60,166.53	60,588.00	38,20,754.53	90,881.47
5.	Office Equipments	7,09,650.00	26,491.00		26,491		7,36,141.00	15	3,33,787.57	60,353.00	3,94,140.57	3,42,000.43
6.	Printers	1,29,042.00	66,670.00		66,670		1,95,712.00	40	74,487.00	48,490.00	1,22,977.00	72,735.00
7.	Solar Equipment	3,01,000.00					3,01,000.00	40	1,52,896.00	59,242.00	2,12,138.00	88,862.00
8.	Maruti Ecco Van	4,55,968.00					4,55,968.00	15	2,17,950.00	35,703.00	2,53,653.00	2,02,315.00
	TOTAL ₹	1,75,16,263.00	15,07,207.00	3,66,550.00	18,73,757.00		1,93,90,020.00		1,28,23,585.15	11,82,702.00	1,40,06,287.15	53,83,732.85

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DR. D. Y PATIL PARTISHTHAN'S

DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI, PUNE - 411 044

		AMOUNT 31.03.2020 ₹
SCHEDULES TO BALANCE SHEET		
SCHEDULE NO. 4: LIABILITY FOR ADVANCES		
Advance Fees Received From Students for:		
Academic Year: 2012-13		
Academic Year : 2013-14		•••
Academic Year: 2014-15		****
Academic Year: 2015-16		***
Academic Year: 2018-19		618.00
Academic Year: 2019-20		86,892.00
Fees Refundable to Students		1,53,458.00
Scholarships Payable to Students		8,20,755.25
University Exam & Other Fees		3,30,735.00
ARC Remuneration Payable		3,000.00
BCUD Research Grant		1,80,250.00
University Research Grant		1,00,200.00
Eligibility Fees		46,300.00
Physical Examination Fees		4,270.00
SPPU Exam Fee 2019-20		5,13,690.00
Savitribai Phule Pune Univ N.S.S.		2,350.00
	TOTAL ₹	21,42,318.25
Provident Fund A/c (Employee) Tax Deducted at Source Payable - U/s. 194 J - U/s. 192 B - U/s. 192 C SCHEDULE NO. 6 : ADVANCE TO OTHERS	TOTAL ₹	64,800.00 10,200.00 1,78,070.00 35,314.00 2,88,384.00
Advance to supplier		
- Madhura Enterprises		24 500 00
- Ocean Gigabytes Pvt Ltd		24,500.00 1,16,460.00
- Ramesh Associates		2,35,520.00
- Schindler India Pvt Ltd		5,57,550.00
- Shri Samarth Electricals		30,020.00
- Subham Décorator		50,000.00
T.D.S. Recoverable		770.00
	TOTAL ₹	10,14,820.00
	TOTAL	10,11,020.00
SCHEDULE NO. 7: INTEREST OUTSTANDING		
Accrued Interest on Fixed Deposits with OBC		
- FD No 01413021091296		65,295.00
- FD No 01413021091302		1,63,228.00
- FD No 01413021091319		65,292.00
- FD No 01413021091326		32,645.00
- FD No 01413021091333		32,648.00
	TOTAL ₹	3,59,108.00
	,	
		The Control of the Co

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		AMOUNT 31.03.2020 ₹
SCHEDULE NO. 8: ACCOUNTS WITH BANKS		
Oriental Bank Of Commerce Current A/c. No. 01411131002440		4,30,578.28
Oriental Bank Of Commerce Savings Bank A/c. No. 01412191005907		51,177.00
Oriental Bank Of Commerce Savings Bank A/c. No. 02182191011046		3,234.00
State Bank of India Current A/c. No. 11148311100		9,11,097.20
	TOTAL ₹	13,96,086.48
SCHEDULE NO. 9: FIXED DEPOSITS WITH BANKS		
In Fixed Deposit Account With Oriental Bank of Commerce		
- FD No 01413021091296		0.00.000.00
- FD No 01413021091302		2,00,000.00
- FD No 01413021091302		5,00,000.00
		2,00,000.00
- FD No 01413021091326		1,00,000.00
- FD No 01413021091333		1,00,000.00
	TOTAL ₹	11.00.000.00

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DR. D.Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY)

NOTES FORMING PART OF ACCOUNTS

GOING CONCERN

Impact on the going concern due to the above matter if any needs to be considered at head office level.

1. MAJOR ACCOUNTING POLICIES

a. **GENERAL**

The financial Statements of the College have been prepared under the Historical Cost convention using the cash system of accounting on going concern basis.

FIXED ASSETS & DEPRECIATION b.

Fixed Assets are stated at Cost less Depreciation.

It is the policy of the college to charge Depreciation on Fixed Assets on written down value Method for the full year, except for assets acquired during the year on which Depreciation to be calculated at half the rate applicable to that particular asset if acquired after 30th September of the financial year. Depreciation rates are applied based on management's estimate of useful life of the asset at the time of acquisition of the asset.

INCOME RECOGNITION c.

Tuition and other fees receivable from students for a particular year have been recorded in the books in the year to which it relates.

Interest received / receivable has been recorded as and when it becomes due.

d. ACCOUNTING FOR GRANTS

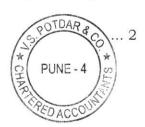
- Grants related to Fixed Assets The grant is shown as a deduction from the gross value of the asset concerned in arriving at its book value. Thus, the grant is recognized in the profit & loss statement over the useful life of the depreciable asset by way of a reduced depreciation charge.
- ii. Grants related to revenue - The grants related to revenue are deducted from the related expenditure and are either shown as a debit or credit in the profit & loss statement as the case may be.

e. CHANGE IN ACCOUNTING POLICY

There are no changes in accounting policies followed by the College during the Financial Year as compared to the policies followed during the previous year.

> Dr N S Vyawahare Date: 2023.05.19

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2. INVESTMENTS

Investments are stated at costs.

3. EMPLOYEE BENEFITS

The college has contributed to the Statutory Provident Fund as an employer as a measure for retirement benefit. The college does not have any other provisions for the retirement benefits to its employees.

5. EVENTS OCCURRING AFTER BALANCE SHEET DATE

There are no events occurring after Balance Sheet Date till the completion of audit that will require separate disclosure.

6. Previous year's figures are regrouped and rearranged wherever necessary in order to make them comparable with the current year's figures.

FOR DR. D. Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY)

FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS

(DR. N. S. VYAWAHARE)
PRINCIPAL

(B. H. SHARMA)
CHIEF FINANCE OFFICER

CHAIRMAN

(K. S. PURANIK) PARTNER

M. NO.: 123680

UDIN: 20123680AAAABM4424

DATE: 08.10.2020 PLACE: PUNE (SATEJ D. PATIL)

DOTDAR

PUNE - 4

(COL. S. K. JOSHI) DIRECTOR

DATE : 08.10.2020 PLACE : PUNE Dr N S

Digitally signed by Dr N S Vyawahare

Vyawahare Date: 2023.05.19

C-9, Beverly Estate,852/5 & 6, Bhandarkar Institute Road, Pune 411 004. Tel.:(020) 25678400 / 403 / 404 / 405.

E-mail: office@vspaco.in

INDEPENDENT AUDITORS' REPORT

1. OPINION:

We have audited the accompanying financial statements of DR. D. Y. PATIL COLLEGE OF PHARMACY (M - PHARMACY), which comprises the Balance Sheet as at March 31, 2020, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

2. BASIS OF OPINION

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

3. **KEY AUDIT MATTERS**

We invite your attention to "Note on lockdown and impact of the same on financial statements" which is reproduced as under:-

In view of the COVID-19 Pandemic, Government of India as well as Government of Maharashtra (state in which trust is located) announced nationwide & statewide complete lockdown w.e.f. midnight of 23.03.2020. The lockdown was initially upto 15.04.2020 (Phase 1) but was extended to 03.05.2020 (Phase 2).

Dr N S

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The lockdown was further extended to 17.05.2020 (Phase 3) with relaxations and guidelines to be followed in specified areas issued by Government of India and Government of Maharashtra. The educational institutions however remain to be closed till date as per the guidelines of Government of Maharashtra. The colleges managed by the Trust therefore remains closed for students till date as per the Guidelines issued by the State Government.

The trust has however continued its charitable activities during the lockdown through online class for the students

GOING CONCERN

Impact on the going concern due to the above matter if any needs to be considered at head office level.

4. RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS:

Management is responsible for the preparation of the financial statements in accordance with Bombay Public Trust Act, 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

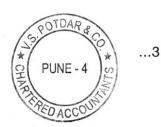
In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to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

Those charged with governance are responsible for overseeing the entity's financial reporting process.

5. <u>AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL</u> <u>STATEMENTS:</u>

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Dr N S Vyawahare Digitally signed by Dr N S Vyawahare Date: 2023.05.19 12:46:50 +05'30'



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Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

> FOR V. S. POTDAR & CO., **FIRM REG. NO. 107984W** CHARTERED ACCOUNTANTS

PLACE: PUNE

DATE : 08.10.2020

(K. S. PURANIK) PARTNER

M. NO. 123680 UDIN: 20123680AAAABM4424

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Dr N S Vyawahare

Dr N S Vyawahare

Date: 2023.05.19

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DR. D. Y. PATIL PRATISHTHAN AKURDI, PUNE - 411 044

F.Y. 2019 - 2020

A.Y. 2020 - 2021

DR. D. Y. PATIL

COLLEGE OF PHARMACY

(M - PHARMACY)

SCHEDULE VIII [VIDE RULE 17(1)]

REGISTRATION NO.

Bran-	[VIDE RULE 17(1)]	
NAME OF THE PUBLIC TRUST	: E - 1175/KOLHAPUR	
PAT	HAPUR	
BALANCE SHEET AS AT	: DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHAI : 31 ST MARCH, 2020.	
145 AT	COLLEGE OF PHARE	
	: 31 ST MARCH, 2020.	Pag
Direc	H, 2020.	MACY), AKURDI, PITA
FUNDS & LIABILITIES	A	, FUNE - 411 044
	SCH. AMOUNT	
Balance as ner I	NO. 31.03.2020	
Balance as per Last Balance Sheet Add: Corpus Donations		
Donations	Immovable Pro	D ASSEM
Other Earmarked Fund:		AMOU.
<u>Created under the provision of the trust</u> deed or scheme or out of the large	Balance as per last Balan Additions during the year	Cost) NO. 31.03.20
deed or scheme or out of the Income) Depreciation Fund Sinking p.	Additional	Ce CL
Depreciation Fund Sinking P	Less: Sales during the year Depreciation	
Sinking Fund	Depresiation the year	ur
Reserve Fund	up to d	ate
Any other Fund	- drniure & p:	
- Devle		
- Devlopment Fund	Additions during the year	Shari
Loans (s.	Jean	Sheet 1 .
Loans (Secured or Unsecured):- From Trustees	47,67,724.00 Less: Sales during the	4,01,002.0
From Trustees	47,67,724.00 Less: Sales during the year	
From Other	Depreciation up to date	4,01,002.00
link	- date	7-1,002.00
Liabilities	Other F.	2.14 500
For Expenses	Other Fixed Assets	2,14,593.20
For Advan	-uidilce oc	1,86,408.80
For Rent and o	Additions during the year	et 2
- Caution Money Deposits: For Sundry Control of	Jear	99,69,915.00
For Sund	1,57,007.50 Less : Sales during the year	-3,09,915.00
For Sundry Credit Balance		99,69,915.00
ernal m 4	1,08,000.00	1,09,915.00
24441 170-0	79 454 0-	52,82,213.80
D Y Patil Pratishts	Investments:	46,87,701.20
D Y Patil Pratishtan Akurdi Pune Branch		
dif()]	Loans (Secured or Unsecured): Good Loans Scholarships	
	Loans Scholarships	/ Doubtful
	Other Loans	
	-54115	
	Advances:-	
	To Trustees	
	To Employees	
	To Contractors	
	To Lawyers	
	To Others	<u></u>
		5 160.00
	Income Outstanding:-	
	Rent	
	Interest	6 600 470 00
	Other Income	6 6,99,478.00
	- Fees Receivable from Students	13 13 500 75
	- rees receivable from students	13,13,520.75
	0-1-1-1-1	
	Cash and Bank Balances:-	5 00 050 40
	(a) In Accounts with Banks	7 5,92,856.49
	In Fixed Deposit with Andhra Ban	k 8 28,16,076.00
	(b) With the Trustee	
	(c) With the Manager	
	- Cash Balance with College Author	orities 63,088.00
	- Cash Balance with College Author- DD/Cheque in Hand	orities 63,088.00

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s .	SCH. AMOUNT NO. 31.03.202 ₹	PROPERTY AND ASSETS	SCH.	AMOUNT 31.03.2020 ₹
TOTAL B/F	1,64,21,615.	25 TOTAL B/F		1,03,59,289.24
		Income and Expenditure Account:-		
		Balance as per Balance Sheet		55,47,755.93
		Less: Appropriation, if any		
		Add: Deficit as per Income &		
		Expenditure Account		5,14,570.08
		Less: Surplus as per Income &		
		Expenditure Account		
				60,62,326.01
TOTAL ₹	1,64,21,615.	25 TOTAL ₹		1,64,21,615.25
	TOTAL B/F	S SCH. 31.03.2020 ₹ TOTAL B/F 1,64,21,615.	TOTAL B/F 1,64,21,615.25 TOTAL B/F Income and Expenditure Account: Balance as per Balance Sheet Less: Appropriation, if any Add: Deficit as per Income & Expenditure Account Less: Surplus as per Income & Expenditure Account	TOTAL B/F 1,64,21,615.25 TOTAL B/F 1,64,21,615.25 TOTAL B/F Income and Expenditure Account: Balance as per Balance Sheet Less: Appropriation, if any Add: Deficit as per Income & Expenditure Account Less: Surplus as per Income & Expenditure Account

The Above Balance Sheet To The Best Of Our Belief Contains A True Accounts Of Funds And Liabilities And Of The Property And **Assets Of The Trust**

DR. D. Y. PATIL COLLEGE OF PHARMACY

(M - PHARMACY)

(DR. N. S. VYAWAHARE) PRINCIPAL

(B. H. SHARMA) CHIEF FINANCE OFFICER

(COL. S. K. JOSHI) DIRECTOR

DATE : 08.10.2020 PLACE: PUNE

CHAIRMAN

AS PER OUR REPORT OF EVEN DATE,

FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS,

> (K. S. PURANIK) PARTNER M. NO.123680

UDIN: 20123680AAAABM4424

DATE : 08.10.2020 PLACE : PUNE

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Dr N S
by Dr N S
Vyawahare
Vyawahare
Date: 2023.05.19

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SCHEDULE IX [VIDE RULE 17(1)]

REGISTRATION NO.

