



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 Technical Education, New Delhi

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 :

4.4.1:
**Percentage expenditure incurred on maintenance
of physical facilities and academic support
facilities excluding salary component, during the
last five years (INR in Lakhs)**
41.53%



Dr. D. Y. Patil Pratishthan's

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Dr. N. S. Vyawahare
Principal

Ref. No. : DYPCOP/
Date :

4.4.1.1: Expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component, during the last five years (INR in Lakhs)

2021-22	2020-21	2019-20	2018-19	2017-18
181.61	37.24	106.91	34.39	120.84

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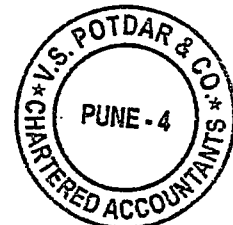
INDEPENDENT PRACTITIONERS CERTIFICATE

1. This certificate is issued in accordance with the terms of our engagement letter dated 15.06.2023.
2. The details enumerated in "Para 8" contain details of Expenditure for maintenance of physical facilities and academic support facilities excluding salary component and Total non-salary expenditure 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).
3. Maintaining of these details, financial information is the responsibility of Management of **Dr. D. Y. Patil College of Pharmacy (B. Pharmacy, Pharm D., D. Pharmacy, M. 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 (B. Pharmacy, Pharm D., D. Pharmacy, M. 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 maintenance of physical facilities and academic support facilities excluding salary component and total non-salary expenditure 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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5. The audited financial statements referred to in "Para 4" above, have been audited by 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.

6. We conducted our examination of the details enumerated in "Para 8" in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India.

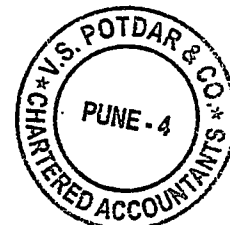
The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

8. Details of expenditure for maintenance of physical facilities and academic support facilities excluding salary component compare to total non-salary expenditure 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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Financial Year	Expenditure for maintenance of Physical facilities Amount Rs. (In Lakhs)	Expenditure for maintenance of Academic facilities Amount Rs. (In Lakhs)	Total Expenditure for maintenance of Physical and Academic facilities Amount Rs. (In Lakhs)
2021-22	93.92	87.69	181.61
2020-21	18.51	18.73	37.24
2019-20	63.84	43.07	106.91
2018-19	22.78	11.61	34.39
2017-18	106.67	14.17	120.84

Note :-

In absence of specific guidance on the term 'Expenditure for maintenance of physical facilities' and 'Expenditure for maintenance of Academic facilities' we have relied on the judgment of the management of Dr. D. Y. Patil College of Pharmacy (B. Pharmacy, Pharm D., D. Pharmacy, M. Pharmacy) regarding categorization of various expenses.

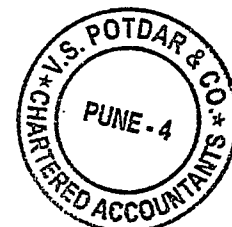
(a) Following Expenses have been considered under this head of Expenditure for maintenance of physical facilities - Bank Interest & Commission, Canteen Facility, Fuel, Gas, Diesel Expenses, Health club facility, Insurance, Legal expenses, Office & Miscellaneous Expenses, Other expenses, Postage, Telephone and Internet Expenses, Rates, Taxes & Cess, Repair Maintenance Exp., Security charges and Web hosting & related expenses.

(b) Following expenses have been considered under the head of Expenditure for maintenance of academic facilities- Affiliation & Inspection fees, Chemicals & consumables, Faculty welfare & entertainment, Laboratory Expenses, Membership & subscription, News Paper & Periodicals, Professional Fees, Seminar Workshops, Staff welfare & entertainment, Student Development and Training & Placement.

9. Based on our examination, as above, we are of the opinion that, the details 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 maintenance of physical facilities and academic support facilities

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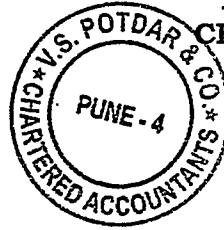
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10. The certificate is addressed to and provided to National Assessment and Accreditation Council (NAAC) solely for compliance purpose and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any 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

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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)

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.

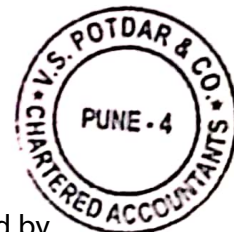
In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with the Maharashtra Public Trusts Act, 1950 and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered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

3. 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.



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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.

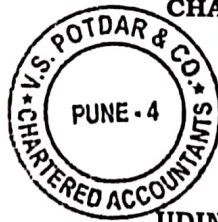
Those charged with governance are responsible for overseeing the entity's financial reporting process

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

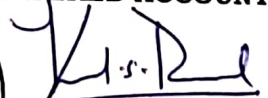
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

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.

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

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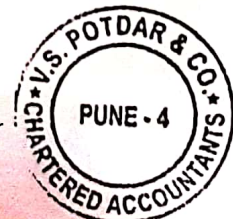
SCHEDULE VIII
[VIDE RULE 17(1)]

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:-	1	
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		...
		...	Depreciation up to date		3,17,24,815.88
		...			1,06,12,332.62
Other Earmarked Fund:-			Furniture & Fixtures	2	
<u>(Created under the provision of the trust deed or scheme or out of the Income)</u>			Balance as per last Balance Sheet		1,69,75,982.00
Depreciation Fund		...	Additions during the year		13,51,933.00
Sinking Fund		...			1,83,27,915.00
Reserve Fund		...	Less : Sales during the year		...
<u>Any other Fund</u>			Depreciation up to date		81,97,835.02
- Development Fund		3,82,55,820.00			1,01,30,079.98
Loans (Secured or Unsecured):-			Other Fixed Assets	3	
From Trustees		...	Balance as per last Balance Sheet		2,19,77,461.00
From Other		...	Additions during the year		13,49,354.00
		...			2,33,26,815.00
		...	Less : Sales during the year		...
		...	Depreciation up to date		1,65,22,698.15
		...			68,04,116.85
Liabilities			Investments:-		
For Expenses		...	- Shares of DYPCE Student Co-op Society		200.00
For Advances	4	4,41,649.50			
<u>For Rent and Other Deposits</u>			Loans (Secured or Unsecured) : Good / Doubtful		
Caution Money Deposit		3,73,000.00	Loans Scholarships		...
For Sundry Credit Balance	5	9,44,960.00	Other Loans		...
	
Internal Transfer			Advances:-		
Dr D Y Patil Pratishthan Akurdi Pune Branch		6,12,34,420.62	To Trustees		...
		...	To Employees		...
		...	To Contractors		...
		...	To Lawyers		...
		...	To Others	6	14,03,478.00
		...	To Allumini Association of DYPCOP		...
	
		...	Income Outstanding:-		
		...	Rent		...
		...	Interest	7	1,05,340.00
		...	<u>Other Income</u>		...
		...	- Fees Receivable From Students		2,37,25,492.25
		...	Cash and Bank Balances:-		
		...	(a) In Accounts with Banks	8	50,52,730.54
		...	<u>In Fixed Deposit</u>	9	16,89,400.00
		...	(b) With the Trustee		...
		...	(c) With the Manager		...
		...	- Cash Balance with College Authorities		30,215.20
		...	- Cheques In hand		...
TOTAL C/F.		10,12,49,850.12	TOTAL C/F.		5,95,53,385.44

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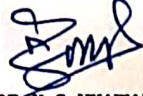
FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2022 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2022 ₹
TOTAL B/F.		10,12,49,850.12	TOTAL B/F.		5,95,53,385.44
			Income and Expenditure Account:-		
			Balance as per Balance Sheet		3,74,78,128.52
			Add : Appropriation, if any		...
			Add : Deficit as per Income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

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

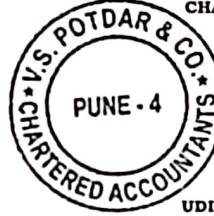

(B. H. SHARMA)
CHIEF FINANCE OFFICER



(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
UDIN : 22123680AZQAJK4232

DATE : 22.09.2022
PLACE : PUNE

Dr N S
Vyawahare

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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 (B. PHARMACY),
AKURDI, PUNE - 411 044

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON

: 31ST MARCH 2022

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 Repairs & Maintenance - Building		35,61,983.00	By Interest on fixed deposit		92,160.00
To Repairs & Maintenance - Computers		54,870.00	By Fees from Student		4,70,72,917.00
To Repairs & Maintenance - Vehicle		6,357.00			
To Repairs & Maintenance - Auditorium		61,440.00			
To Repairs & Maintenance - Other		4,58,425.00			
To Insurance		48,590.00			
To Depreciation		35,97,575.00			
To Security Service Charges		2,54,195.00			
To Bank Interest, Commission & Charges		4,380.16			
To Interest on PT		525.00			
To Interest on TDS		2,606.00			
To Professional Fees		30,650.00			
To Advertisement Expenses		6,68,182.00			
To Affiliation, Inspection & NBA Fees		13,11,786.00			
To Fuel, Gas and Diesel Expenses		25,483.00			
To Laboratory Expenses		9,98,587.00			
To Consumable and Chemicals		1,32,534.00			
To Office & Miscellaneous Expenses		1,38,870.00			
To Wastage Charges		2,28,022.00			
To Printing & Stationery		1,86,172.00			
To Exam Stationery & Printing		2,33,380.00			
To Other Stationery		2,25,752.00			
To Practical Exam Papers		2,25,765.00			
To Entertainment and Staff Welfare		1,28,135.00			
To Faculty Welfare Expenses		2,37,634.00			
To Meeting Fees and Expenses		2,37,763.00			
To Paper Presentation and Publication		2,37,776.00			
To Seminar & Workshop Expenses		1,60,000.00			
To Fee concession		3,65,000.00			
To Project, Seminar Expenses		55,800.00			
To Student Insurance Expenses		5,53,104.00			
To Student Uniform Expenses		5,96,800.00			
To Student Welfare		4,58,814.00			
To Canteen Facility		2,32,367.00			
To Alumni Expenses		2,30,552.00			
To Function Ceremony Expenses		2,40,634.00			
To Health Club Facility		2,24,765.00			
To Internal Scholarship		3,30,994.00			
To Social gathering and Functions Expenses		2,22,894.00			
To Student Competition		2,30,148.00			
To Students Functions Expenses		2,32,976.00			
To Students Sports Activities & Gymkhana Expenses		2,38,763.00			
To Students Training & Placement Expenses		2,31,161.00			
To Supervision Charges		2,35,506.00			
To NSS Expenses		550.00			
To Newspaper & Periodicals		62,856.00	By Deficit carried over to Balance Sheet		42,18,336.16
To Postage, Telephone & Internet		21,376.00			
To Salary & Honorarium		2,94,52,036.00			
To 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)

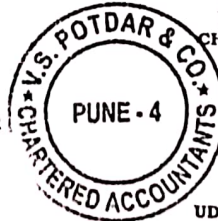
(DR. N. S. VYAWAHARE)
PRINCIPAL

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

(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

DATE : 22.09.2022
PLACE : PUNE

Dr N S
Vyawahare


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Dr N S Vyawahare
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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	29,843.20		
- Punjab National Bank -1005907	53,121.00		
- Punjab National Bank - 1011046	11,119.90		
- Punjab National Bank -1002440	40,46,577.30		
- Atom A/c	1,00,500.00		
To Development Fund Received	47,30,363.00	By Fixed Assets	
To Advance Fee from Student	6,304.00	- Building	91,536.00
To Scholarship	84,69,497.00	- Computer & Software	4,550.00
To Bank Interest	1,737.00	- Electrical Fitting	52,245.00
To Eligibility Fees	1,400.00	- Furniture & Fixture	13,51,933.00
To Tuition fee	2,77,10,473.00	- Laboratory Equipment	89,680.00
To Professional Tax	18,250.00	- Library Books	80,256.00
To University of Pune Exam Fees	91,243.00	By Advertisement Expenses	1,37,182.00
To Fees receivable from Student	27,87,851.00	By Affiliation & Registration Fee	13,11,786.00
To Dr D Y Patil College of Pharmacy (D Pharm)	11,93,686.00	By Bank Charges	4,380.16
To Dr D Y Patil College of Pharmacy (M Pharm)	8,63,273.50	By Office Expenses	1,19,163.00
		By Advances to Contractor	5,60,038.00
		By Advances to Staff	86,158.00
		By Audit Charges	8,000.00
		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	25,483.00
		By Property Tax	36,26,836.00
		By Travelling & Conveyance	48,920.00
		By Student Welfare Expenses	55,800.00
		By T.D.S. Paid	46,921.00
		By Entertainment & Staff Welfare	1,17,775.00
		By Student Insurance Expenses	1,40,208.00
		By Seminar Conference & Workshop	1,60,000.00
		By Security Charges	2,54,195.00
		By Repairs Maintenance - Vehicle	6,357.00
		By Repairs Maintenance - Building	1,45,804.00
		By Repairs Maintenance	4,58,425.00
		By Dr D Y Patil Pratishtan	26,23,149.50
		By Dr D Y Patil College of Pharmacy (Pharm D)	28,239.50
		By Closing Balance	
		- Cash in hand	30,215.20
		- Punjab National Bank -1005907	54,691.00
		- Punjab National Bank - 1011046	566.10
		- Punjab National Bank -1002440	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

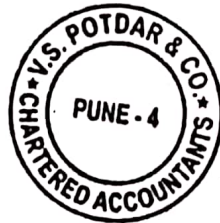
DR. D. Y. PATIL COLLEGE OF PHARMACY
(B - PHARMACY)


(DR. N. S. VYAWAHARE)
PRINCIPAL


(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


(H. S. PURANIK)
PARTNER
M. NO.123680
UDIN : 22123680AZQJK4232

DATE : 22.09.2022
PLACE : PUNE

Dr N S
Vyawahare

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Date: 2023.05.19
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SCHEDULE NO. 1.1.
IMMOVABLE PROPERTIES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2022.

SR. NO.	ASSETS	GROSS BLOCK				DEPRECIATION				CLOSING W.D.V. AS ON 31.03.2022 ₹		
		AS ON 01.04.2021 ₹	ADDITIONS		ADDITION DURING THE YEAR ₹	DELETION DURING THE YEAR ₹	TOTAL UPTO 31.03.2022 ₹	RATE %	UPTO 01.04.2021 ₹		FOR THE YEAR ₹	TOTAL ₹
			UPTO 30.09.2021 ₹	AFTER 30.09.2021 ₹								
1.	Building	3,32,33,942.50	20,500.00	71,036.00	91,536.00	...	3,33,25,478.50	10	2,61,00,338.88	7,18,962.00	2,68,19,300.88	65,06,177.62
2.	Auditorium	72,54,368.00	...	...	...	...	72,54,368.00	10	35,79,180.00	3,67,519.00	39,46,699.00	33,07,669.00
3.	Animal House	17,57,302.00	...	...	...	...	17,57,302.00	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

SCHEDULE NO. 2.1.
FURNITURE AND FIXTURES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2022.

SR. NO.	ASSETS	GROSS BLOCK				DEPRECIATION				CLOSING W.D.V. AS ON 31.03.2022 ₹		
		AS ON 01.04.2021 ₹	ADDITIONS		ADDITION DURING THE YEAR ₹	DELETION DURING THE YEAR ₹	TOTAL UPTO 31.03.2022 ₹	RATE %	UPTO 01.04.2021 ₹		FOR THE YEAR ₹	TOTAL ₹
			UPTO 30.09.2021 ₹	AFTER 30.09.2021 ₹								
1.	Furniture	1,69,75,982.00	4,11,280.00	9,40,653.00	13,51,933.00	...	1,83,27,915.00	10	71,24,529.02	10,73,306.00	81,97,835.02	1,01,30,079.98
	TOTAL ₹	1,69,75,982.00	4,11,280.00	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	1,01,30,079.98

SCHEDULE NO. 3.1.
OTHER FIXED ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2022.