: E - 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

: DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), AKURDI, PUNE - 411 044

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON : 31 ST MARCH, 2020.

	EXPENDITURE		AMOUNT 31.03.2020 ₹		INCOME	AMOUNT 31.03.2020 ₹
				Ву	Interest on Savings bank account	12,823.00
To	Repairs and maintenance		1,888.00	Ву	Interest on fixed deposit	2,70,532.00
To	Bank Commission & Charges		2,326.08	Ву	Fees from Student	64,05,030.00
To	Insurance		3,484.00			
To	Depreciation		8,89,651.00			
To	Affiliation and other fees		26,000.00			
To	Laboratory Expenses		2,29,961.00			
То	Office & Miscellaneous Expenses		7,350.00			
То	Postage, Telephone & Internet		8,741.00			
То	Printing & Stationery		3,290.00			
То	Salary & Honorarium		59,98,170.00			
То	Staff Welfare & Entertainment		6,234.00			
То	Student's Welfare		23,250.00			
To	Travelling & Conveyance		2,610.00			
				By	Deficit carried over to Balance Sheet	5,14,570.08
		TOTAL ₹	72,02,955.08		TOTAL ₹	72,02,955.08

DR. D. Y. PATIL COLLEGE OF PHARMACY

(M - PHARMACY)

(B. H. SHARMA) CHIEF FINANCE OFFICER

> (SATEJ D. PATIL) CHAIRMAN

POTDAR CHARTERED ACCOUNTANTS,

AS PER OUR REPORT OF EVEN DATE, FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W

> (KUNAL PURANIK) PARTNER M. NO.123680

UDIN: 20123680AAAABM4424

DATE : 08.10.2020

(DR. N. S. VYAWAHARE)

(COL. S. K. JOSHI)

DIRECTOR

PRINCIPAL

PLACE: PUNE

DATE : 08.10.2020

PLACE : PUNE

PUNE - 4

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Date: 2023.05.19

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DR. D. Y PATIL PARTISHTHAN'S DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), AKURDI, PUNE - 411 044

SCHEDULE NO. 1:

FURNITURE AND FIXTURES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2020

		GROSS BLOCK						DEP	RECIATION	CLOSING W.D.V.	
SR. NO.	ASSETS	AS ON 01.04.2019	ADDI' UPTO 30.09.2019	FIONS AFTER 30.09.2019	DELETION DURING THE YEAR	TOTAL UPTO 31.03.2020	RATE	UPTO 01.04.2019	FOR THE YEAR	TOTAL	AS ON 31.03.2020
_		*	₹	₹	₹	₹	%	₹	₹	₹	₹
1.	Furniture & Fixture	4,01,002.00				4,01,002.00	10	1,93,881.20	20,712.00	2,14,593.20	1,86,408.80
	TOTAL ₹	4,01,002.00				4,01,002.00		1,93,881.20	20,712.00	2,14,593.20	1,86,408.86

SCHEDULE NO. 2:

OTHER FIXED ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2020

	GROSS BLOCK							DEP	CLOSING W.D.V.		
SR.			ADDI'	TIONS	DELETION	TOTAL		SIL			
NO.	ASSETS	AS ON 01.04.2018 ₹	UPTO 30.09.2019 ₹	AFTER 30.09.2019 ₹	DURING THE YEAR	UPTO 31.03.2020 ₹	RATE	UPTO 01.04.2019 ₹	FOR THE YEAR	TOTAL	AS ON 31.03.2020 ₹
									,		,
1.	Lab Equipments	69,70,067.00	***			69,70,067.00	15	23,90,307.00	6,86,964.00	30,77,271.00	38,92,796.00
2.	Library Books	5,78,713.00				5,78,713.00	40	4,85,117.00	37,438.00	5,22,555.00	56,158.00
3.	Computer	7,77,619.00				7,77,619.00	40	7,29,444.80	19,270.00	7,48,714.80	28,904.20
4.	Office Equipment	16,43,516.00		***		16,43,516.00	15	8,08,406.00	1,25,267.00	9,33,673.00	7,09,843.00
	TOTAL ₹	99,69,915.00				99,69,915.00		44,13,274.80	8,68,939.00	52,82,213.80	46,87,701.20

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DR. D. Y PATIL PARTISHTHAN'S

DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), AKURDI, PUNE - 411 044

		AMOUNT 31.03.2020
SCHEDULES TO BALANCE SHEET		₹
SCHEDULE NO. 3: LIABILITY FOR ADVANCES		
Advance Fees Received from Students for F.Y 2015-16		
Advance Fees Received from Students for F.Y 2017-18		
Fees Refundable to Students for F.Y 2016-17		***
Eligibilty Fees Payable		***
University Exam Fees Payable		1,08,545.00
Scholarship payable		48,462.50
	TOTAL ₹	1,57,007.50
	•	
SCHEDULE NO. 4 : SUNDRY CREDIT BALANCES		
Provident Fund A/c (Employee)		
Tax Deducted at Source Payable		7,200.00
- U/s. 194 C		
- U/s. 192 B		2,994.00
Skylark Enterprises		69,260.00
	TOTAL ₹	79,454.00
	TOTAL	79,434.00
SCHEDULE NO. 5: ADVANCES TO OTHERS		
TDS Recoverable		160.00
	TOTAL ₹	160.00
SCUEDINE NO. 6. INTERPRET A CONTRACTOR	-	
SCHEDULE NO. 6: INTEREST ACCRUED BUT NOT REALISED Fixed Deposit with Andhara Co-op Bank Ltd.:		
- FD No 111720100018440		
- FD No 111720100018440		1,96,220.00
- FD No 111720100019713		2,38,353.00
12 110. 111720100040009		2,52,650.00
Fixed Deposit with Oriental Bank of Commerce:		
- FD No 01413031084434		
- FD No 01413031084441		5,570.00
- FD No 01413031084458		2,229.00
- FD No 01413031084465		2,228.00
	TOTAL ₹	2,228.00 6,99,478.00
	TOTAL (0,99,478.00
SCHEDULE NO. 7: ACCOUNTS WITH BANKS		
Andhra Bank-Savings Bank A/c. No. 11710100015638		3,99,317.50
Oriental Bank of Commerce-Current A/c. 01411131002433		1,93,538.99
	TOTAL ₹ -	5,92,856.49
		-,-,-,-,-,-

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		AMOUNT 31.03.2020 ₹
SCHEDULE NO. 8: FIXED DEPOSIT	-	
Fixed Deposit with Andhara Co-op Bank Ltd.:		
- FD No 111720100018440		2,00,000.00
- FD No 111720100019713		7,27,025.00
- FD No 111720100046009		3,00,000.00
Fixed Deposit with Oriental Bank of Commerce:		
- FD No 01413031084434		7,22,299.00
- FD No 01413031084441		2,88,917.00
- FD No 01413031084458		2,88,920.00
- FD No 01413031084465		2,88,915.00
	TOTAL ₹	28,16,076.00



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DR. D.Y. PATIL COLLEGE OF PHARMACY (M - PHARMACY)

NOTES FORMING PART OF ACCOUNTS

GOING CONCERN

Impact on the going concern due to the above matter if any needs to be considered at head office level.

1. MAJOR ACCOUNTING POLICIES

a. GENERAL

The financial Statements of the College have been prepared under the Historical Cost convention using the cash system of accounting on going concern basis.

FIXED ASSETS & DEPRECIATION b.

Fixed Assets are stated at Cost less Depreciation.

It is the policy of the college to charge Depreciation on Fixed Assets on written down value Method for the full year, except for assets acquired during the year on which Depreciation to be calculated at half the rate applicable to that particular asset if acquired after 30th September of the financial year. Depreciation rates are applied based on management's estimate of useful life of the asset at the time of acquisition of the asset.

c. **INCOME RECOGNITION**

Tution and other fees receivable from students for a particular year have been recorded in the books in the year to which it relates.

Interest received / receivable has been recorded as and when it becomes due.

d. ACCOUNTING FOR GRANTS

- i. Grants related to Fixed Assets - The grant is shown as a deduction from the gross value of the asset concerned in arriving at its book value. Thus, the grant is recognized in the profit & loss statement over the useful life of the depreciable asset by way of a reduced depreciation charge.
- ii. Grants related to revenue - The grants related to revenue are deducted from the related expenditure and are either shown as a debit or credit in the profit & loss statement as the case may be.

CHANGE IN ACCOUNTING POLICY e.

There are no changes in accounting policies followed by the College during the Financial Year as compared to the policies followed during the previous year.

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2. INVESTMENTS

Investments are stated at costs.

3. **EMPLOYEE BENEFITS**

The college has contributed to the Statutory Provident Fund as an employer as a measure for retirement benefit. The college does not have any other provisions for the retirement benefits to its employees.

4. **EVENTS OCCURRING AFTER BALANCE SHEET DATE**

There are no events occurring after Balance Sheet Date till the completion of audit that will require separate disclosure.

5. Previous year's figures are regrouped and rearranged wherever necessary in order to make them comparable with the current year's figures.

FOR DR. D. Y. PATIL COLLEGE OF PHARMACY (M - PHARMACY)

FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS

(DR. N. S. VYWAHARE) PRINCIPAL

(B.H. SHARMA) CHIEF FINANCE OFFICER

(SATEJ D. PATIL)

CHAIRMAN

(K. S. PURANIK) PARTNER

M. NO.: 123680

UDIN: 20123680AAAABM4424

DATE: 08.10.2020 PLACE: PUNE

(COL. S. K. JOSHI) DIRECTOR

DATE : 08.10.2020 PLACE : PUNE

Dr N S

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C-9, Beverly Estate,852/5 & 6, Bhandarkar Institute Road, Pune 411 004. Tel.:(020) 25678400 / 403 / 404 / 405.

E-mail: office@vspaco.in

FORM A-1

AUDIT REPORT FOR FEE PROPOSAL SUBMITTED TO FEES REGULATING **AUTHORITY, MAHARASHTRA**

1. We have audited the financial statements of DR.D.Y.PATIL COLLEGE OF PHARMACY AKURDI, PUNE-411044 which comprise of the Balance Sheet as at March 31, 2020, and Income and Expenditure account for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management based on the financial reporting provisions of Maharashtra Public Trust Act 1950 (which is considered to be in compliant to the requirements under Fees Regulating Authority, Maharashtra).

2. MANAGEMENT'S RESPONSIBILITY:

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations of the institute / trust in accordance with the financial reporting provisions of Maharashtra Public Trust Act 1950 (which is considered to be in compliant to the requirement under Fees Regulating Authority, Maharashtra); this includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3. AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS AND BASIS FOR OPINION:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India (ICAI). Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

> Dr N S Vyawahare Date: 2023.05.19

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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

4. **OPINION:**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view of the state of affairs of DR.D.Y.PATIL COLLEGE OF PHARMACY AKURDI, PUNE-411044 as at March 31, 2020, and of its and income and expenditure account for the year then ended in accordance with the financial reporting provisions of Maharashtra Public Trust Act 1950 (which is considered to be in compliant to the requirement under Fees Regulating Authority, Maharashtra)

5. **KEY AUDIT MATTERS:**

We bring your attention to Note No. 1(a) of notes forming part of financial statements of the institution / college which are reproduced as under:

"Note No. 1(a) GENERAL

The financial Statements of the college have been prepared under the Historical Cost convention using the cash system of accounting on going concern basis."

6. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS:

Further to our opinion in Para 4 and as required under the Fees and Regulatory Authority, Maharashtra we state as under:-

We hereby certify that the balance sheet and the income and expenditure a. account are in agreement with the books of accounts.

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- The institution / college is not following mercantile method of accounting while b. preparing books of accounts and preparing income & expenditure account and balance sheet of the course as at 31st March 2020.
 - Please refer our comments in the Key Audit Matters Paragraph 5 above.
- We have obtained all the information and explanations which, to the best of c. our knowledge and belief, were necessary for the purpose of the audit.
- In our opinion, proper books of account have been kept by the institute so far d. as appears from our examination of the books.
- In our opinion and to the best of our information and according to the e. explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view:-
 - In the case of the balance sheet, of the state of the affairs of the course as at 31st March, 2020; and
 - In the case of the income and expenditure account of the deficit of the (ii) course for the year ended on that date.
- f. The statement of particulars required to be furnished to FRA relating to the course for which fees proposal is submitted annexed herewith as Form No. A-2.
- In our opinion and to the best of our information and according to g. explanations given to us, the particulars given in the said Form No A-2 are true and correct.

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FOR V. S. POTDAR & CO., **FIRM REG. NO. 107984W** CHARTERED &CCOUNTANTS

> K. S. PURANIK) PARTNER

ACUDIN: 20123680AAAACE6534

PLACE: PUNE

DATE : 28.11.2020

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Date: 2023.05.19
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C-9, Beverly Estate,852/5 & 6, Bhandarkar Institute Road, Pune 411 004. Tel.:(020) 25678400 / 403 / 404 / 405. ⊠ E-mail: office@vspaco.in

FORM NO. A-2

FORMING PART OF AUDIT REPORT UNDER FORM NO. A-1

1. Code of the Institution for which the : PH6371

fees proposal is submitted

6.

2. Name of the Institution : Dr. D. Y. Patil College Of Pharmacy

3. Correspondence of Address of the : Dr. D. Y. Patil Educational complex,

Sector 29, Akurdi, Pune -411044 Institution

4. Location address of the college where Dr. D. Y. Patil Educational complex, Sector 29, Akurdi, Pune -411044

the course is carried on

5. Academic year for which the fees : 2021 to 2022

proposal is submitted Relevant Financial year : 2019 – 20

7. Break of the Annual Salary expenditure into:-

PARTICULARS	AMOUNT RS.		
Total Salary as per I & E Account	2,59,02,391		
Teaching Salary	1,65,53,844		
Arrears of Teaching Salary for earlier financial years	NIL		
Non-Teaching Salary	89,73,572		
Arrears of Non-Teaching Salary for earlier financial years	NIL		
Visiting and Guest Lecture remuneration	3,74,975		

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8. Mode of Payment of Salary: -

PARTICULARS	AMOUNT RS.
Teaching Salary as mentioned above	1,65,53,844
Paid by Bank Transfer during the year	1,65,53,844
Paid by Account Payee cross cheque	NIL
Paid in Cash	NIL
Provision at the end of the Financial Year	NIL

8.1

PARTICULARS	AMOUNT
	RS.
Non-Teaching Salary as mentioned above	89,73,572
Paid by Bank Transfer during the year	89,73,572
Paid by Account Payee cross cheque	NIL
Paid in Cash	NIL
Provision at the end of the Financial Year	NIL

8.2

PARTICULARS	AMOUNT
	RS.
Visiting and Guest lecture Salary as mentioned above	3,74,975
Paid by Bank Transfer during the year	3,74,975
Paid by Account Payee cross cheque	NIL
Paid in Cash	NIL
Provision at the end of the Financial Year	NIL

9. Teaching staff and status of their approval from the University / Council as upto the end of the related Financial Year.

Total No. of Teaching staff of which salary reflected in the I&E Account for the related financial	No.
year	
Approved Teaching Staff	19
Unapproved Teaching Staff	04

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Depreciation of computation as per Fees Regulating Authority norms:Rate of Depreciation for the Financial Year 2019-20

Computer	25%
Books	25%
Plant & Machinery (Definition as	15%
per Income Tax Act, 1969)	
Furniture & fixtures (Definition as	15%
per Income Tax Act, 1969)	

Depreciation computation as per FRA

Particulars	Opening Balance (WDV)	Additions	Deletion / Sales	Depreciation for the Year	Closing Balance (WDV)
Computer	2,27,947	4,69,043		1,72,773	5,24,217
Books	2,64,141	50,508		78,662	2,35,987
Plant &					
Machinery	99,97,504	13,54,206		16,76,150	96,75,560
Furniture &					
Fixtures	94,47,593	20,36,392		17,21,801	97,62,184

11. Capital expenditure and deferred revenue expenditure debited to Income and Expenditure Account

Expenditure	Nature of Expenditure	Amount Rs.
head	(mention details)	
Nil	Nil	Nil

12. Break of the University / Council / Approval Authority Affiliation fee

Amount of Affiliation & Other fees as per I & E account	17,25,965
Name of the University / Council / Approval	Amount
Authority	Rs.
Savitribai Phule Pune University -Affiliation fee	1,82,941
All India Council for Technical Education (AICTE) -	3,30,000
Approval Extension Fees	
Directorate of Technical Education, Maharashtra (DTE)	1,80,000
Admission Regulatory Authority Fees	
Pharmacy Council of India Fees	10,33,024
No. of Years for which the Affiliation fee paid	1
Amount of Prepaid Affiliation fee i.e. fees paid for	NIL
subsequent financial years	

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PRINCED ACCOUNTS

Sanctioned Strength of the Students by the approving Authority, please note that the 13. information is required not of the actual no. of students who have taken admission but sanction strength (Please mention branch wise details within the course).

Name of the Course / Branch	Sanctioned no. of students for the Academic Year 2019-20	Additional permitted for Academic Year 2020-21	Sanctioned no. of students for Academic Year 2020-21
B. Pharm	60	40	100
M. Pharm (Pharmaceutics)	15		15
M Pharm (Quality Assurance)	15		15
M Pharm		9	9
(Pharmacology) M Pharm		6	6
(Pharmaceutical Chemistry)			
Pharm D		30	30
D Pharm		60	60

FOR V. S. POTDAR & CO., FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS

S. PURANIK) **PARTNER**

ÚDIN: 20123680AAAACE6534

PLACE: PUNE

DATE : 28.11.2020

Dr N S Vyawahare

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Date: 2023.05.19 13:33:59 +05'30'

DR. D. Y. PATIL PRATISHTHAN AKURDI, PUNE - 411 044

F.Y. 2018 - 2019 A.Y. 2019 - 2020

DR. D. Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY)



C-9, Beverly Estate,852/5 & 6, Bhandarkar Institute Road, Pune 411 004. Tel.:(020) 25678400 / 403 / 404 / 405.

E-mail: office@vspaco.in

INDEPENDENT AUDITORS' REPORT

1. OPINION:

We have audited the accompanying financial statements of DR. D. Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY), which comprises the Balance Sheet as at March 31, 2019, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Bombay Public Trust Act, 1950 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

2. BASIS OF OPINION

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

з. RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS:

Management is responsible for the preparation of the financial statements in accordance with Bombay Public Trust Act, 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

> Dr N S Vyawahare Date: 2023.05.19

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

Those charged with governance are responsible for overseeing the entity's financial reporting process.

3. AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE **FINANCIAL** STATEMENTS:

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

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PLACE: PUNE

DATE : 24.09.2019

FOR V. S. POTDAR & CO., FIRM REG. NO. 107984W POTECHARTERED ACCOUNTANTS

> (K. S. PURANIK) PARTNER

M. NO. 123680 UDIN NO.: 19123680AAAABC2708

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SCHEDULE VIII [VIDE RULE 17(1)]

REGISTRATION NO.

: E - 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

: DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI, PUNE - 411 044

BALANCE SHEET AS AT

: 31ST MARCH, 2019

FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2019	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2019
Trust Fund or Corpus:-	-	,	Immovable Properties:-		•
Balance as per Last Balance Sheet		***	Balance as per last Balance Sheet		38,458,013.50
Add: Corpus Donations			Additions during the year		2,106,544.00
		***			40,564,557.50
			Less: Sales during the year		***
Other Earmarked Fund:-			Depreciation up to date		27,936,890.88
Created under the provision of the trust					12,627,666.62
deed or scheme or out of the Income)					
Depreciation Fund		***	Furniure & Fixtures	2	
Sinking Fund		***	Balance as per last Balance Sheet		10,208,562.00
Reserve Fund		***	Additions during the year		4,689,728.00
Any other Fund - Devlopment Fund		26 000 607 00	Lance Color develop the serve		14,898,290.00
Deviopment Fund		26,080,687.00	Less : Sales during the year		4 001 400 00
Loans (Secured or Unsecured):-			Depreciation up to date		4,821,422.02
From Trustees					10,076,867.98
From Other		•••	Other Fixed Assets	3	
			Balance as per last Balance Sheet	3	15,769,400.00
Liabilities			Additions during the year		1,946,675.00
For Expenses			Additions during the year	•	17,716,075.00
For Advances	4	1,959,627.25	Less: Sales during the year		199,812.00
For Rent and Other Deposits	,	1,505,027.20	Depreciation up to date		12,823,585.15
Causion Money Deposit		219,000.00	2-1	•	4,692,677.85
For Sundry Credit Balance	5	12,806.00			,,,
<u>Internal Transfer</u> Dr D Y Patil Pratishtan Akurdi Pune Branch		44,115,230.27	<u>Investments:-</u> - Shares of DYPCE Student Co-op Society		200.00
			Loans (Secured or Unsecured) : Good / I	oubtful	
			Loans Scholarships		•••
			Other Loans		
			Advances:-		
			To Trustees		
			To Employees		10,830.00
			To Contractors		***
			To Lawyers To Others	6	9,900.00
			To Allumini Association of DYPCOP	·	3,500.00
			Income Outstanding:-		
			Rent		
			Interest	7	264,640.00
			Other Income	-	***
			- Fees Receivable From Students		6,013,083.50
			Cash and Bank Balances:-		
			(a) In Accounts with Banks	8	2,738,822.21
			In Fixed Deposit	9	1,100,000.00
			(b) With the Trustee	-	***
			(c) With the Manager		
			 Cash Balance with College Autho Cheques In hand 	rities	35,909.70

Dr N S Vyawahare/ Digitally signed by Dr N S Vyawahare Date: 2023.05.19 13:35:43

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FUNDS & LIABILITIES	BCH. NO.	31.03.2019	PROFERTY AND ASSETS	SCH. NO.	31.03.2019
TOTAL B/F.		72,387,350.52	TOTAL B/F.		37,570,597.86
			Income and Expenditure Account:-		,,
			Balance as per Balance Sheet		31,097,929.21
			Add: Appropriation, if any		***
			Add : Deficit as per Income &		3,718,823.45
			Expenditure Account		
			Less: Surplus as per Income &		
			Expenditure Account		
					34,816,752.66
TOTAL ?		72,387,350.52	TOTAL ?		72,387,350.52

The Above Balance Sheet To The Best Of Our Belief Contains A True Accounts Of Funds And Liabilities And Of The Property And Assets Of The Trust

DR. D. Y. PATIL COLLEGE OF PHARMACY
(B - PHARMACY)

(DR. N. S. VYAWAHARE)
PRINCIPAL

DIRECTOR

DATE : 24.09.2019 PLACE : PUNE (U. R. DESHPANDE) CHIEF FINANCE OFFICER

(SATE) D. PATIL)

AS PER OUR REPORT OF EVEN DATE,

FOR V. S. FOTDAR & CO. FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS

(K. S. PURANIK)
PARTNER

M. NO.123680 UDIN NO.: 19123680AAAABC2708

DATE : 24.09.2019 PLACE : PUNE

Dr N S Vyawahare

PUNE - 4

Digitally signed by Dr N S Vyawahare Date: 2023.05.19 13:36:17 +05'30'

SCHEDULE IX [VIDE RULE 17(1)]

REGISTRATION NO.

NAME OF THE PUBLIC TRUST

: E - 1175/ROLHAFUR

: DR. D. Y. PATIL COLLEGE OF FHARMACY (B. PHARMACY), AKURDI, FUNE - 411 044

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON

: 318T MARCH, 2019

	EXPENDITURE	SCH. NO.	AMOUNT 31.03.2019		INCOME	SCH. NO.	AMOUNT 31.03.2019
To	Expenditure in respect of properties					-	***************************************
	Rates, taxes, cesses			By	Rent		
	Repairs and maintenance	10	1,617,091.00		[accrued]*		
	Salaries		***		(realised)	•	
	Insurance		25,599.00		, ,		
	Depreciation	1	1,356,900.00	By	Interest		
	(by way of provision or adjustments)				(accrued)		
	Other expenses				(realised)		
	- Security Service Charges		318,853.00		- On securities		
To	Establishment expenses	11	56,315.45		- On loans		
To	Remuneration to trustees		1,050,000.00		- On bank saving deposit		1,499.00
					- On bank fixed deposit		98,170.00
To	Remuneration (in the case of a math)				- On Income Tax Refund		30,11.0.00
	to the head of the math, including his			By	Dividend		***
	house-hold expenditure, if any,			By	Donations in cash or kind		***
To	Legal expenses			By	Grants		140
	Audit fees			- 2	Income from other sources		***
To	Contribution and fees		***	L)	- Fees from Student		23,238,898.00
To	Amounts written off		***		- Discount Received		
	(a) Bad debts				- Miscelleneous Income		75,700.00
	(b) Loan scholarships		***	D.,	Transfer from Reserve		
	(c) Irrecoverable rents		***	/	Deficit carried over to Balance Sheet		3,718,823.45
	(d) Other items		***	Бу	Deficit carried over to businee sixer		3,710,040.43
	- Tution fees written off		***				
To	Miscellaneous expenses						
To	Depreciation	2 & 3	1,989,356.00				
To	Amounts transferred to Reserve or specific f		1,989,356.00				
To	Expenditure on objects of the trust	unus	•••				
	(a) Religious						
	(b) Educational	12	20 719 076 00				
	(c) Medical Relief	12	20,718,976.00				
	(d) Relief poverty		•••				
	(e) Other Charitable objects		•••				
	1-, Similable objects		•••				
	TOTAL		27,133,090.45		TOTAL ?	_	27,133,090.45

DR. D. Y. PATIL COLLEGE OF PHARMACY
(B - PHARMACY)

(DR. N. S. VYAWAHARE)
PRINCIPAL

(U. R. DESHPANDE) CHIEF FINANCE OFFICER

(COL. S. K. JOSHI) DIRECTOR (SATEJ D. PATIL) CHAIRMAN

DATE : 24.09.2019 PLACE : PUNE AS PER OUR REPORT OF EVEN DATE,

FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS,

(KUNAL PURANIK)

PARTNER
M. NO.123680
UDIN NO.: 19123680AAAABC2708

DATE : 24.09.2019 PLACE : PUNE

PUNE - 4

EDACCOU

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DR. D. Y PATIL PARTISHTHAN'S

DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI, PUNE - 411 044

IMMOVABLE PROPERTIES & DEPARCIATION FOR THE YEAR ENDED 31ST MARCH, 2019. SCHEDULE NO. 1:

				GROSS BLOCK	вгоск				DEP	DEPRECIATION		CLOSING W.D.V.
ŝ	SR.		JOOY	ADDITIONS	ADDTION	DELETION	TOTAL					MOSA
ž	NO. ASSETS	AS ON	UPTO	AFTER	DURING THE	DURING THE	UPTO	RATE	UPTO	FOR THE YEAR	TOTAL	
_		01.04.2018	30.09.2018	30.09.2018	YEAR	YEAR	31.03.2019		01.04.2018			31.03.2019
_		~	~			~	~	%	~	~		~
_	l. Building	29,446,343.50	29,446,343.50 1,275,402.00	831,142.00	2,106,544.00	:	31,552,887.50	10	23,826,750.88	731,057.00	731,057.00 24,557,807.88	6,995,079.62
7	2. Auditorium	7,254,368.00	:	:	:	:	7,254,368.00	10	2,212,958.00	504,141.00	2,717,099.00	4,537,269.00
٣)	3. Animal House	1,757,302.00	:	:	:	:	1,757,302.00	10	540,282.00	121,702.00	661,984.00	1,095,318.00
╝	TOTAL ?	38,458,013.50	1,275,402.00	831,142.00	2,106,544.00	:	40,564,557,50		26,579,990.88	1,356,900.00	27,936,890.88	12,627,666.62
								ĺ				

SCHEDULE NO. 2: FURNITURE AND FIXTURES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2019.