SR. NO.	ASSETS	GROSS BLOCK				DEPRECIATION				CLOSING W.D.V. AS ON 31.03.2022 ₹		
		AS ON 01.04.2021 ₹	ADDITIONS		ADDITION DURING THE YEAR ₹	DELETION DURING THE YEAR ₹	TOTAL UPTO 31.03.2022 ₹	RATE %	UPTO 01.04.2021 ₹		FOR THE YEAR ₹	TOTAL ₹
			UPTO 30.09.2021 ₹	AFTER 30.09.2021 ₹								
1.	Computers	27,50,315.00	4,550.00	...	4,550.00	...	27,54,865.00	40	23,67,600.07	1,46,906.00	25,34,506.07	2,20,358.93
2.	Electrical 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	17,01,118.92	15,93,044.08
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	44,42,348.94
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	96,921.47
5.	Office Equipments	7,36,141.00	...	...	...	...	7,36,141.00	15	4,45,440.57	43,605.00	4,89,045.57	2,47,095.43
6.	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 ₹	2,19,77,461.00	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	1,65,22,698.15	68,04,116.85



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

AMOUNT
31.03.2022
₹

SCHEDULES TO BALANCE SHEET

SCHEDULE NO. 4 : LIABILITY FOR ADVANCES

Advance Fees Received From Students for :

Academic Year : 2018-19	618.00
Academic Year : 2019-20	5,759.00
Academic Year : 2020-21	...
Academic Year : 2021-22	44,753.00
Scholarships Payable to Students	3,08,009.50
University Exam & Other Fees	...
ARC Remuneration Payable	3,000.00
Aspire BCUD Grant	...
Modro Grant	...
Eligibility Fees	25,800.00
SPPU Exam Fee 2020-21	53,710.00
Savitribai Phule Pune Univ N.S.S.	...
FC 2019-20(Remuneration)	...
Insurance Fee 2020-21	...
TOTAL ₹	<u>4,41,649.50</u>

SCHEDULE NO. 5 : SUNDRY CREDIT BALANCES

Professional Tax Payable	26,800.00
<u>Tax Deducted at Source Payable</u>	
- U/s. 194 J	31,350.00
- U/s. 192 B	8,68,880.00
- U/s. 194 C	17,930.00
TOTAL ₹	<u>9,44,960.00</u>

SCHEDULE NO. 6 : ADVANCE TO OTHERS

<u>Advance to supplier</u>	
- Ramesh Associates	2,35,520.00
- Collpoll(Butterfly Innovations Pvt Ltd)	82,236.00
- Dysmech Clinical	4,57,320.00
Profession Tax Receivable	4,800.00
T.D.S. Recoverable	6,23,602.00
TOTAL ₹	<u>14,03,478.00</u>

SCHEDULE NO. 7 : INTEREST OUTSTANDING

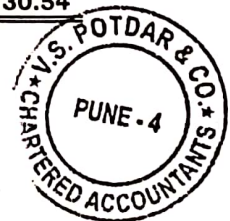
<u>Accrued Interest on Fixed Deposits with OBC</u>	
- FD No. - 01413021091296	17,150.00
- FD No. - 01413021091302	42,874.00
- FD No. - 01413021091319	17,152.00
- FD No. - 01413021091326	8,575.00
- FD No. - 01413021091333	8,577.00
- FD No. - 0141SUP1000159	11,012.00
TOTAL ₹	<u>1,05,340.00</u>

SCHEDULE NO. 8 : ACCOUNTS WITH BANKS

Punjab National Bank A/c. No. 01411131002440	44,93,562.94
Punjab National Bank A/c No. 01412191005907	54,691.00
Punjab National Bank A/c No. 01411652000017	4,29,433.50
Punjab National Bank University A/c. No. 021821910111046	566.10
ATOM	74,477.00
TOTAL ₹	<u>50,52,730.54</u>

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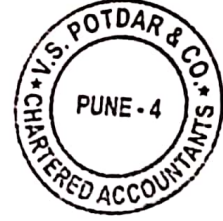


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SCHEDULE NO. 9 : FIXED DEPOSITS WITH BANKS
In Fixed Deposit Account With Punjab National Bank

- FD No. - 01413021091296
- FD No. - 01413021091302
- FD No. - 01413021091319
- FD No. - 01413021091326
- FD No. - 01413021091333
- FD No. - 0141SUP1000159

	2,79,893.00
	6,99,727.00
	2,79,889.00
	1,39,943.00
	1,39,948.00
	1,50,000.00
TOTAL ₹	16,89,400.00



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

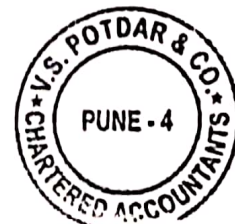
ii. Grants related to revenue – The grants related to revenue are deducted from the related expenditure and are either shown as a debit or credit in the profit & loss statement as the case may be.

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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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.

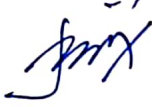
5. **EVENTS OCCURRING AFTER BALANCE SHEET DATE**


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)


(DR. N. S. VYAWAHARE)
PRINCIPAL


(B. H. SHARMA)
CHIEF FINANCE OFFICER


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


(TEJAS S. PATIL)
TRUSTEE

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

DATE : 22.09.2022
PLACE : PUNE

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Date: 2023.05.19
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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
(M - PHARMACY)

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, 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

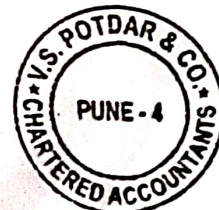
We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance 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 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.

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.

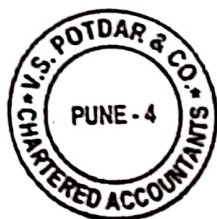
Those charged with governance are responsible for overseeing the entity's financial reporting process.

4. **AUDITOR'S RESPONSIBILITY FOR THE AUDIT 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.

PLACE : PUNE
DATE : 22.09.2022



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

A handwritten signature in black ink, appearing to be "K. S. Puranik".

(K. S. PURANIK)

PARTNER

M. NO. 123680

UDIN : 22123680AZQAJK4232

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Vyawahare

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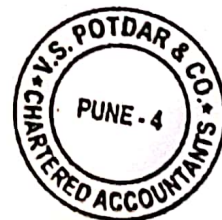
SCHEDULE VIII
[VIDE RULE 17(1)]

REGISTRATION NO. : E - 1175/KOLHAPUR
NAME OF THE PUBLIC TRUST : DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), AKURDI, PUNE - 411 044
BALANCE SHEET AS AT : 31 ST 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:- (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		...
			Depreciation up to date		...
Other Earmarked Fund:-					
<u>(Created under the provision of the trust deed or scheme or out of the Income)</u>			Furniture & 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
<u>Any other Fund</u>			Less : Sales during the year		...
- Development Fund		72,53,944.00	Depreciation up to date		2,54,347.20
					2,33,384.80
Loans (Secured or Unsecured):-			Other Fixed Assets	2	
From Trustees		...	Balance as per last Balance Sheet		99,69,915.00
From Other		...	Additions during the year		1,90,010.00
					1,01,59,925.00
Liabilities			Less : Sales during the year		...
For Expenses		...	Depreciation up to date		66,28,135.80
For Advances	3	48,150.00			35,31,789.20
<u>For Rent and Other Deposits :</u>		...			
- Caution Money Deposit		1,26,000.00	Investments:-		...
For Sundry Credit Balance	4	1,04,342.00			
Internal Transfer			Loans (Secured or Unsecured) : Good / Doubtful		
Dr D Y Patil Pratishthan Akurdi Pune Branch		1,12,39,039.54	Loans Scholarships		...
			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		...
			- 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/F		1,62,35,369.21

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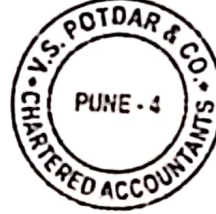
FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2022 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2022 ₹
TOTAL B/F		1,87,71,475.54	TOTAL B/F		1,62,35,369.21
			Income and Expenditure Account:-		
			Balance as per Balance Sheet		33,77,779.31
			Less : Appropriation, if any		...
			Add : Deficit as per Income & Expenditure Account		...
			Less : Surplus as per Income & Expenditure Account		8,41,672.98
					...
					<u>25,36,106.33</u>
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)

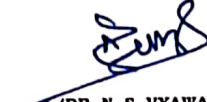

(DR. N. S. VYAWAHARE)
PRINCIPAL


(B. H. SHARMA)
CHIEF FINANCE OFFICER



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


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


(TEJAS S. PATIL)
TRUSTEE

DATE : 22.09.2022
PLACE : PUNE

DATE : 22.09.2022
PLACE : PUNE

Dr N S

Vyawahare


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N S Vyawahare
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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 ,2022

EXPENDITURE	AMOUNT 31.03.2022 ₹	INCOME	AMOUNT 31.03.2022 ₹
To Repairs and maintenance	32,665.00	By Interest on Savings bank account	12,315.00
To Bank Commission & Charges	990.02	By Interest on fixed deposit	2,79,266.00
To Insurance	5,929.00	By Fees from Student	1,16,70,560.00
To Depreciation	6,42,615.00		
To Advertisement Expenses	30,000.00		
To Affiliation and other fees	82,000.00		
To Fuel Expenses	3,260.00		
To Laboratory Expenses	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		
To Printing & Stationery	12,271.00		
To Exam Stationery & Printing	58,936.00		
To Other Stationery	60,654.00		
To Practical Exam Papers	60,308.00		
To Project seminar & Student welfare	900.00		
To Student Welfare	56,452.00		
To Canteen Facility	61,662.00		
To Alumni Expenses	60,228.00		
To Function ceremony Expenses	59,528.00		
To Health Club Facility	57,084.00		
To Internal Scholarship	56,533.00		
To Social Gathering and Functions Expenses	57,178.00		
To Student Competition	57,770.00		
To Students Functions Expenses	56,478.00		
To Students Sports Activities & Gymkhana Expenses	59,622.00		
To Students Training & Placement Expenses	55,044.00		
To Faculty Welfare Expenses	60,254.00		
To Meeting Fees and Expenses	56,398.00		
To Paper presentation and Publication	56,052.00		
To Staff Welfare Expenses	36,610.00		
To Supervision Charges	56,096.00		
To Postage, Telephone & Internet	8,508.00		
To Salary & Honorarium	71,33,503.00		
To Travelling & Conveyance	8,510.00		
To Legal Expenses	1,250.00	By Deficit carried over to Balance Sheet	
To Surplus carried over to Balance Sheet	8,41,672.98		
TOTAL ₹	<u>1,19,62,141.00</u>	TOTAL ₹	<u>1,19,62,141.00</u>

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


(DR. N. S. VYAWAHARE)
PRINCIPAL

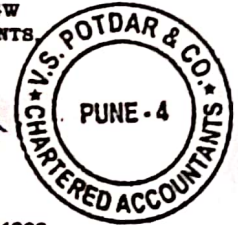

(DR. N. S. VYAWAHARE)
I/C DIRECTOR


(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

DATE : 22.09.2022
PLACE : PUNE

Dr N S
Vyawahare

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Date: 2023.05.19
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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	AMOUNT ₹	PAYMENTS	AMOUNT ₹
To Opening Balance			
- Cash in hand	71,590.00		
- Union Bank of India- 111710100015638	4,09,406.50		
- Punjab National Bank - 01411131002433	8,73,382.73		
To Development Fees Received	12,25,295.00	<u>By Fixed Assets</u>	
To Advance Fee from Student	12,729.00	- Furniture & Fixture	86,730.00
To TDS Recoverable	350.00	- Laboratory Equipment	1,90,010.00
To Bank Interest	12,315.00	By Laboratory Expenses	12,80,672.00
To Eligibility Fee	400.00	By Repairs Maintanance	3,475.00
To Tuition fee	79,49,157.00	By Entertainment & Staff Welfare	36,610.00
To Professional Tax	12,300.00	By Student Insurance Expenses	54,096.00
To T.D.S	43,979.00	By Travelling & Conveyance	8,510.00
To Provident Fund	43,200.00	By Seminar Conference & Workshop	900.00
To Fees receivable from Student	8,24,694.00	By Advertisement Expenses	30,000.00
To Dr D Y Patil Pratishthan	6,88,413.00	By Affilication & Registration Fees	67,000.00
To Dr D Y Patil College of Pharmacy (B Pharm)	5,49,475.00	By Bank Charges	990.02
		By Office Expenses	5,045.00
		By Building Insurance	5,929.00
		By University Exam Fees	71,057.00
		By Remuneration	12,510.00
		By Professional Charges	1,250.00
		By Salary	69,01,532.00
		By Newspaper & Periodicals	6,68,680.00
		By Postage, Telegram & Internet Expenses	8,508.00
		By Printing & Stationery Expenses	12,271.00
		By Dr. D. Y. Patil College of Pharmacy (D Pharm)	15,072.00
		By Dr. D. Y. Patil College of Pharmacy (Pharm D)	3,044.00
		<u>By Closing Balance</u>	
		- Cash in hand	54,160.00
		- Union Bank of India- 111710100015638	4,21,721.50
		- Punjab National Bank - 01411131002433	27,66,913.71
		- Atom A/c	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

(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

(K. S. PURANIK)
PARTNER

M. NO. 123680
UDIN : 22123680AZQJK4232

DATE : 22.09.2022
PLACE : PUNE

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Dr N S Vyawahare
Date: 2023.05.19
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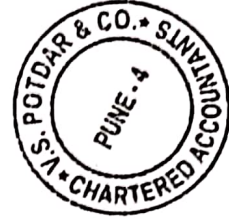
DR. D. Y. PATIL PARTISHTHAN'S
DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), AKURDI, PUNE - 411 044

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

SR. NO.	ASSETS	GROSS BLOCK				DEPRECIATION				CLOSING W.D.V. AS ON 31.03.2022 ₹	
		AS ON 01.04.2021 ₹	UPTO 30.09.2021 ₹	ADDITIONS AFTER 30.09.2021 ₹	DELETION DURING THE YEAR ₹	TOTAL UPTO 31.03.2022 ₹	RATE %	UPTO 01.04.2021 ₹	FOR THE YEAR ₹		TOTAL ₹
1.	Furniture & Fixture	4,01,002.00	...	86,730.00	...	4,87,732.00	10	2,33,234.20	21,113.00	2,54,347.20	2,33,384.80
	TOTAL ₹	4,01,002.00	...	86,730.00	...	4,87,732.00		2,33,234.20	21,113.00	2,54,347.20	2,33,384.80

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

SR. NO.	ASSETS	GROSS BLOCK				DEPRECIATION				CLOSING W.D.V. AS ON 31.03.2022 ₹	
		AS ON 01.04.2021 ₹	UPTO 30.09.2021 ₹	ADDITIONS AFTER 30.09.2021 ₹	DELETION DURING THE YEAR ₹	TOTAL UPTO 31.03.2022 ₹	RATE %	UPTO 01.04.2021 ₹	FOR THE YEAR ₹		TOTAL ₹
1.	Lab Equipments	69,70,067.00	...	1,90,010.00	...	71,60,077.00	15	36,61,190.00	5,10,582.00	41,71,772.00	29,88,305.00
2.	Library Books	5,78,713.00	...	...	...	5,78,713.00	40	5,45,018.00	13,478.00	5,58,496.00	20,217.00
3.	Computer	7,77,619.00	...	...	...	7,77,619.00	40	7,60,276.80	6,937.00	7,67,213.80	10,405.20
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 ₹	99,69,915.00	...	1,90,010.00	...	1,01,59,925.00		60,06,633.80	6,21,502.00	66,28,135.80	35,31,789.20



Dr N S
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DR. D. Y PATIL PARTISH'THAN'S
DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), AKURDI, PUNE - 411 044

	AMOUNT 31.03.2022 ₹
<u>SCHEDULES TO BALANCE SHEET</u>	
<u>SCHEDULE NO. 3 : LIABILITY FOR ADVANCES</u>	
Advance Fees	12,729.00
Fees Refundable to Students for F.Y 2016-17	...
Eligibility Fees Payable	10,000.00
University Exam Fees Payable	8,535.00
Scholarship payable	16,886.00
Insurance Fees	...
TOTAL ₹	48,150.00
 <u>SCHEDULE NO. 4 : SUNDRY CREDIT BALANCES</u>	
Professional Tax	5,700.00
<u>Tax Deducted at Source Payable</u>	
- U/s. 194 C	...
- U/s. 192 B	98,642.00
TOTAL ₹	1,04,342.00
 <u>SCHEDULE NO. 5 : ADVANCES TO OTHERS</u>	
Shree Sai Enterprises	...
Student insurance	...
TDS Recoverable-Salary	15,450.00
TOTAL ₹	15,450.00
 <u>SCHEDULE NO. 6: INTEREST ACCRUED BUT NOT REALISED</u>	
<u>Fixed Deposit with Andhra Co-op Bank Ltd. :</u>	
- FD No. - 111720100018440	52,293.00
- FD No. - 111720100019713	1,21,712.00
- FD No. - 111720100046009	3,49,543.00
 <u>Fixed Deposit with Punjab National Bank :</u>	
- 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	22,026.00
TOTAL ₹	7,71,868.00
 <u>SCHEDULE NO. 7: ACCOUNTS WITH BANKS</u>	
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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SCHEDULE NO. 8: FIXED DEPOSIT

Fixed Deposit with Andhra Co-op Bank Ltd. :

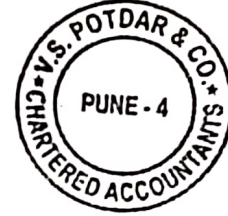
- FD No. - 111720100018440
- FD No. - 111720100019713
- FD No. - 111720100046009

Fixed Deposit with Punjab National Bank :

- FD No. - 01413031084434
- FD No. - 01413031084441
- FD No. - 01413031084458
- FD No. - 01413031084465
- FD No. - 0141SUP1000177
- FD No. - 0141SUP1000186

AMOUNT
31.03.2022
₹

	4,13,439.00
	10,32,213.00
	3,00,000.00
	7,22,299.00
	2,88,917.00
	2,88,920.00
	2,88,915.00
	3,00,000.00
	3,00,000.00
TOTAL ₹	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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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)


(DR. N. S. VYWAHARE)
PRINCIPAL


(B. H. SHARMA)
CHIEF FINANCE OFFICER


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


(TEJAS S. PATIL)
TRUSTEE

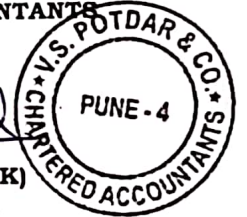
DATE : 22.09.2022
PLACE : PUNE

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

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Dr N S Vyawahare
Date: 2023.05.19
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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)

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

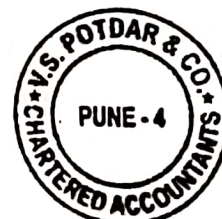
We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance 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 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.

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.

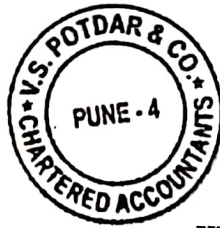
Those charged with governance are responsible for overseeing the entity's financial reporting process.

4. **AUDITOR'S RESPONSIBILITY FOR THE AUDIT 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



A handwritten signature in black ink, appearing to read "K. S. Puranik".