				GROSS BLOCK	BLOCK				DEPI	DEPRECIATION		CLOSING W.D.V.
Z,			ADDI	ADDITIONS	ADDITON	DELETION	TOTAL	r				8 000
NO.	ASSETS	AS ON	UPTO	AFTER	DURING THE	DURING THE	UPTO	RATE	UPTO	FOR THE YEAR	TOTAL	AS ON
		01.04.2018	30.09.2018	30.09.2018	YEAR	YEAR	31.03.2019		18			31 03 2019
		~	~	~	~	~	~	%				
								†				
-	Furniture	10,208,562.00	10,208,562.00 2,944,072.00	1,745,656.00	6.00 7 4.689.728.00		14 898 290 00	9	2 708 751 03	1 000 521 00		
L	TOTAL	00 000 000 000 000 000 000	00 020 000			:		1	3,130,131.02	١	4,821,422.02	10,076,867.98
	1	10,200,302.00	2,344,072.00	1,745,656.00	4,689,728.00	:	14.898.290.00	_	3 798 751 00	•	4 001 400 00	1 000 520 000 000 100 00 100 00 100 100 100 100

SCHEDULE NO. 3: OTHER FIXED ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2019.

				GROSS BLOCK	BLOCK				DEPE	DEPRECIATION		THE CHAPTER
			ADDITIONS	TIONS	ADDITION	DELETION	TOTAL					CEOSTAG W.D.V.
S S	ASSETS	AS ON	UPTO	AFTER	DURING THE	DURING THE		RATE	CLAIL	EOD TUP VEAD		AS ON
į	_	9104 2018	30.00.0018	20.00.0019	VEAD	APAD	_		2	West and Act	101	
		0102:40:10	20.03.4010	20.03.50.05	No.	Y TOTAL	31.03.2019		01.04.2018			31.03.2019
		~	~	~	~	~	~	%				
-	1. Computers	1,990,184.00	114,838.00	10,000.00		:	2.115.022.00	40	1 978 963 07	50 404 00	10000	10000
,	Classical Cittings	1 454 338 00		154 502 00	00000000		000000000000000000000000000000000000000	2	10.000.01	00.424.76	2,031,387.07	83,634.93
i	Election Fittings	1,134,336.00	1,217,607.00	104,093,00	1,372,300	:	2,826,638.00	15	400,672.92	352 293 00	752 965 92	2 073 672 08
ن	3. Laboratory Equipments	7,084,415.00	33,400.00		33,400	1	7.117.815.00	2	5 214 428 06	00 100 100	200001201	200000000
,	I throny Doobs	3 707 506 00	A 575 00	00000	22 530		200	2	0,000,1100,00	262,307.00	5,475,745.00	1,617,869.94
i	Library Doors	00.000110110	02,370.00-	J 00.000	256,50	:	3,861,128.00	40	3,693,177.53	00 686 99	3 760 166 53	100 961 47
s,	Office Equipments	653,727.00	22,652.00	133,083.00	155,735	99,812.00	709 650 00	5	270 201 57	24.500.00	20.001,001,0	100,001
9	Printers	62.372.00		66 670 00			200000000000000000000000000000000000000	2 :	10.102,612	24,386.00	333,787.57	375,862.43
;		00000000	7 000 000	20.00	:	:	129,042.00	40	60,340.00	14,147.00	74,487.00	54.555.00
7.	7. Solar Equipment	270,800.00	130,200.00	:	:	100,000.00	301,000.00	40	54.160.00	98 736 00	152 806 00	149 104 00
8	8. Maruti Ecco Van	455,968.00	:	:			455 968 00	4	175 041 00	20.00	105,030.00	140,104.0
	TOTAL ?	TOTAL 7 15.769.400.00 1.581.273.00	1.581.273.00	365.402.00	1 624 967 00	10001	00:00:00	1	113,947,00	42,003.00	217,950.00	238,018.00
				_1	20.102,120,1	╝	17,516,263.00	1	11,856,900.15	966,685.00	12,823,585,15	4.692.677.85

Dr N S Vyawahare

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DR. D. Y PATIL PARTISHTHAN'S

DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI, PUNE - 411 044

		AMOUNT 31.03.2019 ₹
SCHEDULES TO BALANCE SHEET		
SCHEDULE NO. 4: LIABILITY FOR ADVANCES		
Advance Fees Received From Students for : Academic Year : 2012-13		7,922.00
Academic Year: 2012-13 Academic Year: 2013-14		17,230.00
Academic Year: 2014-15		9,958.00
Academic Year : 2015-16		21,882.00
Academic Year: 2018-19		1,806.00
Academic Year: 2019-20		36,781.00
Fees Refundable to Students		154,658.00
Scholarships Payable to Students		1,192,478.25
University Exam & Other Fees		300,162.00
ARC Remuneration Payable		3,000.00
BCUD Research Grant		180,250.00
University Research Grant		33,500.00
Payable towards Savitribai Phule Social Welfare Sci		
	TOTAL ₹	1,959,627.25
The Language Control of the Control		
SCHEDULE NO. 5 : SUNDRY CREDIT BALANCES		
Dr D Y Patil Sahkari Bank Ltd-Kolhapur		
Professional Tax Payable <u>Tax Deducted at Source Payable</u>		•••
- U/s. 194 J		
- U/s. 194 B		3,335.00
- U/s. 192 C		9,471.00
0/3. 132 0	TOTAL ₹	12,806.00
	10	
SCHEDULE NO. 6: ADVANCE TO OTHERS		
Advance to supplier		
- Shiksha . Com		·
- Caterpillar System		•••
- SAVITRIBAI PHULE PUNE UNI. N.S.S		
T.D.S. Recoverable		9,900.00
	TOTAL ₹	9,900.00
COURDING TO A THE PROPERTY OF THE PROPERTY NOTICE		
SCHEDULE NO. 7: INTEREST OUTSTANDING		
Accrued Interest on Fixed Deposits with OBC - FD No 01413021091296		48,119.00
- FD No 01413021091298		120,288.00
- FD No 01413021091302		48,115.00
- FD No 01413021091319		24,059.00
- FD No 01413021091333		24,059.00
12 110. 01 110021091050	TOTAL ₹	264,640.00
SCHEDULE NO. 8: ACCOUNTS WITH BANKS		
Oriental Bank Of Commerce Current A/c. No. 0141	1131002440	1,896,294.01
Oriental Bank Of Commerce Savings Bank A/c. No.		49,423.00
Oriental Bank Of Commerce Savings Bank A/c. No.	02182191011046	1,698.00
State Bank of India Current A/c. No. 11148311100		791,407.20
·	TOTAL ₹	2,738,822.21
D., N.C	Digitally signed by Dr N S	POTDAR

Dr N S Vyawahare

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DR. D.Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY)

NOTES FORMING PART OF ACCOUNTS

MAJOR ACCOUNTING POLICIES 1.

GENERAL

The financial Statements of the College have been prepared under the Historical Cost convention using the cash system of accounting on going concern basis.

FIXED ASSETS & DEPRECIATION ъ.

Fixed Assets are stated at Cost less Depreciation.

It is the policy of the college to charge Depreciation on Fixed Assets on written down value Method for the full year, except for assets acquired during the year on which Depreciation to be calculated at half the rate applicable to that particular asset if acquired after 30th September of the financial year. Depreciation rates are applied based on management's estimate of useful life of the asset at the time of acquisition of the asset.

INCOME RECOGNITION c.

Tuition and other fees receivable from students for a particular year have been recorded in the books in the year to which it relates.

Interest received / receivable has been recorded as and when it becomes due.

ACCOUNTING FOR GRANTS d.

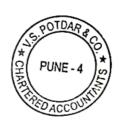
- i. Grants related to Fixed Assets - The grant is shown as a deduction from the gross value of the asset concerned in arriving at its book value. Thus, the grant is recognized in the profit & loss statement over the useful life of the depreciable asset by way of a reduced depreciation charge.
- Grants related to revenue The grants related to revenue are deducted ii. from the related expenditure and are either shown as a debit or credit in the profit & loss statement as the case may be.

CHANGE IN ACCOUNTING POLICY e.

There are no changes in accounting policies followed by the College during the Financial Year as compared to the policies followed during the previous year.

Dr N S Vyawahare Date: 2023.05.19

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2. INVESTMENTS

Investments are stated at costs.

3. EMPLOYEE BENEFITS

The college has contributed to the Statutory Provident Fund as an employer as a measure for retirement benefit. The college does not have any other provisions for the retirement benefits to its employees.

5. EVENTS OCCURRING AFTER BALANCE SHEET DATE

There are no events occurring after Balance Sheet Date till the completion of audit that will require separate disclosure.

Previous year's figures are regrouped and rearranged wherever necessary in order to make them comparable with the current year's figures.

FOR DR. D. Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY)

(DR. N. S. VYAWAHARE)
PRINCIPAL

(U. R. DESHPANDE) CHIEF FINANCE OFFICER

CHAIRMAN

(K. S. PURANIK)

FOR V. S. POTDAR & CO.

FIRM REG. NO. 107984W

CHARTERED ACCOUNTANT

PARTNER M. NO.: 123680

UDIN NO.: 19123680AAAABC2708

DATE: 24.09.2019
PLACE: PUNE
(SATEJ D. PATIL)

(COL. S. K. JOSHI) DIRECTOR

DATE : 24.09.2019 PLACE : PUNE Dr N S

Vyawahare

Digitally signed by Dr N S Vyawahare

PUNE - 4

Date: 2023.05.19 13:39:15 +05'30'

DR. D. Y. PATIL PRATISHTHAN AKURDI, PUNE - 411 044

F.Y. 2018 - 2019

A.Y. 2019 - 2020

DR. D. Y. PATIL
COLLEGE OF PHARMACY
(M - PHARMACY)

C-9, Beverly Estate,852/5 & 6, Bhandarkar Institute Road, Pune 411 004. ■Tel:(020) 25678400 / 403 / 404 / 405. ⊠ E-mail: office@vspaco.in

INDEPENDENT AUDITORS' REPORT

OPINION:

PATIL D. Y. 2019, the Income & Expenditure Statement for the year then COLLEGE OF PHARMACY (M - PHARMACY), which comprises the Balance DR. of statements financial and a summary of significant accounting policies. accompanying the audited at March 31,

jo its financial performance for the year then ended in accordance with the Accounting are prepared, all material respects, in accordance with the Bombay Public Trust Act, 1950 Standards issued by the Institute of Chartered Accountants of India (ICAI) In our opinion, the accompanying financial statements of the entity

We conducted our audit in accordance with the Standards on Auditing (SAs) issued BASIS OF OPINION Dr N S

ri

by ICAI. Our responsibilities under those Standards are further described Auditor's Responsibilities for Vyawahare

report. We are independent of the entity in accordance with the ethical requirements

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section

Statements

Financial

the

Audit of

the

that are relevant to our audit of the financial statements, and we have fulfilled our audit evidence we have obtained is sufficient and appropriate to provide a responsibilities our opinion Digitally signed by Dr N S Vyawahare Date: 2023.05.19 13:40:08 +05'30'

basis for

We believe that

accordance with these requirements.

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CHARGED THOSE GOVERNANCE FOR THE FINANCIAL STATEMENTS: AND MANAGEMENT OF RESPONSIBILITIES

financial statements that are free from material misstatement, whether due to fraud or error. accordance with Bombay Public Trust Act, 1950 and for such internal control statements preparation financial of the the enable for the preparation 5 necessary is. responsible management determines Management is



In preparing the financial statements, management is responsible for assessing the applicable, matters management either intends to liquidate the entity or to cease operations, or accounting oţ as basis disclosing, concern concern, going using the going realistic alternative but to do ability

are responsible for overseeing the entity's financial governance charged with reporting process

FOR RESPONSIBILITY STATEMENTS AUDITOR'S e

financial whether due to fraud or Reasonable conducted in accordance with SAs will always detect a material misstatement when it expected to influence the considered material if, the economic decisions of users taken on the basis of these financial statements. opinion. whether guarantee our are about statements as a whole are free from material misstatement, aggregate, they could reasonably be ಹ that includes and not assurance but report assurance, reasonable auditor's of obtain level exists. Misstatements can g Our objectives are to a high individually or in the issue 9 assurance is and error,

FOR V. S. POTDAR & CO., FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS

NE-4 (K. S. PUR

PARTNER M. NO. 123680

4CCON NO.: 19123680AAAABC2708

Dr N S Vyawahare Digitally signed by Dr N S Vyawahare Date: 2023.05.19 13:40:45 +05'30'

PLACE DATE

: 24.09.2019

: PUNE

SCHEDULE VIII [VIDE RULE 17(1)]

REGISTRATION NO.

NAME OF THE PUBLIC TRUST	, DR. D.	Y. PATIL COLLEC	i dr. d. y. patil college of pharmacy (m. pharmacy), akurdi, pure - 411 044	. 411 0	2
BALANCE SHEET AS AT	1 31 BT 1	1 31 BT MARCH, 2019			
FUNDS & LIABILITIES	BCH, NO.	AMOUNT 31,03,2019	PROPERTY AND ABBETS	BCH.	AMOUNT 31.03,2019
Trust Fund or Corpus: Balance as per Last Balance Sheet Add: Corpus Donations Other Earmarked Fund:		3 3 3	Immovable Proportion: (At Cost) Balance as per last Balance Sheet Additions during the year Less: Sales during the year Depreciation up to date		
deed or scheme or out of the Income deed or scheme or out of the Income Depreciation Fund Sinking Fund Reserve Fund Any other Fund - Devlopment Fund		 4,047,754.00	Furniure & Fixtures Balance as per last Balance Sheet Additions during the year Less; Sales during the year Deprectation up to date	_	401,002.00 401,002.00 401,002.00
Loans (Secured or Unsecuted):- From Trustees From Other		1	Other Fixed Assets	8	207,120.80
Liabilities For Expenses For Advances For Rent and Other Deposits - Caution Money Deposit For Surder Credit Delegates	m ·	368,699.00	Balance as per last Balance Sheet Additions during the year Less : Sales during the year Depreciation up to date		7,969,790,00 2,237,625,00 10,227,415,00 237,500,00 4,413,274,80 5,556,640,20
Internal Transfer Dr D Y Patil Pratishtan Akurdi Pune Branch		11,424,707.25	Investments:: Loans (Secured or Unsecured): Good / Doubtful Loans Schokarships Other Loans		: ::
			Advances: To Trustees To Employees To Contractors To Lawyers To Others	w	:::::::::::::::::::::::::::::::::::::::
			Income Outstanding:- Rent Interest Other Income - Fees Receivable from Students	v	940,405.00
			Cash and Bank Balances: (a) In Accounts with Banks In Fixed Deposit with Andhra Bank (b) With the Trustee (c) With the Manager - Cash Balance with College Authorities - DD/Cheque in Hand	7 8	459,989.57 2,327,025.00 65,099.00



10,480,152.32

TOTAL C/F

Dr N S Vyawahare Digitally signed by Dr N S Vyawahare Date: 2023.05.19 13:41:22 +05'30'

AMOUNT 31.03.2019	10,480,152.32	3,775,184.53	1 1	1,772,571.40	5,547,755.93	16,027,908.25
SCH. NO.						
PROPERTY AND ASSETS	TOTAL B/F	Income and Expenditure Account:- Balance as per Balance Sheet	Less: Appropriation, if any Add: Deficit as per Income &	Expenditure Account	Expenditure Account	TOTAL ₹
AMOUNT 31.03.2019 ₹	16,027,908.25	I				16,027,908.25
SCH.						
FUNDS & LIABILITIES	TOTAL B/F					TOTAL T

The Above Balance Sheet To The Best Of Our Bellef Contains A True Accounts Of Funds And Liabilities And Of The Property And Assets Of The Trust

DR. D. Y. PATIL COLLEGE OF PHARMACY (M. - PHARMACY)

AS PER OUR REPORT OF EVEN DATE, FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W

(DR. N. S. VYAWAHARE)

FRINCIPAL

(COL. S. R. JOSHI) DIRECTOR

DATE : 24.09.2019 PLACE: PUNE

(U. R. DESHPANDE)
CHIEF FINANCE OFFICER

PUNE PUNE PUNE

W. NO.123680 UDIN NO.: 19123680AAAABC2708

DATE: 24.09.2019 PLACE: PUNE

> Dr N S Vyawahare

Digitally signed by Dr N S Vyawahare Date: 2023.05.19 13:41:57 +05'30'

SCHEDULE IX [VIDE RULE 17(1)]

REGISTRATION NO.

NAME OF THE PUBLIC TRUST

: E - 1175/KOLHAPUR

; DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), AKURDI, PURE - 411 044

; 31 BT MARCH, 2019 INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON

	EXPENDITURE	BCH.	AMOUNT 31.03.2019 ₹		ІИСОМЕ	BCH.	AMOUNT 31.03.2019 7
	To Expenditure in respect of properties Rates, taxes, cesses			By	Rent		•
		6	33,950.00		(accrued)		
	Salaries		:		(realised)		,
	Insurance		2,817.00				
	Depreciation		:	By	By Interest		}
	(by way of provision or adjustments)				(accrued)		
	Other expenses		•		(realised)		
	To Establishment expenses	10	1,821.40		- On securities		ì
	To Remuneration to trustees		÷		- On Ioans		
					- On bank saving deposit		13,236.00
	To Remuneration (in the case of a math)		:		- On bank fixed deposit		255,257.00
	to the head of the math, including his			By	Dividend		•
	house-hold expenditure, if any,			By	Donations in cash or kind		ì
	To Legal expenses		:	By	Grants		ŧ
	To Audit fees		:	By	<u>Income from other sources</u>		
	To Contribution and fees		:		- Fees from Student		5,130,330.00
	To Contribution and fees		:		- Miscelleneous Income		1,000.00
	To Amounts written off			By	Transfer from Reserve		ì
	(a) Bad debts		:	By	Deficit carried over to Balance Sheet		1,772,571.40
	(b) Loan scholarships		:				
	(c) Irrecoverable rents		:				
	(d) Other items		:				
	- Tution Fees written off		:				
	To Miscellaneous expenses		፥				ī
	To Depreciation	1 & 2	1,102,275.00				
577	To Amounts transferred to Reserve or specific funds	ls	:				
	To Expenditure on objects of the trust						
Γ	(a) Religious		:				
)r	(b) Educational	11	6,031,531.00				
N	(c) Medical Relief		:				
ς	(d) Relief poverty		:				
	10 Surplus carried over to balance sheet						

7,172,394.40 TOTAL ₹

DR. D. Y. PATIL COLLEGE OF PHARMACY (M - PHARMACY)

7,172,394.40

TOTAL ₹

AS PER OUR REPORT OF EVEN DATE,

FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W

magen

(U, R, DESHPANDE) CHIEF FINANCE OFFICER

(SATEO D. PATIL) CHAIRMAN

> (COL. S. K. JOSHI) DIRECTOR

UDIN NO.: 19123680AAAABC2708 ACCOUNTANTS (KUNAL PURANIK) PARTNER M. NO.123680 CHARTERED CO. * SIND POTDAR PUNE-4 1 * CHAR

DATE: 24.09.2019 PLACE: PUNE

Digitally signed by Dr N S Vyawahare Date: 2023.05.19 13:42:36 +05'30'

(DR. N. S. VYAWAHARE)

DATE : 24.09.2019 PLACE: PUNE



DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), AKURDI, PUNE - 411 044

EURNITURE AND FIXTURES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2019 SCHEDULE NO. 1:

Scanned with OKEN Scanner

08.021,702	193,881.20	23,013.00	170,868,20		401,002,00	***	•••		Lagrantes		44 7 1
207,120.80	02.188,891	23,013.00	170,868,20	IO	401,002.00	1			401,002.00	₹ JATOT	1
			13002	0.	00 000 107			+ +	401,002.00	Furniture & Fixture	ï
NO 2A 6102.E0.1E 3	TATOT 5	FOR THE YEAR	OT4U 8102.40.10 5	атая	1ATOT OT¶U 9102.20.15 7	регетіои Рокіи∉ тне Уеак ў	ядтча 30.00.2018 ў	OT4U 8102.60.08 7	NO 2A 8102.40.10	ASSETS	NO.
CLOSING W.D.V.		DEPRECIATION					GKOSS BLOCK	TIQQA			٦

OTHER FIXED ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2019

4,413,274.80	1,079,262.00	3,334,012.80		00'916'696'6	00:006,762	00:077,64	00:000'007'7	novos et soste	T	
00.40£,808	147,372.00	661,034.00	12	1,643,516.00			2,780.00			٠+٠
729,444.80	92,116.00	08.828,769	0+	00.619,777			00.841,69	00.174,807	Сотриет	100
485,117.00	00.041,64	00.776,8£ ^	04	578,713.00		00.077,84	50,527.00	00.814,97 4	Library Books	2. I
2,390,307.00	00.459,538	1,536,673.00	SI	00.700,070,0	257,500.00		2,086,400.00	00.731,141,8	estnəmqivpə de.l	I T
ž	Ŧ	. <u>}</u>	%	<u>}</u>	Ž	ž	2	2		
TATOT	FOR THE YEAR	OT4U 8102.40.10	атая	OT4U 9102.E0.1E	DURING THE	30.09.2018	30.09.2018	NO 2A 8102.40.10	WZZELZ	.OY
NOITAIDANAAd		430		JATOT	DEFELION	PHOITIGGA			STG22A .	
	\$ 00.705,095,2 00.711,284 00.94,4627	FOR THE YEAR \$ 7 \$ 7 \$ 853,634.00 \$ 485,117.00 \$ 485,117.00 \$ 32,116.00 \$ 729,444.80 \$ 147,372.00 \$ 808,406.00	### ### ### ### #### #### #### ########	### TOTAL PART HT FOR THE YEAR S105.400.10 S106.001.0 F0.001.0 F0.001	Matot	DURING THE YEAR TOTAL TOTAL	NOT Marie Marie	TOTAL TOTA	Mart Mart	Computer Computer



DR. D. Y PATIL PARTISHTHAN'S

DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), AKURDI, PUNE - 411 044

		AMOUNT 31.03.2019
SCHEDULES TO BALANCE SHEET SCHEDULE NO. 3: LIABILITY FOR ADMINISTRA		R-
Advance Fees Received from Students for F.Y 2015-16 Advance Fees Received from Students for F.Y 2017-18		5,000.00
Eligibilty Fees Payable University Exam Fees Payable		495.00 (500.00) 86.010.00
Scholarship payable	TOTAL ₹	276,889.00 368,699.00
SCHEDULE NO. 4: SUNDRY CREDIT BALANCES Provident Fund A/c (Employee)		3,600.00
- U/s. 194 C		•
okylark Enterprises	TOTAL ₹	69,148.00 72,748.00
SCHEDULE NO. 5 : ADVANCES TO OTHERS		
Cromstar Analytical		:
Excess TDS Paid		58 00
	TOTAL ₹	58.00
SCHEDULE NO. 6: INTEREST ACCRIED BIT NOT BEALISED	•	
Fixed Deposit with Andhara Co-op Bank Ltd.:		

- FD No. - 111720100018440 - FD No. - 111720100019713 - FD No. - 111720100046009

167,280.00 171,491.00 210,245.00

Fixed Deposit with Oriental Bank of Commerce:
- FD No. - 01413031084434
- FD No. - 01413031084441
- FD No. - 01413031084458
- FD No. - 01413031084465

71,162.00 71,160.00 **940,405.00**

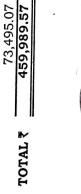
TOTAL ₹

386,494.50

177,907.00 71,160.00

SCHEDULE NO. 7: ACCOUNTS WITH BANKS

Andhra Bank-Savings Bank A/c. No. 11710100015638 Oriental Bank of Commerce-Current A/c. 01411131002433





Dr N S Vyawahare Digitally signed by Dr N S Vyawahare Date: 2023.05.19 13:43:51 +05'30'

AMOUNT 31.03.2019	200,000.00 727,025.00 300,000.00	500,000.00 200,000.00 200,000.00 200,000.00 2,327,025.00	33,950.00 33,950.00	1,821.40 1,821.40
		TOTAL ₹	TOTAL ₹	TOTAL ₹
	SCHEDULE NO. 8: FIXED DEPOSIT Fixed Deposit with Andhara Co-op Bank Ltd.: - FD No 111720100018440 - FD No 111720100019713 - FD No 111720100046009	Fixed Deposit with Oriental Bank of Commerce : - FD No 01413031084434 - FD No 01413031084441 - FD No 01413031084458 - FD No 01413031084465	SCHEDULES TO INCOME & EXPENDITURE A/C. SCHEDULE NO. 9: REPAIRS & MAINTENANCE Repairs & Maintenance - Computer Repairs & Maintenance - Other	SCHEDULE NO. 10: ESTABLISHMENT EXPENSES Bank Commission & Charges Professional Charges SCHEDULE NO. 11: EXPENDITURE ON OBJECT OF THE TRUST





Dr N S Vyawahare

Student Special Development Expenses

Travelling & Conveyance

Student's Welfare

Staff Welfare & Entertainment

Printing & Stationery Salary & Honorarium

136,095.00 28,504.00 5,861.00 18,657.00 5,522,825.00 13,789.00

67,470.00

TOTAL ₹

230,400.00

Common Amenity & Infrastructure Expenses

EDUCATIONAL EXPENDITURE

Affiliation and other fees

Laboratory Expenses Office & Miscellaneous Expenses

Postage, Telephone & Internet

Digitally signed by Dr N S Vyawahare Date: 2023.05.19 13:44:27 +05'30'



DR. D.Y. PATIL COLLEGE OF PHARMACY (M - PHARMACY)

NOTES FORMING PART OF ACCOUNTS

MAJOR ACCOUNTING POLICIES

GENERAL

prepared under the accounting on College have been Cost convention using the cash system of Statements of the The financial concern basis Historical

FIXED ASSETS & DEPRECIATION ģ

Fixed Assets are stated at Cost less Depreciation.