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

UDIN : 22123680AZQAJK4232

PLACE : PUNE
DATE : 22.09.2022

Dr N S
Vyawahare

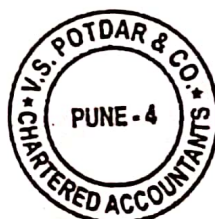
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SCHEDULE VIII
[VIDE RULE 17(1)]

REGISTRATION NO. : E - 1175/KOLHAPUR
NAME OF THE PUBLIC TRUST : DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM D), 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	1	...
Add: Corpus Donations		...	Additions during the year		...
		...	Less : Sales during the year		...
		...	Depreciation up to date		...
Other Earmarked Fund:-			Furniture & Fixtures:-	2	
<u>(Created under the provision of the trust deed or scheme or out of the Income)</u>			Balance as per last Balance Sheet		...
Depreciation Fund		...	Additions during the year		...
Sinking Fund		...	Less : Sales during the year		...
Reserve Fund		...	Depreciation up to date		...
<u>Any other Fund</u>					
- Development Fund		...	Other Movable Properties:-		
Balance as per Last Balance Sheet		...	Balance as per last Balance Sheet	3	...
Add: Additions during the year		6,25,440.00	Additions during the year		...
		6,25,440.00	Less : Sales during the year		...
Loans (Secured or Unsecured):-			Depreciation up to date		...
From Trustees		...			
From Other		...	Investments:-		...
		...			
Liabilities			Loans (Secured or Unsecured) : Good / Doubtful		
For Expenses:			Loans Scholarships		...
For Advances:	4	2,37,142.00	Other Loans		...
For Rent and Other Deposits :					
- Caution Money Deposit		32,000.00	Advances:-		
For Sundry Credit Balance	5	1,70,165.00	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 Pharma)		8,61,866.50
			- Dr. D. Y. Patil Pratishthan Akurdi Branch		5,51,905.00
			- Dr. D. Y. Patil Pratishthan Akurdi Branch(D Pharm)		(2,92,613.00)
			- Dr. D. Y. Patil Pratishthan Akurdi Branch(M Pharma)		(17,627.00)
TOTAL C/F.		10,64,747.00	TOTAL C/F.		21,32,279.00

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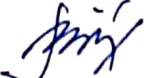
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FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2022 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2022 ₹
TOTAL B/F.		10,64,747.00	TOTAL B/F.		21,32,279.00
Income and Expenditure Account:-					
Balance as per Balance Sheet		19,46,344.00			
Add : Appropriation, if any		...			
Less : Deficit as per Income & Expenditure Account		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

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

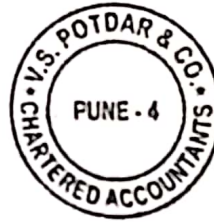

(B. H. SHARMA)
CHIEF FINANCE OFFICER

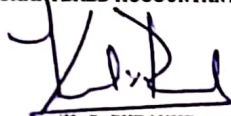

(DR. N. S. VYAWAHARE)
I/C DIRECTOR


(TEJAS S. PATIL)
TRUSTEE

DATE : 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

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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 ₹
To Repairs and maintenance	2,400.00	By Interest on fixed deposit	24,627.00
To Bank Commission & Charges	177.00	By Fees from Student	40,72,736.00
To Legal & Professional Fees	1,750.00		
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		
To Students Functions Expenses	19,214.00		
To Students Sports Activities & Gymkhana Expenses	22,221.00		
To Students Training & 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	By 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		
To Travelling & Conveyance	5,590.00		
To Surplus carried over to Balance Sheet			
	TOTAL ₹ 49,76,175.00		TOTAL ₹ 49,76,175.00

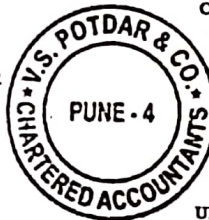
DR. D. Y. PATIL COLLEGE OF PHARMACY
(D - PHARMACY)


(DR. N. S. VYAWAHARE)
PRINCIPAL

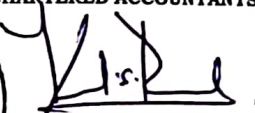

(DR. N. S. VYAWAHARE)
I/C DIRECTOR


(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

DATE : 22.09.2022
PLACE : PUNE

Dr N S
Vyawahare

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Dr N S Vyawahare
Date: 2023.05.19
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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

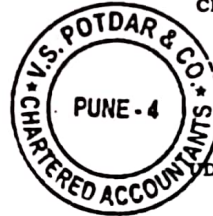
RECEIPTS	AMOUNT ₹	PAYMENTS	AMOUNT ₹
<u>To Opening Balance</u>			
- Cash in hand	15,000.00		
- Punjab National Bank -0141102100000022			
To Development Fees Received	4,09,080.00	By Bank Charges	177.00
To Advance Fee from Student	3,526.00	By Office Expenses	249.00
To Eligibility Fee	6,800.00	By Professional Charges	1,750.00
To Tuition fee	29,31,284.00	By Salary	16,84,422.00
To Professional Tax	3,200.00	By Postage Telegram & Internet Expenses	59.00
To T.D.S	1,18,177.00	By Printing & Stationery Expenses	2,500.00
To Provident Fund	3,600.00	By Laboratory Expenses	3,80,370.00
To University of Pune Exam Fee	6,688.00	By Repairs Maintanance	2,400.00
To Fees receivable from Student	500.00	By Travelling & Conveyance	5,590.00
To Dr.D.Y.Patil College of Pharmacy (D Pharm)	1,00,000.00	By Hospital Charges	15,00,000.00
To Students Insurance Fees	70,656.00	By Entertainment & Staff Welfare	930.00
		By Dr. D. Y. Patil Pratishthan	9,73,737.00
		By Closing Balance	
		- Cash in hand	4,678.00
		- Punjab National Bank -0141102100000022	(8,88,351.00)
TOTAL ₹	36,68,511.00	TOTAL ₹	36,68,511.00

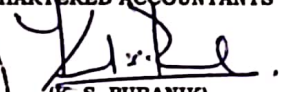
DR. D. Y. PATIL COLLEGE OF PHARMACY (PHARM D)


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


 (DR. N. S. VYAWAHARE)
 PRINCIPAL


 (B. H. SHARMA)
 CHIEF FINANCE OFFICER




 (K. S. PURANIK)
 PARTNER
 M. NO. 123680
 DIN : 22123680AZQJK4232


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


 (TEJAS S. PATIL)
 TRUSTEE

Dr N S
 Vyawahare

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 Dr N S Vyawahare
 Date: 2023.05.19
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DATE : 22.09.2022
 PLACE : PUNE

SCHEDULE NO. 1 :

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

SR. NO.	ASSETS	GROSS BLOCK			DEPRECIATION			CLOSING WDV AS ON 31.03.2022 ₹	
		AS ON 01.04.2021 ₹	ADDITIONS UPTO 30.09.2021 ₹	AFTER 30.09.2021 ₹	TOTAL UPTO 31.03.2022 ₹	RATE %	UPTO 01.04.2021 ₹		FOR THE YEAR ₹	TOTAL ₹
1.	Building	...	...	...	...	10	...	...	...
	TOTAL ₹	...	...	...	...	...	...	...	...

SCHEDULE NO. 2 :

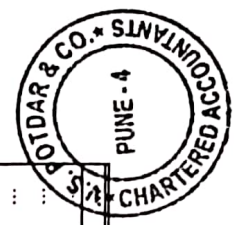
FURNITURE AND FIXTURES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2022.

SR. NO.	ASSETS	GROSS BLOCK			DEPRECIATION			CLOSING WDV AS ON 31.03.2022 ₹	
		AS ON 01.04.2021 ₹	ADDITIONS UPTO 30.09.2021 ₹	AFTER 30.09.2021 ₹	TOTAL UPTO 31.03.2022 ₹	RATE %	UPTO 01.04.2021 ₹		FOR THE YEAR ₹	TOTAL ₹
1.	Furniture & Fixture	...	...	...	...	10	...	...	...
	TOTAL ₹	...	...	...	...	...	...	...	...

SCHEDULE NO. 3 :

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

SR. NO.	ASSETS	GROSS BLOCK			DEPRECIATION			CLOSING WDV AS ON 31.03.2022 ₹	
		AS ON 01.04.2021 ₹	ADDITIONS UPTO 30.09.2021 ₹	AFTER 30.09.2021 ₹	TOTAL UPTO 31.03.2022 ₹	RATE %	UPTO 01.04.2021 ₹		FOR THE YEAR ₹	TOTAL ₹
1.	Computers	...	...	...	...	40	...	...	...
2.	Laboratory Equipment	15
3.	Library Books	40
4.	Office Equipments	15
	TOTAL ₹



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DR. D. Y PATIL PRATISHTHAN'S

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

**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

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



Dr N S

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

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.

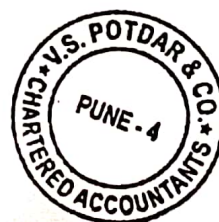
ii. Grants related to revenue – The grants related to revenue are deducted from the related expenditure and are either shown as a debit or credit in the profit & loss statement as the case may be.

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.

Dr N S
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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**

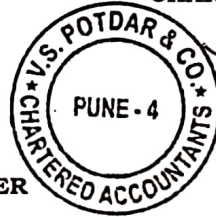
There are no events occurring after Balance Sheet Date till the completion of audit that will require separate disclosure.

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 (PHARM- D)

(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 : 22123680AZQAJK4232

DATE : 22.09.2022

PLACE : PUNE

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

(TEJAS S. PATIL)
TRUSTEE

DATE : 22.09.2022
PLACE : PUNE

Dr N S
Vyawahare

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Vyawahare

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)

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.

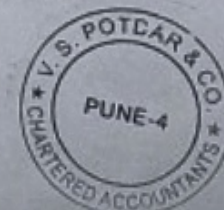
3. KEY AUDIT MATTERS

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
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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.

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 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.

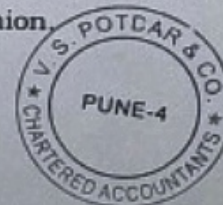
Those charged with governance are responsible for overseeing the entity's financial reporting process

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

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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**



A handwritten signature in blue ink, appearing to be "K. S. PURANIK".

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

UDIN : 21123680AAAAAV8817

**PLACE : PUNE
DATE : 26.08.2021**

**Dr N S
Vyawahare**

Digitally signed by Dr N
S Vyawahare
Date: 2023.05.19
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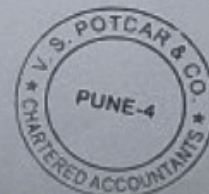
SCHEDULE VIII
[VIDE RULE 17(1)]

REGISTRATION NO. : E - 1175/KOLHAPUR
 NAME OF THE PUBLIC TRUST : DR. D. Y. PATIL COLLEGE OF PHARMACY (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		...
			Depreciation up to date		3,05,49,613.88
					1,16,95,998.62
Other Earmarked Fund:-			Furniture & Fixtures	2	
<u>(Created under the provision of the trust deed or scheme or out of the Income)</u>			Balance as per last Balance Sheet		1,69,34,682.00
Depreciation Fund		...	Additions during the year		41,300.00
Sinking Fund		...			1,69,75,982.00
Reserve Fund		...	Less : Sales during the year		...
<u>Any other Fund</u>			Depreciation up to date		71,24,529.02
- Development Fund		3,27,65,841.00			98,51,452.98
Loans (Secured or Unsecured):-			Other Fixed Assets	3	
From Trustees		...	Balance as per last Balance Sheet		1,93,90,020.00
From Other		...	Additions during the year		25,87,441.00
					2,19,77,461.00
Liabilities			Less : Sales during the year		...
For Expenses		...	Depreciation up to date		1,51,73,631.15
For Advances	4	16,91,712.00			68,03,829.85
<u>For Rent and Other Deposits</u>			Investments:-		
Caution Money Deposit		3,73,000.00	- Shares of DYPCE Student Co-op Society		200.00
For Sandry Credit Balance	5	3,43,733.00			
Internal Transfer			Loans (Secured or Unsecured) : Good / Doubtful		
Dr D Y Patil Pratishthan Akurdi Pune Branch		5,18,95,188.62	Loans Scholarships		...
			Other Loans		...
			Advances:-		
			To Trustees		...
			To Employees		...
			To Contractors		...
			To Lawyers		...
			To Others		...
			To Alumni Association of DYP COP	6	2,44,501.00
					...
			Income Outstanding:-		
			Rent		...
			Interest	7	20,260.00
			<u>Other Income</u>		...
			- 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		...
			- Cash Balance with College Authorities		29,843.20
			- Cheques in hand		...
(DR. N. S. VYAWAHARE)	(TEJAS S. PATIL)		TOTAL C/F.		4,95,91,346.10
		8,70,69,474.62			...

Dr N S
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N S Vyawahare
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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
					<u>3,74,78,128.52</u>
TOTAL ₹		<u>8,70,69,474.62</u>	TOTAL ₹		<u>8,70,69,474.62</u>

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

(B. H. SHARMA)
CHIEF FINANCE OFFICER

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

(TEJAS S. PATIL)
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,



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

DATE : 26.08.2021
PLACE : PUNE

Dr N S
Vyawahare

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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 (B. PHARMACY), AKURDI,
PUNE - 411 044

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON : 31ST MARCH, 2021.

EXPENDITURE	SCH. NO.	AMOUNT 31.03.2021 ₹	INCOME	SCH. NO.	AMOUNT 31.03.2021 ₹
To Expenditure in respect of properties					
Rates, taxes, cesses		8,52,734.00	By Rent		...
Repairs and maintenance	10	3,68,650.00	(accrued)*		
Salaries		...	(realised)		
Insurance		41,777.00			
Depreciation	1	12,93,361.00	By Interest		
(by way of provision or adjustments)			(accrued)		
<u>Other expenses</u>			(realised)		
- Security Service Charges		2,95,990.00	- On securities		...
To Establishment expenses	11	45,146.03	- On loans		...
To Remuneration to trustees		17,02,500.00	- On bank saving deposit		2,133.00
			- On bank fixed deposit		1,08,704.00
			- On Income Tax Refund		...
To 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		10,074.00	By <u>Income from other sources</u>		
To Audit fees		...	- Fees from Student		3,59,59,884.00
To Contribution and fees		...	- Discount Received		...
To Amounts written off					
(a) Bad debts		...	By Transfer from Reserve		...
(b) Loan scholarships		...	By Deficit carried over to Balance Sheet		...
(c) Irrecoverable rents		...			
(d) Other items		...			
- Tuition fees written off		...			
To Miscellaneous expenses		...			
To Depreciation	2 & 3	22,59,656.00			
To Amounts transferred to Reserve or specific funds		...			
To Expenditure on objects of the trust					
(a) Religious		...			
(b) Educational	12	2,31,83,061.00			
(c) Medical Relief		...			
(d) Relief poverty		...			
(e) Other Charitable objects		...			
To Surplus carried over to Balance Sheet		60,16,871.97			
TOTAL ₹		3,60,70,721.00	TOTAL ₹		3,60,70,721.00

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 FINANCE OFFICER

(TEJAS S. PATIL)
TRUSTEE

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 : 21123680AAAAA8817

DATE : 26.08.2021
PLACE : PUNE

DATE : 26.08.2021
PLACE : PUNE

Dr N S
Vyawahare

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

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

SR. NO.	ASSETS	GROSS BLOCK						DEPRECIATION			CLOSING W.D.V.	
		AS ON 01.04.2020 ₹	ADDITIONS		ADDITION DURING THE YEAR ₹	DELETION DURING THE YEAR ₹	TOTAL UPTO 31.03.2021 ₹	RATE %	UPTO 01.04.2020 ₹	FOR THE YEAR ₹	TOTAL ₹	AS ON 31.03.2021 ₹
			UPTO 30.09.2020 ₹	AFTER 30.09.2020 ₹								
1.	Building	3,21,18,842.50	10,03,990.00	1,11,510.00	11,15,500.00	---	3,32,33,942.50	30	7,53,12,910.88	7,86,428.99	2,61,00,338.88	71,33,693.62
2.	Auditorium	72,54,368.00	---	---	---	---	72,54,368.00	30	31,78,828.00	4,68,354.99	35,79,186.00	36,75,188.00
3.	Animal House	17,57,302.00	---	---	---	---	17,57,302.00	30	7,71,516.00	88,579.00	8,70,985.00	8,87,307.00
TOTAL ₹		4,11,30,512.50	10,03,990.00	1,11,510.00	11,15,500.00	---	4,32,45,612.50	---	9,92,66,392.88	12,93,361.00	3,05,49,613.88	1,16,95,998.62

SCHEDULE NO. 2.
FURNITURE AND FIXTURES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2021.

SR. NO.	ASSETS	GROSS BLOCK						DEPRECIATION			CLOSING W.D.V.	
		AS ON 01.04.2020 ₹	ADDITIONS		ADDITION DURING THE YEAR ₹	DELETION DURING THE YEAR ₹	TOTAL UPTO 31.03.2021 ₹	RATE %	UPTO 01.04.2020 ₹	FOR THE YEAR ₹	TOTAL ₹	AS ON 31.03.2021 ₹
			UPTO 30.09.2020 ₹	AFTER 30.09.2020 ₹								
1.	Furniture	1,69,34,682.00	---	41,300.00	41,300.00	---	1,69,75,982.00	30	60,32,317.02	33,92,312.00	71,24,329.02	98,51,452.98
TOTAL ₹		1,69,34,682.00	---	41,300.00	41,300.00	---	1,69,75,982.00	---	60,32,317.02	33,92,312.00	71,24,329.02	98,51,452.98

SCHEDULE NO. 3.
OTHER FIXED ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2021.

SR. NO.	ASSETS	GROSS BLOCK						DEPRECIATION			CLOSING W.D.V.	
		AS ON 01.04.2020 ₹	ADDITIONS		ADDITION DURING THE YEAR ₹	DELETION DURING THE YEAR ₹	TOTAL UPTO 31.03.2021 ₹	RATE %	UPTO 01.04.2020 ₹	FOR THE YEAR ₹	TOTAL ₹	AS ON 31.03.2021 ₹
			UPTO 30.09.2020 ₹	AFTER 30.09.2020 ₹								
1.	Computers	23,17,365.00	---	2,72,920.00	2,72,920.00	---	27,50,315.00	40	22,23,430.07	1,64,170.00	23,87,600.07	3,82,714.93
2.	Electrical Fittings	32,41,918.00	---	---	---	---	32,41,918.00	35	16,96,702.92	3,21,332.00	14,21,034.92	18,30,883.08
3.	Laboratory Equipments	80,30,250.00	---	23,54,521.00	23,54,521.00	---	1,03,84,771.00	35	58,79,891.06	4,96,203.00	63,78,694.06	40,96,878.94
4.	Library Books	39,11,836.00	---	---	---	---	39,11,836.00	40	38,20,754.53	38,793.00	38,57,107.53	54,528.47
5.	Office Equipments	7,36,141.00	---	---	---	---	7,36,141.00	35	3,94,140.37	51,306.00	4,45,446.37	2,90,700.43
6.	Printers	1,98,712.00	---	---	---	---	1,98,712.00	40	1,22,977.00	29,094.00	1,52,071.00	43,641.00
7.	Solar Equipment	3,01,000.00	---	---	---	---	3,01,000.00	40	2,12,138.00	35,545.00	2,47,683.00	83,317.00
8.	Maruti Eco Vix	4,55,968.00	---	---	---	---	4,55,968.00	35	2,53,653.00	30,347.00	2,84,000.00	1,71,968.00
TOTAL ₹		1,83,80,828.00	---	28,87,441.00	28,87,441.00	---	2,19,77,061.00	---	1,49,06,297.15	11,67,366.00	1,81,73,621.15	88,03,829.88

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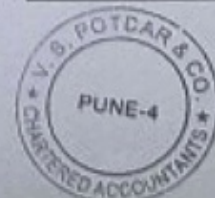
DR. D. Y PATIL PARTISHTHAN'S
DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI, PUNE - 411 044

	AMOUNT 31.03.2021 ₹
<u>SCHEDULES TO BALANCE SHEET</u>	
<u>SCHEDULE NO. 4 : LIABILITY FOR ADVANCES</u>	
<u>Advance Fees Received From Students for :</u>	
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
TOTAL ₹	16,91,712.00
 <u>SCHEDULE NO. 5 : SUNDRY CREDIT BALANCES</u>	
Professional Tax Payable	13,550.00
<u>Tax Deducted at Source Payable</u>	
- U/s. 194 J	225.00
- U/s. 192 B	3,02,500.00
- U/s. 192 C	27,458.00
TOTAL ₹	3,43,733.00
 <u>SCHEDULE NO. 6 : ADVANCE TO OTHERS</u>	
<u>Advance to supplier</u>	
- Ramesh Associates	2,35,520.00
T.D.S. Recoverable	8,981.00
TOTAL ₹	2,44,501.00
 <u>SCHEDULE NO. 7 : INTEREST OUTSTANDING</u>	
<u>Accrued Interest on Fixed Deposits with OBC</u>	
- FD No. - 01413021091296	3,023.00
- 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
TOTAL ₹	20,260.00
 <u>SCHEDULE NO. 8 : ACCOUNTS WITH BANKS</u>	
Punjab National Bank A/c. No. 01411131002440	40,46,577.30
Punjab National Bank A/c No. 01412191005907	53,121.00
Punjab National Bank University A/c. No. 02182191011046	11,119.90
ATOM	1,00,500.00
TOTAL ₹	42,11,318.20

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AMOUNT
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SCHEDULE NO. 9 : FIXED DEPOSITS WITH BANKS

In Fixed Deposit Account With Punjab National Bank

- FD No. - 01413021091296	2,79,893.00
- FD No. - 01413021091302	6,99,727.00
- FD No. - 01413021091319	2,79,889.00
- FD No. - 01413021091326	1,39,943.00
- FD No. - 01413021091333	1,39,948.00
- FD No. - 0141SUP1000159	1,50,000.00
TOTAL ₹	<u>16,89,400.00</u>

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 ₹	<u>3,68,650.00</u>

SCHEDULE NO. 11: ESTABLISHMENT EXPENSES

Bank Interest, Commission & Charges	8,568.03
Interest on TDS	9,778.00
Professional Fees	26,800.00
TOTAL ₹	<u>45,146.03</u>

SCHEDULE NO. 12 : EXPENDITURE ON OBJECT OF THE TRUST

EDUCATIONAL EXPENDITURE

Advertisement Expenses	16,99,928.00
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 ₹	<u>2,31,83,961.00</u>

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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 :

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.

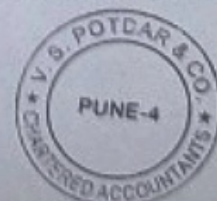
b. FIXED ASSETS & DEPRECIATION

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.

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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**

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**

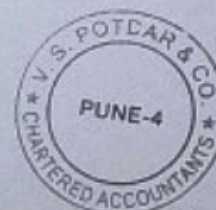
The college has contributed to the Statutory Provident Fund as an employer as a measure for retirement benefit. The college does not have any other provisions for the retirement benefits to its employees.

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.

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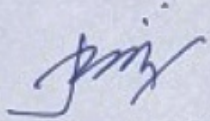


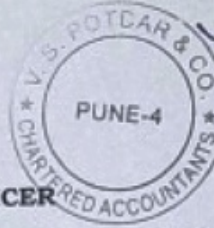
6. Previous year's figures are regrouped and rearranged wherever necessary in order to make them comparable with the current year's figures.

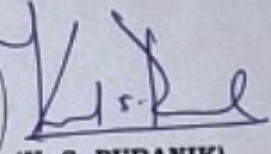
FOR DR. D. Y. PATIL COLLEGE OF
PHARMACY (B - PHARMACY)

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

(DR. N. S. VYAWAHARE)
PRINCIPAL

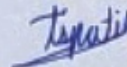

(B. H. SHARMA)
CHIEF FINANCE OFFICER




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

UDIN : 21123680AAAAAV8817

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


(TEJAS S. PATIL)
TRUSTEE

DATE : 26.08.2021
PLACE : PUNE

DATE : 26.08.2021
PLACE : PUNE

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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)

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, 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.

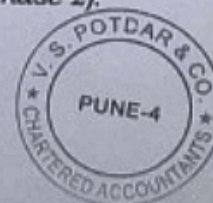
3. KEY AUDIT MATTERS

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).

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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.

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

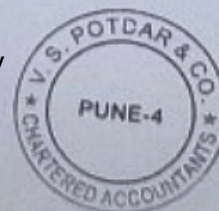
Management is responsible for the preparation of the financial statements in accordance with Maharashtra Public Trusts Act, 1950 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due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

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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.

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 : 26.08.2021



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

A handwritten signature in blue ink, appearing to read "K. S. Puranik".

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

UDIN : 21123680AAAAAV8817

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Vyawahare

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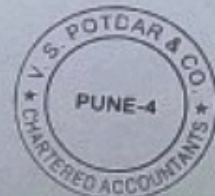
SCHEDULE VIII
[VIDE RULE 17(1)]

REGISTRATION NO. : E - 1175/KOLHAPUR
 NAME OF THE PUBLIC TRUST : DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), AKURDI, PUNE - 411 044
 BALANCE SHEET AS AT : 31 ST MARCH, 2021.

FUNDS & LIABILITIES		AMOUNT	PROPERTY AND ASSETS		AMOUNT
	SCH. NO.	31.03.2021 ₹		SCH. NO.	31.03.2021 ₹
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		...
		...	Depreciation up to date		...
Other Earmarked Fund:-			Furniture & Fixtures		
(Created under the provision of the trust deed or scheme or out of the Income)		...	Balance as per last Balance Sheet	1	4,01,002.00
Depreciation Fund		...	Additions during the year		4,01,002.00
Sinking Fund		...			...
Reserve Fund		...	Less : Sales during the year		2,33,234.20
<u>Any other Fund</u>		58,21,504.00	Depreciation up to date		1,67,767.80
- Development Fund					
Loans (Secured or Unsecured):-			Other Fixed Assets		
From Trustees		...	Balance as per last Balance Sheet	2	99,69,915.00
From Other		...	Additions during the year		99,69,915.00
	
		...	Less : Sales during the year		60,06,633.80
		...	Depreciation up to date		39,63,281.20
Liabilities			Investments:-		
For Expenses		...			...
For Advances	3	81,737.00	Loans (Secured or Unsecured) : Good / Doubtful		
<u>For Rent and Other Deposits :-</u>		...	Loans Scholarships		...
- Caution Money Deposit		1,26,000.00	Other Loans		...
For Sundry Credit Balance	4	1,46,352.00			...
		...	Advances:-		
		...	To Trustees		...
		...	To Employees		...
		...	To Contractors		...
		...	To Lawyers		...
		...	To Others	5	...
Internal Transfer			Income Outstanding:-		
Dr D Y Patil Pratishthan Akurdi Pune Branch		1,02,80,731.04	Rent		...
		...	Interest	6	5,18,148.00
		...	Other Income		...
		...	- Fees Receivable from Students		31,40,265.50
		...	Cash and Bank Balances:-		
		...	(a) In Accounts with Banks	7	12,82,789.23
		...	In Fixed Deposit with Andhra Bank	8	39,34,703.00
		...	(b) With the Trustee		...
		...	(c) With the Manager		...
		...	- Cash Balance with College Authorities		71,590.00
		...	- DD/Cheque in Hand		...
	
TOTAL C/F		1,64,56,324.04	TOTAL C/F		1,30,78,544.73

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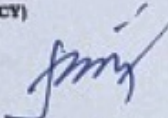


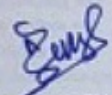
FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2021 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2021 ₹
TOTAL B/F		1,64,56,324.04	TOTAL B/F		1,30,78,544.73
			Income and Expenditure Account:-		
					60,62,326.01
			Balance as per Balance Sheet		...
			Less : Appropriation, if any		...
			Add : Deficit as per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

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

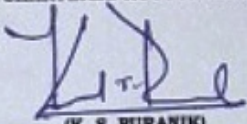

(DR. N. S. VYAWAHARE)
1/C DIRECTOR


(TEJAS S. PATIL)
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,




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

DATE : 26.08.2021
PLACE : PUNE

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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, 2021.

EXPENDITURE	SCH. NO.	AMOUNT 31.03.2021 ₹	INCOME	SCH. NO.	AMOUNT 31.03.2021 ₹
To Expenditure in respect of properties					
Rates, taxes, cesses			By Rent		...
Repairs and maintenance	9	97,682.00	(accrued)		
Salaries		...	(realised)		
Insurance		5,506.00			
Depreciation		...	By Interest		...
(by way of provision or adjustments)			(accrued)		
Other expenses		...	(realised)		
To Establishment expenses	10	3,867.30	- On securities		...
To Remuneration to trustees		...	- On loans		...
			- On bank saving deposit		10,089.00
To Remuneration (in the case of a math)		...	- On bank fixed deposit		3,53,996.00
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		...
To Audit fees		...	By Income from other sources		...
To Contribution and fees		...	- Fees from Student		91,64,220.00
To Contribution and fees		...			
To Amounts written off		...	By Transfer from Reserve		...
(a) Bad debts		...	By Deficit carried over to Balance Sheet		...
(b) Loan scholarships		...			
(c) Irrecoverable rents		...			
(d) Other items		...			
- Tuition Fees written off		...			
To Miscellaneous expenses		...			
To Depreciation	1 & 2	7,43,061.00			
To Amounts transferred to Reserve or specific funds		...			
To Expenditure on objects of the trust		...			
(a) Religious		...			
(b) Educational	11	59,93,042.00			
(c) Medical Relief		...			
(d) Relief poverty		...			
(e) 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)

(DR. N. S. VYAWAHARE)
PRINCIPAL

(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 PURANDI)
PARTNER
M. NO. 123680

UDIN : 21123680AAAAAV8817

DATE : 26.08.2021
PLACE : PUNE

DATE : 26.08.2021
PLACE : PUNE

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DR. D. Y. PATIL PARTHIVHAN'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, 2021.

SR. NO.	ASSETS	GROSS BLOCK				TOTAL UPTO 31.03.2021	RATE %	DEPRECIATION			CLOSING W.D.V.
		AS ON 01.04.2020	ADDITIONS		DELETION DURING THE YEAR			UPTO 01.04.2020	FOR THE YEAR	TOTAL	AS ON
			UPTO 30.09.2020	AFTER 30.09.2020							31.03.2021
1.	Furniture & Fixture	4,01,002.00	---	---	---	4,01,002.00	10	2,14,593.20	18,641.00	2,33,234.20	1,67,767.80
	TOTAL ₹	4,01,002.00	---	---	---	4,01,002.00		2,14,593.20	18,641.00	2,33,234.20	1,67,767.80

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

SR. NO.	ASSETS	GROSS BLOCK				TOTAL UPTO 31.03.2021	RATE %	DEPRECIATION			CLOSING W.D.V.
		AS ON 01.04.2020	ADDITIONS		DELETION DURING THE YEAR			UPTO 01.04.2020	FOR THE YEAR	TOTAL	AS ON
			UPTO 30.09.2020	AFTER 30.09.2020							31.03.2021
1.	Lab Equipments	66,70,067.00	---	---	---	66,70,067.00	15	30,77,271.00	5,83,919.00	36,61,190.00	33,08,877.00
2.	Library Books	5,78,713.00	---	---	---	5,78,713.00	40	5,22,555.00	22,463.00	5,45,018.00	33,695.00
3.	Computer	7,77,619.00	---	---	---	7,77,619.00	40	7,48,714.80	11,562.00	7,60,276.80	17,342.20
4.	Office Equipment	16,43,516.00	---	---	---	16,43,516.00	15	9,33,673.00	1,06,476.00	10,40,149.00	6,03,367.00
	TOTAL ₹	99,69,915.00	---	---	---	99,69,915.00		82,82,213.80	7,24,420.00	60,06,633.80	39,63,281.20

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

AMOUNT
31.03.2021
₹

SCHEDULES TO BALANCE SHEET

SCHEDULE NO. 3 : LIABILITY FOR ADVANCES

Eligibility 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
<u>Tax Deducted at Source Payable</u>	
- 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

Fixed Deposit with Punjab National Bank :

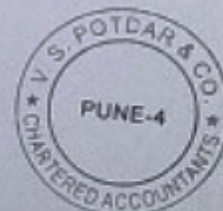
- FD No. - 01413031084434	48,570.00
- FD No. - 01413031084441	19,426.00
- FD No. - 01413031084458	19,428.00
- FD No. - 01413031084465	19,427.00
- FD No. - 0141SUP1000177	7,249.00
- FD No. - 0141SUP1000186	7,250.00
TOTAL ₹	5,18,148.00

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

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AMOUNT
31.03.2021
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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

TOTAL ₹ 97,682.00

SCHEDULE NO. 10 : ESTABLISHMENT EXPENSES

Bank Commission & Charges
Ineterest paid on TDS

TOTAL ₹ 3,867.30

SCHEDULE NO. 11 : EXPENDITURE ON OBJECT OF THE TRUST

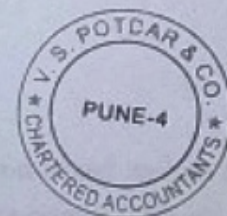
EDUCATIONAL EXPENDITURE

Affiliation and other fees	2,00,000.00
Laboratory Expenses	2,50,830.00
Office & Miscellaneous Expenses	9,081.00
Postage, Telephone & Internet	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 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

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.

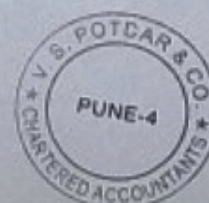
b. FIXED ASSETS & DEPRECIATION

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
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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**

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**

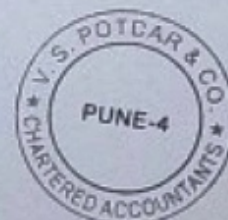
The college has contributed to the Statutory Provident Fund as an employer as a measure for retirement benefit. The college does not have any other provisions for the retirement benefits to its employees.

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.

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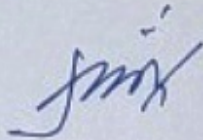


5. Previous year's figures are regrouped and rearranged wherever necessary in order to make them comparable with the current year's figures.

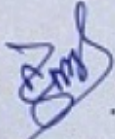
**FOR DR. D. Y. PATIL COLLEGE OF
PHARMACY (M - PHARMACY)**



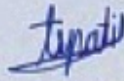
**(DR. N. S. VYWAHARE)
PRINCIPAL**



**(B. H. SHARMA)
CHIEF FINANCE OFFICER**



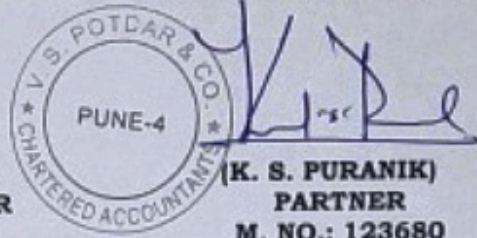
**(DR. N. S. VYWAHARE)
I/C DIRECTOR**



**(TEJAS S. PATIL)
TRUSTEE**

**DATE : 26.08.2021
PLACE : PUNE**

**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**

**Dr N S
Vyawahare**

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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
(PHARM D)

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
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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.

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 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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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.

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**



A handwritten signature in black ink, appearing to read "K. S. Puranik".