It is the policy of the college to charge Depreciation on Fixed Assets on written down value Method for the full year, except for assets acquired during the year Depreciation rates are applied based on management's estimate of useful life on which Depreciation to be calculated at half the rate applicable to the financial Jo September of the asset at the time of acquisition of the asset. 30^{th} after acquired asset if particular

INCOME RECOGNITION ပ

Tution and other fees receivable from students for a particular year have been recorded in the books in the year to which it relates.

Interest received / receivable has been recorded as and when it becomes due.

ACCOUNTING FOR GRANTS Ė,

Dr N S

Vyawahare

- Grants related to Fixed Assets The grant is shown as a deduction from & loss statement over the useful life of the depreciable asset by way of a reduced depreciation arriving at its book value. Thus, the grant is recognized in the profit the gross value of the asset concerned in
- Grants related to revenue The grants related to revenue are deducted from the related expenditure and are either shown as a debit or credit in the profit & loss statement as the case may be. :=

CHANGE IN ACCOUNTING POLICY ė

There are no changes in accounting policies followed by the College during the Financial Year as compared to the policies followed during the previous year.



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Date: 2023.05.19 13:45:00 +05'30

Vyawahare

INVESTMENTS ri

Investments are stated at costs.

EMPLOYEE BENEFITS က်

ಹ measure for retirement benefit. The college does not have any other provisions for the college has contributed to the Statutory Provident Fund as an employer as retirement benefits to its employees. The

OCCURRING AFTER BALANCE SHEET DATE EVENTS 4

events occurring after Balance Sheet Date till the completion of audit that will require separate disclosure. are no There

Previous year's figures are regrouped and rearranged wherever necessary in order to make them comparable with the current year's figures. Ŋ,

FOR DR. D. Y. PATIL COLLEGE OF PHARMACY (M - PHARMACY)

CHARTERED ACCOUNTANTS FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W

<u>co</u>.

N. S. VYWAHARE) PRINCIPAL

(DR. N. S.

Dr N S

Vyawahare

CHIEF FINANCE OFFICER R. DESHPANDE)

M. NO.: 123680 UDIN NO.: 19123680AAABC2708 (K. S. PURANIK) * SINDIN 4 CHARRY 1 * CHARRY 1

DATE : 24.09.2019 PLACE : PUNE

Digitally signed by Dr N S Vyawahare Date: 2023.05.19 13:45:40 +05'30'

(COL. S. K. JOSHI) DIRECTOR

D. PATIL)

(SATE

CHAIRMAN

: 24.09.2019 : PUNE PLACE DATE

DR. D. Y. PATIL PRATISHTHAN AKURDI, PUNE - 411 044

F.Y. 2017 - 2018

A.Y. 2018 - 2019

DR. D. Y. PATIL COLLEGE OF PHARMACY (B.PHARMACY) C-9, Beverly Estate,852/5 & 6, Bhandarkar Institute Road, Pune 411 004. Tel.:(020) 25678400 / 03.Fax: (020) 25678405.E-mail: vspaco@ eth.net

INDEPENDENT AUDITORS' REPORT

REPORT ON THE FINANCIAL STATEMENTS:

We have audited the accompanying financial statements of **Dr. D. Y. Patil College of Pharmacy** (B. Pharmacy), which comprises the Balance Sheet as at March 31, 2018, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS:

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the Accounting Standards applicable to the entity. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entities preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.

> Dr N S Vyawahare

Digitally signed by Dr N S Vyawahare Date: 2023.05.19 13:46:17 +05'30'



...2

An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

4.

In our opinion and to the best of our information and according to the explanations given to us the financials statements give a true and fair view in conformity with the accounting principles generally accepted in India,

- In the case of the Balance Sheet of the State of Affairs as at 31-March-2018 a.
- In the case of the Income and Expenditure Account of the Deficit for the year b. ended as on that date.

GOTDAR &

PUNE - 4

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FOR V. S. POTDAR & CO, FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS

PLACE : PUNE

DATE : 13.08.2018

S. PURANIK) M. NO. 123680

Dr N S Vyawahare Vyawahare

Digitally signed by Dr N S Date: 2023.05.19 13:46:53 +05'30'

SCHEDULE VIII [VIDE RULE 17(1)]

REGISTRATION NO.

: E - 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

: DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI, PUNE - 411 044

BALANCE SHEET AS AT

: 31ST MARCH 2018

BALANCE SHEET AS AT	: 3131 100				AMOUNT
funds & liabilities	SCH.	AMOUNT 31.03.2018	PROPERTY AND ASSETS	SCH. NO.	31.03.2018
			mmovable Properties:-	1	00 004 000 50
Trust Fund or Corpus:-			Balance as per last Balance Sheet		36,684,698.50
Balance as per Last Balance Sheet		- 497	Additions during the year		1,773,315.00
Add: Corpus Donations	19		***************************************		38,458,013.50
		249	Less : Sales during the year		777
			Depreciation up to date	10-	26,579,990.88
Other Earmarked Fund:-			angramma - z		11,878,022.62
Created under the provision of the trust					
deed or scheme or out of the Income)			Furniure & Fixtures	2	
Depreciation Fund		350	Balance as per last Balance Sheet		6,014,966.00
Sinking Fund		300	Balance as per last balance caree		4,193,596.00
		924	Additions during the year		10,208,562.00
Reserve Fund			Jellen of Life South Front State August 1982 (1982)		
Any other Fund		23,645,233.00	Less: Sales during the year		3,798,751.02
- Devlopment Fund		A Company	Depreciation up to date	2	6,409,810.98
					0,409,010.90
Loans (Secured or Unsecured):-		(2)			
From Trustees			Other Fixed Assets	3	The second second second
From Other		400	Balance as per last Balance Sheet		13,794,922.00
2000			Additions during the year		1,974,478.00
Liabilities			Anditions during the Jean	69	15,769,400.00
For Expenses		486	and the state of the state of		
	4	1,079,995.00	Less : Sales during the year		11,856,900.15
For Advances			Depreciation up to date		3,912,499.85
For Rent and Other Deposits		213,500.00			MARK MARK CO.
Causion Money Deposit	5	28,127.00			
For Sundry Credit Balance	2000.7	1997/1997/1998/01			
			Investments:-		200.00
Internal Transfer		40,566,509.52	- Shares of DYPCE Student Co-op Socie	ty	200.00
Dr D Y Patil Pratishtan Akurdi Pune Branch	n.	40,300,302.04		333	
			Loans (Secured or Unsecured) : Good	/ Doubtful	
			Loans Scholarships		200
					722
			Other Loans		
				4	
			Advances:-		
			To Trustees		(18,377.00)
			To Employees		100
			To Contractors		
			To Lawyers		72,217.00
			To Others	6	350
		W	To Allumini Association of DYPCOF		Air
			Income Outstanding:		95.8%
			Rent		176,286.00
			Interest	7	110,800.00
			Other Income		0.505.021.00
			- Fees Receivable From Students		8,586,231.00
			Cash and Bank Balances:-		36 34,36002 035 05-400
			(a) In Accounts with Banks	8	2,286,916.16
			(a) in Accounts with Daniel	9	1,100,000.00
			In Fixed Deposit	33	***
			(b) With the Trustee		
			(c) With the Manager		31,628.70
			- Cash Balance with College A	uthoriues	34,435,435.31

Digitally signed by Dr N S Vyawahare Date: 2023.05.19 13:47:32 +05'30'



Dr N S Vyawahare

Funds & Liabilities	SCH. NO.	AMOUNT 31.03.2018	PROPERTY AND ASSETS	SCH. NO.	31.03.2018
TOTAL B/F.		65,533,364.52	TOTAL B/F. Income and Expenditure Account: Balance as per Balance Sheet Add: Appropriation, if any Add: Deficit as per Income & Expenditure Account Less: Surplus as per Income &	er e	34,435,435.31 22,542,293.67 8,555,635.54
TOTAL ₹		65,533,364.52	Expenditure Account		31,097,929,21 65,533,364.52

The Above Balance Sheet To The Best Of Our Belief Contains A True Accounts Of Funds And Liabilities And Of The Property And Assets Of The Trust

DR. D. Y. PATIL COLLEGE OF PHARMACY (B - PHARMACY)

(DR. N. S. VYAWAHARE) PRINCIPAL

> (COL. S. K. JOSHI) DIRECTOR

DATE : 13.08.2018 PLACE : PUNE

(U. R. DESHPANDE) CHIEF FINANCE OFFICER

> (SATEJ D. PATIL) CHAIRMAN

AS PER OUR REPORT OF EVEN DATE, FOR V. S. POTDAR & CO.

FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS,

> (K. S. PURANIK) PARTNER M. NO.123680

DATE : 13.08.2018 PLACE : PUNE

Dr N S Vyawahare
Date: 2023.05.19 13:48:14 +05'30'

POTDAR

PUNE - 4

SCHEDULE IX [VIDE RULE 17(1)]

REGISTRATION NO.

NAME OF THE PUBLIC TRUST

: E - 1175/KOLHAPUR

: DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI,

PUNE - 411 044

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON

: 31ST MARCH 2018

	EXPENDITURE	SCH. NO.	AMOUNT 31.03.2018 ₹		INCOME	SCH. NO.	AMOUNT 31.03.2018
То	Expenditure in respect of properties Rates, taxes, cesses	10	1,823,641.00 5,073,663.00	Ву	Rent (accrued)*		24
	Repairs and maintenance Salaries	10	30		(realised)		
	Insurance		24,467.00				
	Depreciation	1	1,314,509.00	By	Interest		
	(by way of provision or adjustments)				(accrued)		
	Other expenses				(realised)		
	- Security Service Charges		159,344.00		- On securities		979
To	Establishment expenses	11	65,022.00		- On loans		
To	Remuneration to trustees		V		- On bank saving deposit		1,872.46
3575	A 100 CONT 1 20 CONT CONT CONT CONT CONT CONT CONT CONT				 On bank fixed deposit 		91,814.00
To:	Remuneration (in the case of a math)		(00)		- On Income Tax Refund		444
	to the head of the math, including his			By	Dividend		499
	house-hold expenditure, if any,			By	Donations in cash or kind		
To	Legal expenses		6,590.00	By	Grants		***
To				By	Income from other sources		
То	Contribution and fees		See	100	- Fees from Student		22,996,749.00
To					- Discount Received		re.
10	(a) Bad debts				- Miscelleneous Income		(219.00)
	(b) Loan scholarships			By	Transfer from Reserve		- 22
	(c) Irrecoverable rents			By	Deficit carried over to Balance Sheet		8,555,635.54
	(d) Other items			E 51			
	- Tution fees written off		3,241,850.00				
****			MARK COMPANY TO THE				
To		2 & 3	1,460,278.00				
To		YU. OLY LIDE B	24.000303.0700				
To		A. Idiido					
To	[HETPE HONE HOLDEN HONE HONE HONE HONE HONE HONE HONE HO		184				
	(a) Religious	12	18,476,488.00				
	(b) Educational	12	220000000000000000000000000000000000000				
	(c) Medical Relief		100				
	(d) Relief poverty				75		
	(e) Other Charitable objects						
To	Surplus Transferred to Balance Sheet		100				
	TOTA	IL ₹	31,645,852.00		TOTAL ?	65	31,645,852.00

DR. D. Y. PATIL COLLEGE OF PHARMACY
(B - PHARMACY)

(DR. N. S. VYAWAHARE)

PRINCIPAL

(COL. S. K. JOSHI) DIRECTOR

DATE : 13.08.2018

PLACE : PUNE

(U. R. DESHPANDE) CHIEF FINANCE OFFICER

(SATEJ D. PATIL)

AS PER OUR REPORT OF EVEN DATE,

FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS,

(KUNAL PURANIK) PARTNER M. NO.123680

CHAIRMAN

DATE : 13.08.2018

Dr N S Vyawahare
Date: 2023.05.19 13:48:53 +05'30'

PLACE : PUNE

DR. D. Y PATIL PARTISHTHAN'S
DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI, PUNE - 411 044

SCHEDULE NO. 1: IMMOVABLE PROPERTIES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2018.