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

UDIN : 21123680AAAAAV8817

**PLACE : PUNE
DATE : 26.08.2021**

**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 (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		...
		...	Depreciation up to date		...
Other Earmarked Fund:-			Furniture & Fixtures:-	2	
<u>(Created under the provision of the trust deed or scheme or out of the Income)</u>			Balance as per last Balance Sheet		...
Depreciation Fund		...	Additions during the year		...
Sinking Fund		...	Less : Sales during the year		...
Reserve Fund		...	Depreciation up to date		...
<u>Any other Fund</u>			Other Movable Properties:-	3	
- Development Fund		...	Balance as per last Balance Sheet		...
Balance as per Last Balance Sheet		...	Additions during the year		...
Add: Additions during the year		2,18,176.00	Less : Sales during the year		...
		2,18,176.00	Depreciation up to date		...
Loans (Secured or Unsecured):-			Investments:-		
From Trustees		...			...
From Other		...	Loans (Secured or Unsecured) : Good / Doubtful		
		...	Loans Scholarships		...
		...	Other Loans		...
Liabilities			Advances:-		
For Expenses:		...	To Trustees		...
For Advances:	4	...	To Employees		...
<u>For Rent and Other Deposits :</u>			To Contractors		...
- Caution Money Deposit		32,000.00	To Lawyers		...
For Sundry Credit Balance	5	54,576.00	To Others	6	...
		...	Income Outstanding:-		
		...	Rent		...
		...	Interest	7	10,873.00
		...	Other Income		...
		...	Fees Receivable from Students		8,88,910.00
		...	Cash and Bank Balances:-		
		...	(a) In Accounts with Bank		...
		...	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		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)
TOTAL C/F.		3,04,752.00	TOTAL C/F.		22,51,096.00

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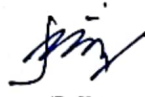


FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2021 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2021 ₹
TOTAL B/F.		3,04,752.00	TOTAL B/F.		22,51,096.00
Income and Expenditure Account:-					
Balance as per Balance Sheet		...			
Add : Appropriation, if any		...			
Less : Deficit as per Income & Expenditure Account					
Add : Surplus as per Income & Expenditure Account		19,46,344.00			
		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

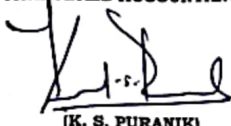
DR. D. Y. PATIL COLLEGE OF PHARMACY
(PHARM D)


(DR. N. S. VYAWAHARE)
PRINCIPAL


(B. H. SHARMA)
CHIEF FINANCE OFFICER



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


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


(TEJAS S. PATIL)
TRUSTEE

DATE : 26.08.2021
PLACE : PUNE

DATE : 26.08.2021
PLACE : PUNE

Dr N S
Vyawahare

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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, 2021.

EXPENDITURE	SCH. NO.	AMOUNT 31.03.2021 ₹	INCOME	SCH. NO.	AMOUNT 31.03.2021 ₹
To Expenditure in respect of properties					
Rates, taxes, cesses		...	By Rent		...
Repairs and maintenance	9	...	(accrued)		
Salaries		...	(realised)		
Insurance		...			
Depreciation	1	...	By Interest		
(by way of provision or adjustments)			(accrued)		
<u>Other expenses</u>			(realised)		
- Security Services Charges		...	- On securities		...
To Establishment expenses	10	...	- On loans		...
To Remuneration to trustees		...	- On bank account		...
			- On Fixed Deposits		11,755.00
To Remuneration (in the case of a math) to the head of the math, including his house-hold expenditure, if any,		...	By Dividend		...
To Legal expenses		...	By Donations in cash or kind		...
To Contribution and fees		...	By Grants		...
To Amounts written off		...	By <u>Income from other sources</u>		
(a) Bad debts		...	Tuition Fees from Students		21,81,824.00
(b) Loan scholarships		...			
(c) Irrecoverable rents		...	By Transfer from Reserve		...
(d) Other items		...	By Deficit carried over to Balance Sheet		...
- Tuition Fees Written off		...			
To Miscellaneous expenses		...			
To Depreciation	2 & 3	...			
To Amounts transferred to Reserve or specific funds		...			
To Expenditure on objects of the trust		...			
(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 ₹		21,93,579.00

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


(DR. N. S. VYAWAHARE)
PRINCIPAL


(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 : 21123680AAAAAV8817

DATE : 26.08.2021
PLACE : PUNE

DATE : 26.08.2021
PLACE : PUNE

Dr N S
Vyawahare

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SCHEDULE NO. 1 :

IMMOVABLE PROPERTIES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2021.

SR. NO.	ASSETS	GROSS BLOCK			DEPRECIATION			CLOSING WDV AS ON 31.03.2021 ₹		
		AS ON 01.04.2020 ₹	ADDITIONS UPTO 30.09.2020 ₹	AFTER 30.09.2020 ₹	TOTAL UPTO 31.03.2021 ₹	RATE %	UPTO 01.04.2020 ₹		FOR THE YEAR ₹	TOTAL ₹
1.	Building	...	...	...	...	10	...	...	...	...
	TOTAL ₹	...	...	...	...	...	...	...	...	...

SCHEDULE NO. 2 :

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

SR. NO.	ASSETS	GROSS BLOCK			DEPRECIATION			CLOSING WDV AS ON 31.03.2021 ₹		
		AS ON 01.04.2020 ₹	ADDITIONS UPTO 30.09.2020 ₹	AFTER 30.09.2020 ₹	TOTAL UPTO 31.03.2021 ₹	RATE %	UPTO 01.04.2020 ₹		FOR THE YEAR ₹	TOTAL ₹
1.	Furniture & Fixture	...	...	...	...	10	...	...	...	...
	TOTAL ₹	...	...	...	...	...	...	...	...	...

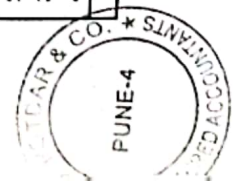
SCHEDULE NO. 3 :

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

SR. NO.	ASSETS	GROSS BLOCK			DEPRECIATION			CLOSING WDV AS ON 31.03.2021 ₹		
		AS ON 01.04.2020 ₹	ADDITIONS UPTO 30.09.2020 ₹	AFTER 30.09.2020 ₹	TOTAL UPTO 31.03.2021 ₹	RATE %	UPTO 01.04.2020 ₹		FOR THE YEAR ₹	TOTAL ₹
1.	Computers	...	...	...	...	40	...	...	...	...
2.	Laboratory Equipment	15
3.	Library Books	40
4.	Office Equipments	15
	TOTAL ₹

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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 Education	1,600.00
Eligibility fees	7,000.00
TOTAL ₹	54,576.00

SCHEDULE NO. 7 : INCOME OUTSTANDING

<u>In Fixed Deposit Account with Punjab National Bank</u> - FD No. - 0141SUP1000168	10,873.00
TOTAL ₹	10,873.00

SCHEDULE NO. 8 : CASH & BANK BALANCES

<u>In Fixed Deposit Account with Punjab National Bank</u> - FD No. - 0141SUP1000168	4,50,000.00
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	34,091.00
TOTAL ₹	2,47,235.00

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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

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
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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

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.

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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**



**(B. H. SHARMA)
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**



**(TEJAS S. PATIL)
TRUSTEE**

**DATE : 26.08.2021
PLACE : PUNE**

**Dr N S
Vyawahare**

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Dr N S Vyawahare
Date: 2023.05.19
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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.

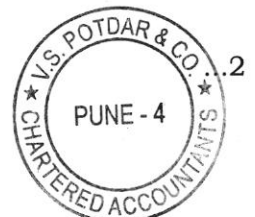
3. KEY AUDIT MATTERS

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**

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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. 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.

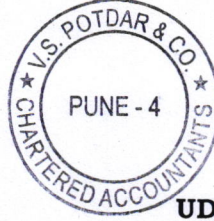
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Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material 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**



A handwritten signature in blue ink, appearing to be "K. S. Puranik".

(K. S. PURANIK)

PARTNER

M. NO. 123680

UDIN : 20123680AAAABM4424

**PLACE : PUNE
DATE : 08.10.2020**

**Dr N S
Vyawahare**

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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

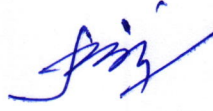
DR. D. Y. PATIL COLLEGE OF
PHARMACY (B - PHARMACY)


FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2020 ₹	PROPERTY AND ASSETS	SCH. NO.	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 ₹		<u>8,10,80,828.12</u>	TOTAL ₹		<u>8,10,80,828.12</u>

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

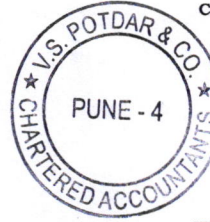

(B. H. SHARMA)
CHIEF FINANCE OFFICER



(COL. S. K. JOSHI)
DIRECTOR


(SATEJ D. PATIL)
CHAIRMAN

DATE : 08.10.2020
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 : 20123680AAAABM4424

DATE : 08.10.2020
PLACE : PUNE

Dr N S
Vyawahare


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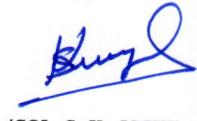
SCHEDULE IX
[VIDE RULE 17(1)]

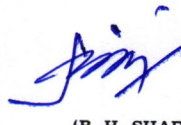
REGISTRATION NO. : E - 1175/KOLHAPUR
NAME OF THE PUBLIC TRUST : DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY),
AKURDI, PUNE - 411 044
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON : 31ST MARCH, 2020.

EXPENDITURE	SCH. NO.	AMOUNT 31.03.2020 ₹	INCOME	SCH. NO.	AMOUNT 31.03.2020 ₹
To 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			
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	By Deficit carried over to Balance Sheet		86,78,247.83
To Postage, Telephone & Internet		2,43,743.00			
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 ₹		<u>3,47,55,550.08</u>	TOTAL ₹		<u>3,47,55,550.08</u>

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

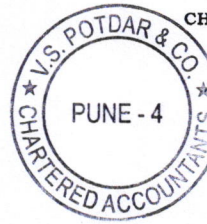

(DR. N. S. VYAWAHARE)
PRINCIPAL



(COL. S. K. JOSHI)
DIRECTOR


(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
PLACE : PUNE

DATE : 08.10.2020
PLACE : PUNE

Dr N S
Vyawahare

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Dr N S Vyawahare
Date: 2023.05.19
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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.

SR. NO.	ASSETS	GROSS BLOCK					DEPRECIATION				CLOSING W.D.V.	
		AS ON 01.04.2019 ₹	ADDITIONS		ADDITION DURING THE YEAR ₹	DELETION DURING THE YEAR ₹	TOTAL UPTO 31.03.2020 ₹	RATE %	UPTO 01.04.2019 ₹	FOR THE YEAR ₹	TOTAL ₹	AS ON 31.03.2020 ₹
			UPTO 30.09.2019 ₹	AFTER 30.09.2019 ₹								
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.

SR. NO.	ASSETS	GROSS BLOCK					DEPRECIATION				CLOSING W.D.V.	
		AS ON 01.04.2019 ₹	ADDITIONS		ADDITION DURING THE YEAR ₹	DELETION DURING THE YEAR ₹	TOTAL UPTO 31.03.2020 ₹	RATE %	UPTO 01.04.2019 ₹	FOR THE YEAR ₹	TOTAL ₹	AS ON 31.03.2020 ₹
			UPTO 30.09.2019 ₹	AFTER 30.09.2019 ₹								
1.	Furniture	1,48,98,290.00	20,25,772.00	10,620.00	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.

SR. NO.	ASSETS	GROSS BLOCK					DEPRECIATION				CLOSING W.D.V.	
		AS ON 01.04.2019 ₹	ADDITIONS		ADDITION DURING THE YEAR ₹	DELETION DURING THE YEAR ₹	TOTAL UPTO 31.03.2020 ₹	RATE %	UPTO 01.04.2019 ₹	FOR THE YEAR ₹	TOTAL ₹	AS ON 31.03.2020 ₹
			UPTO 30.09.2019 ₹	AFTER 30.09.2019 ₹								
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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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	...
Academic Year : 2019-20	618.00
Fees Refundable to Students	86,892.00
Scholarships Payable to Students	1,53,458.00
University Exam & Other Fees	8,20,755.25
ARC Remuneration Payable	3,30,735.00
BCUD Research Grant	3,000.00
University Research Grant	1,80,250.00
Eligibility Fees	...
Physical Examination Fees	46,300.00
SPPU Exam Fee 2019-20	4,270.00
Savitribai Phule Pune Univ N.S.S.	5,13,690.00
	2,350.00
TOTAL ₹	21,42,318.25

SCHEDULE NO. 5 : SUNDRY CREDIT BALANCES

Provident Fund A/c (Employee)	64,800.00
<u>Tax Deducted at Source Payable</u>	
- U/s. 194 J	10,200.00
- U/s. 192 B	1,78,070.00
- U/s. 192 C	35,314.00
TOTAL ₹	2,88,384.00

SCHEDULE NO. 6 : ADVANCE TO OTHERS

Advance to supplier

- Madhura Enterprises	24,500.00
- Ocean Gigabytes Pvt Ltd	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

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

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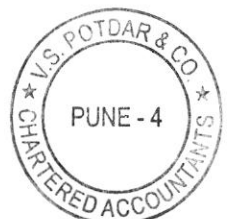
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SCHEDULE NO. 8 : ACCOUNTS WITH BANKS

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

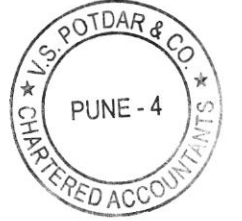
- FD No. - 01413021091296	2,00,000.00
- FD No. - 01413021091302	5,00,000.00
- FD No. - 01413021091319	2,00,000.00
- FD No. - 01413021091326	1,00,000.00
- FD No. - 01413021091333	1,00,000.00
TOTAL ₹	11,00,000.00

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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.

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.

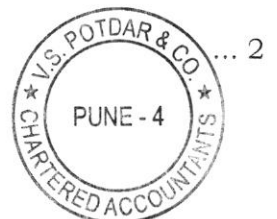
ii. Grants related to revenue – The grants related to revenue are deducted from the related expenditure and are either shown as a debit or credit in the profit & loss statement as the case may be.

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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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.

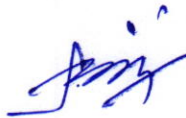
6. Previous year's figures are regrouped and rearranged wherever necessary in order to make them comparable with the current year's figures.

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


**(DR. N. S. VYAWAHARE)
PRINCIPAL**

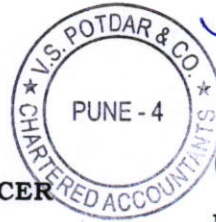

**(COL. S. K. JOSHI)
DIRECTOR**


**DATE : 08.10.2020
PLACE : PUNE**


**(B. H. SHARMA)
CHIEF FINANCE OFFICER**


**(SATEJ D. PATIL)
CHAIRMAN**

**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**

**Dr N S
Vyawahare**

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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. 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.

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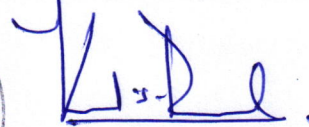
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Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material 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**





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

UDIN : 20123680AAAABM4424

**PLACE : PUNE
DATE : 08.10.2020**

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DR. D. Y. PATIL PRATISHTHAN

AKURDI, PUNE - 411 044

F.Y. 2019 - 2020


A.Y. 2020 - 2021

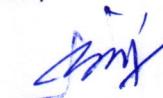
DR. D. Y. PATIL
COLLEGE OF PHARMACY
(M - PHARMACY)


FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2020 ₹	PROPERTY AND ASSETS	SCH. NO.	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 ₹		<u>1,64,21,615.25</u>	TOTAL ₹		<u>1,64,21,615.25</u>

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

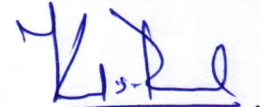

(COL. S. K. JOSHI)
DIRECTOR


(SATEJ D. PATIL)
CHAIRMAN

DATE : 08.10.2020
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 : 20123680AAAABM4424

DATE : 08.10.2020
PLACE : PUNE


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

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

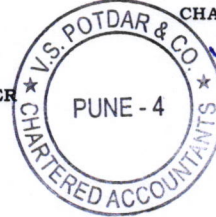

(DR. N. S. VYAWAHARE)
PRINCIPAL


(COL. S. K. JOSHI)
DIRECTOR


(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 : 20123680AAAAABM4424

DATE : 08.10.2020
PLACE : PUNE

DATE : 08.10.2020
PLACE : PUNE

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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

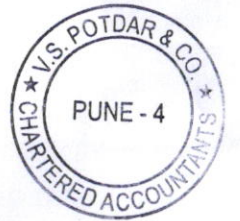
SR. NO.	ASSETS	GROSS BLOCK					DEPRECIATION				CLOSING W.D.V.
		AS ON 01.04.2019 ₹	ADDITIONS		DELETION DURING THE YEAR ₹	TOTAL UPTO 31.03.2020 ₹	RATE %	UPTO 01.04.2019 ₹	FOR THE YEAR ₹	TOTAL ₹	AS ON 31.03.2020 ₹
			UPTO 30.09.2019 ₹	AFTER 30.09.2019 ₹							
1.	Furniture & Fixture	4,01,002.00	...	...	...	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	1,86,408.80

SCHEDULE NO. 2 :
OTHER FIXED ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2020

SR. NO.	ASSETS	GROSS BLOCK					DEPRECIATION				CLOSING W.D.V.
		AS ON 01.04.2018 ₹	ADDITIONS		DELETION DURING THE YEAR ₹	TOTAL UPTO 31.03.2020 ₹	RATE %	UPTO 01.04.2019 ₹	FOR THE YEAR ₹	TOTAL ₹	AS ON 31.03.2020 ₹
			UPTO 30.09.2019 ₹	AFTER 30.09.2019 ₹							
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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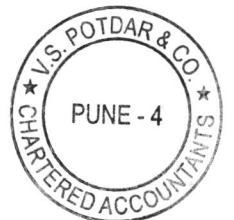
DR. D. Y PATIL PARTISHTHAN'S

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

	AMOUNT 31.03.2020 ₹
<u>SCHEDULES TO BALANCE SHEET</u>	
<u>SCHEDULE NO. 3 : LIABILITY FOR ADVANCES</u>	
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	...
Eligibility Fees Payable	...
University Exam Fees Payable	1,08,545.00
Scholarship payable	48,462.50
TOTAL ₹	1,57,007.50
<u>SCHEDULE NO. 4 : SUNDRY CREDIT BALANCES</u>	
Provident Fund A/c (Employee)	7,200.00
<u>Tax Deducted at Source Payable</u>	
- U/s. 194 C	2,994.00
- U/s. 192 B	69,260.00
Skylark Enterprises	...
TOTAL ₹	79,454.00
<u>SCHEDULE NO. 5 : ADVANCES TO OTHERS</u>	
TDS Recoverable	160.00
TOTAL ₹	160.00
<u>SCHEDULE NO. 6: INTEREST ACCRUED BUT NOT REALISED</u>	
<u>Fixed Deposit with Andhara Co-op Bank Ltd. :</u>	
- FD No. - 111720100018440	1,96,220.00
- FD No. - 111720100019713	2,38,353.00
- FD No. - 111720100046009	2,52,650.00
<u>Fixed Deposit with Oriental Bank of Commerce :</u>	
- FD No. - 01413031084434	5,570.00
- FD No. - 01413031084441	2,229.00
- FD No. - 01413031084458	2,228.00
- FD No. - 01413031084465	2,228.00
TOTAL ₹	6,99,478.00
<u>SCHEDULE NO. 7: ACCOUNTS WITH BANKS</u>	
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
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SCHEDULE NO. 8: FIXED DEPOSIT

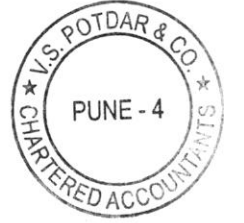
Fixed Deposit with Andhara Co-op Bank Ltd. :

- 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.

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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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)**



**(DR. N. S. VYWAHARE)
PRINCIPAL**



**(B.H. SHARMA)
CHIEF FINANCE OFFICER**

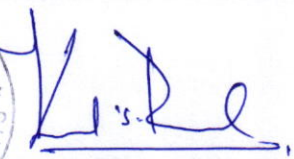
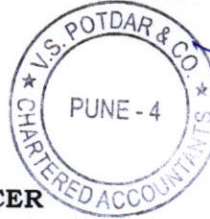


**(COL. S. K. JOSHI)
DIRECTOR**



**(SATEJ D. PATIL)
CHAIRMAN**

**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**

**DATE : 08.10.2020
PLACE : PUNE**

**Dr N S
Vyawahare**

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Dr N S Vyawahare
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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:**

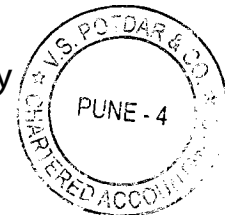
Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations of the institute / trust in accordance with the financial reporting provisions of Maharashtra Public Trust Act 1950 (which is considered to be in compliant 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
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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."

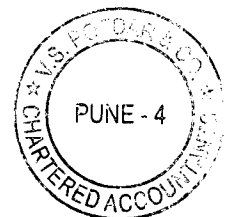
6. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS:

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

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

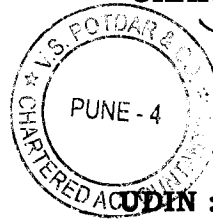
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- b. *The institution / college is not following mercantile method of accounting while preparing books of accounts and preparing income & expenditure account and balance sheet of the course as at 31st March 2020.*
Please refer our comments in the Key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

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



(Handwritten Signature)
**(K. S. PURANIK)
PARTNER**

UDIN : 20123680AAAACE6534

**PLACE : PUNE
DATE : 28.11.2020**

**Dr N S
Vyawahare**

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FORM NO. A-2

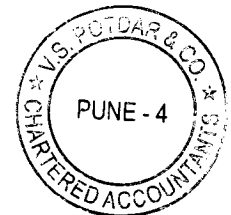
FORMING PART OF AUDIT REPORT UNDER FORM NO. A-1

1. Code of the Institution for which the fees proposal is submitted : PH6371
2. Name of the Institution : Dr. D. Y. Patil College Of Pharmacy
3. Correspondence of Address of the Institution : Dr. D. Y. Patil Educational complex, Sector 29, Akurdi, Pune -411044
4. Location address of the college where the course is carried on : Dr. D. Y. Patil Educational complex, Sector 29, Akurdi, Pune -411044
5. Academic year for which the fees proposal is submitted : 2021 to 2022
6. 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

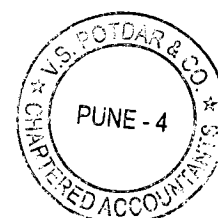
PARTICULARS	AMOUNT RS.
Visiting and Guest lecture Salary as mentioned above	3,74,975
Paid by Bank Transfer during the year	3,74,975
Paid by Account Payee cross cheque	NIL
Paid in Cash	NIL
Provision at the end of the Financial Year	NIL

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 year	No.
Approved Teaching Staff	19
Unapproved Teaching Staff	04

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10. 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 per Income Tax Act, 1969)	15%
Furniture & fixtures (Definition as per Income Tax Act, 1969)	15%

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

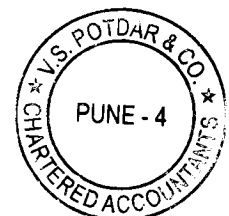
Expenditure head	Nature of Expenditure (mention details)	Amount Rs.
Nil	Nil	Nil

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 Authority	Amount Rs.
Savitribai Phule Pune University -Affiliation fee	1,82,941
All India Council for Technical Education (AICTE) - Approval Extension Fees	3,30,000
Directorate of Technical Education, Maharashtra (DTE) Admission Regulatory Authority Fees	1,80,000
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 subsequent financial years	NIL

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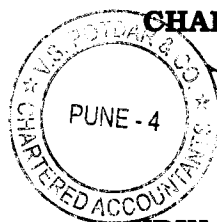
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13. Sanctioned Strength of the Students by the approving Authority, please note that the information is required not of the actual no. of students who have taken admission but sanction strength (Please mention branch wise details within the course).

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 (Pharmacology)	---	9	9
M Pharm (Pharmaceutical Chemistry)	---	6	6
Pharm D	---	30	30
D Pharm	---	60	60

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



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

UDIN : 20123680AAAACE6534

**PLACE : PUNE
DATE : 28.11.2020**

Dr N S Vyawahare

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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)

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

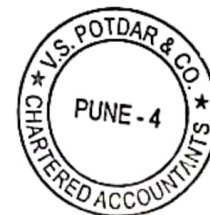
We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance 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.

3. 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.

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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.

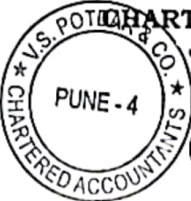
Those charged with governance are responsible for overseeing the entity's financial reporting process.

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.

**PLACE : PUNE
DATE : 24.09.2019**

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



(Handwritten signature)
**(K. S. PURANIK)
PARTNER
M. NO. 123680
UDIN NO.: 19123680AAAABC2708**

**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, 2019

FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2019 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2019 ₹
Trust Fund or Corpus:-			Immovable Properties:-	1	
Balance as per Last Balance Sheet		...	Balance as per last Balance Sheet		38,458,013.50
Add: Corpus Donations		...	Additions during the year		<u>2,106,544.00</u>
					40,564,557.50
			Less : Sales during the year		...
			Depreciation up to date		<u>27,936,890.88</u>
					12,627,666.62
Other Earmarked Fund:-			Furniture & Fixtures	2	
<u>(Created under the provision of the trust deed or scheme or out of the Income)</u>			Balance as per last Balance Sheet		10,208,562.00
Depreciation Fund		...	Additions during the year		<u>4,689,728.00</u>
Sinking Fund		...			14,898,290.00
Reserve Fund		...	Less : Sales during the year		...
<u>Any other Fund</u>			Depreciation up to date		<u>4,821,422.02</u>
- Development Fund		26,080,687.00			10,076,867.98
Loans (Secured or Unsecured):-			Other Fixed Assets	3	
From Trustees		...	Balance as per last Balance Sheet		15,769,400.00
From Other		...	Additions during the year		<u>1,946,675.00</u>
					17,716,075.00
Liabilities			Less : Sales during the year		199,812.00
For Expenses		...	Depreciation up to date		<u>12,823,585.15</u>
For Advances	4	1,959,627.25			4,692,677.85
<u>For Rent and Other Deposits</u>					
Causion Money Deposit		219,000.00			
For Sundry Credit Balance	5	12,806.00			
Internal Transfer			Investments:-		
Dr D Y Patil Pratishthan Akurdi Pune Branch		44,115,230.27	- Shares of DYPCE Student Co-op Society		200.00
			Loans (Secured or Unsecured) : Good / Doubtful		
			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		...
			Income Outstanding:-		
			Rent		...
			Interest	7	264,640.00
			<u>Other Income</u>		...
			- Fees Receivable From Students		6,013,083.50
			Cash and Bank Balances:-		
			(a) In Accounts with Banks	8	2,738,822.21
			<u>In Fixed Deposit</u>	9	1,100,000.00
			(b) With the Trustee		...
			(c) With the Manager		
			- Cash Balance with College Authorities		35,909.70
			- Cheques In hand		...
TOTAL C/F.		<u>72,387,350.52</u>	TOTAL C/F.		<u>37,570,597.86</u>

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FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2019 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 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 & Expenditure Account		3,718,823.45
			Less : Surplus as per Income & Expenditure Account		---
					<u>34,816,752.66</u>
TOTAL ₹		<u>72,387,350.52</u>	TOTAL ₹		<u>72,387,350.52</u>


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

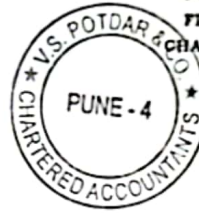

(COL. S. K. JOSHI)
DIRECTOR


DATE : 24.09.2019
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
UDIN NO.: 19123680AAAAABC2708

DATE : 24.09.2019
PLACE : PUNE

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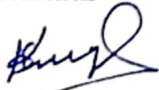
SCHEDULE IX
[VIDE RULE 17(1)]

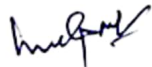
REGISTRATION NO. : E - 1178/KOLHAPUR
NAME OF THE PUBLIC TRUST : DR. D. Y. PATIL COLLEGE OF PHARMACY (B. PHARMACY), AKURDI, PUNE - 411 044
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON : 31ST MARCH, 2019

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
			- On Income Tax Refund		...
To Remuneration (in the case of a math) to the head of the math, including his house-hold expenditure, if any,		...	By Dividend		...
To Legal expenses		...	By Donations in cash or kind		...
To Audit fees		...	By Grants		...
To Contribution and fees		...	By <u>Income from other sources</u>		
To Amounts written off		...	- Fees from Student		23,238,898.00
(a) Bad debts		...	- Discount Received		...
(b) Loan scholarships		...	- Miscellaneous Income		75,700.00
(c) Irrecoverable rents		...	By Transfer from Reserve		...
(d) Other items		...	By Deficit carried over to Balance Sheet		3,718,823.45
- Tuition fees written off		...			
To Miscellaneous expenses		...			
To Depreciation	2 & 3	1,989,356.00			
To Amounts transferred to Reserve or specific funds		...			
To Expenditure on objects of the trust					
(a) Religious		...			
(b) Educational	12	20,718,976.00			
(c) Medical Relief		...			
(d) Relief poverty		...			
(e) Other Charitable 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


(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
UDIN NO.: 19123680AAAAABC2708

DATE : 24.09.2019
PLACE : PUNE

DATE : 24.09.2019
PLACE : PUNE

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

SR. NO.	ASSETS	GROSS BLOCK				DEPRECIATION				CLOSING W.D.V. AS ON 31.03.2019 ₹		
		AS ON 01.04.2018 ₹	ADDITIONS UPTO 30.09.2018 ₹	ADDITION DURING THE YEAR ₹	DELETION DURING THE YEAR ₹	TOTAL UPTO 31.03.2019 ₹	RATE %	UPTO 01.04.2018 ₹	FOR THE YEAR ₹		TOTAL ₹	
1.	Building	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	24,557,807.88	6,995,079.62
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
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

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

SR. NO.	ASSETS	GROSS BLOCK				DEPRECIATION				CLOSING W.D.V. AS ON 31.03.2019 ₹		
		AS ON 01.04.2018 ₹	ADDITIONS UPTO 30.09.2018 ₹	ADDITION DURING THE YEAR ₹	DELETION DURING THE YEAR ₹	TOTAL UPTO 31.03.2019 ₹	RATE %	UPTO 01.04.2018 ₹	FOR THE YEAR ₹		TOTAL ₹	
1.	Furniture	10,208,562.00	2,944,072.00	1,745,656.00	4,689,728.00	...	14,898,290.00	10	3,798,751.02	1,022,671.00	4,821,422.02	10,076,867.98
	TOTAL ₹	10,208,562.00	2,944,072.00	1,745,656.00	4,689,728.00	...	14,898,290.00		3,798,751.02	1,022,671.00	4,821,422.02	10,076,867.98

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

SR. NO.	ASSETS	GROSS BLOCK				DEPRECIATION				CLOSING W.D.V. AS ON 31.03.2019 ₹		
		AS ON 01.04.2018 ₹	ADDITIONS UPTO 30.09.2018 ₹	ADDITION DURING THE YEAR ₹	DELETION DURING THE YEAR ₹	TOTAL UPTO 31.03.2019 ₹	RATE %	UPTO 01.04.2018 ₹	FOR THE YEAR ₹		TOTAL ₹	
1.	Computers	1,990,184.00	114,838.00	10,000.00	...	2,115,022.00	40	1,978,963.07	52,424.00	2,031,387.07	83,634.93	
2.	Electrical Fittings	1,454,338.00	1,217,607.00	154,693.00	1,372,300	...	2,826,638.00	15	400,672.92	352,293.00	752,965.92	2,073,672.08
3.	Laboratory Equipments	7,084,415.00	33,400.00	33,400	33,400	...	7,117,815.00	15	5,214,438.06	285,507.00	5,499,945.06	1,617,869.94
4.	Library Books	3,797,596.00	62,576.00	956.00	63,532	...	3,861,128.00	40	3,693,177.53	66,989.00	3,760,166.53	100,961.47
5.	Office Equipments	653,727.00	22,652.00	133,083.00	155,735	...	709,650.00	15	279,201.57	54,586.00	333,787.57	375,862.43
6.	Printers	62,372.00	...	66,670.00	...	...	129,042.00	40	60,340.00	14,147.00	74,487.00	54,555.00
7.	Solar Equipment	270,800.00	130,200.00	...	...	...	301,000.00	40	54,160.00	98,736.00	152,896.00	148,104.00
8.	Maruti Ecco Van	455,968.00	...	...	...	...	455,968.00	15	175,947.00	42,003.00	217,950.00	238,018.00
	TOTAL ₹	15,769,400.00	1,581,273.00	365,402.00	1,624,967.00	199,812.00	17,516,263.00		11,856,900.15	966,685.00	12,823,585.15	4,692,677.85



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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 : 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 Scheme	...

TOTAL ₹ 1,959,627.25

SCHEDULE NO. 5 : SUNDRY CREDIT BALANCES

Dr D Y Patil Sahkari Bank Ltd-Kolhapur

Professional Tax Payable

Tax Deducted at Source Payable

- U/s. 194 J

- U/s. 192 B

- U/s. 192 C

Professional Tax Payable	...
Tax Deducted at Source Payable	...
- U/s. 194 J	...
- U/s. 192 B	3,335.00
- U/s. 192 C	9,471.00
TOTAL ₹	<u><u>12,806.00</u></u>

SCHEDULE NO. 6 : ADVANCE TO OTHERS

Advance to supplier

- Shiksha . Com

- Caterpillar System

- SAVITRIBAI PHULE PUNE UNI. N.S.S

T.D.S. Recoverable

- Shiksha . Com	...
- Caterpillar System	...
- SAVITRIBAI PHULE PUNE UNI. N.S.S	...
T.D.S. Recoverable	9,900.00
TOTAL ₹	<u><u>9,900.00</u></u>

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. - 01413021091296	48,119.00
- FD No. - 01413021091302	120,288.00
- FD No. - 01413021091319	48,115.00
- FD No. - 01413021091326	24,059.00
- FD No. - 01413021091333	24,059.00
TOTAL ₹	<u><u>264,640.00</u></u>

SCHEDULE NO. 8 : ACCOUNTS WITH BANKS

Oriental Bank Of Commerce Current A/c. No. 01411131002440

Oriental Bank Of Commerce Savings Bank A/c. No. 01412191005907

Oriental Bank Of Commerce Savings Bank A/c. No. 02182191011046

State Bank of India Current A/c. No. 11148311100

Oriental Bank Of Commerce Current A/c. No. 01411131002440	1,896,294.01
Oriental Bank Of Commerce Savings Bank A/c. No. 01412191005907	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 ₹	<u><u>2,738,822.21</u></u>

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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.