MMC	DULE NO. 1: DVABLE PROPERTIES & DE	PRECIATION 101					DEP	RECIATION		CLOSING W.D.V		
1			GROSS		TOTAL	RATE	UPTO	FOR THE YEAR	TOTAL	AS ON 31.03.2018		
R.	ASSETS	AS ON 01.04.2017	UPTO 30.09.2017	AFTER 30.09,2017	UPTO 31.03.2018 ₹	%	01.04.2017 ₹	*	₹	₹		
NO.		₹ ₹	*	- '			23,207,622.88	619,128.00	23,826,750.88			
1. Building	1. B	Building	27,700,030.0			94,886.00	29,446,343.50 7,254,368.00 1,757,302.00	10	1,652,801.00 405,058.00	560,157.00 135,224.00	2,212,958.00 540,282.00	1,217,020.
2.	Auditorium	iterium 1,170,000.00		1,		-	25,265,481.88		26,579,990.88	11,878,022.62		
		1,757,302.00 36,684,698.50	1,678,429.00	94,886.00	38,458,013.50		20,200,401,00					

SCHEDULE RD. 21.
FURRITURE AND FIXTURES & DEFRECIATION FOR THE YEAR ENDED SIST MARCH, 2018,

			GROSS	BLOCK		-				AS ON
R.	ASSETS	AS ON 01.04.2017	UPTO 30.09.2017		TOTAL UPTO 31.03.2018	RATE	UPTO 01.04.2017 ₹	FOR THE YEAR	TOTAL	31.03.2018 ₹
		₹	₹	₹		76		712,201.00	3,798,751.02	6,409,810.
+			4,193,596.00	3445	10,208,562.00		3,086,550.02 3,086,550.02			
1 F	Furniture TOTAL ?	6,014,966.00 6,014,966.00			10,208,562.00		3,086,550.02	11000		

SCHEDULE NO. 3: OTHER FIXED ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2018.

price over	ER FIXED ASSETS & DEPRI		GROSS I	BLOCK			DEF	RECIATION	TATTO TO TOO TO	AS ON
R.	ABBETS	AS ON 01.04.2017	ADDIT UPTO 30.09.2017		TOTAL UPTO 31.03.2018	RATE	UPTO 01.04.2017 ₹	FOR THE YEAR	TOTAL ₹ 1,978,963.07	31.03.2018 ₹ 11.220.9
		1,990,184.00	*		1,990,184.00 1,454,338.00		1,971,482.07 214,731.92	185,941.00	400,672.92 5,214,438.06	1,053,665.0
	Computers Electical Fittings Laboratory Equipments	438,106.00 6,626,714.00		126,779.00	7,084,415.00	15	4,895,628.06 3,623,565.53	69,612.00	3,693,177.53 279,201.57	104,418. 374,525.
i.	Library Books Office Equipments	3,719,570.00 502,008.00 62,372.00	97,421.00	54,298.00	653,727.00 62,372.00	40	217,899.57 58,985.00		60,340.00 54,160.00	216,640
	Printers Solar Equipment	40		270,800.00	270,800.00 455,968.00	15	126,531.00		175,947.00 11,856,900.15	
3,	Maruti Ecco Van	455,968.00 13,794,922.00	1,522,601.00	451,877.00	15,769,400.00		11,108,823.15	145,000		

Dr N S Vyawahare Digitally signed by Dr N S Vyawahare Date: 2023.05.19 13:49:44 +05'30'

DR. D. Y PATIL PARTISHTHAN'S DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI, PUNE - 411 044

		AMOUNT 31.03.2018 ₹
SCHEDULES TO BALANCE SHEET	-	
SCHEDULE NO. 4: LIABILITY FOR ADVANCES		
Advance Fees Received From Students for :		
Academic Year: 2012-13		7,922.00
Academic Year: 2013-14		17,230.00
Academic Year: 2014-15		9,958.00
Academic Year: 2015-16		21,882.00
Academic Year: 2018-19		35,806.00
Fees Refundable to Students		153,458.00
Scholarships Payable to Students		491,695.00
University Exam & Other Fees		50,279.00
		257,500.00
University Research Grant Payable towards Savitribai Phule Social Welfare Scheme		34,265.00
Payable towards Savitribal Phule Social Wehale Selenie	TOTAL ₹	1,079,995.00
SCHEDULE NO. 5 : SUNDRY CREDIT BALANCES		
Dr D Y Patil Sahkari Bank Ltd-Kolhapur		15,000.00
Professional Tax Payable		4,200.00
Tax Deducted at Source Payable		
- U/s. 194 J		1,980.00
- U/s. 192 B		2,640.00
- U/s. 192 C		4,307.00
- 0/3. 192 0	TOTAL ₹	28,127.00
SCHEDULE NO. 6 : ADVANCE TO OTHERS		
Advance to supplier		
-Shiksha . Com		1,450.00
- Caterpillar System		30,130.00
- SAVITRIBAI PHULE PUNE UNI. N.S.S		31,527.00
T.D.S. Recoverable		9,110.00
I I T T I I I I I I I I I I I I I I I I	TOTAL ₹	72,217.00
SCHEDULE NO. 7: INTEREST OUTSTANDING		
Accrued Interest on Fixed Deposits with OBC	10	
- FD No 01413021091296		32,054.00
- FD No 01413021091302		80,128.00
- FD No 01413021091319		32,051.00
- FD No 01413021091326		16,026.00
- FD No 01413021091333	NO ATTOCK CONTRACTOR	16,027.00
	TOTAL ₹	176,286.00
SCHEDULE NO. 8 : ACCOUNTS WITH BANKS		056 000 05
Oriental Bank Of Commerce Current A/c. No. 01411131002440		856,220.96
Oriental Bank Of Commerce Savings Bank A/c. No. 01412191005907		48,000.00
Oriental Bank Of Commerce Savings Bank A/c. No. 02182191011046		55.00
State Bank of India Current A/c. No. 11148311100		1,382,640.20
	TOTAL ₹	2,286,916.16
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		AMOUNT 31.03.2018 ₹
SCHEDULE NO. 9 : FIXED DEPOSITS WITH BANKS		
In Fixed Deposit Account With Oriental Bank of Commerce		
- FD No 01413021091296		200,000.00
- FD No 01413021091302		500,000.00
- FD No 01413021091319		200,000.00
- FD No 01413021091326		100,000.00
- FD No 01413021091333	Water Water Water 1	100,000.00
	TOTAL ₹	1,100,000.00
SCHEDULES TO INCOME & EXPENDITURE A/C.		
SCHEDULE NO. 10: REPAIRS & MAINTENANCE	and the second	
Repairs & Maintenance - Building		2,962,138.00
Repairs & Maintenance - Computers		103,714.00
Repairs & Maintenance - Vehicle		14,378.00
Repairs & Maintenance - Other	remark to any other 19	1,993,433.00
	TOTAL ₹	5,073,663.00
SCHEDULE NO. 11: ESTABLISHMENT EXPENSES		
Bank Interest, Commission & Charges		7,395.00
Office & Miscellaneous Expenses		16,627.00
Professional Fees	Test 1	41,000.00
	TOTAL ₹	65,022.00
SCHEDULE NO. 12: EXPENDITURE ON OBJECT OF THE TRUST		
EDUCATIONAL EXPENDITURE Advertisement Expenses		98,103.00
		467,950.00
Affiliation, Inspection Fees Laboratory Expenses		625,562.00
	10	5,134.00
Newspaper & Periodicals		27,621.00
Postage, Telephone & Internet		126,052.00
Printing & Stationery		
Salary & Honorarium		16,174,767.00
Staff Welfare & Entertainment		206,368.00
Students welfare		222,173.00
Seminar & workshop expenses		217,132,00
Travelling & Conveyance		118,636.00
WEB Hosting & Related Expenses	A STANCE OF THE	186,990.00
	TOTAL ₹	18,476,488.00

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DR. D.Y. PATIL COLLEGE OF PHARMACY (B.PHARMACY)

NOTES FORMING PART OF ACCOUNTS

1. MAJOR ACCOUNTING POLICIES

a. GENERAL

The financial Statements of the College have been prepared under the Historical Cost convention using the cash system of accounting on going concern basis.

b. FIXED ASSETS & DEPRECIATION

Fixed Assets are stated at Cost less Depreciation.

It is the policy of the college to charge Depreciation on Fixed Assets on written down value Method for the full year, except for assets acquired during the year on which Depreciation to be calculated at half the rate applicable to that particular asset if acquired after 30th September of the financial year. Depreciation rates are applied based on management's estimate of useful life of the asset at the time of acquisition of the asset.

c. INCOME RECOGNITION

Tuition and other fees receivable from students for a particular year have been recorded in the books in the year to which it relates.

Interest received / receivable has been recorded as and when it becomes due.

d. ACCOUNTING FOR GRANTS

- i. Grants related to Fixed Assets The grant is shown as a deduction from the gross value of the asset concerned in arriving at its book value. Thus, the grant is recognized in the profit & loss statement over the useful life of the depreciable asset by way of a reduced depreciation charge.
- ii. Grants related to revenue The grants related to revenue are deducted from the related expenditure and are either shown as a debit or credit in the profit & loss statement as the case may be.

e. CHANGE IN ACCOUNTING POLICY

There are no changes in accounting policies followed by the College during the Financial Year as compared to the policies followed during the previous year.

2. INVESTMENTS

Investments are stated at costs.

3. EMPLOYEE BENEFITS

The college has contributed to the Statutory Provident Fund as an employer as a measure for retirement benefit. The college does not have any other provisions for the retirement benefits to its employees.

5. EVENTS OCCURRING AFTER BALANCE SHEET DATE

There are no events occurring after Balance Sheet Date till the completion of audit that will require separate disclosure.

 Previous year's figures are regrouped and rearranged wherever necessary in order to make them comparable with the current year's figures.

FOR DR. D. Y. PATIL COLLEGE OF PHARMACY (B.PHARMACY)

FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS

FOR V. S. POTDAR & CO.

(DR. N. S. VYAWAHARE) PRINCIPAL

DIRECTOR

(U. R. DESHPANDE) CHIEF FINANCE OFFICER

(K. S. PURANIK) PARTNER M. NO.: 123680

(COL. S. K. JOSHI)

(SATEJ D. PATIL) CHAIRMAN DATE: 13.08.2018 PLACE: PUNE

Dr N S Vyawahare Vyawahare

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Date: 2023.05.19 14:03:12 +05'30'

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DATE: 13.08.2018 PLACE: PUNE

DR. D. Y. PATIL PRATISHTHAN

AKURDI, PUNE - 411 044

F.Y. 2017 - 2018

A.Y. 2018 - 2019

DR. D. Y. PATIL

COLLEGE OF PHARMACY

(M. PHARMACY)

C-9, Beverly Estate,852/5 & 6, Bhandarkar Institute Road, Pune 411 004. Tel.:(020) 25678400 / 03.Fax: (020) 25678405.E-mail: vspaco@ eth.net

INDEPENDENT AUDITORS' REPORT

1. REPORT ON THE FINANCIAL STATEMENTS:

We have audited the accompanying financial statements of Dr. D. Y. Patil College of Pharmacy (M. Pharmacy), which comprises the Balance Sheet as at March 31, 2018, the Income & Expenditure Statement for the year then ended, and a summary of significant accounting policies.

2. MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS:

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the Accounting Standards applicable to the entity. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3. AUDITOR'S RESPONSIBILITY:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entities preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.

> Dr N S Vyawahare Date: 2023.05.19
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An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

4. OPINION:

In our opinion and to the best of our information and according to the explanations given to us the financials statements give a true and fair view in conformity with the accounting principles generally accepted in India,

- In the case of the Balance Sheet of the State of Affairs as at 31-March-2018 and
- b. In the case of the Income and Expenditure Account of the Deficit for the year ended as on that date.

FOR V. S. POTDAR & CO, FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS

PLACE : PUNE

DATE : 13.08.2018

(K. S. PURANIK) PARTNER

M. NO. 123680

Dr N S Vyawahare Vyawahare

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Date: 2023.05.19 14:04:49 +05'30'

SCHEDULE VIII [VIDE RULE 17(1)]

REGISTRATION NO.