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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)


(DR. N. S. VYAWAHARE)
PRINCIPAL



(COL. S. K. JOSHI)
DIRECTOR

DATE : 24.09.2019
PLACE : PUNE


(U. R. DESHPANDE)
CHIEF FINANCE OFFICER

(SATEJ D. PATIL)
CHAIRMAN

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


(K. S. PURANIK)
PARTNER

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

DATE : 24.09.2019
PLACE : PUNE

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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)



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, 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

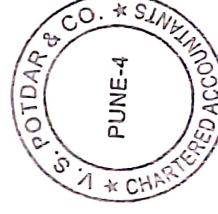
We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance 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.

3. 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.

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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.

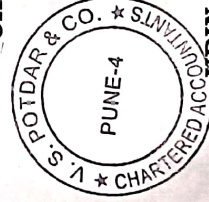
3. AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS:

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



V. S. Puranik
(K. S. PURANIK)
PARTNER

M. NO. 123680

UDIN NO.: 19123680AAAABC2708

PLACE : PUNE
DATE : 24.09.2019

SCHEDULE VIII
[VIDE RULE 17(1)]

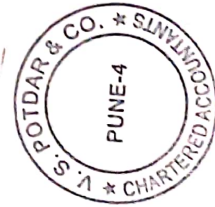
REGISTRATION NO. : E - 1176/KOLHAPUR
 NAME OF THE PUBLIC TRUST : DR. D. Y. PATIL COLLEGE OF PHARMACY (M. PHARMACY), AKURDI, PUNE - 411 044
 BALANCE SHEET AS AT : 31 ST MARCH, 2019

	BCH. NO.	AMOUNT ₹	PROPERTY AND ASSETS	BCH. NO.	AMOUNT ₹
FUNDS & LIABILITIES					
Trust Fund or Corpus:-					
Balance as per Last Balance Sheet	...	...	Immovable Properties:- (At Cost)		
Add: Corpus Donations	...	...	Balance as per last Balance Sheet		...
	...	...	Additions during the year		...
	...	...	Less: Sales during the year		...
	...	...	Depreciation up to date		...

Other Earmarked Fund:					
(Created under the provision of the Trust deed or scheme or out of the Income)					
Depreciation Fund	...	...	Furniture & Fixtures	1	401,002.00
Sinking Fund	...	...	Balance as per last Balance Sheet		...
Reserve Fund	...	...	Additions during the year		401,002.00
Any other Fund	...	...	Less: Sales during the year		...
- Development Fund	4,047,754.00	4,047,754.00	Depreciation up to date		193,881.20
					207,120.80
Loans (Secured or Unsecured):-					
From Trustees	...	...	Other Fixed Assets	2	7,969,790.00
From Other	...	...	Balance as per last Balance Sheet		2,257,625.00
			Additions during the year		10,227,415.00
			Less: Sales during the year		257,500.00
			Depreciation up to date		4,413,274.80
					5,556,640.20
Liabilities					
For Expenses	...	...	Investments:-		...
For Advances	3	368,699.00			...
For Rent and Other Deposits :-	...	...			...
- Caution Money Deposit	4	114,000.00			...
For Sundry Credit Balance		72,748.00			...
			Loans (Secured or Unsecured) : Good / Doubtful		...
			Loans Scholarships		...
			Other Loans		...
					...
			Advances:-		...
			To Trustees		...
			To Employees		...
			To Contractors		...
			To Lawyers		...
			To Others	5	58.00
					...
			Income Outstanding:-		...
			Rent		...
			Interest	6	940,405.00
			Other Income		...
			- Fees Receivable from Students		923,814.75
					...
			Cash and Bank Balances:-		...
			(a) In Accounts with Banks	7	459,989.57
			In Fixed Deposit with Andhra Bank	8	2,327,025.00
			(b) With the Trustee		...
			(c) With the Manager		...
			- Cash Balance with College Authorities		65,099.00
			- DD/Cheque in Hand		...
					...
			TOTAL C/F		16,027,908.25
			TOTAL C/F		10,480,152.32

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FUNDS & LIABILITIES	SCH. NO.	AMOUNT	PROPERTY AND ASSETS	SCH. NO.	AMOUNT
TOTAL B/F		16,027,908.25	TOTAL B/F		10,480,152.32
TOTAL ₹		<u>16,027,908.25</u>	TOTAL ₹		<u>16,027,908.25</u>
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					
					3,775,184.53
					1,772,571.40
					5,547,755.93

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

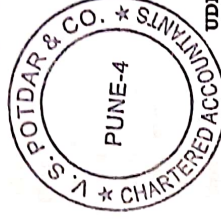
DR. D. Y. PATIL COLLEGE OF PHARMACY
(M - PHARMACY)


(DR. N. S. VYAWAHARE)
PRINCIPAL



(COL. S. K. JOSHI)
DIRECTOR


(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

UDIN NO.: 19123680AAAAABC2708

DATE : 24.09.2019
PLACE : PUNE

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PLACE : PUNE

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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, 2019

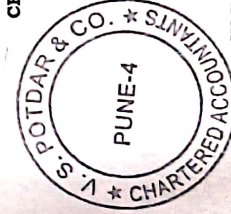
EXPENDITURE	SCH. NO.	AMOUNT 31.03.2019 ₹	INCOME	SCH. NO.	AMOUNT 31.03.2019 ₹
To Expenditure in respect of properties			By Rent		...
Rates, taxes, cesses	9	33,950.00	(accrued)		...
Repairs and maintenance			(realised)		...
Salaries		2,817.00	By Interest		...
Insurance		...	(accrued)		...
Depreciation		...	(realised)		...
By way of provision or adjustments)		...	- On securities		...
Other expenses	10	1,821.40	- On loans		...
To Establishment expenses		...	- On bank saving deposit		13,296.00
To Remuneration to trustees		...	- On bank fixed deposit		255,257.00
To Remuneration (in the case of a math) to the head of the math, including his house-hold expenditure, if any,		...	By Dividend		...
To Legal expenses		...	By Donations in cash or kind		...
To Audit fees		...	By Grants		...
To Contribution and fees		...	By Income from other sources		5,130,330.00
To Contribution and fees		...	- Fees from Student		1,000.00
To Amounts written off		...	- Miscellaneous Income		...
(a) Bad debts		...	By Transfer from Reserve		1,772,571.40
(b) Loan scholarships		...	By Deficit carried over to Balance Sheet		...
(c) Irrecoverable rents		...			...
(d) Other items		...			...
- Tuition Fees written off		...			...
To Miscellaneous expenses	1 & 2	1,102,275.00			...
To Depreciation		...			...
To Amounts transferred to Reserve or specific funds		...			...
To Expenditure on objects of the trust		...			...
(a) Religious		...			...
(b) Educational	11	6,031,531.00			...
(c) Medical Relief		...			...
(d) Relief poverty		...			...
(e) Other Charitable objects		...			...
To Surplus carried over to Balance Sheet		...			...
TOTAL ₹		7,172,394.40	TOTAL ₹		7,172,394.40

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

(Signature)
(DR. N. S. VYAWAHARE)
PRINCIPAL

(Signature)
(U. R. DESHPANDE)
CHIEF FINANCE OFFICER

(Signature)
(COL. S. K. JOSHI)
DIRECTOR



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

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

UDIN NO.: 19123680AAAAABC2708

DATE : 24.09.2019
PLACE : PUNE

DATE : 24.09.2019
PLACE : PUNE

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Vyawahare

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

SR. NO.	ASSETS	AS ON		UPTO	FOR THE YEAR	TOTAL	AS ON	GROSS BLOCK			CLOSING W.D.V.			
		01.04.2018	30.09.2018					UPTO	DELETION DURING THE YEAR	TOTAL				
1.	Furniture & Fixture	401,002.00	401,002.00	...	...	401,002.00	401,002.00	10	170,868.20	170,868.20	23,013.00	193,881.20	207,120.80	207,120.80
		₹	₹	₹	₹	₹	₹	%	₹	₹	₹	₹	₹	₹
		AS ON	UPTO	DELETION DURING THE YEAR	TOTAL	TOTAL	AS ON	RATE	UPTO	FOR THE YEAR	TOTAL	AS ON		
		01.04.2018	30.09.2018	30.09.2018	31.03.2019	31.03.2019	31.03.2019		01.04.2018			31.03.2019		
		DEPRECIATION												
		GROSS BLOCK												

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

SCHEDULE NO. 2 : OTHER FIXED ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2019

SR. NO.	ASSETS	AS ON		UPTO	FOR THE YEAR	TOTAL	AS ON	GROSS BLOCK			CLOSING W.D.V.			
		01.04.2018	30.09.2018					UPTO	DELETION DURING THE YEAR	TOTAL				
1.	Lab Equipments	5,141,167.00	2,086,400.00	...	6,970,067.00	1,536,673.00	853,634.00	2,390,307.00	4,579,760.00	4,579,760.00	15	1,536,673.00	853,634.00	2,390,307.00
2.	Library Books	479,416.00	50,527.00	48,770.00	578,713.00	438,977.00	46,140.00	485,117.00	93,596.00	93,596.00	40	438,977.00	46,140.00	485,117.00
3.	Computer	708,471.00	69,148.00	...	777,619.00	697,328.80	32,116.00	729,444.80	48,174.20	48,174.20	40	697,328.80	32,116.00	729,444.80
4.	Office Equipment	1,640,736.00	2,780.00	...	1,643,516.00	661,034.00	147,372.00	808,406.00	835,110.00	835,110.00	15	661,034.00	147,372.00	808,406.00
		₹	₹	₹	₹	₹	₹	₹	₹	₹	%	₹	₹	₹
		AS ON	UPTO	DELETION DURING THE YEAR	TOTAL	TOTAL	AS ON	RATE	UPTO	FOR THE YEAR	TOTAL	AS ON		
		01.04.2018	30.09.2018	30.09.2018	31.03.2019	31.03.2019	31.03.2019		01.04.2018			31.03.2019		
		DEPRECIATION												
		GROSS BLOCK												

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DR. D. Y. PATIL PARTISHTHAN'S

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

AMOUNT
31.03.2019
₹
5,000.00
805.00
495.00
(500.00)
86,010.00
276,889.00
TOTAL ₹
368,699.00

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
Eligibility Fees Payable
University Exam Fees Payable
Scholarship payable

SCHEDULE NO. 4 : SUNDRY CREDIT BALANCES

Provident Fund A/c (Employee) 3,600.00
Tax Deducted at Source Payable
- U/s. 194 C
Skylark Enterprises

69,148.00
TOTAL ₹
72,748.00

SCHEDULE NO. 5 : ADVANCES TO OTHERS

Cromstar Analytical
Student insurance
Excess TDS Paid

...
...
58.00
TOTAL ₹
58.00

SCHEDULE NO. 6: INTEREST ACCRUED BUT NOT REALISED

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.:

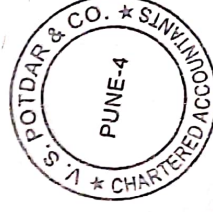
- FD No. - 01413031084434
- FD No. - 01413031084441
- FD No. - 01413031084458
- FD No. - 01413031084465

177,907.00
71,160.00
71,162.00
71,160.00
TOTAL ₹
940,405.00

SCHEDULE NO. 7: ACCOUNTS WITH BANKS

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

386,494.50
73,495.07
TOTAL ₹
459,989.57



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AMOUNT
31.03.2019
₹

SCHEDULE NO. 8: FIXED DEPOSIT

Fixed Deposit with Andhara Co-op Bank Ltd.:

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

200,000.00
727,025.00
300,000.00

Fixed Deposit with Oriental Bank of Commerce:

- FD No. - 01413031084434
- FD No. - 01413031084441
- FD No. - 01413031084458
- FD No. - 01413031084465

500,000.00
200,000.00
200,000.00
200,000.00

TOTAL ₹

2,327,025.00

SCHEDULES TO INCOME & EXPENDITURE A/C.

SCHEDULE NO. 9 : REPAIRS & MAINTENANCE

- Repairs & Maintenance - Computer
- Repairs & Maintenance - Other

33,950.00
33,950.00

TOTAL ₹

SCHEDULE NO. 10 : ESTABLISHMENT EXPENSES

- Bank Commission & Charges
- Professional Charges

1,821.40
...
1,821.40

TOTAL ₹

SCHEDULE NO. 11 : EXPENDITURE ON OBJECT OF THE TRUST
EDUCATIONAL EXPENDITURE

- Affiliation and other fees
- Common Amenity & Infrastructure Expenses
- Laboratory Expenses
- Office & Miscellaneous Expenses
- Postage, Telephone & Internet
- Printing & Stationery
- Salary & Honorarium
- Staff Welfare & Entertainment
- Student Special Development Expenses
- Student's Welfare
- Travelling & Conveyance

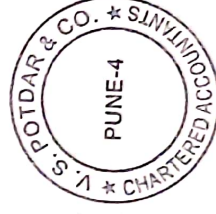
230,400.00
...
136,095.00
28,504.00
5,861.00
18,657.00
5,522,825.00
13,789.00
...
67,470.00
7,930.00

TOTAL ₹

6,031,531.00

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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

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.

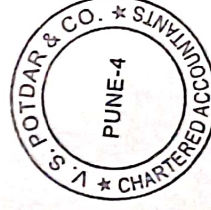
ii. Grants related to revenue – The grants related to revenue are deducted from the related expenditure and are either shown as a debit or credit in the profit & loss statement as the case may be.

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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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.

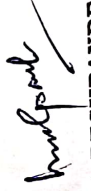
4. EVENTS OCCURRING AFTER BALANCE SHEET DATE

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

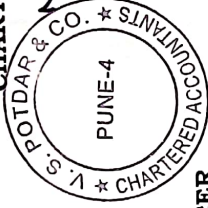
5. Previous year's figures are regrouped and rearranged wherever necessary in order to make them comparable with the current year's figures.

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


**(DR. N. S. VYWAHARE)
PRINCIPAL**


**(U. R. DESHPANDE)
CHIEF FINANCE OFFICER**


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




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

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


**(COL. S. K. JOSHI)
DIRECTOR**


**(SATEJ D. PATIL)
CHAIRMAN**

**DATE : 24.09.2019
PLACE : PUNE**

**DATE : 24.09.2019
PLACE : PUNE**

Dr N S
Vyawahare

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DR. D. Y. PATIL PRATISHTHAN

AKURDI, PUNE - 411 044

REPORT OF THE FINANCIAL STATEMENTS

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

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 conformity with the Accounting Standards applicable to the entity. This responsibility includes the design, implementation and maintenance of internal control systems appropriate to the circumstances.

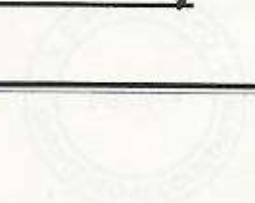
F.Y. 2017 - 2018

A.Y. 2018 - 2019

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. These 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.

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



INDEPENDENT AUDITORS' REPORT

1. 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.

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.

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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,

- a. 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.

PLACE : PUNE
DATE : 13.08.2018



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


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

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 2018

FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2018 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2018 ₹
Trust Fund or Corpus:-			Immovable Properties:-	1	
Balance as per Last Balance Sheet		...	Balance as per last Balance Sheet		36,684,698.50
Add: Corpus Donations		...	Additions during the year		1,773,315.00
					38,458,013.50
			Less : Sales during the year		...
			Depreciation up to date		26,579,990.88
					11,878,022.62
Other Earmarked Fund:-			Furniture & Fixtures	2	
[Created under the provision of the trust deed or scheme or out of the Income]		...	Balance as per last Balance Sheet		6,014,966.00
Depreciation Fund		...	Additions during the year		4,193,596.00
Sinking Fund		...			10,208,562.00
Reserve Fund		...	Less : Sales during the year		...
Any other Fund		23,645,233.00	Depreciation up to date		3,798,751.02
- Development Fund					6,409,810.98
Loans (Secured or Unsecured):-			Other Fixed Assets	3	
From Trustees		...	Balance as per last Balance Sheet		13,794,922.00
From Other		...	Additions during the year		1,974,478.00
					15,769,400.00
Liabilities			Less : Sales during the year		...
For Expenses		...	Depreciation up to date		11,856,900.15
For Advances	4	1,079,995.00			3,912,499.85
For Rent and Other Deposits		...			
Caution Money Deposit		213,500.00			
For Sundry Credit Balance	5	28,127.00			
Internal Transfer			Investments:-		
Dr D Y Patil Pratishthan Akurdi Pune Branch		40,566,509.52	- Shares of DYPCE Student Co-op Society		200.00
			Loans (Secured or Unsecured) : Good / Doubtful		
			Loans Scholarships		...
			Other Loans		...
			Advances:-		
			To Trustees		...
			To Employees		(18,377.00)
			To Contractors		...
			To Lawyers		...
			To Others	6	72,217.00
			To Allumini Association of DYP COP		...
			Income Outstanding:-		
			Rent		...
			Interest	7	176,286.00
			Other Income		...
			- Fees Receivable From Students		8,586,231.00
			Cash and Bank Balances:-		
			(a) In Accounts with Banks	8	2,286,916.16
			<u>In Fixed Deposit</u>	9	1,100,000.00
			(b) With the Trustee		...
			(c) With the Manager		...
			- Cash Balance with College Authorities		31,628.70
TOTAL C/F.		65,533,364.52	TOTAL C/F.		34,435,435.31

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FUNDS & LIABILITIES	SCH. NO.	AMOUNT 31.03.2018 ₹	PROPERTY AND ASSETS	SCH. NO.	AMOUNT 31.03.2018 ₹
TOTAL B/F.		65,533,364.52	TOTAL B/F.		34,435,435.31
			Income and Expenditure Account:-		
			Balance as per Balance Sheet		22,542,293.67
			Add : Appropriation, if any		...
			Add : Deficit as per Income & Expenditure Account		8,555,635.54
			Less : Surplus as per Income & Expenditure Account		...
					31,097,929.21
TOTAL ₹		<u>65,533,364.52</u>	TOTAL ₹		<u>65,533,364.52</u>

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


(U. R. DESHPANDE)
CHIEF FINANCE OFFICER



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


(COL. S. K. JOSHI)
DIRECTOR


(SATEJ D. PATIL)
CHAIRMAN

DATE : 13.08.2018
PLACE : PUNE

DATE : 13.08.2018
PLACE : PUNE

Dr N S Vyawahare

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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 (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 ₹
To Expenditure in respect of properties					
Rates, taxes, cesses		1,823,641.00	By Rent		...
Repairs and maintenance	10	5,073,663.00	(accrued)*		
Salaries		...	(realised)		
Insurance		24,467.00			
Depreciation	1	1,314,509.00	By Interest		
(by way of provision or adjustments)			(accrued)		
<u>Other expenses</u>			(realised)		
- Security Service Charges		159,344.00	- On securities		...
To Establishment expenses	11	65,022.00	- On loans		...
To Remuneration to trustees		...	- On bank saving deposit		1,872.46
			- On bank fixed deposit		91,814.00
			- On Income Tax Refund		...
To 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		6,590.00	By <u>Income from other sources</u>		
To Audit fees		...	- Fees from Student		22,996,749.00
To Contribution and fees		...	- Discount Received		...
To Amounts written off		...	- Miscellaneous Income		(219.00)
(a) Bad debts		...	By Transfer from Reserve		...
(b) Loan scholarships		...	By Deficit carried over to Balance Sheet		8,555,635.54
(c) Irrecoverable rents		...			
(d) Other items		...			
- Tuition fees written off		3,241,850.00			
To Miscellaneous expenses		...			
To Depreciation	2 & 3	1,460,278.00			
To Amounts transferred to Reserve or specific funds		...			
To Expenditure on objects of the trust		...			
(a) Religious		...			
(b) Educational	12	18,476,488.00			
(c) Medical Relief		...			
(d) Relief poverty		...			
(e) Other Charitable objects		...			
To Surplus Transferred to Balance Sheet		...			
TOTAL ₹		31,645,852.00	TOTAL ₹		31,645,852.00

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

DATE : 13.08.2018
PLACE : PUNE

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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, 2018.

SR. NO.	ASSETS	GROSS BLOCK ADDITIONS			TOTAL UPTO 31.03.2018	RATE %	DEPRECIATION			CLOSING W.D.V. AS ON 31.03.2018
		AS ON 01.04.2017	UPTO 30.09.2017	AFTER 30.09.2017			UPTO 01.04.2017	FOR THE YEAR	TOTAL	
		₹	₹	₹			₹	₹	₹	
1.	Building	27,756,893.50	1,594,564.00	94,886.00	29,446,343.50	10	23,207,622.88	619,128.00	23,826,750.88	5,619,592.62
2.	Auditorium	7,170,503.00	83,865.00	...	7,254,368.00	10	1,652,801.00	560,157.00	2,212,958.00	5,041,410.00
3.	Animal House	1,757,302.00	...	...	1,757,302.00	10	405,058.00	135,224.00	540,282.00	1,217,020.00
TOTAL ₹		36,684,698.50	1,678,429.00	94,886.00	38,458,013.50		25,265,481.88	1,314,509.00	26,579,990.88	11,878,022.62

SCHEDULE NO. 2 :
FURNITURE AND FIXTURES & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2018.

SR. NO.	ASSETS	GROSS BLOCK ADDITIONS			TOTAL UPTO 31.03.2018	RATE %	DEPRECIATION			CLOSING W.D.V. AS ON 31.03.2018
		AS ON 01.04.2017	UPTO 30.09.2017	AFTER 30.09.2017			UPTO 01.04.2017	FOR THE YEAR	TOTAL	
		₹	₹	₹			₹	₹	₹	
1.	Furniture	6,014,966.00	4,193,596.00	...	10,208,562.00	10	3,086,550.02	712,201.00	3,798,751.02	6,409,810.98
TOTAL ₹		6,014,966.00	4,193,596.00	...	10,208,562.00		3,086,550.02	712,201.00	3,798,751.02	6,409,810.98

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

SR. NO.	ASSETS	GROSS BLOCK ADDITIONS			TOTAL UPTO 31.03.2018	RATE %	DEPRECIATION			CLOSING W.D.V. AS ON 31.03.2018
		AS ON 01.04.2017	UPTO 30.09.2017	AFTER 30.09.2017			UPTO 01.04.2017	FOR THE YEAR	TOTAL	
		₹	₹	₹			₹	₹	₹	
1.	Computers	1,990,184.00	...	...	1,990,184.00	40	1,971,482.07	7,481.00	1,978,963.07	11,220.93
2.	Electrical Fittings	438,106.00	1,016,232.00	...	1,454,338.00	15	214,731.92	185,941.00	400,672.92	1,053,665.08
3.	Laboratory Equipments	6,626,714.00	330,922.00	126,779.00	7,084,415.00	15	4,895,628.06	318,810.00	5,214,438.06	1,869,976.94
4.	Library Books	3,719,570.00	78,026.00	...	3,797,596.00	40	3,623,565.53	69,612.00	3,693,177.53	104,418.47
5.	Office Equipments	502,008.00	97,421.00	54,298.00	653,727.00	15	217,899.57	61,302.00	279,201.57	374,525.43
6.	Printers	62,372.00	...	...	62,372.00	40	58,985.00	1,355.00	60,340.00	2,032.00
7.	Solar Equipment	...	...	270,800.00	270,800.00	40	...	54,160.00	54,160.00	216,640.00
8.	Maruti Ecco Van	455,968.00	...	...	455,968.00	15	126,531.00	49,416.00	175,947.00	280,021.00
TOTAL ₹		13,794,922.00	1,522,601.00	451,877.00	15,769,400.00		11,108,823.15	748,077.00	11,856,900.15	3,912,499.85



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

AMOUNT
31.03.2018
₹

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
University Research Grant	257,500.00
Payable towards Savitribai Phule Social Welfare Scheme	34,265.00
TOTAL ₹	<u>1,079,995.00</u>

SCHEDULE NO. 5 : SUNDRY CREDIT BALANCES

Dr D Y Patil Sahkari Bank Ltd-Kolhapur	15,000.00
Professional Tax Payable	4,200.00
<u>Tax Deducted at Source Payable</u>	
- U/s. 194 J	1,980.00
- U/s. 192 B	2,640.00
- U/s. 192 C	4,307.00
TOTAL ₹	<u>28,127.00</u>

SCHEDULE NO. 6 : ADVANCE TO OTHERS

<u>Advance to supplier</u>	
-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
TOTAL ₹	<u>72,217.00</u>

SCHEDULE NO. 7 : INTEREST OUTSTANDING

<u>Accrued Interest on Fixed Deposits with OBC</u>	
- 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	16,027.00
TOTAL ₹	<u>176,286.00</u>

SCHEDULE NO. 8 : ACCOUNTS WITH BANKS

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 ₹	<u>2,286,916.16</u>

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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	100,000.00
TOTAL ₹	<u>1,100,000.00</u>

SCHEDULES TO INCOME & EXPENDITURE A/C.

SCHEDULE NO. 10 : REPAIRS & MAINTENANCE

Repairs & Maintenance - Building	2,962,138.00
Repairs & Maintenance - Computers	103,714.00
Repairs & Maintenance - Vehicle	14,378.00
Repairs & Maintenance - Other	1,993,433.00
TOTAL ₹	<u>5,073,663.00</u>

SCHEDULE NO. 11: ESTABLISHMENT EXPENSES

Bank Interest, Commission & Charges	7,395.00
Office & Miscellaneous Expenses	16,627.00
Professional Fees	41,000.00
TOTAL ₹	<u>65,022.00</u>

SCHEDULE NO. 12 : EXPENDITURE ON OBJECT OF THE TRUST

EDUCATIONAL EXPENDITURE

Advertisement Expenses	98,103.00
Affiliation, Inspection Fees	467,950.00
Laboratory Expenses	625,562.00
Newspaper & Periodicals	5,134.00
Postage, Telephone & Internet	27,621.00
Printing & Stationery	126,052.00
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	186,990.00
TOTAL ₹	<u>18,476,488.00</u>

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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.

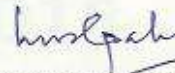
5. **EVENTS OCCURRING AFTER BALANCE SHEET DATE**

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

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)



(DR. N. S. VYAWAHARE)
PRINCIPAL


(U. R. DESHPANDE)
CHIEF FINANCE OFFICER


(COL. S. K. JOSHI)
DIRECTOR


(SATEJ D. PATIL)
CHAIRMAN

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


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



DATE : 13.08.2018
PLACE : PUNE

DATE : 13.08.2018
PLACE : PUNE

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

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)

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**

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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,

- a. 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.

**PLACE : PUNE
DATE : 13.08.2018**



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

A handwritten signature in blue ink, appearing to read "K. S. Puranik".

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

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 (M. PHARMACY), AKURDI, PUNE - 411 044
 BALANCE SHEET AS AT : 31 ST MARCH 2018

FUNDS & LIABILITIES	SCH. NO.	AMOUNT	PROPERTY AND ASSETS	SCH. NO.	AMOUNT
		31.03.2018 ₹			31.03.2018 ₹
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		...
		...	Depreciation up to date		...
Other Earmarked Fund:-					
(Created under the provision of the trust deed or scheme or out of the Income)			Furniture & Fixtures	1	
Depreciation Fund		...	Balance as per last Balance Sheet		401,002.00
Sinking Fund		...	Additions during the year		...
Reserve Fund		...			401,002.00
Any other Fund			Less : Sales during the year		...
- Development Fund		3,508,084.00	Depreciation up to date		170,868.20
					230,133.80
Loans (Secured or Unsecured):-			Other Fixed Assets	2	
From Trustees		...	Balance as per last Balance Sheet		4,701,730.00
From Other		...	Additions during the year		3,268,060.00
					7,969,790.00
Liabilities			Less : Sales during the year		...
For Expenses		...	Depreciation up to date		3,334,012.80
For Advances	3	284,602.00			4,635,777.20
For Rent and Other Deposits :			Investments:-		...
- Caution Money Deposit		126,000.00			...
For Sundry Credit Balance	4	3,674.00	Loans (Secured or Unsecured) : Good / Doubtful		...
			Loans Scholarships		...
Internal Transfer			Other Loans		...
Dr D Y Patil Pratishthan Akurdi Pune Branch		12,727,250.00			...
			Advances:-		...
			To Trustees		...
			To Employees		...
			To Contractors		...
			To Lawyers		...
			To Others	4	12,108.00
			Income Outstanding:-		...
			Rent		...
			Interest	5	710,674.00
			Other Income		...
			- Fees Receivable from Students		3,983,647.00
			Cash and Bank Balances:-		...
			(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		...
			- Cash Balance with College Authorities		16,424.00
			- DD/Cheque in Hand		...
TOTAL C/F		16,649,610.00	TOTAL C/F		12,874,425.47

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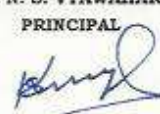


SCHEDULE IX
[VIDE RULE 17(1)]

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 2018

EXPENDITURE	SCH. NO.	AMOUNT 31.03.2018 ₹	INCOME	SCH. NO.	AMOUNT 31.03.2018 ₹
To Expenditure in respect of properties			By Rent		...
Rates, taxes, cesses			(accrued)		...
Repairs and maintenance	8	13,258.00	(realised)		...
Salaries		...			...
Insurance		...	By Interest		...
Depreciation		...	(accrued)		...
(by way of provision or adjustments)		...	(realised)		...
Other expenses		...			...
To Establishment expenses	9	56,168.03	- On securities		...
To Remuneration to trustees		...	- On loans		...
		...	- On bank saving deposit		13,749.00
		...	- On bank fixed deposit		232,582.00
To Remuneration (in the case of a math) to the head of the math, including his house-hold expenditure, if any,		...	By Dividend		...
To Legal expenses		440.00	By Donations in cash or kind		...
To Audit fees		...	By Grants		...
To Contribution and fees		...	By <u>Income from other sources</u>		...
To Contribution and fees		...	- Fees from Student		5,686,350.00
To Amounts written off		...	- Miscellaneous Income		...
(a) Bad debts		...	By Transfer from Reserve		...
(b) Loan scholarships		...	By Deficit carried over to Balance Sheet		223,614.03
(c) Irrecoverable rents		...			...
(d) Other items		...			...
- Tuition Fees written off		129,606.00			...
To Miscellaneous expenses		...			...
To Depreciation	1 & 2	868,934.00			...
To Amounts transferred to Reserve or specific funds		...			...
To Expenditure on objects of the trust		...			...
(a) Religious		...			...
(b) Educational	10	5,087,889.00			...
(c) Medical Relief		...			...
(d) Relief poverty		...			...
(e) Other Charitable objects		...			...
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

DATE : 13.08.2018
PLACE : PUNE

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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

SR. NO.	ASSETS	GROSS BLOCK ADDITIONS			TOTAL UPTO 31.03.2018	RATE %	DEPRECIATION			CLOSING W.D.V.
		AS ON 01.04.2017	UPTO 30.09.2017	AFTER 30.09.2017			UPTO 01.04.2017	FOR THE YEAR	TOTAL	AS ON 31.03.2018
		₹	₹	₹	₹		₹	₹	₹	₹
1.	Furniture & Fixture	401,002.00	...	...	401,002.00	10	145,298.20	25,570.00	170,868.20	230,133.80
TOTAL ₹		401,002.00	...	...	401,002.00		145,298.20	25,570.00	170,868.20	230,133.80

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

SR. NO.	ASSETS	GROSS BLOCK ADDITIONS			TOTAL UPTO 31.03.2018	RATE %	DEPRECIATION			CLOSING W.D.V.
		AS ON 01.04.2017	UPTO 30.09.2017	AFTER 30.09.2017			UPTO 01.04.2017	FOR THE YEAR	TOTAL	AS ON 31.03.2018
		₹	₹	₹	₹		₹	₹	₹	₹
1.	Lab Equipments	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
2.	Library Books	479,416.00	...	...	479,416.00	40	412,017.00	26,960.00	438,977.00	40,439.00
3.	Computer	708,471.00	...	...	708,471.00	40	689,900.80	7,428.00	697,328.80	11,142.20
4.	Office Equipment	1,640,736.00	...	...	1,640,736.00	15	488,145.00	172,889.00	661,034.00	979,702.00
TOTAL ₹		4,701,730.00	3,268,060.00	...	7,969,790.00		2,490,648.80	843,364.00	3,334,012.80	4,635,777.20

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DR. D. Y PATIL PARTISHTHAN'S

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

	AMOUNT 31.03.2018 ₹
<u>SCHEDULES TO BALANCE SHEET</u>	
<u>SCHEDULE NO. 3 : LIABILITY FOR ADVANCES</u>	
Advance Fees Received from Students for F.Y 2015-16	5,000.00
Advance Fees Received from Students for F.Y 2017-18	300.00
Fees Refundable to Students for F.Y 2016-17	94,825.00
Eligibility Fees Payable	5,150.00
University Exam Fees Payable	122,028.00
Scholarship payable	57,299.00
TOTAL ₹	284,602.00
<u>SCHEDULE NO. 4 : SUNDRY CREDIT BALANCES</u>	
Provident Fund A/c (Employee)	3,600.00
Tax Deducted at Source Payable - U/s. 194 C	74.00
TOTAL ₹	3,674.00
<u>SCHEDULE NO. 5 : ADVANCES TO OTHERS</u>	
Cromstar Analytical	11,800.00
Student insurance	250.00
Excess TDS Paid	58.00
TOTAL ₹	12,108.00
<u>SCHEDULE NO. 5: INTEREST ACCRUED BUT NOT REALISED</u>	
<u>Fixed Deposit with Andhara Co-op Bank Ltd. :</u>	
- FD No. - 111720100018440	143,038.00
- FD No. - 111720100019713	110,823.00
- FD No. - 111720100046009	171,203.00
<u>Fixed Deposit with Oriental Bank of Commerce :</u>	
- FD No. - 01413031084434	129,826.00
- FD No. - 01413031084441	51,928.00
- FD No. - 01413031084458	51,929.00
- FD No. - 01413031084465	51,927.00
TOTAL ₹	710,674.00
<u>SCHEDULE NO. 6: ACCOUNTS WITH BANKS</u>	
Andhra Bank-Savings Bank A/c. No. 11710100015638	373,258.50
Oriental Bank of Commerce-Current A/c. 01411131002433	585,377.97
TOTAL ₹	958,636.47

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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

Repairs & Maintenance - Computer	1,665.00
Repairs & Maintenance - Other	11,593.00
TOTAL ₹	<u><u>13,258.00</u></u>

SCHEDULE NO. 9 : ESTABLISHMENT EXPENSES

Bank Commission & Charges	3,987.03
Office & Miscellaneous Expenses	42,281.00
Professional Charges	9,900.00
TOTAL ₹	<u><u>56,168.03</u></u>

SCHEDULE NO. 10 : EXPENDITURE ON OBJECT OF THE TRUST

EDUCATIONAL EXPENDITURE

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 ₹	<u><u>5,087,889.00</u></u>

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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

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.

Dr N S
Vyawahare

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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. PHARM)

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


(DR. N. S. VYWAHARE)
PRINCIPAL


(U. R. DESHPANDE)
CHIEF FINANCE OFFICER


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



DATE : 13.08.2018
PLACE : PUNE


(COL. S. K. JOSHI)
DIRECTOR


(SATEJ D. PATIL)
CHAIRMAN

Dr N S
Vyawahare

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Vyawahare
Date: 2023.05.19 14:18:13
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DATE : 13.08.2018
PLACE : PUNE

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