: E = 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

: DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), AKURDI, PUNE - 411 044

BALANCE SHEET AS AT

: 31 ST MARCH 2018

funds & Liabilities	SCH.	AMOUNT 31.03.2018	PROPERTY AND ASSETS	SCH.	AMOUNT 31.03.2018 ₹
		-	Immovable Properties:- (At Cost)		
Trust Fund or Corpus:-		200	Balance as per last Balance Sheet		344
Balance as per Last Balance Sheet			Additions during the year		***
Add: Corpus Donations			Less: Sales during the year		
			Depreciation up to date		
Other Earmarked Fund:- (Created under the provision of the trust					990
deed or scheme or out of the Income)			Furniure & Fixtures	1	
			Balance as per last Balance Sheet		401,002.00
Depreciation Fund		440	Additions during the year		
Sinking Fund		(145) (144)			401,002.00
Reserve Fund			Less: Sales during the year		***
Any other Fund		3,508,084.00	Depreciation up to date		170,868.20
- Devlopment Fund		5,555,557,55			230,133.80
Loans (Secured or Unsecured):-				2	
From Trustees		300	Other Fixed Assets	-	4,701,730.00
From Other			Balance as per last Balance Sheet		3,268,060.00
			Additions during the year		7,969,790.00
Liabilities					1,505,150100
For Expenses		99	Less: Sales during the year		3,334,012.80
For Advances	3	284,602.00	Depreciation up to date		4,635,777.20
For Rent and Other Deposits :					4,000,777.20
- Caution Money Deposit		126,000.00			300
For Sundry Credit Balance	4	3,674.00	Investments:-		3311
			Loans (Secured or Unsecured) : Good / Dou	btful	
Internal Transfer Dr D Y Patil Pratishtan Akurdi Pune Branch		12,727,250.00	Loans Scholarships		444
Dr D Y Pam Pradaman Acutor Care States			Other Loans		
			Advances:-		
			To Trustees		12
			To Employees		100
			To Contractors		300
			To Lawyers		140
68			To Others	4	12,108.00
			Income Outstanding:		
			Rent	5	710,674.00
			Interest		
			Other Income		3,983,647.00
			- Pees Receivable from Students		1966978700.357
			Cash and Bank Balances:-		050.000.00
· ·			(a) In Accounts with Banks	6	958,636.47
			In Fixed Deposit with Andhra Bank	7	2,327,025.00
			(b) With the Trustee		***
			(c) With the Manager		444
			- Cash Balance with College Authoriti	ies	16,424.00
			- DD/Cheque in Hand		-224
	90	40 010 010 0	TOTA	L C/F	12,874,425.47
TOTAL C	/F	16,649,610.0	•	rest etens	

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funds & liabilities	SCH.	AMOUNT 31.03.2018 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2018
TOTAL B/F		16,649,610.00	TOTAL B/F		12,874,425.47
2			Income and Expenditure Account:-		
			Balance as per Balance Sheet		3,551,570.50
			Less : Appropriation, if any		***
			Add : Deficit as per Income &		***
			Expenditure Account		223,614.03
			Less : Surplus as per Income &		1000
			Expenditure Account		4.4
					3,775,184.53
TOTAL ₹		16,649,610.00	TOTAL ₹		16,649,610.00

The Above Balance Sheet To The Best Of Our Belief Contains A True Accounts Of Funds And Liabilities And Of The Property And Assets Of The Trust

> DR. D. Y. PATIL COLLEGE OF PHARMACY (M - PHARMACY)

(DR. N. S. VYAWAHARE)

PRINCIPAL

(COL. S. K. JOSHI) DIRECTOR

DATE : 13.08.2018 PLACE : PUNE

(U. R. DESHPANDE) CHIEF FINANCE OFFICER

> (SATEJ D. PATIL) CHAIRMAN

AS PER OUR REPORT OF EVEN DATE, FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS,

> (K. S. PURANIK) PARTNER

M. NO.123680

DATE : 13.08.2018 PLACE : PUNE

Dr N S Vyawahare Vyawahare Vyawahare

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Date: 2023.05.19 14:06:05 +05'30'

SCHEDULE IX [VIDE RULE 17(1)]

REGISTRATION NO.

: E - 1175/KOLHAPUR

NAME OF THE PUBLIC TRUST

: DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), AKURDI, PUNE - 411 044

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON

: 31 ST MARCH 2018

	EXPENDITURE	SCH. NO.	AMOUNT 31.03.2018		INCOME	SCH. No.	AMOUNT 31.03.2018
To					user as		
	Rates, taxes, cesses			By	Rent		***
	Repairs and maintenance	8	13,258.00		(accrued)		
	Salaries				(realised)		
	Insurance						
	Depreciation		1868	By	Interest		444
	(by way of provision or adjustments)				(accrued)		
	Other expenses		2442		(realised)		
To	Establishment expenses	9	56,168.03		- On securities		V-0
To	Remuneration to trustees		(22)		- On loans		***
					 On bank saving deposit 		13,749.00
To	Remuneration (in the case of a math)		1.00		- On bank fixed deposit		232,582.00
	to the head of the math, including his			By	Dividend		100
	house-hold expenditure, if any,			By	Donations in cash or kind		***
To	Legal expenses		440.00	By	Grants		
To	Audit fees			By	Income from other sources		
To	Contribution and fees		***		- Fees from Student		5,686,350.00
To	Contribution and fees				- Miscelleneous Income		***
To	Amounts written off			By	Transfer from Reserve		
	(a) Bad debts			By	Deficit carried over to Balance Sheet		223,614.03
	(b) Loan scholarships		100				
	(c) Irrecoverable rents		3546				
	(d) Other items		264				
	- Tution Fees written off		129,606.00				
To	Miscellaneous expenses		444				
To	Depreciation	1 & 2	868,934.00				
To	Amounts transferred to Reserve or specific fur	nds	***				
To	Expenditure on objects of the trust						
	(a) Religious		2022				
	(b) Educational	10	5,087,889.00				
	(c) Medical Relief						
	(d) Relief poverty		744				
	(e) Other Charitable objects		5994E				
To	Surplus carried over to Balance Sheet						
	TOTAL !		6,156,295.03		TOTAL ₹		6,156,295.03

DR. D. Y. PATIL COLLEGE OF PHARMACY
(M - PHARMACY)

(DR. N. S. VYAWAHARE)

PRINCIPAL

(COL. S. K. JOSHI) DIRECTOR (U. R. DESHPANDE) CHIEF FINANCE OFFICER

(SATEJ D. PATIL) CHAIRMAN AS PER OUR REPORT OF EVEN DATE,

FOR V. S. POTDAR & CO. FIRM REG. NO. 107984W CHARTERED ACCOUNTANTS,

(KUNAL PURANIK)
PARTNER
M. NO.123680

DATE : 13.08.2018 PLACE : PUNE

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DATE: 13.08.2018 PLACE: PUNE

DR. D. Y PATIL PARTISHTHAN'S DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), AKURDI, PUNE - 411 044

SCHEDULE NO. 1:
FURNITURE AND FIXTURES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH 2018

OIC	NITURE AND PARTURE	300,000					DEP	RECIATION		CLOSING W.D.V.
			GROSS	BLOCK						AS ON
SR. NO.		AS ON 01.04.2017	UPTO 30.09.2017	AFTER 30.09.2017	TOTAL UPTO 31.03.2018	RATE	UPTO 01.04.2017 ₹	FOR THE YEAR	TOTAL	31.03.2018 ₹
	N	***************************************			401,002.00	10	145,298.20	25,570.00	170,868.20	230,133.80
1.	Furniture & Fixture	401,002.00	900	077			145,298.20	25,570.00	170,868.20	230,133.8
-	TOTAL ?	401,002.00	***		401,002.00		145,250.20			The second of the second

SCHEDULE NO. 2:
OTHER FIXED ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH 2017

111	ER FIXED ROSSIES & DELLE						DEP	RECIATION		CLOSING W.D.V.
		GROSS BLOCK ADDITIONS			TOTAL				TOTAL	AS ON
SR. NO.	ASSETS	AS ON 01.04.2017	UPTO 30.09.2017 ₹	AFTER 30.09.2017 ₹	UPTO 31.03.2018 ₹	RATE	UPTO 01.04.2017 ₹	FOR THE YEAR	₹	31.03.2018
	r i Parisanonte	1,873,107.00	3,268,060.00	***	5,141,167.00	15	900,586.00	636,087.00	1,536,673.00	3,604,494.00
	Lab Equipments	479,416.00		***	479,416.00	40	412,017.00	26,960.00	438,977.00	40,439.00
	Library Books	708,471.00	101		708,471.00	40	689,900.80	7,428.00	697,328.80	11,142.20
	Computer	1,640,736.00			1,640,736.00	15	488,145.00	172,889.00	661,034.00	979,702.00
4.	Office Equipment	1,040,750.00		Sk.	7,969,790.00		2,490,648.80	843,364.00	3,334,012.80	4,635,777.2
_	TOTAL ₹	4,701,730.00	3,268,060.00	01	7,969,790.00		211111	70 miles		

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DR. D. Y PATIL PARTISHTHAN'S

DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), AKURDI, PUNE - 411 044

		AMOUNT 31.03.2018
SCHEDULES TO BALANCE SHEET		
SCHEDULE NO. 3: LIABILITY FOR ADVANCES	The state of the s	76.75.26.00 (S
Advance Fees Received from Students for F.Y 20	ECOLOTI DESCRIPTO	5,000.00
Advance Fees Received from Students for F.Y 20	017-18	300.00
Fees Refundable to Students for F.Y 2016-17		94,825.00
Eligibilty Fees Payable University Exam Fees Payable		5,150.00 122,028.00
Scholarship payable		57,299.00
	TOTAL ₹	284,602.00
SCHEDULE NO. 4 : SUNDRY CREDIT BALANCE	FS	
Provident Fund A/c (Employee)	50	3,600.00
Tax Deducted at Source Payable		0,000.00
- U/s. 194 C		74.00
	TOTAL ₹	3,674.00
SCHEDULE NO. 5 : ADVANCES TO OTHERS		
Cromstar Analytical		11,800.00
Student insurance		250.00
Excess TDS Paid		58.00
	TOTAL ₹	12,108.00
SCHEDULE NO. 5: INTEREST ACCRUED BUT	NOT REALISED	
Fixed Deposit with Andhara Co-op Bank Ltd. :	TOT TOTAL	
- FD No 111720100018440		143,038.00
- FD No 111720100019713		110,823.00
- FD No 111720100046009		171,203.00
Fixed Deposit with Oriental Bank of Commerce:		
- FD No 01413031084434		129,826.00
- FD No 01413031084441		51,928.00
- FD No 01413031084458		51,929.00
- FD No 01413031084465	TOTAL ₹	51,927.00 710,674.00
SCHEDULE NO. 6: ACCOUNTS WITH BANKS		12/2
Andhra Bank-Savings Bank A/c. No. 11710100	015638	373,258.50
Oriental Bank of Commerce-Current A/c. 01411		585,377.97
orional paint of commerce current hy or or the	TOTAL ₹	958,636.47
		(8) CO
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		AMOUNT 31.03.2018 ₹
SCHEDULE NO. 7: FIXED DEPOSIT		
Fixed Deposit with Andhara Co-op Bank Ltd.:		
- FD No 111720100018440		200,000.00
- FD No 111720100019713		727,025.00
- FD No 111720100046009		300,000.00
Fixed Deposit with Oriental Bank of Commerce :		
- FD No 01413031084434		500,000.00
- FD No 01413031084441		200,000.00
- FD No 01413031084458		200,000.00
- FD No 01413031084465		200,000.00
	TOTAL ₹	2,327,025.00
SCHEDULES TO INCOME & EXPENDITURE A/C. SCHEDULE NO. 8: REPAIRS & MAINTENANCE	To Bom La God	
Repairs & Maintenance - Computer		1,665.00
Repairs & Maintenance - Other		11,593.00
	TOTAL ₹	13,258.00
SCHEDULE NO. 9: ESTABLISHMENT EXPENSES		
Bank Commission & Charges		2.007.02
Office & Miscellaneous Expenses		3,987.03
Professional Charges		42,281.00 9,900.00
	TOTAL ₹	56,168.03
SCHEDULE NO. 10: EXPENDITURE ON OBJECT OF TH	IF TRIIST	roma hareles
EDUCATIONAL EXPENDITURE	IL IRUSI	
Affiliation and other fees		130,630.00
Common Amenity & Infrastructure Expenses		8,194.00
Laboratory Expenses		92,653.00
Postage, Telephone & Internet		11,272.00
Printing & Stationery	#	9,394.00
Salary & Honorarium		4,773,264.00
Staff Welfare & Entertainment		25,865.00
Student Special Development Expenses		1,000.00
Student's Welfare		25,620.00
Travelling & Conveyance		9,997.00
	TOTAL ₹	5,087,889.00

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DR. D.Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY)

NOTES FORMING PART OF ACCOUNTS

1. MAJOR ACCOUNTING POLICIES

a. GENERAL

The financial Statements of the College have been prepared under the Historical Cost convention using the cash system of accounting on going concern basis.

b. FIXED ASSETS & DEPRECIATION

Fixed Assets are stated at Cost less Depreciation.

It is the policy of the college to charge Depreciation on Fixed Assets on written down value Method for the full year, except for assets acquired during the year on which Depreciation to be calculated at half the rate applicable to that particular asset if acquired after 30th September of the financial year. Depreciation rates are applied based on management's estimate of useful life of the asset at the time of acquisition of the asset.

c. INCOME RECOGNITION

Tution and other fees receivable from students for a particular year have been recorded in the books in the year to which it relates.

Interest received / receivable has been recorded as and when it becomes due.

d. ACCOUNTING FOR GRANTS

- i. Grants related to Fixed Assets The grant is shown as a deduction from the gross value of the asset concerned in arriving at its book value. Thus, the grant is recognized in the profit & loss statement over the useful life of the depreciable asset by way of a reduced depreciation charge.
- ii. Grants related to revenue The grants related to revenue are deducted from the related expenditure and are either shown as a debit or credit in the profit & loss statement as the case may be.

e. CHANGE IN ACCOUNTING POLICY

There are no changes in accounting policies followed by the College during the Financial Year as compared to the policies followed during the previous year.

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2. INVESTMENTS

Investments are stated at costs.

3. EMPLOYEE BENEFITS

The college has contributed to the Statutory Provident Fund as an employer as a measure for retirement benefit. The college does not have any other provisions for the retirement benefits to its employees.

4. EVENTS OCCURRING AFTER BALANCE SHEET DATE

There are no events occurring after Balance Sheet Date till the completion of audit that will require separate disclosure.

Previous year's figures are regrouped and rearranged wherever necessary in order to make them comparable with the current year's figures.

FOR DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARM)

> (U. R. DESHPANDE) CHIEF FINANCE OFFICER

(K. S. PURANIK)
PARTNER
M. NO.: 123680

FOR V. S. POTDAR & CO.

FIRM REG. NO. 107984W

CHARTERED ACCOUNTANTS

DATE: 13.08.2018 PLACE: PUNE

(SATEJ D. PATIL) CHAIRMAN Dr N S Vyawahare Digitally signed by Dr N S Vyawahare Date: 2023.05.19 14:18:13 +05'30'

PUNE -

(COL. S. K. JOSHI) DIRECTOR

(DR. N. S. VYWAHARE)

PRINCIPAL

DATE : 13.08.2018 PLACE : PUNE